

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

Tuesday, November 25, 2025

6:00 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. ADOPTION OF THE AGENDA 6:00 PM

Recommendation:

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

2. APPROVAL OF THE MINUTES 6:05 PM

a. Minutes from the Open Meetings held:

1. October 28, 2025 Regular Meeting

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Recommendation:

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as distributed for the October 28, 2025 Regular School Board meeting.

b. Business Arising from the Minutes

3. DISTRICT PRESENTATIONS

a. Senior Leaders' Report: Indigenous Focus (Sanj Johal - District Principal of Indigenous Education and Equity) 6:05 PM

13

4. DELEGATIONS 6:25 PM

Nil.

5. CORRESPONDENCE

a. Queensborough School Bus Service to New Westminster 6:25 PM

29

6. **BOARD COMMITTEE REPORTS**

6:40 PM

Thursday November 6, 2025 Coordinating Committee meeting cancelled. Next meeting Thursday February 5, 2026.

7. **REPORTS FROM SENIOR MANAGEMENT**

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

6:45 PM

1. School Learning Plans

- b. Statements of Financial Information (SOFI) Report (A. Grey)

6:55 PM

30

**Recommendation:**

**THAT the Board of Education of School District No. 40 (New Westminster) acknowledge receipt of the Statement of Financial Information (SOFI) Report for Information for the fiscal year ended June 30, 2025.**

- c. 2025-26 Estimated Operating Grant Recalculation (Amy Grey - Assistant Secretary Treasurer)

7:05 PM

91

- d. Enrollment and Staffing Update (R. Weston and G. Lawlor)

7:15 PM

93

- e. Board Authorized Courses

7:25 PM

**Recommendation:**

**That the Board of Education of School District No. 40 (New Westminster) approve the Board Authority/Authorized Course for the 2026/2027 school year - Forensic Sciences (Grade 11) and Musique et culture francophone (Grade 11).**

1. Forensic Sciences (Grade 11) (G. Lawlor)

96

2. Musique et culture francophone (Grade 11) (G. Lawlor)

107

- f. New Administrative Procedure: 168 Unexpected Health Emergencies (B. Ketcham)

7:35 PM

111

- g. For Information: Updated Administrative Procedure: 158A - District Logo Guidelines

7:45 PM

114

8. **NEW BUSINESS**

- a. Chair Report (M. Russell)

7:50 PM

118

- b. Election of Chair

8:00 PM

- c. Election of Vice-Chair
- d. Election of BCSTA Provincial Council Delegate and Alternate
- e. Election of BCPSEA Representative and Alternate
- f. District School Naming Committee 8:10 PM 132  
Administrative Procedure 541 - Naming New School and District Facilities
- g. Literacy Intervention Costs 8:20 PM 134

**Recommendation:**

**THAT the Board of Education of School District No. 40 (New Westminster) will direct staff to:**

1. Track, by school and district-wide, all costs associated with K–3 literacy screening and targeted interventions from September 1, 2024 through August 31, 2027;
2. Determine whether provincial literacy funds received in each fiscal year adequately cover the costs of identified interventions for students flagged through screening and progress monitoring; and
3. Report publicly in June of each year on costs, service levels, outcomes, and any funding gaps, with recommendations for advocacy as required.

**9. OLD BUSINESS**

- a. Board Advocacy 8:30 PM

**10. TRUSTEE REPORTS 8:40 PM**

Verbal reports from Trustees on meetings and events attended during the past month.

**11. QUESTION PERIOD (15 Minutes) 8:50 PM**

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

**12. NOTICE OF MEETINGS 9:05 PM**

Tuesday, December 16, 2025: Open Regular Board Meeting - 6:00 p.m. (Hybrid)

**13. REPORTING OUT FROM IN-CAMERA BOARD MEETING 9:05 PM**

- a. Record of the October 28, 2025, In-Camera Meeting 136

**14. ADJOURNMENT 9:05 PM**

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

**Tuesday, October 28, 2025, 6:00 PM  
In-Person and Via Zoom Link**

<b>PRESENT</b>	Maya Russell, Chair Cheryl Sluis, Vice-Chair Danielle Connelly, Trustee Elliott Slinn, Trustee Gurveen Dhaliwal, Trustee Kathleen Carlsen, Trustee Mark Andres, Trustee	Mark Davidson, Superintendent Geraldine Lawlor, Associate Superintendent Bettina Ketcham, Secretary-Treasurer Robert Weston, Executive Director, HR Sandra Singh, Director of Instruction, Innovation and Learning Anne-Marie Martin, Recording Secretary Ileana Neilson, Manager, Early Learning and Child Care Jen Richter, Director of Leadership and Learning
<b>REGRETS</b>		Members of the Public Junior Chuang behalf of French Immersion Parents from Qayqayt

***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 6:04 p.m.

Chair Russell noted an inconsistency in the wording of Trustee Connelly's motions. Trustee Connelly confirmed that items 8b and 8c will be submitted with the correct wording and included under New Business. Advocacy will also be added under item 8d in the Board Committee Reports.

**2025-077**

**Moved and Seconded**

***THAT the Board of Education of School District No. 40 (New Westminster) adopt the agenda as amended for the October 28, 2025, Regular School Board meeting.***

**CARRIED UNANIMOUSLY**

2. **MINUTES FOR APPROVAL**

a. Minutes from the Open meeting held:

1. Regular School Board Meeting held September 23, 2025



**2025-078**

**Moved and Seconded**

**THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as distributed for the September 23, 2025, Regular School Board meeting.**

**CARRIED UNANIMOUSLY**

- b. Business Arising from the Minutes.  
Nil.

3. **PRESENTATIONS**

- a. Senior Leaders' Report: Literacy Focus (S. Singh and G. Lawlor)

Director of Instruction Singh and Associate Superintendent Lawlor presented the following information. That the provincial government has invested \$30 million over three years to support early literacy initiatives. In response, the New Westminster School District launched a literacy screening program for kindergarten and grade one students, conducted three times annually. So far, 71 divisions and 104 staff have been trained to use brief, reliable screening tools that help identify student strengths and areas needing support. District literacy facilitators collaborate with school teams to provide targeted interventions, aiming to build student confidence and success in reading. Progress is tracked using Ed Plan Insight, supporting data-informed decisions. The district's approach focuses on early identification, responsive support, and collaboration to improve literacy outcomes across all grade level.

A question about the timeline for involving parents when students are not meeting benchmarks was asked. Director of Instruction Singh confirmed that teachers will communicate with families in a timely manner and emphasized the importance of partnership with families. Clarification was sought on parent communication. Staff reiterated that teachers would reach out when support is needed, and parents are welcome to initiate conversations about their child's learning.

Concerns were voiced regarding potential stigma and lowered expectations for equity-seeking students. Staff responded by encouraging language that focuses on student needs rather than labels.

*The presentation can be viewed on the video at (6:09 pm)*

4. **DELEGATIONS**

- a. **EFI Parents of Qayqayt (Junior Chuang)**

Chuang acknowledged that while the EFI consolidation may overlook some potential benefits, most families support the initiative and appreciate the involvement of Qayqayt Elementary.

Two key challenges were identified:

**Transportation:** Many families rely on walking or public transit, with limited access to personal vehicles. A total of 124 students would require transportation. Current bus capacity is limited and shared with the broader community. Increased frequency and a hybrid coordination model through the Walking School Bus program were suggested.

**Child care:** There is long waitlist for before- and after-school care. An estimated 90 additional spaces are needed to support EFI program students. Staff are in communication with external providers though noted that the District has no control or discretion over these services.

The speaker expressed concern about the short one-year transition timeline, noting that families need more time to find solutions. A request was made to consider delaying the timeline and improving communication.

Chair Russell thanked the speaker for their input.

*The presentation can be viewed on the video at (6:28 pm)*

5. **CORRESPONDENCE**

Nil

6. **BOARD COMMITTEE REPORTS**

a. Coordinating Committee, October 9, 2025

1. Comments from the Committee Chair, Trustee Connelly

Trustee Connelly provided a summary of the meeting. She thanked City of New Westminster staff for attending and noted that they delivered a presentation to the committee. The presentation was described as very insightful and useful, offering valuable context and information for committee members.

**2025-079**

**Moved and Seconded**

**THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes for the October 9, 2025, Coordinating Committee meeting.**

***CARRIED UNANIMOUSLY***

7. **REPORTS FROM SENIOR MANAGEMENT**

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

Superintendent Davidson noted the district hosted middle school volleyball tournaments and is planning a sports day for Grade 4 and 5 students. A second athletic director was

added at the middle school level to broaden perspectives, and a district principal for Indigenous education and equity will assist in the work of helping to remove participation barriers. In fine arts, middle schools are preparing for winter concerts, QMS is rehearsing The Little Mermaid, and high schools are planning Halloween performances. Most operational plans are complete and aligned with the board's strategic plan, with a focus on connecting goals to Indigenous ways of knowing. Remaining plans from Literacy/Numeracy and Communications will be submitted shortly. The update emphasized collaboration, continuous improvement, shared language around education, and a commitment to data-informed decision making.

**1. 2025-2026 Operational Plan Presentation**

Superintendent Davidson presented an update noting that most department operational plans are complete and align with the board's strategic plan, with a focus on connecting goals to Indigenous ways of knowing. Trustee concerns included the lack of demographic data for assessing equity in Indigenous education and a potential shift in direction regarding international student enrolment. Superintendent Davidson acknowledged the latter, confirming the goal is to maintain or reduce international student numbers to address capacity issues. Highlights from the plans include improving student survey results, expanding professional learning, and fostering district-wide collaboration. The presentation reflected the district's commitment to strategic planning, continuous improvement, and addressing gaps in current approaches.

The presentation can be viewed on the video at (6:39 pm)

**b. Queen Elizabeth Elementary Neighbourhood Learning Centre (NLC) (I. Neilson)**

Nielsen presented details of the Neighborhood Learning Center, which aims to establish a community hub within the school offering newcomer support, and other services which may include health and wellness programs, early years programming, before and after school care, senior programming, and after-school activities. The public consultation phase began October 29, 2025, followed by a community-wide survey running from November 3 to 17, available on school and district websites. Survey results will be presented in January 2026. The expansion project remains on track for completion in January 2027, with no delays reported. Trustees expressed enthusiasm about expanding services in Queensborough, discussed the possibility of satellite Welcome Center services, and showed interest in increasing community access to school resources. The update highlighted a collaborative approach to meeting diverse neighborhood needs.

The presentation can be viewed on the video at (6:51 pm)

**c. Short Term Capacity Review (B. Ketcham)**

Secretary Treasurer Ketcham presented key strategies to address district capacity, including grade reconfiguration (K–6, 7–9, 10–12), program of choice review, school lotteries, use of portables, and converting non-enrolling spaces into instructional areas. Specific proposals included balancing enrolment through pushing a grade down to the

elementary level which also serves to and ease pressure on the district's only secondary schools. Implementation will be phased based on infrastructure readiness, with ongoing community engagement. Another action taking place is consolidating the EFI program from Qayqayt Elementary to Herbert Spencer for September 2026, with no reduction in total EFI spaces across the district. Challenges identified included transportation and childcare concerns for affected families and staff discussed what action they had taken to address these areas. Key milestone dates for the EFI transition include a community meeting on November 20, 2025, an expression of intent to move by December 8, and program of choice registration in January 2026.

The presentation can be viewed on the video at (6:58 pm)

**d. Bill 19 Child Care Update (B. Ketcham)**

Secretary Treasurer Ketcham provided a brief overview of Bill 19 – the School Amendment Act, 2025, recently introduced by the provincial government. The legislation aims to expand access to child care by enabling school districts to offer licensed child care programs directly on school property, including care for infants and toddlers. It also allows districts to provide care during non-instructional days and school breaks as well as charge families reasonable fees. The bill had not yet passed, and the district is monitoring its progress. Once specific regulations become available, staff may begin assessing what opportunities there are for child care expansion - whether they are operated by the district or third party operated.

The presentation can be viewed on the video at (7:27 pm)

**e. NWSS 5-Block Model Update (G. Lawlor)**

Associate Superintendent Lawlor reported that most student timetables are now settled; however, several challenges have emerged. Several students are requesting to drop in-person NWSS classes in favour of online options, and there has been a noticeable decline in attendance after lunch, with many students not returning for afternoon classes. Teacher feedback on the five-block model has been mixed, ranging from positive to neutral to negative. The district is actively monitoring the implementation and considering potential revisions to improve student distribution across the schedule.

The presentation can be viewed on the video at (7:28 pm)

**f. Policy 27 Evaluation of Educations (J. Richter)**

Director of Leadership and Learning Richter introduced the Evaluation of Educators Policy, developed in collaboration with the teachers' union to support professional growth. The policy aligns with BC educator standards, the BC School Act, and the collective agreement. It emphasizes professional collaboration, encourages reflective practice, and aims to strengthen quality teaching and learning. The policy was presented for Board approval.

**2025-080**  
**Moved and Seconded**

**THAT the Board of Education of School District No. 40 (New Westminster) approve Policy 27 Evaluation of Educators as presented.**

**CARRIED UNANIMOUSLY**

The presentation can be viewed on the video at (7:38 pm)

**g. Administrative Procedures (For Information Only)**

The below Administrative Procedures were listed on the agenda for information only.

AP411 Evaluation of Educators  
AP104 District Code of Conduct  
AP142 Multi-Factor Authentication (MFA)  
AP216 Career Preparation Program  
AP240 Appendix A Counselling Consent Form

**8. NEW BUSINESS**

**a. Road Safety Upgrades on Royal Avenue**

Concerns were raised regarding road safety near Qayqayt Elementary. The urgency of implementing safety upgrades was emphasized, and the importance of ensuring safe access to the school was acknowledged.

**2025-081**  
**Moved and Seconded**

**THAT the Board of Education of School District No. 40 (New Westminster) write a letter to Mayor and Council of the City of New Westminster, asking for urgency to address upgrades to the identified stretch of Royal Avenue above Ecole Qayqayt Elementary School in New Westminster to ensure student and staff safety from the proximity and high volume of vehicles to the school site, particularly the portable classrooms and playing field.**

**CARRIED UNANIMOUSLY**

**b. Historical Preservation Administrative Procedures or Policy**

Trustee Connelly presented a motion to establish an Administrative Procedure or Policy for historical preservation. The Board discussed the importance of recognizing and preserving the history of New Westminster schools to foster a sense of belonging and educate students about both positive and challenging aspects of the past. Appreciation was expressed for efforts to salvage historical materials during school renovations; with a public thank-you extended to staff involved. The conversation emphasized celebrating the district's legacy while promoting awareness and education.

**2025-082**

**Moved and Seconded**

**THAT** the Board of Education of School District No. 40 (New Westminster) direct staff to develop a Board Policy establishing vision, principles, and governance for the preservation of educational artifacts and records of enduring value; and a companion Administrative Procedure (AP) detailing definitions, roles, workflows, storage standards, and partnership protocols; and for further consideration, The Board of Education could also assign a trustee liaison(s) to assist with research and community partner outreach.

**CARRIED UNANIMOUSLY**

**c. Literacy Intervention Costs**

Trustee Connelly proposed tabling the motion due to significant changes in the package and the need for more time for the Board to review.

**2025-083**

**Moved and Seconded**

**THAT** the Board of Education of School District No. 40 (New Westminster) table the motion on literacy intervention costs to the November 25, 2025, open board meeting.

**CARRIED UNANIMOUSLY**

**d. Affordability Fund**

Trustee Connelly introduced a motion to continue the BC Student and Family Affordability Fund, emphasizing the district's current financial shortfall and the fund's importance in supporting students and families. The motion includes a request to seek continuation of the fund and to prepare a letter to the Ministry of Education. The letter will incorporate personal stories, specific data, and evidence of the fund's impact on the school community.

**2025-084**

**Moved and Seconded**

**THAT** the Board of Education of School District No. 40 (New Westminster) advocate for the continued and sustainable funding of the provincial Student & Family Affordability Fund, minus the Feeding Futures contribution, beyond the current fiscal year, and that the Board direct the Chair to write to the Minister of Education and Child Care, the Minister of Finance, and local MLAs requesting the continuation of the Fund on a multi year, stable basis; and include SD40 data and stories demonstrating local impact (e.g., supplies, activity/transportation supports, fee waivers, emergency assistance). And to work with the BCSTA (British Columbia School Trustees Association) to submit a resolution in support of continued provincial affordability funding for the BCSTA AGM.

**CARRIED UNANIMOUSLY**

**e. Use of E-Scooters at Schools**

Concerns were raised regarding student safety related to e-scooter and e-bike use near school grounds. It was noted that e-scooters are only legally permitted in five communities, and New Westminster is not among them. Other districts do not allow e-scooters on school property due to their legal status. Safety issues included students riding two to a scooter and navigating steep hills. Suggestions were made to focus on education and awareness, including the possibility of installing dismount signage outside the high school, where no such signs or student crossing indicators currently exist. It was also noted that e-bike use is restricted for individuals under 16. The discussion emphasized the need for clear communication and safety measures to address growing concerns.

The question period can be viewed on the video at (8:02 pm)

**9. OLD BUSINESS**

**a. Board Advocacy**

It was suggested that old business items related to board advocacy be tabled to the next meeting, due to ongoing discussions and the need for further consideration.

**2025-085  
Moved and Seconded**

**THAT the Board of Education of School District No. 40 (New Westminster) table Board Advocacy discussions to the November 25, 2025, open Board meeting.**

***CARRIED UNANIMOUSLY***

**10. TRUSTEE REPORTS (moved to follow item 11. QUESTION PERIOD)**

HR Executive Director Weston publicly acknowledged and thanked Kristie Oxley for her service as President of NWTU and welcomed Darryl Schelp as her successor in the role.

Vice-Chair Sluis participated in several meetings and initiatives throughout September, including working group sessions, PAC meetings, and a SOGI meeting. Highlights included the installation of Pride logos at school entrances, engagement in discussions around gender identity, and involvement in the DEIA Voice of Equity series for teachers, which supports inclusive practices and professional learning.

Trustee Connelly provided a SOGI update, noting strong staff engagement, as well as strong participation with the Accessibility Committee.

Trustee Slinn expressed appreciation to all who spoke, emphasizing that their words were heard and taken seriously. Acknowledged the sincerity of the board's efforts and reaffirmed a commitment to doing their best to respond meaningfully.

Trustee Andres reported on recent PAC meetings and participation in the Anti-Racism Committee. Noted that the upcoming CUPE Pro-D Day will include an anti-racism focus. Gave a shout-out to Clint Morrison for his contributions. As the board's representative to the Provincial Council, shared that the national school food program has been made permanent. Also noted that the Climate Action Group will begin meeting in November.

Trustee Carlsen noted that she attended a BCPSEA communication session focused on improving how we communicate during bargaining, participated in a joint school board and city meeting that is closed to the public but available online, and joined the BCSTA Metro Branch meeting where we confirmed other districts face similar challenges. I provided an update at the DPAC meeting and thanked parents, helped organize the Kindergarten Info Session with strong collaboration from staff and community groups, expressed appreciation to staff who presented at the Dyslexia Symposium, and supported Dry Grad at Me and Ed's. Trustee Carlsen concluded by thanking parents and caregivers and reminding them that their voices matter.

The question period can be viewed on the video at (8:46 pm)

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

The board received input from several parents and stakeholders regarding the relocation of Early French Immersion programming, child care access, and school capacity. Questions were raised about financial support for facilities, the prioritization of expansion, and the role of external partners. Concerns were expressed about limited notice of the relocation of Early French Immersion, and the impact on families—particularly regarding transportation and child care. Speakers emphasized the need for equity, transparency, and long-term planning. Staff acknowledged the challenges, citing enrolment growth, space constraints, and pending provincial regulations. The board reaffirmed its commitment to supporting families and working with partners to find sustainable solutions.

Chair Russell took a moment to introduce Daryl Schelp the new Teachers' Union President.

The question period can be viewed on the video at (8:08 pm)

12. **NOTICE OF MEETINGS**

Regular Board Meeting – Tuesday, November 25, 2025 – 6:00 p.m.

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

- a. Record of the September 23, 2025, In-Camera Meeting

14. **ADJOURNMENT**

The meeting adjourned at 8:57 p.m.

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Chair

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Secretary-Treasurer



# Learning Together, Leading Together

Board Presentation

2025.11.25



# Indigenous Education and Equity





# Indigenous Education and Equity: Our Story

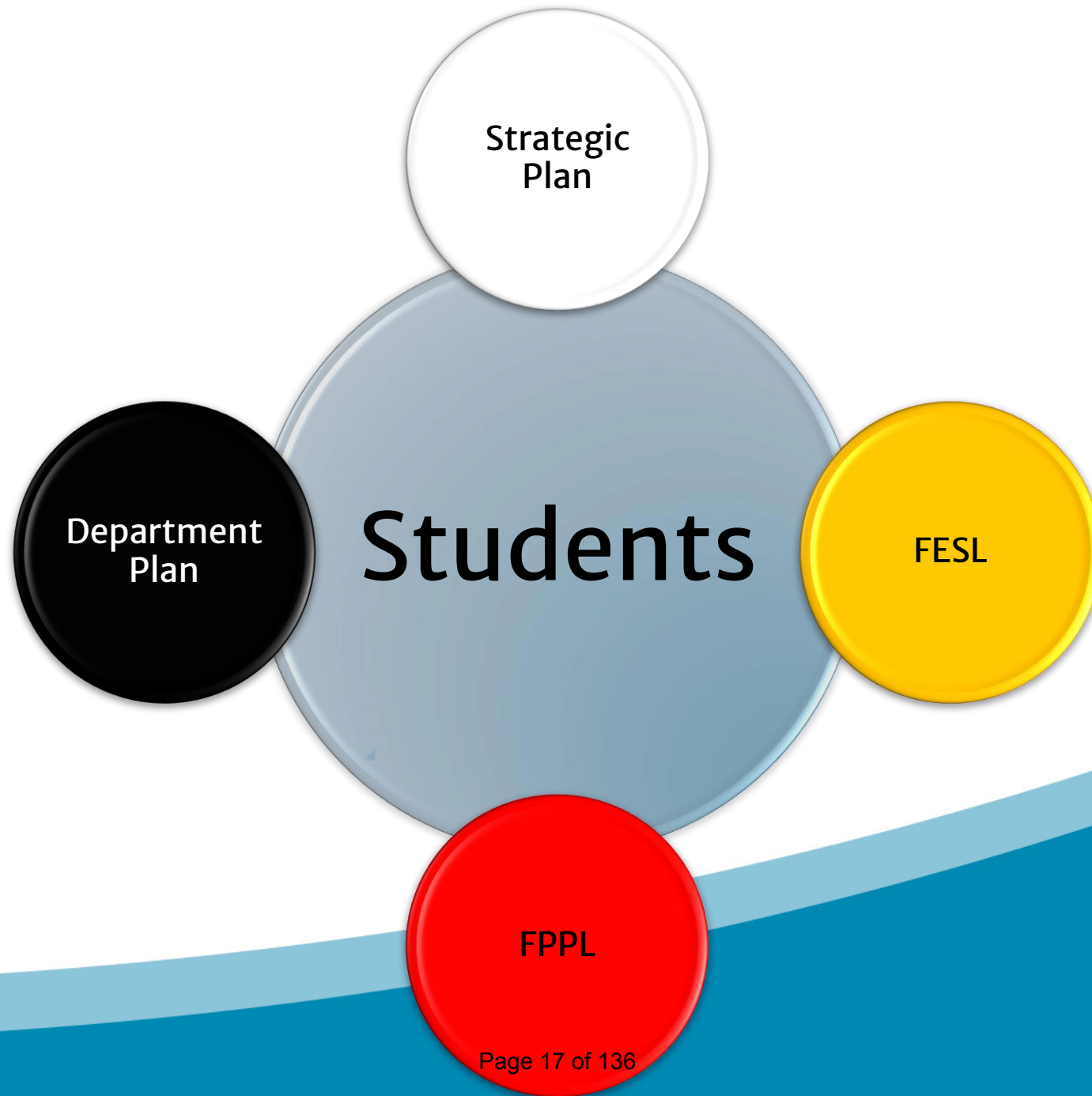
1. Team and Plan Highlights
2. Indigenous Education Highlights
3. Equity Highlights
4. Guiding Principles and Reflections
5. Questions



# Our Story – Team and Plan Highlights







# The Team

Indigenous Support Workers

Indigenous Curriculum  
Coordinator and Transitions

District SOGI Lead

District Principal of  
Indigenous Education and  
Equity

# Department Plan

## To enhance cultural safety and belonging in schools by:

- Hosting student forums and family gatherings.
- Collaborating with the Indigenous Education Council and local Nations to enhance cultural programming.
- Monitoring Indigenous student attendance monthly and developing action plans to address chronic absenteeism.
- Implementing targeted literacy and numeracy interventions aligned with learning goals.
- Partnering with Dr. Leyton Schnellert (UBC) on equity and social-emotional literacies.
- Expanding community partnerships focused on equity and inclusion.
- Expanding the Reconciliation Committee to additional schools.

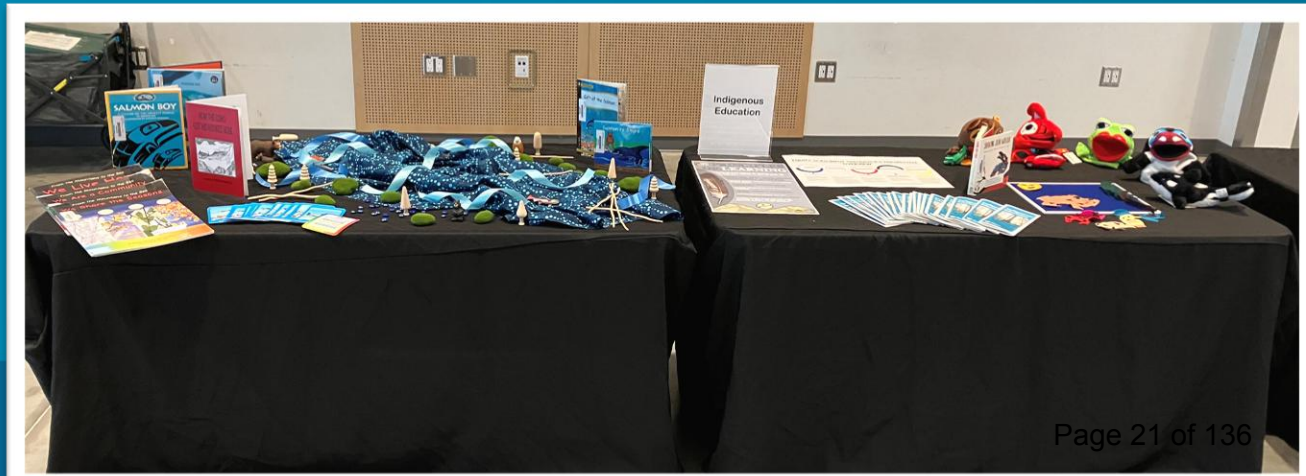
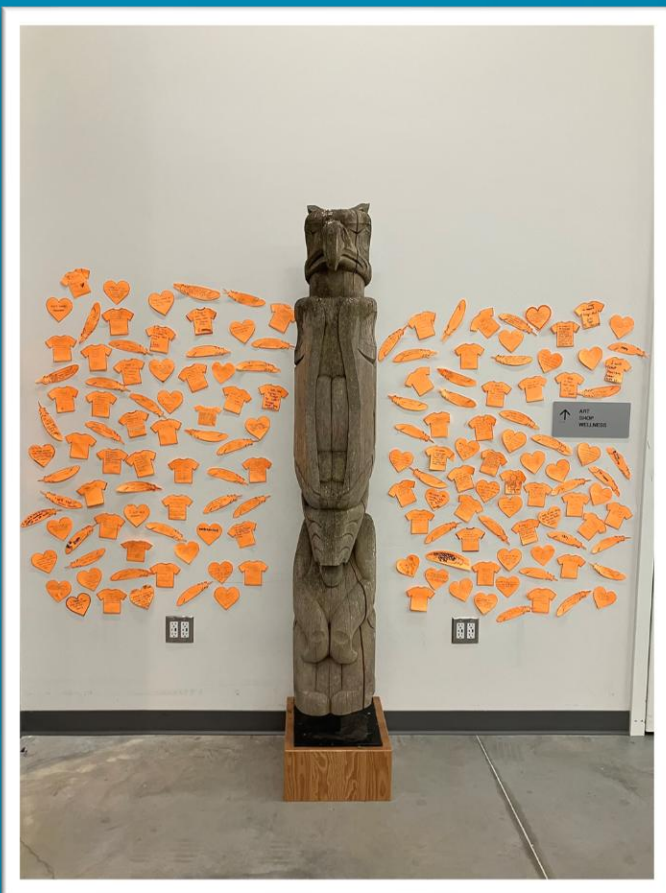
# Our Story – Indigenous Education Highlights



New  
Westminster  
Schools

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## JA Company Program for Indigenous Learners

For Grade 9-12 students looking to build a business.  
Turn your passion into a project!

In this innovative entrepreneurship program, students will design, create, and pitch business ideas rooted in Coast Salish values, guided by JA alumni, staff, mentors, and business experts. Participants will build real skills, work collaboratively in teams, and explore how business connects to what matters most to them—their culture, language, identity, arts, sports, trades, or other passions. Students will benefit from networking opportunities with Sauder Indigenous students and successful Indigenous entrepreneurs. The program will conclude with a closing ceremony at Sauder, where students will meet Indigenous high school students from across the region. This program aims to inspire the Indigenous leaders of tomorrow.

### What you'll gain from the program:

- Springboard a business idea
- Create a business plan
- Understand best business practices and marketing concepts
- Make an effective pitch
- Resume strengthening, Capstone credit, and scholarship opportunities
- Career exploration, mentorship, and networking
- Meet Indigenous entrepreneurs and Sauder business students
- Closing ceremony at UBC Sauder with Indigenous students from across the Lower Mainland

### What makes you a good candidate?

- You are in Grade 9-12
- In good standing in all courses
- Open to guidance or completing your Capstone Project
- Prioritize attendance
- Enjoy sharing ideas
- Communicate well with Indigenous support staff and teachers

### Program Details

#### Location and Times:

New Westminster Secondary -  
Sessions start Thursday, Nov 13th

Sessions run every Tuesday and Thursday from 12:08 pm to 12:58 pm

Final Session is Thursday, Dec 11th

Grad ceremony will be held at UBC Sauder on Monday, Dec 15th

LEARN MORE ABOUT JA COMPANY PROGRAM FOR INDIGENOUS LEARNERS



PROGRAMS FOR  
**INDIGENOUS  
LEARNERS**

READY TO REGISTER?  
STUDENTS AND THEIR PARENTS/GUARDIANS MUST  
COMPLETE THE REGISTRATION FORM AT THIS LINK:

[PROGRAM REGISTRATION FORM](#)

OR SCAN THIS CODE  
TO REGISTER:





# Our Story – Equity Highlights

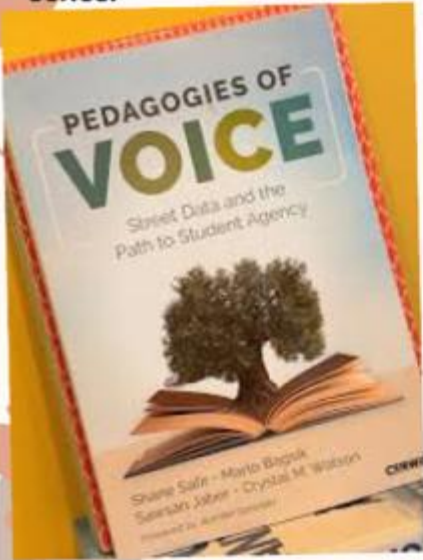


New  
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Schools



Voices of Equity Series

Hosted by Leyton Schnellert, in partnership with Indigenous Education & DEIA team. This series will explore theoretical and practical applications of empowering voice, sense of belonging & intellectual development within your classroom in a collaborative space. ***Pedagogies of Voice: Street Data and the Path to Student Agency by Shane Safir will be our guiding text for the series.***



**Series Dates:**  
**Virtually Hosted**

November: 20th

December: 1st

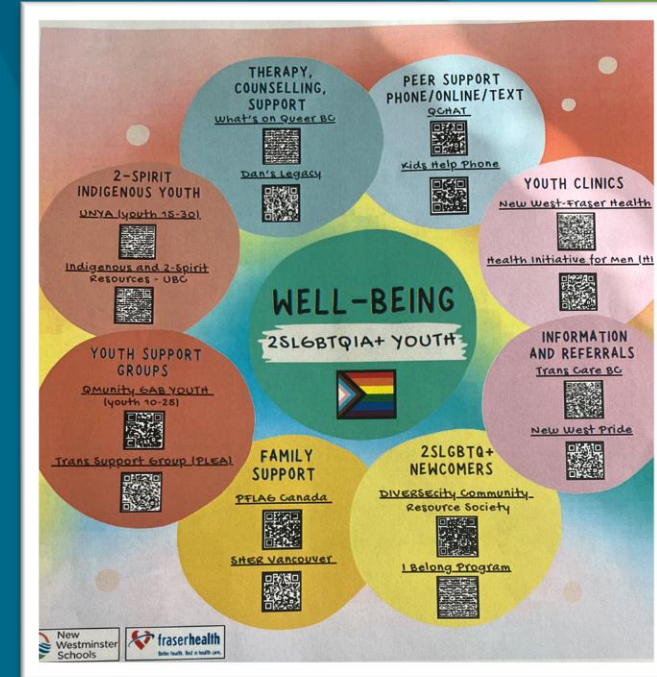
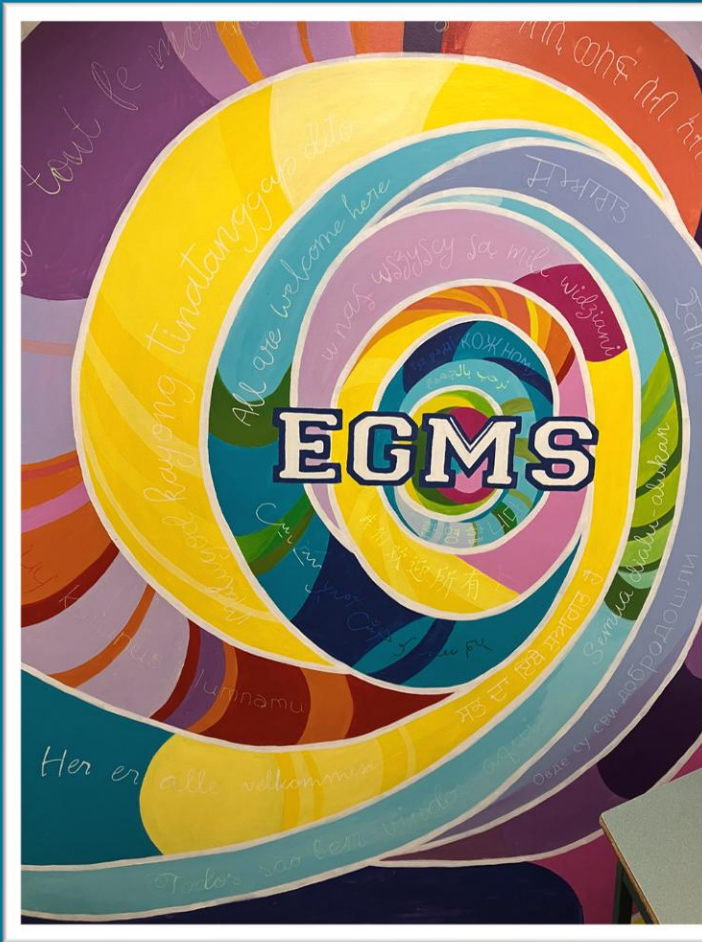
February: 4th

April 13<sup>th</sup>

**Time: 3:30 - 5pm**

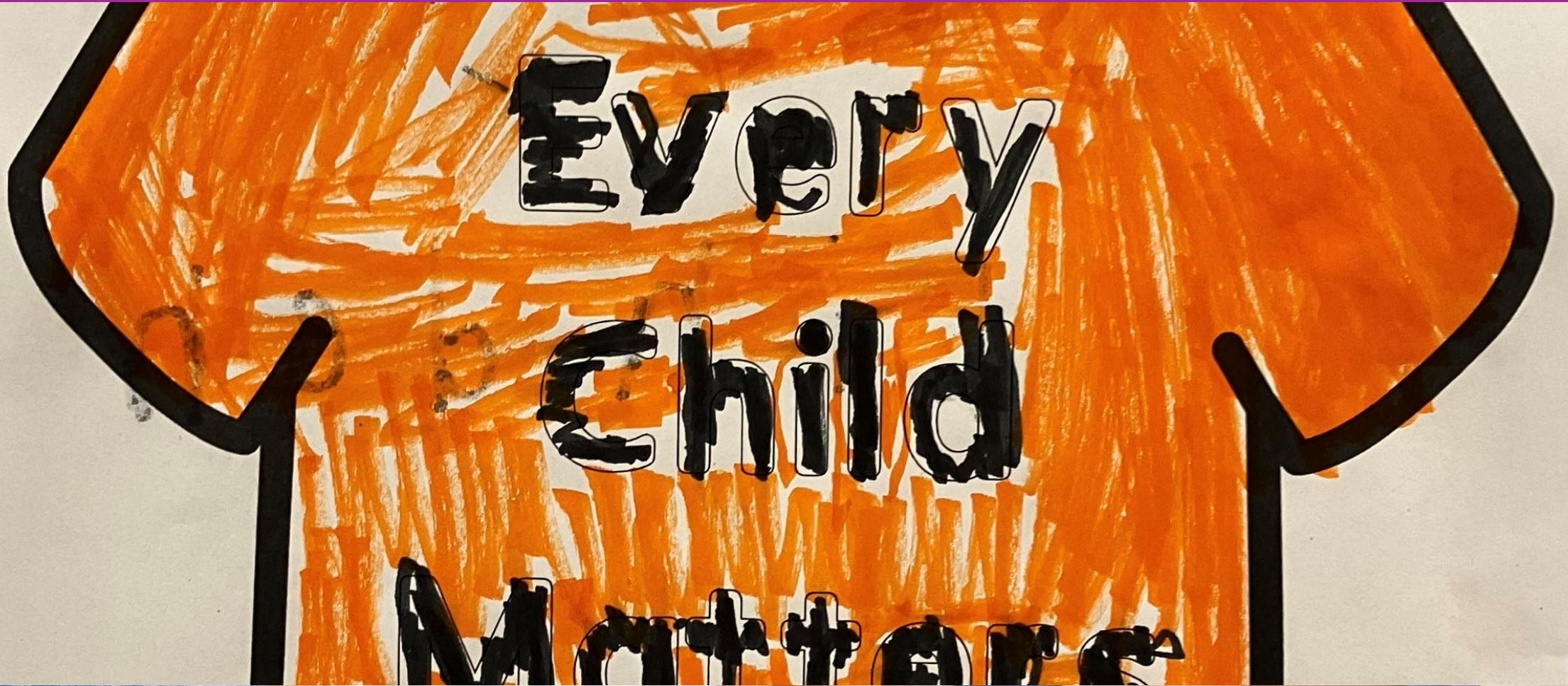
You asked! We listened!!

**CLICK HERE TO**  
**SIGN-UP**





# Our Story – Guiding Principles and Reflections

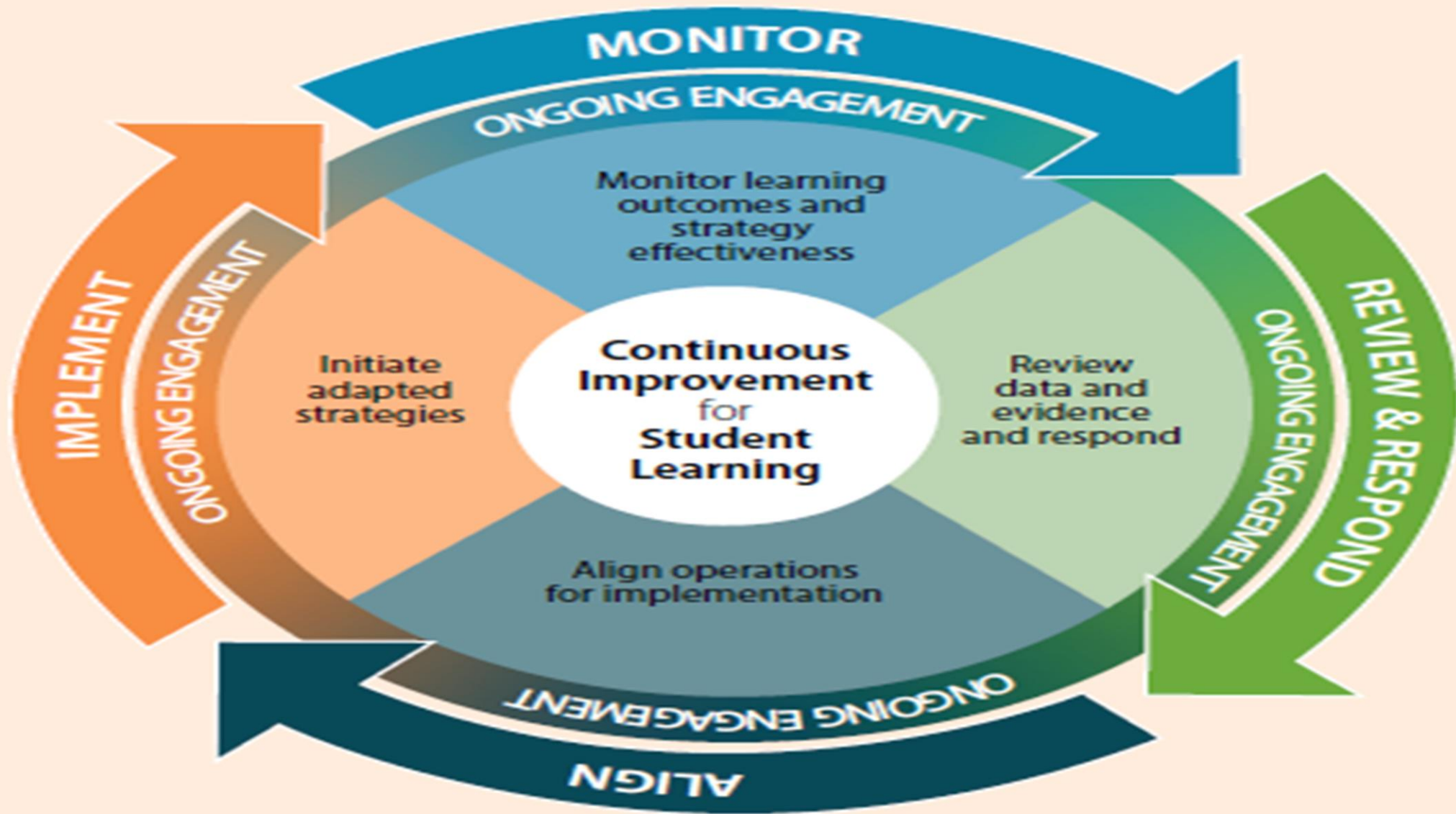


New  
Westminster  
Schools



# Connecting to Our Guiding Principles





**NIRBHAU**

*without fear*

**NIRVAIR**

*without hate*





# Questions



October 30, 2025

***Sent by Email***

Re: Queensborough School Bus Service to New Westminster Secondary School

Dear Hon. Minister Beare, and Hon Minister Farnworth,

Students in the New Westminster community of Queensborough face unique barriers travelling to attend the district's only high school, New Westminster Secondary School, located across the Fraser River and over a major highway bridge. In response to requests from students and families, and after years of advocacy, the previous government funded the Queensborough School Bus pilot to provide dedicated and direct transportation to the high school at a nominal cost from January 2024 to June 30, 2026.

This pilot project has been a huge success. The need for the school bus program is clear with approximately 200 students using the service daily over the course of the school year. Families tell us these dedicated school buses have removed what was a huge source of stress and worry, as well as cost. When students relied on public transportation, buses were often full, leaving students stranded at bus stops and late for school.

As you know, a 2024 campaign pledged permanent, free school bus service from Queensborough to NWSS, **and our students and families expect this commitment to be fulfilled.** To date, the school district has been unable to confirm government's fulfillment of this promise. **Our board of education urges early confirmation of ongoing, sustainable and sufficient funding to continue this valuable school bus service.**

Sincerely,



Maya Russell  
Chair, Board of Education

Cc: MLA Steve Kooner  
MLA Hon. Jennifer Whiteside  
MLA Hon. Raj Chouhan  
Mark Davidson, Superintendent  
Board of Education

# Statement of Financial Information

For the fiscal year ended June 30, 2025



New  
Westminster  
Schools

**School District No. 40 (New Westminster)**  
**Statement of Financial Information (SOFI)**  
**Fiscal Year Ended June 30, 2025**

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



Ministry  
of Education

## SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER <b>40</b>	NAME OF SCHOOL DISTRICT <b>New Westminster</b>	YEAR <b>2025</b>
OFFICE LOCATION(S) <b>811 Ontario Street</b>		TELEPHONE NUMBER <b>604-517-6240</b>
MAILING ADDRESS <b>811 Ontario Street</b>		
CITY <b>New Westminster</b>	PROVINCE <b>BC</b>	POSTAL CODE <b>V3M 0J7</b>
NAME OF SUPERINTENDENT <b>Mark Davidson</b>		TELEPHONE NUMBER <b>604-517-6240</b>
NAME OF SECRETARY TREASURER <b>Bettina Ketcham</b>		TELEPHONE NUMBER <b>604-517-6240</b>

### 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, 2025**

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

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

EDUC. 6049 (REV. 2008/09)

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

**Statement of Financial Information (SOFI)**

**Fiscal Year Ended June 30, 2025**

**Financial Information Act-Submission Checklist**

***Due Date***

- |    |                                     |   |              |
|----|-------------------------------------|---|--------------|
| a) | <input checked="" type="checkbox"/> | A statement of assets and liabilities (audited financial statements)  | September 30 |
| 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)   | September 30 |
| c) | <input checked="" type="checkbox"/> | A schedule of debts (audited financial statements)  | September 30 |
| 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).   | September 30 |
| e) |                                     | A schedule of remuneration and expenses, including:   | December 31  |
|    | <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   | December 31  |
| g) | <input checked="" type="checkbox"/> | Approval of Statement of Financial Information  | December 31  |
| h) | <input checked="" type="checkbox"/> | A management report approved by the Chief Financial Officer   | December 31  |

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

**Statement of Financial Information (SOFI)**

**Fiscal Year Ended June 30, 2025**

**Management Report**

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

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

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

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

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

---

Mark Davidson, Superintendent  
Date: November 25, 2025

---

Bettina Ketcham, Secretary Treasurer  
Date: November 25, 2025

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2025

# School District No. 40 (New Westminster)

June 30, 2025

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# School District No. 40 (New Westminster)

## MANAGEMENT REPORT

Version: 9400-8654-6672

### 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 quarterly 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	September 24, 2025
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Mark Davidson	September 24, 2025
Signature of the Superintendent	Date Signed
Original signed by Bettina Ketcham	September 24, 2025
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, 2025
- 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, 2025 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 "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

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

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

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

We draw attention to Note 2(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.



### ***Other Information***

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

- Information included in Unaudited Schedules 1-4 attached to the audited financial statements
- Management's Financial Statement Discussion and Analysis

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

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

We obtained the information, other than the financial statements and auditor's report thereon, included in the Financial Statement Discussion and Analysis document and the Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

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

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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



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

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

We also:

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

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

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

Chartered Professional Accountants

Victoria, Canada  
September 24, 2025

School District No. 40 (New Westminster)

Statement 1

Statement of Financial Position  
As at June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	20,176,789	16,770,756
Accounts Receivable		
Due from Province - Ministry of Education and Child Care (Note 3)	3,429,348	3,810,192
Other	257,852	388,037
<b>Total Financial Assets</b>	23,863,989	20,968,985
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	13,283,236	10,580,202
Unearned Revenue (Note 5)	2,235,180	2,385,887
Deferred Revenue (Note 6)	1,884,762	1,655,067
Deferred Capital Revenue (Note 7)	212,436,279	202,165,357
Employee Future Benefits (Note 8)	3,717,105	3,688,246
Asset Retirement Obligation (Note 11)	735,447	735,447
<b>Total Liabilities</b>	234,292,009	221,210,206
<b>Net Debt</b>	(210,428,020)	(200,241,221)
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 9)	242,646,085	232,175,573
Prepaid Expenses	491,513	690,527
<b>Total Non-Financial Assets</b>	243,137,598	232,866,100
<b>Accumulated Surplus (Deficit) (Note 16)</b>	32,709,578	32,624,879

Contractual Obligations (Note 14)  
Contingent Liabilities (Note 19)

Approved by the Board

Original signed by Maya Russell	September 24, 2025
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Mark Davidson	September 24, 2025
Signature of the Superintendent	Date Signed
Original signed by Bettina Ketcham	September 24, 2025
Signature of the Secretary Treasurer	Date Signed

School District No. 40 (New Westminster)

Statement 2

Statement of Operations  
Year Ended June 30, 2025

	2025 Budget (Note 13)	2025 Actual	2024 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	105,912,795	106,358,180	96,613,631
Other	222,377	218,642	292,855
Tuition	2,651,900	2,721,000	2,927,554
Other Revenue	2,579,177	2,999,360	2,633,505
Rentals and Leases	715,237	820,701	707,298
Investment Income	410,000	414,493	662,005
Amortization of Deferred Capital Revenue	6,606,440	6,566,258	6,362,077
<b>Total Revenue</b>	<b>119,097,926</b>	<b>120,098,634</b>	<b>110,198,925</b>
<b>Expenses (Note 15)</b>			
Instruction	98,216,015	97,986,145	89,546,428
District Administration	4,590,593	4,705,907	4,490,921
Operations and Maintenance	16,162,800	16,218,456	15,349,311
Transportation and Housing	1,013,752	814,987	523,105
Write-off/down of Buildings and Sites		288,440	
<b>Total Expense</b>	<b>119,983,160</b>	<b>120,013,935</b>	<b>109,909,765</b>
<b>Surplus (Deficit) for the year</b>	<b>(885,234)</b>	<b>84,699</b>	<b>289,160</b>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>32,624,879</b>	<b>32,335,719</b>
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>32,709,578</b>	<b>32,624,879</b>

School District No. 40 (New Westminster)

Statement 4

Statement of Changes in Net Debt  
Year Ended June 30, 2025

	2025 Budget (Note 13)	2025 Actual	2024 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(885,234)	84,699	289,160
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(17,325,004)	(18,380,967)	(14,935,966)
Amortization of Tangible Capital Assets	7,674,380	7,622,015	7,704,161
Write-down carrying value of Tangible Capital Assets		288,440	
Total Effect of change in Tangible Capital Assets	(9,650,624)	(10,470,512)	(7,231,805)
Acquisition of Prepaid Expenses	(300,000)	(491,513)	(690,527)
Use of Prepaid Expenses	300,000	690,527	656,266
Total Effect of change in Other Non-Financial Assets	-	199,014	(34,261)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(10,535,858)	(10,186,799)	(6,976,906)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(10,186,799)	(6,976,906)
Net Debt, beginning of year		(200,241,221)	(193,264,315)
Net Debt, end of year		(210,428,020)	(200,241,221)

# School District No. 40 (New Westminster)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	84,699	289,160
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	511,029	(1,762,156)
Prepaid Expenses	199,014	(34,261)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	2,703,034	3,013,756
Unearned Revenue	(150,707)	63,771
Deferred Revenue	229,695	278,625
Employee Future Benefits	28,859	55,137
Amortization of Tangible Capital Assets	7,622,015	7,704,161
Amortization of Deferred Capital Revenue	(6,566,258)	(6,362,077)
Recognition of Deferred Capital Revenue Spent on Sites	(200,452)	
Write-Off/down of Buildings and Sites	288,440	
<b>Total Operating Transactions</b>	<b>4,749,368</b>	<b>3,246,116</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(3,029,936)	(5,590,729)
Tangible Capital Assets -WIP Purchased	(15,351,031)	(9,062,516)
<b>Total Capital Transactions</b>	<b>(18,380,967)</b>	<b>(14,653,245)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	17,037,632	12,450,508
<b>Total Financing Transactions</b>	<b>17,037,632</b>	<b>12,450,508</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>3,406,033</b>	<b>1,043,379</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>16,770,756</b>	<b>15,727,377</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>20,176,789</b>	<b>16,770,756</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	20,176,789	16,770,756
	<b>20,176,789</b>	<b>16,770,756</b>
Supplementary Cash Flow Information (Note 20)		



**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 1            AUTHORITY AND PURPOSE**

The School District, established on April 12, 1946, operates under authority of the *School Act* of British Columbia as a corporation under the name of “The Board of Education of School District No. 40 (New Westminster)”, and operates as “School District No. 40 (New Westminster)”. A board of education (“Board”) elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care (“MECC” or the “Ministry”). The School District is a registered charity under the Income Tax Act and is exempt from federal and provincial corporate income taxes.

**NOTE 2            SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**a)    Basis of Accounting**

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

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

As noted in notes 2(e) and 2(l), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of tangible capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require that:

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

**b)    Cash and Cash Equivalents**

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

**c)    Accounts Receivable**

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

**d)    Unearned Revenue**

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

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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

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

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

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

**f) Employee Future Benefits**

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

The School District accrues its obligations and related costs including non-vested benefits under employee future benefit plans. Benefits include accumulating non-vested sick leave, early retirement, retirement/severance, vacation and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARS) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2025. The next valuation will be performed at March 31, 2028 for use at June 30, 2028. 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. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2(i)). Assumptions used in the calculations are reviewed annually.

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

---

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

**h)    Liability for Contaminated Sites**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District:
  - is directly responsible; or
  - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

**i)    Tangible Capital Assets**

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction.
- Donated tangible capital assets are recorded at their fair value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as a transfer to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

**j)    Prepaid Expenses**

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

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

---

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

**k) Funds and Reserves**

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved.

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

**l) Revenue Recognition**

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

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District must meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred.
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased.
- Contributions restricted for tangible capital asset acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

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

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

Revenue from transactions with performance obligations is recognized when (or as) the performance obligation is satisfied (by providing the promised goods or services to the payor).

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

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

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, 2025**

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**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, 2025**

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

**o) Measurement Uncertainty**

Preparation of financial statements in accordance with the basis of accounting described in note 2(a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Actual results could differ from those estimates.

**NOTE 3            DUE FROM THE PROVINCE - MECC**

	<u>2025</u>	<u>2024</u>
Annual Facility Grant	\$ 182,811	\$ 597,680
Bylaw Projects	3,146,577	3,081,517
Classroom Enhancement Fund – Remedies	55,166	130,995
Funding for Graduated Adults	44,794	-
	<u>\$ 3,429,348</u>	<u>\$ 3,810,192</u>

**NOTE 4            ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER**

	<u>2025</u>	<u>2024</u>
Trade Payables	\$ 8,048,954	\$ 6,417,388
Accrued Vacation Payable	448,111	371,346
Salaries and Benefits Payable	4,786,171	3,791,468
	<u>\$ 13,283,236</u>	<u>\$ 10,580,202</u>

**NOTE 5            UNEARNED REVENUE**

	<u>2025</u>	<u>2024</u>
<b>Balance, beginning of year</b>	<b>\$ 2,385,887</b>	<b>\$ 2,322,116</b>
Increases:		
Tuition fees collected	2,235,180	2,384,282
Other	-	9,800
	<u>2,235,180</u>	<u>2,394,082</u>
Decreases:		
Tuition fee revenue recognized	2,384,283	2,318,916
Other	1,604	11,395
	<u>2,385,887</u>	<u>2,330,311</u>
Net Change for the year	<u>(150,707)</u>	<u>63,771</u>
<b>Balance, end of year</b>	<b><u>\$ 2,235,180</u></b>	<b><u>\$ 2,385,887</u></b>

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 6            DEFERRED REVENUE**

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled.

	<u>2025</u>	<u>2024</u>
<b>Balance, beginning of year</b>	<b>\$ 1,655,067</b>	<b>\$ 1,376,442</b>
Increases:		
Provincial Grants - MECC	13,900,135	12,181,763
Provincial Grants - Other	161,920	118,574
Other Revenue	<u>2,628,483</u>	<u>2,146,952</u>
	<b>16,690,538</b>	<b>14,447,289</b>
Decreases:		
Allocated to Revenue	16,460,843	14,148,043
Recovered	<u>-</u>	<u>20,621</u>
	<b>16,460,843</b>	<b>14,168,664</b>
Net Change for the year	<u>229,695</u>	<u>278,625</u>
<b>Balance, end of year</b>	<b><u>\$ 1,884,762</u></b>	<b><u>\$ 1,655,067</u></b>

**NOTE 7            DEFERRED CAPITAL REVENUE**

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

	<u>2025</u>	<u>2024</u>
<b>Balance, beginning of year</b>	<b>\$ 202,165,357</b>	<b>\$ 196,076,926</b>
Increases:		
Provincial Grant - MECC	16,434,516	12,078,827
Other Revenue	569,527	363,135
Investment Income	<u>33,589</u>	<u>8,546</u>
	<b>17,037,632</b>	<b>12,450,508</b>
Decreases:		
Amortization	6,566,258	6,362,077
Transferred to Revenue – Site Purchases	<u>200,452</u>	<u>-</u>
	<b>6,766,710</b>	<b>6,362,077</b>
Net Change for the year	<u>10,270,922</u>	<u>6,088,431</u>
<b>Balance, end of year</b>	<b><u>\$ 212,436,279</u></b>	<b><u>\$ 202,165,357</u></b>

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 8            EMPLOYEE FUTURE BENEFITS**

Benefits include accumulating non-vested sick leave, early retirement, retirement/severance, vacation and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

	<u>2025</u>	<u>2024</u>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 2,663,332	\$ 2,581,643
Service Cost	211,579	215,744
Interest Cost	118,097	108,110
Benefit Payments	(241,221)	(102,207)
Actuarial (Gain) Loss	<u>1,027,674</u>	<u>(139,958)</u>
<b>Accrued Benefit Obligation – March 31</b>	<b><u>\$ 3,779,461</u></b>	<b><u>\$ 2,663,332</u></b>

**Reconciliation of Funded Status at End of Fiscal Year**

Accrued Benefit Obligation – March 31	\$ 3,779,461	\$ 2,663,332
Market Value of Plan Assets – March 31	-	-
Funded Status – Deficit	<u>(3,779,461)</u>	<u>(2,663,332)</u>
Employer Contribution after Measurement Date	29,413	62,830
Benefits Expense after Measurement Date	(117,034)	(82,419)
Unamortized Net Actuarial (Gain) Loss	<u>149,977</u>	<u>(1,005,325)</u>
<b>Accrued Benefit Liability – June 30</b>	<b><u>\$ (3,717,105)</u></b>	<b><u>\$ (3,688,246)</u></b>

**Reconciliation of Change in Accrued Benefit Liability**

Accrued Benefit Liability - July 1	3,688,246	3,633,109
Net Expense for Fiscal Year	236,658	209,573
Employer Contributions	<u>(207,799)</u>	<u>(154,436)</u>
<b>Accrued Benefit Liability – June 30</b>	<b><u>\$ 3,717,105</u></b>	<b><u>\$ 3,688,246</u></b>

**Components of Net Benefit Expense**

Service Cost	\$ 236,714	\$ 214,703
Interest Cost	127,577	110,607
Amortization of Net Actuarial Gain	<u>(127,633)</u>	<u>(115,737)</u>
<b>Net Benefit Expense</b>	<b><u>\$ 236,658</u></b>	<b><u>\$ 209,573</u></b>

**Assumptions**

Discount Rate – April 1	4.25%	4.00%
Discount Rate – March 31	4.00%	4.25%
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	12.0	11.6

The impact of changes in assumptions between the March 31, 2025 measurement date and the June 30, 2025 reporting date have been considered and are not material.



**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 9 TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

	<b>Net Book Value 2025</b>	<b>Net Book Value 2024</b>
Sites	<b>\$ 20,578,289</b>	\$ 20,377,837
Buildings	<b>199,258,267</b>	202,795,722
Buildings – work in progress	<b>17,757,746</b>	3,481,861
Furniture & Equipment	<b>3,746,688</b>	3,865,225
Vehicles	<b>91,689</b>	82,026
Computer Hardware	<b>1,213,406</b>	1,572,902
<b>Total</b>	<b><u>\$ 242,646,085</u></b>	<b><u>\$ 232,175,573</u></b>

**June 30, 2025**

<b>Cost:</b>	<b>Opening balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Ending balance</b>
Sites	\$ 20,377,837	\$ 200,452	\$ -	\$ -	<b>\$ 20,578,289</b>
Buildings	264,043,694	2,091,805	(307,669)	1,053,595	<b>266,881,425</b>
Buildings–work in progress	3,481,861	15,329,480	-	(1,053,595)	<b>17,757,746</b>
Furniture & Equipment	6,127,707	519,678	(10,751)	-	<b>6,636,634</b>
Vehicles	148,776	25,833	-	-	<b>174,609</b>
Computer Hardware	3,086,094	213,719	(653,742)	-	<b>2,646,071</b>
<b>Total</b>	<b>\$297,265,969</b>	<b>\$ 18,380,967</b>	<b>\$ (972,162)</b>	<b>\$ -</b>	<b><u>\$ 314,674,774</u></b>

<b>Accumulated Amortization:</b>	<b>Opening balance</b>	<b>Amortization</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Ending balance</b>
Buildings	\$ 61,247,972	\$ 6,394,415	\$ (19,229)	\$ -	<b>\$ 67,623,158</b>
Furniture & Equipment	2,262,482	638,215	(10,751)	-	<b>2,889,946</b>
Vehicles	66,750	16,170	-	-	<b>82,920</b>
Computer Hardware	1,513,192	573,215	(653,742)	-	<b>1,432,665</b>
<b>Total</b>	<b>\$ 65,090,396</b>	<b>\$ 7,622,015</b>	<b>\$ (683,722)</b>	<b>\$ -</b>	<b><u>\$ 72,028,689</u></b>

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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

**June 30, 2024**

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

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

Buildings – work in progress having a value of \$17,757,746 (2024 - \$3,481,861) 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, 2025**

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**NOTE 10      EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The board of trustees for these plans, 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, 2024, the Teachers' Pension Plan has about 52,000 active members and approximately 43,000 retired members. As at December 31, 2024, the Municipal Pension Plan has about 273,000 active members, including approximately 32,000 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, 2023, indicated a \$4,572 million surplus for basic pension benefits on a going concern basis and a balance of \$1,437 million in the rate stabilization account.

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 and a balance of \$3,185 million in the rate stabilization account.

The School District paid \$8,234,063 (2024 - \$7,471,665) for employer contributions to the plans in the year ended June 30, 2025.

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026. The next valuation for the Municipal Pension Plan will be as at December 31, 2024.

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

**NOTE 11      ASSET RETIREMENT OBLIGATION**

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

	<u>2025</u>	<u>2024</u>
<b>Balance, beginning of year</b>	<b>\$ 735,447</b>	<b>\$ 452,726</b>
Increases:		
Liabilities incurred	-	-
Change in estimate	-	282,721
	-	282,721
Decreases:		
Settlements during the year	-	-
	-	-
Net Change for the year	-	282,721
<b>Balance, end of year</b>	<b>\$ 735,447</b>	<b>\$ 735,447</b>

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**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 25, 2025. The table below presents a reconciliation between the amended annual budget and the initial annual budget as submitted to the Ministry in June 2024.

	<b>Annual Budget</b>	<b>Amended Annual Budget</b>	<b>Change</b>
Ministry Operating Grant Funded FTEs			
School Age	7958.000	8027.938	69.938
Adult	83.000	84.813	1.813
Total Ministry Operating Grant Funded FTEs	8041.000	8,112.751	71.751
Revenues			
Provincial Grants			
MECC	\$102,379,666	\$105,912,795	\$3,533,129
Other	268,775	222,377	(46,398)
Tuition	2,456,840	2,651,900	195,060
Other Revenue	2,275,483	2,579,177	303,694
Rentals and Leases	609,667	715,237	105,570
Investment Income	540,000	410,000	(130,000)
Amortization of Deferred Capital Revenue	6,504,158	6,606,440	102,282
Total Revenue	115,034,589	119,097,926	4,063,337
Expenses			
Instructional	94,263,725	98,216,015	3,952,290
District Administration	4,246,464	4,590,593	344,129
Operations and Maintenance	15,404,092	16,162,800	758,708
Transportation and Housing	882,936	1,013,752	130,816
Total Expense	114,797,217	119,983,160	5,185,943
Surplus (deficit) for the year	237,372	(885,234)	(1,122,606)
Budgeted Allocation of Surplus	558,911	1,471,434	912,523
<b>Budgeted Surplus, for the year</b>	<b>\$796,283</b>	<b>\$586,200</b>	<b>(\$210,083)</b>
Budgeted Surplus, for the year comprised of:			
Capital Fund Surplus	796,283	586,200	(210,083)
Budget Surplus, for the year	\$796,283	\$586,200	(\$210,083)

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 14      CONTRACTUAL OBLIGATIONS**

The School District has entered into a number of multi-year contracts for the delivery of services 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><b>Expiry</b></u>	<u><b>2025-26</b></u>	<u><b>2026-27</b></u>	<u><b>2027-28</b></u>
Operating:				
Xerox Photocopiers	Dec 2025	59,383	-	-
Columbia Square Plaza	June 2026	265,486	-	-
ERP System	June 2028	123,695	127,406	131,229
Capital:				
Major Capital Projects		14,074,395	6,929,415	563,108
Minor Capital Projects		937,186	441,000	-
		<u><b>\$ 15,460,145</b></u>	<u><b>\$ 7,497,821</b></u>	<u><b>\$ 694,337</b></u>

**NOTE 15      EXPENSE BY OBJECT**

	<u><b>2025</b></u>	<u><b>2024</b></u>
Salaries and Benefits	<b>\$ 99,813,556</b>	\$ 91,490,015
Services and Supplies	<b>12,289,924</b>	10,715,589
Amortization	<b>7,910,455</b>	7,704,161
	<u><b>\$ 120,013,935</b></u>	<u><b>\$ 109,909,765</b></u>

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 16      ACCUMULATED SURPLUS**

	<u>2025</u>	<u>2024</u>
Capital:		
Local Capital Surplus	\$ 183,494	\$ 661,633
Invested in Tangible Capital Assets	<u>30,456,440</u>	<u>29,653,734</u>
	<b>30,639,934</b>	<b>30,315,367</b>
Operating:		
Internally Restricted by Board for:		
Constraints on Funds:		
Alternate Education Local Grants	<b>18,045</b>	13,047
Contractual Obligations	<b>36,828</b>	-
Department Carryforward	-	40,790
Externally Targeted Funds	<b>7,000</b>	7,000
Indigenous Education Council	<b>25,795</b>	-
Teacher Mentorship Funds	<u>5,240</u>	<u>9,780</u>
	<b>92,908</b>	<b>70,617</b>
Anticipated Unusual Expense:		
Staffing Contingency	<b>200,000</b>	-
Operations Spanning Multiple Years:		
Commitments Outstanding	<b>117,496</b>	7,003
Future Years' Operating Budget Requirements	<b>773,000</b>	196,000
School Surplus	<b>8,040</b>	5,180
Surplus Applied to 2024-25 Budget	<u>-</u>	<u>558,911</u>
	<b>898,536</b>	<b>767,094</b>
Internally Restricted Operating Surplus	<b>1,191,444</b>	<b>837,711</b>
Unrestricted Operating Surplus	<u><b>878,200</b></u>	<u><b>1,471,801</b></u>
	<b>2,069,644</b>	<b>2,309,512</b>
<b>Total Accumulated Surplus, end of year</b>	<u><b>\$ 32,709,578</b></u>	<u><b>\$ 32,624,879</b></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, 2025**

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**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 2024 related to credit, market or liquidity risks, except as it relates to austerity measures by the provincial government. Management believes that there is increased risk around the collectability of provincial government receivables accrued in the financial statements related to capital projects in progress. Adjustments, if any, will be recorded in the period where the amounts are no longer considered collectible.

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 19      CONTINGENT LIABILITIES**

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

**NOTE 20      SUPPLEMENTARY CASH FLOW INFORMATION**

	<u>2025</u>	<u>2024</u>
<b>Interest Recognized in the:</b>		
Operating Fund	\$ 392,632	\$ 650,372
Land Capital Fund	33,589	8,546
Local Capital Fund	<u>21,861</u>	<u>11,633</u>
<b>Total Interest Income</b>	<u>\$ 448,082</u>	<u>\$ 670,551</u>



School District No. 40 (New Westminster)  
Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2025

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Actual	2024 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,309,512		30,315,367	32,624,879	32,335,719
Changes for the year					
Surplus (Deficit) for the year	990,745	215,838	(1,121,884)	84,699	289,160
Interfund Transfers					
Tangible Capital Assets Purchased	(1,230,613)	(215,838)	1,446,451	-	
Net Changes for the year	(239,868)	-	324,567	84,699	289,160
Accumulated Surplus (Deficit), end of year - Statement 2	2,069,644	-	30,639,934	32,709,578	32,624,879

# School District No. 40 (New Westminster)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget (Note 13)	2025 Actual	2024 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	91,750,538	92,377,115	84,804,811
Other	81,377	82,142	169,870
Tuition	2,651,900	2,721,000	2,927,554
Other Revenue	374,123	455,630	417,267
Rentals and Leases	715,237	820,701	707,298
Investment Income	400,000	392,632	650,372
<b>Total Revenue</b>	<u>95,973,175</u>	<u>96,849,220</u>	<u>89,677,172</u>
<b>Expenses</b>			
Instruction	82,796,408	82,300,811	75,994,288
District Administration	4,501,083	4,610,929	4,410,246
Operations and Maintenance	8,412,494	8,523,797	7,576,557
Transportation and Housing	409,624	422,938	292,308
<b>Total Expense</b>	<u>96,119,609</u>	<u>95,858,475</u>	<u>88,273,399</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(146,434)</u>	<u>990,745</u>	<u>1,403,773</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>1,471,434</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(1,325,000)	(1,230,613)	(1,563,240)
Local Capital			(650,000)
<b>Total Net Transfers</b>	<u>(1,325,000)</u>	<u>(1,230,613)</u>	<u>(2,213,240)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u>(239,868)</u>	<u>(809,467)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		2,309,512	3,118,979
<b>Operating Surplus (Deficit), end of year</b>		<u>2,069,644</u>	<u>2,309,512</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		1,191,444	837,711
Unrestricted		878,200	1,471,801
<b>Total Operating Surplus (Deficit), end of year</b>		<u>2,069,644</u>	<u>2,309,512</u>

School District No. 40 (New Westminster)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source  
Year Ended June 30, 2025

	2025 Budget (Note 13)	2025 Actual	2024 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	89,454,520	90,134,590	82,272,593
Other Ministry of Education and Child Care Grants			
Pay Equity	521,853	521,853	521,853
Funding for Graduated Adults	391,894	544,802	474,550
Student Transportation Fund	6,073	6,073	6,073
Support Staff Benefits Grant	100,413	100,413	100,413
FSA Scorer Grant	8,187	8,187	8,187
Child Care Funding	30,000	173,599	25,419
Labour Settlement Funding	887,598	887,598	1,395,723
Operating Grant - February Recalculation	350,000	-	-
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	91,750,538	92,377,115	84,804,811
<b>Provincial Grants - Other</b>	81,377	82,142	169,870
<b>Tuition</b>			
Continuing Education	1,900	18,307	922
International and Out of Province Students	2,650,000	2,702,693	2,926,632
<b>Total Tuition</b>	2,651,900	2,721,000	2,927,554
<b>Other Revenues</b>			
Miscellaneous			
Cafeteria	224,000	286,286	293,765
Miscellaneous	150,123	169,344	123,502
<b>Total Other Revenue</b>	374,123	455,630	417,267
<b>Rentals and Leases</b>	715,237	820,701	707,298
<b>Investment Income</b>	400,000	392,632	650,372
<b>Total Operating Revenue</b>	95,973,175	96,849,220	89,677,172

School District No. 40 (New Westminster)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object  
Year Ended June 30, 2025

	2025 Budget (Note 13)	2025 Actual	2024 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	42,980,034	42,838,981	39,316,387
Principals and Vice Principals	4,813,128	4,811,264	4,614,918
Educational Assistants	10,106,604	10,068,954	9,165,096
Support Staff	6,617,800	6,720,948	6,158,634
Other Professionals	3,068,570	3,123,572	2,833,783
Substitutes	3,279,096	2,748,521	3,272,961
<b>Total Salaries</b>	70,865,232	70,312,240	65,361,779
<b>Employee Benefits</b>	17,900,855	17,884,022	16,076,112
<b>Total Salaries and Benefits</b>	88,766,087	88,196,262	81,437,891
<b>Services and Supplies</b>			
Services	2,927,027	3,193,271	2,463,752
Student Transportation	170,511	176,392	90,703
Professional Development and Travel	551,056	592,398	526,816
Rentals and Leases	295,373	294,669	271,100
Dues and Fees	107,214	132,366	87,951
Insurance	178,830	173,966	150,780
Supplies	1,874,854	1,863,625	2,162,924
Utilities	1,248,657	1,234,133	1,080,182
Bad Debt	-	1,393	1,300
<b>Total Services and Supplies</b>	7,353,522	7,662,213	6,835,508
<b>Total Operating Expense</b>	96,119,609	95,858,475	88,273,399

School District No. 40 (New Westminster)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	34,238,292	1,155,416		358,825		1,562,619	37,315,152
1.03 Career Programs	315,938			201,812		22,009	539,759
1.07 Library Services	179,757			51,455		11,782	242,994
1.08 Counselling	521,905			77,368		15,624	614,897
1.10 Inclusive Education	3,553,865		9,982,652	59,155	183,439	802,747	14,581,858
1.20 Early Learning and Child Care			19,114	138,918			158,032
1.30 English Language Learning	2,318,692					51,076	2,369,768
1.31 Indigenous Education	119,165	127,175		308,258			554,598
1.41 School Administration		3,444,313		1,327,179		51,341	4,822,833
1.60 Summer School	289,543	42,220	67,188			144	399,095
1.61 Continuing Education	485,595	27,920		69,858		8,466	591,839
1.62 International and Out of Province Students	815,717			59,500	395,676	206	1,271,099
<b>Total Function 1</b>	<b>42,838,469</b>	<b>4,797,044</b>	<b>10,068,954</b>	<b>2,652,328</b>	<b>579,115</b>	<b>2,526,014</b>	<b>63,461,924</b>
<b>4 District Administration</b>							
4.11 Educational Administration				189,649	630,718	8,962	829,329
4.40 School District Governance		14,220			284,532		298,752
4.41 Business Administration	512			520,465	1,257,583	11,241	1,789,801
<b>Total Function 4</b>	<b>512</b>	<b>14,220</b>	<b>-</b>	<b>710,114</b>	<b>2,172,833</b>	<b>20,203</b>	<b>2,917,882</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				77,636	371,624	4,247	453,507
5.50 Maintenance Operations				2,811,032		176,001	2,987,033
5.52 Maintenance of Grounds				274,898			274,898
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,163,566</b>	<b>371,624</b>	<b>180,248</b>	<b>3,715,438</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				194,940		22,056	216,996
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,940</b>	<b>-</b>	<b>22,056</b>	<b>216,996</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>42,838,981</b>	<b>4,811,264</b>	<b>10,068,954</b>	<b>6,720,948</b>	<b>3,123,572</b>	<b>2,748,521</b>	<b>70,312,240</b>

School District No. 40 (New Westminster)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget (Note 13)	2024 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	37,315,152	9,309,498	46,624,650	1,748,975	48,373,625	48,566,537	44,880,103
1.03 Career Programs	539,759	138,546	678,305	79,331	757,636	722,961	670,210
1.07 Library Services	242,994	75,105	318,099	46,795	364,894	371,370	744,342
1.08 Counselling	614,897	168,139	783,036	2,991	786,027	901,703	1,052,182
1.10 Inclusive Education	14,581,858	4,184,756	18,766,614	223,903	18,990,517	19,082,932	17,372,073
1.20 Early Learning and Child Care	158,032	38,516	196,548	1,166	197,714	83,202	105,423
1.30 English Language Learning	2,369,768	594,012	2,963,780	5,349	2,969,129	3,149,885	1,960,467
1.31 Indigenous Education	554,598	135,454	690,052	34,367	724,419	696,609	677,008
1.41 School Administration	4,822,833	1,144,923	5,967,756	28,017	5,995,773	6,067,417	5,789,791
1.60 Summer School	399,095	90,184	489,279	4,079	493,358	497,207	323,310
1.61 Continuing Education	591,839	124,983	716,822	12,815	729,637	738,680	613,185
1.62 International and Out of Province Students	1,271,099	290,352	1,561,451	356,631	1,918,082	1,917,905	1,806,194
<b>Total Function 1</b>	<b>63,461,924</b>	<b>16,294,468</b>	<b>79,756,392</b>	<b>2,544,419</b>	<b>82,300,811</b>	<b>82,796,408</b>	<b>75,994,288</b>
<b>4 District Administration</b>							
4.11 Educational Administration	829,329	193,648	1,022,977	312,254	1,335,231	1,253,864	1,263,624
4.40 School District Governance	298,752	29,391	328,143	134,267	462,410	494,374	632,518
4.41 Business Administration	1,789,801	346,687	2,136,488	676,800	2,813,288	2,752,845	2,514,104
<b>Total Function 4</b>	<b>2,917,882</b>	<b>569,726</b>	<b>3,487,608</b>	<b>1,123,321</b>	<b>4,610,929</b>	<b>4,501,083</b>	<b>4,410,246</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	453,507	101,686	555,193	300,372	855,565	737,962	717,455
5.50 Maintenance Operations	2,987,033	805,608	3,792,641	2,265,325	6,057,966	6,060,885	5,409,156
5.52 Maintenance of Grounds	274,898	83,660	358,558	43,026	401,584	417,410	403,241
5.56 Utilities	-	-	-	1,208,682	1,208,682	1,196,237	1,046,705
<b>Total Function 5</b>	<b>3,715,438</b>	<b>990,954</b>	<b>4,706,392</b>	<b>3,817,405</b>	<b>8,523,797</b>	<b>8,412,494</b>	<b>7,576,557</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation	216,996	28,874	245,870	177,068	422,938	409,624	292,308
<b>Total Function 7</b>	<b>216,996</b>	<b>28,874</b>	<b>245,870</b>	<b>177,068</b>	<b>422,938</b>	<b>409,624</b>	<b>292,308</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>70,312,240</b>	<b>17,884,022</b>	<b>88,196,262</b>	<b>7,662,213</b>	<b>95,858,475</b>	<b>96,119,609</b>	<b>88,273,399</b>

School District No. 40 (New Westminster)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations  
Year Ended June 30, 2025

	2025 Budget (Note 13)	2025 Actual	2024 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	14,058,955	13,780,613	11,808,820
Other	141,000	136,500	122,985
Other Revenue	2,205,054	2,543,730	2,216,238
<b>Total Revenue</b>	<b>16,405,009</b>	<b>16,460,843</b>	<b>14,148,043</b>
<b>Expenses</b>			
Instruction	15,419,607	15,685,334	13,552,140
District Administration	89,510	94,978	80,675
Operations and Maintenance	92,054	88,814	81,674
Transportation and Housing	588,000	375,879	217,716
<b>Total Expense</b>	<b>16,189,171</b>	<b>16,245,005</b>	<b>13,932,205</b>
<b>Special Purpose Surplus (Deficit) for the year</b>	<b>215,838</b>	<b>215,838</b>	<b>215,838</b>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(215,838)	(215,838)	(215,838)
<b>Total Net Transfers</b>	<b>(215,838)</b>	<b>(215,838)</b>	<b>(215,838)</b>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<b>-</b>	<b>-</b>

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	3,425	501,789	506,900	-	-	12,292	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	235,916	314,459				96,000	22,050	172,452	1,738,062
Provincial Grants - Other									
Other				111,553	2,374,822				3,179
	235,916	314,459	-	111,553	2,374,822	96,000	22,050	172,452	1,741,241
Less: Allocated to Revenue	235,916	314,459	3,425	145,887	2,257,434	96,000	22,050	169,238	1,741,241
Deferred Revenue, end of year	-	-	-	467,455	624,288	-	-	15,506	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	235,916	314,459	3,425			96,000	22,050	169,238	1,738,062
Provincial Grants - Other									
Other Revenue				145,887	2,257,434				3,179
	235,916	314,459	3,425	145,887	2,257,434	96,000	22,050	169,238	1,741,241
Expenses									
Salaries									
Teachers								35,733	575,741
Principals and Vice Principals									
Educational Assistants		240,289							719,306
Support Staff						65,212			
Other Professionals									48,033
Substitutes						132	7,926	2,855	
	-	240,289	-	-	-	65,344	7,926	38,588	1,343,080
Employee Benefits		74,170				27,227	1,622	9,436	368,793
Services and Supplies	20,078		3,425	145,887	2,257,434	3,429	12,502	121,214	29,368
	20,078	314,459	3,425	145,887	2,257,434	96,000	22,050	169,238	1,741,241
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		46,617				18,717			



	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	3,750	223,976	2,949	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	425,529	8,328,358	721,339	52,000	6,750	110,800		25,000	19,000
Provincial Grants - Other									
Other						61,305		19,261	
	425,529	8,328,358	721,339	52,000	6,750	172,105	-	44,261	19,000
Less: Allocated to Revenue	425,529	8,328,358	721,339	52,000	6,750	171,329	181,307	43,338	19,000
Deferred Revenue, end of year	-	-	-	-	-	4,526	42,669	3,872	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	425,529	8,328,358	721,339	52,000	6,750	110,800	181,307	25,000	19,000
Provincial Grants - Other									
Other Revenue						60,529		18,338	
	425,529	8,328,358	721,339	52,000	6,750	171,329	181,307	43,338	19,000
Expenses									
Salaries									
Teachers		6,662,689	9,031	36,604					
Principals and Vice Principals	24,000					10,000			
Educational Assistants									
Support Staff	162,058					111,670		29,146	
Other Professionals									
Substitutes	127,534		5,949	7,138	3,051	227			6,851
	313,592	6,662,689	14,980	43,742	3,051	121,897	-	29,146	6,851
Employee Benefits	73,437	1,665,669	2,563	8,258	510	36,943		10,371	1,820
Services and Supplies	38,500		703,796		3,189	12,489	181,307	3,821	10,329
	425,529	8,328,358	721,339	52,000	6,750	171,329	181,307	43,338	19,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund				6,972		98,861		20,473	

	ECL (Early Care & Learning)	Feeding Futures Fund	Professional Learning Grant	Apprentice Program	Queensborough Bus Pilot	Work Experience Enhancement	Civil Forfeiture	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	173,622	-	-	-	176,364	50,000		1,655,067
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	175,000	869,945	225,839		361,636			13,900,135
Provincial Grants - Other				136,500			25,420	161,920
Other					58,363			2,628,483
	175,000	869,945	225,839	136,500	419,999	-	25,420	16,690,538
Less: Allocated to Revenue	179,300	793,183	-	136,500	375,879	41,381	-	16,460,843
Deferred Revenue, end of year	169,322	76,762	225,839	-	220,484	8,619	25,420	1,884,762
Revenues								
Provincial Grants - Ministry of Education and Child Care	179,300	793,183			317,516	41,381		13,780,613
Provincial Grants - Other				136,500				136,500
Other Revenue					58,363			2,543,730
	179,300	793,183	-	136,500	375,879	41,381	-	16,460,843
Expenses								
Salaries								
Teachers				72,022		33,105		7,424,925
Principals and Vice Principals								34,000
Educational Assistants								959,595
Support Staff	46,837	44,657			4,695			464,275
Other Professionals	96,066	48,033			12,142			204,274
Substitutes								161,663
	142,903	92,690	-	72,022	16,837	33,105	-	9,248,732
Employee Benefits	35,818	23,149		16,291	4,209	8,276		2,368,562
Services and Supplies	579	677,344		48,187	354,833			4,627,711
	179,300	793,183	-	136,500	375,879	41,381	-	16,245,005
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	191,640							

# School District No. 40 (New Westminster)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Budget (Note 13)	2025 Actual			2024 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care	103,302	200,452		200,452	
Investment Income	10,000		21,861	21,861	11,633
Amortization of Deferred Capital Revenue	6,606,440	6,566,258		6,566,258	6,362,077
<b>Total Revenue</b>	6,719,742	6,766,710	21,861	6,788,571	6,373,710
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	7,658,252	7,605,845		7,605,845	7,691,080
Transportation and Housing	16,128	16,170		16,170	13,081
Write-off/down of Buildings and Sites	-	288,440		288,440	-
<b>Total Expense</b>	7,674,380	7,910,455	-	7,910,455	7,704,161
<b>Capital Surplus (Deficit) for the year</b>	(954,638)	(1,143,745)	21,861	(1,121,884)	(1,330,451)
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	1,540,838	1,446,451		1,446,451	1,779,078
Local Capital				-	650,000
<b>Total Net Transfers</b>	1,540,838	1,446,451	-	1,446,451	2,429,078
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets WIP Purchased from Local Capital		500,000	(500,000)	-	
<b>Total Other Adjustments to Fund Balances</b>		500,000	(500,000)	-	
<b>Total Capital Surplus (Deficit) for the year</b>	586,200	802,706	(478,139)	324,567	1,098,627
<b>Capital Surplus (Deficit), beginning of year</b>		29,653,734	661,633	30,315,367	29,216,740
<b>Capital Surplus (Deficit), end of year</b>		30,456,440	183,494	30,639,934	30,315,367

# School District No. 40 (New Westminster)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2025

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	20,377,837	264,043,694	6,127,707	148,776	-	3,086,094	<b>293,784,108</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	200,452	1,139,818	243,215				<b>1,583,485</b>
Operating Fund		736,149	254,912	25,833		213,719	<b>1,230,613</b>
Special Purpose Funds		215,838					<b>215,838</b>
Transferred from Work in Progress		1,053,595	21,551				<b>1,075,146</b>
	200,452	3,145,400	519,678	25,833	-	213,719	<b>4,105,082</b>
Decrease:							
Deemed Disposals			10,751			653,742	<b>664,493</b>
Written-off/down During Year		307,669					<b>307,669</b>
	-	307,669	10,751	-	-	653,742	<b>972,162</b>
<b>Cost, end of year</b>	20,578,289	266,881,425	6,636,634	174,609	-	2,646,071	<b>296,917,028</b>
<b>Work in Progress, end of year</b>		17,757,746					<b>17,757,746</b>
<b>Cost and Work in Progress, end of year</b>	20,578,289	284,639,171	6,636,634	174,609	-	2,646,071	<b>314,674,774</b>
<b>Accumulated Amortization, beginning of year</b>		61,247,972	2,262,482	66,750	-	1,513,192	<b>65,090,396</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		6,394,415	638,215	16,170		573,215	<b>7,622,015</b>
Decrease:							
Deemed Disposals			10,751			653,742	<b>664,493</b>
Written-off During Year		19,229					<b>19,229</b>
		19,229	10,751	-	-	653,742	<b>683,722</b>
<b>Accumulated Amortization, end of year</b>		67,623,158	2,889,946	82,920	-	1,432,665	<b>72,028,689</b>
<b>Tangible Capital Assets - Net</b>	<b>20,578,289</b>	<b>217,016,013</b>	<b>3,746,688</b>	<b>91,689</b>	<b>-</b>	<b>1,213,406</b>	<b>242,646,085</b>

School District No. 40 (New Westminster)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress  
Year Ended June 30, 2025

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	3,481,861	-	-	-	3,481,861
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	14,829,480	21,551			14,851,031
Local Capital	500,000				500,000
	15,329,480	21,551	-	-	15,351,031
Decrease:					
Transferred to Tangible Capital Assets	1,053,595	21,551			1,075,146
	1,053,595	21,551	-	-	1,075,146
Net Changes for the Year	14,275,885	-	-	-	14,275,885
Work in Progress, end of year	17,757,746	-	-	-	17,757,746

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

Schedule 4C (Unaudited)

Deferred Capital Revenue  
Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	190,374,273	6,875,648	1,311,013	198,560,934
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,383,033			1,383,033
Transferred from Work in Progress	1,075,147			1,075,147
	2,458,180	-	-	2,458,180
Decrease:				
Amortization of Deferred Capital Revenue	6,315,904	214,759	35,595	6,566,258
	6,315,904	214,759	35,595	6,566,258
Net Changes for the Year	(3,857,724)	(214,759)	(35,595)	(4,108,078)
Deferred Capital Revenue, end of year	186,516,549	6,660,889	1,275,418	194,452,856
Work in Progress, beginning of year	3,218,741	13,110		3,231,851
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	14,851,031			14,851,031
	14,851,031	-	-	14,851,031
Decrease				
Transferred to Deferred Capital Revenue	1,075,147			1,075,147
	1,075,147	-	-	1,075,147
Net Changes for the Year	13,775,884	-	-	13,775,884
Work in Progress, end of year	16,994,625	13,110	-	17,007,735
Total Deferred Capital Revenue, end of year	203,511,174	6,673,999	1,275,418	211,460,591

School District No. 40 (New Westminster)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2025

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	-	-	-	372,572	-	372,572
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	16,434,516					16,434,516
Other				569,527		569,527
Investment Income				33,589		33,589
	16,434,516	-	-	603,116	-	17,037,632
Decrease:						
Transferred to DCR - Capital Additions	1,383,033					1,383,033
Transferred to DCR - Work in Progress	14,851,031					14,851,031
Transferred to Revenue - Site Purchases	200,452					200,452
	16,434,516	-	-	-	-	16,434,516
Net Changes for the Year	-	-	-	603,116	-	603,116
Balance, end of year	-	-	-	975,688	-	975,688

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

**Statement of Financial Information (SOFI)**

**Fiscal Year Ended June 30, 2025**

**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, 2025**

**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, 2025

**Schedule of Remuneration and Expenses**

LIST OF ELECTED OFFICIALS

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
ANDRES, MARC	TRUSTEE	\$ 28,017.96	\$ 1,346.08
CARLSEN, KATHLEEN G.	TRUSTEE	28,017.96	1,098.22
CONNELLY, DANIELLE S	TRUSTEE	28,017.96	1,474.10
DHALIWAL, GURVEEN	TRUSTEE	28,017.96	-
RUSSELL, MAYA S.	CHAIRPERSON	31,923.96	1,468.61
SLINN, ELLIOTT	TRUSTEE	28,017.96	1,128.22
SLUIS, CHERYL	VICE CHAIRPERSON	29,970.96	2,346.63
<b>TOTAL FOR ELECTED OFFICIALS</b>		<b>\$ 201,984.72</b>	<b>\$ 8,861.86</b>

LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
AGUILAR, ERIKA BLANCA	TEACHER	\$ 77,905.58	\$ -
ALANDI, MEGAN	TEACHER	89,296.29	2,579.70
ALAVA, JULIE A	TEACHER	113,356.83	-
ALVARO, ADAM	TEACHER	109,202.85	-
ANGIOLA, JOSHUA	TEACHER	116,561.53	244.30
AQUINO, BRYAN	TEACHER	99,795.58	-
ARNOLD, ALLISA MICHELLE	TEACHER	113,356.81	-
ARREOLA, RODRIGO	PAINTER	82,478.04	-
ARUNTHAVARAJAH, NARMATHA	TEACHER	87,558.84	2,500.55
ASA, MADELYN	TEACHER	95,865.32	-
ASAD, NAIMAH	TEACHER	118,968.35	-
AVERILL, HARRIET ROSE	TEACHER	101,388.38	-
BAGHA, NISHA ROMONA	TEACHER	85,834.50	-
BAILEY, JUSTIN YOSHITO	TEACHER	98,022.27	-
BAK, ELIJAH	TEACHER	113,356.61	94.50
BALLANTYNE, VALERIE	TEACHER	82,102.08	-
BALLARIN, GORDANA	HUMAN RESOURCES MANAGER	126,664.45	2,360.40
BALLIN, JONATHAN	TEACHER	115,956.79	-
BALZER, ETHAN W	DISTRICT INFO. TECHNOLOGIST	83,305.52	401.31
BAMFORD, RANDY	TEACHER	101,271.70	-
BANNISTER, ERIN	ADMINISTRATIVE OFFICER	112,287.89	-
BANZIGER, ANJALA	TEACHER	95,749.92	1,380.00
BARDELL, FLOYD T	TEACHER	81,270.32	-
BARNES, ASHLEY	TEACHER	110,019.10	-
BATTISTIN, PETER	TEACHER	113,779.09	-
BECERRIL, ROSA	TEACHER	115,974.81	-
BEERWALD, ANDREAS J.	TEACHER	115,695.24	-
BESTER, SARAH	TEACHER	81,908.25	-
BETZ, CHELSEA LEIGH	TEACHER	79,951.21	1,088.37
BHATTI, SUKHDEEP	TEACHER	95,616.57	-
BINPAL, DIA	TEACHER	107,516.47	-
BLACKBURN, KAREN E.	TEACHER	106,318.89	376.51
BLOOM, ALISON FRANCES	TEACHER	87,397.64	-
BLOUDELL, DELANEY	TEACHER	92,233.89	1,459.99
BLOUDELL, RICK A.P.	MANAGER COMM. PROJ AND PARTNERSHIP	96,272.72	145.90
BOLDISOVA, MONIKA	TEACHER	103,910.43	-
BOLLEN, DAVID	CUPE PRESIDENT/ EA	78,699.59	-
BOSAK, RODNEY S.	TEACHER	109,254.30	-
BOSE, JENNIFER	TEACHER	88,799.91	-
BOTHWELL, AMY	TEACHER	111,972.01	1,077.27
BOUCHIOUA, AZIZA	TEACHER	114,891.08	126.10
BOUTILIER, A. JANE	ASSOC DIRECTOR HUMAN RESOURCES	131,533.81	2,202.37
BOWMAN, KENNETH	TEACHER	115,317.08	-
BRAR, MANDEEP S	ELECTRICIAN	90,042.19	30.00
BRINE, STACY LEE	TEACHER	114,772.30	155.32
BRITO, MATTHEW	DIRECTOR OF FACILITIES & OPERATIONS	150,771.50	1,726.26
BROTHERS, SHEELAGH	TEACHER	103,839.18	995.88
BRYAN, VERONICA PAULA	TEACHER	115,011.17	-
BUDIMAN, TRACY	TEACHER	126,524.20	-
BULJAN, ANA	TEACHER	117,977.17	-
BULLARD, GLENN	TEACHER	96,301.84	-
BURGESS, LAURA KAY	TEACHER	88,345.62	-
BUTTAR, AMANDEEP	TEACHER	130,210.39	-

School District No. 40 (New Westminster)  
Statement of Financial Information (SOFI)  
Fiscal Year Ended June 30, 2025

CALOGERO, STACY MARIA	TEACHER	79,983.96	159.30
CAMERON, SUZANNE	ADMINISTRATIVE OFFICER	162,428.76	-
CAMILLO, MARTHA	TEACHER	112,575.46	-
CASIDA, MARIPOSA L M	TEACHER	75,748.33	-
CATTON, JAMIE KATHERINE	ADMINISTRATIVE OFFICER	138,594.09	-
CAUDWELL, FAYE	TEACHER	94,935.52	-
CAVE, TRACI M.	TEACHER	105,065.57	261.85
CELIS, ROSA	TEACHER	99,220.97	-
CHADWICK, ERIC	CUSTODIAN FOREMAN	84,531.88	13.64
CHAFE, AIDAN	TEACHER	102,851.88	-
CHAMBERLAND-AUGER, SANDRA	TEACHER	116,506.44	-
CHAN, SHIRLEY	TEACHER	110,527.27	-
CHAN, WINNIE WING KEI	TEACHER	115,054.94	4,177.83
CHANG, SYLVIA Y.	SUPERVISOR- FINANCE & PAYROLL	75,394.17	643.15
CHANG, TRUDI	TEACHER	113,820.47	-
CHANG, YUN-CHEN JENNY	TEACHER	110,040.73	-
CHEEMA, NAVJYOT K	TEACHER	116,838.52	-
CHENG, FONDIE	TEACHER	101,078.64	100.00
CHEUNG, CHUNG TOA (GIGI	TEACHER	122,461.93	-
CHOI, HAN SOL	TEACHER	96,864.87	-
CHOI, SONGHEE	TEACHER	86,518.67	-
CHORNA, NATALIYA VOLODY	TEACHER	110,617.40	-
CHUI, SHARON	TEACHER	89,215.87	-
CLEMENTS, STEVE	TEACHER	116,350.89	-
COBB, STEPHEN SEAN	TEACHER	78,215.65	4,492.93
CONCEPCION, HELEN	TEACHER	90,345.17	-
COPLEY, KATHERINE	TEACHER	102,121.14	-
CRAVEN, PAMELA	DIRECTOR OF INSTRUCTION	173,608.07	8,288.28
CROSBY, SUSAN	TEACHER	113,356.81	569.93
CROWE, DAVE	DIRECTOR OF CAPITAL PROJECT	159,115.49	1,732.60
DADWAL, ARSHPREET	TEACHER	76,513.44	-
DANG, TIM	TEACHER	109,085.50	-
DAREDIA, YASHIFA	TEACHER	94,509.25	94.43
DAVIDSON, DELAINE	TEACHER	79,943.59	-
DAVIDSON, MARK	SUPERINTENDENT	254,435.77	18,065.83
DAYRIT, AHLBERT	TEACHER	113,628.38	6,992.73
DECHAMPLAIN, JESSICA	TEACHER	85,214.73	-
DEITCHER, JESSICA	TEACHER	113,407.49	-
DEL GROSSO, BRANDON JAKE	TEACHER	81,104.63	-
DEVI, SUNITA	TEACHER	123,803.18	-
DEWAR, TAMMY	ADMINISTRATIVE OFFICER	134,858.68	2,388.93
DHALIWAL, RAJINDER	TEACHER	115,263.14	-
DHILLON, RAJPREET KAUR	TEACHER	80,097.54	-
DI TOMASO, LINA	TEACHER	94,527.74	1,697.08
DICK, SARA	MARKETING MANAGER - I.E.	93,779.14	3,806.00 *
DIMOND, STEPHEN	TEACHER	89,784.78	773.33
DODDS, TIMOTHY JAMES	TEACHER	102,756.48	-
DOMINGUEZ, RODRIGO	TEACHER	112,117.45	-
DOWDELL, SAMANTHA	TEACHER	76,457.19	-
DUNNING, MICHAEL	TEACHER	102,987.52	-
EBERDING, REGAN	TEACHER	86,001.97	2,796.02
ECCLES, SARAH E	TEACHER	91,588.05	-
ECKERT, ANDREW C.	TEACHER	115,755.36	-
EIRIKSON, CARLY	ADMINISTRATIVE OFFICER	142,989.77	-
ELLETT, TALIA	TEACHER	93,989.84	-
ELLIOTT, LAUREN PATRICIA G	TEACHER	82,277.62	-
ELVES, DARREN	ADMINISTRATIVE OFFICER	153,748.17	28.45
ESCANDOR, MITCHELL PIOL	TEACHER	80,471.88	-
ESSAK, ANGELA	TEACHER	76,626.50	-
EVANS, CHRISTOPHER G.	ADMINISTRATIVE OFFICER	166,778.79	543.15
FAJILAN, KAYLEE RAE	TEACHER	79,105.78	-
FAN, DUEN-YEA	TEACHER	87,626.65	872.16
FERRADA, MARIKA	TEACHER	103,099.89	-
FERRIS, MELISSA ANNE	ADMINISTRATIVE OFFICER	127,487.56	-
FONG, STEPHANIE	TEACHER	93,122.87	366.83
FORNARI, JOHN L	PLUMBER	84,093.48	-
FOSTER, BRENT	TEACHER	124,053.97	-
FOX, SARA BENNETT	TEACHER	111,921.32	60.00
FRASER, BRITTANY J H	TEACHER	114,171.43	-
FRASER, JUSTIN D	TEACHER	85,432.42	-
FREEBORN, SKYLAR DARLEEN	TEACHER	114,335.54	-

School District No. 40 (New Westminster)  
Statement of Financial Information (SOFI)  
Fiscal Year Ended June 30, 2025

GABINIEWICZ, BETSY	TEACHER	106,563.40	3,408.75
GACIC, MAJA	TEACHER	101,724.24	-
GAGNE, LEE T J	CARPENTER	84,950.57	-
GARCHA, ANDEEP	TEACHER	102,931.02	-
GARGIULO, JULIAN	TEACHER	86,955.37	469.95
GARNEAU, RACHEL	TEACHER	110,741.24	-
GASKELL, MICHAEL	TEACHER	111,921.30	-
GEBERT, JOSEPH	TEACHER	96,767.02	-
GEE, TREVOR W	MANAGER - I.E.	117,690.29	2,200.00 *
GIBBS, NATASHA	TEACHER	102,301.49	-
GIBSON, CHRISTIAN T	TEACHER	130,082.53	88.72
GIBSON, LENA	TEACHER	102,674.01	-
GILHESPY, MAUREEN T.	TEACHER	87,338.29	-
GILL, JASPREET	TEACHER	86,422.60	-
GILL, SHALLENE PREET KAUR	TEACHER	113,651.32	-
GILSON, ERICA	TEACHER	82,366.00	47.07
GLEREAN, ALEXIS	TEACHER	78,142.83	-
GOERTZ, DEBORAH	TEACHER	116,509.16	-
GOLESCU, VALENTINA	TEACHER	79,896.50	-
GOODALL, MADOLYN MARY D	TEACHER	75,660.81	-
GOODCHILD, CHELSIE	TEACHER	92,764.18	184.91
GRANT, SARAH	TEACHER	86,640.45	-
GRAVES, DAVID	TEACHER	113,612.83	-
GREENWAY, JESSE FRANCIS	TEACHER	75,108.67	-
GREWALL, GURMEET	TEACHER	90,384.24	98.53
GREY, AMY	ASST. SECT. TREASURER	158,483.23	6,694.65
GUPTA, NEELIMA	TEACHER	103,547.74	-
GURBA, CARRIE	TEACHER	118,328.83	-
HA, PETER	TEACHER	113,407.43	-
HA, STEVEN	TEACHER	130,827.17	-
HABERL, KELSEY	TEACHER	79,856.00	-
HAENSEL, LEIF	TEACHER	113,356.85	29.32
HAFFNER, MELISSA L	TEACHER	113,356.82	-
HAMERTON, ROGER WILLIAM	TEACHER	111,395.33	-
HANSEN, TAMARA	TEACHER	112,276.95	-
HARE, SIMRAN	ADMINISTRATIVE OFFICER	133,324.46	427.76
HAYASHI, CHRISTIE	TEACHER	111,972.04	-
HEADLEY, KENNETH	ADMINISTRATIVE OFFICER	150,120.14	-
HEBB, ALEXANDER	TEACHER	99,672.25	-
HENRIQUEZ, LORENA CARMEN	TEACHER	83,564.88	-
HEYKOOP, ERIK WILLIAM	TEACHER	80,046.77	-
HIKIDA, KIMALYN	TEACHER	95,667.27	-
HILL, MANDY	TEACHER	111,971.99	524.34
HIN WONG, ASTRID	TEACHER	84,663.75	806.32
HO, CASPAR KA TSUN	ADMINISTRATIVE OFFICER	113,924.43	-
HODSON, SCOTT A	TEACHER	123,159.07	-
HONG, REMUS	TEACHER	113,711.96	-
HRISTOVA, DIANA	TEACHER	118,691.96	-
HUSDON, KRISTINA	TEACHER	82,444.88	-
INNISS, STEPHEN	ADMINISTRATIVE OFFICER	150,120.42	278.12
ISAAK, SHANNON	TEACHER	90,927.38	-
JAGPAL, SAREKHA KAUR	TEACHER	84,614.06	656.57
JANG, RAYMOND	TEACHER	93,305.95	-
JANICIJEVIC, DANICA	TEACHER	78,206.36	-
JANZ, ALLISON	TEACHER	111,982.16	-
JOHAL, KAMALDIP	TEACHER	115,176.84	-
JOHNSON, DAVID WEIDMAN	TEACHER	104,583.27	323.51
JOHNSON, PAM	TEACHER	102,626.77	610.77
JOHNSTON, BRENDA	TEACHER	117,403.94	38.61
JONES, JUDITH-ANNE	TEACHER	113,883.22	-
JONES, RHONDA	DIRECTOR OF INSTRUCTION	172,990.55	4,209.40
JOVANOVIC, DANICA	TEACHER	102,672.37	-
JUILLET, ALIX	TEACHER	113,806.28	-
JURGENSEN, ANGELA	TEACHER	84,771.61	-
KABANI, ALIM	TEACHER	88,758.81	-
KAILA, KIMBERLEY ELIZABETH	TEACHER	113,357.85	-
KANEGAE, MAS	TEACHER	112,093.42	-
KASELJ, TANYA	TEACHER	112,477.83	533.64
KEECH, TINA	TEACHER	85,606.31	-
KELLY, CHERYL	TEACHER	102,628.00	-
KEMP, JAMES	TEACHER	115,125.21	-

School District No. 40 (New Westminster)  
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KENNEDY, ANNA	TEACHER	102,673.14	-
KERKHOVEN, RUDOLF REUHL	TEACHER	113,498.34	-
KETCHAM, BETTINA L	SECRETARY TREASURER	213,849.67	5,184.77
KHAKHARIA, BINAL	TEACHER	110,514.01	14.95
KHASTOO, GOLASA	TEACHER	111,702.08	-
KIELY LOUVET, CAROLINE	TEACHER	94,081.30	-
KLEISINGER, MEGAN	TEACHER	111,660.88	1,402.95
KLIEFOTH, TANYA LIANA	TEACHER	113,356.83	-
KONJIN, ANAHITA ABBAS NEJA	TEACHER	120,850.54	355.01
KORCZYK, PAWEL (PAUL)	TEACHER	121,520.18	1,355.19
KOZAK, ANDRE	TEACHER	112,933.51	-
KRAGULJ, MILA	TEACHER	77,816.96	-
KRUEGER, KARIN	TEACHER	102,720.48	739.35
KUMAR, CHRISTINA J	TEACHER	100,828.61	-
KUNGEL, STEVEN	TEACHER	132,589.37	-
KUO, ALICE	TEACHER	90,744.67	-
KWOK, BRENDA Y	TEACHER	113,356.70	296.24
KWOK-CHOON, STEPHANIE LYNN	TEACHER	102,371.58	-
LACEY, SHARON	TEACHER	80,315.12	-
LAFOREST, J.S. YVES	TEACHER	102,250.43	888.83
LAI, MATTHEW GENG-TSAN	TEACHER	121,793.33	-
LAIDLAW, AMELIA ROSE MARY	TEACHER	119,538.06	374.12
LALIC, ANDREA	TEACHER	113,407.50	1,177.48
LALIC, VALENTINA	TEACHER	86,869.73	-
LAMASAN, JACQUELINE	TEACHER	119,395.67	84.47
LAMASAN, JUAN PAOLO P	TEACHER	140,755.98	-
LAMONT, MEGHAN	TEACHER	79,768.42	-
LANSDOWNE, BERTHA	TEACHER	112,284.68	-
LARKIN, MARSHA	TEACHER	104,795.09	669.76
LARKMAN, EMILY	TEACHER	113,356.84	1,921.86
LAVRENCIC, ROMEO A.	TEACHER	109,085.79	2,065.59
LAWLOR, GERALDINE P	ASSOCIATE SUPERINTENDENT	169,805.80	23,016.30
LAYZELL, MARK	MANAGER, OPS & TRANSPORT	126,664.40	1,393.34
LE BLANC, AMIE	TEACHER	85,868.66	-
LECAVALIER, LAURENT	TEACHER	89,636.18	-
LEE, CHUN LONG ANDY	TEACHER	79,412.09	-
LEE, DANIEL	TEACHER	114,018.68	-
LEE, MELISSA SET LIN	TEACHER	87,112.84	-
LEE, MIKE "VINKIN"	COMMUNICATIONS MANAGER	96,684.16	-
LEE, SAMANTHA H.K	TEACHER	103,075.91	-
LEE, SHERYL	TEACHER	112,604.53	-
LEKAKIS, JOHN	ADMINISTRATIVE OFFICER	162,428.76	-
LENAHAN, FIONNA ISABEL M	TEACHER	75,298.09	-
LEONG, SARAH	TEACHER	93,475.96	-
LEUNG, KEN	TEACHER	112,273.49	-
LEWIS, HELENI	TEACHER	113,419.74	200.00
LIEM, WINFRED J.	TEACHER	109,913.74	-
LIOCE, MIRELLA	TEACHER	113,554.35	12.50
LITTLE, DIANE	TEACHER	78,366.81	784.17
LIU, JASPER J	TEACHER	102,676.34	-
LOEWE, SANDRA	TEACHER	89,682.26	-
LOR, HALEY KWAN YEE	TEACHER	85,357.09	77.05
LOUKIDIS, JENNIFER	TEACHER	116,666.17	-
LOUTSIK, MARIA	TEACHER	93,026.11	3,030.00
LULIC, JADRANKA V	TEACHER	82,862.37	-
LUM, CANDACE E	TEACHER	92,627.21	-
LYNES, SARAH	TEACHER	116,561.56	380.83
MACLEAY, SCOTT	TEACHER	113,356.84	200.00
MACLEOD, EMILY	ADMINISTRATIVE OFFICER	111,775.61	-
MADLAMBAYAN, ALAYNE	TEACHER	82,211.18	-
MAHLI, HARINDER KAUR	ADMINISTRATIVE OFFICER	142,489.67	-
MAILLEY, JENNIFER	TEACHER	103,255.29	-
MANJI, ZAIDA	TEACHER	153,034.91	526.76
MANKOO, SHARAN	TEACHER	112,321.43	262.06
MANVILLE, PAUL	ADMINISTRATIVE OFFICER	162,451.19	-
MARK, JENNY	TEACHER	115,665.31	-
MARKS, SAMANTHA PAIGE	TEACHER	85,996.96	376.21
MARSH, D'ALICE	TEACHER	113,407.52	1,438.16
MARTHOLD, SAMANTHA	TEACHER	86,931.36	-
MARTIMBAULT, SEBASTIEN JOSEPH	TEACHER	75,716.35	-
MARTINEK, KATE	TEACHER	116,613.92	-

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MARTINS, JENNIFER E.	TEACHER	112,335.46	-
MATTIAZZO, SERENA D	TEACHER	112,335.44	-
MCARTHUR, TAMMY	TEACHER	119,766.22	587.35
MCBRIDE, SARA LYNNE	TEACHER	102,726.54	-
MCCABE, ERIN	TEACHER	120,425.40	-
MCCLOY, BRUCE A.	TEACHER	113,870.48	-
MCDIARMID, MICHAEL A	TEACHER	86,023.93	-
MCGOWAN, CHE-YIN	TEACHER	112,699.17	-
MCGOWAN, RICK	TEACHER	103,557.84	-
MCLEOD, JENNIFER E	TEACHER	106,177.17	-
MCNULTY, CHRISTINE	TEACHER	113,969.06	-
MEADOWS, WAYNE P.	TEACHER	113,305.34	-
MELLOR, LINDSAY	TEACHER	82,158.50	-
MENNIE, TAYLOR ELIZABETH	TEACHER	109,384.90	3,517.20
MEVILLE, JEFFREY	TEACHER	129,254.86	-
MIKOLETIC, ANDJELA	TEACHER	95,092.31	-
MILLARD, KEN M.	ADMINISTRATIVE OFFICER	162,428.76	195.12
MILLS, DANIEL	TEACHER	102,929.86	-
MINTO, BETH	TEACHER	102,787.11	-
MITCHELL, MATTHEW ROBERT	TEACHER	101,123.85	137.97
MOIZUMI, ERICA MIYUKI	TEACHER	109,053.57	-
MOLINSKI, ALLEN CAMERON	TEACHER	120,820.66	84.00
MONTELEONE, FRANCES	TEACHER	112,953.38	-
MOORE-HOGAN, RUTH	TEACHER	75,193.25	-
MOOSA, TAZIM	TEACHER	102,628.39	498.75
MORI, DAVE	TEACHER	113,423.02	-
MORSON, ERIKA L.	TEACHER	103,007.73	-
MOUNTAIN, JODY L	TEACHER	116,691.23	37.22
MOY, JEANNE	TEACHER	112,480.82	-
MULATZ, MARC B	ELECTRICIAN	87,762.85	-
MUSGROVE, CORRINA J	TEACHER	112,457.80	151.54
MUSGROVE, STEPHANIE	ADMINISTRATIVE OFFICER	136,323.31	-
NADEAU, YVAN	TEACHER	112,212.00	-
NAKASHIMA, DARRYL	TEACHER	112,200.91	-
NEILSON, ILEANA	MANAGER OF EARLY LEARNING	96,272.54	3,235.09
NEMETH, TAMARA S	TEACHER	79,869.42	-
NEUFELD, LAUREN	TEACHER	112,022.63	-
NEWCOMB, CRAIG	TEACHER	102,628.45	48.48
NEWELL, MELANIE JANE	TEACHER	81,103.04	-
NG, KATIE	TEACHER	88,277.56	-
NGUYEN, CATHY	TEACHER	102,756.04	-
NICHOL, LESLIE	CLERICAL & REGISTRATION MANAGER	89,140.74	670.78
NICHOLS, GEORGIA MARIE W	TEACHER	76,326.91	-
NOMURA, CYBIL	TEACHER	114,291.89	-
NOTTINGHAM, SARAH J	TEACHER	111,972.06	-
O'REILLY, ANDREW WOODROW J	CARPENTER	85,132.41	-
OATWAY, CHAD	TEACHER	116,957.83	1,848.46
OGMUNDSON, KRISTA	TEACHER	102,674.23	-
OKE, NICOLE	TEACHER	77,899.42	-
ORMEROD, SARAH	TEACHER	113,781.42	110.37
OSTANKOVA, VIKTORIYA	TEACHER	113,893.99	-
OTT, CARL	DISTRICT INFO. TECHNOLOGIST	82,883.24	163.03
OUTHWAITE, WILLIAM IAN ADAM	TEACHER	94,150.24	-
OXLEY, KRISTIE	TEACHER	124,681.68	-
PAIN, PATRICIA	TEACHER	93,267.44	319.86
PARSONS, GERRICK	ELECTRICIAN	90,585.51	-
PASAY, ISAIAH JACKSON	TEACHER	95,013.92	-
PATERSON, JAMES D.	TEACHER	116,563.98	382.39
PATTERN, GARY	ADMINISTRATIVE OFFICER	142,489.80	-
PATTON, GREG	ADMINISTRATIVE OFFICER	150,765.97	-
PEACOCK, ROBERT W	TEACHER	112,654.74	-
PEACOCK, SARAH	ADMINISTRATIVE OFFICER	117,464.73	-
PECELJ, JELENA	TEACHER	120,667.58	-
PENNY, CHRISTINA	TEACHER	111,921.29	-
PERRY, SAGE	TEACHER	112,116.57	-
PHAM, NGHI	TEACHER	108,697.45	-
PHELAN, SARAH A.L.	ADMINISTRATIVE OFFICER	162,428.75	-
PICHLER, ALEXANDER C	TEACHER	99,337.97	513.98
PISTOR, DOMINIC	TEACHER	112,578.78	400.00
PISTOR, FLORENCE	TEACHER	103,186.21	-
POINTON, ALYSSAH MAY	TEACHER	83,875.55	-



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POIRIER, JACQUES	TEACHER	116,418.36	-
POLUKOSHKO, CHELSEA	TEACHER	112,604.57	888.19
PONTIER, VALENTIN	TEACHER	94,383.55	-
PORTER, ELIZABETH ANN	TEACHER	112,659.90	286.55
PROZNICK, KELLY J.	TEACHER	90,674.08	-
PURCELL, NATHAN M	TEACHER	76,589.00	-
PURDON, JENNIFER S.	TEACHER	91,839.55	496.22
QI, AN LI	TEACHER	75,631.65	-
QUAN, SUSANA WING-HAN	ADMINISTRATIVE OFFICER	162,428.70	1,772.83
RAFTER, RODNEY	TEACHER	103,161.08	-
RAI, SUKHDEEP	ADMINISTRATIVE OFFICER	131,008.65	-
RANDALL, KEITH	TEACHER	102,690.31	678.22
REXIN, KRISTEN	TEACHER	113,957.12	200.00
RHEAD, LARRY	TEACHER	102,635.98	-
RICHTER, CASSANDRA	TEACHER	113,070.89	-
RICHTER, JENNY L.	ADMINISTRATIVE OFFICER	162,428.76	-
RIVERA, NATASHA	TEACHER	97,535.23	59.31
ROBERTS, KERI	TEACHER	113,736.28	225.00
ROBINSMITH, STACEY	TEACHER	111,642.40	-
RODGERS, CHELSEY	TEACHER	89,566.72	96.59
ROIK, ANNA	TEACHER	102,674.25	-
ROULEAU, MARC	TEACHER	111,743.46	-
ROUSE, KAREN	TEACHER	89,895.12	-
ROWBOTTOM, DAVID	TEACHER	86,107.87	-
ROWE, LEAH M.	TEACHER	102,740.31	-
ROY, AUDREY	TEACHER	113,477.31	-
ROY, JOSEPH MICHEL LEE	CARPENTER	85,772.56	-
RUSSELL, JAMES	ADMINISTRATIVE OFFICER	138,674.88	404.13
RUSSO, WENDY MAY	TEACHER	112,573.64	-
RUTHVEN, JAMES CRAIG	TEACHER	101,136.12	-
RUUS, MARC M	TEACHER	123,449.65	976.24
RYAN, ROBYN	TEACHER	84,091.94	-
SACCO, DRAGANA	TEACHER	112,174.82	-
SADR, KHASHAYAR	TEACHER	102,695.37	-
SAHOTA, JESSY SINGH	TEACHER	114,260.99	-
SALEEM, MEHREEN	TEACHER	78,723.92	-
SALVANT, ADRIENNE	TEACHER	112,346.98	200.00
SAMRA, RUPINDER K	HUMAN RESOURCES MANAGER	92,052.09	160.65
SANDHU, JEEVAN	TEACHER	113,430.39	-
SANGRA, SATNAM S	TEACHER	113,507.98	-
SANTOS, LAURENCE MATTHEW	TEACHER	117,057.04	-
SASAKURA, SABINE	TEACHER	112,791.78	-
SAVILLE, GARY	TEACHER	98,809.98	-
SCHARF, HEATHER M	TEACHER	110,855.25	-
SCHELLENBERG, MIRIAM	ADMINISTRATIVE OFFICER	146,304.16	218.78
SCHELP, DARRYL	TEACHER	113,633.50	-
SCORDA, JENNIFER	ADMINISTRATIVE OFFICER	126,473.17	-
SEDDON, LISA E	TEACHER	93,367.44	-
SEGUIN, GERALDINE	TEACHER	110,923.49	1,202.68
SEHGAL, SHAGUN	TEACHER	126,284.20	-
SEKHON, APINDER	TEACHER	116,561.48	508.29
SETHI, RENUKA	TEACHER	102,846.18	-
SETO, ANDREA	TEACHER	92,940.88	2,417.18
SHARP, LUCIE	TEACHER	102,673.56	-
SHAW, WILLIAM	TEACHER	114,125.04	-
SHEN, YIHUA	HOMESTAY MANAGER - I.E.	86,447.10	1,967.22 *
SIGUR, ANITA	TEACHER	95,167.90	156.35
SILVERMAN, MATTHEW RYAN	TEACHER	79,225.89	600.70
SIMPSON, JOANNE T.	TEACHER	111,921.30	-
SINCLAIR, JUDY	TEACHER	112,811.66	893.34
SINGH, NICOLE ANNE-MARIE	TEACHER	83,525.32	-
SINGH, SANDRA	DIRECTOR OF INSTRUCTION	173,490.56	9,918.57
SMIALEK, CARY	TEACHER	134,683.24	-
SMITH, BREANNE	TEACHER	85,620.29	60.63
SMITH, MELANIE J	ADMINISTRATIVE OFFICER	142,489.50	1,978.02
SMITH, SIAN ELLEN	TEACHER	116,561.52	239.26
SMITH, TANYA M	TEACHER	102,627.76	-
SOLTANA, SONIA	TEACHER	94,410.80	-
SPRANGERS, MICHELLE	TEACHER	78,591.44	-
SPROULE, BRITTANY	TEACHER	102,503.76	-
STATES, NATALIE	TEACHER	102,627.04	-

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STEVENS, MACKENZIE	TEACHER	83,934.24	-
STEWART, ANITA G.	TEACHER	101,107.99	-
STRACHAN, BRIANNA	TEACHER	112,022.62	-
STROUTINSKA, OKSANA	TEACHER	111,921.31	-
SUDDI, AMANDEEP KAUR	TEACHER	84,943.01	-
SURES, GARY	TEACHER	113,356.84	169.50
SWAN, CONNIE LYNN	ADMINISTRATIVE OFFICER	141,896.42	2,316.50
TAKHAR, ANGIE	TEACHER	111,972.04	-
TAM, SIU TING -VICKI	TEACHER	80,370.40	-
TAN, SHENTON	TEACHER	113,446.90	-
TAT, CONNIE	TEACHER	97,091.34	2,492.07
TAYLOR, TESSA	TEACHER	103,239.98	-
TEY, EE VON	TEACHER	84,547.93	-
THOMAS, KIM	TEACHER	113,356.85	-
THOMPSON, JENNIFER	TEACHER	112,039.12	-
TIRKEY, ARVIND	TEACHER	133,699.86	-
TOFTAGER, MARLIN	TEACHER	112,128.87	-
TOLENTINO, JUAN	DISTRICT INFO. TECHNOLOGIST	80,497.36	361.34
TONG, CALVIN	TEACHER	112,626.23	-
TOOR, RAVINDER	TEACHER	109,899.40	24.63
TORTOLANO, DANIELLE	TEACHER	112,022.62	-
TOWERS, JENNIFER	TEACHER	113,305.30	-
TREMBLAY, NATHALIE	TEACHER	112,997.20	2,212.10
TRIEU, TU LOAN	ADMINISTRATIVE OFFICER	162,927.21	-
TROTT, CORINNE E.	TEACHER	112,117.37	1,823.55
TRUONG, JEWEL	TEACHER	111,438.99	55.44
TSE, JULIA	TEACHER	79,660.68	-
TUCSOK, BRIANNA CHELSEA	TEACHER	81,545.65	-
TUCSOK, DIANE R.	TEACHER	111,921.31	-
TUOHY, STEPHEN FRANCIS	TEACHER	88,379.69	-
TURTON, AMY	TEACHER	104,725.41	7,858.40
TYERS, SAMANTHA MARIE	TEACHER	82,649.21	1,035.89
VAHRA, SANDEEP	TEACHER	104,587.80	512.06
VELJI, MURTAZA	TEACHER	117,752.41	-
VENTOURAS, ATHANASIA	TEACHER	113,407.41	-
VERIAH, TARENJHIT	TEACHER	103,760.96	-
VILLENEUVE, RIEL	TEACHER	102,674.11	-
WALDNER, LINDSAY	TEACHER	114,080.11	-
WALKER, IAN	TEACHER	96,007.03	671.33
WANG, SHAN YU SAM	TEACHER	100,423.17	-
WARKENTIN, ERIKA	TEACHER	113,328.10	3,714.57
WATKINS, STEPHEN	TEACHER	118,707.33	-
WEINKAM, KATHLEEN	TEACHER	119,591.28	468.13
WESTERGAARD, NICHOLAS	TEACHER	115,168.52	32.24
WESTON, ROBERT	EXECUTIVE DIRECTOR OF HUMAN RESOURCES	193,175.96	4,745.31
WETHERED, SARAH A.	TEACHER	120,049.53	1,143.38
WHEELER, REBECCA JANE	ADMINISTRATIVE OFFICER	138,918.12	92.43
WHITE, MEGAN M.	TEACHER	102,160.44	-
WHITMELL, ROBERT S	TEACHER	107,173.40	-
WHYTE, SARAH E	TEACHER	114,960.62	-
WINGERAK, RICHARD W	TEACHER	93,351.96	-
WINPENNY, DARYL J	TEACHER	111,921.30	-
WISEMAN, JAMES	CARPENTER	87,462.03	-
WONG, BECKIE	TEACHER	112,111.89	-
WONG, CHUNG HOI	MAINTENANCE MANAGER	107,153.62	1,726.26
WONG, DARYL	TEACHER	111,972.00	-
WONG, KIMBERLY	TEACHER	85,573.71	-
WONG, LEAH	TEACHER	79,553.01	-
WONG, LINA	TEACHER	95,682.97	-
WOO, BOBBY	TEACHER	124,277.73	494.08
WRIGHT, KAREN E	TEACHER	112,793.27	-
WRIGHT, LEAH M	TEACHER	100,101.37	-
WYNESS, JANICE K	TEACHER	78,827.43	-
YASUI, KRISTI	TEACHER	112,626.41	-
YEE, KAYLA EMILY	TEACHER	97,950.35	134.63
YOUNG, ERIC A	TEACHER	112,142.61	484.51
YOUNG, NADIA	ADMINISTRATIVE OFFICER	154,230.02	55.60
YU, PEGGY PEI-YING	TEACHER	113,407.36	597.39
YUNG, VICTORIA WHEI TENG	TEACHER	85,758.96	2,850.14
ZAENKER, PETER	TEACHER	105,049.64	385.77
ZHANG, MING YUAN	TEACHER	85,466.27	-

School District No. 40 (New Westminster)  
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ZHANG, YIWEN	MARKETING MANAGER - I.E.	97,471.20	3,695.79	*
ZIMMERMAN, KIMBERLEY S.	TEACHER	104,105.84	-	
ZIVARTS, HILDA	TEACHER	111,921.32	-	
TOTAL FOR EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000		\$ 51,532,101.32	\$ 227,387.65	
TOTAL REMUNERATION TO EMPLOYEES PAID \$75,000 OR LESS		\$ 28,697,670.80	\$ 70,424.51	
TOTAL REMUNERATION AND EXPENSES PAID (INCLUDING ELECTED OFFICIALS)		\$ 80,431,756.84	\$ 306,674.02	
TOTAL EMPLOYER PREMIUMS FOR CANADA PENSION PLAN AND EMPLOYMENT INSURANCE		\$ 4,822,262.60		

\* Includes travel expenses for International Student Recruitment

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

**Statement of Financial Information (SOFI)**

**Fiscal Year Ended June 30, 2025**

**Statement of Severance Agreements**

There were two severance agreements made between School District No. 40 (New Westminster) and its non-unionized employees during fiscal year 2025.

These agreements represent sixteen months compensation.

School District No. 40 (New Westminster)  
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**Schedule of Payments Made for the Provision of Goods and Services**

<b><u>SUPPLIER NAME</u></b>	<b><u>TOTAL PAYMENT</u></b>
3P LEARNING CANADA LIMITED	\$ 33,033.00
ACCESS SMT HOLDINGS LIMITED	57,993.25
AINSWORTH INC.	29,603.32
AMAZON	187,646.72
B.M. TRUCK SALES LTD.	26,650.00
BC EMPLOYER HEALTH TAX	1,541,469.80
BC PRINCIPALS & VICE-PRINCIPALS ASSOCIATION	45,561.09
BCIT	49,776.45
BC SCHOOL TRUSTEES ASSOCIATION	56,872.38
BC TEACHERS FEDERATION	1,032,152.39
BENNETT JONES LLP	151,954.67
MB - HOMESTAY	25,100.00
BLACK WOLF CONSULTING INC	114,810.55
BB - HOMESTAY	25,340.00
BUNZL	123,950.45
JC - HOMESTAY	27,100.00
CDW CANADA INC	31,442.10
CLEAN AIR SERVICES CANADA LTD	31,237.50
COMMISSIONER MUNICIPAL PENSION	3,520,587.07
COMMISSIONER TEACHERS' PENSION	12,678,225.54
COMPUWORK PACIFIC INC.	30,618.00
COOKSON, PHILIP	41,104.24
CORP OF THE CITY OF NEW WESTMINSTER	2,269,612.45
COSTCO	34,591.80
CUPE LOCAL 409	368,899.25
KC - HOMESTAY	34,738.68
DAFCO FILTRATION GROUP	25,910.15
SD - HOMESTAY	27,710.00
DAWSON SERVICE LTD	51,107.97
DDP CIVIL WORKS LTD	96,038.15
DESJARDINS FINANCIAL SECURITY	145,053.31
DIGITAL ASSET REDEMPTION	175,256.14
DIVISION 2 CONTRACTING LTD.	647,659.05
E.B. HORSMAN & SON	169,087.01
EMPIRE ASPHALT PAVING INC	31,057.90
ENTITY MECHANICAL LTD.	2,432,909.25
FORT MODULAR INC	870,421.41
FORTIS BC - NATURAL GAS	220,310.63

School District No. 40 (New Westminster)  
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Fiscal Year Ended June 30, 2025

GEOWEST ENGINEERING LTD.	76,088.86
GRC COLUMBIA ROOFING INC.	62,851.95
BG - HOMESTAY	27,590.00
GUILD YULE LLP, IN TRUST	30,000.00
HABITAT SYSTEMS INC	206,067.61
HARRIS & COMPANY LLP	107,585.92
HEPPNER TRUCKING LTD	44,826.36
HYDRA-TEK FIRE SYSTEMS LTD	36,458.51
ICSCLEAN SUPPLIES LTD	96,767.48
INFRA-LINK CONSULTING LTD	92,998.50
CI - HOMESTAY	27,730.00
ITIQ TECH RECRUITERS INC.	132,808.21
KEV SOFTWARE INC.	62,400.41
KINCLUNE HOLDINGS LTD.	44,551.53
KINSIGHT COMMUNITY SOCIETY	93,819.36
KMBR ARCHITECTS PLANNERS INC.	636,229.85
KPMG LLP	34,158.71
LASERNETWORKS	141,411.49
LL - HOMESTAY	31,470.00
LYNCH BUS LINES	536,278.47
M3 ARCHITECTURE INC.	33,258.75
MAINLAND CONSTRUCTION MATERIAL	93,317.82
MANULIFE FINANCIAL	106,743.36
MARSH CANADA LIMITED	80,133.00
MINISTER OF FINANCE	140,401.42
NEW WESTMINSTER TEACHERS UNION	673,834.18
NORTHERN COMPUTER	288,980.64
NOVEXCO INC	120,922.69
O'M ENGINEERING INC.	43,512.00
OLYMPIC INTERNATIONAL SALES LTD.	513,975.00
ORION SECURITY SYSTEMS LTD.	30,008.91
P.E.B.T. (IN TRUST)	1,877,971.87
PACIFIC BLUE CROSS	2,869,953.30
PFS STUDIO	79,567.33
POWERSCHOOL CANADA ULC	179,714.15
PRIME ENGINEERING	65,080.73
PRO-CAN CONSTRUCTION GROUP	6,148,724.66
PROGRESSIVE FUNDRAISING	164,540.10
R.F. BINNIE & ASSOCIATES LTD.	58,163.93
RECEIVER GENERAL FOR CANADA	21,597,105.20
RESOURCECODE MEDIA INC.	45,396.78
RICHELIEU HARDWARE LTD	35,168.00



School District No. 40 (New Westminster)  
Statement of Financial Information (SOFI)  
Fiscal Year Ended June 30, 2025

ROOTS & RIVER CONSULTING INC	45,284.56
SAFE-GUARD FENCE LTD.	63,397.95
SCHOOLHOUSE PRODUCTS INC.	215,912.46
SCOTT ASBESTOS AND HAZARDOUS MATERIAL REMOVAL LTD	145,133.95
SMCN CONSULTING INC.	128,819.25
SNOW CAP ENTERPRISES LTD.	35,262.41
SOFTCHOICE CORPORATION	426,160.45
SOUNDRITE SERVICES LTD.	55,614.21
SSA QUANTITY SURVEYORS LTD.	28,103.25
STAPLES ADVANTAGE	54,176.70
SUNCOR ENERGY PRODUCTS	47,598.02
SUPERIOR PROPANE INC	57,059.47
SYSCO FOOD SERVICES OF CANADA	43,749.31
TEACHER REGULATION BRANCH	57,865.00
TELUS	36,916.92
TELUS MOBILITY	59,828.46
THE LUNCH LADY	479,464.50
THINKSPACE ARCHITECTURE	303,537.51
THURBER ENGINEERING LTD	258,420.84
TRANE CANADA CO.	57,847.34
TRAVEL HEALTHCARE INSURANCE	57,769.35
UNITECH CONSTRUCTION MANAGEMENT	784,135.04
UNIVERUS SOFTWARE CANADA INC.	30,007.71
WARRINGTON PCI	283,212.20
WORKSAFE BC	810,719.22
WSP CANADA INC.	358,704.00
XEROX CANADA INC.	139,848.08
YEN BROS. FOOD SERVICE LTD	77,661.69
<b>TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000.00</b>	<b>\$ 70,373,368.56</b>
<b>TOTAL FOR SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS</b>	<b>\$ 3,999,205.38</b>
<b>TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES</b>	<b>\$ 74,372,573.94</b>

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, 2025**

#### **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 OF EDUCATION MEETING**

**Date:** November 25, 2025

**Submitted by:** Amy Grey, Assistant Secretary-Treasurer

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

**Subject:**                    2025-26 Estimated Operating Grant Recalculation

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**Background:**

The September enrolment count process (1701) has been completed and submitted to the Ministry of Education and Child Care. Using this data, we have prepared a recalculation of the preliminary operating grant.

The preliminary operating grant was calculated based on enrolment projections submitted to the Ministry in February 2025 and is used in setting the 2025-26 preliminary budget. The 2025-26 amended budget, which will be approved by the Board prior to February 28, 2026, will incorporate the Ministry's recalculated operating grant.

Below is an estimate and may differ from that confirmed by the Ministry in mid-December. Specifically, the funding relating to the supplement for salary differential is dependent on the average provincial educator salary, which is not known at this time. Changes in the difference between the average educator salary for SD40 and the province will impact the estimates that are shown below.

*Estimated Operating Grant Recalculation*

	ESTIMATED	ORIGINAL	INCREASE (DECREASE)
<b>FULL-YEAR OPERATING GRANT FUNDING - 2025/26</b>	92,170,277	92,175,713	(5,436)

Overall, the operating grant for 2025-26 is estimated to decrease by \$5,436 from original projections, as a result of the July and September enrolment counts. Highlighted below are the areas contributing to the estimated decrease in the operating grant.



	FTE			\$		
	ESTIMATED	ORIGINAL	INCREASE (DECREASE)	ESTIMATED	ORIGINAL	INCREASE (DECREASE)
TOTAL ENROLMENT-BASED FUNDING (SEPTEMBER) *	7,819.88	7,934.24	(114.36)	70,225,886	71,280,849	(1,054,963)
SUPPLEMENT FOR UNIQUE STUDENT NEEDS - TOTAL				17,600,100	16,514,413	1,085,687
JULY 2025 FUNDING (SUMMER LEARNING)				538,118	574,278	(36,160)

\*does not include FTE for graduated adults who are funded outside of the operating grant

### *Total Enrolment-Based Funding*

Overall, enrolment-based funding is estimated to be \$1,054,963 less than originally budgeted. Actual September 2025 enrolment is approx. 114 FTE less than original projections however approx. 38 FTE more than September 2024. The District is still realizing growth, however at a slower pace, decreasing from 4.8% in 2024/25 to 0.5% in 2025/26.

### *Supplement for Unique Student Needs*

Offsetting the decrease in enrolment-based funding is the increase in funding for unique student needs, estimated to be \$1,085,687, primarily due to the increase in level 2 inclusive education learners. Actual September 2025 level 2 learners are 54 more than original projections, which corresponds to an increase in funding of \$1,314,360. Decreases in level 1 and 3 learners compared to original estimates have offset this increase.

### *July 2025 Funding (Summer Learning)*

The summer school program had less enrolment than projected in grade 10-12 courses, resulting in an estimated decrease of \$36K to the recalculated operating grant.

### *February 2026 and May 2026 Enrolment Counts*

Adjustments for February and May 2026 enrolment counts have not been incorporated into the estimated recalculation. Any expected changes, and the corresponding impact on funding, will be communicated through regular financial updates and financial projections for the year ending June 30, 2026.

### **Next Steps:**

The change in the operating grant will be reflected in the 2025-26 amended budget along with any adjustments that are required to support student needs resulting from this 1701 process. Other known adjustments will also be incorporated into the amended budget which will be approved by the Board and submitted to the Ministry in advance of February 28, 2026.



Supplement to: **REGULAR SCHOOL BOARD MEETING**

Date: November 25, 2025

Submitted by: Geraldine Lawlor, Associate Superintendent of Schools  
Robert Weston, Executive Director of Human Resources

Item: Requiring Action Yes ☐ No ☒ For Information ☒

Subject: Staffing and Enrollment Report as at November 3, 2025

	2024-25 (FTE)	2025-26 (FTE)	Difference (FTE)	Number of Designations
Lord Kelvin Elementary	635	650	15	62
Herbert Spencer Elementary	483	451	-32	54
Skwo:wech Elementary	436	460.0942	24.0942	51
Lord Tweedsmuir Elementary	456	423.0942	-32.9058	37
FW Howay Elementary	126	141	15	18
Connaught Heights Elementary	161	179	18	19
Queen Elizabeth Elementary	529	526.0471	-2.9529	50
Qayqayt Elementary	728	728.0471	.0471	69
Glenbrook Middle School	663	671.0942	8.0942	110
Fraser River Middle School	700	726.1413	26.1413	97
Queensborough Middle School	391	405.0471	14.0471	49
New Westminister Secondary	2212.1875	2198.578	-13.6095	315
<b>Total K-12 Regular 1701</b>	<b>7520.1875</b>	<b>7559.1432</b>	<b>38.9557</b>	<b>931</b>
Sigma	46.50	45.875	-0.625	42
Power	51	52	1	48
Royal City	16	13	-3	13
<b>Total Alternate</b>	<b>113.50</b>	<b>110.875</b>	<b>-2.625</b>	<b>103</b>
New Westminister Online	51.9375	66.9375	15	0
New Westminister Continuing Ed	39.8750	52.25	12.375	0
<b>Total Continuing Education, Online</b>	<b>91.8125</b>	<b>119.1875</b>	<b>27.375</b>	<b>0</b>
HLP (Hume Park)	105	91.1884	-13.8116	15
<b>Total Home Learners</b>	<b>105</b>	<b>91.1884</b>	<b>-13.8116</b>	<b>15</b>
<b>Total</b>	<b>7830.50</b>	<b>7880.3941</b>	<b>49.8941</b>	<b>1049</b>

Special Programs	2024-25	2025-26	Difference
Indigenous Education	278	267	-11
Inclusive Education	945	1049	104
ELL	1941	1999	58
International Students	174	183	9
Summer Learning	726.625	763.375	36.75

#### Non-Enrolling Ratios

Non-Enrolling Staff (7880.40)	Ratio	Staffing Requirement 2025/2026
Teacher-Librarian	1:702	11.2
Counsellors	1:535	14.7
Resource/Learning Support - Resource	1:342	23.0
Resource/Learning Support - LA	1:387	20.4
Resource/Learning Support – ELL*	1:61.4	32.6
Total Combined Resource/LA/ELL	-	76.0

\*Calculated based on ELL student enrollment not overall student enrollment

#### Ratio Driven Non-Enrolling Staffing 2025/26

Non-Enrolling Staff <sup>4</sup>	Staffing Required	Currently Staffed	Additional to be Staffed
Teacher-Librarian	11.2	11.2	-
Resource/Learning Support (Res./LA/ELL) combined	76.0	76.7	.6
Counsellors	14.7	17.3 plus .4 VP	.4

#### Total NWTU Staffing

Teacher Staff <sup>5</sup>	2024-25	2025-26
<b>Total FTE</b>		
Curriculum Facilitators	5.172	4.8
Mentorship & K-12	.8	.8
Indigenous Education Coordinator	1.0	1.0
Non-ratio driven inclusive education staff**	7.6	7.6
Sexual Health Support	.571	.571
SOGI Lead	.4	.4
Priority TTOCs	15	10
GRAND TOTAL (enrolling and non-enrolling)	501	511.8

\*\*Non ratio driven staffing include – School Psychologist, Speech Language Pathologist, BCBA.

#### Total CUPE staffing

CUPE Staffing (positions count)	2024-25	2025-26
Education Assistants <sup>1</sup>	233	215
Custodial	28	28
Site Clerical <sup>2</sup>	33	35
Other <sup>3</sup>	133	136

<sup>1</sup> Includes: Five x 4-hour EA positions and one x7-hour EA/Childcare position (Tweedsmuir)

<sup>2</sup> Includes: Sec 1 & 2, SBO reception, Library Tech, International Education, 2 Central Registration (Sec III), Bookkeeper Maintenance Secretary, Community Navigator, Sec2 Learning Services

<sup>3</sup> Includes all other support staff: Strongstart, Noon hour Supervisors, ECE, Priority ECE, Crossing Guards, Bus Attendants, Accounting & Payroll, HR Assistants, Buyer, TIS, Maintenance Trades, Utility, Chef Assistants, Student Learning Services Assistant, Health Promotion & Prevention Worker, Child Care Workers, Indigenous Support Workers

<sup>4 and 5</sup> Additional to be staffed includes: 0.60 FTE Vision Teacher, 0.40 FTE Secondary Counsellor, 5.0 FTE Priority TTOC (approved up to 10.0 FTE)



## Board/Authority Authorized Course: Forensic Sciences 11

<b>School District/Independent School Authority Name:</b> New Westminster School District	<b>School District/Independent School Authority Number:</b> SD40
<b>Developed by:</b> Angela Jurgensen	<b>Date Developed:</b> October 27, 2025
<b>School Name:</b> New Westminster Secondary School	<b>Principal's Name:</b> Susana Quan
<b>Superintendent Approval Date (for School Districts only):</b>	<b>Superintendent Signature (for School Districts only):</b>
<b>Board/Authority Approval Date:</b>	<b>Board/Authority Chair Signature:</b>
<b>Course Name:</b> Forensic Sciences	<b>Grade Level of Course:</b> 11
<b>Number of Course Credits:</b> 4	<b>Number of Hours of Instruction:</b> 90-120 hours

### Board/Authority Prerequisite(s):

Mathematics 10, Science 10

### Special Training, Facilities or Equipment Required:

Teachers require knowledge of and training and skills in senior sciences. This course will require the weekly use of a science lab with a variety of traditional lab equipment, as well as some new non-traditionally stocked items that can be acquired from science suppliers with ease.

### Course Synopsis:

In our contemporary world, scientific knowledge has been increasingly and regularly used to aid in law enforcement investigations, with new techniques being developed and fine-tuned every year. Forensic science facilitates a greater understanding of the minutiae of crimes committed, which ultimately enables law enforcement to identify the individual(s) responsible for crimes, as well as exonerate innocent people.

While this course addresses the scientific, ethical and legal aspects of forensic analyses, the primary focus of this course will be the various biological, chemical and physical techniques and practices used by forensic scientists to aid law enforcement during a crime scene investigation (CSI). Beginning with evidence, its observation, documentation and preservation, students will learn how to both select and analyze samples, and ultimately, how to interpret results of scientific analyses. Students will do so through a combination of inquiry, performing hands-on activities

and simulated CSI labs, examination of audio-visual and written case studies, assignment completion and a heavy focus on solving simulated crime scenes.

### **Goals and Rationale:**

This course provides students with practical applications of concepts learned in senior Biology, Chemistry and Physics. Forensic Science 11 will afford students multiple opportunities for a problem-based, cross-curricular approach to learning.

We recognize the impact technology and science has had to the analysis of evidence within the field of criminal justice. The level of sophistication that science has brought to criminal investigations is undeniable. Forensic science has become not only front-page news, but also a popular topic for television shows; but after all the human element of a crime has been put aside, what remains is a rigorous academic subject, emphasizing both well-established scientific knowledge and techniques, as well as cutting-edge technologies.

The intent of this course is to capture student interest in science and move it from its sometimes-abstract domain into reality, by giving students the opportunity of practical applications of science. This course will grant students the chance to apply multiple forensic concepts in solving basic-to-moderate crime scenes. Hopefully, this will also serve as a springboard for students to explore career opportunities and learn how to contribute to the society as a whole, by capitalizing on student interest and inquiry.

At various post-secondary institutions, there has been an increase in specialized training in fields that are meant specifically for careers that aid law enforcement. Additionally, students receiving generalized training in the sciences in a post-secondary facility are not always immediately aware of how they may use their years of learning knowledge, theory and technique to contribute to fields outside of the research or teaching domains.

### **Aboriginal Worldviews and Perspectives:**

There are numerous areas that could teach First Peoples' worldview, perspectives and ways of knowing when it comes to forensic sciences and law enforcement. It is imperative that this topic be covered in a respectful way, educating our students on current spiritual and cultural beliefs, history and ways of knowing in the context of law, law enforcement and forensic investigation.

As the residential schools were phased out in the 1950's and 1960's, Indigenous children continued to be removed from their homes and placed into the child welfare system in the 1950's. This number increased drastically in the 1960's onward and has come to be known as the Sixties Scoop. Some survivors of the Sixties Scoop have spent their lives trying to find their family and continue to look for them. In the present, many indigenous women still disappear without a trace. Most recently, the horrifying discovery of thousands of children's remains in different school sites across the country highlights the importance of forensic analysis to identify the children and bring them back to their families. The TRC has identified over 3200 children who died; how these discoveries are being handled in different jurisdictions is an important case study in forensic sciences.

Students might use inquiry to better understand how current forensic knowledge and technologies could be put to use in aiding in locating missing people by familial identification. This presents a cross-curricular inquiry opportunity between the sciences and humanities. It also affords opportunities to consider cultural and ethical issues. Other opportunities could include meeting with local Elders to discuss historically, how forensic scientists, forensic professionals and law enforcement can both meet the needs of First Peoples forensically and be culturally sensitive and historically aware as we progress with investigations and procedures. Lastly, students can move forward with this knowledge of First Peoples history and cultural beliefs to understand the current self-governance and law enforcement in various First Peoples societies. Students can learn what supports, training and education First Peoples identify as being needed and could be provided to help in various communities when it comes to forensic sciences and law enforcement.

## BIG IDEAS

**Scientific processes and knowledge** inform our understanding of crime scene reconstruction and investigation.

Scientific knowledge can be used to develop **procedures, techniques, and technologies** that have implications for law enforcement and society as a whole.

Scientific understanding enables society to **adapt and respond accordingly** to a shift in crime afforded by ongoing technological advancement

**Individualized evidence** can only be generated by one specific object, person or set of circumstances.

## Learning Standards

Curricular Competencies	Content
<p><i>Students are expected to do the following:</i></p> <p><b>Questioning and predicting</b></p> <ul style="list-style-type: none"> <li>• Demonstrate a sustained intellectual curiosity about a scientific topic or problem of personal, local, or global interest</li> <li>• Make observations aimed at identifying their own questions, including increasingly abstract ones, about the natural world.</li> <li>• Formulate multiple hypotheses and predict multiple outcomes</li> </ul> <p><b>Planning and conducting</b></p> <ul style="list-style-type: none"> <li>• Collaboratively and individually plan, select, and use appropriate investigation methods, including field work and lab experiments, to collect reliable data (qualitative and quantitative)</li> <li>• Assess risks and address ethical, cultural, and/or environmental issues associated with their proposed methods</li> <li>• Use appropriate SI units and appropriate equipment, including digital technologies, to systematically and accurately collect and record data</li> <li>• Apply the concepts of accuracy and precision to experimental procedures and data:             <ul style="list-style-type: none"> <li>—significant figures</li> <li>—uncertainty</li> <li>— scientific notation</li> </ul> </li> </ul> <p><b>Processing and analyzing data and information</b></p> <ul style="list-style-type: none"> <li>• Experience and interpret the local environment</li> <li>• Apply First Peoples perspectives and knowledge, other ways of knowing, and local knowledge as sources of information</li> <li>• Seek and analyze patterns, trends, and connections in data, including describing relationships between variables, performing calculations, and identifying inconsistencies</li> <li>• Construct, analyze, and interpret graphs, models, and/or diagrams</li> </ul>	<p><i>Students are expected to know the following:</i></p> <ul style="list-style-type: none"> <li>• different <b>branches of forensic investigation</b></li> <li>• types of <b>evidence</b> used in CSI and court</li> <li>• <b>crime scene and evidence observation, documentation and preservation methods</b></li> <li>• fingerprints             <ul style="list-style-type: none"> <li>— physical <b>fingerprint types and collection methods</b></li> <li>— <b>fingerprint pattern types</b></li> <li>— <b>ridge characteristics</b></li> </ul> </li> <li>• DNA             <ul style="list-style-type: none"> <li>— <b>RFLPs</b></li> <li>— <b>PCR</b></li> <li>— <b>STRs</b></li> </ul> </li> <li>• <b>hair structure</b></li> <li>• <b>fibre</b></li> <li>• blood             <ul style="list-style-type: none"> <li>— <b>structure and function of blood cells</b></li> <li>— <b>chemical identification of blood</b></li> <li>— <b>source determination of blood</b></li> </ul> </li> <li>• ABO/Rh Blood typing</li> <li>• <b>Blood Pattern Analysis (BPA)</b></li> <li>• <b>Impressions (footprint, tool marks, tire tracks, etc)</b></li> <li>• <b>firearms and ballistics</b></li> <li>• <b>document and handwriting analysis</b></li> </ul>

- Use knowledge of scientific concepts to draw conclusions that are consistent with evidence
- Analyze cause-and-effect relationships

### **Evaluating**

- Evaluate their methods and experimental conditions, including identifying sources of error or uncertainty, confounding variables, and possible alternative explanations and conclusions
- Describe specific ways to improve their investigation methods and the quality of their data
- Evaluate the validity and limitations of a model or analogy in relation to the phenomenon modelled
- Demonstrate an awareness of assumptions, question information given, and identify bias in their own work and in primary and secondary sources
- Consider the changes in knowledge over time as tools and technologies have developed
- Connect scientific explorations to careers in science
- Exercise a healthy, informed skepticism and use scientific knowledge and findings to form their own investigations to evaluate claims in primary and secondary sources
- Consider social, ethical, and environmental implications of the findings from their own and others' investigations
- Critically analyze the validity of information in primary and secondary sources and evaluate the approaches used to solve problems
- Assess risks in the context of personal safety and social responsibility

### **Applying and innovating**

- Contribute to care for self, others, community, and world through individual or collaborative approaches
- Co-operatively design projects with local and/or global connections and applications
- Contribute to finding solutions to problems at a local and/or global level through inquiry
- Implement multiple strategies to solve problems in real-life, applied, and conceptual situations
- Consider the role of scientists in innovation

### **Communicating**

- Formulate physical or mental theoretical models to describe a phenomenon
- Communicate scientific ideas and information, and perhaps a suggested course of action, for a specific purpose and audience, constructing evidence-based arguments and using appropriate scientific language, conventions, and representations
- Express and reflect on a variety of experiences, perspectives, and worldviews through place.

## Big Ideas – Elaborations

### •Scientific processes and knowledge

*Sample questions to support inquiry with students:*

- In what ways are we able to connect someone to a crime scene without having visual proof they were there?
- How can we recreate what happened when we walk into a room that is covered in blood?
- Why are scientific method and proper experimental design so important when analyzing evidence to be used in a court of law?

### •Procedures, techniques, and technologies

*Sample questions to support inquiry with students:*

- In what ways have science and technology evolved, so that we can process crime scenes today that we would not have been able to bring meaning to 20 years ago? 50 years ago? 100 years ago?
- Which unsolved historical crimes could potentially and likely be solved today? How could current technologies and knowledge allow us to solve them today?

### •Adapt and respond accordingly

*Sample questions to support inquiry with students:*

- In what ways have new branches of scientific inquiry and technology aided law enforcement in the past 2 years? What are some current examples of new technologies?
- How have new technologies and science allowed for new types of crimes to be committed and in what ways can law enforcement use new technologies and science to address this shift in criminal activity?

### •Individualized evidence

*Sample questions to support inquiry with students:*

- In what ways can evidence that is not linked to only one person, source, or event be useful in helping law enforcement?
- How can evidence be circumstantial, but also individualized concurrently?
- In what ways do scientists conduct tests that allow them to reconstruct all the minutiae of a crime without witnessing it?

## Curricular Competencies – Elaborations

### •Questioning and Predicting

*Sample questions to support inquiry with students:*

- Why is important to ensure evidence collection is done consistently and the chain of custody is always maintained?
- Why can some people have the same type of fingerprint but not the same ridge characteristics?
- Observe the effects of different forces on blood lost due to injury. Predict how a specific set of forces could affect a bloodstain.
- How can DNA evidence exonerate, convict, or be unable to do either for someone suspected of a crime?
- Examine various animal hairs and human hairs under the microscope and observe differences.

- How can we determine the source of a fibre both microscopically and chemically?
- Using your knowledge of DNA & DNA technologies, hypothesize how DNA evidence is used to support identification but cannot prove it.
- How have advancements in science and technologies allowed us to solve crimes we weren't previously able to?
- What factors affect latent fingerprints? Predict how changing these factors would affect the identification of a fingerprint.
- What are some ethical issues that could arise from personal genome-sequencing where genetic information is not held just by the owner?
- Consult with an Elder to find out historically in what ways and how, First Peoples, forensic scientists and law enforcement have interacted to solve crimes.

### •Planning and Conducting:

*Sample questions to support inquiry with students:*

- Document a crime scene, collect evidence and make appropriate observations needed for law enforcement and crime scene reconstruction.
- Develop latent fingerprints using physical and chemical methods.
- Design an experiment to observe the effects of velocity, force and direction on a blood droplet.
- Design an experiment that would determine if a suspected bloodstain is blood and if it is human or not.
- Isolate DNA from cells.
- Using given DNA samples, amplify and create a DNA fingerprint.
- What are ethical issues that could arise from conducting a study using blood type or expressed genes.
- Carry out thin-layer chromatography to determine the source of a writing sample.
- Obtain inked readable fingerprint for each finger.
- Examine a questioned handwriting sample if given a known sample and make appropriate observations to compare and contrast them.

### •Processing and analyzing data and information:

*Sample questions to support inquiry with students:*

- Analyze data showing the relationship between forces and height with blood droplets.
- Plot graphs to show the trend in changes to blood droplet variables (e.g. diameter, tail presence, satellite presence, shape) when height, velocity and force are increased or decreased.

### •Evaluating

*Sample questions to support inquiry with students:*

- Explain why STRs are currently used in place of RFLPs in terms of probability and accuracy.
- What type of evidence would have greater probative value and why?
- Reconstruct what might have happened during the commission of a criminal act if given various documented and physical evidence.
- Evaluate the validity and evidence of handwriting analysis.
- Explain how, despite gathering observations of hairs and fibres, a scientist may not be able to make an individualized match.
- If given a hair sample or observations made of this hair sample, explain what specific circumstances caused this hair to appear exactly as it does.
- Why do we need to consider the rarity or commonness of a given fibre sample?
- Identify the limitations of blood pattern analysis when it comes to crime scene reconstruction.
- Evaluate the validity and evidence behind personal genome-sequencing kits.

- Evaluate the individual and societal risks of emergent science and technology in terms of both crime fighting and criminal activity.
- Why might some impressions generate individual evidence while others only generate identified evidence?

### •Applying and Innovating

*Sample questions to support inquiry with students:*

- How can existing technologies (e.g. chromatography) be employed in other forensic fields not currently used in?
- How are technologies being used to extend what information can be gathered from DNA left at a crime scene?
- Imagine how technology can evolve in the near future that could facilitate both new types of criminal activity and ways to both deter and investigate this potential criminal activity.
- How might DNA technologies be used to reunite estranged families (e.g. Indigenous children that were taken from their homes during the Sixties Scoop) and what possible ethical issues arise in doing so?

### •Communicating

*Sample questions to support inquiry with students:*

- Create a public service announcement (PSA) that educates fellow students on what kind of careers in forensic sciences they could embark on given various interests in differing subject matter.
- Create and lead out in a forensic science based activity (using appropriate language and techniques) targeted for elementary aged students to pique interest and educate on current and emerging technologies in forensic sciences.
- Generate an info graphic that shares, using student friendly language, how DNA is used to identify individuals.

•**Place:** Place is any environment, locality, or context with which people interact to learn, create memory, reflect on history, connect with culture, and establish identity. The connection between people and place is foundational to First Peoples perspectives.

## Content – Elaborations

### • branches of forensic investigation

- medical examiner, coroner, crime scene investigator (CSI), detective, officer, crown attorney, forensic scientist
- arson, anthropology, ballistics, criminalistics, criminology, document analysis, engineering, entomology, geology, odontology, palynology, pathology, polygraphy, psychology, serology, toolmarks, toxicology

### • evidence

- physical, testimonial, direct, indirect, real, circumstantial
- material, probative, hearsay, relevance, statutory rights, constitutional rights
- individual, class, transient, associative, transfer, pattern, conditional

### • crime scene and evidence observation, documentation and preservation methods

- photography, videography, sketches
- search patterns
- evidence storage, chain of custody

### • physical fingerprint types and collection methods

- latent, visible, plastic



## Content – Elaborations

- dusting, cyanoacrylate, iodine, silver nitrate, ninhydrin
- **fingerprint pattern types**
  - loops, whorls, arches
- **ridge characteristics**
  - bifurcation/fork, bridge, delta, dot, eye/lake/enclosure, hook/spur, island, loop, scar, trifurcation,
  - dermis, epidermis, papillary boundary
- **RFLPs**
  - Restriction enzymes, probes, gel electrophoresis
  - probability
- **PCR**
  - Primer, gel electrophoresis, DNA polymerase
- **STRs**
  - Loci, alleles, CODIS, gel electrophoresis
  - probability
- **hair structure**
  - root (frayed, spade, bulbous roots), tip (broken, tapered, blunt tips), shaft
  - cuticle (imbricate, coronal, spinous cuticles), cortex, medulla (absent, continuous, intermittent, interrupted, stacked medullas)
- **fibre**
  - monomers, polymers, polymerization
  - natural (protein based, cellulose based, mineral based), synthetic
- **structure and function of blood cells**
  - nucleation, biconcave, antigens, antibodies, hemoglobin
  - erythrocytes, leukocytes, platelets
- **chemical identification of blood**
  - phenolphthalein, Kastle-Meyer, luminol
- **source determination of blood**
  - precipitin test, Hematest
- **Blood Pattern Analysis (BPA)**
  - angle of impact, arterial spurt, area of convergence, bloodstain, blood print, cast off, contact, directionality, drip pattern, expired blood, flight path, flow pattern, high velocity impact spatter, low velocity impact spatter, medium velocity impact spatter, misting, passive, point of origin, projected, series of droplets, swipe, transfer, void, wipe
  - tail, satellite, spine, parent
  - cohesion
- **impressions**
  - tool marks
  - bite marks
  - tire impressions
  - Footprint impressions

## Content – Elaborations

- **firearms**

- types of firearms and bullets
- detection of GSR
- bullet striation

### **Recommended Instructional Components:**

Although lecture and class discussion is normally used at the beginning of each topic, this class is oriented towards student activity. The investigative-laboratory process develops critical thinking skills, which are an integral part of this course. Students will also apply scientific methods, techniques and skills in laboratory exercises. Teaching and learning strategies involve the following:

1. Inquiry
2. Laboratory experiment design and testing
3. Discussion and lecture
4. Readings and supplementary assignments
5. Use of internet in learning about actual forensic cases or testing
6. Multimedia experiences (teacher and student generated) – videos, presentations, models
7. Software use as needed
8. Independent study
9. Resource reading
10. Science demonstration
11. Forensic science videos of case studies
12. Historical case study readings
13. Solving and creating crime scenes using previous and new knowledge
14. Forensics Notebook/Journal (daily activity)

### **Recommended Assessment Components:**

Instructional methods can help generate assessment for learning on a regular basis because instruction and assessment are closely linked. Students will have many opportunities to generate and use assessments for learning through the class. This class can be presented as student inquiry from the beginning. Knowledge acquisition needed to answer the parts of their inquiry can be gathered through instruction, guided activities, exploratory activities and research.

Assessment of the students' understanding of curricular content and curricular competencies will be done in a variety of ways. Any given chapter will involve practice that is used for assessment for learning for student benefit prior to a summative assessment of learning. This could come in the form of:

1. Activities & Labs (student generated forensics notebook and summative questions)
2. Guided learning & direct instruction supplemented with worksheets/assignments to help reinforce content
3. Historical Case Studies analyses, to help reinforce how techniques and knowledge are applied to an actual case and how forensics has evolved

#### 4. Projects (multimedia, video, poster generation, models)

During the course of their learning, students will demonstrate their proficiency with curricular content through formal assessments that show knowledge of vocabulary and theory. In addition to the traditional assessments of curricular content, students will be assessed on their practical understanding of concepts and curricular competencies. These assessments may take on the form of inquiry activities, case studies, solving crimes or analysis of evidence. Additionally, students will be asked to reflect and self-assess their progress of curricular competencies for various activities and group work over the course of various chapters. The combination of group and individual work for hands-on activities in this class allows students to reflect on their curricular competencies for both individual and group situations. These assessments could come in the form of:

5. Formal assessments – Tests & Quizzes
  - a. Assessment on curricular content
  - b. Assessment on practical application of knowledge, hands-on techniques, curricular competencies
6. Designing and carrying out appropriate inquiry activities
7. Authentic assessment – solving and creating crime scenes using previous and new knowledge
8. Self-assessment on curricular competencies

#### **Learning Resources:**

##### **Textbook & Instructional Presentations:**

- *Instructional material derived from the following:*

Ball-Deslich and Funkhouser. *Forensic Science for High School*. Dubuque, Iowa: Kendal-Hunt, 2009.

Thompson and Thompson. *Illustrated Guide to Home Forensic Science Experiments: All Lab, No Lecture*. Make Community, LLC, 2012

Various books on other techniques and knowledge that are relevant to forensics.

##### **Additional Resources:**

Saferstein, Richard. *Forensic Science: An Introduction*. Upper Saddle River, New Jersey: Pearson-Prentice Hall, 2008.

*The Forensic Teacher Magazine*. Forensicteacher.com. Web. 2011.

NOVA, Forensic Factor, Forensic Files, CrimeTV videos on various forensic science topics and cases that are appropriate

Specific Internet Web Sites: <http://forensics.rice.edu> (CSI interactive activities)

<http://www.nlm.nih.gov/visibleproofs/education/> (Activities & interactive activities)

[http://apps.trutv.com/forensics\\_curriculum/about.html](http://apps.trutv.com/forensics_curriculum/about.html) (Forensics in the Classroom)

Other pertinent websites on various forensic topics

***In person resources:***

- Local law enforcement - local police station, local Forensic Identification Unit (in New Westminster, this is handled by the local Criminal Investigations Division)
- Possible speakers from the fire department to discuss arson investigations, the New Westminster Animal Services to possibly discuss decay and entomology, and University students who may be interested in sharing their knowledge
- Local university professors that may consult with local law enforcement or RCMP on cases
- Genome BC – Geneskool (they provide free-of-charge visits to high schools with hands-on activities), annual Don Rix Distinguished Keynote address
- First Peoples consultants and Knowledge Keepers – school and district Indigenous programs, services and workers, local school district Knowledge Keeper, local Elders

**Additional Information:**

- Plan field trips to post-secondary institutions where they can tour facilities and gain more hands on access to techniques using college/university labs
- Invite guest speakers to address students about how their knowledge, techniques and technology is used to aid law enforcement for forensic purposes

**Board / Authority Authorized Course: ( Musique et culture franc)**

<b>School District/Independent School Authority Name:</b> New Westminster School District	<b>School District/Independent School Authority Number:</b> SD#40
<b>Developed by:</b> Gary Sures	<b>Date Developed:</b> May 1st 2025
<b>School Name:</b> New Westminster Secondary School	<b>Principal's Name:</b> Susana Quan
<b>Superintendent Approval Date (for School Districts only):</b>	<b>Superintendent Signature (for School District only):</b>
<b>Board/Authority Approval Date:</b>	<b>Board/Authority Chair Signature:</b>
<b>Course Name:</b> Musique et culture francophone 11	<b>Grade Level of Course:</b> 11
<b>Number of Course Credits:</b> 4	<b>Number of Hours of Instruction:</b> 118

**Board/Authority prerequisite(s):** none

**Special Training, Facilities or Equipment Required:** access to music room with instruments

**Course Synopsis:** Francophone Music and Culture 11 is an elective course for Grade 11 French immersion students. It co

**Goals and Rationale:** This course addresses the need for increased French-language exposure in Grade 11. It supports lan

**Aboriginal Worldviews and Perspectives:** This course explores the role of music in cultural identity and community, aligning w

Declaration of First Peoples Principles of Learning:

- The course embraces First Peoples Principles of Learning by valuing experiential, holistic, and reflective learning

Declaration of Aboriginal Worldviews and Perspectives:

- This course is designed in alignment with the BC Ministry of Education's commitment to embedding Aboriginal w

Course Name – Course Code

Grade:

### BIG IDEAS

Music reflects time, place, and community.

A musician's interpretation of music is an opportunity to express identity and culture.

Language and culture are interconnected; exploring Francophone music deepens understanding of the French language.

Developing musical and linguistic fluency requires perseverance, creativity, and self-directed learning.

### Learning Standards

Curricular Competencies	Content
<p><i>Students are expected to do the following:</i></p> <ul style="list-style-type: none"> <li>•</li> </ul> <p><b>Title</b></p> <ul style="list-style-type: none"> <li>•</li> </ul> <p>Perform and interpret Francophone music in solo and ensemble settings. Compose, arrange, and translate songs using French and musical theory. Use digital tools and online resources for self-directed learning. Analyze cultural, historical, and social contexts of Francophone music. Reflect on personal growth in music and language. Collaborate with peers and community members to explore musical traditions.</p>	<p><i>Students are expected to know the following:</i></p> <ul style="list-style-type: none"> <li>•</li> </ul> <p><b>Title</b></p> <ul style="list-style-type: none"> <li>•</li> </ul> <p>Francophone music genres and cultural contexts (e.g., chanson, jazz manouche, pop, hip-hop). Instrumental and vocal development using French-language resources. Songwriting, composition, and translation projects. Lyric analysis exploring identity, social justice, and cultural themes. Digital media's role in music creation and cultural exchange. Foundational music theory concepts such as note reading, rhythm and chord progressions.</p>

### Big Ideas - Elaborations

- Music reflects time, place, and community.→ Students will explore how Francophone music expresses cultural identity, historical events, and regional traditions from Québec, France, Africa, and the Caribbean. A musician's interpretation of music is an opportunity to express identity and culture.→ Through performance, arrangement, and translation projects, students will express their own identities while engaging with diverse Francophone musical traditions. Language and culture are interconnected.→ Students will use French to analyze lyrics, conduct research, and communicate musically, deepening their understanding of Francophone cultures and linguistic nuance. Developing fluency requires perseverance and creativity.→ Students will set personal goals, use online resources in French, and reflect on their progress as they build musical and language skills through self-directed learning.

### Curricular Competencies - Elaborations

- Students will demonstrate growth in musical technique, cultural analysis, and language use through performance, composition, and reflection. They will apply music theory, collaborate in ensembles, and use French to communicate musical ideas.



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**Content – Elaborations**

- Students will explore Francophone music from diverse regions, analyze lyrics, and engage in creative projects such as translating and arranging songs. They will use digital tools to document and share their learning.

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

- 

**Learning Resources:**

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**Additional Information:**

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## RESPONDING TO UNEXPECTED HEALTH EMERGENCIES

### Background

The New Westminster Schools has as its highest priority the safety of students, staff, and the entire school community. The board upholds the duty of care that is expected from our school communities, in part by ensuring, in accordance with the Ministry of Education and Child Care legislative requirements, that lifesaving first aid tools, including Automated External Defibrillators (AEDs) and naloxone kits are readily accessible and maintained in every school and district facility.

Timely and effective response to unexpected health emergencies is essential to ensuring a safe school and facilities environment. Unexpected health emergency incidents can occur without warning and require immediate action to improve survival outcomes by providing critical intervention prior to the arrival of emergency responders on site.

Supporting the appropriate use of naloxone as a lifesaving first-aid tool does not condone drug use but rather prepares individuals to respond to medical emergencies.

### Definitions

Automated External Defibrillators (AED): A portable medical device that analyzes heart rhythms and delivers an electric shock if needed to treat sudden cardiac arrest.

Naloxone: An opioid antagonist, a medication used to reverse or reduce the effects of opioids.

AED Response Team: Designated first aid attendant(s) trained and assigned to provide basic life support, including CPR and AED use, during cardiac emergencies.

Naloxone Response Team: Designated administrator(s) and first aid attendant(s) trained and assigned to recognize and respond to suspected opioid overdoses, including administering naloxone and activating emergency medical services.

## Procedures

1. Equipment Accessibility
  - 1.1. All schools shall be equipped with AEDs and naloxone kits that are readily accessible in a manner that addresses the health and safety needs of district schools.
  - 1.2. AEDs and naloxone kits will be accessible and provided in non-stigmatizing and equitable manner.
2. Equipment Location
  - 2.1. The location of AEDs and naloxone kits:
    - Must be shared with staff.
    - Must be clearly marked with standardized signage to support easy identification and use; and
    - Should address any known barriers to accommodate diverse user needs.
3. Equipment Maintenance
  - 3.1. AEDs and naloxone kits must be maintained by site administrators.
  - 3.2. AEDs and naloxone kits must be maintained in a state of readiness, and in accordance with established district health and safety protocols. Specific maintenance requirements must include:
    - Routine inspections as per manufacturers recommendations to ensure functionality; and
    - Tracking expiration dates.
4. Equipment Training
  - 4.1. To ensure proper use and maintenance of AEDs and naloxone kits, periodic training will be provided at all district sites.
  - 4.2. Each school must have an AED and Naloxone Response Team trained on the proper use of AED's and Naloxone. The District will provide training for designated leads.
5. Related Response Documents
  - 5.1. Responses to suspected opioid overdoses must follow the District's Opioid Overdose Response Protocol.
  - 5.2. AED and naloxone use must follow the District's Automated External Defibrillators and Naloxone Guidelines.

*Reference: School Act, sections 88(1) and 168(2)(t)  
Support Services for Schools Order, section 8*

*SD No. 40 (New Westminster)*

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*Adopted: November 25, 2025*

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## DISTRICT LOGO GUIDELINES

### Background

The logo and corresponding artwork for the District have been carefully designed and produced. Therefore, it is important only the official District identity mark be used in media and print applications.

### Definitions

- The district “logo” is defined as the visual identity resulting from combining the district’s name, “New Westminster Schools”, with a district icon.
- A district “icon” refers to two variants:
  - The “ordinary” icon, used for everyday purposes, consisting of a circular design in the district’s official colours.
  - The “Pride” icon, designed by former district student, Kayden Russell-Black, consisting of the district’s “ordinary” icon in white, superimposed on Daniel Quasar’s Progress Pride rainbow flag, and enclosed in a circular logotype with the district’s name.

### Logo and Icon Variants~~Logo Conventions and Prohibited Uses~~

The District logo has four approved variants that may not be modified or adapted in any shape or form.

1. A colour version consisting of the District’s logo and name.
2. A white version consisting of the District’s logo and name.
3. A colour version consisting only of the icon.
4. A white version consisting only of the icon.
5. A version consisting only of the Pride icon.
6. A version consisting of the district’s name and Pride icon taking the regular icon’s place.
- 4.7. A version consisting of the district’s name in white and Pride icon taking the regular icon’s place.

“Modified” and “adapted” are defined here as changes to the logo’s colour palette – which includes the logo proper and accompanying text – beyond the prescribe variant(s) and any revisions that warp, deform, or otherwise alter the logo’s approved visual identity elements.

### **Permitted Uses**

The district logo, icons, and their variants are used to identify New Westminster Schools as the sole originator/creator of materials including, but not limited to:

- Reports and publications.
- Marketing materials such as posters, digital assets, banners.

The inviolable district logo - **never icons** - may be offered to partner groups for use in non-commercial promotional materials to signify an existing partnership between New Westminster Schools and said groups.

A standalone district icon (ordinary or Pride) may be used:

- As a limited embellishment on promotional materials where the full logo is already in place to represent the district's official endorsement, with prior approval from the district communications office or designate.
- In circumstances where the audience is already aware New Westminster School is the originator of the messages, materials, etc. through other means.

The Pride icon may also be used in an email signature in place of - or conjunction with - the district logo.

### **Prohibited Uses**

The district logo, icons, and their variants must not be used:

- For commercial purposes.
- For purposes that directly or indirectly run contrary to school or district codes of conduct.
- For purposes that imply district endorsement of a service, message, product, principle/idea, etc. where none exist.
- As a graphic or visual embellishment for designs, literature, marketing, etc. where the logo's purpose is not primarily to signify a material's source and/or represent the district's official endorsement.

### **Placement:**

- The district logo must always be visible when used in promotional materials, digital media, etc. and not be obscured or rendered difficult to see.
  - I.E. Place the white version of the full District logo on darker backgrounds or darker imagery.
  - I.E. Place the colour version of the full District logo on lighter backgrounds or lighter imagery.

**Visibility:**

- The district logo must be surrounded by a clear area equivalent to at least 1/8 the length of the logo to maintain visibility when used with text, photographs or other elements.

**Sizing:**

- The district logo must be a minimum of 1-inch tall for most applications (for use on sizes larger than 8 ½ x 11", the minimum recommended use is 1.75" tall.
- The logo must be a minimum of 85 pixels tall for most uses on the web.
- The logo must never be warped/deformed.

**Colour Palette:**

- Always use the authorized colour palette, except for circumstances where the white variant of the full district logo is appropriate.

**Placement:**

- ~~The District logo must always be visible when used in promotional materials, digital media, etc. and not be obscured or rendered difficult to see.~~
  - ~~I.E. Place the white version of the full District logo on darker backgrounds or darker imagery.~~
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- ~~The logo must never be warped/deformed.~~

**Colour Palette:**

- ~~Always use the authorized colour palette, except for circumstances where the white variant of the full District logo is appropriate.~~

Reference: Section 17, 20, 22, 65, 85 School Act





New  
Westminster  
Schools

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*SD No. 40 (New Westminster)*

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*Adopted: May 30, 2017*

*[Revised: November 05, 2025](#)*

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# 2025 Chair's Report

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**Reporting on your Board of Education for New  
Westminster Schools Nov 2024 - Nov 2025**

**Submitted by: Maya Russell, Nov 24, 2025**

# Setting clear direction & values

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**New 2025-2030 District Strategic Plan** developed with involvement of hundreds of district participants. Three priority areas:

**Student experience:** Foster an inclusive learning community where every student has the opportunity and supports to reach their full potential.

**Systems of care and support:** Cultivate a healthy school community for students, staff, families, and caregivers.

**Organizational capacity:** Enhance organizational resilience and adaptability that results in thriving school communities.



# Joint advocacy for New West Schools

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- Invited parents and district unions into joint advocacy for public education and school capital
- Set shared priorities & actions
- Fact Sheets on capital and education funding
- Unprecedented joint delegation to Victoria







# Ongoing work on the Board's Advocacy Plan

- Spoke up for adequate funding for public education in gov't meetings, with partners & public and in media interviews
- Raised cost of portables with the Province and through BCSTA
- Raised need for school-age child care, called for clarity in Districts' role
- In regular meetings with MLAs Jennifer Whiteside, Raj Chouhan and Ministers Lisa Beare and Bowinn Ma
- Sent invitations to meet with MLA Kooner and MP Sawatsky
- Worked closely with BCSTA to support provincial advocacy





## **Building needed School spaces Queen Elizabeth Elementary Expansion**

- 21 classrooms
- \$34.03 million project
- Construction continues





## **Building needed school spaces New Downtown Elementary School**



- 605-seat downtown elementary school
- \$65 million project
- 4 stories with underground parking
- Built on existing FRMS site for more intensive use in an 'Urban School' format



# Safe routes to school

- Board advocacy and follow-up on school traffic concerns; called for review of traffic at all schools
- Participating in city's Vision Zero strategy to eliminate pedestrian deaths
- Urging Province to secure permanent Queensborough bus service to NWSS

# Other Board **Initiatives**

- Climate Action
- Athletics Equity initiative to improve fairness in extra-curricular sport opportunities, particularly for girls
- Pride visibility project to support 2SLGBTQI students and staff
- Pilot project for swimming/water safety lessons
- E-scooter safety coordination with City of New West
- Upcoming MOU with New West Police Department, with community voice

# Accountability & transparency

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- Board created a new Audit Committee
- Changed up meeting formats with new Coordinating Committee that brings district partners for closer collaboration
- New system to track literacy results for every student



# Challenges & tragedies

- Lapu Lapu festival attacks
- Cyber incident
- So many of the resources we need are out of our control
  - School capital approvals for sites & construction funding
  - Cost for portables when we don't have the schools we need
  - Child care operating funding
  - Adequate operating funds for public education
  - Resources to meet the needs of all students



# Changing landscape for child care

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- Seamless Day funding from Province is ending this year
- New enabling legislation; awaiting regulations and details about funding
- In this uncertainty, school-age child care remains the most under-served group



# What I'm proud of

- A strategic plan that sets clear direction and values
- Strong focus on educational quality, fairness and high standards for all students, within a compassionate system
- Senior leadership team
- Relationships with our unions CUPE and NWTU and the PVPA, recruitment and retention of teachers and staff
- Joint advocacy for public education and school capital needs with parents/DPAC and union partner
- New downtown elementary school

# Thoughts on the **Year Ahead**

- Board must remain focused and disciplined
- Be careful about distractions
- We must be transparent with our community about what can & cannot be done and our challenges and constraints
- Despite constraints, we need to lead
- People want to join with us in fighting for public education

*Respectfully submitted - Maya Russell*



## NAMING NEW SCHOOL AND DISTRICT FACILITIES

### Background

The Board of Education recognizes that our facilities are an integral part of the community in which they are situated. As such the naming of a school or school district facility will be determined by the Board of Education following its commitment to consultation with students, parents, staff and members of the local community and Qayqayt First Nation.

The District is committed to reconciliation and decolonization of the district's physical structures within the public landscape of the traditional and unceded territories of the Qayqayt and Coast Salish peoples.

### Guiding Principles

1. Generally, schools and district facilities will not be named after individuals. New Board-owned facilities shall be given a name, which is meaningful and reflect local historic events and/or places and distinguishing characteristics of the area.
2. The relationship between the school building and the land on which it is located is important in the naming process.
3. In selecting a place-based name that acknowledges and honours indigenous history, it is necessary to seek early engagement and involvement with the appropriate Indigenous communities.
4. Naming rights with potential corporate partners or significant donors must adhere to this naming policy [See also [Administrative Procedure 520 – Fundraising Activities and Sponsorship in District Facilities](#)] and the [Naming Privileges Policy](#) of the Province of British Columbia.
5. An education and communication plan will be developed and implemented to support understanding the history and significance of a new school name and to teach the proper pronunciation of the name given.
6. Secondary schools will officially use the designation “Secondary School” after the selected name; middle schools will officially use the designation “Middle School; and elementary schools will officially use the designation “Elementary School.”
7. A facility name that is already in use in another District, especially a neighbouring one, is to be avoided.

## Procedures

The procedures required for Board approval will involve the following steps:

1. The Board will provide direction to begin the naming process by initiating the District naming committee for a new facility.
2. The process of naming a new facility will begin as soon as possible once a project has funding approval.
3. The naming committee will consist of a:
  - a. Trustee
  - b. District Aboriginal Coordinator
  - c. Director of Instruction and/or Associate Superintendent
  - d. PAC representative
  - e. NWPVPA representative
  - f. CUPE representative
  - g. NWTU representative
  - h. Up to 2 Indigenous members
  - i. Up to 2 member of the local community
  - j. Up to 3 Student advisory representatives
4. The committee will recommend to the Board a plan for soliciting name suggestions from students, parents, staff and the community within the facility's area. The following planning guidelines will be considered:
  - a. All submissions by members of the public will be held in confidence.
  - b. Submissions include, where possible, a rationale of the proposed name.
  - c. Advertising are to be approved by the Secretary-Treasurer.
  - d. Submissions for naming are to be submitted to the attention of the Secretary-Treasurer.
5. Upon approval of the plan, the Committee will be responsible for its implementation.
6. The Committee will receive, in confidence, and review all submissions. A draft shortlist of names will be considered and forward all details of the shortlisted submission to the Board for approval.
7. The final selection will be made by the Board, in a closed meeting, and released to the public through a public board meeting. The Board is not bound by the recommendations of the Committee.
8. Once approved, an official public dedication ceremony will be held.

*Reference: Sections 22, 65, 85 School Act*

*SD No. 40 (New Westminster)*

*Adopted: May 30, 2017*

*Revised: October 29, 2019*

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



**Supplement to: REGULAR OPEN BOARD MEETING**

**Date:** Tuesday, November 25, 2025

**Submitted by:** Danielle Connelly, Trustee

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

**Subject:**                      Tracking Literacy Intervention Costs & Adequacy of Provincial Funding  
(2024-2027)

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**Background:**

In April 2024, the Province committed \$30M over three years to K–12 literacy improvement, including educator PD grants, expansion of provincial outreach, and development of a made in B.C. early literacy screening tool.

- In September 2025, the Ministry announced mandatory early literacy screening for all K–3 students. Districts will use screening results to inform instruction and expand targeted interventions for students requiring additional support.
- The funding announcement did not explicitly earmark dollars for delivering targeted interventions at the scale of students identified; tracking costs and coverage is necessary to assess adequacy and inform advocacy.
- Early identification without timely, evidence-based intervention risks widening achievement and equity gaps.
- A consistent cost–service–outcome dataset allows SD40 to quantify the resources needed to deliver minimum effective intervention dosage for all flagged learners and to document funding gaps.

If the provincial intent is to provide early screening and targeted support in an equitable manner, it is important for districts to understand if the supplied funding (amount and duration) is adequate to cover these intended outcomes.

**Recommendation:**

**THAT** the Board of Education of School District No. 40 (New Westminister) will direct staff to:

1. Track, by school and district-wide, all costs associated with K–3 literacy screening and targeted interventions from September 1, 2024, through August 31, 2027.
2. Determine whether provincial literacy funds received in each fiscal year adequately cover the costs of identified interventions for students flagged through screening and progress monitoring; and



3. Report publicly in June of each year on costs, service levels, outcomes, and any funding gaps, with recommendations for advocacy as required.

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)  
RECORD OF OCTOBER 28, 2025, IN-CAMERA MEETING**

**ADOPTION OF AGENDA**

- 5:06 p.m.

**MINUTES FOR APPROVAL**

- In-Camera Board Meeting held on September 23, 2025.
- In-Camera Committee of the Whole held October 14, 2025.

**BUSINESS ARISING FROM THE MINUTES**

- Nil

**REPORTS FROM SENIOR MANAGEMENT**

- Legal
- Contract
- Administration

**OTHER BUSINESS**

- Nil

**ITEMS TO BE REPORTED OUT AT OPEN MEETING**

- Nil

**NOTICE OF MEETINGS**

In-Camera Coordinating Committee - Thursday November 6, 2025 - 3:30 p.m.  
In-Camera Board Meeting - Tuesday November 25, 2025 - 5:00 p.m.

**ADJOURNMENT**

- In-Camera Board meeting adjourned at 5:57 p.m.

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*Chair*

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*Secretary-Treasurer*