

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

Tuesday, November 28, 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 November 28, 2023 Regular School Board Meeting.</p>		
2.	<u>APPROVAL OF THE MINUTES</u>	7:00 PM
a.	Minutes from the Open Meeting held:	
	i. Open Board Meeting held Tuesday, October 24, 2023.	4
<p>Recommendation: THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as distributed for October 24, 2023.</p>		
b.	Business Arising from the Minutes.	
3.	<u>PRESENTATIONS</u>	7:05 PM
4.	<u>COMMENT & QUESTION PERIOD FROM VISITORS</u>	7:15 PM
5.	<u>CORRESPONDENCE</u>	7:30 PM
a.	Ltr. to Ministers re: Wait Times Assessment	11
6.	<u>BOARD COMMITTEE REPORTS</u>	

- a. Education Policy & Planning Committee, November 14, 2023. 7:35 PM
 - i. Comments from the Committee Chair, Trustee Andres.
 - ii. Approval of the November 14, 2023, Education Policy and Planning Committee Minutes. 14

Recommendation:
THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the November 14, 2023 Education Policy and Planning Committee meeting.

- b. Operations Policy & Planning Committee, November 14, 2023. 7:40 PM
 - i. Comments from the Committee Chair, Trustee Connelly.
 - ii. Approval of the November 14, 2023, Operations Policy and Planning Committee Minutes. 18

Recommendation:
THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the November 14, 2023 Operations Policy and Planning Committee meeting.

7. REPORTS FROM SENIOR MANAGEMENT

- a. Superintendent Update (K. Hachlaf) 7:45 PM 21
 - i. Library Learning Commons Budget (M. Mcrae-Stanger) 7:50 PM 26
- b. AP 251 - Learning Resources (Verbal) (M. McRae-Stanger) 8:05 PM 72
- c. Review and Approve Board Authority Authorized Course (P. Craven) 8:10 PM 79

Recommendation:
THAT the Board of Education of School District No. 40 (New Westminster) approve the following Board Authority/Authorized Course for the 2024-2025 school year: Traditional Trades and Tool Making 11.

- d. Receive Statement of Financial Information (SOFI) Report (B. Ketcham) 8:20 PM 97

Recommendation:

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

- | | | | |
|------------|---|---------|-----|
| e. | By-Election Update (B. Ketcham) | 8:25 PM | 158 |
| f. | Program of Choice - Montessori Recommendations (M. Naser) | 8:30 PM | 160 |
| 8. | <u>NEW BUSINESS</u> | 8:40 PM | |
| a. | Recognition (Verbal) (M. Russell) | | |
| 9. | <u>TRUSTEE REPORTS</u> | 8:45 PM | |
| 10. | <u>QUESTION PERIOD (15 Minutes)</u> | 8:55 PM | |
| | <i>Questions to the Chair on matters that arose during the meeting.</i> | | |
| 11. | <u>NOTICE OF MEETINGS</u> | 9:10 PM | |
| | Tuesday, December 12, 2023 - Open Board Meeting at 7:00 pm (Hybrid). | | |
| | Events | | |
| | <ul style="list-style-type: none">National Day of Remembrance and Action on Violence Against Women - Wednesday, December 6, 2023. | | |
| 12. | <u>REPORTING OUT FROM IN-CAMERA BOARD MEETINGS</u> | | |
| a. | Record of the October 24, 2023 In-Camera Meeting. | 9:15 PM | 162 |
| b. | Record of the November 14, 2023 Special In-Camera Meeting. | 9:15 PM | 163 |
| 13. | <u>ADJOURNMENT</u> | | |

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

**Tuesday, October 24, 2023, 7:00 PM
Via Zoom Link**

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

Karim Hachlaf, Superintendent
Bettina Ketcham, Secretary-Treasurer
Maryam Naser, Associate Superintendent
Robert Weston, Executive Director Human Resources
Dave Crowe, Director of Capital Projects
Amy Grey, Assistant Secretary-Treasurer

Members of the Public
Krista Macaulay, DPAC Treasurer
Kristie Oxley, NWTU President

The New Westminster School District recognizes and acknowledges the Qayqayt First Nation, as well as all Coast Salish peoples, on whose traditional and unceded territories we live, we learn, we play and we do our work.

1. ADOPTION OF THE AGENDA

The Chair called the meeting to order at 7:02 pm.

**2023-066
Moved and Seconded**

THAT the Board of Education of School District No. 40 (New Westminster) adopt the agenda for the October 24, 2023, Regular School Board meeting.

CARRIED UNANIMOUSLY

2. APPROVAL OF THE MINUTES

- a. Minutes from the Open Meetings held:
 - i. September 26, 2023, Open Board Meeting

**2023-067
Moved and Seconded**

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as distributed for September 26, 2023, Regular School Board meeting.

CARRIED UNANIMOUSLY

- b. Business Arising from the Minutes
Nil.

3. PRESENTATIONS

Nil.

4. COMMENT & QUESTION PERIOD FROM VISITORS

DPAC: Krista Macaulay, DPAC Treasurer shared highlights of their recent meeting.

- At DPACs October meeting members passed two motions; one was to write a letter of advocacy re: parent communication procedures during safety incidents, and one was to write a letter re: issues with the District's hot lunch provider.
- Parents shared their value in participating in the Long Range Facilities Plan (LRFP) information sessions.
- DPAC is pleased to learn that the District has referenced the Individual Education Plan (IEP) framework for engagement.
- DPAC would like to add their voice to parent Naomi Perks request this evening, which is for greater visibility re: the district's commitment to supporting SOGI in their schools.
- DPAC shares their excitement in the District's announcement of the Queensborough bus pilot project.
- Parents at FRMS and West End were disappointed to learn that FRMS was not selected as a pilot school for the walking school bus.

NWTU: Kristie Oxley, President

- Kristie thanked the HR Department for their ongoing effort to recruit and hire teachers, and were pleased to learn that a couple of classes at Lord Tweedsmuir that were initially filled by redeployed facilitators has now been filled with teachers. NWTU appreciate the advocacy of their Board to continue to review this issue and express the need for additional teachers.
- NWTU will meet later this week at NWSS to discuss timetable changes, and will provide future updates.
- NWTU stated they were surprised to learn of another resignation within the District's senior administration team and are eager to see who will fill these District positions.

Superintendent Hachlaf noted that Rhonda Jones is the successful candidate for Director of Instruction for Inclusive Education, and will be starting in her new role in early November. The Director of Instruction for Learning and Innovation interview process has begun; and the Associate Superintendent position has just been posted. More updates to follow.

New Westminster Parent, Naomi Perks

Naomi spoke to current concerns within the 2SLGBTQ+ community.

- Naomi stated that last week she had the privilege of addressing City Council to urge them to make New Westminster the most inclusive 2SLGBTQ+ community in Canada; and stated that she has come to the Board this evening with the following two requests: 1) That the District raise a progressive Pride flag at each school district facility, and 2) That the District provide Trans competency training at least once a year to staff, teachers, administrators, TTOCs, and students. Naomi noted that they are at a critical juncture where the District must be proactive in demonstrating their commitment to

inclusion and diversity, as doing so has the potential to make a profound impact on their schools, and most importantly, the lives of their students.

Trustee Sluis acknowledged Naomi's contributions and continued advocacy for the 2SLGBTQ+ community. Sluis also spoke about pride month being an opportunity to celebrate the love, diversity, and connection to 2SLGBTQ+ people in their community. Education is a key component to ensuring that homophobia, transphobia, and discrimination ends. It is incumbent upon their schools and their District to lead this work. The need to ensure that students know that their schools are safe places which is clear when they arrive at any of their schools, they know they belong, and that they are in a place that can celebrate who they love, and be who they are. Offering support during pride month is not enough, and the District needs to renew their commitment to fight against fear and violence, for security equality, and for freedom from discrimination. Trustee Sluis requested that her fellow trustees support the following recommendation.

**Moved and Seconded
2023-068**

THAT the Board of Education of School District No. 40 (New Westminster) reiterate its ongoing and unequivocal commitment to safe and welcoming learning and working environments for 2SLGBTQ+ students, staff and families, and

THAT the Board of Education of School District No. 40 (New Westminster) direct staff to explore options for increasing visibility of the District support for our 2SLGBTQ+ community at and in our schools and offices, and

THAT the Board of Education of School District No. 40 (New Westminster) direct staff to ensure that 2SLGBTQ+ and gender inclusive training for educators and support staff at district-run professional development days is prioritized.

CARRIED UNANIMOUSLY

Kathleen Carlsen, Member of the public.

- Kathleen spoke to the recent New Westminster Secondary School (NWSS) incident and calls for improved school communication.

The public was given the opportunity to the public to provide comments on items directly related to the agenda with staff responding where appropriate. To view the first full comment and question period, please refer to the meeting [video](#) at [7:03 pm].

5. CORRESPONDENCE

Nil.

6. BOARD COMMITTEE REPORTS

- a. Education Policy & Planning Committee, October 10, 2023.
 - i. Comments from the Committee Chair, Trustee Andres.

Trustee Andres provided brief highlights of the meeting which included:

- NWSS update re: capacity issues: A public town hall will be held on Wednesday, October 25th and Andres encouraged everyone to participate. An update will be provided at the next EPPC meeting on November 14th, followed with a proposal being presented to the Board at the Open Board meeting on December 12th; at which time the Board will decide the best course of action.
 - Andres was pleased to introduce a new member of their team, Amy Laidlaw, Coordinator of Indigenous Curriculum and Transitions. Amy's focus will be on improving Indigenous graduation outcomes for their students, and decolonizing the Curriculum.
- ii. Approval of the October 10, 2023 Education Policy and Planning Committee Minutes.

2023-069
Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as distributed for the Education Policy and Planning Committee held on October 10, 2023.

CARRIED UNANIMOUSLY

- b. Operations Policy & Planning Committee, October 10, 2023.
- i. Comments from the Committee Chair, Trustee Connelly.

Trustee Connelly provided brief highlights of the meeting, and recommended that individuals review the October 10th agenda package, if they are interested in learning what the District is doing to manage capacity issues. Connelly noted that it contains a lot of the information that was covered at the two Long Range Facilities Plan (LRFP) Information sessions held on October 3rd and 5th, 2023 which she was able to participate in.

- ii. Approval of the October 10, 2023 Operations Policy and Planning Committee Minutes

2023-070
Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as distributed for the Operations Policy and Planning Committee held on October 10, 2023.

CARRIED UNANIMOUSLY

- iii. Approval of the Long Range Facilities Plan (LRFP)

Chair Russell provided an overview of the Long Range Facilities Plan (LRFP) process, and noted that the Board of Education held an intensive LRFP workshop on the plan, followed by a Board discussion at the Operations Policy and Planning meeting held on October 10, 2023. The District also held two information sessions; October 3rd at NWSS (in-person), and October 5th (virtual) to ensure their community understands the direction they are taking with this plan. Russell noted that this item was brought forward to the Board this evening for a final adoption of the updated plan which comes with a commitment to update and / or to refresh the LRFP every 18 months to 2 years.

2023-071

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) approve the 2023 Long Range Facilities plan.

CARRIED UNANIMOUSLY

7. REPORTS FROM SENIOR MANAGEMENT

a. Superintendent Update (K. Hachlaf)

Superintendent Hachlaf provided an update on the following activities:

- Acknowledgement of September 30th as National Day for Truth and Reconciliation, and Orange Shirt Week which encompassed activities at all schools within their District.
- Superintendent Hachlaf, and the Board of Education acknowledged World Teachers Day which was held on October 5th. Hachlaf noted that it was a pleasure for him to visit different school classrooms over the last six weeks, and wanted to take this opportunity to acknowledge with gratitude to the teachers, staff, and educators within their school district for their continued support with our students.
- October Staff Learning Events: District wide event in which many of their staff participated in an array of professional development opportunities which are tied to the Districts initiatives and strategic directions more explicitly.
- Pro-D Day on November 14th: The focus for all staff is towards, diversity, equity, inclusion, and anti-racism. Part of the District's commitment to building meaningful and critical learning opportunities for staff. Hachlaf stated that he will provide an update re: these learning experiences at the next Open Board meeting on November 28, 2023.

b. Bank Signing Authority (B. Ketcham) 8:00 PM

Moved and Seconded

2023-072

THAT the Board of Education of School District No. 40 (New Westminster)'s bank signing authorities Trustee Maya Russell and Trustee Cheryl Sluis, Karim Hachlaf, Superintendent; and Bettina Ketcham, Secretary-Treasurer be approved;

AND FURTHER that effective immediately, bank signing authority Gurveen Dhaliwal former Chair, be removed.

CARRIED UNANIMOUSLY

c. Queensborough Bussing (Verbal) (B. Ketcham)

- Secretary-Treasurer noted that on October 26, 2023, the Province announced up to \$1.6 million for dedicated school bus funding for Queensborough resident students to NWSS. It is a pilot project; the grant will be provided in January 2024 for service to commence at this time.

Funding Requirements for this bus service will include the need to charge families \$30 per student/per month. Registration for this program is currently open to students, and will remain open until November 3rd; to date approximately 160 students have registered. The District would like to communicate all the necessary information to families before winter break so they can make their plans prior to the start of January.

8. **NEW BUSINESS**

- a. Trustee By-Election (M. Russell)

Moved and Seconded
2023-073

THAT the Board of Education of School District No. 40 (New Westminster) provide notice per section 36(3) of the School Act to advise the City of New Westminster of the resignation of Trustee Dee Beattie from her position which will necessitate a by-election.

CARRIED UNANIMOUSLY

- b. Trustee School Assignments (M. Russell)

Chair Russell spoke to the updated Trustee Committee Assignments presented for October 24, 2023; a result of the District's latest elections and include all of the committees where Trustees are representing the Board. Chair Russell noted that the Trustee Assignment list will be sent out to all their organizations and school principals.

9. **TRUSTEE REPORTS**

Trustees provided highlights of the events they attended in October.

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

The public was given the opportunity to ask questions on matters that arose during the meeting. Members of the public voiced their concerns to the Board of Education on the following topics; By-election costs, Queensborough bussing, and government grant applications. Please refer to the meeting [video](#) at the [8:00 pm] for full comments.

11. **NOTICE OF MEETINGS**

- Tuesday, November 14, 2023 – Education Policy & Planning Committee Meeting at 3:30 pm. Location: Lord Kelvin Elementary.
- Tuesday, November 14, 2023 – Operations Policy & Planning Committee Meeting at 6:30 pm – In-person & Virtual
- Tuesday, November 28, 2023 – Board Meetings (Open Board) 7:00 pm – In-person.

Events:

- National Custodian Appreciation Day – Monday, October 2, 2023.
- Recognize World Teachers' Day – Thursday, October 5, 2023.

- World Mental Health Day – Tuesday, October 10, 2023 Represent Board at the British Columbia School Trustees Association (BCSTA) Provincial Council Meeting – Friday, October 20 – Saturday, October 21, 2023.
- Indigenous focused professional development • Canada School Library Day – Monday, October 23, 2023.

12. REPORTING OUT FROM IN-CAMERA BOARD MEETING

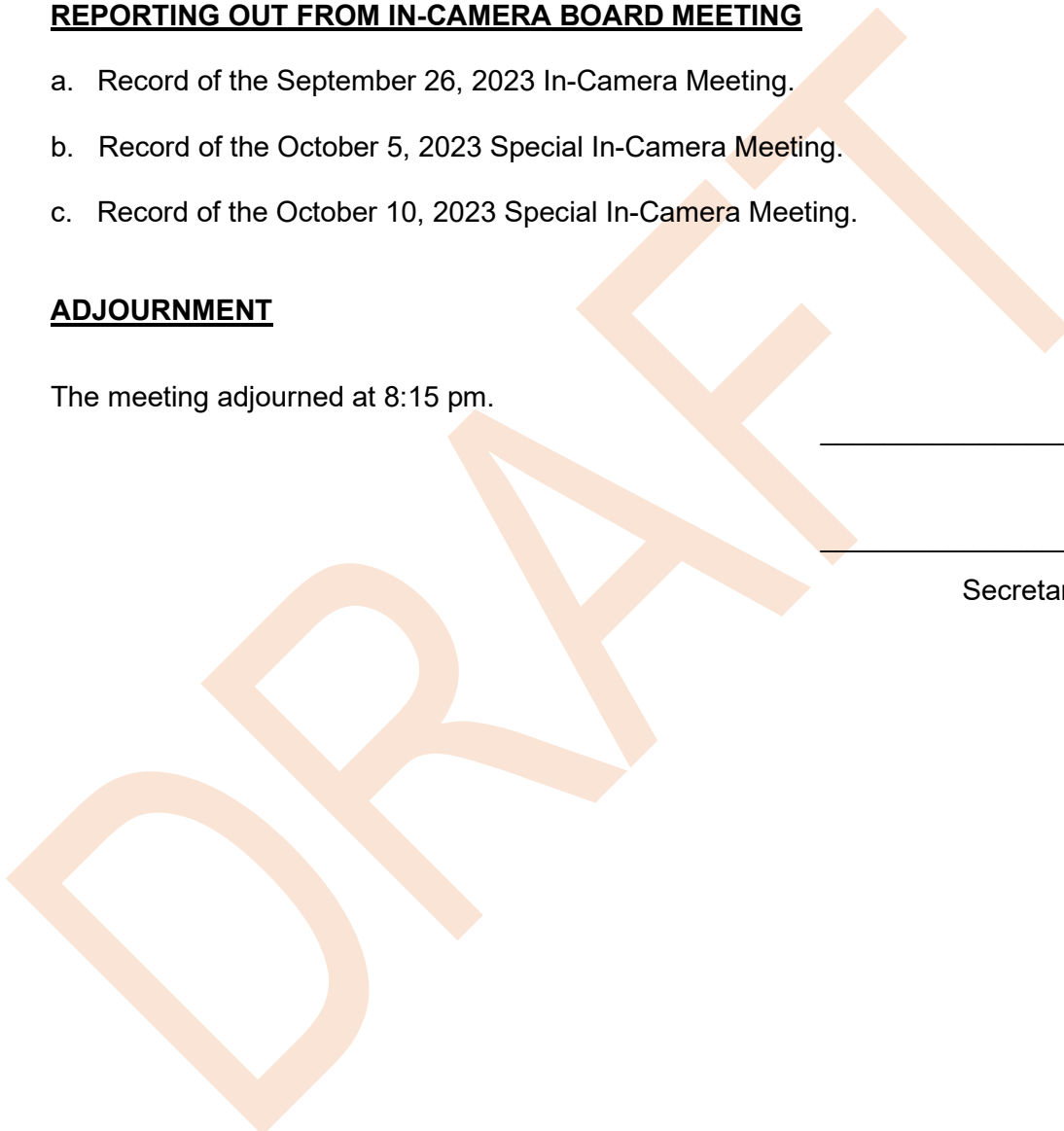
- a. Record of the September 26, 2023 In-Camera Meeting.
- b. Record of the October 5, 2023 Special In-Camera Meeting.
- c. Record of the October 10, 2023 Special In-Camera Meeting.

13. ADJOURNMENT

The meeting adjourned at 8:15 pm.

Chair

Secretary-Treasurer



BOARD OF EDUCATION

November 24, 2023

Sent via email:

Honourable Rachna Singh,
Minister of Education and Child Care
Parliament Buildings
Victoria, BC V8V 1X4
Sent by Email: ECC.Minister@gov.bc.ca

Honourable Adrian Dix
Minister of Health
Parliament Buildings
Victoria, BC V8V 1X4
Sent by Email: HLTH.Minister@gov.bc.ca

Honourable Mitzi Dean
Minister of Children and Family Development
Parliament Buildings
Victoria, BC V8V 1X4
Sent by Email: MCF.Minister@gov.bc.ca

Dear Hon. Minister Singh, Hon. Minister Dix and Hon. Minister Dean,

Re: Wait Times and Access to Student Learning Assessments

At our June 20, 2023 board meeting the following motion was passed by our Board of Education:

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

We need your coordinated support to provide adequate access to diagnostic assessments needed for critical services to which our students are entitled.

As you know, it is a Ministry of Education and Child Care funding policy requirement that students have diagnostic assessments before support funding is provided. K-12 Funding – Special Needs policy states:

In order for a student to qualify for Special Needs funding, the student must be appropriately assessed and identified, and have an Individual Education Plan (IEP) in place.

Assessments are publicly delivered by the Provincial Health Services Authority and the criteria for diagnostic assessments is set out by the Ministry of Health. The standard for autism assessment is dictated by *Standards and Guidelines for the Assessment and Diagnosis of Young Children with Autism Spectrum Disorder in British Columbia. (2003)*

Boards of Education have no authority over this requirement for assessment or its criteria, yet we are responsible for delivering an accessible public education to every child.

As a small district, we are extremely limited in the trained specialists we can hire to do specialized assessments. This results in long internal wait lists for our students needing Tier 2 assessments.

The most recent reported average wait time for a publicly-provided autism assessment through the Provincial Health Services Authority is over a year and a half -- approximately 80.6 weeks from time of referral, according to the PHSA's BC Autism Assessment Network. We note this varies across the province with families in some health regions waiting up to two years.

These wait times have increased even with the support of organizations such as the Variety Club helping families access private assessments. Access to private assessments varies between regions. If a family cannot access support for private assessments and must travel to have a public assessment done the costs are often unattainably high.

Assessment wait times are a multifaceted equity issue. Some families can afford to skip the wait by paying thousands of dollars for a private diagnostic assessment. We know that families such as newcomer families and Indigenous families are less likely to be able to afford this, resulting in deep inequities based on prohibited grounds for discrimination. We also know that children and youth in care do not have access to these means.

Children who have been identified with neurodiversity such as Autism Spectrum Disorder, Attention Deficit Hyperactivity Disorder, and Sensory Processing Disorder need support plans. Information from assessments is important to design optimal educational programs and interventions for students.

For students transitioning to adult support services such as Community Living, assessments are again required to access vital services. When districts are not able to provide these in-house, families are again looking for private assessment services, at great cost.



We note that the **Minister of Education and Child Care mandate letter** states:

“• Continue to work with Boards of Education to ensure all students have the supports they need to be successful.”

We are concerned that access to diagnostic assessment is a barrier preventing the fulfillment of this mandate. We rely on your diligence and attention to this problem and look forward to hearing how we can work together to improve access for all children to succeed in our schools.

Sincerely,



School District No. 40 (New Westminster)
Maya Russell
Chair, Board of Education

CC: Trustees, Board of Education School District No. 40
Karim Hachlaf, Superintendent of Schools
Bettina Ketcham, Secretary-Treasurer

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

**Tuesday, November 14th, 2023, 3:30 PM
Lord Kelvin Elementary School**

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

Karim Hachlaf, Superintendent
Maryam Naser, Associate Superintendent
Anne-Marie Martin, Recording Secretary
Pam Craven, Director of Instruction, Secondary Programs
Ken Millard, Principal – Lord Kelvin Elementary
Carly Eirickson – Vice Principal – Qayqayt Elementary
Ileana Neilson – Manager, Early Learning and Child Care
Maureen McRae-Stanger – Director of Instruction –
Learning and Innovation
Tammy Dewar – Curriculum Facilitator
Sarah Lynes - Curriculum Facilitator

REGRETS Robert Weston, Executive Director Human Resources
Bettina Ketcham, Secretary Treasurer

Committee Chair Andres recognized and acknowledged the Qayqayt First Nation, as well as all Coast Salish peoples, on whose traditional and unceded territories we live, we learn, we play, and we do our work.

1. ADOPTION OF THE AGENDA

The meeting was called to order at 3:30 pm

Moved and Seconded

THAT the agenda for the November 14th, 2023, Education Policy and Planning Committee meeting be adopted as distributed.

CARRIED UNANIMOUSLY

2. PRESENTATIONS

Lord Kelvin Elementary School (Ken Millard – Principal)

Principal Millard demonstrated a live CLKS News production, the students do weekly at the school. Trustee Slinn was interviewed as part of the broadcast.

Questions and comments ensued.

3. COMMENT AND QUESTION PERIOD

No comments or questions

4. REPORTS FROM SENIOR MANAGEMENT

a. **District Literacy Update** presented by Carly Eirickson (Vice Principal & Literacy Lead)

- Presentation included the following:
 - What do we know about literacy development?
 - Post-school success is closely tied to reading proficiency.
 - Learning to read is one of the most fundamental skills in early education.
 - Focus for District Literacy Lead this year:
 - Support literacy screening and programming in Grade 1 classrooms at Qayqayt
 - Investigate literacy screeners and classroom programs being used across the district.
 - Support UFLI (University of Florida Literacy Institute) Program through data collection related to effectiveness.
 - Develop an inventory of high-quality literacy materials and programs.
 - Focus for this Year: Next Steps
 - Early Literacy Survey to all elementary schools
 - District-level supports
 - District or school-wide literacy documentation
 - How can we incorporate more evidence-based assessments, programs, instructional methods, etc.?
 - How can we support our teachers and staff?
 - Is UFLI making a difference? Compare ELLT data from last year to this year.

Question:

Trustee Connelly – Is there any provincial direction or protocols around this?

Answer:

Alberta and Ontario potentially more mandated, BC teachers have such strong autonomy and are excited about UFLI and really going with it as it is evidence based. It's a PowerPoint that teachers can just click through and follow online.

Question:

Trustee Connelly – What is the cost?



Answer:

UFLI is \$70 for the manual plus shipping which is \$40 for one book. Qayqayt has purchased 1 per grade and 9 other teachers were onboard with purchasing it.

Question:

Chair Andres – Is the district supportive of teachers using money from their pockets?

Answer:

Teachers are using their Pro-D funds willingly for UFLI.

- b. **Early Learning Programs and Gradual Entry to Kindergarten in New West Schools** presented by Ileana Neilson & Maureen McRae-Stanger.

Presentation included the following:

- Early Years Programs
 - Seamless Day
 - Just B4 preschool
 - StrongStart BC
- Kindergarten Gradual Entry
 - Differences between Childcare/Pre-School and Kindergarten
 - Caregiver to Child ratio: 1:8 – Teacher to student ratio: 1:20.
 - Kindergarten is environment larger and includes multiple learning spaces.
 - BC Primary Teachers support gradual entry.
 - Most districts in the province participate in gradual entry.
 - Sample Gradual Entry Schedule provided.
 - Parent communication about gradual entry dates/times and expectations gives them time to determine a care plan for their child.
- Gradual Entry considerations for 2024-2025 include:
 - Feedback survey for new Kindergarten parents in early February.
 - Gather a representative group of K-5 Admin, District Staff and Kindergarten teachers to discuss parent feedback and develop plan for 2024-2025.
 - Each school sets their gradual entry schedule by March 31.
 - Earlier communication of gradual entry process and schedule to support parents to make childcare arrangements (April).
 - Update to the Board of Education on the plan for the upcoming school year at the upcoming April or May Education Meeting.

- c. **Competency based IEP** presented by Tammy Dewar and Sarah Lynes

Presentation included the following:

- The Journey
 - 2021-2022 – CB IEP Training for District Staff
 - 2022-2023 – CB IEP Pilot Group
 - 2023-2024 – CB IEP Training for all LST's
- Why the shift to Competency Based IEP's?
 - Aligns with the same curriculum as peers.
 - Meaningful consultation with students and families.
 - Measures authentic progress.



- Strengths-based focus.
- Addresses core competencies.
- Responsive planning and authentic assessment.
- S.M.A.R.T Goals

Traditional	Competency Based
S – Specific	S – Strengths Base
M – Measurable	M - Meaningful
A – Attainable	A – Authentic
R – Realistic	R – Responsive
T – Timely	T - Triangulated

- Parents are provided with information sessions and learning support teachers to understand where we are going.

Question:

Trustee Russell inquired about the 8 pages for IEP

Answer:

Suggestion to not go over 3 goals.

d. NWSS Timetable Exploration Update presented by Pam Craven

Overview provided on the following:

- Student and staff survey does not support changes to timetable.
 - Classroom allocations that support effective space utilization are a priority.
 - Online delivery of Career Education classes.
 - Next steps: continue to explore opportunities to improve space utilization, student, and staff consultation, provide an update at the December 12th Board of Education meeting.

e. Board Authority Authorized Courses prepared by Pam Craven

- Motion Moved and Seconded
 - THAT the Education Policy and Planning Committee move the presentation on the Board Authority Courses to the next Board of Education meeting, November 28th, 2023.

5 GENERAL ANNOUNCEMENTS

Nil.

7. ADJOURNMENT

The meeting adjourned at 5:00 pm.

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

**Tuesday, November 14, 2023, 6:30 PM
In-person & Via Zoom Link**

PRESENT	Danielle Connelly, Committee Chair Maya Russell, Trustee Gurveen Dhaliwal, Trustee Cheryl Sluis, Trustee Elliott Slinn, Trustee Marc Andres, Trustee	Karim Hachlaf, Superintendent Maryam Naser, Associate Superintendent Amy Grey, Assistant Secretary-Treasurer Dave Crowe, Director of Capital Projects Matt Brito, Director of Facilities & Operations Laura Goodman, Recording Secretary
REGRETS	Bettina Ketcham, Secretary Treasurer Robert Weston, Executive Director, HR	Members of the Public Laura Kwong, DPAC Chair

Committee Chair Connelly recognized and acknowledged the Qayqayt First Nation, as well as all Coast Salish peoples, on whose traditional and unceded territories we live, we learn, we play, and we do our work.

1. ADOPTION OF THE AGENDA

The meeting was called to order at 6:36 pm.

Moved and Seconded

THAT the agenda for the November 14, 2023, Operations Policy and Planning Committee meeting be adopted as distributed.

CARRIED UNANIMOUSLY

2. COMMENT & QUESTION PERIOD FROM VISITORS

Nil.

3. REPORTS FROM SENIOR MANAGEMENT

- a. Capital Projects Update (Verbal) (K. Hachlaf)
 - i. Queen Elizabeth Elementary Expansion

Superintendent Hachlaf stated that the District is pleased to announce that on October 24, 2023, the Ministry of Education and Child Care approved the addition of a third floor to be added to the Queen Elizabeth Elementary School expansion project. This addition will transform the project from a two-storey structure to a three-storey school that will provide space for 21 classrooms; thereby increasing the school's total capacity to 763. The additional rooms will allow Grade 5 students to return to Queen Elizabeth Elementary once the project is completed.

The Ministry initially supported the District's request for a \$20 million investment for a 13-classroom expansion at Queen Elizabeth Elementary School in June 2021. The District's subsequent implementation of the Long-Range Facilities Plan (LRFP) and community presentations revealed the preferred third floor option to accommodate the rate of growth they continue to see in the Queensborough community. The updated expansion plans will continue to feature a neighbourhood learning centre that will include before and after school childcare options.

Hachlaf noted that continued Board advocacy, and positive collaboration across all parties including the School District and staff, the Ministry of Education and Child Care, and the Province of British Columbia were instrumental in acquiring the 3rd floor addition/modification to the approved expansion project which will accommodate future growth and meet the District's needs for several years to come.

Questions and discussion ensued.

b. Operations Update

i. Facilities and Finance Report (M. Brito & A. Grey)

Matt Brito, Director of Facilities and Operations highlighted key points:

- *Daycare portables* have been delivered and placed at F.W. Howay and Lord Tweedsmuir schools, and they are currently working on various system connections to these portables. The District is on track for receiving city occupancy between December and January with preparation for a spring break 2024 move-in.
- *Short Term Capacity*: The District has applied for building permits to add another 2 portables and a washcar for Lord Tweedsmuir. The previous 2 classroom portables are placed, and they are currently working on various connections to these portables. The washcar portable will be delivered and placed in January 2024.
- *SEP and CNCP for 2023-24* is ending with one item remaining; the Spencer mechanical reheat is 80-85% complete. All final invoices are required to be submitted by March 31, 2024 to complete this funding cycle.

ii. Estimated Operating Grant Recalculation (A. Grey)

Assistant-Secretary Treasurer Grey stated that this was an update to the preliminary operating grant calculations that were based off the enrolment projections submitted to the Ministry in February 2023.

- *September Enrolment Count*: the 1701 enrolment process has been completed. An increase over the projections leads to an estimated funding increase for the District of \$1.8 million dollars from the preliminary operating grant calculation. Grey noted that this is an estimate, and the Ministry will be announcing and confirming the actual recalculation in mid December. The actual enrolment for K-12 standard schools is about 58.5 students more than original projections which translates to \$505,000 in additional funding.

- **Supplement for unique students needs:** Estimated to be \$975,000 higher than original estimates which is mainly due to an increase in Level 2 students, and the English Language Learning (ELL) enrolment.
- **Summer school learning:** In July 2023, the program saw significant levels of growth which resulted in more funding for the 2023-24 operating grant.
- Further adjustments to the operating grant will result from actual enrolment counts in February and May of 2024.

Next Steps:

- The amended budget will be presented and approved by the Board in February 2024, and will reflect the increased operating grant as confirmed by the Ministry in mid December as well as related staffing and other adjustments to support the enrolment growth and student needs.

iii. Queensborough Bussing Update (Verbal) (A. Grey)

Assistant-Secretary Treasurer Grey provided an update.

- Student registration for the Queensborough bus service closed on Friday, November 3rd, with a total of 204 registrants; the majority of which were students located in the central Queensborough area, and approximately 35 students registering from each of the east and west sides of the Queensborough community.
- The majority of riders requested both morning and afternoon pickups and drop offs, and the District is currently working on the logistics for pickup and drop off times and locations.
- Internal teams are working to ensure that the communication to parents and families re: registration details and logistics are distributed out prior to the winter break. More information to follow over the next month as details are finalized.

4. **General Announcements**

Nil.

5. **New Business**

Nil.

6. **Old Business**

Nil.

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

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

Please refer to the meeting video at [6:56 pm] for full comments.

8. **Adjournment**

The meeting adjourned at 7:01 pm.

Superintendent Update

November 28th, 2023

Karim Hachlaf



New
Westminster
Schools

District Pro-D: November 14th

Diversity, Equity, Inclusion and Antiracism

Shape of the Day

Time	Event
8:30-8:45	Welcome: Ken Headley, District Vice-Principal of Diversity, Equity, Inclusion and Anti-racism Land Acknowledgement: NWSS Students
8:45-9:30	Recognition of 20- and 30-year Employees: Karim Hachlaf: Superintendent of Schools, Maya Russell: Board Chair, Robert Weston: Executive Director, Human Resources
9:30-10:45	Keynote: <i>A Human Rights Approach to Anti-Racism</i> , presented by Equitas
10:45-11:00	Break (Light snacks provided – please bring your own beverages)
11:00-12:30	Breakout Sessions
12:30-1:35	Lunch (On your own with colleagues): Please visit the Learning Team Showcase in the Grand Commons
1:40-2:40	Panel Discussion: <i>Intersectionality Unveiled: The Importance of Intersectionality in Advancing Equity and Antiracism</i> In a world where diversity is our greatest strength, it's essential to understand and embrace the concept of intersectionality (the recognition of how various social, cultural, and identity factors overlap and interact, influencing an individual's experiences and opportunities within systems of privilege). Our panelists will shed light on the interconnected web of identities and experiences that shape our lives and how we can use our own privilege to help dismantle systemic oppression and uplift the voices at the margins. Facilitated by Ken Headley. Panel Members: Beth Applewhite and Bryan Gidinski (Burnaby Schools), Amelia Laidlaw (New West Schools), Jessica Knott and Angi Oschahoff (Maple Ridge Schools).
2:40-3:00	Closing Remarks and Prize Draw





New
Westminster
Schools



JEUDI

16 NOVEMBRE

THURSDAY

NOVEMBER 16

National Gathering for Indigenous Education

Our new Directors of Instruction

Rhonda Jones (Top Right)

Director of Inclusive Education



Sandra Singh (Bottom Right)

Director of Learning and Innovation





DISCOVER



When

Tuesday, January 9, 2024

Where

New Westminster
Secondary School

Time

5:30 p.m. to 8:30 p.m.



"Discover our fantastic Programs of Choice, explore course selection options, and more!"

Supplement to: **BOARD OF EDUCATION MEETING**

Date: November 28, 2023

Submitted by: Maureen McRae-Stanger: Director of Instruction, Learning and Innovation

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

Subject: Library Learning Commons Budgets: Action Research Report and Recommendations

Background Context:

During the Board of Education budget consultation process in 2023, questions arose regarding learning resources in our Library Learning Commons and specifically the allocation of funds provided to maintain library programs. Feedback from parents and staff raised issues of enrolment growth, equity across schools, and the distribution of funds. In response, the Superintendent of Schools requested that an action research process take place to gather further information and identify any potential gaps. The attached report seeks to provide actionable recommendations for promoting equity in library funding and ensuring access to robust Library Learning Commons resources for all students in New West Schools.

Research Questions:

- What is the current state of Library Learning Commons funding and budget processes in New West Schools?
- Are there gaps in Library Learning Commons funding and budget processes that are affecting students' access to learning resources?
- What strategies can be implemented to promote equity in library funding, to support effective learning resource allocation and collection maintenance, and to ensure ongoing access to relevant, appropriate, diverse, and engaging resources for all students?

Quantitative and Qualitative Data Collection:

The research process began in May 2023 and involved collecting data from all schools in New West that have a Library Learning Commons. Information was obtained through interviews, surveys, budget analysis and relevant documents.



Recommendations from the Report: (please refer to the full report for further information)

Recommendation 1: Communication

Clearly define and communicate the current hybrid budget allocation (centralized and decentralized) process recognizing district and school responsibilities. This hybrid approach utilizes district-wide budget guidelines, while still allowing schools to flexibly allocate available resources. This approach attempts to balance equity and local decision-making, recognizing the importance of both district-level coordination and school-level autonomy to meet the unique needs of each school.

Recommendation 2: Budget Planning

Create a 3-year budget plan to support Library Learning Commons future needs based on circulation data, and collection maintenance and development. Review regularly to maximize budgets.

Recommendation 3: Equitable Structures

Create equitable structures to support all schools including better access to additional funding, and stronger collaboration and partnerships both school to school and with the Media Services Centre.

Moving Forward:

The recommendations outlined in the report will be implemented in the 2023-2024 school year and reviewed in the spring of 2024. Feedback in the form of Principal and Teacher Librarian surveys will be used to collect data, and revisions to the recommendations will be provided by the end of the 2024 school year.

Part 1: The Why, the What and the How

Background Context:

During the Board of Education budget consultation process in 2023, questions arose regarding learning resources in our Library Learning Commons and specifically the allocation of funds provided to maintain library programs. Feedback from parents and staff, transcribed below, raised issues of enrolment growth, equity across schools, and the distribution of funds.

- *Equity across schools - more funding and budget decisions should be made at the district level because currently the funding per school in specific areas, e.g., LSS, ELL, library, ADST, music, are at the discretion of the admin and it is hugely inequitable across the district. Leads to a lot of problems between "have" and "have-not" schools when we are all accessing the same pool of funding - we should all have the same funding for libraries.*
- *Funding to match the increased population growth. Our school population has increased 30% over 4 years, but our funding for library books and resources to students has not.*
- *My sister's kids go to school in another district, and I couldn't believe how many books and resources they have in their school library with smaller enrolment than our school. It's quite appalling and I'm not sure why that happens in our district.*

In response, the Superintendent of Schools requested that an action research process take place to gather further information and identify any potential gaps. This report seeks to provide actionable recommendations for promoting equity in library funding and ensuring access to robust Library Learning Commons resources for all students in New West Schools.

Identifying the Research Questions:

1. What is the current state of Library Learning Commons funding and budget processes in New West Schools?
2. Are there gaps in Library Learning Commons funding and budget processes that are affecting students' access to learning resources?
3. What strategies can be implemented to promote equity in library funding, to support effective learning resource allocation and collection maintenance, and to ensure ongoing access to relevant, appropriate, diverse, and engaging resources for all students?

Learning resources include print materials, digital subscriptions, online tools, and devices to support reading, research, and the presentation of information. Specific consumable supplies (e.g., bar codes, book tape, repair glue, spine stickers) are also an important part of learning resource management and have yearly costs associated with them.

For the purposes of this action research, equity in Library Learning Commons resources refers to the fair distribution of resources, materials, and services among all schools. It means that each school should have access to comparable and adequate library resources regardless of their location, student population, or socioeconomic status. It also takes into consideration that each school community is unique, and therefore each Library Learning Commons has different needs. Equity does not mean the same for all.

Quantitative and Qualitative Data Collection:

The research involved collecting data from all schools in New West that have a Library Learning Commons. Information was obtained through interviews, surveys, budget analysis and relevant documents.

Part 2: Data Collection and Analysis

Data Sources:

The following data was collected and analyzed:

1. BCTLA Working and Learning Conditions Report 2022-2023
2. Teacher Librarian staffing in New West Schools
3. Sources of funding for Library Learning Commons
4. District allocation of school budgets
5. School budget allocation processes
6. Principal Interviews
7. Interview with the New Westminster Teachers' Union President
8. Teacher Librarian Survey
9. Other School Districts: Library Learning Commons budgets

1. Documents:

- **BCTLA Working and Learning Conditions Report 2022-2023: see Appendix 1 for full report**

This document is the most recent report provided by the BC Teacher Librarian Association, a BCTF Provincial Specialist Association. Teacher Librarians across the province are asked yearly by the BCTLA to take this optional survey to provide information on the following: Librarian qualifications, Teacher Librarian ratios in their district, preparation time coverage, access to library technicians, budgets, additional sources of funding, access to technology, professional development, and book challenges. The information reported in the survey comes directly from Teacher Librarians; there is no input from other school or district staff. 40 of 60 school districts participated in the survey and Teacher librarians from 40% of all schools in the province responded. The survey results indicate differences from district to district and school to school, with no consistency of staffing, ratios, budgets, and professional development opportunities. Equity was a key theme throughout the report. Average reported library budgets varied widely. The budget data also measured and compared funding as a “per pupil” amount, with a reported average of \$8.62 per student across all districts. Additional sources of funding were also reported, including grants, fundraisers, and donations.

The 2022-2023 report indicates that all New West Teacher Librarians took the survey. As noted above, the data collected is reported by Teachers Librarians, but specific data is not verified by the school district. It is important to note several inconsistencies in the New West Teacher Librarian reported data:

- In the BCTLA document, the Teacher Librarian to student ratio reported for New West Schools was 1:1,053. Unlike many other school districts, New West has a *District Teacher Librarian* position which is part of ratio staffing. This position was not included in the reported ratio by the New West Teacher Librarians. For accuracy of this action research report, the actual Teacher Librarian ratio in New West is 1:702, as required by the local collective agreement.
- Teacher Librarians reported total enrolment in New West Schools as 9,624 FTE and the actual total enrolment, as per the 1701 funding collection data was 7,285 FTE in 2022/2023. This total enrolment number also includes Adult and online students taking courses outside of the school day who would not have access to a school-based Library Learning Commons.
- The BCTLA document also indicates, as reported by the New West Teacher Librarians, that the budget allocation for libraries is \$3.07 per pupil. It is important to note that New West Schools does not use a specific per pupil funding allocation specifically for Library Learning Commons budgeting purposes, but if they did, the incorrect enrolment numbers reported would significantly increase the reported per pupil budget allocation of \$3.07.

2. Teacher Librarian Staffing in New West Schools

Equitable distribution of qualified library staff ensures that schools have trained professionals who can provide guidance, instruction, and support to students and educators. Staffing helps ensure that the Library Learning Commons is accessible and effectively utilized. New West Schools makes every effort to hire qualified Teacher Librarians and all current Teacher Librarians working in New West are qualified.

The chart below shows the number of Library Learning Commons in New West Schools, the student enrolment projections for 2023-2024, and the Teacher Librarian staffing. As per the local NWTU collective agreement, Teacher Librarians are staffed to a minimum ratio of 1:702. Ratio staffing is distributed at the district level and adjustments can be made based on individual school needs. Teacher Librarian FTE can vary slightly year-to-year but has been increasing yearly due to enrolment.

New West has a District Teacher Librarian model, with 1.0 FTE of ratio staffing assigned to this position to support the Media Services Centre. This Centre, staffed by the District Teacher Librarian and the District Library Technician, curates resources that can be signed out to teachers, creates book kits on curricular themes and concepts, supports cataloguing of new books, provides school-based library support with collection management and inventory, supports educators with the selection and review of appropriate learning resources, curates and provides training on district subscriptions (e.g., Focused Ed), maintains the District Library Learning Commons resource website, and provides professional development opportunities for staff.

School	Enrolment Projections 23/24	TL Staffing (FTE)
Connaught Heights	145	.2
F. W. Howay	142	.2
Spencer	491	.7
Lord Kelvin	619	.9
Lord Tweedsmuir	383	.6
Qayqayt	660	1.0
Queen Elizabeth	502	.7
Skwo:wech	430	.6
Fraser River Middle	646	1.0
Glenbrook Middle	613	1.0
Queensborough Middle	370	.6
NWSS/SIGMA	2099	2.0
Home Learners Program	107	0
RCAP/POWER	16, 45	0
District		1.0
Total Enrolment	7268	10.5 FTE

Key Points:

- The staffing projections above are based on spring enrolment numbers. Enrolment will be verified through the September 1701 process and adjustments to Teacher Librarian FTE will be made as needed to maintain ratio.
- The Home Learners Program has a parent/student lending library supported by the District Teacher Librarian, the District Library Technician and the HLP Staff.
- RCAP and POWER do not have a Library Learning Commons or any District Teacher Librarians support.
- Additional staffing support is provided for all Teacher Librarians through the District Library Technician position located at the Media Services Centre. This position supports cataloguing of new books for all schools, book repair, management of the Follet Destiny Library system, and supports with weeding, equity scanning, and inventory.

3. Sources of Funding for Library Learning Commons:

The research revealed variations in library budgets between schools. However, all libraries receive targeted funds, resources, and supports in a variety of ways and from a range of budgets. Additional funding, such as fund-raising events and Book Fairs, can highlight issues of equity between schools, as these sources of funding are not consistent, and may vary greatly school to school due to socio-economic factors and size.

Typical Funding Sources for Library Learning Commons in New West Schools:

Targeted Funding Sources			Potential Additional Funding Sources		
District	School Budgets	French Funds (OLEP)	PAC	Grants	Fundraising
<ul style="list-style-type: none"> Media Services Centre budget to purchase learning kits and resources for use in all schools Library Technician services to support cataloguing and book repairs **District online subscriptions: e.g., Focused Education Resources 	<ul style="list-style-type: none"> Learning Resources budget Library supplies budget (repairs, cataloguing) School specific online subscriptions Technology devices for library use (I-Pads, laptops, document cameras, TVs) Furniture for the library 	<ul style="list-style-type: none"> Library Learning Commons and classroom Library resources for French Immersion Schools and Schools with Core French programs 	<ul style="list-style-type: none"> Yearly donations of books and/or funds to support the Library Learning Commons and classrooms 	<ul style="list-style-type: none"> District and Ministry Grants: e.g., Innovation, Climate Action, Affordability Fund. Community Agencies (e.g., TELUS) 	<ul style="list-style-type: none"> Book Fairs School Events

Key Points:

**All schools have access to a robust collection of online resources and tools, primarily through the District subscription to [Focused Education Resources](#), as well as access to a wide range of free resources on [ShareEd BC](#) and [FNESC \(First Nations Education and Steering Committee\)](#). These resources have been reviewed by educators and can help to reduce the need for print materials. Online resources are regularly updated for accuracy and relevance and are cost effective.

District Supported Digital Resources Available for K-12 Students in New West Schools:

<https://newwestschools.ca/resources/district-library-resources/student-resources/>

27 online tools, data bases, online subscriptions and resources to support research and literacy development

District Supported Digital Resources Available to K-12 Staff in New West Schools:

<https://newwestschools.ca/resources/district-library-resources/teacher-resources/>

52 online tools, data bases, online subscriptions, and resources to support research, literacy development

4. District Allocation of School Budgets

All schools receive a yearly block budget. This budget is calculated using specific per student funding formulas that are set by the district Finance Department and aligned with enrolment numbers. The formulas and amounts are provided as a “tiered” approach for Elementary, Middle and Secondary. There is also a “small school” top up of funds given to Howay Elementary and Connaught Heights Elementary to recognize the economy of scale issues that occur with smaller schools. Additional Ministry Grants or special purpose funds are added to the school budgets as separate, specific GLs as needed, and based on Ministry and district priorities (e.g., Affordability Fund, Covid Funds, OLEP Funds). Some of these special purpose grants are also used to support Library Learning Commons resources.

Base School Budget Items	Elementary	Middle	Secondary
Description	Allocation	Allocation	Allocation
Supplies	\$42.23 per student	\$47.38 per student	\$79.31 per student
Equipment	\$5.15 per student	\$8.24 per student	\$17.51 per student
Learning resources	\$7.73 per student	\$ 9.27 per student	\$11.43 per student
Technology	\$21.03 per student	\$24.63 per student	\$29.68 per student
Staff development	\$500+\$15/tchr	\$500+\$15/tchr	\$500+\$15/tchr
Small school base	Applicable only to Howay and Connaught (\$3,000-\$4,000)		
Inclusion supplies	min \$500 or \$3 x fte	min \$500 or \$3 x fte	min \$500 or \$3 x fte
Athletics		\$1,500.00 in total	

Source: New Westminster Schools Finance Department May 2023

5. School Budget Allocation Process:

The block budget provided to each school is allocated to a few key budget areas as per the chart above. Principals have the flexibility to allocate budget to additional site-specific GLs based on school priorities, and to shuffle budget amounts between GLs on an ongoing basis as long as they stay within their total budget.

Budget priorities are established based on School Learning Plan goals, identified priorities, and through collaborative budget discussions with all staff, including the Teacher Librarian. Specific library budget GLs have been created at most school sites to support with resource purchases and library supplies. Other budgets typically used to support the Library Learning Commons are the Learning Resources GL, the Supplies GL, the Equipment GL and the Technology GL.

Budgets are typically established by each Principal using data from historical budget processes, spending patterns over the years, identified priorities, and consultation with staff.

6. Principal Interview Data: Support for Library Learning Commons Programs 2022-2023

Principals from all schools with a Library Learning Commons were interviewed in May-June of 2023. For full interview notes please see Appendix 2.

Key Points:

- All Principals reported that budget decisions are made in consultation with staff and are based on identified needs and priorities that align with School Learning Plan goals.
- All Principals reported that although they typically give their Teacher Librarian a preliminary budget allocation each year, any additional requests for resources or emerging priorities are considered and often fulfilled--Principals have reported that they will use other budgets for these requests if they have funds available.

- All Principals reported that the Library Learning Commons budget varies yearly based on needs.
- Most schools have specific Library budget GLs for resources and supplies. Furniture, online subscriptions, and devices are from different school-based budgets, but are also part of library supports.
- District subscriptions e.g., Focused Ed are paid for by the district for all schools to access. All Principals acknowledged that their schools use these resources.
- The Principals acknowledged that the district often supplies specific learning resources for all libraries: e.g., SEL books for all sites, picture books, specific teacher resources.
- The 3 EFI Elementary Schools, the FI Middle School, and NWSS all receive OLEP French Funds for to support the Library Learning Commons (French picture books, French non-fiction, teacher resources, French novels).
- Media Services has a huge collection of books and kits available to all schools in the district—monthly Media Services newsletters highlight resources and encourages teachers to book them. Media Services resources compliment and support the resources at each school library site. District budget supports Media Services.
- 7 of the Elementary Schools and 2 of the Middle Schools run Book Fairs (Teacher Librarians do this voluntarily) and get free books or a portion of sales back in cash to support additional library purchases.
- 6 Libraries receive PAC funding yearly (similar amounts to classroom teachers and sometimes more). Other schools have received PAC funds, but not regularly.
- All libraries have a variety of technology resources: laptops, I-Pads, document cameras etc. to support research and online skills.
- Follet/Destiny Library system licensing and subscriptions for each school site paid are paid yearly by the district.
- Library Learning Commons start up at a new school site may incur additional costs, due to thorough weeding and inventory processes before the move. Principals have provided more budget in these cases, and/or put together a fund-raising plan over several years to re-build the collection.
- Budget for book repairs and cataloguing supplies are provided for as needed—most schools have a specific budget line for Library supplies.
- 4 schools and the District Teacher Librarian have applied for and received additional Grants (Innovation, Climate Action) to support their Library Learning Commons
- All students have access to a wide range of resources in their Library Learning Commons and all K-8 students have regular library book exchange opportunities—typically once a week.

7. Interview with NWTU President: see full transcript of the meeting in Appendix 3

Key Points:

Teacher Librarians want a predictable budget and a specific timeline to receive it, preferably earlier in the school year. They report a perceived “per student” funding discrepancy with provincial averages from other school districts (based on the BCTLA survey). New West Teacher Librarians do not have issues with ratios and staffing. They do have equity concerns around Book Fairs and feel that fundraising should not be mandatory in order to support the Library Learning Commons. They identified a gap in non-fiction collections at many K-8 schools and the need to weed resources on a regular basis through the lens of equity, diversity, inclusion and anti-racism, as well as consider and the age, accuracy and relevance of resources. They acknowledge that they have made good progress in developing their fiction collections through the lens of equity over the last several years.

There is a desire for collaboration between Teacher Librarians in New West to identify gap areas and work together, as well as a desire for more district oversight of Teacher Librarian budgets and potentially procurement of some common resources that would go to all libraries. The District Teacher Librarian can use the Follet System to look at circulation and inventory data to help support with weeding and identify resource gaps at each school. There is an openness to resource sharing between school libraries in the district (the Follet library system is capable of supporting this) to provide greater access to and use of resources currently available district wide. Sharing public library resource links and encouraging students to access resources onsite at local libraries was also discussed.

8. Teacher Librarian Survey: see Appendix 4 for the full results of the Survey

Key Points:

The Teacher Librarian Survey was done in late May 2023 with full participation from all Teacher Librarians in New West Schools. The survey was administered via Microsoft Forms and included 17 questions which were a combination of selected response and written response. The survey was not anonymous, as participants emails were collected, and they also identified their school in question 1. The Teacher Librarians expressed their gratitude for being asked for their input and feedback. Key themes emerged from the survey including the need for clear communication about budgets, equity between school sites when it comes to funding, the need for both school and district supports for the library, and that additional funding should not be relied upon as a way to fully support the Library Learning Commons program.

- 9 of 13 respondents reported consulting with their Principal about their budget.
- All Teacher Librarians report that they gather feedback from a variety of stakeholders when determining and prioritizing learning resources for the Library Learning Commons.
- 4 of 13 respondents create a multi-year budget plan that prioritizes identified needs and initiatives for the Library Learning Commons.
- 11 of 13 respondents reported that they receive a yearly learning resources budget. Amounts reported varied from school to school ranging from \$200 per year for the smallest school to \$6,100 for the secondary school.
- 12 of 13 respondents reported that they receive a yearly supplies budget. Amounts reported varied from school to school ranging from \$300 - \$1,500 (Media Services Centre). Some respondents indicated that this was not a separate budget but part of their total resource budget, or that any supplies required were charged to a school GL not specific to library.
- All respondents reported that they receive additional funds from a variety of sources beyond their school budgets including French Funds (OLEP), yearbook sales, fundraising, Book Fairs, district budgets and PAC donations. Respondents' estimation of yearly additional funding amounts ranged from \$400 to \$6,000.
- 11 of 13 respondents reported that if they identify other emerging needs for their Library Learning Commons that cannot be supported by their current budgets, they work with their Principal to determine other potential budget sources (e.g., using other under-utilized school-based budgets or additional PAC funds)
- All 13 respondents reported that they were lacking some or many resources to support their Library Learning Commons. Areas of need included books written in other languages and dual/multi language books, science resources, Indigenous resources, graphic novels, non-fiction books at appropriate reading levels for elementary, equity and diversity books, anti-racist resources, sexual health resources, and French non-fiction and novels at the appropriate reading level.
- Ways to address gaps included more funding, targeted goals for the Library Learning Commons, collaboration between Teacher Librarians to come up with resources that would benefit multiple schools, Teacher Librarians having P-cards to support flexible purchasing, a class set of devices for the library, consultation with the French coordinator to purchase French Library books to avoid duplication, and a district collection of dual lingual and multilingual books that could be shared between libraries.
- Additional comments about the Library Learning Commons budget included perceived inequities in funding from school to school and district to district, lack of clarity and communication around Learning Library Commons budget allocations, and concerns around equity issues in regard to fund raising.

9. Other School Districts: Library Learning Commons Budgets

The data below was gathered from 4 surrounding school districts (as reported by District Administration) and compared to New Westminster Schools.

District	Library Learning Commons Budget	Additional Funding Sources
Vancouver Centralized Model	<ul style="list-style-type: none"> Budget set by district Elementary Schools: \$5.09 per student Secondary Schools: \$4.33 per student plus \$4,000 These budgets are not typically supplemented by school budgets 	Grants Book Fairs PAC Donations/Fundraising
West Vancouver Centralized Model	<ul style="list-style-type: none"> Budget set by district \$7.42 per student for both Elementary and Secondary 	Grants Book Fairs PAC Donations/Fundraising
North Vancouver Centralized Model	<ul style="list-style-type: none"> Budget set by district \$5.00 per student for both Elementary and Secondary 	Grants Book Fairs PAC Donations/Fundraising
Burnaby Centralized Model with some flexibility at the school level	<ul style="list-style-type: none"> Budget set by district: Elementary \$1710 per school + \$5.11 per student, supplies \$0.93 per student Secondary \$3,420 per school plus \$7.25 per student, supplies \$0.93 per student These budget allotments are lumped into a block account that includes educational tech funds, instructional funds, learning resource funds and any grants Schools can overspend in certain areas of this block budget as long as they do not go into a deficit overall 	Grants Book Fairs PAC Donations/Fundraising
New Westminster Hybrid Model: Centralized block budget and decentralized school budgets	<ul style="list-style-type: none"> Block budgets set by district and given to schools based on per student funding formulas that populate 4 key budget areas: Supplies, Equipment, Learning Resources and Technology Principal has flexibility to adjust budget allocations in these key areas throughout the year based on priorities and needs of the school as long as they do not go into a deficit overall Principals typically create specific yearly Library Learning Commons budgets to support the purchase of learning resources and supplies based on identified priorities District Media Services Centre has a preliminary budget of \$2,500 and receives an additional \$6,000 yearly from Director of Instruction, Learning and Innovation budget for the purchase of resources to support all school libraries (copies of specific books for each library and learning resource kits shared between libraries) 	Grants Book Fairs PAC Donations/Fundraising

Key Points:

All school districts are unique in their approach to Library Learning Commons budgets and processes, with a combination of centralized and decentralized allocations. All districts use some type of per student funding formula (although there is no consistency between districts). All districts also access additional funding in a variety of ways. Districts vary in their ability to be flexible with the budget, but all districts provide some district subscriptions for online tools and resources, typically through Focused Education Resources.

Part 3: Summary of Findings

The qualitative and quantitative data collected in this action research report provides relevant information to ensure that we are effectively providing all students with access to appropriate, relevant, diverse, and engaging learning resources in their Library Learning Commons. Two key research questions have been addressed through data collection and analysis:

1. *What is the current state of Library Learning Commons funding and budget process in New West Schools?*

New West schools currently uses a hybrid model of funding allocation to support flexibility and autonomy in budget decisions. The district uses a centralized approach by paying for some of the costs associated with the Library Learning Commons programs for each site, and by distributing a block budget to schools based on per student funding formulas set by the Finance Department. This school-based block budget can be broken down further and allotted by the Principal in consultation with their staff to specific school programs/initiatives.

2. *Are there gaps in Library Learning Commons funding and budget processes that are affecting students' access to learning resources?*

Students in New West schools have access to a wide variety and range of learning resources in their Library Learning Commons. All students are provided with regular opportunities to check out books for pleasure reading and use both online and print research materials. However, gaps are evident in specific areas of each collection due to age, relevance, and lack of diversity as identified through equity scans, and inventory processes. It is important to note that every Library Learning Commons collection is always changing and evolving and is never static...resources are weeded as they become outdated, irrelevant, or damaged and new resources become available—therefore collection management and maintenance are ongoing. This will always impact budget priorities, and this is the reason why flexibility in the budgeting process is so important. Additionally, every library is unique and has a different combination of current resources and different needs based on their school community. The biggest gap identified in this research is the lack of clear, consistent, and collaborative communication with Teacher Librarians about the budget allotment process.

Key Themes and Identified Gaps:

- The New Westminster School District, School Administrators and Teacher Librarians highly value the Library Learning Commons and acknowledge it as integral part of our schools and a key support in teaching literacy, a love of reading, research, and digital literacy skills to all students.
- Every Library Learning Commons is in different stage of collection maintenance and development, based on inventory processes such as weeding and circulation data, as well as needs that are identified and aligned with school priorities.
- There is a desire for equity, with the understanding that equity does not mean the same for all.
- Fundraising should not be mandatory and needs to be as equitable as possible to avoid creating “have” and “have not” schools.
- District and school budgets should sufficiently support the Library Learning Commons. Additional funds are “nice to have” not “need to have”.
- Teacher librarians are not fully aware of the hybrid funding model used in New West Schools or the flexibility around budgets.
- Clear communication including budget consultation and prioritization are essential to support long term planning for the Library Learning Commons.
- There are data discrepancies between what is reported by school districts and what is reported by the BCTLA.
- There are identified gaps in many of our Libraries in the area of print non-fiction resources.
- A more targeted and collaborative process is needed to support the purchase of French resources.

Part 4: Recommendations/Action Plans

This action research report underscores the continued need for equitable Library Learning Commons budgets in schools to promote access to quality learning resources for all students. Budgets at both the district and school levels are finite, and it is important to prioritize needs, maximize current budgets, and create and communicate long term plans to support the ongoing needs of schools. The recommendations and action plans described below will address the final research question:

3. *What strategies can be implemented to promote equity in library funding and to support effective learning resource allocation and maintenance to ensure ongoing access to relevant, diverse, appropriate, and engaging resources for all students?*

Recommendation 1: Communication

Clearly define and communicate the current hybrid budget allocation (centralized and decentralized) process recognizing district and school responsibilities. This hybrid approach utilizes district-wide budget guidelines, while still allowing schools to flexibly allocate available resources. This approach attempts to balance equity and local decision-making, recognizing the importance of both district-level coordination and school-level autonomy to meet the unique needs of each school.

Action Plan:

- The District and site-based Principals will communicate the hybrid budget model to Teacher Librarians in the Fall of 2023:

Centralized Funding: District Budgets	Decentralized Funding: School Budgets
Central Budget Process	School Budget Process
The district allocates budget to items that are common for all Library Learning Commons	Finance Department provides Principals with per pupil funding allocations (specific formulas) in 4 block budget areas for each school: <ul style="list-style-type: none"> • Principal reviews block budgets provided by the district • Principals of similar size schools may benefit from connecting with each other to share budget efficiencies and best practices for resource allocation and management • Principal reviews budget priorities with staff and allocates preliminary budgets for all school needs, including the Library Learning Commons • Budget priorities consider School Learning Plans, Ministry, District and School initiatives, curriculum requirements as well as staff and student needs based on both qualitative and quantitative data • The yearly budget plan is created and communicated to all staff in Term 1. It may be adjusted as needed throughout the year to support emerging needs in all areas, including the Library Learning Commons. • The Teacher Librarian should have a clear idea of their budget allocation for the year by early October.
Items that the Central Budget Supports	Items that the School Budget Supports
Media Services Centre: <ul style="list-style-type: none"> • Collection of shared print resources/learning kits, and cataloguing and book repair supplies (\$6,000 yearly) • Staffing of the District Library Technician 	Print learning resources for Library Learning Commons
Follett/Destiny yearly license/subscription for each school	Technology: laptops, iPads, document cameras
<ul style="list-style-type: none"> • District subscriptions/online tools: e.g., Focused Education Resources 	Site specific online subscriptions and online tools

Yearly OLEP Funds for French Immersion Libraries: <ul style="list-style-type: none"> • EFI Elementary Programs: \$1,000, EFI/LFI Middle Programs: \$2,000, FI Secondary Program: \$2,000 	Library supplies
Support new school libraries with additional start-up funds as needed-based on consultation with Principal	Library furniture
Special Grants (Ministry or District) may be allotted—if appropriate and in consultation with Principals	

Recommendation 2: Budget Planning

Create a 3-year budget plan to support Library Learning Commons future needs based on circulation data, and collection maintenance and development. Review regularly to maximize budgets.

Action Plan:

- The Teacher Librarian will identify any gaps in the Library Learning Commons collection and prioritize the purchase of new resources by collecting data from their inventory and weeding processes, circulation statistics, and staff and school priorities. They may want to consider using a survey for staff and students to identify needs. The District Teacher Librarian will support site-based Teacher Librarians with these processes. At the request of the Teacher Librarians, the District created a customizable survey template for them.
- The Principal should accurately track any budget funds that are used to support the library each year as well as any additional funds. This data will support with future budget planning.
- The Teacher Librarian will create a 3-year budget plan in consultation with the Principal to prioritize the identified needs. This prioritized plan will be helpful should additional funds become available throughout the year. At the request of the Teacher Librarians, the District created a customizable budget template to support budget planning.
- The 3-year budget plan will be revised yearly.
- All Teacher Librarians should focus on maximizing the use of District purchased non-fiction online tools and resources, as these resources will be the most up-to-date and accurate.
- Elementary Schools may need to focus more on identified gaps in print non-fiction resources, as younger students may not have the technology skills to effectively access age and reading level appropriate online research materials.
- Middle and Secondary Schools should prioritize online resources for research and have a smaller print non-fiction collection. As part of the Library Learning Commons program, Teacher Librarians should teach digital literacy and effective online research skills.
- Elementary schools will develop an equitable scheduling process to effectively utilize devices that support both the Library Learning Commons program and classroom learning.
- With the ongoing implementation of BYOD (Bring Your Own Device) in Middle and Secondary Schools, device requirements for the Library Learning Commons will reduce.

Recommendation 3: Equitable Structures

Create equitable structures to support all schools including better access to additional funding, and stronger collaboration and partnerships both school to school and with the Media Services Centre.

Action Plan:

- Director of Instruction, Learning and Innovation will provide support to schools to source additional grants.
- District Teacher Librarian to coordinate a “District Book Fair” at the Discover New West Schools Event in January, with proceeds being shared by schools that historically have struggled with Book Fairs due to small size or socio-economic factors.

- Principals may consider whole school fundraising efforts targeted for the Library Learning Commons.
- Principals will ensure that if PAC funds are allotted to classroom teachers, Teacher Librarians will also receive funds.
- Meeting once per term of all Teacher Librarians, Principals, and the Director of Instruction, Learning and Innovation to discuss common resource needs and effectively use the District Media Services Centre budget to fill any gaps.
- Using the Follet System, create an inter-library loan system to maximize the use of current resources. Schools can share specific resources between sites as needed.
- Create a stronger connection to the Media Services Centre: use circulation data to determine if some of the Media Services resources should be re-distributed to schools, ensure that any central purchases support the needs of all school libraries, and have the District Teacher Librarian continue to support with inventory, weeding, and collection maintenance at all sites.
- French Coordinator to meet with Teacher Librarians at French Immersion Schools to support the purchase of quality French materials (using their yearly allocated budget from OLEP funds) and to discuss any additional French funding requests.
- RCAP and POWER should be provided access to the Fraser River Middle and New Westminster Secondary School Library Learning Commons print materials (coordination between administration and Teacher Librarians), resources from the Media Services Centre, as well as access to District subscriptions/ online tools.
- District Teacher Librarian position to include dedicated FTE for HLP (.2) and RCAP/POWER (.1) to better provide targeted and consistent supports to these school communities who do not have a Teacher Librarian. The remaining .7 FTE to continue to support the Media Services Centre and for weeding, equity scanning and Learning Resource selection training and support at all schools.

Part 4: Moving Forward

This report will be shared with The Board of Education, District Staff, Principals, Vice-Principals, and Teacher Librarians. The recommendations should be implemented in the 2023-2024 school year and reviewed in the spring of 2024. Feedback in the form of Principal and Teacher Librarian surveys will be used to collect data, and revisions to the recommendations outlined above will be provided by the end of the 2024 school year.

Appendices:

Appendix 1: BCTLA Working and Learning Conditions 2022-2023

Appendix 2: Principal Interviews: Support for Library Learning Commons Programs 2022-2023

Appendix 3: Interview with NWTU President

Appendix 4: Library Learning Commons: Resource and Budget Survey May 2023



**BRITISH COLUMBIA
TEACHER-LIBRARIANS'
ASSOCIATION**

**BCTLA Working and Learning
Conditions 2022–2023**

Respectfully submitted by
Holly Broadland BCTLA
Coordinator, Membership and
Surveys

Survey Participation

The British Columbia Teacher-Librarians' Association's (BCTLA) 43rd annual survey on working and learning conditions was available for completion in January and February 2023. Our current membership as of April 2023 is 454 members. We received 566 responses, a significant increase from the 321 responses received from our 2021–2022 survey. Prize draws were held weekly during the submission window and this likely increased participation.

This year's sample represents 40.1% of standard public schools. Of the survey respondents, 69% represented elementary schools (393 responses), 20% secondary schools (111 responses), 8% middle schools (48 responses), 2% multi-level schools (9 responses), and 1% alternative (5 responses). There are 60 school districts in B.C.; one school district is not defined by location but by language (District 93 French Immersion). We had at least one response from 40 School Districts, 11 more school districts than in 2021–2022.

Results and Comparison to 2021/22 Staffing

From the survey responses, 88% of school libraries are managed full or part-time by Teacher-Librarians (TLs). Twelve percent of the responses identified untrained teachers, administrators, and other staff members as responsible for managing libraries. The percentage of trained TLs managing libraries has effectively stayed the same, with a slight decrease of 1% from the previous year.

Of the people who responded to the survey, the highest levels of training attained by TLs managing school libraries are:

- 9% with Master's in Teacher-Librarianship or Library and Informational Studies (MLIS)
- 42% with a Diploma in Teacher-Librarianship (30 credits)
- 13% with a Certificate in Teacher-Librarianship (15 credits)
- 11% with a master's in education or related field (e.g., Arts)
- 14% with some completed Teacher-Librarian Courses
- 11% with other training experience

Increases were seen in the numbers of respondents with a Certificate in Teacher-Librarianship (3% increase) and master's in education or related field (4% increase). Compared to last year, fewer respondents have a Diploma in Teacher-Librarianship (4% decrease). The number of respondents with Master's in Teacher-Librarianship of MLIS, some completed Teacher-Librarian courses, or "other training experience" remained consistent from last year.

Overall, it appears that the number of TLs that are involved in professional development remain slightly increased from the previous year. However, due to the assumption that

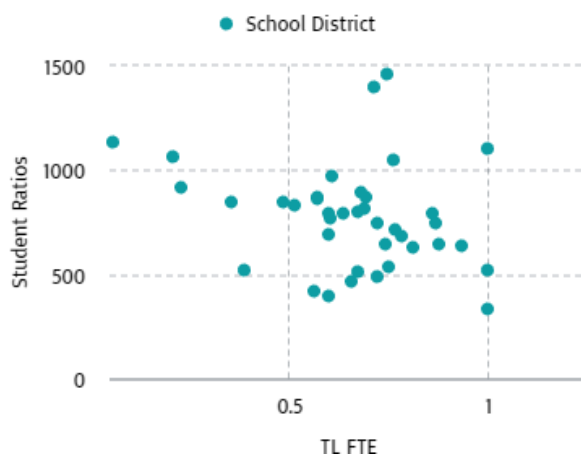
Teacher-Librarians who are trained will be more likely to respond to the survey, these results only provide a snapshot of conditions.

There was more change to TL hours of employment with only 66% of respondents indicating that there was no change (a decrease of 12% from 2021-2022). Of the 30% of respondents who indicated change, a healthy 64% of TLs saw an increase in employment (up 24% from last year) while 37% saw a decrease. Four percent of all respondents did not know if there had been a change.

Of the respondents who have more time, 68% also had an increase in student numbers, 11% had a decrease in student numbers, and 21% had no change in student population. For TL positions that decreased hours of employment, 35% had an increase in student numbers, 44% had a decrease in student numbers, and 21% had no change in student population.

For work time in the library (from a total of 566 responses), elementary school TLs have an average of 0.65 FTE, middle school TLs average 0.70 FTE, multi-level school TLs average 0.64 FTE (down from 0.94 FTE in 2022), secondary school TLs average 0.91 FTE, and alternative program TLs average 0.60 FTE. Overall, this is quite similar to last year with a trend showing higher FTE for schools with older students.

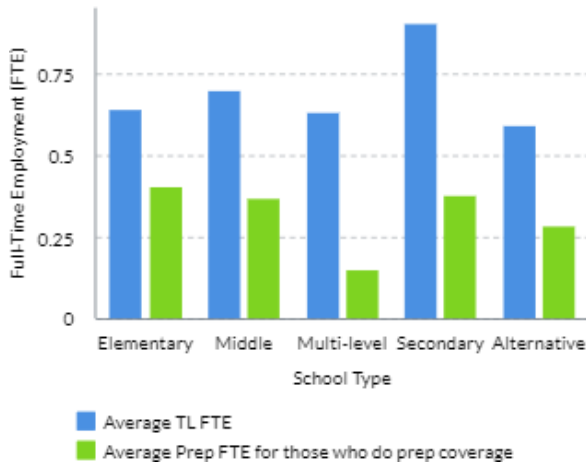
Teacher Librarian to Student Ratio by School District 2022-2023



Over the past five years, the amount of elementary TLs reporting that they do some prep coverage has increased by approximately 30%. In 2023, 74% of elementary TLs reported doing some prep, a slight decrease from the 77% in 2022. In contrast, the 2019 and 2020 percentages of elementary TLs reporting prep coverage were 43% and 42% respectively. For elementary TLs that do provide prep coverage, they average 0.41 FTE (i.e., 2 days a week).

Yet again, there has been an increase in the percentages of TLs providing prep coverage middle schools (32% to 46%). Multi-level schools (down 3% to 30%), and secondary schools (down 2% to 30%) reported slightly lower levels of prep coverage.

Average FTE and Prep Coverage by School Type 2022-2023



As in previous years, the Working and Learning Conditions survey data allows us to calculate student to librarian ratios by school type. This year’s average for all school types is 762 students to 1 TL (up from 735:1 in 2022). For elementary schools the average is 560 students to 1 TL, middle schools have an average of 780 students to 1 TL, multi-level schools have an average of 1642 students to 1 TL, and secondary schools have an average of 1208 students to 1 TL.

Compared to the last year, elementary, and secondary school Teacher-Librarians have slightly higher numbers of students than the previous 2021–2022 year. Middle schools have lower numbers of students per TL. The data for multi-level school Teacher-Librarians jumped from 610 to 1642 students per TL but the sample size was very small (9), and data was likely skewed by one large school. See table below for a summary of the past five years of TL:Student ratios.

# Students to TL Ratio by School Type					
	2018–19	2019–20	2020–21	2021–22	2022-23
Elementary	621	544	472	548	560
Middle	797	761	722	814	780
Secondary	1047	1066	795	1192	1208
Multi-level	804	644	600	610	1642

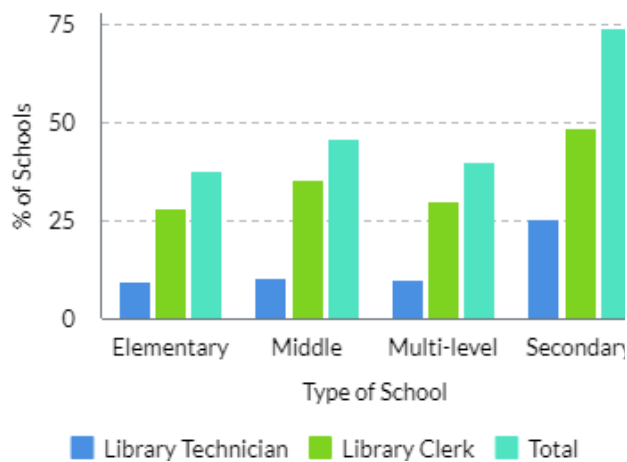
This was the second year that respondents were asked to report on collaboration time. Fifty-seven percent of the 566 responses indicated that there were designated collaboration blocks built into their schedules (down 3% from last year). Sixty-six percent of TLs in elementary schools had designated collaboration time, 44% of middle school TLs, 30% of multi-level school TLs, and 25% of secondary school TLs. On average, for TLs who had collab time, elementary school TLs had 0.15 FTE dedicated to collaboration, middle school TLs had

0.34 FTE, multi-level school TLs had 0.30 FTE, and secondary school TLs had 0.42 FTE. As this question is new to the survey, it may be possible that people are interpreting it in different ways.

The responses to the survey found 13% of schools had library technicians (trained) and 33% had library clerks (untrained). Secondary schools had the highest levels of support from technicians with 25% reporting there was a technician working in the library at least part time. Only about ten percent of the other three school groups reported techs in the LLC (elementary (9.4%), middle (10.4%) and multi-level schools (10%)). More secondary schools (49%) have library clerks than elementary schools (28%), middle schools (35%), and multi-level schools (30%).

This year, 94% of library technicians and 86% of library clerks had no change in work hours (or not known). Of the 6% (technicians) and 14% (clerks) that reported changes, 81% had decreased hours.

Percentage of Library Learning Commons with Technicians and Clerks 2022-23



Compared to last year’s data, the responses show the percentage of schools with library technicians has dropped by 4% while the percentage of libraries with library clerks as was on par with the 2021–2022 year.

The reported levels of help (either technician and/or clerk) have decreased for all school types: elementary schools (6% decrease), middle schools (14% decrease), multi-level schools (27% decrease), and secondary schools (4% decrease).

Seven schools (6 elementary and 1 secondary) reported having both a technician and a clerk, though not necessarily full time for either. Secondary schools have the highest level of clerks or technicians by far with 74% while all other school types were in the 38-46% range.

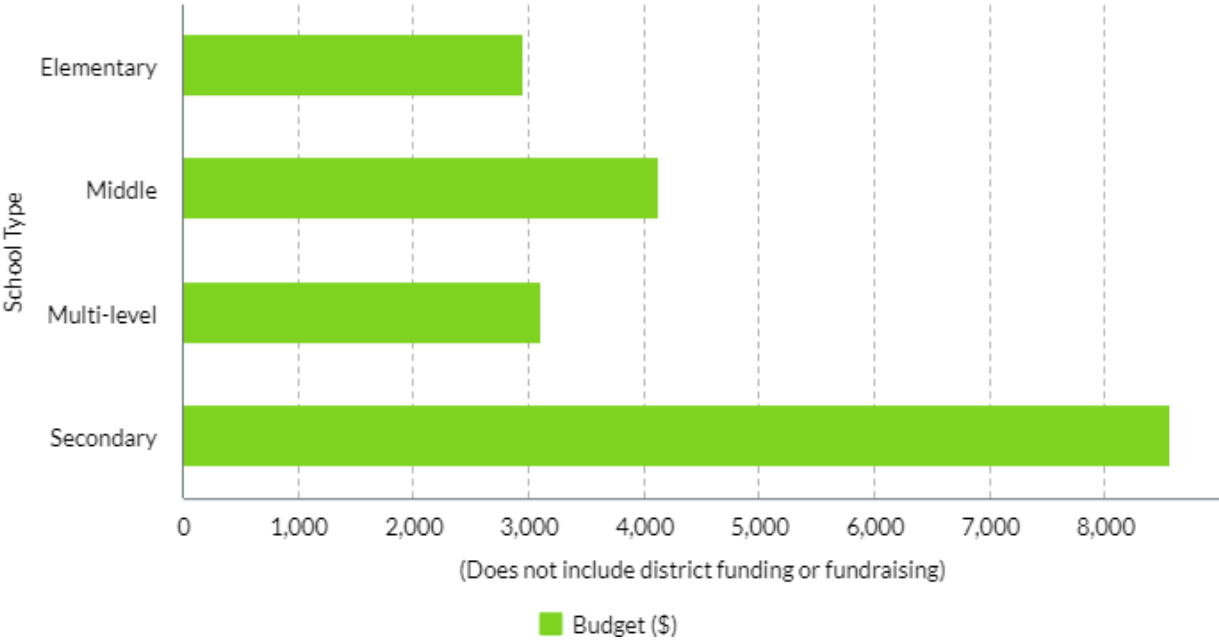
Budgets

Based on 2023 data, elementary school respondents average 362 students, middle schools average 549 students, multi-level schools average 1046 students, and secondary schools average 1096 students. It is important to note that the following budget numbers are not directly based on school population size.

Average reported library budgets (those provided by the school and/or district to be spent on library resources) varied widely. For elementary schools who responded, the average library budget for the school year is \$2,960 (down from \$3,149), for middle schools it is \$4,125 (down from \$4,760), for multi-level schools \$3,111 (up from \$2,500), and for secondary schools \$8,569 (up from \$8,411). The average per student budget is \$8.62 for all school types.

Of the 566 responses, 7 schools do not have an annual budget and have specified that they rely on PAC donations, fundraisers, and grants as their sole source of income.

Average Library Learning Commons Budgets 2022-2023



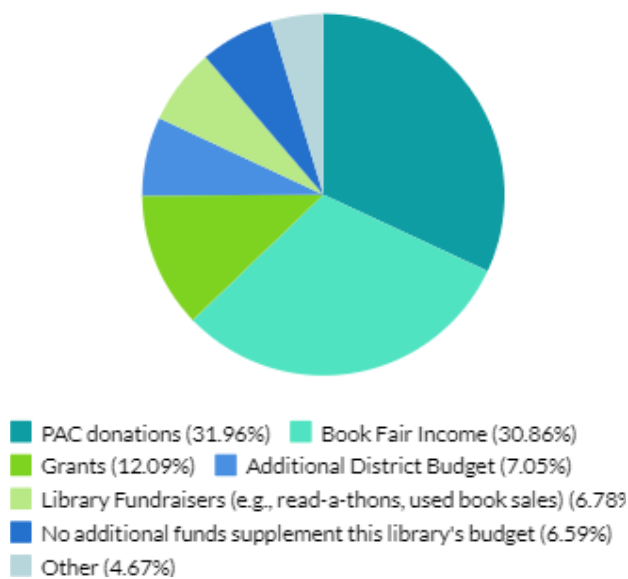
Average Library Learning Commons Budgets (\$)					
	2018-19	2019-20	2020-21	2021-22	2022-23
Elementary	2280	3240	3010	3149	2960
Middle	3840	4195	4606	4760	4125
Multi-level	4020	4141	2240	2500	3111
Secondary	8620	10672	9187	8411	8569

Compared to last year’s survey, the average budgets for elementary and middle schools decreased: elementary schools 6% decrease; middle schools 13% decrease. Multi-level schools

and secondary schools reported increased budgets: multi-level 24% increase; secondary schools 2% increase. One TL received a one-time only budget of \$100,000 for starting a brand-new school library. This data point was excluded from the averages.

The lack of a minimum budget per student is a concern as it indicates that students in B.C. are not getting equal access to updated print and electronic resources. Some librarians are spending their time working on fundraising to close this gap. As noted by many respondents, other sources of funding are also used in the library as noted in the chart below:

**Additional Sources of Library Funding
2022-2023**



The primary library budgets provided by the school and/or district were spent on a variety of items with print resources accounting for an average of 79% of the respondents' budget expenditures (1% decrease from last year). Using the primary library budget, 23% of respondents purchased supplies, 16% purchased electronic resources, 11% purchased furniture, and 14% purchased equipment.

Expenditures for all items and from all accounts remain consistent with last year's report.

Technology

This year's technology question inquired into the availability of technology for in-library use and for loan.

The following numbers indicate the percentage of libraries (from the total of responses) that provide on-site usage and loans of specific technology:

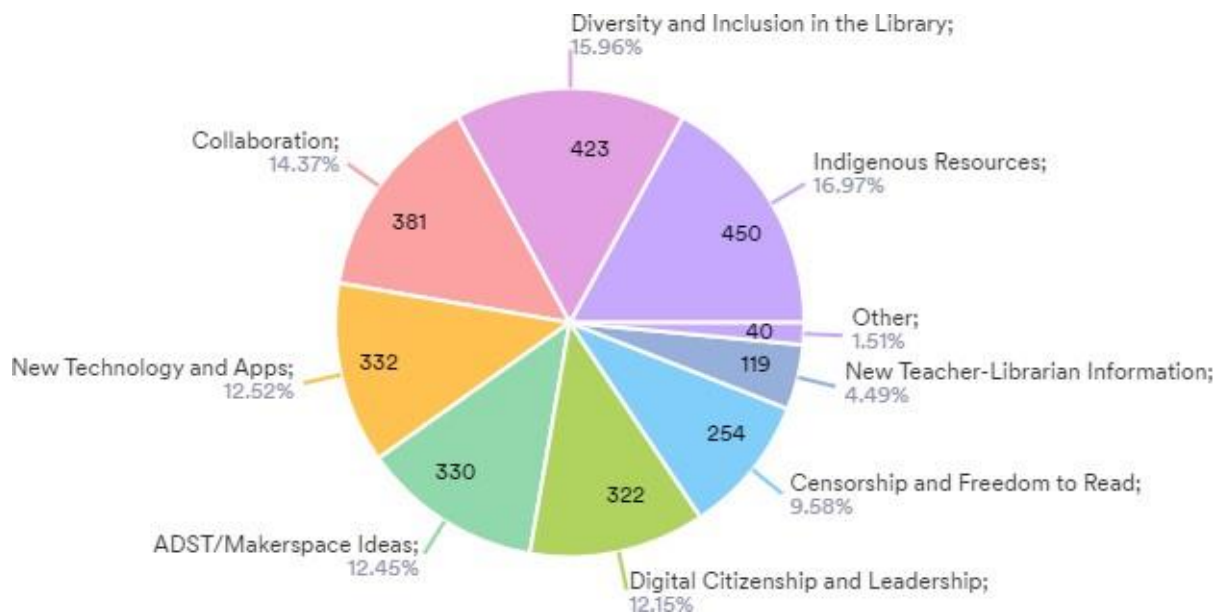
- Access to online databases, 87%
- Library information on school website, 80%
- Mobile devices (e-books, readers, tablets), 46%
- Projectors, 42%
- Document cameras, 33%
- Library information on social media, 27%
- Electronic library security system, 14%
- Computerized reading program, 8%

- Other technology, 25%

The data for technology availability in LLCs was very similar to last year’s responses.

Professional Development

The 566 responses indicated that many TLs (91%) can access adequate Teacher-Librarian focused professional development within their district while a small number of TLs (5%) do not have access or do not know if it is available to them in their district (4%).



Survey results indicated that TLs want opportunities to learn more about Indigenous Resources (80% of respondents), Diversity and Inclusion in the Library (75% of respondents), , Collaboration (67% of respondents), New Technology and Apps (59% of respondents), ADST/Makerspace Ideas (58% of respondents), Digital Citizenship and Leadership (57% of respondents), and Censorship and Freedom to Read (45% of respondents). Other submitted suggestions fell under the categories of New Teacher-Librarian Information, Collection Development, Personal Growth as a TL, Physical Space of the Library, and Literacy and Curricular activities.

Book Challenges

This was the first year that TLs were asked to report about book challenges in their libraries. When asked if their district had a formal policy for dealing with book challenges, 64% of respondents said yes, 23% said they didn’t know, and 11% said no. Two percent had other answers, with the theme being that their district was in the process of creating or revising their book challenge policy.

The vast majority of TLs (87%) had not experienced a book challenge over the past year while 13% had encountered requests for reconsideration of materials. Requests for reconsideration came from parents and other family members, teachers, admin, district staff, and even outside groups with lists of books. TLs shared that they weeded outdated books and books that didn't fit their school demographic. Reasons for book challenges included SOGI, sexual content, violence, inappropriate language, racial slurs, inauthentic Indigenous resources, racism, inappropriate for age range of student population, and more. Most requests for reconsideration led to the books being retained in the collection.

Comments

A general theme of many of the comments was equity. To have a successful LLC program, it is important to have adequate staffing and budget. As one TL commented, "It's really challenging to meet the ideal model of a school library learning commons with limited FTE and funding. I have the image of what I know and think the space should be, but no time or funds to make it happen. It could be so much more and better support everyone, but it's obviously not recognized as such by upper admin."

Unfortunately, there are great discrepancies throughout the province in both staffing and budget with many districts reporting inequalities from school to school in terms of TL, technician, and clerk FTE as well as budget. Those who have their time cut struggle with the expectation to provide the same level of service with less staffing. As one respondent noted, "Several schools in this district don't have Teacher-Librarians. In some cases, school secretaries or education assistants (CUPE) run the school library."

Many reported that their budgets are not keeping up with high inflation levels and that they are stretched too thin to be able to maintain a diverse and current collection. Even when digital resources are funded by the district, many TLs report not having the up-to-date technology needed to access these resources.

District mentor positions are valued when in place and sorely missed when they have been cut or don't exist. TLs keenly feel the need for mentorship and support from their district.

Many comments indicated a challenge with a lack of understanding of the role of the teacher-librarian from those outside the profession. When staff at both the district and school level don't respect the potential of the TL, the job can become incredibly challenging. Many TLs are asked to fulfill a variety of roles beyond the TL and prep coverage work they do, including classroom teaching, literacy support, ELL, and more. Many respondents reported being pulled from the library to cover classes due to "failure to fill" situations.

Teacher-librarians are passionate about the work that they do and it is important that the BCTLA continues to advocate for the working and learning conditions of our membership. The information gathered in this survey helps us get a snapshot of libraries around the province and we are thankful to all who took the time to participate.

A Note About Data

Some survey responses were unexpected (e.g. secondary TLs reporting that they work 1 hour a week in the library when perhaps they meant 1.0 FTE). When it was clear what the intent behind the answer was, it was corrected (eg percent of budget spent on print resources was corrected to 75 instead of 3000 when the budget was 4000). With self-reported data, there are bound to be some errors but in most cases they will average out due to the large number of responses. There were only nine entries from multi-level schools, making this category more susceptible to changes due to outliers. It may not be useful to look at the multi-level schools' data on its own if the numbers are below twenty schools.

Conclusion

This year the BCTLA annual survey had a response level of 40.1% of our schools. Only 11% of people managing school libraries reported having no training (the same as last year) and 14% of Teacher-Librarians continue to engage in further training through coursework.

Sixty-six percent of TLs reported no change in FTE with FTEs ranging from 0.60 to 0.91 by school type. The average Teacher-Librarian ratio this year has increased to 1 TL to 762 students. Prep coverage was reported for all school types this year with significant increases for middle schools. Elementary, multi-level, and secondary schools all had small decreases in the percentage of TLs that do prep coverage.

Forty-six percent of all reporting schools have technicians and/or clerks. The reported levels of help (either technician and/or clerk) have decreased for all school types: elementary schools (6% decrease), middle schools (14% decrease), multi-level schools (27% decrease), and secondary schools (4% decrease).

Regarding average budgets, elementary and middle schools' budgets decreased from the previous year; elementary schools 6% decrease; middle schools 13% decrease. Multi-level schools and secondary schools reported increased budgets: multi-level 24% increase; secondary schools 2% increase.

TLs of B.C. are keen to further their professional development. Areas of interest range from Indigenous Resources to Collaboration to Diversity and Inclusion. With obvious interest in lifelong learning, it remains essential that the BCTLA provide ongoing workshops and conferences for its members and the B.C. TL community

Appendix 1: Ministry of Education Data

The B.C. Ministry of Education's Annual School Enrolment Data can be found at the following link: <http://www.bced.gov.bc.ca/apps/imcl/imclWeb/Home.do>

Appendix 2: Responding School Results

The data in this table are the averages by responding school districts. The average FTE for a school district mixes all types of schools (elementary, middle, multi-level, and secondary schools) and cannot be used for comparison between school districts as it reflects what schools responded, unlike the data in the report where FTE is divided by school type.

School District (60 districts)	# of School Responses	Total # Public Standard Schools (based on 2021-22 ministry numbers)	Total Enrolment Responding Schools (from TL not SB)	Average FTE District TL (includes prep)	Average TL: Stud. Ratio	\$ per Student from School Budget (only)	Comments
5 Cranbrook Fernie	2	17	690	0.67	514	\$8.55	2 Elem.
6 Rocky Mtn	1	14	240	0.60	400	\$4.17	1 Elem.
8 Kootenay Lake	8	21	2,395	0.35	851	\$6.02	
10 Arrow Lakes	0	5				0	
19 Revelstoke	0	4				0	
20 Kootenay - Columbia	6	11	3,225	0.67	801	\$6.67	
22 Vernon area	3	19	1,820	0.68	893	\$8.09	
23 Central Okanagan	27	46	16,242	0.69	867	\$14.04	

27 Caribou-Chilcotin	3	22	604	0.39	522	\$14.90	3 Elem.
28 Quesnel	1	14	520	1	520	\$11.54	1 Jr. High
33 Chilliwack	23	29	12,614	0.77	714	\$9.96	
34 Abbotsford	2	46	1,130	0.875	646	\$11.06	1 Sec. 1 Elem.
35 Langley	21	43	14,281	0.86	789	\$5.23	
36 Surrey	62	125	40,368	0.87	749	\$6.89	
37 Delta	18	31	8,622	0.74	647	\$3.82	
38 Richmond	27	48	13,766	0.81	629	\$15.91	
39 Vancouver	49	108	27,475	0.69	817	\$6.47	
40 New Westminster	12	12	9,624	0.76	1,053	\$3.07	100% participation !
41 Burnaby	30	49	17,885	0.93	639	\$9.75	
42 Maple Ridge – Pitt Meadows	22	29	11,906	0.72	749	\$7.03	
43 Coquitlam	40	70	23,527	0.61	971	\$5.14	
44 North Vancouver	13	31	6,954	0.78	684	\$5.02	
45 West Vancouver	13	17	6,445	0.57	869	\$7.02	
46 Sunshine Coast	1	12	210	0.23	919	\$11.90	1 Elem.
47 Powell River	4	7	885	0.21	1,068	\$11.30	
48 Sea to Sky	8	14	3,437	0.51	835	\$7.33	
49 Central Coast	0	5				0	
50 Haida Gwaii	0	6				0	
51 Boundary	0	9				0	
52 Prince Rupert	1	8	415	0.60	692	\$10.12	1 Middle
53 Okanagan -Similkameen	0	8				0	
54 Bulkley Valley	0	7				0	
57 Prince George	19	40	8,865	0.60	773	\$11.34	
58 Nicola – Similkameen	0	9				0	
59 Peace River South	0	18				0	
60 Peace River North	0	22				0	

61 Greater Victoria	27	45	13,221	0.57	860	\$6.51	
62 Sooke	17	27	8,512	0.63	790	\$2.81	
63 Saanich	1	14	1,100	1	1,100	\$5.45	1 Sec.
64 Gulf Islands	0	9				0	
67 Okanagan Skaha	11	17	3,879	0.72	490	\$11.62	
68 Nanaimo-Ladysmith	26	35	12,269	0.60	791	\$5.24	
69 Qualicum-Parksville	0	10				0	
70 Pacific Rim	6	11	2,470	0.49	848	\$2.55	
71 Comox Valley	1	20	1,000	0.71	1400	\$40.00	1 Sec.
72 Campbell River	6	17	1,416	0.56	420	\$11.54	
73 Kamloops – Thompson	20	45	24,614	0.58	2,119	\$8.47	Incl dist res centre
74 Gold Trail	0	8	0	0	0	0	
75 Mission	8	16	8,700	0.74	1460	\$2.41	Incl multi
78 Fraser-Cascade	0	8	0	0	0	0	
79 Cowichan Valley	7	23	2,812	0.75	536	\$7.36	
81 Fort Nelson	0	5	0	0	0	0	
82 Coast Mountains	0	17	0	0	0	0	
83 North Okanagan-Shuswap	17	24	5,219	0.65	470	\$9.70	
84 Vancouver Island West	0	5	0	0	0	0	
85 Vancouver Island North	0	9	0	0	0	0	
87 Stikine	0	4	0	0	0	0	
91 Nechako Lakes	2	15	664	1.0	332	\$5.27	1 Elem. 1 Sec.
92 Nisga'a	0	4	0	0	0	0	
93 BC French Schools	1	46	65	0.06	1138	\$3.08	1 Elem.
Provincial Total/Average	566 Participating schools	1410 Total schools				\$8.62 Provincial average per student	

Appendix 2: Principal Interview Data: Support for Library Learning Commons Programs 2022-2023

School	Enrolment	TL FTE	Resources Funding (print/online)	Supplies Funding	Additional Funding Sources
Elementary Schools					
Connaught	145	.2 FTE	\$500 \$300 more (2022/23)	\$200	<ul style="list-style-type: none"> • Flexibility with school budget for additional requests • Partnership with TELUS: \$2,500 (TELUS has stopped this initiative this year) • No PAC money as of yet, because they had the TELUS money • Scholastic Book Fair has been done, but not yearly • Online Book Fair this year: \$200 in profits • Tech in library for research and resources (from different budget)
Howay	142	.2 FTE	\$750	\$250	<ul style="list-style-type: none"> • Flexibility with school budget for additional requests • Budget time in TTOC costs to support with weeding • Secretary does book binding, barcodes to support • Tech in library for research and resources (from different budget)
Kelvin	619	.9 FTE	\$2,000	\$400	<ul style="list-style-type: none"> • Flexibility with school budget for additional requests • Scholastic Book Fair: \$5,000 • PAC money: \$300 per year • Tech in library for research and resources (from different budget)
Qayqayt	660	1.0 FTE	\$2,000	\$1,000	<ul style="list-style-type: none"> • Flexibility with school budget for additional requests • Scholastic Book Fair • Donations from families/community • French Funds (OLEP) • Tech in library for research and resources
Queen Elizabeth	502	.7 FTE	\$2,500	As needed	<ul style="list-style-type: none"> • Flexibility with school budget for additional requests • Book Fair: 2 times a year; about \$1,000 cash and additional product • PAC funds: \$400 • Tech in library for research and resources (• Innovation Grant last year for Equity Scan
Skwo:wech	430	.6 FTE	\$1,000	\$500	<ul style="list-style-type: none"> • Flexibility with school budget for additional requests • Weeding of resources for the new Learning Commons revealed some gaps • New Library: multiple fundraising efforts: PAC fundraiser: Read a thon targeted toward library resources, in addition to site- based budgets • Winter Concert donations: library fundraiser this year • Scholastic: \$2,000 • PAC: \$500 • Classroom teacher resources/classroom libraries have also been a focus • Tech in library for research and resources
Spencer	491	.7 FTE	\$2,000	\$1,000	<ul style="list-style-type: none"> • Flexibility with school budget for additional requests • Scholastic (\$3,000 in books) and Osbourne Book Fairs (\$2,000 in books) • PAC: \$250 (same as teachers) • PAC: Adrienne Gear: Pro-D resources for library • PAC will supplement library resources after staff has discussed e.g. SEL, Diversity and Indigenous Books were purchased • TL doesn't typically use the whole budget provided from the school on a yearly basis • Tech in library for research and resources • French Funds (OLEP)
Tweedsmuir	383	.6 FTE	\$1,000	\$500	<ul style="list-style-type: none"> • Flexibility with school budget for additional requests • Flexible learning fund was used for library furniture • 2 Scholastic Book Fairs yearly (librarian choice to do these) • Budget always ebbs and flows yearly based on needs—Admin checks in with TL on regular basis about needs • French Funds (OLEP) • PAC money: provide a few hundred dollars yearly • Advantage of district subscriptions, data bases, school-based subscriptions out of different school account • Use the District Media Centre Kits and resources

					<ul style="list-style-type: none"> Tech in library for research and resources
Middle Schools					
FRMS	646	1.0 FTE	\$2,040	\$357	<ul style="list-style-type: none"> Flexibility with school budget for additional requests Tech in library for research and resources
GMS	613	1.0 FTE	\$3,000	\$500	<ul style="list-style-type: none"> Flexibility with school budget for additional requests Scholastic Book Fair (in previous years...issues with quality) French Funds (OLEP) PAC Funds Tech in library for research and resources (from different budget)
QMS	370	.6 FTE	\$2,040	\$510	<ul style="list-style-type: none"> Flexibility with school budget for additional requests Scholastic and Black Bond books (\$300) No PAC Funds Tech in library for research and resources (from different budget) Innovation Grant (last year) Equity Scan
Secondary School					
NWSS	2045	2.0 FTE	\$ 6,050.70 \$252.64 (student printing charges)	\$735.50	<ul style="list-style-type: none"> Flexibility with school budget for additional requests Tech in library for research and resources (different budget) Direct access to Media Services resources and kits French Funds (OLEP) Resources from District for Indigenous Grad Requirement Innovation Grant last year for Equity scan books Climate Action Grant
District Media Services Centre					
District		1.0 FTE Teacher Librarian 1.0 FTE Library Technician	\$5,000	\$500	<ul style="list-style-type: none"> Flexibility with District budgets for special kits/projects/books for all LLCs as requested Innovation Grant funds Climate Action funds French Funds (OLEP)

Appendix 3: Interview with NWTU President

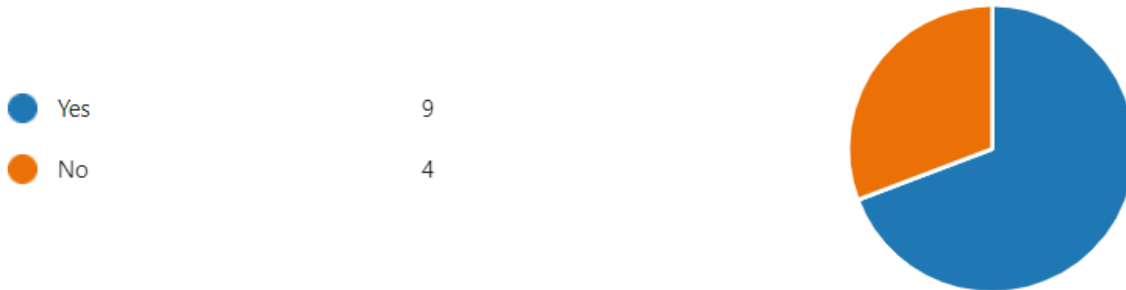
Library Learning Commons Budgets and Learning Resources (Conversation May 24, 2023)

The meeting notes below were written by the Director of Instruction, Learning and Innovation, and reviewed for accuracy by the NWTU President.

- K-8 library budgets are at the principal's discretion.
- Timing of budget allotment is not always the same—some TLs know what their budget is early in the year, some later—TLs want a predictable budget and timeline to receive it.
- Ps will provide additional budget throughout the year above the initial allotment.
- Currently no funding formula (e.g., based on enrolment) for what they get.
- Funding decrease is noted at the high school.
- TLs have no ratio (1:702) or staffing concerns.
- BCTLA Working and Learning conditions report done yearly, all 12 TLs from New West did the survey this year
 - Funding piece: average per student funding formula for all districts reporting is \$8.00 per student
 - \$3.00 per student is the average for New West Schools (according to the BCTLA report).
- TLs feel that fundraising should not count toward their budgets but is above and beyond and voluntary: fundraising can cause equity issues between schools.
- Elementary typically raises more funds than middle or high school, secondary not very much.
- Suggestion that the district take over the funding of libraries, determine a specific formula for budget based on enrolment numbers, given to TLs by end of September (\$5.00 would be a good start).
- Equity can also be an issue in this model.
- Gap analysis: Focus area in libraries and funding over the last few years has been in the fiction section, specifically making collections more diverse, Indigenous texts, Core Competencies etc.—Great progress with this, and this is not a gap.
- Gaps in K-8 libraries: Non-fiction (age of the collection between 5-8 years of age), and texts that have current, relevant and scientifically based information.
- TLs worried to weed non-fiction section and how do they replenish?
- EDI and Anti-racism lens will also have an impact on the collection. Remove books with outdated world views
- Additional time for weeding and equity scanning would be helpful.
- Procurement issues: it would be helpful to take a look at stats from the libraries, circulation etc., and identify 2 areas of non-fiction to focus on each year.
- Potential to centrally purchase some resources to replace some key areas and then TLs to identify individual needs at school sites.
- Follet: Circulation stats and collection analysis stats of age of collection: need time to do this.
- District TL role: spending some of that time to work with the Follet system—snapshot of collections and weeding and inventory support, cycles in school year, work with TLs during collab.
- Educate staff: weeding and collection maintenance—why is the book getting removed? How will it be replaced?
- Some of the weeded resources could go to the individual teachers for classroom libraries if they are still useful.
- Cross district library sharing of resources: inter library loans between schools (has been done in a limited way between middle and high school) logistically easy through Follet. TL can decide if it works.
- Connection with Public library: Reading Link challenge and talks.
- E-books from public library, use a free app.
- New West Schools Website link to the public library catalogue—resources page.
- TLs to talk to each other: what are we looking at replacing—a central list, and then discussing resource needs with TLs. Share vetting list with TLs.
- Potential for Director of Instruction to meet with TLs each term to discuss resource needs, resource sharing etc.

Appendix 4: Library Learning Commons: Resource and Budget Survey May 2023

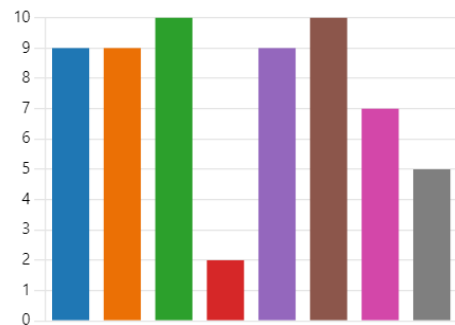
1. All Schools with a Library Learning Commons had TL participation in this survey---100% participation.



2. Do you consult with your Principal regarding the Library Learning Commons budget, the needs of the library program, and how budget should be allocated?

3. How do you determine the needs of your Library Learning Commons Program? Select all that apply:

- Staff Survey of needs and resource requests 9
- Student Survey of needs and resource requests 9
- District Priorities (e.g. Equity and Diversity, Climate Action) 10
- Parent/Caregiver surveys 2
- Curriculum updates and Ministry Policy changes 9
- Needs assessment based on regular inventory and weeding 10
- School Learning Plan priorities 7
- Other 5



4. If you selected other in question 2, please explain:

School	Responses
QMS	Continuations of popular series books, replacements of books that are beyond repair, titles students might like, audiobooks for struggling readers, etc.
NWSS	We have set expenses such as databases that must take priority over anything else we by
Kelvin	direct observation of students
Connaught/ Qayqayt	Principal has asked that a library committee be created to decide which parts of the collection be developed each year and which books to buy
FRMS	I take requests from staff and students; I look at district priorities as well as current affairs. I base selections on awards and recommendations. I look at what is popular and what is needed in our collection.

5. Do you create a multi-year budget plan that prioritizes identified needs and initiatives for the Library Learning Commons through consultation with your Principal?

- Yes 4
- No 9



6. Are you given a yearly learning resources budget to support the Library Learning Commons?

- Yes 11
- No 1
- Not sure 1



7. If you receive a yearly learning resources budget, what is it?

School	Responses
NWSS	\$6100
QE	\$2500
Skwo:wech	\$750
District	\$1000 (Media Services new resources)
Kelvin	1000
GMS	If you mean books (novels, graphic novels, non-fiction, etc.) ~\$2500
Spencer	2000
Connaught	It changes each year depending on available funds. It can be anywhere from \$200-\$800
Qayqayt	\$2000-\$2500
Tweedsmuir	\$1000 books
Howay	It varies
FRMS	\$2000

8. Do you receive a yearly budget for supplies for the Library Learning Commons (e.g. book repair materials, bar codes, tape etc.)?

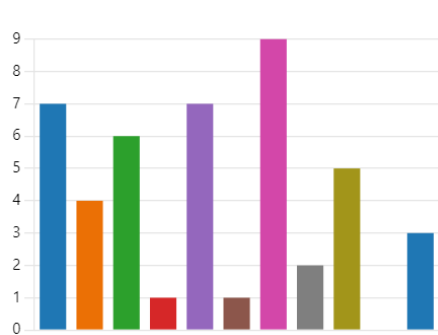
- Yes 12
- No 0
- Not sure 1



9. If you receive a yearly supplies budget, what is it?

School	Responses
QMS	\$500; doesn't go very far because consumables (tape; dust jacket covers, etc) aren't cheap.
NWSS	Included in total budget
QE	\$500 or as needed
Skwo:wech	not sure - from GL, not school
District	\$1500 (Media Services library supplies and basic upkeep).
Kelvin	no amount specified, purchase as needed
GMS	\$300
Spencer	1000
Connaught	This is included in the learning library budget. Depending on the need of each year I can choose to use it for supplies and/or buy more books.
Qayqayt	It is included in the library learning resources budget. It is about \$300-\$500. The supplies costs depends as certain supplies are more expensive than others ie) book film to cover book jackets, ordering new barcodes, etc.
Tweedsmuir	\$500 Supplies (tape, barcodes, bins, labels, etc)
Howay	It varies
FRMS	I don't know the amount, I just know I can order for our needs.

10. What other budget sources support your Library Learning Commons Program? Select all that apply:



- District budget for online subscriptions: Focused Ed, Discovery Ed 7 ●
- School Based technology budget for online subscriptions and devices 4 ●
- PAC Donations 6 ●
- Community Grants 1 ●
- Resource donations from families/community members 7 ●
- School Fundraising Initiatives 1 ●
- Book Fairs 9 ●
- Other School Budgets (e.g. Learning Services, Learning Resources, Furniture) 2 ●
- District Grants (e.g. Climate Action, Innovation Grants) 5 ●
- Department Budgets (Secondary) 0 ●
- Other 3 ●

11. If you selected other in question 10, please explain:

School	Responses
GMS	Yearbook sales produce extra funding sometimes, which has been used to supplement our global languages collection
Spencer	used book donations from families
Tweedsmuir	Federal French funding

12. On average each year, estimate how much additional funding you receive from the sources above:

School	Responses
QMS	Maybe \$1000-\$2000... mostly through book fairs. But there's a huge caveat with that: I can only spend Scholastic book fair rewards on items in the Scholastic catalogues/websites, which frankly is rather limiting, since they don't always have the resources and materials I need/want for the library.
NWSS	Approximately \$4000
QE	\$1200
Skwo:wech	\$5,000 - this year only for a rebuild
District	Varies
Kelvin	It depends. I have received a telus community grant of \$1500 in the past, but is not guaranteed every year. Also dependant on book fair sales which are restrictive on where you can purchase from. that is to be spent Virtual sales only gave us ~\$500, but our first in person one gave us ~\$5000, but only at scholastic. Pac \$300-400. Therefore, not knowing how much I will be receiving each year makes any long-term/multi-year planning very challenging.
GMS	\$1300
Spencer	3000 in books (not cash)

School	Responses
Connaught	\$1000-\$1500
Qayqayt	\$3000-\$6000
Tweedsmuir	\$5000 (\$2000 from PAC- first time in 6 years; the rest from 2 bookfairs)
Howay	It varies
FRMS	\$400

13. If, as the year progresses, you identify other emerging needs for your Library Learning Commons Program that cannot be supported by the budget sources above, do you work with your Principal to determine other potential budget sources? (E.g. using other under-utilized school-based budgets, or additional PAC funds etc.)

- Yes 11
- No 2



14. Do you feel that you have the necessary resources to support a robust Library Learning Commons Program that meets the needs of your specific school community? (diverse collection of print and online, fiction and non-fiction materials, and access to devices).

- I have the resources I need 0
- Lacking some resources 6
- Lacking many resources 7



15. If you responded that you are lacking some or many resources, please indicate the gaps in your program:

School	Responses
QMS	Books in languages other than English, especially Spanish to support an influx of recent immigrants; books in Punjabi to support out Punjabi language program; Makerspace options
NWSS	We need new science books, more Indigenous resources, still missing furniture

School	Responses
QE	Nonfiction resources are expensive and need to be updated. Diverse books that reflect the student body. Databases/online resources at the primary level.
Skwo:wech	non-fiction - needs a massive rebuild; multi-language text; graphic novels; diverse and Own Voices texts - needs continued improvement
District	Media Services collection has not been constantly nourished. The Math/Science collection is hardly replenished. We weeded our Indigenous collection this year (about 250 books), and the materials have not been replaced with current ones. Literacy kits are popular, however, we have limited resources.
Kelvin	1) non-fiction - hesitant to weed anything because there's little to no money replace it. Therefore, we have outdated or inaccurate information, at too high about bears that f a reading level for our needs. Is a 30 year old book that is too difficult to read better than no book? 2) diversity/inclusion - huge need for books that represent all of our cultures and communities across our district. Specifically Indigenous materials and to help support our refugee students. 3) ELL - dual language books to help our ELL students make connections to language and story
GMS	Anti-racist resources, sexual health resources
Spencer	current non-fiction books to match curriculum and multi-language books to support ELL
Connaught	Non-fiction materials at the elementary reading levels and matches the changes in the new curriculum, First Nation resources, Diversity of student population, multilingual books as more immigrants are enrolling
Qayqayt	Non-fiction materials at the elementary reading levels and matches the changes in the new curriculum, First Nation resources, Diversity of student population, multilingual books as more immigrants and refugees are enrolling, updating French non-fiction that is at the reading level of EFI students, French novels students can read or be interested in...
Tweedsmuir	Updated non-fiction; dual language books; multilingual books; Tumblebooks
Howay	Library greatly needs replenishing
FRMS	Lacking non-fiction and non-fiction at different interest/reading levels, books in languages other than English, shelving, and display space

16. What is the best way to address any identified gaps in your program?

School	Responses
QMS	I feel like I shouldn't have to continuously apply for innovation grants in order to meet basic needs for my students. I also feel that when someone in the district wants to donate books to the libraries, it would be helpful if they consulted with the libraries in question. I've often received unneeded duplicates of books I already own in my library.
NWSS	Money and additional staffing

School	Responses
QE	More funding. For example, diversity audit was completed last year but there isn't enough funding to really make the collection reflect the student body in a timely manner.
Skwo:wech	a dependable, regular per student funding amount each year that can be relied on and planned for - PAC and fundraising money is hard to plan for.
District	\$1000 budget is not sufficient enough to maintain a robust collection. An increase in budget with targeting goals.
Kelvin	additional funding, district-wide initiatives to support district-wide problems, not just in a site-by-site basis.
GMS	Collaborate with other TLs to come up with resources that would benefit multiple schools (digital or physical) and purchase/acquire them.
Spencer	funding to purchase new resources and keep collection current
Connaught	more budget and flexibility to purchase anywhere in person (ie) school credit card for TLs
Qayqayt	more budget, flexibility to purchase anywhere and anytime like a TL school credit card, a class set of devices for the students to use when visiting the library, French budget coordinator should consult with each TL their needs and ask for suggestions or recommendations of what books they need instead of mass purchasing books for all French sites. There are books I have already purchased from years past and now I have duplicates when the money could be used to purchase other books to fill in gaps... or books that my student population have more interest in reading...
Tweeds	A district collection of dual lingual and multilingual books; Please acknowledge that many TLs 'fundraise' by holding bookfairs to get popular books for students that we cannot spend our budgets on.'
Howay	Larger budget
FRMS	Larger budget!

17. Do you have any additional comments, questions or suggestions about your Library Learning Commons budget or the budget process?

School	Responses
QMS	I feel like there's a huge discrepancy between schools in their LLC funding. A recent BCTLA survey found that New West ranks at the bottom of per pupil library funding with an average of \$3 or so per student. The prices of books have gone up and trying to meet the wide range of student needs with limited funds and/or limited material sources isn't a very good way to create a robust LLC program.
NWSS	I would like to know how principals determine what we get as a budget. When I first started at NWSS, my budget was over \$60000, including IB funding. For many years, I could count on \$20000 a year and it was a great budget to have. \$2.70 per student is not enough

School	Responses
QE	In 2005, the budget was \$2500 with 11 division, while the budget has been consistent over the years, it has not changed although we now have 23 divisions and increased costs. Targeted per pupil funding at the district level would address disparity across the district, allow for more input from staff/students, and could address needs more adequately with a multi-year budgeting process.
Skwo:wech	I think equity is really important across the district. Even though our school did really well this year with fundraising, it was a lot of work for our PAC and a lot of funds donated at Winter Concert by our community. Having worked in communities where this kind of fundraising would not be possible, I feel that it's important that library funding is equitable and comes from the district, as opposed to community donations and fundraising.
District	I support the French facilitator throughout the year: supply her book tape, labels, etc. May we consider taking French money at the start of September, and I can do a bulk book tape purchase specifically for French for the year.
Kelvin	Teacher-Librarians are one of the few lucky ones in the entire district who gets to see ALL of our students and truly get to know them and their needs on a daily basis. Sadly, new west has one of the lowest rates of funding per students in all of B.C. and is less than half of all other districts across the lower mainland. In order to meet the needs of our students and our ever growing population, we need the funding to support them properly.
GMS	I acknowledge that the budget I am given may actually be quite robust in comparison to other schools in the district, for which I am extremely grateful.
Spencer	would appreciate buying sets of books (district focused themes and curriculum) to send to each school library learning commons
Connaught	It is only possible to use more of the online resources if every library has their own set of devices for every class that visits to use... Tumblebooks was a good online book resource that allowed for students to access at school and continue reading at home as well.
Qayqayt	Tumblebooks was a great reading resource for students to access at school and to continue using at home. More reliable working devices, more reliable internet (bandwidth) would also allow for more use of district online resources....
Tweedsmuir	I would like some more input with the resources purchased with French funds, please or that our school catalog is checked before purchasing.
Howay	No
FRMS	We have been able to buy a good selection of books in the past couple of years. I am grateful for the funds that we get, but as our school numbers rise, and the need for print materials to take our students away from electronic devices is ever more important, I feel we really need to diversify, broaden and deepen our collection for academic and recreational reading.



Library Learning Commons Budgets:

Action Research Report and Recommendations

The Why, What and How: Library Learning Commons Budgets

Why this Action Research?

Concerns about equity in Library Learning Commons funding in New West Schools.

What Data was Collected?

Information regarding budgets, budget processes, Principal interviews, Teacher Librarian surveys, review of relevant documents and information from other school districts.

How to Move Forward?

Creation of actionable recommendations to promote equity in library funding and ensure access to robust learning resources for all students in New West Schools



The Process

- May-June of 2023: Data Collection
 - Survey for Teacher Librarians
 - Interviews with Principals
 - Budget data collected from Finance
 - Cross district data collected
 - Interview with NWTU President
 - Document review
- June 2023: Draft report and recommendations written and shared with Superintendent and Principals for feedback
- September 2023: ½ day meeting with Teacher Librarians and NWTU President to share preliminary budget recommendations and new Learning Resources Administrative Procedure
- October 2023: Meeting with Teacher Librarians to review revised budget recommendations and get final feedback
- November 2023: Final recommendations shared with Superintendent and Principals
- November 2023: Presentation to the Board of Education



Recommendation 1: Communication

Clearly define and communicate the current hybrid budget allocation process to Teacher Librarians and Principals



- Hybrid Approach: Central Budget Process + School Budget Process
- Utilizes district-wide budget guidelines, while still allowing schools to flexibly allocate available resources.
- Balances equity and local decision-making, recognizing the importance of both district-level coordination and school-level autonomy to meet the unique needs of each school.

Recommendation 2: Budget Planning

Create a 3-year budget plan to support Library Learning Commons future needs based on circulation data and collection maintenance and development. Review regularly to maximize budget.

Teacher Librarian:

- Identifies gaps in their collection (inventory, weeding and equity scans)
- Prioritizes specific school needs (surveys staff and students)
- Creates a 3-year budget plan to be revised yearly
- Maximizes use of current resources (print and digital) at the school

Principal:

- Tracks Library Learning Commons budget year to year
- Makes additional funding available, if possible, to support the 3-year plan



BUDGET

Recommendation 3: Equitable Structures

Create equitable structures to support all schools, including better access to additional funding and stronger collaboration & partnerships both school to school and with the Media Services Centre

- Maximize use of the Media Services Centre resources (kits, books) and potentially re-distribute to schools as needed
- Specific funding amounts allocated to FI schools from French Federal Funds (collaboration of purchasing with French Coordinator)
- District Teacher Librarian to support with weeding, inventory, and equity scans of resources
- RCAP and POWER: access to FRMS and NWSS LLC
- Targeted District TL support for HLP and RCAP/POWER
- Share grant opportunities with all Teacher Librarians
- District Book Fair to support smaller schools
- Consider school fundraising targeted for Library Learning Commons
- PAC funds distributed to Library Learning Commons as well as classrooms
- Use Inter-library loan process between schools



Moving Forward

- Implement recommendations
- June 2024: review recommendations and revise as needed for 2024-2025 school year

ADMIN PROCEDURES MANUAL
Administrative Procedure 251

LEARNING RESOURCES**SCOPE**

This Administrative Procedure pertains to the selection and use of appropriate learning resources in schools.

BACKGROUND

Learning resources include print, visual or digital materials used to support students to engage fully in the required Learning Standards and Core Competencies of the BC Curriculum. In alignment with the [BC Human Rights Code](#) and guided by the principles of truth and reconciliation, diversity, equity, inclusion, and anti-racism, the District will support educators with the selection of appropriate learning resources.

RESPONSIBILITIES**1. Staff****Educators:**

Educators are best suited to determine the resources that are most appropriate for use in their classrooms and libraries. Educators must review the Focused Education [Learning Resource Selection Model](#) criteria and apply their sound professional judgement when using currently available resources and when selecting new resources.

- 1.1. The Director of Instruction, Learning and Innovation will provide annual training for Teacher Librarians and Principals using the Focused Education [Learning Resource Selection Model](#) (Appendix 1).
- 1.2. Teacher Librarians will annually review the Learning Resource Selection Model with their school staff to ensure that all educators apply the model when using current resources or selecting new resources.
- 1.3. Educators will ensure that learning resources are compliant with Federal policies regarding copyright usage for schools, provincial policies such as the BC Freedom of Information and Protection of Privacy Act, or the BC School Act, as well as District and School policies.
- 1.4. Educators will ensure that classroom and Library Learning Commons collections include a balance of resources that reflect and celebrate all students, specifically in the areas of culture, race, gender identity, Indigeneity, and diverse family structures.
- 1.5. Teacher Librarians will review the appropriateness of Library Learning Commons resources through yearly inventory and “weeding” processes.

Principals:

- 1.6. The Principal is responsible for coordinating the selection and purchase of school learning resources, based on identified school priorities and available budgets.
- 1.7. The Principal will support classroom teachers and Teacher Librarians as needed with resource selection.

District:

- 1.8. The *District Learning Resource Selection and Review Team*, (made up of Directors of Instruction, District Vice-Principal of Diversity, Equity, Inclusion and Anti-Racism, District Vice-Principal of Indigenous Education, Curriculum Facilitators and the District Teacher Librarian) will consult as needed with Principals regarding specific resource selection concerns.

PROCEDURES**2. Selection Process for Learning Resources****Core Learning Resources:**

Learning resources that are used as core components of instruction (e.g., textbooks, novels, learning kits, picture book sets, non-fiction texts etc.) are subject to the process outlined below.

- 2.1. Determine if the resource is specified in a Ministry of Education curriculum guide or policy, recommended by the [First Nations Education Steering Committee \(FNESC\)](#) or [SOGI 123](#), reviewed through [ShareEdBC](#), or evaluated by [Focused Education Resources](#).
- 2.2. If a resource **meets** the criteria in 2.1, educators are required to review the [Focused Education Learning Resource Selection Model](#) and use their sound professional judgement to determine the appropriateness of the resource for their students.
- 2.3. If the resource **does not meet** the criteria in 2.1, educators must use the [Focused Education Learning Resource Selection Model](#), complete the New Westminster Schools *Learning Resource Review Form* (Appendix 2), and submit it to the *District Learning Resource Selection and Review Team*.
- 2.4. The *District Learning Resource Selection and Review Team* will review the submission, and if the resource is deemed appropriate, will provide interim approval for use.
- 2.5. The *District Learning Resource and Selection Team* will submit the resource to Focused Education for evaluation.

Supplemental Learning Resources:

The District recognizes that educators also use occasional supplementary learning resources that are not recommended or reviewed through the Ministry, Focused Education, ShareEdBC, SOGI 123, or FNESC. Examples include newspaper/magazine articles, unpublished works, teacher-made materials, online tools, audio/visual resources, selected guest speakers and field trips.

- 2.6. Supplementary learning resources may be used if the educator has reviewed the [Learning Resource Selection Model](#) and applied their sound professional judgement to determine the appropriateness of the resource for their students.

Digital Learning Resources:

- 2.7. Digital learning resources such as online programs, software applications or websites are subject to the selection process outlined in [Administrative Procedure 140: Acceptable Use of Digital Technology](#).

3. Strategies When Using Sensitive Learning Resources

When appropriate, educators may choose to select learning resources that explore sensitive or controversial topics in order to support students to develop important critical thinking skills.

- 3.1. Educators will inform their Principal if they plan to use sensitive learning resources.
- 3.2. Educators will communicate with parents/caregivers about upcoming units of study that may contain sensitive topics and resources.
- 3.3. Educators using resources that contain race-based derogatory language should not say or use these words with students. Replacement words must be used in class discussions or when reading aloud.

4. Concerns Arising from the Use of Specific Learning Resources

- 4.1. If the appropriateness of any particular learning resource is questioned by a student/parent/guardian or staff member, they will first be directed to the educator using the resource.
- 4.2. If the concern is not resolved, they will be directed to the Principal, who will consult with the *District Learning Resource Selection and Review Team* as needed.
- 4.3. A student/parent/guardian or staff member who is unhappy with the resolution provided by the Principal may complete a *Reconsideration of Learning Resources Form* (Appendix 3) and submit to the *District Learning Resource Selection and Review Team*.
- 4.4. The *District Learning Resource Selection and Review Team* will review the identified concern and make a final decision on the appropriate use of the resource.

References: [Sections 7, 8, 11, 17, 20, 22, 65, 85 School Act](#)
[Learning Resources Policy](#)
[Focused Education Resources](#)
[ShareEdBC](#)
[First Nations Education Steering Committee](#)
[SQGI 123](#)
[BC Human Rights Code](#)
[Admin Procedure 140 Acceptable Use of Digital Technology](#)

Adopted: May 30, 2017, Revised: April 30, 2019, November 1, 2023

Learning Resource Review Form

This template must be completed by educators who would like to use a **new** resource in their instructional practice for a unit of study that has not been recommended by [FNESC](#) (First Nations Education Steering Committee), in a [Ministry of Education and Child Care](#) policy or curriculum document or reviewed by [Focused Education Resources](#), [SOGI 1 2 3](#) or [ShareEDBC](#).

Process

- Educators must review the resource using the [Focused Resource Selection Model](#), complete this template and submit to the District Resource Selection and Review Committee.
- The District Resource Selection and Review Committee will review the template, and if appropriate, approve for interim use.
- The District Resource Selection and Review Committee will submit the resource to Focused Education for review.

Learning Resource:

Teacher Name:	School:
Course/Grade:	Date:
Title of Resource:	Author(s):
Publisher:	Publication Date:

1. How does this resource align with the Big Ideas, Content, Curricular and Core Competencies of the BC curriculum?

2. How does this resource fit with the emotional maturity, cognitive level and lived experiences of the students?

3. How is this resource reflective of the diverse experiences and perspectives of your students and the broader community?

4. How does the resource promote engagement of students?

5. How does personal opinion and bias influence your decision-making around selecting this resource?

6. How well does this resource fit with your students and your instructional purpose?

7. How will you use this resource?

8. Does the resource contain controversial topics or sensitive issues in relation to equity, diversity, inclusion and anti-racism and if so, how will you mitigate potential harm to students in the use of this resource?

<u>For Review Team use only</u>	Interim Approval:	Yes		No	
	Date Formal Focused Ed. Review Requested:				
	Date Formal Focused Ed. Review Completed:				

Reconsideration of Learning Resources Form

Name of individual reporting the concern:	School Community:
Role in the school community: <input type="checkbox"/> Parent/guardian <input type="checkbox"/> Student <input type="checkbox"/> Staff member	
Phone Number:	Email:
Course/Grade:	Date:
Title of Resource:	Author(s):
Publisher:	Publication Date:

1. What brought this resource to your attention?

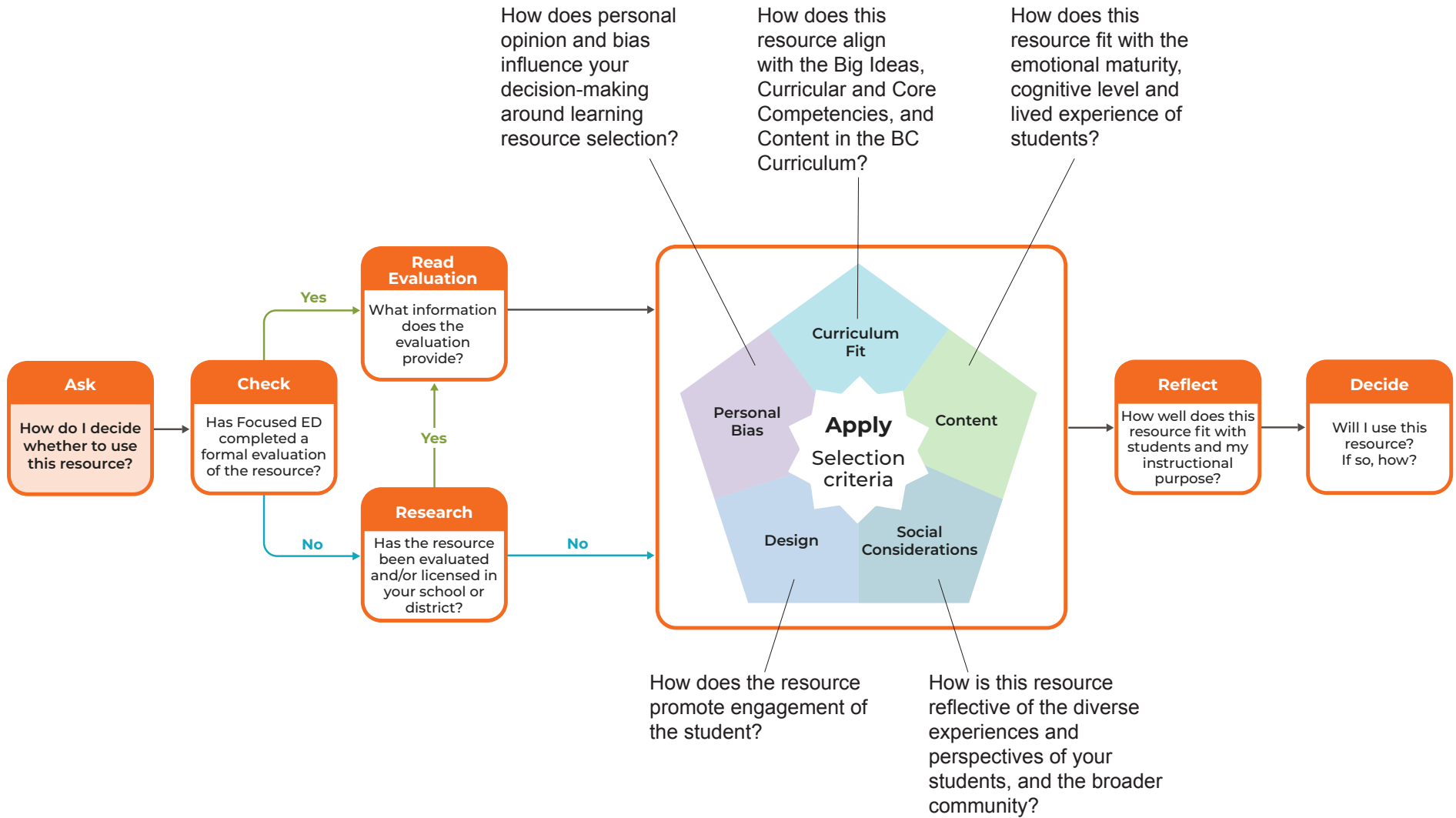
2. Please list your specific concerns with this resource. Include location information (e.g., page, chapter, link).

3. What do you believe the negative effects of this resource might be?

4. What action are you requesting regarding this resource?

<u>For Review Team use only</u>	
Date of Reconsideration Meeting	
Ways to mitigate specific concerns	
Follow up with individual reporting concern (date/action)	

Learning Resource Selection Model





Supplement to: REGULAR OPEN BOARD MEETING

Date: November 28, 2024

Submitted by: Pam Craven: Director of Instruction

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

Subject: Board Authority Authorized Courses

Board Authority Authorized Courses:

- are courses developed by a teacher or teachers in a specific school district that meets the needs, interests, and passions of students
- are a way to provide flexibility and choice for students and acknowledge specific learning needs
- are a way to promote engagement in learning to support student success
- follow the [Board Authority Authorized \(BAA\) Courses Requirements and Procedures Guidebook](#) (updated 2023)
- are Grade 10-12 elective courses that provide credits toward graduation requirements in the Graduation Program
- cannot be used toward the Adult Graduation Program
- cannot significantly overlap any current Ministry of Education course at the Grades 10, 11 and 12 level

Timelines and Process:

Secondary teachers are provided with the BAA guidelines and procedures every September according to [Administrative Procedure 219](#). Teachers may submit a BAA course for review to the Director of Instruction in October. Courses that meet BAA requirements and support student needs will be submitted to the Board for approval in November. The creation of BAA courses is optional, and the number of BAA course submissions varies from year to year. Enrolment in our 35 currently active BAA courses also varies yearly based on student needs. We are currently enrolling 86 sections of BAA courses this year.

BAA Course Submissions 2023-2024:

There is one BAA course submission for the 2023-2024 school year – Traditional Trades and Tool Making submitted by Karin Krueger. Looking to receive Board Approval November 28, 2023.



Board / Authority Authorized Course: Traditional Trades and Tool Making

School District/Independent School Authority Name: New Westminster School District	School District/Independent School Authority Number: SD#40
Developed by: Karin Krueger	Date Developed: September 2023
School Name: New West Secondary	Principal's Name: Pam Craven/ Murray McLeod
Superintendent Approval Date (for School Districts only):	Superintendent Signature (for School District only):
Board/Authority Approval Date:	Board/Authority Chair Signature:
Course Name: Traditional Trades and Tool making	Grade Level of Course: 11
Number of Course Credits: 4	Number of Hours of Instruction: Semester length

Board/Authority prerequisite(s):

Tech 9 (preferred)

Special Training, Facilities or Equipment Required:

Leathercrafting tools, Leather, Paper making tools, Bookbinding tools, and other various tools found in the Tech ED/ Metal Shop

Course Synopsis:

This course will look at traditional trades and tool making. It will explore various historical and cultural traditions globally, specifically exploring technology, techniques, and materials used; as well as connecting learning to Indigenous cultures through traditional crafts and skills. Exploring different connections and historical references, students will use the Applied Design, Skills, and Technologies design thinking process to produce tools for the purposes of papermaking, bookbinding, leathercraft, and other traditional crafts.

Goals and Rationale:

To explore traditional trades, tool making, and crafts with an intersectional lens that explores and incorporates historical, cultural, and Indigenous peoples.

Aboriginal Worldviews and Perspectives:Declaration of First Peoples Principles of Learning:

- Learning ultimately supports the well-being of the self, the family, the community, the land, the spirits, and the ancestors.
- Learning is holistic, reflexive, reflective, experiential, and relational (focused on connectedness, on reciprocal relationships, and a sense of place).
- Learning involves recognizing the consequences of one's actions.
- Learning involves generational roles and responsibilities.
- Learning recognizes the role of Indigenous knowledge.
- Learning is embedded in memory, history, and story.
- Learning involves patience and time.
- Learning requires exploration of one's identity.
- Learning involves recognizing that some knowledge is sacred and only shared with permission and/or in certain situations.

Resource link: <https://www.fnesc.ca/first-peoples-principles-of-learning/>

Declaration of Aboriginal Worldviews and Perspectives:

- Respect – indigenous cultural integrity:
 - Recognizing and valuing the importance of cultural knowledge.
- Relationships – to land and place, lived experience and community.
- Relevant – provide education that is relevant to indigenous perspectives and experience.
- Reciprocal – learning is a reciprocal process. Learning is not passive. (Fostering reciprocal relationships)
- Responsibility – Demonstrate responsibility through participation.
- Resiliency – recognizing the resiliency of the indigenous peoples. (They are not historical beings, but they are still present)

Resource: Indigenous Worldviews, 6Rs, from Kirkness & Barnhardt, 2012

(6Rs taken from a document that was collaboratively constructed by members of SD42 AbEd Department: A. Laidlaw, J. Knott, A. Baxmann, L. Charleson, B. Seneviratne, K. Urdahl-Serr and was reviewed by Elders of Katzie First Nation, Kwantlen First Nation, and Metis Nation BC in November 2021.)

BIG IDEAS

Technologies help us accomplish many specific tasks in our lives.

Social, ethical, and sustainability considerations impact design.

Complex tasks require different technologies and tools at different stages.

User needs and interests drive the design process.

Learning Standards

Curricular Competencies	Content
<p><i>Students are expected to do the following:</i></p> <ul style="list-style-type: none"> • Applied Design • Applied Skills • Applied Technologies • Understanding Context • Defining • Ideating • Prototyping • Testing • Making • Sharing <p>https://curriculum.gov.bc.ca/curriculum/adst</p>	<p><i>Students are expected to know the following:</i></p> <ul style="list-style-type: none"> • Ethics of cultural appropriation in design process. • Understanding material use and being environmentally aware and conscientious for how materials are used. • Function and use of various tools and technologies. • Engage in a period of research and empathetic observation. • Identify criteria for success, intended impact, and any constraints for a chosen design opportunity. • Work on several activities both collaboratively and self-directed. • Take creative risks in generating ideas and add to others' ideas in ways that enhance them. • Identify and use appropriate tools, technologies, materials, and processes. • Make a step-by-step plan, carry it out, making changes as needed. • Use materials in ways that minimize waste.

Big Ideas - Elaborations

- Explore how the value and beliefs of culture, including local First Peoples cultures, affect the development of products, services, and processes.
- The Applied Design, Skills, and Technologies curriculum builds students' natural curiosity, inventiveness, and desire to create and work in practical ways.
- The course will harness the power of learning by doing and provide the challenging fun that inspires students to dig deeper, work with big ideas, and adapt to a changing world.
- Applied Design, Skills and Technologies provides firm foundations for lifelong learning. It fosters the development of future problem solvers, innovators, service providers, and skilled citizens who can address and contribute to our changing world.
- Understand the environmental implications of the products and services they are designing and applying.
- Establish a lifelong interest in designing, creating/making, and evaluating products, services, and processes, while contributing through informed citizenship, volunteer work, and career opportunities, as well as finding and addressing practical challenges.

Curricular Competencies - Elaborations

- Understanding context may include experiences; traditional cultural knowledge and approaches of First Peoples and those of other cultures; places, including the land and its natural resources and analogous settings; people, including users, experts, and thought leaders.
- Ideating may include personal experiences, exploration of First Peoples perspectives and knowledge, the natural environment, places, cultural influences, users, and experts.
- Including an understanding of concepts and big ideas around social, ethical, and sustainable impacts.
- Testing/ Identifying sources may include First Nations, Métis, or Inuit community experts; keepers of other traditional cultural knowledge and approaches; peers, users, land stewards, and other experts.
- Understanding that tools extend human capabilities when implementing design.
- Sharing may include showing to others or use by others, giving away/ gifting, or marketing and selling, etc.

Content – Elaborations

- Ethics - use of a cultural motif, theme, “voice”, image, knowledge, story, song, or drama, shared without permission or without appropriate context or in a way that may misrepresent the real experience of the people from whose culture it is drawn.

Recommended Instructional Components:

- Tool making
- Papermaking
- Bookbinding
- Leathercraft
- Other Traditional Crafts and Skills Etc.

Recommended Assessment Components: Ensure alignment with the Principles of Quality Assessment

- Summative and Formative assessment
- Validity, through alignment with what is taught, learned, and assessed.
- Accessibility, so that each student is given opportunities to demonstrate what they know and can do.
- Reliability, so that assessment results are consistent, dependable, or repeatable.
- Self-assessment

Resource link: <https://tinyurl.com/2p8uxdpu>

Learning Resources:

- <https://www.penn.museum/sites/expedition/metallurgy-of-the-tingit-dene-and-eskimo/>
- <https://stryicarvingtools.com/blogs/news/carving-tradition-indigenous-wood-carving-tools>
- https://chaz.org/CWS/Coppers/The_Copper_Age_on_the_Northwest_Coast.pdf
- <https://www.nomomente.org/post/traditional-leather-tanning-processes-brain-tanning-vegetable-tanning>
- <https://www.nwtarts.com/each-tanned-hide-tells-story>

Resources and Collaboration provided by: SD40 NWSS Ab ED

Additional Information:

- This course will explore various topics and the intersectionality through different cultures, and the local First Peoples.

Thank you to Erin McCabe and other staff in the NWSS community who took the time to proofread and provide insight for this BAA.

Board /Authority Authorized Courses (BAA)

Board Presentation
November 14, 2023

What is a Board/Authority Authorized Course?

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



Board Authority Authorized Course Order:
School Act, sections 168 (2) (b) and (t)

BAA Course Requirements

Board/Authority Authorized (BAA) and First Nation Authorized (FNA) Course Requirements and Procedures Guidebook

UPDATED 2023



BRITISH
COLUMBIA

Ministry of
Education

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

BAA Course Creation and Approval

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



ADMIN PROCEDURES MANUAL
Administrative Procedure 219

BOARD AUTHORITY / AUTHORIZED COURSES

Background

The District is committed to serving the diverse educational needs of students and recognizes the importance of the opportunities afforded by Board Authority / Authorized (BAA) Courses to provide unique programs, which are appropriate to the needs of students. Board Authority / Authorized Courses are locally developed Grade 10, 11, and 12 courses that meet the graduation requirements set by the Ministry of Education. To ensure that the quality of educational programs is maintained, all Board Authority / Authorized courses must be approved by Boards of Education.



Are All BAA Courses Offered Every Year?

Currently we have **36** active BAA courses
88 course sections in total

BAA course offerings are determined by:

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



Current BAA Offerings

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

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

New BAA Course for Approval for 2024-2025

Traditional Trades and Tool Making -11

Course Created by Karin Krueger, NWSS Teacher

This course will look at traditional trades and tool making. It will explore various historical and cultural traditions globally; as well as connections to Indigenous cultures through traditional crafts and skills.

Exploring different connections and historical references, students will use the design thinking process and produce tools for the purposes of papermaking, bookbinding, leathercraft, and more.



<https://www.sliceproducts.com/en-ca/pages/leather-cutting-tools>

Why This Course?

- Global and historical context
- Teacher expertise, passion, and interest
- Connections to Indigenous cultures
- An extension of topics addressed in the Applied Design, Skills, and Technologies curriculum

Considerations:

- Cost for delivery (special tools, leather, blender)
- Fee for consumable items
- Grade 11 level



<https://sites.udel.edu/materialmatters/2017/08/09/the-art-of-the-book-bookbinding-at-colonial-williamsburg/>

Traditional Trades and Tool Making: Big Ideas

Technologies help us accomplish many specific tasks in our lives.

Social, ethical, and sustainability considerations impact design.

Complex tasks require different technologies and tools at different stages.

User needs and interests drive the design process.

Questions



BAA Board Motion:

THAT the Board of Education of School District No. 40 (New Westminster) approve the following Board Authority/Authorized Course for the 2024/2025 school year:

Traditional Trades and Tool Making 11



Statement of Financial Information

For the fiscal year ended June 30, 2023

School District No. 40 (New Westminster)
Statement of Financial Information (SOFI)
Fiscal Year Ended June 30, 2023

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



SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 40	NAME OF SCHOOL DISTRICT New Westminster	YEAR 2023
OFFICE LOCATION(S) 811 Ontario Street		TELEPHONE NUMBER 604-517-6240
MAILING ADDRESS 811 Ontario Street		
CITY New Westminster	PROVINCE BC	POSTAL CODE V3M 0J7
NAME OF SUPERINTENDENT Karim Hachlaf		TELEPHONE NUMBER 604-517-6240
NAME OF SECRETARY TREASURER Bettina Ketcham		TELEPHONE NUMBER 604-517-6240

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2023

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

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

Statement of Financial Information (SOFI)

Fiscal Year Ended June 30, 2023

Financial Information Act-Submission Checklist

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

School District No. 40 (New Westminster)

Statement of Financial Information (SOFI)

Fiscal Year Ended June 30, 2023

Management Report

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

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

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

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

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

Karim Hachlaf, Superintendent

Date: November 28, 2023

Bettina Ketcham, Secretary Treasurer

Date: November 28, 2023

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

Version: 5882-5137-3154

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

Original signed by Maya Russell	2023-09-27
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Karim Hachlaf	2023-09-27
Signature of the Superintendent	Date Signed
Original signed by Bettina Ketcham	2023-09-27
Signature of the Secretary Treasurer	Date Signed



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

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

- the statement of financial position as at June 30, 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 are 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.

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
September 27, 2023

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

Original signed by Maya Russell	2023-09-27
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Karim Hachlaf	2023-09-27
Signature of the Superintendent	Date Signed
Original signed by Bettina Ketcham	2023-09-27
Signature of the Secretary Treasurer	Date Signed

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>32,335,719</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	<u>(7,474,707)</u>	<u>(5,302,335)</u>	<u>(18,067,598)</u>
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	<u>-</u>	<u>(351,264)</u>	<u>(141,703)</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(7,774,379)</u>	<u>(5,239,606)</u>	<u>(15,723,768)</u>
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		<u>(193,264,315)</u>	<u>(188,024,709)</u>

School District No. 40 (New Westminster)

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 (EARS_L) 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		
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		
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		
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		
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
EARSLS – 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	1,193,434	2,347,826
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 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 of Operating Operations

Year Ended June 30, 2023

Schedule 2 (Unaudited)

	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	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	253,417
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)
Operating Surplus (Deficit), beginning of year		3,082,162	4,923,927
Operating Surplus (Deficit), end of year		3,118,979	3,082,162
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		3,118,979	3,082,162

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	74,317,921	74,837,808	68,933,810
Provincial Grants - Other	68,788	75,800	82,907
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	2,874,450	2,896,288	2,226,685
Other Revenues			
Miscellaneous			
Instructional Cafeteria Revenue	200,000	224,282	179,417
Miscellaneous	277,836	303,465	109,671
Total 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 Operating Revenue	78,743,662	79,423,695	72,008,419

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)

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)

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 of Special Purpose Operations

Year Ended June 30, 2023

Schedule 3 (Unaudited)

	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>-</u></u>	<u><u>-</u></u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u><u>-</u></u>	<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	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
Deferred Revenue, beginning of year	\$	\$	\$ 9,585	\$ 543,996	\$ 624,821	\$	\$	\$ 6,353	\$	\$	\$	\$	\$ 3,245	\$	\$	\$
Add: Restricted Grants																
Provincial Grants - Ministry of Education and Child Care	235,916	247,949				96,000	19,600	317,271	1,622,459	387,012	6,510,986	368,797	52,000	6,750	110,800	697,152
Provincial Grants - Other															70,144	
Other				101,020	1,707,810				169,239						52,600	
	235,916	247,949	-	101,020	1,707,810	96,000	19,600	317,271	1,791,698	387,012	6,510,986	368,797	52,000	6,750	233,544	697,152
Less: Allocated to Revenue	235,916	247,949	1,315	119,120	1,783,089	96,000	19,600	323,624	1,791,698	387,012	6,510,986	348,176	52,536	6,750	224,308	546,643
Deferred Revenue, end of year	-	-	8,270	525,896	549,542	-	-	-	-	-	-	20,621	2,709	-	9,236	150,509
Revenues																
Provincial Grants - Ministry of Education and Child Care	235,916	247,949	1,315			96,000	19,600	323,624	1,622,459	387,012	6,510,986	348,176	52,536	6,750	110,800	546,643
Provincial Grants - Other															70,144	
Other Revenue				119,120	1,783,089				169,239						43,364	
	235,916	247,949	1,315	119,120	1,783,089	96,000	19,600	323,624	1,791,698	387,012	6,510,986	348,176	52,536	6,750	224,308	546,643
Expenses																
Salaries																
Teachers								127,041	498,784		5,138,127		42,190			
Principals and Vice Principals										24,000					10,000	
Educational Assistants		194,829							612,707							
Support Staff						71,558	274			137,424			921		160,202	
Other Professionals								14,096	121,939							
Substitutes						82		783	29,683	121,969	23,042	1,874		5,687	1,680	
Employee Benefits	-	194,829	-	-	-	71,640	274	141,920	1,263,113	283,393	5,161,169	1,874	43,111	5,687	171,882	-
Services and Supplies	20,078	53,120	1,315	119,120	1,783,089	20,079	19,326	34,448	324,379	65,119	1,349,817	381	9,263	1,063	45,312	
	20,078	247,949	1,315	119,120	1,783,089	96,000	19,600	323,624	1,791,698	387,012	6,510,986	348,176	52,536	6,750	224,308	546,643
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

	JUST B4	ECL (Early Care & Learning)	Apprentice Program	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year			38,659	1,226,659
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	25,000	175,000		10,872,692
Provincial Grants - Other	3,872		110,164	184,180
Other	15,077		1,000	2,046,746
	43,949	175,000	111,164	13,103,618
Less: Allocated to Revenue	43,949	69,752	145,412	12,953,835
Deferred Revenue, end of year	<u>-</u>	<u>105,248</u>	<u>4,411</u>	<u>1,376,442</u>
Revenues				
Provincial Grants - Ministry of Education and Child Care	25,000	69,752		10,604,518
Provincial Grants - Other	3,872		144,412	218,428
Other Revenue	15,077		1,000	2,130,889
	43,949	69,752	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	33,788		7,233	411,400
Other Professionals		55,189		191,224
Substitutes	778			185,578
	34,566	55,189	74,287	7,502,934
Employee Benefits	6,809	13,740	14,696	1,938,226
Services and Supplies	2,574	823	56,429	3,296,837
	43,949	69,752	145,412	12,737,997
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>215,838</u>
Interfund Transfers				
Tangible Capital Assets Purchased				(215,838)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(215,838)</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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 Budget (Note 13)	2023 Actual			2022 Actual (Restated - Note 20)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
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

School District No. 40 (New Westminster)

Statement of Financial Information (SOFI)

Fiscal Year Ended June 30, 2023

Schedule of Debt

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

School District No. 40 (New Westminster)

Statement of Financial Information (SOFI)

Fiscal Year Ended June 30, 2023

Schedule of Guarantee and Indemnity Agreements

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

School District No. 40 (New Westminster)
Statement of Financial Information (SOFI)
Fiscal Year Ended June 30, 2023

Schedule of Remuneration and Expenses

LIST OF ELECTED OFFICIALS

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
ANDRES, MARC	TRUSTEE	\$ 17,538.00	\$ 1,494.25
ANSARI, ANITA	TRUSTEE	9,207.45	-
BEATTIE, DOLORES A	TRUSTEE	26,918.32	732.77
CONNELLY, DANIELLE S	TRUSTEE	26,307.00	1,507.77
DHALIWAL, GURVEEN	TRUSTEE	29,669.37	732.77
FELDHAUS, MARY ELIZABETH	TRUSTEE	9,207.45	-
GIFFORD, MARK	TRUSTEE	9,207.45	-
RUSSELL, MAYA S.	TRUSTEE	27,682.48	1,507.79
SLINN, ELLIOTT	TRUSTEE	17,538.00	719.25
SLUIS, CHERYL	TRUSTEE	17,538.00	1,620.96
TOTAL FOR ELECTED OFFICIALS		\$ 190,813.52	\$ 8,315.56

LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
ALAVA, JULIE A	TEACHER	\$ 102,220.82	\$ -
ALVARO, ADAM	TEACHER	89,539.87	-
ANDERSON, TANIS	ADMINISTRATIVE OFFICER	132,734.49	1,751.19
ANGIOLA, JOSHUA	TEACHER	105,655.20	-
ARNOLD, ALLISA MICHELLE	TEACHER	103,641.94	-
ARREOLA, RODRIGO	PAINTER	75,574.47	-
ASAD, NAIMAH	TEACHER	91,190.22	-
BAILEY, JUSTIN YOSHITO	TEACHER	81,867.51	-
BAJIC, LAURA	TEACHER	93,136.34	-
BAK, ELIJAH	TEACHER	93,517.11	-
BALLANTYNE, VALERIE	TEACHER	92,520.74	-
BALLARIN, GORDANA	HUMAN RESOURCES MANAGER	114,852.85	2,790.52
BALLIN, JONATHAN	TEACHER	100,029.90	-
BALZER, ETHAN W	DISTRICT INFO. TECHNOLOGIST	75,879.29	-
BAMFORD, RANDY	TEACHER	83,465.69	-
BANNISTER, ERIN	TEACHER	101,451.30	-
BANZIGER, ANJALA	TEACHER	107,679.58	-
BARNES, ASHLEY	TEACHER	94,689.70	-
BATTISTIN, PETER	TEACHER	101,507.46	-
BECERRIL, ROSA	TEACHER	106,136.51	-
BEERWALD, ANDREAS J.	TEACHER	104,190.03	-
BINPAL, DIA	TEACHER	85,129.14	-
BLACKBURN, KAREN E.	TEACHER	93,797.68	-
BLAKEWAY, CHRISTINE	TEACHER	100,990.64	-
BLATHERWICK, DAVID A.	TEACHER	104,353.89	-
BLOUDELL, RICK A.P.	MANAGER COMM. PROJ AND PARTNERSHIP	82,469.58	68.75
BOLDISOVA, MONIKA	TEACHER	86,361.01	-
BOSAK, RODNEY S.	TEACHER	99,662.28	-
BOTHWELL, AMY	TEACHER	101,496.46	-
BOUCHIOUA, AZIZA	TEACHER	77,961.45	-
BOUTILIER, A. JANE	HUMAN RESOURCES MANAGER	111,592.72	3,155.90
BOWMAN, KENNETH	TEACHER	102,621.28	-
BRAR, MANDEEP S	ELECTRICIAN	82,099.97	156.02
BRINE, STACY LEE	TEACHER	105,013.31	-

School District No. 40 (New Westminster)
Statement of Financial Information (SOFI)
Fiscal Year Ended June 30, 2023

BRITO, MATTHEW	DIRECTOR OF FACILITIES & OPERATIONS	127,305.65	1,273.68
BROTHERS, SHEELAGH	TEACHER	95,932.95	1,537.84
BROWNING, SANDRA	TEACHER	99,379.61	-
BUDIMAN, TRACY	TEACHER	101,451.29	-
BULJAN, ANA	TEACHER	105,609.08	-
BULLARD, GLENN	TEACHER	100,943.97	-
BUTTAR, AMANDEEP	TEACHER	98,496.45	-
CAMERON, SUZANNE	ADMINISTRATIVE OFFICER	147,671.99	-
CAMILLO, MARTHA	TEACHER	99,392.76	-
CARRINGTON, COLLEEN	TEACHER	101,405.27	28.43
CATHERWOOD, KAREN	ADMINISTRATIVE OFFICER	147,671.99	500.00
CATTON, JAMIE KATHERINE	TEACHER	102,773.66	-
CAUDWELL, FAYE	TEACHER	75,103.20	-
CAVE, TRACI M.	TEACHER	93,027.53	-
CELIS, ROSA	TEACHER	92,578.36	-
CHAD, KATHLEEN	ADMINISTRATIVE OFFICER	147,672.00	-
CHADWICK, ERIC	CUSTODIAN FOREMAN	76,666.09	-
CHAFE, AIDAN	TEACHER	88,892.11	-
CHAN, SHIRLEY	TEACHER	89,678.71	122.87
CHAN, WINNIE WING KEI	TEACHER	104,353.88	-
CHANG, TRUDI	TEACHER	102,659.34	-
CHANG, YUN-CHEN JENNY	TEACHER	91,287.01	-
CHEEMA, NAVJYOT K	TEACHER	102,705.40	-
CHEUNG, CHUNG TOA (GIGI)	TEACHER	95,397.44	-
CLEMENTS, STEVE	TEACHER	93,028.53	-
COLISH, JOHN ALAN	TEACHER	80,727.54	-
CONCEPCION, HELEN	TEACHER	81,539.71	-
CONLIN, ANNE	TEACHER	83,066.01	-
CRAIG, BRENT	TEACHER	104,108.70	-
CRAVEN, PAMELA	ADMINISTRATIVE OFFICER	151,622.98	2,597.44
CROSBY, SUSAN	TEACHER	102,705.28	-
CROWE, DAVE	DIRECTOR OF CAPITAL PROJECT	143,378.13	-
CULO, MONICA	TEACHER	77,416.93	-
CUNNINGS, BRUCE	DIRECTOR OF INSTRUCTION	164,632.39	4,705.94
DANG, TIM	TEACHER	93,028.52	-
DAVIS, JENNIFER	ADMINISTRATIVE OFFICER	150,624.92	500.00
DAYRIT, AHLBERT	TEACHER	102,751.76	500.00
DECAMP, SABINE	TEACHER	105,658.80	-
DEITCHER, JESSICA	TEACHER	102,769.70	-
DEVI, SUNITA	TEACHER	102,705.30	-
DEWAR, TAMMY	TEACHER	105,607.53	43.67
DHALIWAL, RAJINDER	TEACHER	101,451.29	-
DI FRANCESCO, ROSANNA	TEACHER	100,190.33	-
DI TOMASO, LINA	TEACHER	78,010.39	-
DICK, SARA	MARKETING MANAGER - I.E.	85,671.11	743.18 *
DODDS, TIMOTHY JAMES	TEACHER	92,985.71	-
DOMINGUEZ, RODRIGO	TEACHER	101,496.50	-
DOWDELL, SAMANTHA	TEACHER	75,693.93	-
DUNNING, MICHAEL	TEACHER	93,071.30	-
ECCLES, SARAH E	TEACHER	75,515.71	-
ECKERT, ANDREW C.	TEACHER	102,705.24	-
ELVES, DARREN	ADMINISTRATIVE OFFICER	129,544.92	-
EVANS, CHRISTOPHER G.	ADMINISTRATIVE OFFICER	151,627.58	780.44
FOSTER, BRENT	TEACHER	102,889.47	-
FOX, SARA BENNETT	TEACHER	101,741.94	-
FREEBORN, SKYLAR DARLEEN	TEACHER	94,914.96	-

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GABINIEWICZ, BETSY (BEAU)	TEACHER	86,556.37	-
GAGNE, LEE T J	CARPENTER	77,948.40	-
GARCHA, ANDEEP	TEACHER	93,028.51	-
GARNEAU, RACHEL	TEACHER	89,105.42	-
GASKELL, MICHAEL	TEACHER	102,756.56	-
GEE, TREVOR W	MANAGER - I.E.	106,903.17	2,100.00 *
GIBSON, CHRISTIAN T	TEACHER	99,382.99	-
GIBSON, LENA	TEACHER	92,796.27	-
GIBSON, MELODY	TEACHER	78,105.59	-
GILHESPY, MAUREEN T.	TEACHER	101,402.98	-
GILL, SHALLENE PREET KAUR	TEACHER	102,705.29	-
GOERTZ, DEBORAH	TEACHER	105,559.83	90.00
GONG, CARMEN	TEACHER	77,203.93	-
GOODCHILD, CHELSIE	TEACHER	76,086.80	-
GRAVES, DAVID	TEACHER	93,028.55	-
GREY, AMY	ASST. SECT. TREASURER	133,533.28	3,700.42
GUPTA, NEELIMA	TEACHER	86,230.35	-
GURBA, CARRIE	TEACHER	107,339.94	467.50
HA, PETER	TEACHER	102,751.83	-
HA, STEVEN	TEACHER	112,942.19	-
HACHLAF, KARIM	SUPERINTENDENT	243,475.84	10,136.63
HAENSEL, LEIF	TEACHER	102,795.77	-
HAFFNER, MELISSA L	TEACHER	102,705.27	-
HAMERTON, ROGER WILLIAM	TEACHER	100,114.35	-
HANSEN, TAMARA	TEACHER	101,853.69	-
HARBICK, KAREN L	TEACHER	84,912.35	-
HARE, SIMRAN	ADMINISTRATIVE OFFICER	111,782.40	2,337.50
HAYASHI, CHRISTIE	TEACHER	81,578.23	-
HEADLEY, KENNETH	ADMINISTRATIVE OFFICER	125,567.96	-
HILL, MANDY	TEACHER	101,495.34	-
HO, CASPAR KA TSUN	TEACHER	99,202.79	-
HODSON, SCOTT A	TEACHER	111,584.77	-
HRISTOVA, DIANA	TEACHER	94,335.17	63.00
INNISS, STEPHEN	ADMINISTRATIVE OFFICER	136,482.67	82.35
ISAAK, SHANNON	TEACHER	76,529.32	-
JAMES, CAITLYN	TEACHER	105,902.02	-
JANG, RAYMOND	TEACHER	75,695.35	-
JANZ, ALLISON	TEACHER	102,775.29	-
JEW, PHYLLIS	TEACHER	93,028.56	-
JOHAL, KAMALDIP	TEACHER	104,353.89	-
JOHNSON, DAVID	TEACHER	95,856.65	-
JOHNSON, PAM	TEACHER	95,952.39	-
JOHNSTON, BRENDA	TEACHER	105,607.51	-
JONES, JUDITH-ANNE	TEACHER	82,182.47	-
JOVANOVIC, DANICA	TEACHER	93,514.98	-
KABANI, ALIM	TEACHER	84,340.88	-
KAILA, KIMBERLEY ELIZABETH	TEACHER	88,073.97	-
KAMAGIANIS, DIANE	TEACHER	102,659.27	-
KANG, PRITPAL KAUR	TEACHER	94,047.23	-
KEIGHLEY-WIGHT, KRISTEN	COMMUNICATIONS MANAGER	99,311.22	-
KELLETT, BROOKE	TEACHER	95,133.32	-
KELLY, CHERYL	TEACHER	92,986.54	-
KEMP, JAMES	TEACHER	104,306.61	-
KENNEDY, ANNA	TEACHER	93,026.24	-
KENNY, ERIN EILEEN	TEACHER	102,659.16	-
KERKHOVEN, RUDOLF REUHL	TEACHER	102,705.28	1,780.90

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KETCHAM, BETTINA L	SECRETARY TREASURER	184,916.15	4,347.02
KHAKHARIA, BINAL	TEACHER	93,054.19	-
KHASTOO, GOLASA	TEACHER	91,275.12	200.00
KLEISINGER, MEGAN	TEACHER	102,705.28	1,810.00
KLIEFOTH, TANYA LIANA	TEACHER	102,705.27	-
KONJIN, ANAHITA ABBAS NEJA	TEACHER	107,381.60	-
KORCZYK, PAWEL (PAUL)	TEACHER	103,809.79	938.21
KOZAK, ANDRE	TEACHER	109,609.00	-
KRUEGER, KARIN	TEACHER	86,303.86	-
KUMAR, CHRISTINA J	TEACHER	91,855.14	-
KUNGEL, STEVEN	TEACHER	108,896.01	-
KUO, ALICE	TEACHER	76,525.53	-
KWOK, BRENDA Y	TEACHER	102,703.71	-
KWOK-CHOON, STEPHANIE LYNN	TEACHER	79,731.95	-
LAFOREST, J.S. YVES	TEACHER	82,360.49	-
LAI, MATTHEW GENG-TSAN	TEACHER	88,970.31	-
LALIC, ANDREA	TEACHER	100,616.14	950.00
LAMASAN, JACQUELINE	TEACHER	105,830.97	-
LANSDOWNE, BERTHA	TEACHER	101,405.27	-
LARKIN, MARSHA	TEACHER	86,710.28	-
LARKMAN, EMILY	TEACHER	102,705.27	1,810.00
LAVRENCIC, ROMEO A.	TEACHER	98,836.23	200.00
LAYZELL, MARK	MANAGER OPS & TRANSPORT	112,629.02	1,423.32
LE BLANC, AMIE	TEACHER	77,684.28	-
LECAVALIER, LAURENT	TEACHER	101,496.39	-
LECLAIR, OLIVER DOUGLAS	TEACHER	89,054.14	-
LEE, DANIEL	TEACHER	87,526.58	-
LEE, SAMANTHA H.K	TEACHER	75,036.43	-
LEE, SHERYL	TEACHER	101,541.89	52.50
LEIGH, MARTHA	TEACHER	101,404.23	-
LEKAKIS, JOHN	ADMINISTRATIVE OFFICER	143,720.05	-
LEUNG, KEN	TEACHER	101,517.15	-
LEWIS, HELENI	TEACHER	102,657.66	-
LIEM, WINFRED J.	TEACHER	100,610.56	-
LIOCE, MIRELLA	TEACHER	105,561.26	-
LIU, JASPER J	TEACHER	93,028.50	-
LOUKIDIS, JENNIFER	TEACHER	94,254.13	-
LOUTSIK, MARIA	TEACHER	76,495.63	-
LYNES, SARAH	TEACHER	105,607.55	43.67
MACLEAY, SCOTT	TEACHER	102,705.32	-
MACLEOD, EMILY	TEACHER	81,672.15	-
MAILLEY, JENNIFER	TEACHER	88,260.76	-
MANJI, ZAIDA	TEACHER	145,464.65	-
MANVILLE, PAUL	ADMINISTRATIVE OFFICER	147,671.43	-
MARK, JENNY	TEACHER	104,758.15	-
MARSH, D'ALICE	TEACHER	102,751.76	-
MARTINEK, KATE	TEACHER	103,024.02	-
MARTINS, JENNIFER E.	TEACHER	103,233.04	-
MATHEWS, CHARLES	TEACHER	75,903.20	150.00
MATTIAZZO, SERENA D	TEACHER	84,722.74	-
MARTHUR, TAMMY	TEACHER	108,511.33	-
MCCABE, ERIN	TEACHER	108,525.81	-
MCCLOY, BRUCE A.	TEACHER	102,658.91	-
MCGOWAN, CHE-YIN	TEACHER	101,646.55	-
MCGOWAN, RICK	TEACHER	93,862.06	-
MCLEOD, MURRAY	ADMINISTRATIVE OFFICER	151,622.97	3,008.06

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MCNULTY, CHRISTINE	TEACHER	101,385.08	-
MCRAE-STANGER, MAUREEN	DIRECTOR OF INSTRUCTION	164,539.48	8,294.65
MEADOWS, WAYNE P.	TEACHER	102,659.21	-
MELVIN, MARIKA	TEACHER	86,419.00	-
MEVILLE, JEFFREY	TEACHER	104,371.96	-
MILLARD, KEN M.	ADMINISTRATIVE OFFICER	147,671.99	-
MILLS, DANIEL	TEACHER	79,199.04	-
MILNE, NANCY	TEACHER	96,913.13	-
MINTO, BETH	TEACHER	91,144.46	-
MITCHELL, MATTHEW ROBERT	TEACHER	76,596.79	-
MOIZUMI, ERICA MIYUKI	TEACHER	88,625.89	-
MOLINSKI, ALLEN CAMERON	TEACHER	109,411.02	-
MONTELEONE, FRANCES	TEACHER	92,851.82	-
MOORE, GARY C	HEALTH & SAFETY ADVISOR	80,843.66	1,834.80
MOOSA, TAZIM	TEACHER	92,984.59	-
MORSON, ERIKA L.	TEACHER	93,044.65	-
MOUNTAIN, JODY L	TEACHER	101,448.78	-
MOY, JEANNE	TEACHER	101,448.65	-
MUSGROVE, CORRINA J	TEACHER	108,371.39	-
MUSGROVE, STEPHANIE	TEACHER	102,705.26	-
NADEAU, YVAN	TEACHER	101,405.17	-
NAKASHIMA, DARRYL	TEACHER	101,660.31	-
NASER, MARYAM	ASSOCIATE SUPERINTENDENT	192,527.30	6,362.80
NELSON, ALLISON	TEACHER	81,196.68	-
NEUFELD, LAUREN	TEACHER	101,531.63	-
NEWCOMB, CRAIG	TEACHER	85,236.02	-
NG, DARREN	TEACHER	96,564.68	-
NGUYEN, CATHY	TEACHER	93,252.06	-
NICHOL, LESLIE	CLERICAL & REGISTRATION MANAGER	76,217.03	128.52
NOMURA, CYBIL	TEACHER	104,879.56	-
NOTTINGHAM, SARAH J	TEACHER	93,028.60	-
OATWAY, CHAD	TEACHER	102,770.52	-
OGMUNDSON, KRISTA	TEACHER	93,088.81	-
OKE, NICOLE	TEACHER	103,759.00	500.00
ONSTAD, BRYAN	TEACHER	113,429.66	-
ORMEROD, SARAH	TEACHER	102,705.57	-
OSTANKOVA, VIKTORIYA	TEACHER	103,238.80	-
OTT, CARL	DISTRICT INFO. TECHNOLOGIST	75,356.84	-
OUTHWAITE, WILLIAM IAN ADAM	TEACHER	89,034.65	-
OXLEY, KRISTIE	TEACHER	111,939.08	-
PAIN, PATRICIA	TEACHER	84,505.80	-
PARSONS, GERRICK	ELECTRICIAN	82,169.53	700.32
PATERSON, JAMES D.	TEACHER	102,659.23	-
PATTERN, GARY	ADMINISTRATIVE OFFICER	126,077.81	-
PATTON, GREG	ADMINISTRATIVE OFFICER	136,200.68	-
PEACOCK, ROBERT W	TEACHER	91,610.07	-
PEACOCK, SARAH	TEACHER	96,544.50	-
PECELJ, JELENA	TEACHER	108,454.28	-
PENG, BEI	TEACHER	102,802.39	-
PENNY, CHRISTINA	TEACHER	101,404.29	-
PHAM, NGHI	TEACHER	99,641.19	63.71
PHELAN, SARAH A.L.	ADMINISTRATIVE OFFICER	147,354.65	-
PISTOR, DOMINIC	TEACHER	92,515.29	1,593.12
PISTOR, FLORENCE	TEACHER	81,450.36	-
POIRIER, JACQUES	TEACHER	103,811.44	-
POLUKOSHKO, CHELSEA	TEACHER	79,987.78	-

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PONTIER, VALENTIN	TEACHER	76,850.13	-
PORTER, ELIZABETH ANN	TEACHER	101,451.28	-
PROZNICK, KELLY J.	TEACHER	108,455.79	-
PURDON, JENNIFER S.	TEACHER	78,615.50	-
QUAN, SUSANA WING-HAN	ADMINISTRATIVE OFFICER	139,764.13	-
QUINN, MAUREEN	TEACHER	102,659.26	-
RAFTER, RODNEY	TEACHER	95,900.14	-
RAI, SUKHDEEP	ADMINISTRATIVE OFFICER	109,647.93	-
RAI, SUREET	TEACHER	92,769.05	-
RAMEN, DEBBIE	ADMINISTRATIVE OFFICER	129,544.78	500.00
RANDALL, KEITH	TEACHER	85,133.96	-
REXIN, KRISTEN	TEACHER	102,751.93	-
RHEAD, LARRY	TEACHER	92,943.58	-
RICHTER, CASSANDRA	TEACHER	101,405.26	-
RICHTER, JENNY L.	ADMINISTRATIVE OFFICER	147,671.99	-
RIVERA, NATASHA	TEACHER	83,052.72	-
ROBERTS, KERI	TEACHER	83,430.64	1,303.56
ROBINSMITH, STACEY	TEACHER	101,403.07	-
ROIK, ANNA	TEACHER	99,482.75	-
ROULEAU, MARC	TEACHER	101,494.01	-
ROWBOTTOM, DAVID	TEACHER	82,910.56	-
ROWE, LEAH M.	TEACHER	92,331.72	-
ROY, AUDREY	TEACHER	99,287.81	-
ROY, JOSEPH MICHEL LEE	CARPENTER	78,460.68	-
RUSSELL, JAMES	TEACHER	107,208.75	-
RUTHVEN, JAMES CRAIG	TEACHER	85,334.14	-
RUUS, MARC M	TEACHER	105,607.60	-
SACCO, DRAGANA	TEACHER	102,914.61	2,267.15
SADR, KHASHAYAR	TEACHER	93,028.46	-
SAHDEV, AMEERA	TEACHER	75,537.89	-
SAHOTA, JESSY SINGH	TEACHER	103,523.55	-
SALVANT, ADRIENNE	TEACHER	101,501.64	-
SANDHU, JEEVAN	TEACHER	102,192.40	-
SANGRA, DEEP S.	TEACHER	75,176.94	-
SANGRA, SATNAM S	TEACHER	102,751.31	-
SASAKURA, SABINE	TEACHER	102,711.53	-
SAVILLE, GARY	TEACHER	79,067.45	-
SCHARF, HEATHER M	TEACHER	100,945.61	-
SCHELLENBERG, MIRIAM	ADMINISTRATIVE OFFICER	129,544.75	-
SCHELP, DARRYL	TEACHER	102,448.79	-
SCORDA, JENNIFER	ADMINISTRATIVE OFFICER	143,721.45	500.00
SCOTT, BELINDA J	TEACHER	104,396.90	-
SEDDIKI, ABDELLAH	TEACHER	88,470.36	-
SEDDON, LISA E	TEACHER	86,801.27	-
SEGUIN, GERALDINE	TEACHER	90,833.57	963.30
SEKHON, APINDER	TEACHER	102,751.85	-
SENYK, DANIELLE	TEACHER	88,775.04	-
SETHI, RENUKA	TEACHER	95,743.93	-
SETO, FELIX	TEACHER	80,601.68	-
SHARP, LUCIE	TEACHER	93,070.37	-
SHAW, WILLIAM	TEACHER	102,772.05	-
SIGUR, ANITA	TEACHER	79,158.84	-
SIMPSON, JOANNE T.	TEACHER	101,449.00	-
SINCLAIR, JUDY	TEACHER	101,405.27	-
SMIALEK, CARY	TEACHER	114,415.22	-
SMITH, JEFF BRUCE	TEACHER	93,047.46	-

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SMITH, MELANIE J	ADMINISTRATIVE OFFICER	112,706.69	485.00
SMITH, SIAN ELLEN	TEACHER	102,713.70	-
SMITH, TANYA M (KAI)	TEACHER	92,789.46	-
SNYDER, CHRIS	CARPENTER	79,886.72	-
STATES, NATALIE	TEACHER	81,167.78	-
STRACHAN, BRIANNA	TEACHER	101,494.20	-
STROUTINSKA, OKSANA	TEACHER	100,745.72	-
SURES, GARY	TEACHER	103,090.01	-
SWAN, CONNIE LYNN	ADMINISTRATIVE OFFICER	129,544.77	1,263.69
TAKHAR, ANGIE	TEACHER	104,403.26	-
TAM, BETTY PIKYIU	TEACHER	81,766.41	-
TAN, SHENTON	TEACHER	102,659.00	-
TAYLOR, TESSA	TEACHER	83,330.60	-
THOMAS, KIM	TEACHER	102,193.09	-
TIRKEY, ARVIND	TEACHER	102,858.10	-
TOFTAGER, MARLIN	TEACHER	101,496.50	-
TONG, CALVIN	TEACHER	101,448.65	-
TOOR, RAVINDER	TEACHER	79,953.41	-
TORTOLANO, DANIELLE	TEACHER	101,495.92	-
TREMBLAY, NATHALIE	TEACHER	109,475.71	1,479.90
TRIEU, TU LOAN	ADMINISTRATIVE OFFICER	132,734.51	500.00
TROTT, CORINNE E.	TEACHER	101,451.18	-
TRUONG, JEWEL	TEACHER	101,911.69	-
TUCSOK, DIANE R.	TEACHER	101,405.17	-
TURTON, AMY	TEACHER	87,929.85	-
TY, SOPHIE VARARATANA	TEACHER	108,735.34	360.00
UTTLEY, CLINTON	TEACHER	91,184.54	-
VAHRA, SANDEEP	TEACHER	87,340.91	-
VENTOURAS, ATHANASIA	TEACHER	105,655.20	-
VERIAH, TARENJHIT	TEACHER	84,197.12	-
VILLENEUVE, RIEL	TEACHER	93,028.54	-
WALDNER, LINDSAY	TEACHER	101,837.53	-
WALKER, IAN	TEACHER	93,186.59	-
WANG, SHAN YU SAM	TEACHER	83,791.87	-
WATKINS, STEPHEN	TEACHER	92,640.29	-
WEBSTER, JANE	TEACHER	81,406.38	-
WEINKAM, KATHLEEN	TEACHER	102,705.26	-
WESTERGAARD, NICHOLAS	TEACHER	92,176.25	-
WESTON, ROBERT	EXECUTIVE DIRECTOR OF HUMAN RESOURCES	175,194.63	3,947.60
WETHERED, SARAH A.	TEACHER	108,896.27	-
WHEELER, REBECCA JANE	ADMINISTRATIVE OFFICER	122,609.38	1,750.00
WHITE, MEGAN M.	TEACHER	93,026.87	-
WHYTE, SARAH E	TEACHER	101,451.28	-
WINGERAK, RICHARD W	TEACHER	84,582.37	-
WINPENNY, DARYL J	TEACHER	101,451.29	-
WISEMAN, JAMES	CARPENTER	77,474.12	-
WONG, BECKIE	TEACHER	93,112.67	-
WONG, CHUNG HOI	MAINTENANCE MANAGER	97,640.01	1,273.68
WONG, DARYL	TEACHER	101,451.30	-
WONG, LAURIE	TEACHER	92,986.93	-
WONG, LINA	TEACHER	80,569.03	-
WOO, BOBBY	TEACHER	101,577.30	-
WRIGHT, KAREN E	TEACHER	89,062.93	-
YASUI, KRISTI	TEACHER	101,516.08	-
YEE, KAYLA EMILY	TEACHER	81,679.65	-
YOUNG, ERIC A	TEACHER	101,583.20	-

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YOUNG, NADIA	ADMINISTRATIVE OFFICER	126,078.87	500.00
YU, PEGGY PEI-YING	TEACHER	82,095.36	-
ZAENKER, PETER	TEACHER	82,622.27	-
ZHANG, MING YUAN	TEACHER	77,081.37	-
ZHANG, YIWEN	MARKETING MANAGER - I.E.	88,537.59	1,100.00 *
ZIMMERMAN, KIMBERLEY S.	TEACHER	86,831.53	-
ZIVARTS, HILDA	TEACHER	101,405.26	-
TOTAL FOR EMPLOYEES WHOSE RENUMERATION EXCEEDS \$75,000		<u>\$ 37,781,631.08</u>	<u>\$ 94,618.75</u>
TOTAL REMUNERATION TO EMPLOYEES PAID \$75,000 OR LESS		<u>\$ 27,804,650.93</u>	<u>\$ 64,129.18</u>
TOTAL REMUNERATION AND EXPENSES PAID (INCLUDING ELECTED OFFICIALS)		<u>\$ 65,777,095.53</u>	<u>\$ 167,063.49</u>
TOTAL EMPLOYER PREMIUMS FOR CANADA PENSION PLAN AND EMPLOYMENT INSURANCE		<u>\$ 3,895,632.48</u>	

* Includes travel expenses for International Student Recruitment

Prepared as required by Financial Information Regulation, Schedule 1, section 6

School District No. 40 (New Westminster)

Statement of Financial Information (SOFI)

Fiscal Year Ended June 30, 2023

Statement of Severance Agreements

There were three severance agreements made between School District No. 40 (New Westminster) and its non-unionized employees during fiscal year 2023.

These agreements represent nine months' compensation.

School District No. 40 (New Westminster)
Statement of Financial Information (SOFI)
Fiscal Year Ended June 30, 2023

Schedule of Payments Made for the Provision of Goods and Services

<u>SUPPLIER NAME</u>	<u>TOTAL PAYMENT</u>
3P LEARNING CANADA LIMITED	\$ 31,774.05
4TH UTILITY INC.	66,540.60
ACCESS SMT HOLDINGS LIMITED	60,865.83
AMAZON	172,419.62
APPLE CANADA INC.	126,224.24
BC COMFORT AIR CONDITIONING	410,922.77
BC EMPLOYER HEALTH TAX	1,258,329.08
BC PRINCIPALS & VICE-PRINCIPALS ASSOCIATION	39,714.56
BC SCHOOL TRUSTEES ASSOCIATION	44,207.57
BCIT	58,257.40
BC TEACHERS FEDERATION	827,666.78
BE & GO GLOBAL EDUCATION	26,158.00
BENNETT JONES LLP	55,031.66
BLACK WOLF CONSULTING INC	208,534.24
BUNZL	104,618.77
SC - HOMESTAY	29,408.00
CITY NOVA LTD	27,759.78
COMMISSIONER MUNICIPAL PENSION	3,020,612.58
COMMISSIONER TEACHERS' PENSION	10,433,565.04
COMPUWORK PACIFIC INC.	27,889.30
CORP OF THE CITY OF NEW WESTMINSTER	1,136,884.97
COSTCO	27,443.43
CREATIVE CHILDREN EDUCATIONAL	25,334.43
CUPE LOCAL 409	311,510.77
KC - HOMESTAY	27,988.00
D.G. MACLACHLAN LTD.	58,190.40
DAFCO FILTRATION GROUP	27,593.34
DAWSON SERVICE LTD	40,870.89
DDP CIVIL WORKS LTD	116,667.11
DESJARDINS FINANCIAL SECURITY	113,332.05
DISCOVERY EDUCATION CANADA ULC	31,313.80
DIVISION 2 CONTRACTING LTD.	2,799,809.78
FORT MODULAR INC	881,614.65
FORTIS BC - NATURAL GAS	251,656.16
FRASER VALLEY EQUIPMENT LTD.	27,384.73
GARAVENTA LIFT B.C.	38,021.72
GB FLOORING	96,491.80
GGEOWEST ENGINEERING LTD.	26,297.25
GOLDER ASSOCIATES LTD	52,389.17

School District No. 40 (New Westminster)
Statement of Financial Information (SOFI)
Fiscal Year Ended June 30, 2023

RG - HOMESTAY	38,545.00
GRAND & TOY LTD.	122,655.11
GRC COLUMBIA ROOFING INC.	450,836.50
BG - HOMESTAY	27,486.00
HABITAT SYSTEMS INC	167,996.99
HEATHERBRAE BUILDERS CO. LTD.	2,424,043.97
HEPPNER TRUCKING LTD	90,377.47
HOMEWOOD HEALTH INC.	55,663.06
HYDRA-TEK FIRE SYSTEMS LTD	30,773.30
IBI GROUP	77,568.75
ICSCLEAN SUPPLIES LTD.	36,726.37
INFRA-LINK CONSULTING LTD	61,472.25
INTERCITY PACKERS LTD	25,776.51
ITIQ TECH RECRUITERS INC.	124,102.13
KEV SOFTWARE INC.	56,940.62
KINSIGHT COMMUNITY SOCIETY	93,819.36
KMBR ARCHITECTS PLANNERS INC.	329,366.54
KMS TOOLS	30,195.59
KPMG LLP	33,705.00
LASERNETWORKS	121,760.96
LL - HOMESTAY	29,648.00
LYNCH BUS LINES	65,730.62
M3 ARCHITECTURE INC.	54,084.87
MANULIFE FINANCIAL	94,157.09
MASSY BOOKS	27,118.35
MCELHANNEY ASSOCIATES LAND	40,436.29
MINISTER OF FINANCE	119,452.50
NATURAL POD SERVICES INC	28,365.12
NELSON EDUCATION LTD	28,567.65
NEW WESTMINSTER TEACHERS UNION	446,847.17
NORAMCO WIRE AND CABLE	31,855.36
NORTHERN COMPUTER	379,134.63
OLYMPIC INTERNATIONAL SALES LT	159,973.83
ORION SECURITY SYSTEMS LTD.	28,428.87
P.E.B.T. (IN TRUST)	1,245,660.53
PACIFIC BLUE CROSS	2,251,146.22
PELL-BUILDER	30,870.00
PINCHIN LTD.	229,035.83
POINTBLANK INSTALLATIONS INC.	160,498.80
POWERSCHOOL CANADA ULC	185,164.74
PROGRESSIVE FUNDRAISING	155,209.20
RECEIVER GENERAL FOR CANADA	17,793,316.89
RESOURCECODE MEDIA INC.	25,885.38
RICHELIEU HARDWARE LTD	57,903.06
ROPER GREYELL LLP	68,324.30

School District No. 40 (New Westminster)
Statement of Financial Information (SOFI)
Fiscal Year Ended June 30, 2023

SAFE-GUARD FENCE LTD.	91,303.51
SCHOOL DISTRICT # 38 RICHMOND	26,512.50
SCHOOLHOUSE PRODUCTS INC.	152,403.39
SMART HARVEST FOODS LTD	261,422.50
SMCN CONSULTING INC.	113,648.64
SOFTCHOICE CORPORATION	47,024.00
SOUNDRITE SERVICES LTD.	72,300.38
STAPLES ADVANTAGE	52,701.61
SUNCOR ENERGY PRODUCTS	55,858.06
SUPERIOR PROPANE INC	39,304.80
SWISH MAINTENANCE LIMITED	51,479.80
SYSCO FOOD SERVICES OF CANADA,	60,913.08
TEACHER REGULATION BRANCH	44,240.00
TELUS	39,457.95
TELUS MOBILITY	58,995.36
THE LUNCH LADY	50,795.00
THINKSPACE ARCHITECTURE	47,423.25
THURBER ENGINEERING LTD	30,984.89
TRAVEL HEALTHCARE INSURANCE	35,295.75
UNITECH CONSTRUCTION MANAGEMEN	1,567,155.42
WARRINGTON PCI	258,380.11
WESCO DISTRIBUTION CANADA LP	55,454.32
WOLSELEY CANADA INC.	41,404.59
WORKSAFE BC	821,143.92
WSP CANADA INC.	33,542.73
X10 TECHNOLOGIES INC.	41,951.45
XEROX CANADA INC.	137,739.84
YEN BROS. FOOD SERVICE LTD	61,219.34
TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	<u><u>\$ 55,607,977.29</u></u>
TOTAL FOR SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	<u><u>\$ 3,948,293.66</u></u>
TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES	<u><u>\$ 59,556,270.95</u></u>

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

School District No. 40 (New Westminster)

Statement of Financial Information (SOFI)

Fiscal Year Ended June 30, 2023

Explanation of Differences to Audited Financial Statements

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

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

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

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



Supplement to: OPEN BOARD MEETING

Date: November 21, 2023

Submitted by: Bettina Ketcham, Secretary-Treasurer

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

Subject: 2024 School Trustee By-Election Update

Background:

At the October 24, 2023, regular open meeting of the New Westminister Board of Education, the Board approved the recommendation to provide notice per section 36(3) of the School Act to advise the City of New Westminister (the "City") of the resignation of Trustee Dee Beattie from her position. A letter was provided to the City on October 25, 2023, informing of the resignation and thus necessitating a by-election.

Under section 36(3.1) of the School Act, in the case of a trustee election required to be conducted by a municipality, the municipal council must appoint a chief election officer within 30 days after being notified. Further, the chief election officer must set a general voting day for the trustee election, which must be on a Saturday no later than 80 days after the date the chief election officer was appointed.

On November 20, 2023, City Council approved the recommendation to appoint Mark Brown as Chief Election Officer and Kelly Wharton as Deputy Chief Election Officer for the 2024 School Board By-Election. The timeline for the election was also presented by the City and is detailed below. General voting day will be February 3, 2024.

As stated in the School Act, for trustee elections conducted by a municipality, the board must reimburse the municipality for the costs necessarily incurred by the municipality in conducting the election. The tentative budget for the election is \$300,000.



Key 2024 By-Election Dates, as set by the City of New Westminster.

Date	Event
November 20	Appointment of the Chief Election Officer
November 19	Start of Period for Notice of Nominations / List of Electors
December 5	End of Period for Notice of Close of Advance Elector Registration
December 12	End of Period for Notice of Nominations / List of Registered Electors
December 13	Adoption of the Provincial Voters List
December 19	9am Start of Nomination Period / Public Inspection of List of Electors
December 27	Start of Period for Notice of Advance Voting
December 29	4pm End of Nomination period/ Declaration of Candidates
January 2	4pm End of Challenge to Nomination
January 3	Deadline to become a non-resident property owner
January 4	Start of period for notice of election by voting
January 5	4pm Candidate Nomination Withdrawal Deadline/ Nomination Document originals to CEO
January 6	12.01am Start of Campaign period
January 8	4pm Declaration of Election by voting / Declaration of Candidate by Acclamation
January 8	First Day election signs can be displayed per the City's sign bylaw
January 17	End of Period for Notice Required Advance Voting
January 24	8am – 8pm Advance Voting
January 31	8am – 8pm Advance Voting
February 3	8am – 8pm General Voting Day, Preliminary Results
February 7	Last day for Declaration of Official Election Results
February 12	End of Period to apply for a Judicial Recount
February 13	First day candidate elected by voting can make Oath of Office



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

Date: November 28, 2023

Submitted by: Maryam Naser, Associate Superintendent

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

Subject: Programs of Choice Consolidation

Background:

Program consolidation was a key recommendation following the completion of the District's Programs of Choice Review. Specifically, it was recommended that the 3 French Immersion Programs be consolidated into two schools, each offering two kindergarten cohorts, and the two existing Montessori Programs be amalgamated into one school. Program consolidation offers several benefits including access to a larger, more robust community for students and staff, increased opportunities for collaboration and resource sharing, and allowing for more flexibility in class organization resulting in equitable class size and composition. Staff have explored the possibility of program consolidation, and this backgrounder provides a short summary of this work.

Staff explored two options for consolidating the Early French Immersion Program. The first involves consolidating the existing three kindergarten cohorts into one school. This would require a school site with approximately 350 seats available. The second option contemplates program growth, offering two kindergarten cohorts in each of two schools, necessitating approximately 230 seats in each school. Due to significant capacity constraints within district elementary schools, neither option is currently feasible. As such, staff recommend postponing Early French Immersion consolidation until it can be accomplished in tandem with the opening of a new elementary school.

Montessori Program consolidation requires a site capable of accommodating approximately 210 students. Ideally, this would be at one of the two sites currently hosting the program to support a smooth transition for staff and students. Connaught Heights is the most suitable site for this consolidation for two primary reasons. First, the Montessori Program plays a vital role in sustaining the viability of the school's small regular program. Second, Connaught Heights presently serves as a magnet Montessori Program, with most students residing outside the school's catchment area. The combined capacity requirement for the consolidated Montessori Program and the school's regular program is approximately 275 seats. Unfortunately, the existing site lacks sufficient capacity to accommodate both programs, making Montessori consolidation unrealistic at this time.

The potential consolidation of the Montessori Program could, and should, be reassessed when Early French Immersion consolidation is considered. This will allow time to continue to monitor enrollment of the regular program at Connaught Heights. Presently, the program depends on additional enrollment through Montessori, however, if there is densification within this neighborhood in the future, this context may change.



In light of the on-going capacity challenges faced by the District, staff recommend that Programs of Choice consolidation be considered in conjunction with the opening of a new elementary school. This approach aligns with our long-term goal of establishing strong and sustainable programs for students and staff. Additionally, staff suggest that, when consolidation becomes feasible, the Board initiate a public consultation process in line with the IAP2 Framework to gather valuable input from the community regarding the transition process for program consolidation.

The following recommendation is made:

THAT the Board of Education of School District 40 (New Westminister) accepts this information as presented.

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
RECORD OF OCTOBER 24, 2023 IN-CAMERA MEETING**

ADOPTION OF AGENDA

- 5:32 PM

MINUTES FOR APPROVAL

- In-Camera Board Meeting held on October 24, 2023.

BUSINESS ARISING FROM THE MINUTES

- Nil

REPORTS FROM SENIOR MANAGEMENT

- Capital Project, Human Resources, Administration

NEW BUSINESS

- Capital Project

ITEMS TO BE REPORTED OUT AT OPEN MEETING

- Nil

NOTICE OF MEETINGS

- Tuesday, November 28, 2023: In-Camera Board Meeting, 6:00 pm (SBO & Via MS Teams).

ADJOURNMENT

- Motion to adjourn at 6:52 pm to begin the Regular Open Board meeting at 7:00 pm.
- In-Camera Board meeting reconvened at 8:25 pm.
- In-Camera Board meeting adjourned at 8:53 pm.

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
RECORD OF NOVEMBER 14, 2023 SPECIAL IN-CAMERA MEETING**

ADOPTION OF AGENDA

- 5:45 pm

MINUTES FOR APPROVAL

- In-Camera Board Meeting held on November 14, 2023.

BUSINESS ARISING FROM THE MINUTES

- Nil

REPORTS FROM SENIOR MANAGEMENT

- Administration

NEW BUSINESS

- Nil

ITEMS TO BE REPORTED OUT AT OPEN MEETING

- Nil

NOTICE OF MEETINGS

- Tuesday, November 28, 2023: In-Camera Board Meeting, 6:00 pm (SBO & Via MS Teams).

ADJOURNMENT

- Motion to adjourn at 6:25 pm to begin the Operations Policy & Planning Committee meeting at 6:30 pm.
- In-Camera Board meeting reconvened at 7:04 pm.
- In-Camera Board meeting adjourned at 7:46 pm.