

BOARD OF EDUCATION REGULAR PUBLIC MEETING AGENDA

School District No. 43 (Coquitlam)
Virtual Meeting via ZOOM

<https://sd43-bc-ca.zoom.us/j/66571270919>

*Our mission is to ensure quality learning
opportunities for all students of all ages*

**September 20, 2022
7:00 p.m.**

ACKNOWLEDGEMENT OF TERRITORY

Trustee Hobson

Today we acknowledge the Traditional Territory and honour the Ancestors and all relations who walked this land long before we were gathered here today. We would like to acknowledge, with gratitude, this beautiful place where we live, work, play and learn – the Coast Salish Nations. All My Relations.

A. ACCEPTANCE OF AGENDA

B. INTRODUCTIONS

- 1) Partner Groups: SLC, DPAC, CUPE, CTA, CPVPA
- 2) District Leadership Team

C. DELEGATIONS / PRESENTATIONS

- a) World Teacher's Day Proclamation
Presenter: Ken Christensen, President, CTA
- b) Recap of Board of Education Term
Presenter: Michael Thomas, Board Chair
- c) Recognition of Barb Hobson, Trustee
Presenter: Michael Thomas, Board Chair
- d) Recognition of Keith Watkins, Former Trustee
Presenter: Michael Thomas, Board Chair

D. EDUCATION

E. APPROVAL OF CONSENT AGENDA (7:15 pm)

- a) Approval of June 21, 2022, Regular Board Meeting Minutes
- b) Approval of July 19, 2022, Special Public Board Meeting Minutes
- c) Amended Schedule of Board Meetings (*Page 17*)
- d) Trustee Calendar Planning Report for Information (*Pages 18-19*)
- e) Trustee Reports for Information (*Pages 20-27*)
- f) Administrative Procedures Review Update (*Page 28*)

F. RESPONSE TO PREVIOUS DELEGATIONS

G. DISTRICT STAFF REPORTS (7:20 pm)

- | | |
|---|--|
| a) Superintendent | Patricia Gartland |
| i) News & Events (Pages 29-34) | (10 minutes) |
| ii) Superintendent's Update (Page 35) | Patricia Gartland (10 minutes) |
| iii) Framework for Enhancing Student Learning and Actions plans for Learning (Pages 36-118) | Reno Ciolfi / Craig Mah (Presentation: 15 minutes / Questions: 10 minutes) |
| iv) Summer Learning Report (Pages 119-130) | Michael McGlenen/Murray Peters (10 minutes) |
| v) International Education Summer Learning Report (Pages 131-147) | Shawn Silverstone/ Troy Cunningham (10 minutes) |
| vi) Enrolment Update (Verbal) | Gerald Shong (5 minutes) |
| b) Secretary-Treasurer | |
| i) Finance & Audit Terms of reference (Pages 148-151) | Mohammed Azim (10 minutes) |
| ii) Burke Mountain Update (Verbal) | Mohammed Azim (5 minutes) |
| iii) Anmore Green Estate Update (Verbal) | Mohammed Azim (5 minutes) |
| iv) AFG Summer Work & Classroom Conversions Report (Pages 152-153) | Ivano Cecchini/ Megan Macdonald (5 minutes) |

H. UNFINISHED BUSINESS

- I. QUESTION PERIOD (8:55 pm)** (10 minutes)
(for questions that relate to agenda items only)
- a) Trustees
 - b) Gallery

J. NEW BUSINESS (9:05 pm)

- a) Early Learning and Child Care (ELCC) Lead Patricia Gartland
(Page 154) (5minutes)
- b) Student & Family Affordability Funding Mohammed Azim
(Verbal) (5 minutes)
- c) Financial Statements
 - i) Financial Statements Discussion & Analysis and Audited Financial Statements 2021-22 Nita Miki
(Pages 155-254) (Presentation: 15 minutes/
Questions: 15 minutes)
 - ii) Auditor Selection Process for the 2022-23 School Year and subsequent two – four years
- d) School Site Acquisition Charge Bylaw Nita Miki
(Pages 255-262) (10 minutes)

K. NOTICES OF MOTION

L. ITEMS OF TRUSTEE BUSINESS

- M. QUESTION PERIOD (9:55 pm)** (10 minutes)
(for questions that relate to agenda items only)
- a) Trustees
 - b) Gallery

N. ADJOURNMENT (10:05 pm)

ANNOUNCEMENT

Next Public Board Meeting: November 29, 2022 – 7:00 p.m.

Location: District Office (Board Room), 1080 Winslow Street, Coquitlam, BC

Contacts regarding agenda items: Michael Thomas, Chair – 604-939-9201
Mohammed Azim, Secretary-Treasurer/CFO – 604-939-9201
Nicole Schenato, Executive Assistant – 604-939-9201

**SCHOOL DISTRICT NO. 43 (COQUITLAM)
BOARD OF EDUCATION MINUTES**

**REGULAR PUBLIC BOARD MEETING
Virtual Meeting via ZOOM**

TUESDAY, JUNE 21, 2022

Chair:

Vice-Chair

Trustees:

Michael Thomas
Carol Cahoon
Jennifer Blatherwick
Barb Hobson
Kerri Palmer Isaak
Lisa Park
Christine Pollock
Keith Watkins
Craig Woods

Administration:

Superintendent of Schools/CEO
Secretary-Treasurer/CFO
Assistant Superintendents

Patricia Gartland
Mohammed Azim
Carey Chute
Reno Ciolfi
Gerald Shong
Robert Zambrano
Ivano Cecchini
Randy Manhas
Nita Mikl

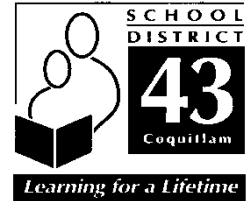
Executive Director, Facilities & Planning Services
Executive Director, Human Resources
Assistant Secretary-Treasurer,
Corporate and Financial Services
Director of Instruction
Director of Instruction
Assistant Director of Communications and
Community Relations
Executive Assistant
Recording Secretary

Paul McNaughton
Stephen Whiffin

Ken Hoff
Colleen Stavert
Nicole Schenato

Michael Thomas, Chair called the meeting to order at 7:02 p.m.

The Acknowledgement of Territory was expressed by Trustee Blatherwick.



*Our mission is to ensure
quality learning opportunities
for all students of all ages*

PRESENT

CALL TO ORDER

**ACKNOWLEDGEMENT
OF TERRITORY**

The Chair asked if there were any additions or deletions to the agenda which there were

- a) Trustee Watkins notice

CAHOON/POLLOCK moved acceptance of the agenda.

Question was called.

MOTION CARRIED UNANIMOUSLY

As the meeting was virtual introductions were not made.

Sarah Feng and Arun Ghag, Co-chairs of the Student Leadership Council provided a power point presentation observing that the SLC goals of emotional intelligence and intellectual development were achieved.

Reno Ciolfi, Acting Superintendent provided a brief update regarding administrators that support SLC.

The Board Chair wished the SLC continued success.

Paul McNaughton, Director of Instruction Learning Services, Jody Moss, Principal of Learning Services and Cathy McMillan, Founder of Dyslexia BC provided a power point presentation on the advocacy work and key findings that come out from the study from Ontario. Ms. Moss presented plans for support and the districts' early literacy and intervention plan.

Trustees thanked our presenters.

There were no education matters to report.

The Chair asked if there were any amendments to the consent agenda, which included the following items:

- a) Approval of May 10, 2022, Regular Public Board Meeting Minutes
- b) Trustee Calendar Planning Report for Information
- c) Trustee Reports for Information

PALMER ISAAK/CAHOON moved approval of the consent agenda.

ACCEPTANCE OF AGENDA

INTRODUCTIONS

DELEGATIONS/ PRESENTATIONS

- a) **Student Leadership Council: Accomplishments for the Year**

- b) **The Right to Read & Dyslexia**

EDUCATION

APPROVAL OF CONSENT AGENDA

Question was called.

MOTION CARRIED UNANIMOUSLY

A copy of the Trustee Reports is attached to the official minutes.

There were no responses to previous delegations.

Patricia Gartland, Superintendent, provided a report on news and events including the official opening of the sports field at Centennial Secondary, grant from the BC Government's Civil Forfeiture Crime Prevention and Remediation Program to empower Indigenous youth and educate them on how to grow medicinal plants at Suwalk'h, Retirement dinner on June 9th, and the fire at CABA Secondary.

A copy of the Superintendent's News & Events report is attached to the official minutes.

Patricia Gartland, Superintendent, provided updates regarding the following:

Jennifer Whiteside, Minister of Education and Child Care, released a statement in celebration of graduation week.

Dr. Randall Martin, Executive Director of BCCIE, invited Patricia Gartland, Superintendent, to pre-record a video for the presentation at the virtual Regional Policy Dialogue on School Connectivity and digital Transformation, hosted by the Southeast Asian Ministers of Education Organization Secretariat.

BC International Education Week (BCIEW) is scheduled to occur June 26-29, 2022, in Whistler. Patricia Gartland, Superintendent accepted an invitation to moderate the first panel during the Mexico – Canada Partnership on June 28, 2022, the panel will include two ministers of Education.

A copy of the Superintendent's memo is attached to the official minutes.

Stephen Whiffin, Director of Instruction and Chief Information Officer provided a response to the board as requested from the May 10, 2022, Board meeting. Mr. Whiffin recommended that the Board of Education postpone the submission of feedback on the implementation of the Anti-Racism Data Act until such time as initial operationalization details are understood.

RESPONSE TO PREVIOUS
DELEGATIONS

DISTRICT STAFF REPORTS

a) Superintendent
Report

i) News & Events

ii) Superintendent's
Update

iii) Anti-Racism Data
Act Response

A copy of the Anti-Racism Data Act Response memo is attached to the official minutes.

Stephen Whiffin, Director of Instruction and Chief Information Officer introduced Dave Sands, Principal of Technology Implementation and Alicia Linden and Rob Heinrichs, Learning Services teachers. Mr. Whiffin provide the board with an update on district STEAM initiatives, including highlight activities of the past year and initiatives planned for next school year.

Ms. Linden and Mr. Heinrichs provided a power point presentation with an update on district STEAM initiatives, including highlight activities of the past year and initiatives planned for next school year.

Mr. Sands highlighted that the Directions 2025 strategic plan emphasizes the importance of technology and STEAM in preparing students for future success.

A copy of the Tech Twenty presentation is attached to the official minutes.

Mohammed Azim, Secretary-Treasurer provided background information regarding restricting 2021/22 Operating Surplus and reported that the financial outlook for the school year remains consistent with past reporting, in that, there will be an excess of revenues to expenditures. We are in a better position to project this excess based upon the following financial influences.

Trustee questions regarding the remaining unallocated funds, unfunded Employment Standard Act (ESA), and stabilization were responded to.

PALMER ISAAK/CAHOON moved to restrict any 2021/22 generated operating surplus that exceeds the funding allocation thresholds articulated in Policy 23 – Financial Reserves as follows:

- a. **First, to the 2023/24 Staffing Stabilization Provision up to the amount of \$1,250,000 such that the aggregate provision does not total more than \$3.75 million,**
- b. **Second, to the 2024/25 Staffing Stabilization Provision up to the amount of \$1,250,000 such that the aggregate provision does not total more than \$2.50 million,**
- c. **Third, to the 2025/26 Staffing Stabilization Provision up to the amount of \$1,250,000,**

iv) Tech Twenty

**b) Secretary-Treasurer
i) Restriction of
2021/22
Operating
Surplus**

- d. Fourth, an equal amount of \$625,000 for both IT and Facilities Initiatives and,
- e. Finally, allocate all remaining unallocated funds to the following reserve accounts in accordance with Article 3.2, 3.8 & 3.10:
 - a. \$3.25M to restore the depleted Education Stabilization Reserve as past amounts were fully utilized for various initiatives, including supporting the required School Board funding contribution for Burke Mountain Secondary School capital project. Re-establishing this reserve amount is required if the recovery timeline for international education enrolment is negatively impacted from economic, political, or other activities outside the control of the school district,
 - b. \$1.0M towards the unfunded Employment Standard Act (ESA) implementation of granting 5 paid sick days to casual and TTOC employees, it would be prudent to set aside a reserve to cover these costs,
 - c. \$1.75M towards Burke Mountain Secondary School capital project, which will reduce the impact of future operating dollars being allocated to Burke Mountain, and
 - d. allocate the remaining funds for subsequent determination of use by the Board, over the subsequent three fiscal years, starting in 2023/24, which would support student success in alignment with the strategic plan.

Question was called.

MOTION CARRIED UNANIMOUSLY

A copy of the Restricting 2021/22 Operating Surplus memo is attached to the official minutes.

Mohammed Azim, Secretary-Treasurer provided an update regarding the enterprise risk management review as a strategic initiative in support of the district's strategic plan and specifically in support of goal #3 *Foster a Sustainable Educational Organization*. Input was provided from the Board of Education, District Leadership Team, and stakeholder groups, identifying key risks.

Mr. Azim reported that the risk factors were rated, prioritized, and those of greatest risk were highlighted.

ii) Enterprise Risk Management

A copy of the Enterprise Risk Management memo and the Coquitlam School District Risk Register are attached to the official minutes.

Ivano Cecchini, Executive Director of Facilities and Planning Services reported that the Five-Year Capital Plan is the mechanism for identifying and reporting the district's facility project needs and priorities to the Ministry of Education. This year, the Ministry has requested that three separate motions be passed under the categories of major, minor, and building envelope projects.

**iii) 2023/24 Annual
Five Year Capital
Plan**

HOBSON/POLLOCK moved to approve the proposed annual 2023/2024 Five Year Major Capital Plan for submission to the Ministry of Education.

Question was called. MOTION CARRIED UNANIMOUSLY

CAHOON/BLATHERWICK moved to approve the proposed annual 2023/2024 Five Year Minor Capital Plan for submission to the Ministry of Education.

Question was called. MOTION CARRIED UNANIMOUSLY

PARK/PALMER ISAAK moved to approve the proposed annual 2023/2024 Five Year Building Envelope Project Capital Plan for submission to the Ministry of Education.

Question was called. MOTION CARRIED UNANIMOUSLY

A copy of the 2023/2024 Five Year Capital Plan memo, power point presentation and Submission are attached to the official minutes.

Nita Mikl, Assistant Secretary-Treasurer provided an update regarding Eligible School Sites Proposal Resolution and identified the need for school sites in prior bylaws and continues to identify the need for future school sites which include the following:

**iv) Eligible School Site
Proposal (ESSP)**

1. Riverwalk - Elementary
2. Marigold – Elementary
3. Port Moody Centre – Elementary

4. Fraser Mills – Elementary
5. Coquitlam City Centre - Elementary
6. Hazel Coy – Elementary

Trustee questions regarding the ESSP rates answered.

PALMER ISAAK/WOODS moved to approve the 2022 Eligible School Sites (ESSP) Resolution.

Question was called.

MOTION CARRIED UNANIMOUSLY

A copy of the 2022 Eligible School Sites Resolution, memo and report are attached to the official minutes.

Nita Mikl, Assistant Secretary-Treasurer provided background and historical information on Non-Enrolling Staffing and Funding for the following three groupings:

- Special Education
- English Language Learners
- Counselling

Trustees thanked staff for their hard work on formulating the memo and analysis.

A copy of the 2021-22 Non-Enrolling Analysis, memo are attached to the official minutes.

There was no unfinished business discussed.

At 10:10 p.m. the Chair opened the floor to questions.

There were no trustee questions.

There were no questions from the gallery.

**v) Special Education
Staffing Report**

UNFINISHED BUSINESS

QUESTION PERIOD

a) Trustees

b) Gallery

Trustee Watkins announced his resignation effective June 21, 2022, Mr. Watkins expressed his appreciation to the board and district staff as well as Port Moody residents.

Trustees and Administration thanked Trustee Watkins for his long service and dedication.

Trustees decided on their school liaison assignments for the 2022/23 school year.

A copy of the 2022/23 Trustee School Liaison Assignments is attached to the official minutes.

There were no notices of motion.

There were no items of Trustee Business.

At 10:31 p.m. the Chair opened the floor to questions.

There were no trustee questions

There were no questions from the gallery.

The Chair adjourned the meeting at 10:34p.m.

New Business

a) Trustee Watkins Resignation

b) Trustee School Liaison Assignments

NOTICES OF MOTION

ITEMS OF TRUSTEE BUSINESS

QUESTION PERIOD

a) Trustees

b) Gallery

ADJOURNMENT

Chair

Secretary-Treasurer

**SCHOOL DISTRICT NO. 43 (COQUITLAM)
BOARD OF EDUCATION MINUTES**

**SPECIAL PUBLIC BOARD MEETING
Virtual Meeting via Microsoft TEAMS**

TUESDAY, JULY 19, 2022

Chair:

Vice-Chair

Trustees:

Michael Thomas
Carol Cahoon
Jennifer Blatherwick
Barb Hobson
Kerri Palmer Isaak
Lisa Park
Christine Pollock
Craig Woods

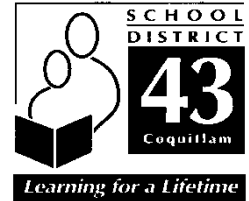
Administration:

| | |
|--|-------------------|
| Superintendent of Schools/CEO | Patricia Gartland |
| Secretary-Treasurer/CFO | Mohammed Azim |
| Assistant Superintendents | Reno Ciolfi |
| | Gerald Shong |
| Executive Director, Facilities & Planning Services | Ivano Cecchini |
| Executive Director, Human Resources | Randy Manhas |
| Assistant Secretary-Treasurer, Corporate and Financial Services | Nita Mikl |
| Director of Instruction | Paul McNaughton |
| Assistant Director of Communications and Community Relations | Ken Hoff |
| Recording Secretary | Colleen Stavert |

External Guests:

Cheryl D.
Lori Noble
Laura Code
Wendy Meston
Rosey Manhas
Nevin Manhas

Michael Thomas, Chair called the meeting to order at 6:31 p.m.



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quality learning opportunities
for all students of all ages*

PRESENT

CALL TO ORDER

The Acknowledgment of Territory was expressed by Trustee Pollock.

The Chair asked if there were any additions or deletions to the agenda.

PALMER ISAAK/PARK moved acceptance of the agenda.

Question was called.

MOTION CARRIED UNANIMOUSLY

As the meeting was virtual introductions were not made.

There were no delegations/presentations.

There were no education matters to report.

There was no consent agenda.

There were no responses to previous delegations.

Ivano Cecchini, Executive Director, Facilities & Planning Services, provided a report on the Seaview Community School Elementary Encumbrance Bylaw 2022. As a condition of new development in the neighborhood surrounding Seaview Elementary, BC Hydro service connection must be rerouted through another location of the property. As a result, a new Statutory Right of Way (SRW) will be required for BC Hydro to service the school.

It is recommended that the Board of Education pass a motion to hold all three readings and have all three readings, final passage, and adoption of the Seaview Community School Utility SRW Bylaw 2022.

A copy of the Seaview Community School Utility SRW Bylaw 2022 is attached to the official minutes.

A Trustee question regarding the level of disruption to school activities was responded to. This work is intended to be completed this summer to minimize disruption to the school.

**ACKNOWLEDGMENT
OF TERRITORY**

**ACCEPTANCE OF
AGENDA**

INTRODUCTIONS

**DELEGATIONS/
PRESENTATIONS**

EDUCATION

**APPROVAL OF
CONSENT AGENDA**

**RESPONSE TO PREVIOUS
DELEGATIONS**

**STATUTORY RIGHT OF
WAY**

POLLOCK/PALMER ISAAK moved to hold all three readings.

MOTION CARRIED UNANIMOUSLY

HOBSON/PARK moved to approve the proposed Seaview Community School Utility SRW Bylaw 2022.

Question was called. MOTION CARRIED UNANIMOUSLY

BLATHERWICK/CAHOON moved to approve the proposed Seaview Community School Utility SRW Bylaw 2022.

Question was called. MOTION CARRIED UNANIMOUSLY

POLLOCK/WOODS moved to approve the proposed Seaview Community School Utility SRW Bylaw 2022.

Question was called. MOTION CARRIED UNANIMOUSLY

Upon unanimous agreement of the Trustees of the Board in attendance, this Bylaw was read a third time on July 19, 2022, and finally passed and adopted this 19th day of July, 2022.

Mohammed Azim, Secretary-Treasurer, and Trustee Kerri Palmer Isaak, Chair – Mental Health Task Force, provided an update regarding the Mental Health Task Force. The six main goals of the task force were reviewed including the need to strengthen access to appropriate supports in the community, secure a one-stop drop-in service, promotion of mental health self-awareness, support resources for diverse communities, inclusion of families in the awareness of supports available, and the future role of the task force. The Task force identified that we are one of the first districts to initiate a task force.

Trustee Palmer Isaak referred to the announcement of a new Tri-City Foundry. BC Minister of Mental Health and Addictions Sheila Malcolmson made this announcement on July 19, 2022, before a crowd of municipal politicians, social service agency representatives, and school Trustees. Foundry Tri-Cities will offer people between the ages of 12 and 24 multiple services, including drop-in counselling, physical and sexual health care, as well as youth and family peer

**MENTAL HEALTH TASK
FORCE UPDATE**

support. One time funding of \$1 million toward the establishment of the centre and \$200,000 in operational funding was promised. In addition, BC will be providing annual funding towards operations and services (\$500,000 in year 2 and \$800,000 in year 3). Operated by SHARE Family and Community Services Society, Foundry Tri-Cities will be a one-stop-shop where youth can get services in one location without a referral.

Trustee questions regarding the cost of a helpline, access for all youth (both phone and text contact options), additional staffing for the Foundry, and the urgency to locate a united space for the Foundry were responded to.

The Board of Education presented a motion to authorize the Chair and members of the Mental Health Task Force to request a presentation to the Minister of Mental Health and Addictions at the Union of BC Municipalities (UBCM) in coordination with a municipal partner.

PALMER ISAAK/CAHOON moved to approve the motion.

Question was called.

MOTION CARRIED UNANIMOUSLY

A copy of the Mental Health Task Force goals are attached to the official minutes.

There was no unfinished business discussed.

At 7:04 p.m. the Chair opened the floor to questions.

There were no trustee questions.

There were no questions from the gallery.

There was no new business.

There were no notices of motion.

There were no items of Trustee Business.

UNFINISHED BUSINESS

QUESTION PERIOD

a) Trustees

b) Gallery

New Business

NOTICES OF MOTION

**ITEMS OF TRUSTEE
BUSINESS**

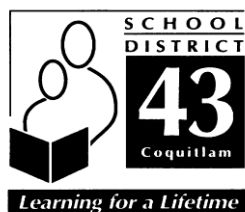
POLLOCK/BLATHERWICK moved to adjourn at 7:05 p.m.

ADJOURNMENT

The Chair adjourned the meeting at 7:05 p.m.

Chair

Secretary-Treasurer



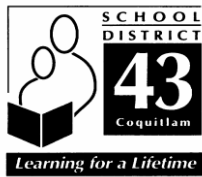
BOARD OF EDUCATION

Schedule of Board Meetings 2022-23

Regular Public Board Meetings commence at 7:00 pm
 Special Public Board Meetings commence at 6:30 pm unless otherwise stated
 Additional meetings shall be at the call of the Board Chair

| MONTH | BOARD MEETING |
|------------------|--|
| 2022 | |
| September | Tuesday, September 20 |
| November | Wednesday, November 9 – <i>Inaugural Meeting</i> |
| | Tuesday, November 29 |
| 2023 | |
| January | Tuesday, January 17 |
| February | Tuesday, February 7 |
| | Tuesday, February 14 (Special Public Meeting) |
| March | Tuesday, March 7 |
| April | Tuesday, April 11 |
| | Tuesday, April 18 (Special Public Meeting) |
| | Tuesday, April 25 |
| May | Tuesday, May 16 |
| June | Tuesday, June 20 |

Please refer to the District website for further information: <http://www.sd43.bc.ca/Board>



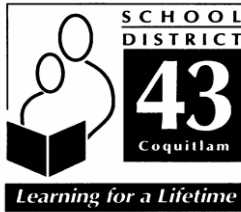
BOARD OF EDUCATION

Calendar Planning

September 20, 2022

| DATE | MEETING | LOCATION | TIME |
|----------------|---|-----------------------------------|---------|
| SEPTEMBER 2022 | | | |
| 20 | Board Meeting | ELC, Board Room | 7:00pm |
| OCTOBER 2022 | | | |
| 4 | Finance and Audit Committee Meeting | ELC, Board Room | 4:00pm |
| 15 | General Elections for School Trustee | | |
| NOVEMBER 2022 | | | |
| 9 | Inaugural Board Meeting | ELC, Board Room | 4:00pm |
| 17 | Employee Long Service Recognition Event | TBC | |
| 22 | Finance and Audit Committee Meeting | ELC, Board Room | 4:00pm |
| 29 | Board Meeting | ELC, Board Room | 7:00pm |
| DECEMBER 2022 | | | |
| 1-3 | BCSTA - Trustee Academy | Westin Bayshore, Vancouver | All Day |
| 2 | Provincial Council (Held in conjunction with Trustee Academy) | Westin Bayshore, Vancouver | All Day |
| 19-2 | Winter Break | | |
| JANUARY 2023 | | | |
| 17 | Board Meeting | ELC, Board Room | 7:00pm |
| 31 | Finance and Audit Committee Meeting | ELC, Board Room | 4:00pm |
| FEBRUARY 2023 | | | |
| 7 | Board Meeting | ELC, Board Room | 7:00pm |
| 14 | Board Meeting (Special) | ELC, Board Room | 6:30pm |
| 24-25 | BCSTA Provincial Council | Morris J Wosk Centre for Dialogue | All Day |
| MARCH 2023 | | | |
| 7 | Board Meeting | ELC, Board Room | 7:00pm |
| 13-24 | Spring Break | | |

| APRIL 2023 | | | |
|------------|-------------------------------------|----------------------------|--------|
| 7 | Finance and Audit Committee Meeting | ELC, Board Room | 4:00pm |
| 11 | Board Meeting | ELC, Board Room | 7:00pm |
| 18 | Board Meeting (Special) | ELC, Board Room | 6:30pm |
| 25 | Board Meeting | ELC, Board Room | 7:00pm |
| 27-30 | BCSTA – Annual General Meeting | Westin Bayshore, Vancouver | |
| MAY 2023 | | | |
| 9 | Finance and Audit Committee Meeting | ELC, Board Room | 4:00pm |
| 16 | Board Meeting | ELC, Board Room | 7:00pm |
| JUNE 2023 | | | |
| TBC | District Retirement Event | TBC | |
| 13 | Finance and Audit Committee Meeting | ELC, Board Room | 4:00pm |
| 20 | Board Meeting | ELC, Board Room | 7:00pm |



BOARD OF EDUCATION TRUSTEE REPORT

Board Meeting September 20, 2022

Trustee Blatherwick participated in the following activities, events and meetings:

- June 28 Banting Middle School School Leaving Ceremony
- June 28 Suwa'lkh Commencement Ceremony
- June 29 Final Visit to Old Irvine Elementary School
- June 29 Moody Elementary School Design Open House
- July 4 Trustee Liaison Visit to Cedar Drive Elementary
- July 4 Trustee Liaison Visit to Kilmer Elementary
- July 11 Roundtable on Childcare with Minister Gould and MP Ron McKinnon
- July 16 Multicultural Connections Festival at LaFarge Lake
- July 19 Announcement of Foundry Tri-Cities
- July 19 In Camera Board Meeting
- July 19 Special Public Board Meeting
- July 22 Spirit of the Children Elders Dinner
- August 28 BC Culture Days Port Coquitlam
- August 30 Burke Mountain School Announcement
- August 30 ELC Welcome Poles Unveiling
- September 7 Mayors' BBQ
- September 9 City of Coquitlam Buchanan Square Opening
- September 9 Place des Arts "Sharing Culture Through the Natural World" Art Exhibit Opening
- September 13 Finance and Audit Committee Meeting
- September 14 – Coquitlam Foundation Regular Board Meeting and AGM

Board of Education

School District No. 43 (Coquitlam)

TRUSTEE REPORTS

Board Meeting September 20, 2022

Trustee *Carol Cahoon* participated in the following activities, events and meetings:

- June 20/22 – SD43 Year-end event, Milestones, Coquitlam
- June 21/22 - SD43 In-camera / In-Service Board Meeting, Board Office & MS Teams
- June 21/22 - SD43 Regular Public Board Meeting, Board Office & Zoom
- June 22/22 – SD43 Dr. Charles Best Secondary Graduation Commencement, SFU, Burnaby
- June 23/22 – SD43 Board & District Leadership Team (DLT) tour of Ecole Irvine Elementary, Port Coquitlam
- June 25/22 – SD43 Port Moody Secondary Graduation Commencement, Orpheum Theatre, Vancouver
- June 27/22 – SD43 Special In-Camera Meeting, School Board Office
- June 28/22 – Year End Liaison School Visits:
 - Cape Horn Elementary School, Coquitlam
 - Smiling Creek Elementary School, Coquitlam
 - Seaview Community Elementary School, Port Moody
 - Harbour View Elementary School, Coquitlam
 - Ecole Mary Hill Elementary School, Port Coquitlam
 - Ecole Pitt River Middle School, Port Coquitlam
 - Heritage Mountain Elementary School, Coquitlam
- June 29/22 – PLEA Annual General Meeting, Bill Reid Gallery, Vancouver
- June 30/22 – Tri-Cities Chamber of Commerce Golf Classic, Westwood Plateau Golf & Country Club, Coquitlam
- July 10/22 – Coquitlam Farmers Market 25th Anniversary, Dogwood Pavilion Parking Lot, Coquitlam
- July 15/22 – SD43 Summer Learning school visits:
 - Dr. Charles Best Secondary School, Coquitlam
 - Scott Creek Middle School, Coquitlam
 - Ecole Porter Street Elementary School, Coquitlam
 - Miller Park Community School, Coquitlam
- July 15/22 – SD43 Summer Learning Staff Event, Eaglequest Golf Course, Coquitlam
- July 19/22 – SD43 Special In-Camera Meeting, MS Teams & School Board Office
- July 19/22 – SD43 Special Public Board Meeting, Zoom & School Board Office
- July 21/22 – SD43 Fresh Roots & Summer Learning Market at Millside School, Coquitlam
- July 26/22 – SD43 Fresh Roots & Summer Learning garden tour at Millside School, Coquitlam
- July 29/22 – SD43 Summer Learning school visits:
 - Smiling Creek Elementary School, Coquitlam
 - Ecole Coquitlam River Elementary School, Port Coquitlam
 - Ecole Kwayhquitlum Middle School, Port Coquitlam
 - Gleneagle Secondary School, Coquitlam
- Aug 4/22 - SD43 Fresh Roots & Summer Learning Market at Millside School, Coquitlam

- Aug 24/22 – SD43 Learning Without Boundaries Welcome Back Meetings, Centennial Secondary School, Coquitlam
- Aug 30/22 – SD43, Provincial Government, Ministry of Education and Local Government (MLA & City Council) public announcement of \$135 million in funding for building a new 1,000 seat Middle/Secondary School on Burke Mountain in Coquitlam, Smiling Creek Elementary, Coquitlam
- Aug 30/22 – SD43 Education Learning Centre (ELC) Welcome Poles Unveiling. Witnessed the awakening of the welcoming poles in the front reception of ELC with SD43 School Trustees, DLT and staff by Indigenous artist Brandon Gabriel of Kwantlen First Nation
- Aug 31/22 – Coquitlam Farmer's Market Long Table Dinner, Kyle Centre, Port Moody
- Sept 4/22 – Coquitlam Farmer's Market, Dogwood Pavilion parking lot, Coquitlam
- Sept 7/22 – Tri-Cities Chamber of Commerce Mayors' BBQ 2022, Riverside Community Church, Port Coquitlam
- Sept 8/22 – City of Coquitlam Volunteer Recognition Event, Westwood Plateau Golf & Country Club, Coquitlam
- Sept 9/22 – BC School Trustees Association Finance and Audit Committee Meeting, Zoom
- Sept 13/22 – SD43 Agenda Setting Meeting for September 20th Board Meetings, ELC
- Sept 13/22 – SD43 Finance and Audit Committee Meeting, ELC

Board of Education

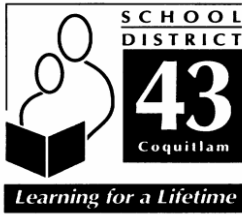
School District No. 43 (Coquitlam)

TRUSTEE REPORTS

Board Meeting September 20, 2022

Trustee Lisa Park participated in the following activities, events, and meetings:

- June 21, 2022 - In Camera Meeting and In Service Board Meeting, Microsoft Teams Meeting
- June 21, 2022 - Public Board Meeting, Zoom Meeting
- June 29, 2022 – Moody Elementary School Design Open House, Moody Elementary School
- July 1, 2022 – Port Moody Canada Day Ceremony, the PCT Performance Stage in Rocky Point Park
- August 24, 2022 – Learning Without Boundaries: Welcome Back Meeting 2022, Microsoft Teams Meeting
- August 31, 2022 – Wildfire & Fire Smart Popup – City of Port Moody/Port Moody Firefighters, Bert Flinn Park

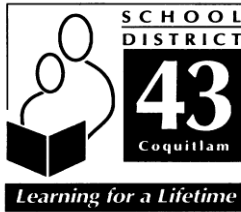


**BOARD OF EDUCATION
TRUSTEE REPORT
Board Meeting September 20, 2022**

Trustee Craig Woods participated in the following activities, events and meetings:

- June 20, 2022 - In Service Board meeting
- June 20, 2022 – In Camera Board meeting
- June 20, 2022 – Public Board meeting
- June 22, 2022 – Soroptimist Awards Evening
- June 23, 2022 – Coquitlam Foundation Board meeting
- June 27, 2022 – Special In Camera board meeting
- June 29, 2022 – Moody Elementary School Design Open House
- July 1, 2022 – Coquitlam Foundation representative at Canada Day event
- July 7, 2022 – Mental Health Task Force agenda setting
- July 10, 2022 – Coquitlam Farmer’s market 25 year anniversary
- July 14, 2022 – Mental Health Task Force meeting
- July 19, 2022 – Special in Camera Board meeting
- July 19, 2022 – Special Public Board meeting
- Aug 24, 2022 – Learning without Boundaries: Welcome Back meeting
- Aug 30, 2022 – Burke Mountain Announcement
- Aug 31, 2022 – Farmer’s Market Long table Dinner
- Sept 7, 2022 – Mayor’s BBQ
- Sept 8, 2022 – Mental Health task Force agenda setting
- Sept 8, 2022 – City of Coquitlam Volunteer Recognition

- Sept 13, 2022 – Finance and Audit Committee meeting
- Sept 14, 2022 – Coquitlam Foundation Regular Board meeting
- Sept 14, 2022 – Coquitlam Foundation AGM
- Sept 15, 2022 – Mental Health task Force meeting



BOARD OF EDUCATION TRUSTEE REPORT

Board Meeting September 20, 2022

Trustee Blatherwick Report for the Coquitlam Foundation:

September 14, 2022 - Coquitlam Foundation Board Meeting

Approval of Draft Financial Statements

The Rockin' It Coquitlam Foundation 30th Anniversary Gala

- October 1st, 6:00 pm to 11:00 pm
- All Saints Roman Catholic Church, 821 Fairfax Street
- Wear your best rock n' roll costume and join the Coquitlam Foundation for our 30th anniversary Celebration on Saturday, October 1st at 6 pm at the All Saints R.C. Parish in Coquitlam (821 Fairfax Street).
 - We are excited to invite you to enjoy dancing the night away to the live music of the Crayons, feasting at a delicious burger bar, and we'll be having a live auction with fabulous prizes for the best Rockin' It costumes!
 - All funds raised at this event will go towards supporting the administration of our grants and scholarships.
 - 6:00 – Doors open and drink tickets available
 - 6:30 – Welcome and start of dinner
 - 7:30 – Dancing to the Crayons
 - 8:30 – Live Auction & Prizes for Costumes
 - 9:00 to 11:00 – Dancing to the Crayons
 - All drink tickets and auction item purchases can be made by cash or credit
- [Grab your tickets online](#) for this celebration of all the Coquitlam Foundation's good work!

September 14, 2022 – Coquitlam Foundation Annual General Meeting

- **Financials**
 - Approved financial statements for the previous fiscal year will be available online on the Coquitlam Foundation website
- **Report from the Chair**
 - Significant growth in fund balances over the last three years. All funds are invested in perpetuity, so only the interest generated on the funds are used for distribution. The CF portfolio has gone from ~\$3M to ~\$7M in the last three years.

- Three new funds
 - Trans Mountain Education Fund - \$15,000 annually
 - Lisa Murphy Memorial Fund
 - Neighbourhood Small Grants – microgrant funding for making a difference in the community
- In 2021, we gave out a much higher amount of grant funding because the CF administered the federal government funds for the Community Support Funds, but we gave out from our funds approximately \$170,000
 - All the community grants and scholarship applications that had merit, the CF was able to meet their request
- The CF is always in the process of giving out more funds
 - Please connect the CF to anyone that may want to give legacy gifts, or large organizations that operate in Coquitlam that may want to contribute to the community
- **New Directors (nominated and approved for a new four year term)**
 - Sanjay Sharma
 - Craig Woods
 - Chris Wilson
- Upcoming Dates of Note:
 - October 1 – Rockin’ It 30th Anniversary Celebration
 - November 5 - Neighbourhood Small Grants Celebration
 - November 14 - Neighbourhood Small Grants Application Open
 - Power of Philanthropy – TBD
 - November 26 - Engineered Bodies Fundraiser
 - December 1st to February 15th - Applications for Grants and Scholarships
 - June 7 - Annual Awards Celebrations



School District No. 43 (Coquitlam)

MEMORANDUM

TO: Patricia Gartland, Superintendent

FROM: Ken Hoff, Asst. Director, Communications and Community Relations

DATE: September 20, 2022

RE: **Update on the Administrative Procedures Review**

For the Board's Information

Below is an update of the ongoing Administrative Procedures (AP) review. The APs below, and supporting forms if applicable, have been reviewed and subject to their review status, they remain unchanged, deleted, revised, rewritten or are new.

| | | | |
|--------|--|--|---------|
| F132-1 | School Extreme Weather Closure Plan | Minor revisions for clarity | Revised |
| F311-1 | Emergency Preparation School Response Plan | Minor revisions for clarity and simplification | Revised |
| Ap 112 | Advisory Committees | Revisions and updates | Revised |



1. On August 30th, students, families, and the Burke Mountain community were excited to hear the provincial announcement of \$135 million in funding for building a new, 1,000 seat middle/secondary school on Burke Mountain in Coquitlam. SD43 will also be contributing an additional \$25 million to support future students from grades 6 to 12.

The newly rebuilt Irvine Elementary School welcomed students this September. The new school includes a new Neighbourhood Learning Centre for 60 new preschool, and 30-months-to-school-age childcare spaces.

Board Chair Michael Thomas participated in the Burke Mountain announcement and emphasized the Board's commitment to providing sustainable learning spaces for children.

Read more here: <https://news.gov.bc.ca/releases/2022ECC0055-001301>



2. Learning Without Boundaries meetings held August 24 & 25.

The two-day event for district administrators was highlighted by meaningful discussions with keynote speaker Patrice Key-Rhone, Global Director of IBM's Corporate Social Responsibility Initiative Program, who emphasized the importance of prioritizing STEAM education. On day 2, keynote speaker Dr. Cynthia Nichol, outlined connections between STEAM education and the environment, and initiated hands-on experiments for the administrators to experience

In addition to these outstanding keynote speakers, the district leadership team shared new teaching and learning initiatives, Indigenous-Focused Graduation Requirements, Classroom Assessment, Reporting, and more information for the new school year.

Thank you to all district administrators for their hard work in preparing for a successful start up of the school year.

3. On August 30th, invited guests, SD43 trustees, district leadership, and ELC staff witnessed the awakening of the welcoming poles in the front reception area of the new Education Learning Centre (ELC). Indigenous artist and carver Brandon Gabriel of the Kwantlen First Nation created the poles and led the ceremony.

The matching set of two poles follow Coast Salish traditional design elements. The human figures at the top are holding their hands up, giving a sign of thanks and welcome. They are also ready to teach, hear, and learn while the mighty thunderbird at the bottom clears the pathways and removes any barriers that block us from achieving our goals.

Both posts are also painted with colours from the Progress Pride Flag and stand together in the reception area as the “ultimate spiritual protectors for the space.”

Read more on our website: <http://ow.ly/GkHf50KynEB>



4. On June 27th and 28th, Superintendent of Schools Patricia Gartland chaired the Mexico & Canada forum at the British Columbia International Education Week 2022 conference at the Fairmont Chateau Whistler. Ministers of Education from Jalisco and Guanajuato discussed current state goals and initiatives for public education at all levels and opportunities for new partnerships with Canadian institutions.

The signing of the first two K-12 education memoranda of understanding (MOU) between the Ministry of Advanced Education and Skills Training, the Ministry of Education and Child Care, and Jalisco and Guanajuato state governments provides more students with new life experiences and develops intercultural skills through their studies in a different country.

5. SD43 students participated in the Fresh Roots Farms Sustainable Opportunities for Youth Leadership (SOYL) program, a 6-week summer leadership and empowerment summer program where high school students learned the importance of growing, selling, and cooking food. Students also had the opportunity to practice their negotiation and speaking skills as they educated buyers on the process of harvesting and the importance of protecting the food system at the Fresh Roots pop-up market at Millside Centre on Thursdays.



6. On June 12 & 13, Liam Gorton, École Dr. Charles Best Secondary School student, won two gold medals in both the freestyle and Greco-Roman wrestling in Calgary 52 kg U15 Canadian National Wrestling Champion. Congratulations Liam!





7. On the first day of school, Coast Salish Elementary School students were welcomed by Principal Frank Pearse and provided bus service from their school site and to their temporary space at new École Irvine Elementary School. Frank Pearse worked with Dennis Shannon, principal of École Irvine Elementary School, to plan for a smooth start up of the school year. Families that registered with the YMCA onsite daycare were also provided a space at Irvine and will move to their new space at Coast Salish site later in the year.
8. Heritage Mountain Elementary School teacher Darryl Colvin was excited to win \$500 from JACK 96.9 FM through their Project Pencil Case Contest, a radio contest designed to honour the best teachers across the Lower Mainland by nominations from listeners.

Darryl has been a teacher at the school for over 20 years and is teaching a Grade 2/3 class this year. Congratulations Darryl!



"So excited to win \$500 from JACK 96.9 FM through their Project Pencil Case contest. My amazing husband nominated me as he knows how much teachers spend each year on their classroom to make it a wonderful place for students to be each day. Cannot wait to spend the money and get new items for the classroom."

– Darryl Colvin, Heritage Mountain Elementary School teacher

9. Keith Watkins has stepped down from his role as school district trustee after a commitment to the students and staff of School District 43 that spans 30 years. Trustee Watkins made the announcement during the regular public board meeting on Tuesday, June 21, 2022, citing health reasons.

The long-serving trustee was a champion for education in the Tri-City region and was devoted to the community and its students. Mr. Watkins has always had deep connections to Port Moody and began his service to the school district in 1988. Since that time his experience and knowledge have been appreciated and invaluable to each board of education on which he has served.

SD43 Board Chair Michael Thomas would like to thank Mr. Watkins for his service and added, "we will greatly miss Keith, his insights, and the historical perspective he brought to so many public discussions and debates. His sage advice and quick wit have been greatly valued. We wish him all the best."

As municipal elections will be held October 15, 2022 it is not necessary to hold a by-election to fill the now-vacant seat on the board.

10. Congratulations to Yeji Kwon, Gleneagle Secondary School student who won the first Canadian Junior Girls' Championships in Ontario on July 29, 2022.

Yeji is a member of Team Canada's national junior squad and has won multiple awards including the 2021 World Junior Golf Stars, San Diego Junior Amateur championships and 2020 Alberta Women's Amateur Championship. With her recent win, including a \$1,200 cash prize, she has also be invited to compete at the 2023 U.S Junior Girls Championship.

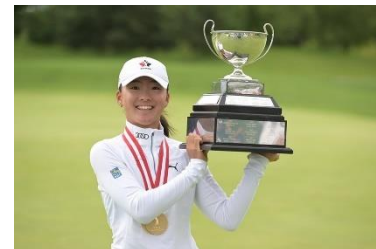


Photo Credit: Tricity News

11. District Leadership Team Member and Executive Director of Facilities and Planning Services, Ivano Cecchini, is named one of the finalists under the district leader category for 2022 Premier's Awards for Excellence in Education.

The Premier's Awards for Excellence in Education recognizes the enormous contributions of B.C.'s exceptional teachers, administrators and support staff that are vital to the cultural, economic and social well-being of the province. The Premier's Awards provide students, parents, teachers and other members of the community with an opportunity to celebrate those who make a real difference in B.C. schools.



Award winners will be announced at a ceremony at Government House in Victoria on October 14, 2022.

Each winner will receive a \$3,000 personal bursary for professional learning, a \$2,000 contribution to their school for professional learning, and a commemorative trophy. Runners-up will each receive a \$1,000 personal bursary for professional learning and a \$1,000 contribution to their school for professional learning.

1. Thirty-four SD43 students made the rosters of Team BC Minor Box Lacrosse teams that represented the province at either the Lacrosse Canada 2022 National Minor Box Lacrosse Championships or the 2022 Canada Summer Games. The 12U male, 14U male, and 14U female teams played in Langley at the National Championships August 15-20 and all three won silver medals. The 17U male and 17U female teams competed at the Summer Games in Ontario's Niagara region August 6-21. The 17U males won gold, while the 17U females won silver. Selection camps were held around the province, culminating in the final provincial camp and final roster selection. Congratulations to the following SD43 students on being selected to 2022 Team BC Minor Box Lacrosse rosters!



| 12U Male Box | 14U Male Box | 14U Female Box | 17U Male Box | 17U Female Box |
|---|--|--|--|---|
| Peter Gombar -Port Coquitlam Conner Hoff – Port Coquitlam Jacob Oosterhof - Port Coquitlam Kale McMurray – Port Moody Marcus Phillips – Coquitlam | Luke Banks – Coquitlam Kyan Berar – Port Coquitlam Matty Dane – Coquitlam Parker Doyle – Port Moody Xander Freeman – Coquitlam Malcolm Richardson – Coquitlam Charlie Robinson – Coquitlam | Jane Beaton – Port Coquitlam Rhys Bowden – Coquitlam Saia Hansra – Coquitlam Madison Miletich – Port Coquitlam Taryn Peresin – Port Coquitlam Mattea Schenato – Coquitlam | Nathan Chalmers – Coquitlam Cole Kennet – Coquitlam Kalen Murray – Coquitlam Jordan Reed – Coquitlam Nolan Ross – Port Coquitlam Alex Tan – Coquitlam | Alyssa Clark – Port Coquitlam Gillian Lapierre – Port Coquitlam Michela Paterson – Coquitlam Kiera Scott – Coquitlam Maria Whitfield – Port Coquitlam Rhyann Holmes – Coquitlam Jade McKinnon – Coquitlam Sienna Prestia – Coquitlam |



2. On June 26th, the Vanier Garden Habitat Club, which includes SD43 students from the APEX and Encompass Programs, received the City of Coquitlam Environmental Achievement Award for their Conservation and Habitat Project that involved creating a pollinating meadow, mason bee houses, a flicker nest box, and building composters.

The City's Environmental Achievement Awards recognize individuals, organizations, and educators who have demonstrated an outstanding commitment to promoting, conserving, and enhancing Coquitlam's natural environment.

The group would like to thank the following institutions for their ongoing support:

- TD Bank Friends of the Environment for funding the tools and building supplies.
- Rotary Club of Coquitlam for funding materials and helping
- Urban Roots for donating flats of starter plants
- Burke Mountain Naturalists for your ongoing support
- Plan Bee Native Nursery for providing the local native plant species for the pollinating meadow

The Vanier Community Garden and Habitat Club, which started in 2021, is a group of garden and habitat enthusiasts empowering students to cultivate a sense of belongingness and volunteerism through the planting and growing of fruits, vegetables, plants, and enhancing habitat spaces for animals.

The club has applied to be certified as a Wildlife Friendly Habitat Space with Canadian Wildlife Federation and is hoping to inspire more students to become stewards of the land.

3. The Learning Services Literacy Team led by Jody Moss, Marna MacMillan, Jen Whiffin, Deb Vanderwood, Rosalita Faccone, Erin Reid, Alexa Charles, Lynda Lewis, Jeanette Murphy and Zone Coordinators hosted the *Shining a Light* Phonological Awareness Professional Development Session for all SD43 Kindergarten Teachers.



The Literacy Team is working alongside Lilah Martin, an early literacy expert, to support Kindergarten teachers in understanding the importance of using evidence-based teaching strategies and on how to model these into their classrooms.

The development sessions also provided teachers an overview of the essential structures to support inclusion and equity. Additional topics and resources include developing a Learner Profile, Classroom Based Assessments, Class Reviews, School Based Team as well as a Record of Intervention.

The team hosted its first sessions during the first week of September but will be organizing multiple sessions throughout the year to support teachers all year long.

4. There are plenty of SD43 success stories from the courts and the turf!
- Congratulations Russell-Ron Arinaza of Terry Fox Secondary School for winning a silver medal and representing Team BC at the 2022 U16 Western Canada Challenge Football.
 - Congratulations to Claire Hill of Terry Fox Secondary School for winning a silver medal at the BC Summer Games in softball with the Fraser River zone.
 - Congratulations to Terry Fox Secondary Alumni Kali McCreedy for winning several medals during the BC Swimming Summer Association Provincial Championships in Kamloops. Kali won gold in the 200m medley relay, 100 m freestyle, 100 m butterfly and freestyle relay, silver in the 50 m butterfly, and bronze in the 50m freestyle competitions.

Upcoming Events

September 21 – Ecole Irvine Elementary School Opening

September 22 – Education Learning Centre Grand Opening

September 23 – SD43 Pro-D Day and Focus Day, no classes in session

September 29 – Bramblewood Elementary School's 25th Anniversary Open House 3:30 pm – 5:30 pm

September 30 – Truth and Reconciliation Day, federal holiday, no classes in session

November 9 – Inaugural Board Meeting



SCHOOL DISTRICT NO. 43 (COQUITLAM)

SUPERINTENDENT'S OFFICE

MEMORANDUM

TO: Trustees

FROM: Patricia Gartland
Superintendent

DATE: September 20, 2022

RE: Trustee Update

This update reflects a chronology of events related to the education sector since September 7, 2022.

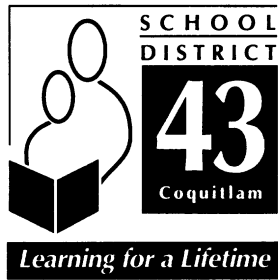
On September 8, 2022, BC Premier John Horgan issued the following statement on the September 8 death of Queen Elizabeth II, Queen of Canada and head of the Commonwealth, *"British Columbians are deeply saddened by the passing of Queen Elizabeth II. The Queen will be remembered for her full-hearted service to her people, and her steadfast commitment to her duties as the sovereign and head of the Commonwealth. On behalf of the Province, I offer my deepest condolences."*

<https://news.gov.bc.ca/releases/2022PREM0056-001356>

On September 9, 2022, information from CIVIX regarding Student Vote programs coinciding with general elections was published to the District website. Student Vote is an experiential learning program that brings democracy alive in the classroom. Participating schools receive free learning materials to teach about government and democracy and encourage research into the candidates. After learning about the election, students cast ballots for the official candidates running in their electoral district. Student Vote is targeted at grades 4 to 12. Schools can register at www.studentvote.ca.

On September 13, 2022, BC Premier John Horgan issued a statement in response to the Federal government declaring a national holiday to mark the Queen's funeral. K-12 public schools, public post-secondary institutions, and most Crown corporations will be closed on September 19, 2022.

<https://news.gov.bc.ca/releases/2022PREM0063-001379>



School District No. 43 (Coquitlam)

MEMORANDUM

TO: Patricia Gartland
Superintendent of Schools

FROM: Reno Cioffi
Assistant Superintendent
Craig Mah
District Principal of School Services and Special Projects (Programs of Choice)

DATE: September 20, 2022

RE: **Framework for Enhancing Student Learning Report and School Plans**

A motion to approve the Framework for Enhancing Student Learning Report is requested.

A motion to approve the School Plans (Action Plans for Learning) is requested.

On September 1, 2020, Ministerial Order M302/20, the Enhancing Student Learning Reporting Order came into effect. The attached Framework for Enhancing Student Learning Report and District Annual Operation Plan will be presented by Reno Cioffi, Assistant Superintendent and Craig Mah, District Principal for School Services and Special Projects (Programs of Choice). This report meets all the required elements of the Ministerial Order and incorporates feedback from the Ministry peer review of the previous Framework for Enhancing Student Learning report. The appendix of the report also contains the District Operational Plan.

The Framework for Enhancing Student Learning Report reflects the School District's performance in the areas of Intellectual Development, Human and Social Development and Career Education. The report provides student learning information for five student population categories:

- All Students
- Indigenous Students Living On Reserve
- Indigenous Students Living Off Reserve
- Students with Disabilities or Diverse Abilities and
- Children and Youth in Care

The process for writing this report began in October 2021. Numerous groups were consulted including the District Parent Advisory Council, the Indigenous Advisory Committee, the Student Achievement Advisory Committee, and the District Leadership Team. A preliminary presentation regarding this report was made to the Board of Education on June 21, 2022.

During the 2021-2022 school year, schools and the District Learning Services department worked collaboratively to align the revised Action Plan for Learning (APL). The school plans depend on access to relevant information about student learning, authentic and meaningful dialogue, and evidence-based approaches to enhancing student learning. The foundations of success for the school planning process are teacher engagement, teacher leadership and a governance approach that supports these.

The requirements for Action Plans for Learning are determined by Section 8.3 of the School Act and Administrative Procedure 100 – Framework for Enhancing Student Learning. Each principal must submit the APL for their school to the Superintendent by June 30. Each Action Plan for Learning is reviewed and approved by the assistant superintendent assigned to the school before it is put forward for Board approval. Each school's APL is published on the school's website.

Action Plans for Learning have now been aligned with the Directions 2025 and the Framework for Enhancing Student Learning.

We are seeking two motions of approval at the conclusion of this presentation.

A motion to approve the Framework for Enhancing Student Learning Report is requested. The Framework for Enhancing Student Learning report will be published on the district website before September 30, 2022.

A motion to approve the Action Plans for Learning for all schools, for the 2022-2023 school year, is requested.

SEPTEMBER 2022



FRAMEWORK FOR ENHANCING STUDENT LEARNING

SCHOOL DISTRICT NO. 43 (COQUITLAM)



Introduction: Local Context

School District No. 43 (Coquitlam) is on the core territory of the kʷikʷəłəm (Kwkwetlem) First Nation and lies within the shared traditional territories of the Tsleil-Waututh, Katzie, xʷməθkʷəyəm (Musqueam), Skwxwú7mesh Úxwumixw (Squamish), and Qayqayt Nations.

School District 43 (Coquitlam) serves approximately 32000 students living in the communities of Coquitlam, Port Coquitlam, Port Moody, Belcarra and Anmore. There are 1286 students who identified as having Indigenous ancestry in the 2021-2022 school year. This is an increase of 17 students from the previous year. 14 students live in the kʷikʷəłəm (Kwkwetlem) Nation.

School District 43 and the Kwkwetlem First Nation (KFN) share a Local Education Agreement (LEA), signed on June 28, 2019, by Chief Ed Hall and Superintendent Patricia Gartland. The two parties work together to provide education programs and additional education services for KFN students who reside within the boundaries of SD43. The LEA was developed collaboratively between the KFN and SD43 staff because of a trusting and respectful relationship. Among the objectives is the success, well-being and educational needs of KFN students and families, along with enhancing a strong identity and pride in KFN and other indigenous and non-indigenous students. The objectives of the Local Education Agreement are supported by the strategic goals and objectives of Directions 2025.

Coquitlam is a diverse school district. English (55%), Mandarin (6%), Korean (6%), Persian (5%), Cantonese (3%), Spanish (3%), Russian (2%), Arabic (2%) and Tagalog (1%) are among the most common home languages reported in 2021-2022. There were 5273 English Language Learners in the school district. This is an increase of 149 students since last year's report.

Coquitlam School District continues to holistically support the learning needs of students. The district utilizes CommunityLINK funding to provide food security and afterschool programs. The district has a dedicated Community Connection and Health Living Coordinator that works with community schools and supports the implementation of CommunityLINK. The program is accessible to families across the district and is supported by multiple community partners.

The district features forty-six elementary schools, fourteen middle schools and nine secondary schools. In addition, students are also served by distributed learning programs called Apex and COL 10-12. Alternate programs include Suwa'lk and CAFE. A new elementary school, Coast Salish Elementary, is scheduled to open in September 2022.

Teaching and Learning in Covid-19

The data used in this report was generated during the Covid-19 pandemic. The data for last year's report (2019-2020) was gathered before the World Health Organization declared Covid-19 a pandemic. During the 2020-2021 school year, students were placed in cohorts and their contact with other students and staff was reduced. Hand hygiene, staggered schedules and physical distancing practices consumed much instruction time. Secondary schools used the quarter system to reduce density. SD43 created the Gradual Transition plan to support families who chose to keep their child home for learning. As a result, there is a marked effect in the level of participation levels in the Foundation Skills Assessment.

District representatives met with the parents of the Kwkwetlem First Nation prior to September 2020 to discuss health and safety protocols at schools and listen to their concerns. Half of the parents decided not send their children to school. In response, the Indigenous Education department supported the students three days per week by sending two teachers to support the students with direct oversight by the District Principal of Indigenous Education. The students returned to full time attendance by April 2021.

Despite the challenging circumstances, the level of professionalism shown by the teachers, support staff, administrators, district leadership and the Board of Education continued to support student performance and well-being. Parents of Indigenous students noted the efforts made by district staff to ensure continuity of learning in the recent Equity Scan. Part of the success of SD43 learners can be attributed to the professionals that work in our district and relationships with the parent community. As with last year, a contributing factor in the success of SD43 students is the trusting relationships the Board of Education has with its partner groups that include the Coquitlam Teachers' Association, Coquitlam Principals and Vice Principals Association, CUPE 561 and the District Parent Advisory Council. Student voice is provided by the Student Leadership Council.

The Middle Years Development Instrument Covid module was used to gather additional information from the student perspective. "Students reported missing several aspects of their day-to-day life at school. Most frequently, students missed field trips (84%), class parties (63%), and participation in school sports clubs (55%)," and that "despite the challenges of the pandemic, the majority of students indicated that their relationships with parents or other adults at home, and with friends, stayed about the same compared to before the pandemic (50% for adults at home; 38% with friends) or improved (34% with adults at home; 46% with friends). Regarding their relationships with teachers or other adults at school, most students (71%) reported their relationships stayed about the same. A smaller proportion of students reported that their relationships got worse with parents or other adults at home (16%), with friends (16%), or with teachers or other adults at school (10%)."

Although COVID-19 had an effect on the district's International Education Program, it was able to pivot and develop deeper linkages with many new markets to maintain its leadership position. Coquitlam's International Education Program facilitates the integration of an international, intercultural, and global dimension into the purpose, functions, and delivery of education in our school district. Its aim is to develop lifelong learners who have a global perspective. This global perspective is built not only in our international students, but in the communities of teachers, staff, students, parents and education partners who work together for our students' success.

Our Strategic Plan: Directions 2025

Coquitlam School District is currently in Year Two of Directions 2025, our five-year strategic plan. Directions 2025 was designed with community feedback through consultation with partner groups, public board meetings, district surveys and independent program reviews supported by educational research. The mission is to ensure quality learning opportunities for all students of all ages. The district's firm belief is that the operation of the district is more effective with a clear vision and purpose that is aligned and integrated through all areas of the organization.

Directions 2025 outlines three strategic goals. These goals will be considered throughout the Framework for Enhancing Student Learning Report. The goals are:

- **Strategic Goal #1: Intellectual Development/Achieve Student Success.** Objectives include:
 - Developing students as numerate citizens, fostering life-long learning behaviors through the promotion of literacy and the core competencies.
 - Equipping students for a world that request practical scientific, technical and innovation skills through STEAM and Career Education.
 - Instill understanding of First Peoples Principles of Learning and Indigenous History.
- **Strategic Goal #2: Human and Social Development/Develop the Educated Citizen.** Objectives include:
 - Supporting vulnerable learners through early identification and strategies to reduce barriers to success.

- Cultivate social emotional well-being through personal and social awareness and responsibility, empathy, and resilience.
- Emphasize success, well-being and equitable opportunities for Indigenous Learners.
- Ensure success for all learners through the development of inclusive learning environments.
- *Strategic Goal #3: Organizational Capacity/Foster a Sustainable Educational Organization.* Objectives include:
 - Modeling of a professional and leadership culture.
 - Create innovative and sustainable facilities that support emerging learning needs.
 - Support continuous improvement and operational efficiencies throughout the organization.
 - Implement strategies to ensure international education programs maintain their leadership position.
 - Ensure a financially stable organization through progressive practices and multi-year financial planning.

The Framework for Enhancing Student Learning has a focus on five populations of students: All Students, Indigenous Students Living on Reserve, Indigenous Students Living Off Reserve, Students with Disabilities or Diverse Abilities, and Children and Youth in Care. Each of these populations will be considered during this report.

Involvement: Our Framework for Enhancing Student Learning Journey

The data used for this report was collated into a working document in October 2021 for analysis by the Student Achievement Advisory Committee. The primary data sources were provided by the Ministry of Education Student Outcomes, Reporting and Analytics team. The team was able to provide data for provincial assessments, graduation rates, student learning surveys and post-secondary transfers. This report also considers data from the How We Are Doing report on Indigenous students. Also considered was local data from the Middle Years Development Instrument, Equity Scan and student report card data.

The Student Achievement Advisory Committee, composed of members of the Coquitlam Teachers Association, District Parent Advisory Council, Student Leadership Committee, Coquitlam Principal and Vice-Principals Association and the District Leadership Team, reviewed the data on October 6, 2021, February 16, 2022, and May 16, 2022. Their analysis and assessment of the data supported the outcomes of this report.

An initial review of the data was done by a group of district level principals in November 2021. The Equity Scan developed by Indigenous Education department was a central influence for this report.

As outlined in last year's report, the district has implemented the new Action Plan for Learning template at each school. The template was designed in response to the Framework for Enhancing Student Learning, Equity Scan and Directions 2025. School principals were engaged in six Learning Without Boundaries sessions devoted to implementing the aligned Action Plan for Learning. For example, one presentation topic was engaging and communicating the goals with the school community.

Presentations regarding the Framework for Enhancing Student Learning was done for the District Parent Advisory Council on October 27, 2021, and February 23, 2022.

Updates regarding the Framework for Enhancing Student Learning was provided to the Board of Education on October 26, 2021, January 18, 2022, and June 21, 2022.

Data from the Framework for Enhancing Learning was also shared with the French Advisory Committee on March 2, 2022 and the Montessori Advisory Committees on May 4, 2022.

SD43 staff also participated in the Strategic Planning for Student Success Virtual Learning Series hosted by the Ministry of Education to support the Framework for Enhancing Student Learning.

An invitation for dialogue with the Kwikwetlem First Nation is regularly extended following pre-established protocols. The District Principal of Indigenous Education Stephanie Maki made the invitation through the Kwikwetlem Nation's Education Manager, who then communicates with the Chief and Council.

The district's Indigenous Education Advisory Committee was updated on the work and progress from the Framework for Enhancing Learning on May 3, 2022, and May 31, 2022. Members of the Kwikwetlem First Nation were invited to attend this meeting.

A final presentation was done for the Board of Education on September 20, 2022.

The Framework for Enhancing Student Learning will be part of the ongoing engagement process with the Student Achievement Advisory Committee, District Parent Advisory Committee, Indigenous Advisory Committee, school administrators and Indigenous communities going forward.

District Operational Plan

The district has aligned its operations to support Directions 2025. A more detailed overview of the District Operational Plan can be found in the appendix of this report.

Results Review

Feedback was provided by the Student Achievement Advisory Committee. The number of students considered Indigenous Students Living on Reserve and Children and Youth in Care is small and data for certain measures are not available due to the Ministry of Education data masking policy. Overall, the student learning results show strong performance for the All Students populations when compared to provincial and metro districts. Participation rates for SD43 students were consistently higher than the metro and provincial counterparts.

This report also considers student participation and performance compared to the aggregate data of other metro districts (Vancouver, Surrey, Richmond, North Vancouver, West Vancouver, Sea to Sky, Burnaby, Sunshine Coast, New Westminster, Delta and Conseil scolaire francophone) as well as provincial averages.

In summary, based on 2020-2021 data:

- There is an improvement in student performance in most measures compared to 2019-2020.
- In the area of Intellectual Development:
 - The participation and performance rates of the All Students population were higher than the provincial and metro averages in most measures.
 - The Indigenous Students Living on Reserve population, although much of the data was masked, did not thrive in comparison to the other SD43 populations and when compared to the provincial and metro counterparts.
 - The Indigenous Students Living Off Reserve population rates were higher than their provincial and metro counterparts in most measures but not as high as the SD43 All Students population rates.
 - The Students with Disabilities or Diverse Abilities population performance continues to be consistently higher than the provincial and metro averages in most measures. The rates in numeracy were higher than the All Students and Indigenous students' population rates.
 - Children and Youth in Care, although much of the data was masked, did not thrive in comparison to other populations within our district and when compared to the provincial and metro counterparts.

- In the area of Human and Social Development:
 - The positive response rates of the All Students population were higher than the provincial and metro averages in Measure 3.1 but not as high in response to Measure 3.2, “Two or more adults that care.”
 - The Indigenous Students Living on Reserve population data was masked.
 - The Indigenous Students Living off Reserve population positive response rates were higher than their provincial and metro counterparts in most measures and higher than the SD43 All Students population in response to Measure 3.2, “Two or more adults that care.”
 - The Students with Disabilities or Diverse Abilities population positive response rate continues to be consistently higher than the provincial and metro averages. There were more positive responses to Measure 3.2, “Two or more adults that care,” compared to the All Students population.
 - Children and Youth in Care, although much of the data was masked, did not thrive in comparison to other populations within our district and when compared to the provincial and metro counterparts. This conclusion is like last year’s report.
- In the area of Career Education
 - All Students population graduation rates are consistently higher than the provincial and metro averages.
 - The Indigenous Students Living On Reserve population data was masked but the rate was higher than the provincial average.
 - The Indigenous Students Living Off Reserve population graduation rate was higher than the metro rate and slightly lower than the provincial rate. When compared to the SD43 All Students population, the rate is not as high.
 - Students with Disabilities or Diverse Abilities graduation rates were consistently higher than the provincial and metro averages, but lower compared to the SD43 All Students population rate.
 - Children and Youth in Care, although much of the data was masked, graduated at a higher rate than their provincial counterparts, but did not at the same rate compared other populations within our district.
- There was a noticeable decline in participation in all Literacy 10, Numeracy 10, and Foundation Skills Assessments. This decline is also seen in the provincial and metro rates. This could be a direct or indirect effect of the Covid-19 pandemic with students not attending regularly due to illness or parent choice. Indirectly, there is anecdotal evidence that there may have been higher occurrences of parents excusing their children from participating in the FSA due to all the additional stress placed on them.
- Literacy 10 and Numeracy 10 courses were taken in a quarterly system due to Covid-19 guidelines, rather than a semester system. This may have had an impact on participation and performance due to the time difference between students taking the course and when they wrote the exam.

For a detailed analysis of each measure please refer to the appendix section of this report.

Results Review Analysis: What Explains Our Success?

All departments in the district responded quickly to align their efforts to support the goals and objectives of Directions 2025.

Individual student learning plans for Indigenous learners have been developed at a pilot school this year. The objective is to create plans for each Indigenous learner to support their success. This work is being led by the Indigenous Education department and Learning Services. Students and families will be invited to co-develop these plans to include student voice. This work supports the objectives of Local Education Agreement and Strategic Goal

#2 of Directions 2025 which support for vulnerable learners through early identification and emphasizing success, well-being and equitable opportunities for Indigenous Learners.

Integrated teams were created to support schools in achieving Strategic Goals #1 and #2. The four teams are Numeracy, Literacy and Competencies, STEAM, and Wellness and Equity. Each team composed a Mentor Support Teacher (MST); a Technical Support Teacher (TST); an Indigenous Education teacher; a principal with district responsibilities; and a District Leadership Team member. The teams supported all schools, but particular attention was provided to schools who had a goal in their respective field.

Technology is a cross-cutting theme in Directions 2025. Many of the practices and skills that teachers had to develop during the remote learning phase of British Columbia's pandemic phase in the Spring of 2020 continued. An example is "Just Press Play". This was a five-minute live lesson broadcast on Microsoft Teams to any class or student at home that chose to participate. The lessons were prepared by the Technical Support Teachers and taught during the broadcast. Classroom teachers were then able to continue the lesson with their students. This practice of synchronous teaching continued in 2020-2021 with Numeracy Live labs. The Numeracy Integrated team provided lessons to middle school classrooms, in addition to providing professional development sessions for teachers. Teachers were accessing the lessons and resources on a revised Sharepoint site.

Students with Disabilities or Diverse Abilities population continue to show strong performance in areas of Intellectual and Career Development in relation to the provincial average and metro averages. Participation and performance were both notably higher than comparative averages. One factor to consider is the inclusion of Category P (Gifted) students in the data. The district has a robust service plan for these students. In February 2022, there were 1996 students in Category P which is 36% of students who have a ministry designation.

The Action Plans for Learning, as outlined in last year's Framework for Enhancing Student Learning were aligned to Directions 2025. All schools must have an Intellectual Development goal, in addition to a Human and Social Development focus and Indigenous Learners and Indigenous Ways of Learning focus. Schools chose their goals based on examining provincial and local data sources.

| Action Plan for Learning Goal Areas (Number of Schools) | | | | | | |
|---|--------------------------|----------|-------|------------------|------------------------------|--|
| School Level | Intellectual Development | | | | Human and Social Development | Indigenous Learners and Ways of Learning |
| | Literacy | Numeracy | STEAM | Career Education | | |
| Elementary | 30 | 15 | 1 | - | 46 | 46 |
| Middle | 6 | 7 | 1 | - | 14 | 14 |
| Secondary | 1 | 4 | 2 | 4 | 8 | 8 |

A thoughtful, inclusive budget process was again implemented to support Directions 2025. The Budget consultation guide for 2022-2023 was released at public Board of Education meeting on January 18, 2022.

"The global pandemic has had an impact on all of us and in the delivery of educational services. We continue to strive to deliver on a budget that provides certainty to ensure long-term stability and sustainability despite the challenging circumstances. Guided by the goals and objectives within the renewed Directions 2025, we are fully committed to achieving student success, developing the education citizen, and continuing to foster sustainable educational organization all within the changing landscape of provincial funding and this pandemic."

In the SD43 budget package, it is clearly stated that the budget process will consider students first and provide fair access for all students. A more detailed summary of the Finance department's role can be found in the appendix of this report.

Adaptation of Our Strategies for Emerging Areas of Focus

The district continues to respond to the well-being of Indigenous students living on and off reserve. The data continues to show that Indigenous students do not thrive at the same level as their SD43 counterparts. The district continues to work with the Kwikwetlem First Nation for education services as outlined in the Local Education Agreement. Students are provided with bus transportation to and from their catchment school. As noted at the beginning of this report, the Covid-19 pandemic curtailed the students' attendance at school.

The Equity Scan from 2020-2021 outlines:

The end of this school year brings a sense of satisfaction as the Coquitlam School District completes the second year of the Equity-In-Action Project which reflects the district's commitment to collaboratively working to improve Indigenous student learning and strengthen their pathways to graduation. Ultimately, the goal is to have Indigenous students graduate with dignity, purpose, and options. Despite the pandemic, we are pleased with our accomplishments this year as we elevated to allyship and action and, as we addressed the four pillars of the Equity Scan. Upon reflecting it was evident after year one, that we continue to address two gaps that require attention:

In terms of Indigenous education, there are two gaps in the BC education system:

1. The achievement gap between Indigenous and non-Indigenous students.
2. The knowledge gap that permeates the education system – the lack of knowledge about the history, cultures, and perspectives of Indigenous peoples of Canada.

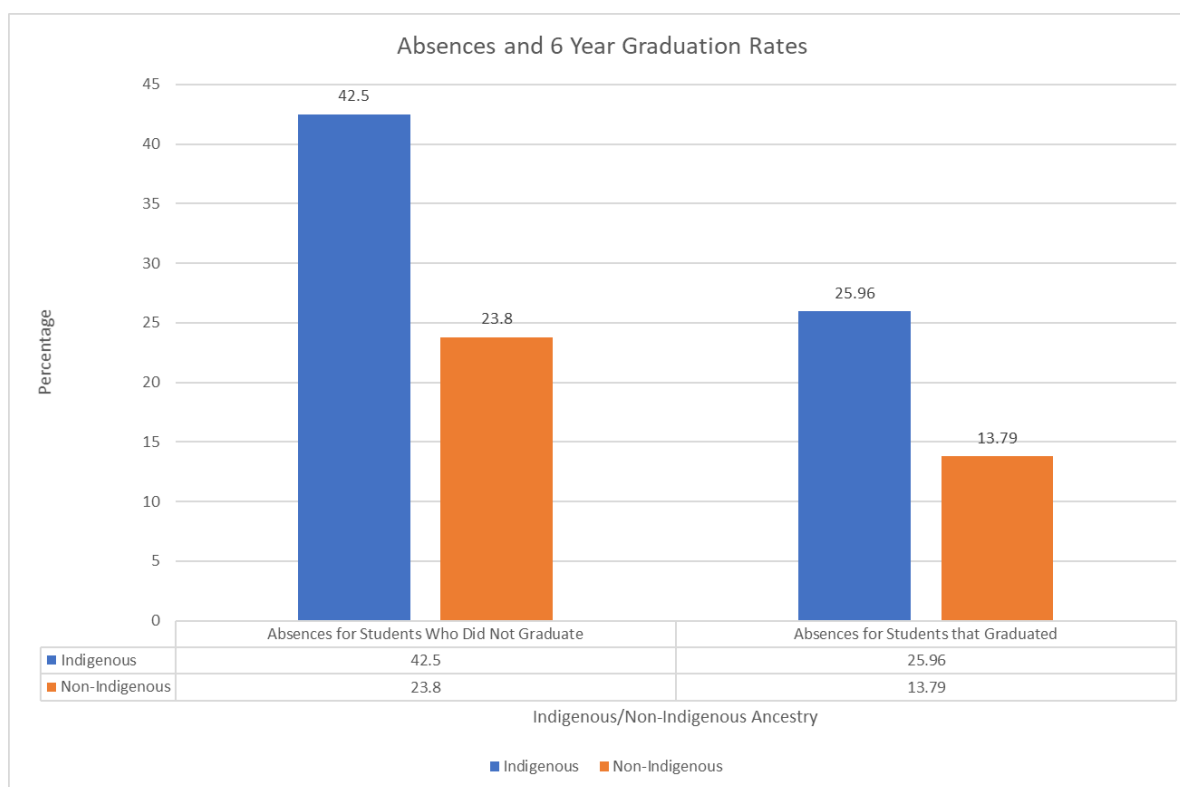
To close these gaps, we need to address the equity of the education system, its dedicated resources, and the professional development of all who work within the education system.

The 2020-2021 Equity Scan concludes that, "This task to bring equity for improved Indigenous students continues to demand energy of all of us to better understand complex barriers like anxiety and loneliness and to make changes to obstacles that persist in the learning environment related to resources and practice." The Indigenous Education department produces a bi-weekly newsletter that supports schools in their work with Indigenous learners and embedding Indigenous ways of learning.

In the upcoming school year, there is a plan to enhance the Board Authority Authorized course development process. The process will include support from the Indigenous Education department to assist teachers in writing the Indigenous Worldviews and Perspective section of the course. To honour Indigenous ways of thinking, the staff will also review these sections in previously submitted BAA courses to support consistency and authenticity.

Our district is beginning to examine enrollment trends for Indigenous students. Workplace Math 10 and Foundations of Math 10 were reviewed as a starting point. It appears that Indigenous students enroll in either course at an even rate. Non-Indigenous students tended to enroll in Foundations of Math 10. Data indicates that a total of 412 students enrolled in Workplace Math 10, with 58 of those students having Indigenous ancestry (14%). In comparison, 58 Indigenous students enrolled in Foundations of Math 10. This constitutes 3% of the total students (2073) who took the course.

The connection between attendance and graduation rates will continue to be examined. The graph below shows Grade 12 attendance and graduation rate data from 2020-2021 school What year. Forty-one Indigenous students, who did not graduate, were absent an average of 42.5% of the year. Compared to the non-Indigenous students, 500 students who did not graduate were absent an average absence of 24%. These rates are similar to the 2019-2020 report. However, it is uncertain whether or not Covid-19 affected attendance and wonder if these results would have improved without those challenges.



| | Absences for Students Who Did Not Graduate | Student Count | Absences for Students that Graduated | Student Count |
|----------------|--|---------------|--------------------------------------|---------------|
| Indigenous | 42.5% | 41 | 25.96% | 94 |
| Non-Indigenous | 23.8% | 500 | 13.79% | 2604 |

There is a connection between Indigenous Learners, Students with Disabilities or Diverse Abilities and Children and Youth in Care given the significant number of students in the three categories. The Children and Youth in Care population consists of 112 students in the district for the 2021-2022 school year. Forty-four of these students have a Ministry designation. Seventy-four of these students have Indigenous ancestry. Twenty-five of the 112 Children and Youth in Care are Indigenous learners with a Ministry designation. Although the number of students in some of the measures are not reportable, due to the small numbers, the data indicates these students are not thriving when compared to the other populations within the district.

The data from the How We Are Doing Report were examined to find trends on Indigenous students and how they felt about school. The data indicated less positive response rates in the older grades in both Indigenous and non-Indigenous populations. Indigenous students responded less positively than the non-Indigenous population.

However, the response to the question regarding having two or more adults that care about them. Indigenous students responded more positively across grades 4, 7 and 10 than the All Students population.

With the easing of Covid-19 protocols, the district can consider strategies to re-engage and learn from Indigenous students. The Indigenous Education department hosted an Indigenous Student Summit on May 5, 2022. Fifty-five students from the eight secondary schools were invited. This full day event is intended to gather information directly from Indigenous students about their experiences at school. Superintendent Patricia Gartland welcomed the guests. Brad Baker, Associate Superintendent of Indigenous Education, Ministry of Education and Joe Heslip, Seconded, Field Liaison, Indigenous Education were invited to participate in the event and act as facilitators. Chief Ed Hall of the Kwikwetlem Nation was invited to the event and welcomed the students and guests. Coquitlam School District will plan to continue these events each year to engage with Indigenous students.

Continuous Improvement Cycle: Monitoring and Communicating Progress

A more detailed report of the District Annual Operational Plan can be found in the appendix of this report which includes a detailed account of our long-term plan including Finance, Human Resources, Facilities, and Information Technology.

The data and subsequent conversations generated by the analysis from the Framework for Enhancing Learning has guided us towards these actions:

1. Continue implementing the actions outlined in the Framework for Enhancing Student Learning Report (September 2021), which include:
 - a. Implement the new Action Plan for Learning for each school that now features an Intellectual Development goal, a Human and Social Development focus and an Indigenous Learners and Indigenous Ways of Learning focus.
 - b. Sharing the stories of the Coast Salish peoples and the Kwikwetlem Nation with schools to help build a sense of pride for students. Recently, The Kwikwetlem Nation shared its flag with each school and participated in the Indigenous Youth Summit on May 5, 2022.
2. Continue implementing the recommendations from the Equity Scan. As stated in Directions 2025, the district needs to emphasize success, well-being and equitable opportunities for Indigenous Learners. The data for this report reveals that more work needs to be done to make Indigenous students feel more safe, welcome, and develop a stronger sense of belonging at their schools. It is anticipated that there will be improved data with attention to this work.
3. Gathering qualitative data from Indigenous students regarding their school experiences. The Indigenous Student Summit on May 5th is an example of gathering data directly from students.
4. Continue to develop the Student Learning Plan for all Indigenous students at the pilot schools. The intention is to implement this district wide in the near future.
5. Support schools with developing and refining assessment and evaluation in their respective Action Plan for Learning goal areas. The district has engaged Shane Safir to support the notion of “Street Data”.
6. Implement the Youth Development Instrument to gather data on the experiences of secondary students. The YDI complements the data gathered by the Middle Years Development Instrument (MDI), Early Years Development Instrument (EDI), Student Learning Survey (SLS) and Childhood Experiences Questionnaire (CHEQ).

Timeline: Directions 2025

- 2020-2021 Year 1: Implement new strategic plan. Introduce Framework for Enhancing Student Learning. Alignment of resources to support Direction 2025.
- 2021-2022 Year 2: Continued implementation. School communities will choose a goal that is aligned with Directions 2025 based on evidence. Schools will share their aligned Action Plan for Learning by June 2022 with their community.
- 2022-2023 Year 3: Continued implementation
- 2023-2024 Year 4: Continued implementation.
- 2024-2025 Year 5: Final year of implementation. Strategic stakeholder engagement and new plan development with Board of Education.

Acknowledgements

Student Achievement Advisory Committee

Mason Mattu, Student Leadership Council
 Reenaz Nawar, Student Leadership Council
 Rosey Manhas, District Parent Advisory Council
 Ashley Sorenson, District Parent Advisory Council
 Angie Lundin, Teacher, Roy Stibbs Elementary
 Lauren Rotzien, Teacher, Maillard Middle School
 Marina Mehari, Teacher, Port Moody Secondary
 Jill Reid, Principal, Baker Drive Elementary
 Michael Chan, Principal, Anmore Elementary
 Daren Fridge, Principal, Lord Baden Powell Elementary
 Manjit Rai, Vice-Principal, Heritage Woods Secondary
 Reno Ciolfi, Assistant Superintendent
 Stephanie Maki, District Principal of Indigenous Education
 Craig Mah, District Principal of Special Projects

Board Approval

Signature: _____

Michael Thomas, Board Chair

Signature: _____

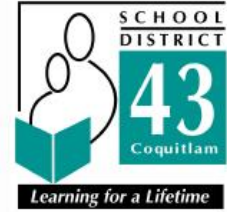
Patricia Gartland, Superintendent

Date: _____

Date: _____

SEPTEMBER 2022

**FRAMEWORK FOR ENHANCING
STUDENT LEARNING**
SCHOOL DISTRICT NO. 43 (COQUITLAM)



Results Review



Appendix

[Directions 2025](#)[Budget Consultation Guide \(Spring 2022\)](#)[Framework for Enhancing Student Learning \(September 2021\)](#)

Intellectual Development

Educational Outcome 1: Students will meet or exceed literacy expectations for each grade level

An objective in Strategic Goal #1 of Directions 2025 is to “Foster life-long learning behaviors through the promotion of literacy and the core competencies across the curriculum.”

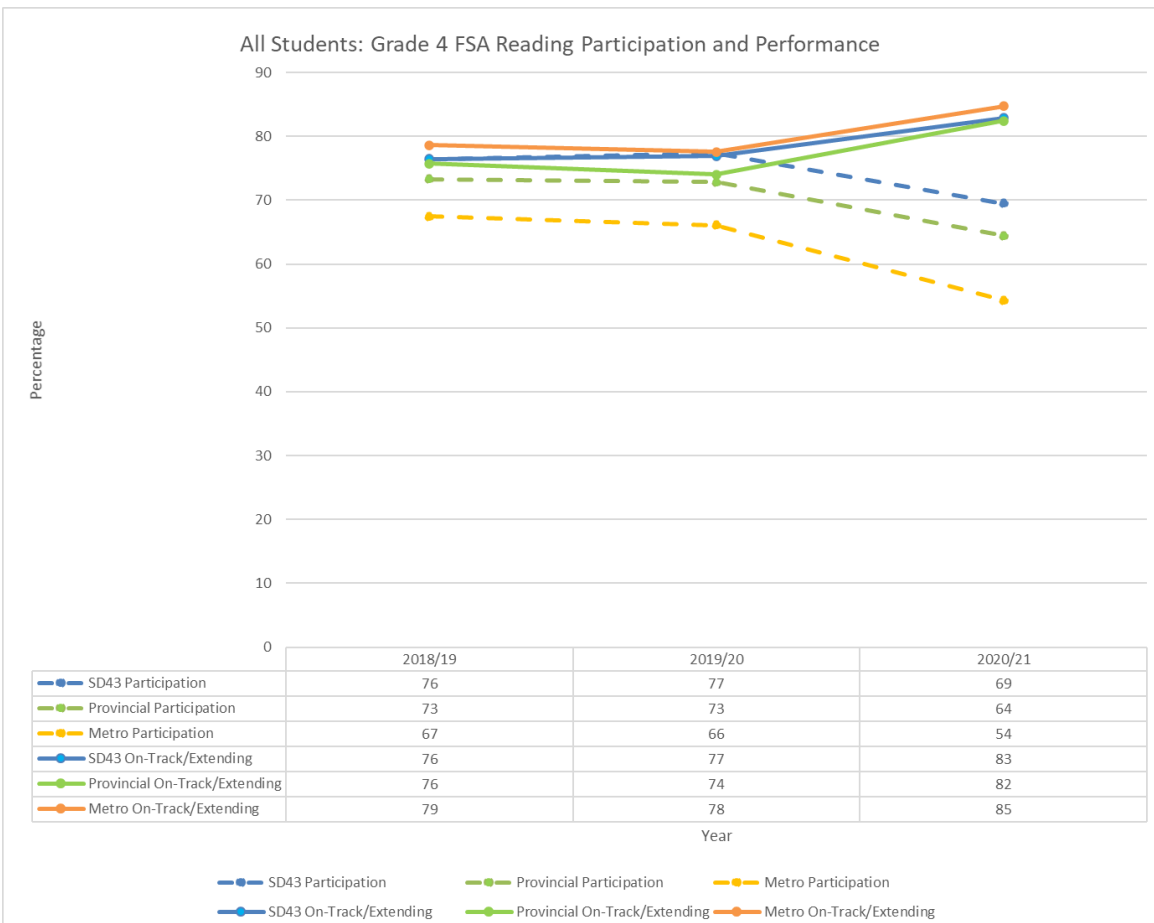
Measure 1.1 Current year and 3-year trend for the number and percentage of students in grades 4 and 7 on-track or extending literacy expectations as specified in provincial assessments.

All Students

For the purposes of accuracy, Grade 4 and Grade 7 reading and writing data are examined as separate literacy components.

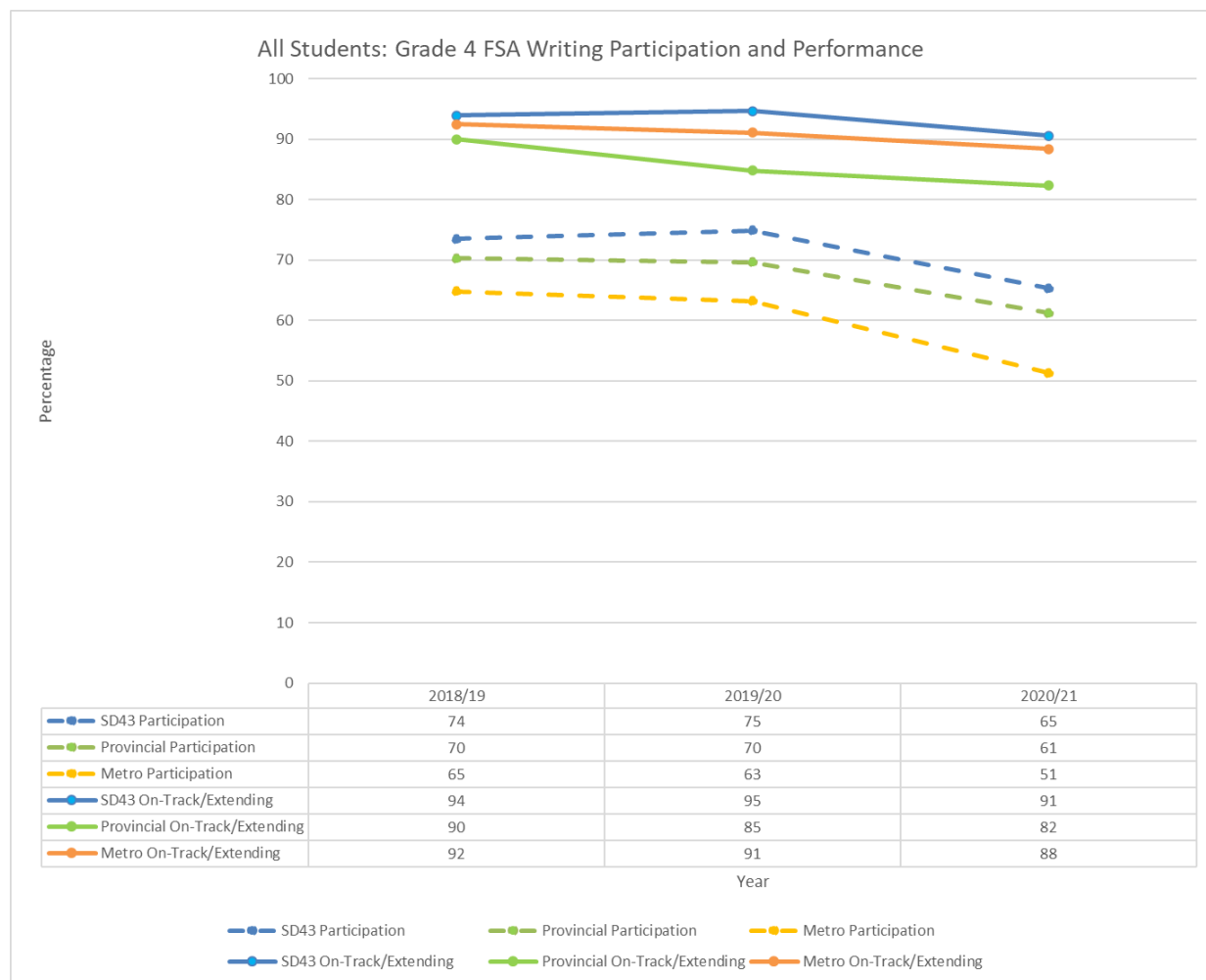
Grade 4 Reading

1519 of 2186 students (70%) completed the reading component of the FSA. 83% of those students’ achievement were on-track or extending. Both rates are higher than the provincial participation (64%) and performance rate (82%). The metro average performance rate (85%) was slightly higher than SD43 rate. The metro participation rate (54%) is notably lower than SD43. The three-year trends show strong performance in 2020-2021 (83%) performance from the previous year, although a notable reduction in participation rate.



Grade 4 Writing

1428 of 2186 students (65%) completed the writing component of the FSA. 91% of those students' performance was on-track or extending. This is higher than the provincial average of 61% participation rate and 82% achievement rate. In this measure, the district's performance was higher than the metro average (88%). The metro participation rate (51%) is notably lower than SD43. The three-year Coquitlam trend is steady with an average of 93% achievement rate.

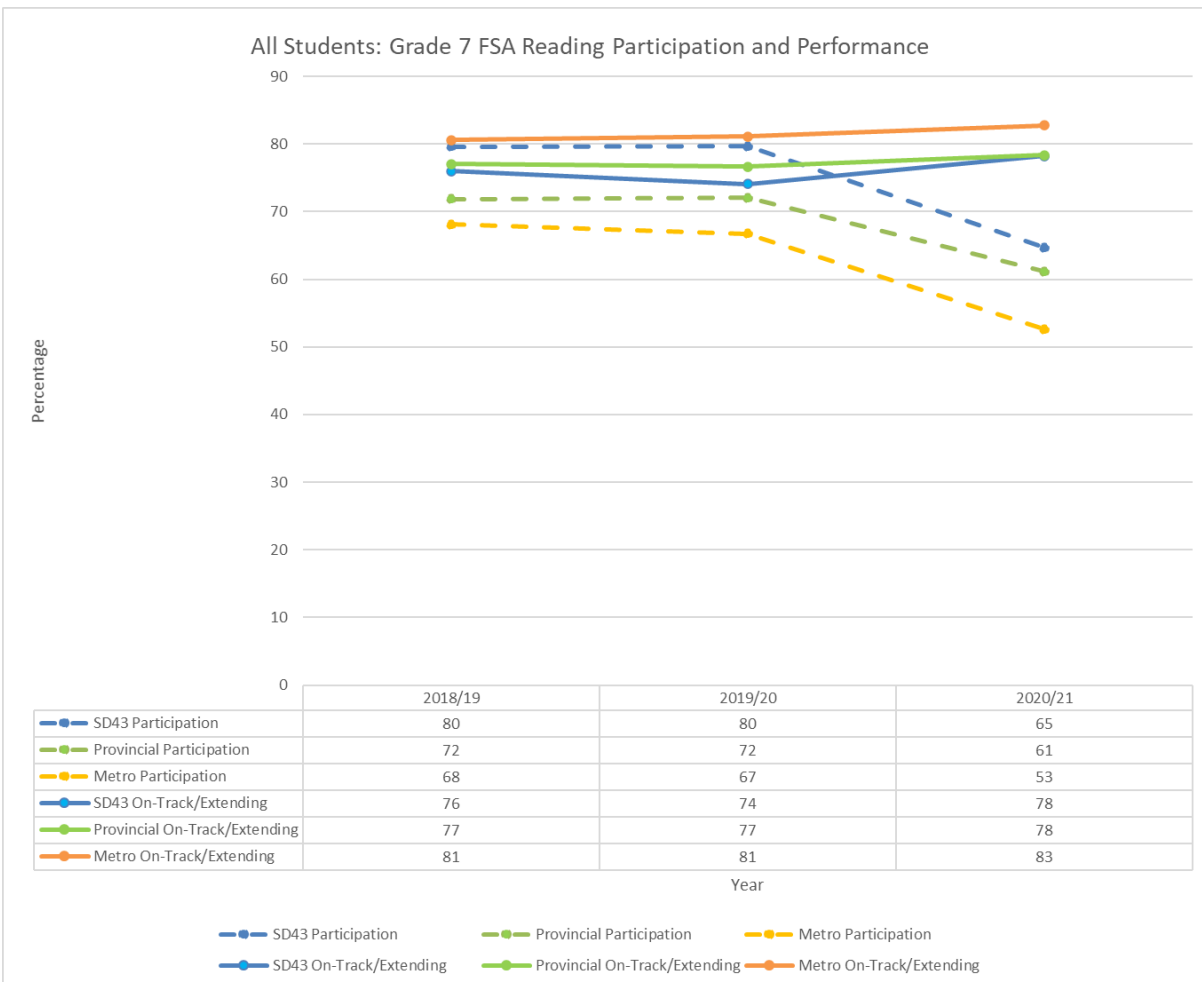


Grade 7 Reading

This is the only performance measure for the “All Students” population that matches the provincial average. 1530 of 2364 (65%) participated in the reading component of the FSAs. 78% of the students’ performance was on-track or extending. This is equal to the provincial performance average of 78% but below the metro district performance average of 83%.

SD43 participation rate (65%) for this measure is significantly higher than the provincial (61%) and metro (53%) averages.

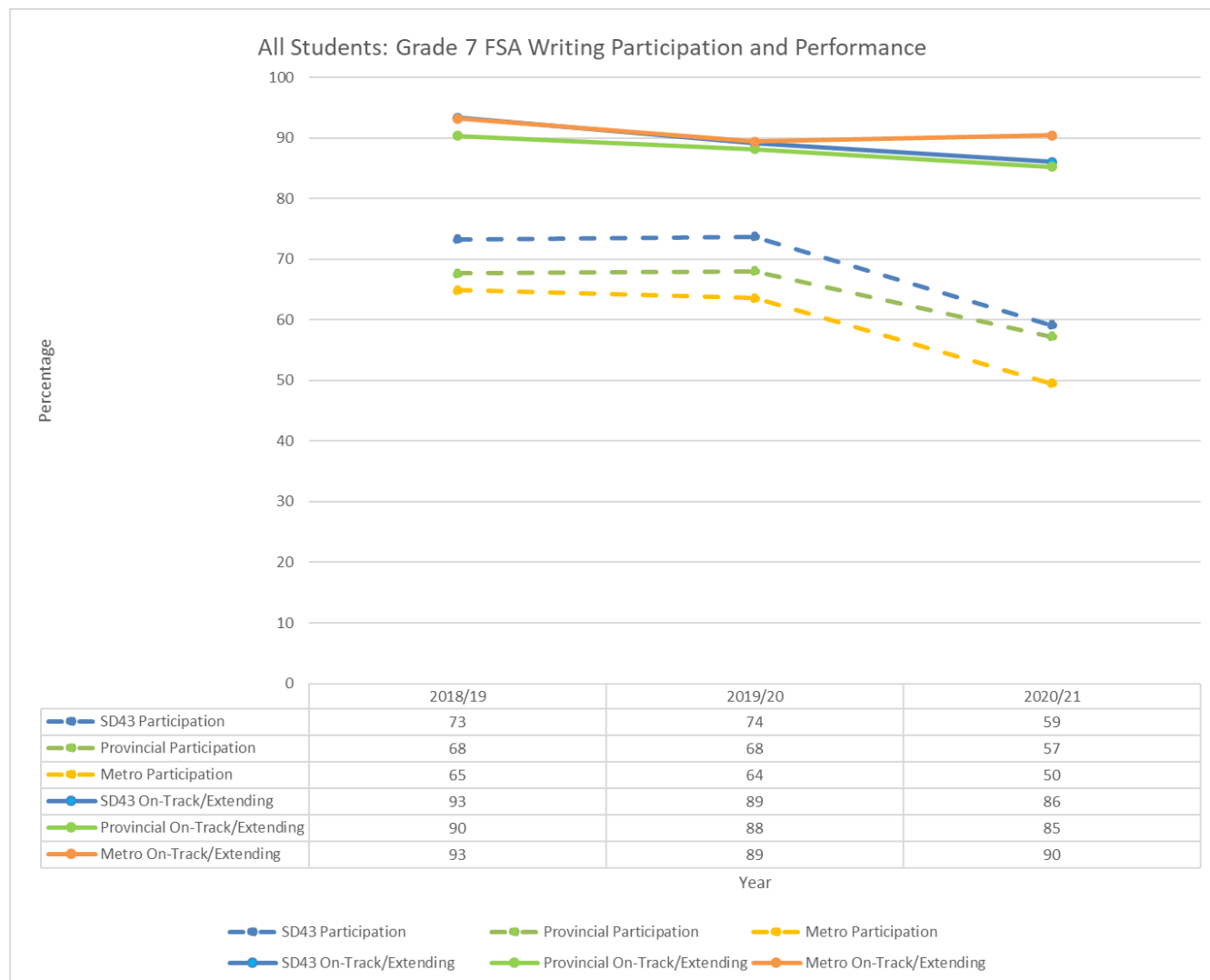
There was some improvement in performance compared to the previous year. The performance in this measure appears to close the gap between the district and provincial rates. The three-year trend shows a drop in in Grade 7 performance in 2019-2020 and then a slight increase for this year. Similar to the Grade 4 participation, there is a notable drop in participation.



Grade 7 Writing

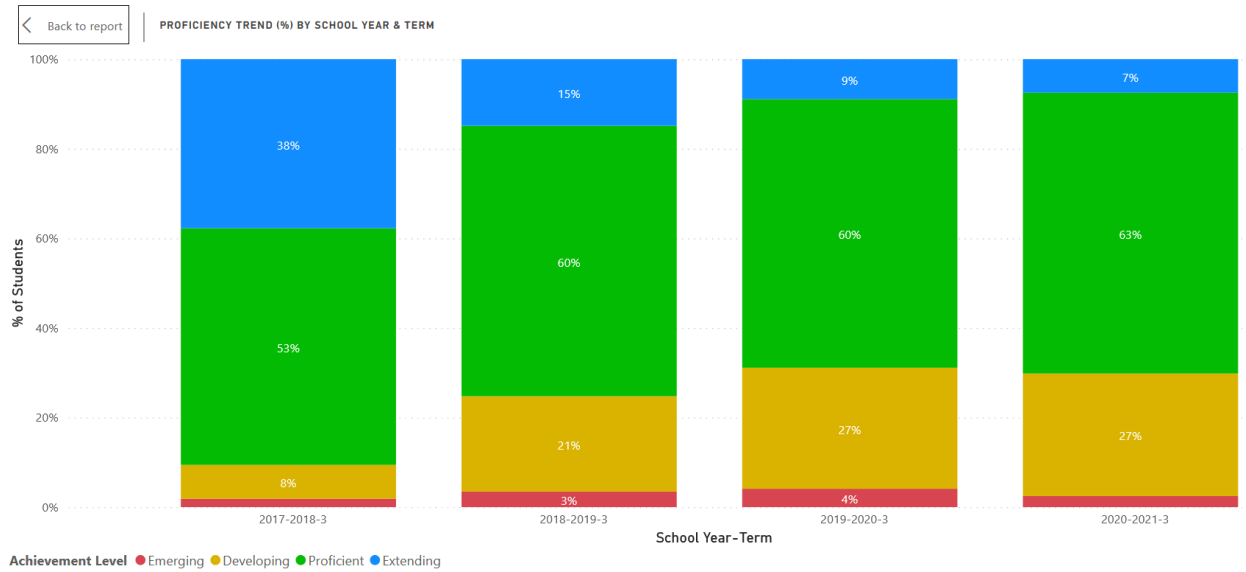
1398 of 2364 students (59%) completed the writing component of the FSAs. 86% of these students' performance was on-track or extending. This is slightly higher than the provincial average (85%) but below the metro average (90%). The three-year trend shows a decline from 93% in 2018-2019.

Participation was higher when compared to the provincial (57%) and metro (50%) averages despite the drop in the most recent year.



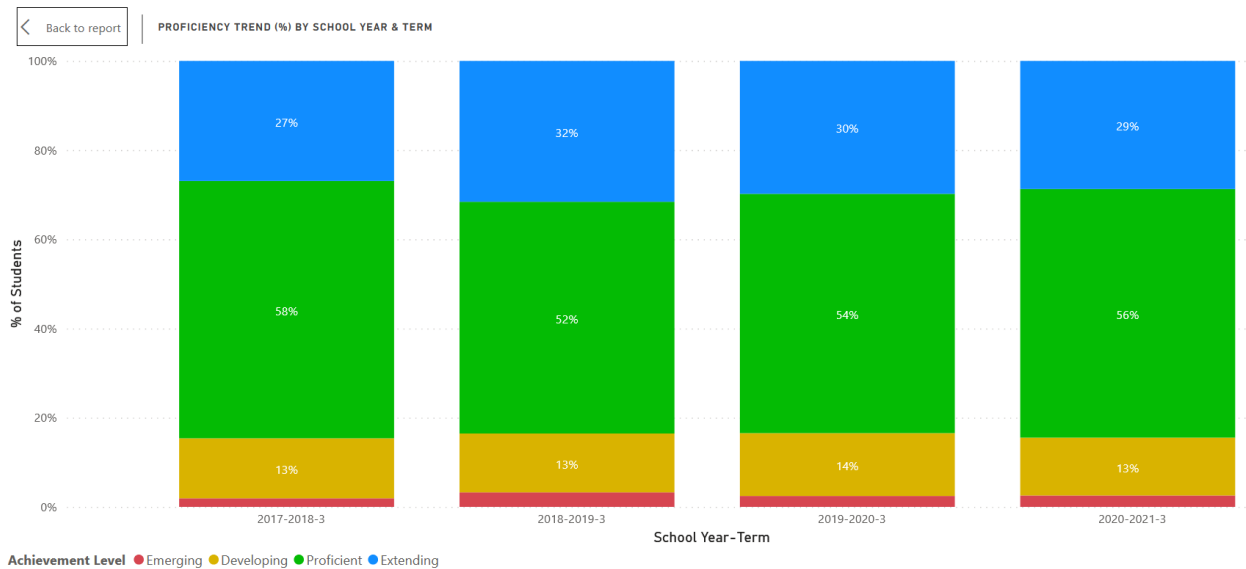
Report card data from Spring of 2020 show that 70% of Grade 4s were proficient or extending in Language Arts. The Grade 4 report card marks are within the FSA performance range. The report card data shows marks for the total students. The FSA is not written by all students due to exclusions by the school or parents.

All Students: Grade 4 Language Arts Report Card Marks



Grade 7 first term report card data show that 85% of students were proficient or extending in English Language Arts. The Grade 7 report card marks are within the range of the FSA reading and writing rates.

All Students: Grade 7 Language Arts Report Card Marks



Indigenous Students Living On Reserve

The number of students participating in this measure is too small to report on.

Grade 4 Reading

Data from the small number of students who did participate show that they are not thriving in this area.

Grade 4 Writing

The number of students participating in this measure is too small to report on. However, the data from the students who did participate showed 100% were on-track or extending.

Grade 7 Reading

The number of students participating is too small to report on. The data shows that this measure had a higher participation rate than the other measures, albeit the number continues to not meet the Ministry of Education's masking policy. The performance rate shows that this is an area in which students are not thriving at the same level as the other populations, including Indigenous Students Living off Reserve.

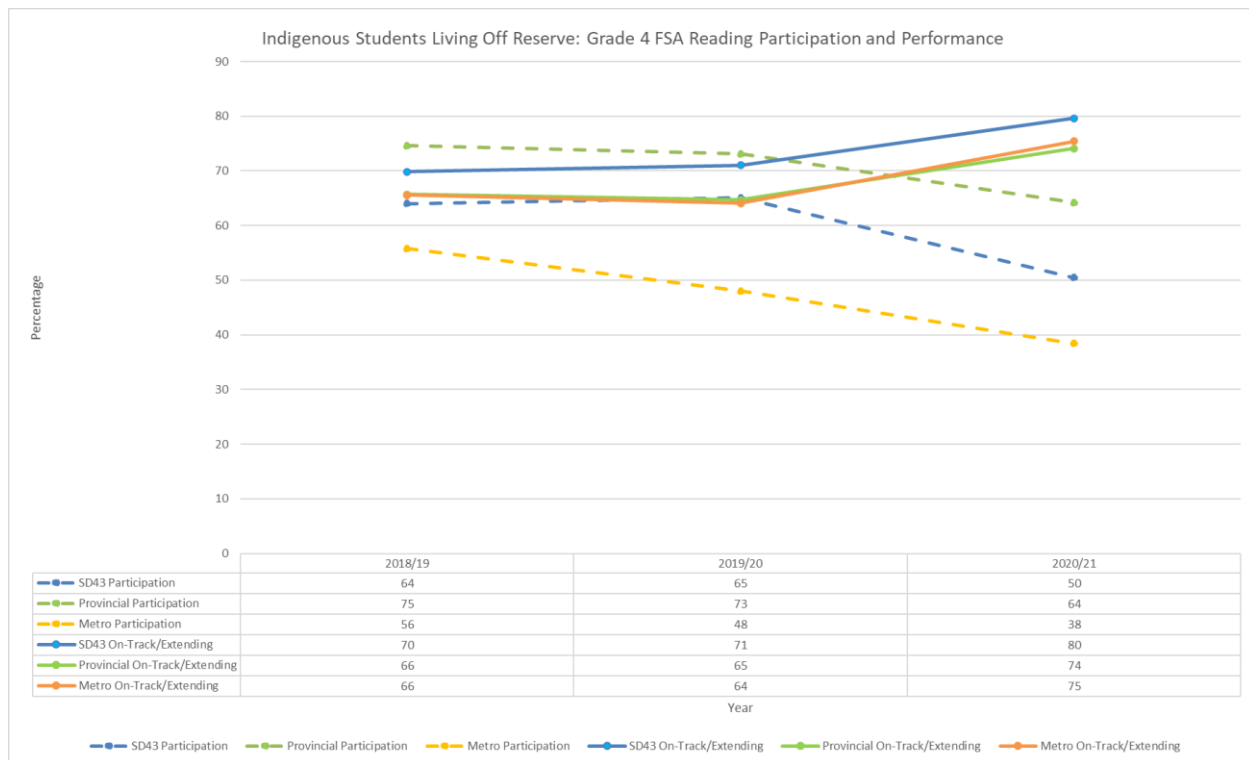
Grade 7 Writing

The number of students participating is too small to report on.

Indigenous Students Living Off Reserve

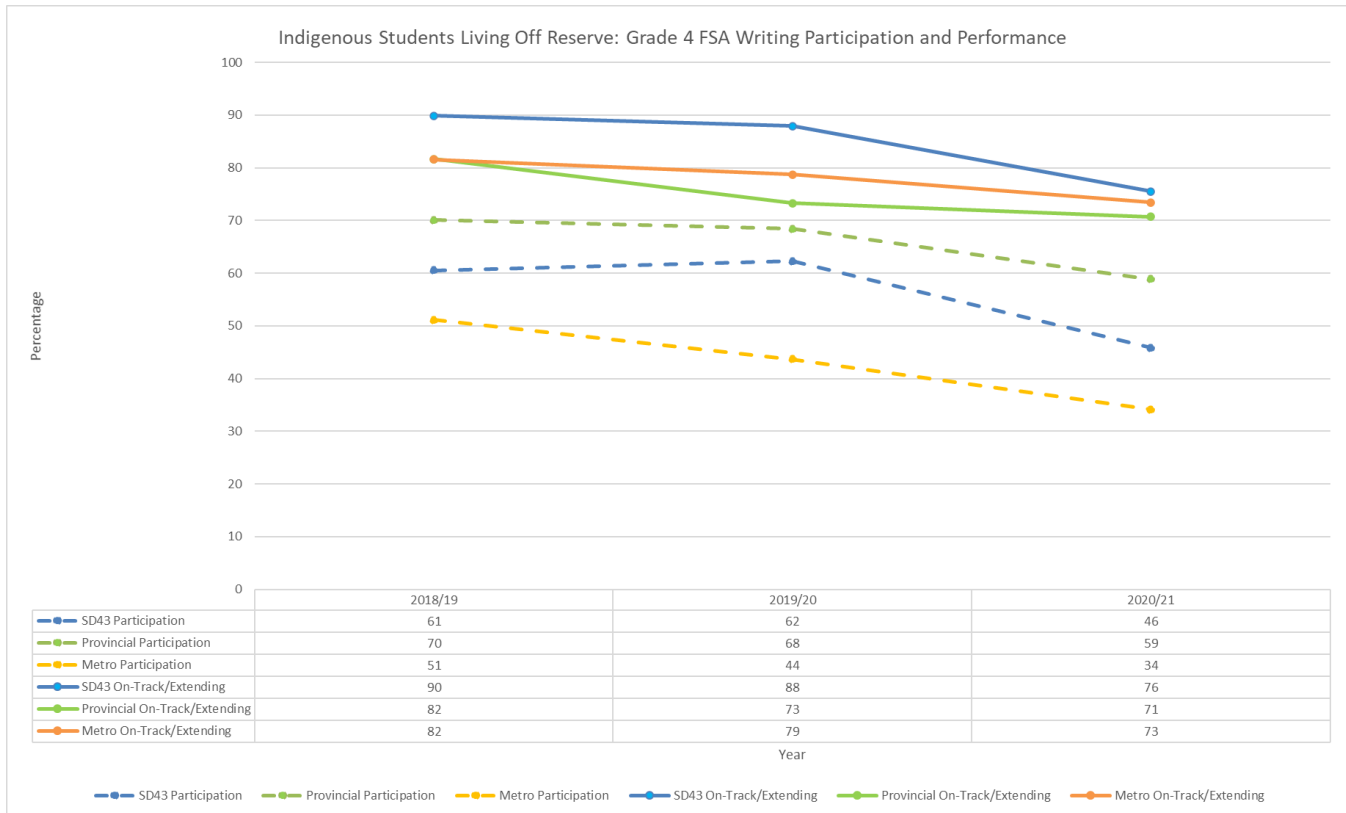
Grade 4 Reading

54 of 107 (50%) students participated in this component of the FSAs. 80% of the students were on-track or extending. The participation level was below the provincial average (64%) but significantly higher than the metro average (38%). The performance rate was higher than the provincial average (74%) and the metro average (75%). The three-year trend for this population shows good performance. When compared to the All Students population (83%), the Indigenous Students Living Off Reserve performance rate is not as high (80%).



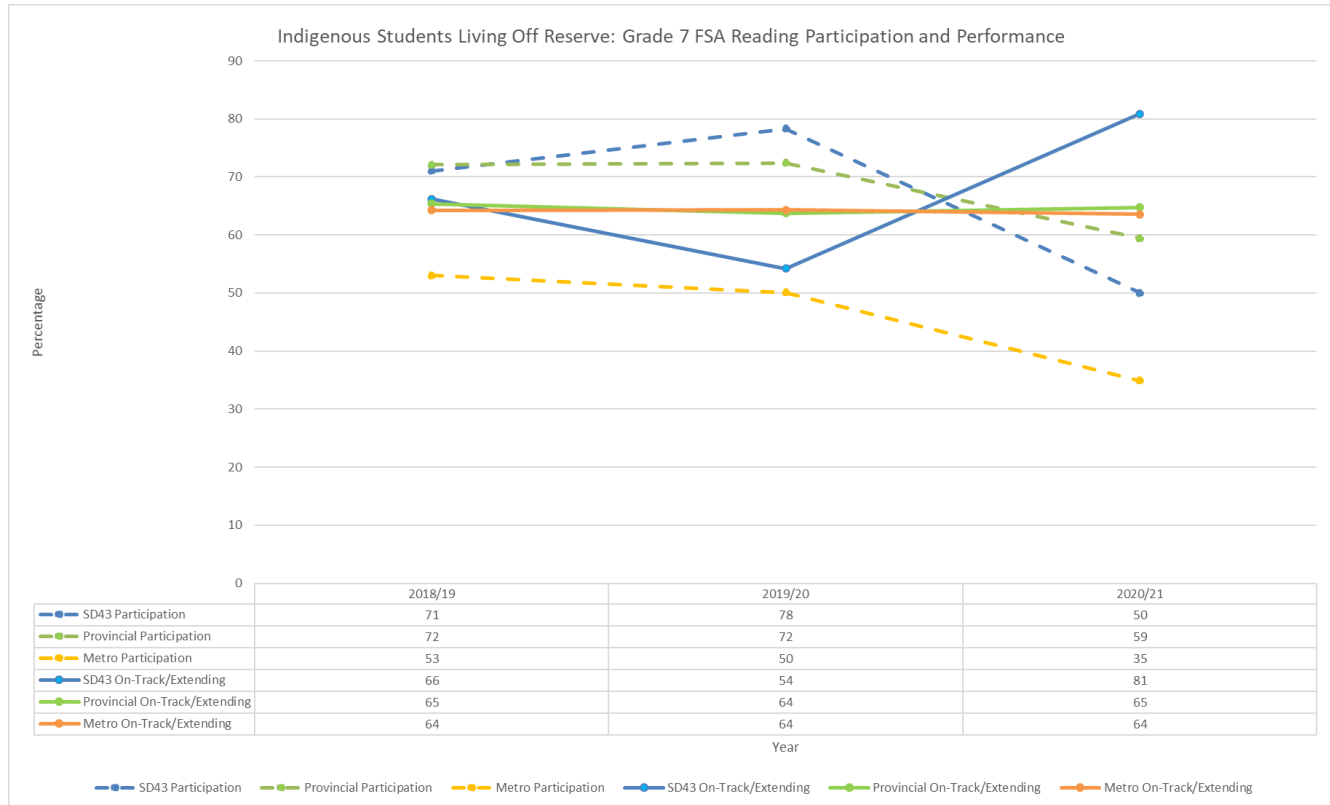
Grade 4 Writing

49 of 107 (46%) students participated in the writing component of the FSAs. 76% of the students were on-track or extending. Although the participation rate is lower than the provincial average (59%), the performance rate is higher when compared to the metro average (73%) and province (71%). Compared to the performance of the “All Students” population (91%), the Indigenous Students Living Off Reserve performance rate (76%) dropped in the recent year. The three-year trend shows a decline in performance rate from 90% in 2018-2019 to 76% in 2020-2021. It is uncertain of the impact Covid-19 had on this measure.



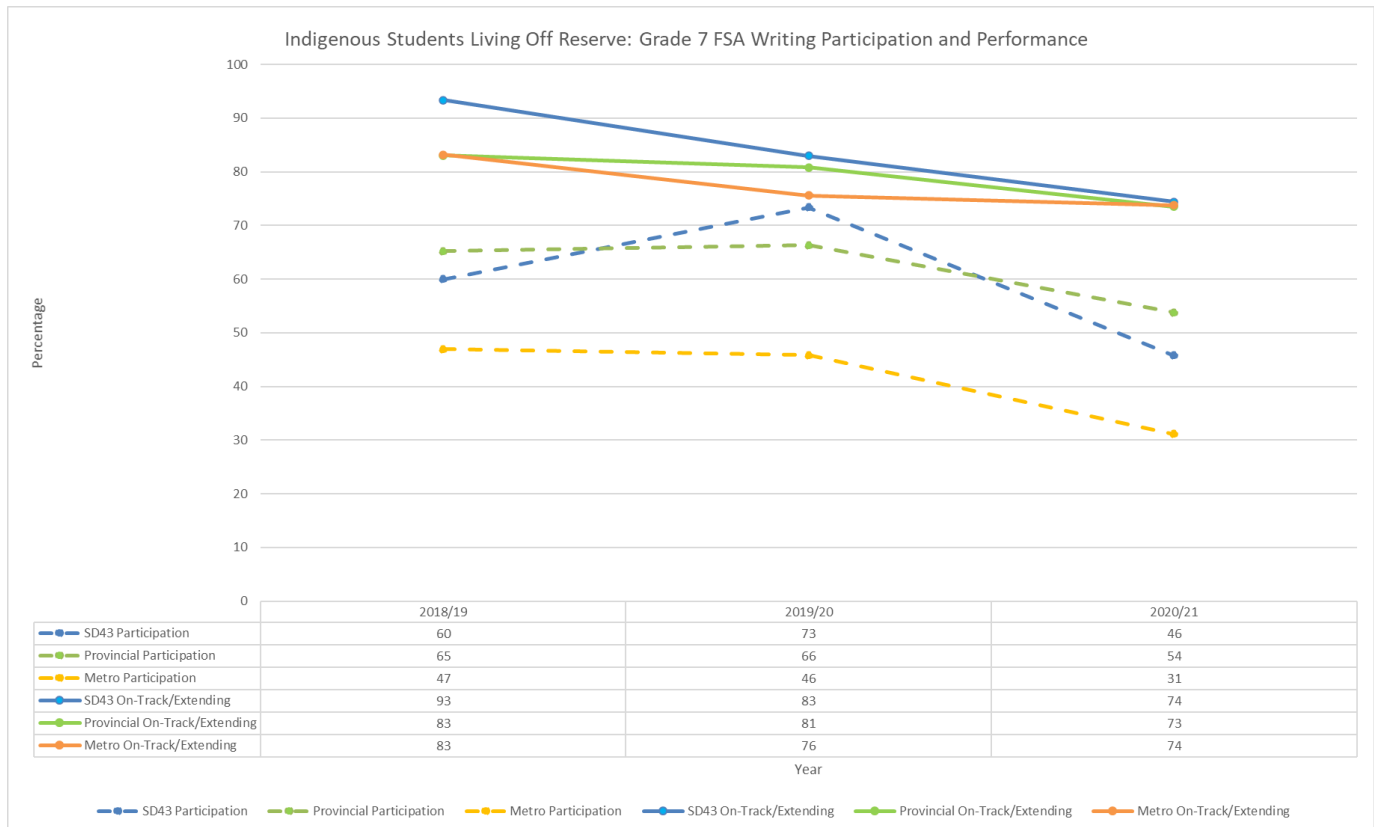
Grade 7 Reading

47 of 94 (50%) students participated in the reading component of the FSAs. 81% of the students were on-track or extending. The provincial average for participation is 59% and the performance rate was 65%. The metro averages for participation were 35% and performance was 64%. The district had a higher performance rate than both the provincial and metro averages, but the participation rate was lower than the provincial average. There is a sharp improvement in performance. The three-year trend shows performance rate peak of 81% in the most recent year. The performance rate is higher (81%) than the All Students population (78%). This is the only intellectual goal measure where the Indigenous Students Living Off Reserve rate is higher than the All Students performance.



Grade 7 Writing

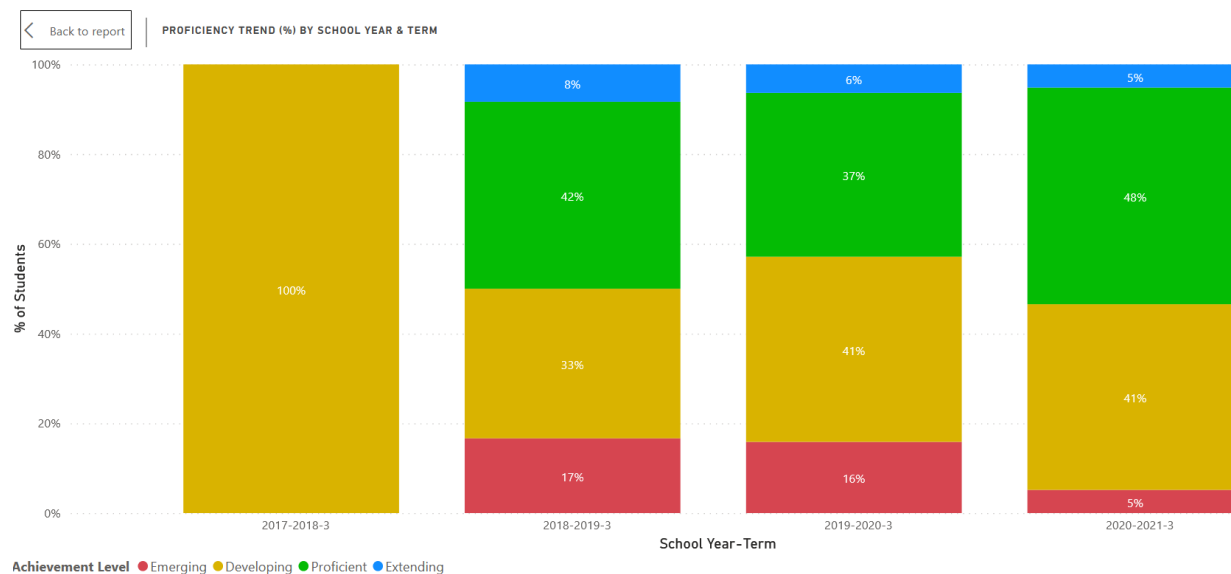
43 of 94 students (46%) students participated in the writing component of the FSAs. 74% of the students were on-track or extending. The provincial average for participation was 54% and the performance rate was 73%. The metro participation average was 31% and performance average was 74%. The district performance rate is similar to the metro and provincial averages. The district participation rate decreased significantly from the previous year and is now below the provincial average. The three-year trend shows a steady decrease in performance. The performance rate (74%) is lower than the All Students rate (86%). Again, it is uncertain of the impact of Covid-19 pandemic in the recent data.



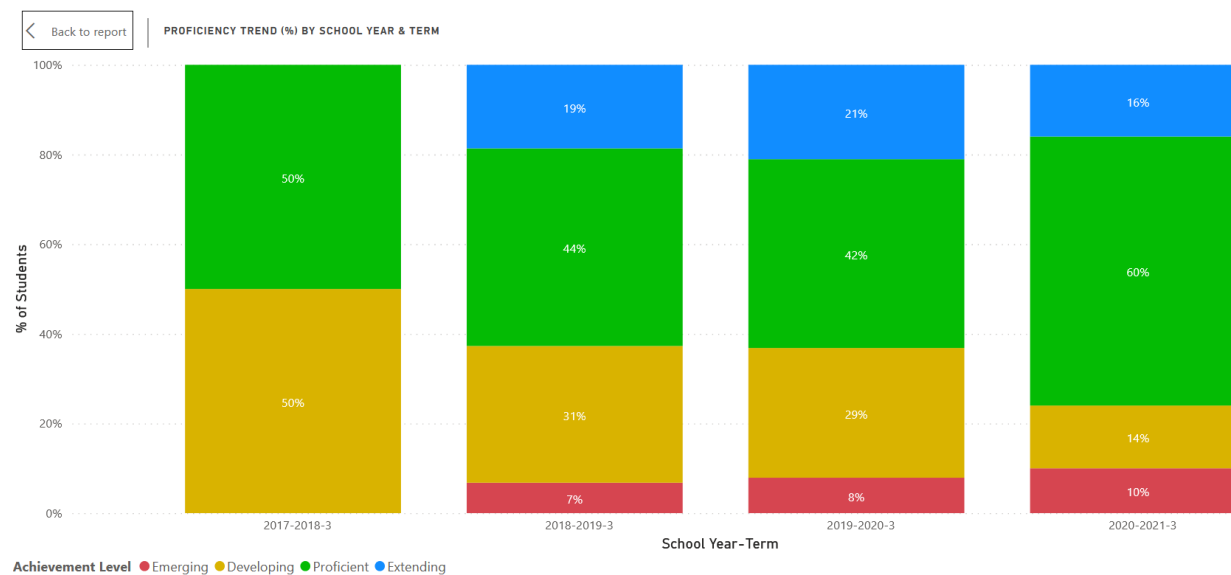
Report card marks show that the Indigenous students rate of performance was stronger on their FSAs. 53% of Grade 4s were proficient or extending on their report card marks. This is in comparison to 81% on-track or extending performance rate on the FSAs.

When compared to non-Indigenous students' report card marks, the Indigenous students do not perform as well. The All Students population had an average of 66% compared to the Indigenous students for Language Arts report card marks (53%).

Indigenous Students: Grade 4 Language Arts Report Card Marks



Indigenous Students: Grade 7 Language Arts Report Card Marks

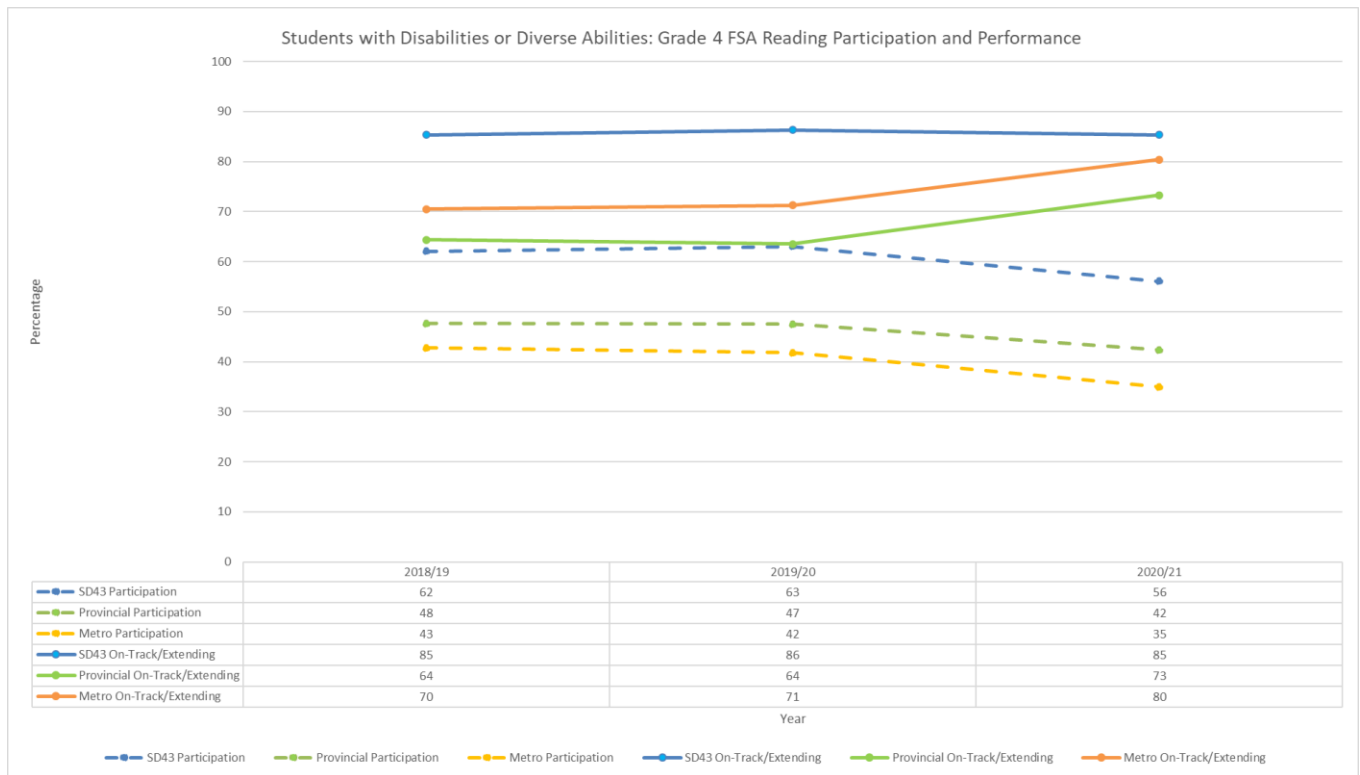


The Grade 7 report card data shows that Indigenous students (66%) did not achieve same performance rate as the All Students population (85%). This difference is also seen in the FSA results with Indigenous and non-Indigenous students achieving similar rates in reading. There is a difference in FSA writing, with Indigenous students achieving a performance rate of 74% compared to the All Students population at 86%.

Students with Disabilities or Diverse Abilities

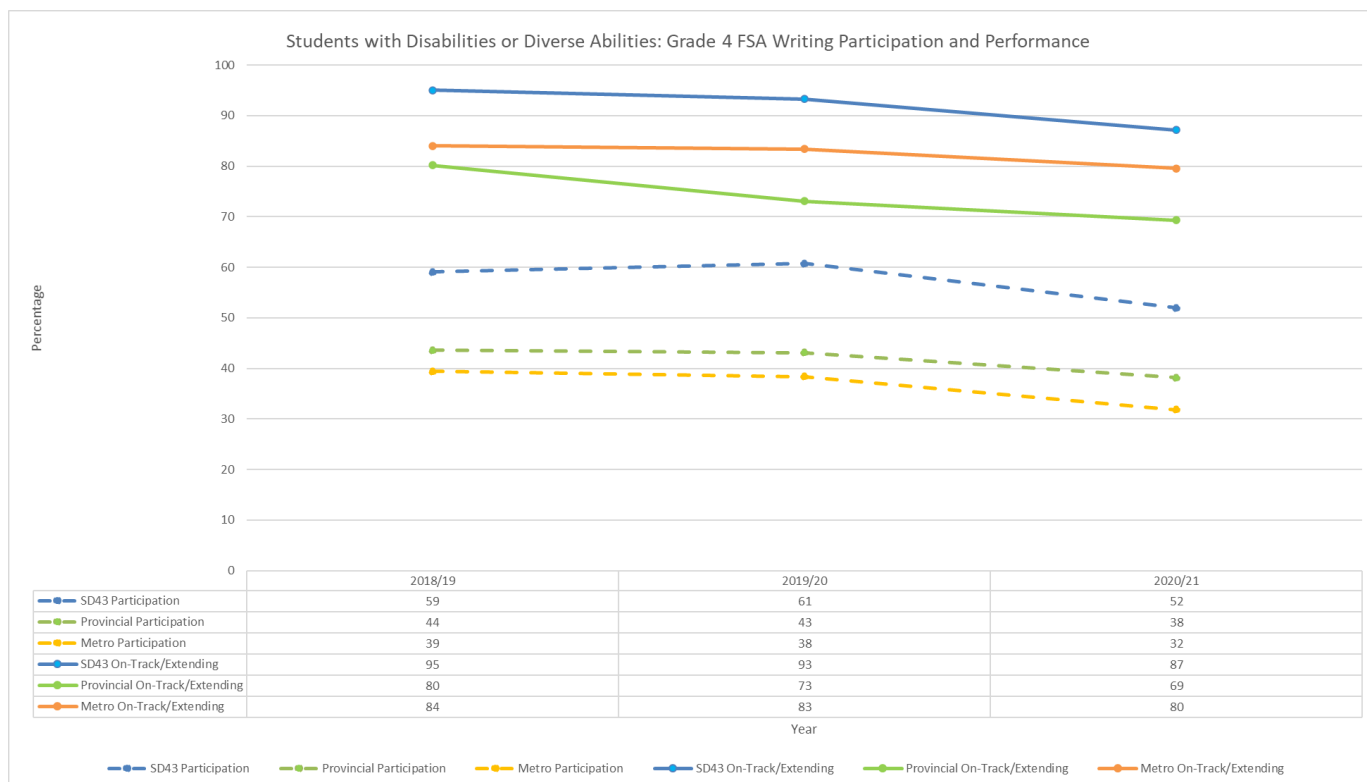
Grade 4 Reading

218 of 389 students (56%) participated in the FSA reading component. This is higher than the provincial (42%) and metro (35%) participation rates. 85% of the students' performance was on-track or extending. This is higher than the provincial (73%) and metro (80%) performance rates. Coquitlam District's three-year trend shows steady, consistent achievement with an average of 85%. The performance rate (85%) is slightly higher than the All Students rate (83%).



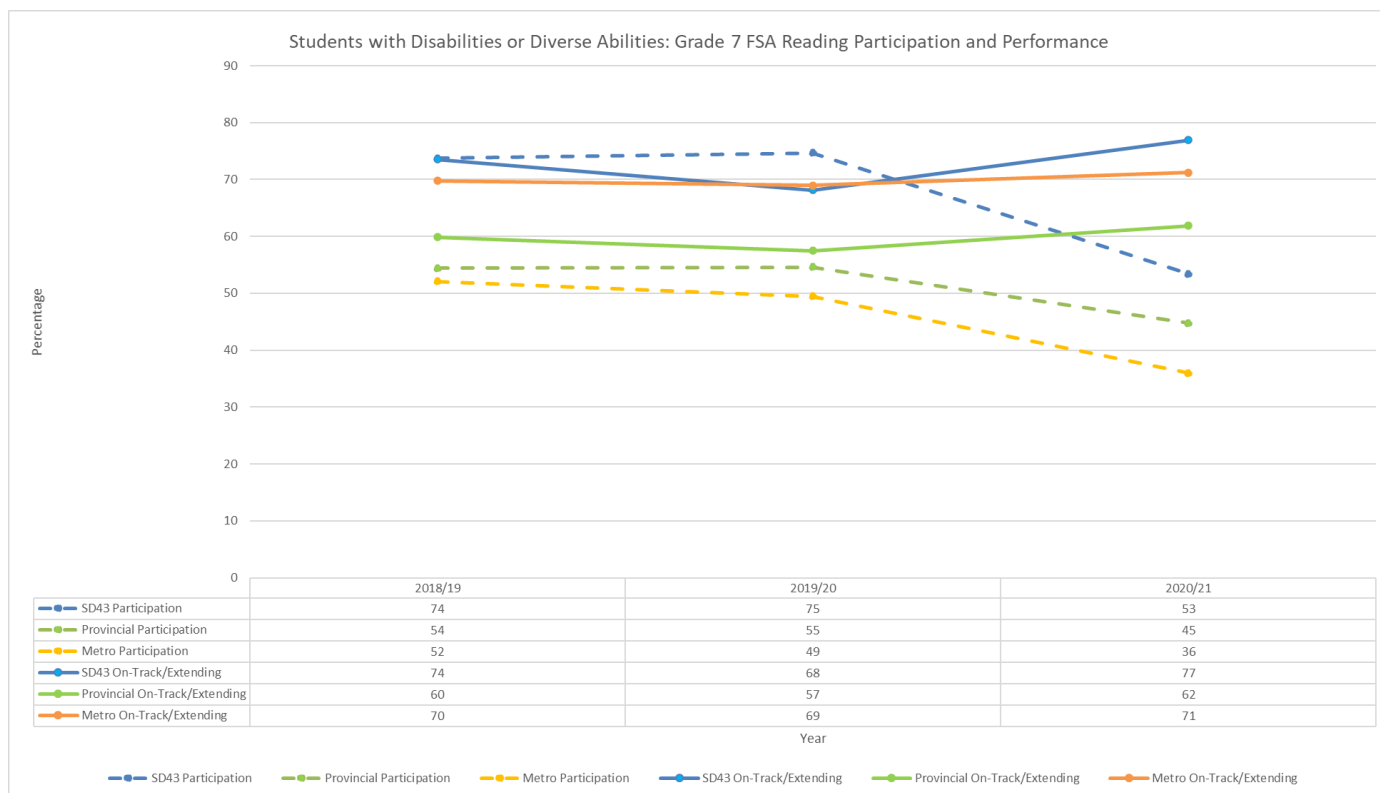
Grade 4 Writing

268 of 441 students (61%) participated in the FSA writing component. This is higher than the provincial (43%) and metro (38%) participation rates. 93% of the Coquitlam District's students' performance was on-track or extending. This is higher than the provincial (73%) and metro (83%) performance rates. The three-year trend is steady with an average of 94% performance for the district. The performance rate (87%) is lower than the All Students population (91%).



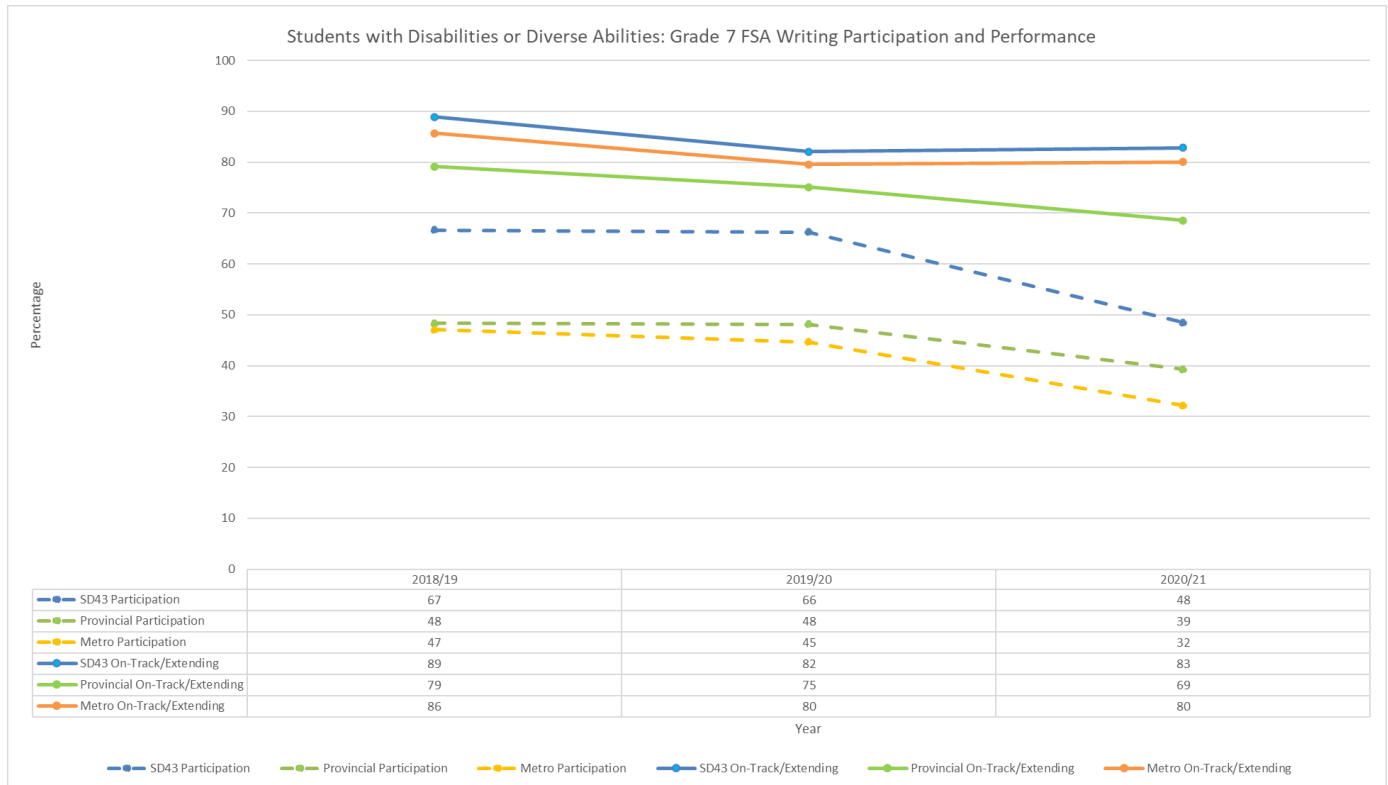
Grade 7 Reading

282 of 528 students (53%) participated in the FSA reading component. This is higher than the provincial (62%) and metro 71% participation rates. 77% of the Coquitlam District students' performance was on-track or extending. This is higher than the provincial (62%) and the metro (71%) performance rates. There is slight increase in the three-year trend from 74% in 2018-2019 to the recent year (77%). The performance rate (77%) is slightly lower than the All Students population (78%).



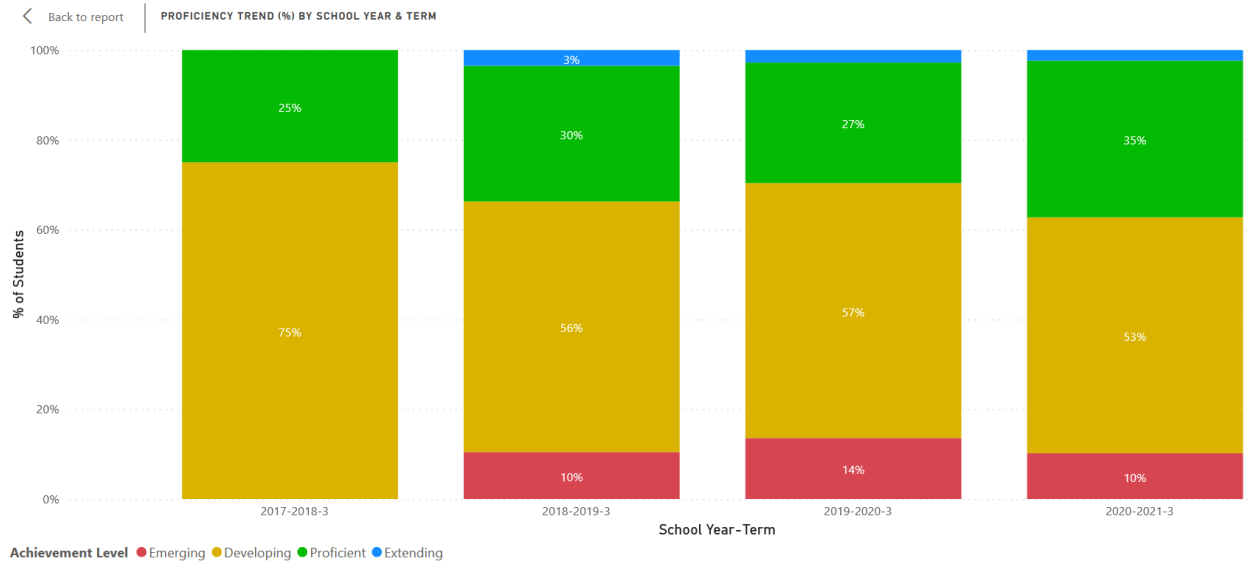
Grade 7 Writing

256 of 528 students (49%) participated in the FSA writing component. This is higher than the provincial (39%) and metro (32%) participation rates. 83% of the Coquitlam District students' performance was on-track or extending. This is higher than the provincial (69%) and the metro (80%) performance rates. There is a slow decline for three-year trend for the on-track/extending performance for SD43 students from 89% in 2018-2019 to 83% in 2020-2021. This provincial and metro averages also experienced a similar decline. The performance rate (83%) is slightly lower than the All Students population (86%).

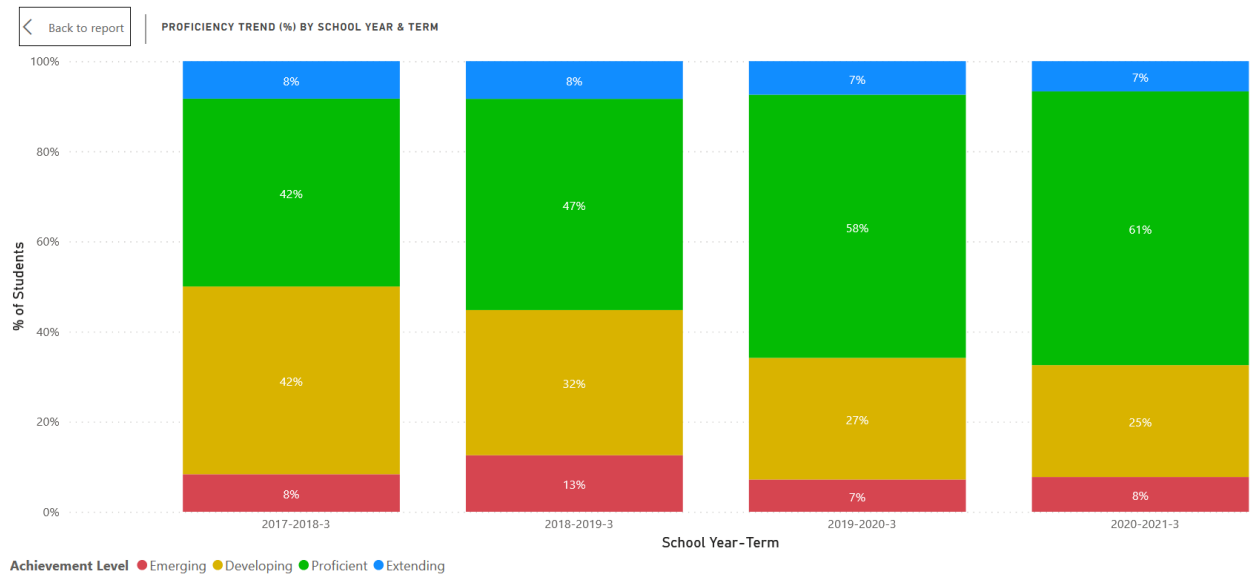


Report card marks show that the Students with Disabilities or Diverse Abilities rate of performance was stronger on their FSA results. The report card marks are very similar to the "All Students" data.

Students with Disabilities or Diverse Abilities: Grade 4 Language Arts Mark



Students with Disabilities or Diverse Abilities: Grade 7 Language Arts Mark



Children and Youth in Care

The number of students is fewer than 10 in this population, therefore there is no report on this population.

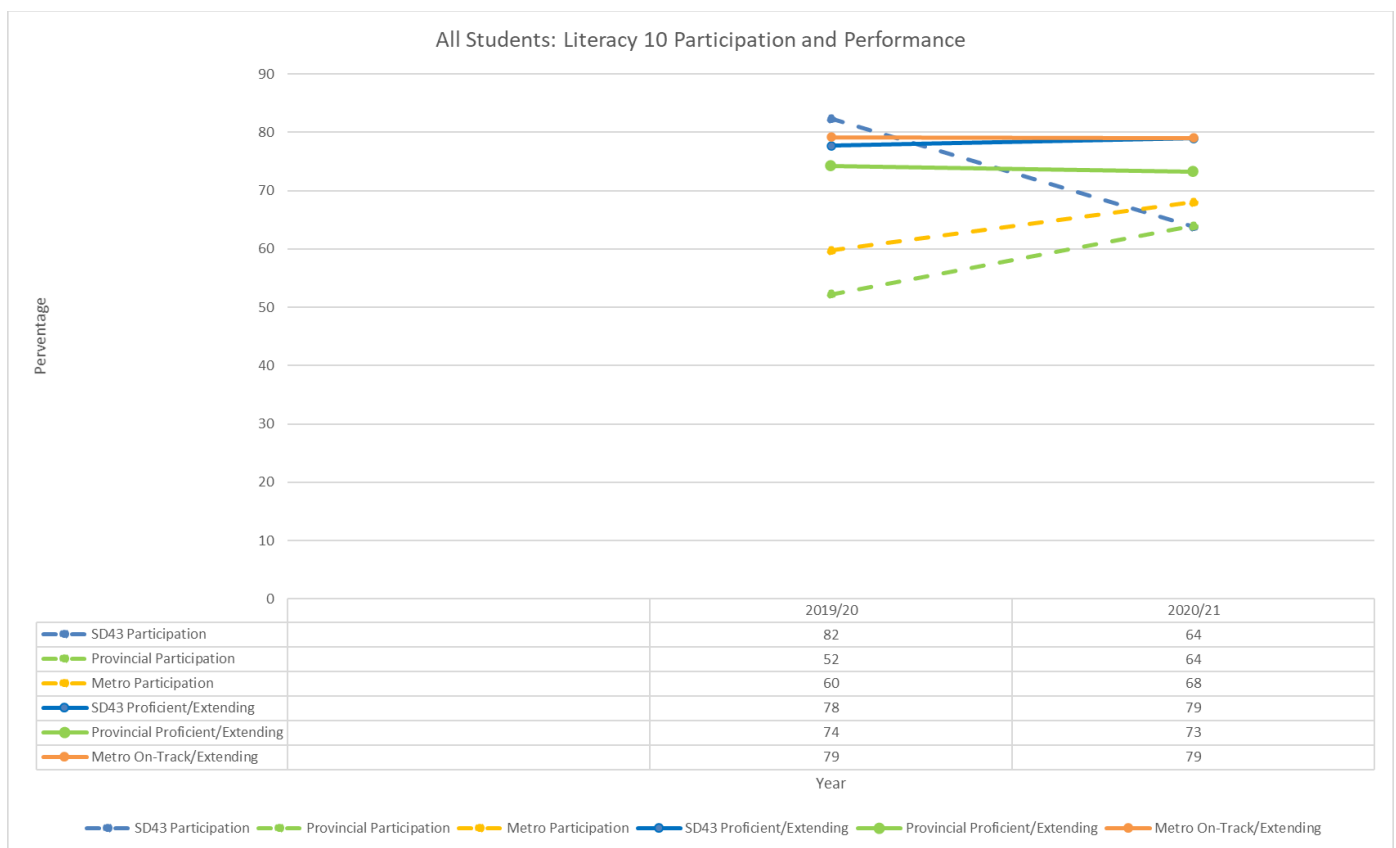
Measure 1.2 Current year and 3-year trend for the number and percentage of students proficient or extending literacy expectations as specified in the grade 10 literacy assessments.

All Students

The data provided by the Ministry of Education now shows two years of data of the Grade 10 literacy assessments. The participation rate is the same at 64% (1563 of 2448) when compared to the provincial but lower than the metro (68%) average. 79% of the students' performance was proficient or extending, which is similar to the metro average performance. The performance rate is also higher than the provincial average of 73%.

A three-year trend analysis is not available as there is only two years of data available.

Report card data for English 10 courses shows the average mark was 77% (Letter grade B). This information complements the data from the Literacy 10 assessments.



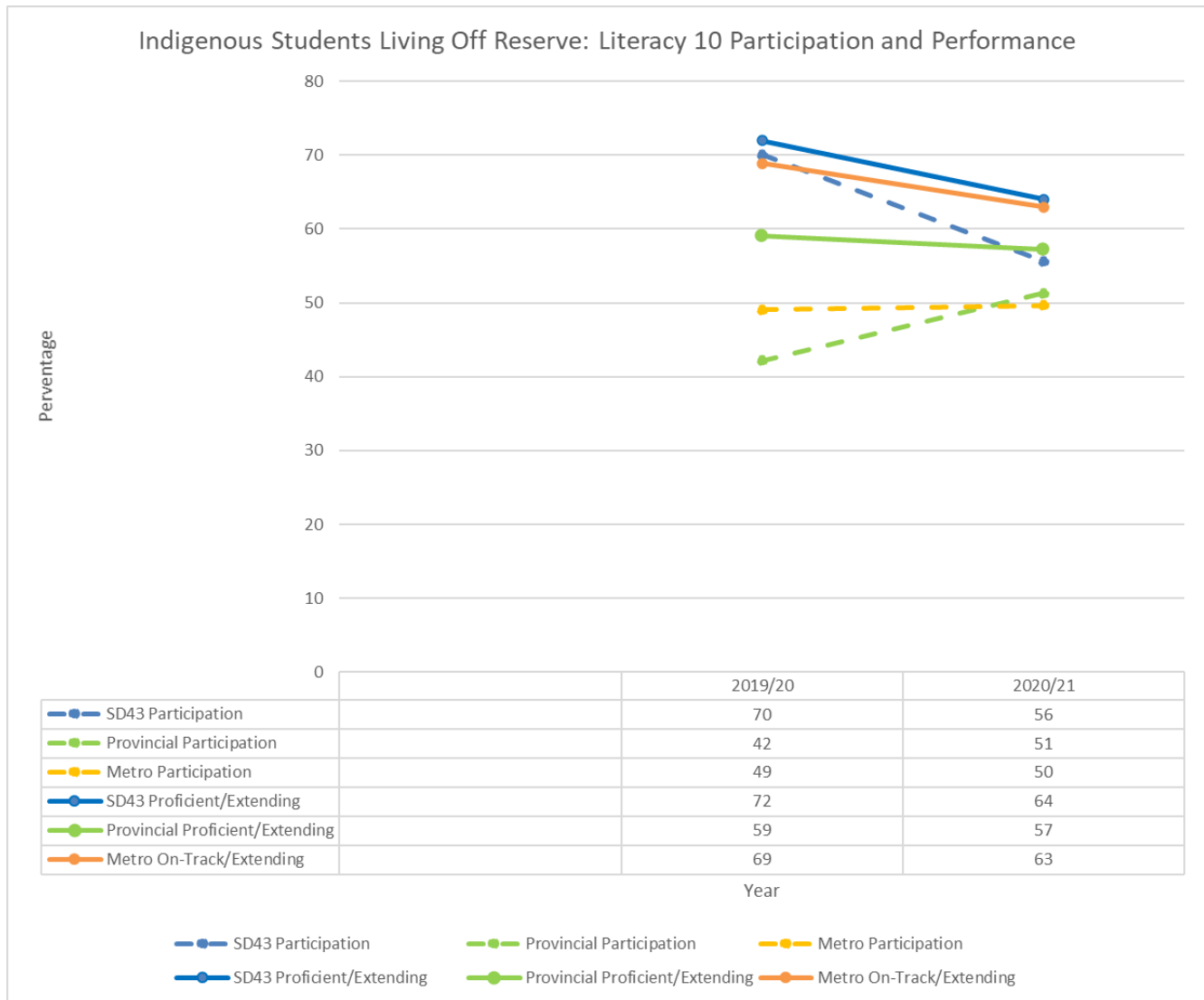
Indigenous Students Living On Reserve

The number of students living on reserve is too small to report on.

Indigenous Students Living Off Reserve

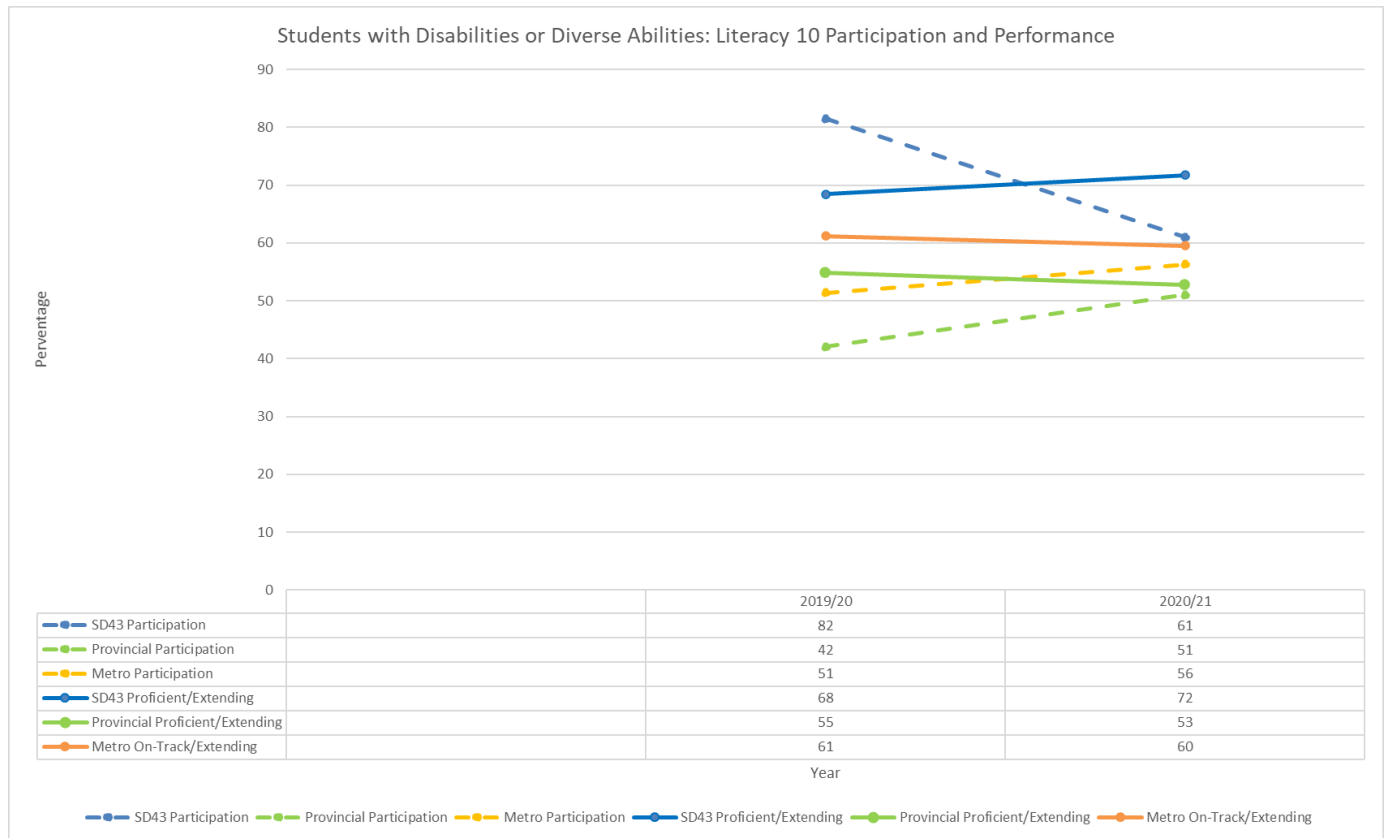
64 of 115 (56%) students participated in the Grade 10 Literacy assessments. This is higher than the provincial (51%) and metro (50%) participation averages. 64% of the students' performance was proficient or extending. This is higher than the provincial average of 57%. The performance of this population of students is also higher than the metro average rate of 63%. All three cohorts showed a drop in performance from the previous years. It is noted that the district's participation rate dropped from the previous year, but the metro and provincial rates increased.

When compared to the All Students performance rate (79%), the Indigenous Students Living Off Reserve data is lower (64%).



Students with Disabilities or Diverse Abilities

336 of 551 students (61%) participated in the assessment with 72% of students' performance rate considered proficient or extending. The data is above the provincial (51%) and metro (56%) participation rates. SD43 performance rate is higher than the provincial average (53%) and metro (60%) averages. The participation rate for our district saw a decline from the previous year, but the provincial and metro averages saw growth. When compared to the All Students performance rate (79%), the performance rate is lower (72%).



Children and Youth in Care

The number of students is too small to report on. It is noted that students who did participate were not thriving compared to other student populations.

Educational Outcome 2: Students will meet or exceed numeracy expectations for each grade level.

Measure 2.1 Current year and 3-year trend for the number and percentage of students in grades 4 and 7 on-track or extending numeracy expectations as specified in provincial assessments.

An objective in Strategic Goal #1 of Directions 2025 is to “Develop students as numerate citizens who practice mathematical habits of mind.”

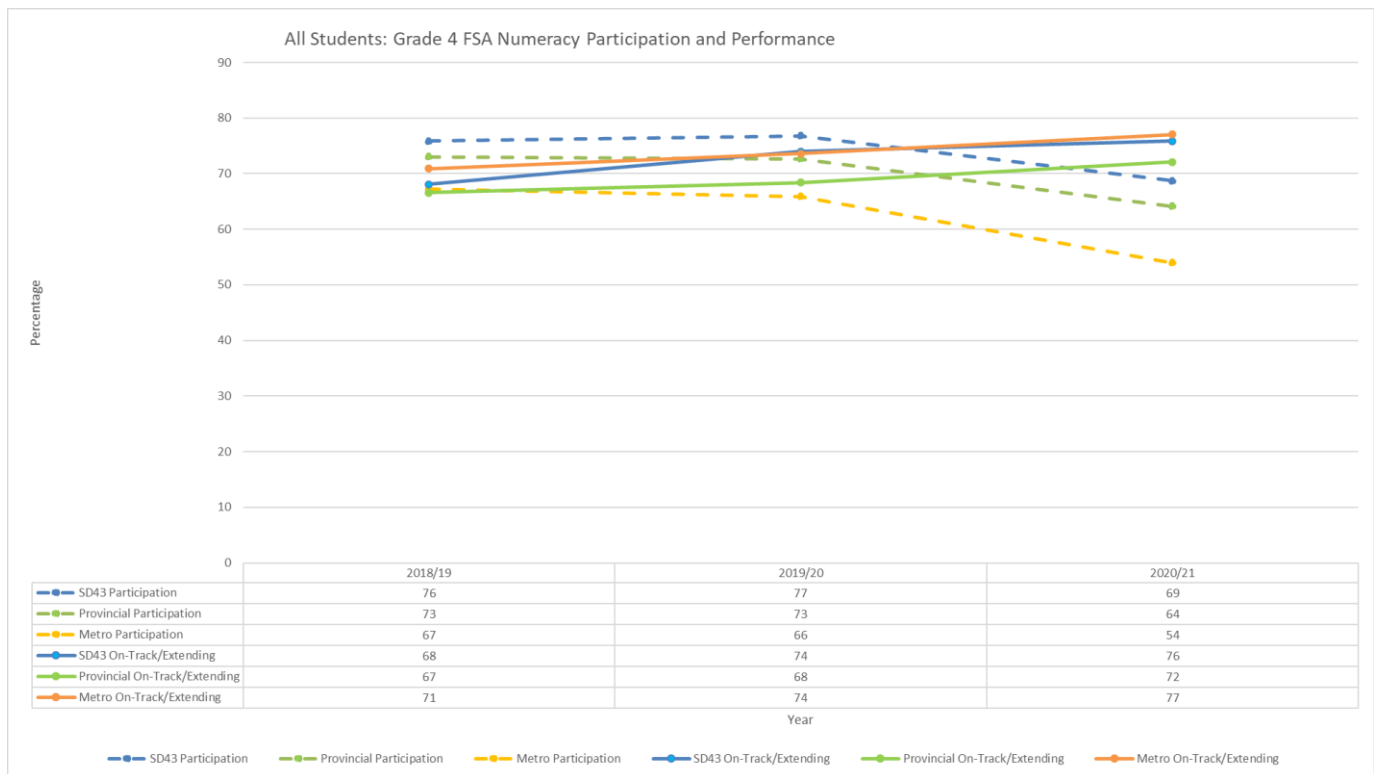
All Students

For the purpose of this report, the Grade 4 and Grade 7 data is separated. This will provide a more accurate idea of the students’ participation and performance given that the district uses a middle school model.

Grade 4

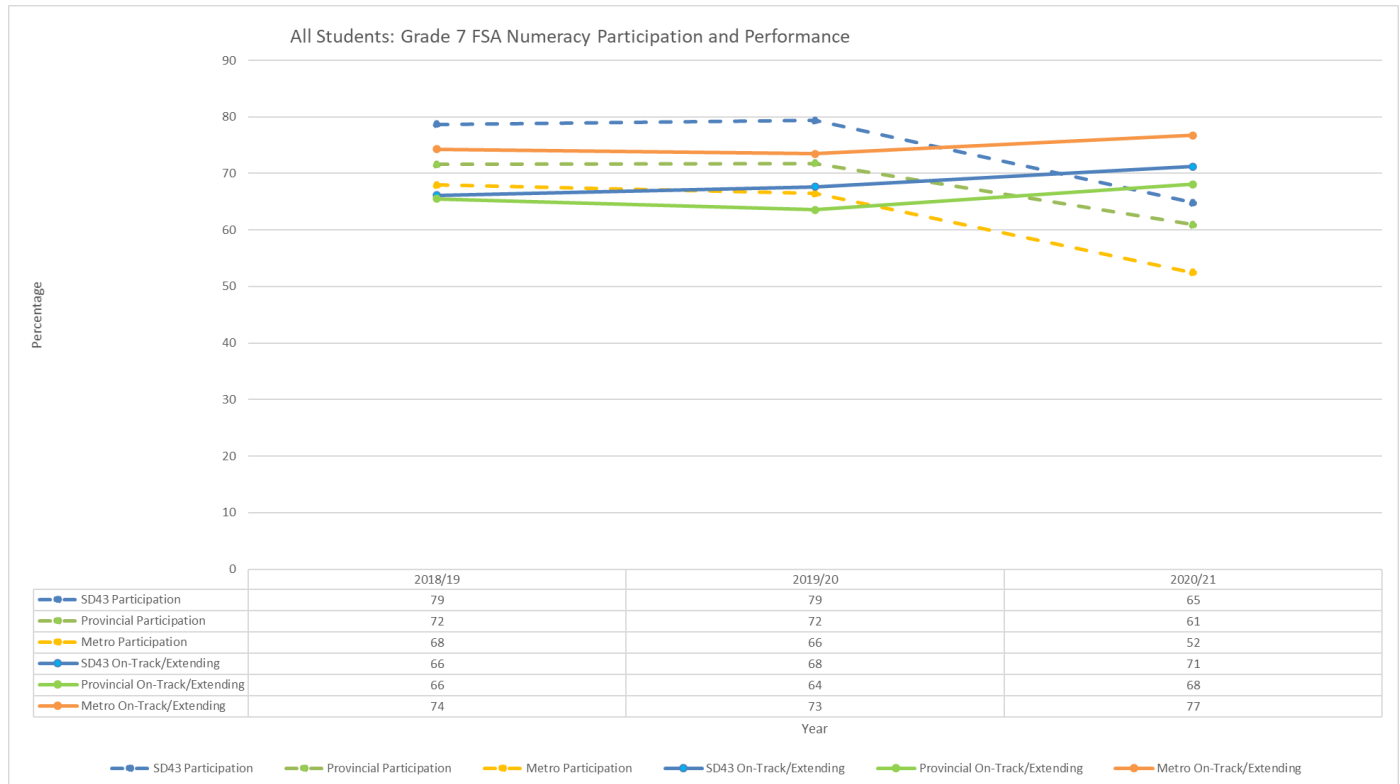
1502 of 2186 students (69%) participated in the 2020-2021 Numeracy component of the FSAs. 76% of the students were on-track or extending.

The SD43 performance data is above the provincial average of 72% and slightly below the metro average of 77%. The participation is higher than both the provincial (64%) the metro (54%) averages. As with the other measures, there is a dramatic drop in participation from the previous year. However, the three year trend shows steady improvement.



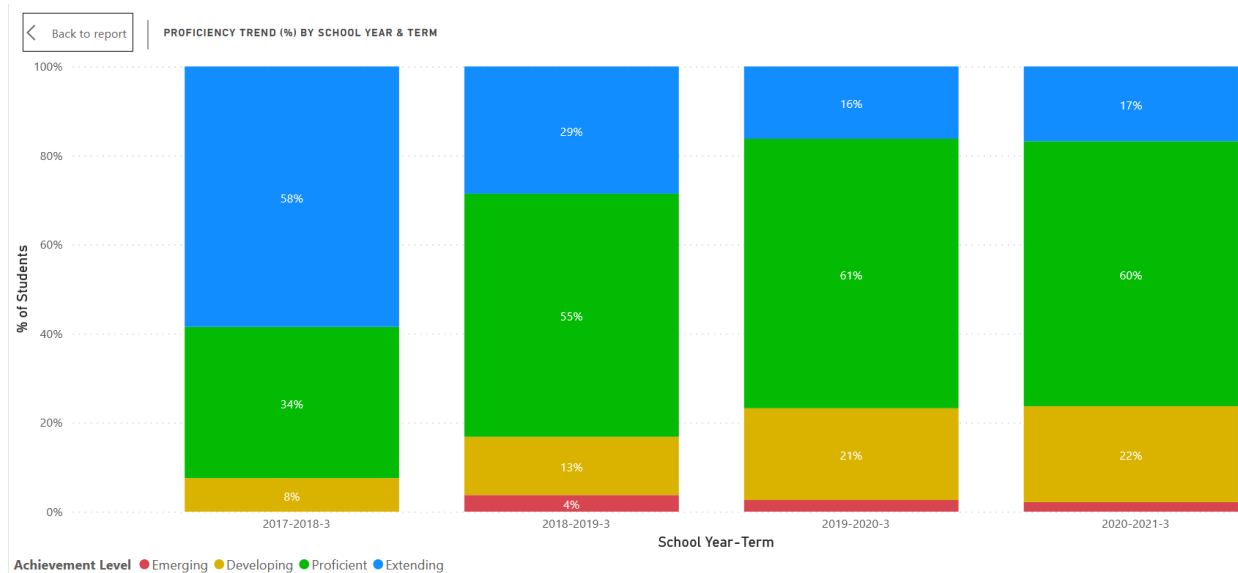
Grade 7

1533 of 2186 students (65%) participated in the recent numeracy assessment. 71% of the students' performance was on-track or extending. The three-year performance trend is very steady with an average of 67.5%. This remains higher than the provincial (68%) average but lower than the metro average (77%). SD43 participation remained higher than both provincial (61%) and metro (52%) averages.

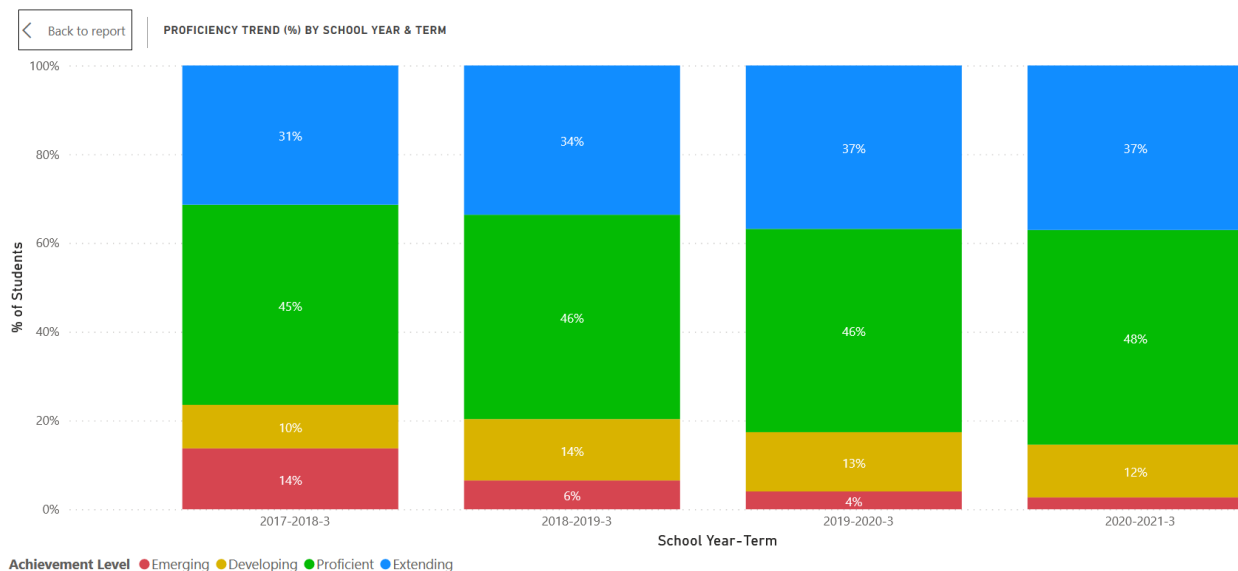


Report card data from 2020 show that 77% of the Grade 4s were proficient or extending in numeracy. Grade 7 third term report card data show that 85% of students were proficient or extending in English Language Arts. The Grade 7 report card marks are higher than the FSA numeracy rates. The Grade 4 report card marks are like the FSA results.

All Students: Grade 4 Numeracy Report Card Marks



Grade 7 All Students Numeracy Report Card Marks



Indigenous Students Living On Reserve

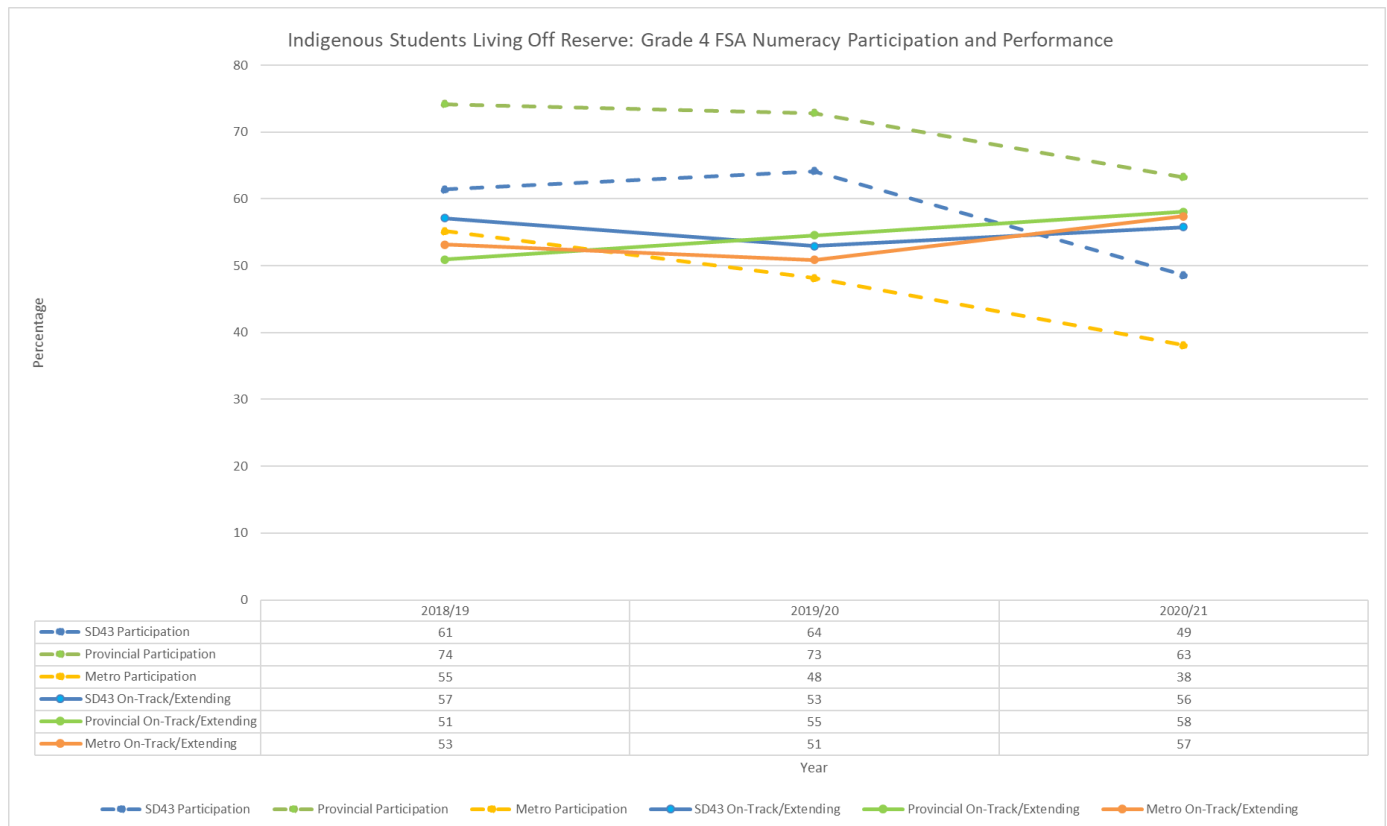
The number of Grade 4 and 7 students participating in the Numeracy FSAs is too small to report on. However, it is noted that the performance of the students is not as strong as other populations in this report.

Indigenous Students Living Off Reserve

Grade 4

52 of 107 students participated in the 2020-2021 Numeracy component of the FSAs. This is 49% which is lower than the provincial average of 63% but higher than the metro average rate of 38%. The student's performance was 56% who were on-track or extending. This rate is slightly lower than the provincial average of 58% and metro performance average of 57%. The three-year trend is relatively steady with a slight increase in the recent year.

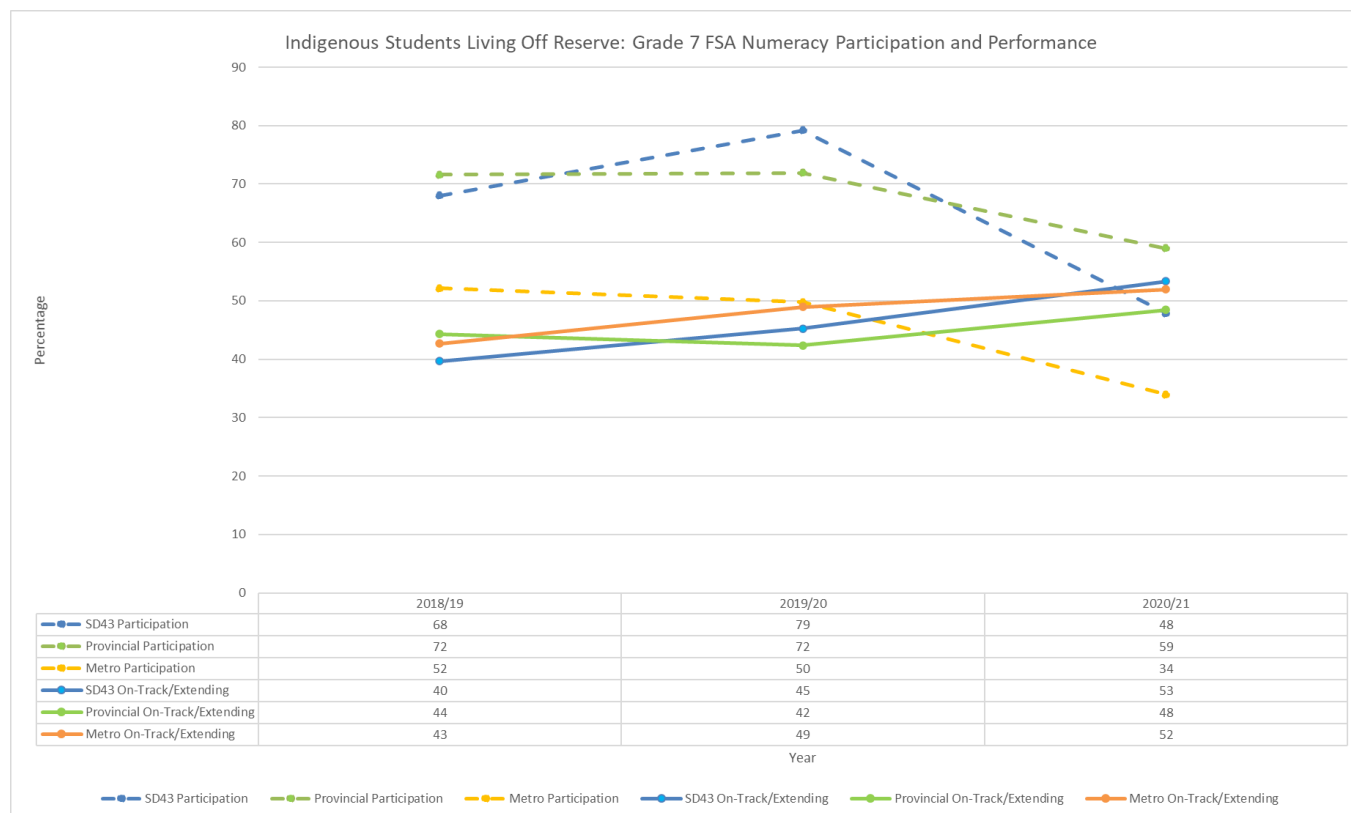
When compared to the All Students population performance rate (76%), the Indigenous Students Living Off Reserve rate is lower at 56%.



Grade 7

48% of students (52 of 107) participated in the FSAs. 53% of those students' performance were on-track or extending. Compared to the province, the rates were lower for participation (59%) and but higher than the performance rate (48%). When looking at the metro average performance rate (52%), it is noted that the performance was higher.

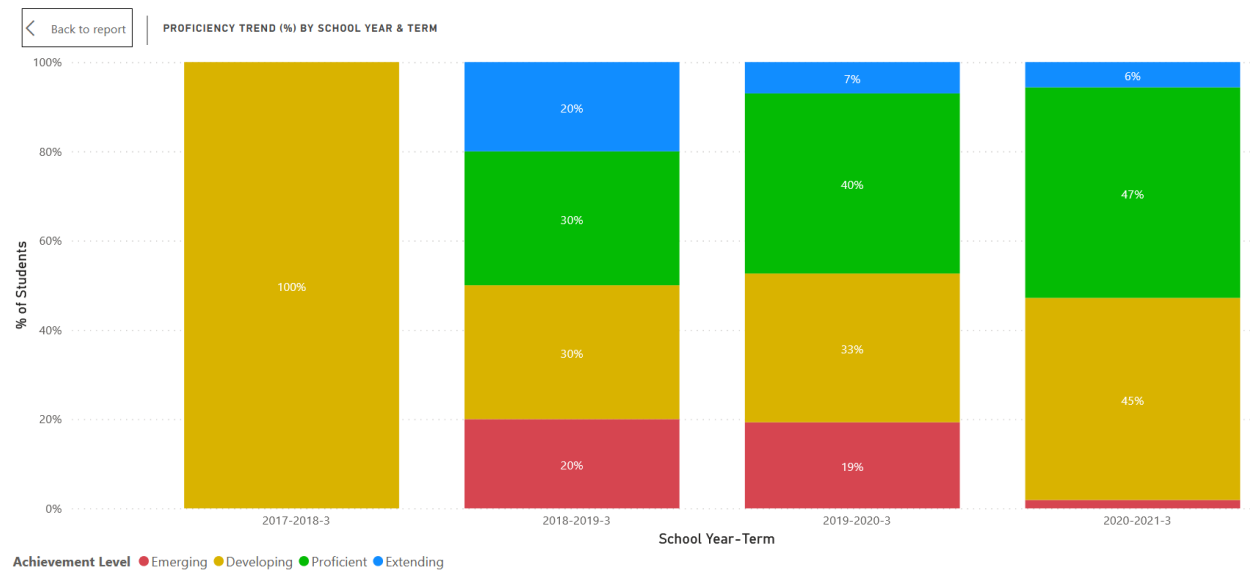
When compared to the All Students population performance rate (71%), the Indigenous Students Living Off Reserve rate is lower at 53%.



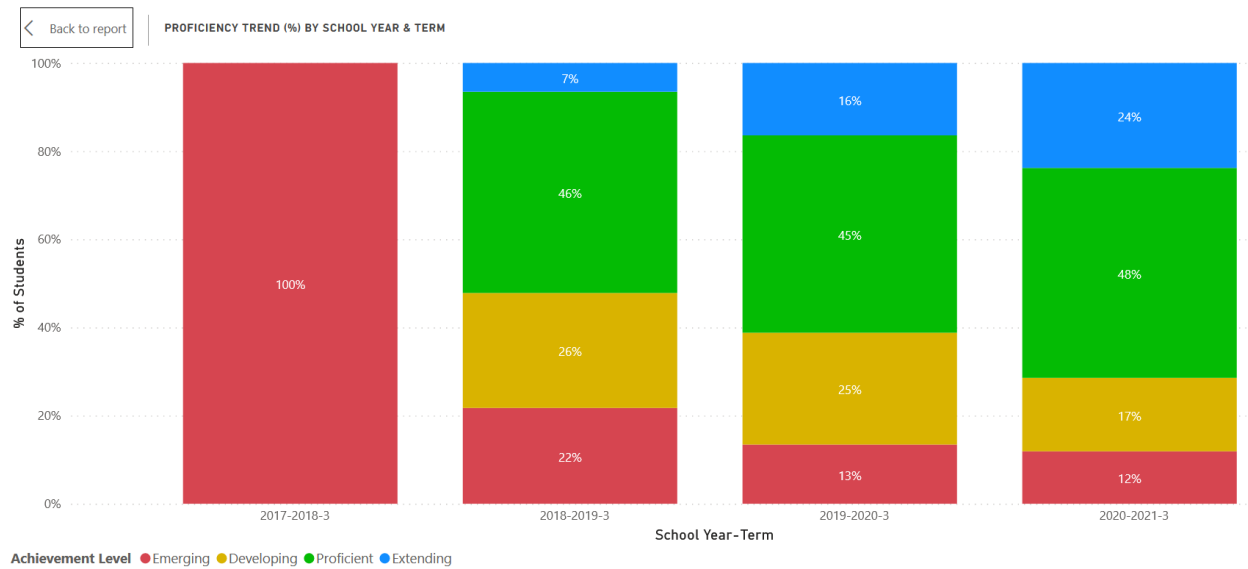
Report card marks show that the Indigenous Students Living Off Reserve marks were lower than the non-Indigenous students in Grades 4 and 7. There were fewer students in the proficient and extending ranges.

Report card data for Indigenous Students Living Off Reserve show that 53% of the Grade 4s were proficient or extending in numeracy. Grade 7 third term report card data show that 72% of students were proficient or extending in English Language Arts. However, the report cards are lower than the All Students population rates with Grade 4s at 77% and Grade 7s at 85%. The Grade 7 report card marks are higher than the FSA numeracy rates. The Grade 4 report card marks are like the FSA results.

Indigenous Students: Grade 4 Numeracy Report Card Marks



Indigenous Students: Grade 7 Numeracy Report Card Marks

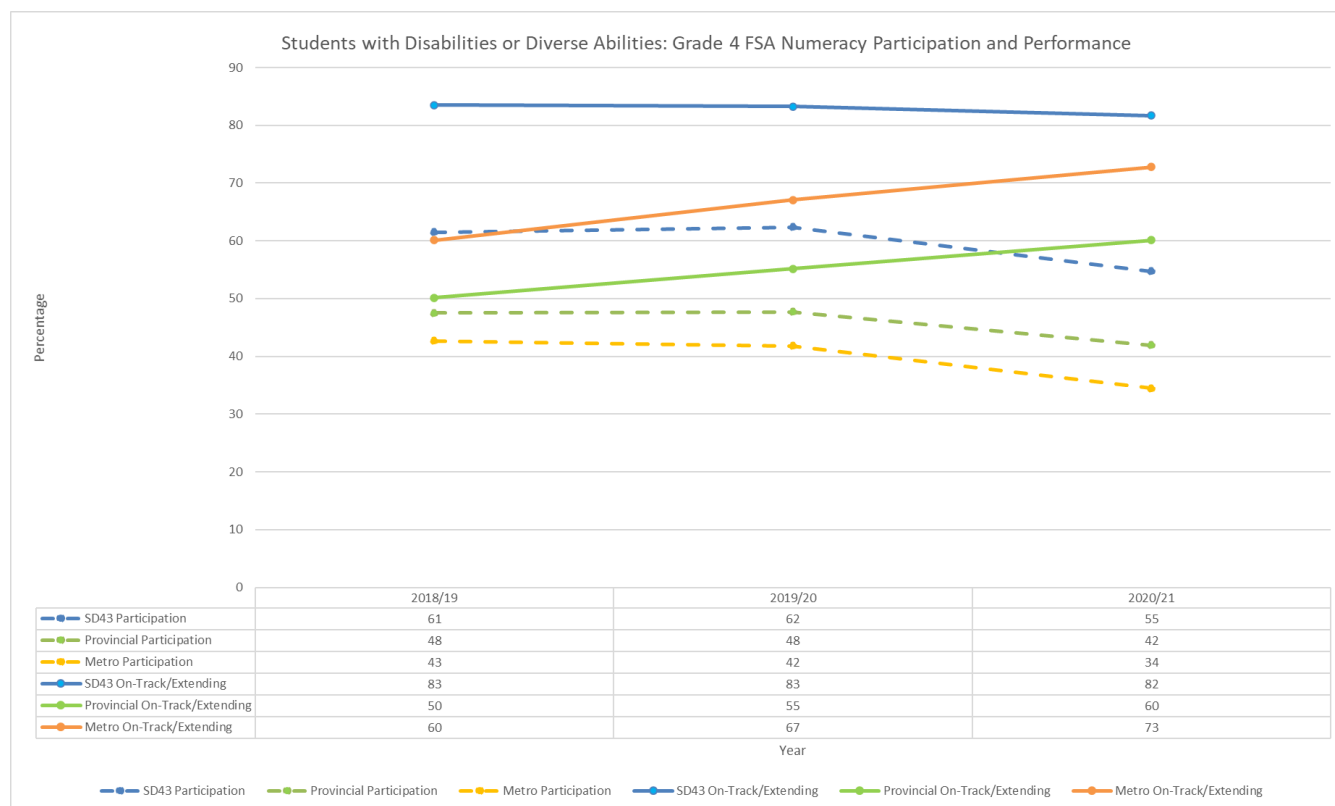


Students with Disabilities or Diverse Abilities

Grade 4

213 of 389 students (55%) in this population participated in the FSA Numeracy component. Participation is higher than the provincial (42%) and metro average rates (34%). The performance rate for this population is 82% students on-track or extending. This is higher than both the provincial (60%) and Metro average (73%). The three-year trend appears steady with an average 83% performance rate.

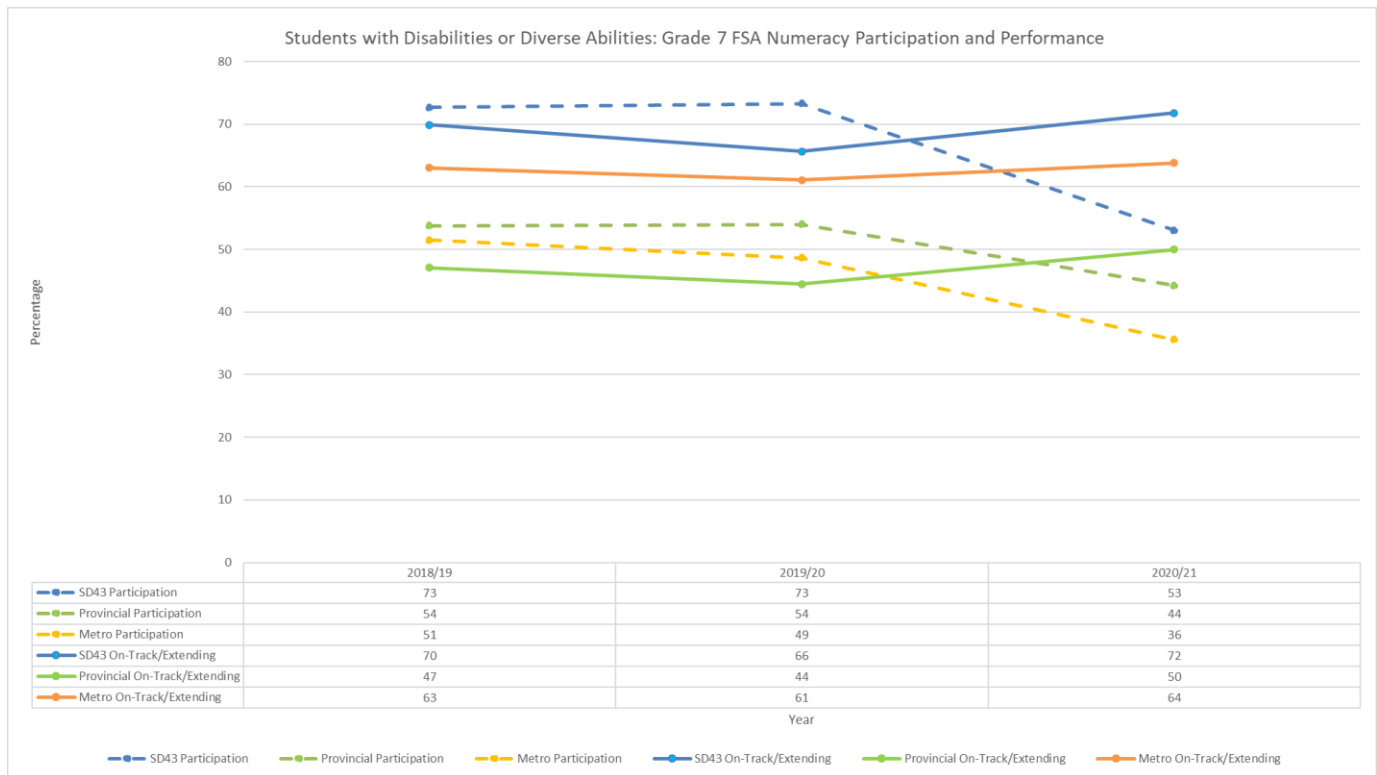
When compared to the All Students population performance rate (76%), the Students with Disabilities or Diverse Abilities rate is higher at 82%.



Grade 7

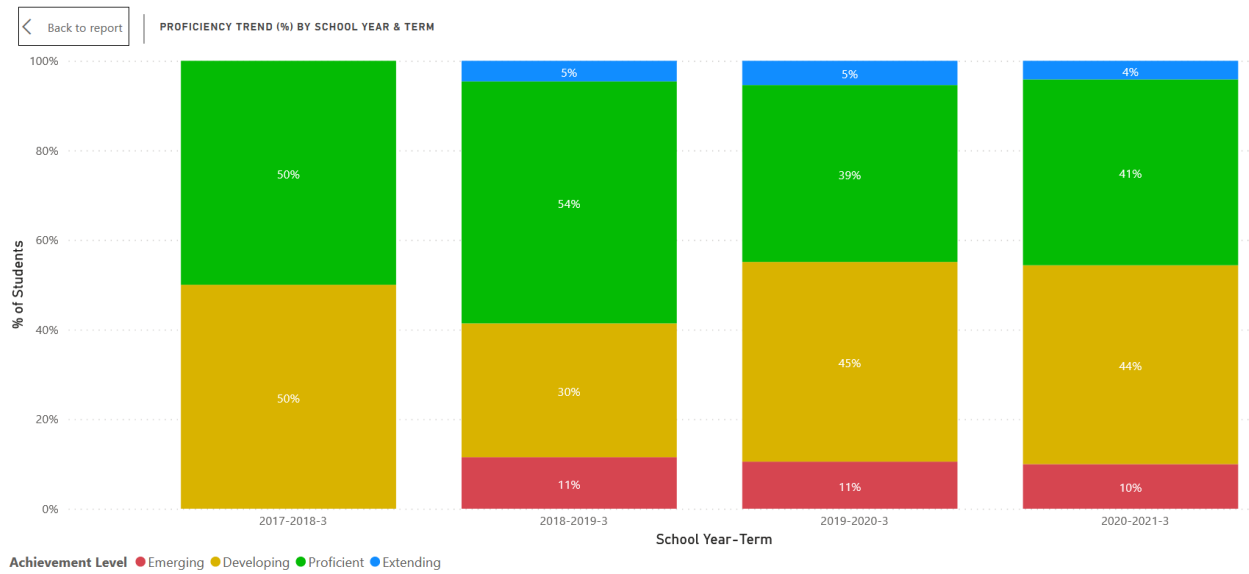
280 of 528 students (53%) participated in the Numeracy FSA component. The participation rate is higher than the provincial (44%) and metro (36%). The performance rate was 72% of students on-track or extending. This is higher than the provincial performance rate (50%) and metro average rate (64%). There is a slight improvement in the recent year when examining the past three years for the district, but this increase is also seen in the other comparative measures.

When compared to the All Students population performance rate (71%), the Students with Disabilities or Diverse Abilities rate is higher at 72%.

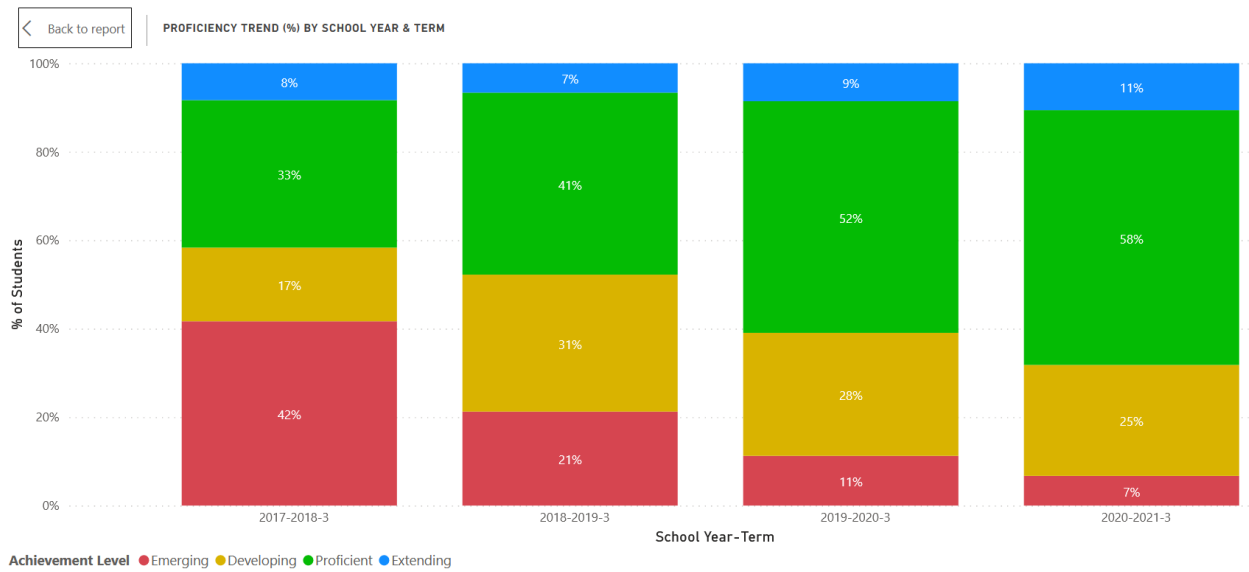


The Grade 4 marks are lower than the “All Students” population with 45% of students in the proficient or extending range compared to 77%. The Grade 7 report card marks for this population is lower than the “All Students” group with 69% of the students in the proficient or extending range compared to 85%.

Students with Disabilities or Diverse Abilities: Grade 4 Numeracy Report Card Marks



Students with Disabilities or Diverse Abilities: Grade 7 Numeracy Report Card Marks



Children and Youth in Care

It is not possible to report on this measure because the number of students is fewer than 10.

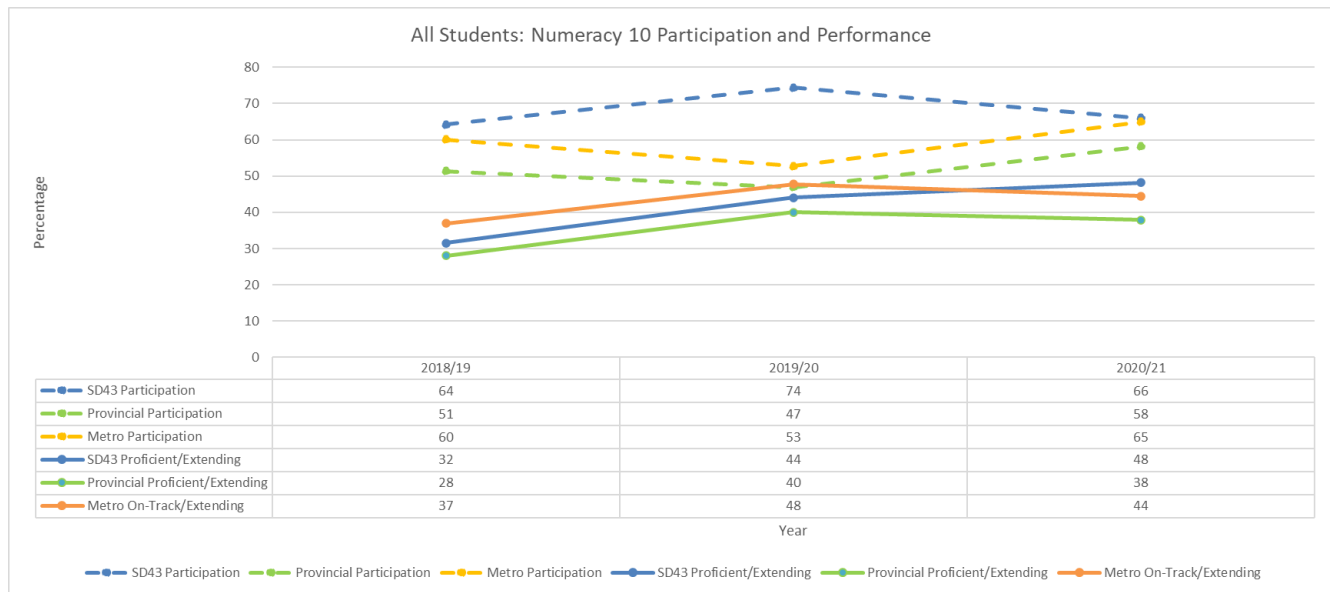
Measure 2.2 Current year and 3-year trend for the number and percentage of students proficient or extending numeracy expectations as specified in the grade 10 numeracy assessments.

All Students

The Grade 10 cohort in 2020-2021 was 2448 students. 66% (1615) students participated in the numeracy assessment. The participation rate is higher when compared to the provincial (54%) and slightly higher than the metro (65%) averages.

48% of the students' performance was proficient or extending. Although this number is low, it is still above the provincial average of 38% and metro average of 44%. There is growth in this rate compared to the previous year.

The three-year trend shows growth in the most recent year when compared to the metro and provincial rates.



Indigenous Students Living On Reserve

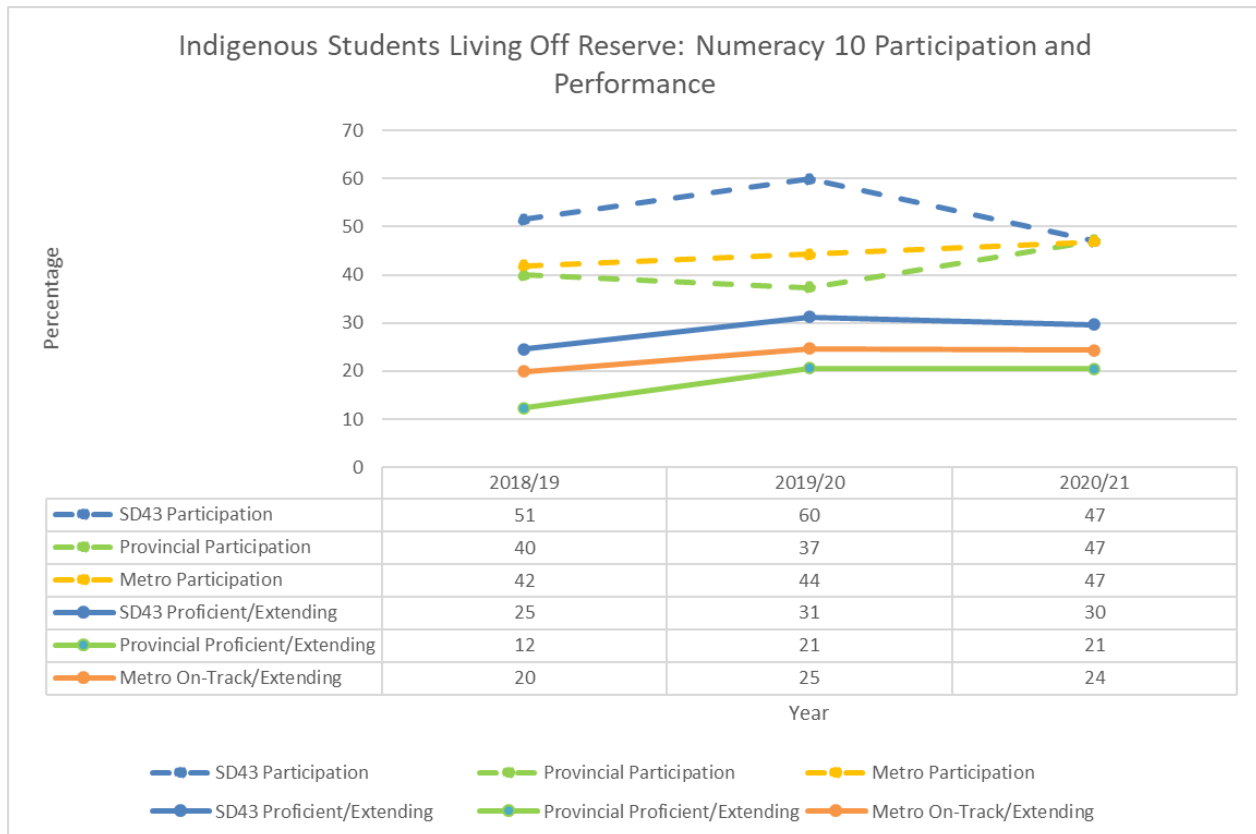
The number of Indigenous Students Living On Reserve is too small to report on reliably. However, the students who did write the assessment were not meeting expectations over the past three years.

Indigenous Students Living Off Reserve

Both performance and participation for the students living off reserve are higher than the provincial and metro averages. 54 of 115 students (47%) wrote the 2020-2021 numeracy assessment. The participation rate matches that of the provincial (47%) and metro (47%) average rates. In the past three years, our participation rate was higher than the other groups.

30% of the students' performance was proficient or extending. Although the performance rate of 30% is low, it is still higher when measured to the provincial (21%) and metro (24%) averages. The three-year trend shows steady performance.

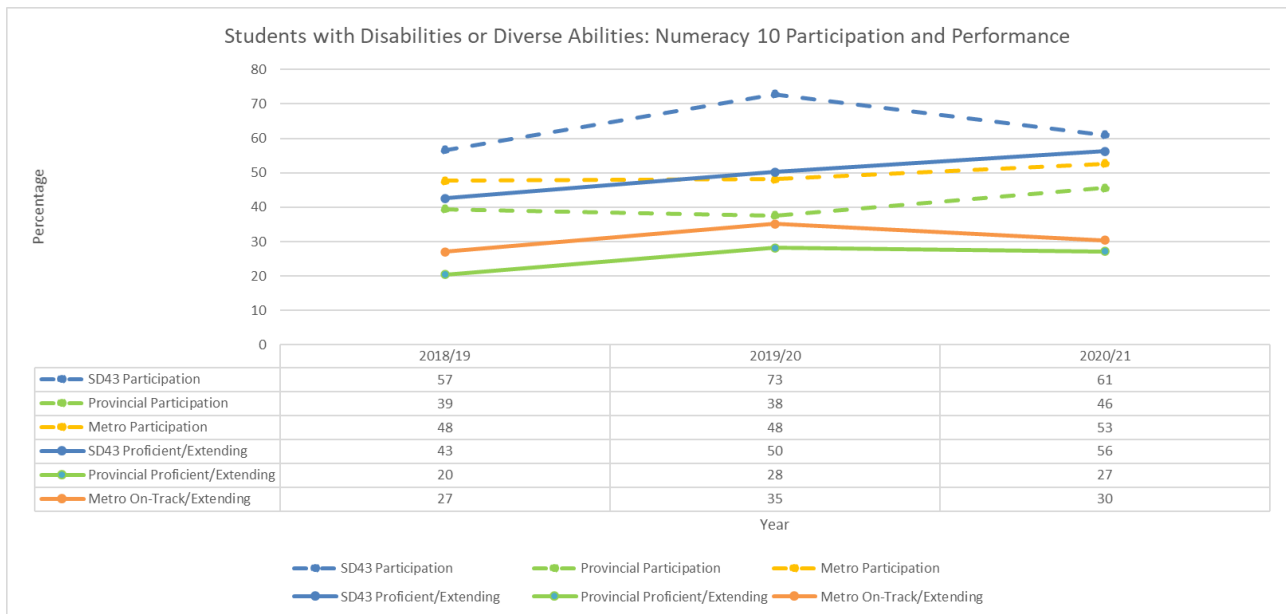
The Indigenous Students Living Off Reserve performance rate (30%) is lower than the All Students population (48%).



Students with Disabilities or Diverse Abilities

336 of 551 students (61%) wrote the Grade 10 Numeracy assessment in 2020-2021. This was higher than the provincial (46%) and metro (53%) average participation rates. 56% of the students' performance was proficient or extending. This is above the provincial (27%) and metro (30%) average performance rates. The three-year trend for Coquitlam shows steady growth from 2019 (43%), 2020 (50%) and the recent year. (56%).

The Students with Disabilities or Diverse Abilities performance rate (56%) is higher than the All Students population (48%).



Children and Youth in Care

Numeracy 10 assessment data was not available at the time of this report. Report card data was referenced for Children and Youth in Care.

Measure 2.3 Number and percentage of students who are completing grade to grade transitions on time.

All Students

The 2020-2021 data shows that there were 2378 Grade 9s, 2573 Grade 10s and 2722 Grade 11s. 98% of the Grade 9s (2378 students); 98% of the Grade 10s (2509 students); and 96% of the Grade 11s (2622 students) transitioned to the subsequent grade. The rates are higher than both the provincial and metro averages for grade to grade transition. The exception is the Grade 9 cohort which matches the metro data. It appears that migration may explain the reason why a small percentage of students is not moving to the next grade.

| Grade to Grade Transition Rates for All Students | | | | |
|--|-------|------------------------|-----------------------------|-----------------|
| School Year | Grade | Total Enrollment Count | Successful Transition Count | Transition Rate |
| 2016/2017 | 8 | 2331 | 2284 | 98% |
| | 9 | 2497 | 2440 | 98% |
| | 10 | 2770 | 2651 | 96% |
| | 11 | 3036 | 2830 | 93% |
| 2017/2018 | 8 | 2381 | 2342 | 98% |
| | 9 | 2490 | 2430 | 98% |
| | 10 | 2728 | 2587 | 95% |
| | 11 | 2983 | 2766 | 93% |
| 2018/2019 | 8 | 2367 | 2325 | 98% |
| | 9 | 2527 | 2471 | 98% |
| | 10 | 2727 | 2557 | 94% |
| | 11 | 2938 | 2715 | 92% |
| 2019/2020 | 8 | 2371 | 2326 | 98% |
| | 9 | 2520 | 2456 | 97% |
| | 10 | 2706 | 2592 | 96% |
| | 11 | 2814 | 2655 | 94% |
| 2020/2021 | 8 | 2599 | 2549 | 98% |
| | 9 | 2429 | 2378 | 98% |
| | 10 | 2573 | 2509 | 98% |
| | 11 | 2722 | 2622 | 96% |

Indigenous Students Living On Reserve

There is no report on this population due to the small numbers. However, the data seems to indicate the students are transitioning to the subsequent grades.

Indigenous Students Living Off Reserve

The cohort data set includes 116 Grade 9s, 119 Grade 10s and 106 Grade 11s. 97% of Grade 9s (112 students); 97% of Grade 10s (115 students) and 92% of Grade 11s (98 students) transitioned to the next grade. The results are very similar to the metro averages, but higher than the provincial rates. It appears that migration may explain the reason why a small percentage of students is not moving to the next grade. There seems to be an improvement in transition rates compared to the previous year.

| Grade to Grade Transition Rates for Indigenous Students | | | | |
|---|-------|------------------------|-----------------------------|-----------------|
| School Year | Grade | Total Enrollment Count | Successful Transition Count | Transition Rate |
| 2016/2017 | 8 | 115 | 114 | 99% |
| | 9 | 137 | 129 | 94% |
| | 10 | 116 | 111 | 96% |
| | 11 | 104 | 84 | 81% |
| 2017/2018 | 8 | 117 | 117 | 100% |
| | 9 | 114 | 106 | 93% |
| | 10 | 128 | 116 | 91% |
| | 11 | 106 | 99 | 93% |
| 2018/2019 | 8 | 128 | 123 | 96% |
| | 9 | 119 | 116 | 97% |
| | 10 | 108 | 92 | 85% |
| | 11 | 119 | 109 | 92% |
| 2019/2020 | 8 | 115 | 115 | 100% |
| | 9 | 127 | 122 | 96% |
| | 10 | 112 | 104 | 93% |
| | 11 | 96 | 88 | 92% |
| 2020/2021 | 8 | 118 | 113 | 96% |
| | 9 | 116 | 112 | 97% |
| | 10 | 119 | 115 | 97% |
| | 11 | 106 | 98 | 92% |

Students with Disabilities or Diverse Abilities

Students in this population also mirror the results of other student populations. The cohort size for Grade 9s was 546; Grade 10s was 550 and Grade 11s were 552. 98% of Grade 9s (535 students); 98% of Grade 10s (540 students) and 97% of Grade 11s (552 students) transitioned to the next grade. The rates are steady when compared to the previous years.

| Grade to Grade Transition Rates for Students with Disabilities or Diverse Abilities | | | | |
|---|-------|------------------------|-----------------------------|-----------------|
| School Year | Grade | Total Enrollment Count | Successful Transition Count | Transition Rate |
| 2016/2017 | 8 | 523 | 513 | 98% |
| | 9 | 572 | 558 | 98% |
| | 10 | 561 | 533 | 95% |
| | 11 | 561 | 515 | 92% |
| 2017/2018 | 8 | 540 | 534 | 99% |
| | 9 | 545 | 535 | 98% |
| | 10 | 589 | 558 | 95% |
| | 11 | 547 | 524 | 96% |
| 2018/2019 | 8 | 524 | 515 | 98% |
| | 9 | 536 | 532 | 99% |
| | 10 | 558 | 525 | 94% |
| | 11 | 574 | 541 | 94% |
| 2019/2020 | 8 | 531 | 527 | 99% |
| | 9 | 550 | 540 | 98% |
| | 10 | 552 | 543 | 98% |
| | 11 | 540 | 525 | 97% |
| 2020/2021 | 8 | 597 | 589 | 99% |
| | 9 | 546 | 535 | 98% |
| | 10 | 550 | 540 | 98% |
| | 11 | 569 | 552 | 97% |

Children and Youth in Care

SD43 data is not available for the 2020-2021 school year due to the small number of students in this measure.

Human and Social Development

Educational Outcome 3: Students feel welcome, safe, and connected to their school.

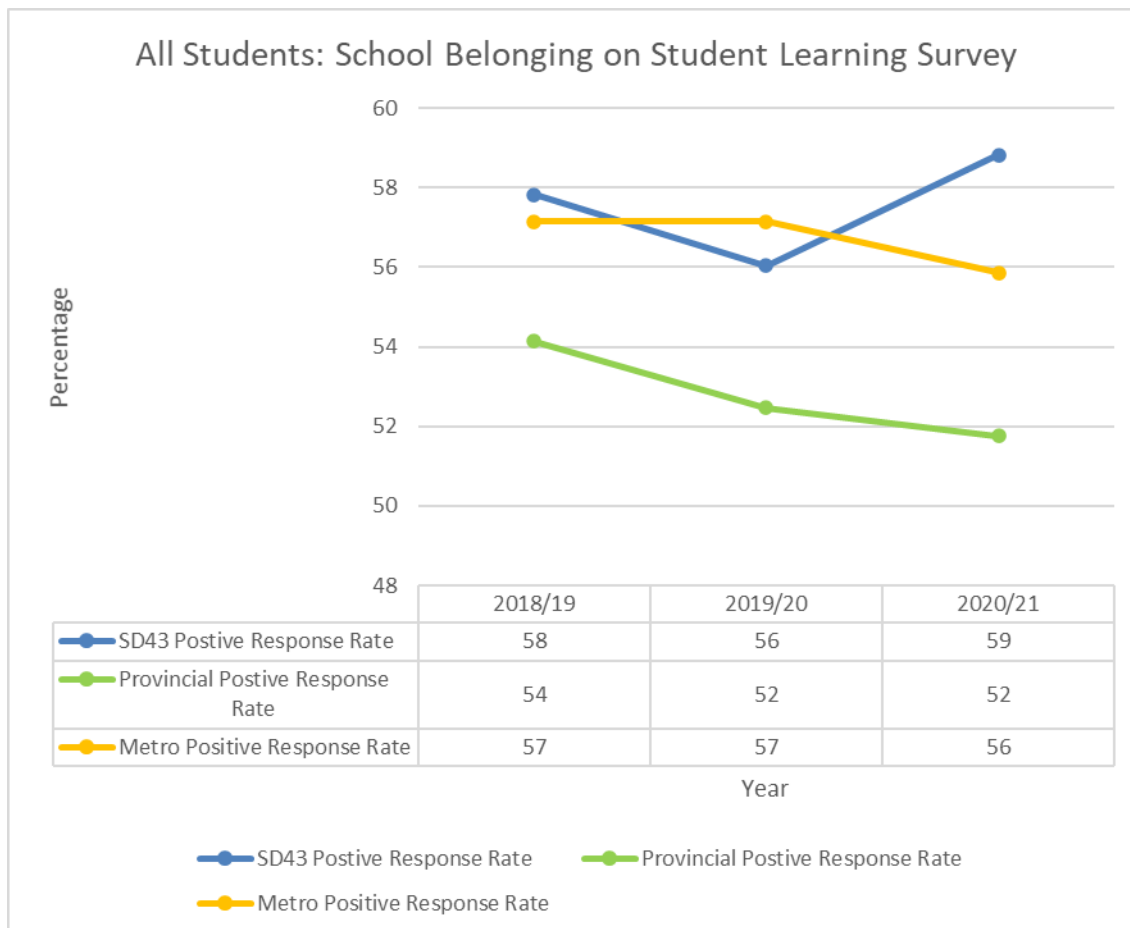
An objective in Strategic Goal #2 of Directions 2025 is to “cultivate social-emotional well-being through personal and social awareness and responsibility, empathy and resilience.”

Measure 3.1 Number and percentage of students in grades 4, 7, and 10 who feel welcome, safe, and have a sense of belonging in their school.

All Students

2945 students in Grades 4, 7 and 10 participated in the Student Learning Survey in 2020-2021. In the categories of feeling safe, welcome and school belonging, the district positive rate is higher than the provincial rate. An examination of the three-year trend shows an increase in the most recent year. This is also seen in the provincial data. However, the students’ positive responses were consistent (79%) over the three years in the category of feeling safe and mirrored the provincial and metro average data. The responses to feeling welcome at school was not as strong with only 73% of the students responding positively to this question. This data matches the province but is lower than the metro average response of 70%. At 59% positive responses for students feeling a sense of belonging represented the weakest response in the group. There are similar trends in the province and metro averages.

However, MDI data was examined to check this trend. The Grade 8 data continues to show strong growth for students who feel a sense of belonging. 73% of students responding “High” and “Medium” to their sense of belonging in school. 89% of Grade 5s responded “High” and “Medium” to the same question.



Indigenous Students Living On Reserve

The number of students responding to the student learning survey is small and cannot be reported on. However, the responses from the students are not positive to the questions of feeling safe, welcome or belonging at their schools.

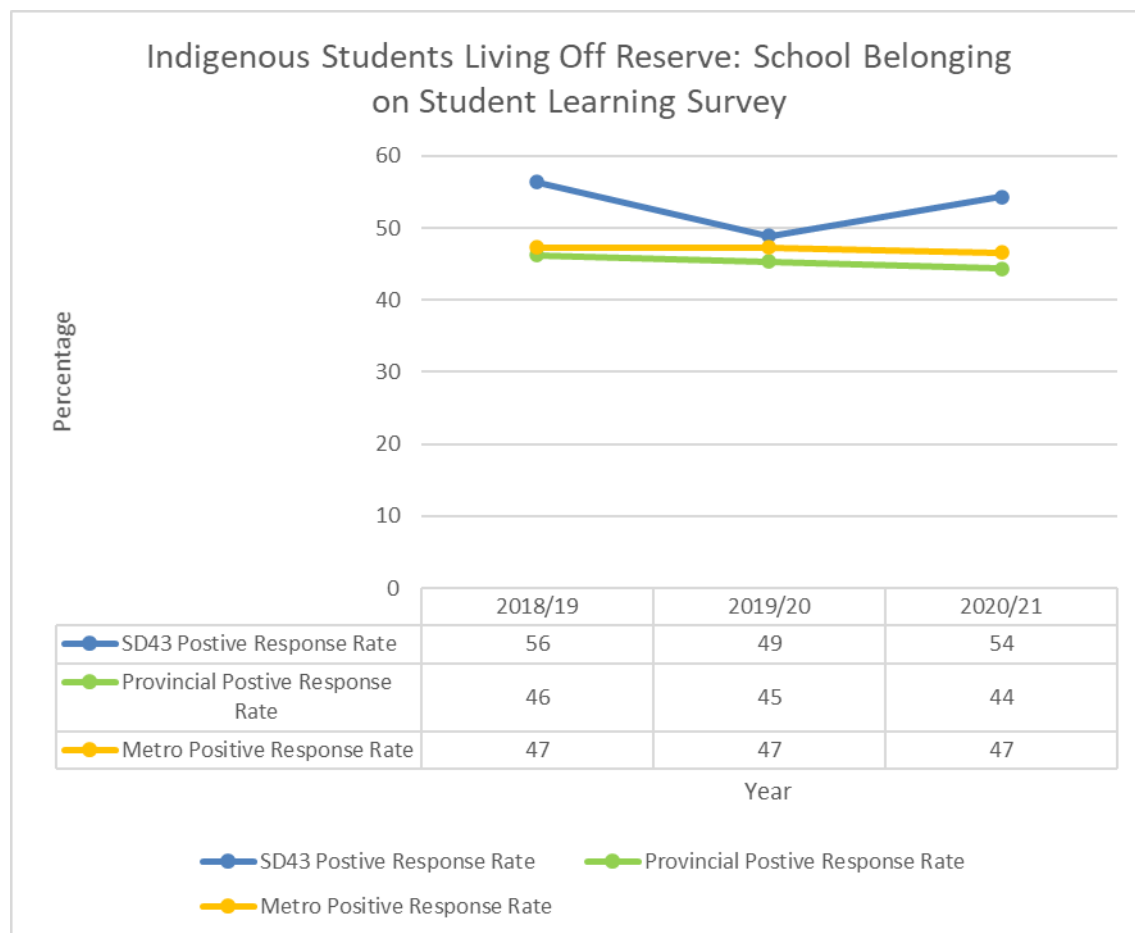
Indigenous Students Living Off Reserve

Approximately 97 students living off reserve responded to the Student Learning Survey. 66% of the students had a positive response to feeling 'welcome' at school. This is slightly higher than the provincial data (61%) and the metro average (64%). This is an increase from the previous year. When compared to the All Students population positive rate (73%), the students response rate was lower at 66%.

54% of the students reported positively to feeling a sense of belonging at school. This is higher than the provincial (44%) and metro (47%) rates. The district rate is higher than the previous year. When compared to the All Students population positive responses (58%), the Indigenous Students Living Off Reserve responded with a lower 54% positivity rate.

The 2020-2021 Equity Scan asked 126 Indigenous students to respond to this statement, "I enjoy going to school." 64 of 126 (51%) students agreed or strongly agreed with the statement.

The Equity Scan also asked the students to respond to this statement, "I was happy with my classroom and/or online this year." 77 of 127 (60%) students agreed or strongly agreed with the statement.

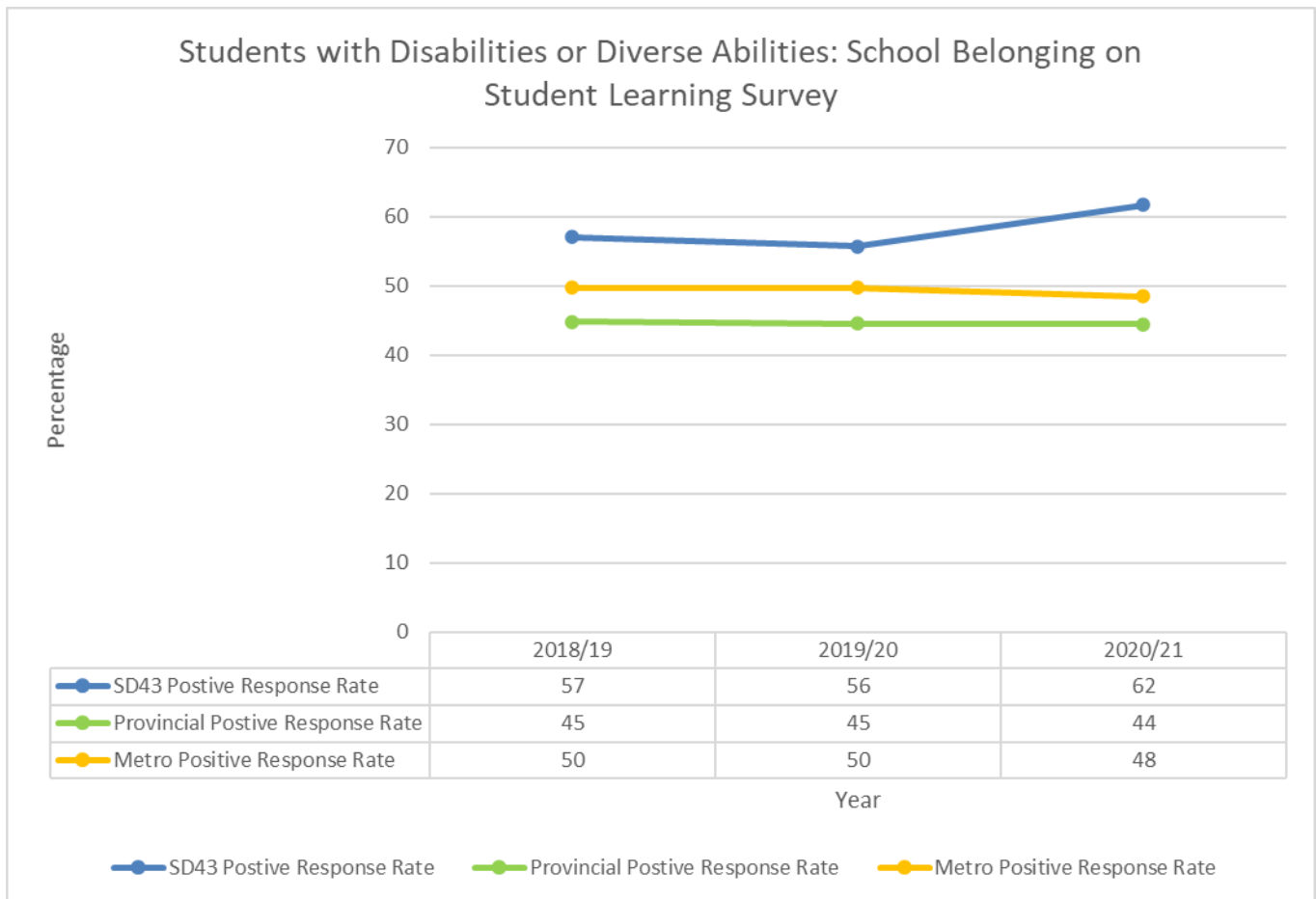


Students with Disabilities or Diverse Abilities

700 students responded to the student learning survey. The rate of positive responses (62%) to the question of belonging at school is higher than the provincial (44%) and metro (48%) average rates. 73% of the students gave positive responses for feeling welcome at school which is higher than the provincial and metro average results.

The students in this population positive responses (73%) to feeling welcome at school matched the All Students population (73%).

When compared to the All Students population positive rate (58%), the Students with Disabilities or Diverse Abilities response rate to feeling a sense of belonging at school was higher at 62%.



Children and Youth in Care

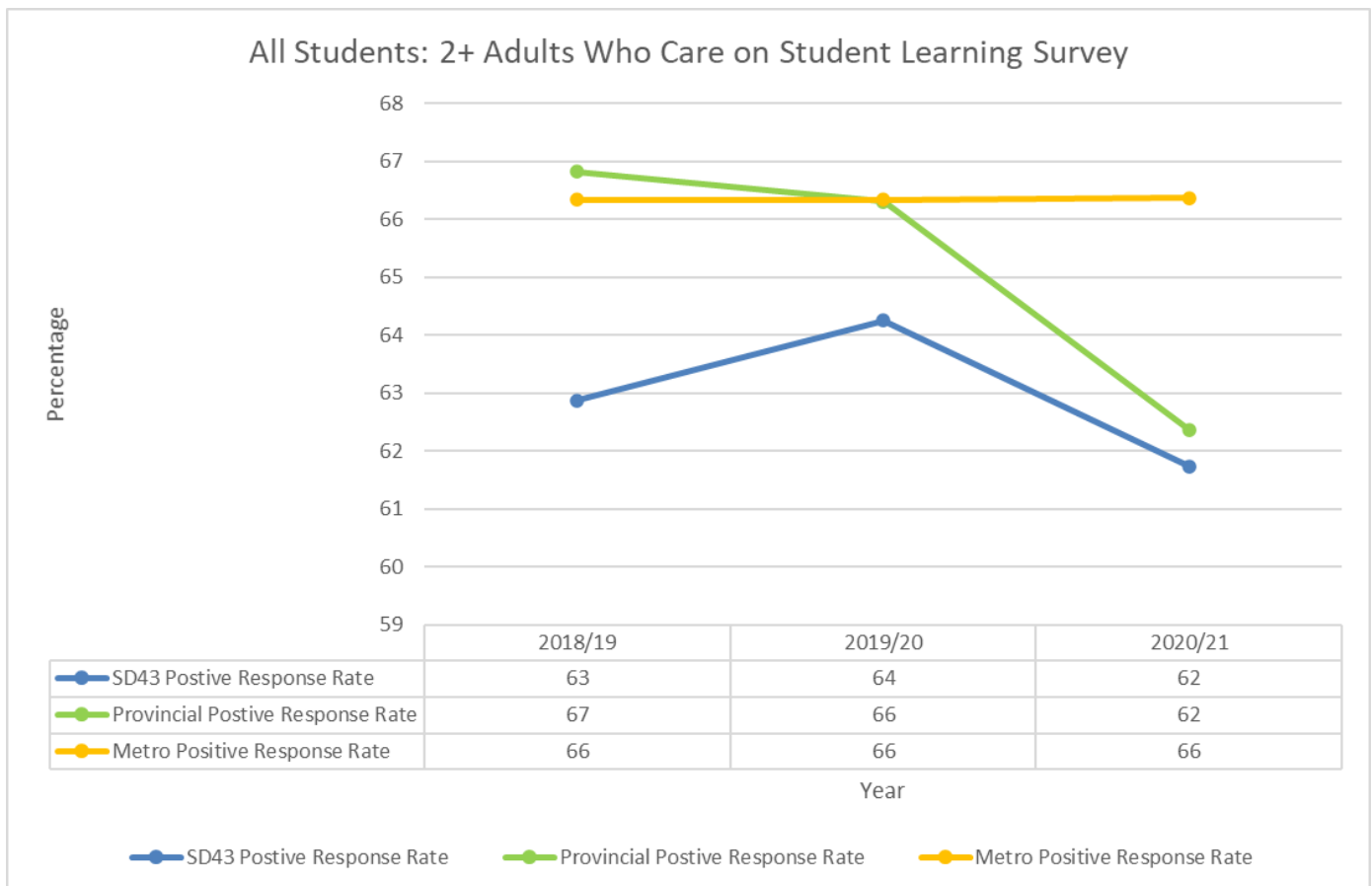
The only data that can be reported on are students' feelings of overall belonging at school. 27 students responded to the student learning survey. The rate of positive responses (44%) to the question of belonging is lower than the provincial (57%). Metro data was not available.

Measure 3.2 Number and percentage of students in grades 4, 7, and 10 who feel there are two or more adults at their school who care about them.

All Students

3091 students responded to the Student Learning Survey in 2020-2021. The students' positive responses (62%) is equal to the provincial (62%) and lower than the metro (66%) averages.

The MDI features a question which asks the students who have two or more important adults at school. The Grade 8s responded positively with 33% response rate. The average for other districts is 34%. The Grade 5s responded positively with 63% response rate. The average for other districts is 66%. In both grades, there is a decrease in positive responses from the previous year. The Grade 4s responded with 70% and the Grade 7s responded with 42%. It is possible that the cohort structures of Covid-19 safety protocols affected the responses as students had fewer contacts with teachers.



Indigenous Students Living On Reserve

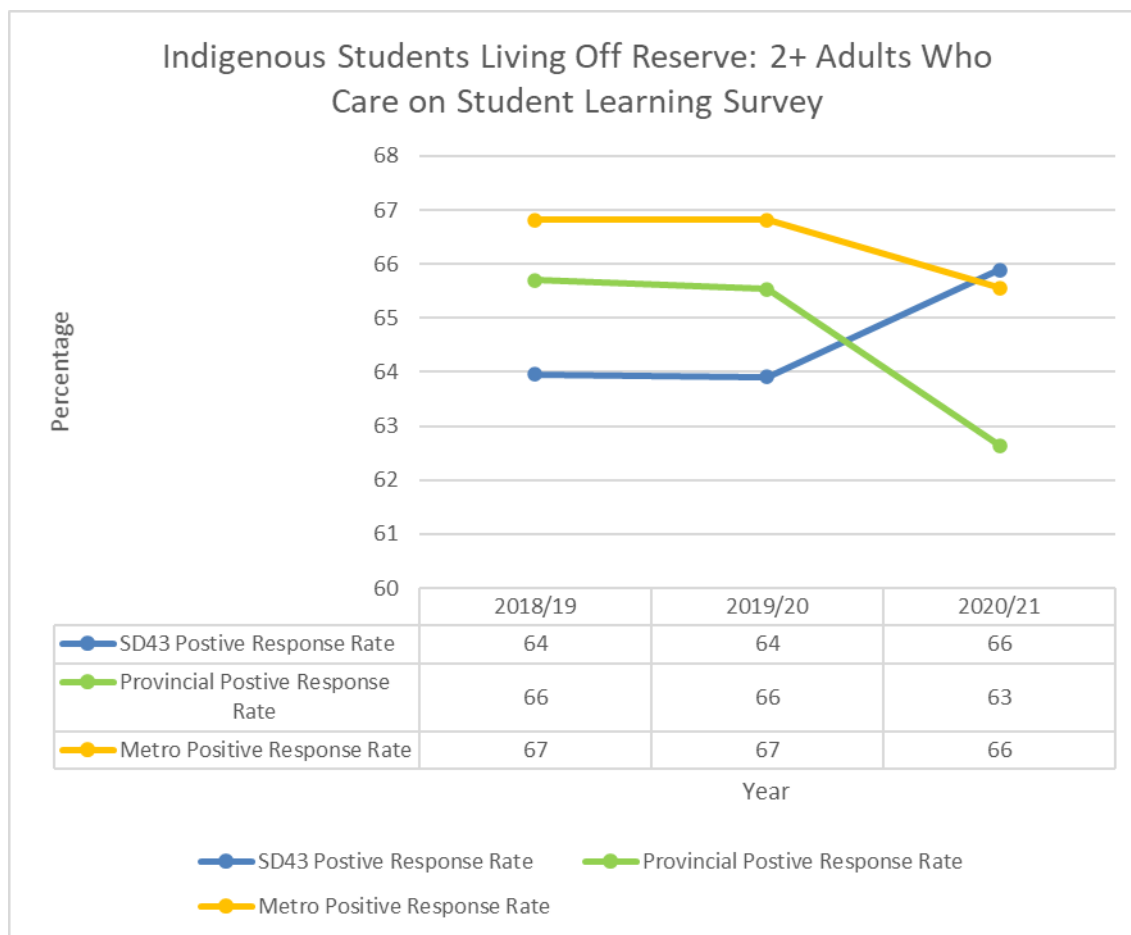
This was an area of noticeable difference than Measure 3.1. The data shows an increase in positive responses. Again, the number of students participating in the survey is small but it is encouraging to see a more positive response than in other measures.

Indigenous Students Living Off Reserve

114 students responded to the survey. 66% of the students responded positively to this question. This is an increase from the previous two years. The result is above the provincial rate (63%) and is like the metro (66%) averages. The student responses has steadily improved from the previous year.

The 2020-2021 Equity Scan asked students to respond to this statement, “I have at least two adults I can count on for help at my school.” 104 of 127 (82%) of the students either agreed or strongly agreed with the statement. This response is higher than the results from the Student Learning Survey.

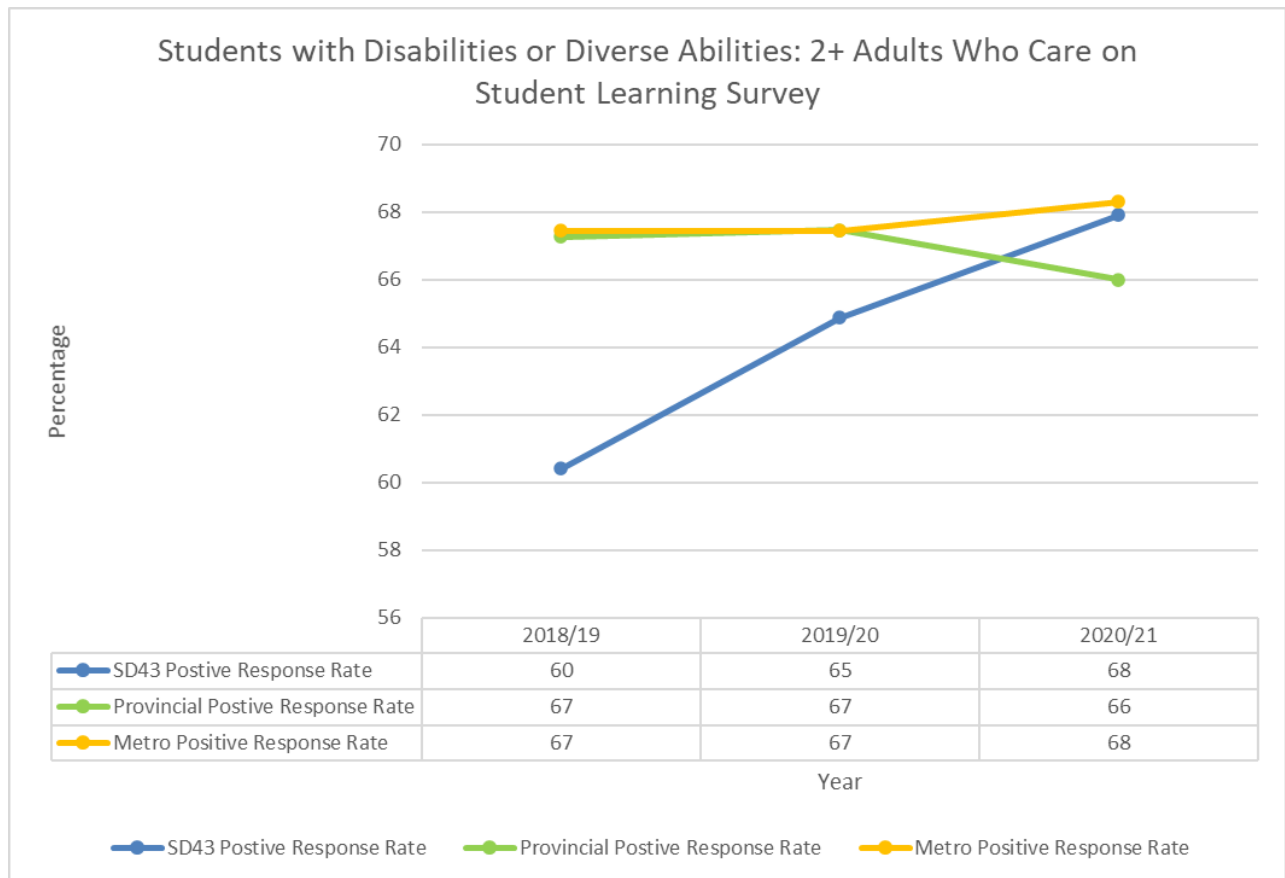
When compared to the All Students positive responses (62%), the Indigenous Students Living Off Reserve population responded with a higher rate at 66%.



Students with Disabilities or Diverse Abilities

650 students responded to the survey with 68% positive responses. There has been steady growth over the three-year trend from 60% in 2019, 65% in 2020 and 68% in the recent year. The district's positive response rate is higher than the provincial rate (66%) and matches the metro (68%).

The positive response rate for this population (68%) is noticeably higher than the All Students population's positive responses (62%).



Children and Youth in Care

This measure is not reported because the number of students is fewer than 10. The data that can be observed show little change in the positive response rate from the previous year.

Career Development

Educational Outcome 4: Students will graduate.

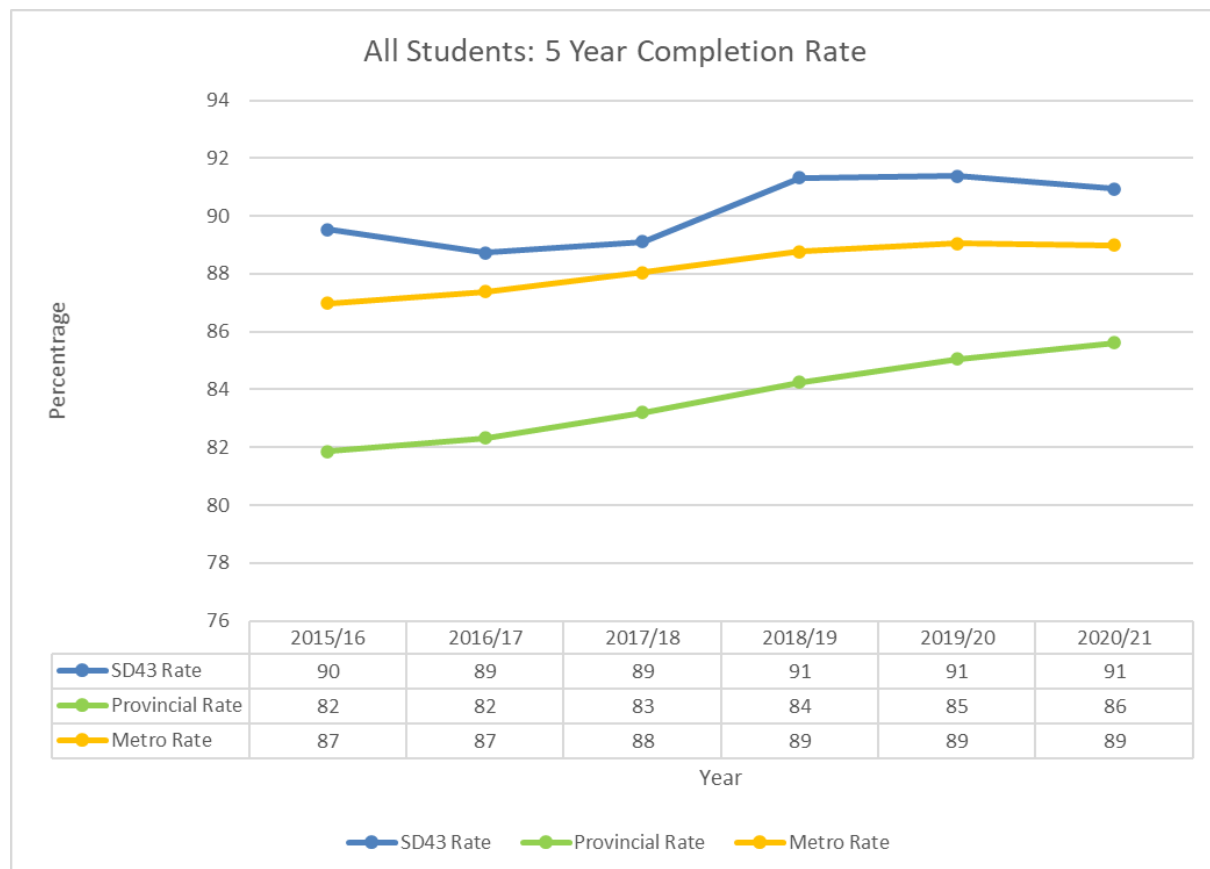
Measure 4.1 Number and percentage of resident students who achieved a BC Certificate of Graduation Dogwood Diploma within 5 years of starting Grade 8.

| Graduation Rate Comparison Summary | | | | | |
|------------------------------------|--------------|---------------------------------------|--|---|----------------------------|
| School Year | All Students | Indigenous Students Living On Reserve | Indigenous Students Living Off Reserve | Students with Disabilities or Diverse Abilities | Children and Youth in Care |
| 2020-2021 | 91% | n/a* | 66% | 79% | 37% |
| 2019-2020 | 91% | n/a* | 76% | 81% | 42% |
| 2018-2019 | 91% | n/a* | 68% | 81% | 48% |
| 2017-2018 | 89% | n/a* | 60% | 77% | 41% |
| 2016-2017 | 89% | n/a* | 60% | 77% | 23% |

*The population is too small to report on.

All Students

The 5-year graduation rate for all students is above the provincial average. In 2020-2021, 2382 students (91%) of the cohort of 2618 students graduated in Coquitlam. The provincial average is 86% and the metro average is 89%. The Coquitlam graduation rate remains higher than the province and other metro districts over the past five years.



Indigenous Students Living On Reserve

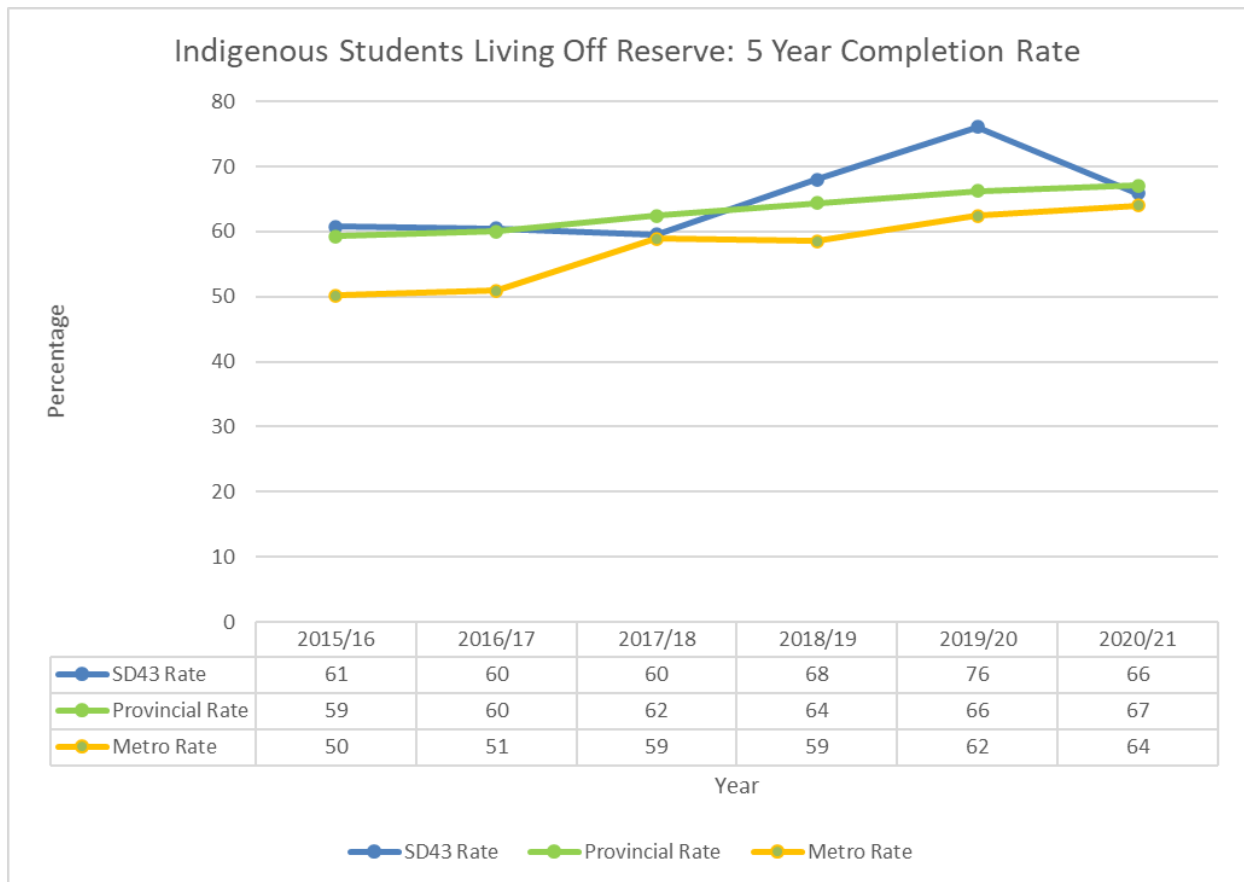
The number of students living on reserve remains too few to report on. It is worth noting that, unlike the previous two years, there were members of the Indigenous Students Living On Reserve population who graduated.

Indigenous Students Living Off Reserve

There is an increase in students in this group who graduated. 88 of 133 students (66%) of the cohort graduated in 2020-2021. This is a decrease from 76% in the previous year. The data shows that Coquitlam has been above the provincial and metro averages for the previous two years and now is within those ranges with provincial rate (67%) and the metro average (64%).

When compared to the All Students population graduation rate (91%), the Indigenous Students Living Off Reserve population graduation rate is lower at 66%.

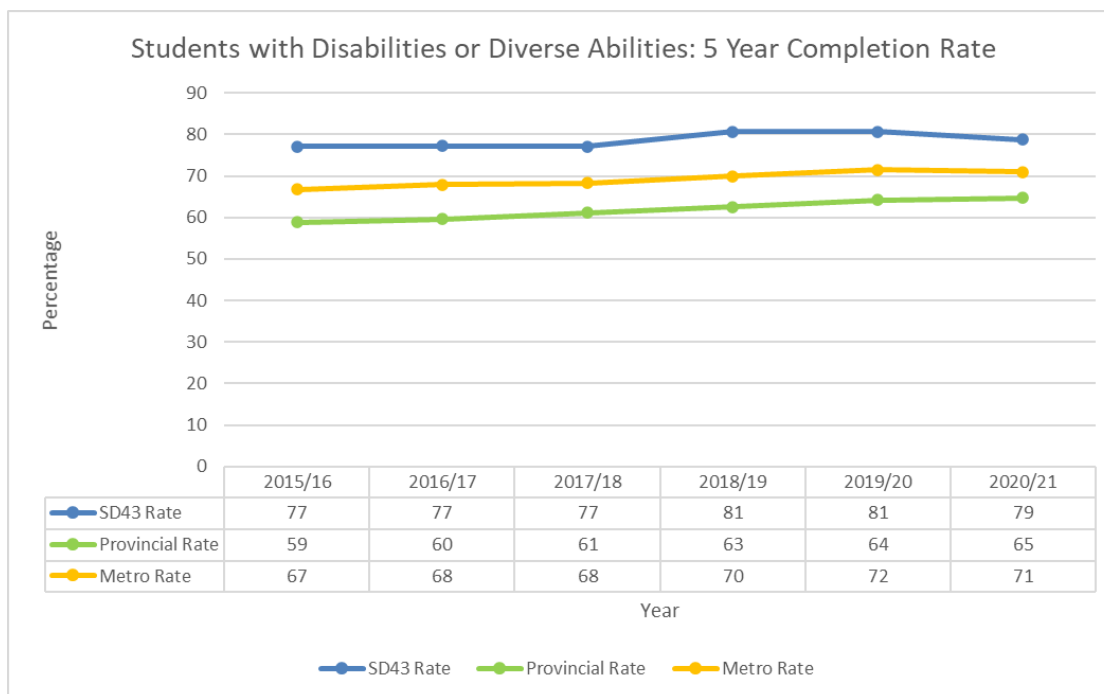
Attendance may be a factor in the graduation rates of the Indigenous students. Data shows that over the past two years, 68 Indigenous students did not graduate. These students were absent an average of 38% of the year. These absences were higher than the non-Indigenous populations whose average absence of 26%.



Students with Disabilities or Diverse Abilities

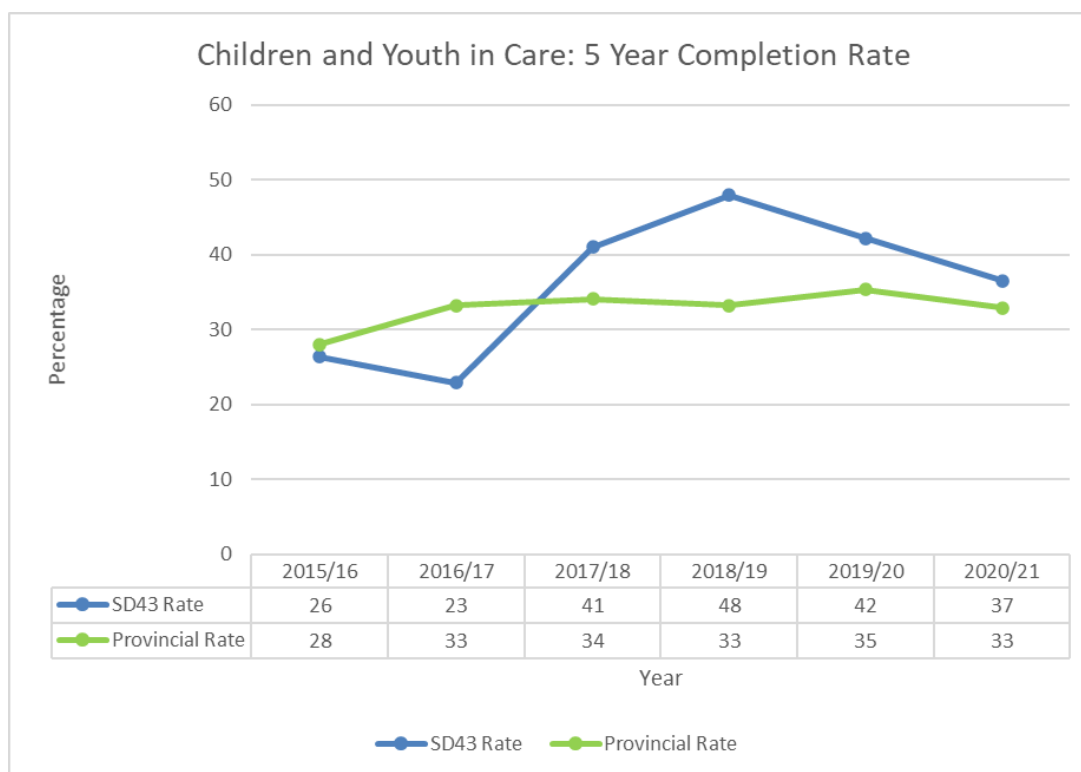
548 of 694 students (79%) of the cohort in this category graduated in 2020-2021. This rate is slightly lower than the previous year (81%). SD43 data shows that students graduation rates continue to be higher than the provincial average (65%) and metro averages (71%) in the recent year.

When compared to the All Students population graduation rate (91%), the Students with Disabilities or Diverse Abilities population graduation rate is lower at 79%.



Children and Youth in Care

37% of the cohort (27 students) graduated within five years. The SD43 rate is higher than the provincial rate (33%). There is a decrease over the past two years. The Children and Youth in Care data shows that students are not thriving at the same level as the All Students rate (91%), Indigenous Students Living Off Reserve rate (66%) or Students with Disabilities or Diverse Abilities rate (79%). Metro district data was not available.



Educational Outcome 5: Students will have the core competencies to achieve their career and life goals.

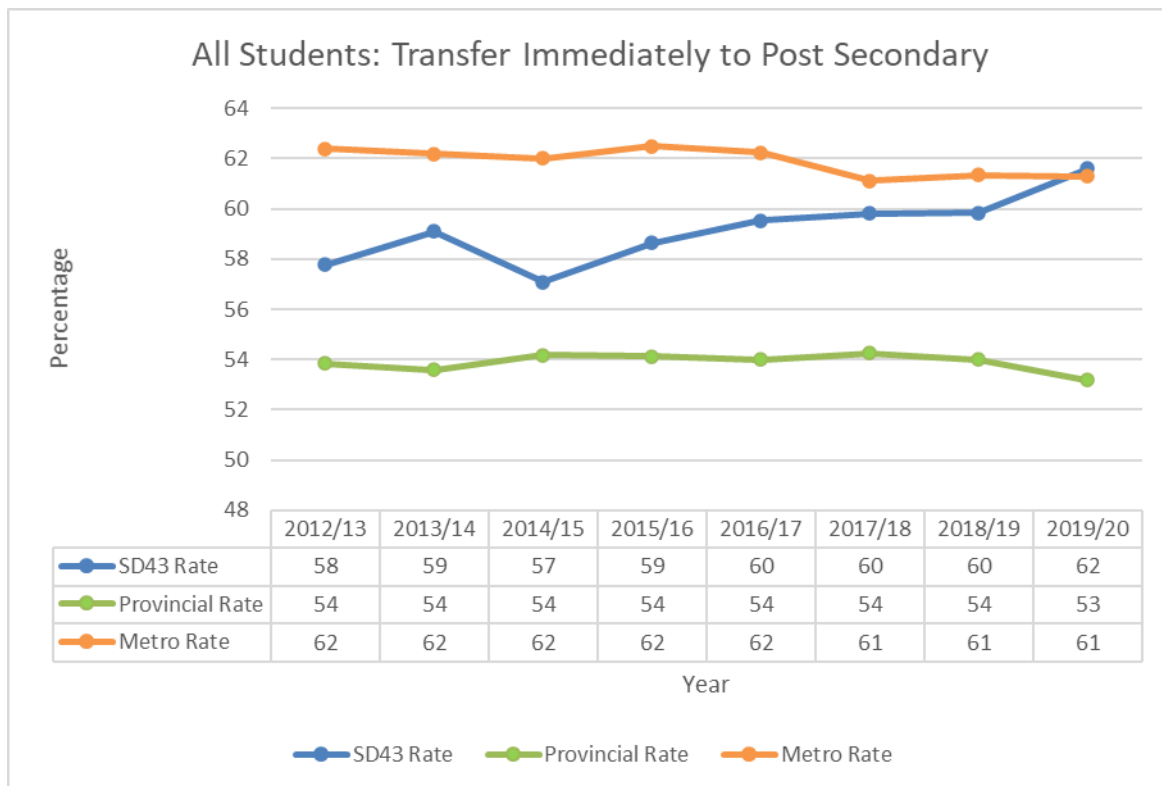
An objective in Strategic Goal #1 of Directions 2025 is to “Equip students for a world that requires practical scientific, technical and innovation skills through STEAM and Career Education.”

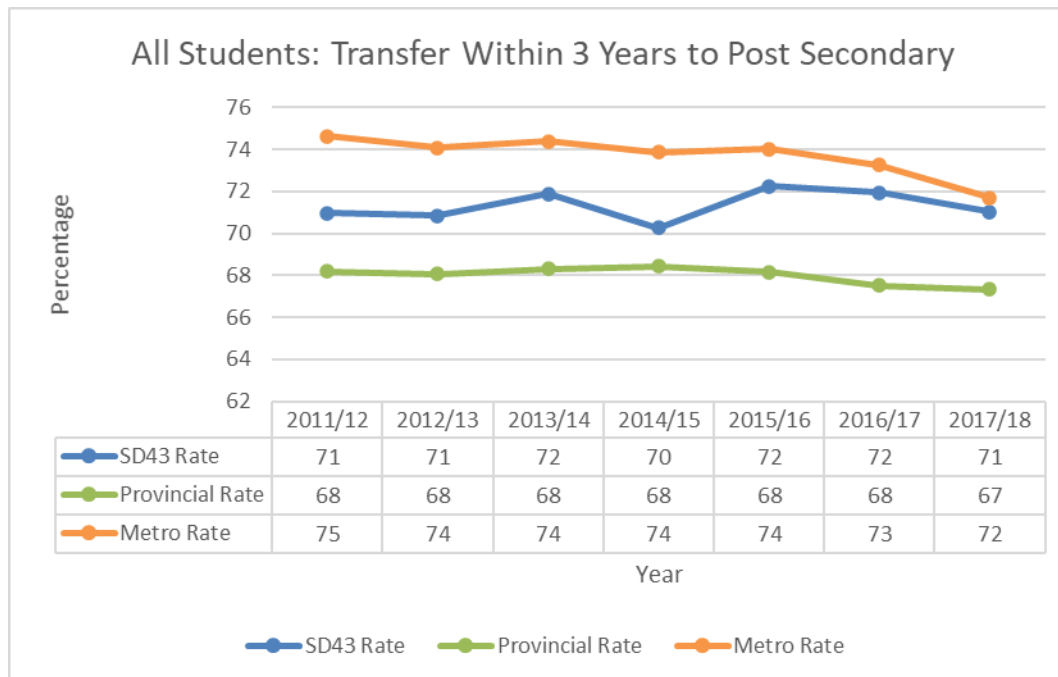
Measure 5.1 Number and percentage of students transitioning to Canadian post-secondary institutions within 1 and 3 years.*

*The data provided for this report indicates British Columbia post-secondary institutions at this time. Many of the graduates of the school district attend elite universities outside of British Columbia, either across Canada, in the US, or around the world. This is not reflected in the presented data.

All Students

In both the immediate and three-year transfer periods to post-secondary, Coquitlam student data remained above the provincial average. The most recent data, 2019-2020 shows that 62% (1400 students) of graduates transferred immediately to post-secondary institution. This is a steady increase over the past five years and now surpasses both metro (61%) and provincial averages (53%). Within three years of graduating, 1642 (71%) of the students had transferred to post-secondary based on 2017-2018 data. The SD43 rate remain higher than the provincial averages (67%), but slightly lower than the metro averages (72%).





Indigenous Students Living On Reserve

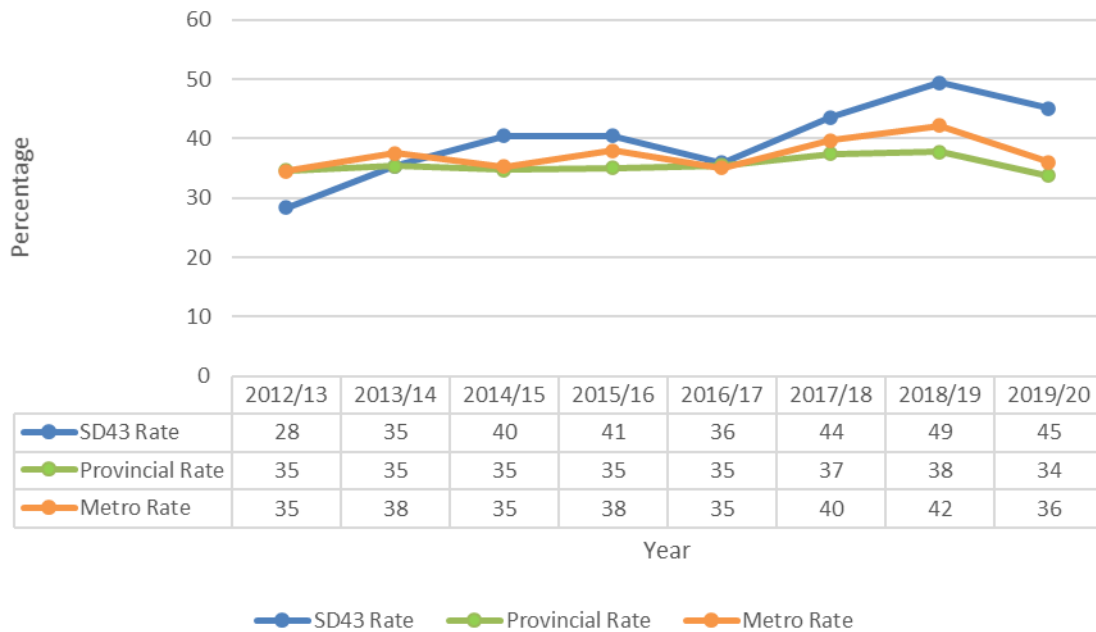
The number of students remains small. However, the trend shows that the students are not transferring to post-secondary, either immediately or within three years.

Indigenous Students Living Off Reserve

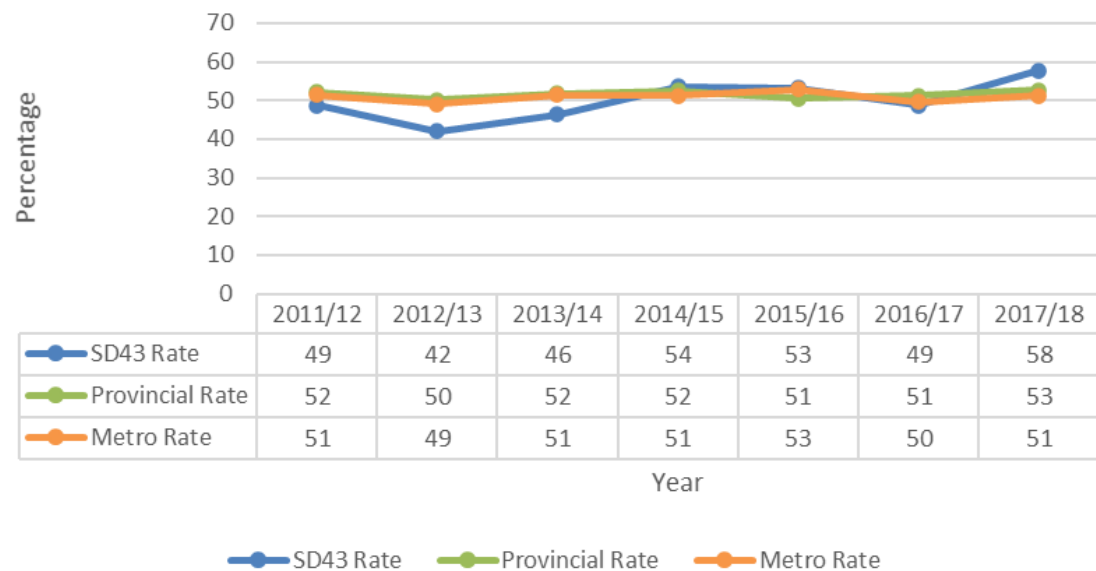
Data shows 45% (37 out of 82 students) transferred to post-secondary immediately after graduation. Within three years, the rate increased to 57% (45 out of 78 students) had transferred post-secondary. SD43 rates for this population is higher than the provincial and metro averages. Similar to other measures, the measure is not as high as the district All Students population.

The Equity Scan asked the students, “Do you feel school is preparing you for your future after Grade 12?” 41% responded “Yes”.

Indigenous Students Living Off Reserve: Transfer Immediately to Post Secondary

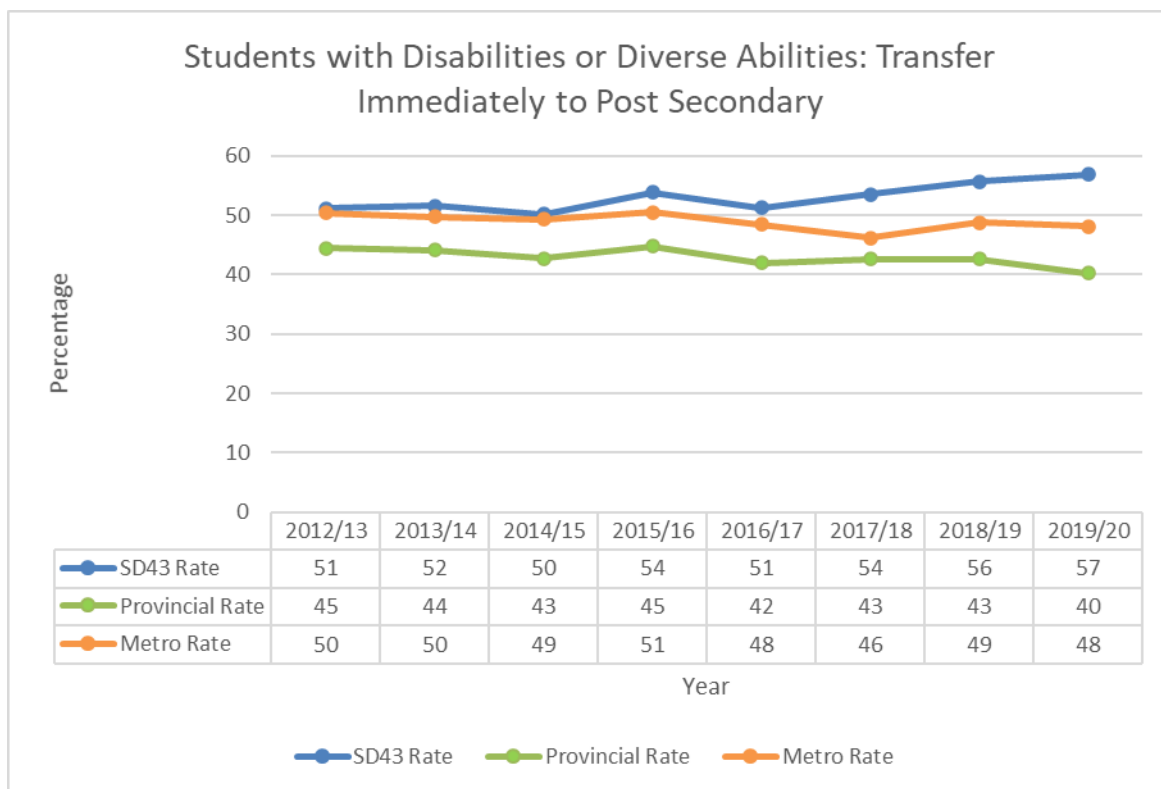


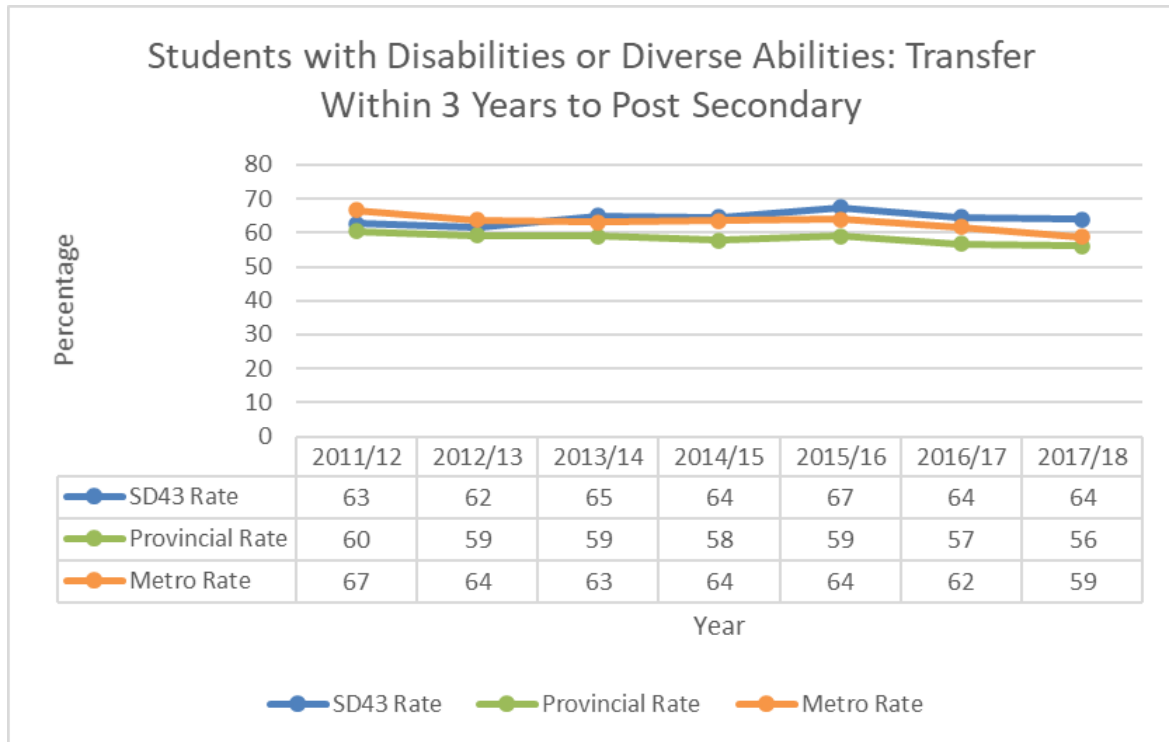
Indigenous Students Living Off Reserve: Transfer Within 3 Years to Post Secondary



Students with Disabilities or Diverse Abilities

In 2019-2020 there were 466 students in the cohort that graduated. Immediately upon leaving secondary school, 265 (57%) went on to attend a post-secondary institution. 2017-2018 data shows that within three years, 296 (64%) students were attending post-secondary. The SD43 rates are higher than both the provincial and metro averages for the last three years of provided data. Compared to the All Students population within SD43, the rates are not as high.



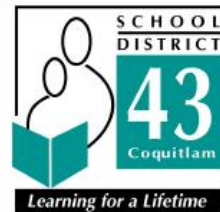


Children and Youth in Care

There is no report on this measure because the number of students is fewer than 10.

SEPTEMBER 2022

**FRAMEWORK FOR ENHANCING
STUDENT LEARNING**
SCHOOL DISTRICT NO. 43 (COQUITLAM)



District Annual Operational Plan



District Annual Operational Plan

School District 43 (Coquitlam) is committed to continuous improvement in student learning. The District Annual Operational Plan is presented as part of this year's The Framework for Enhancing Student Learning report. This plan outlines the actions taken by each department to support Directions 2025, our strategic plan. The goal is to increase success for all students in all measures, as outlined in the Framework for Enhancing Student Learning, with particular attention to the Indigenous learners and Children and Youth in Care. This plan was developed to be included in the Framework for Enhancing Student Learning report.

Each area of our Operational Plan is guided by the principles of equity and inclusivity.

Indigenous Education and the Kwikwetlem First Nation

A Local Education Agreement (LEA) was signed on June 28, 2019 and will be renewed the 2022-2023 school year.

"The Kwikwetlem First Nation (KFN) and the Board intent to work together to provide education programs and additional educational services for KFN students who reside within the boundaries of School District No. 43 (Coquitlam). These services will be appropriate to Coast Salish culture and linguistic heritage with emphasis on satisfaction and pride for KFN and the School District."

One of the guiding principles emphasizes the trusting relationship between KFN and Board by working together, building understanding, being innovative, cooperative and advocating together for the best interest of the students.

One of the actions of the LEA is the development of the Student Learning Plan (SLP) for individual Indigenous students. This action is currently being piloted at one school.

Indigenous Students and Indigenous Education

The district will continue implementing the recommendations from the Equity Scan. As stated in Directions 2025, the district will emphasize success, well-being and equitable opportunities for Indigenous Learners. The data for this report reveals that more work needs to be done to make Indigenous students feel more safe, welcome and develop a stronger sense of belonging at their schools.

- a. The Indigenous Education department will produce a newsletter called "Indigenous Department News" for all district staff. The bi-weekly newsletter features local stories highlighting Indigenous voices in our district. In addition, there is a regular section on supporting schools and their Action Plans for Learning focus areas. The newsletter features articles on Indigenous department staff including their heritage and stories.
- b. Schools will develop student learning plans for individual Indigenous learners as required.
- c. Each school will continue to focus on the success of Indigenous Learners and Children and Youth in Care
- d. The school district will ensure timely and relevant data access for educators.
- e. Schools and the district will strengthen connection that Indigenous learners have with their school community. This could include extracurricular activities and other learning opportunities. The district will examine the barriers that need to be removed to provide more opportunities.
- f. Schools and the district will increase the Indigenous students' sense of belonging, feeling welcome and feeling safe.

- g. Schools and the district will share the story of the Coast Salish peoples and Kwikwetlem First Nation to build a sense of pride for Indigenous students.

Action Plans for Learning

Schools have aligned their Action Plan for Learning to support Directions 2025. In doing so, each school considered the areas of Intellectual Development, Human and Social Development and Indigenous Learners and Indigenous Ways of Learning. A new Action Plan for Learning template was introduced to schools in May 2021 with four schools piloting the template. The template was widely introduced to all schools in August 2021. A planning sheet was provided to schools to help scaffold their work with the school goals with attention to all student populations including Indigenous students, children and youth in care and students with disabilities or diverse abilities. School principals were provided with opportunities to network and share ideas of creating and fostering a collaborative environment to develop or refine their Action Plan for Learning. Schools were asked to continually review their data and engage in staff regarding their goals. A summary of Action Plans for Learning in February 2022 was provided to Learning Services staff to help ensure coordinated support.

Schools were asked to submit their first draft of the Human and Social Development Goal in February 28, 2022. The first draft of the Indigenous Learners and Indigenous Ways of Learning page by April 29, 2022. The draft of the Intellectual Development goal is due May 31, 2022. During each cycle, the drafts were viewed by members of Learning Services and Assistant Superintendent's for feedback. The final Action Plan for Learning will be posted to each school's website by June 30, 2022. The Board of Education will approve the Action Plans for Learning in October 2022. This planning cycle will continue in subsequent school years. This approach to school plans will help to ensure equity and inclusivity during the 2022-2023 school year.

Capacity Building

Schools and the district will engage in professional development opportunities that align with Directions 2025. Schools declared their goals and rationales (Intellectual Development, Human and Social Development and Indigenous Learners and Indigenous Ways of Learning) by January 2022. This will allow learning services to design professional development opportunities that support schools. Principals were continually engaged with a survey gauging their 'hunches' regarding the learning needs of their school. This information helped shape the professional day offerings for schools.

Sessions such as those listed below will be planned for the 2022-2023 school year.

- September 24, 2021: Balanced Literacy with Faye Brownlie, Assessment Culture with Katie White, Numeracy at Middle, Numeracy at Elementary
- January 31, 2022: "Gearing Up for STEAM" Focused
- April 22, 2022: Indigenous Education Professional Day

In addition, principals were requested to participate in an activity to identify authentic Indigenous resources for their schools. The activity was initiated by the Indigenous Education department.

Learning Without Boundaries Bi-Weekly Meetings

Learning Without Boundaries is a bi-weekly capacity building structure for administrators. This year's curriculum of meetings has been designed to align with Directions 2025 and support the implementation of the Framework for

Enhancing Student Learning and Action Plans for Learning. The Action Plan for Learning was featured in many Learning Without Boundaries agendas. The agendas continue to consider equity and inclusivity. The following are the topics of Learning Without Boundaries sessions that demonstrates the commitment the district has to implementing Directions 2025.

- August 26, 2021: Introduction of Aligned Action Plan for Learning template
- September 23, 2021: Action Plans for Learning, data and staff dialogue
- October 7, 2021: SMART goals, staff dialogue and parent engagement
- October 21, 2021: Indigenous Learners and Indigenous Student Services
- November 4, 2021: Wellness Framework
- November 18, 2021: Goal Selection for Action Plan for Learning
- January 13, 2022: Goal Selection for Action Plan for Learning
- April 7, 2022: Indigenous Education and Indigenous student success and Action Plan for Learning
- April 28, 2022: Indigenous Education and Indigenous student success
- May 12, 2022: Intellectual Development goals for Action Plans for Learning

Similar sessions such as those listed above will be planned for the 2022-2023 school year.

Learning Services

Integrated Learning Services Teams

Alignment of Learning Services department to support Directions 2025. Creation of integrated teams to support Directions 2025 but also each school's aligned Action Plan for Learning. Each team consists of a district level principal, curriculum coordinator, mentor support teacher, technology support teacher and an Indigenous Education teacher. Each team has adopted innovative and creative solutions to reach educators and students during the Covid-19 pandemic. For example, the Numeracy and STEAM team hosts regular live events in which a lesson is broadcast to classrooms using Microsoft Teams. These activities promote and model quality teaching and leadership and will continue during the 2022-2023 school year.

Numeracy, Wellness and Equity, STEAM and Literacy and Competencies Teams were introduced this year to support schools. This model of support will continue in the 2022-2023 school year.

Finance

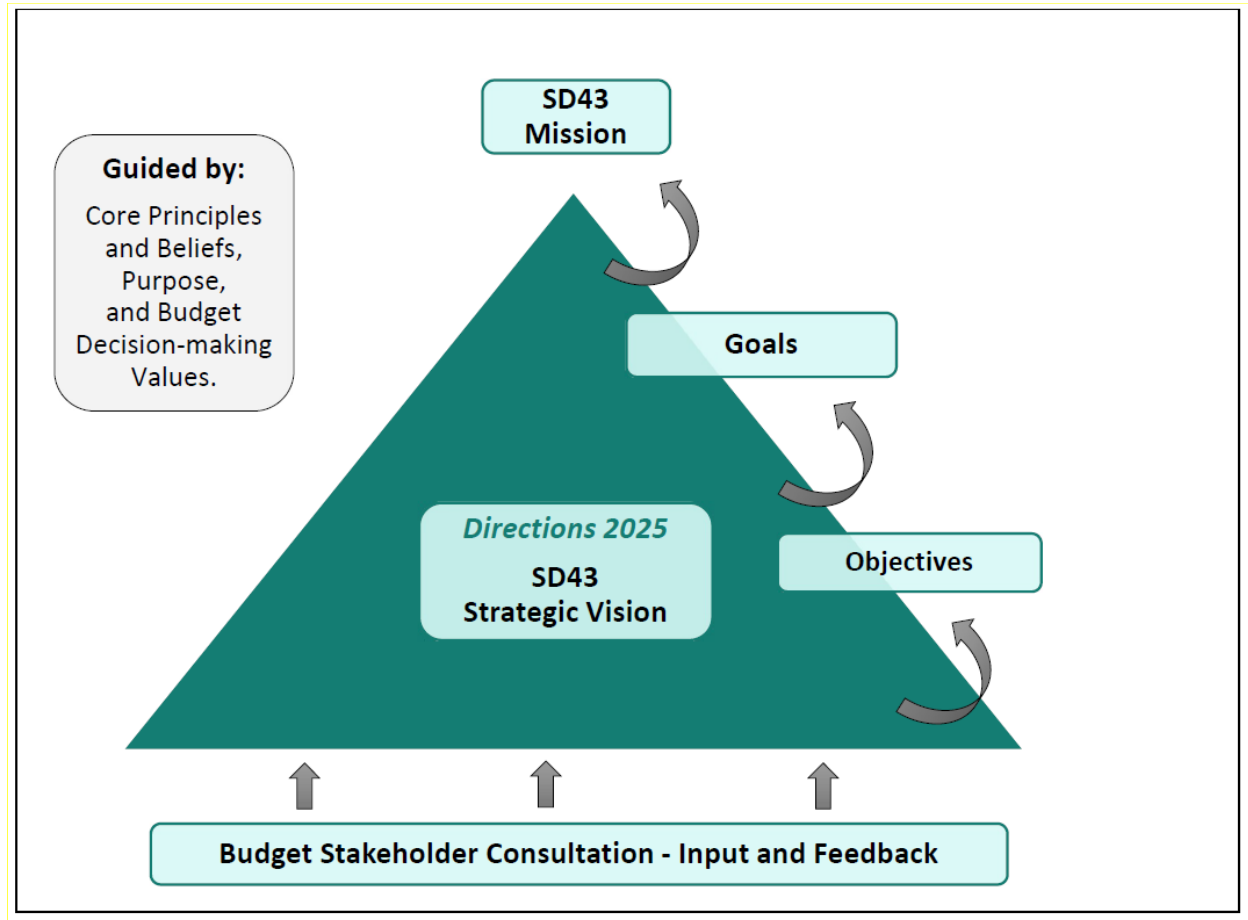
The school district's budget process is designed to support Directions 2025 (strategic plan), the Framework for Enhancing Student Learning and the Equity Scan. The details of the process are published each year and high standards of engagement and communication are well established.

Funding from the provincial government has not kept up with rising costs even with lower enrolments and increased per pupil funding. Additional costs pressures such as hydroelectricity, gas and health benefits have all increased, with school boards funding most of these inflationary and new program costs. In addition to the changing landscape

of additional cost pressures and provincial funding not keeping up with inflation, there are increasing expectations from the Ministry of Education that school boards contribute operational funding towards significant capital projects, typically funded entirely by the province.

Long Term Strategic Vision

Aligning the budget process and connecting the allocation of resources with our strategic vision and goals as originally established by the Board in fall of 2016 as Directions 2020 which has now been refreshed as Directions 2025.



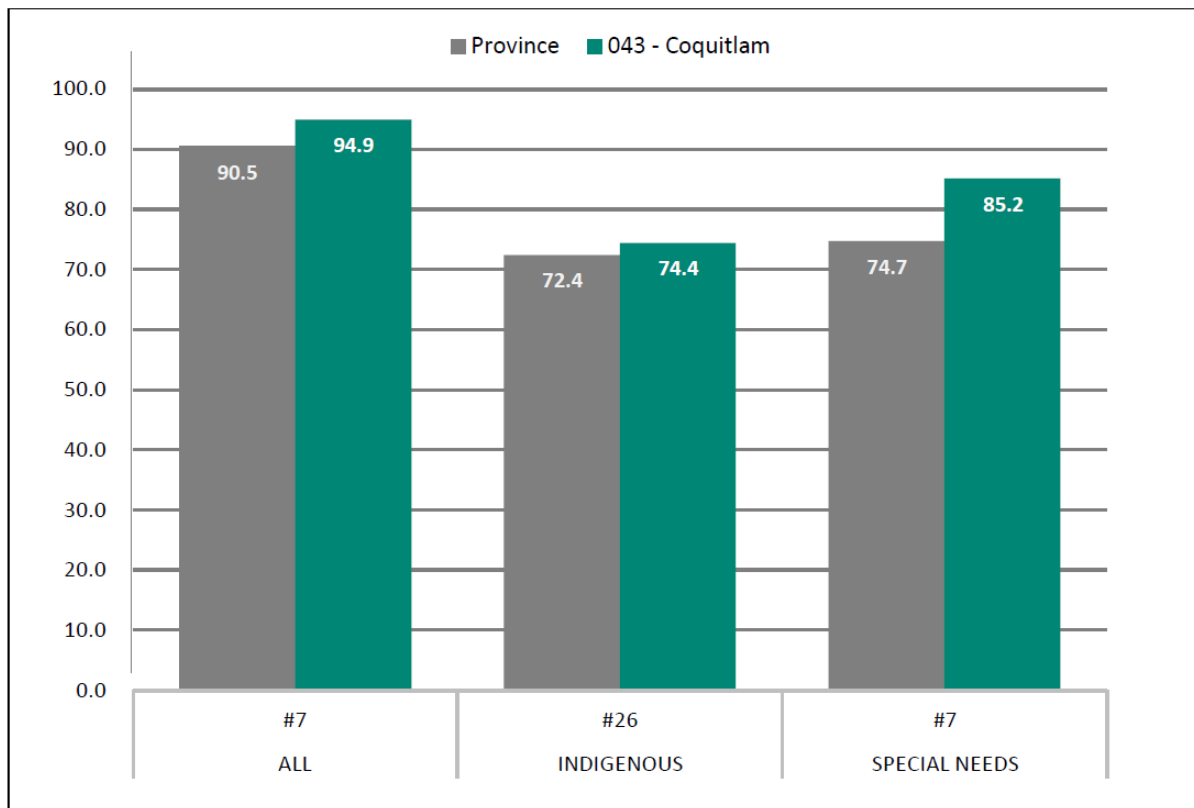
A History of Student Success

Throughout the budget process, the Board will seek to build on our past successes in order to maintain a high achieving and sustainable organization. The district will pursue new and innovative ways to deliver our services in order to maximize the use of our budgets and ensure quality learning for all students.

SD43 has a history of student success. The 2020/21 Achievement Levels released by the Ministry of Education below show that our student achievement results exceed provincial averages on every measure. The Board's goals are, and will continue to be, focused on helping students acquire a series of attributes to help them become Learners, Thinkers, Innovators, Collaborators, and Contributors. The budget process will provide the answers

needed for the difficult challenge of meeting our financial pressures while ensuring the continued success of our students.

SD43 2020/21 Achievement Levels



** Based on Six-Year Completion and Grade 12 Graduation rates from the Ministry of Education's Report on Student Achievement*

Stakeholders presented to the Board of Education at the February 15, 2022 Special Budget meeting. Presenters included the Student Leadership Council, District Parent Advisory Council, Coquitlam Teachers Association, CUPE Local 561, Coquitlam Principal and Vice-Principal's Association and members of the parent community.

In response to partner groups requests to support vulnerable and struggling learners, SD43 responds with "SD43 continues to provide incremental support as priorities are established and funding permits."

The budget process to support Directions 2025 was first introduced at the public Board of Education Meeting on January 18, 2022.

Budget process to support Directions 2025. Budget consultation guide for 2022-2023 was released at public Board of Education meeting on January 18, 2022. "The global pandemic has had an impact on all of us and in the delivery of educational services. The district continues to strive to deliver on a budget that provides certainty to ensure long-term stability and sustainability despite the challenging circumstances. Guided by the goals and objectives within the renewed Directions 2025, we are fully committed to achieving student success, developing the education citizen, and continuing to foster sustainable educational organization all within the changing landscape of provincial funding and this pandemic."

In the SD43 budget package, it is clearly stated that the budget process will consider students first and fair access for all students.

Communication and Strategic Engagement

Communication and engagement take place at both the school and district level. Each school will report on how they have engaged the community in their Action Plan for Learning for the Intellectual Development, Human and Social Development and Indigenous Students and Indigenous Ways of Learning.

Regular Board of Education meetings whereby presentations are made to the trustees and the public. These presentations include information about supports for Indigenous students.

At the district level, several advisory committees directly intersect with Directions 2025. Administrative Procedure 112 outlines the function of each advisory committee. Members of each partner group are invited to participate in these committees.

Student Achievement Advisory Committee:

- Foster cooperative and collaborative planning in the district;
- Utilize current educational research and expertise as a foundation in the planning, implementation and provision of ongoing support;
- Recommend short and long term priorities which reflect school, district and provincial needs and initiatives related to student achievement;
- Review curriculum resource materials as needed.
- Review and provide feedback for Board Authority Authorized Courses.
- Examine student achievement data from a wide variety of sources.

Indigenous Advisory Committee:

- The intent of this committee is to represent the diversity of Indigenous peoples residing in the district as well as school district partners. Provide advice on district-wide matters related to Indigenous education programs in the district. Reports to the Superintendent in advisory capacity. Meets a minimum of four times per year.
- The Enhancement Agreement has a unique focus and identity, while being respectful and mindful of other district directions and priorities. The Committee meets throughout the school year to review the Enhancement Agreement.
- Advises Superintendent on matters pertaining to Indigenous education programs in District.
- Makes recommendations to the Superintendent as appropriate
- Provides forum for the exchange of information and views among parents, teachers, members of the Indigenous community and administrators in district.

Wellness Advisory Committee:

- Foster cooperative and collaborative planning in the district;
- Utilize current education research and expertise as a foundation in the planning, implementation and provision of ongoing support;

- Recommend short- and long-term priorities which reflect school, District and provincial needs and initiatives related to student safety.

Learning Services Advisory Committee:

- To provide a forum for parent groups to share information with the district
- To provide a forum for parent and employee groups to share information with each other
- To provide a forum for the district to communicate with parent groups on District program and policy development.

Education Technology Advisory Committee:

- Foster cooperative and collaborative planning with regard to the development of technology in the district.
- Utilize best practice and current educational research as a foundation for planning, implementation, and provision of technology in the district.
- Recommend short- and long-term priorities which reflect school and district needs and initiatives related to technology use in the district.

Student Leadership Council

- To provide and support student voice in district decisions.
- To support the systematic development of student leadership.

Long Term Planning

Facilities

The Facilities Department fully aligns with Directions 2025 around its goals and objectives and communicates in a wide variety of methods both online, in person, and in print through the District webpage. All of the work that the Facilities Department completes has educational programming in mind. Our intention is to focus on the best quality learning environment that can be created.

Each year, in the fall, the facilities department reviewed how effectiveness of the most recent planning exercise. Doing this work involved all District based departments to have a complete picture.

Through the monthly Capital Planning process that we have developed all District Departments are included in the planning process. As enrolment needs change we adapt to the situation and adjust as necessary. The effectiveness in our planning is based on our ability to adapt to the changing enrolment needs of the district. Being able to project enrolment effectively, move programs of choice when needed and create new spaces in a timely way determines the effectiveness of our planning.

With Facilities there is strong linkage between the atmosphere and climate within an educational context and the business side of the district which weighs out the financial implications of our decisions. The Facilities Department uses multiple sources to complete its planning. All major departments are represented with expertise and data to help with the planning process. In addition, municipalities and external consultants provide input as well.

In addition to on-going professional development for the Facilities staff, as part of our Directions 2025 strategic plan our Energy Manager is heavily involved in the cross cutting theme of social engagement around behavioral initiatives relating to staff and students on the environment. The Facilities Department measures progress both quantitatively and qualitatively depending on what needs to be measured. For example, we closely measure energy use, GHG emissions from the quantitative perspective and user comfort in learning spaces from the qualitative perspective.

The department has recently completed a Long Range Facilities Plan which is reviewed on a regular basis. We also have a Capital Planning Process Committee which is made up of all Board Office Departments that look at our short, medium and long term plans several times per year. The Facilities Department engages in multi year planning around its minor and major capital projects.

Communication occurs through various means including through our website, at Board Meetings, via school newsletters or other forms of school based communication, at staff meetings and when appropriate through local media channels.

During the 2022-2023 school year, the new Education Learning Centre will open. The building features two Indigenous Welcome Poles in the grand foyer. A blessing ceremony is planned early in the school year.

Information Technology

Technology continues to have a critical role in supporting the goals and objectives of Directions 2025 and is identified as a cross-cutting theme. Information Technology (IT) broadly supports instruction through STEAM and other curricular and core competencies in addition to maintaining and sustaining a robust, future oriented infrastructure. The district's implementation of STEAM is centered on equity and inclusivity.

Through "Tech Twenty" presentations, district staff provide the Board of Education with ongoing information about the application of technology in support of Directions 2025. These presentations improve the understanding of IT opportunities and limitations, provides an assessment of current performance, identifies capacity and clarifies the level of investment required. These presentations are also made to school administrators at regularly scheduled Learning Without Boundaries meetings.

In regard to establishing a robust, future orientated infrastructure, Information Technology has been planning with 21st century learning in mind. The plan originated in Directions 2020 and continues to guide the actions of Information Technology in Directions 2025. The Covid-19 pandemic accelerated the adoption of technology by both staff and students, and we anticipate the momentum will carry forward.

The guiding strategy for the Information Technology infrastructure, in both technology and human capacity can be summarized in seven points. The forward orientation aims to support current practice and anticipate future needs.

Leadership: IT has a clear, strong vision for leadership development in the area of technology. The district recognizes the need to develop the human capacity to lead change in IT. Many professional learning opportunities are provided to develop capacity in school staff.

Infrastructure: Infrastructure is continually renewed, and new technology applied. IT supports schools with continual upgrades to devices through a buy-back program that allows schools to trade in older devices for new devices at a subsidized rate. This allows schools with limited resources to invest in new equipment.

Access: Increasing equitable access to technology for all stakeholders, including students, staff and parents, is an ongoing process for IT. This also includes developing the wireless infrastructure capacity of schools to implement a Bring Your Own Device practice for students. In addition, IT supports the school to develop a culture of learning that seamlessly blends technology and daily instruction. For parents, the district is shifting to the parent portal for more immediate access to information such as their child's report card.

Cloud: The district has implemented Microsoft OneDrive cloud storage and cloud computing at all sites. This allows staff and students to save and access their work in a secure method. OneDrive is available to all students and staff.

Learning: Through professional development and training, IT works to build the capacity of all staff. This ranges from technology impacting daily work of support staff to supporting teachers in their classroom instruction. Staff learning is supported by the Technology Support Teachers who provide in-person or virtual support.

Community: IT maintains a pro-active relationship with the Tri-Cities community and beyond. IT interacts with local businesses to promote STEAM opportunities for students. In reciprocity, businesses also work with the district to provide job and career opportunities for SD43 students.

Data: Gathering, securing and storing data is important to monitoring the goals and objectives of Directions 2025. Having data that is accessible to school administrators empower schools to make good decisions regarding the operation of their school. This data, presented as PowerBI dashboards, allows quick and accurate access to data regarding student learning information, report card marks and technology infrastructure.

Evidence-Based Decision Making

PowerBI Dashboards that feature report card data using proficiency scales will be used for the continuous improvement of student learning. The dashboards can show disaggregated data such as different populations at the school level.

Provincial Assessments are archived for the easy access of administrators to inform interventions for ongoing improvement of student learning.

The district will continue to have all Grade 11 students participate in the Youth Development Instrument survey to gather information regarding the well-being of our secondary students during the 2022-2023 school year. The YDI complements the data receive from the EDI and MDI.

The district will engage presenters such as Shane Safir, author of "Street Data" and "The Listening Leader" to present to school administrators on meaningful data collection. Safir presented at the August 26 Learning Without Boundaries and the January 24 Learning Team session for the 2022-2023 school year.

Human Capital Plan

Strategic Goal #3 in Directions 2025 outlines the need to ensure that human, financial and physical resources are sustainable. The Human Resources department has been modernizing its approaches to hiring and retaining staff. The HR department has done a full review of its practices and re-designed the methodology for advertising and posting jobs for all classifications. The Human Resources department has developed a proprietary online portal to

advertise and accept applications. Social media campaigns and virtual job fairs with a focus on what makes Coquitlam School District an employer of choice.

Internally, the Human Resources department has revised its approach to hiring and retaining staff. A revised timeline for recruitment assists in keeping this work a priority. After the point of hire, a series of actions to welcome and assist new staff to the district. This includes orientation and onboarding of new employees. Mentor support teachers and technology support teachers also provide support to all teachers.

The district also supports and fosters leadership development and capacity building. Coquitlam School District #43 developed a Leadership Framework that reflects the uniqueness of our district and Directions 2025. Two series of voluntary mindful leadership programs were developed to foster and inspire leadership. Building Leadership Capacity is open to teachers. Intentionally Growing Leaders is open to administrators.

BLC 1: Leading Inquiry: Building Leadership Capacity I is designed for anyone wanting to develop their leadership capabilities and mindsets. The facilitation will focus around: personal/professional growth, leadership styles, norms for collaboration, inquiry, and equity.

BLC 2: Developing Your Leadership Profile and Portfolio: Building Leadership Capacity II is designed for anyone who may want to explore an administrative position or a lead district position where you would be managing people. The facilitation will focus around: professional growth plan, leadership standards (relational, organizational, ethical, and instructional), with the opportunity for leadership coaching.

BLC 3: Leadership for Equity: Leadership for Equity has been designed as a space to explore the equity within our system. Conversations about equity can feel overwhelming and packed with emotions. We want to support teachers in crafting the containers for conversations so we can identify inequities and take steps toward building an inclusive culture. The grounding texts for this program is: Coaching for Equity.

IGL 1: Transitions for New Administrators: Intentionally Growing Leaders 1.0 is designed for school leaders who are new to administration roles, new to SD43, and/or new to their assigned level. In this network you will experience the learning and the support to confidently tackle your new position, grounded in the SD43 Leadership Framework.

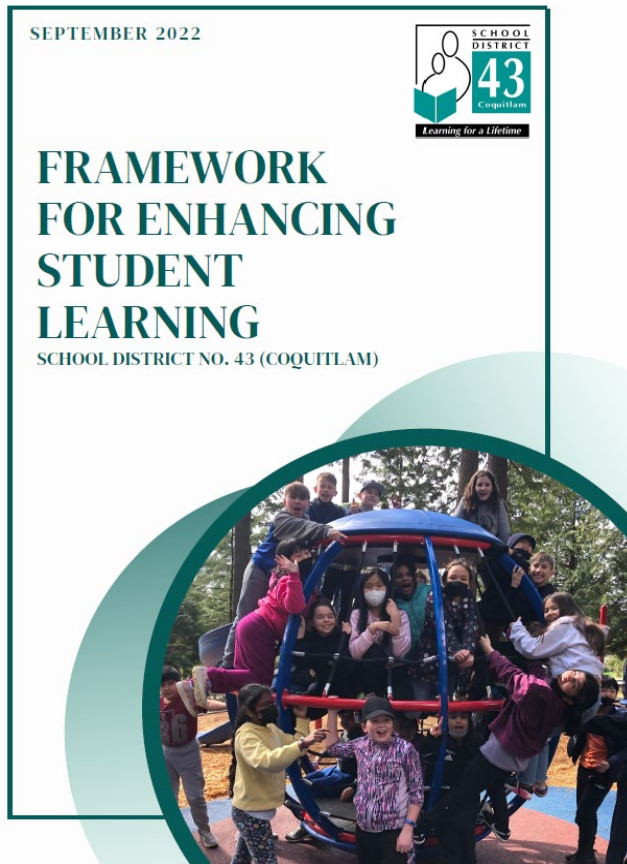
IGL 2: Leaders Coaching Leaders: Intentionally Growing Leaders 2.0 is designed for school Principals, at all levels, who work with one or more Vice Principals. This will be a network of leaders, sharing their craft knowledge and wisdom, that supports the network of Vice Principals.

IGL 3: Leading with the Framework in Mind and Professional Growth Plan: This third IGL network is open to all Principals and Vice Principals who are interested in how to learn and change as a leader. There are many mindsets that a leader needs to call into play to support growth at their school. This network will build circles of leadership to enhance learning for all, while integrating and connecting to the new SD43 Leadership Framework. Leaders will be coached on developing their Professional Growth Plan.

September 20, 2022

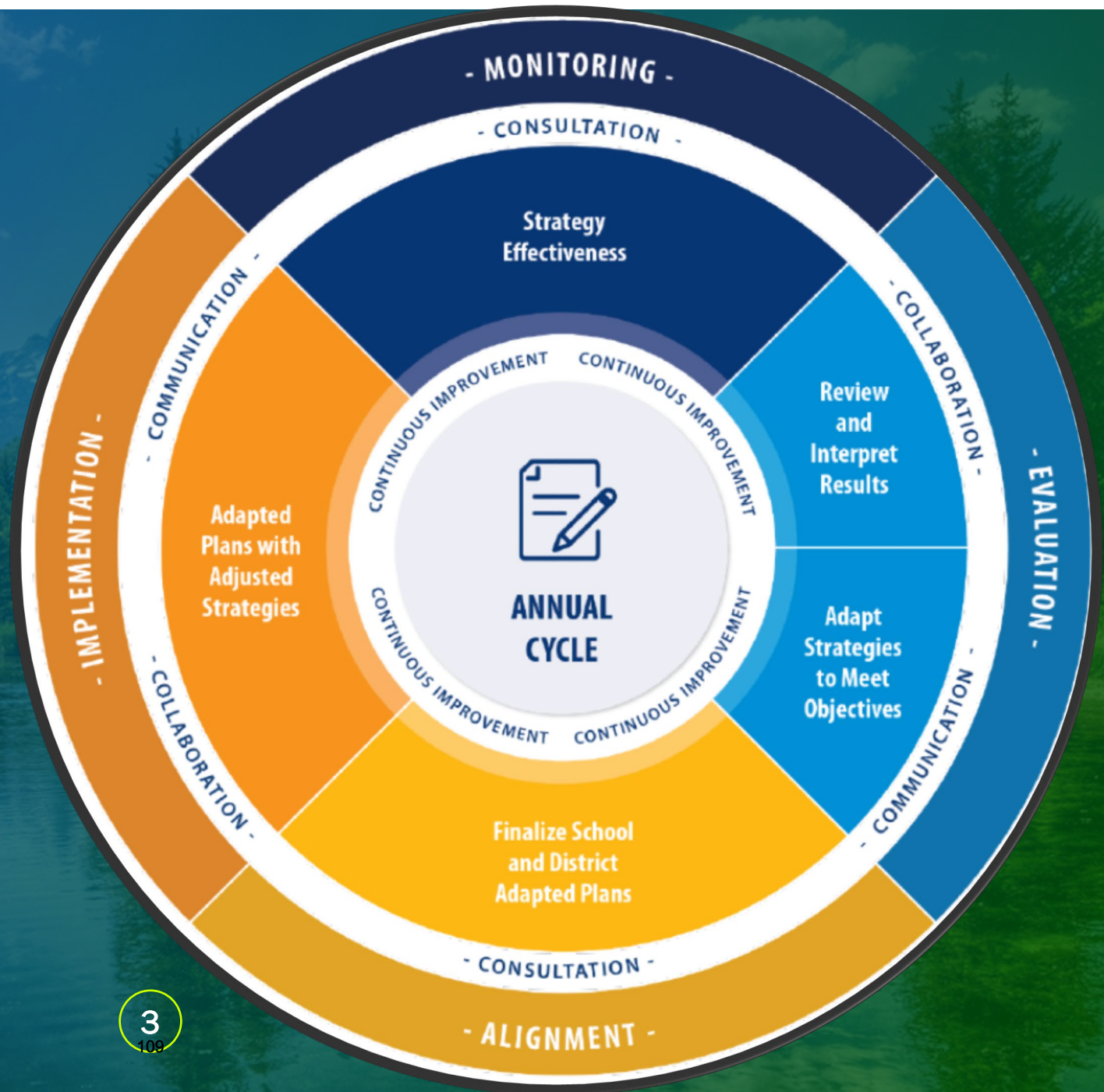
Framework for Enhancing Student Learning & Action Plans for Learning

Year Two



Framework for Enhancing Student Learning

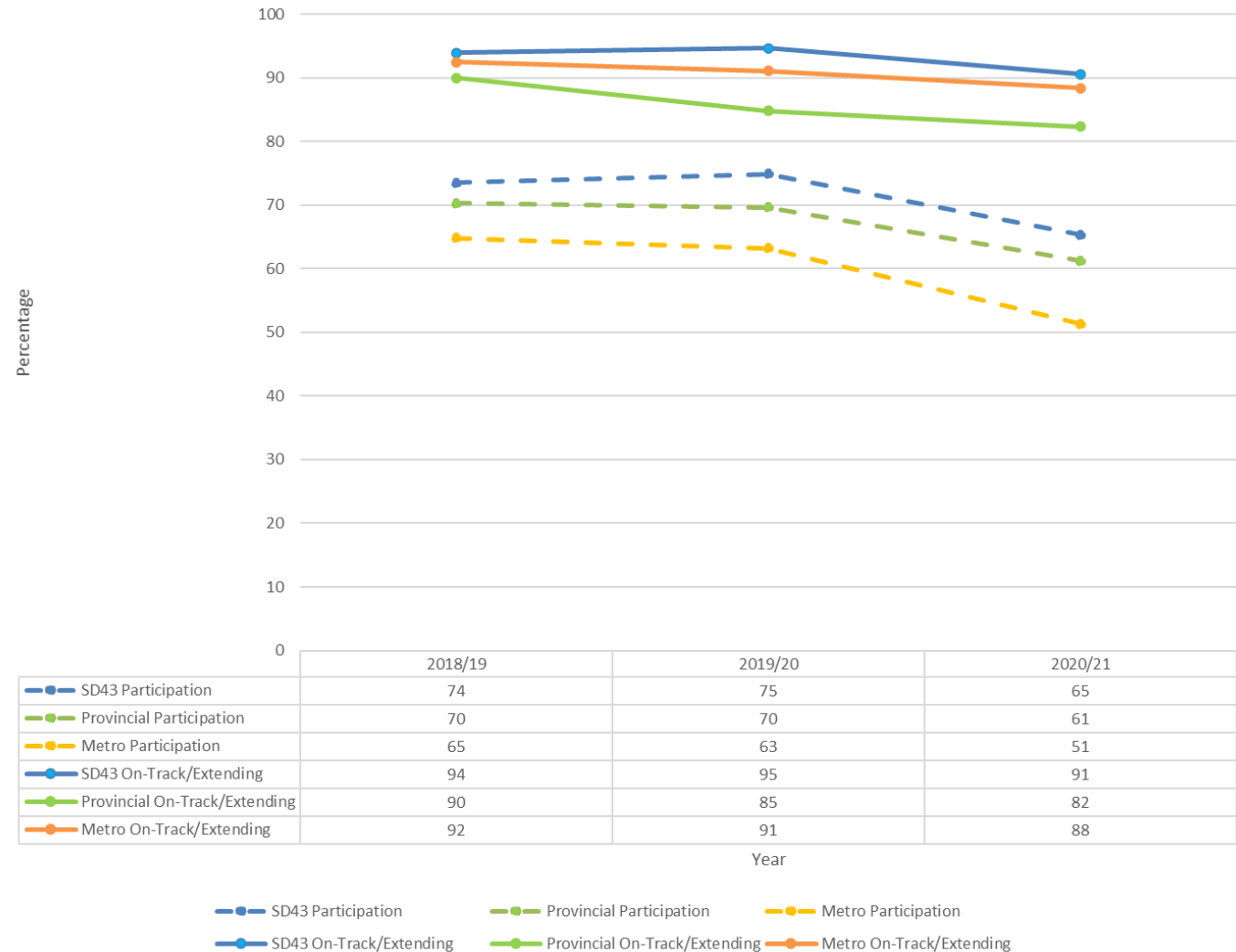
- **Student Achievement Advisory Committee**
- Mason Mattu, Student Leadership Council
- Reenaz Nawar, Student Leadership Council
- Rosey Manhas, District Parent Advisory Council
- Ashley Sorenson, District Parent Advisory Council
- Angie Lundin, Teacher, Roy Stibbs Elementary
- Lauren Rotzien, Teacher, Maillard Middle School
- Marina Mehari, Teacher, Port Moody Secondary
- Jill Reid, Principal, Baker Drive Elementary
- Michael Chan, Principal, Anmore Elementary
- Daren Fridge, Principal, Harbour View Elementary
- Manjit Rai, Vice-Principal, Heritage Woods Secondary
- Reno Ciolfi, Assistant Superintendent
- Stephanie Maki, District Principal of Indigenous Education
- Craig Mah, District Principal of Special Projects

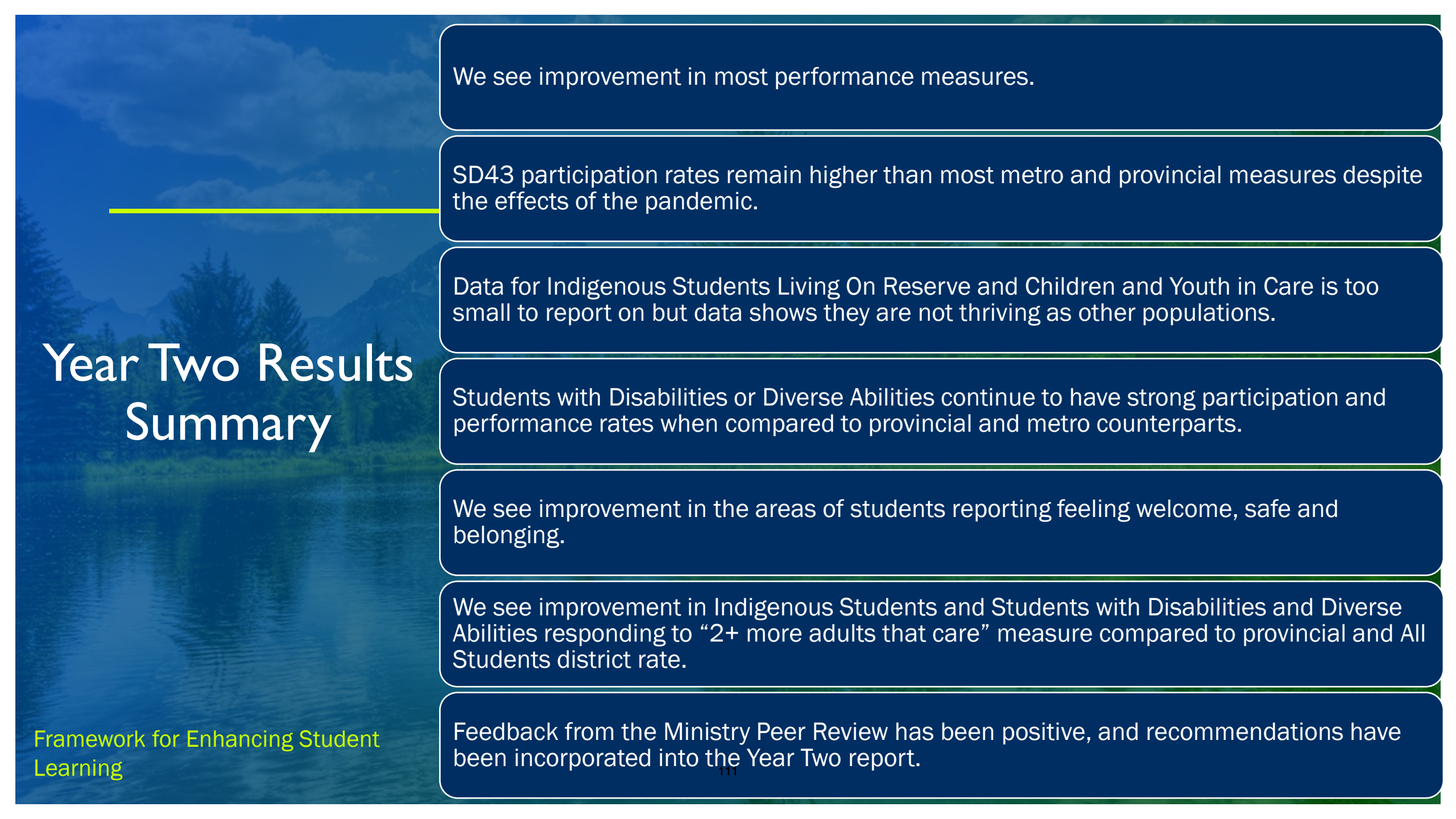


Participation and Performance

- Participation rates dropped across the province.
- Foundation Skills Assessments, Student Learning Survey and MDI were conducted during Covid-19 pandemic.
- SD43 continues with strong performance despite challenges.

All Students: Grade 4 FSA Writing Participation and Performance





Year Two Results Summary

Framework for Enhancing Student Learning

We see improvement in most performance measures.

SD43 participation rates remain higher than most metro and provincial measures despite the effects of the pandemic.

Data for Indigenous Students Living On Reserve and Children and Youth in Care is too small to report on but data shows they are not thriving as other populations.

Students with Disabilities or Diverse Abilities continue to have strong participation and performance rates when compared to provincial and metro counterparts.

We see improvement in the areas of students reporting feeling welcome, safe and belonging.

We see improvement in Indigenous Students and Students with Disabilities and Diverse Abilities responding to “2+ more adults that care” measure compared to provincial and All Students district rate.

Feedback from the Ministry Peer Review has been positive, and recommendations have been incorporated into the Year Two report.

Student Populations

All

- Very good performance and participation in most measures when compared to provincial and metro cohorts.

Indigenous On Reserve

- Population is too small to report on but students do not appear to be thriving like other populations.

Indigenous Off Reserve

- Good performance compared to provincial and metro cohorts, but not as strong as SD43 All Students population.

Disabilities or Diverse Abilities

- Very good performance and participation when compared to provincial and metro cohorts, but not as strong as SD43 All Students population.

Children and Youth in Care

- Population is too small to report on but students do not appear to be thriving like other population.

District Annual Operational Plan

The background of the slide is a scenic landscape. The top half shows a blue-tinted mountain range. The bottom half shows a vibrant, sunlit landscape with a green valley, a small lake reflecting the sky and trees, and a forest of evergreen trees. The text is overlaid on this background.

Equity, Inclusion and Alignment with Directions 2025

Finance
Facilities
Information Technology
Learning Services
Human Resources

Action Plans for Learning

DIRECTIONS 2025: ACTION PLAN FOR LEARNING

Mountain View 2022-2023



Intellectual Development

Goal: Increase Tier 2 Vocabulary (academic words) of our students

Rationale:

Increasing our students' knowledge of words commonly used during learning and instruction will improve their understanding of the task and help them to communicate their ideas more effectively.

Planned Actions:

Benchmark data on grade-level Tier Two Vocabulary List will be gathered by classroom teachers in January 2022.
Program planning by classroom and student services teachers will target the teaching and reinforcement of vocabulary on the lists.
Data will be taken again in May 2022 to measure school-wide growth.

Indicators of Success:

Classroom Based Assessments measuring class knowledge and use of selected Tier Two Vocabulary (January, June 2022)
PSA Results in Reading Comprehension indicating that students are understanding questions and instructions.
ELL Student Progress as reported by Learning Services Teachers
Student Self-Assess how their Tier Two Vocabulary has improved

School Community Engagement Process:

Our current APL is posted on our school website and referenced in newsletters and conversations at PAC meetings
Teachers communicate directly with their families about ways to partner in the building of Tier 2 vocabulary with their students.
School-Wide Campaign "Word of the Week" to connect our student efforts across the classrooms and expose them to the wider bank of Tier Two Vocabulary.



DIRECTIONS 2025: ACTION PLAN FOR LEARNING STRATEGIC GOAL #1

School: **Mountain View**

*Increasing Success in
Life for All*

DIRECTIONS 2025: ACTION PLAN FOR LEARNING



Human and Social Development

Area of focus:

Adequate sleep is essential to overall health and optimal learning. Only 65% of our students reported consistent, adequate sleep habits on the MDI survey.

Planned Actions:

Relaxation and Self-Regulation strategy teaching
Communication with parents about indications of tiredness at school
Promotion of Daily Exercise to regulate energy and sleep patterns
Review of Research-based findings on link between Sleeping and Learning
Teaching about Sleep Interference factors (caffeine, chocolate, blue screen usage, activity before bedtime, thought patterns)

Indicators of Success:

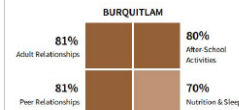
- increase in percentage of students reporting a good sleep 5 nights per week
- decrease in late student arrivals to school each morning
- decrease in anecdotal reports from students that they were up late/did not get enough sleep
- evidence of increased understanding of the importance of sleep from our students during class projects/discussions
- students can describe personal solutions to optimize sleep habits

School Community Engagement Process:

Family Sleep Survey

Newsletter Items Highlighting Research and School Activities on the topic of "Sleep"

Sharing of Goal details at PAC meetings



DIRECTIONS 2025: ACTION PLAN FOR LEARNING STRATEGIC GOAL #2

School: **Mountain View**

*Increasing Success in
Life for All*

DIRECTIONS 2025: ACTION PLAN FOR LEARNING



Indigenous Learners and Indigenous Ways of Learning

Area of focus:

Our First People's Principles of Learning identify the importance that relationship hold in the learning process, which support an intention of nurturing connectedness and belonging within our school community.

Planned Actions:

Self-reports by students in the first and third term on their feelings of connectedness and sense of belonging in the school setting
Initiatives to help students and staff learn the names of more of their school community members and teaching the importance of acknowledging people
Designing more interactive opportunities for students during unstructured social time
Intentional connections students and a staff member other than their teacher

Indicators of Success:

Increase in Regular Attendance of our Students
Greater Participation in School-Wide Opportunities and Events
Increased Ease of Engagement in Social Interactions with Peers During Recess
Results of Pre and Post Self-Report on Feelings of Connectedness and Belonging

School Community Engagement Process:

Communicating and Elaborating on First Nations Principles of Learning through newsletters

Recognizing Orange Shirt Day (September) and National Indigenous Month (June)

Cultural Presentations and Sharing of Knowledges and Teachings

Promotion of Literacy Materials and Resources that Support our Collective Learning



DIRECTIONS 2025: ACTION PLAN FOR LEARNING STRATEGIC GOALS #1 & 2

School: **Mountain View**

*Increasing Success in
Life for All*

DIRECTIONS 2025: ACTION PLAN FOR LEARNING



Mountain View

Reflection

This year, our staff discussed and selected our three goals for our APL. As a school, we took part in initial activities to lay foundation for our goals and assist us in moving forward. Our APL goals were shared with parents through newsletter items and Parent Advisory Council correspondence.

Our Intellectual Goal was introduced to our students in January. Each class generated a list of twenty Tier Two Vocabulary Words and committed to deeply learning one of these words per week, and sharing their word with the rest of the school on Friday. Sharing was done orally, through morning announcements on the intercom system, and visually, posting the word on the Word Wall in our front hallway. By the end of May, our classes had posted 14 weeks' worth of words to be enjoyed and revisited by the rest of the students in the school. Teachers assessed students in January and again in May on their ability to recognize and use their words in meaningful ways. We intend to continue with this focus in the upcoming school year.

Our Human and Social Development Goal was selected after reviewing our former MDI results and reflecting on anecdotal evidence from students indicating interrupted sleep patterns. Knowing that readiness to learn is impacted by sleep patterns, we decided to embrace a learning goal for our community that would inform and positively impact the sleep patterns of all of our learners. We constructed a bulletin board dedicated to this goal and, in May, issued a family survey to collect basic data and questions that our families have about SLEEP. In the coming year, we plan to delve deeper into this topic.

Our Indigenous Learning Goal was revisited and modified following staff participation in the District Focus Day in April and the site-specific dialogue that occurred that day. As we reflected on the First Peoples Principles of Learning, we felt that an intent to build sense of belonging and connectedness for all students would positively influence attendance, learning and identity.

Signatures

| Title | Name | Signature | Date |
|--------------------------|--------------|---------------------|--------------|
| Principal | Lisa Salloum | <i>Lisa Salloum</i> | May 20, 2022 |
| Assistant Superintendent | | | |

DIRECTIONS 2025: ACTION PLAN FOR LEARNING

School: **Mountain View**

*Increasing Success in
Life for All*

Framework for Enhancing Student Learning

Action Plans for Learning Themes 2021-2022

| 2021-2022 Level | Literacy (Primary Goal) | Numeracy (Primary Goal) | Self-Regulation or Social Emotional Learning (Primary Goal) | Other (Curriculum or Assessment) |
|--------------------|----------------------------|----------------------------|--|--|
| Elementary | 22 | 8 | 14 | 2 |
| Middle | 0 | 4 | 8 | 2 |
| Secondary | 1 | 0 | 5 | 5 |

Aligned Action Plans for Learning Themes 2022-2023

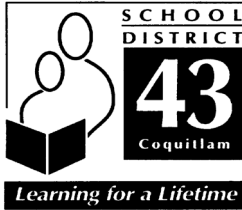
| Level | Intellectual Development *As indicated in January survey | | | | Human and Social Development | Indigenous Learners and Ways of Learning |
|------------|---|----------|-------|---------------------|---------------------------------|---|
| | Literacy | Numeracy | STEAM | Career Education | | |
| Elementary | 30 | 15 | 1 | - | 46 | 46 |
| Middle | 6 | 7 | 1 | - | 14 | 14 |
| Secondary | 1 | 4 | 2 | 1 | 8 | 8 |





THANK YOU!

Questions and Motion to Approve



SCHOOL DISTRICT NO. 43 (COQUITLAM)

MEMORANDUM

TO: Patricia Gartland, Superintendent

FROM: Carey Chute, Assistant Superintendent

DATE: September 13, 2022

SUBJECT: Summer School

COPIED TO: M. McGlenen, M. Peters

Please accept the follow as an information update on Summer School Programming for Summer 2022.

Michael McGlenen and Murray Peters will be providing a brief update on Summer Programming.

Attachment 1: Memo – Summer School Update
Attachment 2: Power Point

Wednesday, September 7, 2022

Summer Learning 2022 Report

Murray Peters, Principal - Summer Learning

This year the Summer Learning program resumed a full program after two summers of a much-reduced program.

School District 43 (Coquitlam) enrolled 5606 students in the following summer programs:

Elementary Skill Building: 2030 students, 9:00am-12:00pm July 12-29

- Aspenwood Elementary
- Coquitlam River Elementary
- Glen Elementary
- Kilmer Elementary
- Miller Park Community School
- Porter Street Elementary
- Smiling Creek Elementary

Middle Skill Building: 1054 students, 8:45-11:45am July 12-29

- Hillcrest Middle
- Kwayhquitlum Middle
- Scott Creek Middle

Secondary:

Skill Building: 724 students, 8:30-11:30am or 12:00-3:00pm July 12-29

Academic Completion: 90 students, 8:30-11:30am or 12:00-3:00pm July 12-29

Advanced Credit: 1179 students, 8:00-11:30am or 12:00-3:30pm July 5 – Aug 10

Online Fast Track: 529 students, 8:00-11:30am or 12:00-3:30pm July 5 – Aug 10 (two F2F classes/week)

- Charles Best Secondary
- Gleneagle Secondary
- Millside Secondary

Every summer our program has many highlights. This year's program highlights included:

- A return to a full program!
- More STEAM classes at all levels

- A greater selection of Elementary/ Middle/Secondary Skill Building courses in:
 - Culinary Arts
 - Music
 - PE
 - Tech Ed
 - Outdoor Science
- The continuation of specialty classes for 'vulnerable learners'
 - Digital Literacy/Writing with Technology (LD) (Gr 3-5)
 - Literacy/Numeracy (Gr 1-8)
- Partnership with Fresh Roots & SOYL Program (Gr 10/11)
- \$500 and 500 pounds in food donations to SHARE Food Bank

A program of this size would not be possible without the support of so many individuals across the district. Thank you to:

- 237 Teachers
- 42 EA's
- 14 Clerical
- 15 Principals
- 60 volunteers
- District Staff:
 - District Leadership Team, Finance, Human Resources, Learning Services, Maintenance, Payroll, and Technology Services.
 - Carey Chute, Assistant Superintendent
 - Michael McGlenen, District Principal

Feedback:

The value of this summer's program was reflected in some of the parent comments we received:

- *Thank you for the summer learning opportunity for my children. They enjoyed the experience (1st time for them).*
- *Glad we were able to get a spot in culinary arts - great variety and exposure from garden to grocery store to stove. My daughter loved it! My younger kids also had a good experience at elementary. So glad to see Summer Learning back!!!*
- *Thank you for the great opportunity during the summer.*
- *The teachers and staff are great. Thank you very much!*
- *Really enjoyed the class. The teacher and EA were great, the kids came home everyday with exciting stories of what they did.*

- *I am so happy that I enrolled my daughter in this summer school. the teacher and staff are amazing. My daughter's skills have improved a lot. I wish this Summer school to stay longer even in August.*
- *Will definitely enroll in future summer learning programs if offered.*

Best regards,



Michael McGlenen
District Principal



Murray Peters
Principal



Kway Middle summer students enjoying their Outdoor Science class

Coquitlam Continuing Education

380 Montgomery St., Coquitlam, BC V3K 5G2
T 604 936 4261 F 604 937 6877

Coquitlam Learning Opportunity Centre

104 – 2748 Lougheed Hwy, PoCo, BC V3B 6P2
T 604 945 4211 F 604 945 4218

SD43 SUMMER LEARNING 2022

Presentation to SD43 Board of
Education

- Murray Peters, Principal – SD43
Summer Learning



Elementary Skill Building

- 2030 students
- Aspenwood Elementary
- Coquitlam River Elementary
- Glen Elementary
- Kilmer Elementary
- Miller Park Community School
- Porter Street Elementary
- Smiling Creek Elementary

Middle Skill Building

- 1054 students
 - Hillcrest Middle
 - Kwayhquitlum Middle
 - Scott Creek Middle

Secondary Advanced Credit & Online Fast Track

- 1708 students
- Full credit Gr 10-12 Eng., Math., Science, Socials, PE, EAL
 - Charles Best
 - Gleneagle
 - Millside

Secondary Academic Completion & Skill Building

- 814 students
 - Charles Best
 - Gleneagle

"I am so happy that I enrolled my daughter in this summer school. the teacher and staff are amazing. My daughter's skills have improved a lot"



SUMMER 2022 HIGHLIGHTS

- **A return to a full program!**

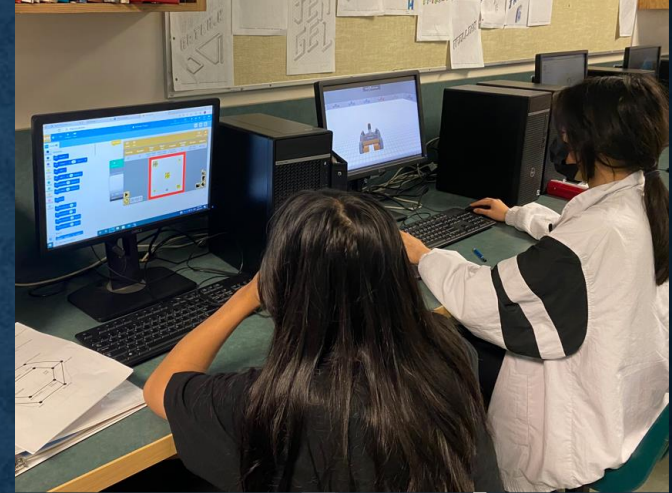


"Will definitely enroll in future summer learning programs if offered."

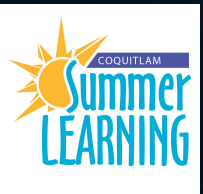


SUMMER 2022 HIGHLIGHTS

- **More STEAM classes at all levels**



“Thank you for the great opportunity during the summer.”



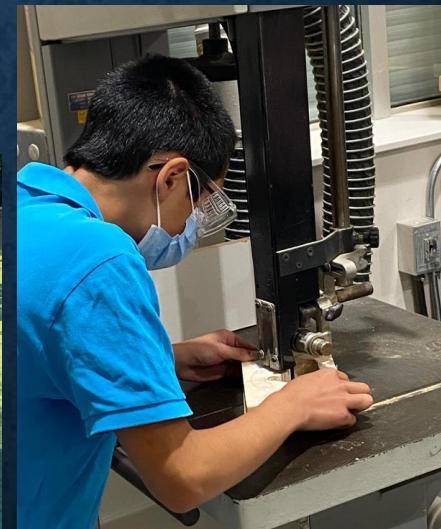
SUMMER 2022 HIGHLIGHTS

*Elementary/
Middle/Secondary:*

- Culinary Arts
- Music
- PE
- Tech Ed
- Outdoor Science

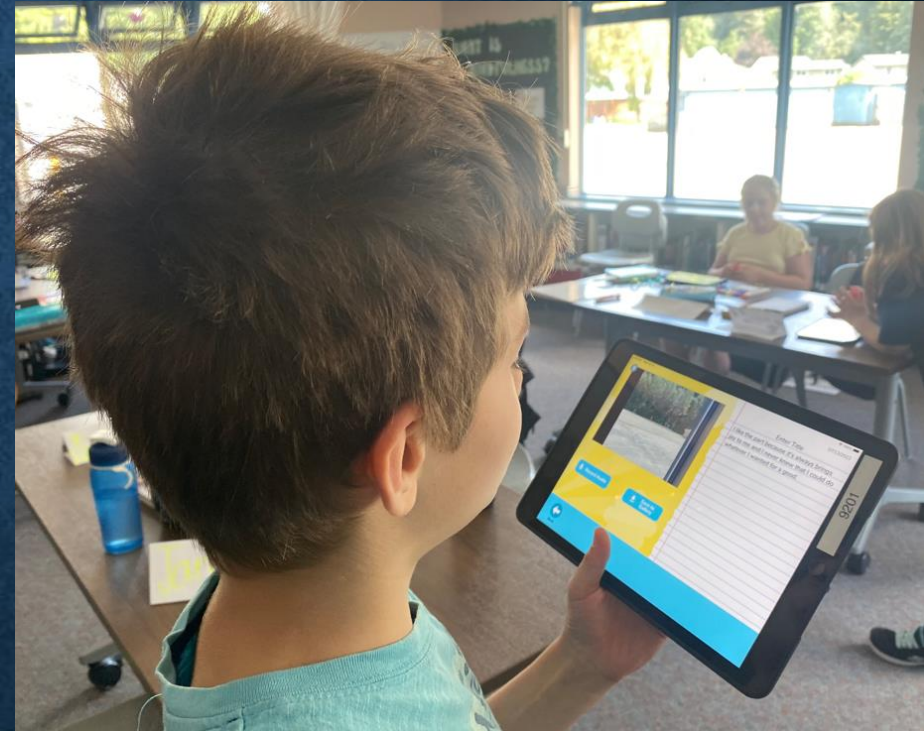


“Glad we were able to get a spot in culinary arts - great variety and exposure from garden to grocery store to stove. My daughter loved it! My younger kids also had a good experience at elementary. So glad to see Summer Learning back!!!”



SUMMER 2022 HIGHLIGHTS

- Continuation of specialty classes for 'vulnerable learners'
 - Digital Literacy/Writing with Technology (LD)
 - Literacy/Numeracy



"Really enjoyed the class. The teacher and EA were great, the kids came home everyday with exciting stories of what they did."



SUMMER 2022 HIGHLIGHTS

- **Partnership with Fresh Roots & SOYL Program**
- **\$500 and 500 pounds in food donations to SHARE Food Bank**



*"The teachers and staff are great.
Thank you very much!"*



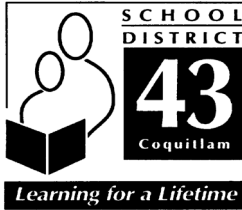
THANK YOU...

- **237 Teachers**
- **42 EA's**
- **14 Clerical**
- **15 Principals**
- **60 volunteers**
- **District Staff:**
 - District Leadership Team, Finance, Human Resources, Learning Services, Maintenance, Payroll, and Technology Services.
 - Carey Chute, Assistant Superintendent
 - Michael McGlenen, District Principal



Murray Peters, Principal

"This was my first time teaching Summer Learning and it was a fantastic experience! Can't wait to come back next year!"



SCHOOL DISTRICT NO. 43 (COQUITLAM)

MEMORANDUM

TO: Patricia Gartland, Superintendent

FROM: Carey Chute, Assistant Superintendent
Geoff Johnston, Principal of International Education

DATE: August 31, 2022

SUBJECT: International Education Report

Recommended Action: This report is being provided for information.

Background: Please accept the follow as an information update on International Education Program.

Shawn Silverstone and Troy Cunningham will be providing a brief update on International Education Program, including the International Education Summer Program.

Attachment 1: Power Point

International Education: Maintaining Our Leadership Position



Building Our Capacity and Making Internationalization a Priority

- Gross International Education Revenues (1999 – 2022): over \$500 million
- Over 10,000 students have enrolled in our long-term program – some have stayed for one year; while many have stayed for 3 – 5 years
- Over 3,000 international students have graduated from Coquitlam School District
- ELL Data: District Average (level 4.4) - 70% of high school students are level 5

Summer School Accomplishments

Since 2000:

- Over 15,000 student registrations
- Over 1,500 homestay families
- Over 800 SD43 student volunteers
- Over 45,000 volunteer hours
- Over 200 teachers hired

Summer 2022 Stats:

- 263 students registered with 95% success rate
- 19 teachers hired
- Over \$420,000 revenue

Student Alumni Success Story

Ruipeng (James) Zhao, China

Heritage Woods Secondary 2020 Grad
(2016-2020)

Ruipeng graduated from BCIT in Aircraft
Maintenance Engineer – hired as an apprentice
AME



Student Testimonial

Jordan Glowinkowski, Terry Fox Secondary

Member of the Interlinked Club

(Canadians and International students work together to acquire the knowledge, skills and attitudes of global learning that enable them to understand world cultures and events, analyze global systems, and appreciate cultural differences).

“This club has had a positive impact on me because I love meeting new people and helping out the community”



Student Success Story

Yuyang (Max) DAI, China

Pinetree Way – grade 5

Max placed first at the Canadian Snowboard Air Nationals Freestyle Tour 2022 in Calgary in half pipe. He has been competing in National Championships since he was 6 years old, and trains all over the world – Canada, USA, Japan, and Australia

His message to potential students: “Come and stay in Coquitlam and feel the power of mother nature and be inspired”



Supporting Our Students

- Pre-Screening for new elementary/middle students
- High School Orientation for new students
- Study Permit Extension Workshop –Geoffrey Johnston and Stephanie Claggett – Regulated International Student Immigration Advisors (RISIA)

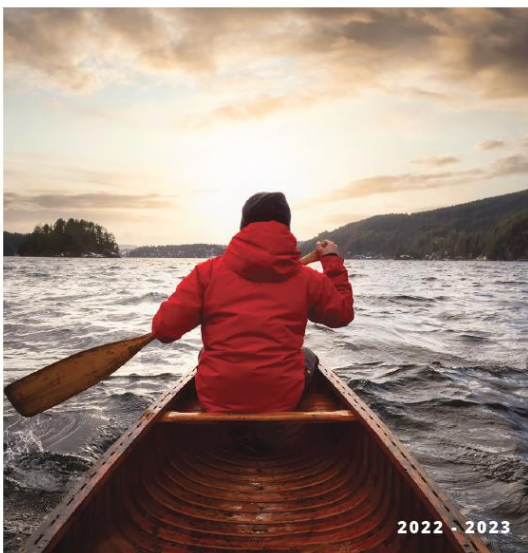


COQUITLAM
SCHOOL DISTRICT

Supporting Our Students And Families

COQUITLAM SCHOOL DISTRICT

INTERNATIONAL Student Handbook



DECEMBER 2021

THE COQUITLAM CONNECTION

SCHOLARSHIP OPPORTUNITIES

WANT TO BE ENTERED FOR A CHANCE TO WIN A \$1,000 SCHOLARSHIP?

Click the posters or head to our [website](#) to find out more information about the ongoing contests!

Don't forget to follow [@coquitlaminternational](#) on Instagram for updates!

IMPORTANT DATES

| | | |
|--|---------------|---------------------------------------|
| | Dec 17 | Last day of class before Winter Break |
| | Jan 4 | Schools reopen |
| | Jan 24 | Secondary School Orientation Week |
| | Jan 31 | First Day of Semester Two |

DC STUDENT ADVENTURES

Whistler 1-Day Ski & Snowboard Tour

Inclusions:

- Tour guide & assistant guide
- 1 Day lift ticket, full-day lessons and equipment rentals
- Return coach transportation
- From \$450 including tax

February 9, 2022

Victoria 2-Day Sightseeing Tour

Inclusions:

- 1-night accommodation based on quad occupancy
- Boarding, Transportation • BC Ferries fees
- Tour guide & assistant guide • 2 days of sightseeing
- Admission to Metchosin, Tsuman, and Royal BC Museum
- Admission to morning lights at Butchart Gardens
- 1 breakfast and 1 group dinner
- From \$499 including tax

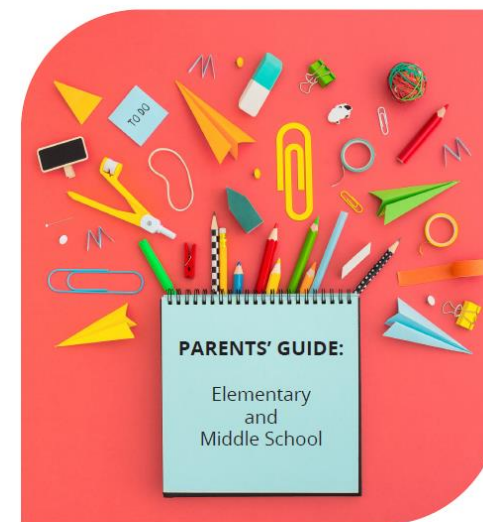
December 18 - 19, 2021

OPTIMIZING ATHLETIC PERFORMANCE

Elite athletes have specific needs and requirements in order to achieve their *desired goals*. This course is for athletes that want to learn about the latest training techniques available that will be relevant to their specific sport. This course incorporates *Functional Movement Screening*, performance testing, and video analysis to determine the *best strategies* to maximize the individual benefits for each athlete. Rehabilitation of injuries, coaching, sport psychology, analytics, and university recruitment will also be covered. In *class instruction*, *class participation*, *guest speakers* and *field trips* will be utilized to explore these areas. If this is something you are interested in, please contact the *International Education* office for more information.

[internationalled.com](#) f t i

COQUITLAM SCHOOL DISTRICT



2022-2023

Supporting Our Schools: Multicultural Initiatives

In 2021-2022, we distributed \$23,900 in multicultural grants:

- Elementary \$3,900
- Middle \$8,000
- Secondary \$12,000

Marketing Initiatives: Pivoting and Rebuilding for Strength

- Social Media Platforms – number one in Canada in K-12   
- Building relationships:
 - Victor Payan, National Director of International at the Tech Milenio
 - Karen Serdan, Trade Commissioner to Education Sector, Consulate General of Canada in Monterrey
 - Juan-Carlos Flores-Miramontes, Minister of Education, Jalisco State
 - Jorge Hernández-Meza, Minister of Education, Guanajuato
- New partnerships with schools in Barcelona, Mexico, Brazil, Taiwan, and Japan

Marketing Initiatives: Pivoting and Rebuilding for Strength



Marketing Initiatives: Pivoting and Rebuilding for Strength

Presentations at CBIE, CAPS-I, BCCIE, Apply Board:

- International Recruitment for K-12: Rebuilding for Strength
- Reimagining International Education: Leveraging Social Media to Build Your Institution's Brand



COQUITLAM
SCHOOL DISTRICT

International Education Mobility Program Award



Ministry of Education Scholarships

3 contests for 2021-2022:

- Logo Design
- Essay Writing
- School District Video

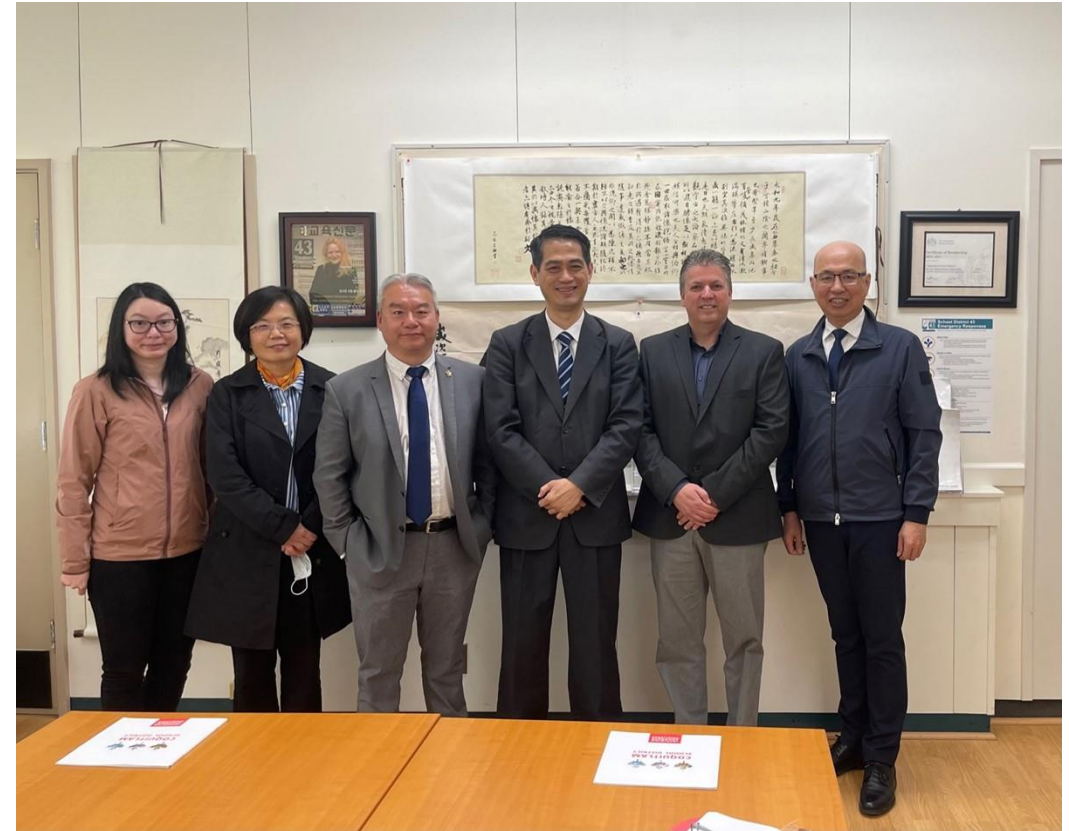
Logo Contest Winner:



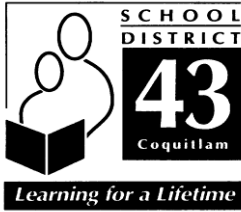
International Education: Maintaining our Leadership Position

Aligns with Directions 2025

- Building global competencies
- Encouraging culturally inclusive approaches
- Funds modern resources and support
- Developing cultural agility
- Facilitating collaborative global experiences



Special thanks to Nicole Cruz, District STEAM Support Teacher



SCHOOL DISTRICT NO. 43 (COQUITLAM)

Office of the Secretary-Treasurer

NOTICE OF MOTION

TO: Board of Education

FROM: Mohammed Azim, Secretary-Treasurer/CFO

DATE: September 20, 2022

SUBJECT: Notice of Motion Finance & Audit Committee Terms of Reference

COPIED TO: District Leadership Team

Recommended Action: For the Board of Education to approve and adopt the recommend changes as presented to the Finance & Audit Committee Terms of Reference.

Background: The Finance & Audit Committee Terms of Reference are reviewed on an annual basis. Suggested changes to the Terms of Reference include the following:

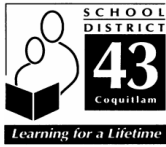
COMPOSITION

The Committee shall be a Board of Education Committee of the Whole and will consist of all Trustees and select excluded staff members, which will include the Superintendent, Secretary-Treasurer, Assistant Secretary-Treasurer, and one member of the District Leadership Team (DLT).

Financial Planning Budgeting and Reporting:

- Each year setting a multi-year financial plan target and utilization of financial reserves in accordance with the District's Accumulated Operating Surplus Policy;
- Presenting budgets and multi-year financial plans to the Board of Education for approval;

Please find attached the current Finance & Audit Committee Terms of Reference for review.



FINANCE & AUDIT COMMITTEE TERMS OF REFERENCE

PURPOSE

The purpose of the Finance and Audit Committee of the Board of Education is to help oversee the budget, monitor financial management and reporting, and provide a more focused and ongoing discussion of District financial accountability, risk assessment and mitigation strategies and the budget process, controls, monitoring and reporting, within the Board approved strategic vision and plan.

COMPOSITION

The Committee shall be a Board of Education Committee of the Whole and will consist of all Trustees and select excluded staff members, which will include the Superintendent, Secretary-Treasurer, Assistant Secretary-Treasurer, ~~Corporate and Finance Services~~, and one member of the District Leadership Team (DLT).

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In terms of the DLT, it is recommended that they select a member with a financial background and/or experience where possible. The DLT member appointed to the role will be selected for a period of one year which will run from January 1st to December 31st. The DLT member will be appointed in December of each year.

The Finance and Audit Committee will be chaired by the Vice Chair of the Board of Education.

DUTIES AND RESPONSIBILITIES

General Responsibilities:

- Schedules regular meetings; additional meetings may be called at the request of the Committee Chair;
- Appoints a Secretary who shall record the proceedings of all meetings.

General Financial Oversight:

- Advises on financial policy issues;
- Makes financial recommendations to the Board of Education;
- Complies with statutory requirements and any other relevant government regulations.

Audit Committee:

At least twice annually, the Committee will convene as an Audit Committee with the following duties:

- Liaises with the District's Auditor or other financial audit institutions on behalf of the District;
- Manages the selection of the Auditor, reviewing their services to the District and recommending their appointment to the Board of Education;
- Reviews financial statements and discusses them with the Auditor as required;

- Ensures the Auditor is providing an adequate level of advice to the District which is agreed and set out in the Auditor's Management Letter;
- Meets with the Auditor to approve the audit plan, including scope and materiality levels, receives and reviews the audit report including noted management letter areas, and reports out annually to the Board of Education on the audit results;
- Receives summary reports on internal compliance audits; these will be reviewed, and recommendations made for changes to processes or procedures.

Financial Planning Budgeting and Reporting:

- Each year setting a multi-year financial plan target and utilization of financial reserves in accordance with the District's Accumulated Operating Surplus Policy; ~~budget target, ensuring the budget is delegated to specified persons who will be accountable for their specific portion of the budget, monitoring budget performance and taking appropriate action if required, based on budget information;~~
- Presenting budgets and multi-year financial plans to the Board of Education for approval;
- Reviewing the operating budget results after each forecast, business risks and explanations of variances between budgets and actual results and proposed actions;
- Advising on priorities when faced with in-year budget pressures or during budget formulation;
- Receiving and reviewing information prepared by staff related to the District's financial position and reporting this to the Board of Education.

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Treasury Management, Bookkeeping and Recordkeeping:

Although the Finance and Audit Committee will not be involved with the daily tasks of banking, bookkeeping and recordkeeping, it is responsible for:

- Advising on the process for choosing which banks or other financial institutions the District should use and what type of bank accounts it should have;
- Approving any changes of signatory for the District's bank accounts;
- Reviewing and updating delegated authorities as required;
- Reviewing recommendations relating to internal controls;
- Ensuring appropriate cash management and cash investing protocols are in place and adhered to.

Control of Fixed Assets and Risk Management Oversight:

- Ensuring that the District keeps proper financial records of its fixed assets, equipment and property;
- Ensuring that the District is adequately insured and that the policies are regularly reviewed to ensure that the coverage is adequate and the premiums competitive;
- Annually reviews open insurance claims and determines if the necessary risk management practices are in place;
- Assesses District risk matters and determines the adequacy of risk mitigation strategies implemented by management.

Financial Systems:

- Enables accountability and transparency in all financial systems and processes;
- Ensures that financial systems incorporate adequate risk considerations in recommendations;
- Determines changes to segregation of duties as appropriate.

Legal Compliance:

- On an annual basis, reviews any legal matters that could have a significant impact on the District's financial statements, the District's compliance with applicable laws and regulations, and inquires received from regulators or government agencies;
- Receives an annual report on updates to the Standards of Conduct for Employees.

ACCOUNTABILITY

The Finance and Audit Committee will report its deliberations to the Board of Education at its next regular meeting.

The Finance and Audit Committee will review these Terms of Reference at its final meeting in each fiscal year and recommend changes to the Board of Education.

OPERATIONS OF THE COMMITTEE

In order to discharge its responsibilities, the Finance and Audit Committee shall each year establish a schedule of meetings. Additional meetings may be scheduled as required.

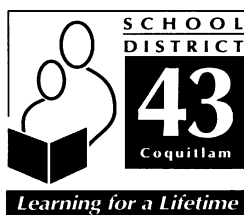
A quorum at any Committee meeting shall be a majority of its members. All determinations of the Committee shall be made by either at a meeting duly called and held, at which a quorum was present and acting, or by a written consent to actions taken and signed by all of the members of the Committee.

The Secretary-Treasurer shall be responsible for establishing the agendas for meetings of the Committee in consultation with the Committee Chair. Trustees can also request agenda items which will be reviewed by the Committee Chair. An agenda, together with materials relating to the subject matter of each meeting, shall be sent to members of the Committee prior to each meeting.

Minutes for all meetings of the Committee shall be prepared to document the Committee's discharge of its responsibilities. The minutes shall be circulated in draft form to all Committee members to ensure an accurate final record, shall be approved at a subsequent meeting of the Committee and shall be distributed to the Board of Education.

BOARD OF EDUCATION APPROVAL

Adopted by the Board March 2014
Amended by the Board June 2017
Amended by the Board June 2019



SCHOOL DISTRICT NO. 43 (COQUITLAM)

FACILITIES DEPARTMENT

MEMORANDUM

TO: Mo Azim, Secretary-Treasurer/CFO

FROM: Ivano Cecchini, Executive Director, Facilities and Planning Services
Megan MacDonald, Acting Assistant Director, Maintenance Operations

DATE: September 14, 2022

SUBJECT: Annual Facilities Grant / Completed Summer Projects

COPIED TO: District Leadership Team

Recommended action: For Information Purposes

Background Information:

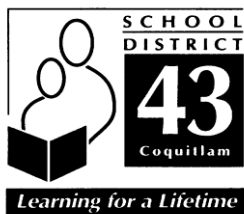
Each year, our District plans projects and upgrades supported by funds provided to the District through the Annual Facilities Grant (AFG), School Enhancement Program (SEP), and other potential funding sources. The total budget for these projects this year was just over \$7 million.

Some significant projects we have planned or completed this year include:

- **Re-roofing work** totalling just over \$1.3m at Port Moody Secondary and Walton Elementary.
- **Mechanical HVAC system** projects ranging from Major phased and stand-alone projects at Hampton Park Elementary, Aspenwood Elementary, Mary Hill Elementary, Hillcrest Middle and Heritage Woods Secondary. Projects include Unit Ventilators, boiler and air handler replacements, installation of a Gas Absorption Heat Pump, minor upgrades and DDC improvements. Mechanical HVAC projects in the current year are worth approximately \$2.9 million.
- **Plumbing system upgrades** including water bottle filling stations, instant hot water systems, pipe and fixture replacements. This work was completed by our in-house staff and value exceeds \$80,000.
- **Site and Facility Upgrades** including room conversions to create extra classrooms and pull-out spaces at Charles Best Secondary, Pinetree Secondary and Montgomery Middle totalling \$427,000 by in house-staff. Flooring replacements and Gym Floor Refinishing at various sites totalling over \$235,000. Drainage improvements at Cedar Drive Elementary and Lord Baden Powell Elementary costing over \$75,000.

- **Exterior Painting**, completed by our district's painting crew at Heritage Mountain Elementary, James Park Elementary, Coquitlam River Elementary, Kwayhquitlum Middle and Riverside Secondary which was completed by contractors. Total Value of exterior painting over \$450,000.
- **LED Lighting Upgrades** performed by district electricians have a value over \$276,000. These upgrades promote sustainability and often qualify for BC Hydro rebates while reducing future operating costs. These projects will enable us to reach the 300,000 kWh reduction mandated by the District Energy Program for this year. Our cost per kWh for these reductions remains low and schools are very pleased with the lighting quality and enhanced dimmability in learning spaces. Lighting Upgrades were done at Port Moody Secondary, Kwayhquitlum Middle, Baker Drive Elementary, Hampton Park Elementary and Aspenwood Elementary.
- **Fire Safety and Security** projects including Fire Panels, Security cameras, PA systems, Key scan expansion totalling over \$466,000.
- The upcoming Phase 1 of the **Rochester Building Envelope Project** has a School Enhancement Program value of \$750,000.
- **Reserves, Contributions and miscellaneous** contracts not categorized above account for the balance of funds of \$126,160.

The Facilities Team is proud of these achievements and is very pleased to enhance our learning environments through these and other initiatives.



SCHOOL DISTRICT NO. 43 (COQUITLAM)

Office of the Secretary-Treasurer

NOTICE OF MOTION

TO: Board of Education

FROM: Mohammed Azim, Secretary-Treasurer/CFO

DATE: September 20, 2022

SUBJECT: Early Learning Child Care Funding (ELCC)

COPIED TO: District Leadership Team

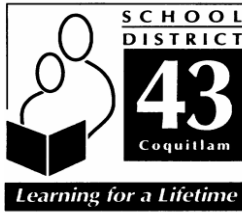
Recommended Action: For the Board of Education to endorse district staff notifying the Ministry of Education and Child Care (MECC) that SD43 is selecting Option 2 (district based ELCC coordinator positions) of the federal funding options available through the MECC.

Background: The MECC via a three-year federal funding initiative, notified school districts about two options available for additional supports in the areas of early learning and child care. The two options included:

- Option 1: partial funding (\$40,000) annually, to complete an environmental scan, or,
- Option 2: full capacity funding (\$175,000) to establish a new district ELCC lead position(s) in addition to completing the environmental scan.

After reviewing the Child Care Taskforce recommendations, including detailed environmental scan that was completed a few years ago, school district staff is recommending going with Option 2: fully capacity funding for a period of three years, to be funded by the federal government through the MECC.

Currently the School District plans on deploying the federally funded positions though 3 staff members, totaling 1.2 FTE. This will include .4 FTE ELCC lead time, and .8FTE support time for these three positions. The ELCC positions will support the SD43 child care strategy, including focusing on expanding the external child care operators to elementary school sites that are in need of additional ELCC services.



SCHOOL DISTRICT NO. 43 (COQUITLAM)

Office of the Secretary-Treasurer

MEMORANDUM

TO: Board of Education

FROM: Mohammed Azim, Secretary-Treasurer/CFO
Nita Mikl, Secretary-Treasurer

DATE: September 20, 2022

SUBJECT: Final Year End Report & Audited Financial Statements

COPIED TO: District Leadership Team

Recommended Action: That the Board of Education approve the following motions:

1. Motion to approve the Audited Financial Statements for the year ended June 30, 2022, for filing with the Ministry of Education by September 30, 2022.
2. Motion to approve the Secretary-Treasurer, to provide a recommendation to the Board of Education for the appointment of an external financial statement auditor for a period of Three to Five years, commencing in the 2022/23 school year.

Background: Per Division 8, Subsection 158 - Appointment of Auditor - of the School Act, the Board is required to appoint an auditor to verify the accuracy of the board's Annual Financial Statements. According to BCASBO, the term of the auditors is typically between three – five years. Following the expiration of the current Auditor's contract, the board is required to appoint an Auditor for a new term as mentioned above.

Per Division 8, Subsection 157 – Financial Statements - of the School Act, the Board of Education and the Secretary-Treasurer must approve and forward a copy of the signed annual audited financial statements to the Minister of Education and Child Care by September 30th of each year. The Audited Financial Statements for the year ended June 30, 2022, have been prepared in the form required by the Minister and are attached. along with the Financial Statement Discussion and Analysis (FSD&A), which supports the financial statements.

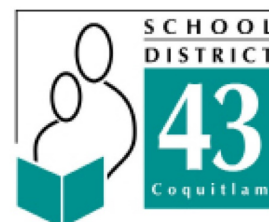
Also attached is the Financial Statement Discussion and Analysis. This document has been developed in accordance with the Ministry's Financial Governance and Accountability Report to offer context and additional information to explain the financial statements more fully. It is intended to supplement the statements by providing management's analysis of the financial results, a summary of financial activities and a comparison with prior year results.

A summary of the Audited Financial Statements will be provided during the Public Board meeting.

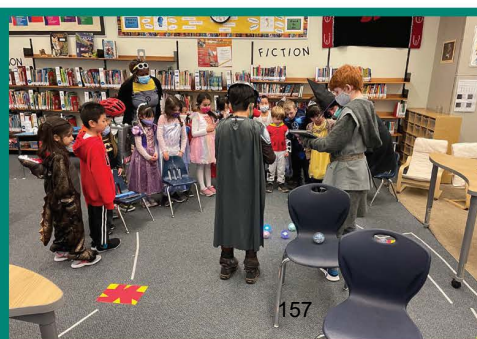
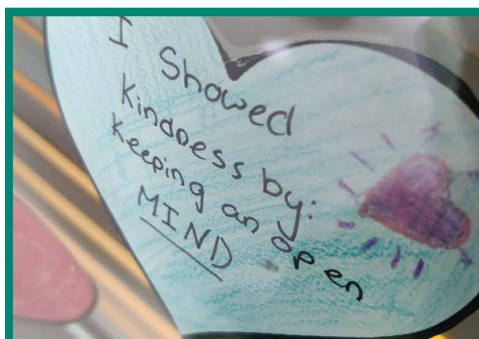
For the Year Ended June 30, 2022

FINANCIAL STATEMENT DISCUSSION & ANALYSIS

Learning for a Lifetime



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INTRODUCTION



INTRODUCTION

This report is a discussion and analysis of School District 43 – Coquitlam’s (SD43) financial performance for the fiscal year ending June 30, 2022. This also includes a description and explanation of significant events and conditions that shaped the information presented in the school district’s Audited 2021/22 Financial Statements.

This report consists of the following sections:

- Introduction: Background information about the school district.
- Highlights: Summary of significant events
- Financials: Summary of the district’s financial performance and variance analysis of key performance indicators.
- Risk & Uncertainty: Explanation of the district’s enterprise risk management framework.

In addition, the Board’s strategic goals and objectives *Directions 2025* will be referenced throughout the report sections mentioned above. It is highly recommended that this report be read in conjunction with the school districts independently audited financial statements for the same reporting period.

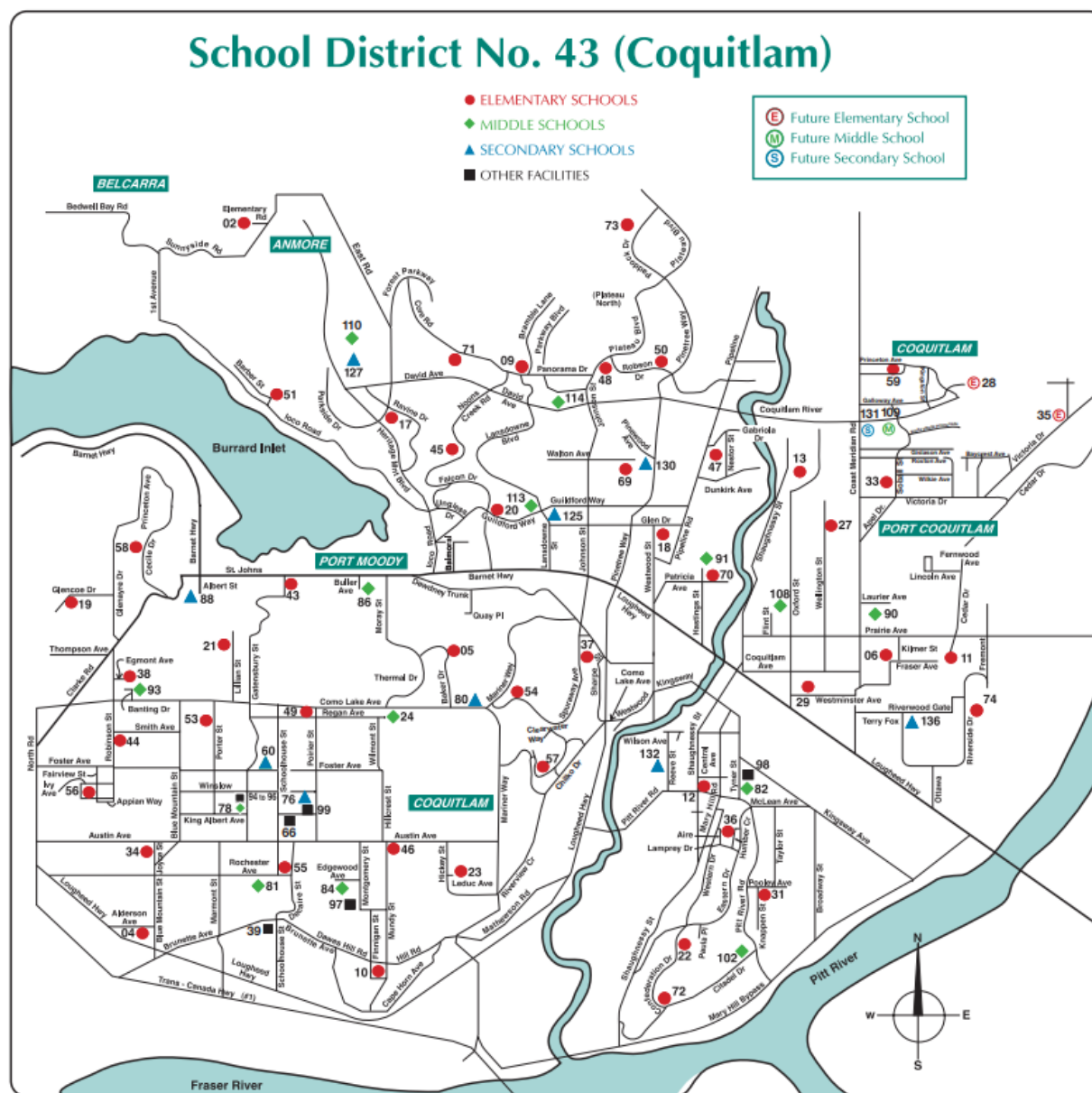
In addition to the above, numerous aspects of this report align SD43 finances to the Board’s strategic plan – *Directions 2025*. This report should be read in conjunction with the school districts audited financial statements for the same reporting period.

A separate document ‘*Guide to Financial Statements*’ has been developed to assist users of school district financial statements with their understanding of the information provided.



DISTRICT OVERVIEW

As the third largest school district in B.C., SD43 meets the learning needs of approximately 32,000 students of all ages in Coquitlam, Port Coquitlam, Port Moody, Anmore, and Belcarra. The district employs approximately 4,370 employees, including 2,700 teachers.



SD43 provides K-12 education in 47 elementary schools (kindergarten-grade 5), 14 middle schools (grades 6-8), 8 secondary schools (grades 9-12) and 4 alternate education programs. The district delivers a wide range of specialized education programs and services including:

- Indigenous Education
- Alternate Education
- Artists for Kids
- Band and Strings
- Career & Trade Programs
- Community Hubs & Schools
- Core French
- French Immersion
- English for Adult Learners
- Gifted Programs
- International Baccalaureate
- International Education
- Montessori
- Mandarin Bilingual
- Online Learning
- Reggio-influenced Program
- Summer Learning





VISION

Increasing Success in Life for All

MISSION

Our mission is to ensure quality learning opportunities for all students of all ages.

PURPOSE

The Board of Education accepts its responsibility to provide a quality and equitable public education for the success of all learners, within the limits and resources available.

CORE BELIEFS AND PRINCIPLES

The Board of Education believes in:

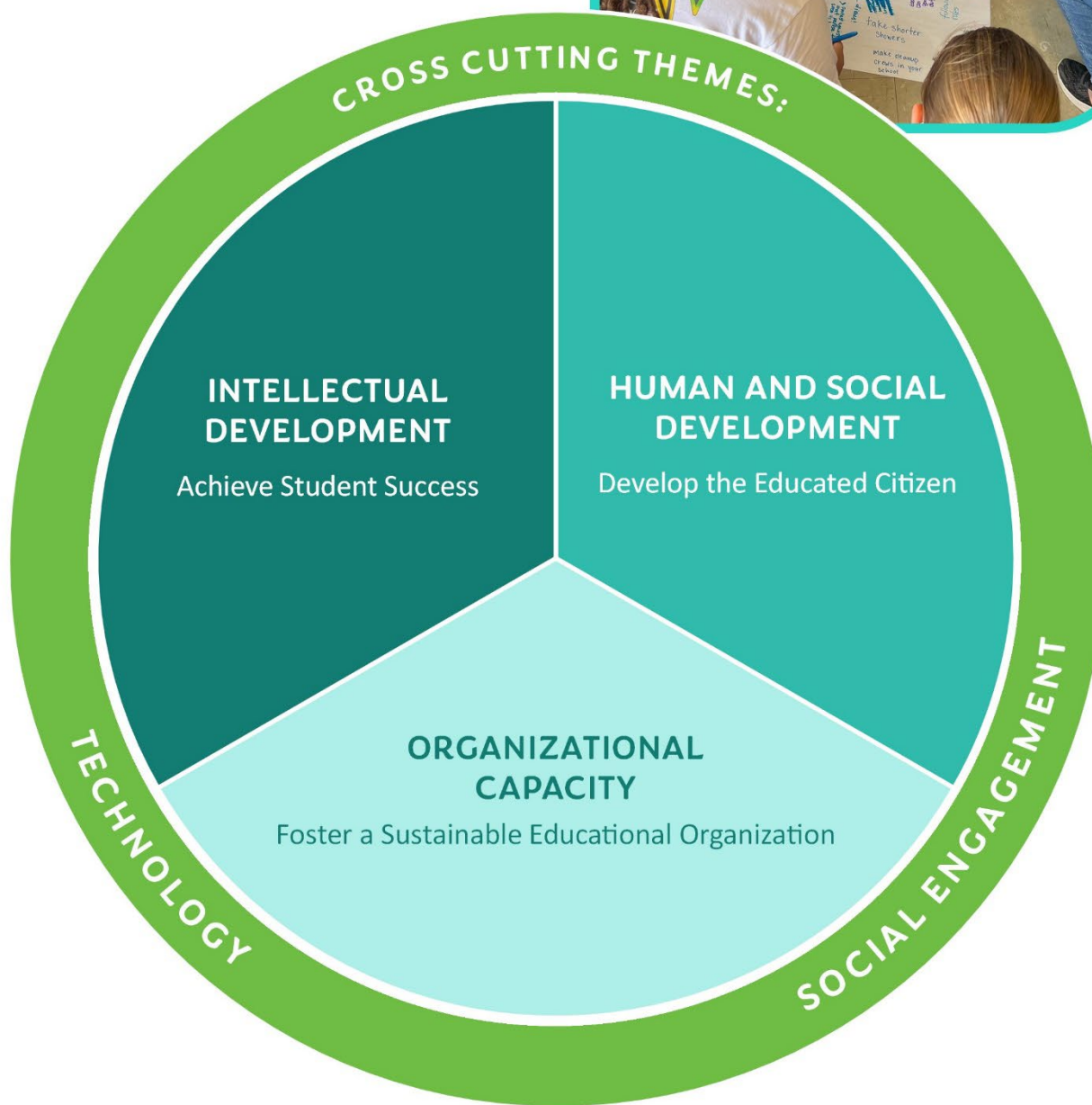
- Public Education and the need to advocate on its behalf;
- Instilling a passion for learning;
- Learners as the most important focus;
- High quality and equitable learning opportunities;
- Innovation, creativity, problem solving, critical thinking and sustainability;
- The essential value of District/Community/Global Partnerships;
- Safe, inclusive and socially responsible learning communities.

The Board of Education is committed to:

- Creating a culture of care and shared responsibility where every learner matters;
- Engaging and empowering lifelong learners;
- Providing flexible, integrated, diverse, and active learning environments;
- Developing shared leadership through innovative, sustainable professional learning.

DIRECTIONS 2025

Strategic Goals and Objectives



For more information regarding the *Directions 2025* Strategic Plan, click [here](#).



INTRODUCTION



HIGHLIGHTS



FINANCIALS

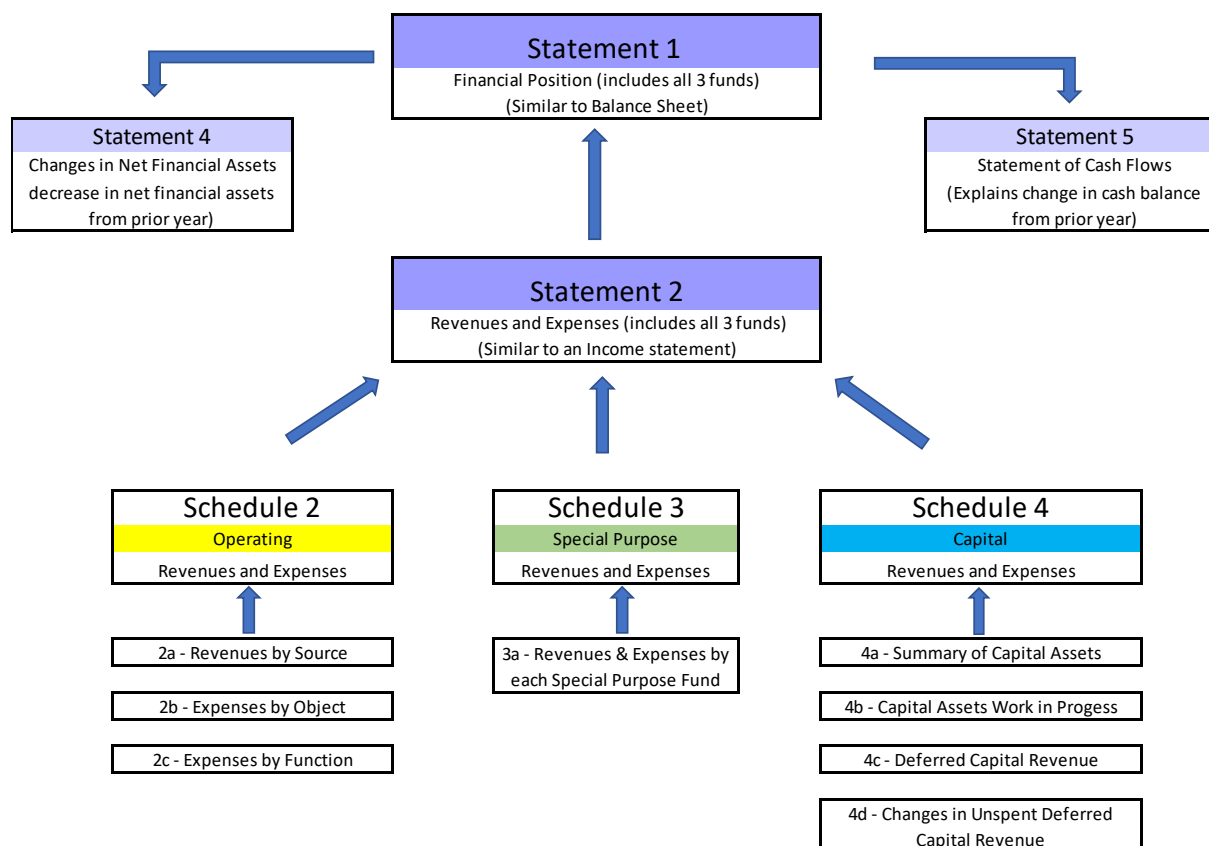


RISK & UNCERTAINTY



FINANCIAL STATEMENT REPORTING

As a government organization, school districts across the province must prepare their financial statements under the Canadian Public Sector Accounting Standards (PSAS) framework. The financial statements are comprised of multiple statements and notes to the financial statements (including a summary of significant accounting policies) which are audited each year. It also includes several unaudited schedules which support the information presented in the audited statements. The diagram below provides an overview of how the schedules flow into the statements that comprise the annual audited financial statements.



The financial statements also include comparative columns for budget and prior year amounts. Since our vision and strategic goals shape the district's budget and where financial resources are allocated, the Financial Statement Discussion and Analysis includes a variance analysis of both budget-to-actual and prior year-to-actual comparisons. Given the magnitude of information included within the financial statements, only the largest and most significant variances are explained.

Please note the Financial Statement Discussion and Analysis (FSD&A) are intended to be read in conjunction with the Audited Financial Statements for the year ended June 30, 2022.



INTRODUCTION



HIGHLIGHTS



FINANCIALS



RISK & UNCERTAINTY

HIGHLIGHTS

FINANCIAL HIGHLIGHTS: CONSOLIDATED SUMMARY

Below are the financial highlights for School District No. 43 Coquitlam's fiscal year ending June 30, 2022. It includes all three funds (Operating, Special Purpose, and Capital), and an update on the on-going impact of the state of the economy and COVID-19 on our financial results.

Overview

Inclusive of all three funds (Operating, SPF and Capital) 87% of the school district's revenue came from the Ministry of Education and Child Care (MECC). The principal source of revenue was in the form of an Operating Grant (74.9%). This grant is based on enrolment levels, student categories, and geographical factors. The other significant source (11.5%) was in the form of Special Purpose Funds (SPF), targeted funds for specified programs.

The remaining 13% of revenues was generated from International Education programs (4.72%), recognition of deferred capital revenue (3.84%), and through other revenue programs (4.49%) such as facility rentals and lease income, investment income, school generated funds, and capital transactions.

Overall, 85.2% of the school district's expenses are associated with salaries and benefits. The balance of expenditures is related to supplies, services, and depreciation of capital assets.

| Statement 2 | Prior Year | Budget | Actuals | Actual to Prior Year | Actual to Budget |
|----------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------|
| Revenue | 405,826,564 | 397,059,503 | 405,921,546 | 94,982 | 8,862,043 |
| Expenses | 407,147,280 | 403,952,674 | 400,251,844 | (6,895,436) | (3,700,830) |
| Net Change for the Year | (1,320,716) | (6,893,171) | 5,669,702 | 6,990,418 | 12,562,873 |
| Accumulated Surplus – Capital | 207,821,742 | 211,231,742 | 212,635,537 | 4,813,795 | 1,403,795 |
| Accumulated Surplus - Operations | 21,364,159 | 13,374,254 | 24,533,332 | 3,169,173 | 11,159,078 |
| Pension Stabilization Account | 2,313,266 | 0 | 0 | (2,313,266) | 0 |
| Total Accumulated Surplus | 231,499,167 | 224,605,996 | 237,168,869 | 5,669,702 | 12,562,873 |

The net surplus for the current year of \$5.7 million is an outcome of numerous transactions in each of the three funds, with a significant amount due to higher revenues and lower than budgeted expenditures in the Operating Fund. Revenues driven by enrolment projections were budgeted conservatively, which is the best practice for BC school districts, came in above projections. Expenditures were lower stemming from unfilled vacancies and unpaid leaves in support staff positions offset and higher substitute costs resulting from the impact of new COVID variants on sick leaves taken, decrease in professional development activities, and in turn the ability of administrators and departments to spend their budgets.

The net increase in total accumulated surplus of \$5.7 million from the prior year includes a transfer of \$9.5 million from the Operating Fund to the Capital Fund for tangible assets purchased and contribution to local capital (with the majority to be restricted for the Burke Mountain Middle/Secondary School capital project). The net result is an increase in capital surplus of \$4.8 million and an increase in operating surplus of \$3.2 million, which was offset by a \$2.3 million reduction of the balance in the pension stabilization account (which was derived from the annuitization of the Non-Teaching Pension Plan (NTPP) in 2020/21 – see p.9).

The accumulated operating surplus has been restricted in accordance with the Accumulated Surplus policy (p.21) and will provide the district financial stability to meet its short-term future operational and financial obligations. This aligns with Goal 3 – Foster a Sustainable Educational Organization of the *Directions 2025* strategic plan.



Operating Accounts

The actual financial outcome for the 2021/22 school year is aligned with the previous reporting at the end of the 3rd quarter (March 31, 2022). The influences that contributed to our realized surplus include:

- Better than anticipated revenues for International Education enrolment due to conservative budgeting practices, rental revenues, miscellaneous revenues, and investment income
- Significant impact of on-going COVID-19 on staff absenteeism and substitute coverage, and lower salaries and benefit expenditures from unfilled vacancies and unpaid leaves in Support staff and Education Assistants staffing categories.
- Lower than expected services and supplies expenses at all school levels and district departments
- Solvency payment savings from the closure of the non-teaching pension plan (NTPP)
- Savings from restructuring the Sick Leave Benefit Plan (SLBP)

Special Purpose Accounts

Special Purpose Funds (SPF) consist of targeted funding allocated to school districts for a specific purpose. SPFs account for 14.69% of the school district's expenses and are made up of approximately 28 different funds. A full description of each of the funds is described in [Appendix A](#).

One of the more significant funds included in the special purpose classification is the Classroom Enhancement Fund (CEF). This fund was originally established in 2017 as an outcome of the restored teacher collective agreement pertaining to the class size and composition language. The funding is provided through a Ministry of Education and Child Care grant to cover related staffing, overhead and remedy costs.

Current year SPF also included one-time funding received from the Provincial (\$733,663) and Federal (est. \$547,932) governments to address COVID related expenses.

Capital Accounts

Funding for capital expenditures is sourced primarily through the Ministry of Education and Child Care with incremental funding provided through locally generated capital funds. Over the past few years, there has been a trend of the Ministry requiring school districts to contribute greater amounts towards major capital projects.

The new Coast Salish Elementary school in Burke Mountain is in the final stages of construction, with a phased occupancy planned for the fall of 2022. Just recently, the Burke Mountain Middle/Secondary School new school expansion project secured Ministry approval for funding upon the board agreeing to fund \$25 million of the total cost over the next 5 years.

2 schools are in-progress for classroom additions: Panorama Heights Elementary and Riverside Secondary School. 4 schools are in-progress for seismic replacement: Centennial Secondary - NLC Building, Irvine Elementary, École Dr. Charles Best Secondary, and Moody Elementary.

Another 4 schools were approved for building envelope repairs with BC Housing: Roy Stibbs Elementary, Pinetree Way Elementary, Mountain Meadows Elementary, and Bramblewood Elementary.

Other projects this year include project definition reports, school enhancement projects, playground equipment program, and carbon neutral capital program.



ENROLMENT AND STAFFING

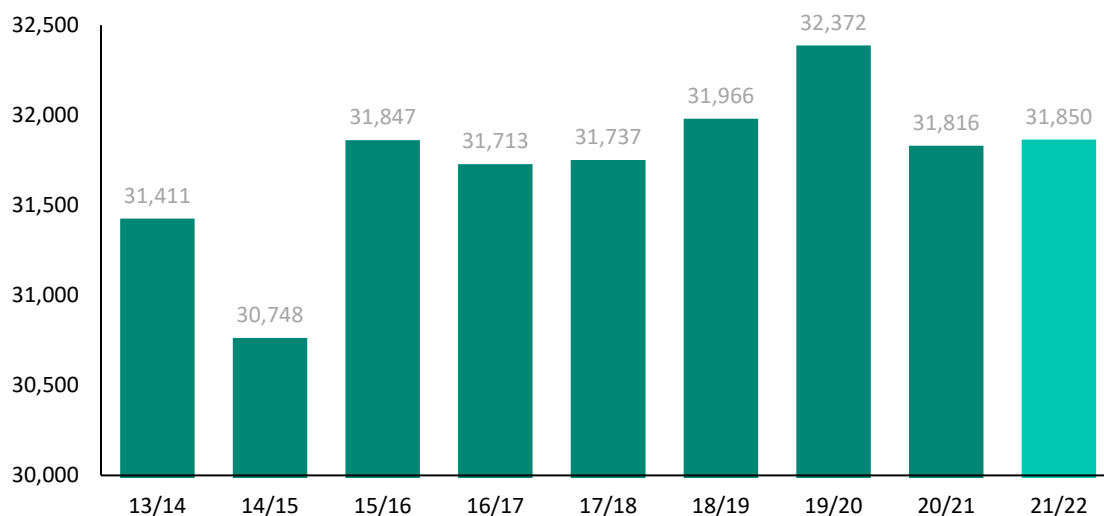
School district operations are funded primarily through the Operating Grant received from the Ministry of Education and Child Care. The Operating Grant is based on student enrolment, which means it will increase when more students enroll but consequently decrease when fewer students are enrolled in the district. The district receives a basic grant per full-time equivalent student (FTE). The district also receives a supplementary grant for each student identified with unique needs as well as other grants based on demographic and geographical factors. Enrolment numbers are one of the main drivers for teacher and educational assistant staffing levels.

Enrolment

Student enrolment in 2021/22 saw a slight increase in school aged and summer learning (compared to the prior year) as schools resumed in-person classes in September and there was a slight decrease in non-graduated Adult FTE enrolment. Summer Learning was lower as enrolment was limited to students requiring remedial learning due to COVID-19 health and spacing requirements. High school students were able to take courses online, through the summer Fast-Track program offered by Continuing Education due to COVID-19. Refer to [Appendix B](#) for complete details of student enrolment and MECC funding.

| | Prior Year | Budget | Actual | Actual to Prior Year | Actuals to Budget |
|---------------|------------------|------------------|------------------|----------------------|-------------------|
| School Age | 31,633.81 | 31,566.00 | 31,651.31 | 17.50 | 85.31 |
| Adult | 145.31 | 150.50 | 144.00 | (1.31) | (6.50) |
| Summer School | 36.50 | 749.13 | 54.50 | 18.00 | (694.63) |
| Total | 31,815.63 | 32,465.63 | 31,849.81 | 34.19 | (615.81) |

The graph below illustrates the district's annual FTE enrolment since 2013-14. Enrolment levels are still recovering from the impacts of COVID-19; however, most of the decline stemmed directly from a decreased enrolment in summer learning (20/21 = 36.50 FTE, and 21/22 = 54.50 FTE vs. 19/20 = 766.06 FTE).



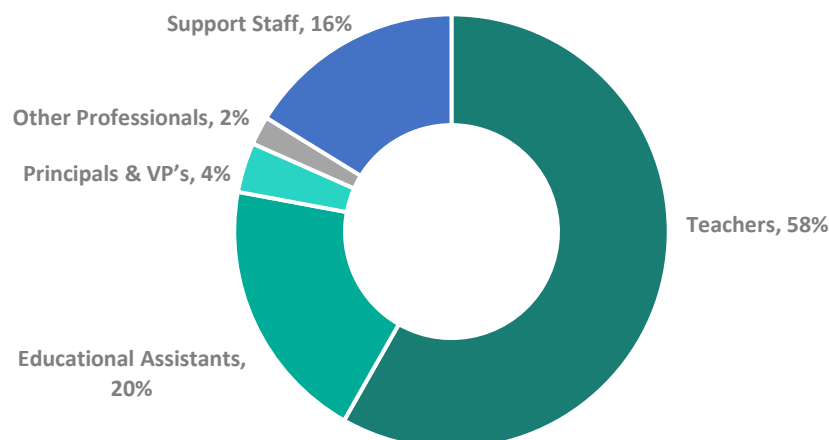
Overall, enrolment has not recovered to pre-pandemic levels, and this is a direct result of in-person summer learning classes being cancelled for a second time in 2021 due to COVID. Additionally, for the second consecutive year, students had the option to take courses online (through distributed learning). As a result, there was an increase of 136 FTE which was captured within the September student "School Age" enrolment count. The district also saw a decrease of 32% (-102 FTE) from the Apex K-9 (online learning) program as students began returning to full-time in-person learning.





Staffing

Staffing is the largest component of the operating expense for the school district. The district has 3,454.79 full-time equivalent (FTE) employment positions, which is different than total headcount of employees (FTE number above are inclusive of many part-time positions which are less than 1.0 FTE). The graph below illustrates the district's % of staffing by payroll group for the 2020/21 fiscal year.



The steady increase in staffing since 2014/15 aligns with the FTE enrolment over the same time frame. The more recent plateau in staffing is reflective of the pandemic's impact on enrolment since 2019/20. This approach to hiring additional staff helps the school district ensure that necessary and relevant staffing are added in a sustainable way, while simultaneously meeting other financial obligations.

| | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Teachers | 1,739.53 | 1,790.99 | 1,824.06 | 1,976.69 | 2,016.17 | 2,046.88 | 2,029.41 | 2,011.61 |
| Educational Assistants | 429.78 | 457.97 | 487.35 | 535.54 | 625.44 | 644.64 | 654.39 | 680.72 |
| Principals & VP's | 110.00 | 112.00 | 115.00 | 125.00 | 127.00 | 127.00 | 127.00 | 128.00 |
| Other Professionals | 49.10 | 55.50 | 59.10 | 71.00 | 74.00 | 74.00 | 74.00 | 74.00 |
| Support Staff | 504.13 | 503.83 | 508.85 | 541.97 | 555.84 | 552.13 | 575.03 | 570.46 |
| Total All Staff | 2,832.54 | 2,920.29 | 2,994.36 | 3,250.20 | 3,398.45 | 3,444.66 | 3,459.83 | 3,464.79 |

Although school-aged student enrolment increased by 85.31 FTE this year, they were domestic students funded by MOECC. Part of the funding for teacher staffing comes from International Education program revenues. International students are not funded by the Ministry, which means all incremental staffing associated with these students must be self-funded through the tuition revenues received. Pre-COVID, the International Education program was funding 120 FTE teacher positions beyond those covered under the provincial grant. As noted on page 16, the pandemic has severely impacted enrolment in this program, so the available revenues could only support 48 FTE teacher positions in 2021/22. This explains why the district saw a decrease in teacher staffing from 2020/21 despite an increase in student enrolment.

It is worth noting that Teachers, Principals and Vice-Principals, and Education Assistants comprise 81.64% of all district staff. These positions are the most directly involved with students and so the district works to ensure they are effectively staffed. Through staffing increases to these positions, the district fulfills its strategic goals and objectives; achieve student success, ensure success for all learners, and. ensure a financially stable organization.





OTHER HIGHLIGHTS

COVID-19

The 2021/22 school year resumed with in-class instruction with continuation of numerous COVID-19 enhanced communicable disease safety measures throughout the school year, which was removed for the most part after spring break on March 28, 2022. (e.g., PPE, social distancing, and enhanced cleaning measures).

The previous year focused on ensuring sufficient teacher and support staffing were in place to maintain school operations, and that adequate PPE, masks, and cleaning supplies were purchased to keep buildings cleaned and students safe. The provincial and federal governments provided a total of \$14.45 million in grant funding to support these operational and safety measures.

This fiscal year has realized some recurring and some new impacts to financial and staffing operations. Due to additional COVID-19 variants, in-person summer learning was limited to students requiring instruction for remedial learning, resulting in less grant funding than originally budgeted. Additional COVID funding was announced during 2021/22, totalling \$1.23 million for SD43. As was the case in 2020/21, this funding was also one-time and came with stipulations as to how it could be utilized.

For example, the school district was allocated \$547,932 in Special Purpose Fund, provided through the Federal Safe Return to Class fund, to purchase HEPA filtration units for classrooms with non-mechanical ventilation systems. The purpose is to support improved outdoor air intake and/or air cleaning to help reduce transmission of Covid-19. Consequently, staffing reductions were inevitable as there wasn't enough grant funding and revenues from International Education, rentals of facilities and investment income to support the same pre-COVID levels.

Operationally, the focus was to return to normal educational and district programming. However, the long-term effect of the on-going pandemic, coupled with new COVID variants throughout the year, had a large impact on teacher, support and education assistant staffing groups. These groups exhibited higher levels of illnesses and burnout which resulted in more staffing changes, unpaid leaves, sick days, and other absenteeism.

While the district started to see some recovery of revenue streams (i.e., rental revenues, interest revenues), the International Education program, historically the largest revenue-generating program, had only marginally recovered some of the enrolment decreases that had negatively impact revenues in 2020/21. The district is currently forecasting several years for the International Education program to return to pre-pandemic levels.

Physical safety, mental, and emotional well-being of district staff and students remains a district priority. On July 19, 2022, B.C.'s Minister of Mental Health and Addictions, Sheila Malcolmson, announced the new Foundry Tri-Cities. This Foundry center, which will be operated by Share Family and Community Services Society (SHARE), will offer people between 12 and 24 years old and their families free mental-health and wellness resources.

SD43 Education Foundation

The SD43 Education Foundation, is an independent registered charitable organization incorporated under the BC Societies Act on September 17, 2019 and was established to supplement the outstanding educational programs delivered through the Coquitlam school district.



Its goal is to appeal to the community in attracting donations and expanding on SD43's charitable status for tax receipting. It has a strong governance and legal structure that can support and enrich SD43 programs beyond Ministry grant funding limitations.

Its purpose is to provide the following:

1. To advance SD43 education initiatives by providing grants and general support to the Board.
2. To support extra-curricular activities, programs, and projects, for SD43 students.
3. To provide scholarships and prizes to SD43 students.

The Foundation will continue to provide funding support to enrich educational programs and initiatives and directly support vulnerable students whereby fostering a positive impact on their education and well-being.

NTPP Annuitization and Solvency Reserve Account (SRA)

The Non-Teaching Pension Plan (NTPP) is the SD43 legacy pension plan for non-teaching staff. The NTPP was closed to new members as of January 1, 2018, when active members were transferred to the Municipal Pension Plan (MPP). Retirees, deferred members, and members on a leave of absence were retained in the NTPP. The board continued to be responsible for its financial obligations to this plan, calculated on both a:

- "Going concern" basis which assumes the NTPP will continue to function with no end date and on a
- "Solvency" basis which assumes that the NTPP ends on the date of the valuation.

In early 2021, the NTPP attained 100% solvency and going concern funded status. This provided the opportunity to 'derisk' the NTPP. Through a negotiated agreement, the pension plan investments and corresponding liabilities were transferred to Sunlife Financial and annuitized in 2021. This resulted in a transfer of all 755 remaining retirees in the NTPP and approximately half (29) of the inactive deferred members. All members retained the same level of pension benefits as they are entitled to with no loss of any benefits. This process effectively eliminated all solvency funding requirements and subsequently translated to annual savings of more than \$3 million in benefit costs which was repurposed towards educational needs. The Sunlife Financial transfer was completed August 1, 2021.

Subsequently, the school district announced its intention to terminate and wind up the plan effective December 31, 2021. SD43 secured approval for plan termination with the BC pension regulator and purchased annuities with Sunlife Financial for the remaining NTPP deferred members. The \$1.2 million balance remaining in the Solvency Reserve Account after the annuitization, was returned to the school district. In addition, a balance of \$2.3 million in the pension stabilization account (amounts restricted for pension funding purposes) was also released (see [Note 22 - Internally Restricted Funds](#)).

Post Retirement Group Benefits (PRGB) – Plan Curtailment

As part of the agreement to transition active NTPP members to the MPP, SD43 entered into an agreement with CUPE Local 561 to guarantee benefit coverage and continue a 40% subsidy level for 15 years ending on December 31, 2032. Subsequently, the Board announced that effective January 1, 2033, the 40% subsidy for dental benefits would end (see [Note 9.c – Employee Future Benefits](#), Post-Retirement Health and Dental Benefits).





INTRODUCTION



HIGHLIGHTS



FINANCIALS



RISK & UNCERTAINTY

FINANCIALS



STATEMENT OF FINANCIAL POSITION: STATEMENT 1

The following table compares the school district's net financial position for the fiscal years ended June 30, 2022, and June 30, 2021, with the more significant year over year changes discussed below.

| Statement 1 | June 30, 2021, Balance | June 30, 2022, Balance | \$ Variance | % Variance |
|---|---------------------------|---------------------------|---------------------|------------------|
| Financial Assets | | | | |
| Cash and Cash Equivalents | 171,617,090 | 159,028,312 | (12,588,778) | (7.34%) |
| Accounts Receivable | | | | |
| Due from Ministry of Education and Child Care | 1,243,647 | 1,615,073 | 371,426 | 29.87% |
| Other | 10,852,195 | 7,309,620 | (3,542,575) | (32.64%) |
| Portfolio Investments | 30,000,000 | 40,000,000 | 10,000,000 | 33.33% |
| Total Financial Assets | 213,712,932 | 207,953,005 | (5,759,927) | (2.70%) |
| Liabilities | | | | |
| Accounts Payable & Accrued Liabilities | 39,174,739 | 39,818,946 | 644,207 | 1.64% |
| Unearned Revenue | 15,217,156 | 18,425,772 | 3,208,616 | 21.09% |
| Deferred Revenue | 12,908,036 | 12,734,314 | (173,722) | (1.35%) |
| Deferred Capital Revenue | 456,421,638 | 482,021,752 | 25,600,114 | 5.61% |
| Employee Future Benefits | 43,657,140 | 46,233,766 | 2,576,626 | 5.90% |
| Capital Lease Obligations | 1,863,557 | 1,119,113 | (744,444) | (39.95%) |
| Other Liabilities | 10,244,101 | 10,102,622 | (141,479) | (1.38%) |
| Total Liabilities | 579,486,367 | 610,456,285 | 30,969,918 | 5.34% |
| Net Financial Assets | (365,773,435) | (402,503,280) | (36,729,845) | 10.04% |
| Non-Financial Assets | | | | |
| Tangible Capital Assets | 596,760,118 | 639,193,616 | 42,433,498 | 7.11% |
| Prepaid Expenses | 512,484 | 478,533 | (33,951) | (6.62%) |
| Total Non-Financial Assets | 597,272,602 | 639,672,149 | 42,399,547 | 7.10% |
| Accumulated Surplus - Capital | 207,821,742 | 212,635,537 | 4,813,795 | 2.32% |
| Accumulated Surplus - Operations | 21,364,159 | 24,533,332 | 3,169,173 | 14.83% |
| Pension Stabilization Account | 2,313,266 | 0 | (2,313,266) | (100.00%) |
| Total Accumulated Surplus (Deficit) | 231,499,167 | 237,168,869 | 5,669,702 | |

Cash (including cash held in the Central Deposit Program (CDP)) decreased by \$12.6 million year as the district continued to proactively move funds into short and long-term, higher interest rate investments as an alternative to the CDP offered by the Provincial Treasury.

Cash assets year over year is categorized as follows.

| (\$ millions) | June 30, 2021, Balance | June 30, 2022, Balance | \$ Variance |
|--------------------------|---------------------------|---------------------------|--------------|
| Cash in Bank | 37.9 | 27.4 | (10.5) |
| CDP Investment Program | 133.7 | 131.7 | (2.0) |
| Short Term Investments | 0.0 | 20.0 | 20.0 |
| Long Term Investments | 30.0 | 20.0 | (10.0) |
| Total Cash Assets | 201.6 | 199.0 | (2.6) |



Cash held in the bank for current operational needs totals \$27.4 million. The largest balance of \$131.7 million is held within the Central Deposit Program (CDP) by the Ministry of Finance and is available within 3 days. These deposits earn interest at 2.2% (as of June 30, 2022), an increase from 0.95% (July 1, 2021).

These cash assets are required to fulfill the following current financial liability obligations:

| (\$ millions) | June 30, 2021, Balance | June 30, 2022, Balance | \$ Variance |
|---|---------------------------|---------------------------|--------------|
| Accounts Payable | 14.5 | 14.7 | 0.3 |
| Salary, Taxes & Benefits Payable | 24.7 | 25.1 | 0.4 |
| EFB – Post Retirement Group Benefits | 8.5 | 8.3 | (0.1) |
| EFB – Post Employment Benefits | 36.2 | 37.9 | 1.7 |
| EFB - Vacation Liability | 6.4 | 6.1 | (0.3) |
| Unearned Revenues (International Education) | 15.2 | 18.4 | 3.2 |
| Capital Reserve Accounts (Restricted) | 65.9 | 53.9 | (12.0) |
| Misc. Liabilities (net of assets) | 6.5 | 10.0 | 3.5 |
| Total Payment Obligations | 177.9 | 174.5 | (3.4) |

* Tangible capital assets and deferred revenues are considered long-term and have not been omitted.

The difference between the cash assets and the liabilities is reflected as the accumulated surplus:

| | | | |
|--|--------------|--------------|--------------|
| Total Cash Assets | 201.6 | 199.0 | (2.6) |
| Total Payment Obligations | 177.9 | 174.5 | (3.4) |
| Accumulated Surplus & Pension Stabilization Account | 23.7 | 24.5 | 0.8 |

Accounts Receivable amounts due from the Ministry of Education and Child Care increased due to a timing difference. The decrease in Other is because of a reduction in benefit deposit allowances with SD43's benefit provider. While the pandemic caused a significant decline in extended health and benefit claims during 2021/22, the district took 'premium holidays' (reducing monthly estimated premium deposits) and used funds on deposit to make these claims payments resulting in reduced deposit allowances.

Portfolio Investments includes ownership in stocks, bonds, and other financial assets. The district has built a conservative portfolio of investments to increase investment revenues. The annual rate of return for 2021/22 was 1.63% and 1.82% for short and long term GIC's respectively.

Unearned Revenue represents International Education Tuition Fees collected in advance for the 2021/22 school year. This will be recognized and recorded as revenue over the course of the next fiscal year (2022/23). The 2021/22 balance is \$3.2 million higher as enrolment in the program has started to recover from COVID travel and student visa restrictions imposed by the Canadian government since 2019/20.

Deferred Capital Revenue relates to funding received and spent on capital projects. As required by Treasury Board regulations, funding for capital projects is recognized as revenues over the expected useful life (amortization) of the asset purchased. Deferred capital revenue increases by any provincial grant funding received and is reduced by the annual recognition of capital revenue over the life of the capital project. Deferred Capital revenue increased by \$25 million because of many new and ongoing capital projects (primarily related to schools that are under construction).

Employee Future Benefits Liability represents estimated future cost to the district to provide employees benefits such as vested sick leave, retirement/severance, vacation, overtime, death benefits, and remaining NTPP post-retirement health and dental benefits. Employee Future Benefits increased by \$2.6 million primarily because a) \$1.67 million increase in liabilities associated with recognizing ongoing future costs of



sick leave and early retirement obligations, b) \$1.04 million increase from the elimination of remaining NTPP plan assets, and c) -\$140,000 decrease in liabilities for post-retirement group benefits for NTPP retirees.

Capital Lease Obligations corresponds to assets purchased under a lease that depreciate and incur interest over their useful life. At the end of the lease term the district will have the option to purchase these assets for below fair market value (a “bargain” purchase). The balance decreased by \$744,444 as the district made contractual payments for the use of these assets.

Tangible Capital Assets represents the net balance of tangible capital assets less accumulated amortization. The district carries out various capital projects, and purchases capital assets, during the year including upgrades, additions, building of new schools and replacing old schools. Current year additions include the capitalization of Minnehada Middle School, the purchase of 6 new vehicles, computer and equipment purchases and capitalization of other minor capital projects and purchases.

Funds spent on these items are capitalized as Tangible Capital Assets. Net Tangible Capital Assets increased by \$42.4 million which is reflected in the deferred capital revenue balance.

| Tangible Capital Assets | June 30, 2021, Balance | Additions | Disposals | Transfers (WIP) | June 30, 2022, Balance |
|---------------------------|------------------------|-------------------|--------------------|-----------------|------------------------|
| Sites | \$112,496,185 | \$0 | \$0 | \$0 | \$112,496,185 |
| Buildings | 686,469,235 | 4,718,136 | 0 | 35,964,010 | 727,151,381 |
| Buildings WIP | 66,837,860 | 50,737,839 | 0 | (35,964,010) | 81,611,689 |
| Furniture & Equipment | 6,703,564 | 4,363,965 | (613,762) | 537,121 | 10,990,888 |
| Furniture & Equipment WIP | 0 | 537,121 | | (537,121) | 0 |
| Vehicles | 1,039,932 | 603,358 | (89,063) | 0 | 1,554,227 |
| Computer Software | 0 | 0 | 0 | 0 | 0 |
| Computer Hardware | 18,547,127 | 2,845,457 | (3,109,796) | 0 | 18,282,788 |
| Total | 892,093,903 | 63,805,876 | (3,812,621) | 0 | 952,087,158 |

The cost of these assets is recognized over their expected useful lives through the recording of amortization expense, outlined in the table below.

| Accumulated Amortization | June 30, 2021, Balance | Additions | Disposals | June 30, 2022, Balance |
|--------------------------|------------------------|-------------------|--------------------|------------------------|
| Sites | \$0 | \$0 | \$0 | \$0 |
| Buildings | 282,153,974 | 16,460,179 | 0 | 298,614,153 |
| Furniture & Equipment | 3,641,128 | 915,410 | (613,762) | 3,942,776 |
| Vehicles | 542,703 | 134,163 | (89,063) | 587,803 |
| Computer Software | 0 | 0 | 0 | 0 |
| Computer Hardware | 8,995,980 | 3,862,626 | (3,109,796) | 9,748,810 |
| Total | 295,333,785 | 21,372,378 | (3,812,621) | 312,893,542 |

The net total of tangible capital assets and accumulated amortization make up the balance sheet amounts on *Statement 1* of the financial statements:

| Net Tangible Capital Assets | June 30, 2021, Balance | Additions | Disposals | June 30, 2022, Balance |
|-----------------------------|------------------------|-------------------|-----------|------------------------|
| Total | 596,760,118 | 42,433,498 | 0 | 639,193,616 |



STATEMENT OF OPERATIONS: STATEMENT 2

As required by Public Sector Accounting Standards (PSAB) and the Ministry of Education and Child Care, the school district of Coquitlam reports revenues and expenses under three separate funds: the operating fund, the special purpose fund, and the capital fund. This is consolidated in the financial statements as *Statement 2*, or the Statement of Operations

OPERATING FUND: The operating fund includes Ministry grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation.

SPECIAL PURPOSE FUND: The special purpose fund includes separate, identifiable funds designed for a specific use or program. These funds are received from the Ministry and other sources with restrictions on how these funds may be spent.

CAPITAL FUND: The capital fund includes a combination of Ministry capital grants, locally generated funds, and school site acquisition charges collected from developers through local municipalities. These funds are used for facility operations including construction, enhancement, and maintenance of buildings, fields, infrastructure, and land purchases for future school development.

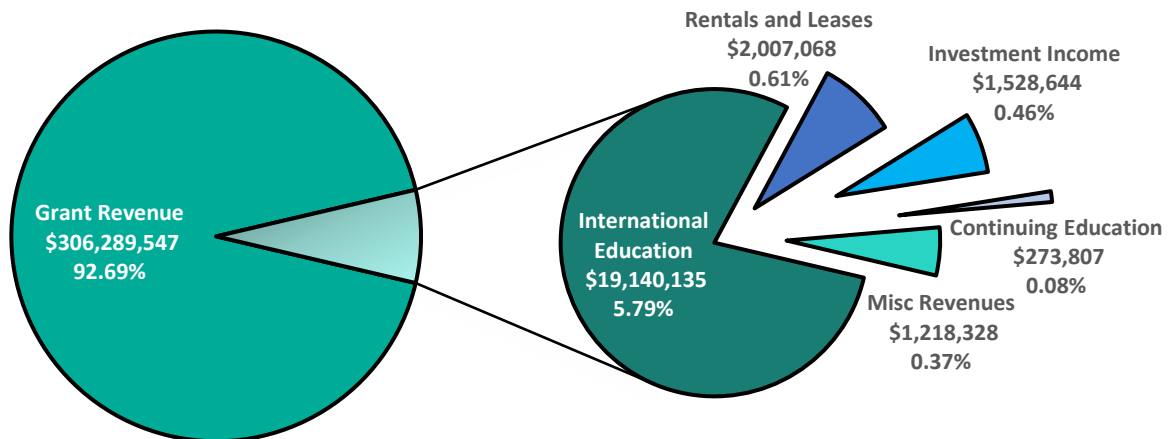
School district financial statements are a consolidation of these three funds and each of these funds differs with respect to the methods of accounting method utilized and the legislative and other constraints on budgeting and financial results.

As an outcome, the districts financial performance can only be fully understood by reviewing each fund separately. Financial performance for each fund is reported in the supplementary schedules that follow the notes to the audited financial statements.

OPERATING FUND: SCHEDULE 2

Revenues – Schedule 2A

92.69% of the school district's operating revenue was in the form of an Operating Grant from the Provincial government, which is based on enrolment levels, student categories, and geographical factors. 5.79% of overall revenue was generated from International Education programs, and the balance of 1.52% was made up of other revenue streams such as facility rental and lease income, investment income and continuing education.



A detailed breakdown of the components that make up Grant Revenues can be found in [Schedule 2A](#).

| (\$thousands) | Actuals | Prior Year | \$ | % | Budget | \$ | % |
|-------------------------|----------------|----------------|--------------|-------|----------------|--------------|-------|
| Grant Revenue | 306,290 | 302,861 | 3,428 | 1% | 306,369 | (80) | (0%) |
| Continuing Education | 274 | 524 | (250) | (48%) | 355 | (81) | (23%) |
| International Education | 19,140 | 20,081 | (941) | (5%) | 14,262 | 4,878 | 34% |
| Miscellaneous | 1,218 | 750 | 468 | 62% | 656 | 562 | 86% |
| Rentals and Leases | 2,007 | 1,146 | 861 | 75% | 1,408 | 599 | 43% |
| Investment Income | 1,529 | 1,623 | (94) | (6%) | 1,151 | 378 | 33% |
| Total | 330,458 | 326,986 | 3,472 | | 324,202 | 6,256 | |

Grant Revenues

Grant revenues were \$3.43 million higher than last year due to a \$325 increase in per student funding (\$11 million), and net increases in student enrolment (\$2.4 million). This was offset by:

- Movement of \$9 million in teacher labour settlement funding into the \$325 increase in per student funding
- Lower enrolment in Graduated adult courses (\$337,264)
- Removal of one-time funding for early career mentorship (\$695,000)

Grant revenues were \$80,000 lower than budget due to lower enrolment in Graduated adult courses (\$337,956) offset by increase in February enrolment count funding. See [Appendix B](#) for complete enrolment and operating grant details.



Continuing Education

Continuing Education revenues were \$249,946 lower than last year and \$80,809 less than budget from decreased enrolment in vocational tuition fees because of COVID-19.

International Education Revenues

International Education revenues were \$941,225 lower than last year due to the ongoing impact of the pandemic on international travel and study permits. Potential students, apprehensive of lingering travel restrictions, either delayed or paused their application process, cancelled it altogether, or opted for alternative schooling locations in the meantime. As such, the district continues to focus on rebuilding the program's enrolment to pre-pandemic levels. Student enrolment decreased by 134.6 FTE students, or 11.1%, compared to the previous year.

International Education revenues were \$4.88 million higher than budget due to conservative forecasting of tuition enrolment in the 2021/22 Amended Budget, given the high levels of uncertainty created by the pandemic.

Rentals and Leases

Facility Rentals, childcare space rentals and other rental revenues were \$861,030 (75.13%) higher than last year and \$598,772 (42.52%) higher than budget. The increase is due to event restrictions being partially lifted in October (allowing one rental group per evening) to being completely lifted in the latter part of the school year (March 28, 2022). The increase also includes Community School Rentals revenues that were previously reported as school generated funds to now being processed through the rentals department and reported in the Operating Fund. The district generated additional revenues by providing our school sites as a socially distanced venue for provincial court hearings and proceedings.

Investment Income

Investment income was slightly lower than last year (-\$94,226) due to the low interest rate as of July 1, 2021 (0.25%). Since then, the Bank of Canada has raised its benchmark interest rate several times to offset severe inflation in the aftermath of the pandemic. The decrease also affected the interest rate the school district received on its CDP deposits. The Provincial Central Deposit Program (operated by the Ministry of Finance) went from offering interest rates of 2.95% prior to the Pandemic down to a 0.95% for most of last year before starting to see inflation-fuelled increases beginning in March.

Investment income was higher than budget (\$377,597) due to conservative forecasting in response to the uncertainty generated by the pandemic. Interest rate increases beginning in March, and other investment options earning a higher interest rate than that offered through the CDP contributed to higher earnings.



Salaries and Benefits Expenses – Schedule 2B

The largest component of the district's operating expenses is associated with salaries and benefits. This makes up 91.8% of total operating expenses. The table below provides an analysis of staffing costs for each salary group and a comparison to prior year and budget. This information is derived from *Schedule 2B* of the financial statements. Overall, the district spent \$7.8 million less on salaries and benefits this year than the prior year, and \$2.8 million less than was budgeted.

| (\$thousands) | Actuals | Prior Year | \$ | % | Budget | \$ | % |
|-----------------------|----------------|----------------|----------------|-------|----------------|----------------|------|
| Teachers | 147,148 | 144,214 | 2,934 | 2% | 147,298 | (149) | (0%) |
| Principals and VPs | 17,357 | 16,591 | 766 | 5% | 17,498 | (141) | (1%) |
| Education Assistants | 21,577 | 20,754 | 822 | 4% | 22,633 | (1,056) | (5%) |
| Support Staff | 26,800 | 26,408 | 392 | 1% | 28,400 | (1,600) | (6%) |
| Other Professionals | 7,583 | 7,004 | 579 | 8% | 7,582 | 2 | 0% |
| Substitutes | 12,320 | 7,400 | 4,920 | 66% | 10,686 | 1,634 | 15% |
| Total Salaries | 232,786 | 222,371 | 10,414 | | 234,096 | (1,310) | |
| Employee Benefits | 61,187 | 79,402 | (18,215) | (23%) | 62,702 | (1,515) | (2%) |
| Total | 293,973 | 301,774 | (7,801) | | 296,797 | (2,825) | |

Teachers

Teacher salary expenses were \$2.9 million higher than last year mostly due to a 2% contractual wage increment effective July 1, 2021, and grid step increments for teachers who have not at step 10. This was offset by savings from budgeted staffing reductions (-17.8 FTE). The reduced teacher staffing (see page 10) was mostly due to decrease in International Education program revenues, which has supplemented our teacher staffing above and beyond the government required student teacher ratios. Teacher salary expense was \$149,499 below budget due to unpaid and unbudgeted sick days taken by staff.

Principals and Vice Principals

Principals and Vice Principal salaries were \$766,179 higher than last year because of budgeted wage and step increases, and the addition of one principal position added for the opening of Coast Salish Elementary school. Principals and VP salaries were \$140,987 lower than budget due to the hiring of new principals and vice-principals starting at level A (lower end) of the salary grid.

Education Assistants

Actual expenses were \$822,451 higher than last year due to a 2% contractual wage increase effective July 1, 2021, and the following FTE additions:

- 17.0 EA's
- 2 Learning Inclusion Support Workers
- 2 temporary Youth Workers
- 7 temporary EA positions funded through in-year salary savings

Salaries came in \$1.1 million under budget. In total, \$1.9 million savings was realized primarily because of unfilled vacancies and temporary vacancies from staffing changes/turnover, and unpaid leaves driven by the pandemic. This salary savings was offset by an overspend of \$804,761 in incremental vacation payouts in lieu of benefits for casuals in temporary assignments, and extra/overtime.



Support Staff

Actual expenses were \$391,926 higher than last year due to a 2% contractual wage increase effective July 1, 2021, and the following FTE additions:

- 4.5 caretakers
- 0.4 security runner
- 1.0 temporary clerical staff

Support Staff salaries finished \$1.6 million under budget. In total, \$2.3 million savings were realized primarily because of unfilled vacancies (mainly in maintenance positions), temporary vacancies occurring from staffing changes/turnover, and unpaid leaves driven by the pandemic. These salary savings were offset by an overspend of \$696,384 in incremental vacation payouts, payments to casuals in lieu of benefits, extra/overtime, and shift differentials.

Other Professionals

Actual expenses were \$579,320 higher than last year due to salary and step increments and the addition of one excluded position. These increases were budgeted for, as the variance between actual and budget was \$1,692, or 0.02%.

Substitutes

Actual expenses were \$4.9 million higher than the prior year and \$1.63 million higher than budget due to above average staff absenteeism, staff changes, and staff turnover from the on-going pandemic. Further adding to the higher expense incurred in the current year was the absence of supplementary COVID grants that were provided in 2020/21 to help maintain staffing levels and cover substitute costs.

Another unanticipated expense was from a change to the *Employment Standards Act* (ESA) on March 31, 2022. This change provides for 5 paid days of illness or injury to all TTOC and Casual employees. It took effect immediately on April 1, 2022, after the 2021/22 Amended Budget was finalized and was therefore not budgeted for. The estimated cost of this change ranges from \$500,000 - \$1 million per year.

Benefits

Actual employee benefits were considerably lower than last year because of a \$16.1 million expense that was included in the 2020/21 fiscal year resulting from the annuitization and transfer of the Non-Teaching Pension Plan (NTPP) to Sun Life Financial. As this was a one-time expense, the actual variance (after excluding this expense) is \$2.1 million less than the prior year and \$1.5 million less than the budget. These variances are a result of less availability, and usage, of health and dental benefits due to COVID and allowed the district to take premium holidays on health and dental payments



Services and Supplies

The remaining balance of 8.2% of the districts operating expenditures is spent on supplies and services. The tables below are derived from *Schedule 2B* of the financial statements. Overall, the district spent about \$3 million more this year than the prior year, while finishing roughly \$3 million below budget.

| (\$thousands) | Actuals | Prior Year | \$ | % | Budget | \$ | % |
|--------------------------|---------------|---------------|--------------|-------|---------------|----------------|-------|
| Services | 8,194 | 7,580 | 614 | 8% | 8,597 | (403) | (5%) |
| Student Transportation | 485 | 315 | 170 | 54% | 431 | 54 | 13% |
| Professional Development | 1,422 | 1,181 | 240 | 20% | 2,435 | (1,013) | (42%) |
| Rentals and Leases | 327 | 403 | (75) | (19%) | 430 | (102) | (24%) |
| Dues and Fees | 1,345 | 562 | 782 | 139% | 559 | 786 | 140% |
| Insurance | 1,371 | 1,505 | (134) | (9%) | 1,285 | 86 | 7% |
| Supplies | 7,587 | 6,968 | 618 | 9% | 10,200 | (2,614) | (26%) |
| Utilities | 5,389 | 4,606 | 783 | 17% | 5,270 | 119 | 2% |
| Total | 26,120 | 23,121 | 2,999 | | 29,207 | (3,088) | |

Services

Service expenses were \$614,425 more than last year, as operations and professional contracting, began to normalize from the impact of COVID. However, the expenditures have not returned to pre-pandemic levels which is why actual expenses were \$403,000 below budget.

Student transportation

Student transportation expenses were \$169,815 higher than last year due to increased fuel surcharges and the absence of COVID grant funding that was provided in the prior year to assist with additional cleaning costs. This was offset by one less month of service during the school year (due to a COVID delayed start in bus and taxi service). Transportation expenses were \$53,913 higher than budgeted due to increased fuel surcharges and tariff rates, and the reinstatement of the T&E program that was on hold due to COVID. The T&E program transports students from their home school to the T&E center by taxi.

Professional development

Professional development expenses were \$240,362 higher than last year as travel restrictions began to lift in the latter half of the year and staff were able to participate in face-to-face conferences and other training opportunities. The International Education Department was able to start resuming the necessary travel required to rebuild the program's enrolment levels. Actual Expenses were still significantly under budget (\$1.0 million) as many professional development activities continued to be offered on-line and at a reduced cost for much of the school year.

Rentals and Leases

Rental and lease expenses were \$75,453 less than the previous year and \$102,457 less than budget. The underspend was due to savings from having fewer leased vehicles this year. The district purchased 6 new vehicles this year, eliminating all lease-related costs for the 6 vehicles they replaced.

Dues and Fees

Actual expenses for dues and fees were \$782,294 and \$785,519 higher than last year and budget. This was due to a greater number of new (1st time enrolling) students in International Education programs, for which the district pays a commission of 10-15% of the student's tuition to the agency that enrolled the student.

Commissions are paid after the student has been in attendance for at least 30 days, so a large amount wasn't expensed until March 2022, after the Amended Budget was confirmed.

Insurance

Insurance expense was \$133,592 less than last year but slightly higher (\$85,868) than budget. This is primarily due to the reduced number of international students in the program, who are required to enroll in the insurance. This results in lower Medical Services Premiums paid by the district.

Supplies

Supplies expense was \$618,417 higher than last year as regular operations resumed in a more normal setting and classes resumed in-person. Expenses were \$2.6 million less than budgeted on account of pandemic-created supply chain issues causing extended delays.

Utilities

Utilities expenses were \$782,778 higher than last year due to the increased cost of electricity, natural gas, recycling, and carbon taxes. Most of these increases were budgeted for, however, natural gas increases were higher than expected resulting in the utilities expenses to be over budget by 2.26% (\$118,970).





ACCUMULATED SURPLUS – OPERATING FUND

The school board has established an Accumulated Operating Surplus policy (*Policy #23 - Financial Reserves*) as part of its multi-year financial approach for stable and sustainable organization health. The following is an excerpt from the policy outlining the process of allocating the surplus funds remaining at year end:

3.7 Specifically, to the extent that there is an excess of revenues to expenditures (operating surplus) in any fiscal year the Board will allocate these funds as follows:

3.8 An Education Sustainability Reserve Account is to be established over a five-year period beginning in 2021, at an amount that represents 15% of the average of the preceding three years total International Education revenues and funded through surplus in excess of 2% of total operating revenues until this objective is achieved.

a. Use of funds from this reserve is subject to Board approval as evidenced through the approval of the Preliminary or Amended Budget process or by specific Board motion.

3.9 25% of the balance of the operating surplus funds be directed and restricted for one-time opportunities primarily associated with technology, educational initiatives, and deferred maintenance of facilities. This amount will not exceed \$1.25 million annually.

3.10 The balance of operating surplus funds will be restricted and allocated equally over the subsequent three fiscal years, not including the immediately following year; the purpose of which is to support student success in alignment with the strategic plan.

3.11 The funding allocation shall not be more than the current year aggregate surplus budgeted in the year unless approved by the Board.

3.12 Any remaining unallocated surplus funds will be restricted and placed into a fiscal year following the three-year period noted above.

This allocation method provides financial stability for future years staffing while reducing volatility by smoothing peak surplus years. The education sustainability reserve provides a funding source for one-time initiatives and/or a further buffer and support for those years in which available surplus is less than the amount required to maintain staffing stability. This will be crucial as changes in the ministry funding formula unfold.

Schedule 2 of the financial statements show an operating surplus of \$10.4 million for the current year before transfers to or from other funds (i.e., capital). \$3.4 million was transferred for amounts that meet the criteria to be capitalized, such as computers, furniture, and equipment. Another \$6.1 million was transferred to local capital, specifically set aside for the Burke Mountain capital project (see pg. 35). The net result is the total operating surplus of \$855,907 for the year before usage of accumulated reserves.

| Current Year Surplus Summary | Amount |
|--|-------------------|
| Operating Surplus (Deficit) for the year | 10,365,327 |
| Tangible Capital Assets Purchased | (3,433,647) |
| Sub-total | 6,931,680 |
| Transfer to Local Capital | (6,075,773) |
| Total Operating Surplus (Deficit), for the year | 855,907 |
| Use of Prior Year Reserves | 10,790,210 |
| Use of Solvency Reserve Account | 2,313,266 |
| 2021/22 Surplus | 13,959,383 |

Usage of prior year reserves (\$10.8 million) is comprised of the 25% allocation from each of the previous three years surplus allocation as illustrated above, utilization of funds reserved for one time technology and maintenance initiatives, and other specific restricted uses as identified in the previous year.

Per page 9, SD43 received approval to terminate and wind up the Non-Teaching Pension Plan effective December 31, 2021. As a result of the annuitization and wind-up, the remaining balance of \$2.3 million in the pension stabilization is no longer required for pension funding purposes and was released back to the district for operational needs. The net result is a \$13.9 million surplus for the 2021/22 fiscal year.



Surplus Continuity Summary

The table below details the intended future use of the operating surplus as approved by the Board. The totals in the *Opening Balance* and *Closing Balance* columns are captured on the audited financial statements in [Note 22 - Internally Restricted Funds](#).

| Description | Opening Balance | 2021/22 Utilized | 2021/22 Reserved | Closing Balance |
|--|-------------------|---------------------|-------------------|-------------------|
| Operating Surplus Restricted for Future Years | | | | |
| 2021/22 - Staffing Stabilization Provision | 3,750,000 | (3,750,000) | 0 | 0 |
| 2022/23 - Staffing Stabilization Provision | 3,750,000 | 0 | 0 | 3,750,000 |
| 2023/24 - Staffing Stabilization Provision | 2,500,000 | 0 | 1,250,000 | 3,750,000 |
| 2024/25 - Staffing Stabilization Provision | 1,250,000 | 0 | 1,250,000 | 2,500,000 |
| 2025/26 - Staffing Stabilization Provision | 0 | 0 | 1,250,000 | 1,250,000 |
| Facility & Maintenance Initiatives | 1,096,993 | (291,368) | 625,000 | 1,430,625 |
| Technology Initiatives | 1,002,215 | (358,339) | 625,000 | 1,268,876 |
| Education Stabilization Reserve | 2,471,790 | (1,686,734) | 2,261,958 | 3,047,014 |
| Operating Surplus Restricted - One-Time | | | | |
| 2021/22 - Staffing Stabilization Bridging | 1,712,461 | (1,712,461) | 0 | 0 |
| 2021/22 - Incremental Learning Support | 637,539 | (637,539) | 0 | 0 |
| Operating Surplus Restricted - Other | | | | |
| School Carryforward (inc. Indigenous Education)* | 2,203,171 | (2,203,171) | 3,947,425 | 3,947,425 |
| ESA Contingency Reserve | 0 | 0 | 1,000,000 | 1,000,000 |
| Burke Mountain | 0 | 0 | 1,750,000 | 1,750,000 |
| Teacher Mentorship Funds | 695,000 | (20,615) | 0 | 674,385 |
| Business Systems Initiative | 294,990 | (129,983) | 0 | 165,007 |
| Subtotal Balance | 21,364,159 | (10,790,210) | 13,959,383 | 24,533,332 |
| Pension Stabilization Account | 2,313,266 | (2,313,266) | 0 | 0 |
| RESTRICTED OPERATING SURPLUS | 23,677,425 | (13,103,476) | 13,959,383 | 24,533,332 |

* School Carryforward balances make up part of the overall surplus but are restricted and therefore cannot be allocated to other sources

The School Carryforward balance represents funding that was provided to schools during the current year that was not fully expended and has been restricted for use in the next school year.

Additionally, at the June 21st board meeting, the board agreed to restrict \$1 million to mitigate the unfunded cost of the change to the Employment Standards Act, and \$1.75 million to meet the Burke Mountain funding agreement (see p.34). Remaining unallocated funds were restricted in the Education Stabilization Contingency. Employing this strategy will mitigate the following known financial risk areas:

1. Restoration of the International Education programs from events such as the pandemic or other international events or economic policies beyond our control that have negatively impacted revenues. These revenues help to maintain the districts educational services.
2. Grant funding shortfalls from the Ministry of Education and Child Care, specifically for unfunded costs such as benefit increases, inflationary increases, and supplementing supports for vulnerable students.

The Teacher Mentorship Funds represents targeted grant funding provided to enhance training and mentorship programs for new teachers; spending to be determined by the Coquitlam Teachers Association.



Resource Allocation with Directions 2025

The school district is committed to a model of transparent resource allocation that is directly aligned with its strategic vision and goals, *Directions 2025*, established by the Board.

The districts three goals and two cross-cutting themes are defined below:

| GOAL | OBJECTIVE |
|--|--|
| 1: INTELLECTUAL DEVELOPMENT <i>Achieve Student Success</i> | Our core work and common goal is educational excellence. |
| 2: HUMAN AND SOCIAL DEVELOPMENT <i>Develop the Educated Citizen</i> | Enhance development of self-worth, personal identify and social responsibility while valuing the diversity of all learners |
| 3. ORGANIZATIONAL CAPACITY <i>Foster a Sustainable Education Organization</i> | Ensure that our human, financial and physical resources and sustainable. |
| CROSS CUTTING THEME | OBJECTIVE |
| TECHNOLOGY | Quality Information; Equitable Access; Human Capacity |
| SOCIAL ENGAGEMENT | Global and Digital Citizenship; Environmental Stewardship; Community Relationships |

These goals drive the districts mission (p.2), which is to ensure quality learning opportunities for all students of all ages. The cross-cutting themes are underlying themes that enhance districts work and informs its practices in the process of implementing its strategic goals.

Specifically, the surplus continuity summary on the previous page is aligned with the district's strategic plan and goals as follows:

| Description | Goal 1 | Goal 2 | Goal 3 | Cross Cutting Themes | |
|--|--------|--------|--------|----------------------|-------------------|
| Operating Surplus Restricted for Future Years | | | | TECHNOLOGY | SOCIAL ENGAGEMENT |
| 2022/23 - Staffing Stabilization Provision | • | • | | | |
| 2023/24 - Staffing Stabilization Provision | • | • | | | |
| 2024/25 - Staffing Stabilization Provision | • | • | | | |
| 2025/26 - Staffing Stabilization Provision | • | • | | | |
| Facility & Maintenance Initiatives | | | • | | |
| Technology Initiatives | • | | | | |
| Education Stabilization Reserve | • | | • | | |
| Operating Surplus Restricted - Other | | | | | |
| School Carryforward (inc. Indigenous Education)* | • | | | | |
| ESA Contingency Reserve | | | • | | |
| Burke Mountain | • | • | | • | • |
| Teacher Mentorship Funds | • | • | | | |
| Business Systems Initiative | | | • | • | |

Each line of the restricted operating surplus is tied to at least one goal or cross-cutting theme. This further ensures that the district is allocating its resources in a way that fulfills its vision, mission, purpose, strategic goals and objectives, and is in alignment with its stated core beliefs and principles (see pages 2-3).



SPECIAL PURPOSE FUND (SPF): SCHEDULE 3

Special Purpose Funds consist of targeted funding allocated to school districts for a specific purpose. The annual funding received varies from year to year and is confirmed throughout the year. SPF revenues are only recognized as expenses are incurred. SPF's account for approximately 18.4% of the district's total expenses and are made up approximately 25 different funds as summarized below. A full description of each of the Special Purpose Funds has been provided in [Appendix A](#).

| | Prior Year | Budget | Actuals | Variance |
|--|-------------------|-------------------|-------------------|---------------|
| Deferred Revenue, beginning of year | 13,053,763 | 12,908,036 | 12,908,036 | (145,727) |
| Total Contributions Received | 63,286,809 | 56,856,955 | 59,298,552 | (6,429,854) |
| Less: Allocated to Revenue or Recovered by MOE | 63,432,536 | 56,834,042 | 59,472,274 | (6,598,494) |
| Deferred Revenue, end of year | 12,908,036 | 12,930,949 | 12,734,314 | 22,913 |
| Total Allocated to Revenue | 63,121,377 | 56,547,952 | 58,787,264 | (6,573,425) |
| Total Expenses | 63,121,377 | 56,547,952 | 58,787,264 | (6,573,425) |
| Net Revenue (Expense) | - | - | - | - |

Pursuant to Sections 156(4) and (5) of the School Act, each special purpose fund must be accounted for in accordance with the terms of that special purpose fund.

| Special Purpose Fund | Prior Year | Budget | Actuals |
|--|-------------------|-------------------|-------------------|
| Annual Facilities Operating Grant (AFG) | 1,139,623 | 1,115,585 | 1,115,585 |
| Official Languages Education in French Programs (OLEP) | 360,365 | 513,344 | 423,862 |
| CommunityLINK (CLINK) | 1,524,858 | 1,550,630 | 1,550,630 |
| Strong Start (SS) | 403,202 | 465,870 | 430,429 |
| Ready Set Learn (RSL) | 112,190 | 118,402 | 105,755 |
| Learning Improvement Fund (LIF) | 1,046,395 | 1,055,631 | 1,055,631 |
| Classroom Enhancement Fund - Staffing (CEF) | 30,496,898 | 36,130,385 | 36,130,385 |
| Classroom Enhancement Fund - Overhead (CEF) | 2,194,412 | 2,194,412 | 2,194,412 |
| Classroom Enhancement Fund - Remedies (CEF) | 1,905,869 | 2,254,014 | 2,345,501 |
| Contractual Reserves | 317,121 | 200,000 | 85,274 |
| School Generated Funds (SGF) | 5,324,738 | 6,000,000 | 7,695,909 |
| Provincial Resource Program -Day Treatment (PRP) | 150,081 | 150,877 | 150,877 |
| Sick Leave Trust (SLT) | 103,427 | 105,300 | 463,497 |
| Settlement Workers in Schools (SWIS) | 824,550 | 840,893 | 840,388 |
| Language Instruction for Newcomers (ELSA/LINC) | 1,941,802 | 2,276,539 | 2,316,998 |
| Apprenticeship Program | 213,724 | 217,863 | 131,479 |
| Mental Health in Schools | 44,253 | 113,780 | 81,308 |
| Changing Results for Young Children | 433 | 17,678 | 19,494 |
| First Nation Student Transportation Fund | 37,285 | 43,475 | 41,710 |
| IRCC Career Program | 250,256 | 53,931 | 53,931 |
| FED C19 - K-12 Restart **(ONE-TIME) | 12,032,083 | - | 347,858 |
| PROV C19 - K-12 Restart **(ONE-TIME) | 2,392,034 | 733,663 | 733,663 |
| Others (Scholarships, Interest, Staff Development) | 305,778 | 395,680 | 472,688 |
| Total | 63,121,377 | 56,547,952 | 58,787,264 |



Classroom Enhancement Fund

On March 10, 2017, the Ministry, the BC Public Schools Employers' Association, and the BC Teachers' Federation ratified a Memorandum of Agreement, pursuant to Letter of Understanding No. 17 to the 2013-2019 BCPSEA–BCTF Provincial Collective Agreement. The Memorandum of Agreement fully and finally resolves all matters related to the implementation of the 2016 Supreme Court of Canada decision.

The ratification of this agreement resulted in the establishment of the Classroom Enhancement Fund (CEF) to address the additional teacher and corresponding overhead costs associated with LOU #17. A summary of the CEF funded staff and cost is captured in the table below.

Note: LOU #17 has been deleted and a new Letter of Understanding (LOU#12) has been approved with the BCTF.

| | FTE | Salaries | Benefits | Other Expenses | Total |
|-----------------------|---------------|-------------------|------------------|----------------|-------------------|
| Teachers | 302.95 | 26,315,528 | 8,519,748 | - | 34,835,276 |
| TTOC's | | 1,083,044 | 212,065 | - | 1,295,109 |
| Remedy Costs | - | 2,345,501 | - | - | 2,345,501 |
| Education Assistants | 33.00 | 1,254,726 | 442,143 | - | 1,696,869 |
| Administrators | - | 166,059 | 54,000 | - | 220,059 |
| Other Staffing | 1.00 | 145,195 | 34,664 | - | 179,859 |
| Non-Staffing Expenses | | - | - | 97,625 | 97,625 |
| Total | 336.95 | 31,310,053 | 9,262,620 | 97,625 | 40,670,298 |

The school district is required to record and report actual costs incurred to the Ministry of Education and Child Care at the fiscal year end (June 20, 2022). If actual costs incurred are less than the approved amount, any unspent funds remaining are subject to being clawed back by the Ministry.

CEF funding is made of three separate components: Teacher Staffing, Overhead Costs and Remedy.

| | Previous Year | | Budget | | Actuals | |
|------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|
| | FTE | \$ | FTE | \$ | FTE | \$ |
| Teacher Staffing | 271.50 | 30,496,898 | 302.95 | 36,130,385 | 302.95 | 36,130,385 |
| Overhead Costs | 34.00 | 2,194,412 | 34.00 | 2,194,412 | 34.00 | 2,194,412 |
| Remedy | | 1,905,869 | | 2,254,014 | | 2,345,501 |
| Total | 305.50 | 34,597,179 | 336.95 | 40,578,811 | 336.95 | 40,670,298 |

The school district received \$36.1 million in teacher staffing funding which provided staffing of 302.95 FTE teachers. Staffing increased over the prior year because of planned classroom additions, non-enrolling student to staffing ratio requirements and the usage of the flex factor.

The district received \$2.2 million in overhead funding which provided staffing of 33 Educational Assistants, 1 District Principal, mentoring cost of new teachers, some administrative cost of remedy tracking, and costs related to relief time for teachers to do Individual Education Plans (IEP's).

Initial remedy funding was based on extrapolation of actual October 2021 remedies incurred. Actual Remedy costs came in \$439,632 higher than the prior year, and \$91,487 more than budget. Since funding for remedy was based on estimates, the overage has been set up as a receivable and will be recovered from the Ministry in the following year.



COVID Funding Update

In 2021/22, the Ministry of Education and Child Care announced a new K-12 Recovery plan which included a one-time \$43.6 million investment for all districts in the province to plan a safe and near-normal return to school in September.

Mental Health in Schools

Included in the 2021/22 fiscal year is the Mental Health in Schools grant funding, a combination of \$64,033 one-time COVID-19 Recovery Plan funding and \$47,000 Early Actions Initiative funding. These funds were used to assist in addressing the mental health impact of the pandemic on students and staff members.

Provincial - Safe Return to School /Restart: Health & Safety

To address the ongoing concern with respect to Health and Safety in classrooms, a one-time grant was provided to support for enhanced cleaning and disinfecting requirements, hand hygiene, cleaning supplies, and restocking of personal protection equipment (PPE) supplies. SD #43 – Coquitlam received \$733,663 in one time grant funding and this was used to hire 10 FTE temporary custodians for enhanced cleaning and to buy additional cleaning supplies.

Federal - Safe Return to Class /Ventilation Funding

In addition to the Provincial Safe Return to School Fund, the Federal Government also announced one-time funding for improved ventilation to be provided through the Federal Safe Return to Class Fund. The school district was allocated a total of \$547,932. In anticipation of these funds, \$347,858 was spent to purchase over 220 standalone HEPA filtration units for classrooms with non-mechanical ventilation systems. The remaining grant funds will be spent on HVAC system upgrade initiatives to be completed by November 2022. As of this report, the district has not yet received the funds but has set up a receivable for the anticipated funds.





CAPITAL FUND: SCHEDULE 4

The table below is a summary of the Schedule of Capital operations – see [Schedule 4](#) of the financials.

| | Previous Year | Budget | Actuals |
|---|--------------------|--------------------|--------------------|
| Revenues | 15,719,425 | 16,310,000 | 16,676,753 |
| Expenses | 19,131,828 | 21,400,000 | 21,372,378 |
| Capital Surplus (Deficit) for the year | (3,412,403) | (5,090,000) | (4,695,625) |
| Fund Transfers | 11,427,568 | 8,500,000 | 9,509,420 |
| Change in Accumulated Surplus | 8,015,165 | 3,410,000 | 4,813,795 |
| Opening Accumulated Surplus | 199,806,577 | 207,821,742 | 207,821,742 |
| Closing Accumulated Surplus | 207,821,742 | 211,231,742 | 212,635,537 |

Capital fund revenues and expenses reflect the capital activities of the school district. Revenues comprise of lease income from closed schools, investment income from capital fund balances and any gain on sale of capital assets. Revenues also include capital funding received from the Ministry that is recognized over the life of the asset that the funding was provided for, such as school buildings.

The recognition of this capital revenue is generally consistent with the recognition of expenses, which is done through the amortization of the asset's useful life. Fund Transfers represent transfers from the Operating Fund used to purchase capital assets such as computers, furniture and equipment and contributions to local capital for future capital projects.

The table below summarizes the school district's Restricted Capital Funds, which have specific restrictions on their use.

| Capital Funds | June 30, 2021 | June 30, 2022 | Variance |
|---------------------------------------|-------------------|-------------------|---------------------|
| MEd Restricted capital: | \$5,155,771 | \$5,677,779 | \$522,008 |
| SSAC Capital: | 9,846,686 | 11,334,867 | 1,488,181 |
| Other Provincial Capital: | 2,111,545 | 2,779,080 | 667,535 |
| Other Capital: | 5,869,702 | 1,714,696 | (4,155,006) |
| Total Deferred Capital Revenue | 22,983,704 | 21,506,422 | (1,477,282) |
| Local Capital: | 42,892,871 | 32,350,564 | (10,542,307) |
| Total Capital Revenue Received | 65,876,575 | 53,856,986 | (12,019,589) |

(Ministry of Education and Child Care) Restricted Capital: These are funds held on behalf of the Ministry of Education and Child Care and may include their portion of proceeds on the disposal of land and buildings, and any surpluses from completed MOE funded capital projects. The balance in this fund increased by \$522,008 of which \$63,772 is from interest earned; \$1,200,525 were surplus transfers from completed COA funded capital projects that came under budget (Westwood Elementary and Charles Best Secondary); and less \$742,288 of expenses incurred year to date for building the new Moody Elementary.

School Site Acquisition Charge (SSAC) Capital: These funds represent amounts collected by the district from the municipalities and villages (as part of the school site acquisition charge) which will be used for future school site land purchases identified in the capital plan with an estimated cost of \$161.2 million. This fund increased by \$1.49 million during which includes \$124,672 in interest earned. The current available balance as at June 30, 2022 is \$11.3 million.



Other Provincial Capital: In March 2020, the district signed a funding agreement in partnership with the Ministry of Children and Family Development to receive the *Childcare BC New Spaces* fund and received \$1.56 million (65%) as an advance for new childcare spaces at Irvine Elementary School (currently part of a seismic replacement) and \$0.55 million (40%) for childcare space at the new Coast Salish Elementary. At the end of the 2020/21 school year, SD43 entered into an agreement for new childcare spaces to be provided at the new Moody Elementary school. The district received \$0.64 million (40%) for the project during the current fiscal year. Remaining funding will be received as projects progress, with 10% of the final amount paid upon project completion.

Other Capital: These funds represent proceeds from the Glen Elementary land sale with the City of Coquitlam to build an artificial turf field at Centennial Secondary and playground upgrades at Glen Elementary. The decrease in this fund recognizes the completion and capitalization of the artificial turf field that was completed in April 2022. The remaining balance represents the value of the playground improvements still to be completed at Glen Elementary and other miscellaneous contributions received.

Local Capital: Local capital funds are designated for local capital expenditures and have been restricted for the following capital items:

| Projects | June 30, 2021 | June 30, 2022 | Variance |
|--|-------------------|-------------------|---------------------|
| Education Learning Centre: | 27,080,929 | 13,520,421 | (13,560,508) |
| Centennial NLC space | 500,000 | 500,000 | 0 |
| Information Technology Infrastructure | 1,383,581 | 1,383,581 | 0 |
| Vehicle Replacement | 378,000 | 74,641 | (303,359) |
| Scott Creek Middle - 10 classroom addition | 9,948,003 | 0 | (9,948,003) |
| Burke Mountain | 0 | 15,948,003 | 15,948,003 |
| Miscellaneous (QNET Expenditures) | 923,918 | 923,918 | 0 |
| Portables | 2,678,442 | 0 | (2,678,442) |
| Total | 42,892,873 | 32,350,564 | (10,542,309) |

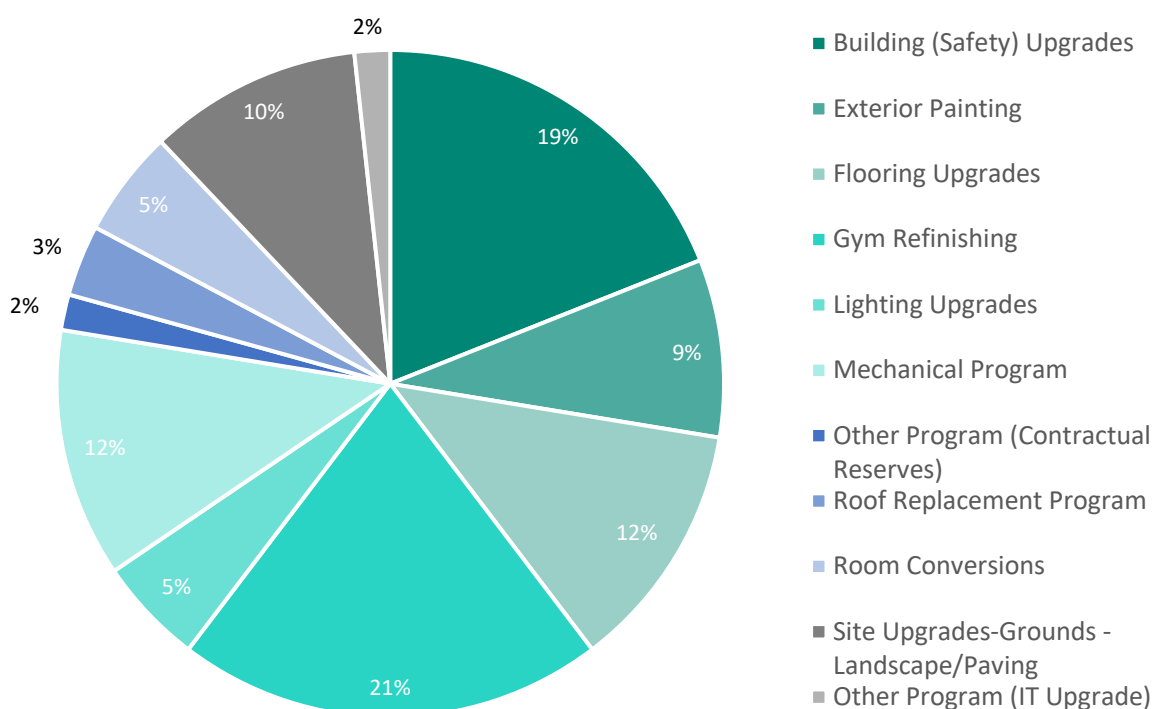
The net decrease from the prior year was driven by the expenses for the new ELC building and the purchase of several portables to accommodate growth. As part of the Burke Mountain capital project agreement, the Ministry will fund the full cost of the Scott Creek Middle School 10-classroom addition project. This ultimately frees up approximately \$10 million that will be reallocated to the Burke Mountain project, which the district is required to fund \$25 million.

Once a project is complete, any remaining funds will be repurposed to other projects based on priority as previously determined by the district.



Annual Facility Grant (AFG)

The Annual Facility Grant is provided by the Ministry for designated school capital or maintenance upgrades. \$5.7 million was provided by the Ministry for the 2021/22 school year and was expensed on the following projects as illustrated below:



The district completed 58 AFG funded projects last year, detailed in the table below. These projects are in addition to work financed by SD43 operating funds. Note that upgrades, which account for almost half (48%) of all AFG expenses, are designated by type.

| Project Type | Total |
|--|-----------|
| Building (Safety) Upgrades | 11 |
| Exterior Painting | 5 |
| Flooring Upgrades | 7 |
| Gym Refinishing | 12 |
| Lighting Upgrades | 3 |
| Mechanical Program | 7 |
| Other Program (Contractual Reserves) | 1 |
| Roof Replacement Program | 2 |
| Room Conversions | 3 |
| Site Upgrades Grounds - Landscape/Paving | 6 |
| Other Program (IT Upgrade) | 1 |
| Total | 58 |



Major Capital Projects: In progress/completed

The district is engaged in various capital projects throughout the year. The following is a summary of some of the major projects undertaken during the year.

Education Learning Centre

As depicted on page 28, the new Educational Learning Centre (ELC) located at the Winslow Centre Campus has been completed and occupancy began in July 2022. This building replaced the old Board office located off Poirier and consolidates functions that were previously performed at multiple facilities throughout the district. This building was funded by SD43 through local capital and includes a large conference room that will allow larger gatherings for training and meeting purposes.

New Sports Field

Centennial Secondary – Artificial Turf Field: The long-awaited turf sports field, located next to Centennial Senior Secondary, finished in April 2022. This state-of-the-art facility, costing \$4 million, is used by students during school hours and by the community after other non-school times through a joint-use agreement between the City of Coquitlam and School District No. 43 – Coquitlam.

New School Construction

Coast Salish Elementary: This new school, located in the Burke Mountain area of Coquitlam, is in the final stages of construction, with phased occupancy planned for fall 2022. The school has a capacity of 430 including 4 kindergarten classes. This was a \$52.2 million project with \$47.2 million funded by the Ministry and \$5 million by SD43. The school will also include before and after school care as well as preschool spaces, with funding provided by the Ministry of Children and Family Development as part of the *Childcare BC New Spaces* funding initiative.

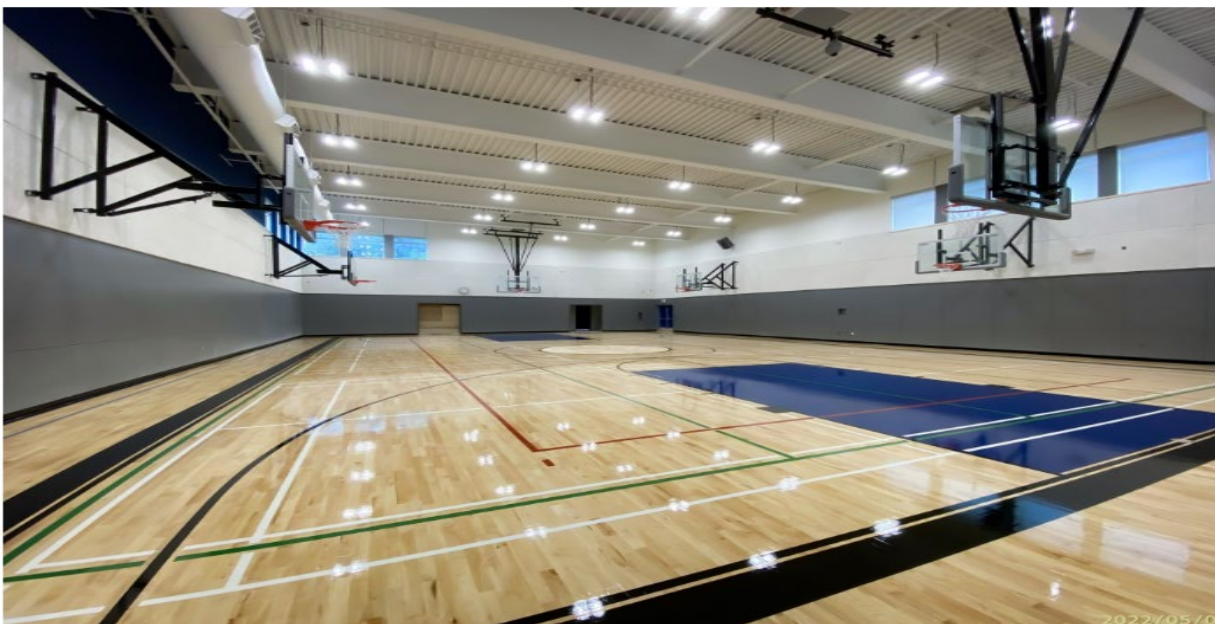


Seismic Replacement/Upgrade

Centennial Secondary – NLC Building: Finishing work continues. Demolition of the old school has been completed and construction is underway of the Neighborhood Learning Center, with an expected completion by early fall 2022. This building will be used for community and district programming and includes a new gymnasium for Centennial Secondary.



Irvine Elementary: This \$24.3 million school replacement, funded by the Ministry, was completed in late June and staff and students were able to move into the new building before the end of the school year. The new school has a capacity of 505 students, including 80 kindergarten spaces as well as 60 childcare spaces funded by the Ministry of Children and Family Development as part of the *Childcare BC New Spaces* funding initiative. Abatement and demolition of the old school has commenced.



Moody Elementary: This new school, to be located on the Moody Middle school site will have a capacity of 385 with a core of 450 and includes up to 60 licensed childcare spaces with funding provided by the Ministry of Children and Family Development as part of the *Childcare BC New Spaces* funding initiative. This is a \$37.2 million project with \$32.2 million funded by the Ministry and \$5 million by SD43. The project is in the design phase at 70% completion. Building permit applications are currently pending with tendering anticipated by November 2022.



Classroom Additions

Panorama Heights Elementary: Four-classroom addition for increased enrolment and class size and composition requirements. Project has been completed while minor deficiencies and maintenance manuals are underway.



Major Capital Projects: Planning

New School Construction Planning

Burke Mountain Middle/Secondary School: The district received Ministry approval for this long-awaited project, upon the Board agreeing fund \$25 million of the total cost (estimated to be \$159.9 million) over the next 5 years. Funds from the operating budget (\$6 million) were transferred into local capital this year. A concept plan has been approved by the Ministry and an RFP has been sent out for an Architect and a consultant team. The current anticipated completion and occupancy date of January 2026. This site will be built with a capacity of 1,000, housing both middle and secondary students and includes the provision for the City of Coquitlam to develop the play field infrastructure, with funding support provided by Wesbild, a land developer.

Seismic Replacement/Upgrade Planning

École Dr. Charles Best Secondary: An updated concept plan has been submitted for a seismic upgrade to be done in conjunction with a 12-classroom addition that would increase capacity by 300 students. Total project cost is estimated at \$78.2 million and is pending approval by the Ministry.

Montgomery Middle: A PDR report has been submitted to the Ministry for a seismic replacement with a capacity of 550 along with potential NLC space and is currently pending approval

Minor Capital Projects

Portable Additions

The district purchased and administered the installation of 13 new portables required for enrolment growth and class size and composition requirements for September 2021 at the following sites:

- *Smiling Creek (4)*
- *Minnekhada Middle (2)*
- *Moody Elementary (2)*
- *Roy Stibbs Elementary (2)*
- *Banting Middle (2)*

Building Envelope Program Funding (BEP)

Roy Stibbs Elementary, Pinetree Way Elementary, Mountain Meadows Elementary and Bramblewood Elementary: Received support in March 2020 for Building Envelope Repairs with BC Housing. These projects are currently in the design development stage and anticipated to move to construction phase in the spring of 2023 and 2024 for Roy Stibbs Elementary and Pinetree Way Elementary, respectively.

Riverside Secondary, Glen Eagle Secondary: Awaiting further approvals from the Ministry.

School Enhancement Projects (SEP)

School enhancement projects were completed for:

- *Pleasantide Elementary*—Building Enclosure Upgrade (Phase 2)

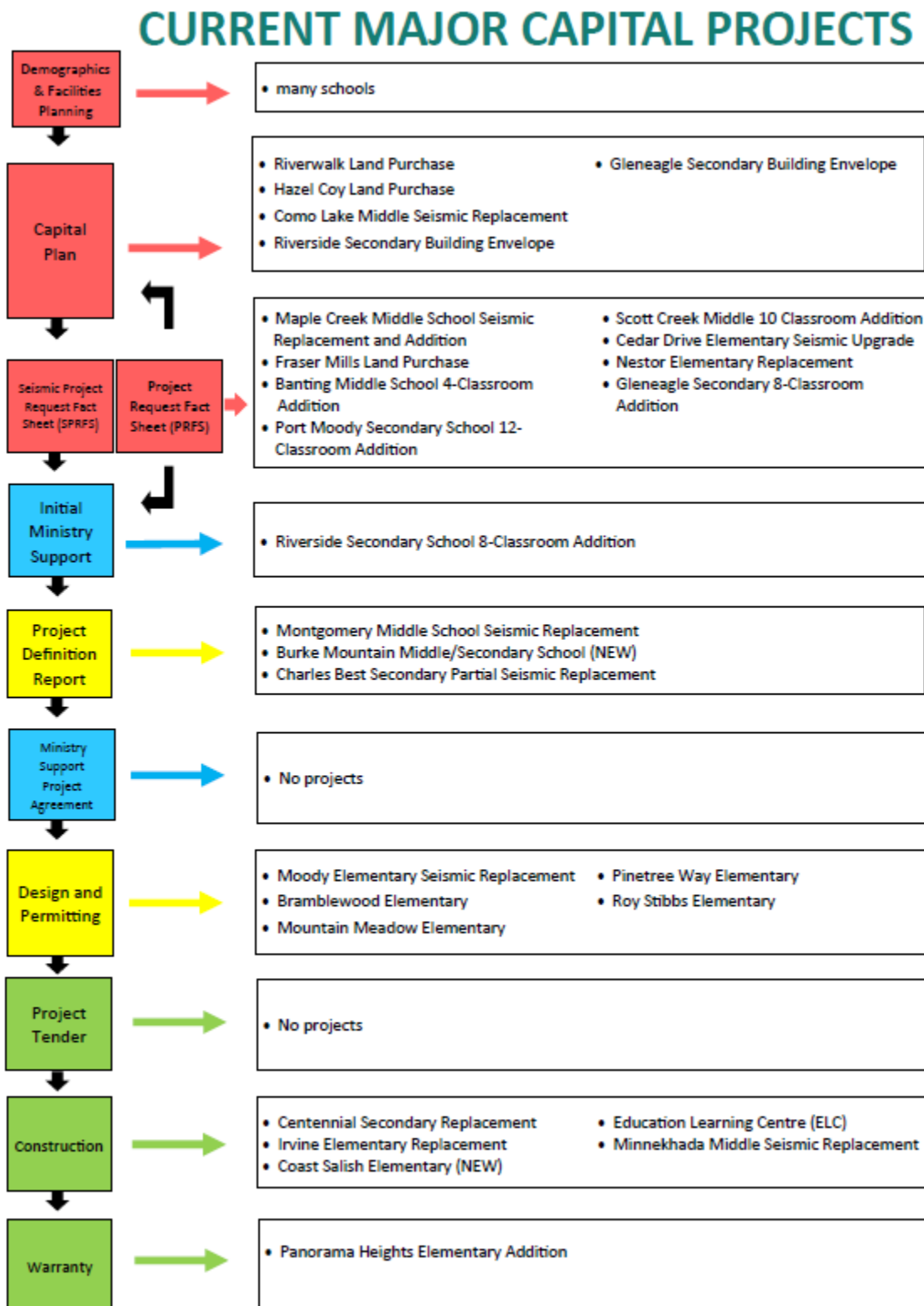
Playground Equipment Program (PEP)

Playground Equipment projects were completed for the following during the year:

- *R.C. MacDonald Elementary*—Universally accessible playground equipment
- *Minnekhada Middle*—Universally accessible playground equipment

Carbon Neutral Capital Program (CNCP)

- *Moody Secondary*—Electrical Upgrades



Updated: June 30, 2022

For details and updates of each capital projects, please refer to the district's Capital Projects website [https://www.sd43.bc.ca/CapitalProjects/Pages/default.aspx#/="](https://www.sd43.bc.ca/CapitalProjects/Pages/default.aspx#/=)



RISK & UNCERTAINTY



FUTURE FINANCIAL STABILITY

There are several factors that could influence the school district's stable and healthy financial situation during the 2021/22 school year and beyond.

In 2017, a risk assessment was completed which identified 29 areas of risk. One new risk was added this year with respect to Climate Change. This is in keeping with Directions 2025 and the crosscutting theme on Social Engagement and Environmental Stewardship. The Board is provided with an annual update on the efforts to mitigate these identified risks, however a number are outside the immediate control of the school district. The operationalization of the accumulated surplus policy helps to reduce or mitigate the following financial risks to the district:

International Education

The school district is heavily reliant on International Education programs to provide a significant source of additional revenue funding to reduce the gap on grant funding shortfalls and provide support for vulnerable students and those requiring mental health supports. In recent years, the Board has moved to adopt best practices in this area which requires the school district to confirm the net income from these programs (and especially 2nd semester enrolment) before deploying these funds into educational services. This is an important area to help support Direction 2025 goals and cross cutting themes.

COVID-19 continues to severely impact International Education student enrolment numbers which will affect the program's ability to provide the same level of financial support as it has in the past, pre-pandemic. The district is working closely with both Provincial and Federal officials to address and overcome the unintended consequences resulting from government's response to the pandemic. The current policy on the distribution of accumulated surplus funds will help to mitigate some of the financial risk.

Facilities – Capital Funds

As we have noted in previous reports, tackling system stresses to address increased demand for enrolment space in elementary schools, especially in the northeast sector of the school district and Burquitlam area, requires intensive forward-looking capital planning. In some situations, this involves the advancement of local capital funds to mitigate the risk of school overcrowding and student and staff safety.

The requirement to comply with collective agreement language places an increased burden and demand on class space. Unrestricted local capital is essentially nil ('0') leaving the inability to fund new classroom additions, portable placements, or further classroom conversions until the Ministry of Education and Child Care provides the commitment to fund facility requirements. Significant lack of funding for capital projects creates a requirement to redirect funds out of the classroom to meet this requirement. At the same time, there is increasing requirements from the provincial government for school districts to help finance capital building programs. This redirection of funds eliminates money that is currently used for education.

This was never more evident than with the approval of the Burke Mountain Middle/Secondary School project. After years of public and board support calling for this much-needed school, the Ministry of Education and Child Care approved the project subject to the board agreeing to fund \$25 million of the total cost, of which \$6 million was transferred from the operating budget this year. This creates a situation in which the district, in an under-funded position, must prioritize and address the most pressing concerns first, instead of turning their focus to enhance education for all students concurrently.

Continued advocacy for adequate capital funding and the potential to dispose of excess assets provides the ability to enhance and augment available provincial funding for facility requirements. The need to provide for an adequate surplus to address this risk is critical. (Recommendation #20 & 22 of the *Report of the Funding Model Review Panel*).



Technology and Business System Requirements

The demand for upgrading technology hardware, software, and systems continues at a rapid pace. Providing the required services and ensuring that information is secure necessitates increased financial resources. Technology in support of education will allow us to implement the paradigm shift and transformational education required to be on the cutting-edge in the 21st-century.

Technology in support of the framework for enhancing student learning and more real-time reporting on student progress is a crucial undertaking. MyEdBC student administration system requires enhancements to meet the ongoing needs for improved data and reporting. System security remains a high concern. While a multi-year plan has been developed for some aspects of school district requirements, additional resources will need to continue to be directed into this area.

Sustainable technology funding is lacking while at the same time, usage of technology as an education delivery tool continues to grow. This has never been more evident than during the shift from in class to on-line instruction during the pandemic.

Generating financial certainty will provide funding that will help sustain the level of technology needed to provide one-time funds to invest in business systems. This is dependent on the outcome of the funding model review and grant funding adequacy.

Changes to the Employment Standard Act (ESA)

On March 31, 2022, Royal Assent was received for the following two amendments to the *Employment Standards Act* (ESA):

1. Annual entitlements for sick leave under the ESA are now based on calendar year, rather than employment year.
2. Employees covered by collective agreement language that meets or exceeds the minimum entitlement paid illness and injury leave are no longer exempt from its application under Part 1, Section 3 Scope of the ESA.

The second change means that the five (5) days of annual paid illness and injury leave under the ESA are now available to all employees who do not already receive five (5) or more sick/injury days (TTOC's and casual employees). This change took effect immediately after the 2021/22 Amended Budget was finalized and was therefore, not budgeted.

The anticipated cost of this change ranges from \$500,000 to \$1 million per year. As the annual entitlements are based on a calendar year, there is a risk of a “doubling” effect in a fiscal period (July 1-Jun 30), which could cost the district up to \$1.9 million in a single school year. The Ministry of Education and Child Care has not announced if this change will be funded for, putting the district under increased pressure to move funds away from education.

Funding Adequacy: Inflation and Cost Pressures

Grant funding increases include collective agreement wage and salary increases but do not include funding for inflationary costs, including benefits, or wage (step) increases for non-collective agreement staff. Inflation rates are at highest levels not seen in the last 40 years. This issue was raised in the *Report of the Funding Model Review Panel* (Recommendation #18).

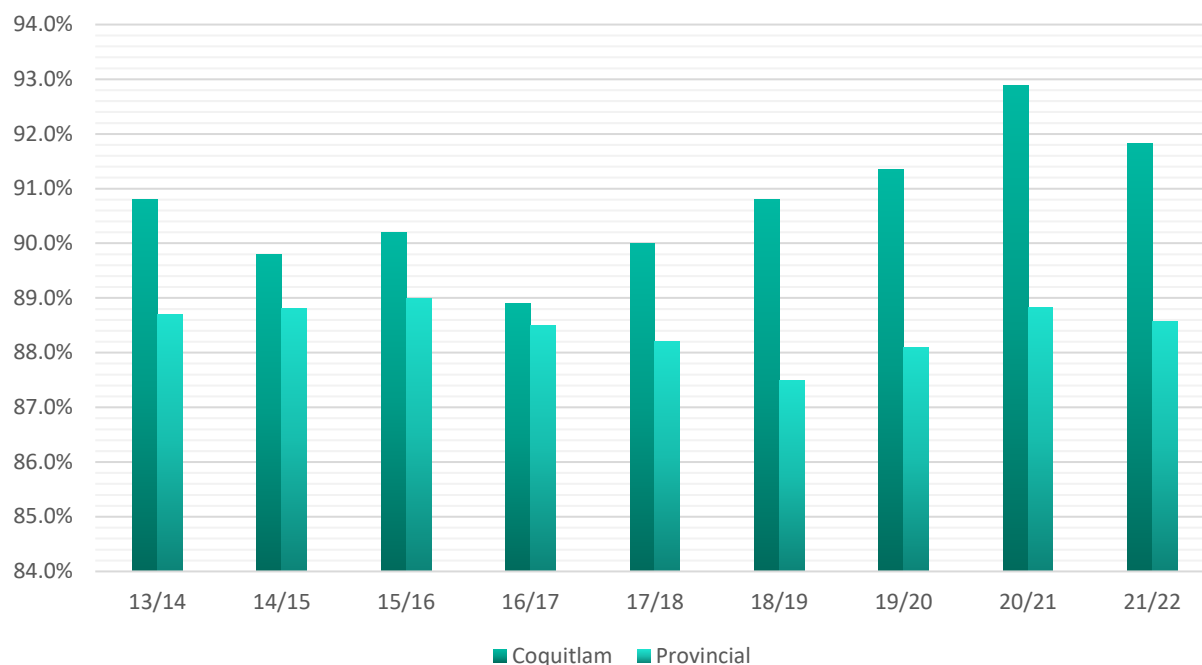
As part of the budget process, SD43 takes into consideration statutory and other similar requirements as a priority before addressing other cost pressure elements. With 90% of the budget in staffing and related benefit costs, any funding shortfall would likely result in reduced staffing levels.



Grant Funding Shortfall

The Operating Grant revenues is the single largest source of funding for the school districts operating expenses. The Ministry provides funding based on student enrolment, unique student needs, and other supplemental funds. Although the ministry increased the basic grant per student by \$325 in 2021/22, contractual increases that had previously been funded separately (Teacher and CUPE 2% wage increases, Teacher step increments) were included in the basic grant. The net result was an underfunding of \$541,034.

As reflected in the graph below, 91.8 % of the school district's operating expenditures are associated with salaries and benefits, compared to the Provincial school district average of 88.6%. This level has remained consistently higher than the Provincial average, illustrating how the Coquitlam school district allocates more of its resources to staffing compared to other school districts across the province.



This level of underfunding cannot be absorbed by the district without reductions elsewhere. The district already spends less than 8% of its operating expenses on services and supplies and has little ability for further reductions in this area. Benefit costs are also rising and are contractual in nature and cannot be reduced. This level of underfunding is not sustainable without reductions to staff which can have a negative impact on providing learning opportunities for our students and staff retention.

Grant Funding Model Implementation

In 2018, the Ministry initiated a review of the current grant funding model that has been in place since 2002. The report of the Funding Model Review Panel was released in late December 2018 under the title of *Improving Equity and Accountability*. While the initial intent was to implement the recommendations for the 2019/20 school year, the significance of the recommendations required it to be delayed as further consultation occurred. The recommendations were assigned to four working groups with representatives from all educational sectors. These groups were charged with the purpose of reviewing and determining how the recommendations should be implemented.

On February 7th 2020, the Ministry of Education and Child Care announced that it would implement the recommendations in two phases (see details of the announcement [here](#)). Phase 1 recommendations has been implemented in the 2020/21 school year. The recommendations are primarily associated with accountability and financial matters, however the implementation of a new grant – *Equity of Opportunity* - which replaced the Vulnerable Student grant resulted in reduced funding to SD43. Phase 2



recommendations, primarily associated with funding equity, is expected to be implemented sometime soon (COVID-19 added to the delay in implementation). There are several recommendations in Phase 2 that could have a significant negative impact on current levels of Ministry funding to our school district. These include:

- Recommendation #6: Change to a prevalence model for the funding of some students with special needs (identified Level 3 funded students) which could reduce funding for these students
- Recommendation #9: Elimination of course by course funding
- Recommendation #10: Potential change to Distributed Learning delivery program

With no new funds to be injected into the K-12 Education system, changes to the current Funding Model (as realized) have the potential to negatively impact our district as grants are redistributed to other school districts.

Collective Agreement Bargaining

On June 30, 2022 both CUPE and BCTF collective agreements expired. Bargaining negotiations commenced during the 2021/22 school year but were not completed prior to expiration. Despite the strong working relationship that the School District has nurtured at the local level, Provincial bargaining with BCTF and CUPE remains a significant concern as it is largely out of local control. With no agreement in place, employees in both unions will continue their contracts without any pay increases. Compounded by the strike notice announced by BCGEU on August 12, 2022, plus the highest inflation rates not seen in the past 40 years, school districts face the potential risk of strike action by either group (or possibly, both). Labour disruptions can significantly impact the educational system and damage strong working relationships that the district has built with staff. A strike would also be harmful to student learning as many are still recovering from the impact from the pandemic.



APPENDIX A - Special Purpose Funds Descriptions

Annual Facility Grant (AFG)

The Annual Facility Grant was established to account for Ministry of Education and Child Care grants and expenditures relating to annual facility maintenance projects. The AFG allocation is comprised of both a special purpose fund allocation and a bylaw capital allocation.

AFG funds may be spent for the purpose of:

- upgrading or replacing existing facility components throughout the expected economic life of an existing capital asset;
- enhancing the service potential of an existing capital asset or a component of an existing capital asset by correcting deficiencies in design or construction and unsafe conditions;
- significantly lowering the associated operating costs of an existing capital asset; or
- extending the life of an existing capital asset or a component of an existing capital asset beyond its original life expectancy.

SD43 must provide the Ministry with the 2020/21 AFG project spending plan prior to April 30, 2021. The NTPP will include a list of the AFG projects and expenditures the district will undertake between April 1, 2021 and March 31, 2022.

Changing Results for Young Children (CR4YC)

This fund is a partnership with approximately 47 school districts and the United Way of the Lower Mainland to implement on-going collaborative professional learning among early learning educators across school and communities to support social, emotional, and learning outcomes for children in the early learning years (birth through age eight).

Community LINK

Community LINK (Learning Includes Nutrition and Knowledge) funding from the Ministry of Education and Child Care is designed to support the academic achievement and social functioning of vulnerable students. Programs and services can include breakfast, lunch and snack programs, academic supports, counseling, youth workers and after-school programs. Additional funding is provided through public donations.

The current funding allocation is insufficient to meet the growing needs of the program which results in some of the expenses to be absorbed in the operating budget.

Contractual Reserves

The school district participates in a joint use agreement with Douglas College and the City of Coquitlam at Pinetree Secondary School. The school district holds the reserves for this partnership for facility renewal purposes. A second joint use agreement exists with the City of Coquitlam related to the Centennial field.

Day Treatment (Simon Fraser Youth School Program)

This fund represents educational programming services offered to youth receiving intensive structured psychiatric care through the Fraser Health Authority.

Language Instruction for Newcomers to Canada (LINC)

These two programs are designed to assist the parents of newcomers and refugee children improve their English skills, learn about Canadian society, laws and health care, the job market and other important information to support successful life in Canada. LINC enables our District to help parents connect with the local community, find volunteer work and network with other new Canadians. The program provides three free childminding centres for two to five-year old's to be cared for while their parents are in LINC/ELSA classes.

Learning Improvement Fund (LIF)

The Learning Improvement Fund (LIF) was established by the province for the purpose of providing additional resources, specifically targeted to support complex classes that present challenging learning conditions. Districts are required to submit a spending plan to the Ministry of Education and Child Care by October 2019 for approval. To develop the spending plans, district staff work collaboratively with CUPE. In the past these funds have been utilized to create additional Education Assistant (EA) positions and provide additional hours of support to all EA's.

Official Language Education Program (OLEP)

The Ministry of Education and Child Care administers federal funding intended to support incremental costs resulting from offering French as a second official-language instruction in BC. All French funding is to be spent by June 30th of each year. An annual report outlining how the funds were spent and what benefits were derived is required at the end of the fiscal year.

Ready Set Learn

The Ready Set Learn funding is provided by the Ministry of Education and Child Care that allows the district to facilitate community events targeted towards 3-year-old children. The events are about providing good information on how to support a young child's early learning and development, and how to help develop positive connections between families, the school system and local community agencies.

Scholarships and Bursaries

Scholarships and bursaries are established and awarded through the generosity of individuals and corporations in our community. The scholarships and bursaries administered by the school district range from memorials to honour the passing of a loved one, to corporations and individuals wanting to give back to the community. In September 2019, the *SD43 Education Foundation* (the Foundation) was established as a registered charitable organization. Since then, most new scholarships and bursaries have been donated through the Foundation.

School Generated Funds

This fund represents the monies held by individual schools. Each school has its own bank account and records the funds received and disbursed throughout the year. These funds are raised at the school level through fundraising, cafeteria revenue, school store revenue, and various other activities. The school generated funds are intended to be used to fund activities that directly benefit the students in the school.

Settlement Workers (SWIS)

The SWIS program is a school-based service for new immigrant families to meet their immediate and ongoing settlement needs. Families who have children in the district are connected to schools and community and government organizations. SWIS services include settlement support, culturally sensitive services, workshops, and links to various resources.

Sick Leave Trust

This fund represents contributions received from support staff workers and matched by the Board, to provide short term disability benefits to CUPE members who are disabled from employment resulting from illness or injury. The Trust pays for health and dental benefits and NTPP pension payments for these individuals.

StrongStart

The Ministry of Education and Child Care funded StrongStart program allows parents to participate with their young children (aged birth to five) in play-based early learning activities, including story time, music, and art. This early learning drop-in program helps prepare children for success in kindergarten and is provided at no cost to the families. The school district currently has 13 StrongStart centres.

Staff Development

This grouping of funds consists of a variety of smaller grants to enhance teaching staff development. This includes the ART Starts grant, (resources for teachers and art leadership) and Decoda Literacy programs (resources, training to support community-based literacy and learning).

Mental Health in Schools

This fund is used to support the development of new/enhanced evidence-based inclusive mental health and well-being activities, either universal or targeted in support of students, families and/or educators. It also enables our district to design action plans to capture how funding is spent and what outcomes are achieved.

Federal Safe Return to Class Fund: K to 12 Restart

The Ministry of Education and Child Care administered one-time federal funding intended to support improved outdoor air intake and/or air cleaning to help reduce transmission of Covid-19. Funding is used to procure and deploy HEPA filtration units.

Provincial Safe Return to School Fund: K to 12 Restart

The Ministry of Education and Child Care administered one-time provincial funding intended to support incremental costs resulting from Covid-19. In general, funding to be used towards reusable masks/face shields, computer and assistive technology, cleaning supplies and cleaning frequency and improved hand hygiene.

APPENDIX B – Ministry Operating Grant

Final Operating Grant Full-Year Summary - 2021/22 School Year

School District 43 Coquitlam

| September 2021 Enrolment Count | | | | |
|--|-------------------------|------------------|---------------|----------------------|
| | School-Age Enrolment | Funding Level | Funding | Total Supplement |
| Standard (Regular) Schools | 30,417.3750 | \$7,885 | \$239,841,002 | |
| Continuing Education | 0.5000 | \$7,885 | \$3,943 | |
| Alternate Schools | 265.0000 | \$7,885 | \$2,089,525 | |
| Online Learning | 464.5000 | \$6,360 | \$2,954,220 | |
| Home Schooling | 49 | \$250 | \$12,250 | |
| Course Challenges | 130 | \$246 | \$31,980 | |
| Total Enrolment-Based Funding (September) | 31,147.3750 | | | \$244,932,920 |
| | Total Enrol. Change | Funding Level | Funding | Total Supplement |
| 1% to 4% Enrolment Decline | -28.0000 | \$3,943 | \$0 | |
| 4%+ Enrolment Decline | | \$5,914 | \$0 | |
| Significant Cumulative Decline (7%+) | 520.1250 | \$3,943 | \$0 | |
| Supplement for Enrolment Decline | | | | \$0 |
| | Enrolment | Funding Level | Funding | Total Supplement |
| Level 1 Special Needs | 27 | \$44,850 | \$1,210,950 | |
| Level 2 Special Needs | 1,352 | \$21,280 | \$28,770,560 | |
| Level 3 Special Needs | 343 | \$10,750 | \$3,687,250 | |
| English Language Learning | 5,078 | \$1,585 | \$8,048,630 | |
| Indigenous Education | 1,263 | \$1,565 | \$1,976,595 | |
| Adult Education | 43.6875 | \$5,030 | \$219,748 | |
| Equity of Opportunity Supplement | | | \$931,990 | |
| Supplement for Unique Student Needs | | | | \$44,845,723 |
| Variance from Provincial Average | \$1,199 | | | |
| Estimated Number of Educators | 1,732.837 | | \$2,077,672 | |
| | Enrolment | Funding Level | Funding | Total Supplement |
| FTE Distribution | 31,191.0625 | \$180.33 | \$5,624,684 | |
| Supplement for Salary Differential | | | | \$7,702,356 |
| Supplement for Unique Geographic Factors | | | | \$2,347,587 |
| Funding Protection | | | | \$0 |
| Curriculum and Learning Support Fund | | | | \$280,578 |
| September 2021 Enrolment Count, Total | | | | \$300,109,164 |

| July 2021 Enrolment Count | | | | |
|---|-----------|------------------|-------------|----------------------|
| | Enrolment | Funding Level | Funding | Total Supplement |
| Summer Learning Grade 1-7 | 325 | \$224 | \$72,800 | |
| Summer Learning Grade 8-9 | 74 | \$224 | \$16,576 | |
| Summer Learning Grade 10-12 | 37 | \$448 | \$16,576 | |
| Supplemental Summer Learning Funding | | | \$47,894 | |
| Cross-Enrolment, Grade 8 and 9 | 0 | \$448 | \$0 | |
| Summer Learning, Total | | | | \$153,846 |
| February 2022 Enrolment Count | | | | |
| | Enrolment | Funding Level | Funding | Total Supplement |
| School-Age FTE - Continuing Education | 2.1250 | \$7,885 | \$16,756 | |
| Adult FTE - Continuing Education | 42.8125 | \$5,030 | \$215,347 | |
| K-Grade 9 School-Age FTE - Online Learning | 29.8750 | \$3,180 | \$95,003 | |
| Grade 10-12 School-Age FTE - Online Learning | 369.4375 | \$6,360 | \$2,349,623 | |
| Adult FTE - Online Learning | 17.2500 | \$5,030 | \$86,768 | |
| Youth Train in Trades | 0.0000 | \$7,885 | \$0 | |
| Level 1 Special Needs Enrolment Growth | 0 | \$22,425 | \$0 | |
| Level 2 Special Needs Enrolment Growth | 16 | \$10,640 | \$170,240 | |
| Level 3 Special Needs Enrolment Growth | 17 | \$5,375 | \$91,375 | |
| Newcomer Refugees | 44.6250 | \$3,943 | \$175,956 | |
| ELL Supplement - Newcomer Refugees | 34 | \$793 | \$26,962 | |
| February 2022 Enrolment Count, Total | | | | \$3,228,030 |
| May 2022 Enrolment Count | | | | |
| | Enrolment | Funding Level | Funding | Total Supplement |
| School-Age FTE - Continuing Education | 2.1250 | \$7,885 | \$16,756 | |
| Adult FTE - Continuing Education | 30.0000 | \$5,030 | \$150,900 | |
| K-Grade 9 School-Age FTE - Online Learning | 0.0000 | \$2,120 | \$0 | |
| Grade 10-12 School-Age FTE - Online Learning | 55.7500 | \$6,360 | \$354,570 | |
| Adult FTE - Online Learning | 10.2500 | \$5,030 | \$51,558 | |
| May 2022 Enrolment Count, Total | | | | \$573,784 |
| 2021/22 Full-Year Operating Grant Total | | | | \$304,064,824 |
| Estimated 2021/22 Operating Grant from Indigenous Services Canada | | | | \$0 |
| Estimated 2021/22 Operating Grant from Ministry of Education | | | | \$304,064,824 |

June 2022



Contacting Management

This financial report is designed to provide the school district's stakeholders with a general but more detailed overview of the school district's finances and to demonstrate increased accountability for the public funds received by the school district.

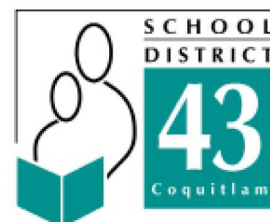
If you have questions about this financial report, please contact the Office of the Secretary–Treasurer/Chief Financial Officer at 604-939-9201.

You are encouraged to also review the Board's strategic vision and plan [*Directions 2025*](#).

School District No. 43 (Coquitlam)

1080 Winslow Avenue
Coquitlam, BC V3J 0M6

www.sd43.bc.ca



Audited Financial Statements of

School District No. 43 (Coquitlam)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 43 (Coquitlam)

June 30, 2022

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School District No. 43 (Coquitlam)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 43 (Coquitlam) 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. 43 (Coquitlam) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 43 (Coquitlam) 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. 43 (Coquitlam)

DRAFT

Signature of the Superintendent of Education _____ Date Signed _____

Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer

Date Signed

INDEPENDENT AUDITORS' REPORT

To the Board of Education of School District No. 43 (Coquitlam),
To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 43 (Coquitlam) (the "Entity"), which comprise:

- the statement of financial position as at June 30, 2022
- 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, 2022 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

We draw attention to note 2 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:

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

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

We have nothing to report in this regard.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

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

Chartered Professional Accountants
Vancouver, Canada
September __, 2022

School District No. 43 (Coquitlam)

Statement 1

Statement of Financial Position

As at June 30, 2022

| | 2022 Actual | 2021 Actual |
|--|----------------------|----------------------|
| | \$ | \$ |
| Financial Assets | | |
| Cash and Cash Equivalents | 159,028,312 | 171,617,090 |
| Accounts Receivable | | |
| Due from Province - Ministry of Education and Child Care | 1,615,073 | 1,243,647 |
| Other (Note 3) | 7,309,620 | 10,852,195 |
| Portfolio Investments (Note 4) | 40,000,000 | 30,000,000 |
| Total Financial Assets | 207,953,005 | 213,712,932 |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities | | |
| Other (Note 5) | 39,818,946 | 39,174,739 |
| Unearned Revenue (Note 6) | 18,425,772 | 15,217,156 |
| Deferred Revenue (Note 7) | 12,734,314 | 12,908,036 |
| Deferred Capital Revenue (Note 8) | 482,021,752 | 456,421,638 |
| Employee Future Benefits (Note 9) | 46,233,766 | 43,657,140 |
| Capital Lease Obligations (Note 11) | 1,119,113 | 1,863,557 |
| Other Liabilities (Note 5) | 10,102,622 | 10,244,101 |
| Total Liabilities | 610,456,285 | 579,486,367 |
| Net Debt | (402,503,280) | (365,773,435) |
| Non-Financial Assets | | |
| Tangible Capital Assets (Note 12) | 639,193,616 | 596,760,118 |
| Prepaid Expenses | 478,533 | 512,484 |
| Total Non-Financial Assets | 639,672,149 | 597,272,602 |
| Accumulated Surplus (Deficit) | 237,168,869 | 231,499,167 |
| Unrecognized Assets (Note 15) | | |
| Contractual Obligations (Note 16) | | |
| Contractual Rights (Note 17) | | |
| Contingent Liabilities (Note 18) | | |

Approved by the Board

Signature of the Chairperson of the Board of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer Date Signed

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August 25, 2022 18:45

The accompanying notes are an integral part of these financial statements.

School District No. 43 (Coquitlam)

Statement 2

Statement of Operations
Year Ended June 30, 2022

| | 2022 Budget (Note 19) | 2022 Actual | 2021 Actual |
|---|-----------------------------|----------------------------------|--------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 352,775,923 | 352,965,575 | 356,677,679 |
| Other | 5,000 | 51,072 | 51,204 |
| Federal Grants | 3,222,435 | 3,211,317 | 3,016,608 |
| Tuition | 14,616,616 | 19,413,942 | 20,605,113 |
| Other Revenue | 7,730,186 | 10,404,004 | 7,318,040 |
| Rentals and Leases | 1,758,296 | 2,356,481 | 1,498,238 |
| Investment Income | 1,451,047 | 1,939,734 | 2,295,992 |
| Amortization of Deferred Capital Revenue | 15,500,000 | 15,579,421 | 14,363,690 |
| Total Revenue | <u>397,059,503</u> | <u>405,921,546</u> | <u>405,826,564</u> |
| Expenses | | | |
| Instruction | 325,715,231 | 328,051,001 | 320,813,413 |
| District Administration | 14,395,960 | 11,202,465 | 32,531,497 |
| Operations and Maintenance | 63,311,461 | 60,422,400 | 53,408,266 |
| Transportation and Housing | 530,022 | 575,978 | 394,104 |
| Total Expense | <u>403,952,674</u> | <u>400,251,844</u> | <u>407,147,280</u> |
| Surplus (Deficit) for the year | <u>(6,893,171)</u> | <u>5,669,702</u> | <u>(1,320,716)</u> |
| Accumulated Surplus (Deficit) from Operations, beginning of year | | 231,499,167 | 232,819,883 |
| Accumulated Surplus (Deficit) from Operations, end of year | | <u><u>237,168,869</u></u> | <u>231,499,167</u> |

School District No. 43 (Coquitlam)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2022

| | 2022 Budget (Note 19) \$ | 2022 Actual \$ | 2021 Actual \$ |
|---|-----------------------------------|------------------------------------|-----------------------------|
| Surplus (Deficit) for the year | <u>(6,893,171)</u> | <u>5,669,702</u> | <u>(1,320,716)</u> |
| Effect of change in Tangible Capital Assets | | | |
| Acquisition of Tangible Capital Assets | (48,500,000) | (63,805,876) | (50,699,243) |
| Amortization of Tangible Capital Assets | 21,350,000 | 21,372,378 | 19,087,123 |
| Total Effect of change in Tangible Capital Assets | <u>(27,150,000)</u> | <u>(42,433,498)</u> | <u>(31,612,120)</u> |
| Acquisition of Prepaid Expenses | - | (478,533) | (512,484) |
| Use of Prepaid Expenses | - | 512,484 | 458,394 |
| Total Effect of change in Other Non-Financial Assets | <u>-</u> | <u>33,951</u> | <u>(54,090)</u> |
| (Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses) | <u><u>(34,043,171)</u></u> | <u>(36,729,845)</u> | <u>(32,986,926)</u> |
| Net Remeasurement Gains (Losses) | | | |
| (Increase) Decrease in Net Debt | | (36,729,845) | (32,986,926) |
| Net Debt, beginning of year | | (365,773,435) | (332,786,509) |
| Net Debt, end of year | | <u><u>(402,503,280)</u></u> | <u><u>(365,773,435)</u></u> |

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The accompanying notes are an integral part of these financial statements.

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School District No. 43 (Coquitlam)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2022

| | 2022 Actual | 2021 Actual |
|---|---------------------|---------------------|
| | \$ | \$ |
| Operating Transactions | | |
| Surplus (Deficit) for the year | 5,669,702 | (1,320,716) |
| Changes in Non-Cash Working Capital | | |
| Decrease (Increase) | | |
| Accounts Receivable | 3,171,149 | 2,449,123 |
| Prepaid Expenses | 33,951 | (54,090) |
| Increase (Decrease) | | |
| Accounts Payable and Accrued Liabilities | 644,207 | (2,366,755) |
| Unearned Revenue | 3,208,616 | (6,157,844) |
| Deferred Revenue | (173,722) | (145,727) |
| Employee Future Benefits | 2,576,626 | 16,562,637 |
| Other Liabilities | (141,479) | 396,927 |
| Amortization of Tangible Capital Assets | 21,372,378 | 19,087,123 |
| Amortization of Deferred Capital Revenue | (15,579,421) | (14,363,690) |
| Total Operating Transactions | 20,782,007 | 14,086,988 |
| Capital Transactions | | |
| Tangible Capital Assets Purchased | (12,530,916) | (9,646,616) |
| Tangible Capital Assets -WIP Purchased | (51,274,960) | (41,052,627) |
| District Entered | - | - |
| Total Capital Transactions | (63,805,876) | (50,699,243) |
| Financing Transactions | | |
| Capital Revenue Received | 41,179,535 | 32,601,454 |
| Capital Lease Additions (repayments) | (744,444) | 1,210,457 |
| Total Financing Transactions | 40,435,091 | 33,811,911 |
| Investing Transactions | | |
| Investments in Portfolio Investments | (10,000,000) | (6,000,000) |
| Total Investing Transactions | (10,000,000) | (6,000,000) |
| Net Increase (Decrease) in Cash and Cash Equivalents | (12,588,778) | (8,800,344) |
| Cash and Cash Equivalents, beginning of year | 171,617,090 | 180,417,434 |
| Cash and Cash Equivalents, end of year | 159,028,312 | 171,617,090 |
| Cash and Cash Equivalents, end of year, is made up of: | | |
| Cash | 159,028,312 | 171,617,090 |
| | 159,028,312 | 171,617,090 |

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The accompanying notes are an integral part of these financial statements.

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NOTE 1 AUTHORITY AND PURPOSE

The School District, established on July 1, 1946 operates under the authority of the *School Act of British Columbia* as a corporation under the name of “The Board of Education of School District No. 43 (Coquitlam)”, and operates as “School District No. 43 (Coquitlam)”. A board of education (“Board”) which is 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. School District No. 43 (Coquitlam) 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* supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. The Budget Transparency and Accountability Act requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 requires all taxpayer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections effective their first fiscal year commencing after January 1, 2012.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

For British Columbia taxpayer supported organizations, these contributions include government transfers and externally restricted contributions.

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires 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.

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian Public Sector Accounting Standards.

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

b) Basis of Consolidation

These financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is comprised of all controlled entities. Inter-departmental balances and organizational transactions have been eliminated.

The School District does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

The School District does not administer any trust activities on behalf of external parties.

c) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid securities that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

d) Accounts Receivable

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

e) Portfolio Investments

The School District has investments in GIC's that have a maturity of greater than 3 months at the time of acquisition. Investments not quoted in an active market are reported at amortized cost less impairment, if applicable.

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Statement of Operations.

f) 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 services or products are provided.

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

g) 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(o).

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.

h) Employee Future Benefits

i. Post-employment benefits

The School District provides certain post-employment benefits including accumulated sick leave, accumulated vacation pay, overtime, death benefits, early retirement, and severance/retirement allowances for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. The future 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 and retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing and the rate of return is used for the pension assets.

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

The School District provides for non-teaching employees a defined benefit plan, including health and dental premiums during retirement. The plan was closed to new enrollees effective December 31, 2017. An actuarial valuation is conducted every three years. The most recent valuation of the obligation was performed at December 31, 2020 and projected for use at June 30, 2022.

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

h) Employee Future Benefits *(continued)*

ii. Pension Plans

Effective January 1, 2018, the Non-Teaching Pension Plan of School District 43, (Coquitlam) was closed to new enrollees and eligible active members were transferred to the Municipal Pension Plan. An actuarial valuation is conducted every three years. The most recent valuation of the obligation was advanced to December 31, 2020, with a measurement date of March 31, 2021 to capture the annuitization event that resulted in Non-Teaching Pension Plan assets and liabilities associated with all retirees and approximately half of the inactive members being transferred to Sunlife Financial. Active members, those on a leave of absence and those inactive members with reciprocal service in a BC public sector plan remained in the NTPP plan after the initial annuitization.

On February 9, 2022, the School District applied to receive approval from the Pension Regulator to “wind-up” the Plan effective December 31, 2021. The Regulator granted approval on February 28, 2022.

Following receipt of the approval, the Plan proceeded to transfer lump sum values to members who elected portability and for the remaining members, the School Board purchased annuities with Sunlife Financial under an addendum to the existing agreement.

The Plan’s assets were depleted to zero in June 2022 and there are no further obligations or assets remaining in the Plan.

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

i) Environmental Remediation Costs

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

j) 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

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

j) Liability for Contaminated Sites *(continued)*

- 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.

k) 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 as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market 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 an acquisition 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. Work in progress is not amortized until assets are available for productive use. 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 Hardware | 5 years |

l) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

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

m) Prepaid Expenses

Materials, supplies and services held for use by the School District in the following fiscal year are included as a prepaid expense and stated at acquisition cost. Such items are charged to expense over the periods expected to benefit from it.

n) 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. (See Note 13 – Interfund Transfers and Note 22 – Internally Restricted Funds).

o) Revenue Recognition

Revenues are recognized 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 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 has to meet in order to receive the contributions including authorization by the transferring government.

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

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

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer 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 related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned, or service performed.

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

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

p) Expenditures

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

Categories of Salaries

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

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

q) 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, portfolio investments, and accounts payable and accrued liabilities.

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

q) Financial Instruments (continued)

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 transactions costs are added to the carrying value of these investments upon initial recognition. Transactions 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 recorded at fair value and recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. There are no unrealized gains or losses as at June 30, 2022. As a result, the School District does not have a statement of remeasurement gains and losses. Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

r) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2 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. Areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

s) Future Changes in Accounting Policies

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

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

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

| | 2022 | 2021 |
|---------------------------------|-------------|--------------|
| Benefit deposit allowances | \$2,931,496 | \$4,034,827 |
| Federal grants | 902,663 | 868,125 |
| Due from municipality | 1,000,000 | 5,000,000 |
| GST Input Tax Credit | 183,456 | 311,586 |
| Interest Income | 678,857 | 57,800 |
| Capital due from third parties | 300,000 | 285,000 |
| Other Receivables | 1,378,148 | 359,857 |
| Allowance for doubtful accounts | (65,000) | (65,000) |
| Total Other Receivables | \$7,309,620 | \$10,852,195 |

NOTE 4 PORTFOLIO INVESTMENTS

| | 2022 | 2021 |
|--|--------------|--------------|
| Guaranteed investment certificates (GIC's) | \$40,000,000 | \$30,000,000 |
| Total Portfolio Investments | \$40,000,000 | \$30,000,000 |

\$20,000,000 matures in F2023 with annual yields between 1.56% and 1.73%. \$20,000,000 matures in F2024 with annual yields between 1.63% and 2.0%.

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

| | 2022 | 2021 |
|--|----------------------|----------------------|
| Trade Payables | \$13,092,070 | \$9,999,050 |
| Salary & Benefits Payable | 26,726,876 | 29,175,689 |
| Balance - Accounts Payable & Accrued Liabilities | <u>\$39,818,946</u> | <u>\$39,174,739</u> |
| Environmental remediation costs (Note 20) | \$3,712,732 | \$3,443,934 |
| Accrued Vacation Pay | 6,141,521 | 6,435,554 |
| Other | 248,369 | 364,613 |
| Balance - Total Other Liabilities | <u>\$ 10,102,622</u> | <u>\$ 10,244,101</u> |
| Total Accounts Payable and Accrued Liabilities | <u>\$49,921,568</u> | <u>\$49,418,840</u> |

NOTE 6 UNEARNED REVENUE

| | 2022 | 2021 |
|----------------------------|---------------------|---------------------|
| Balance, beginning of year | \$15,217,156 | \$21,375,000 |
| Tuition fees received | 21,632,689 | 14,447,269 |
| Tuition fees recognized | <u>(18,424,073)</u> | <u>(20,605,113)</u> |
| Balance, end of year | <u>\$18,425,772</u> | <u>\$15,217,156</u> |

Unearned revenue includes tuition collected from international students for school terms beginning after June 30, 2022.

NOTE 7 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.

| | 2022 | 2021 |
|----------------------------|---------------------|---------------------|
| Balance, beginning of year | \$12,908,036 | \$13,053,763 |
| Increases: | | |
| Provincial grants | 46,932,067 | 53,913,499 |
| Other | 12,330,038 | 9,016,327 |
| Investment income | 36,447 | 45,824 |
| | <u>59,298,552</u> | <u>62,975,650</u> |
| Decreases: | | |
| Revenue recognized | <u>(59,472,274)</u> | <u>(63,121,377)</u> |
| Balance, end of year | <u>\$12,734,314</u> | <u>\$12,908,036</u> |

NOTE 8 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.

| | 2022 | 2021 |
|--|----------------------|----------------------|
| Deferred capital revenue subject to amortization | | |
| Balance, beginning of year | \$386,875,162 | \$324,501,467 |
| Increases: | | |
| Capital additions | 8,718,136 | 4,324,670 |
| Transfer from work in progress | 32,467,373 | 72,412,715 |
| | 41,185,509 | 76,737,385 |
| Decreases: | | |
| Amortization | 15,579,421 | 14,363,690 |
| Net change for the year | 25,606,088 | 62,373,695 |
| Balance, end of year | \$412,481,250 | \$386,875,162 |
| Deferred capital revenue - Work in Progress | | |
| Balance, beginning of year | \$46,562,772 | \$93,424,341 |
| Increases: Transfers from deferred capital contributions | 33,938,681 | 25,551,146 |
| Decreases: Transfer to deferred capital contribution subject to amortization | 32,467,373 | 72,412,715 |
| Net change for the year | 1,471,308 | 46,861,569 |
| Balance, end of year | \$48,034,080 | \$ 46,562,772 |
| Unspent deferred capital revenue | \$ 21,506,422 | \$ 22,983,704 |
| Total deferred capital revenue balance, end of year | \$482,021,752 | \$456,421,638 |

NOTE 9 EMPLOYEE FUTURE BENEFITS

Employee future benefit plan obligations consist of three plans as summarized.

| | 2022 | 2021 |
|--|---------------------|---------------------|
| Employee future benefit plans (a) | \$37,911,766 | \$36,236,140 |
| Non-Teaching pension plan (asset) (b) | - | (1,041,000) |
| Non-Teaching retirement benefit plan (c) | 8,322,000 | 8,462,000 |
| Total Employee Future Benefits | \$46,233,766 | \$43,657,140 |

NOTE 9 EMPLOYEE FUTURE BENEFITS (continued)

a) Employee Future Benefit Plans

Benefits include vested sick leave, early retirement incentive, retirement/severance, vacation, overtime 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.

| | 2022 | 2021 |
|---|-----------------------|-----------------------|
| Reconciliation of accrued benefit obligation: | | |
| Accrued benefit obligation – April 1 | \$34,108,844 | \$33,778,775 |
| Service cost | 2,577,848 | 2,596,638 |
| Interest cost | 886,558 | 792,409 |
| Benefits payments | (1,404,841) | (2,153,443) |
| Actuarial (gain) / loss | (4,184,845) | (905,535) |
| Accrued benefit obligation – March 31 | <u>\$31,983,564</u> | <u>\$34,108,844</u> |
| Reconciliation of funded status at end of fiscal year: | | |
| Accrued benefit obligation – March 31 | <u>\$31,983,564</u> | <u>\$34,108,844</u> |
| Funded status – surplus / (deficit) | <u>\$(31,983,564)</u> | <u>\$(34,108,844)</u> |
| Employer contributions after measurement date | 1,165,621 | 841,074 |
| Benefit expense after measurement date | (849,256) | (866,101) |
| Unamortized net actuarial (gain) / loss | <u>(6,244,567)</u> | <u>(2,102,269)</u> |
| Accrued benefit asset / (liability) – June 30 | <u>\$(37,911,766)</u> | <u>\$(36,236,140)</u> |
| Reconciliation of change in accrued benefit liability: | | |
| Accrued benefit liability – July 1 | \$36,236,140 | \$34,728,227 |
| Net expense for the year | 3,405,014 | 3,445,476 |
| Employer contributions | <u>(1,729,388)</u> | <u>(1,937,563)</u> |
| Accrued benefit liability – June 30 | <u>\$37,911,766</u> | <u>\$36,236,140</u> |
| Components of net benefit expense: | | |
| Service Cost | \$2,515,646 | \$2,591,941 |
| Interest Cost | 931,914 | 815,946 |
| Amortization of net actuarial loss | <u>(42,546)</u> | <u>37,589</u> |
| Net benefit expense | <u>\$3,405,014</u> | <u>\$3,445,476</u> |

The impact of changes in assumptions between the March 31, 2022 measurement date and the June 30, 2022 reporting date have been considered and are not considered to be material. The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations other than in respect of certain post-retirement benefits for non-teaching employees are:

| | 2022 | 2021 |
|------------------------------------|-------------------|-------------------|
| Discount rate – April 1 | 2.50% | 2.25% |
| Discount rate – March 31 | 3.25% | 2.50% |
| Long term salary growth – April 1 | 2.50% + seniority | 2.50% + seniority |
| Long term salary growth – March 31 | 2.50% + seniority | 2.50% + seniority |
| EARSL – March 31 | 11.0 years | 11.3 years |

NOTE 9 EMPLOYEE FUTURE BENEFITS *(continued)*

b) Non-Teaching Pension Plan

Effective March 31, 2021, the School District and Sunlife Financial entered into an annuitization agreement that resulted in Non-Teaching Pension Plan (NTPP) assets and liabilities associated with all retirees and approximately half the inactive members being transferred to Sunlife. Active members, those on a leave of absence and those inactive members with reciprocal service in a BC public sector plan (52 individuals) remained in the NTPP plan after the annuitization.

During the year, the School District advised the remaining Non-Teaching Pension Plan members its intent to terminate and windup the non-teaching pension plan with an effective date of December 31, 2021.

On February 9, 2022, the School District No.43 (Coquitlam) Board of Education (the "Board") applied to received consent from BC Financial Services Authority ("the Regulator") to wind-up the Retirement Plan for Non-Teaching Employees of School District No. 43 (Coquitlam) (the "Plan") effective December 31, 2021. The Regulator granted approval on February 28, 2022.

Following receipt of the approval, the Plan proceeded to transfer lump sum values to members who elected the portability option as outlined on their wind-up benefit statement. For the remaining members who did not complete their election form within the prescribed deadline, or for members who chose a deferred or immediate pension, the Board purchased annuities for them from Sunlife Financial in May 2022, under an addendum to the existing agreement.

The net impact of the Plan termination and wind-up results in the balance of the solvency reserve account funds of \$1.2 million being returned to the School District (with the approval of the BC pension regulator) and recorded as part of District Administration employee benefit expense.

With no further obligations or assets remaining in the Plan, the School District has applied to the Canada Revenue Agency to deregister the Retirement Plan for Non-Teaching Employees of School District No. 43 (Coquitlam).

NOTE 9 EMPLOYEE FUTURE BENEFITS (continued)

b) Non-Teaching Pension Plan (continued)

| | 2022 | 2021 |
|---|-------------|---------------|
| Reconciliation of accrued benefit obligation: | | |
| Accrued benefit obligation – April 1 | \$6,400,000 | \$102,563,000 |
| Service cost | 48,000 | 798,000 |
| Interest cost | 224,000 | 4,811,000 |
| Benefit payments | (3,715,000) | (9,558,000) |
| Increase (Decrease) in obligation due to settlement | (2,957,000) | (95,549,000) |
| Actuarial (gains)/losses | - | 3,335,000 |
| Accrued benefit obligation – March 31 | \$- | \$6,400,000 |
| Reconciliation of funded status at end of fiscal year: | | |
| Accrued benefit obligation – March 31 st | \$- | \$(6,400,000) |
| Market value of plan assets – March 31 st | - | 8,955,000 |
| Funded status – surplus / (deficit) | \$- | \$2,555,000 |
| Funded status – surplus / (deficit) | \$- | \$2,555,000 |
| Net change in 2 nd quarter expenses | - | 181,000 |
| Unamortized net actuarial (gain) / loss | - | (1,695,000) |
| Valuation Allowance | - | - |
| Accrued benefit asset / (liability) – June 30 th | \$- | \$1,041,000 |
| Service cost, net of employee's contributions | \$97,000 | \$830,000 |
| Recognition of settlement (gain)/loss | 1,760,000 | 37,147,000 |
| Interest cost | 224,000 | 4,811,000 |
| Actual return on plan assets | (358,000) | (5,806,000) |
| Actuarial (gains) / losses | (409,000) | 1,599,000 |
| Impact of valuation allowance | - | (13,105,000) |
| Defined benefit costs recognized | \$1,314,000 | \$25,476,000 |
| Change in plan assets: | | |
| Market value – beginning of year | \$8,955,000 | \$120,501,000 |
| Actual return on plan assets | (928,000) | 11,838,000 |
| Asset transfer due to settlement | (4,717,000) | (119,368,000) |
| Employer's contributions | 398,000 | 5,514,000 |
| Employee's contributions | 7,000 | 28,000 |
| Benefits paid | (3,715,000) | (9,558,000) |
| Market value – end of year | \$- | \$8,955,000 |
| Plan assets at end of year consist of: | | |
| Equity securities | 0% | 0% |
| Debt securities | 0% | 100% |
| Mortgages | 0% | 0% |
| Infrastructure | 0% | 0% |
| Real estate | 0% | 0% |
| | 100% | 100% |
| Discount Rate | 1.00% | 1.00% |
| Expected long-term rate of return on plan assets | 1.00% | 1.00% |
| Rate of compensation increase | 2.50% | 2.50% |
| EARS L | 38.5 years | 38.5 years |

NOTE 9 EMPLOYEE FUTURE BENEFITS (continued)

c) Post-Retirement Health and Dental Benefits (Non-Pension Benefits)

In addition to the Non-Teaching Pension Plan there is also a non-pension benefit obligation that represents the Board's share of premiums payable in respect of current and future retirees for, Extended Health Benefits, and Dental Benefits for non-teaching staff only. Effective December 31, 2017, this Plan was closed to new enrollees. The Board has also announced its intention to end the dental subsidy at December 31, 2032, the end of the agreement period. As at June 30, 2022 no funds have been internally designated to fund this liability.

| | 2022 | 2021 |
|---|------------------------------|---|
| Reconciliation of accrued benefit obligation: | | |
| Accrued benefit obligation – April 1st | \$5,309,000 | \$10,284,000 |
| Service Cost | - | - |
| Interest Cost | 128,000 | 225,000 |
| Benefit payments | (392,000) | (528,000) |
| Increase (Decrease in obligation due to plan amendment) | (-) | (1,456,000) |
| Increase (Decrease in obligation due to settlement) | (-) | (2,799,000) |
| Actuarial (gains)/losses | (114,000) | (417,000) |
| Accrued benefit obligation – March 31st | <u>\$4,931,000</u> | <u>\$5,309,000</u> |
| Reconciliation of funded status at end of fiscal year: | | |
| Accrued benefit obligation – March 31 st | <u>\$(4,931,000)</u> | <u>\$(5,309,000)</u> |
| Funded status – surplus / (deficit) | <u>\$(4,931,000)</u> | <u>\$(5,309,000)</u> |
| Funded status – surplus / (deficit) | \$(4,931,000) | \$(5,309,000) |
| Net change in 2 nd quarter expenses | 64,000 | 76,000 |
| Unamortized net actuarial (gain) / loss | (3,455,000) | (3,229,000) |
| Accrued benefit asset / (liability) – June 30 th | <u>\$(8,322,000)</u> | <u>\$(8,462,000)</u> |
| Current service cost – net of employee's contributions | \$(24,000) | \$(9,000) |
| Interest cost | 128,000 | 225,000 |
| Recognition of Plan amendment | (-) | (1,456,000) |
| Recognition of expected settlement loss (gain) | (-) | (4,139,000) |
| Amortize actuarial (gains) / losses | 112,000 | 205,000 |
| Defined benefit costs recognized | <u>\$216,000</u> | <u>\$(5,174,000)</u> |
| | <u>2022</u> | <u>2021</u> |
| Discount Rate | Beginning of the year: 2.50% | 2.50% |
| | End of the year: 3.25% | |
| Dental | Based on CIA McMaster Model | 4.00% per year |
| Extended Health | Based on CIA McMaster Model | 7.5% per year for one year then grading down to 4.5% in 0.25% decrements. |
| Estimated annual claim cost | | |
| Extended Health – couple | \$1,658 | \$1,658 |
| Extended Health - single | \$829 | \$829 |
| Dental – couple | \$1,218 | \$1,218 |
| Dental – single | \$609 | \$609 |
| EARSL | 16.4 years | 16.4 years |

NOTE 10 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trusted pension plans). The board of trustees for this plan representing plan members and employers are responsible for administering the pension plan including investing assets and administering benefits. These plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As December 31, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2020 indicated a \$1,584 million funding surplus for basic pension benefits on a going concern basis.

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

The School District paid \$28,412,362 for employer contributions to these two plans in the year ended June 30, 2022. (2021 - \$25,255,760)

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023 with results available in the last quarter of 2022. The next valuation for the Municipal Pension Plan will be as at December 31, 2021 with results available in 2022.

Employers participating in the plan 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 the 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 CAPITAL LEASE OBLIGATIONS

The School District leases assets under capital leases. All leases will expire by fiscal year 2024. The capital leases provide for a transfer of ownership of the assets to the School District through a bargain purchase option. The School District has certain other leasing agreements with third parties; assets under these other agreements and respective liabilities are not material.

Repayments are due as follows:

| | |
|---|----------------------------|
| 2023 | \$ 657,864 |
| 2024 | 330,123 |
| Thereafter | - |
| Total minimum lease payments | <u>\$987,987</u> |
| Amount representing discount at lease inception | <u>131,126</u> |
| Present value of net minimum capital lease payments | <u>\$ 1,119,113</u> |

NOTE 12 TANGIBLE CAPITAL ASSETS

| Net Book Value: | Net Book Value 2022 | Net Book Value 2021 |
|-----------------------|------------------------|------------------------|
| Sites | \$112,496,185 | \$112,496,185 |
| Buildings | 510,148,917 | 471,153,121 |
| Furniture & Equipment | 7,048,112 | 3,062,436 |
| Vehicles | 966,424 | 497,229 |
| Computer Hardware | 8,533,978 | 9,551,147 |
| | <u>\$639,193,616</u> | <u>\$596,760,118</u> |

June 30, 2022

| Costs: | Balance at June 30, 2021 | Additions | Disposals | Transfers (WIP) | Balance at June 30, 2022 |
|-----------------------|-----------------------------|---------------------|--------------------|---------------------|-----------------------------|
| Sites | \$112,496,185 | \$ - | \$ - | \$ - | \$112,496,185 |
| Buildings | 686,469,235 | 4,718,136 | - | 35,964,010 | 727,151,381 |
| Furniture & Equipment | 6,703,564 | 4,363,965 | 613,762 | 537,121 | 10,990,888 |
| Vehicles | 1,039,932 | 603,358 | 89,063 | - | 1,554,227 |
| Computer Hardware | 18,547,127 | 2,845,457 | 3,109,796 | - | 18,282,788 |
| | <u>\$825,256,043</u> | <u>\$12,530,916</u> | <u>\$3,812,621</u> | <u>\$36,501,131</u> | <u>\$870,475,469</u> |
| Work in progress | 66,837,860 | 51,274,960 | - | (36,501,131) | 81,611,689 |
| | <u>\$892,093,903</u> | <u>\$63,805,876</u> | <u>\$3,812,621</u> | <u>\$ -</u> | <u>\$952,087,158</u> |

| Accumulated Amortization: | Balance at June 30, 2021 | Additions | Disposals | Balance at June 30, 2022 |
|------------------------------|-----------------------------|---------------------|--------------------|-----------------------------|
| Buildings | \$282,153,974 | \$16,460,179 | \$ - | \$298,614,153 |
| Furniture & Equipment | 3,641,128 | 915,410 | 613,762 | 3,942,776 |
| Vehicles | 542,703 | 134,163 | 89,063 | 587,803 |
| Computer Hardware | 8,995,980 | 3,862,626 | 3,109,796 | 9,748,810 |
| | <u>\$295,333,785</u> | <u>\$21,372,378</u> | <u>\$3,812,621</u> | <u>\$312,893,542</u> |

NOTE 12 TANGIBLE CAPITAL ASSETS (continued)**June 30, 2021**

| Costs: | Balance at June 30, 2020 | Additions | Disposals | Transfers (WIP) | Balance at June 30, 2021 |
|-----------------------|-----------------------------|----------------------|------------------|---------------------|-----------------------------|
| Sites | \$112,496,185 | \$ - | \$ - | \$ - | \$112,496,185 |
| Buildings | 609,558,627 | 5,289,228 | - | 71,621,380 | 686,469,235 |
| Furniture & Equipment | 6,034,174 | 222,115 | 344,044 | 791,319 | 6,703,564 |
| Vehicles | 731,660 | 383,122 | 74,850 | - | 1,039,932 |
| Computer Hardware | 15,233,481 | 3,752,151 | 438,505 | - | 18,547,127 |
| | <u>\$744,054,127</u> | <u>\$ 9,646,616</u> | <u>\$857,399</u> | <u>\$72,412,699</u> | <u>\$825,256,043</u> |
| Work in progress | 98,197,932 | 41,052,627 | - | (72,412,699) | 66,837,860 |
| | <u>\$842,252,059</u> | <u>\$ 50,699,243</u> | <u>\$857,399</u> | <u>\$ -</u> | <u>\$892,093,903</u> |

| Accumulated Amortization: | Balance at June 30, 2020 | Additions | Disposals | Balance at June 30, 2021 |
|---------------------------|-----------------------------|---------------------|------------------|-----------------------------|
| Buildings | \$267,232,014 | \$14,921,960 | \$ - | \$282,153,974 |
| Furniture & Equipment | 3,342,189 | 642,983 | 344,044 | 3,641,128 |
| Vehicles | 525,231 | 92,322 | 74,850 | 542,703 |
| Computer Hardware | 6,004,627 | 3,429,858 | 438,505 | 8,995,980 |
| | <u>\$277,104,061</u> | <u>\$19,087,123</u> | <u>\$857,399</u> | <u>\$295,333,785</u> |

Included in Capital Assets is equipment under Capital Lease with a cost of \$2,361,152 (2021 - \$2,361,152) and accumulated amortization of \$942,391 (2021 - \$470,391).

NOTE 13 INTERFUND TRANSFERS

Interfund transfers between the operating and capital funds for the year ended June 30, 2022 were \$9,509,420 (2021 - \$11,427,568). \$3,433,647 pertains to capital assets purchased (2021 - \$5,321,946), and \$6,075,773 pertains to restricted funds set aside for future local capital projects (2021 - \$6,105,622).

NOTE 14 RELATED PARTY TRANSACTIONS

The School District is related through common ownership 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.

In fiscal year 2020 the School District sponsored the establishment of the SD43 Education Foundation, a separate and independent legally established entity under the British Columbia Societies Act. The Foundation has a Board separate from the School District. The School District contributed \$0 (2021 - \$550,000) which are funds derived from nongovernment grant revenues.

NOTE 15 UNRECOGNIZED ASSETS

The School District owns two land parcels obtained through crown grants that have been registered at the land title office with nil value. These assets have been identified as a) Parcel 029-541-875 (Sheffield/Partington Creek) and b) Parcel 29-267-781 (Marigold Elementary).

NOTE 16 CONTRACTUAL OBLIGATIONS

- a) The School District has committed to capital expenditures to construct new facilities and upgrade current facilities. The outstanding capital commitments as at June 30, 2022 are \$70,926,100 (2020 - \$47,202,000). These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

Funding approval for these committed projects is as follows:

| Contractual Obligations | 2023 | 2024 | 2025 | 2026 | Thereafter | Total |
|---------------------------|--------------|------------|------------|------|------------|--------------|
| Ministry Funded: | | | | | | |
| Centennial | \$1,393,600 | - | - | - | - | \$ 1,393,600 |
| Coast Salish | 15,300,000 | 1,336,500 | - | - | - | 16,636,500 |
| Irvine | 5,000,000 | 185,000 | - | - | - | 5,185,000 |
| Minnekhada | 650,000 | - | - | - | - | 650,000 |
| Moody Elementary | 2,000,000 | 25,000,000 | 10,800,000 | - | - | 37,800,000 |
| Moody Middle | 26,000 | - | - | - | - | 26,000 |
| Panorama Heights | 635,000 | - | - | - | - | 635,000 |
| School District Funded: | | | | | | |
| Education Learning Centre | 8,600,000 | - | - | - | - | 8,600,000 |
| Total: | \$33,604,600 | 26,521,500 | 10,800,000 | - | - | \$70,926,100 |

- b) The School District has no significant operating leases.
- c) The collective agreement between the School District and the Coquitlam Teachers' Association allows teachers to elect to be paid over 12 months. As at June 30, 2022 the amount held by the School District and included in cash and accounts payable was \$8,686,325 (2021 - \$8,466,255).

NOTE 17 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of contracts entered into for the lease of closed schools. The following table summarizes the contractual rights of the School District for future assets:

| | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-----------|------|------|------|-----------|
| Cedarbrook | \$128,386 | - | - | - | \$128,386 |
| Burquitlam | 271,850 | - | - | - | 271,850 |
| Future Lease Revenue | \$400,236 | - | - | - | \$400,236 |

NOTE 18 CONTINGENT LIABILITIES

In the ordinary course of operations, the School District has legal proceedings brought against it and provisions have been included in liabilities where appropriate. It is the opinion of management that final determination of these claims will not have a material effect on the financial position or operations of the School District.

NOTE 19 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget bylaw on February 8, 2022 and reflect more current estimates on student enrolment, revenues and expenditures.

| | Original Budget | Amended Budget | Change |
|--|-----------------------|-----------------------|---------------------|
| Revenue | | | |
| Provincial Grants | | | |
| Ministry of Education | \$ 346,396,566 | \$ 352,775,923 | \$6,379,357 |
| Other | 1,000 | 5,000 | 4,000 |
| Federal Grants | 3,208,882 | 3,222,435 | 13,553 |
| Tuition | 14,616,616 | 14,616,616 | - |
| Other Revenue | 7,437,078 | 7,730,186 | 293,108 |
| Rentals and Leases | 1,731,996 | 1,758,296 | 26,300 |
| Investment Income | 1,501,047 | 1,451,047 | (50,000) |
| Amortization of Deferred Capital Revenue | 14,000,000 | 15,500,000 | 1,500,000 |
| Total Revenue | <u>\$ 388,893,185</u> | <u>\$ 397,059,503</u> | <u>\$8,166,318</u> |
| Expenses | | | |
| Instruction | 326,675,992 | 325,715,231 | (960,761) |
| District Administration | 12,266,169 | 14,395,960 | 2,129,791 |
| Operations and Maintenance | 56,728,867 | 63,311,461 | 6,582,594 |
| Transportation and Housing | 522,157 | 530,022 | 7,865 |
| Total Expense | <u>\$ 396,193,185</u> | <u>\$ 403,952,674</u> | <u>\$7,759,489</u> |
| Prior Year Surplus Appropriation | <u>\$6,100,000</u> | <u>\$10,303,171</u> | <u>\$4,203,171</u> |
| Budgeted Surplus (Deficit) for the year | <u>(\$1,200,000)</u> | <u>\$3,410,000</u> | <u>\$ 4,610,000</u> |
| Capital Fund Surplus (Deficit) | <u>(\$1,200,000)</u> | <u>\$3,410,000</u> | <u>\$ 4,610,000</u> |
| Budgeted Surplus (Deficit) for the year | <u>(\$1,200,000)</u> | <u>\$3,410,000</u> | <u>\$ 4,610,000</u> |

NOTE 20 ENVIRONMENTAL REMEDIATION COSTS

As at June 30, 2022 there is a liability of \$3,712,732 (2021 - \$3,443,933) related to environmental obligations. The associated environmental costs relate to the betterment of schools and are capitalized as part of the carrying value of the long-lived asset and subsequently amortized over the asset's useful life. This amount is considered to approximate fair value of the liability as the School District is expected to complete the upgrades to the related schools within the next major maintenance cycle of three to five years. There may be additional environmental costs that cannot be estimated at this point in time.

NOTE 21 EXPENSE BY OBJECT

| | 2022 | 2021 |
|-----------------------|----------------------|----------------------|
| Salaries and benefits | \$340,982,303 | \$353,237,549 |
| Services and supplies | 37,897,163 | 34,822,608 |
| Amortization | 21,372,378 | 19,087,123 |
| Total | <u>\$400,251,844</u> | <u>\$407,147,280</u> |

NOTE 22 INTERNALLY RESTRICTED FUNDS

a) Operating Fund

The School District attributes a portion of the accumulated surplus to an internal operating fund and internally restricts a portion of the balance. The detail of the restricted operating surplus is as follows:

| | 2022 | 2021 |
|---|---------------------|---------------------|
| Indigenous Education | \$ 391,167 | \$ 262,278 |
| School's Carryforward | 3,556,258 | 1,940,893 |
| 2021/22 Staffing Stabilization Provision | - | 3,750,000 |
| 2022/23 Staffing Stabilization Provision | 3,750,000 | 3,750,000 |
| 2023/24 Staffing Stabilization Provision | 3,750,000 | 2,500,000 |
| 2024/25 Staffing Stabilization Provision | 2,500,000 | 1,250,000 |
| 2025/26 Staffing Stabilization Provision | 1,250,000 | - |
| Facilities and Deferred Maintenance | 1,430,625 | 1,096,993 |
| Technology Initiatives | 1,268,876 | 1,002,215 |
| Business Systems Initiatives | 165,007 | 294,990 |
| 2021/22 Staffing Stabilization Bridging | - | 1,712,461 |
| Holdback Funds to Address Learning Loss | - | 637,539 |
| Teacher Mentorship Funds | 674,385 | 695,000 |
| International Education Stabilization Reserve | 3,047,014 | 2,471,790 |
| ESA Contingency | 1,000,000 | - |
| Burke Mountain Contribution | 1,750,000 | - |
| Solvency Reserve Fund | - | 2,313,266 |
| Total Internally Restricted Items | <u>\$24,533,332</u> | <u>\$23,677,425</u> |

NOTE 22 INTERNALLY RESTRICTED FUNDS *(continued)*

b) Capital Fund

The School District internally restricts a portion of its capital surplus in the local capital reserve account for future capital requirements including facility additions, capital improvements, and other capital infrastructure requirements. At June 30, 2022 \$32,350,564 has been restricted (2021 - \$42,892,871).

NOTE 23 ECONOMIC DEPENDENCE

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

NOTE 24 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, amounts receivable and investments.

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 therefore, are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and portfolio investments as they are placed in recognized British Columbia institutions and the School District invests solely in guaranteed investment certificates, term deposits, and bonds. Cash and cash equivalents consist of term deposits held with a chartered bank and the Provincial Central Deposit Program.

NOTE 24 RISK MANAGEMENT *(continued)*

(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 investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in guaranteed investment certificates, term deposits, and bonds that have a maturity date of no more than 5 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.

NOTE 26 COVID-19 OUTBREAK

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the School District is not practicable at this time.

School District No. 43 (Coquitlam)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

| | Operating Fund | Special Purpose Fund | Capital Fund | 2022 Actual | 2021 Actual |
|--|-------------------|-------------------------|-----------------|----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 23,677,425 | | 207,821,742 | 231,499,167 | 232,819,883 |
| Changes for the year | | | | | |
| Surplus (Deficit) for the year | 10,365,327 | | (4,695,625) | 5,669,702 | (1,320,716) |
| Interfund Transfers | | | | | |
| Tangible Capital Assets Purchased | (3,433,647) | | 3,433,647 | - | |
| Local Capital | (6,075,773) | | 6,075,773 | - | |
| Net Changes for the year | 855,907 | - | 4,813,795 | 5,669,702 | (1,320,716) |
| Accumulated Surplus (Deficit), end of year - Statement 2 | 24,533,332 | - | 212,635,537 | 237,168,869 | 231,499,167 |

School District No. 43 (Coquitlam)

Schedule of Operating Operations

Year Ended June 30, 2022

Schedule 2 (Unaudited)

| | 2022 Budget (Note 19) | 2022 Actual | 2021 Actual |
|---|-----------------------------|---------------------------|---------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 306,318,177 | 306,238,475 | 302,810,358 |
| Other | | 51,072 | 51,072 |
| Federal Grants | 51,072 | | |
| Tuition | 14,616,616 | 19,413,942 | 20,605,113 |
| Other Revenue | 656,343 | 1,218,328 | 750,311 |
| Rentals and Leases | 1,408,296 | 2,007,068 | 1,146,038 |
| Investment Income | 1,151,047 | 1,528,644 | 1,622,870 |
| Total Revenue | <u>324,201,551</u> | <u>330,457,529</u> | <u>326,985,762</u> |
| Expenses | | | |
| Instruction | 271,260,002 | 270,421,032 | 258,868,944 |
| District Administration | 14,395,960 | 11,202,465 | 32,531,497 |
| Operations and Maintenance | 39,862,213 | 37,934,437 | 33,136,815 |
| Transportation and Housing | 486,547 | 534,268 | 356,819 |
| Total Expense | <u>326,004,722</u> | <u>320,092,202</u> | <u>324,894,075</u> |
| Operating Surplus (Deficit) for the year | <u>(1,803,171)</u> | <u>10,365,327</u> | <u>2,091,687</u> |
| Budgeted Appropriation (Retirement) of Surplus (Deficit) | <u>10,303,171</u> | | |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (2,500,000) | (3,433,647) | (5,321,946) |
| Local Capital | (6,000,000) | (6,075,773) | (6,105,622) |
| Total Net Transfers | <u>(8,500,000)</u> | <u>(9,509,420)</u> | <u>(11,427,568)</u> |
| Total Operating Surplus (Deficit), for the year | <u>-</u> | <u>855,907</u> | <u>(9,335,881)</u> |
| Operating Surplus (Deficit), beginning of year | | 23,677,425 | 33,013,306 |
| Operating Surplus (Deficit), end of year | | <u>24,533,332</u> | <u>23,677,425</u> |
| Operating Surplus (Deficit), end of year | | | |
| Internally Restricted (Note 22) | | <u>24,533,332</u> | <u>23,677,425</u> |
| Total Operating Surplus (Deficit), end of year | | <u>24,533,332</u> | <u>23,677,425</u> |

School District No. 43 (Coquitlam)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

| | 2022 Budget (Note 19) | 2022 Actual | 2021 Actual |
|---|-----------------------------|--------------------|----------------|
| | \$ | \$ | \$ |
| Provincial Grants - Ministry of Education and Child Care | | | |
| Operating Grant, Ministry of Education and Child Care | 303,743,095 | 303,995,261 | 290,588,677 |
| Other Ministry of Education and Child Care Grants | | | |
| Pay Equity | 706,353 | 706,353 | 706,353 |
| Funding for Graduated Adults | 1,627,367 | 1,289,411 | 1,626,675 |
| Student Transportation Fund | 81,641 | 81,641 | 81,641 |
| Teachers' Labour Settlement Funding | | | 8,948,339 |
| Early Career Mentorship Funding | | | 695,000 |
| FSA Scorer Grant | 28,656 | 28,656 | 28,656 |
| NGN Self-Provisioned Site Grant | 125,010 | 132,914 | 128,962 |
| Equity Action Plan | - | - | 6,055 |
| Early Learning Framework | 6,055 | 4,239 | - |
| Total Provincial Grants - Ministry of Education and Child Care | 306,318,177 | 306,238,475 | 302,810,358 |
| Provincial Grants - Other | - | 51,072 | 51,072 |
| Federal Grants | 51,072 | - | - |
| Tuition | | | |
| Continuing Education | 354,616 | 273,807 | 523,753 |
| International and Out of Province Students | 14,262,000 | 19,140,135 | 20,081,360 |
| Total Tuition | 14,616,616 | 19,413,942 | 20,605,113 |
| Other Revenues | | | |
| Miscellaneous | | | |
| Miscellaneous | 656,343 | 1,218,328 | 750,311 |
| Total Other Revenue | 656,343 | 1,218,328 | 750,311 |
| Rentals and Leases | 1,408,296 | 2,007,068 | 1,146,038 |
| Investment Income | 1,151,047 | 1,528,644 | 1,622,870 |
| Total Operating Revenue | 324,201,551 | 330,457,529 | 326,985,762 |

School District No. 43 (Coquitlam)

Schedule of Operating Expense by Object

Year Ended June 30, 2022

Schedule 2B (Unaudited)

| | 2022 Budget (Note 19) | 2022 Actual | 2021 Actual |
|-------------------------------------|-----------------------------|--------------------|----------------|
| | \$ | \$ | \$ |
| Salaries | | | |
| Teachers | 147,297,758 | 147,148,259 | 144,213,854 |
| Principals and Vice Principals | 17,497,920 | 17,356,933 | 16,590,754 |
| Educational Assistants | 22,632,508 | 21,576,850 | 20,754,399 |
| Support Staff | 28,399,861 | 26,800,176 | 26,408,250 |
| Other Professionals | 7,581,516 | 7,583,208 | 7,003,887 |
| Substitutes | 10,686,270 | 12,320,123 | 7,400,014 |
| Total Salaries | 234,095,833 | 232,785,549 | 222,371,158 |
| Employee Benefits | 62,701,605 | 61,187,035 | 79,402,345 |
| Total Salaries and Benefits | 296,797,438 | 293,972,584 | 301,773,503 |
| Services and Supplies | | | |
| Services | 8,596,997 | 8,194,431 | 7,580,006 |
| Student Transportation | 431,138 | 485,051 | 315,236 |
| Professional Development and Travel | 2,434,759 | 1,421,524 | 1,181,162 |
| Rentals and Leases | 429,898 | 327,441 | 402,894 |
| Dues and Fees | 559,089 | 1,344,608 | 562,314 |
| Insurance | 1,285,149 | 1,371,017 | 1,504,609 |
| Supplies | 10,200,478 | 7,586,800 | 6,968,383 |
| Utilities | 5,269,776 | 5,388,746 | 4,605,968 |
| Total Services and Supplies | 29,207,284 | 26,119,618 | 23,120,572 |
| Total Operating Expense | 326,004,722 | 320,092,202 | 324,894,075 |

School District No. 43 (Coquitlam)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object
Year Ended June 30, 2022

| | Teachers Salaries | Principals and Vice Principals Salaries | Educational Assistants Salaries | Support Staff Salaries | Other Professionals Salaries | Substitutes Salaries | Total Salaries |
|---|----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 113,070,148 | 2,076,919 | 39,675 | 828,231 | 620 | 6,666,901 | 122,682,494 |
| 1.03 Career Programs | - | - | 426,576 | - | - | - | 426,576 |
| 1.07 Library Services | - | - | 361,414 | - | - | 31,035 | 392,449 |
| 1.08 Counselling | 4,780,509 | - | - | - | - | 276,110 | 5,056,619 |
| 1.10 Special Education | 17,670,386 | 325,289 | 19,700,746 | 232,807 | 83,551 | 2,684,794 | 40,697,573 |
| 1.30 English Language Learning | 4,847,595 | - | - | - | - | 279,985 | 5,127,580 |
| 1.31 Indigenous Education | 336,819 | 145,162 | 836,816 | 40,835 | - | 2,901 | 1,362,533 |
| 1.41 School Administration | - | 13,743,064 | - | 6,035,282 | - | 470,874 | 20,249,220 |
| 1.60 Summer School | 470,937 | 217,160 | 52,214 | 45,169 | - | - | 785,480 |
| 1.61 Continuing Education | 1,681,696 | 266,931 | - | 635,980 | 77,653 | 16,210 | 2,678,470 |
| 1.62 International and Out of Province Students | 4,290,169 | 281,754 | 159,409 | 278,218 | 324,434 | 259,165 | 5,593,149 |
| 1.64 Other | - | - | - | - | - | - | - |
| Total Function 1 | 147,148,259 | 17,056,279 | 21,576,850 | 8,096,522 | 486,258 | 10,687,975 | 205,052,143 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | - | 300,654 | - | 116,147 | 1,120,410 | - | 1,537,211 |
| 4.40 School District Governance | - | - | - | - | 506,987 | - | 506,987 |
| 4.41 Business Administration | - | - | - | 1,856,889 | 3,794,400 | - | 5,651,289 |
| Total Function 4 | - | 300,654 | - | 1,973,036 | 5,421,797 | - | 7,695,487 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | - | - | - | 147,211 | 1,195,072 | 5,454 | 1,347,737 |
| 5.50 Maintenance Operations | - | - | - | 15,471,858 | 288,334 | 1,597,397 | 17,357,589 |
| 5.52 Maintenance of Grounds | - | - | - | 1,099,286 | - | 29,297 | 1,128,583 |
| 5.56 Utilities | - | - | - | - | 162,960 | - | 162,960 |
| Total Function 5 | - | - | - | 16,718,355 | 1,646,366 | 1,632,148 | 19,996,869 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | - | - | - | 12,263 | 28,787 | - | 41,050 |
| 7.70 Student Transportation | - | - | - | - | - | - | - |
| Total Function 7 | - | - | - | 12,263 | 28,787 | - | 41,050 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 147,148,259 | 17,356,933 | 21,576,850 | 26,800,176 | 7,583,208 | 12,320,123 | 232,785,549 |

School District No. 43 (Coquitlam)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2022 Actual | 2022 Budget (Note 19) | 2021 Actual |
|---|--------------------|----------------------|--------------------------------|--------------------------|--------------------|-----------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 122,682,494 | 31,630,208 | 154,312,702 | 5,909,083 | 160,221,785 | 161,012,370 | 153,635,873 |
| 1.03 Career Programs | 426,576 | 135,553 | 562,129 | 145,987 | 708,116 | 707,509 | 279,967 |
| 1.07 Library Services | 392,449 | 114,847 | 507,296 | 342,960 | 850,256 | 994,003 | 871,408 |
| 1.08 Counselling | 5,056,619 | 1,308,772 | 6,365,391 | 4,944 | 6,370,335 | 6,356,228 | 6,049,006 |
| 1.10 Special Education | 40,697,573 | 11,342,968 | 52,040,541 | 488,203 | 52,528,744 | 51,851,334 | 51,184,480 |
| 1.30 English Language Learning | 5,127,580 | 1,327,138 | 6,454,718 | 21,574 | 6,476,292 | 6,531,475 | 6,234,770 |
| 1.31 Indigenous Education | 1,362,533 | 394,576 | 1,757,109 | 90,596 | 1,847,705 | 2,238,872 | 1,786,875 |
| 1.41 School Administration | 20,249,220 | 4,994,692 | 25,243,912 | 295,268 | 25,539,180 | 25,533,530 | 21,315,425 |
| 1.60 Summer School | 785,480 | 135,096 | 920,576 | 27,439 | 948,015 | 1,018,540 | 566,558 |
| 1.61 Continuing Education | 2,678,470 | 634,552 | 3,313,022 | 559,191 | 3,872,213 | 4,494,215 | 4,456,182 |
| 1.62 International and Out of Province Students | 5,593,149 | 1,938,348 | 7,531,497 | 3,264,041 | 10,795,538 | 10,242,876 | 11,893,578 |
| 1.64 Other | - | - | - | 262,853 | 262,853 | 279,050 | 594,822 |
| Total Function 1 | 205,052,143 | 53,956,750 | 259,008,893 | 11,412,139 | 270,421,032 | 271,260,002 | 258,868,944 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | 1,537,211 | 348,927 | 1,886,138 | 1,552,045 | 3,438,183 | 3,880,991 | 21,658,848 |
| 4.40 School District Governance | 506,987 | 75,228 | 582,215 | 115,914 | 698,129 | 771,051 | 604,010 |
| 4.41 Business Administration | 5,651,289 | 1,182,129 | 6,833,418 | 232,735 | 7,066,153 | 9,743,918 | 10,268,639 |
| Total Function 4 | 7,695,487 | 1,606,284 | 9,301,771 | 1,900,694 | 11,202,465 | 14,395,960 | 32,531,497 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 1,347,737 | 185,498 | 1,533,235 | 575,085 | 2,108,320 | 2,157,078 | 2,102,082 |
| 5.50 Maintenance Operations | 17,357,589 | 5,056,835 | 22,414,424 | 5,773,715 | 28,188,139 | 30,234,182 | 24,525,481 |
| 5.52 Maintenance of Grounds | 1,128,583 | 349,320 | 1,477,903 | 700,339 | 2,178,242 | 2,146,065 | 1,835,882 |
| 5.56 Utilities | 162,960 | 24,180 | 187,140 | 5,272,596 | 5,459,736 | 5,324,888 | 4,673,370 |
| Total Function 5 | 19,996,869 | 5,615,833 | 25,612,702 | 12,321,735 | 37,934,437 | 39,862,213 | 33,136,815 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | 41,050 | 8,168 | 49,218 | - | 49,218 | 486,547 | 41,583 |
| 7.70 Student Transportation | - | - | - | 485,050 | 485,050 | - | 315,236 |
| Total Function 7 | 41,050 | 8,168 | 49,218 | 485,050 | 534,268 | 486,547 | 356,819 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 232,785,549 | 61,187,035 | 293,972,584 | 26,119,618 | 320,092,202 | 326,004,722 | 324,894,075 |

DRAFT - Not Finalized

August 25, 2022 18:45

School District No. 43 (Coquitlam)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

| | 2022 Budget (Note 19) | 2022 Actual | 2021 Actual |
|---|-----------------------------|--------------------------|-------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 46,457,746 | 46,727,100 | 53,867,321 |
| Other | 5,000 | | 132 |
| Federal Grants | 3,171,363 | 3,211,317 | 3,016,608 |
| Other Revenue | 6,913,843 | 8,848,847 | 6,237,316 |
| Total Revenue | <u>56,547,952</u> | <u>58,787,264</u> | <u>63,121,377</u> |
| Expenses | | | |
| Instruction | 54,455,229 | 57,629,969 | 61,944,469 |
| Operations and Maintenance | 2,049,248 | 1,115,585 | 1,139,623 |
| Transportation and Housing | 43,475 | 41,710 | 37,285 |
| Total Expense | <u>56,547,952</u> | <u>58,787,264</u> | <u>63,121,377</u> |
| Special Purpose Surplus (Deficit) for the year | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Special Purpose Surplus (Deficit) for the year | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u> |
| Special Purpose Surplus (Deficit), beginning of year | | | |
| Special Purpose Surplus (Deficit), end of year | | <u><u>-</u></u> | <u><u>-</u></u> |

School District No. 43 (Coquitlam)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

| | Annual Facility Grant | Learning Improvement Fund | Scholarships and Bursaries | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK | Classroom Enhancement Fund - Overhead |
|--|-----------------------------|---------------------------------|----------------------------------|------------------------------|-----------------|-------------------------|---------|---------------|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | - | - | 154,823 | 7,056,546 | 49,870 | 5,702 | 94,394 | - | - |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 1,115,585 | 1,055,631 | - | - | 416,000 | 112,700 | 418,950 | 1,550,630 | 2,194,412 |
| Federal Grants | - | - | - | - | - | - | - | - | - |
| Other | - | - | 100,000 | 7,919,080 | - | - | - | - | - |
| Investment Income | - | - | - | - | - | - | - | - | - |
| District Entered | - | - | - | - | - | - | - | - | - |
| | 1,115,585 | 1,055,631 | 100,000 | 7,919,080 | 416,000 | 112,700 | 418,950 | 1,550,630 | 2,194,412 |
| Less: Allocated to Revenue | 1,115,585 | 1,055,631 | 174,500 | 7,695,909 | 430,429 | 105,755 | 423,862 | 1,550,630 | 2,194,412 |
| Recovered | - | - | - | - | - | - | - | - | - |
| Transferred to Operating Fund | - | - | - | - | - | - | - | - | - |
| Deferred Revenue, end of year | - | - | 80,323 | 7,279,717 | 35,441 | 12,647 | 89,482 | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 1,115,585 | 1,055,631 | - | - | 430,429 | 105,755 | 423,862 | 1,550,630 | 2,194,412 |
| Federal Grants | - | - | - | - | - | - | - | - | - |
| Other Revenue | - | - | 174,500 | 7,695,909 | - | - | - | - | - |
| | 1,115,585 | 1,055,631 | 174,500 | 7,695,909 | 430,429 | 105,755 | 423,862 | 1,550,630 | 2,194,412 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | - | - | - | - | - | 55,385 | 44,723 | - | - |
| Principals and Vice Principals | - | - | - | - | - | - | - | - | 311,253 |
| Educational Assistants | - | 848,011 | - | - | - | - | - | 739,068 | 1,254,726 |
| Support Staff | - | - | - | - | 299,696 | - | - | 285,355 | - |
| Other Professionals | - | - | - | - | - | - | - | - | - |
| Substitutes | - | - | - | - | 29,963 | - | - | - | 84,630 |
| | - | 848,011 | - | - | 329,659 | 55,385 | 44,723 | 1,024,423 | 1,650,609 |
| Employee Benefits | - | 207,620 | - | - | 90,161 | 17,756 | 14,380 | 346,265 | 530,807 |
| Services and Supplies | 1,115,585 | | 174,500 | 7,695,909 | 10,609 | 32,614 | 364,759 | 179,942 | 12,996 |
| | 1,115,585 | 1,055,631 | 174,500 | 7,695,909 | 430,429 | 105,755 | 423,862 | 1,550,630 | 2,194,412 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 43 (Coquitlam)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

| | Classroom Enhancement Fund - Staffing | Classroom Enhancement Fund - Remedies | First Nation Student Transportation | Mental Health in Schools | Changing Results for Young Children | Safe Return to School / Restart: Health & Safety Grant | Federal Safe Return to Class / Ventilation Fund | Day Treatment | Sundry Programs |
|--|---|---|---|--------------------------------|---|---|--|------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 169,983 | 116,107 | 2,523 | 2,747 | 11,678 | - | - | - | 72,658 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 36,130,385 | 2,345,501 | 40,952 | 111,033 | 7,816 | 733,663 | 547,932 | 150,877 | - |
| Federal Grants | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | 127,885 |
| Investment Income | - | - | - | - | - | - | - | - | - |
| District Entered | - | - | - | - | - | - | - | - | - |
| | 36,130,385 | 2,345,501 | 40,952 | 111,033 | 7,816 | 733,663 | 547,932 | 150,877 | 127,885 |
| Less: Allocated to Revenue | 36,130,385 | 2,345,501 | 41,710 | 81,308 | 19,494 | 733,663 | 347,858 | 150,877 | 94,838 |
| Recovered | 169,983 | 116,107 | - | - | - | - | - | - | - |
| Transferred to Operating Fund | - | - | - | - | - | - | - | - | - |
| Deferred Revenue, end of year | - | - | 1,765 | 32,472 | - | - | 200,074 | - | 105,705 |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 36,130,385 | 2,345,501 | 41,710 | 81,308 | 19,494 | 733,663 | 347,858 | 150,877 | - |
| Federal Grants | - | - | - | - | - | - | - | - | - |
| Other Revenue | - | - | - | - | - | - | - | - | 94,838 |
| | 36,130,385 | 2,345,501 | 41,710 | 81,308 | 19,494 | 733,663 | 347,858 | 150,877 | 94,838 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | 26,315,528 | 2,132,528 | - | - | - | - | - | 89,061 | - |
| Principals and Vice Principals | - | - | - | - | - | - | - | - | - |
| Educational Assistants | - | - | - | - | - | - | - | 18,879 | - |
| Support Staff | - | - | - | - | - | 516,670 | - | - | - |
| Other Professionals | - | - | - | - | - | - | - | - | - |
| Substitutes | 1,083,044 | 17,821 | - | - | - | - | - | - | - |
| | 27,398,572 | 2,150,349 | - | - | - | 516,670 | - | 107,940 | - |
| Employee Benefits | 8,731,813 | 195,152 | - | - | - | 182,680 | - | 32,912 | - |
| Services and Supplies | | | 41,710 | 81,308 | 19,494 | 34,313 | 347,858 | 10,025 | 94,838 |
| | 36,130,385 | 2,345,501 | 41,710 | 81,308 | 19,494 | 733,663 | 347,858 | 150,877 | 94,838 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 43 (Coquitlam)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

Schedule 3A (Unaudited)

| | Staff Development | Sick Leave Benefit Plan | Contractual Reserves | Apprenticeship Program | Settlement Workers (Prov) | ELSA/LINK | Settlement Workers (Fed) | IRCC | Comm Link Lunch Program |
|--|----------------------|----------------------------|-------------------------|---------------------------|------------------------------|-----------|-----------------------------|--------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 102,951 | 1,034,461 | 2,603,687 | 376,393 | 244,246 | - | - | - | 76,827 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | - | - | - | - | - | - | - | - | - |
| Federal Grants | - | - | - | - | - | 2,316,998 | 840,388 | 53,931 | - |
| Other | 45,395 | 129,037 | 232,200 | 345,310 | - | - | - | - | 72,194 |
| Investment Income | - | 10,648 | 25,799 | - | - | - | - | - | - |
| District Entered | - | - | - | - | - | - | - | - | - |
| | 45,395 | 139,685 | 257,999 | 345,310 | - | 2,316,998 | 840,388 | 53,931 | 72,194 |
| Less: Allocated to Revenue | 31,609 | 463,497 | 85,274 | 131,479 | - | 2,316,998 | 840,388 | 53,931 | 54,822 |
| Recovered | - | - | - | - | - | - | - | - | - |
| Transferred to Operating Fund | - | 398,920 | - | - | - | - | - | - | - |
| Deferred Revenue, end of year | 116,737 | 311,729 | 2,776,412 | 590,224 | 244,246 | - | - | - | 94,199 |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | - | - | - | - | - | - | - | - | - |
| Federal Grants | - | - | - | - | - | 2,316,998 | 840,388 | 53,931 | - |
| Other Revenue | 31,609 | 463,497 | 85,274 | 131,479 | - | - | - | - | 54,822 |
| | 31,609 | 463,497 | 85,274 | 131,479 | - | 2,316,998 | 840,388 | 53,931 | 54,822 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | - | - | - | 37,428 | - | 884,606 | - | - | - |
| Principals and Vice Principals | - | - | - | - | - | 75,553 | 45,440 | - | - |
| Educational Assistants | - | - | - | - | - | - | - | - | - |
| Support Staff | - | 49,943 | - | - | - | 272,905 | 539,250 | 31,462 | - |
| Other Professionals | - | - | - | - | - | 8,734 | - | - | - |
| Substitutes | - | - | - | - | - | - | - | - | 12,133 |
| | - | 49,943 | - | 37,428 | - | 1,241,798 | 584,690 | 31,462 | 12,133 |
| Employee Benefits | - | 14,518 | - | 13,048 | - | 347,006 | 192,351 | 9,455 | - |
| Services and Supplies | 31,609 | 399,036 | 85,274 | 81,003 | - | 728,194 | 63,347 | 13,014 | 42,689 |
| | 31,609 | 463,497 | 85,274 | 131,479 | - | 2,316,998 | 840,388 | 53,931 | 54,822 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 43 (Coquitlam)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

| | Retiree Ext Hlth Fund | Community Connection | TOTAL |
|--|--------------------------|-------------------------|------------|
| | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 732,440 | - | 12,908,036 |
| Add: Restricted Grants | | | |
| Provincial Grants - Ministry of Education and Child Care | - | - | 46,932,067 |
| Federal Grants | - | - | 3,211,317 |
| Other | - | 147,620 | 9,118,721 |
| Investment Income | - | - | 36,447 |
| District Entered | - | - | - |
| | - | 147,620 | 59,298,552 |
| Less: Allocated to Revenue | 56,805 | 60,114 | 58,787,264 |
| Recovered | - | - | 286,090 |
| Transferred to Operating Fund | - | - | 398,920 |
| Deferred Revenue, end of year | 675,635 | 87,506 | 12,734,314 |
| Revenues | | | |
| Provincial Grants - Ministry of Education and Child Care | - | - | 46,727,100 |
| Federal Grants | - | - | 3,211,317 |
| Other Revenue | 56,805 | 60,114 | 8,848,847 |
| | 56,805 | 60,114 | 58,787,264 |
| Expenses | | | |
| Salaries | | | |
| Teachers | - | - | 29,559,259 |
| Principals and Vice Principals | - | - | 432,246 |
| Educational Assistants | - | - | 2,860,684 |
| Support Staff | - | - | 1,995,281 |
| Other Professionals | - | - | 8,734 |
| Substitutes | - | - | 1,227,591 |
| | - | - | 36,083,795 |
| Employee Benefits | - | - | 10,925,924 |
| Services and Supplies | 56,805 | 60,114 | 11,777,545 |
| | 56,805 | 60,114 | 58,787,264 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - |
| Interfund Transfers | - | - | - |
| Net Revenue (Expense) | - | - | - |

School District No. 43 (Coquitlam)

Schedule of Capital Operations

Year Ended June 30, 2022

Schedule 4 (Unaudited)

| | 2022 Budget (Note 19) | 2022 Actual | | | 2021 Actual |
|--|-----------------------------|--|---------------------|--------------------|--------------------|
| | | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ | \$ |
| Revenues | | | | | |
| Other Revenue | 160,000 | - | 336,829 | 336,829 | 330,413 |
| Rentals and Leases | 350,000 | | 349,413 | 349,413 | 352,200 |
| Investment Income | 300,000 | | 411,090 | 411,090 | 673,122 |
| Amortization of Deferred Capital Revenue | 15,500,000 | 15,579,421 | | 15,579,421 | 14,363,690 |
| Total Revenue | 16,310,000 | 15,579,421 | 1,097,332 | 16,676,753 | 15,719,425 |
| Expenses | | | | | |
| Operations and Maintenance | 50,000 | - | - | - | 44,705 |
| Amortization of Tangible Capital Assets | | | | | |
| Operations and Maintenance | 21,350,000 | 21,372,378 | | 21,372,378 | 19,087,123 |
| Total Expense | 21,400,000 | 21,372,378 | - | 21,372,378 | 19,131,828 |
| Capital Surplus (Deficit) for the year | (5,090,000) | (5,792,957) | 1,097,332 | (4,695,625) | (3,412,403) |
| Net Transfers (to) from other funds | | | | | |
| Tangible Capital Assets Purchased | 2,500,000 | 3,433,647 | | 3,433,647 | 5,321,946 |
| Local Capital | 6,000,000 | | 6,075,773 | 6,075,773 | 6,105,622 |
| Total Net Transfers | 8,500,000 | 3,433,647 | 6,075,773 | 9,509,420 | 11,427,568 |
| Other Adjustments to Fund Balances | | | | | |
| Tangible Capital Assets Purchased from Local Capital | | 379,133 | (379,133) | - | |
| Tangible Capital Assets WIP Purchased from Local Capital | | 17,336,279 | (17,336,279) | - | |
| Total Other Adjustments to Fund Balances | | 17,715,412 | (17,715,412) | - | |
| Total Capital Surplus (Deficit) for the year | 3,410,000 | 15,356,102 | (10,542,307) | 4,813,795 | 8,015,165 |
| Capital Surplus (Deficit), beginning of year | | 164,928,871 | 42,892,871 | 207,821,742 | 199,806,577 |
| Capital Surplus (Deficit), end of year | | 180,284,973 | 32,350,564 | 212,635,537 | 207,821,742 |

School District No. 43 (Coquitlam)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2022

| | Sites | Buildings | Furniture and Equipment | Vehicles | Computer Software | Computer Hardware | Total |
|--|--------------------|--------------------|----------------------------|----------------|----------------------|----------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost, beginning of year | 112,496,185 | 686,469,235 | 6,703,564 | 1,039,932 | - | 18,547,127 | 825,256,043 |
| Changes for the Year | | | | | | | |
| Increase: | | | | | | | |
| Purchases from: | | | | | | | |
| Deferred Capital Revenue - Bylaw | - | 4,718,136 | - | - | - | - | 4,718,136 |
| Deferred Capital Revenue - Other | - | - | 4,000,000 | - | - | - | 4,000,000 |
| Operating Fund | - | - | 363,965 | 224,225 | - | 2,845,457 | 3,433,647 |
| Local Capital | - | - | - | 379,133 | - | - | 379,133 |
| Transferred from Work in Progress | | 35,964,010 | 537,121 | | | | 36,501,131 |
| | - | 40,682,146 | 4,901,086 | 603,358 | - | 2,845,457 | 49,032,047 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 613,762 | 89,063 | - | 3,109,796 | 3,812,621 |
| | - | - | 613,762 | 89,063 | - | 3,109,796 | 3,812,621 |
| Cost, end of year | 112,496,185 | 727,151,381 | 10,990,888 | 1,554,227 | - | 18,282,788 | 870,475,469 |
| Work in Progress, end of year | | 81,611,689 | | | | | 81,611,689 |
| Cost and Work in Progress, end of year | 112,496,185 | 808,763,070 | 10,990,888 | 1,554,227 | - | 18,282,788 | 952,087,158 |
| Accumulated Amortization, beginning of year | | 282,153,974 | 3,641,128 | 542,703 | - | 8,995,980 | 295,333,785 |
| Changes for the Year | | | | | | | |
| Increase: Amortization for the Year | | 16,460,179 | 915,410 | 134,163 | - | 3,862,626 | 21,372,378 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 613,762 | 89,063 | - | 3,109,796 | 3,812,621 |
| | | - | 613,762 | 89,063 | - | 3,109,796 | 3,812,621 |
| Accumulated Amortization, end of year | | 298,614,153 | 3,942,776 | 587,803 | - | 9,748,810 | 312,893,542 |
| Tangible Capital Assets - Net | 112,496,185 | 510,148,917 | 7,048,112 | 966,424 | - | 8,533,978 | 639,193,616 |

School District No. 43 (Coquitlam)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2022

| | Buildings | Furniture and Equipment | Computer Software | Computer Hardware | Total |
|--|------------|----------------------------|----------------------|----------------------|------------|
| | \$ | \$ | \$ | \$ | \$ |
| Work in Progress, beginning of year | 66,837,860 | - | - | - | 66,837,860 |
| Changes for the Year | | | | | |
| Increase: | | | | | |
| Deferred Capital Revenue - Bylaw | 24,802,841 | 537,121 | - | - | 25,339,962 |
| Deferred Capital Revenue - Other | 8,598,719 | - | - | - | 8,598,719 |
| Local Capital | 17,336,279 | - | - | - | 17,336,279 |
| | 50,737,839 | 537,121 | - | - | 51,274,960 |
| Decrease: | | | | | |
| Transferred to Tangible Capital Assets | 35,964,010 | 537,121 | - | - | 36,501,131 |
| | 35,964,010 | 537,121 | - | - | 36,501,131 |
| Net Changes for the Year | 14,773,829 | - | - | - | 14,773,829 |
| Work in Progress, end of year | 81,611,689 | - | - | - | 81,611,689 |

School District No. 43 (Coquitlam)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

| | Bylaw Capital | Other Provincial | Other Capital | Total Capital |
|---|--------------------|---------------------|-------------------|--------------------|
| | \$ | \$ | \$ | \$ |
| Deferred Capital Revenue, beginning of year | 377,417,874 | 9,379,302 | 77,986 | 386,875,162 |
| Changes for the Year | | | | |
| Increase: | | | | |
| Transferred from Deferred Revenue - Capital Additions | 4,718,136 | - | 4,000,000 | 8,718,136 |
| Transferred from Work in Progress | 32,467,373 | | | 32,467,373 |
| | 37,185,509 | - | 4,000,000 | 41,185,509 |
| Decrease: | | | | |
| Amortization of Deferred Capital Revenue | 15,072,486 | 275,740 | 231,195 | 15,579,421 |
| | 15,072,486 | 275,740 | 231,195 | 15,579,421 |
| Net Changes for the Year | 22,113,023 | (275,740) | 3,768,805 | 25,606,088 |
| Deferred Capital Revenue, end of year | 399,530,897 | 9,103,562 | 3,846,791 | 412,481,250 |
| Work in Progress, beginning of year | 46,062,772 | 500,000 | - | 46,562,772 |
| Changes for the Year | | | | |
| Increase | | | | |
| Transferred from Deferred Revenue - Work in Progress | 25,339,962 | 742,288 | 7,856,431 | 33,938,681 |
| | 25,339,962 | 742,288 | 7,856,431 | 33,938,681 |
| Decrease | | | | |
| Transferred to Deferred Capital Revenue | 32,467,373 | - | - | 32,467,373 |
| | 32,467,373 | - | - | 32,467,373 |
| Net Changes for the Year | (7,127,411) | 742,288 | 7,856,431 | 1,471,308 |
| Work in Progress, end of year | 38,935,361 | 1,242,288 | 7,856,431 | 48,034,080 |
| Total Deferred Capital Revenue, end of year | 438,466,258 | 10,345,850 | 11,703,222 | 460,515,330 |

School District No. 43 (Coquitlam)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

| | Bylaw Capital | MECC Restricted Capital | Other Provincial Capital | Land Capital | Other Capital | Total |
|--|-------------------|-------------------------------|--------------------------------|-------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance, beginning of year | - | 5,155,771 | 2,111,545 | 9,846,686 | 5,869,702 | 22,983,704 |
| Changes for the Year | | | | | | |
| Increase: | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 31,258,623 | | - | | | 31,258,623 |
| Provincial Grants - Other | | | 638,747 | | | 638,747 |
| Other | | | | 1,363,508 | 7,701,425 | 9,064,933 |
| Investment Income | - | 63,771 | 28,788 | 124,673 | - | 217,232 |
| Transfer project surplus to MECC Restricted (from) Bylaw | (1,200,525) | 1,200,525 | | | | - |
| | 30,058,098 | 1,264,296 | 667,535 | 1,488,181 | 7,701,425 | 41,179,535 |
| Decrease: | | | | | | |
| Transferred to DCR - Capital Additions | 4,718,136 | - | - | | 4,000,000 | 8,718,136 |
| Transferred to DCR - Work in Progress | 25,339,962 | 742,288 | - | | 7,856,431 | 33,938,681 |
| Transferred to Local Capital | - | - | - | - | - | - |
| | 30,058,098 | 742,288 | - | - | 11,856,431 | 42,656,817 |
| Net Changes for the Year | - | 522,008 | 667,535 | 1,488,181 | (4,155,006) | (1,477,282) |
| Balance, end of year | - | 5,677,779 | 2,779,080 | 11,334,867 | 1,714,696 | 21,506,422 |



SCHOOL DISTRICT NO. 43 (COQUITLAM)

CORPORATE and FINANCIAL SERVICES DEPARTMENT

MEMORANDUM

TO: Mohammed Azim, Secretary-Treasurer/CFO

FROM: Nita Mikl, Assistant Secretary-Treasurer
Kimberley Wakil, Manager of Financial Services

DATE: September 20th, 2022

SUBJECT: **Adoption of Bylaw No. 2.1-2022 – SSAC**

COPIED TO: I. Cecchini, Executive Director Facilities and Planning Services

Recommended Action: That the Board of Education adopt bylaw No. 2.1-2022 which sets the school site acquisition charge rates.

On June 21st, 2022, The Board of Education approved the 2022 Eligible School Sites Resolution. The Municipalities and Villages were sent a copy of the resolution along with corresponding schedules for acceptance. Pursuant to the Act, local governments have 60 days from that date to review, accept or reject the resolution. If after 60 days, there is no rejection notification received from the municipalities and villages, the Board can proceed to adopt a bylaw to enact the SSAC rates.

No rejection notifications were received from the municipalities or villages.

The School District identified the following six sites in its 5-year capital plan submission (2023-2027) which totals 11.1 hectares of land at an estimated cost of \$161,195,087.

1. Riverwalk - Elementary
2. Marigold – Elementary
3. Port Moody Centre – Elementary
4. Fraser Mills – Elementary
5. Coquitlam City Centre - Elementary
6. Hazel Coy - Elementary

As a result, the rates remain unchanged from the prior year and will be as follows:

| Density | Current Charge |
|---------------------|-----------------------|
| | |
| Low Density | \$ 1,000 |
| Medium Low Density | \$ 900 |
| Medium Density | \$ 800 |
| Medium High Density | \$ 700 |
| High Density | \$ 600 |

Bylaw No 2.1-2022, when adopted by the Board of Education, will be forwarded to the local municipalities and villages advising them of the rates, which will come into effect after 60 days (November 19th, 2022).

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 43 (COQUITLAM)

CAPITAL BYLAW NO. 3, AMENDMENT BYLAW NO. 2.1-2022 (School Site Acquisition Charge Capital Bylaw Amendment)

A BYLAW BY THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 43 (COQUITLAM) (hereinafter called the "Board") to amend Capital Bylaw No. 2.0 – 2021, School Site Acquisition Charge Capital Bylaw, adopted on September 14, 2021. The School Site Acquisition Charge Capital Bylaw No. 3 sets the school site acquisition charges for the prescribed categories of eligible development pursuant to Part 14, Division 20, Sections 571 to 581 of the *Local Government Act* and British Columbia School Site Acquisition Charge Regulation 17/00.

WHEREAS, School District No. 43 (Coquitlam) is an eligible school district pursuant to Part 14, Division 20, Sections 571 to 581 of the *Local Government Act* for which the Board has indicated an eligible school site requirement in its approved capital plan beginning in 2003;

AND WHEREAS, the Board has consulted with stakeholders and local governments and passed the 2022 Eligible School Site Proposal, incorporated in the school district's 2023-2027 Five Year Capital Plan submission to the Ministry of Education and Child Care;

AND WHEREAS, the Eligible School Site Proposal included in the 2023-2027 Five Year Capital Plan for School District No. 43 (Coquitlam) was submitted to the Ministry of Education and Child Care by the Board of Education;

AND WHEREAS, the Board is required to amend its School Site Acquisition Charge Capital Bylaw within 60 days of the Minister's acceptance of the Board's Capital Plan;

NOW THEREFORE, the Board of Education for School District No. 43 (Coquitlam) in open meeting assembled, ENACTS AS FOLLOWS:

1. "Eligible Development" means
 - a) a subdivision of land in School District No.43 (Coquitlam), or
 - b) any new construction, alteration or extension of a building in School District No.43 (Coquitlam) that increases the number of self-contained dwelling units on a parcel.
2. "School Site Acquisition Charge" is a charge collected by local government, for each new residential parcel to be created by subdivision and for new multiple family residential units to be constructed on an existing parcel, for the purpose of providing funds to assist school boards to pay the capital costs of meeting eligible school site requirements pursuant to Part 14, Division 20, Sections 571 to 581 of the *Local Government Act* and British Columbia School Site Acquisition Charge regulations.

3. Pursuant to Part 14, Division 20 of the *local government act*, the Board establishes the charges applicable to the prescribed categories of eligible development for the school district in accordance with the following formula:

$$SSAC = [(A \times B) / C] \times D$$

Where

SSAC = the school site acquisition charge applicable to each prescribed category of eligible development;

A = \$161,195,087(cost attributable to eligible development units);

B = 35% (set by Provincial regulation);

C = 28,509(Eligible development units projected for the 2023 capital plan submission); and

D = a factor set by Provincial Regulation for the prescribed categories of eligible development.

4. The charges applicable to the categories of eligible development as prescribed by British Columbia Regulation 17/00 for the school district are set in the table below:

| Prescribed Category of Eligible Development (BC Regulation 17/00) | D=(Factor set by BC Regulation 17/00) | School Site Acquisition Charge (per unit) SSAC =[(A x B) / C] x D |
|---|---------------------------------------|--|
| Low Density (less than 21 units / gross ha.) | 1.25 | \$1,000 |
| Medium Low (21-50 units / gross ha) | 1.125 | \$900 |
| Medium (51 -125 units / gross ha) | 1.0 | \$800 |
| Medium High (126-200 units / gross ha) | 0.875 | \$700 |
| High Density (greater than 200 units / gross ha) | 0.75 | \$600 |

5. The school site acquisition charge amendment does not come into effect until 60 days after the adoption day of this bylaw.

6. A school site acquisition charge is not payable if any of the following applies:

- (a) The eligible development is within a category that is exempt from school site acquisition charges pursuant to BC School Site Acquisition Charge Regulations;
- (b) A school site acquisition charge has previously been paid for the same eligible development unless, as a result of further subdivision or issuance of a building permit more eligible development units are authorized or will be created on a parcel;
- (c) Where a building permit is issued on an existing parcel, which after construction, alteration or extension, the parcel will contain three or fewer self-contained dwelling units.

7. This Bylaw shall be cited for all purposes as the "School District No.43 (Coquitlam) Capital Bylaw No.3, Amendment Bylaw No. 2.1-2022 (Re: School Site Acquisition Charge Capital Bylaw Amendment)".

READ A FIRST TIME THE ____ DAY OF _____, 2022

READ A SECOND TIME THE ____ DAY OF _____, 2022

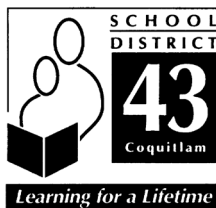
READ A THIRD TIME, PASSED AND ADOPTED THE ____ DAY OF _____, 2022

Chair of the Board

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original of School District No. 43 (Coquitlam) Capital Bylaw No. 3, Amendment Bylaw No. 2.1-2022, adopted by the Board the ____ day of _____, 2022

Secretary-Treasurer



SCHOOL DISTRICT NO. 43 (COQUITLAM)

BULLETIN

NOTICE OF PENDING AMENDMENT TO SCHOOL SITE ACQUISITION CHARGES

Background

Part 14, Division 20, Sections 571 to 581 of the *Local Government Act* requires school districts and local governments work together in planning for new schools, and in administering school site acquisition charges to fund the purchase of new school sites. The intent of the legislation is to assist school districts in acquiring school sites based on approved capital plans.

The School Site Acquisition Charge rates are set by the bylaw, which came into effect on November 1, 2004 (Bylaw No.1-2004). On September 20, 2022, the Board of Education for School District No. 43 adopted the current set rate for the school site acquisition charge and amend the market value of the land required to meet the eligible school site requirements as identified in its five-year capital plan. (Amendment Bylaw No.2.1 2022). The School Site Acquisition Charge rates are set by the amendment bylaw.

The School Site Acquisition Charges applies to all new residential development applications at either subdivision stage, for single family/duplex lots, or at Building Permit stage, for multiple family residential developments or for residential component of mixed-use developments. School Site Acquisition Charges will be collected by the City of Coquitlam, City of Port Coquitlam, City of Port Moody, Village of Belcarra and Village of Anmore pursuant to the *Local Government Act*.

Implementation and Grace Period:

The *Local Government Act* provides a grace period, following the adoption of the bylaw to allow pending applications to receive in-stream status. The implementation date for Municipalities to begin their collection of School Site Acquisition Charges from new applications based on the new rate will be November 19, 2022. Any submission of complete subdivision or building permit applications received in good order by the Municipality before November 19, 2022 (the implementation date) will have until November 19, 2022 (12 months grace) to register or receive final subdivision approval or building permit issuance based on the old rate. Under this by-law, the new rate is the same as the old rate.

Please note that, if the Building Permit is for a project that is proceeding in conjunction with a Rezoning application, Development Permit application, and/or Development Variance Permit application, the Rezoning by-law must be granted final reading and/or the respective permits must be issued by Council, before the building permit may be issued.

School site Acquisition Charge Rates

The amount of School Site Acquisition Charges payable with respect to a project is based on the density of the residential development and is calculated on a per unit basis. The charges are to be levied for the prescribed 'units per gross hectare' categories pursuant to BC Regulation 17/00. The applicable rates are shown in the table below:

| Prescribed Category of Eligible Development | Current Rate (per unit) |
|--|--------------------------------|
| Low Density (<21 units / gross ha.) | \$1,000 |
| Medium Low (21-50 units / gross ha.) | \$900 |
| Medium (51 –125 units / gross ha.) | \$800 |
| Medium High (126-200 units / gross ha.) | \$700 |
| High Density (>200 units / gross ha.) | \$600 |

Collection of Charges:

All applications, which are subject to the charge, must pay the school site acquisition charge prior to a Municipality granting a final subdivision approval or issuing a building permit, authorizing construction.

The Local Government Act requires that the SSAC must be collected as follows:

- (a) At the same time as the development cost charge is paid;
- (b) If no development cost charge is payable, at the time of approval of subdivision if subdivision is required in respect to eligible development;
- (c) If neither (a) nor (b) applies, at the time that a building permit is issued in respect to eligible development.

Payment

A school site acquisition charge where required must be paid prior to the Municipality granting final subdivision approval which will create one or more new residential parcels or a building permit authorizing construction which would result in more than 3 residential units on an existing parcel.

Applicants required to pay School Site Acquisition Charges may, in full or in part, provide land in lieu of School Site Acquisition Charges provided that the School District No.43, the Municipality and the applicant agree on the provision of the land.

Exemptions

Although all new residential developments are subject to the School Site Acquisition Charge, there are some residentially oriented projects, such as hotels, not for profit housing, hospitals and community care facilities that qualify for exemption from the charge. Also, pursuant to the Local Government Act a building permit may be issued on an existing parcel with no school site acquisition charge payment required where after construction, alteration or extension, the parcel will contain 3 or fewer self-contained dwelling units.

A list of exemptions to the school site acquisition charge, pursuant to the Act and BC School Site Acquisition Charge Regulations is attached as an appendix to this bulletin.

- Appendix -

EXEMPTIONS FROM SCHOOL SITE ACQUISITION CHARGES

The following categories of eligible development are exempt from school site acquisition charges under Section 573 of the *Local Government Act* and *BC School Site Acquisition Charge Regulations 17/00*:

- a) Hospitals as defined in Section 1 of the *Hospital Act*;
- b) Private hospitals or hospitals as defined in Section 5 (1) of the *Hospital Act*;
- c) A hospital under paragraphs (c) to (e) of the definition of “hospital” in Section 1 of the *Hospital Insurance Act*.
- d) Bunkhouses or camp buildings;
- e) Hotels as defined in the *Residential Tenancy Act*;
- f) Community care facilities as defined in the *Community Care Facilities and Assisted Living Act*;
- g) Non-profit housing, including facilities owned or operated by:
 - i. a non-profit society incorporated under the *Society Act*;
 - ii. a municipality or a regional district;
 - iii. a college designated under the *College and Institute Act*;
 - iv. a university or institute named in the *University Act*, *Royal Roads University Act*, *Institute of Technology Act*, *Technical University of British Columbia Act* or *University of Northern British Columbia Act*;
 - v. a school board or a francophone education authority under the *School Act*; or
 - vi. an authority under the *Independent School Act*;
- h) a property for which financial assistance has been provided under the *Human Resource Facility Act* for non-profit housing;
- i) housing for elderly citizens for which a grant or other assistance has been given under Section 8.1 of the Ministry of Lands, Parks and Housing Act;
- j) REPEALED BC Reg. 38/10;
- k) a non-profit housing cooperative under the *Cooperative Association Act*;
- l) a private mental hospital as defined in Section 1 of the *Mental Health Act*.