

BOARD OF EDUCATION REGULAR PUBLIC MEETING AGENDA

School District No. 43 (Coquitlam)
Education Learning Centre

September 19, 2023

7:00 p.m.

Live Stream Access

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

ACKNOWLEDGEMENT OF TERRITORY

Trustee Blatherwick

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.

STATEMENT ON TRUTH AND RECONCILIATION DAY – BOARD CHAIR

SPECIAL PRESENTATION – BOARD CHAIR

A. ACCEPTANCE OF AGENDA

B. INTRODUCTIONS

- a) Partner Groups: SLC, DPAC, CUPE, CTA, CPVPA
- b) District Leadership Team

C. DELEGATIONS / PRESENTATIONS

- a) World Teacher's Day Proclamation
Presenter: Ken Christensen, President, CTA
- b) Canadian Association of Physicists Award for Excellence in Teaching High School Physics (*Pages 4-10*)
Presenter: Edward Csuka, Teacher, Terry Fox Secondary School

D. EDUCATION

E. APPROVAL OF CONSENT AGENDA (7:20 pm)

- a) Approval of June 20, 2023, Regular Board Meeting Minutes
- b) Trustee Calendar Planning Report for Information (*Pages 11-12*)
- c) Trustee Reports for Information (*Pages 13-14*)
- d) Administrative Procedures Review Update (*Page 15*)

F. RESPONSE TO PREVIOUS DELEGATIONS

G. DISTRICT STAFF REPORTS (7:25 pm)

- a) Superintendent Patricia Gartland
i) News & Events (10 minutes)
(Pages 16-19)
- ii) Superintendent's Update Patricia Gartland
(Verbal) (10 minutes)
- iii) Framework for Enhancing Student Learning and Actions Plans for Learning Nadine Tambellini/Craig Mah
(Pages 20-120) (Presentation: 15 minutes / Questions: 10 minutes)
- iv) International Education Summer Learning Report Troy Cunningham
(Pages 121-130) (15 minutes)
- v) Summer Learning Report Michael McGlenen/Murray Peters
(Pages 131-138) (10 minutes)
- vi) Enrolment Update Gerald Shong
(Verbal) (5 minutes)
- b) Secretary-Treasurer
i) Ioco Site (Land Disposition Process for SD 43 Owned – Not for Profit Operated Childcare Centre) Ivano Cecchini
(Pages 139-142) (10 minutes)

H. UNFINISHED BUSINESS

I. QUESTION PERIOD (8:50 pm) (10 minutes)
(for questions that relate to agenda items only)

- a) Trustees
- b) Gallery

J. NEW BUSINESS (9:00 pm)

- a) Financial Statements Discussion & Analysis and Audited Financial Statements 2022-23 Nita Mikl
(Pages 143-237) (Presentation: 15 minutes/ Questions: 15 minutes)
- b) School Site Acquisition Charge Bylaw Nita Mikl
(Pages 238-245) (10 minutes)
- c) 2023-2024 Five Year Capital Plan Bylaw Ivano Cecchini
(Pages 246-251) (10 minutes)

K. NOTICES OF MOTION

L. ITEMS OF TRUSTEE BUSINESS

M. QUESTION PERIOD (9:50 pm) (10 minutes)

(for questions that relate to agenda items only)

- a) Trustees
- b) Gallery

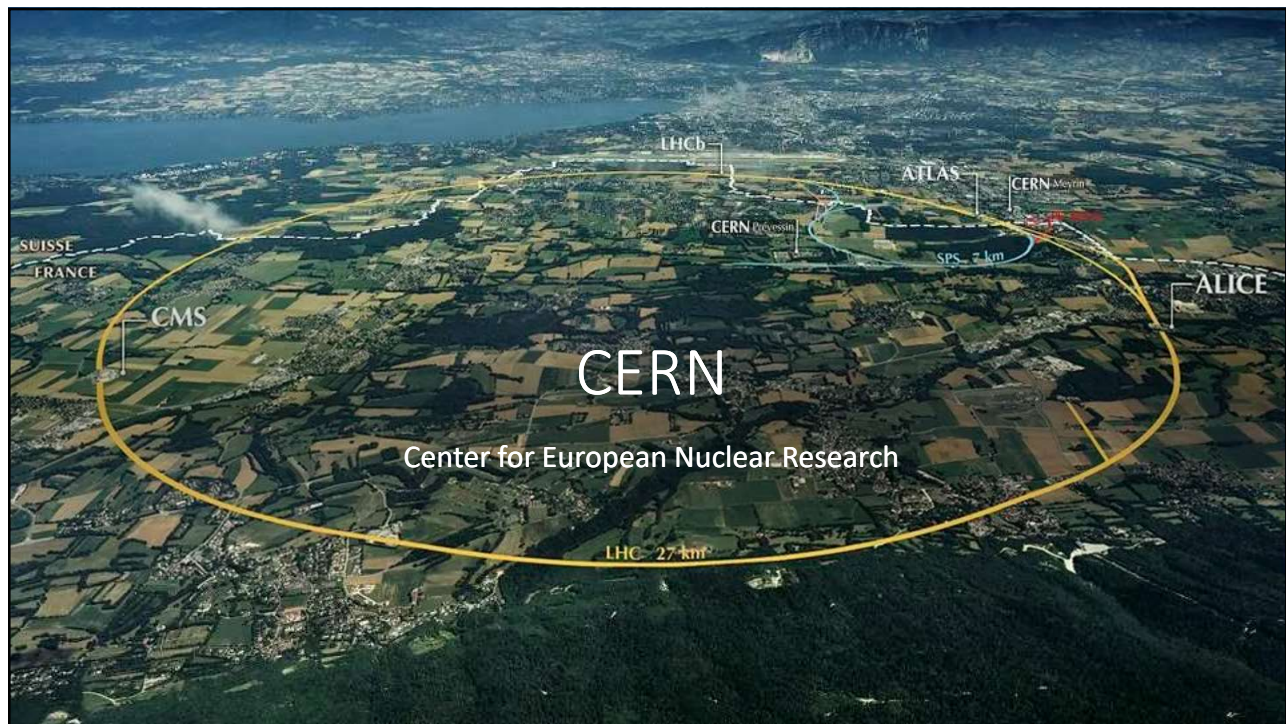
N. ADJOURNMENT (10:00 pm)

ANNOUNCEMENT

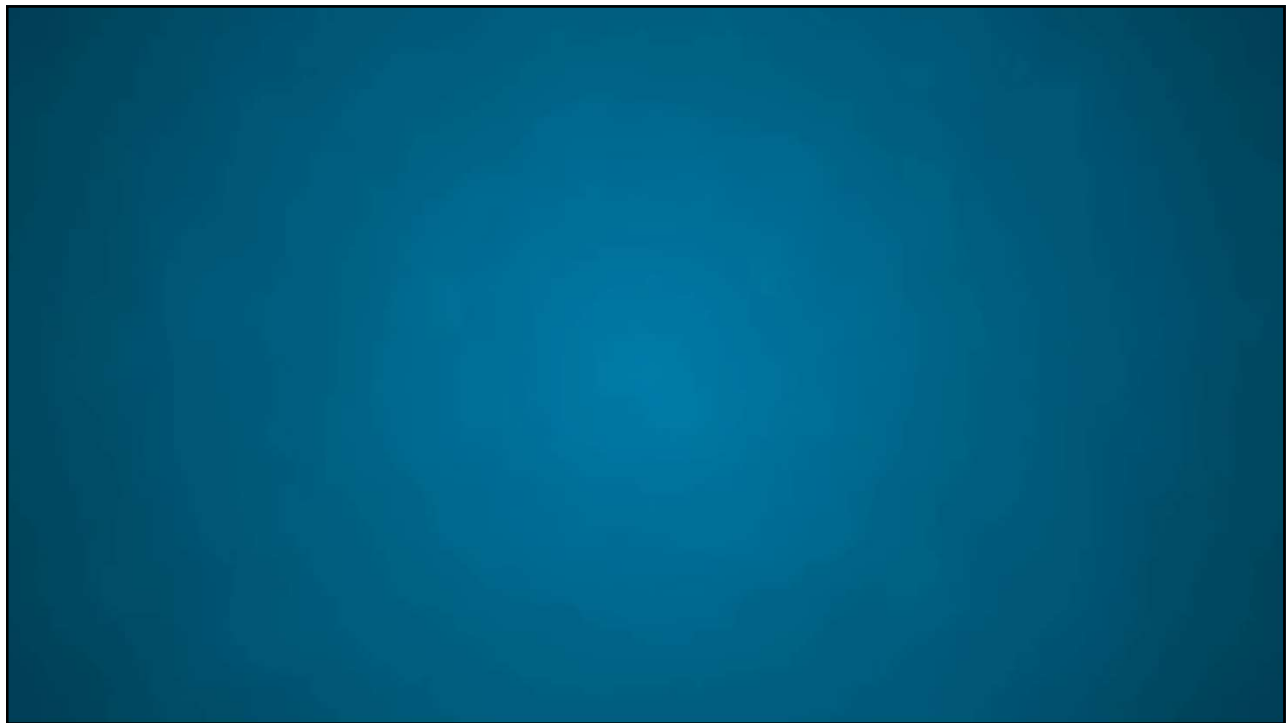
Next Public Board Meeting: October 10, 2023 – 7:00 p.m.

Location: Education Learning Centre, 1080 Winslow Street, Coquitlam, BC

Contacts regarding agenda items: Michael Thomas, Chair – 604-939-9201
Randy Manhas, Secretary-Treasurer/CFO – 604-939-9201
Jennifer Toderas, Executive Assistant – 604-939-9201



1



2

PRESS RELEASE / FOR IMMEDIATE RELEASE

The 2022 CAP Award for Excellence in Teaching High School/CEGEP Physics (British Columbia and Yukon)

is awarded to

Edward Csuka

"I am honoured to advocate, communicate, and celebrate physics alongside the Canadian Association of Physicists and grateful to Perimeter Institute, administrators, colleagues, students, parents, and John Mohr for their letters of support. This couldn't have happened without my loving family, exceptional friends and especially my brilliant spouse, Jennifer. Thank you!"

The Canadian Association of Physicists (CAP) is pleased to announce that the 2022 CAP Award for Excellence in Teaching High School/CEGEP Physics (British Columbia and Yukon) is awarded to Edward Csuka, Coquitlam School District, in recognition of his passionate teaching of physics, in addition to his leadership of the Power of Ideas Exhibit and his dedication in seeking funding to launch and support a new STEAM program. Edward also provides extra-curricular opportunities for learners to develop their ideas and passions in the sciences through a robotics club, science fairs, and an innovation society, where students develop their ideas into designs and 3D-printed objects.

The Canadian Association of Physicists (CAP) is pleased to announce that the 2022 CAP Award for Excellence in Teaching High School/CEGEP Physics (British Columbia and Yukon) is awarded to Edward Csuka, Coquitlam School District, in recognition of his passionate teaching of physics in addition to his leadership of the Power of Ideas Exhibit and his dedication to supporting a new STEAM program. Edward also provides extra-curricular opportunities for learners to develop their ideas and passions in the sciences through a robotics club, science fairs, and an innovation society, where students can use 3D printers and other makerspace tools to bring their ideas to life.

Edward Csuka has always had a great passion for science and in particular, physics. Deeply inspired as a teenager by Stephen Hawking's, "A Brief History of Time". Edward enjoys



3

High School Teacher Program



4

Particle Physics



5

Experiments

Where does mass come from?
What is dark matter and dark energy?
Why is gravity so weak?
Where's all the antimatter?
Why are neutrinos so hard to detect?



6

LHC

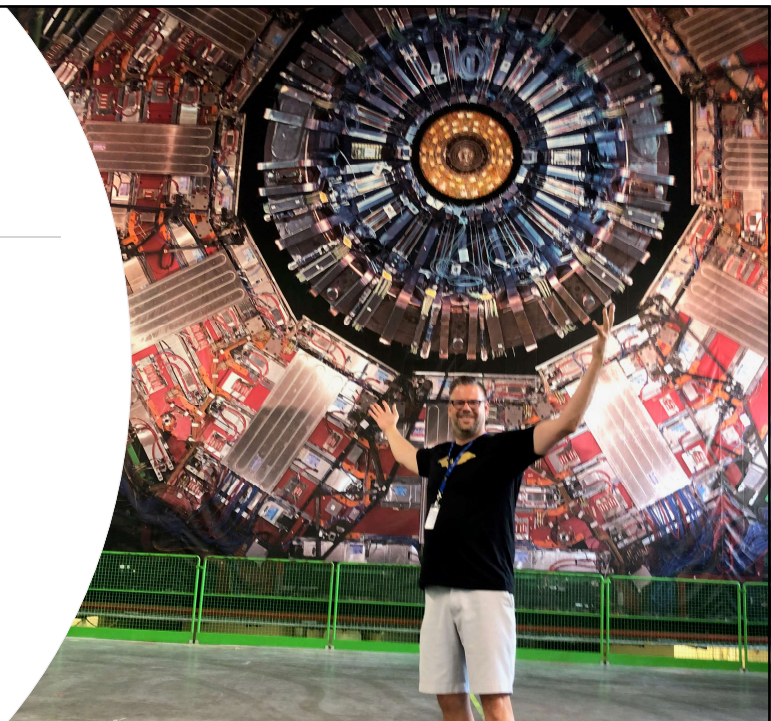
- Large Hadron Collider



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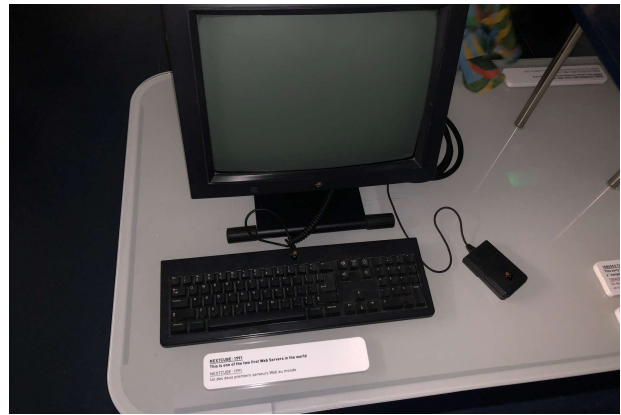
CMS

- Compact Muon Solenoid Detector



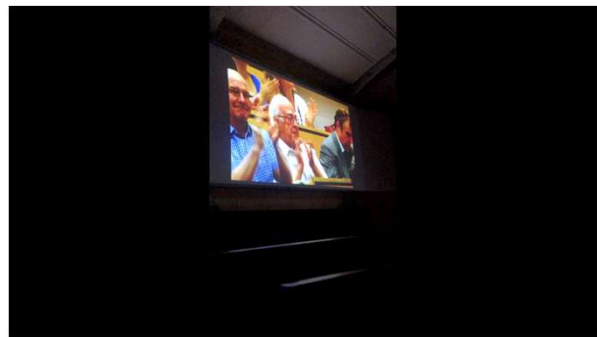
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WWW



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The Higgs Chair – Particle Fever



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Einstein Haus




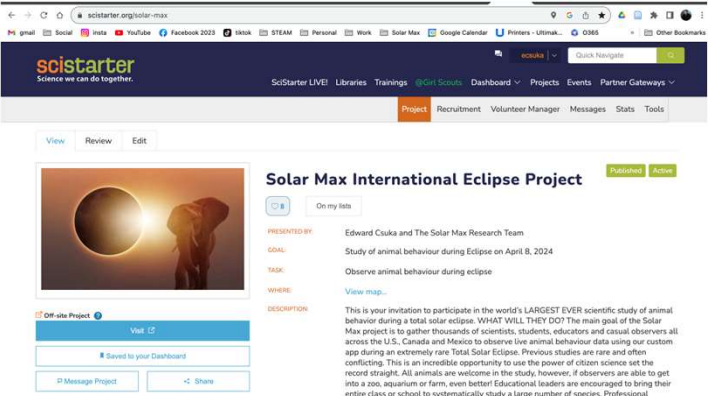
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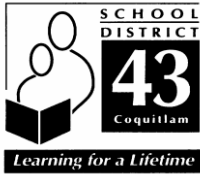


Connections

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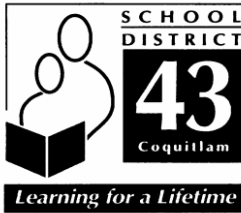


BOARD OF EDUCATION Calendar Planning

June 20, 2023

SEPTEMBER 2023			
12	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
19	Board Meeting	ELC, Board Room	7:00pm
OCTOBER 2023			
10	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
17	Board Meeting	ELC, Board Room	7:00pm
19	BCSTA Meeting of Board Chairs	TBD	TBD
20-21	BCSTA Provincial Council	TBD	TBD
NOVEMBER 2023			
2-3	BCPSEA Fall Symposium	Coast Hotel, Vancouver	All Day
14	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
21	Board Meeting	ELC, Board Room	7:00pm
23-25	BCSTA Trustee Academy & Provincial Council	TBD	TBD
JANUARY 2024			
16	Board Meeting	ELC, Board Room	7:00pm
TBD	BCPSEA AGM	TBD	TBD
30	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
FEBRUARY 2024			
6	Board Meeting	ELC, Board Room	7:00pm
13	Board Meeting (Special)	ELC, Board Room	6:30pm
MARCH 2024			
5	Board Meeting	ELC, Board Room	7:00pm

APRIL 2024			
2	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
9	Board Meeting	ELC, Board Room	7:00pm
16	Board Meeting (Special)	ELC, Board Room	6:30pm
18-21	BCSTA AGM	<i>TBD</i>	<i>TBD</i>
23	Board Meeting	ELC, Board Room	7:00pm
MAY 2024			
7	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
14	Board Meeting	ELC, Board Room	7:00pm
JUNE 2024			
11	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
18	Board Meeting	ELC, Board Room	7:00pm



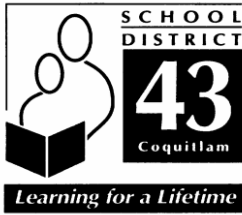
BOARD OF EDUCATION

TRUSTEE REPORT

September 19, 2023

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

- May 23, 2023 – SD43 Board of Education/City of Coquitlam Liaison Meeting, ELC, Coquitlam
- May 23, 2023 – In Camera Meeting and In Service Board Meeting, ELC, Coquitlam
- May 23, 2023 – Public Board Meeting, ELC, Coquitlam
- May 24, 2023 – SD43 Board of Education/City of Port Coquitlam Liaison Meeting
- June 20, 2023 – In Camera and In Service Board Meeting, ELC, Coquitlam
- June 20, 2023 – Public Board Meeting, ELC, Coquitlam
- June 27, 2023 – Special In Camera Meeting, ELC, Coquitlam
- September 12, 2023 – Finance and Audit Committee Meeting, ELC, Coquitlam



BOARD OF EDUCATION

TRUSTEE REPORT

September 19, 2023

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

- June 20, 2023 – In Service Board meeting
- June 20, 2023 – In Camera Board meeting
- June 20, 2023 – Public Board meeting
- June 22, 2023 – Year End Celebration
- June 27, 2023 – Special in Camera meeting
- July 3-5, 2023 – Canadian School Board Association Conference
- Aug 23, 2023 – Learning Without Boundaries Welcome Back
- Sept 12, 2023 – Board Agenda Setting meeting
- Sept 12, 2023 – Finance and Audit Committee meeting
- Sept 14, 2023 – CTA Retirement Reception
- Sept 14, 2023 – Tri Cities Chamber of Commerce mayors' BBQ



School District No. 43 (Coquitlam)

MEMORANDUM

TO: Patricia Gartland, Superintendent

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

DATE: September 19, 2023

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.

AP 170	Health and Safety in the Workplace	Revisions and updates	Revised
F170-2	Fire Prevention Inspection Checklist	Delete - redundant	Delete
AP 180	FIPPA	Revisions and updates	Revised
AP 181	Records Management	Revisions and updates	Revised
AP 182	Student Records	New	New
AP 320	Student Records	Delete – New AP 182 updates	Delete
AP 355	Formal Intervention and Suspension of Students	Revisions and updates	Revised

1. Terry Fox Secondary School teacher Edward Csuka had an extraordinary summer at CERN, also known as the European Organization for Nuclear Research, in Switzerland. Sponsored by the Canadian Association of Physicists and the Institute of Particle Physics, Edward attended an international teacher's conference following his win of the Canadian Association of Physicists Award for Excellence in Teaching High School Physics for the BC/Yukon Region.



During his 17-day visit to CERN, Edward fulfilled a lifelong dream, describing it as "the Disneyland for physicists" and witnessed the world's largest scientific experiment, the Large Hadron Collider (LHC), which accelerates protons to near-light speed in the quest to unveil the universe's secrets. He also sat in Peter Higgs' chair, visited Einstein's home, and descended 100 meters underground to witness experiments with the Compact Muon Solenoid (CMS), a detector that captures particle activity.

Now, he is leading the Solar Max International Research Expedition to study animal behaviour during the rare total solar eclipse on April 8, 2024, and aims to involve 10,000 students from across Canada, the U.S. and Mexico in this groundbreaking study, mirroring CERN's pursuit of cosmic understanding through scientific experiments. [Read more as featured on Tri-City News here.](#)

2. On August 23rd and 24th, Superintendent Patricia Gartland led an informative two-day planning session welcoming administrators back and discussing new initiatives and plans for another successful school year. The Learning Without Boundaries session also featured two remarkable speakers, Jo Chrona and Jennifer Katz.

Jo Chrona, is an esteemed educational consultant, speaker, and author, who specializes in Indigenous education and anti-racism. Her bestselling book, "Wayi Wah! Indigenous Pedagogies: An Act for Reconciliation and Anti-Racist Education," is a Canadian Children's Book Centre 'starred best book' for teachers in 2023.

Jennifer Katz, is an advocate for resiliency and shared her 'Ensouling our Schools,' expertise. She pioneered the Three Block Method of Universal Design for Learning, now adopted in many Canadian districts to promote inclusive education, a central focus in SD43. Currently, Jennifer serves as an associate professor at University of British Columbia, specializing in educational and counseling psychology and special education.

3. On Tuesday, September 5, 2023, Coast Salish Elementary School opened its doors and welcomed students, staff, and teachers to their new building.

A formal opening event is planned for October 23. Please stay tuned for more information.





4. SD43's Summer Learning Program boasts yet another successful year of providing engaging learning opportunities for students over the summer holidays.

While at summer learning, Hillcrest Middle School students sold Freezies and baked cupcakes raising \$523 for Pacific Assistance Dogs (PADS). Well done students!

5. This summer, the Best Gay-Straight Alliance from École Dr. Charles Best Secondary School participated in the Vancouver Pride Parade. This was the perfect way to celebrate students' success in advocating for a pride event and pride flag raising in Coquitlam. Students were joined by City Councillor Matt Djonlic, MLA Selina Robinson, MP Bonita Zarrillo, CTA President Ken Christensen, and several members of the PAC. The crowd got louder as they saw the Charles Best banner approaching and were delighted to see evidence of inclusion in schools.



6. Join us in supporting the creative spirit of our outstanding SD43 teachers! From September 8 to October 26, 2023, the Creative Connections Exhibit at Place des Arts showcases the incredible talents of our educators beyond the classroom.

Let's come together as a school community to show our appreciation for their inspiring work! These diverse artworks are on display at the Leonore Peyton Salon or online starting Sept 15. Learn more here:

<https://ow.ly/I2Nb50PKmqg>

Featured artists are Maple Lee, Geoffrey Kehrig, Jens Preshaw, Francesca Arteficio, Wah Kee Ting, Mary Otey, Robyn Croft, Kristal Fernandez, Grace Kim, Lucy Yun, Trina Munday, AJ Vittie, Robert C Morris, Joanne Howey, Judi Gardner, and Aida Tracy.



7. On September 7, the Learning Services Department welcomed Kindergarten teachers and hosted an impactful in-service session, where they discussed this year's goals for literacy and numeracy, recognizing the crucial work ahead with our youngest learners. Wishing our teachers and staff all the best for the school year ahead!



8. On August 31, SD43 International Education hosted a successful student orientation in Coquitlam, welcoming 430 students from 29 countries to their new life here. The day was packed with exciting activities, kicking off with introductions at Blue Mountain Park and followed by an enjoyable tour and lunch adventure through Stanley Park and downtown Vancouver. We extend a warm welcome to all international students joining us in Coquitlam!

9. Congratulations to Sasha, a grade 12 student from École Dr. Charles Best Secondary School, who has been sponsored by Port Moody Fire Rescue to participate in Camp Ignite this year.

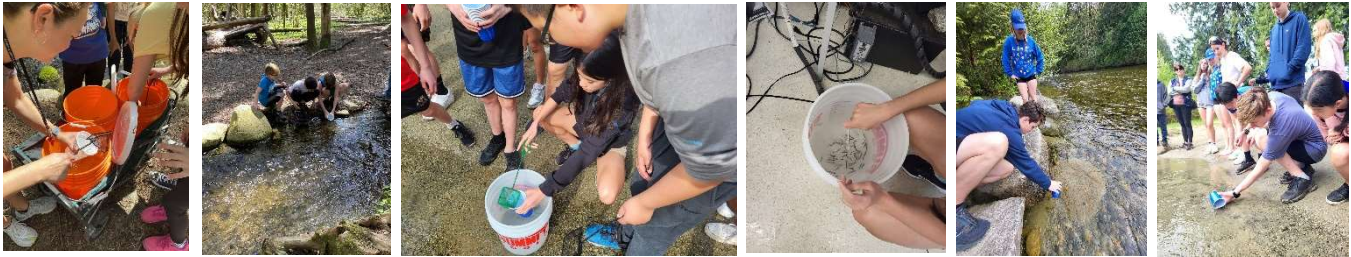


10. Congratulations to École Dr. Charles Best Secondary School student Liam Gorton, who participated over the summer in a Team Canada Japan Tour, a cultural wrestling trip, and was among 15 of Canada's top high school wrestlers who trained and competed against top wrestlers from Japan and the US.

This year, Liam also competed in the following competitions and won gold:

- 2023 Canadian Wrestling Championships (winning 2 gold medals in both freestyle and Greco)
- 2023 Washington State U16 60kg FolkStyle Championship





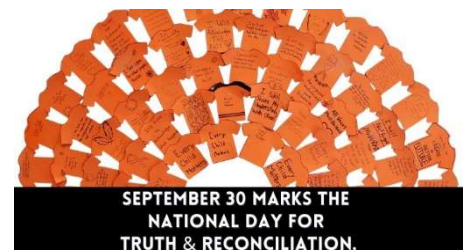
11. 2023 was a very successful year, with hundreds of chum salmon raised in our schools. This year 29 classrooms with 1,700 students successfully released 1,260 fry to local creeks.

Thank you to Fisheries and Oceans Canada for this invaluable educational program and to our SD43 teachers for helping our students learn more about the salmon life cycle and empowering them to become dedicated aquatic stewards!

12. Congrats to CABE Secondary School for winning a \$3,000 grant for their "Zen Den" from the Association for Learning Environments (A4LE).

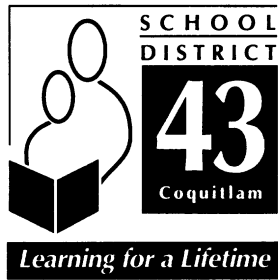
The grant will be used to establish a functional space that promotes relaxation and calmness and offers alternative seating and tools to assist neurodivergent students who find it challenging to sit for extended periods at a desk. Read more about their grant application [here](#).

13. September 30th marks the National Day for Truth and Reconciliation, an opportunity for First Nations, local governments, schools, and communities to come together in the spirit of reconciliation and hope for generations of children.



Upcoming Events

- September 22 – Pro D Day (No School)
- September 30 – National Day for Truth and Reconciliation
- October 9 – Thanksgiving (No School)



School District No. 43 (Coquitlam)

MEMORANDUM

TO: Patricia Gartland, Superintendent of Schools

FROM: Nadine Tambellini, Assistant Superintendent
Craig Mah, District Principal, School Services and Special Projects (Programs of Choice)

DATE: September 19, 2023

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

Recommendation: A motion to approve the Framework for Enhancing Student Learning Report is requested; and

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

Background: 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, Results Review and District Annual Operation Plan will be presented by Nadine Tambellini, 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 and Results Review.

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 population categories:

- All Resident 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 2022. 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 January 17, 2023 and May 23, 2023.

The requirements for Action Plans for Learning (APL) 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.

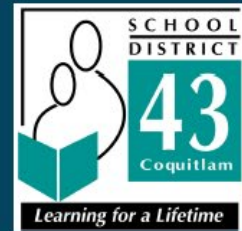
Action Plans for Learning are now aligned with the Directions 2025 and the Framework for Enhancing Student Learning.

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, 2023.

A motion to approve the Action Plans for Learning for all schools, for the 2023-2024 school year, is requested.

SEPTEMBER 2023



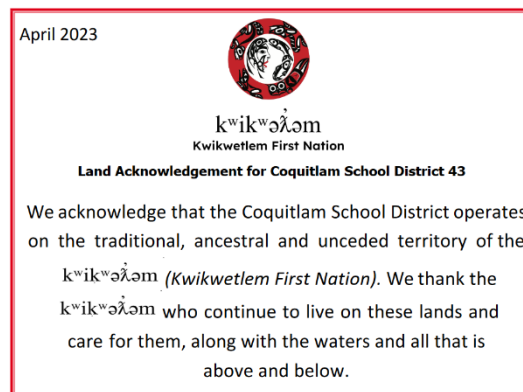
FRAMEWORK FOR ENHANCING STUDENT LEARNING

SCHOOL DISTRICT NO. 43 (COQUITLAM)

Introduction: Local Context

School District No. 43 (Coquitlam) operated on the traditional, ancestral and unceded territory of the kʷikwəłəm (Kwikwetlem First Nation).

A new Local Education Agreement (LEA) between the Kwikwetlem First Nation (KFN) and the school district was signed this year. The two parties work together on a regular basis to provide education programs and additional education services for KFN students who reside within the boundaries of School District 43 (SD43). The LEA was developed collaboratively between the KFN and SD43 staff during regular meetings to discuss student progress. 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. New provisions of the LEA include transportation that promotes extra-curricular participation and the implementation of the individual student learning plan. These actions support the strategic goals and objectives of Directions 2025. A new traditional land acknowledgement was introduced this year to acknowledge the Kwikwetlem people. (See graphic.)



The Board of Education, District Leadership Team and members of the Indigenous community hosted a Welcome ceremony to open the new Education Learning Centre (ELC) on August 30, 2022. The new building replaces the former school board office and is a modern space for collaboration and meetings. Two Welcome Poles greet visitors when they enter the ELC and stand as the "ultimate spiritual protectors of this space." Carver Brandon Gabriel, of the Kwantlen First Nation, painted the poles using the colours of the Progressive Pride flag. Gabriel shared:

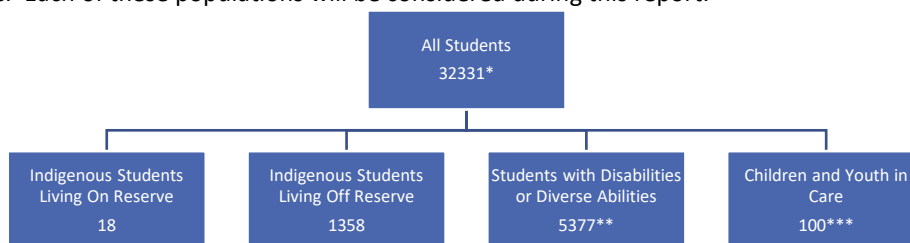


"The anchor of this art piece is the story it tells. It features two different types of figures. One is the human, who is not a male or female representation, but a mixture of spirits, who wears sacred paint as they walk in between worlds: The past and present, the present and the future, young and old, male and female, neither, both. They are holding their hands up giving a sign of thanks and gratitude, and bearing no ill regard, coming in peace. Here to teach, and hear to learn, all at once."

There are now forty-seven elementary schools, fourteen middle schools and eight secondary schools that service over 32000 students that live in Coquitlam, Port Coquitlam, Port Moody, Anmore and Belcarra. The newest school, Coast Salish Elementary opened in September 2022. A newly rebuilt Irvine Elementary, which was originally completed in 1969, also opened this September. In addition, students are also served by distributed learning programs called Apex and COL 10-12. Alternate education is provided by Coquitlam Alternate Basic Education (CABE). Due to a fire at CABE in Spring 2022, the students and staff relocated to Winslow Centre, the District Learning campus. The district will also offer a Provincial On-Line Learning School program in the 2023-2024 school year. A new secondary school on Burke Mountain is scheduled to open in 2026.

The Framework for Enhancing Student Learning (FESL) 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.¹



Our Strategic Plan: Directions 2025

Coquitlam School District is currently in Year Three 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 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. 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 and global partnerships;
- Safe, inclusive and socially responsible learning communities;

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

<i>Strategic Goal #1:</i> Intellectual Development/Achieve Student Success.	<i>Strategic Goal #2:</i> Human and Social Development/Develop the Educated Citizen	<i>Strategic Goal #3:</i> Organizational Capacity/Foster a Sustainable Educational Organization
<ul style="list-style-type: none"> • 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 requires practical scientific, technical and innovation skills through STEAM and Career Education. • Instill understanding of First Peoples Principles of Learning and Indigenous History. 	<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • 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.

¹ * 5847 students (18%) are English Language Learners.

**441 students (8%) in the Students with Disabilities or Diverse Abilities have Indigenous ancestry. Data for this population also includes Category P (Gifted).

***70 students (70%) in the Children and Youth in Care population have Indigenous ancestry.

Involvement: Our Framework for Enhancing Student Learning Journey

School District 43 participated in the monthly Ministry of Education peer review sessions. Participation expanded to include the Superintendent, Assistant Superintendents and a District Principal. These monthly peer review meetings facilitated discussion and feedback with other districts regarding their Framework for Enhancing Student Learning (FESL) reports. Feedback from those sessions have been incorporated into this report.

The FESL report was presented to all principals and district learning services coordinators on October 6, 2022, at a Learning Without Boundaries session.

The Student Achievement Advisory Committee met on October 4, 2022, to review the recently submitted FESL document. The district worked closely with the Ministry of Education and Child Care's Data and Analytics team to provide data for this report. A FESL workbook was compiled and shared with the committee in December 2022 for reflection and discussion. The committee reviewed data with a focus on Indigenous student performance and well-being. The committee met again on February 15, 2023 to review data and provide feedback for this report. The committee met on May 15, 2023 to review a first draft of this report.

A presentation of the FESL report was done for the District Parent Advisory Committee (DPAC) on October 25th, 2022. The Indigenous Education department also did a presentation on the significance of the traditional land acknowledgement.

The Board of Education received an update on how the FESL aligns with the District Annual Operational Plan on January 17, 2023. The spirals graphic showing the continuous improvement cycle was first presented to the public at this meeting (Page 5).

Indigenous student numeracy data generated for this year's report was presented to all school administrators on February 9, 2023. The focus for this Learning Without Boundaries was on equitable numeracy instruction.

The Indigenous Advisory Committee met five times this year to discuss matters related to Indigenous students. The committee is made up of Indigenous students, Indigenous parents, elders, representatives from the Kwikwetlem Nation, DPAC, teachers, support staff, principals and district staff. A presentation on data related to Indigenous and non-Indigenous students to be used in this year's FESL report was made on March 8, 2023. Other topics discussed at previous meetings included the Student Affordability Fund, Indigenous focused graduation requirements, secondary school support blocks, Indigenous Education budget and funding formulas.

Human and social development data used in this report was presented at a Learning Without Boundaries meeting on April 6, 2023.

The District Leadership Team provided feedback on April 19, 2023 and an update was provided to the Board of Education on May 23, 2023.

A final presentation was made to the Board of Education on September 19, 2023 for board approval.

Results Review Summary

Data from a variety of sources were considered for this report. Data provided by the Ministry of Education Data and Analytics Team such as How Are We Doing Report, Foundation Skills Assessment (FSA), Student Learning Survey (SLS) was reviewed by the Student Achievement Advisory Committee. The district also considered the Youth Development Instrument (YDI) and the Middle Years Development Instrument (MDI). "Street Data" such as report card marks and quantitative data from the Equity Scan and Indigenous Youth Summit were also considered. Qualitative data and observations from various advisory committees were also valuable data sources.

Feedback was provided by the Student Achievement Advisory Committee. The number of students in the Indigenous Students Living on Reserve and Children and Youth in Care populations is small so data for certain measures is not available due to the Ministry of Education and Child Care data masking policy. Overall, the student learning results show strong performance for the All Students populations when compared to the provincial average rate. Participation rates for SD43 students were consistently higher than their provincial counterparts with a few exceptions. Participation of Grade 7 students in the Foundation Skills Assessments dropped slightly from previous years.

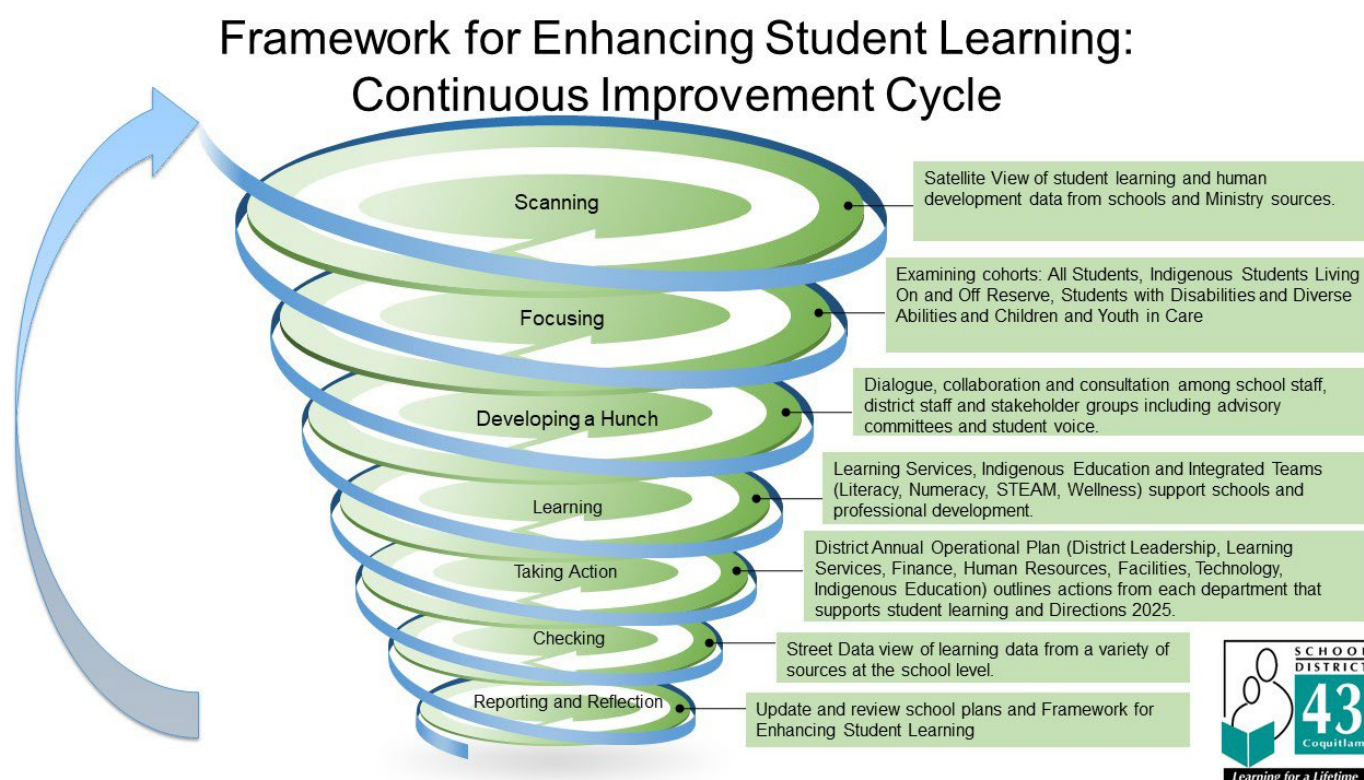
In summary, based on 2021-2022 data:

- In the area of Intellectual Development:
 - The performance rates of the All Students population were higher than the provincial rates in all measures.
 - The Indigenous Students Living On Reserve population, although much of the data was masked, does show some improvement in participation and performance on the Foundation Skills Assessment (FSA) and Grade 10 Literacy assessments. This cohort will continue to be an area of focus for the district.
 - The Indigenous Students Living Off Reserve population rates were higher than their provincial counterparts in most measures but not as high as the SD43 All Students population rates. There is notable growth in Grade 7 Numeracy performance on the FSA.
 - The Students with Disabilities or Diverse Abilities population performance continues to be higher than the provincial averages in most measures. The performance rate in Literacy was higher than the SD43 All Students population. The rates in Grade 4 and Grade 7 FSA numeracy were higher than the All Students population rates.
 - Children and Youth in Care, although much of the data was masked, did see improvement in FSA results, Grade 10 Graduation Assessments and Grade to Grade transitions.
- In the area of Human and Social Development:
 - The positive response rates of the All Students population were higher than the provincial 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, but the students that did respond to the Student Learning Survey are feeling better about their school experiences than previous years. This cohort responded more positively to Measure 3.2, “Two or more adults that care” than the other populations.
 - The Indigenous Students Living off Reserve population positive response rates were higher than their provincial counterparts in Measure 3.1, but slightly lower in Measure 3.2, “Two or more adults that care”, although this remains higher than the SD43 All Students population positive responses.
 - The Students with Disabilities or Diverse Abilities population positive response rate continues to be consistently higher than the provincial averages but slightly lower in Measure 3.2, “Two or more adults that care”, although this remains higher than the SD43 All Students population positive responses.
 - The Children and Youth in Care population had a more positive response (83%) to “Two or more adults that care” compared to the province. (63%). This rate is also higher than the other SD43 populations.
- In the area of Career Education
 - All Students 5-year graduation rates (91%) is higher than the provincial average (87%). The 6-year graduation rate for resident students climbs to 95.4%, which is higher than the provincial 6-year rate of 91.2%.
 - 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 (72%) was higher than the provincial rate (65%). When compared to the SD43 All Students population (91%), the Indigenous student rate (72%) is not as high. However, the five year trend shows that the gap is closing.
 - Students with Disabilities or Diverse Abilities graduation rates (82%) were consistently higher than the provincial averages (68%), but lower compared to the SD43 All Students population rate (91%).
 - Children and Youth in Care data shows that the 5-year graduation rate (29%) was lower than the provincial average (39%). This continues a downward trend since 2018-2019. The Children and Youth in Care population had 27 students in Grade 12. The 6-year graduation rate shows an improvement for this cohort. Data from 2021-2022 show the graduation rate increased to 49%. It can be assumed that some students in the cohort benefitted from the additional year.
 - In the area of Post-Secondary Transfers, within 1 or 3 years of graduating, SD43 rates were higher than the provincial average. The Indigenous Students Living Off Reserve (41%) and Students with Disabilities and Diverse Abilities (49%) rates, although higher than their provincial counterparts, was lower than the SD43 All Students population (54%).

Refer to the appendix section of this report for a more detailed analysis of each measure.

Continuous Improvement Cycle: What Explains Our Success?

Directions 2025 was launched in 2020 and brought alignment within the organization of the school district. The newly aligned Action Plan for Learning (APL) was fully implemented this school year. The APL was designed to support the goals and objectives of Directions 2025 at the classroom level and respond to the data from the Framework for Enhancing Student Learning. Each school's APL must have an intellectual development goal along with a focus on human and social development and Indigenous Learners and Ways of Learning. The intentional focus on these areas, along with the easing of pandemic protocols, may have contributed to the improvement in Human and Social Development measures. The most notable improvement are students feeling welcome and a sense of belonging at school. The graphic represents the continuous improvement cycle within the Framework for Enhancing Student Learning report.



As part of the continuous improvement cycle, integrated teams, established in the 2021-2022 school year, have actively supported schools. Each integrated team is made up of an district level principal, coordinator, mentor teachers, early learning teacher, STEAM teacher and an Indigenous educator. The following is an example of their work with schools this year. Their work is featured in the “Learning” phase of the above graphic.

Science, Technology, Engineering, Arts and Mathematics (STEAM) (Directions 2025, Strategic Goal #1)

The team supported all schools including the five schools with a STEAM intellectual goal. Technology is a cross-cutting theme for Directions 2025. “STEAM for All” was a district focus this year. Teacher capacity was gauged with a survey that assessed familiarity and comfort with STEAM-based teaching. The team actively promoted professional development and provided opportunities and resources for teachers to integrate STEAM into their instruction. The team also created a centralized STEAM Lab at Winslow campus. At the school level, each site identified a STEAM Ambassador to help promote STEAM initiatives and challenges.

The team developed three STEAM Lenses to guide teacher instruction. One example is the TEA Lens (Technology, Engineering and Arts). At Terry Fox Secondary, students designed and built cardboard boats. They applied their understanding in a real-

world challenge by racing their boats in a public swimming pool. The challenge was for a student to travel in their team's boat from one end of a swimming pool to another. This example was shared at the Board of Education meeting on January 17, 2023.

Literacy (Directions 2025, Strategic Goal #1)

The Literacy Team supports all schools in addition to the thirty-eight schools that identified literacy as an intellectual goal. One example of this support is the professional development series on researched-based teaching and assessing phonological awareness. Early Literacy Teacher, Lilah Martin, presented at the September Focus Day that was attended by a principal, learning support teacher and classroom teacher from every elementary school. Four Literacy Network sessions and four Deep Dive Sessions were also offered to teachers as a follow up to the Focus Day. Approximately 100 teachers attended each session. Feedback from teachers indicates greater capacity in targeted teaching strategies but also greater confidence in providing more authentic report card comments. At the last network session, an experienced teacher commented, "These workshops have changed my life! It's changed how I teach and assess. I didn't learn these strategies in teacher training." Student learning data will be tracked in the coming years.

Numeracy (Directions 2025, Strategic Goal #1)

The Numeracy Team supported twenty-four schools that had identified numeracy as their intellectual goal. In addition to direct school support, the team supported numeracy instruction and assessment in all schools. The team offers co-planning and teaching with individual teachers, teams or the whole staff. Equity and awareness of the achievement gap between Indigenous and Non-Indigenous learners guide the team in their approach to supporting schools. The team is guided by these two questions: *For whom is math a barrier? Are there equity issues at play?*

The team has continued to provide Numeracy Lab Live virtual sessions where classes can tune in to watch a lesson. The team has also supported the introduction of new math resources such as Math Up and Matific. A book club on *Building Thinking Classrooms* by Peter Liljedahl was also sponsored by the team.

The team created an assessment tool called the Collection Task. This tool complements the way students are assessed in multiplicative thinking. The team has can be invited into classrooms to help with the sixty minute Collection Task Assessment and debrief with the teachers afterwards. This work sets up an ongoing relationship between the team and school to further support classes and individual students.

Wellness (Directions 2025, Strategic Goal #2)

The Wellness team supports all schools, Kindergarten to Grade 12 and Grade 12+ transition. The team conducted a review and summary of all school's Human and Social Development goals in their Action Plans for Learning.

The team has a multi-faceted approach to supporting schools through a trauma-informed lens. The team has focused on developing a scope and sequence of resources and practices to support student mental health, healthy relationships, social-emotional learning, Indigenous ways of knowing and digital responsibility. The team works directly alongside outside agencies and partners and supports community schools with after-school programming and food security structures for students and families. Student safety is supported through regular Active Youth Partnership meetings, training and monthly in-servicing of counsellors, school and district staff that is designed to support all tiers of need.

The Wellness team provides a monthly Topical Support Series for school administrators to share ideas and practices alongside up-to-date research findings. Topics include community-based resources and partnerships, alternatives to suspension, collecting 'street' data, restorative practices, transitions and Indigenous student voice. Regular collaborative meetings are held with alternate school leadership and the broader alternate staff is engaged in curricular sharing sessions.

District Annual Operational Plan (Directions 2025, Strategic Goal #3)

The district has aligned its operations to support Directions 2025. A detailed overview of the District Annual Operational Plan can be found in the appendix of this report. The operational plan is part of the “Taking Action” phase of the spiral graphic.

Adaptation of Our Strategies for Emerging Areas of Focus

District staff hosted the first Indigenous Youth Summit in May 2022 with the intention of gathering information from students directly regarding their experiences at school. The events are organized by the Indigenous Education department. Students who participated in the first summit reported that they have experienced racism at school. Data from various reports including

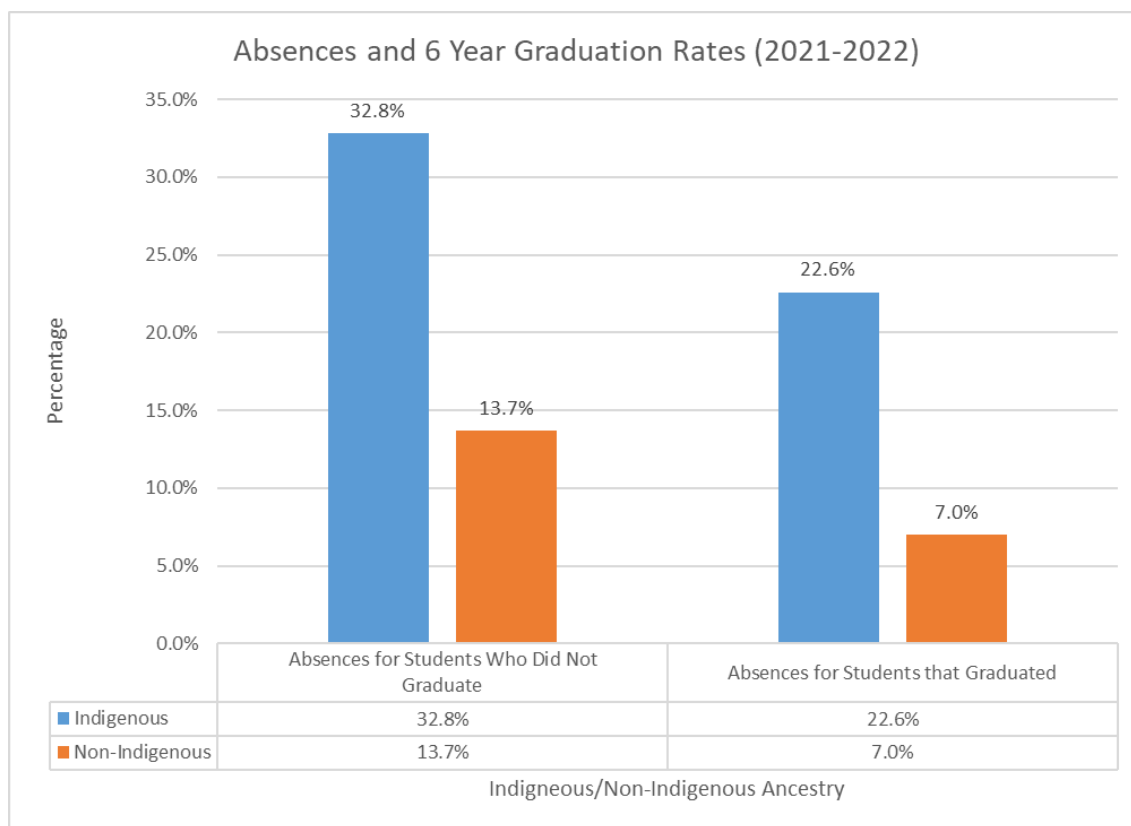


previous Framework for Enhancing Student Learning reports, Equity Scan and the How Are We Doing Reports indicated the need for staff to learn directly from the students.

Information gathered from the students was shared back with secondary principals. A second Youth Summit was hosted on November 15, 2022, and facilitated by Kory Wilson and Tami Pearce from the British Columbia Institute of Technology. The discussion centred on what supports the students felt would help them be successful. Students engaged in cultural activities in the afternoon that included drum making. A student participant, when asked about their experience at the Youth Summit said, “This is the first time I’ve never had to explain myself.” Chief Ed Hall of the Kwikwetlem Nation attended both sessions. Going forward, the Indigenous Youth Summits will be hosted at a secondary school.

On February 24th, ninety-two clerical staff from across the district received a one-hour session on working successfully with Indigenous students and families. Hosted by Indigenous Education District Principal and district Clerical Supervisors, the session was designed to help clerical understand the positive impact they can have on Indigenous families. Clerical are often the first staff members that families encounter when they arrive at school. A historical background on the Indian Act and residential schools was provided so participants understood the intergenerational trauma experienced by Indigenous families. After the presentation, one clerical participant wrote, “I am always thankful for these teachings. Your work helps me to understand my own ancestry and what our people went through.” This action supports the Ministry of Education and Child Care’s Anti-Racism Action Plan of Capacity Building and Raising Awareness in addition to the Calls to Action of the Truth and Reconciliation.

The connection between Indigenous and non-Indigenous student attendance and graduation rates continues to be examined. The following graph shows Grade 12 attendance and six-year graduation rate data from 2021-2022 school year. There is improvement from the previous year. Twenty-seven Indigenous students, who did not graduate, were absent an average of 32.8% in 2021-2022. In 2020-2021, forty-one Indigenous students, who did not graduate, were absent an average of 42.5%. Indigenous students who did graduate (87 students) were absent 22.6% of the year. This is an improvement from the previous year when graduating Indigenous students were absent an average of 25.9% of the year.



2021-2022	Absences for Students Who Did Not Graduate	Student Count	Absences for Students that Graduated	Student Count
Indigenous	32.8%	27	22.6%	87
Non-Indigenous	13.7%	450 ²	7.0%	2509

There is improvement in both school attendance, but also the number of Indigenous students graduating. Data from Measure 3.1 on feeling welcome and a sense of belonging at school are positive for Indigenous students. As stated in the 2020-2021 FESL report, "By increasing the Indigenous students' sense of belonging, feeling welcome and feeling safe, we can anticipate improved data."

Last year's FESL report examined Indigenous student enrollment in Math 10 courses. In 2021-2022, there is an increase in Indigenous students enrolling in Foundations of Math 10 (59%) compared to Workplace Math 10 (46%). This is different from the previous year where there was an almost even distribution of Indigenous students between the two courses.

One block will be provided to each secondary school in the 2023-2024 to support Indigenous students and Children and Youth in Care. Two support blocks were placed at Terry Fox Secondary and Centennial Secondary in 2019. The intent was to support Indigenous students to graduate from high school. Data from the previous three years showed a significant increase in graduation rates compared to other schools. The Indigenous Advisory Committee advocated for this support to be made at each secondary school.

The Indigenous Student Learning Plans are still being developed in collaboration with the Kwikwetlem Nation and highlighted in the recent LEA. The plans are being piloted by a middle and elementary school that service the students living on the nation.

² Includes migration of 158 resident and non-resident students who started off the year, but moved away and did not graduate in SD43.

Data from Measure 3.2, *“The number of students in Grades 4, 7 and 10 who feel there are two or more adults at school that care about them”* continues to fall below the provincial average in three subpopulations. This trend is also seen on a similar question on the Middle Years Development Instrument (MDI). Initial theories as to why this data was lower included the Covid-19 safety protocols that limited student and staff interactions. However, this trend continues despite most pandemic protocols being lifted. The Student Achievement Advisory Committee suggested ideas on why student responses were lower than expected. These included: How are the questions asked?; Do students understand the meaning of “caring”?; Does the timing of the Student Learning Survey in January allow secondary students a chance to connect with their new semester teachers?; Do middle school students count on their peers rather than adults for support? This is an area that the district will explore. A member of the Indigenous Advisory Committee, a 2016 graduate, observed, “The longer ‘out of touch’ staff remain, the larger the disparity between students and staff.” Interestingly, the results from the other Human and Social Development measures, specifically “School Belonging” and “Feeling Welcome”, show very positive responses.

Parents and guardians of middle and secondary level Indigenous students also appeared hopeful. 124 of 159 (78%) agreed or strongly agreed that their child’s Indigenous heritage was respected at school. 115 of 159 (72%) either agreed or strongly agreed with the statement, “School is preparing my child for the next academic year.” When asked if school was preparing their child for a future after Grade 12, 57% of the parents responded positively.

Questions regarding racism arose during a District Parent Advisory Committee meeting on October 25, 2022. Data related to Indigenous students and their school experiences was being presented to the parents. Parents from other racialized groups began sharing their experiences and their children’s experiences at school. A commitment was made from the District Leadership Team to take their concerns for future considerations.

Monitoring and Communicating Progress

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

1. Continue to support the aligned Action Plan for Learning for each school that features an Intellectual Development goal, a Human and Social Development focus and an Indigenous Learners and Indigenous Ways of Learning focus.
2. Continue responding to data from the Equity Scan and the objectives of the Local Enhancement Agreement. As stated in Directions 2025, the district needs to emphasize success, well-being and equitable opportunities for Indigenous Learners. The intention is to close the achievement gap between Indigenous Students, Children and Youth in Care and the All Students population. One action is to continue developing the Student Learning Plan for Indigenous students at the pilot schools. The intention is to implement the plans for Indigenous students in the future.
3. One block will be provided to each secondary school in the 2023-2024 to support Indigenous and Children and Youth in Care students.
4. Continue gathering qualitative data from Indigenous students regarding their school experiences on a regular basis by hosting two Indigenous Youth Summits each year. Each session will now be hosted at a secondary with support from the Indigenous Education Department.
5. Inquire why students do not respond as positively to Measure 3.2, “2 or more adults who care” compared to their provincial cohorts on the Student Learning Survey and MDI. Focus groups of students at schools will be engaged to learn more about why students' responses on the Student Learning Survey and Middle Years Development Instrument are not high as expected.
6. Explore anti-racism work in the district. Issues of racism was raised at a DPAC meeting this year. Students from the Indigenous Youth Summit shared their experiences of racism at school. The Ministry of Education and Child Care also released the Anti-Racism Framework Action Plan this year. The district will examine its current practices and identify new directions to support anti-racism work.

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
Amy Jaeggle, District Parent Advisory Council
Angie Lundin, Teacher, Roy Stibbs Elementary
Lauren Rotzien, Teacher, Maillard Middle School
Marina Mehai, Teacher, Port Moody Secondary
Jill Reid, Principal, Minnekhada Middle
Daren Fridge, Principal, Harbour View Elementary
Manjit Rai, Vice-Principal, Centennial Secondary
Reno Ciolfi, Assistant Superintendent
Nadine Tambellini, Assistant Superintendent
Stephanie Maki, District Principal of Indigenous Education
Craig Mah, District Principal of School Services and Special Projects

Board Approval

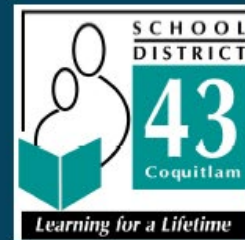
Signature: _____	Signature: _____
Michael Thomas, Board Chair	Patricia Gartland, Superintendent

Date: _____	Date: _____
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Appendix

[Directions 2025 Strategic Plan](#)
[Framework for Enhancing Student Learning \(2021-2022\)](#)

SEPTEMBER 2023



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

Results Review

Intellectual Development

Literacy

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.¹

All Students (Grade 4 Literacy)

1702 of 2231 students (76%) completed the literacy component of the Foundation Skills Assessment (FSA). 81% of those students' achievement were on-track or extending. Both rates were higher than the provincial participation (70%) and performance rate (75%). A three-year trend cannot be accurately established due to the introduction of the new literacy component to the FSAs. However, the performance rate does seem to be consistent with previous year's achievement on the reading component. Participation has increased from last year (69%) and seems to have returned to pre-pandemic averages (76%).

043-Coquitlam

School year	District No	District Name	Expected count	Writer count	Participation Rate	Ontrack Extending Rate
2021/22	043	Coquitlam	2,231	1,702	76%	81%
2021/22	099	Province	41,623	29,238	70%	75%

All Students (Grade 7 Literacy)

1679 of 2484 students (68%) participated in the literacy component of the FSAs. This slightly lower than the provincial participation rate of (69%). 78% of the students were on-track or extending. This performance rate is higher than the provincial average (73%).

Although slightly lower than the provincial participation rate, the rate has improved since last year (65%). However, this number has not returned to pre-pandemic participation rates (80%) for the district.

It is not possible to produce a three-year trend since the literacy component is new. The performance rate for SD43 students is similar to the achievement on last year's reading component of the FSAs. (78%)

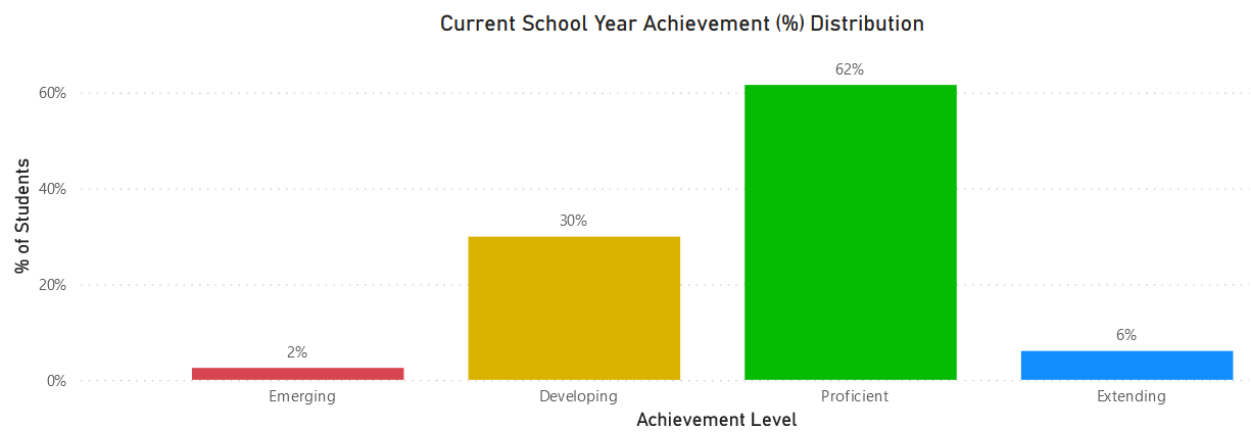
043-Coquitlam

School year	District No	District Name	Expected count	Writer count	Participation Rate	Ontrack Extending Rate
2021/22	043	Coquitlam	2,484	1,679	68%	78%
2021/22	099	Province	43,171	29,697	69%	73%

¹ Due to the change in the FSA Literacy assessment, an accurate three year trend cannot be established for this year's report.

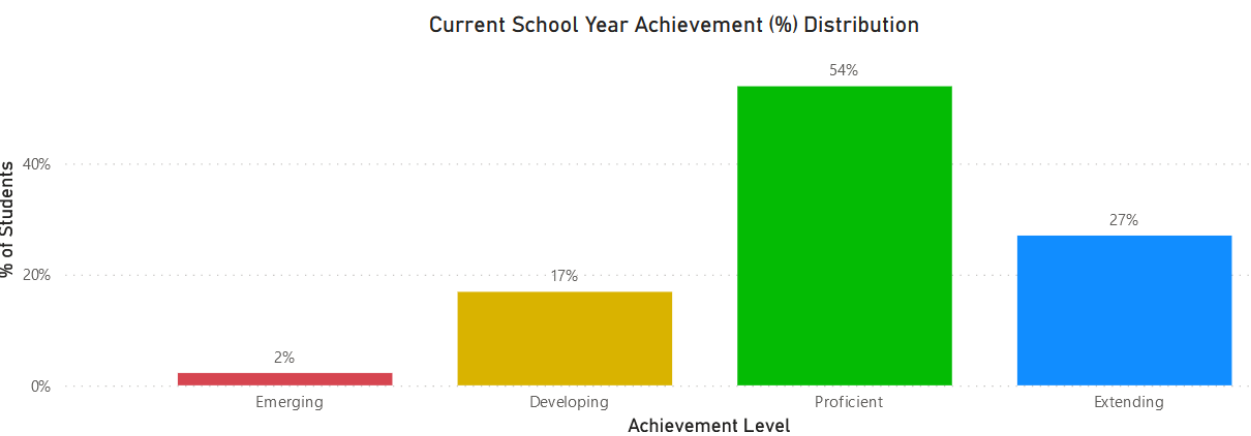
Report card data from Spring of 2022 show that 68% of Grade 4s were proficient or extending in Language Arts. The Grade 4 report card marks are lower than the FSA performance range. The report card data shows marks for the total students. The FSA is not written by all students due to exclusions by the school or parents.

All Students: Grade 4 Language Arts Report Card Marks (Spring 2022)



Grade 7 first term report card data show that 81% of students were proficient or extending in English Language Arts. The Grade 7 report card marks are within the range of the FSA literacy rates.

All Students: Grade 7 Language Arts Report Card Marks (Spring 2022)



Indigenous Students Living On Reserve (Grade 4 Literacy)

The number of students participating in this measure is too small to report on. However, the data that we can view is shows improvement from previous years.

Indigenous Students Living On Reserve (Grade 7 Literacy)

The number of students participating is too small to report on. The data indicates that the intermediate students were not thriving at the same level as their Grade 4 counterparts.

Indigenous Students Living Off Reserve (Grade 4 Literacy)

48 of 82 (59%) students participated in this component of the FSAs. 75% of the students were on-track or extending. The participation level was below the provincial average (71%) but higher than the previous year (50%). The pre-pandemic average was

64% participation for students. The performance rate was higher than the provincial average (62%). When compared to the All Students population (81%), the Indigenous Students Living Off Reserve performance rate is not as high (75%).

043-Coquitlam

School year	District No	District Name	Expected count	Writer count	Participation Rate	Ontrack Extending Rate
2021/22	043	Coquitlam	82	48	59%	75%
2021/22	099	Province	4,089	2,919	71%	62%

Indigenous Students Living Off Reserve (Grade 7 Literacy)

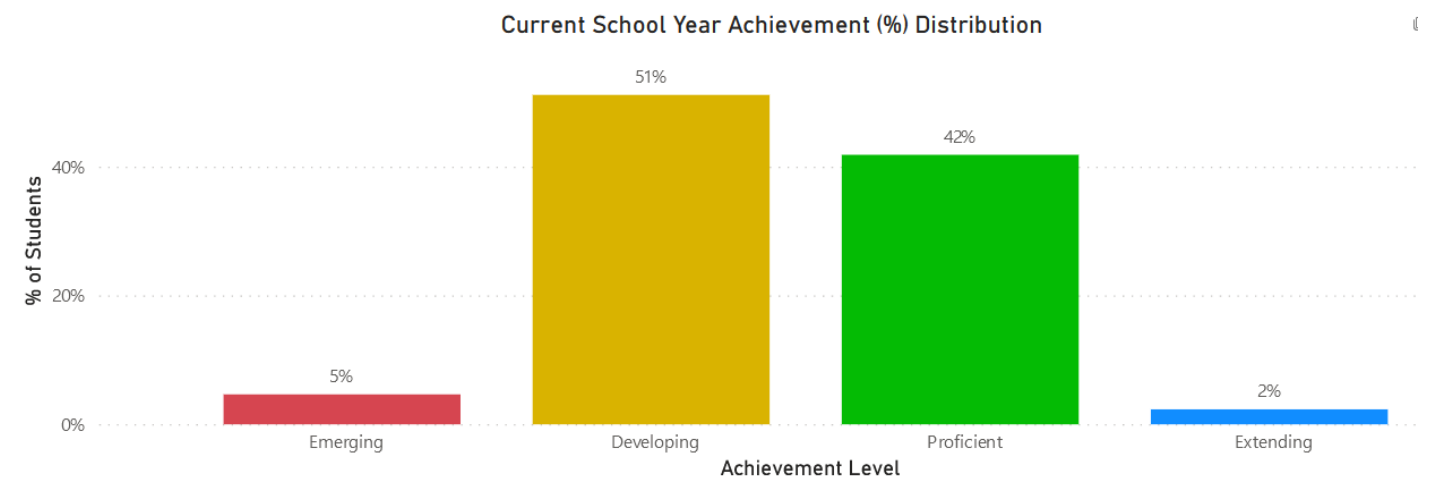
55 of 99 (56%) students participated in the literacy component of the FSAs. 75% of the students were on-track or extending. The provincial average for participation is 71% and the performance rate was 62%. The district had a higher performance rate (75%) than the provincial averages, but the participation rate (59%) was lower than the provincial average (71%). The three-year trend shows performance rate peak of 81% in the most recent year. The performance rate is slightly lower (75%) than the All Students population (78%).

Participation is higher than the previous year (50%) but has not returned to the pre-pandemic rate of 78%.

043-Coquitlam

School year	District No	District Name	Expected count	Writer count	Participation Rate	Ontrack Extending Rate
2021/22	043	Coquitlam	99	55	56%	75%
2021/22	099	Province	4,648	3,287	71%	58%

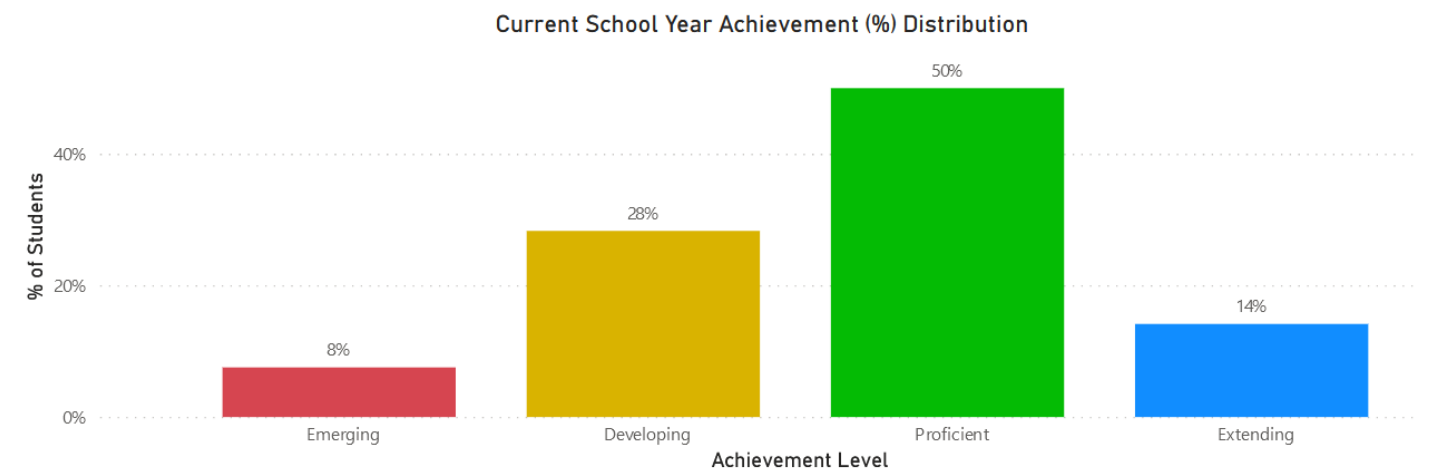
Indigenous Students: Grade 4 Language Arts Report Card Marks (Spring 2022)



Report card marks show that the Indigenous students rate of performance was stronger on their FSAs. 44% of Grade 4s were proficient or extending on their report card marks. This is in comparison to 75% 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 68% compared to the Indigenous students for Language Arts report card marks (44%).

Indigenous Students: Grade 7 Language Arts Report Card Marks (Spring 2022)



The Grade 7 report card data shows that Indigenous students (64%) did not achieve same performance rate as the All Students population (81%). This difference is also seen in the FSA results with Indigenous and non-Indigenous students achieving similar rates in reading.

Students with Disabilities or Diverse Abilities (Grade 4 Literacy)

252 of 400 students (63%) participated in the FSA reading component. The is higher than the provincial participation rate (46%). 86% of the students’ performance was on-track or extending. This is significantly higher than the provincial rate (64%). Coquitlam District’s three-year trend in a similar response shows a slight improvement from previous year. When compared to the All Students population (81%), the Students with Disabilities or Diverse Abilities population is higher at (86%).

043-Coquitlam

School year	District No	District Name	Expected Count	Writer Count	Participation Rate	Ontrack Extending Rate
2021/22	043	Coquitlam	400	252	63%	86%
2021/22	099	Province	4,480	2,061	46%	64%

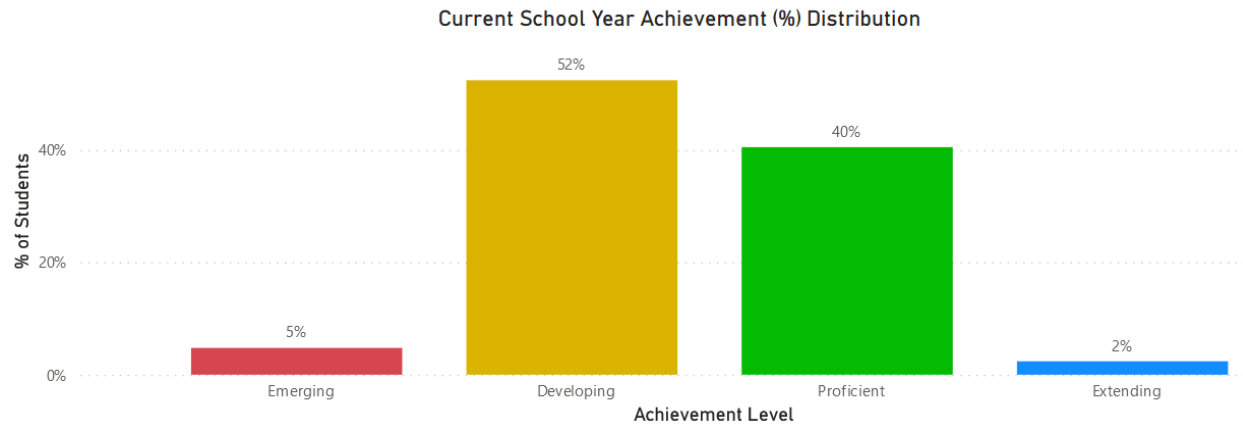
Students with Disabilities or Diverse Abilities (Grade 7 Literacy)

319 of 538 students (76%) participated in the FSA reading component. This is higher than the provincial (53%) participation rate. 76% of the Coquitlam District students’ performance was on-track or extending. This is significantly higher than the provincial (54%) performance rate. The three-year trend in similar past responses shows consistency in both participation and performance for the district. When compared to the All Students population (78%), the Students with Disabilities or Diverse Abilties rate is similar at 76%.

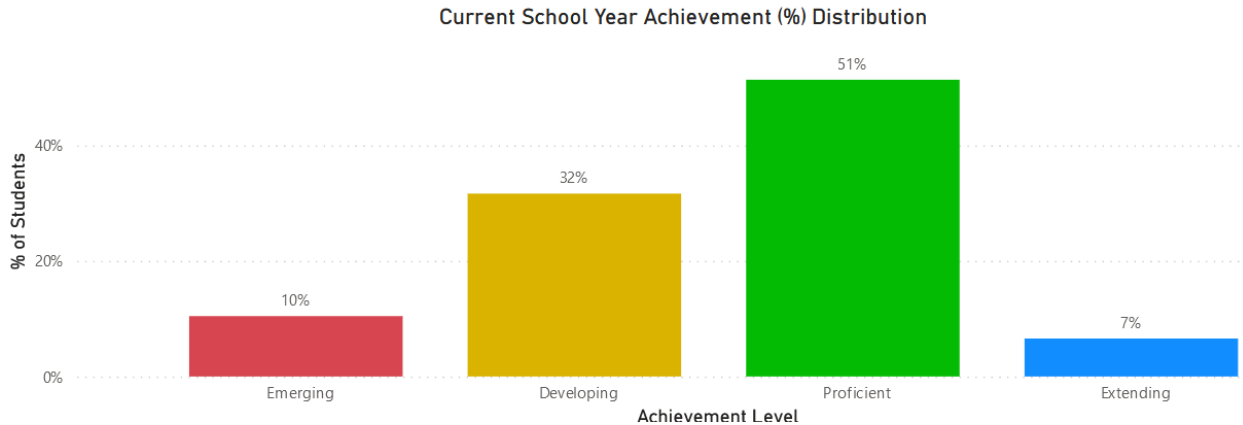
043-Coquitlam

School year	District No	District Name	Expected Count	Writer Count	Participation Rate	Ontrack Extending Rate
2021/22	043	Coquitlam	538	319	59%	76%
2021/22	099	Province	7,171	3,765	53%	54%

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. However, the data that we are able to view show that there has been improvement from the previous year.

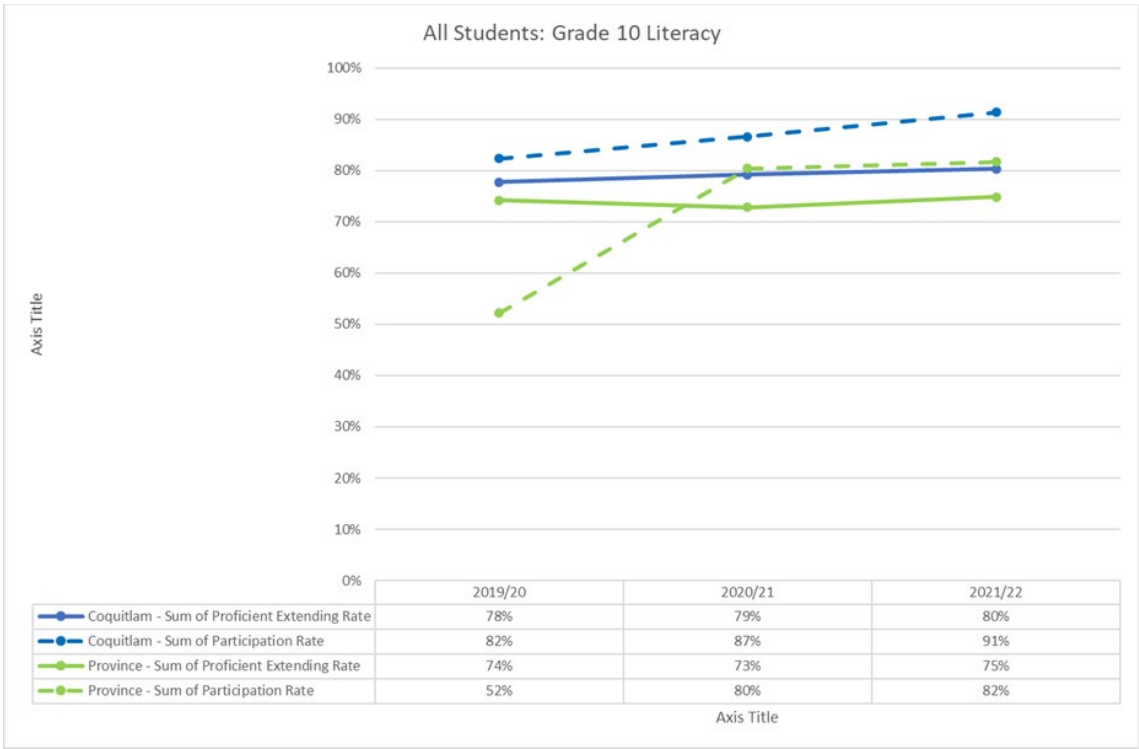
Literacy 10 Assessment

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 (Grade 10 Literacy)

The data provided by the Ministry of Education now shows three years of data of the Grade 10 literacy assessments. The participation rate (91%) is higher than the provincial rate (82%). 80% of the students’ performance was proficient or extending and higher than the provincial average of 75%. The three-year trend shows steady improvement in the performance rate, from 78% in 2019-2020 to 80% in 2021-2022. The participation rate has greatly improved over the past three years, from 82% in 2019-2020 to 91% in the most recent year.

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.



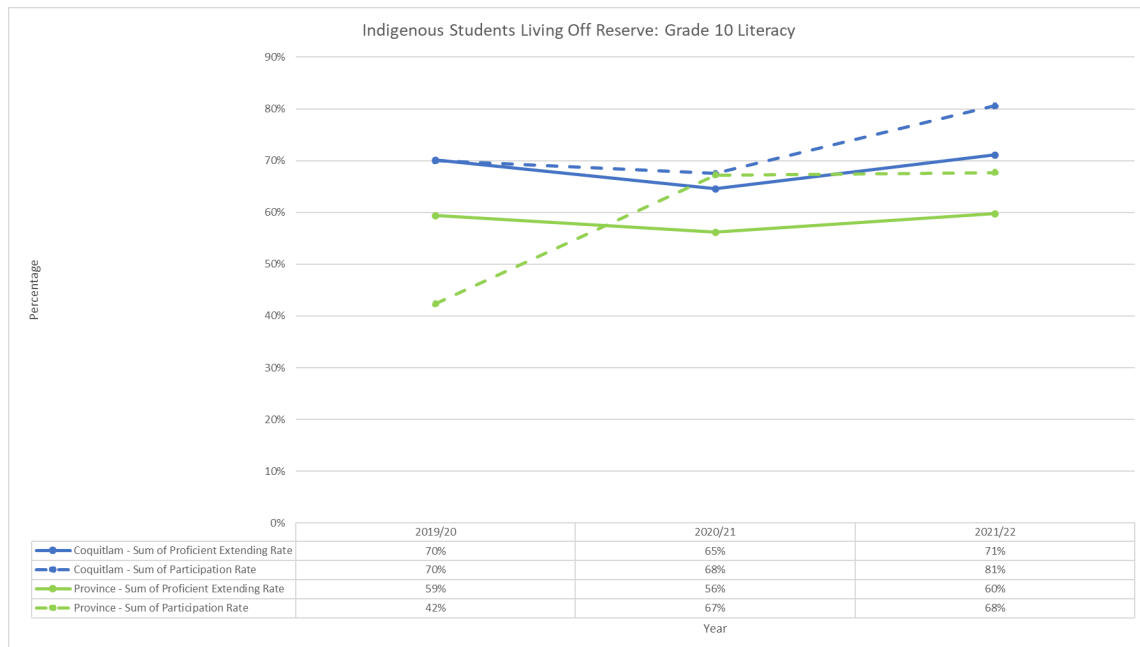
Indigenous Students Living On Reserve (Grade 10 Literacy)

The number of students living on reserve is too small to report on. The data that is viewable does show improved results for the students that participated in the Literacy 10 assessment.

Indigenous Students Living Off Reserve (Grade 10 Literacy)

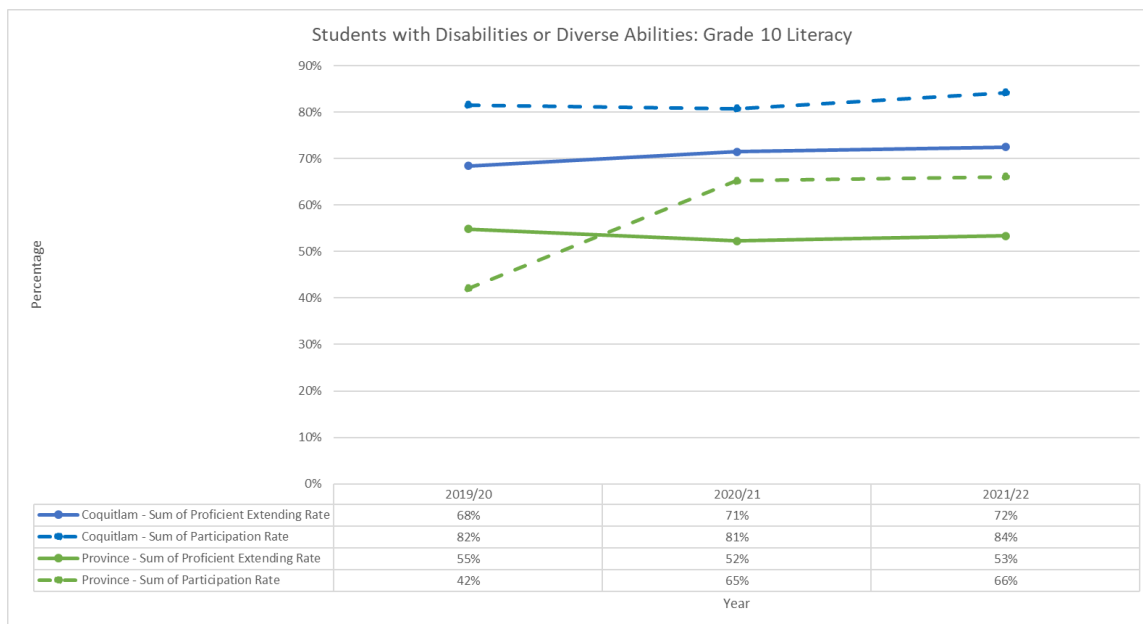
59 of 83 (81%) students participated in the Grade 10 Literacy assessments. This is higher than the provincial (68%) participation rate. 71% of the students’ performance was proficient or extending. This is higher than the provincial average of 60%. The district and province showed improvement in performance since last year. The three-year trend showed a slight decrease in 2020-2021 in both performance and participation and an improvement this year.

When compared to the All Students performance rate (80%), the Indigenous Students Living Off Reserve data is lower (71%) but the gap between the two cohorts appear to be closing.



Students with Disabilities or Diverse Abilities (Grade 10 Literacy)

458 of 544 students (84%) participated in the assessment with 72% of students' performance rate considered proficient or extending. The participation rate (84%) is above the provincial rate (68%). SD43 performance rate (72%) is higher than the provincial average (60%) average. When compared to the All Students performance rate (80%), the performance rate for Students with Disabilities or Diverse Abilities is lower (72%).



Children and Youth in Care (Grade 10 Literacy)

The number of students is too small to report on. The data that we were able to view shows improvement from the previous year.

Numeracy

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.”

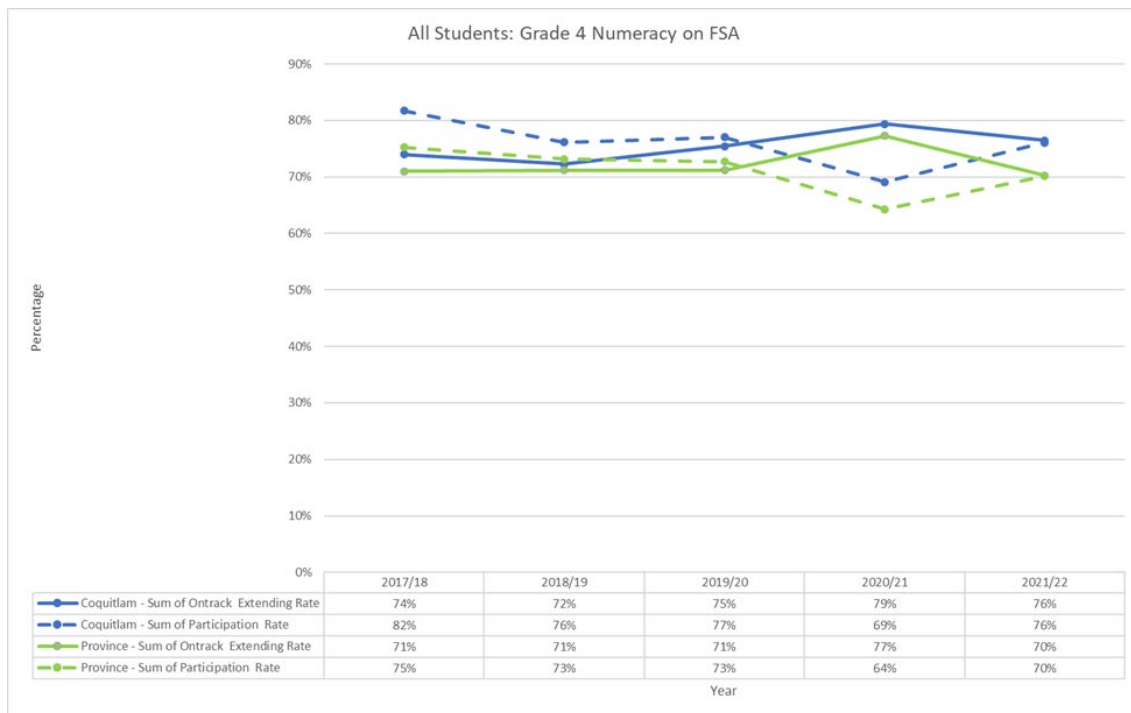
All Students

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.

All Students (Grade 4 Numeracy)

1691 of 2231 students (76%) participated in the 2021-2022 Numeracy component of the FSA. 72% of the students were on-track or extending.

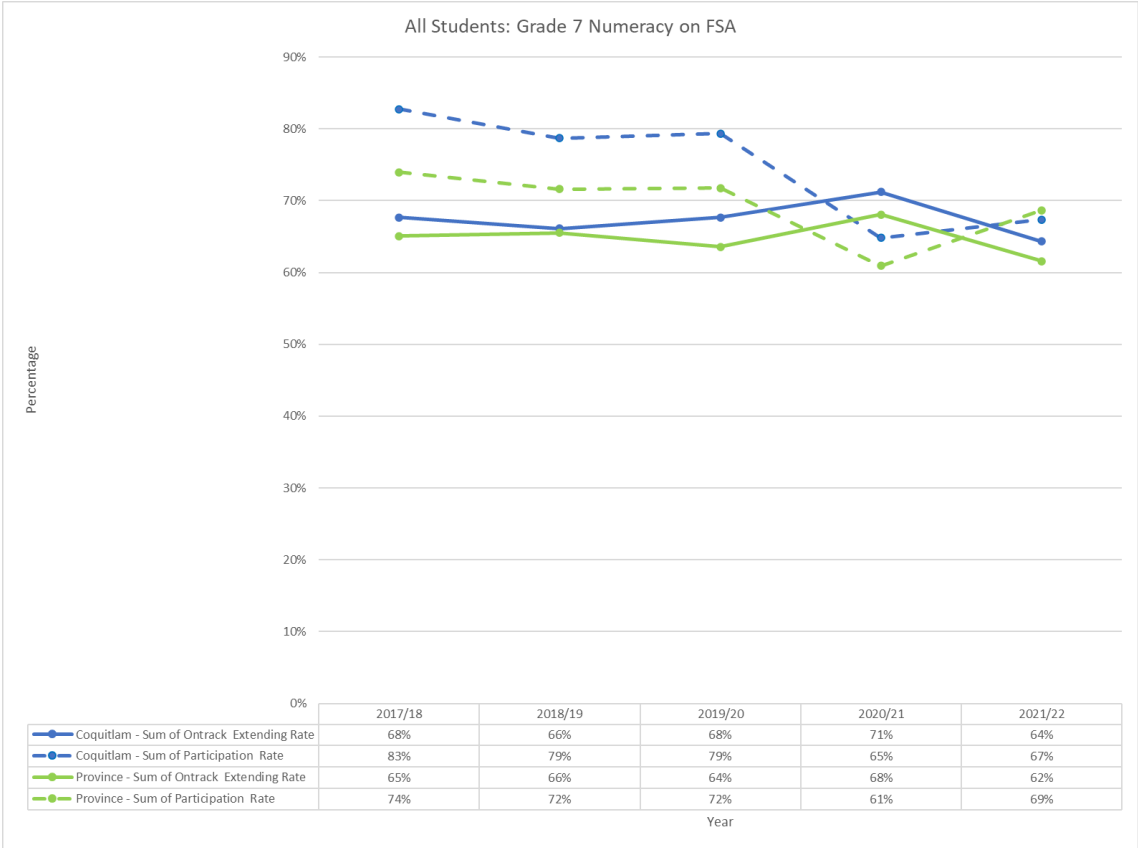
The SD43 performance data continues to be above the provincial average of 70%. There was a slight decrease in district performance from the previous year (79%). The participation is higher than the provincial (70%) average. As with many measures, there appears to be a rebound in participation rates in the most recent year. However, the three year trend shows a slight drop from the previous year. As with other measures, the rate drop seems to be connected with the increase in participation.



All Students (Grade 7 Numeracy)

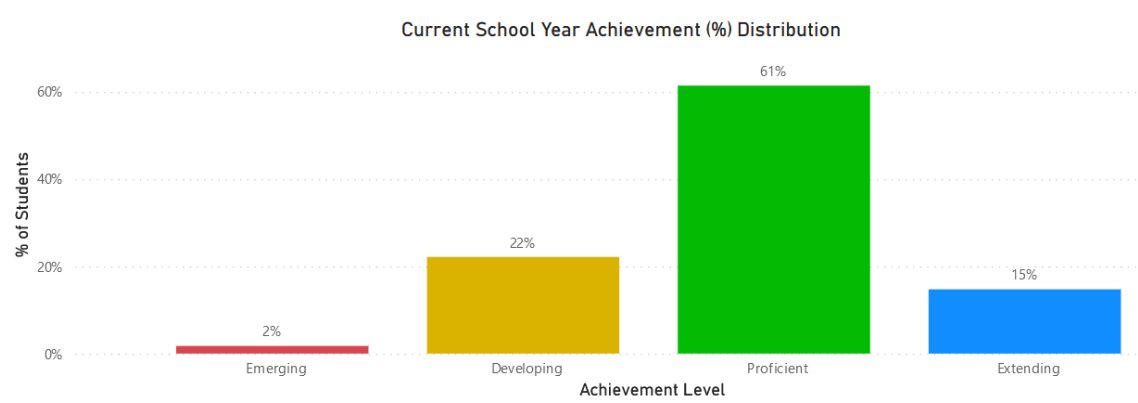
1674 of 2484 students (67%) participated in the recent numeracy assessment. 64% of the students’ performance was on-track or extending. This remains higher than the provincial average (62%). SD43 participation rate (67%) grew slightly from the previous year (65%) yet is slightly lower than the provincial rate (69%).

The three-year trend for performance shows a climb between 2019-2020 (68%) and 2020-2021 (71%) with a drop in the recent year (64%). As with the Grade 4 numeracy assessment, the rate drop coincides with an increase in the participation rate.

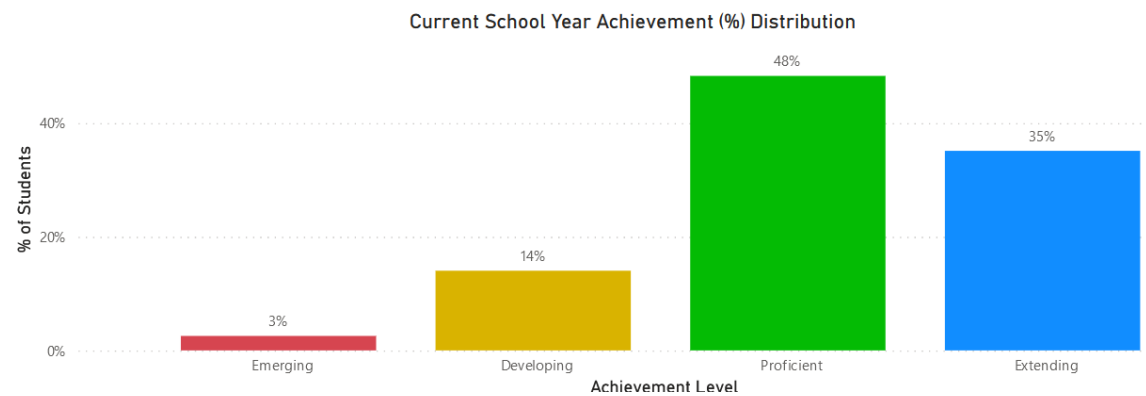


Report card data from Spring 2022 show that 76% of the Grade 4s were proficient or extending in numeracy. Grade 7 third term report card data show that 83% of students were proficient or extending in English Language Arts. The Grade 7 report card marks are higher than the FSA numeracy rates. The Grade 4 report card marks are like the FSA results. The average Grade 10 Math mark is 75% (Letter Grade B).

All Students: Grade 4 Numeracy Report Card Marks



All Students: Grade 7 Numeracy Report Card Marks



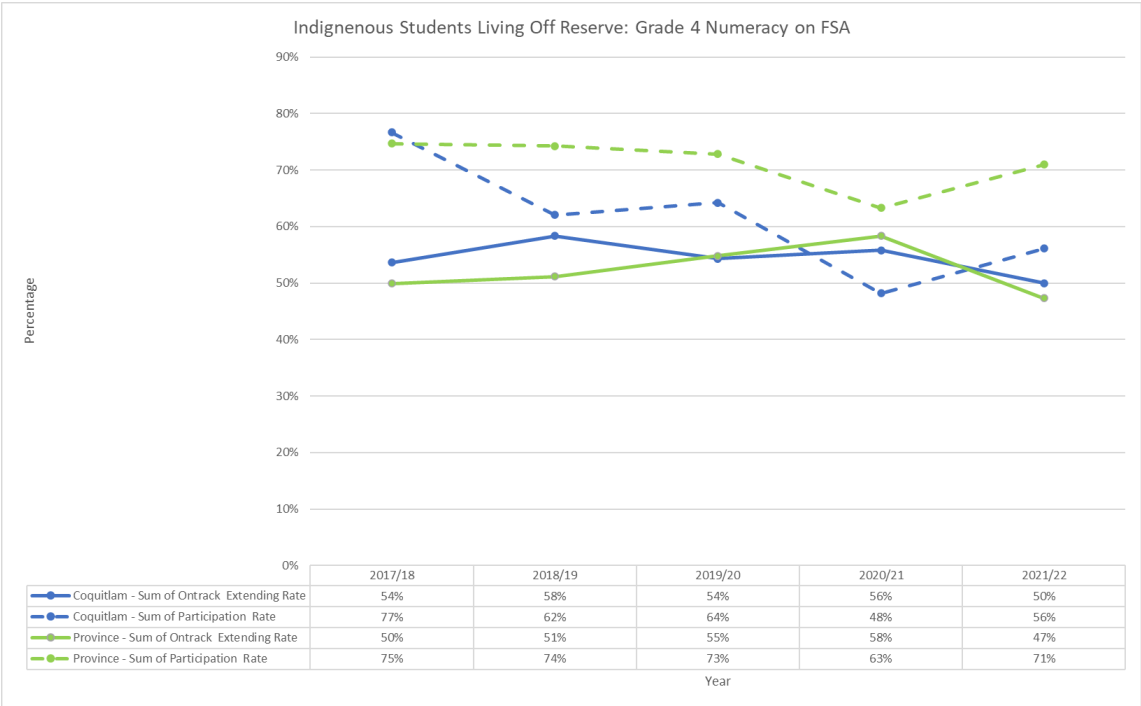
Indigenous Students Living On Reserve (Grade 4 and 7 Numeracy)

The number of Grade 4 and 7 students participating in the Numeracy FSAs is too small to report on.

Indigenous Students Living Off Reserve (Grade 4 Numeracy)

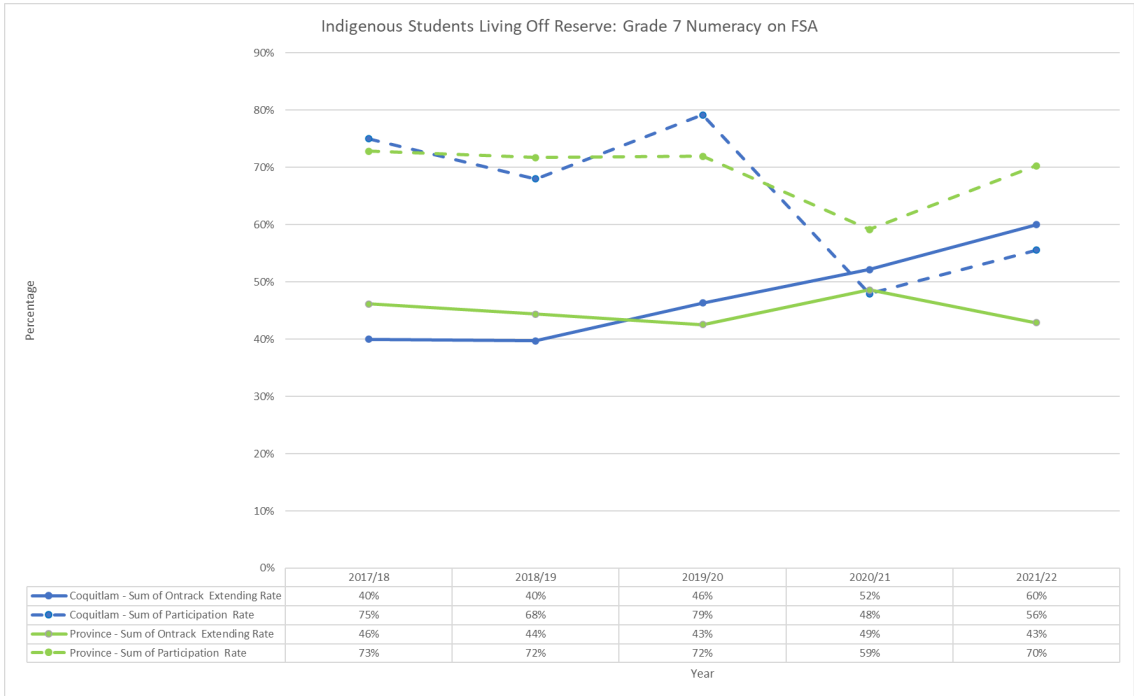
46 of 82 (56%) students participated in the 2021-2022 Numeracy component of the FSA. This is an increase from the previous year (49%) but still remains lower than the provincial average of 71%. The student’s performance rate is 50% which is now higher than the provincial average of 47%. The three-year trend, like many measures in this report, show a slight increase in 2020-2021 (56%), and a return to a slightly lower rates in this recent year (50%).

When compared to the All Students population performance rate (72%), the Indigenous Students Living Off Reserve rate is lower at 50%.



Indigenous Students Living Off Reserve (Grade 7 Numeracy)

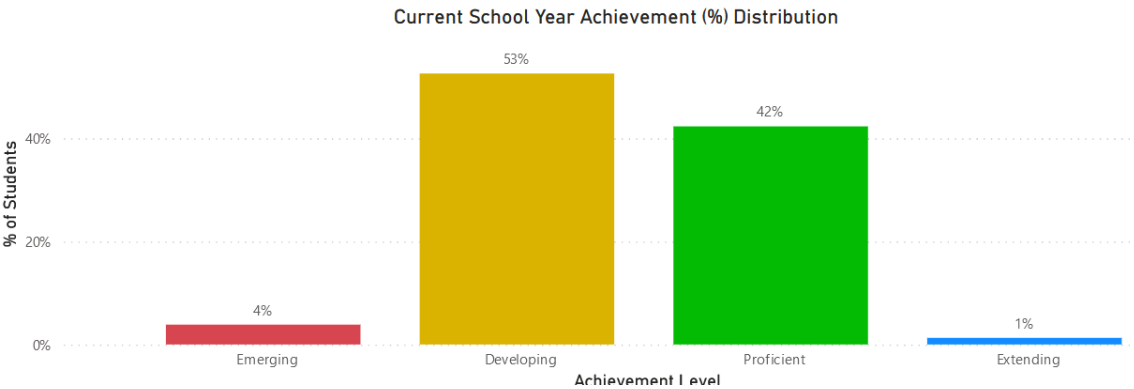
56% of students (55 of 99) participated in the Numeracy component of the FSA. 60% of those students’ performance were on-track or extending. Compared to the province, the rates were lower for participation (70%) and but higher than the performance rate (43%). When compared to the All Students population performance rate (64%), the Indigenous Students Living Off Reserve rate is lower at 60%. The three-year trend shows a steady improvement from 46% in 2019-2020 to 60% in the most recent year. The performance rate gap is closing between the All Student population and this cohort.



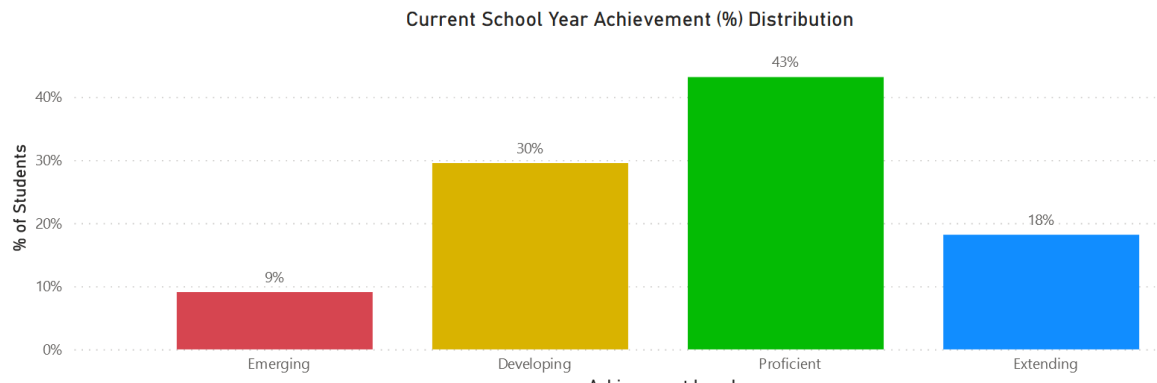
Report card marks show that the Indigenous Students Living Off Reserve marks were lower than the non-Indigenous students in Grades 4 and 7. There were fewer students in the proficient and extending ranges.

Report card data for Indigenous Students Living Off Reserve show that 43% of the Grade 4s were proficient or extending in numeracy. Grade 7 third term report card data show that 61% of students were proficient or extending in numeracy. The report card marks are lower than the All Students population rates with Grade 4s at 76% and Grade 7s at 83%. The Grade 7 report card marks are higher than the FSA numeracy rates. The Grade 4 report card marks lower than the FSA results.

Indigenous Students: Grade 4 Numeracy Report Card Marks



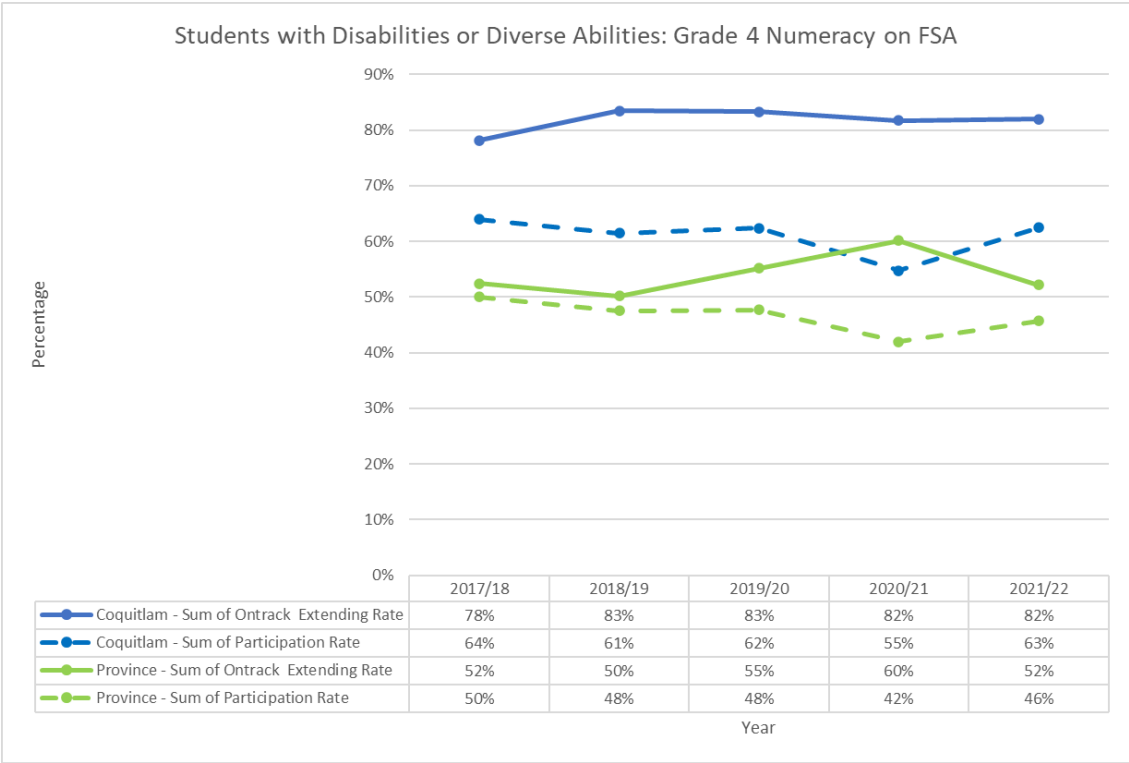
Indigenous Students: Grade 7 Numeracy Report Card Marks



Students with Disabilities or Diverse Abilities (Grade 4 Numeracy)

250 of 400 students (63%) in this population participated in the FSA Numeracy component. Participation is higher than the provincial rate (46%). The performance rate for this population is 82% students on-track or extending. This is higher than the provincial (52%) rate. The three-year trend appears steady with an average 82.5% performance rate.

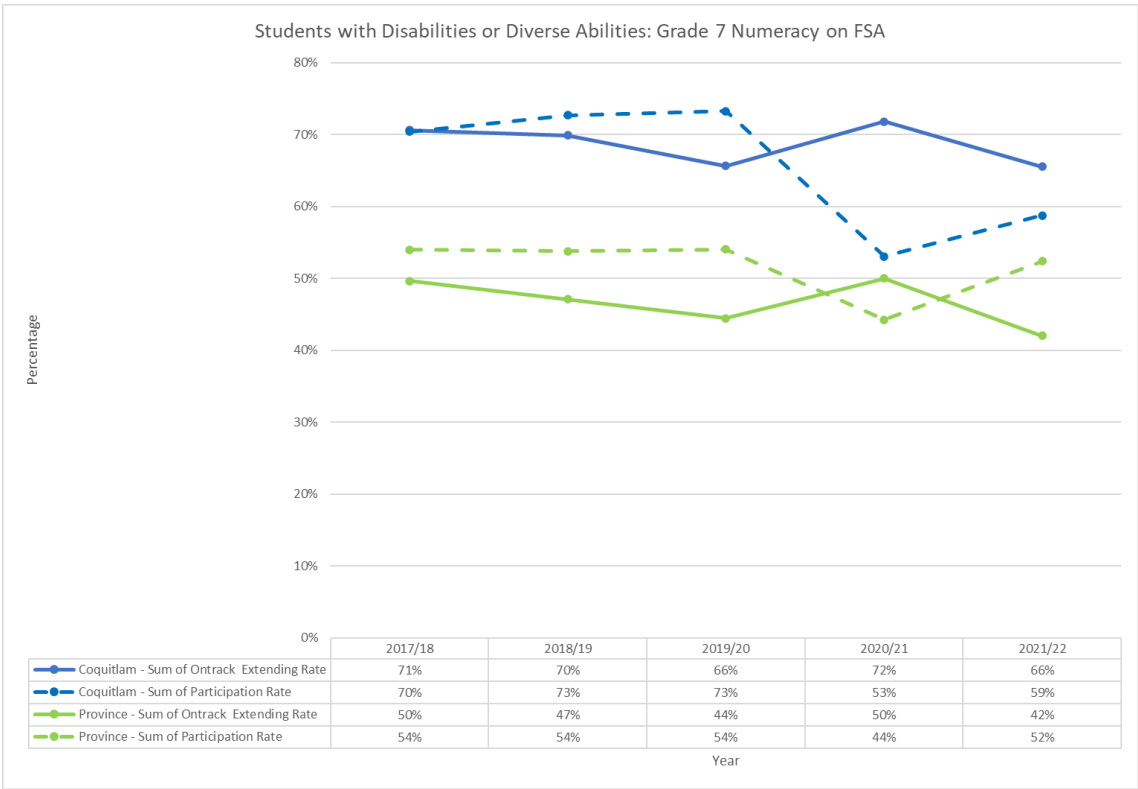
When compared to the All Students population performance rate (72%), the Students with Disabilities or Diverse Abilities rate is higher at 82%.



Students with Disabilities or Diverse Abilities (Grade 7 Numeracy)

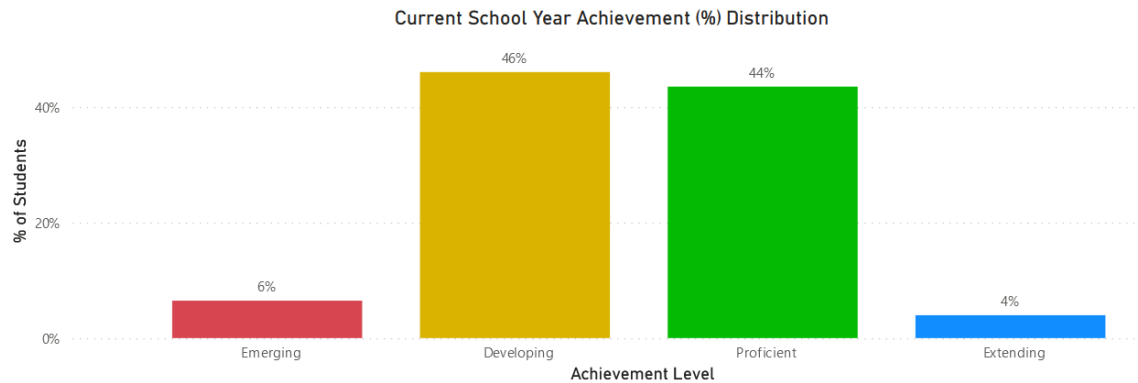
316 of 538 students (59%) participated in the Numeracy FSA component. The participation rate is higher than the provincial rate of 52%. The performance rate was 72% of students on-track or extending. This is higher than the provincial performance rate (50%). There is a slight decline in the recent year when examining the past three years for the district, but this decrease is also seen in the provincial rate.

When compared to the All Students population performance rate (64%), the Students with Disabilities or Diverse Abilities rate is slightly higher at 66%.

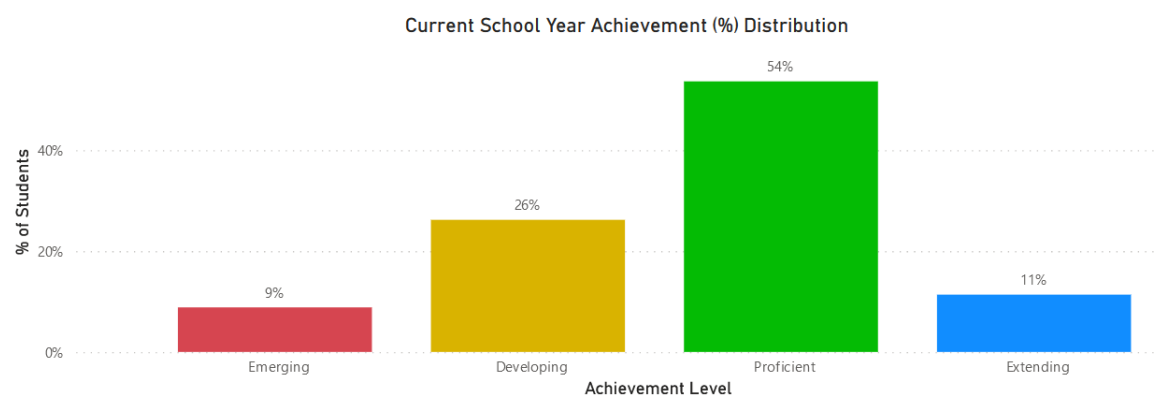


The Grade 4 report card marks are lower than the “All Students” population with 46% of students in the proficient or extending range compared to 68%. The Grade 7 report card marks for this population is lower than the “All Students” group with 65% of the students in the proficient or extending range compared to 81%.

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 (Grade 4 and 7 Numeracy)

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

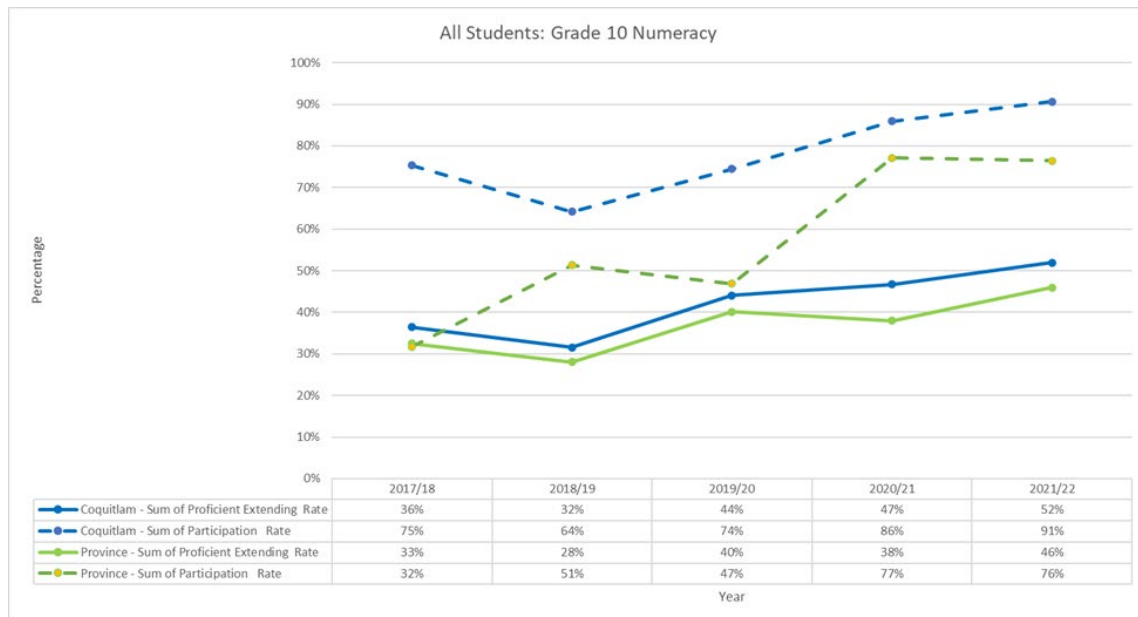
Numeracy 10 Assessment

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 (Grade 10 Numeracy)

The Grade 10 cohort in 2020-2021 was 2359 students. 91% (1110) students participated in the numeracy assessment. The participation rate is higher than the provincial rate of 76%. 52% of the students' performance was proficient or extending. This rate is higher than the provincial performance rate of 46%. There is steady growth at this rate compared to the previous three years.

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



Indigenous Students Living On Reserve (Grade 10 Numeracy)

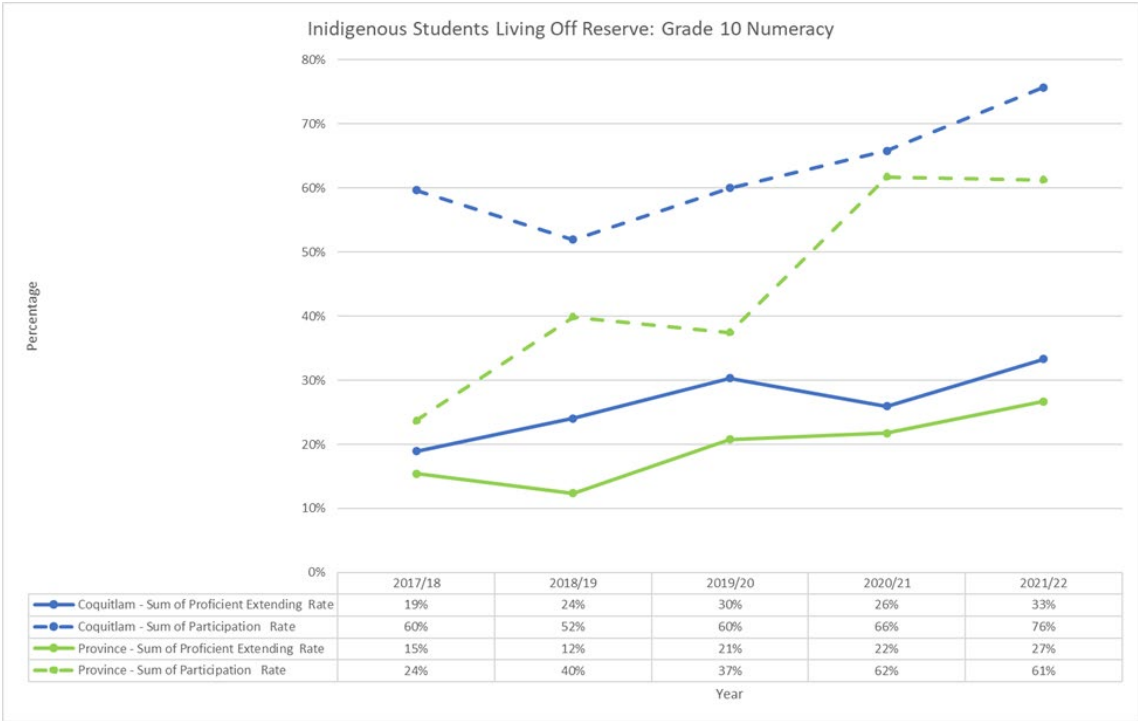
The number of Indigenous Students Living On Reserve is too small to report on reliably. However, the students who did write the assessment were not meeting expectations.

Indigenous Students Living Off Reserve (Grade 10 Numeracy)

Both performance and participation for Indigenous Students Living Off Reserve are higher than the provincial average. 78 of 103 students (76%) wrote the 2021-2022 numeracy assessment. The participation rate is higher than the provincial average rate of 61%.

33% of the students’ performance was proficient or extending. Although the performance rate of 33% is low, it is still higher when compared to the provincial rate of 27%. The five-year trend shows steady performance with this recent year having the highest results.

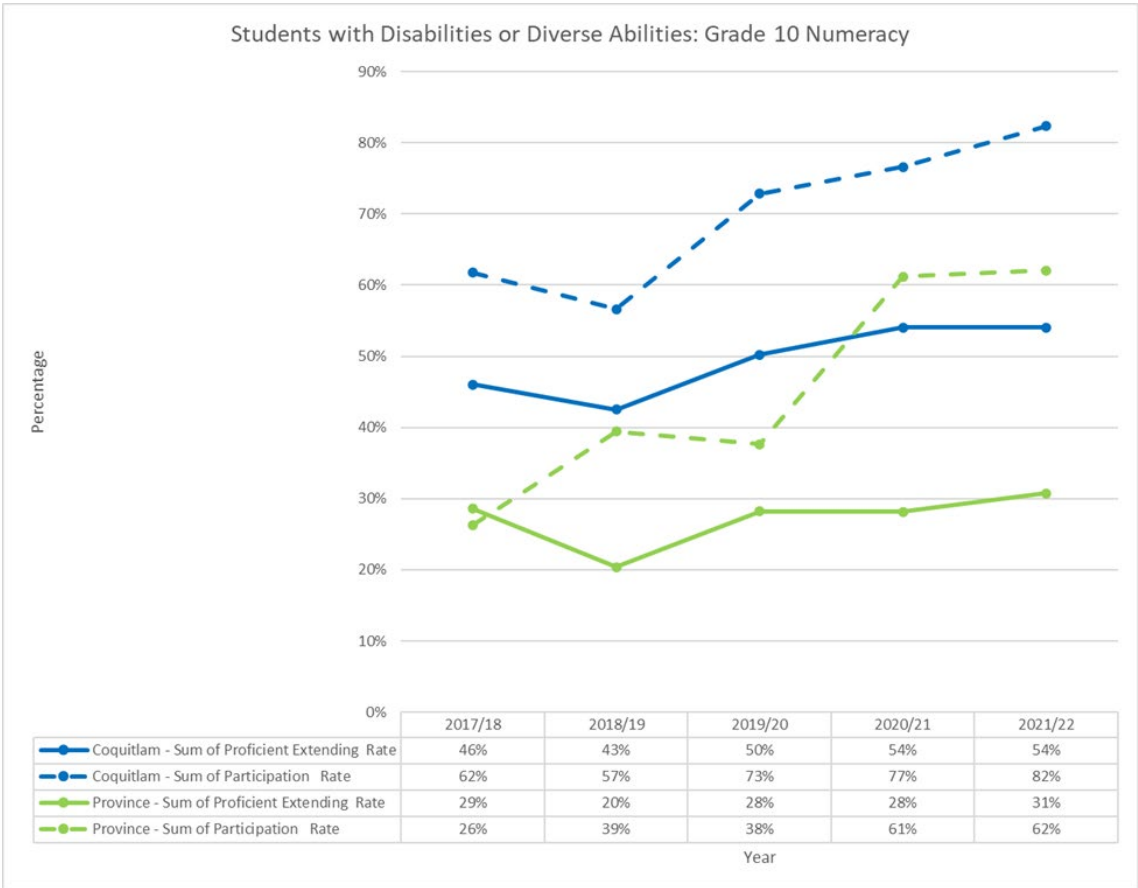
The Indigenous Students Living Off Reserve performance rate (33%) is lower than the All Students population (52%).



Students with Disabilities or Diverse Abilities (Grade 10 Numeracy)

445 of 544 students (82%) wrote the Grade 10 Numeracy assessment in 2021-2022. This was higher than the provincial (62%) participation rate. 54% of the students’ performance was proficient or extending. This is above the provincial average performance rates (31%) The three-year trend for Coquitlam shows steady growth from 2019/2020 (50%), 2020/2021 (54%) and the recent year (54%).

The Students with Disabilities or Diverse Abilities performance rate (54%) is higher than the All Students population (52%).



Children and Youth in Care (Grade 10 Numeracy)

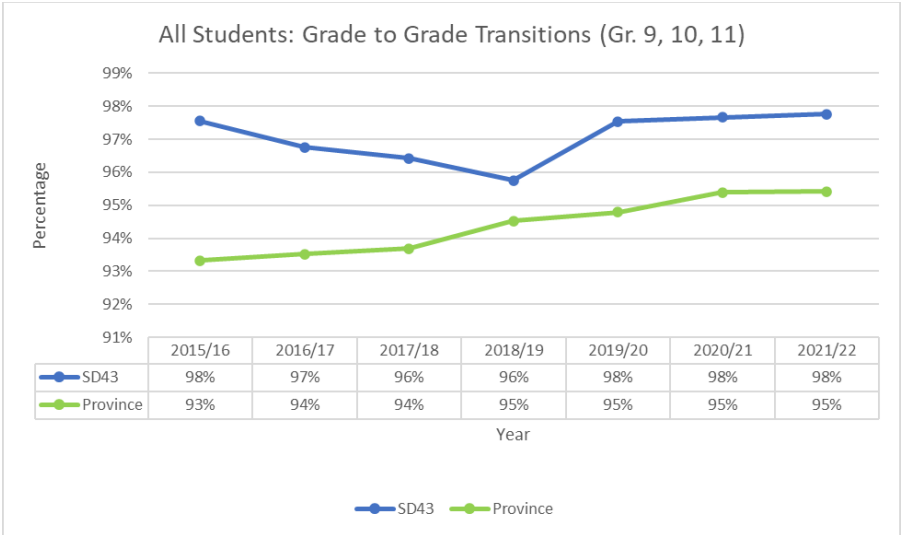
The population for this measure was too small to report on. However, there does seem to be improvement in this measure.

Grade to Grade Transitions

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

All Students (Grade to Grade Transitions)

For this year’s report, Grade to Grade Transitions will be reported as single group comprising of all Grade 9, 10 and 11 in their respective populations. This will allow us to better see trends. 7431 students were part of the All Students cohort. 98% successfully completed their transition to the next grade. The provincial average is 95%. The three year trend has been consistent at 98%. It appears that migration may explain the reason why a small percentage of students are not moving to the next grade.

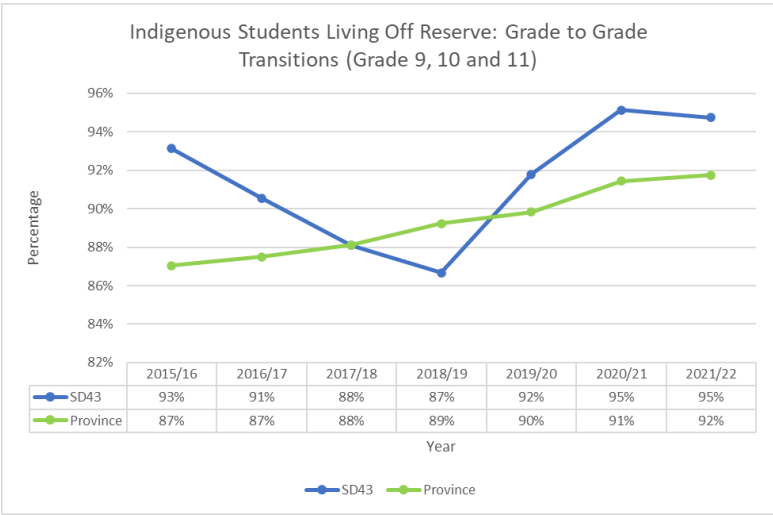


Indigenous Students Living On Reserve (Grade to Grade Transitions)

There is no report on this population due to the small numbers. However, the data seems to indicate the students are successfully transitioning to the next grade. The rate that we can view is higher than the provincial average.

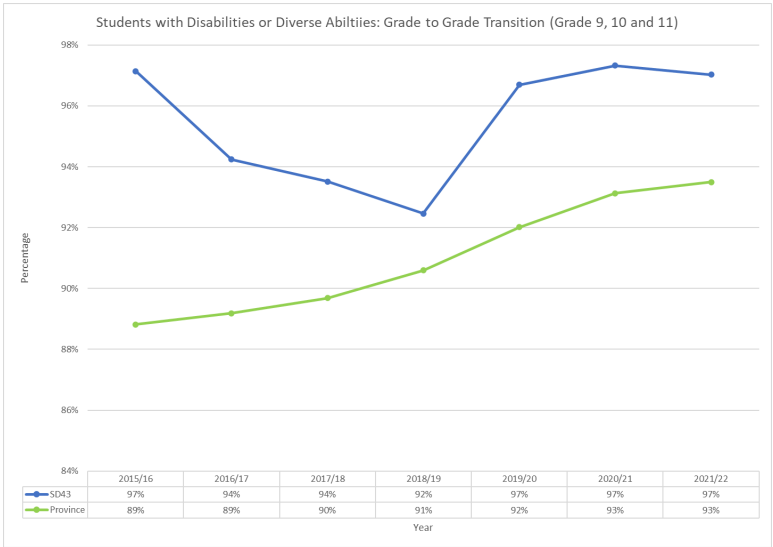
Indigenous Students Living Off Reserve (Grade to Grade Transitions)

The cohort data set includes 307 of 324 (95%) students in Grades 9, 10 and 11 who successfully transitioned to the next grade. The results are higher than the provincial rates (92%). It appears that migration may explain the reason why a small percentage of students is not moving to the next grade. The three-year trend shows steady improvement from 92% in 2019-2020 to 95% this year. The rate for this cohort is slightly below the All Students rate 98%. It is noted that the rate for SD43 Indigenous Students Living Off Reserve matches the All Students Provincial rate (95%).



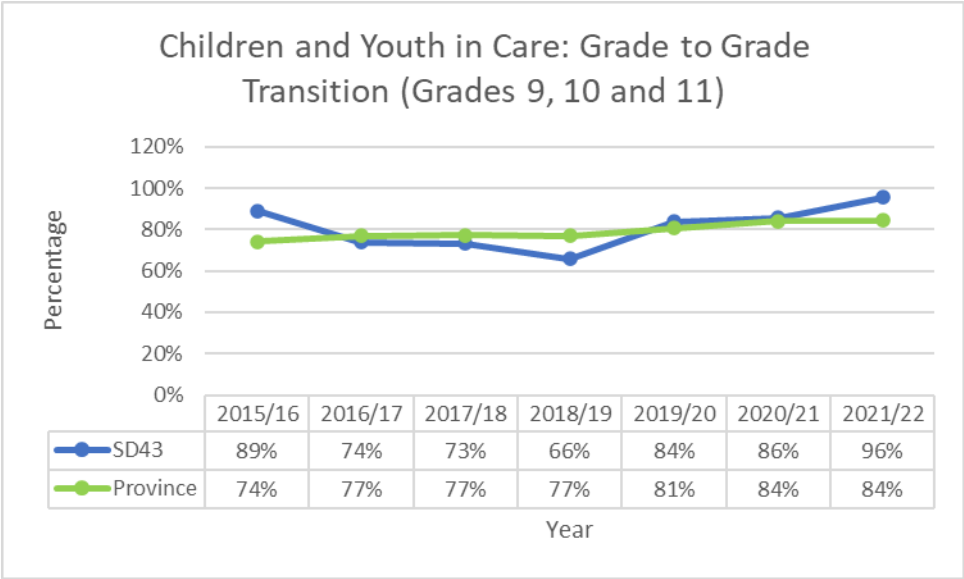
Students with Disabilities or Diverse Abilities (Grade to Grade Transitions)

97% of the students in this population (1795 of 1850) successfully completed their grade transition. This is higher than the province rate of 93%. The five-year trend mirrors the pattern seen in the All Students and Indigenous Students Living Off Reserve populations. There has been steady growth in students completing grade transitions. The data for students in this cohort (95%) is slightly below the All Students population (98%) rate.



Children and Youth in Care (Grade to Grade Transitions)

By combining Grade 9, 10 and 11 students for this measure, we are able to report on Grade to Grade Transitions for Children and Youth in Care. 22 of 23 (96%) students successfully completed their transition to the next grade. This is higher than the provincial average of 84%. There has been steady growth in for students in this cohort over the past four years. This rate is now close to the SD43 All Students population (98%).



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.”

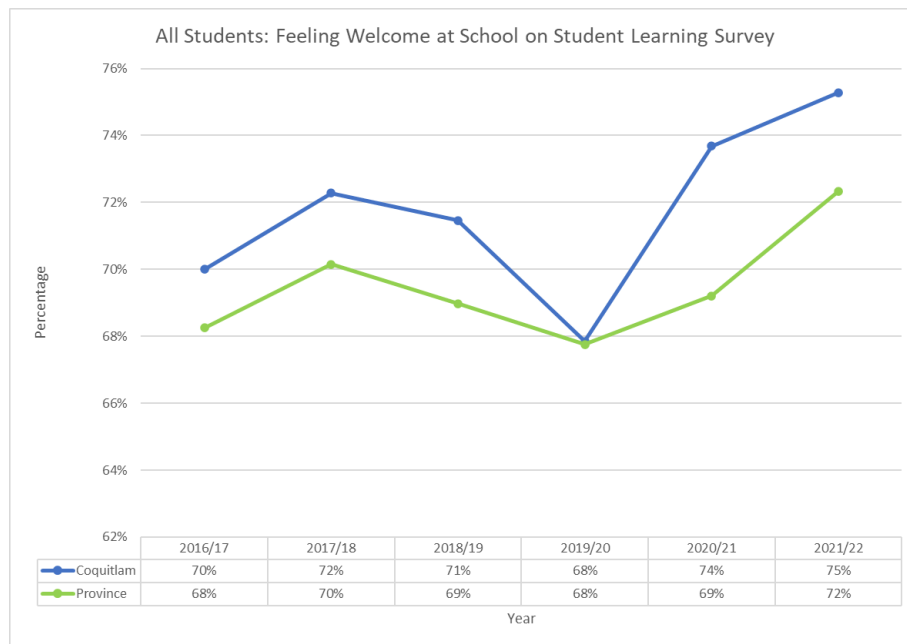
Measure 3.1 Number and percentage of students in grades 4, 7, and 10 who feel welcome, safe, and have a sense of belonging in their school.

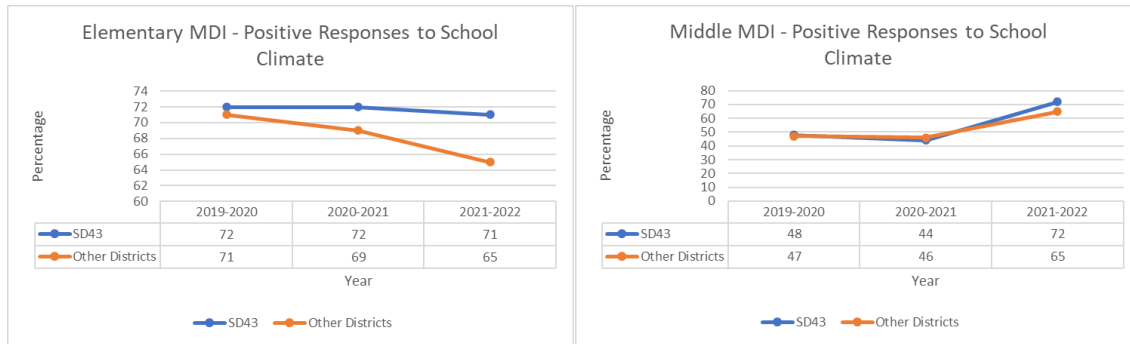
During the Covid-19 pandemic, the district prioritized the need for staff to support students during on-line learning and the transition back to in-person learning. Human and Social Development has become part of each school’s Action Plan for Learning to support all students in this area.

Feeling Welcome at School

All Students (Feeling Welcome at School)

5421 students in Grades 4, 7 and 10 responded to this question, with 4081 (75%) positive responses. This is higher than the province average positive response rate of 66%. The recent three year trend shows growth. When we compare this data to the Grade 7 Middle Years Development Instrument (MDI), (72%) there is an increase in positive responses. The Youth Development Instrument (YDI) also shows that the Grade 11 positive responses (high, 41% and medium, 37%) to a similar question is higher than other district averages.





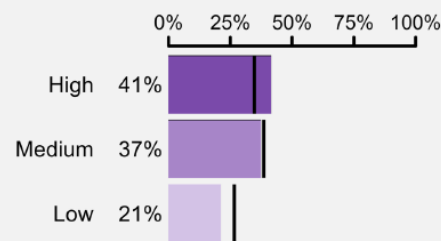
Youth Development Instrument, (Grade 11), 2021-2022

SCHOOL ENVIRONMENT*

Youth's level of agreement with statements about the social atmosphere of the school, including the relationships and interactions between and amongst students and staff.

e.g., "Teachers and students treat each other with respect in this school"

*called School Climate on the MDI

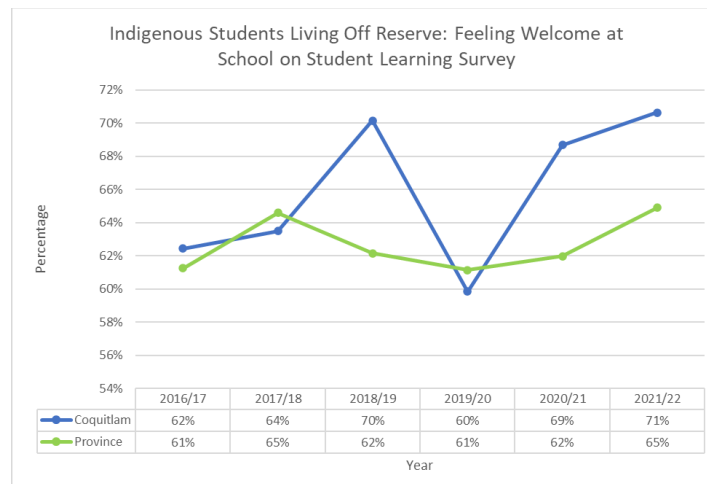


Indigenous Students Living On Reserve (Feeling Welcome at School)

The number of students responding to the student learning survey is small and cannot be reported on. However, the responses from the students are more positive, compared to other years.

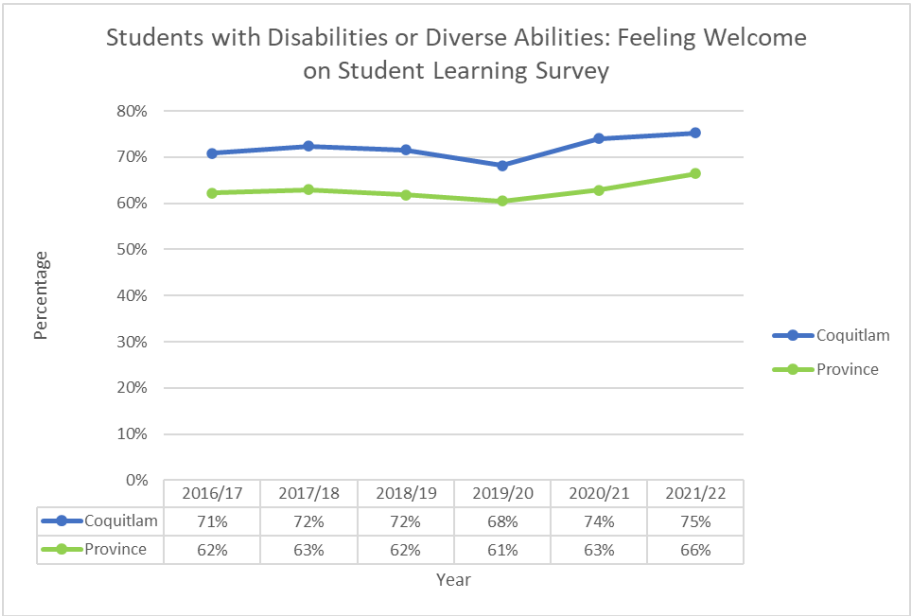
Indigenous Students Living Off Reserve (Feeling Welcome at School)

130 of 184 students (71%) responded positively to feeling welcome at school. This is higher than the provincial average positive response rate (65%). This rate shows strong improvement since 2019. This trend mirrors the All Students population. The results this year are nearing the All Students positive response rate (75%). The 2021-2022 Equity Scan asked 72 students to respond to this statement, "My Indigenous heritage is respected at my school." 70% of the students agreed or strongly agreed with the statement.



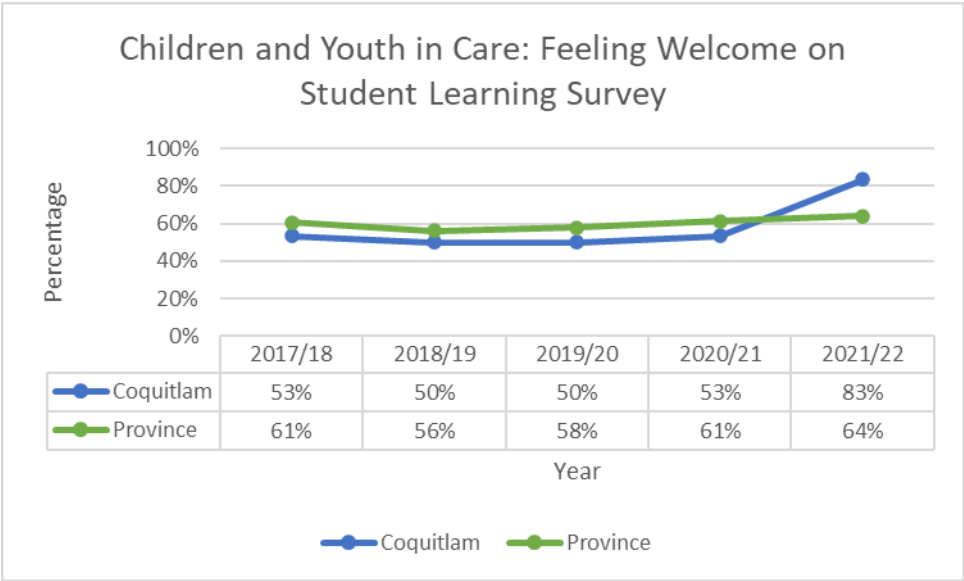
Students with Disabilities or Diverse Abilities (Feeling Welcome)

809 of 1075 (75%) of students responded positively to feeling welcome at school. This rate is above the provincial average positive response rate (66%) but also matches the SD43 All Students rate (75%). The recent three year also shows a steady improvement.



Children and Youth In Care (Feeling Welcome at School)

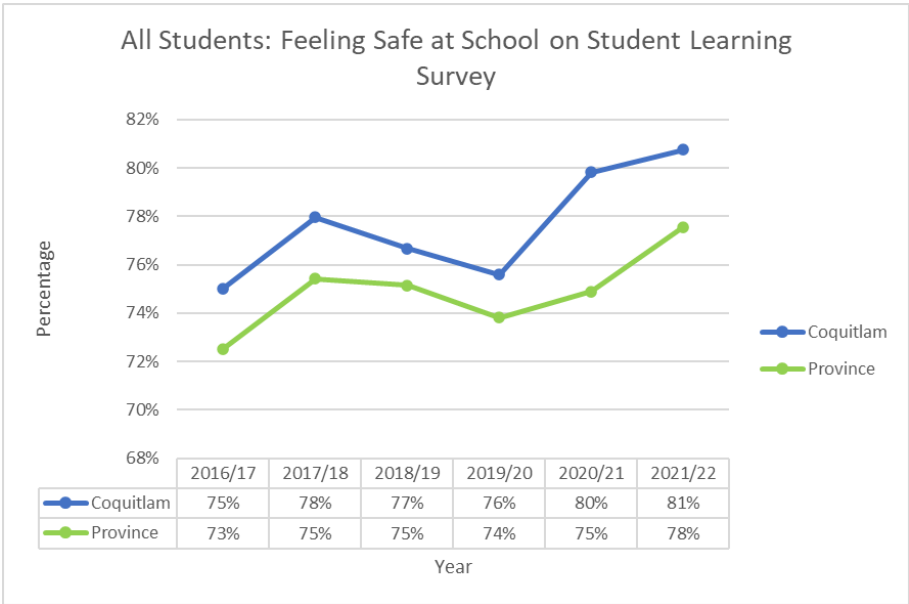
10 of 12 students (83%) responded positively to feeling welcome at school. This is higher than the provincial average of 64%. This response rate is higher than the other SD43 populations.



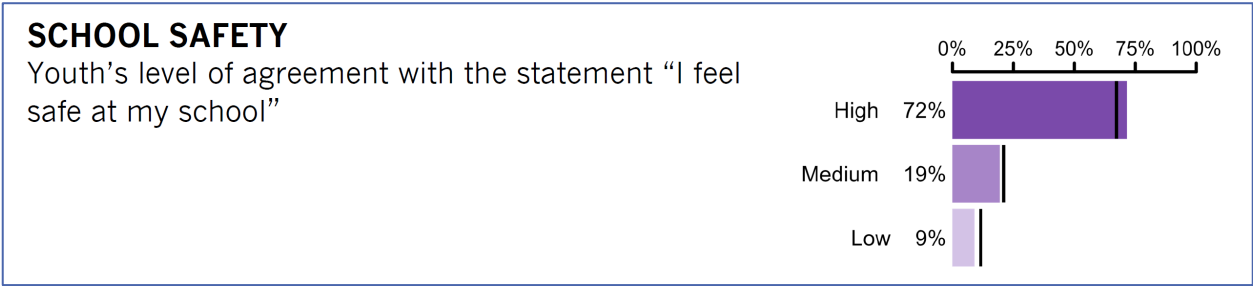
Feeling Safe at School

All Students (Feeling Safe at School)

4488 of 5557 (81%) students in Grades 4, 7 and 10 responded positively to feeling safe at school. This is above the provincial average response rate of 78%. There has been a noticeable improvement in the recent three years. The data for Feeling Safe at School is not disaggregated for each population on the Student Learning Survey. The YDI data for Grade 11s also show a stronger response (72% high and 19% medium) for Coquitlam students compared to other districts.



Youth Development Instrument (Grade 11), 2021-2022

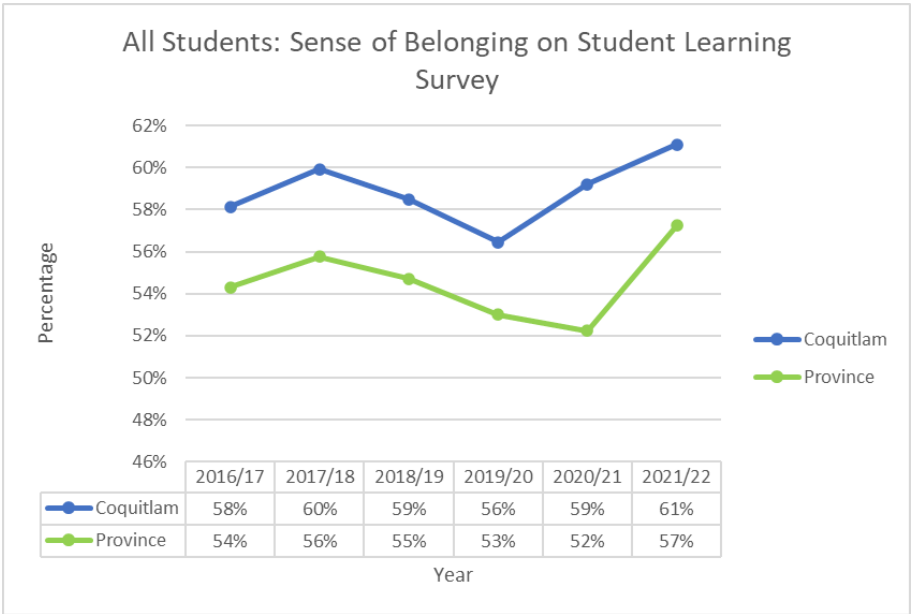


Sense of School Belonging

All Students (Sense of School Belonging)

3308 of 5413 (61%) students responded positively to feeling a sense of belonging at school. This is higher than the provincial cohort who responded positively at 57%. There has been improvement over the recent three years.

The MDI data shows a slight decline to a similar question, for both Grade 4s and 7s. However, the Grade 11s responses were a similar rate to the data seen in the Student Learning Survey with 32% high and 39% medium responses.



Indigenous Students Living On Reserve (Sense of School Belonging)

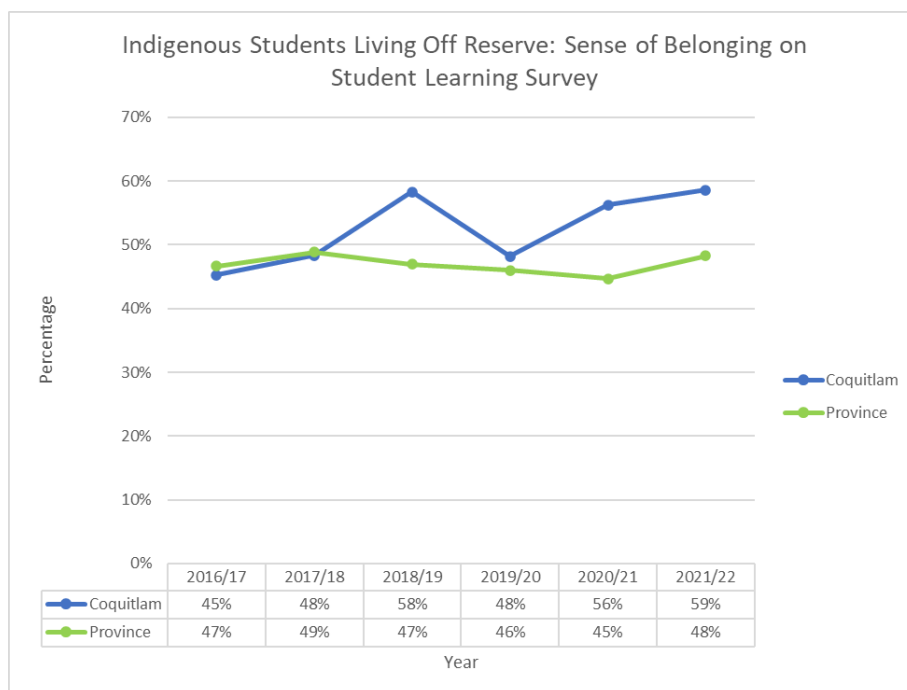
The data for this measure is masked as the number of students responding is below 10. The data that we are able to view shows some growth over the recent three years.

Indigenous Students Living Off Reserve (Sense of School Belonging)

109 of 186 (59%) of students responded positively to this question on the Student Learning Survey. This is higher than the provincial rate of 48%. The rate is slightly lower than the SD43 All Students positive responses of 61%. There is a steady improvement in this data in the most recent three years.

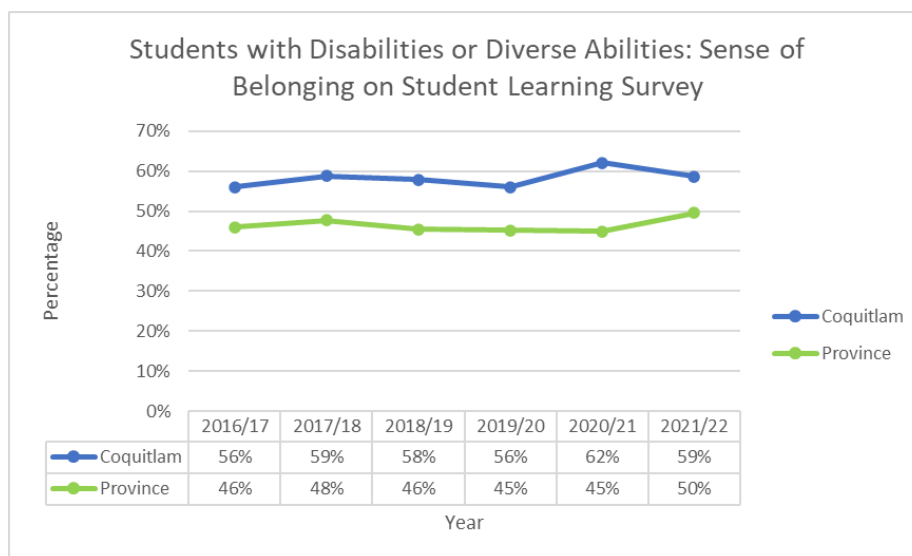
The 2021-2022 Equity Scan asked 72 Indigenous students to respond to this statement, “I enjoy going to school.” 34 of 72 students (47%) students agreed or strongly agreed with the statement. This rate is slightly lower than last year’s response of 51%.

The Equity Scan also asked the students to respond to this statement, “I was happy with my classroom and/or online this year.” 43 of 72 (60%) students agreed or strongly agreed with the statement. This rate is the same as the previous year.



Students with Disabilities or Diverse Abilities (Sense of School Belonging)

631 of 1076 (59%) responded positively to feeling a sense of belong at school. This is higher than the provincial average rate of 48%. There was a slight drop in the response from the previous year (62%) and is now below the SD43 All Students population rate (61%).



Children and Youth in Care

The population that responded to this measure is too small. The data that we are able to see shows good improvement in this measure.

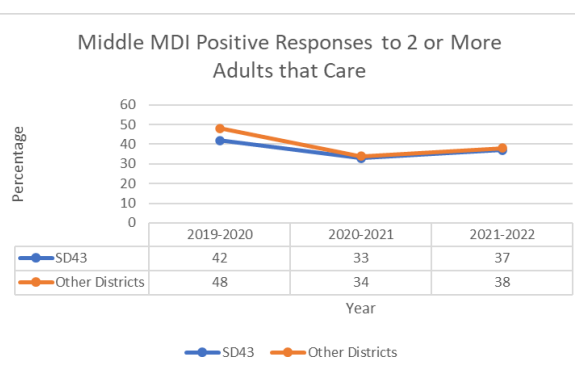
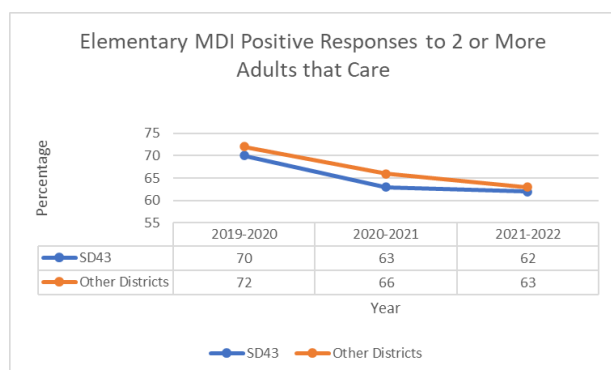
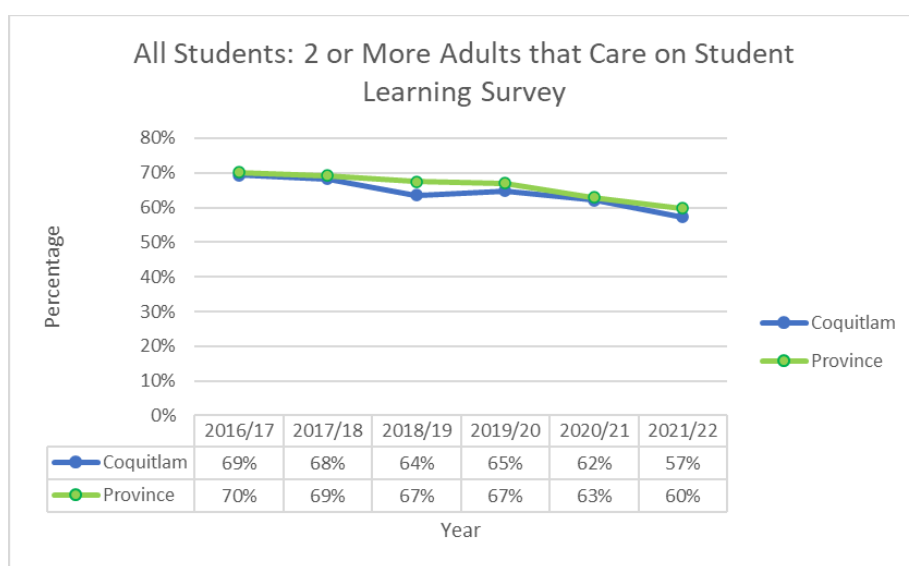
Two or More Adults at School that Care About Them

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 (Two or More Adults at School that Care About Them)

3105 of 5421 students (57%) indicated they feel there are two more adults at school who care about them. This is just below the provincial positive response rate (60%). The three-year trend shows a decline from 65% in 2019-2020, to 62% in 2020-2021 and 57% in the recent year. The trend for the province also saw a decline over the three years.

The MDI features a question which asks the students who have two or more important adults at school. The Grade 8s responded positively with 37% response rate. The average for other districts is 38%. The Grade 5s responded positively with 62% response rate. The average for other districts is 66%. The drop for Grade 5s mirror the results from the Student Learning Survey. The Grade 8s do show an improvement from the previous year. In both cases, the district results are slightly below other districts.



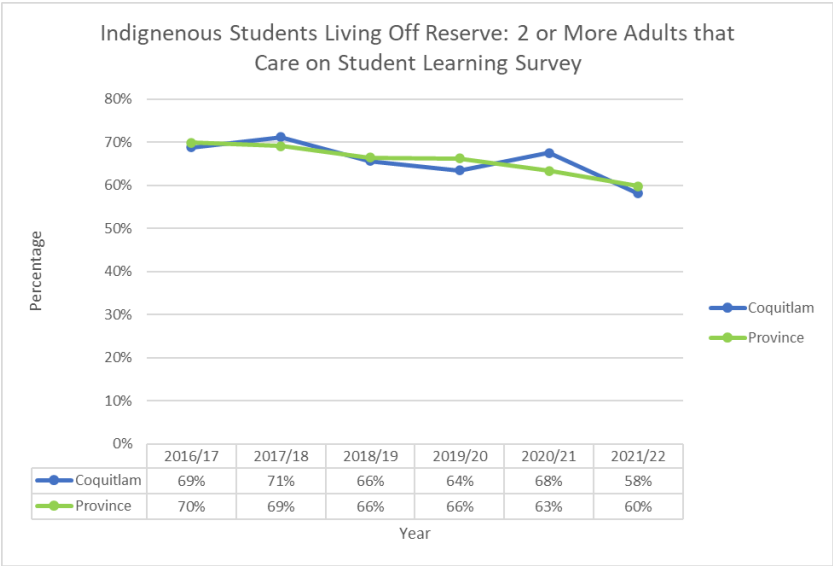
Indigenous Students Living On Reserve (Two or More Adults at School that Care About Them)

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 (Two or More Adults at School that Care About Them)

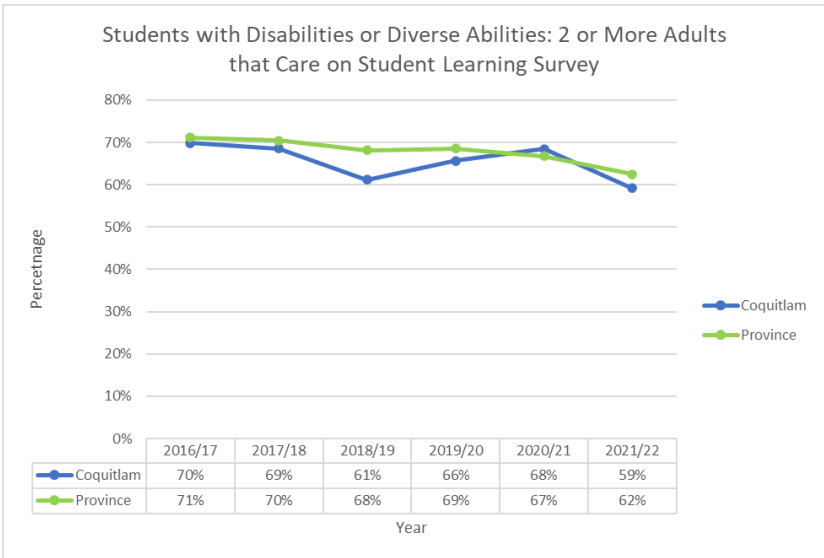
184 students responded to the survey with 107 providing a positive response (58%). This is a decrease from the previous year (68%). This result is also lower than the provincial rate of 60%. The 2021-2022 Equity Scan asked students to respond to this statement, “I have at least two adults I can count on for help at my school.” 54 of 72 students (75%) of the students either agreed or strongly agreed with the statement.

When compared to the SD43 All Students positive responses (57%), the Indigenous Students Living Off Reserve population responded with a slightly higher rate at 58%.



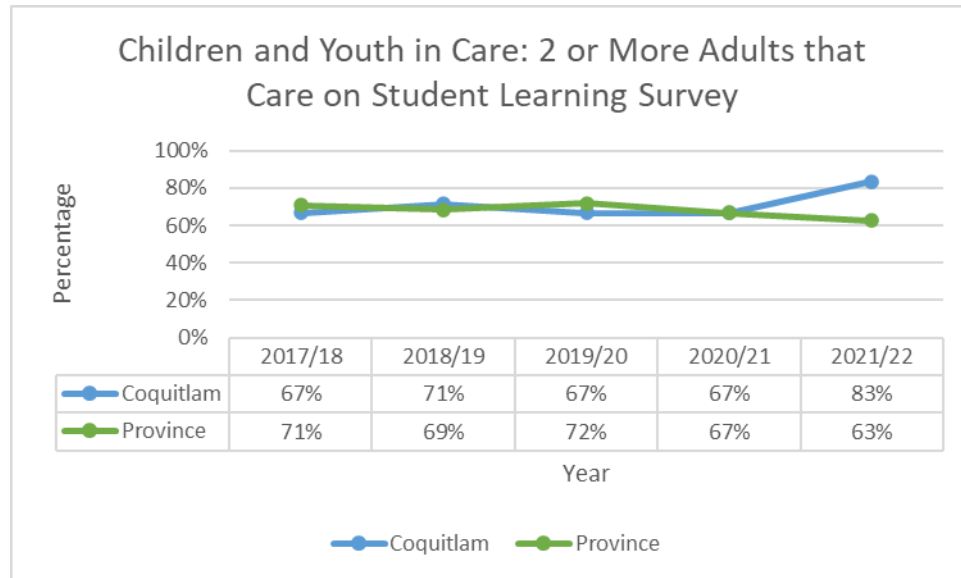
Students with Disabilities or Diverse Abilities (Two or More Adults at School that Care About Them)

637 of 1076 students (59%) responded positively to this survey question. This is a decrease from the previous year (68%) and falls just below the provincial rate (62%). Despite the decrease, the result for this population remains above the SD43 All Students rate of 57%.



Children and Youth in Care (Two or More Adults at School that Care About Them)

We did have sufficient data to report on this measure. 10 of 12 (83%) students responded positively this question compared to the province average of 63%. This rate is also higher than the other SD43 populations measured in this year's report.



A Deeper Dive: Why are students not responding as strongly to the question of “2 or more adults that care”?

Results in Measure 3.2 raises many questions as there is a distinct contrast with the positive responses in Measure 3.1. The data for this measure was disaggregated to reveal how each population and grade responded to the question regarding two or more adults that care. The data shows that Grade 4 students responded more positively than the other grades. Of note is the Grade 4 Indigenous Students Living Off Reserve, whose response rate (73%) was higher than their provincial counterparts (66%) and the SD43 All Students population (66%). The response rate for Grade 4 and 7 Indigenous Students Living On Reserve, despite being masked due to the small number of students, shows a positive response.

	All Students		Indigenous Students Living On-Reserve		Indigenous Students Living Off-Reserve		Students with Disabilities or Diverse Abilities		Children and Youth in Care	
	SD43	Province	SD43	Province	SD43	Province	SD43	Province	SD43	Province
Grade 4	66%	66%	Msk	68%	73%	66%	67%	68%	Msk	73%
Grade 7	52%	56%	Msk	57%	51%	52%	54%	60%	Msk	62%
Grade 10	53%	57%	Msk	58%	55%	58%	59%	61%	Msk	65%

An Even Deeper Dive: How do Indigenous parents and guardians perceive their child's experience?

Parents of Indigenous students at middle and secondary schools have an optimistic view of their children's preparation for the next academic year and how their Indigenous heritage is respected. 69% of the responses agreed or strongly agreed with the statement, "My child has found someone they can count on for help at school." Responses are from the 2021-2022 Equity Scan.

	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree	% of Agree or Strongly Agree
My child enjoys going to school	Msk	19	38	68	26	59%
My child's school is preparing them for the next academic year.	Msk	10	31	91	24	72%
My child has made good progress in their relationships with others during this school year.	16	18	25	85	15	63%
I am satisfied with the way learning is structured at my child's school right now.	Msk	18	28	93	16	69%
My child has found someone they can count on for help at school.	Msk	14	32	76	33	69%
My family's Indigenous heritage is respected at my child's school.	0	Msk	27	79	45	78%
The school community treats all students fairly.	Msk	21	49	60	26	54%
The school is preparing my child for a future after grade 12.	Msk	12	51	73	18	57%

Career Development

Five Year Completion Rate

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.

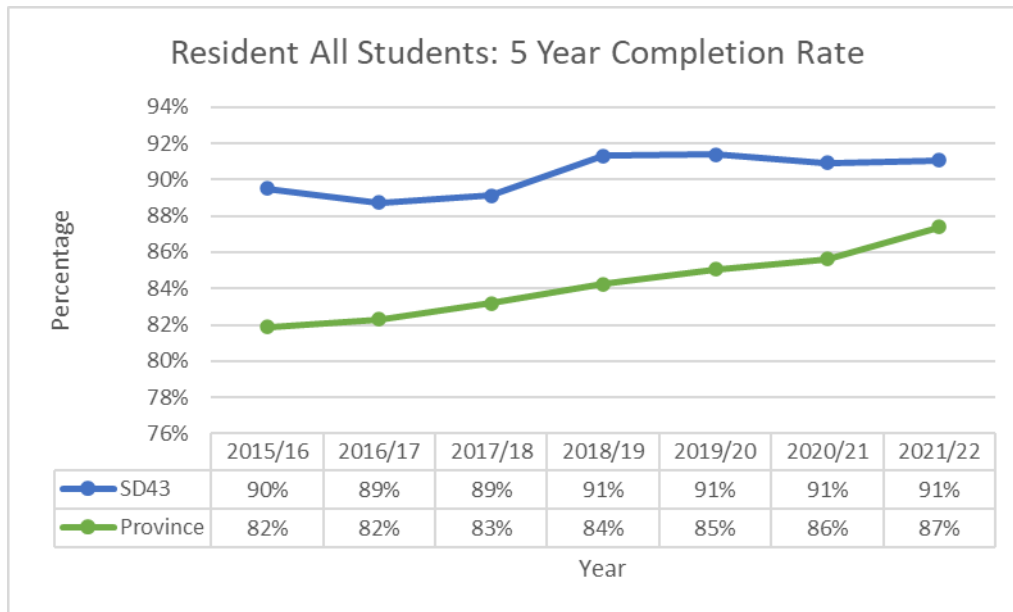
5-Year Graduation Rate Comparison Summary					
School Year	All Students	Indigenous Students Living On Reserve	Indigenous Students Living Off Reserve	Students with Disabilities or Diverse Abilities	Children and Youth in Care
2021-2022	91%	n/a*	72%	82%	29%
2020-2021	91%	n/a*	66%	79%	37%
2019-2020	91%	n/a*	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%

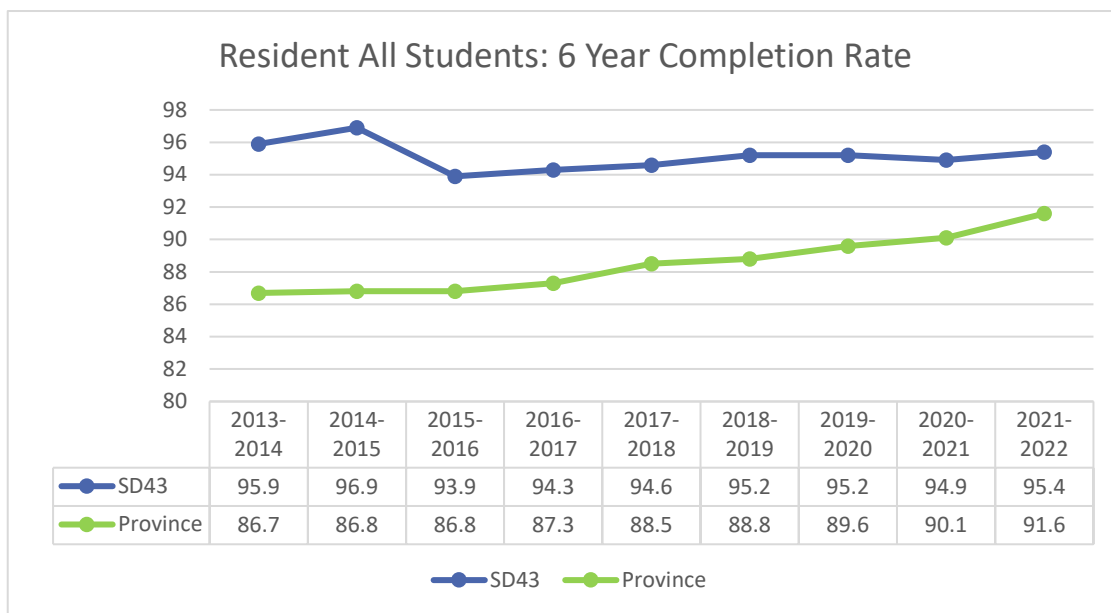
*The population is too small to report.

All Students (5 Year Completion Rate)

The 5-year graduation rate for all resident students is above the provincial average. In 2021-2022, 2556 students (91%) of the cohort of graduated in Coquitlam. This is higher than the provincial average of 87%. The Coquitlam graduation rate remains higher than the province for the past seven years. The average district completion rate measured over five years is 91% compared to the provincial rate of 85%.

The 6-year completion rate for resident students is 95.4% compared to the provincial rate of 91.6%.



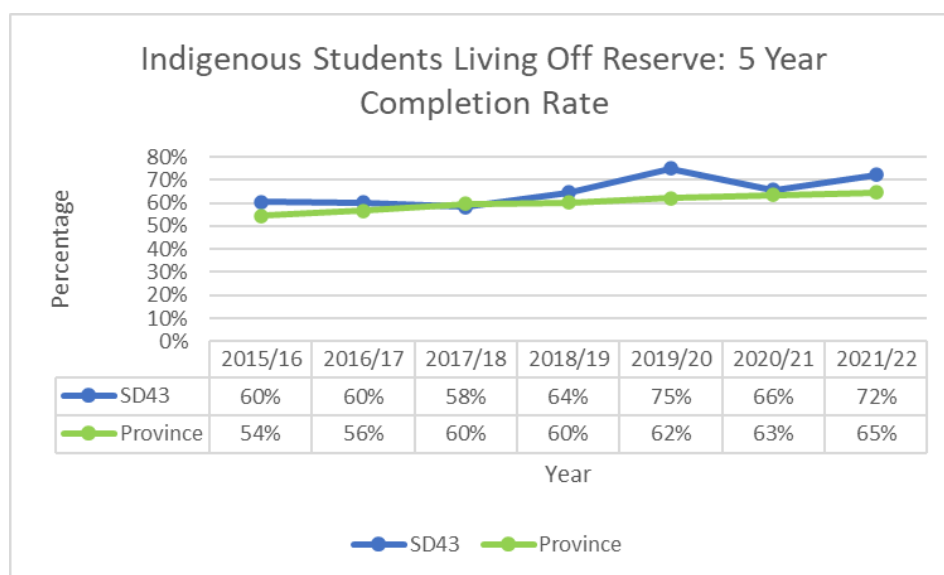


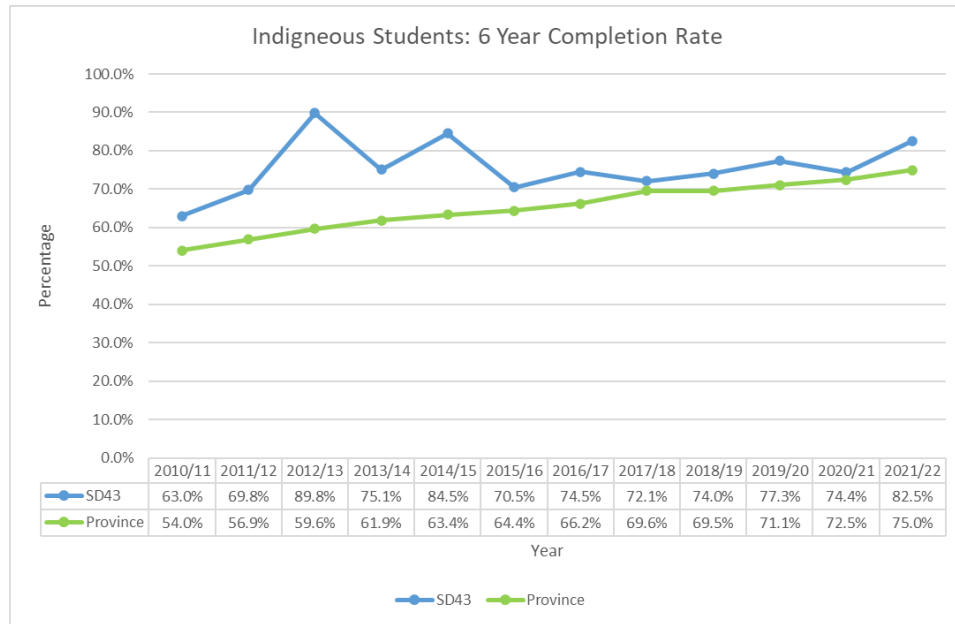
Indigenous Students Living On Reserve (5 Year Completion Rate)

No data to report on due to the small size of the population.

Indigenous Students Living Off Reserve (5 Year Completion Rate)

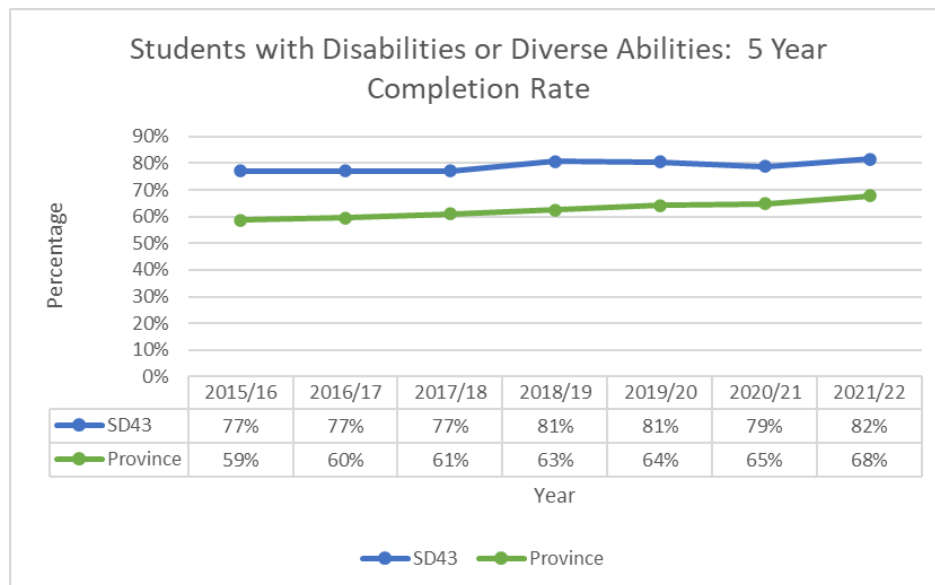
72% of this population graduated within five years. This is higher than the provincial average of 65%. The three-year trend showed a slight decrease in 2020-2021 (66%) from 2019-2020 (75%). The recent year shows an increase again. When compared to the All Students graduation rate (91%), the Indigenous Students Living Off Reserve population graduation rate is lower at 72% but the gap appears to be closing. Attendance may be a factor in the graduation rates of the Indigenous students. There appears to be improved attendance from the previous year. This data can be found in the ten-page Framework for Enhancing Student Learning report. The 6-year completion rate is 83.1%, compared to the province (75.1%).

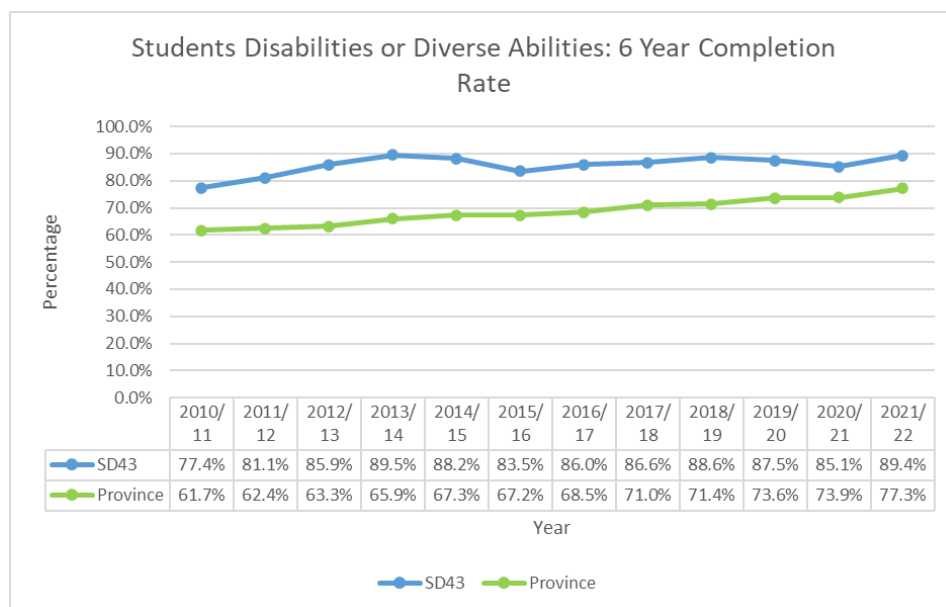




Students with Disabilities or Diverse Abilities (5 Year Completion Rate)

655 of the cohort (82%) in this population graduated in 2021-2022. This rate is slightly higher than the previous year (79%). When compared to the provincial counterparts (68%), the rate remains higher (82%). Similar to the Indigenous Students Living Off Reserve population, there was a slight decrease the previous year. When compared to the All-Students population graduation rate (91%), the Students with Disabilities or Diverse Abilities population graduation rate is lower at 82% but the gap appears to be closing. The 6-year completion rate is 89.4%, compared to the province (77.3%).

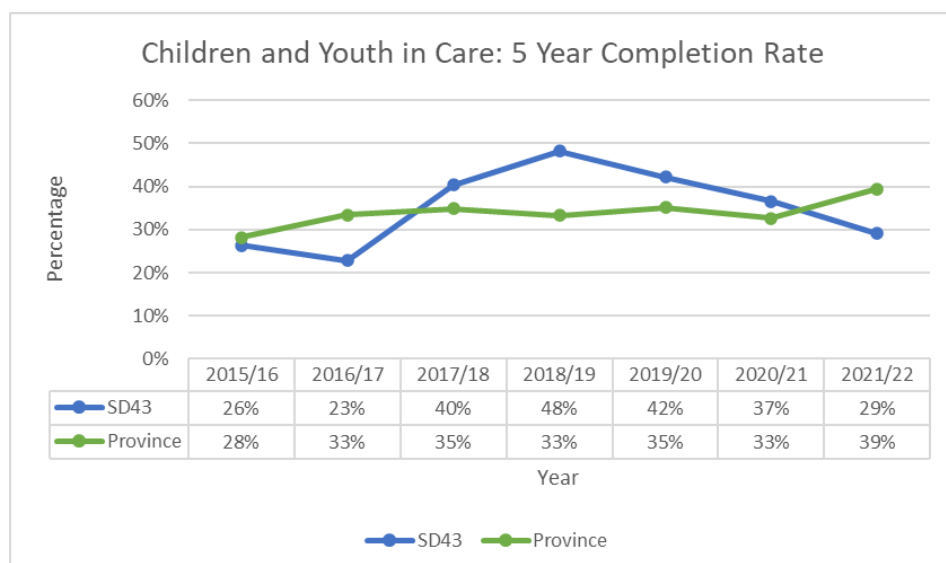




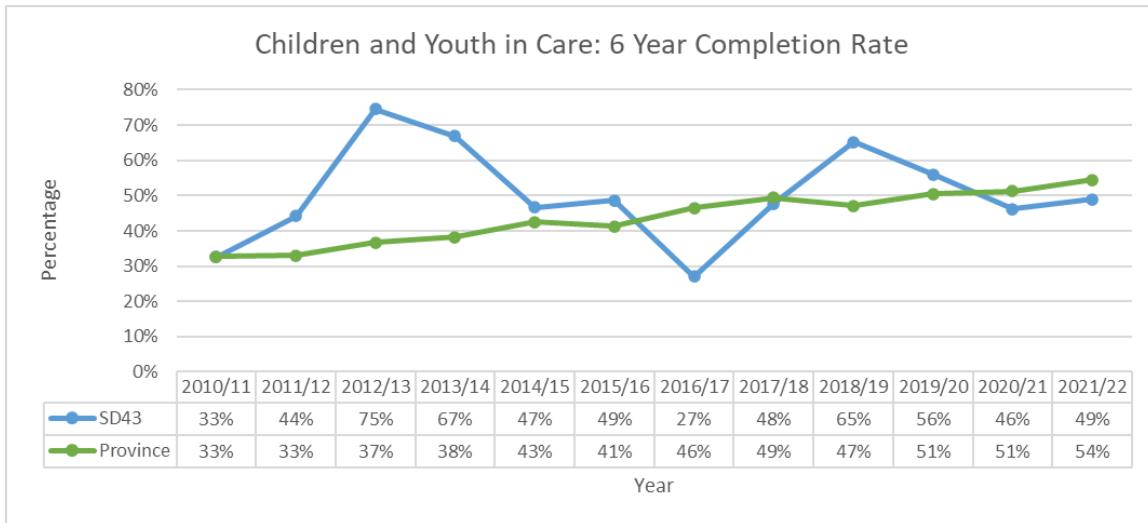
Children and Youth in Care (5 Year Completion Rate)

29% of the 2021-2022 cohort of 27 students graduated within five years. The SD43 rate is lower than the provincial rate (39%). The trend over the past four years shows a decrease in graduation rates from 48% in 2018-2019 to the recent year (29%). 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 (72%) or Students with Disabilities or Diverse Abilities rate (82%).

The small population size accounts for the variability of the data.

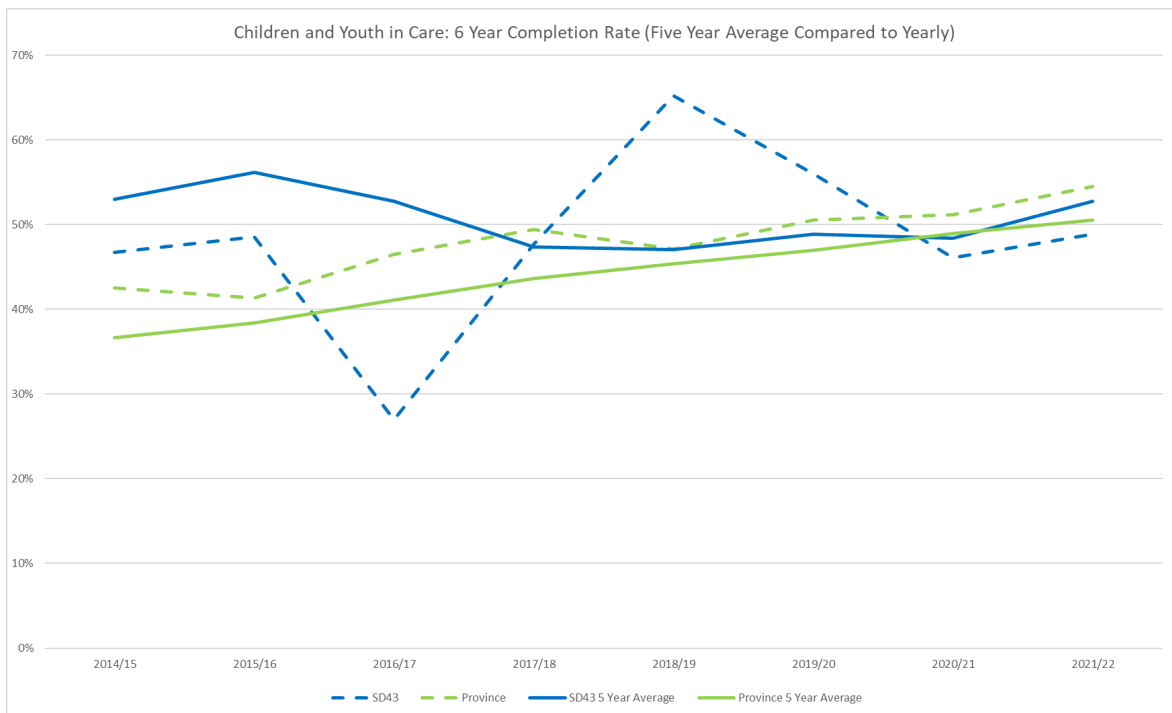


The 6 Year Completion rate was checked to see if the Children and Youth in Care data improved with another year of school. It appears that the 2020-2021 5-Year Completion rate of 37% improved to 49% in the 6-Year Completion rate in 2021-2022.



A Deeper Dive:

The variability of the Children and Youth in Care data can be explained by the small size of the population. An examination was done of the five-year average to show more reliable data on completion rate trends for Children and Youth in Care. The five-year average shows steady improvement in recent years.



Transfer to Post Secondary Institution

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.”

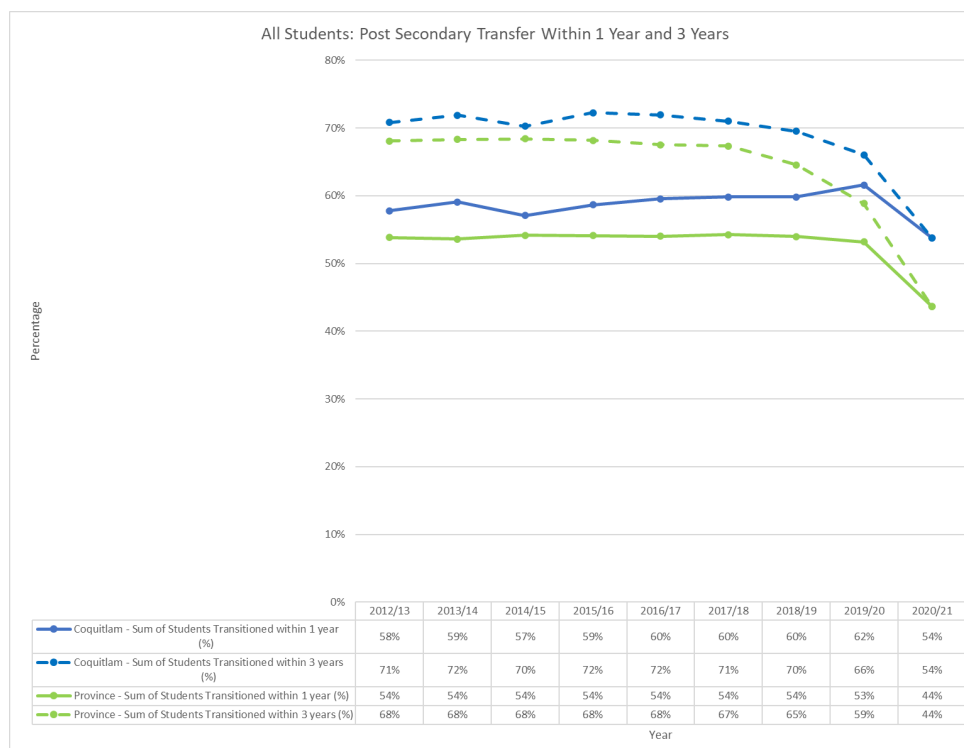
Measure 5.1 Number and percentage of students transitioning to Canadian post-secondary institutions within 1 and 3 years.*

*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 data for this report.

All Students (Post-Secondary Transfer)

In both the immediate and three-year transfer periods to post-secondary, Coquitlam student data remained above the provincial average. The most recent data available at the time of this report, 2020-2021, shows that 54% (1189 students) of graduates transferred immediately to post-secondary institution. There is a decrease from the previous year (62%) but the Coquitlam District student rate remains higher than the provincial average (44%). We are unable to determine the data for students who transferred to post-secondary within three years at this time. This explains why the data is merged with the one year transfer data. However, by looking at data from 2018-2019 years ago, the SD43 student three-year transfer rate (70%) remain higher than the provincial rate (65%), as represented by the dashed lines on the graph below.

The effects of Covid-19 restrictions may be a reason for the reduction in transfer rates for all populations in this measure. This decrease is also seen in the provincial rate.



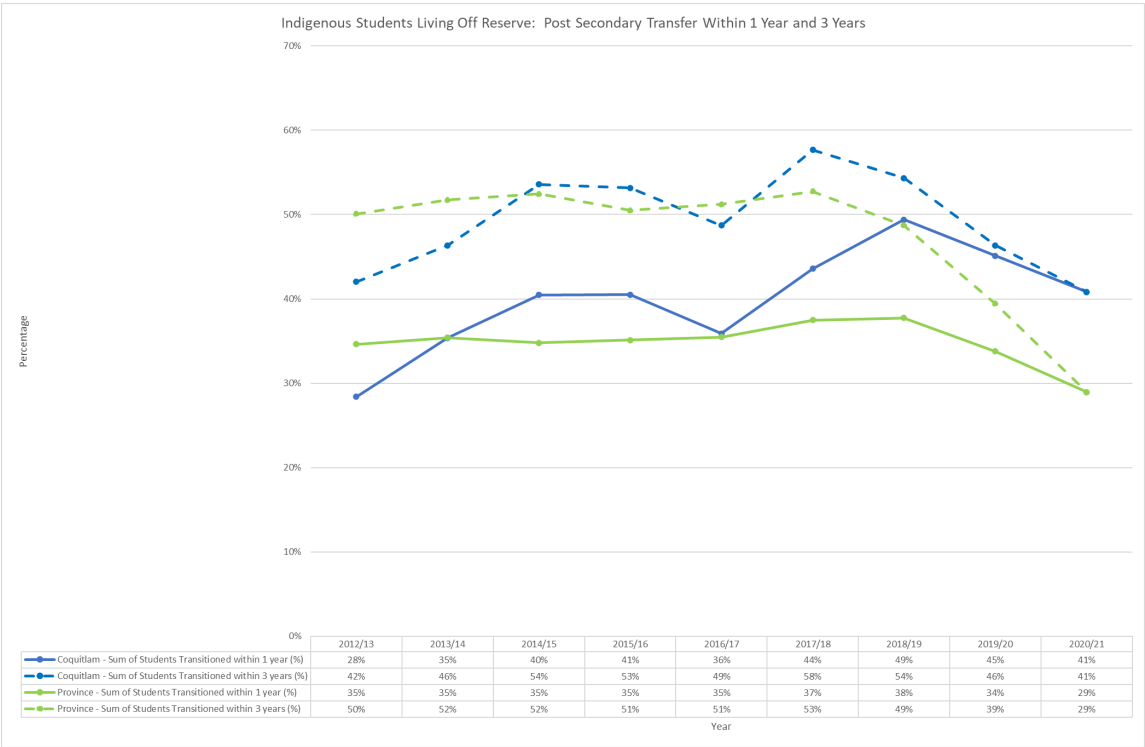
Indigenous Students Living On Reserve (Post-Secondary Transfer)

Data for this measure was masked due to the small population number.

Indigenous Students Living Off Reserve (Post-Secondary Transfer)

Data shows 41% (29 of 71 students) transferred to post-secondary immediately after graduation. The data provided does show the three-year transfer data. However, if we look back to 2018-2019, we see that the SD43 rate (54%) remains higher than the provincial transfer rate (49%). The one-year transfer rate (41%) is not as high as the district All Students population (44%) in the recent year.

Parents and guardians of Indigenous students were asked on the Equity Scan if they felt school was preparing their children for their future after Grade 12. 91 of 159 (57%) parents and guardians agreed or strongly agreed with the statement. 51 (32%) of the parents neither agreed nor disagreed. 17 parents (10%) disagreed with the statement.



Students with Disabilities or Diverse Abilities (Post-Secondary Transfer)

In the recent data from 2020-2021, 218 of 442 (49%) students transferred to a post-secondary institution within one year of graduation. This is higher than the provincial transfer rate (31%). The rate is lower than the SD43 All Students rate of 54%.

As with the previous populations, the 2018-2019 three-year transfer rate will be examined. 63% of Coquitlam District students transferred to post-secondary institution within three years of graduating. This rate is higher than the provincial rate of 52%.



Children and Youth in Care (Post-Secondary Transfer)

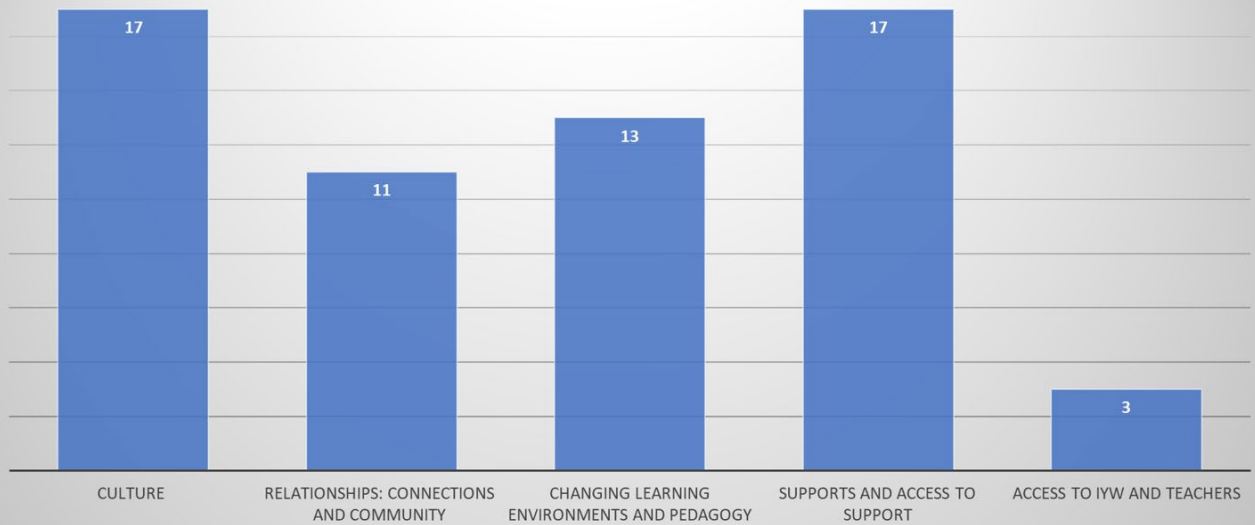
There is no report on this measure because the number of students is fewer than 10.

Indigenous Youth Summit Data: What did the students tell us?

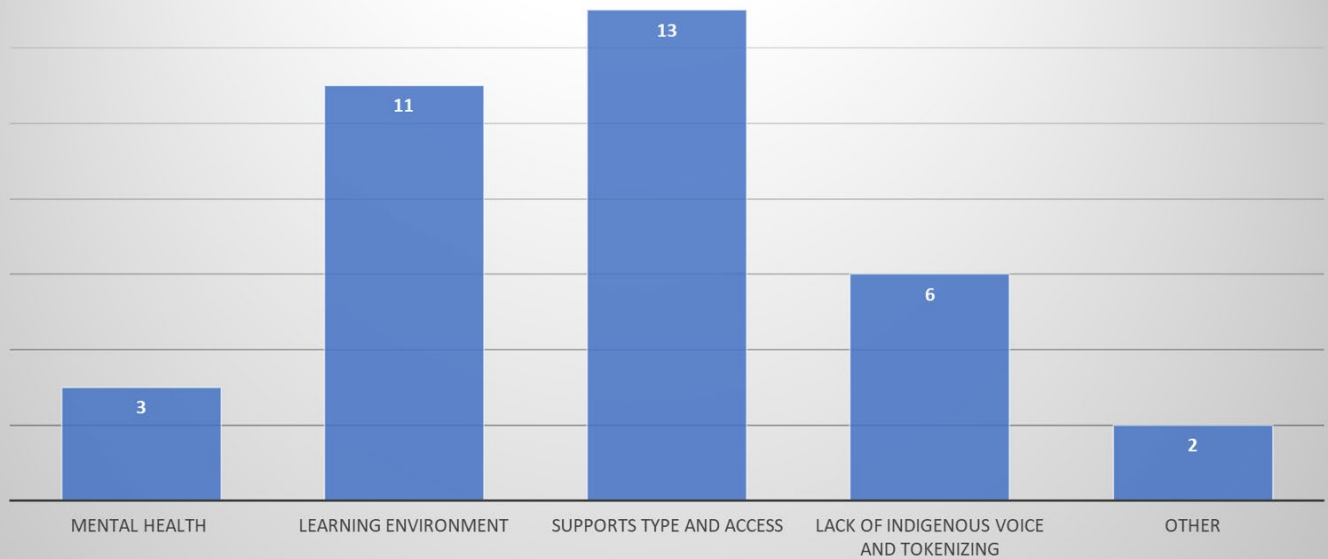
Sixty Indigenous students from all district secondary schools gathered for the second Indigenous Youth Summit on November 15, 2022. The data below represents responses from cohorts, not individual students. These were group responses to questions that were facilitated by Tami Pearce and Kory Wilson.

Supports and access to supports was identified as an item that would help the students succeed, but the lack of supports was identified as a barrier. Education was identified as a method to address racism and privilege in a positive way.

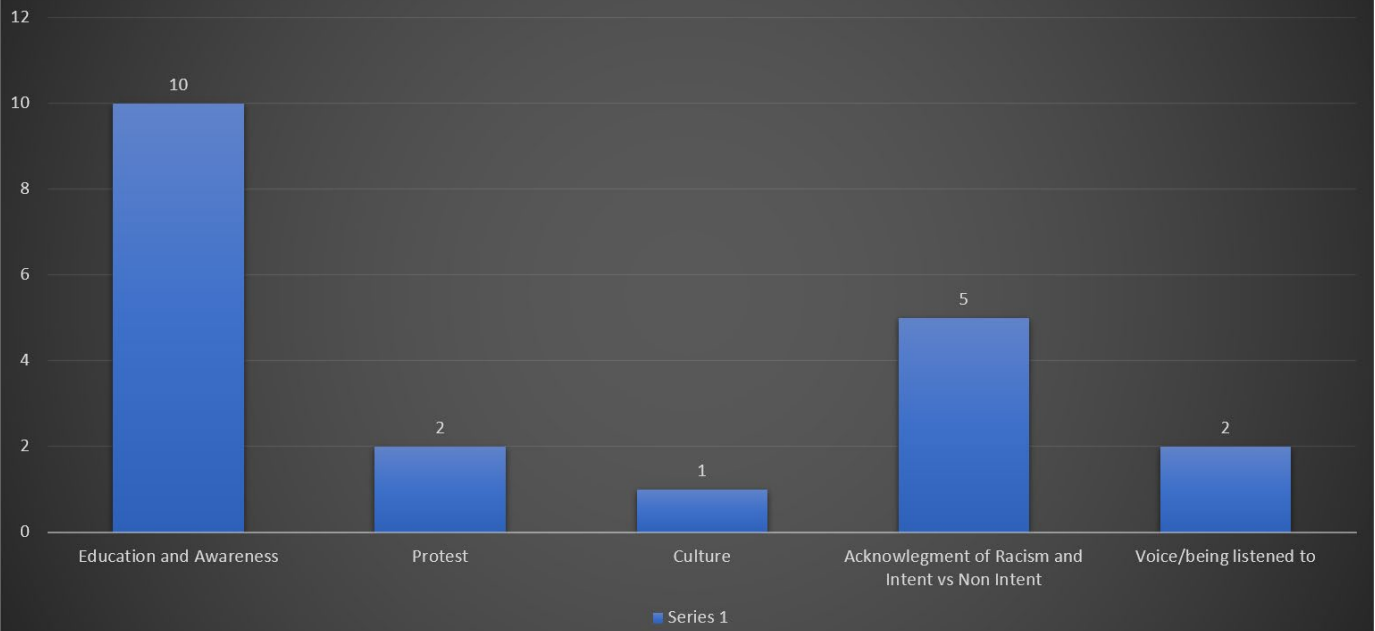
What would help you succeed as an Indigenous student?



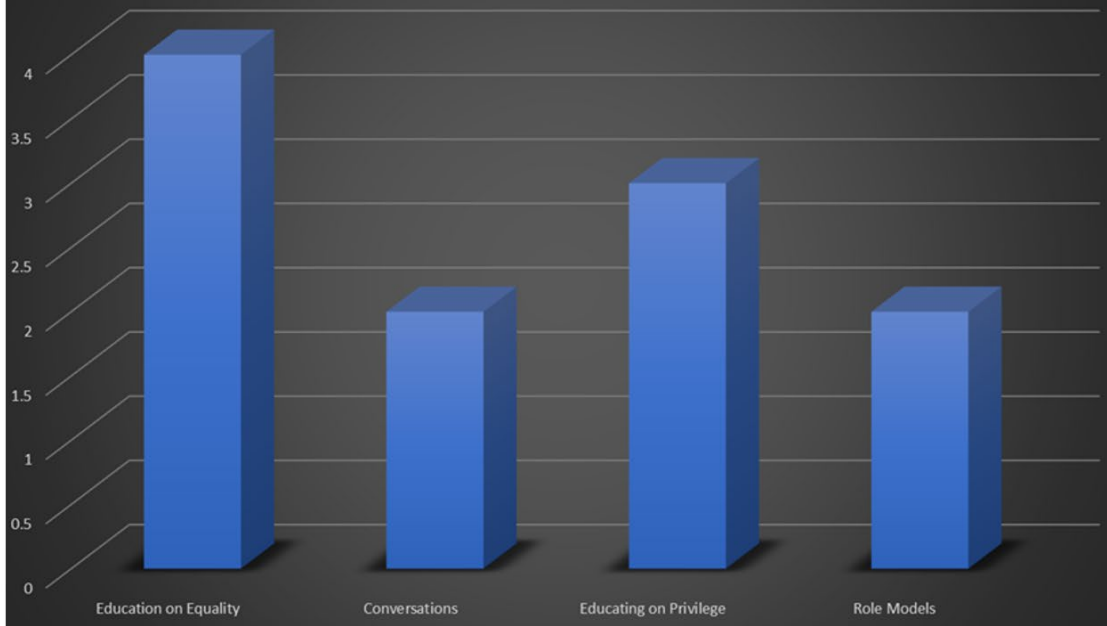
What are the barriers?



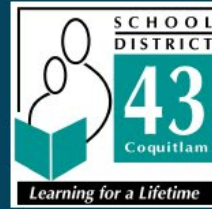
How can we address racism in a positive way?



How Can We Address Privilege In a Positive Way?

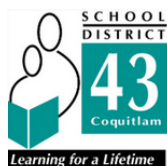


SEPTEMBER 2023



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

District Annual Operational Plan



School District No. 43 (Coquitlam) is proud to be named as one of ***Forbes 2023 Canada's Best Employers***



Forbes magazine is published eight times per year and features articles on business, finance, investing, and marketing in addition to related topics like technology, science, and politics. The publication is well-known in particular for its lists and rankings, like the Forbes list of the World's Most Powerful People, and the World's Billionaires list. This is an important recognition for the district and came about via anonymous surveys with actual employees gathered by Forbes. An honour such as this highlights our positive employee culture and speaks to the talents and support leaders in our district exemplify. In Directions 2025 strategic vision, an objective is to be an employer of choice in order to build capacity and to attract and retain talented staff. The fact that SD43 is the only public school district in BC, and one of only 5 across the country that made the Forbes Best Employer list should make everyone feel proud of their role in this organization.

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 renewed in 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.

The two parties work together on a regular basis 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 during regular meetings to discuss student progress. 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. New provisions of the LEA include transportation that promotes extra-curricular participation and the implementation of the individual student learning plan. These actions support the strategic goals and objectives of Directions 2025. A new traditional land acknowledgement was introduced this year to acknowledge the Kwikwetlem people.

April 2023



kʷikʷəłəm
Kwikwetlem First Nation

Land Acknowledgement for Coquitlam School District 43

We acknowledge that the Coquitlam School District operates on the traditional, ancestral and unceded territory of the kʷikʷəłəm (Kwikwetlem First Nation). We thank the kʷikʷəłəm who continue to live on these lands and care for them, along with the waters and all that is above and below.

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 progress is being made 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 monthly newsletter called “Indigenous Department News for Administrators”. 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. We 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.
- h. Support cultural events that invites students, families and staff to participate such as the Winter Solstice celebration hosted at Riverside Secondary on January 19, 2023

Anti-Racism

Coquitlam School District has a diverse student and staff population. SD43 district staff participated in the metro anti-racism meeting. The participants collaborated and shared ideas on their district's approaches to anti-racism. Anti-Racism efforts this year have included 2600 students in Grades 6-12 participating in Black Excellence Day on January 15, 2023. The Other People presented at Pinetree Secondary on January 23, 2023. The group is composed of leaders of different racialized communities speaking about the effects of racism. Nine Coquitlam secondary students, sponsored by Port Moody Secondary Vice-Principal Denise Nembhard, participated in the University of British Columbia's Black Futures program.

The need to address racism has also been recognized by the District Parent Advisory Committee (DPAC43). The DPAC43 Equity, Diversity and Inclusion Committee sponsored the 21-Day Racial Equity Habit Building Challenge in March 2021. DPAC43 stated:

“Commonplace verbal and behavioral indignities, whether intentional or unintentional, that communicate hostile, derogatory, or negative attitudes toward stigmatized or culturally marginalized groups is the discomfort that racialized people face daily and sadly in the school community as well.”

350 parents joined the Challenge Facebook group and encouraged to take action to address racism in the community and schools. Suggested activities included readings, podcasts, videos and observations. Some of the articles in the challenge included the impact racism in schools has on students and how bias in school staff can affect how they interact with students and their parents.

In order to fully address anti-racism and support the Ministry of Education and Child Care's K-12 Anti-Racism Action Plan, the district will create a District Principal position for the 2023-2024 school year. The role will support the implementation of actions outlined in the plan: Community Voice, Removing Barriers, Raising Awareness, Collaborative Change, Capacity Building and School Support.

Anti-racism work will support the objectives in the three strategic goals of Directions 2025.

Provincial On-Line Learning School (POLS)

Coquitlam will become a Provincial On-Line Learning School (POLS) in the 2023-2024 school year. This will enable Kindergarten to Grade 12 students from across the province to enroll in a SD43 Provincial On-Line Learning School. Outcomes from the POLS will be considered in future Framework for Enhancing Student Learning reports.

Learning in the Early Years

Strong Start programs are offered at thirteen Coquitlam District school sites. These parent participation, drop-in sessions, offers school experiences for pre-school aged children. Each site is run by a qualified Early Childhood Educator.

An Early Learning Child Care (ELCC) Team was established with three experienced administrators in the 2022-2023 school year. The beginning steps of the group is to complete an Environmental Scan of the Early Learning Programs and Initiatives located on school sites. This work is intended to support school districts in learning more and deepening their understanding about ELCC in their district through connection and dialogue with partner groups, an inventory of spaces, and a policy review. The Environmental Scan is intended to support school districts through:

- **Inventory:** Develop an inventory of existing early learning and childcare programs and resources on school grounds, operated by both the school district and in partnership with third party providers.
- **Policy:** Review and analyze district policies, procedures, and programs that relate to early learning and childcare.
- **Context:** Learn more about the local context of early learning and childcare to inform an integrated approach to planning for early learning and childcare on school grounds
- **Integration:** Reflect on the level of integration of early learning and childcare on school grounds across the district.

Action Plans for Learning

Schools have aligned their Action Plan for Learning to support the goals and objectives of our strategic plan, 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. The integrated teams supported schools with their goals and focus areas. This year, schools implemented their Action Plans for Learning. The work was supported throughout the year through professional learning and Learning Without Boundaries meetings. Schools submitted their Action Plans for Learning for review by their respective Assistant Superintendents at the end of June 2023.

The Board of Education will approve the Action Plans for Learning in September 2023.

Action Plan for Learning Goal Areas (Number of Schools)						
School Level	Intellectual Development <i>Directions 2025, Strategic Goal #1</i>				Human and Social Development <i>Directions 2025, Strategic Goal #2</i>	Indigenous Learners and Ways of Learning <i>Directions 2025, Strategic Goal #3</i>
	Literacy	Numeracy	STEAM	Career Education		
Elementary	31	15	1	-	47	47
Middle	4	9	1	-	14	14
Secondary	2	1	4	1	8	8
Alternate	-	-	3	1	4	4

Professional Development: 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 were 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 30, 2023: “Gearing Up for STEAM” Focus Day
- April 22, 2022: Indigenous Education Professional Day

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 support the goals and objectives of Directions 2025 and support the continuous improvement cycle including the Framework for Enhancing Student Learning and Action Plans for Learning. 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 24, 2022: STEAM for All, Patrice Key-Rhone, Keynote Speaker
- August 25, 2022: STEAM Education – Social Justice and Sustainability with Dr. Cynthia Nicol
- October 6, 2022: Framework for Enhancing Student Learning and STEAM Lenses
- November 17, 2022: Supporting Student Well-being
- December 8, 2022: Indigenous Voice
- January 12, 2023: Shift to Revised Reporting Order with Myron Dueck
- February 9, 2023: Numeracy
- March 2, 2023: Filling in the Basket: How Are We Doing? Indigenous Student Data and Standard 9
- April 6, 2023: Action Plans for Learning
- April 27, 2023: Sustainability and Wellness
- May 11, 2023: Indigenous Education: Building Reciprocal Relationships
- May 25, 2023: English Language Learners
- June 8, 2023: Celebration and Acknowledgments

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 the 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.

Numeracy, Wellness and Equity, STEAM and Literacy and Competencies Teams were introduced in 2020-2021 to support schools. This model of support will continue in the 2023-2024 school year.

Literacy (Directions 2025, Strategic Goal #1)

The Literacy Team supports all schools in addition to the thirty-eight schools that identified literacy as an intellectual goal. One example of this support is the professional development series on researched-based teaching and assessing phonological awareness. Early Literacy Teacher Lilah Martin presented at the September Focus Day that was attended by a principal, learning support teacher and classroom teacher from every elementary school. Four Literacy Network sessions and four Deep Dive Sessions were also offered to teachers as a follow up to the focus day. Approximately 100 teachers attended each session. Feedback from teachers indicates greater capacity in targeted teaching strategies but also greater confidence in providing more authentic report card comments. At the last network session, an experienced teacher commented, "These workshops have changed my life! It's changed how I teach and assess. I didn't learn these strategies in teacher training." Student learning data will be tracked in the coming years.

Shining a Light on Phonological Awareness

Sept. 23 Focus Day Session with Lilah Martin
1:00-3:00 Winslow Gym
We are welcoming Lilah Martin (an early literacy expert) to help us discover ways to teach phonological awareness and the "Magic of Letters" in ways that are joyful and purposeful. Attendees will learn some practical instructional activities and routines, how to use assessment to guide instruction and become familiar with how scope and sequences can be used to ensure we are intentional and systematic in our instruction.
Audience: K-2. Priority will be given to K and K/1 teachers.
[Register for Sept. 23 here](#)

LITERACY NETWORK SESSIONS
Join members of the Literacy Team and guests as they share Phonological Awareness ideas and resources from SD 43 classrooms

Literacy Network Session #1	Literacy Network Session #2
Nov. 2 2:15-4:15 TEAMS	Jan. 12 2:15-4:15 TEAMS
Literacy Network Session #3	Literacy Network Session #4
Feb. 16 3:15-4:15 TEAMS	April 12 2:15-4:15 TEAMS

[Registration info for Network Sessions to come](#)

DEEP DIVE SESSIONS
Lilah will take us on a "deeper dive" into the different components of phonological awareness. Each session will include practical ideas as well as a make and take component where participants will make materials to support instruction of that component in their classrooms.
Audience: K-2

All sessions are from 3:45 - 5:15 in the Winslow Gym

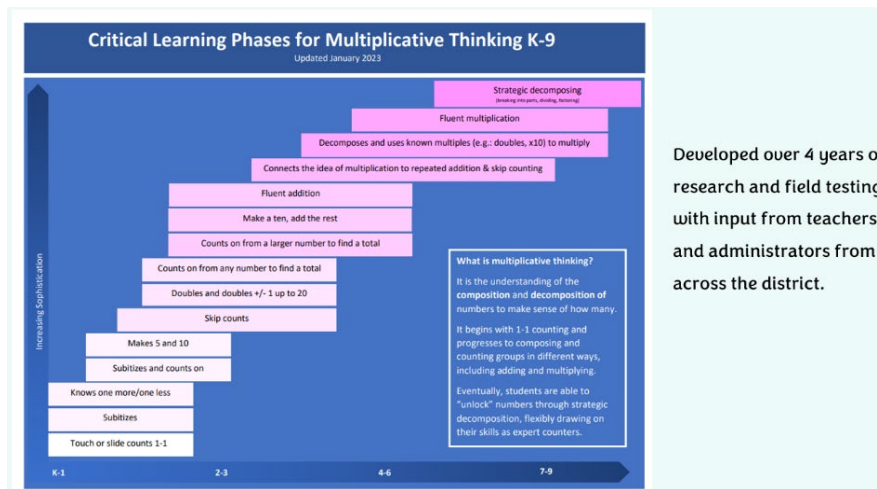
- Oct. 12-A deeper dive into the alphabetic principle
- Nov. 15-A deeper dive into rhyme
- Jan. 19-A deeper dive into blending and segmenting
- Feb. 2-A deeper dive into syllabication

[Register here for Deep Dive sessions](#)

Numeracy (Directions 2025, Strategic Goal #1)

The Numeracy Team supported twenty-four schools that had identified numeracy as their intellectual goal. In addition to direct school support, the team supported numeracy instruction and assessment in all schools. The team offers co-planning and teaching with individual teachers, teams or the whole staff. Equity and awareness of the achievement gap between Indigenous and Non-Indigenous learners guide the team in their approach to supporting schools. The team is guided by these two questions: *For whom is math a barrier? Are there equity issues at play?*

The team has continued to provide Numeracy Lab Live virtual sessions where classes can tune in to watch a lesson. The team has also supported the introduction of new math resources such as Math Up and Matific. A book club on Building Thinking Classrooms by Peter Liljedahl was also sponsored by the team.



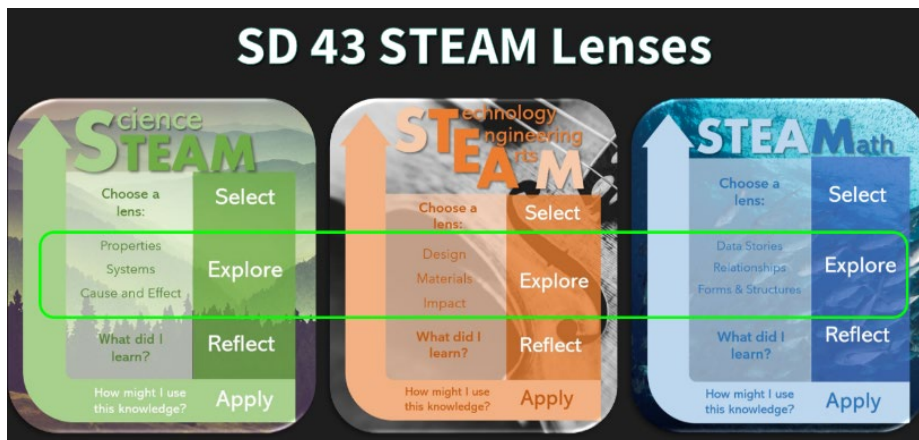
Developed over 4 years of research and field testing with input from teachers and administrators from across the district.

The team created an assessment tool called the Collection Task. This tool complements the way students are assessed in multiplicative thinking. The team has can be invited into classrooms to help with the 60 minute Collection Task Assessment and debrief with the teachers afterwards.

Science, Technology, Engineering, Arts and Mathematics (STEAM) (Directions 2025, Strategic Goal #1)

The team supported all schools including the five schools with a STEAM intellectual goal. Technology is a cross-cutting theme for Directions 2025. "STEAM for All" was a district focus this year. The team actively promoted professional development and provided opportunities and resources for teachers to integrate STEAM into their instruction. The STEAM team started off the year with keynotes from Patrice Key-Rhone and Dr. Cynthia Nicol at the August Learning Without Boundaries session. The January 30th District Focus Day featured a STEAM theme.

The team also created a STEAM Lab at Winslow campus. At the school level, each site



identified a STEAM Ambassador to help promote STEAM initiatives and challenges. Support was also provided by developing each school's Learning Commons. Teacher capacity was gauged with a survey that assessed familiarity and comfort with STEAM-based teaching.

The team developed three STEAM Lenses to guide teacher instruction. One example is the TEA Lens (Technology, Engineering and Arts). At Terry Fox Secondary, students designed and built cardboard boats. They applied their understanding in a real-world challenge by racing their boats in a public swimming pool. The challenge was for a student to travel in the boat from one end of a swimming pool to another. This example was shared at the Board of Education meeting on January 17, 2023.

Wellness (Directions 2025, Strategic Goal #2)

The Wellness team supports all schools, Kindergarten to Grade 12 and Grade 12+ transition. The team conducted a review and summary of all school's Human and Social Development goals in their Action Plans for Learning.

The team has a multi-faceted approach to supporting schools through a trauma-informed lens. The team has focused on developing a scope and sequence of resources and practices to support student mental health, healthy relationships, social-emotional learning, Indigenous ways of knowing and digital responsibility. The team works directly alongside outside agencies and partners and supports community schools with after-school programming and food security structures for students and families. Student safety is supported through regular Active Youth Partnership meetings, training and monthly in-servicing of counsellors, school and district staff that is designed to support all tiers of need.

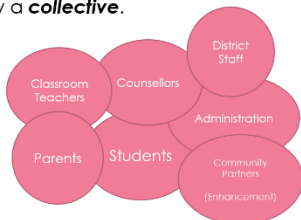
The Wellness team provides a monthly Topical Support Series for school administrators to share ideas and practices alongside up-to-date research findings. Topics include community-based resources and partnerships, alternatives to suspension, collecting 'street' data, restorative practices, transitions and Indigenous student voice. Regular collaborative meetings are held with alternate school leadership and the broader alternate staff is engaged in curricular sharing sessions.

Roles and Collaboration: Our Collective

Collective (adj): Done by people acting as a group.

Collective (noun): A cooperative enterprise.

Developing a shared understanding and implementation of positive mental health actions and curricular delivery in our schools is a **cooperative enterprise** performed by a **collective**.

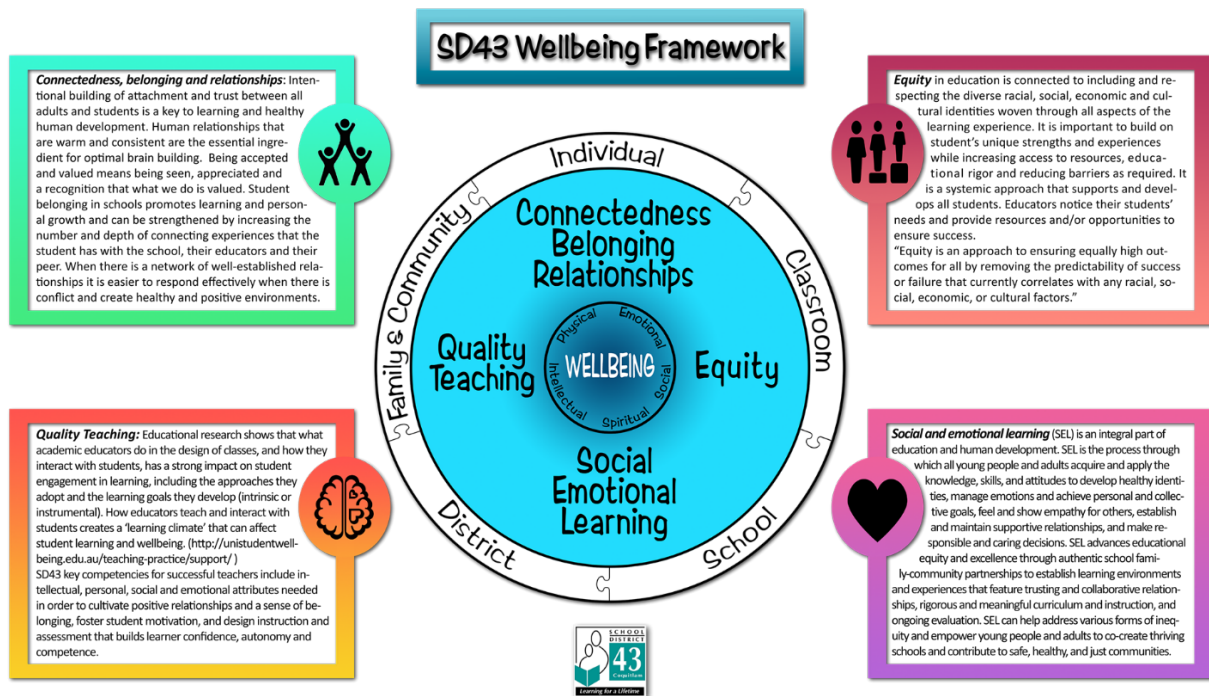


What are the possibilities for collaboration you see within this collective? Is it complete?

Where are the current structures within your school where members of this collective collaborate?

How does this work show up in those structures? Where, when and how?

What are your intentions within these collaborative structures?



District work around wellness can also be summarized with the above graph. Work has continued this year with training elementary school counsellors on implementing child abuse prevention and consent education strategies.

Finance

The Finance Department presented the Budget Consultation Guide at the Board of Education Meeting on January 23, 2023. The guide outlines the budget process that aligns with the goals and objectives of Directions 2025. The budget process considers fair access for all students as a priority.

The School District is committed to a model of transparent budget planning and resource allocation that is directly aligned with our strategic vision and goals, Directions 2025. It is a consultative model that coordinates budget planning and resource allocation activities with inclusive stakeholder consultation and feedback based on the vision, goals and objectives. The model includes:

- Articulating Directions 2025;
- Providing timely and accurate budget information;
- Receiving budget input and feedback;
- Prioritizing budget requests for the upcoming budget year;
- Allocation available resources to best meet requests that align with the vision, goals and objectives;
- Communicating the outcomes effectively for transparent accountability.

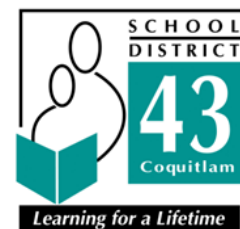
The budget consultation process demonstrates the commitment of the district to receive input from stakeholder groups, but also align the resources to support Directions 2025 and student learning.

The Indigenous Advisory Committee was consulted on the budget on February 3rd, prior to the start of the planning process. Members of the committee, including Indigenous parents, elders and members of the Kwikwetlem Nation had input on items that was presented during the budget consultation process.

For the Fiscal Year Beginning July 1, 2023

BUDGET CONSULTATION GUIDE 2023/24

Learning for a Lifetime



MESSAGE FROM THE BOARD OF EDUCATION

Welcome to the stakeholder consultation and engagement process for the 2023/2024 budget for School District No. 43 (Coquitlam). As the third largest school district in the Province of British Columbia, we have a diverse and growing population which includes young families, new Canadians, professionals, and others who are choosing to relocate here for the quality of life and a thriving and successful public education system. Our student achievement levels are consistently above the provincial average and near the top in all student outcome categories out of all 60 school districts in BC.

The Board of Education has prepared a consultative budget process for the 2023/2024 school year. Beginning in 2021/22, the process was modified to provide stakeholder input in February, in advance of Ministry funding announcements, and before district staff finalize the preliminary budget submission to the Board. We appreciate all comments and input while we work closely with our partner groups within the confines of our contracts and available resources. To seek broad and thorough input, the Board will also engage in a series of meetings with all partner groups and make several presentations throughout the year to inform stakeholders about the budget.

The Board is committed to transparency through adherence to the *Taxpayer Accountability Principles* (page. 8) in the preparation of the preliminary annual budget.

Over the past few years, the pandemic has had an impact on all of us and in the delivery of educational services. Each year, we strive to deliver a budget that provides certainty, long-term stability, and sustainability. This ensures we can overcome any unforeseen challenges and circumstances throughout the fiscal year. Guided by the goals and objectives within the renewed *Directions 2025*, we are fully committed to achieving student success, developing the educated citizen, and continuing to foster sustainable educational organization - all within a changing landscape of provincial funding.

We invite you to learn about the budget process, engage in the consultation and contribute feedback. This is to help deepen our collective understanding and identify challenges and opportunities. It allows you to share your ideas for how we can make the best use of the restricted funds available for our children, families, employees, and communities, while advancing the school district and sustaining our mission. Your input will help guide the Board’s decisions and actions.

Sincerely,

Board of Education
School District No. 43 (Coquitlam)



(Front Row, L-R) Christine Pollock, Michael Thomas-Board Chair, Patricia Gartland-Superintendent, Zoe Royer, Craig Woods-Vice-Chair.
(Back Row, L-R) Chuck Denison, Lisa Park, Randy Manhas-Secretary Treasurer, Jennifer Blatherwick, Kerri Palmer-Isaak, Carol Brodie.

BUDGET PROCESS 2023/2024

The Board of Education will continue to utilize a comprehensive strategy in creating the 2023-2024 budget.

Our Goal

The Board of Education will embark on the budget process through a transparent, inclusive, and accountable process that engages the community for input.

- The first step is to identify potential cost pressures and areas of possible budget and related expenditure misalignment.
- Consult with stakeholders on how the Board can use or realign available resources to continue to foster a high achieving school district and sustainable organization for many years to come.
- Engage with Stakeholders during the initial stages of budget development to encourage comments and suggestions so the Board can consider these prior to the finalization of the draft budget.
- Provide the Public an opportunity to reflect and offer feedback on the proposed draft budget during the April budget deliberations.

This budget strategy will consider the following:

Students First

Aligning decisions with a thriving public education system for students is a community value. As stewards of public education, the School District must demonstrate a financial commitment to improve the learning environment for students.

Fair Access for all Students

Committing to deliver fair, effective and positive learning environments for 32,000 students today and an additional 3,000 new students over the next decade. Present-day financial decisions must consider the current and future needs of students and employees.

Lifelong Learning in our Communities

Delivering lifelong learning in our communities which is part of the School District's vision. We envision high quality, diverse, personalized and enriched education opportunities for all students of all ages. Ongoing financial review and community engagement will support this.

Changing Landscape of Provincial Funding

Funding from the provincial government has not kept up with rising costs even with increased per pupil funding. Currently, inflation is at a 40 year high with no indication of the province providing additional funding to offset increased costs in all areas of the School District. 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 and Child Care that school boards contribute operational funding towards significant capital projects, previously funded 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*.

DIRECTIONS 2025 STRATEGIC PLAN



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](#)

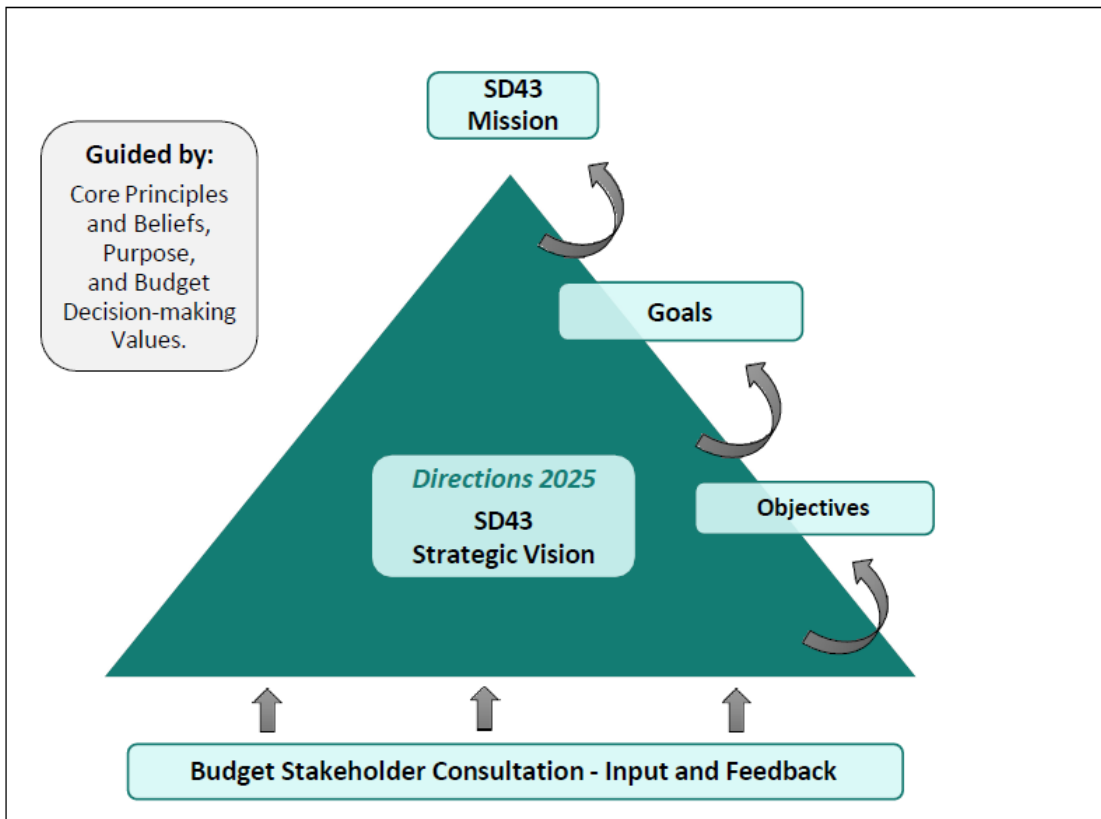
ALIGNING BUDGET PLANNING WITH *DIRECTIONS 2025*

The School District is committed to a model of transparent budget planning and resource allocation that is directly aligned with our strategic vision and goals, *Directions 2025*.

It is a consultative model that coordinates budget planning and resource allocation activities with inclusive stakeholder consultation and feedback based on the vision, goals and objectives. The model includes:

- articulating *Directions 2025*;
- providing timely and accurate budget information;
- receiving budget input and feedback;
- prioritizing budget requests for the upcoming budget year;
- allocating available resources to best meet requests that align with the vision, goals and objectives;
- communicating the outcomes effectively for transparent accountability.

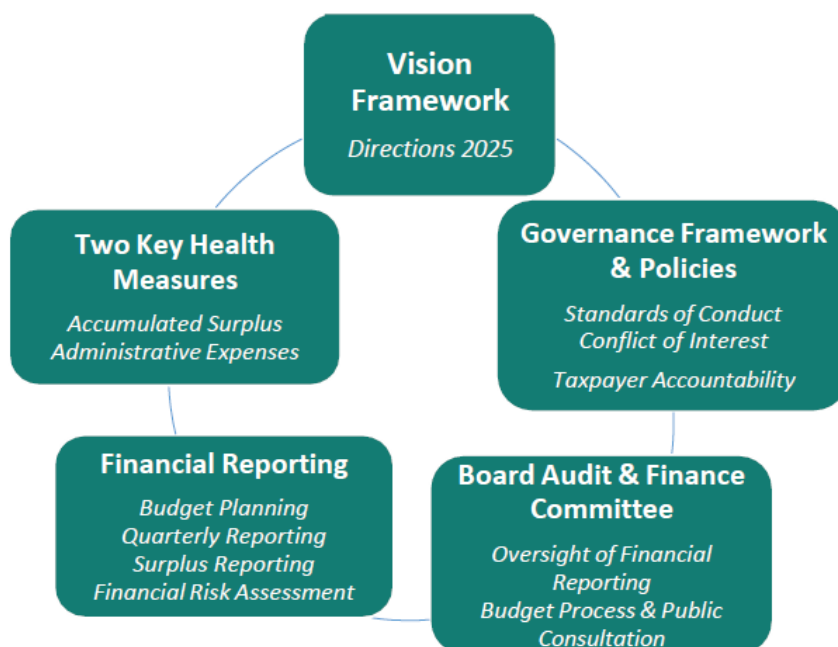
The model will ensure that budget input and resource allocations are connected to and aligned with the *Directions 2025* vision, goals and objectives. This model is an integral part of the School District's operating culture.



FINANCIAL GOVERNANCE AND ACCOUNTABILITY

The Board has fully adopted the Ministry of Education and Child Care's recommended requirements pertaining to financial governance and accountability. This includes the following measures that the Office of the Auditor General of BC would define as best practices:

- A strategic plan and vision (*Directions 2025*) with clear goals and expectations;
- A robust governance framework including standards of conduct and conflict of interest reporting requirements;
- Accountability practices including regular financial reporting;
- An established Finance and Audit Committee;
- Direct engagement with external auditors; and
- A balanced budget with policy provisions (accumulated reserves) to address unforeseen and emergent issues



ACCUMULATED OPERATING RESERVES POLICY

The School Board has established an Accumulated Operating Surplus policy ([Policy 23](#)) as part of its multi-year financial approach for stable and sustainable organization health;

- 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.*

The Board reviews this policy annually and provides further details in the audited financial statements as to how restricted surplus funds are planned to be utilized in subsequent years. Read the complete policy [here](#).

TAXPAYER ACCOUNTABILITY PRINCIPLES

The Board has adopted and incorporated the six Taxpayer Accountability Principles which are embedded within *Directions 2025* strategic goals. Applicable to all Provincial public sector organizations in B.C., these principals are designed to strengthen accountability, promote cost control and ensure that the public sector operates in the best interest of taxpayers.



1. **Cost Consciousness (Efficiency)** – Strengthen cost management capabilities by providing educational services as efficiently and effectively as possible.
2. **Accountability** – Transparently manage responsibilities and enhance organizational efficiency and effectiveness in planning, reporting, and decision making.
3. **Appropriate Compensation** – Comply with a standardized approach to performance management and employee compensation
4. **Service** – Maintain clear focus on positive outcomes for student success.
5. **Respect** – Engage in equitable, compassionate, respectful, and effective communications.
6. **Integrity** – Make decisions and take actions that are transparent, ethical and free from conflict of interest.

BUDGET GOALS

The District's objective is to provide long-term stability and sustainability through multi-year financial planning.

Carefully planned and responsible multi-year changes in measured amounts allow for long-term budget stability and sustainability.

- Allows for long-term sustainable planned budget additions
- Smooths large fluctuations in budget changes
- Helps manage unforeseen funding risks

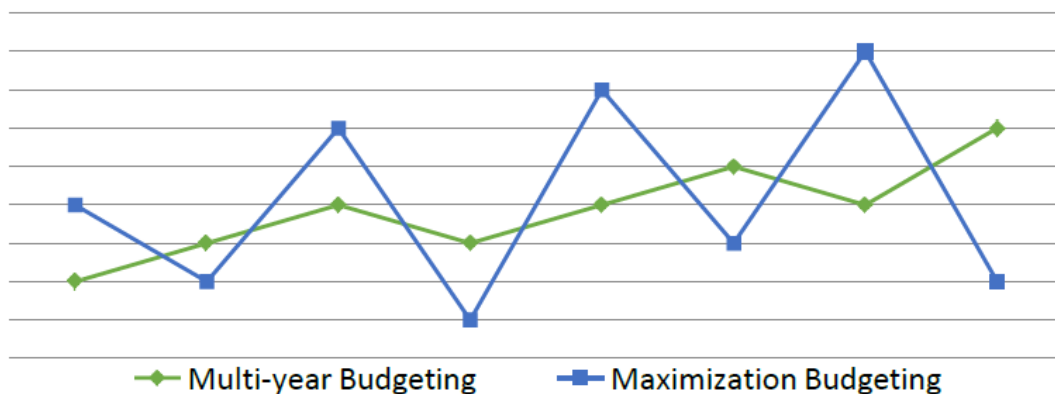
More consistent funding for schools to support and enhance teaching and learning.



School District budgeting is extremely complex due to the lack of multi-year funding certainty, inadequate Ministry funding for inflation, changing expectations from the province on the further utilization of school district operational funding towards significant capital projects and new provincial initiatives (e.g. Childcare), and the frequent adoption of new and unfunded initiatives.

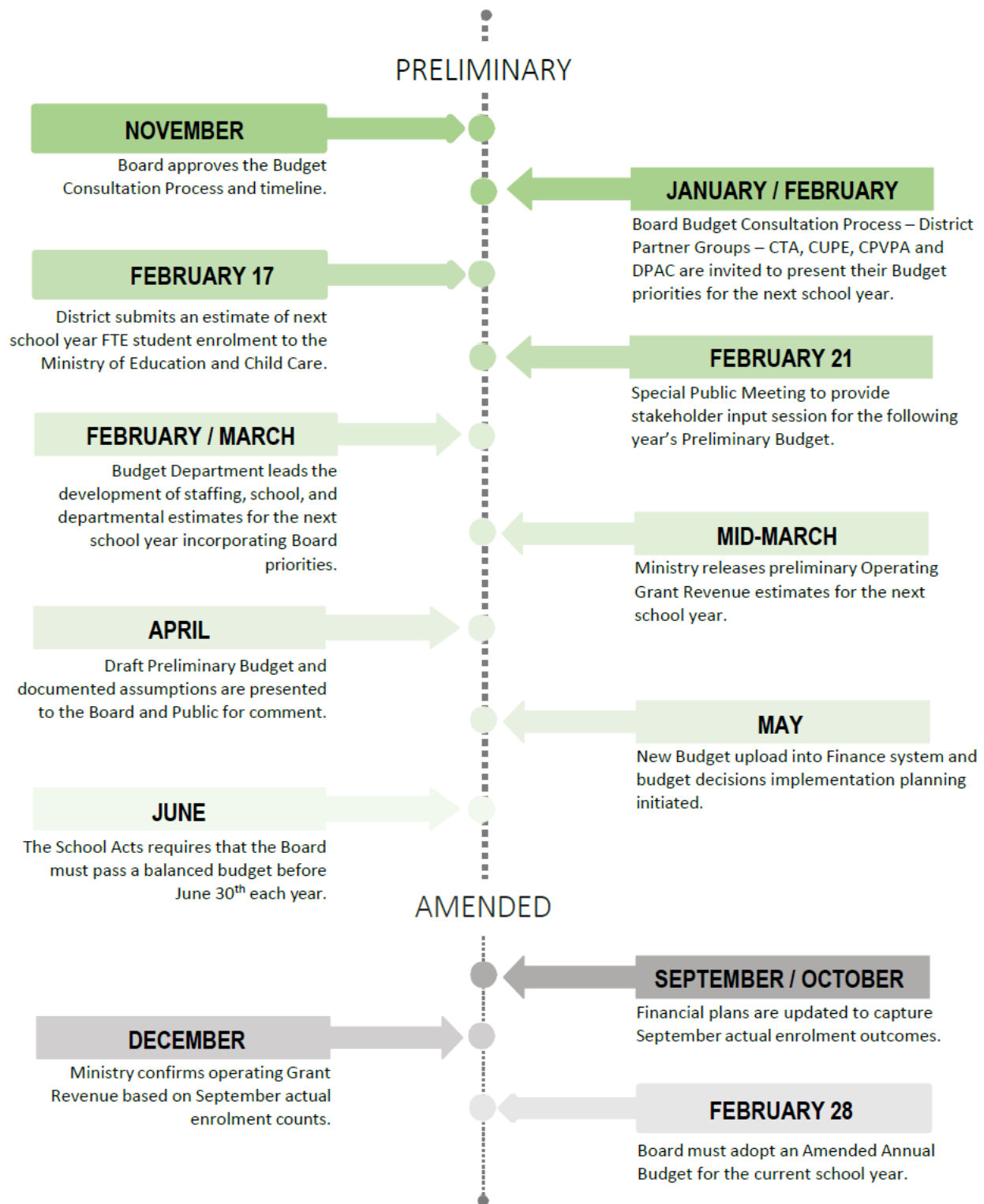
Multi-year financial planning is a strategic budget management method of making carefully planned and responsible changes in measured amounts over several years to smooth out large fluctuations in year-to-year resource and staff additions or reductions due to unforeseen costs and other circumstances.

Multi-year financial planning as a budgeting framework will build the School District' long-term stable financial position, help manage future risks from unforeseen situations, and most importantly allow for the planning of ongoing responsible and sustainable positive changes to the education system.



As shown in blue in the above graph, maximizing an annual budget surplus each year can lead to a pattern of adding and reducing resources which creates an unstable and uncertain education system for students, parents and employees. As shown in green, a multi-year distribution of annual budget surplus over the medium term helps to smooth funding changes and avoid sudden and frequent program changes.

BUDGET AND FINANCIAL PLANNING CYCLE



THE DIFFERENCE BETWEEN BUDGETS AND FUNDS

As one of the major employers in the Lower Mainland, the Board has a large and complex budget. There are three separate sections of the budget:

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 of Education and Child Care 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 (e.g., proceeds from disposition of unused SD43 sites and transfer from the Operating Fund to the Capital Fund for local capital needs such as portables), 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.

The budget process primarily focuses on areas where the Board is able to make changes – within the operational budget.

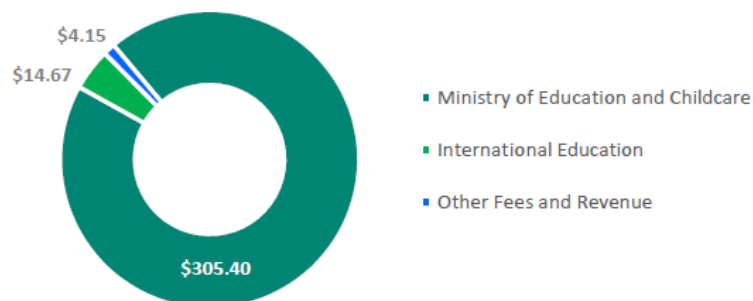
Any funds within the capital budget may not be used for operational budget items.

Special purpose funds are for designated purposes which can supplement operational activities. Like capital funds, they may not be used for operational budget items.

SCHOOL DISTRICT OPERATING BUDGET

The operating budget for 2022/23 is \$324.23 million. As the chart illustrates below, the majority of this funding (94.8%) comes from the Ministry of Education and Child Care.

SD43 Sources of Revenue 2022/23 (millions)



SCHOOL DISTRICT FUNDING

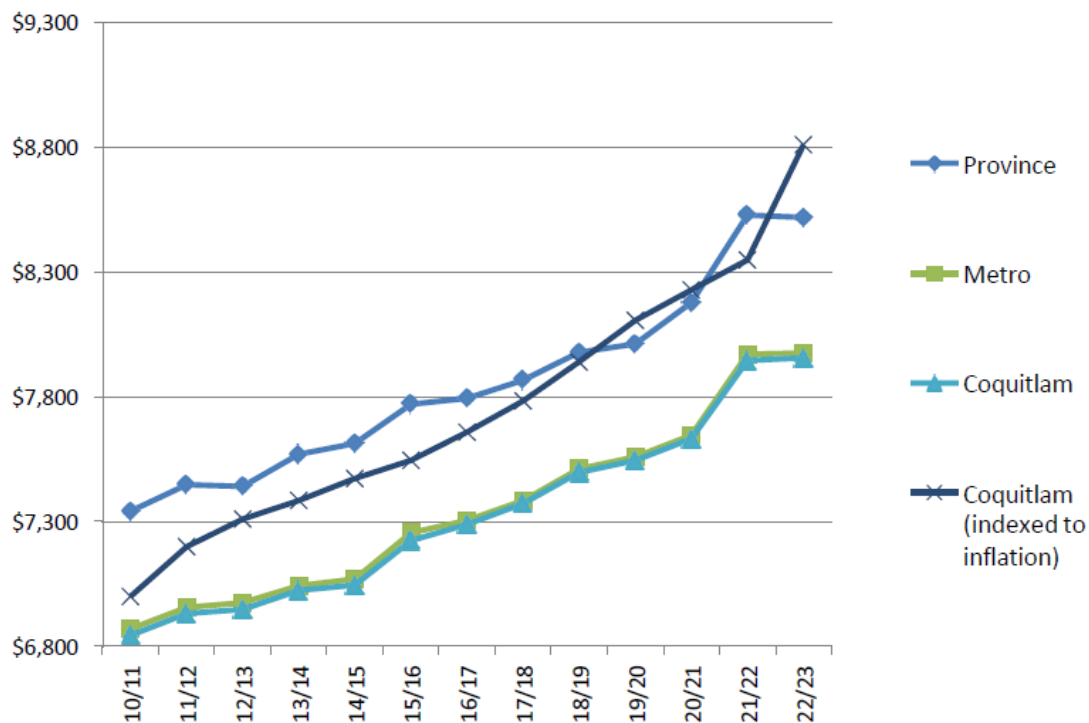
The basic student operating grant allocation for 2022/23 is \$7,885 per FTE student. Like other school districts, SD43 receives additional funding for unique student and school district factors.

Provincial funding has not kept up with inflation. Based on estimated Operating Grants for 2022/23, 14 of the 60 school districts are reporting a decline in enrolment and/or qualify for funding protection. These school districts received an additional \$10.74 million in support. SD43 is funded approximately \$593,269 less due to funding protection provided to these school districts. In the current school year, grant funding was \$5.3 million less than that required to fully fund contractual and legislative increases to salaries, benefits, and services and supplies.

SD43 continues to rank 55th in funding levels out of 60 school districts for 2022/23 – the 5th lowest district in the province.

In terms of funding for 2022/23, SD43 currently receives an overall average of \$7,957 per student (excluding special student needs and salary differential factors) while the provincial average is \$8,520 per student. This difference of \$563 per student is significant considering that there are over 32,000 students in the district.

This trend is not new, and the chart below displays how per-student funding has not kept up with costs in recent years. If total grants had kept up with inflation since 2010-2011, SD43 would have received \$8,811 per student for 2022/23. The difference of \$854 per student (compared to the actual funding of \$7,957) equates to approximately a \$26.4 million funding shortfall for the 2022/23 fiscal year.



A HISTORY OF STUDENT SUCCESS

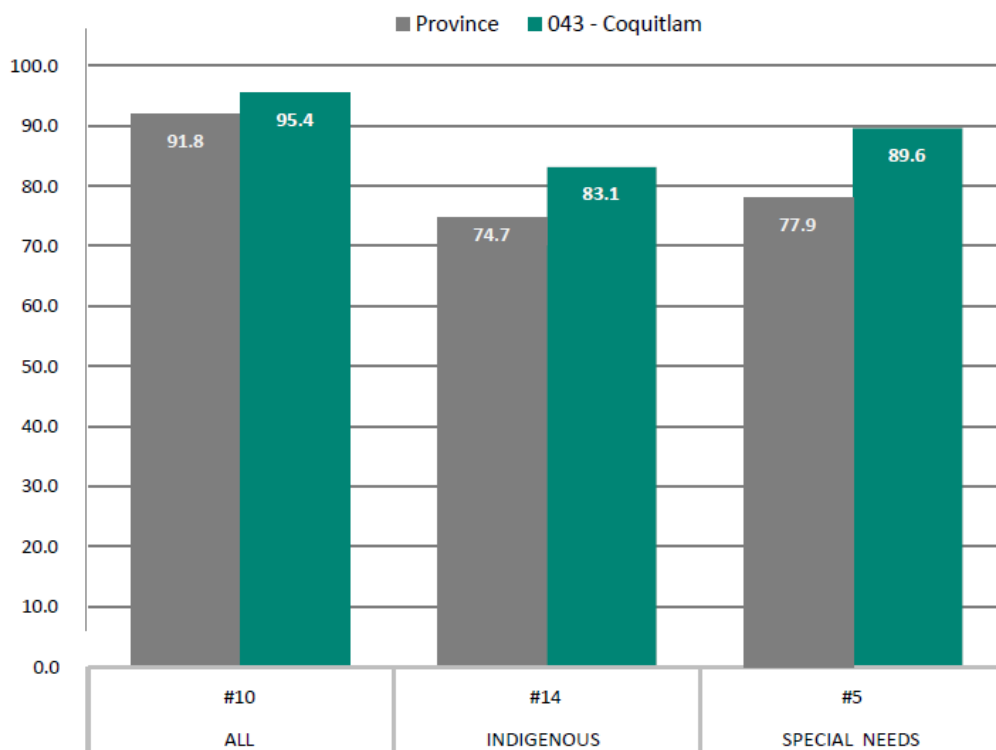
Throughout the budget process, the Board will seek to build on our past successes in order to maintain a high achieving and sustainable organization. We will pursue new and innovative ways to deliver our services to maximize the use of our budgets and ensure quality learning for all students.

SD43 has a history of student success. The 2021/22 Achievement Levels released by the Ministry (see below) illustrate how 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. Our budget process will provide the answers needed for the difficult challenge of meeting our financial pressures while ensuring the continued success of our students.

The graph below reflects our student % performance and ranking in all provincially measured areas against school districts with more than 500 graduating students.

SD43 2021/22 Achievement Levels



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

CLASS SIZE REPORTING

The chart below reflects the district's class size averages over the past four years. SD43 class sizes are larger than the Provincial average, due primarily to physical facility limitations.

The district continued to recover from the impact of COVID-19, evidenced by an increase of 665 classes (28.4% increase) in 2021/22 from 2020/21, which is driven by student enrolment. While overall student to teacher ratio increased from 2020/21, the district maintained all Ministry-required ratios. This is noteworthy given the significant uncertainty in enrolment estimates due to the pandemic. Of note is the Provincial average student to teacher ratio also increased in 2021/22.

	2018/19		2019/20		2020/21		2021/22		4 Yr. Improvement	
	SD43	Prov.	SD43	Prov.	SD43	Prov.	SD43	Prov.	SD43	Prov.
# Classes	3,251		3,175		2,339		3,004		-7.6%	
K	18.4	18	18.5	18	18.0	17.4	18.5	18.1	0.5%	-0.6%
1-3	20.3	19.9	20.5	19.5	19.9	19.2	20.2	20	-0.5%	-0.5%
4-7	24.7	23.9	25.1	23.3	24.7	23.2	23.7	24.1	-4.0%	-0.8%
8-12	24.2	22.1	25.1	22.4	24.2	21.4	24.8	22.7	2.5%	-2.6%
w/ EA's	850		932		862		993		16.8%	
w/ EA's	26.1%		29.4%		36.9%		33.1%			

Of further note is the increase in classes with an education assistant (EA) in attendance. The number of classes with an EA has steadily increased since 2018/19 in alignment with the increase in classes. The decrease in 2020/21 is directly related to the decrease in classes due to the pandemic.

BOARD OF EDUCATION VALUES

The following values will guide the Board of Education in budget decision making:

1. **Inclusiveness:** We invite all stakeholders to participate in discussion and provide feedback.
2. **Integrity:** We respond to stakeholder input in an honest and forthright way, balancing the multiple needs of the various stakeholder groups while meeting the legal requirement of maintaining a balanced budget under the *School Act*.
3. **Commitment:** We commit to first defining issues, followed by reviewing engagement with stakeholders, then summarizing information and research, and finally reporting on decisions.
4. **Accountability:** We demonstrate that the results and outcomes of the process are consistent with the commitment made to stakeholders at the beginning of the process.
5. **Transparency:** As decision makers, we ensure stakeholders have opportunities to understand the scope, constraints and process for a pending decision.

STAKEHOLDER ENGAGEMENT COMMITMENT

What is Stakeholder Engagement?

Stakeholder engagement is a two-way dialogue to allow the Board and our many stakeholders to define opportunities and challenges and work together on solutions. It allows for valuable input to the School District's direction and decision making.

Your Role as Stakeholders

To make stakeholder engagement a success, your role is to learn, engage and contribute. Start by visiting the SD43 Budget website at www.sd43.bc.ca/budget to:

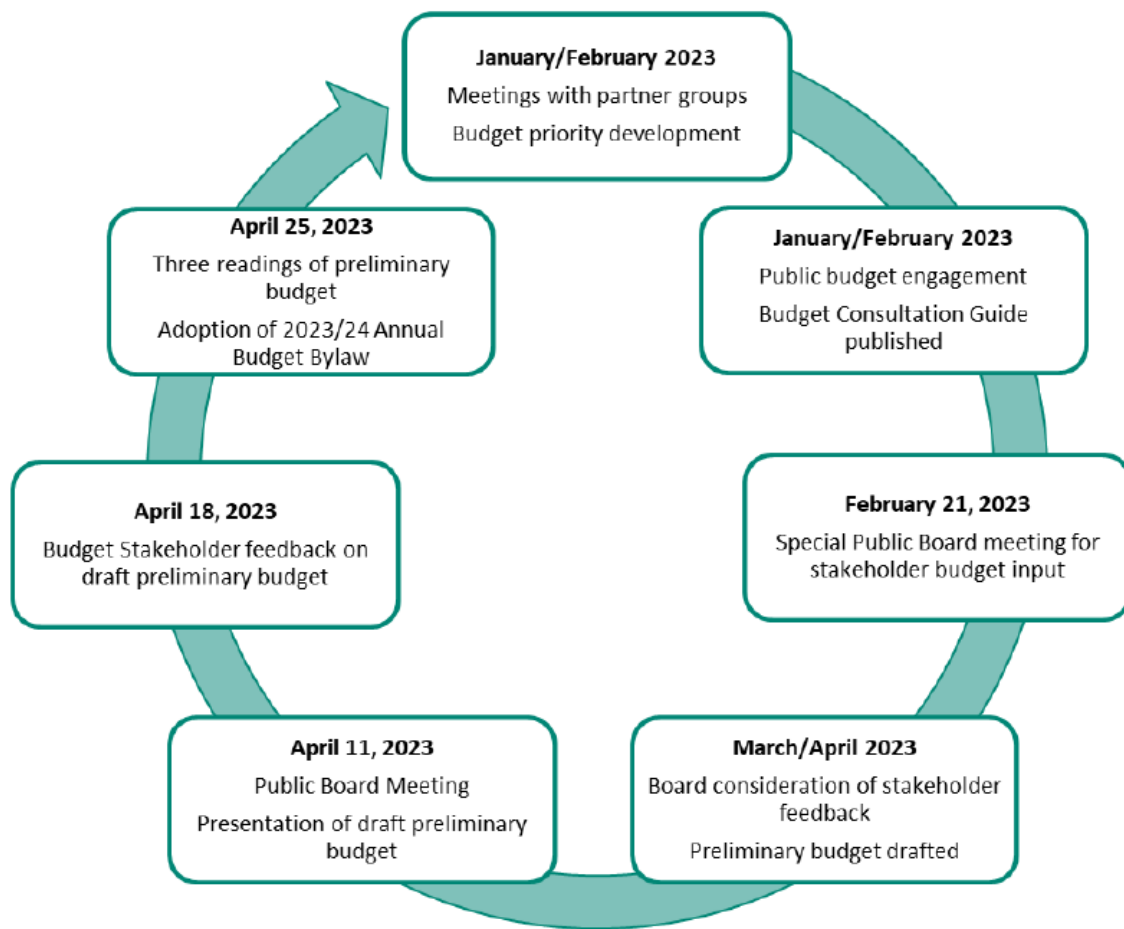
- Learn about government funding and allocation;
- Learn about the SD43 budget process;
- Learn about *Directions 2025*, the School District's vision;
- Engage in the consultation by asking questions about the budget;
- Expect responses to your concerns and input; and
- Contribute ideas that align with the goals and objectives from *Directions 2021* on how to address the opportunities and challenges.

The Role of Trustees

As the elected decision-making body, Trustees are accountable to the interests of public education and our role is to:

- Listen to you;
- Respond to your questions and concerns;
- Consider your ideas and input; and
- Propose action and report back to you.

STAKEHOLDER ENGAGEMENT PROCESS



Board Decision

There will be three public events leading up to the Board communicating its decisions on next steps for the budget. All stakeholders are invited to attend.

Who we Consult

Everyone is invited to comment on the School District's activities and initiatives. Here is a sample of stakeholders we hope to hear from:

- Parents and students
- Community partners
- Business groups
- Local and provincial governments
- First Nations
- Diversity groups
- Educators and administrators
- Community members and neighbours
- Local health authority
- Non-profit groups
- Recreation commissions and sports groups

LEARN. ENGAGE. CONTRIBUTE.

We are using a variety of methods to help you learn, keep you informed so you can engage in this process, and provide several opportunities for you to contribute.

Your Local Newspaper

In print or online, look for public notices about public events, times and location in the Tri-City News. We will also keep local reporters informed and request that they share stories and provide their independent insights and perspectives.

School District Website

All information on this process is available at www.sd43.bc.ca/budget. Check out the “FAQs” section, which will be continually updated with your questions and answers.

Board Meetings

We have a series of Board meetings where budget information will be shared and discussed by the Board of Education.

Twitter, Instagram and Facebook

Budget information and event reminders will also be communicated through the School District’s Twitter, Instagram and Facebook channels:

www.twitter.com/sd43bc

www.instagram.com/schooldistrict43/

www.facebook.com/sd43bc

DECISION MAKING PROCESS

The Board values all feedback and considers it carefully in making budget decisions. The input will shape the options considered during the 2023/2024 budget process. As the elected body representing the school community, the Board will make the final decision.

3-Phase Budget Planning Process

1. **Research** (ongoing through April 11, 2023): This phase includes background research, meetings with departments and partner groups, stakeholder feedback, questions and answers and public board meetings.
2. **Reporting** (April 11-18, 2023): This phase includes the presentation of the preliminary budget, stakeholder feedback, report on findings and results, as well as early recommendations on the vision, planning ideas and overall direction.
3. **Next Steps** (April 25, 2022): This phase presents the final budget to the Board for approval.

Evaluation

The Board will make decisions based on its strategic goals and objectives outlined in *Directions 2025*.

PROVIDING YOUR FEEDBACK

Wish to Provide Feedback to the Board?
The Board welcomes stakeholder feedback.

Email: budgetfeedback@sd43.bc.ca

Mail: Attn: Board of Education
School District No. 43 (Coquitlam)
1080 Winslow Avenue, Coquitlam, BC V3J 0M6

In Person: by attending one of the meetings detailed below.

STAKEHOLDER EVENTS SCHEDULE

Stakeholder information and consultation events take place in April as outlined below.

- Special Public Board Meeting - Stakeholder Budget Input
Tuesday, February 21, 2023, 6:30 pm

This will be an opportunity for stakeholders to present input into the formulation of the 2023/2024 budget to the Board. If you or your group would like to present feedback, please review the *Guidelines for Stakeholder Input* and submit the required information by 9:00 am on Wednesday, February 8, 2023 to budgetfeedback@sd43.bc.ca. If you have any questions or concerns, please contact the Office of the Secretary-Treasurer/Chief Financial Officer at 604-939-9201.

- Public Board Meeting - Presentation of 2022/2023 Preliminary Budget
Tuesday, April 11, 2023, 7:00 pm

The Preliminary Budget will be presented at this Regular Public Board Meeting. This is also an opportunity for Trustees to ask questions of the Finance Department staff, regarding the budget.

- Special Public Board Meeting - Stakeholder Feedback
Tuesday, April 18, 2023, 6:30 pm

This will be an opportunity for stakeholders to present feedback to the Board on specific aspects of the budget. If you or your group would like to present feedback, indicate, by emailing budgetfeedback@sd43.bc.ca by 9:00am on Tuesday, April 25, 2022. There is no need to provide a written submission to the Board of Education.

- Public Board Meeting - Final Budget Presentation and Board Approval
Tuesday, April 25, 2023, 7:00 pm

The annual budget will be presented to the Board for approval at this Regular Public Board Meeting. This final budget would incorporate changes requested by the Board based on stakeholder feedback.

There will be an opportunity for questions at each of the meetings outlined.



CONTACTING MANAGEMENT

This consultation guide is designed to provide the School District's stakeholders with a general background of the framework in which the budget process leading to a Preliminary Budget occurs, to demonstrate increased transparent accountability to the public and the criteria under which the budget is developed.

If you have questions about this guide, 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*](#).

If you have questions about this financial report, please contact the Office of the Secretary–Treasurer/Chief Financial Officer at 604-939-9201.

International Education

The international Education department, a leader in the province, is seeing an upward trend in registrations. There is a gradual return to pre-pandemic enrolment numbers.

As reported in The Tri-City News (February 8, 2023),

“[Superintendent] Gartland told trustees that international education is opening up again with the easing of pandemic restrictions and more international flights. ‘That’s all really opened up this year,’ she said, noting 1,200 international students are currently studying in K-12 schools, generating more than \$17 million in revenue.”

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 studentsafety.

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 the work that the Facilities Department completes has educational programming in mind. The intention is to focus on the best quality learning environment that we are able to create.

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

Through the Capital Planning Meeting process that we have developed, all District Departments are included and help to provide input into the Capital Plan submission. As enrolment needs change we adapt to the situation and adjust as necessary. The effectiveness in our planning is based on the 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 district planning.

With Facilities there is a 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 the District 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, Facilities 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. The 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 the 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 summer just prior to the 2022-2023 school year, the new Education Learning Centre opened. The building features two Indigenous welcome poles in the grand foyer that are meant as an extension to the welcoming nature of our District.

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 STEAM ways of learning in support of Directions 2025. The focus this year has been "STEAM for All". These presentations improve the understanding of STEAM opportunities and limitations, provide 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.

The Covid-19 pandemic accelerated the adoption of technology by both staff and students. This included building the capacity of students, staff and parents to utilize technology in multiple ways to deliver professional development, learning opportunities and conduct meetings.

The guiding strategy for the STEAM pedagogy 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 STEAM technology. The district recognizes the need to develop the human capacity to lead change in practice. A variety of professional learning opportunities are provided to increase accessibility for all educators to engage in STEAM.

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. There have also been renewed structural changes in leadership along with developing school's Learning Common spaces.

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. STEAM teachers have been based in schools to directly support educators on delivering authentic professional learning in a variety of ways.

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. The transition to Microsoft OneDrive has allowed for a seamless transition to comply with the new privacy and security protocols set by the Ministry of Education and Child Care.

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

Community: IT maintains a pro-active relationship with universities and 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. SD43 has a partnership with Simon Fraser University in support of the District's GeoHeritage project.

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 received from the EDI and MDI.

The district recently engaged Shane Safir, author of "Street Data" and "The Listening Leader" to present to school administrators on meaningful data collection. The concept of collecting and analyzing street data guides schools (Action Plans for Learning) and the district (Framework for Enhancing Student Learning and Equity Scan).

Human Capital Plan

As written at the beginning of this section, Forbes listed School District #43 (Coquitlam) as a top employer in Canada in 2023. The district was only one of five public school districts listed nation-wide, and the only district in British Columbia.

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 you in crafting the containers for conversations so we can identify inequities and take steps toward building an inclusive culture. The grounding text 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: 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. Learning was done through storytelling.

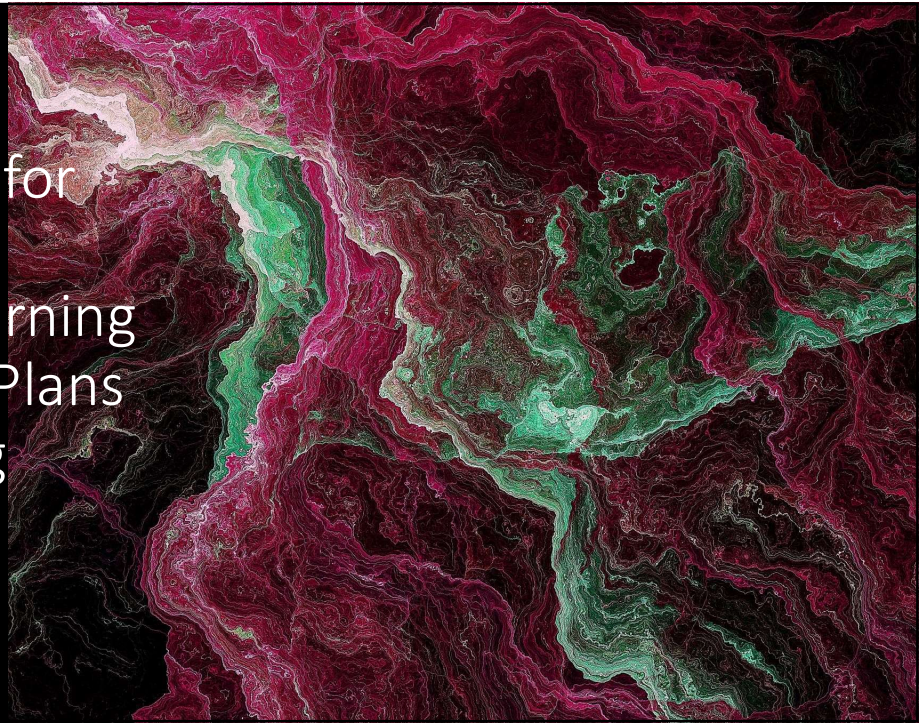
Future Administrative Leadership Development Series

In order to continue fostering a sustainable leadership culture, in anticipation of retirements, the district is planning a formal series of in-services for new administrators to the district, or administrators new to their level. Topics will range from operational matters, such as school accounting, to instructional leadership, such as creating a collaborative culture. The in-service will align with the Administrator Leadership Framework, which was developed to support Directions 2025.

Framework for Enhancing Student Learning and Action Plans for Learning

Year 3

September 2023



1

Acknowledgements

Student Achievement Advisory Committee

- Mason Mattu, Student Leadership Council
- Reenaz Nawar, Student Leadership Council
- Rosey Manhas, District Parent Advisory Council
- Amy Jaeggle, District Parent Advisory Council
- Angie Lundin, Teacher, Roy Stibbs Elementary
- Lauren Rotzien, Teacher, Maillard Middle School
- Marina Mehai, Teacher, Port Moody Secondary
- Jill Reid, Principal, Minnekhada Middle
- Daren Fridge, Principal, Harbour View Elementary
- Manjit Rai, Vice-Principal, Centennial Secondary
- Nadine Tambellini, Assistant Superintendent
- Stephanie Maki, District Principal of Indigenous Education
- Craig Mah, District Principal of Special Projects



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

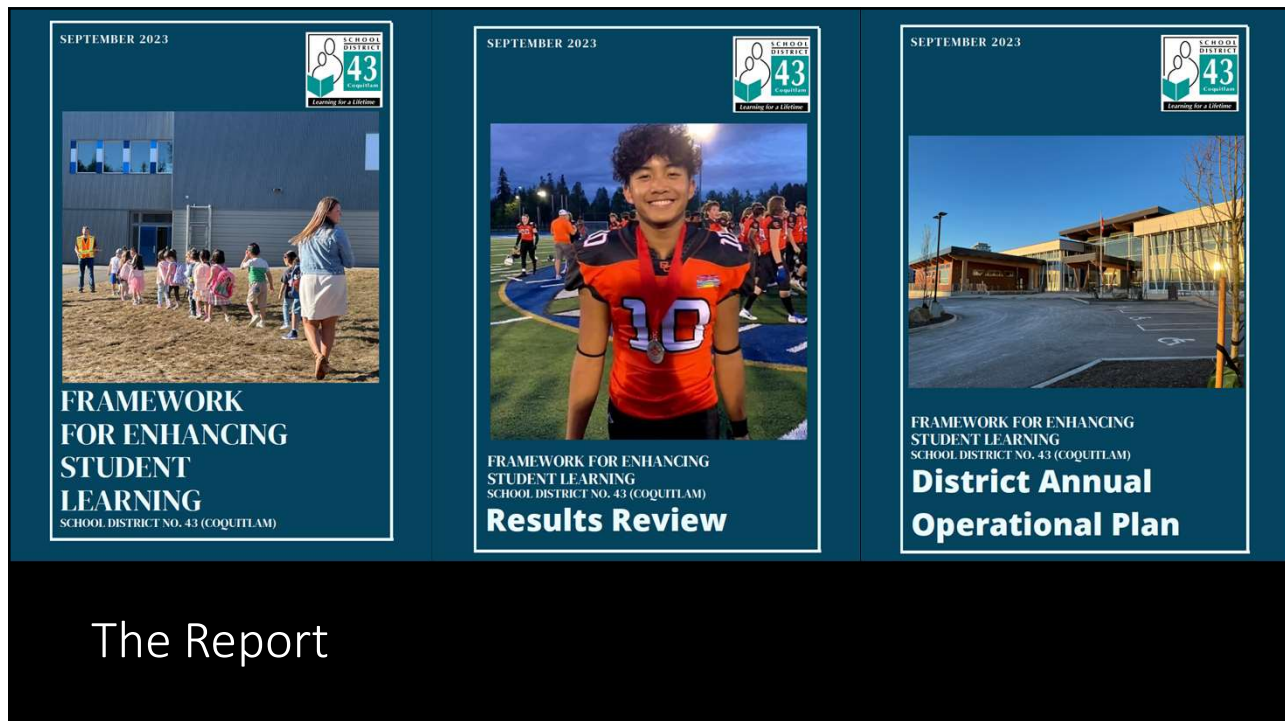
Framework for Enhancing Student Learning

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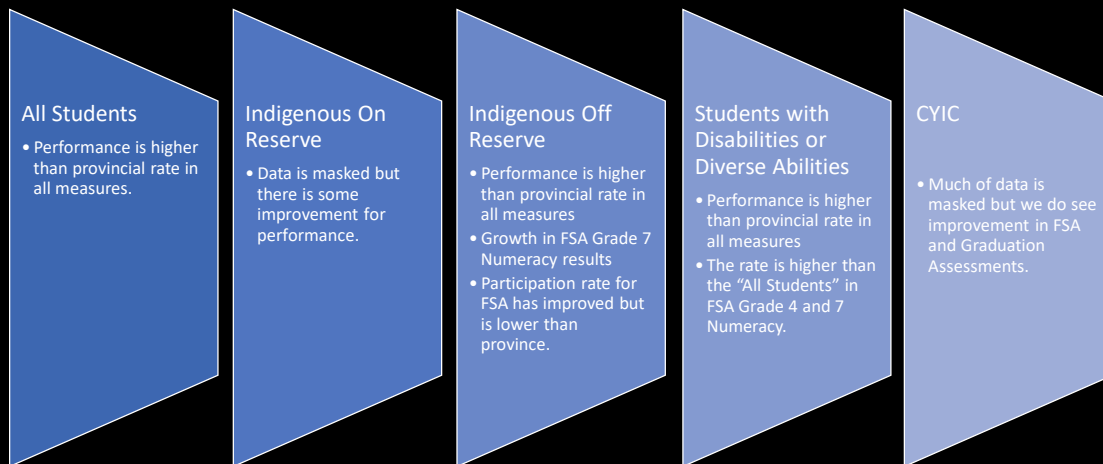
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The Report

4

Intellectual Development Results Summary



5

Human and Social Development Results Summary



6

Career Development Results Summary

All Students

- Graduation rates and post secondary institution transfer rates are higher than provincial counterparts.

Indigenous On Reserve

- Data is masked but there is some improvement for performance.

Indigenous Off Reserve

- Graduation rates and post secondary institution transfer rates are higher than provincial counterparts.

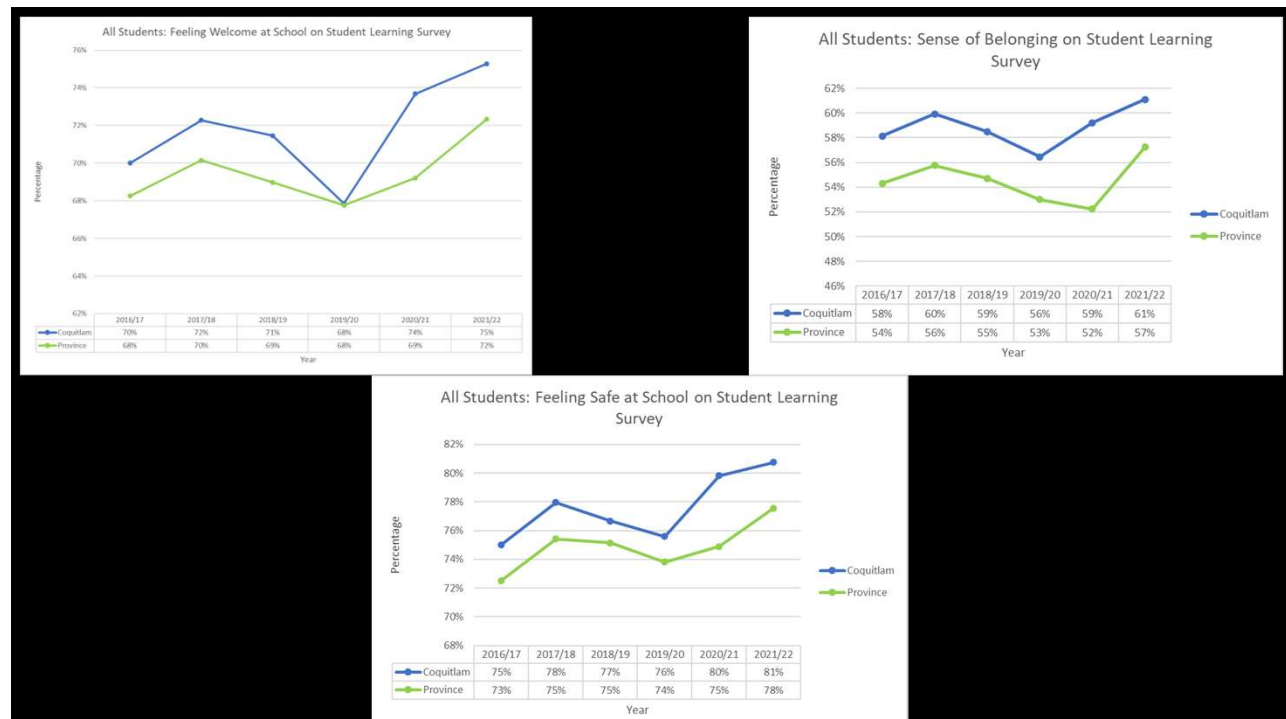
Students with Disabilities or Diverse Abilities

- Graduation rates and post secondary institution transfer rates are higher than provincial counterparts.

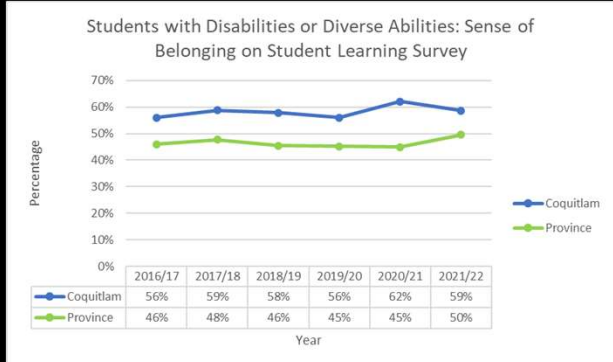
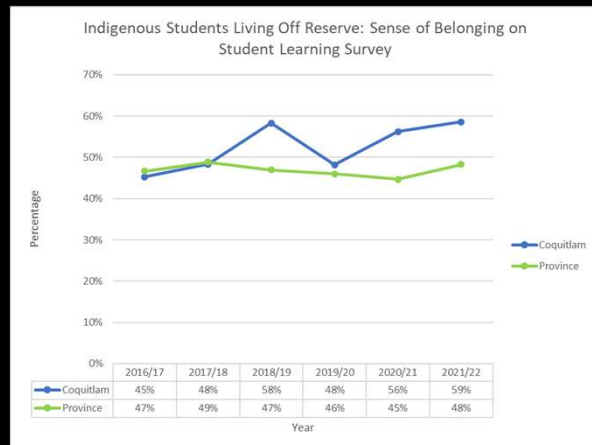
CYIC

- 5-Year completion rate continues to be a focus.
- 6-Year graduation rate is stronger.

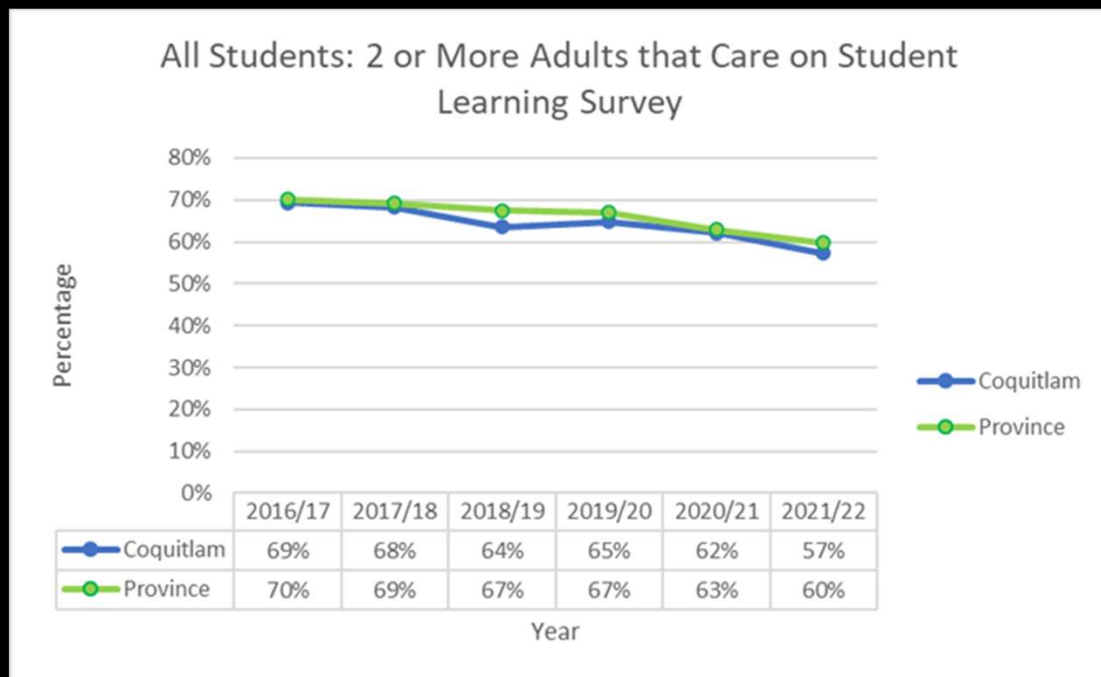
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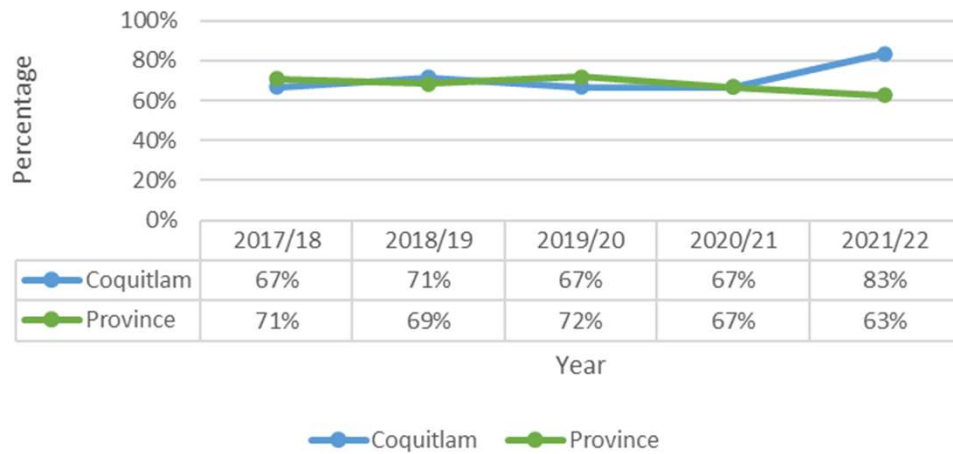


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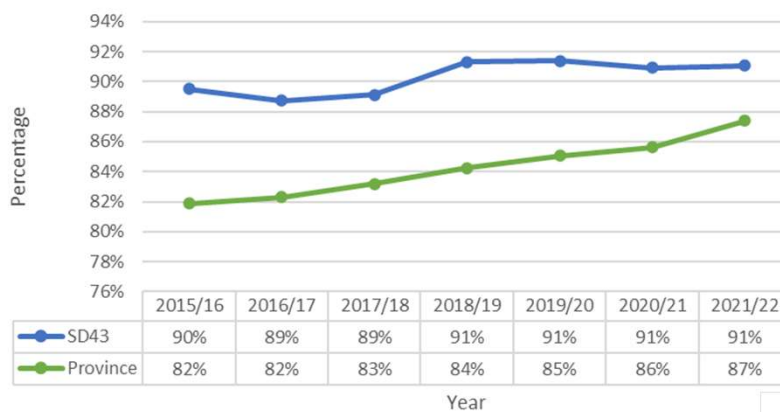
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Children and Youth in Care: 2 or More Adults that Care on Student Learning Survey



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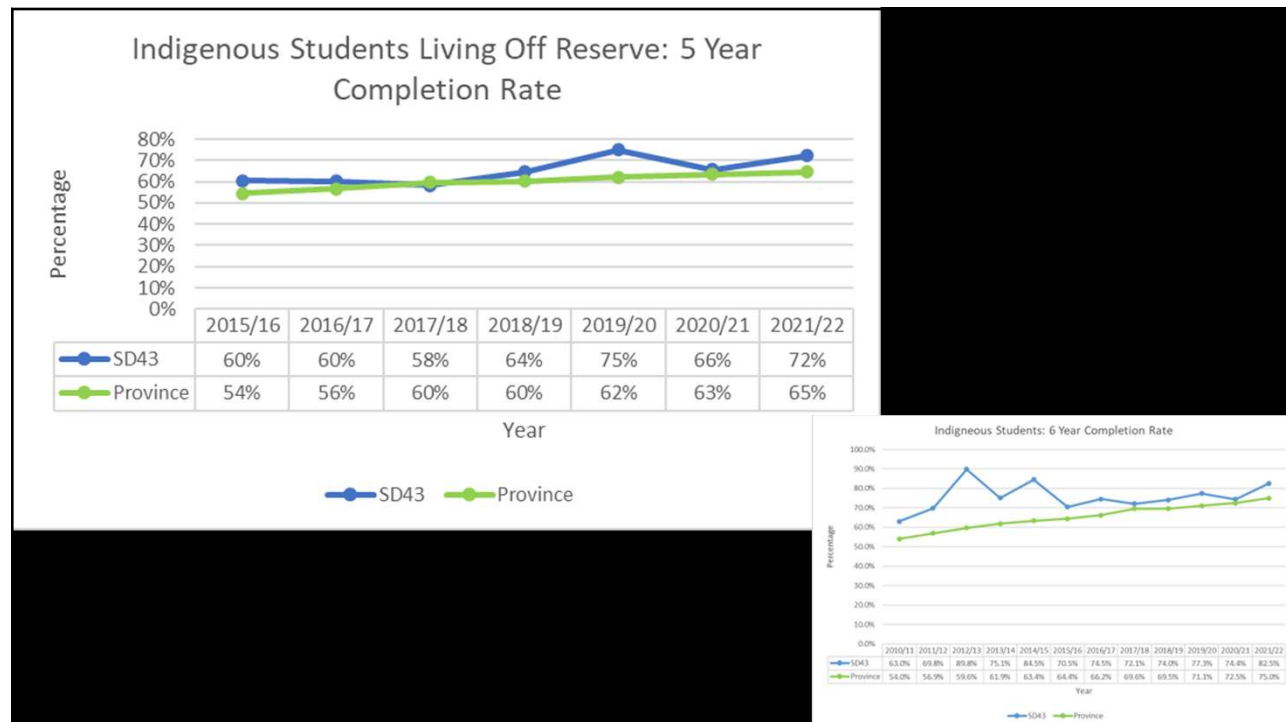
Resident All Students: 5 Year Completion Rate



Resident All Students: 6 Year Completion Rate



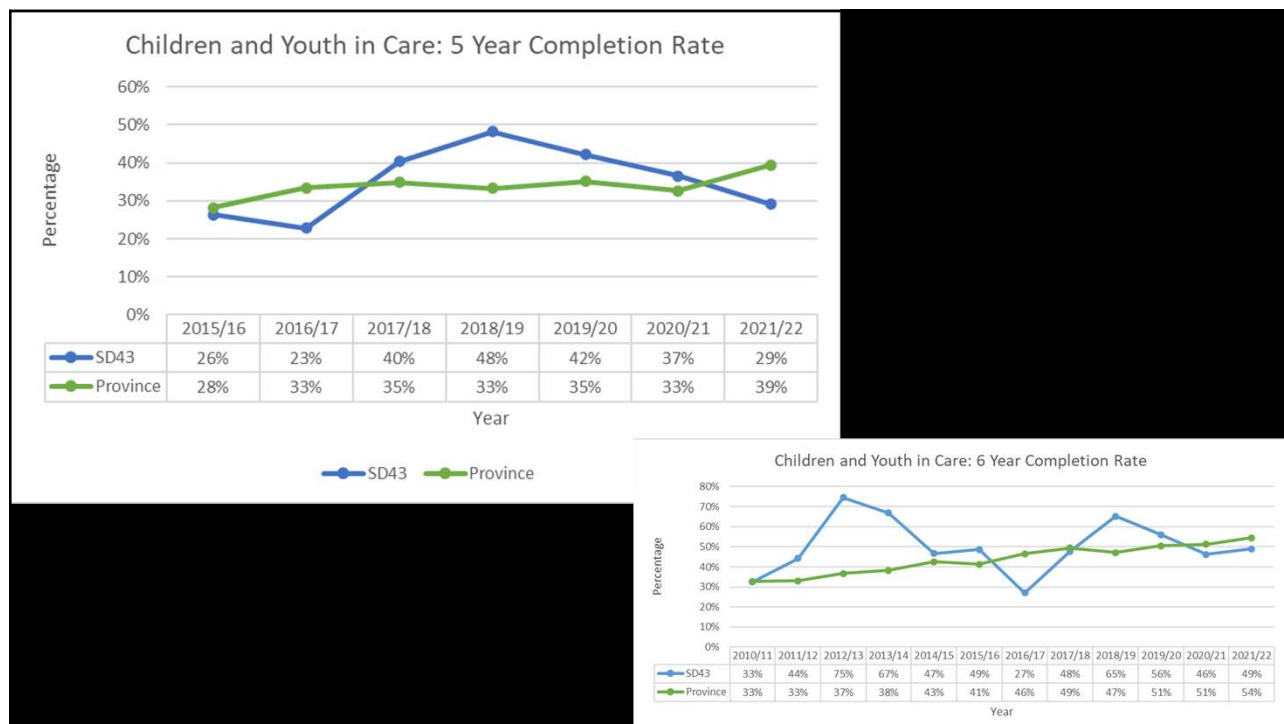
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13



14



15

What Explains Our Success?

High level of alignment at the district and school level with Directions 2025

Meaningful engagement with stakeholders

Integrated Team Support: Literacy, Numeracy, Wellness, STEAM

Indigenous Youth Summits

Continuous Improvement Cycle

Addition of support blocks at secondary schools to support Indigenous students and Children and Youth in Care

16

Emerging Areas of Focus

Well-being of Indigenous Students and Children and Youth in Care and to continue to close the achievement gap.

Explore how we ask the question regarding “Two or more adults that care” on Student Learning Survey and MDI

Formal focus on Anti-Racism.

17

Action Plans for Learning

18

Action Plans for Learning



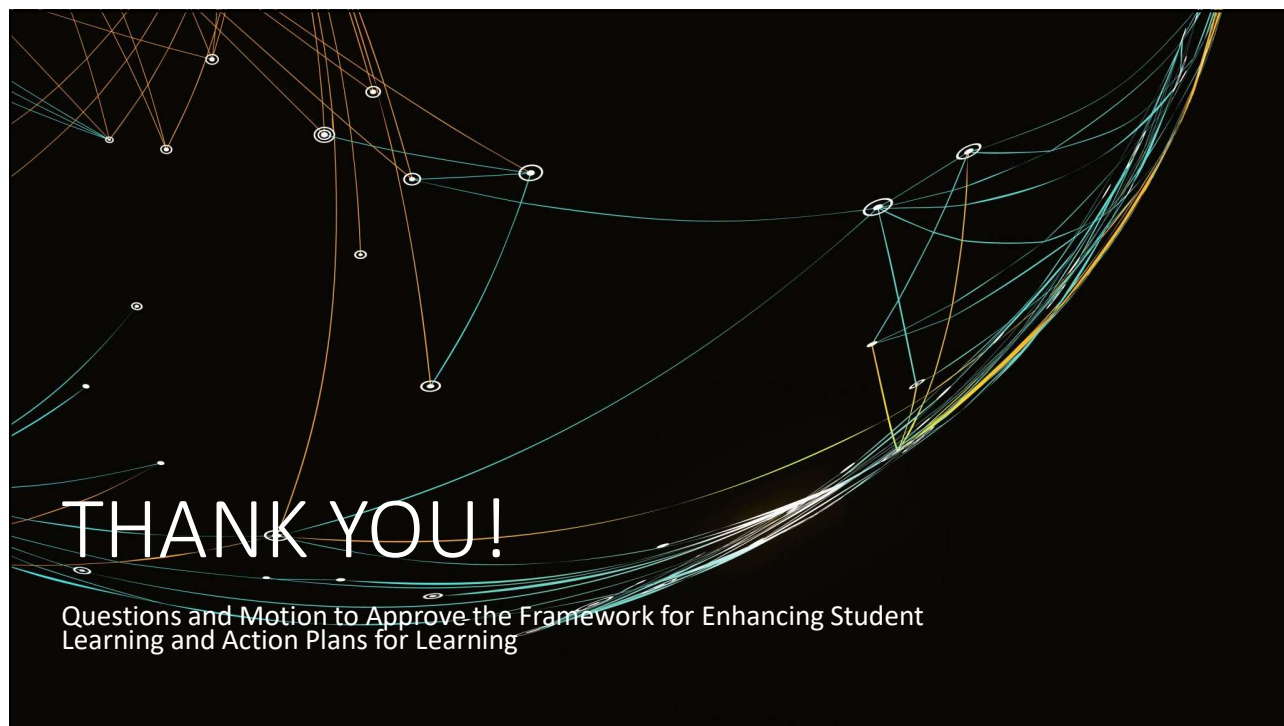
Framework for Enhancing Student Learning

19

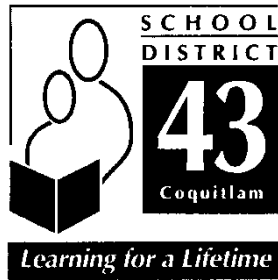
Aligned Action Plans for Learning Themes 2023-2024

Level	Intellectual Development				Human and Social Development	Indigenous Learners and Ways of Learning
	Literacy	Numeracy	STEAM	Career Education		
Elementary	31	15	1	-	47	47
Middle	4	9	1	-	14	14
Secondary	2	1	4	1	8	8
Alternate	-	-	3	1	4	4

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School District No. 43 (Coquitlam)

MEMORANDUM

TO: Patricia Gartland, Superintendent of Schools

FROM: Carey Chute, Assistant Superintendent
Geoffrey Johnston, Principal of International Education
Troy Cunningham, Vice-Principal of International Education

DATE: September 19, 2023

RE: **International Education 2023 Summer Program**

The International Education Department would like to update the Board of Education regarding the return to in-person learning for the 2023 summer program:

- Programs offered this summer.
- Numbers of students, staff, volunteers
- Revenue from summer program
- August Orientation for incoming elementary/middle and secondary students



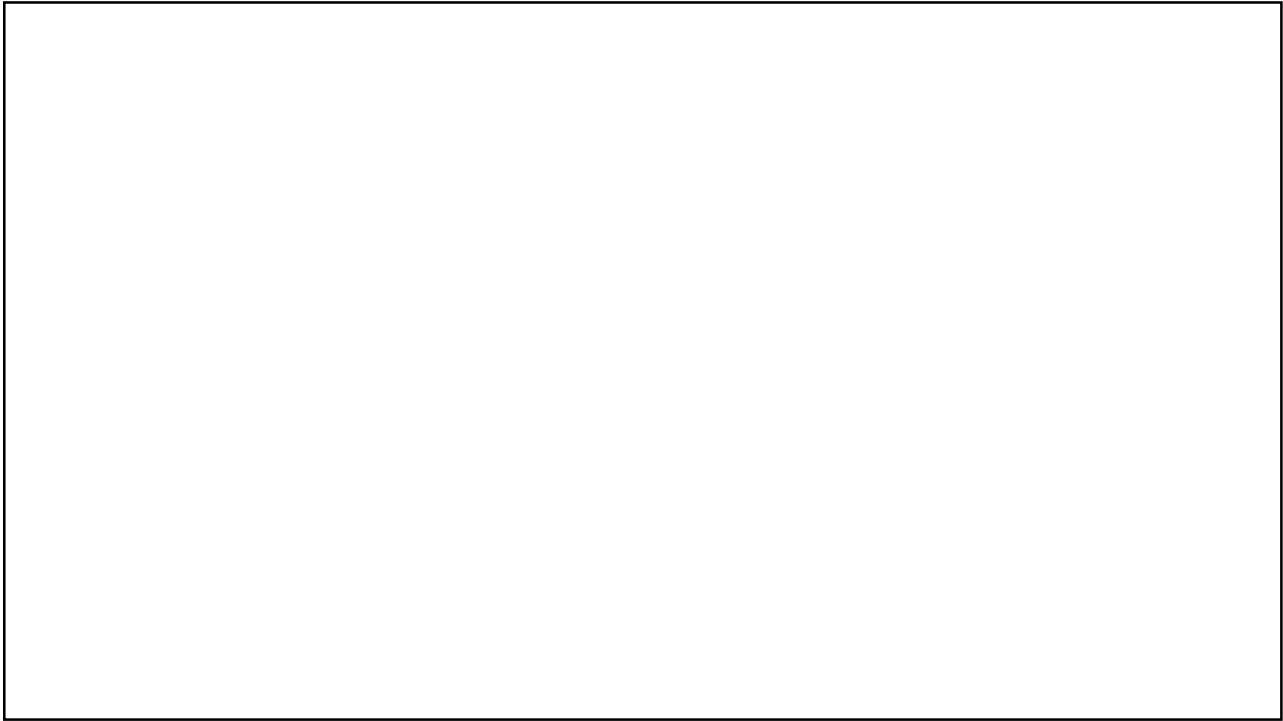
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RETURN TO IN-PERSON LEARNING & SUMMER 2023



5

Programs Offered

High School Credit

- High School Credit: Run out of Pinetree Secondary with a total of 347 students.
- Sino Canada Offshore School returned with 45 students after a three-year absence and signed an MoU with Pinetree Secondary.
- 22 other out-of-district students took courses
- SD43 students had a 91% success rate



6

Programs Offered

Summer Groups/Independent Students

- Also run out of Pinetree Secondary, 171 students in five groups from China, Korea, and Mexico attended our summer groups program.
- Studied English with SD43 teachers and took part in cultural activities
- 38 independent students from 10 countries participated in our summer camps

COQUITLAM
SCHOOL DISTRICT
INTERNATIONAL EDUCATION

7

Summer School Accomplishments

Summer 2023 Statistics:

- 22 high school credit teachers hired (6-week program)
- 20 EAL/summer camp teachers hired (2 to 3 week programs)
- 2 Indigenous cultural workers hired
- 2 assistant activity coordinators hired
- 12 volunteers
- 70 homestay families
- Over \$1 200 000 in revenue
- Net profit of over \$450 000



Taravat (Gleneagle) and Brooklyn (Terry Fox)

COQUITLAM
SCHOOL DISTRICT
INTERNATIONAL EDUCATION

8



Puebla, Mexico | Arrival

COQUITLAM
SCHOOL DISTRICT
INTERNATIONAL EDUCATION

9



Opening Ceremony | Nanjing

COQUITLAM
SCHOOL DISTRICT
INTERNATIONAL EDUCATION

10



CINEC Shanghai | Science World

COQUITLAM
SCHOOL DISTRICT
INTERNATIONAL EDUCATION

11



Paju, Korea (Sister City) | City Hall Visit with Mayor Stewart

COQUITLAM
SCHOOL DISTRICT
INTERNATIONAL EDUCATION

12

Indigenous Cultural Experience



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SCHOOL DISTRICT
INTERNATIONAL EDUCATION

13



August 2023 | Orientation

COQUITLAM
SCHOOL DISTRICT
INTERNATIONAL EDUCATION

14



- High School Orientation for over 400 new students

August 2023 | **Orientation**

COQUITLAM
SCHOOL DISTRICT
INTERNATIONAL EDUCATION

15

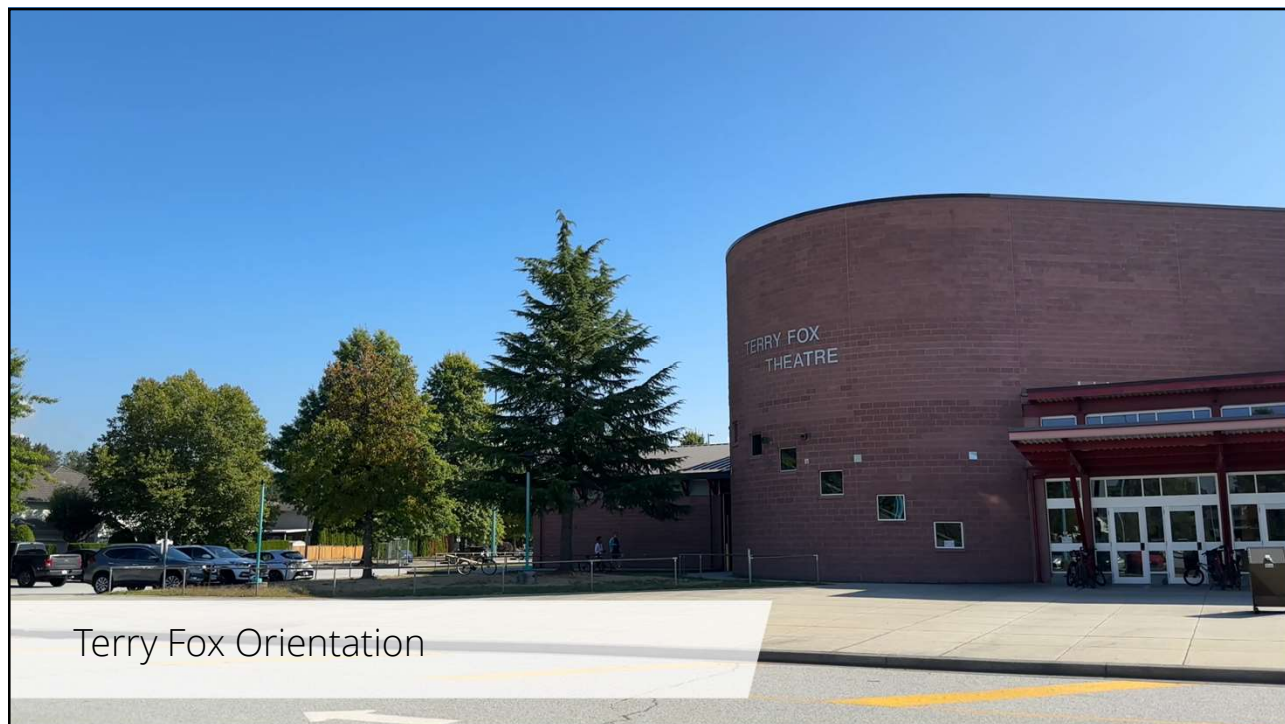


August 2023 Orientations

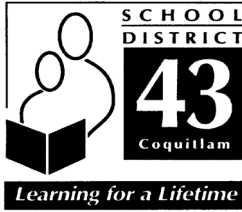
- ELL testing and orientation for new elementary/middle students

COQUITLAM
SCHOOL DISTRICT
INTERNATIONAL EDUCATION

16



17



SCHOOL DISTRICT NO. 43 (COQUITLAM)

MEMORANDUM

TO: Patricia Gartland, Superintendent

FROM: Stephen Whiffin, Assistant Superintendent

DATE: September 19, 2023

SUBJECT: Summer Learning Report

COPIED TO: M. McGlenen, M. Peters

Recommendation: The following is provided for information.

Background: Michael McGlenen and Murray Peters will be providing a brief update on Summer Learning 2023.

Attachment 1: Memo – Summer School Update

Attachment 2: Power Point

Summer Learning 2023 Report

Murray Peters, Principal - Summer Learning



Overview:

The 2023 Summer Learning program was a huge success. Enrolment increased to 6292 from 2022's figure of 5606. This additional enrolment was accommodated by adding an additional elementary site (Bramblewood) and by adding more courses at existing sites.

Quick facts:

Elementary Skill Building: 2237 students, 9:00am-12:00pm July 11-28

Aspenwood, Bramblewood, Glen Elementary, James Park, Kilmer, Miller Park, Porter Street, Smiling Creek

Middle Skill Building: 1166 students, 8:45-11:45am July 11-28

Hillcrest, Kwayhquitlum, Scott Creek Middle

Secondary:

Skill Building: 760 students, 8:30-11:30am or 12:00-3:00pm July 11-28

Academic Completion: 124 students, 8:30-11:30am or 12:00-3:00pm July 11-28

Advanced Credit: 1408 students, 8:00-11:30am or 12:00-3:30pm July 5 - Aug 10.
96% Pass Rate

Online Fast Track: 596 students, 8:00-11:30am or 12:00-3:30pm July 5 - Aug 10
(two F2F classes/week) **97% Pass Rate**

Charles Best, Gleneagle, Millside



First Day at Smiling Creek

Staff:

Teachers:	245
Summer Administrators:	16
Educational Assistants:	61
Clerical	15
Volunteers:	47

District support:

District Leadership Team, Finance, Human Resources, Learning Services, Maintenance, Custodial, Payroll, and Technology Services.

Carey Chute and Stephen Whiffin, Assistant Superintendents

Michael McGlenen, District Principal



Math Skill Building class at Bramblewood

Summer Learning Partnerships:

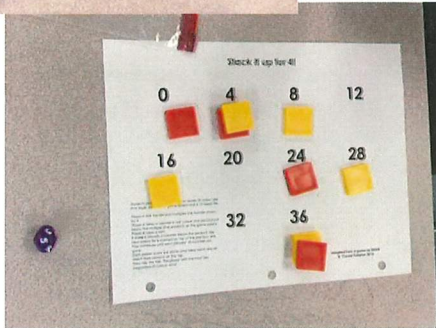
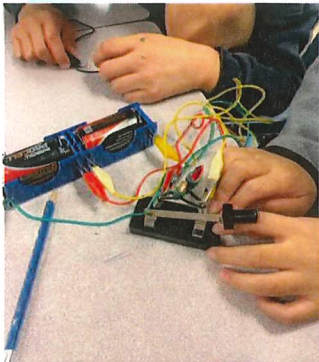
Kidsport: Summer school sites fundraise with freezie sales and other initiatives

Fresh Roots: SD43 Summer Learning partners with Fresh Roots to offer the SOYL program at Millside, a full day six-week program featuring food growing, preparation, and marketing. Students take Self-Efficacy courses as well.

I want to thank you for providing these summer classes for students in the district. Especially with inflation these days, it's a huge relief to be able to access high quality programming for children in the summer without worrying about cost. Hats off to everyone that puts in so much effort to organise and run these programs.

SD43 Parent





Elementary STEAM problem solving and inquiry activities



Middle Advanced Band & Visual Arts

Directions 2025 Alignment:

SD43 Summer Learning is committed to the school district's mission to ensure quality learning opportunities for all students of all ages. Our summer programs align with the goals in the Directions 2025 plan:

#1. Intellectual Development: Achieve Student Success:

- Full-credit high school courses for students to earn graduation credits
- Expansion of English First Peoples classes (EFP 11— 7 classes; EFP 12—3 classes)
- Academic Completion Gr 9 & 10 courses for 124 students, who did not pass during the school year, to earn a passing mark
- Targeted elementary and middle classes to raise the literacy and numeracy skills of 201 identified vulnerable learners
- Enrichment "skill building" courses at all levels to engage students in a wide variety of curriculum areas
- Beginners' and full credit classes for English Language Learners, as well as consultative in-class support for ELL's in all classes
- Formal supports for 205 students in ministry categories A-H

#2. Human & Social Development: Develop the Educated Citizen:

- Formalized supports, including EA support, to further IEP-related goals of 205 students in ministry special education categories A through H.
- Each summer site included staffing of Learning Support Teachers. A Counsellor was assigned to the secondary sites.
- 191 students of recently immigrated families referred by SWIS team

#3. Organizational Capacity: Foster a Sustainable Educational Organization

- Summer Learning & Fast Track 1701 funding (course-by-course and supplemental SPED and ELL) ensures a financially viable program is offered each year
- All hiring of summer staff referenced to CTA and CUPE letters of understanding

2023 Highlights:

- Expansion of STEAM and Integrated Studies to 12 classes, for cross-curricular learning
- Enrolment growth in district courses related to "Programs of Choice", including French Immersion (all levels) and Mandarin Kindergarten to Grade 1 Transition
- Pass rates of 96% (Advanced Credit (F2F)) and 97% (Online Fast Track (online blended))

Submitted by,

Michael McGlenen

District Principal

Murray Peters

Principal



Summer Learning 2023 Report

Murray Peters,
Principal - Summer Learning

1

Elementary Skill Building

2237 students,

9:00am-12:00pm July 11-28

Aspenwood,
Bramblewood, Glen,
James Park, Kilmer,
Miller Park, Porter
Street, Smiling Creek



2

Middle Skill Building

1166 students,
8:45-11:45am July 11-28
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Kwayhquitlum,
Scott Creek Middle



3

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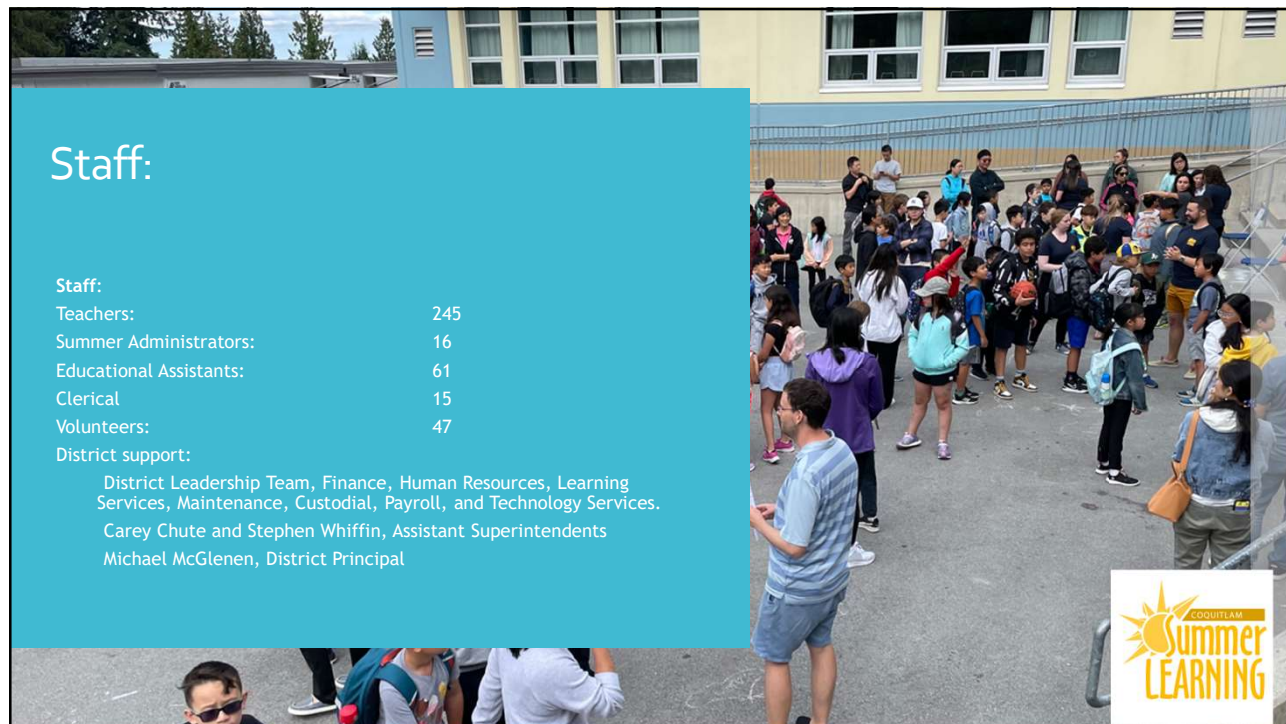
• Charles Best, Gleneagle, Millside



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SD43 Parent

4




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Summer Administrators:	16
Educational Assistants:	61
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District Leadership Team, Finance, Human Resources, Learning Services, Maintenance, Custodial, Payroll, and Technology Services.
 Carey Chute and Stephen Whiffin, Assistant Superintendents
 Michael McGlenen, District Principal




5

Summer Learning Partnerships

- Kidsport:** Summer school sites fundraise with freezie sales and other initiatives. Two elementary sites raised over \$800.
- Fresh Roots:** SD43 Summer Learning partners with Fresh Roots to offer the SOYL program at Millside, a full day six-week program featuring food growing, preparation, and marketing. Students take Self-Efficacy courses as well.



6

Directions 2025 Alignment

•#1. Intellectual Development: Achieve Student Success:

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7

Directions 2025 Alignment

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8

Directions 2025 Alignment

#3. Organizational Capacity: Foster a Sustainable Educational Organization

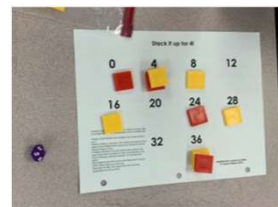
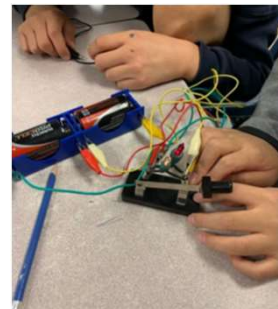
- Summer Learning & Fast Track 1701 funding (course-by-course and supplemental SPED and ELL) ensures a financially viable program is offered each year
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9

2023 Highlights

- Expansion of STEAM and Integrated Studies to 12 classes, for cross-curricular learning
- Enrolment growth in district courses related to “Programs of Choice”, including French Immersion (all levels) and Mandarin Kindergarten to Grade 1 Transition
- Pass rates of 96% (Advanced Credit (F2F)) and 97% (Online Fast Track (online blended))



10



SCHOOL DISTRICT NO. 43 (COQUITLAM)

MEMORANDUM

TO: Randy Manhas, Secretary Treasurer/CFO

FROM Ivano Cecchini, Executive Director, Facility and Planning Services

DATE: September 19, 2023

RE: **loco Site (Land Disposition Process for SD 43 Owned – Not for Profit Operated Childcare Centre)**

CC: DLT

Recommendation:

The Board of Education supports retaining ownership but proceeding with a disposition process of the former loco School site for the purpose of providing space as a childcare centre rather than space as a school.

Background:

The loco site is located at 101 1st Avenue, Port Moody. It is a 1.7-acre site with a former school that was built in the 1920s. The school was closed in 2005 and has remained vacant since that time.

The loco site is designated as a Heritage Conservation Site. With this designation, there have been limited opportunities to generate benefit to the District without injecting significant funds into a complete renovation, yet there is still a requirement to maintain the building. Discussions with the City of Port Moody have indicated that the City has a strong desire for the loco townsite to be revitalized while maintaining its Heritage Conservation status.

Recently there have been changes to the New Spaces Grant Program for childcare which provides an opportunity to potentially provide a funding source to complete the much-needed renovations. In fact, these changes now make it possible for the School District to apply for a grant that would likely cover the full cost of the renovation of the loco building including site upgrades to support childcare spaces for the community.

As the site is only 1.7 acres in size, it is too small for a modern-day elementary school which typically would be built for approximately 400 children. Analysis indicates this site will no longer be needed for educational purposes in the foreseeable future. As the New Spaces Grant application would specify that the site will be required for childcare spaces, rather than educational purposes, a commitment of 10-20 years from the Board will be required for the application to be considered for funding. It is anticipated that the commitment will be 15 years; however, the commitment timeframe is determined by the value of funding for the renovation project. Although the School District will retain ownership of the property since the school building is not being used for educational purposes for greater than 10 years, provincial regulations indicate that a disposition process is required.

As part of the disposition process, on July 6, 2023, staff conducted a public consultation to receive feedback on this proposal. A survey was provided at the consultation with materials and the survey also being accessible online to the end of July. In total 75 responses to the survey were collected (a summary available on our District website) and indications were overwhelmingly positive with respect to this site being used for childcare. Moreover, many childcare providers have indicated an interest in working with the District to be the selected provider for this site.

With Board approval, staff will complete the disposition process and seek Minister approval while completing the requirements for a New Spaces Grant application along with design and costing for the project.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 43 (COQUITLAM)

FORMER IOCO ELEMENTARY SCHOOL SITE DISPOSAL BYLAW 2023

WHEREAS a board of education may dispose of land or improvements owned or administered by the board of education under the authority of Section 96(3) of the *School Act* (British Columbia), subject to the Orders of the Minister of Education and Child Care (the “**Minister**”);

AND WHEREAS the Minister issued Order M193/98 (the “**Order**”), effective September 3, 2008, requiring fee simple sales and leases of land or improvements for a term of ten years or more to be specifically approved by the Minister, unless the transferee is an independent school or another school board;

AND WHEREAS the *Interpretation Act* (British Columbia) defines the word “dispose” to include a lease;

AND WHEREAS Section 65(5) of the *School Act* (British Columbia) requires a board of education to exercise a power with respect to the acquisition or disposal of property only by bylaw;

AND WHEREAS:

- (i) The Board of Education of School District No. 43 (Coquitlam) (the “**Board**”) has determined and hereby confirms that the Board will not require the land and improvement comprising the former loco Elementary school site (the “**Property**”) for future educational purposes;
- (ii) the Property is facility number _____;
- (iii) the address of the Property is 101 1st Avenue, Port Moody, British Columbia V3H 3A9 and the legal description of the Property is:

Parcel Identifier:	010-159-126,
Legal Description:	Lot 22 Government Reserve Lying between District Lots 226 and 256 Group 1 New Westminster District Plan 15859;
- (iv) the Board proposes to lease all or a portion of the Property to a child care operator on the terms and conditions set out in a lease agreement to be settled between the Board and the child care operator (the “**Lease**”); and
- (v) the Board is satisfied that it would be in the best interests of the Board to enter into the Lease with the child care operator for a lease of all or a portion of the Property.

NOW THEREFORE be it resolved as a Bylaw of the Board that, subject to approval from the Minister if required under the *School Act* (British Columbia):

- (a) the lease of all or a portion of the Property to a child care operator be and is hereby authorized and approved;

- (b) the Board enter into the Lease with a child care operator for all or a portion of the Property on terms and conditions satisfactory to the Board; and
- (c) the Board lease all or a portion of the Property to a child care operator on the terms and conditions set out in the Lease.

BE IT FURTHER resolved that the Secretary-Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver the Lease and, upon receiving approval from the Minister if required under the *School Act* (British Columbia), such amendments thereto (except as to the rent payable thereunder) as the Secretary-Treasurer may, in his or her discretion, consider advisable, and all related and ancillary documents required to complete the lease of all or a portion of the Property to a child care operator pursuant to the terms and subject to the conditions of the Lease.

This Bylaw may be cited as "School District No. 43 (Coquitlam) Former loco Elementary School Site Disposal Bylaw 2023".

Read a first time this ____ day of _____ 2023.

Read a second time this ____ day of _____ 2023.

Upon unanimous agreement of the Trustees of the Board in attendance, this Bylaw was read a third time on the ____ day of _____ 2023, and finally passed and adopted this ____ day of _____ 2023.

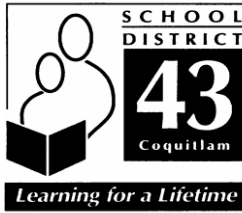
Chairperson of the Board

Corporate Seal

Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 43(Coquitlam) Former loco Elementary School Site Disposal Bylaw 2023, adopted by the Board the ____ day of _____ 2023.

Secretary-Treasurer



SCHOOL DISTRICT NO. 43 (COQUITLAM)

Office of the Secretary-Treasurer

MEMORANDUM

TO: Board of Education

FROM: Randy Manhas, Secretary-Treasurer/CFO
Nita Mikl, Secretary-Treasurer

DATE: September 19, 2023

SUBJECT: **Final Year End Report & Audited Financial Statements**

COPIED TO: District Leadership Team

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

Motion to approve the Audited Financial Statements for the year ended June 30, 2023, for filing with the Ministry of Education by September 30, 2023.

Background:

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, 2023, have been prepared in the form required by the Minister and are attached.

Also attached is the Financial Statement Discussion and Analysis (FSD&A). 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 key highlights from the Audited Financial Statements will be provided during the Public Board meeting.

Audited Financial Statements of

School District No. 43 (Coquitlam)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 43 (Coquitlam)

June 30, 2023

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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, 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 AUDITOR'S 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, 2023
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2023 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

Emphasis of Matter – Comparative Information

We draw attention to Note 25 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2022 has been restated.

Note 25 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

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

Other Information

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

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

We have nothing to report in this regard.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

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

Chartered Professional Accountants

Vancouver, Canada

DATE

School District No. 43 (Coquitlam)

Statement 1

Statement of Financial Position
As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	115,303,799	159,028,312
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	1,230,970	1,615,073
Other (Note 3)	8,355,660	7,309,620
Portfolio Investments (Note 4)	95,000,000	40,000,000
Total Financial Assets	219,890,429	207,953,005
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care	4,240	-
Other (Note 5)	40,901,070	39,818,946
Unearned Revenue (Note 6)	21,882,995	18,425,772
Deferred Revenue (Note 7)	13,274,070	12,734,314
Deferred Capital Revenue (Note 8)	491,983,171	482,021,752
Employee Future Benefits (Note 9)	47,089,709	46,233,766
Asset Retirement Obligation (Note 24 and 25)	10,312,567	10,376,581
Capital Lease Obligations (Note 11)	-	1,119,113
Other Liabilities (Note 5)	7,436,290	6,389,890
Total Liabilities	632,884,112	617,120,134
Net Debt	(412,993,683)	(409,167,129)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	652,374,160	639,202,509
Prepaid Expenses	795,458	478,533
Total Non-Financial Assets	653,169,618	639,681,042
Accumulated Surplus (Deficit)	240,175,935	230,513,913
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	240,175,935	230,513,913
Accumulated Remeasurement Gains (Losses)	240,175,935	230,513,913

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

Signature of the Superintendent

Signature of the Secretary Treasurer

Date Signed

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September 07, 2023 8:19

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, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	366,363,188	380,416,321	352,965,575
Other	244,246	229,652	51,072
Federal Grants	3,319,117	3,333,068	3,211,317
Tuition	16,849,620	22,367,161	19,413,942
Other Revenue	14,159,429	14,342,169	10,404,004
Rentals and Leases	2,408,296	2,631,706	2,356,481
Investment Income	3,132,392	6,129,407	1,939,734
Amortization of Deferred Capital Revenue	17,250,000	17,002,612	15,579,421
Total Revenue	423,726,288	446,452,096	405,921,546
Expenses			
Instruction	354,523,081	357,017,616	328,051,001
District Administration	16,857,343	15,193,200	11,202,465
Operations and Maintenance	64,862,519	63,686,842	60,423,916
Transportation and Housing	730,201	790,917	575,978
Write-off/down of Buildings and Sites		101,499	
Total Expense	436,973,144	436,790,074	400,253,360
Surplus (Deficit) for the year	(13,246,856)	9,662,022	5,668,186
Accumulated Surplus (Deficit) from Operations, beginning of year		230,513,913	224,845,727
Accumulated Surplus (Deficit) from Operations, end of year		240,175,935	230,513,913

School District No. 43 (Coquitlam)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
Surplus (Deficit) for the year	(13,246,856)	9,662,022	5,668,186
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(32,500,000)	(36,392,151)	(63,805,876)
Amortization of Tangible Capital Assets	23,500,000	23,119,001	21,373,894
Write-down carrying value of Tangible Capital Assets	-	101,499	-
Total Effect of change in Tangible Capital Assets	(9,000,000)	(13,171,651)	(42,431,982)
Acquisition of Prepaid Expenses	-	(795,458)	(478,533)
Use of Prepaid Expenses	-	478,533	512,484
Total Effect of change in Other Non-Financial Assets	-	(316,925)	33,951
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(22,246,856)</u>	(3,826,554)	(36,729,845)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(3,826,554)	(36,729,845)
Net Debt, beginning of year		(409,167,129)	(372,437,284)
Net Debt, end of year		<u>(412,993,683)</u>	<u>(409,167,129)</u>

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The accompanying notes form an integral part of these financial statements.

School District No. 43 (Coquitlam)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	9,662,022	5,668,186
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(661,937)	3,171,149
Prepaid Expenses	(316,925)	33,951
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,086,364	644,207
Unearned Revenue	3,457,223	3,208,616
Deferred Revenue	539,756	(173,722)
Employee Future Benefits	855,943	2,576,626
Other Liabilities	982,386	(141,479)
Amortization of Tangible Capital Assets	23,119,001	21,373,894
Amortization of Deferred Capital Revenue	(17,002,612)	(15,579,421)
Write-Off/down of Buildings and Sites	101,499	-
Recognition of Deferred Revenue - Other	(100,000)	-
Total Operating Transactions	21,722,720	20,782,007
Capital Transactions		
Tangible Capital Assets Purchased	(10,207,102)	(12,530,916)
Tangible Capital Assets -WIP Purchased	(26,185,049)	(51,274,960)
Total Capital Transactions	(36,392,151)	(63,805,876)
Financing Transactions		
Capital Revenue Received	27,064,031	41,179,535
Capital Lease Additions (Repayments)	(1,119,113)	(744,444)
Total Financing Transactions	25,944,918	40,435,091
Investing Transactions		
Investments in Portfolio Investments	(55,000,000)	(10,000,000)
Total Investing Transactions	(55,000,000)	(10,000,000)
Net Increase (Decrease) in Cash and Cash Equivalents	(43,724,513)	(12,588,778)
Cash and Cash Equivalents, beginning of year	159,028,312	171,617,090
Cash and Cash Equivalents, end of year	115,303,799	159,028,312
Cash and Cash Equivalents, end of year, is made up of:		
Cash	115,303,799	159,028,312
	115,303,799	159,028,312

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.

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.

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

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 (EARSLS) 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 employees retired under the legacy Non-Teaching Pension Plan, health and dental benefits under a cost sharing arrangement. 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, 2023.

ii. Pension Plans

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) Asset Retirement Obligations

A liability is 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.

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

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

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
 - 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:

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

k) Tangible Capital Assets (continued)

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

- Betterments and improvements to buildings that are capitalized are subject to an amortization period of 20 years and are included in the Buildings asset class.

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.

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 21 – 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:

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

o) Revenue Recognition (continued)

- 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.

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.

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

p) Expenditures (continued)

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

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.

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.

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

q) Financial Instruments (continued)

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, 2023. 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, liability for asset retirement obligations, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

s) Future Changes in Accounting Policies

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

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

Revenue from transactions with no performance obligations should be recognized when 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

	<u>2023</u>	<u>2022</u>
Benefit deposit allowances	\$2,718,563	\$2,931,496
Federal grants	991,271	902,663
Due from municipality	900,000	1,000,000
GST Input Tax Credit	407,039	183,456
Interest Income	1,935,206	678,857
Capital due from third parties	-	300,000
Other Receivables	1,468,581	1,378,148
Allowance for doubtful accounts	<u>(65,000)</u>	<u>(65,000)</u>
Total Other Receivables	<u>\$8,355,660</u>	<u>\$7,309,620</u>

NOTE 4 PORTFOLIO INVESTMENTS

	<u>2023</u>	<u>2022</u>
Guaranteed investment certificates (GIC's)	\$95,000,000	\$40,000,000
Total Portfolio Investments	<u>\$95,000,000</u>	<u>\$40,000,000</u>

\$35,000,000 matures in F2024 with annual yields between 1.63% and 5.55%. \$25,000,000 matures in F2025 with annual yields between 5.35% and 5.98%. \$35,000,000 matures in F2026 with an annual yields between 5.25% and 5.30%.

NOTE 5 ACCOUNTS PAYABLE, ACCRUED AND OTHER LIABILITIES *(Restated - Note 25)*

	<u>2023</u>	<u>2022</u>
Trade Payables	\$10,611,406	\$13,092,070
Salary & Benefits Payable	<u>30,289,664</u>	<u>26,726,876</u>
Balance - Accounts Payable & Accrued Liabilities	<u>\$40,901,070</u>	<u>\$39,818,946</u>
Accrued Vacation Pay	7,027,622	6,141,521
Other	<u>408,668</u>	<u>248,369</u>
Balance - Total Other Liabilities	<u>\$ 7,436,290</u>	<u>\$ 6,389,890</u>

NOTE 6 UNEARNED REVENUE

	2023	2022
Balance, beginning of year	\$18,425,772	\$15,217,156
Tuition fees received	25,824,384	21,632,689
Tuition fees recognized	<u>(22,367,161)</u>	<u>(18,424,073)</u>
Balance, end of year	<u>\$21,882,995</u>	<u>\$18,425,772</u>

Unearned revenue includes tuition collected from international students for school terms beginning after June 30, 2023.

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.

	2023	2022
Balance, beginning of year	\$12,734,314	\$12,908,036
Increases:		
Provincial grants	54,476,263	46,932,067
Other	16,218,028	12,330,038
Investment income	<u>119,427</u>	<u>36,447</u>
	<u>70,813,718</u>	<u>59,298,552</u>
Decreases:		
Revenue recognized	<u>(70,273,962)</u>	<u>(59,472,274)</u>
Balance, end of year	<u>\$13,274,070</u>	<u>\$12,734,314</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.

	2023	2022
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$412,481,250	\$386,875,162
Increases:		
Capital additions	4,490,924	8,718,136
Transfer from work in progress	<u>36,845,088</u>	<u>32,467,373</u>
	41,336,012	41,185,509
Decreases:		
Amortization	<u>17,002,612</u>	<u>15,579,421</u>
Net change for the year	<u>24,333,400</u>	<u>25,606,088</u>
Balance, end of year	<u>\$436,814,650</u>	<u>\$412,481,250</u>

NOTE 8 DEFERRED CAPITAL REVENUE *(continued)***Deferred capital revenue - Work in Progress**

Balance, beginning of year	\$48,034,080	\$46,562,772
Increases: Transfers from deferred revenue	20,852,922	33,938,681
Decreases: Transfers to deferred capital revenue	36,845,088	32,467,373
Net change for the year	<u>(15,992,166)</u>	<u>1,471,308</u>
Balance, end of year	<u>\$32,041,914</u>	<u>\$48,034,080</u>
Unspent deferred capital revenue	<u>\$23,126,607</u>	<u>\$ 21,506,422</u>
Total deferred capital revenue balance, end of year	<u>\$491,983,171</u>	<u>\$482,021,752</u>

NOTE 9 EMPLOYEE FUTURE BENEFITS

Employee future benefit plan obligations consist of two plans as summarized.

	<u>2023</u>	<u>2022</u>
Employee future benefit plans (a)	\$39,025,709	\$37,911,766
Non-Teaching retirement benefit plan (b)	<u>8,064,000</u>	<u>8,322,000</u>
Total Employee Future Benefits	<u>\$47,089,709</u>	<u>\$46,233,766</u>

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.

	2023	2022
Reconciliation of accrued benefit obligation:		
Accrued benefit obligation – April 1	\$31,983,564	\$34,108,844
Service cost	2,329,040	2,577,848
Interest cost	1,067,985	886,558
Benefits payments	(2,396,391)	(1,404,841)
Actuarial (gain) / loss	(1,018,757)	(4,184,845)
Accrued benefit obligation – March 31	<u>\$31,965,441</u>	<u>\$31,983,564</u>
Reconciliation of funded status at end of fiscal year:		
Accrued benefit obligation – March 31	<u>\$31,965,441</u>	<u>\$31,983,564</u>
Funded status – surplus / (deficit)	\$(31,965,441)	\$(31,983,564)
Employer contributions after measurement date	673,875	1,165,621
Benefit expense after measurement date	(893,806)	(849,256)
Unamortized net actuarial (gain) / loss	(6,840,337)	(6,244,567)
Accrued benefit asset / (liability) – June 30	<u>\$(39,025,709)</u>	<u>\$(37,911,766)</u>
Reconciliation of change in accrued benefit liability:		
Accrued benefit liability – July 1	\$37,911,766	\$36,236,140
Net expense for the year	3,018,588	3,405,014
Employer contributions	(1,904,645)	(1,729,388)
Accrued benefit liability – June 30	<u>\$39,025,709</u>	<u>\$37,911,766</u>
Components of net benefit expense:		
Service Cost	\$2,310,479	\$2,515,646
Interest Cost	1,131,096	931,914
Amortization of net actuarial loss	(422,987)	(42,546)
Net benefit expense	<u>\$3,018,588</u>	<u>\$3,405,014</u>

The impact of changes in assumptions between the March 31, 2023 measurement date and the June 30, 2023 reporting date have been considered and are not considered 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:

	2023	2022
Discount rate – April 1	3.25%	2.50%
Discount rate – March 31	4.00%	3.25%
Long term salary growth – April 1	2.50% + seniority	2.50% + seniority
Long term salary growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	11.0 years	11.0 years

NOTE 9 EMPLOYEE FUTURE BENEFITS *(continued)*

b) Post-Retirement Health and Dental Benefits (Non-Pension Benefits)

The Post Retirement Group Benefit Plan represents the benefit obligation related to the Board's share of premiums payable in respect of retirees of the Non-Teaching Pension Plan for extended health benefits and dental benefits. Effective December 31, 2017, the Post Retirement Group Benefit 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, 2023 no funds have been internally designated to fund this liability.

	2023	2022
Reconciliation of accrued benefit obligation:		
Accrued benefit obligation – April 1	\$4,931,000	\$5,309,000
Interest Cost	154,000	128,000
Benefit payments	(393,000)	(392,000)
Actuarial (gains)/losses	(479,000)	(114,000)
Accrued benefit obligation – March 31	<u>\$4,213,000</u>	<u>\$4,931,000</u>
Reconciliation of funded status at end of fiscal year:		
Accrued benefit obligation – March 31	<u>\$(4,213,000)</u>	<u>\$(4,931,000)</u>
Funded status – surplus / (deficit)	<u>\$(4,213,000)</u>	<u>\$(4,931,000)</u>
Funded status – surplus / (deficit)	\$(4,213,000)	\$(4,931,000)
Net change in 2 nd quarter expenses	59,000	64,000
Unamortized net actuarial (gain) / loss	(3,910,000)	(3,455,000)
Accrued benefit asset / (liability) – June 30	<u>\$(8,064,000)</u>	<u>\$(8,322,000)</u>
Current service cost – net of employee's contributions	\$7,000	\$(24,000)
Interest cost	154,000	128,000
Amortize actuarial (gains) / losses	(24,000)	112,000
Defined benefit costs recognized	<u>\$137,000</u>	<u>\$216,000</u>
	2023	2022
Discount Rate	Beginning of the year: 3.25% End of the year: 4.00%	Beginning of the year: 2.50% End of the year: 3.25%
Dental	Based on CIA McMaster Model	Based on CIA McMaster Model
Extended Health	Based on CIA McMaster Model	Based on CIA McMaster Model
Estimated annual claim cost		
Extended Health – couple	\$1,732	\$1,658
Extended Health - single	\$867	\$829
Dental – couple	\$1,216	\$1,218
Dental – single	\$608	\$609
EARSL	16.6 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 at December 31, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and 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, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$29,446,148 for employer contributions to these two plans in the year ended June 30, 2023. (2022 - \$28,412,362).

The Teachers' Pension Plan is determined on a formula based on a contribution rate of 11.30% of salary for 2023 (2022: 11.3%). The Municipal Pension Plan is determined on a formula based on a contribution rate of 9.31% of salary for 2023 (2022: 9.31%).

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

Employers participating in the 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 had leased assets under capital leases. One lease expired June 30, 2023. The School District negotiated an early buy out on the remaining leases. The capital leases provided 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.

NOTE 12 TANGIBLE CAPITAL ASSETS

Net Book Value:	Net Book Value 2023	Net Book Value 2022 (restated see Note 25)
Sites	\$112,496,185	\$112,496,185
Buildings	521,103,510	510,157,810
Furniture & Equipment	8,397,267	7,048,112
Vehicles	811,000	966,424
Computer Hardware	9,566,198	8,533,978
	<u>\$652,374,160</u>	<u>\$639,202,509</u>

June 30, 2023

Costs:	Balance at June 30, 2022 (Restated Note 25)	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2023
Sites	\$112,496,185	\$ -	\$ -	\$ -	\$112,496,185
Buildings	737,527,962	4,490,924	109,728	36,845,088	778,754,246
Furniture & Equipment	10,990,888	598,845	620,576	1,978,257	12,947,414
Vehicles	1,554,227	-	-	-	1,554,227
Computer Hardware	18,282,788	5,117,333	4,547,632	-	18,852,489
	<u>\$880,852,050</u>	<u>\$10,207,102</u>	<u>\$5,277,936</u>	<u>\$38,823,345</u>	<u>\$924,604,561</u>
Work in progress	81,611,689	26,185,049	-	(38,823,345)	68,973,393
	<u>\$962,463,739</u>	<u>\$36,392,151</u>	<u>\$5,277,936</u>	<u>\$-</u>	<u>\$993,577,954</u>

Accumulated Amortization:	Balance at June 30, 2022 (restated Note 25)	Additions	Disposals	Balance at June 30, 2023
Buildings	\$308,981,841	\$17,650,517	\$ 8,229	\$326,624,129
Furniture & Equipment	3,942,776	1,227,947	620,576	4,550,147
Vehicles	587,803	155,424	-	743,227
Computer Hardware	9,748,810	4,085,113	4,547,632	9,286,291
	<u>\$323,261,230</u>	<u>\$23,119,001</u>	<u>\$5,176,437</u>	<u>\$341,203,794</u>

June 30, 2022

Costs:	Balance at June 30, 2021	ARO (see Note 25)	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2022
Sites	\$112,496,185	\$-	\$ -	\$ -	\$ -	\$112,496,185
Buildings	686,469,235	10,376,581	4,718,136	-	35,964,010	737,527,962
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>10,376,581</u>	<u>\$12,530,916</u>	<u>\$3,812,621</u>	<u>\$36,501,131</u>	<u>\$880,852,050</u>
Work in progress	66,837,860	-	51,274,960	-	(36,501,131)	81,611,689
	<u>\$892,093,903</u>	<u>10,376,581</u>	<u>\$63,805,876</u>	<u>\$3,812,621</u>	<u>\$-</u>	<u>\$962,463,739</u>

Accumulated Amortization:	Balance at June 30, 2021	ARO (see Note 25)	Additions	Disposals	Balance at June 30, 2022
Buildings	\$282,153,974	\$10,367,688	\$16,460,179	\$ -	\$308,981,841
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>\$10,367,688</u>	<u>\$21,372,378</u>	<u>\$3,812,621</u>	<u>\$323,261,230</u>

NOTE 13 INTERFUND TRANSFERS

Interfund transfers between the operating and capital funds for the year ended June 30, 2023 were \$13,806,997 (2022 - \$9,509,420). \$3,894,265 pertains to capital assets purchased (2022 - \$3,433,647), and \$9,912,732 pertains to restricted funds set aside for future local capital projects (2022 - \$6,075,773).

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. There were no significant transactions between the two entities.

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, 2023 are \$209,513,000 (2022 - \$70,926,100). 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.

NOTE 16 CONTRACTUAL OBLIGATIONS *(continued)*

Funding approval for these committed projects is as follows:

Contractual Obligations	2024	2025	2026	2027	Total
Ministry Funded:					
Centennial	\$200,000	-	-	-	\$ 200,000
Centennial NLC	1,900,000	-	-	-	1,900,000
Coast Salish	7,000,000	250,000	-	-	7,250,000
Irvine	3,163,000	-	-	-	3,163,000
Moody Elementary	23,000,000	11,500,000	2,500,000	-	37,000,000
Burke Mountain	17,550,000	57,000,000	57,000,000	25,950,000	157,500,000
School District Funded:					
Education Learning Centre	2,500,000	-	-	-	2,500,000
Total:	\$55,313,000	68,750,000	59,500,000	25,950,000	\$209,513,000

- 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, 2023 the amount held by the School District and included in cash and accounts payable was \$9,102,649 (2022 - \$8,686,325).

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:

	2024	2025	2026	Thereafter	Total
Cedarbrook	\$128,386	128,386	-	-	\$256,772
Burquitlam	271,850	271,850	271,850	543,700	1,359,250
Future Lease Revenue	\$400,236	400,236	271,850	543,700	\$1,616,022

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 7, 2023 and reflect more current estimates on student enrolment, revenues and expenditures.

	Original Budget	Amended Budget	Change
Revenue			
Provincial Grants			
Ministry of Education	\$ 349,351,924	\$ 366,363,188	\$17,011,264
Other	239,246	244,246	5,000
Federal Grants	3,351,117	3,319,117	(32,000)
Tuition	15,029,116	16,849,620	1,820,504
Other Revenue	12,693,725	14,159,429	1,465,704
Rentals and Leases	2,158,296	2,408,296	250,000
Investment Income	1,601,047	3,132,392	1,531,345
Amortization of Deferred Capital Revenue	16,500,000	17,250,000	750,000
Total Revenue	<u>\$ 400,924,471</u>	<u>\$ 423,726,288</u>	<u>\$22,801,817</u>
Expenses			
Instruction	328,310,339	354,523,081	26,212,742
District Administration	16,763,527	16,857,343	93,816
Operation and Maintenance	61,378,441	64,862,519	3,484,078
Transportation and Housing	522,164	730,201	208,037
Total Expense	<u>\$ 406,974,471</u>	<u>\$ 436,973,144</u>	<u>\$29,998,673</u>
Surplus (Deficit) for the year	<u>(\$6,050,000)</u>	<u>(\$13,246,856)</u>	<u>\$7,196,856</u>
 Prior Year Surplus Appropriation	 <u>\$5,050,000</u>	 <u>\$17,146,856</u>	 <u>\$12,096,856</u>
Budgeted Surplus (Deficit) for the year	<u>(\$1,000,000)</u>	<u>\$3,900,000</u>	<u>\$ 4,900,000</u>
Capital Fund Surplus (Deficit)	<u>(\$1,000,000)</u>	<u>\$3,900,000</u>	<u>\$ 4,900,000</u>
Budgeted Surplus (Deficit) for the year	<u>(\$1,000,000)</u>	<u>\$3,900,000</u>	<u>\$ 4,900,000</u>

NOTE 20 EXPENSE BY OBJECT

	2023	2022
Salaries and benefits	\$364,123,218	\$340,982,303
Services and supplies	49,547,855	37,897,163
Amortization	23,119,001	21,373,894
Total	<u>\$436,790,074</u>	<u>\$400,253,360</u>

NOTE 21 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:

	2023	2022
Internally restricted due to nature of constraints on the funds:		
School carryforward surpluses	\$3,298,034	\$3,947,425
ESA contingency reserve	1,000,000	1,000,000
Facility & maintenance initiatives	2,055,625	1,430,625
Technology initiatives	1,225,000	1,268,876
Education stabilization reserve	4,000,014	3,047,014
Teacher mentorship funds	653,430	674,385
Business system initiative	165,007	165,007
School-based capital initiatives	4,149,819	-
Internally restricted for operations spanning multiple years		
2022/2023 - Operating budget	-	3,750,000
2023/2024 - Operating budget	3,750,000	3,750,000
2024/2025 - Operating budget	3,750,000	2,500,000
2025/2026 - Operating budget	2,500,000	1,250,000
2026/2027 - Operating budget	1,250,000	
Internally restricted for future capital cost share	-	1,750,000
Total internally restricted operating fund surplus	<u>\$27,796,929</u>	<u>\$24,533,332</u>
Prior period adjustment - environmental remediation (Note 25)	-	3,712,732
Unrestricted operating surplus (deficit)	-	-
Total operating fund surplus (deficit)	<u>\$27,796,929</u>	<u>\$28,246,064</u>

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. As at June 30, 2023 \$37,567,290 has been restricted (2022 - \$32,350,564).

NOTE 22 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 23 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. The School District is currently invested solely in guaranteed investment certificates. Cash and cash equivalents currently consist of deposits held with a chartered bank and the Provincial Central Deposit Program.

(b) Market risk:

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they are currently invested solely in guaranteed investment certificates that have a maturity date of no more than 5 years.

NOTE 23 RISK MANAGEMENT *(continued)***(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 24 ASSET RETIREMENT OBLIGATION

Legal obligations exist for the removal and disposal of asbestos and other hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 25 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

	2023	2022 (restated Note 25)
Asset Retirement Obligation, opening balance	\$10,376,581	\$10,376,581
Settlements during the year	64,014	-
Asset Retirement Obligation, closing balance	\$10,312,567	\$10,376,581

NOTE 25 PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 24). This standard was adopted using the modified retroactive approach with the results in the restatement of the comparative information as at the year ended June 30, 2022.

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

	Increase / (Decrease)
Asset Retirement Obligations (liability)	\$10,376,581
Tangible Capital Assets - cost	10,376,581
Tangible Capital Assets – accumulated amortization	10,367,688
Operations & Maintenance Expense – Asset amortization	1,516
Accumulated Surplus – Invested in Capital Assets July 1, 2021	(10,366,172)
Accumulated Surplus – Invested in Capital Assets June 30, 2022	(10,367,688)

NOTE 25 PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY *(continued)*

Since the Asset Retirement Obligation has been funded from the Invested in Capital Assets Accumulated Surplus, the Environmental Remediation Liability of \$3,712,732 is no longer required and has been reversed as a prior period adjustment to the Operating Accumulated Surplus.

School District No. 43 (Coquitlam)

Schedule 1 (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	28,246,064		202,267,849	230,513,913	231,499,167
Prior Period Adjustments					(6,653,440)
Accumulated Surplus (Deficit), beginning of year, as restated	28,246,064	-	202,267,849	230,513,913	224,845,727
Changes for the year					
Surplus (Deficit) for the year	13,357,862		(3,695,840)	9,662,022	5,668,186
Interfund Transfers					
Tangible Capital Assets Purchased	(3,894,265)		3,894,265	-	
Local Capital	(9,912,732)		9,912,732	-	
Net Changes for the year	(449,135)	-	10,111,157	9,662,022	5,668,186
Accumulated Surplus (Deficit), end of year - Statement 2	27,796,929	-	212,379,006	240,175,935	230,513,913

School District No. 43 (Coquitlam)

Schedule of Operating Operations

Year Ended June 30, 2023

Schedule 2 (Unaudited)

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	313,799,788	326,714,430	306,238,475
Other		29,652	51,072
Federal Grants	19,072		
Tuition	16,849,620	22,367,161	19,413,942
Other Revenue	529,778	573,428	1,218,328
Rentals and Leases	2,058,296	2,264,821	2,007,068
Investment Income	2,132,392	4,530,012	1,528,644
Total Revenue	335,388,946	356,479,504	330,457,529
Expenses			
Instruction	286,916,001	288,273,607	270,421,032
District Administration	16,801,343	15,176,731	11,202,465
Operations and Maintenance	39,628,362	38,921,950	37,934,437
Transportation and Housing	690,096	749,354	534,268
Total Expense	344,035,802	343,121,642	320,092,202
Operating Surplus (Deficit) for the year	(8,646,856)	13,357,862	10,365,327
Budgeted Appropriation (Retirement) of Surplus (Deficit)	17,146,856		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(2,500,000)	(3,894,265)	(3,433,647)
Local Capital	(6,000,000)	(9,912,732)	(6,075,773)
Total Net Transfers	(8,500,000)	(13,806,997)	(9,509,420)
Total Operating Surplus (Deficit), for the year	-	(449,135)	855,907
Operating Surplus (Deficit), beginning of year		28,246,064	23,677,425
Prior Period Adjustments			
Reverse ARO expenses incurred in prior years			3,712,732
Operating Surplus (Deficit), beginning of year, as restated		28,246,064	27,390,157
Operating Surplus (Deficit), end of year		27,796,929	28,246,064
Operating Surplus (Deficit), end of year			
Internally Restricted		27,796,929	28,246,064
Total Operating Surplus (Deficit), end of year		27,796,929	28,246,064

School District No. 43 (Coquitlam)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 19)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	311,216,802	312,291,943	303,995,261
Other Ministry of Education and Child Care Grants			
Pay Equity	706,353	706,353	706,353
Funding for Graduated Adults	1,627,367	1,043,651	1,289,411
Student Transportation Fund	81,641	81,641	81,641
FSA Scorer Grant	28,656	30,906	28,656
Early Learning Framework (ELF) Implementation	6,055	4,833	4,239
Labour Settlement Funding	-	12,420,189	
NGN Self-Provisioned Site Grant	132,914	132,914	132,914
Premier's Award	-	2,000	-
Total Provincial Grants - Ministry of Education and Child Care	313,799,788	326,714,430	306,238,475
Provincial Grants - Other	-	29,652	51,072
Federal Grants	19,072	-	-
Tuition			
Continuing Education	266,346	363,137	273,807
International and Out of Province Students	16,583,274	22,004,024	19,140,135
Total Tuition	16,849,620	22,367,161	19,413,942
Other Revenues			
Miscellaneous			
Miscellaneous	529,778	573,428	1,218,328
Total Other Revenue	529,778	573,428	1,218,328
Rentals and Leases	2,058,296	2,264,821	2,007,068
Investment Income	2,132,392	4,530,012	1,528,644
Total Operating Revenue	335,388,946	356,479,504	330,457,529

School District No. 43 (Coquitlam)

Schedule of Operating Expense by Object

Year Ended June 30, 2023

Schedule 2B (Unaudited)

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
Salaries			
Teachers	154,960,111	154,642,010	147,148,259
Principals and Vice Principals	18,415,436	17,958,003	17,356,933
Educational Assistants	24,447,542	22,832,549	21,576,850
Support Staff	29,732,870	26,946,382	26,800,176
Other Professionals	7,757,481	8,055,225	7,583,208
Substitutes	11,149,601	14,164,550	12,320,123
Total Salaries	246,463,041	244,598,719	232,785,549
Employee Benefits	67,317,616	67,323,820	61,187,035
Total Salaries and Benefits	313,780,657	311,922,539	293,972,584
Services and Supplies			
Services	8,624,448	8,396,405	8,194,431
Student Transportation	633,384	694,455	485,051
Professional Development and Travel	2,324,220	1,765,300	1,421,524
Rentals and Leases	429,898	251,568	327,441
Dues and Fees	759,089	1,704,114	1,344,608
Insurance	1,391,399	1,669,803	1,371,017
Supplies	9,975,635	10,742,390	7,586,800
Utilities	6,117,072	5,975,068	5,388,746
Total Services and Supplies	30,255,145	31,199,103	26,119,618
Total Operating Expense	344,035,802	343,121,642	320,092,202

School District No. 43 (Coquitlam)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	118,023,760	2,235,336	39,211	875,732	-	6,983,195	128,157,234
1.03 Career Programs	-	-	439,076	-	-	-	439,076
1.07 Library Services	-	-	365,907	-	-	53,089	418,996
1.08 Counselling	4,441,025	-	-	-	-	223,094	4,664,119
1.10 Special Education	17,807,142	319,879	20,986,386	191,835	87,723	3,279,949	42,672,914
1.30 English Language Learning	5,512,736	-	-	-	-	276,931	5,789,667
1.31 Indigenous Education	307,447	148,332	792,607	43,289	-	31,397	1,323,072
1.41 School Administration	-	13,962,354	-	6,173,251	-	768,839	20,904,444
1.60 Summer School	938,597	340,265	45,143	83,098	-	27,497	1,434,600
1.61 Continuing Education	1,767,483	282,261	-	699,143	71,426	95,031	2,915,344
1.62 International and Out of Province Students	5,843,820	231,395	164,219	293,137	342,866	290,471	7,165,908
1.64 Other	-	-	-	-	-	-	-
Total Function 1	154,642,010	17,519,822	22,832,549	8,359,485	502,015	12,029,493	215,885,374
4 District Administration							
4.11 Educational Administration	-	438,181	-	102,452	1,192,839	-	1,733,472
4.40 School District Governance	-	-	-	-	500,870	-	500,870
4.41 Business Administration	-	-	-	1,953,875	3,806,599	-	5,760,474
Total Function 4	-	438,181	-	2,056,327	5,500,308	-	7,994,816
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	162,953	1,543,995	7,908	1,714,856
5.50 Maintenance Operations	-	-	-	15,128,484	307,848	2,127,149	17,563,481
5.52 Maintenance of Grounds	-	-	-	1,226,248	-	-	1,226,248
5.56 Utilities	-	-	-	-	171,098	-	171,098
Total Function 5	-	-	-	16,517,685	2,022,941	2,135,057	20,675,683
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	12,885	29,961	-	42,846
7.70 Student Transportation	-	-	-	-	-	-	-
Total Function 7	-	-	-	12,885	29,961	-	42,846
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	154,642,010	17,958,003	22,832,549	26,946,382	8,055,225	14,164,550	244,598,719

School District No. 43 (Coquitlam)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 19)	2022 Actual (Restated - Note 25)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	128,157,234	35,533,644	163,690,878	5,695,937	169,386,815	168,268,940	160,221,785
1.03 Career Programs	439,076	142,230	581,306	112,550	693,856	744,551	708,116
1.07 Library Services	418,996	118,529	537,525	432,242	969,767	972,182	850,256
1.08 Counselling	4,664,119	1,277,994	5,942,113	11,263	5,953,376	5,964,252	6,370,335
1.10 Special Education	42,672,914	12,144,873	54,817,787	598,761	55,416,548	55,417,647	52,528,744
1.30 English Language Learning	5,789,667	1,586,400	7,376,067	32,768	7,408,835	7,474,633	6,476,292
1.31 Indigenous Education	1,323,072	394,742	1,717,814	165,265	1,883,079	2,319,247	1,847,705
1.41 School Administration	20,904,444	5,054,339	25,958,783	337,223	26,296,006	26,675,465	25,539,180
1.60 Summer School	1,434,600	249,056	1,683,656	44,851	1,728,507	1,852,829	948,015
1.61 Continuing Education	2,915,344	835,328	3,750,672	752,486	4,503,158	4,411,991	3,872,213
1.62 International and Out of Province Students	7,165,908	2,018,538	9,184,446	4,519,556	13,704,002	12,475,437	10,795,538
1.64 Other	-	-	-	329,658	329,658	338,827	262,853
Total Function 1	215,885,374	59,355,673	275,241,047	13,032,560	288,273,607	286,916,001	270,421,032
4 District Administration							
4.11 Educational Administration	1,733,472	314,938	2,048,410	1,497,916	3,546,326	3,905,950	3,438,183
4.40 School District Governance	500,870	138,767	639,637	167,154	806,791	834,576	698,129
4.41 Business Administration	5,760,474	1,695,069	7,455,543	3,368,071	10,823,614	12,060,817	7,066,153
Total Function 4	7,994,816	2,148,774	10,143,590	5,033,141	15,176,731	16,801,343	11,202,465
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,714,856	301,171	2,016,027	713,236	2,729,263	2,134,284	2,108,320
5.50 Maintenance Operations	17,563,481	5,064,325	22,627,806	5,065,683	27,693,489	29,157,130	28,188,139
5.52 Maintenance of Grounds	1,226,248	397,220	1,623,468	866,592	2,490,060	2,152,877	2,178,242
5.56 Utilities	171,098	44,604	215,702	5,793,436	6,009,138	6,184,071	5,459,736
Total Function 5	20,675,683	5,807,320	26,483,003	12,438,947	38,921,950	39,628,362	37,934,437
7 Transportation and Housing							
7.41 Transportation and Housing Administration	42,846	12,053	54,899	-	54,899	56,712	49,218
7.70 Student Transportation	-	-	-	694,455	694,455	633,384	485,050
Total Function 7	42,846	12,053	54,899	694,455	749,354	690,096	534,268
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	244,598,719	67,323,820	311,922,539	31,199,103	343,121,642	344,035,802	320,092,202

DRAFT - Not Finalized

September 07, 2023 8:19

School District No. 43 (Coquitlam)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	52,563,400	53,701,891	46,727,100
Other	244,246	200,000	-
Federal Grants	3,300,045	3,333,068	3,211,317
Other Revenue	13,279,651	13,039,003	8,848,847
Total Revenue	69,387,342	70,273,962	58,787,264
Expenses			
Instruction	67,607,080	68,744,009	57,629,969
District Administration	56,000	16,469	-
Operations and Maintenance	1,684,157	1,471,921	1,115,585
Transportation and Housing	40,105	41,563	41,710
Total Expense	69,387,342	70,273,962	58,787,264
Special Purpose Surplus (Deficit) for the year	-	-	-
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 43 (Coquitlam)

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

	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	-	-	80,323	7,279,717	35,441	12,647	89,482	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,139,837	1,072,048	-	-	416,000	112,700	691,044	1,599,787	2,276,483
Federal Grants	-	-	-	-	-	-	-	-	-
Other	-	-	100,000	11,915,054	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-
Reverse Prior Year AFG Purchase	109,728	-	-	-	-	-	-	-	-
	1,249,565	1,072,048	100,000	11,915,054	416,000	112,700	691,044	1,599,787	2,276,483
Less: Allocated to Revenue	1,139,837	1,072,048	133,952	12,182,729	439,683	117,602	513,549	1,599,787	2,276,483
Deferred Revenue, end of year	109,728	-	46,371	7,012,042	11,758	7,745	266,977	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,139,837	1,072,048	-	-	439,683	117,602	513,549	1,599,787	2,276,483
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	133,952	12,182,729	-	-	-	-	-
	1,139,837	1,072,048	133,952	12,182,729	439,683	117,602	513,549	1,599,787	2,276,483
Expenses									
Salaries									
Teachers	-	-	-	-	-	55,385	101,492	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	-	320,800
Educational Assistants	-	839,910	-	-	-	-	-	754,740	1,306,602
Support Staff	-	-	-	-	293,701	-	-	223,425	-
Other Professionals	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	46,182	-	434	12,438	90,000
	-	839,910	-	-	339,883	55,385	101,926	990,603	1,717,402
Employee Benefits	-	232,138	-	-	88,267	18,251	9,319	319,830	549,081
Services and Supplies	1,139,837	-	133,952	12,182,729	11,533	43,966	402,304	289,354	10,000
	1,139,837	1,072,048	133,952	12,182,729	439,683	117,602	513,549	1,599,787	2,276,483
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, 2023

	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	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	1,765	32,472	-	-	200,074		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	39,966,742	3,733,695	41,971	47,000	6,000			3,001,720	19,000
Federal Grants	-	-	-	-	-			-	-
Other	-	-	-	-	-			-	-
Investment Income	-	-	-	-	-			-	-
Reverse Prior Year AFG Purchase	-	-	-	-	-			-	-
	39,966,742	3,733,695	41,971	47,000	6,000	-	-	3,001,720	19,000
Less: Allocated to Revenue	39,966,742	3,733,695	41,563	55,517	5,545	-	91,356	2,307,661	4,292
Deferred Revenue, end of year	-	-	2,173	23,955	455	-	108,718	694,059	14,708
Revenues									
Provincial Grants - Ministry of Education and Child Care	39,966,742	3,733,695	41,563	55,517	5,545		91,356	2,307,661	4,292
Provincial Grants - Other	-	-	-	-	-		-	-	-
Federal Grants	-	-	-	-	-		-	-	-
Other Revenue	-	-	-	-	-		-	-	-
	39,966,742	3,733,695	41,563	55,517	5,545	-	91,356	2,307,661	4,292
Expenses									
Salaries									
Teachers	28,723,856	3,389,972	-	-	-		-	-	-
Principals and Vice Principals	-	-	-	-	-		-	-	-
Educational Assistants	-	-	-	-	-		-	-	-
Support Staff	-	-	-	-	-		-	-	-
Other Professionals	-	-	-	-	-		-	-	-
Substitutes	1,603,904	26,052	-	-	-		-	-	-
	30,327,760	3,416,024	-	-	-	-	-	-	-
Employee Benefits	9,638,982	317,671	-	-	-		-	-	-
Services and Supplies	-	-	41,563	55,517	5,545		91,356	2,307,661	4,292
	39,966,742	3,733,695	41,563	55,517	5,545	-	91,356	2,307,661	4,292
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, 2023

	ECL (Early Care & Learning)	Day Treatment	Sundry Programs	Staff Development	Sick Leave Benefit Plan	Contractual Reserves	Apprenticeship Programs	Settlement Workers (Prov)	ELSA/LINC
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		-	105,705	116,737	311,729	2,776,412	590,224	244,246	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	175,000	177,236	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	2,469,186
Other	-	-	75,660	46,948	-	224,624	222,372	-	-
Investment Income	-	-	-	-	12,092	107,335	-	-	-
Reverse Prior Year AFG Purchase	-	-	-	-	-	-	-	-	-
	175,000	177,236	75,660	46,948	12,092	331,959	222,372	-	2,469,186
Less: Allocated to Revenue	159,295	177,236	72,428	52,522	49,844	40,728	229,794	200,000	2,469,186
Deferred Revenue, end of year	15,705	-	108,937	111,163	273,977	3,067,643	582,802	44,246	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	159,295	177,236	-	-	-	-	-	-	-
Provincial Grants - Other	-	-	-	-	-	-	-	200,000	-
Federal Grants	-	-	-	-	-	-	-	-	2,469,186
Other Revenue	-	-	72,428	52,522	49,844	40,728	229,794	-	-
	159,295	177,236	72,428	52,522	49,844	40,728	229,794	200,000	2,469,186
Expenses									
Salaries									
Teachers	121,527	93,784	-	-	-	-	135,315	-	1,007,909
Principals and Vice Principals	-	-	-	-	-	-	8,882	-	81,778
Educational Assistants	-	20,256	-	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-	-	-	276,620
Other Professionals	-	-	-	-	-	-	-	-	12,412
Substitutes	-	-	-	-	-	-	-	-	-
	121,527	114,040	-	-	-	-	144,197	-	1,378,719
Employee Benefits	36,448	39,367	-	-	49,844	-	49,062	-	363,423
Services and Supplies	1,320	23,829	72,428	52,522	-	40,728	36,535	200,000	727,044
	159,295	177,236	72,428	52,522	49,844	40,728	229,794	200,000	2,469,186
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, 2023

	Settlement Workers (Fed)	Comm Link Lunch Program	Retiree Ext Hlth Fund	Community Connection	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	94,199	675,635	87,506	12,734,314
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	-	-	-	-	54,476,263
Federal Grants	863,882	-	-	-	3,333,068
Other	-	66,939	-	123,635	12,775,232
Investment Income	-	-	-	-	119,427
Reverse Prior Year AFG Purchase	-	-	-	-	109,728
	863,882	66,939	-	123,635	70,813,718
Less: Allocated to Revenue	863,882	139,804	16,469	120,733	70,273,962
Deferred Revenue, end of year	-	21,334	659,166	90,408	13,274,070
Revenues					
Provincial Grants - Ministry of Education and Child Care	-	-	-	-	53,701,891
Provincial Grants - Other	-	-	-	-	200,000
Federal Grants	863,882	-	-	-	3,333,068
Other Revenue	-	139,804	16,469	120,733	13,039,003
	863,882	139,804	16,469	120,733	70,273,962
Expenses					
Salaries					
Teachers	-	-	-	-	33,629,240
Principals and Vice Principals	43,950	-	-	-	455,410
Educational Assistants	-	-	-	-	2,921,508
Support Staff	550,998	102,265	-	-	1,447,009
Other Professionals	-	-	-	-	12,412
Substitutes	-	-	-	-	1,779,010
	594,948	102,265	-	-	40,244,589
Employee Benefits	208,020	36,387	-	-	11,956,090
Services and Supplies	60,914	1,152	16,469	120,733	18,073,283
	863,882	139,804	16,469	120,733	70,273,962
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule of Capital Operations

Year Ended June 30, 2023

Schedule 4 (Unaudited)

	2023 Budget (Note 19)	2023 Actual			2022 Actual (Restated - Note 25)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Other Revenue	350,000	100,000	629,738	729,738	336,829
Rentals and Leases	350,000		366,885	366,885	349,413
Investment Income	1,000,000		1,599,395	1,599,395	411,090
Amortization of Deferred Capital Revenue	17,250,000	17,002,612		17,002,612	15,579,421
Total Revenue	18,950,000	17,102,612	2,596,018	19,698,630	16,676,753
Expenses					
Operations and Maintenance	50,000	100,000	73,970	173,970	-
Amortization of Tangible Capital Assets					
Operations and Maintenance	23,500,000	23,119,001		23,119,001	21,373,894
Write-off/down of Buildings and Sites	-	101,499		101,499	-
Total Expense	23,550,000	23,320,500	73,970	23,394,470	21,373,894
Capital Surplus (Deficit) for the year	(4,600,000)	(6,217,888)	2,522,048	(3,695,840)	(4,697,141)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,500,000	3,894,265		3,894,265	3,433,647
Local Capital	6,000,000		9,912,732	9,912,732	6,075,773
Total Net Transfers	8,500,000	3,894,265	9,912,732	13,806,997	9,509,420
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,821,913	(1,821,913)	-	
Tangible Capital Assets WIP Purchased from Local Capital		5,332,127	(5,332,127)	-	
Settlement of Asset Retirement Obligation		64,014	(64,014)	-	
Total Other Adjustments to Fund Balances		7,218,054	(7,218,054)	-	
Total Capital Surplus (Deficit) for the year	3,900,000	4,894,431	5,216,726	10,111,157	4,812,279
Capital Surplus (Deficit), beginning of year		169,917,285	32,350,564	202,267,849	207,821,742
Prior Period Adjustments					(10,366,172)
To Recognize Asset Retirement Obligation					
Capital Surplus (Deficit), beginning of year, as restated		169,917,285	32,350,564	202,267,849	197,455,570
Capital Surplus (Deficit), end of year		174,811,716	37,567,290	212,379,006	202,267,849

School District No. 43 (Coquitlam)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	112,496,185	727,151,381	10,990,888	1,554,227	-	18,282,788	870,475,469
Prior Period Adjustments							
To Recognize Asset Retirement Obligation	-	10,376,581	-	-	-	-	10,376,581
Cost, beginning of year, as restated	112,496,185	737,527,962	10,990,888	1,554,227	-	18,282,788	880,852,050
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	-	4,490,924	-	-	-	-	4,490,924
Operating Fund	-	-	598,845	-	-	3,295,420	3,894,265
Local Capital	-	-	-	-	-	1,821,913	1,821,913
Transferred from Work in Progress		36,845,088	1,978,257				38,823,345
	-	41,336,012	2,577,102	-	-	5,117,333	49,030,447
Decrease:							
Deemed Disposals			620,576	-	-	4,547,632	5,168,208
Written-off/down During Year	-	109,728	-	-	-	-	109,728
	-	109,728	620,576	-	-	4,547,632	5,277,936
Cost, end of year	112,496,185	778,754,246	12,947,414	1,554,227	-	18,852,489	924,604,561
Work in Progress, end of year		68,973,393					68,973,393
Cost and Work in Progress, end of year	112,496,185	847,727,639	12,947,414	1,554,227	-	18,852,489	993,577,954
Accumulated Amortization, beginning of year		298,614,153	3,942,776	587,803	-	9,748,810	312,893,542
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		10,367,688	-	-	-	-	10,367,688
Accumulated Amortization, beginning of year, as restated		308,981,841	3,942,776	587,803	-	9,748,810	323,261,230
Changes for the Year							
Increase: Amortization for the Year		17,650,517	1,227,947	155,424	-	4,085,113	23,119,001
Decrease:							
Deemed Disposals			620,576	-	-	4,547,632	5,168,208
Written-off During Year		8,229	-	-	-	-	8,229
		8,229	620,576	-	-	4,547,632	5,176,437
Accumulated Amortization, end of year		326,624,129	4,550,147	743,227	-	9,286,291	341,203,794
Tangible Capital Assets - Net	112,496,185	521,103,510	8,397,267	811,000	-	9,566,198	652,374,160

School District No. 43 (Coquitlam)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	81,611,689	-	-	-	81,611,689
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	13,607,255	531,417	-	-	14,138,672
Deferred Capital Revenue - Other	6,714,250	-	-	-	6,714,250
Local Capital	3,885,287	1,446,840	-	-	5,332,127
	24,206,792	1,978,257	-	-	26,185,049
Decrease:					
Transferred to Tangible Capital Assets	36,845,088	1,978,257	-	-	38,823,345
	36,845,088	1,978,257	-	-	38,823,345
Net Changes for the Year	(12,638,296)	-	-	-	(12,638,296)
Work in Progress, end of year	68,973,393	-	-	-	68,973,393

School District No. 43 (Coquitlam)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	399,530,897	9,103,562	3,846,791	412,481,250
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	4,490,924	-	-	4,490,924
Transferred from Work in Progress	36,845,088			36,845,088
	41,336,012	-	-	41,336,012
Decrease:				
Amortization of Deferred Capital Revenue	16,289,428	281,990	431,194	17,002,612
	16,289,428	281,990	431,194	17,002,612
Net Changes for the Year	25,046,584	(281,990)	(431,194)	24,333,400
Deferred Capital Revenue, end of year	424,577,481	8,821,572	3,415,597	436,814,650
Work in Progress, beginning of year	38,935,361	1,242,288	7,856,431	48,034,080
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	14,138,672	2,095,063	4,619,187	20,852,922
	14,138,672	2,095,063	4,619,187	20,852,922
Decrease				
Transferred to Deferred Capital Revenue	36,845,088	-	-	36,845,088
	36,845,088	-	-	36,845,088
Net Changes for the Year	(22,706,416)	2,095,063	4,619,187	(15,992,166)
Work in Progress, end of year	16,228,945	3,337,351	12,475,618	32,041,914
Total Deferred Capital Revenue, end of year	440,806,426	12,158,923	15,891,215	468,856,564

School District No. 43 (Coquitlam)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	-	5,677,779	2,779,080	11,334,867	1,714,696	21,506,422
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	19,686,194		-			19,686,194
Provincial Grants - Other			600,000			600,000
Other				1,375,252	4,473,464	5,848,716
Investment Income	-	261,107	116,933	551,081	-	929,121
Transfer project surplus to MECC Restricted (from) Bylaw	(1,056,598)	1,056,598				-
	18,629,596	1,317,705	716,933	1,926,333	4,473,464	27,064,031
Decrease:						
Transferred to DCR - Capital Additions	4,490,924	-	-		-	4,490,924
Transferred to DCR - Work in Progress	14,138,672	1,035,063	1,060,000		4,619,187	20,852,922
Transferred to Revenue - Municipal Upkeep of Turf Field	-	-	-	-	100,000	100,000
	18,629,596	1,035,063	1,060,000	-	4,719,187	25,443,846
Net Changes for the Year	-	282,642	(343,067)	1,926,333	(245,723)	1,620,185
Balance, end of year	-	5,960,421	2,436,013	13,261,200	1,468,973	23,126,607

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INTRODUCTION

This Financial Statement Discussion and Analysis document should be read in conjunction with the audited financial statements and accompanying notes for School District 43, Coquitlam for the year ended June 30, 2023.

The purpose of this report is to highlight information and provide explanations to enhance the reader's understanding of the school district's audited financial statements and the significant events and factors that influenced the financial results presented in these statements.

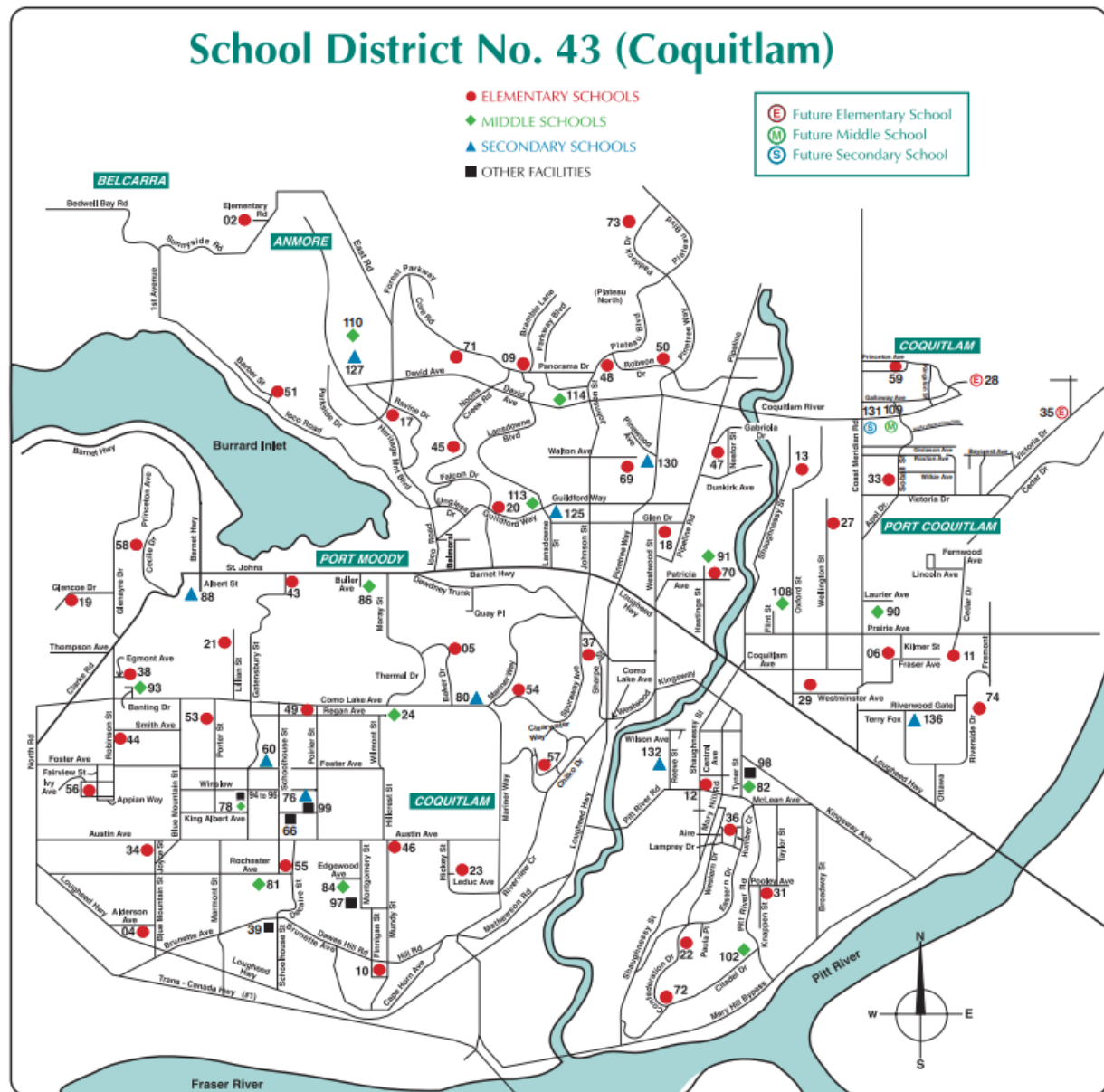
This report consists of the following sections:

- Introduction: Background information about the school district and the Board's Strategic Plan, Directions 2025
- 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

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 approximately 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](#).

Aligning Budget Planning & Resource Allocation with Directions 2025

The District is committed to a model of transparent budget planning and resource allocation that is directly aligned with our strategic vision and goals, *Directions 2025*, established by the Board.

It is a consultative model that coordinates budget planning and resource allocation activities with inclusive stakeholder consultation and feedback. The model includes:

- Articulating *Directions 2025*
- Providing timely and accurate budget information
- Receiving budget input and feedback
- Prioritizing budget requests for the upcoming budget year
- Allocating available resources to best meet requests that align with the vision, goals and objectives
- Communicating the outcomes effectively for transparent accountability

The model will ensure that budget input and resource allocation is connected to and aligned with the *Directions 2025* vision, goals and objectives and drives the district's operational plan for the year.

Budget Process

The *School Act* (Sec 113) requires that school districts submit a balanced budget to the Ministry of Education and Child Care by June 30 each year. SD43 starts the budget process in early January with a formal consultation engagement and completes the process by the end of April with the approval of the preliminary budget. The primary reasons that the SD43 budget must be approved by the end of April are that staffing levels need to be finalized by this date so that schools can be most effectively and efficiently organized and staffed for the following school year and that both teacher and support staff collective agreements stipulate a 60-day notification period to meet commitments as may be necessary.

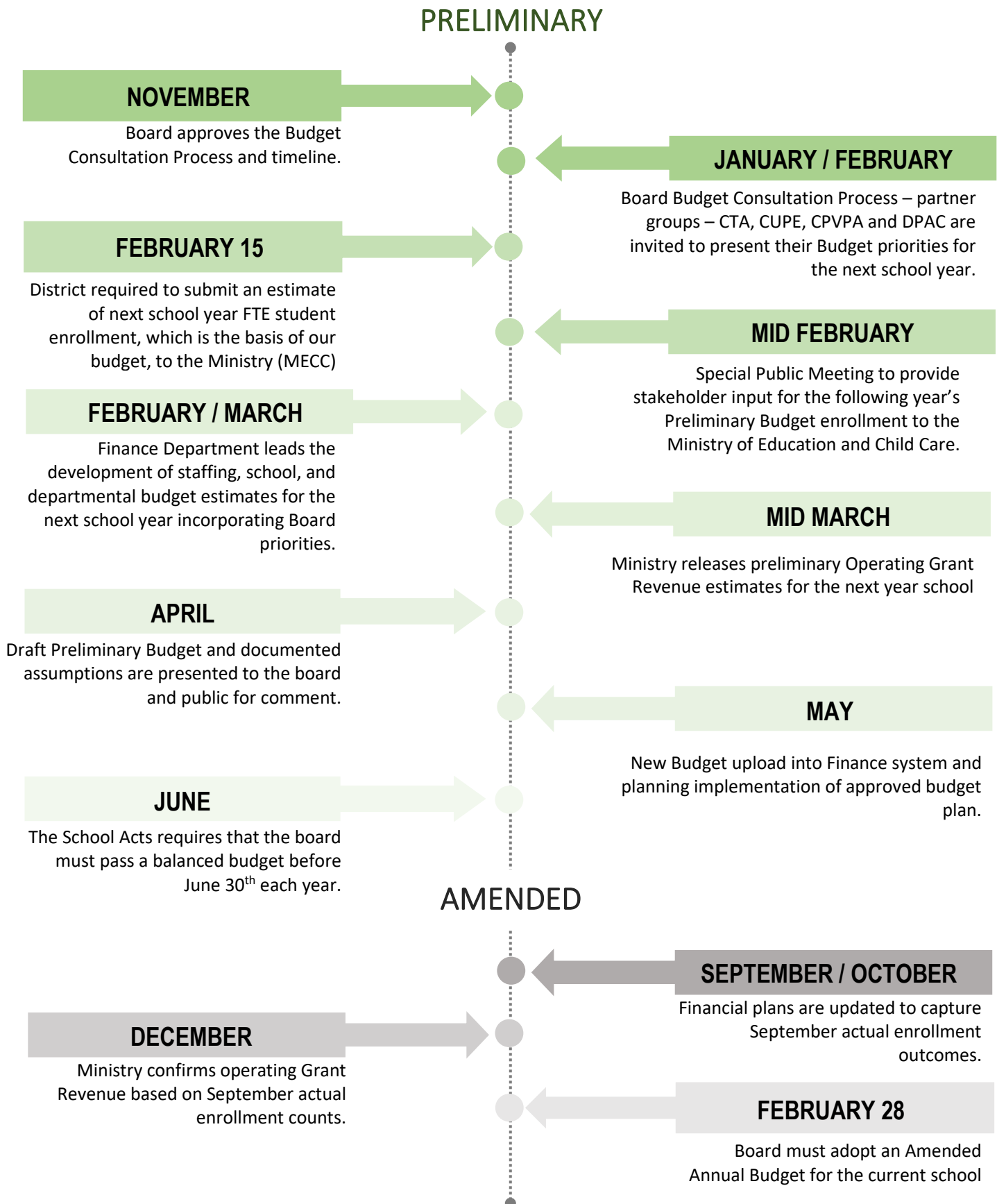
Budget Implementation, Monitoring, and Reporting

Once the preliminary budget is approved, it is continuously updated for known changes in estimates, updated grant funding, and current information on trends impacting the District's financial operations. These changes are consolidated into the amended budget (required by the Ministry) which requires Board approval and submission by February 28th of the fiscal year.

The District has established administrative procedures and controls with respect to budget implementation and reporting based on best practices. In adherence to these requirements, the Board allows management the appropriate flexibility to make the financial changes necessary to meet the unforeseen operational needs of the district and to fully maximize its financial resources.

Financial updates are presented to the board at least quarterly. These updates include a high-level summary of the budget and actuals-to-date, significant financial variances, or changes from the previous quarter, staffing changes, financial risk elements, and any other information that informs the Board in performing their governance duties. At the end of the fiscal year (June 30), management prepares a financial statement discussion and analysis report (FSD&A) in addition to the annual financial statements. The FSD&A includes detailed explanations on variances between the budget and actual financial results.

Budget Planning Cycle



FINANCIAL HIGHLIGHTS: CONSOLIDATED SUMMARY

Below are the financial highlights for School District No. 43 Coquitlam's fiscal year ending June 30, 2023. It includes all three funds (Operating, Special Purpose, and Capital), and the significant events and factors that influenced the financial results.

Overview

All school districts operate under the provincial government, and as such, the largest portion of the school district's revenues come from the Ministry of Education and Child Care (MECC). For the 2022-23 fiscal year, this amount was \$380.4 million or 85% of our total revenues. Of this amount, \$312.3 million was in the form of an Operating Grant which is based on enrollment, \$14.4 million was in the form of other grants that included \$12.4 million in labour settlement funding related to the collective agreements, and \$53.7 million was in the form of Special Purpose Funds (SPF), targeted funds for specified programs.

The district also supplements its revenues from other sources such as; International Education programs that generated \$22.4 million, facility rentals and lease income provided \$2.6 million, strong investment returns added \$6.1 million, school generated funds of \$13.0 million, federal funding of \$3.3 million, and recognition of deferred capital revenue from the Ministry of \$17.0 million.

Overall, \$357.0 million or 82% of the school district's expenses are associated with Instruction of students and the balance is administration, operations and maintenance, and student transportation.

The district generated a surplus of \$9.7 million for the year net of transfers between the Operating Fund and the Capital Fund. This surplus will be adjusted for budgeted use of prior year surplus and the revised total will then be restricted per the Accumulated Operating Surplus policy.

Statement of Operations by Fund	Operating	Special Purpose	Capital	Total
Revenue:				
Provincial Grants - MECC Operating	312,293,943	53,701,891	-	365,995,834
Provincial Grants - MECC Other	14,420,487	-	-	14,420,487
Provincial Grants - Other	29,652	200,000	-	229,652
Federal Grants	-	3,333,068	-	3,333,068
Tuition	22,367,161	-	-	22,367,161
Other Revenue	573,428	13,039,003	729,738	14,342,169
Rentals and Leases	2,264,821	-	366,885	2,631,706
Investment Income	4,530,012	-	1,599,395	6,129,407
Amortization of Deferred Capital	-	-	17,002,612	17,002,612
Total Revenue	356,479,504	70,273,962	19,698,630	446,452,096
Expenses:				
Instruction	288,273,607	68,744,009	-	357,017,616
District Administration	15,176,731	16,469	-	15,193,200
Operations and Maintenance	38,921,950	1,471,921	23,292,971	63,686,842
Transportation and Housing	749,354	41,563	-	790,917
Write-off/down of Buildings and Sites	-	-	101,499	101,499
Total Expenses	343,121,642	70,273,962	23,394,470	436,790,074
Surplus/(Deficit) for the Year	13,357,862	-	(3,695,840)	9,662,022
Net Transfers to (from) other funds:				
Capital Assets Purchased	(3,894,265)	-	3,894,265	-
Local Capital	(9,912,732)	-	9,912,732	-
Net Transfers to (from) other funds	(13,806,997)	-	13,806,997	-
Surplus/(Deficit) Including Net Transfers	(449,135)	-	10,111,157	9,662,022

Operating Fund

The actual financial results for the 2022/23 fiscal year are consistent with previous reporting at the end of the 3rd quarter and final year end projections. The factors that contributed to our realized surplus include:

- Higher February and May enrollment-based grant funding than budgeted
- Better than anticipated revenues for International Education due to conservative budgeting practices and confirmation of second semester enrollment
- Higher rental revenues due to increased bookings from community users with this being the first complete year since the Pandemic with no restrictions on school gatherings
- Higher investment income due to higher interest rates
- CUPE, Teacher and Management wage settlements were \$2.5 million higher than anticipated
- Lower salaries for Support Staff and Education Assistant staffing groups due to unfilled vacancies and unpaid leaves
- Higher substitute costs due to coverage required for staff illness, unpaid leaves, temporary coverage of unfilled vacancies and the full year impact of employment standards act with respect to payment of up to 5 sick days for TTOC's and casual staff
- Higher than expected services and supplies expenses incurred by schools and departments

Special Purpose Fund

Special Purpose Funds (SPF) consist of targeted funding allocated to school districts for a specific purpose. SPFs account for 16.09% of the school district's expenses and are made up of approximately 25 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.

In September of 2022, the Ministry of Education and Child Care provided \$3 million in one-time grant funding to increase food security and address affordability concerns for students and their families. Of this, \$2.5 million was distributed to the schools and \$500k was held at the district level to address overall community needs, such as an allocation of \$20k per month to Share Society to help families to augment food hampers.

Capital Funds

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 requiring school districts to contribute greater amounts towards major capital projects.

One of the more recent capital contribution requirements was towards the funding of Burke Mountain Middle/Secondary. The district was asked to contribute \$25 million towards this project. As of June 2023, the district has fully reserved the required funds in local capital to meet this obligation. This was accomplished through a combination of transfers from the operating fund in prior years, interest earned on local capital funds and planned transfers from the operating fund during the current year of \$3.75 million and lastly, \$3.7 million that came as result of a prior period adjustment eliminating the Environmental Remediation liability that was previously set up but is now provided under Asset Retirement Obligation.

During the year, the district also transferred \$2.25 million from operating to local capital to fund the purchase of 4 portables for enrollment growth and to finish classroom spaces at Centennial Secondary.

ENROLMENT AND STAFFING

As mentioned earlier, the 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 and includes supplementary funding for students with special needs, English language learners, indigenous education, newcomer refugees, and other grants based on demographic and geographic factors.

Enrolment projections are initially submitted in February and are used to prepare the Preliminary Budget as well as to determine initial staffing levels. The actual enrolment count occurs in September and subsequently is confirmed by the ministry in December. The confirmed enrolment count is then used as the basis for preparing the revised budget, referred to as the Amended budget. There are also two additional counts that occur in February and May, and these are to update funding counts for online learning, continuing education, special needs, and newcomer refugees.

Enrolment

Enrolment Count	Prior Year	Amended	Actual	Actual to Prior Year	Actual to Amended
School Age	30,417.38	31,087.87	31,087.87	670.49	-
Continuing Education	4.75	16.69	26.56	21.81	9.87
Alternate	265.00	241.00	241.00	(24.00)	-
Online	919.56	660.19	665.56	(254.00)	5.37
Adult	144.00	169.56	191.47	47.47	21.91
Newcomer Refugees	44.63	10.00	125.94	81.31	115.94
Summer School	54.50	581.00	581.00	526.50	-
Total	31,849.82	32,766.31	32,919.40	1,069.58	153.09

Enrolment Count	Prior Year	Amended	Actual	Actual to Prior Year	Actual to Amended
Level 1	27.00	28.00	28.00	1.00	-
Level 2	1,368.00	1,456.00	1,478.00	110.00	22.00
Level 3	360.00	343.00	378.00	18.00	35.00
English Language Learning	5,078.00	5,476.00	5,476.00	398.00	-
Indigenous Education	1,263.00	1,232.00	1,232.00	(31.00)	-

School aged enrolment increased by 670.49 FTE compared to the prior year. The enrolment was higher at the standard school levels due to increased immigration levels resulting in unprecedented growth of International Funding Eligible students. These are students who are primarily the children of parents who receive work permits or study permits.

Enrolment in Alternate schools decreased from prior year by 24 FTE mostly due to a reduction in the number of students at Suwa'ikh.

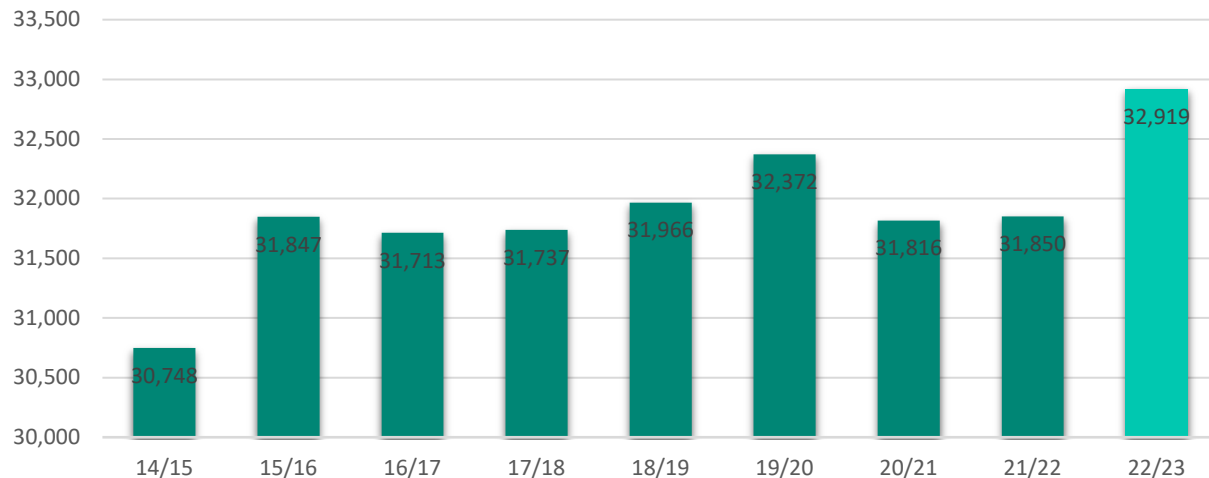
Enrolment in online learning decreased from prior year by 254 FTE as more students returned to their home schools post Pandemic.

The summer learning program increased by 526.50 FTE in comparison to last year, recovering to normal levels since the Pandemic. High school students were able to take face to face classes again instead of doing them online through the Fast Track program.

Students with designations are up significantly in all levels and English Language learners are up 398 FTE from prior year corresponding to the increase in International Education Funding eligible students mentioned earlier. Refer to [Appendix B](#) for complete details of student enrolment and MECC funding.

Overall, enrolment has surpassed pre-pandemic levels. This is a direct result of stronger immigration levels in the Metro-region, growth within the district, and in-person summer learning classes returning to normal.

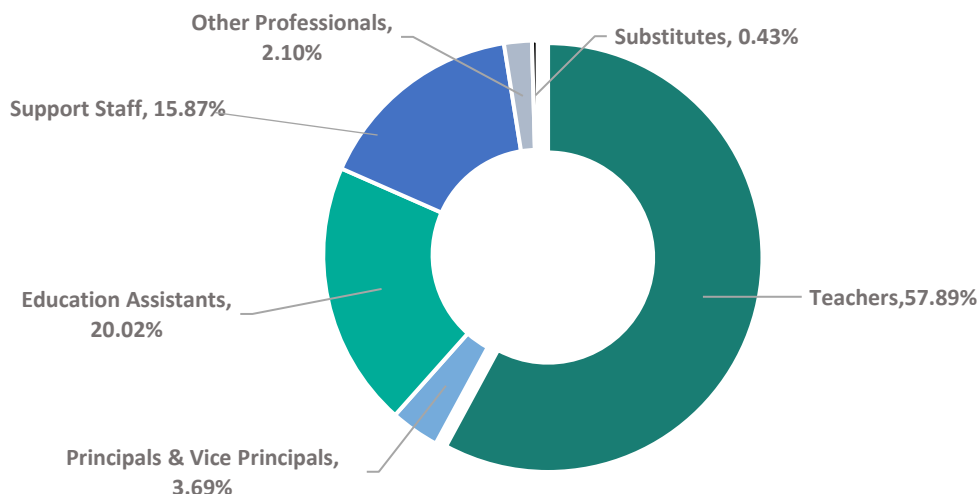
The graph below illustrates the district's annual FTE enrolment since 2014-15.



Staffing

Student enrolment not only determines the grant funding, but it is also the main driver for teacher and educational assistant staffing levels. Staffing levels are adjusted predominantly in September, when classrooms are being organized based on actual student counts, class size and composition requirements.

Staffing is the largest component of the operating expense for the school district. The district has 3,524.66 full-time equivalent (FTE) employment positions, which is different than total headcount of employees (FTE number includes many part-time positions which are less than 1.0 FTE). The graph below illustrates the district's percentage of staffing by payroll category for the 2022/23 fiscal year.



The steady increase in staffing since 2015/16 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.

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Teachers	1,790.99	1,824.06	1,976.69	2,016.17	2,046.88	2,029.41	2,011.61	2,040.41
Principals & VP's	112.00	115.00	125.00	127.00	127.00	127.00	128.00	130.00
Educational Assistants	457.97	487.35	535.54	625.44	644.64	654.39	680.72	705.79
Support Staff	503.83	508.85	541.97	555.84	552.13	575.03	570.46	559.46
Other Professionals	55.50	59.10	71.00	74.00	74.00	74.00	74.00	74.00
Substitutes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00
Total All Staff	2,920.29	2,994.36	3,250.20	3,398.45	3,444.65	3,459.83	3,464.79	3,524.66

The increase in Teacher staffing was directly related to the increased student enrolment. While much of the enrolment increase was due to the increase in immigration levels, there was also increased enrolment in our tuition based International Education Program. Teacher staffing for these students is not funded by the Ministry, which means all incremental staffing associated with these students must be self-funded through the tuition revenues received.

The increase in Educational Assistants was driven by an increase in students with Special Needs, primarily in the Level 2 category, which typically requires a higher ratio of teachers to students.

The district also added 15 permanent Teachers Teaching on Call (TTOC's) which is reflected in the Substitutes category. The addition of these permanent positions was to address the staffing challenges experienced in filling the teacher absences due to the significant TTOC shortages.

It is worth noting that Teachers, Principals and Vice-Principals, Educational Assistants and Substitutes comprise 82.03% of all district staff. These positions are most directly involved with students and therefore the district works to ensure they are effectively staffed. The district strives to ensure that all staffing groups are properly staffed so that it is able to better realize its strategic goals and objectives; achieve student success, ensure success for all learners, and ensures a financially stable organization.

OTHER HIGHLIGHTS

Asset Retirement Obligation (ARO)

The Public Sector Accounting Standards Board issued a new standard on how to account and report liability for asset retirement obligations. The standard applies to fiscal years beginning on or after April 1, 2022.

The standard defines an ARO as the legal obligation associated with the retirement of a tangible capital asset primarily associated with the removal and disposal of deemed hazardous materials, such as asbestos and lead containing paints. The application of this standard has no impact on the operating accounts of the school district and minimal impact on the capital accounts going forward. Most of the assets that were identified as having an asset retirement obligation have been fully amortized.

The standard has been applied retroactively and as a result, the financial statements for the fiscal year ending June 30, 2022, have been restated and notes to the financial statements updated to include this new standard. Per the Ministry of Education and Child Care guidelines, the ARO has been reflected as an addition to the Capital asset with corresponding recognition of the liability and the accumulated depreciation recognized against the Capital surplus account. The financial impact of this adopted standard is \$10.4 million with approx. 92% of the estimated costs associated with asbestos removal and disposal.

Prior to the guidelines provided by the Ministry on the recording of ARO, the school district had made provisions for this liability under future environmental remediation costs. Since the ARO liability is now being funded from the Capital surplus account, the existing environmental remediation liability of \$3.7 million is no longer required and has been reversed as a prior period adjustment to the Operating surplus account. This increase in surplus was then repurposed and transferred to Local Capital to meet the remaining contribution required for Burke Mountain Middle/Secondary.

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. Advance SD43 education initiatives by providing grants and general support to the Board.
2. Support extra-curricular activities, programs, and projects for SD43 students.
3. Provide scholarships and prizes to SD43 students.

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

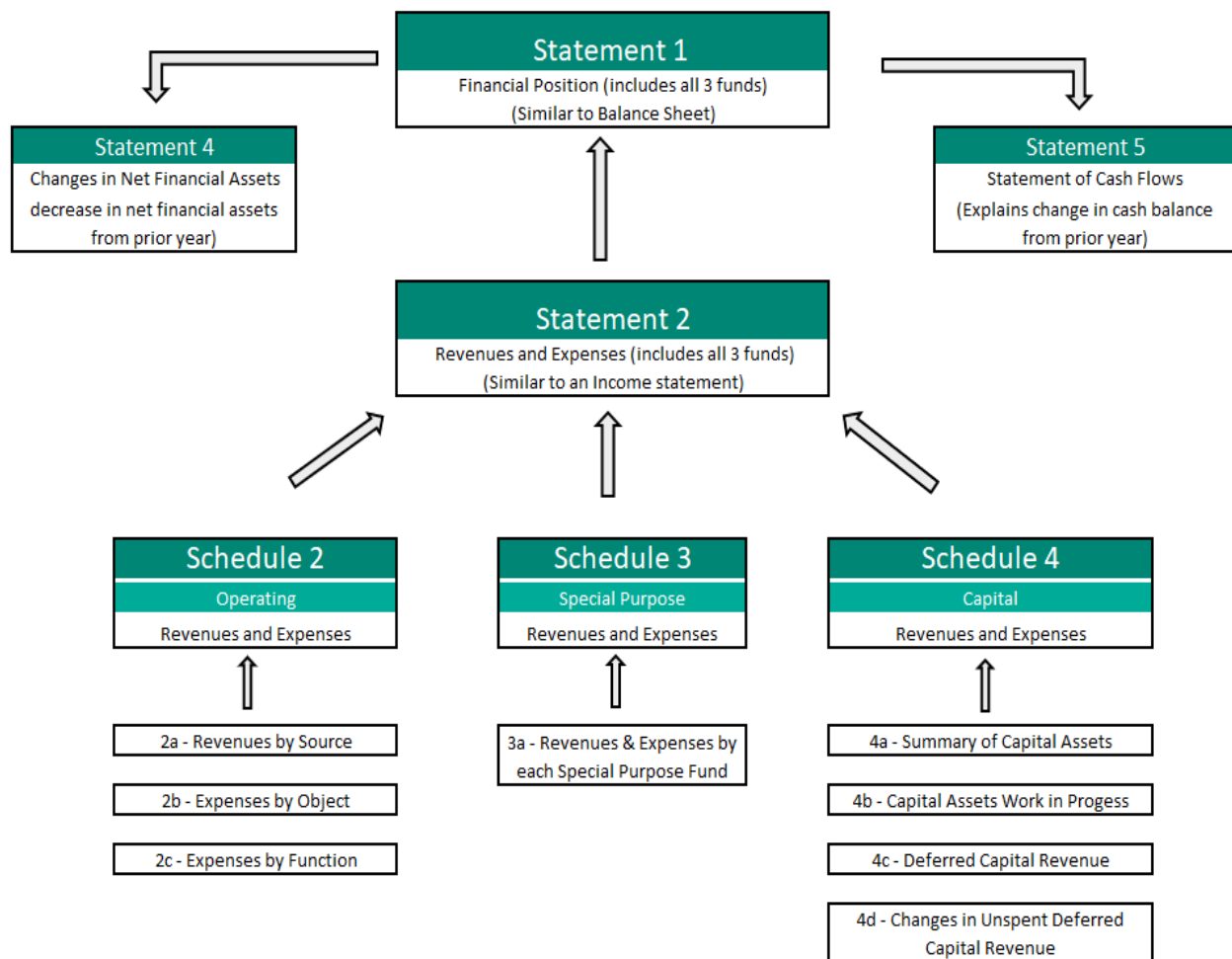
Post Retirement Group Benefits (PRGB) – Plan Curtailment

As part of the agreement to transition active NTPP members to the MPP effective January 1, 2018, SD43 entered into an agreement with CUPE Local 561 to guarantee benefit coverage for those that retired under the legacy Non-Teaching Pension Plan 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.b – Employee Future Benefits*, Post-Retirement Health, and Dental Benefits).

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 have been prepared by management in accordance with 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.

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) is intended to be read in conjunction with the Audited Financial Statements for the year ended June 30, 2023.

STATEMENT OF FINANCIAL POSITION: STATEMENT 1

The following table compares the school district's net financial position for the fiscal years ended June 30, 2023, and June 30, 2022, with the more significant year over year changes discussed below.

Statement 1	June 30, 2022, Balance	June 30, 2023, Balance	\$ Variance	% Variance
			Higher/ (Lower)	
Financial Assets				
Cash and Cash Equivalents	159,028,312	115,303,799	(43,724,513)	(27.49%)
Accounts Receivable				
Due from Ministry of Education and Childcare	1,615,073	1,230,970	(384,103)	(23.78%)
Other	7,309,620	8,355,660	1,046,040	14.31%
Portfolio Investments	40,000,000	95,000,000	55,000,000	137.50%
Total Financial Assets	207,953,005	219,890,429	11,937,424	5.74%
Liabilities				
Accounts Payable & Accrued Liabilities	39,818,946	40,905,310	1,086,364	2.73%
Unearned Revenue	18,425,772	21,882,995	3,457,223	18.76%
Deferred Revenue	12,734,314	13,274,070	539,756	4.24%
Deferred Capital Revenue	482,021,752	491,983,171	9,961,419	2.07%
Employee Future Benefits (EFB)	46,233,766	47,089,709	855,943	1.85%
Asset Retirement Obligations	10,376,581	10,312,567	(64,014)	(0.62%)
Capital Lease Obligations	1,119,113	-	(1,119,113)	(100.00%)
Other Liabilities	6,389,890	7,436,290	1,046,400	16.38%
Total Liabilities	617,120,134	632,884,112	15,763,978	2.55%
Net Debt	(409,167,129)	(412,993,683)	3,826,554	0.94%
Non-Financial Assets				
Tangible Capital Assets	639,202,509	652,374,160	13,171,651	2.06%
Prepaid Expenses	478,533	795,458	316,925	66.23%
Total Non-Financial Assets	639,681,042	653,169,618	13,488,576	2.11%
Accumulated Surplus - Capital	202,267,849	212,379,006	10,111,157	5.00%
Accumulated Surplus - Operations	28,246,064	27,796,929	(449,135)	(1.59%)
Total Accumulated Surplus (Deficit)	230,513,913	240,175,935	9,662,022	4.19%

Cash (including cash held in the Central Deposit Program (CDP)) decreased by \$43.7 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, 2022, Balance	June 30, 2023, Balance	\$ Variance
Cash in Bank	27.4	47.4	20.0
CDP Investment Program	131.6	67.9	(63.7)
Short Term Investments	20.0	35.0	15.0
Long Term Investments	20.0	60.0	40.0
Total Cash Assets	199.0	210.3	11.3

Cash held in the bank for current operational needs totals \$47.4 million. The largest balance of \$67.9 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 5.45% (as of June 30, 2023), an increase from 2.2% (July 1, 2022).

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

(\$ millions)	June 30, 2022, Balance	June 30, 2023, Balance	\$ Variance
Accounts Payable	13.1	10.6	(2.5)
Salary, Taxes & Benefits Payable	26.7	30.3	3.6
EFB – Post Retirement Group Benefits	8.3	8.1	(0.2)
EFB – Post Employment Benefits	37.9	39.0	1.1
EFB - Vacation Liability	6.1	7.0	0.9
Unearned Revenues (International Education)	18.4	21.9	3.5
Capital Reserve Accounts (Restricted)	53.9	60.7	6.8
Misc. Liabilities (net of assets)	6.4	4.9	(1.5)
Total Payment Obligations	170.8	182.5	11.7

* 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:

(\$ millions)	June 30, 2022, Balance	June 30, 2023, Balance	\$ Variance
Total Cash Assets	199.0	210.3	11.3
Total Payment Obligations	170.8	182.5	11.7
Accumulated Surplus	28.2	27.8	(0.4)

Accounts Receivable includes interest income earned on cash and investments but not yet received. The interest receivable increased from prior year due the Bank of Canada raising interest rates numerous times throughout the fiscal year. The district actively invests excess funds in the Ministry's central deposit program and has also locked in higher interest rates in guaranteed term deposits.

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 2022/23 was 1.63% to 5.55% for short term and 5.25% to 5.98% for long term GIC's respectively.

Unearned Revenue represents International Education Tuition Fees collected in advance for the 2022/23 school year. This will be recognized and recorded as revenue over the course of the next fiscal year (2023/24). The 2022/23 balance is \$3.5 million higher due to increase in registrations.

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 \$10 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 \$855,943 primarily because a) \$1.114 million increase in liabilities associated with recognizing ongoing future costs of sick leave and early retirement obligations, and b) \$258,000 decrease in liabilities for post-retirement group benefits for NTPP retirees.

Asset Retirement Obligations represents the liability for the legal obligation associated with the retirement of a tangible capital asset primarily associated with the removal and disposal of deemed hazardous materials, such as asbestos and lead containing paints. Note: This is the first year of reporting this on the financial statements as the accounting standard applies to fiscal years beginning on or after April 1, 2022.

Capital Lease Obligations correspond 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 \$1.1 million as the district bought out the lease obligations.

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 throughout the year including upgrades, additions, building of new schools and replacing old schools. Current year additions include the preliminary capitalization of the Education Learning Centre (ELC) and the final capitalization of Moody Middle School and Panorama Heights Elementary School. Also included in the additions are computer hardware, equipment and other minor capital projects and purchases.

Funds spent on these items are capitalized as Tangible Capital Assets. Net Tangible Capital Assets increased by \$13.2 million which is reflected in the deferred capital revenue balance.

Tangible Capital Assets	June 30, 2022, Balance	Additions	Disposals	Transfers (WIP)	June 30, 2023, Balance
Sites	112,496,185	-	-	-	112,496,185
Buildings	737,527,962	4,490,924	(109,728)	36,845,088	778,754,246
Buildings WIP	81,611,689	24,206,792	-	(36,845,088)	68,973,393
Furniture & Equipment	10,990,888	598,845	(620,576)	1,978,257	12,947,414
Furniture & Equipment WIP	-	1,978,257	-	(1,978,257)	-
Vehicles	1,554,227	-	-	-	1,554,227
Computer Hardware	18,282,788	5,117,333	(4,547,632)	-	18,852,489
Total	962,463,739	36,392,151	(5,277,936)	-	993,577,954

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, 2022, Balance	Additions	Disposals	June 30, 2023, Balance
Sites	-	-	-	-
Buildings	308,981,841	17,650,517	(8,229)	326,624,129
Furniture & Equipment	3,942,776	1,227,947	(620,576)	4,550,147
Vehicles	587,803	155,424	-	743,227
Computer Hardware	9,748,810	4,085,113	(4,547,632)	9,286,291
Total	323,261,230	23,119,001	(5,176,437)	341,203,794

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, 2022, Balance	Additions	Disposals	June 30, 2023, Balance
Total	639,202,509	13,273,150	(101,499)	652,374,160

STATEMENT OF OPERATIONS: STATEMENT 2

As required by Public Sector Accounting Standards (PSAS) and the Ministry of Education and Child Care, the school district reports revenues and expenses under three separate funds: the operating fund, the special purpose fund, and the capital fund. The consolidated revenues and expenses from these three funds are captured in *Statement 2 (Statement of Operations)*, of the audited financial statements. As an outcome, the districts financial performance can only be fully understood by reviewing each fund separately. A description of each of the funds is provided below along with 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, maintenance of buildings and fields, infrastructure, and land purchases for future school development.

Statement 2	Prior Year	Amended	Actual	Actual vs Prior Year	Actual vs Amended
				Higher/ (Lower)	
Revenue:					
Provincial Grants	353,016,647	366,607,434	380,645,973	27,629,326	14,038,539
Federal Grants	3,211,317	3,319,117	3,333,068	121,751	13,951
Tuition	19,413,942	16,849,620	22,367,161	2,953,219	5,517,541
Other Revenue	10,404,004	14,159,429	14,342,169	3,938,165	182,740
Rentals and Leases	2,356,481	2,408,296	2,631,706	275,225	223,410
Investment Income	1,939,734	3,132,392	6,129,407	4,189,673	2,997,015
Amortization of Deferred Capital	15,579,421	17,250,000	17,002,612	1,423,191	(247,388)
Total Revenue	405,921,546	423,726,288	446,452,096	40,530,550	22,725,808
Expenses:					
Instruction	328,051,001	354,523,081	357,017,616	28,966,615	2,494,535
District Administration	11,202,465	16,857,343	15,193,200	3,990,735	(1,664,143)
Operations and Maintenance	60,423,916	64,862,519	63,686,842	3,262,926	(1,175,675)
Transportation and Housing	575,978	730,201	790,917	214,939	60,716
Write-off/down of Buildings and Sites	-	-	101,499	101,499	101,499
Total Expenses	400,253,360	436,973,144	436,790,074	36,536,714	(183,070)
Surplus/(Deficit) for the Year	5,668,186	(13,246,856)	9,662,022	3,993,836	22,908,878

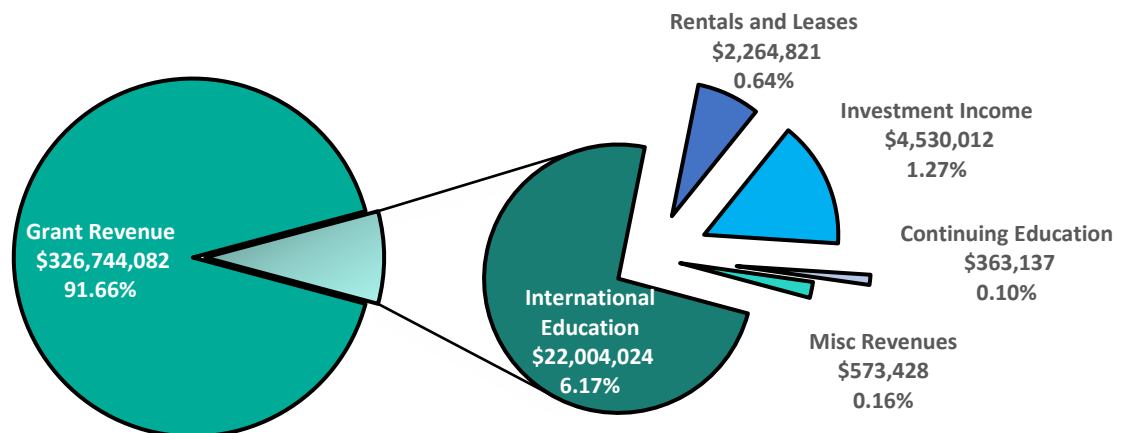
OPERATING FUND: SCHEDULE 2

This statement reflects the day-to-day operations of the district. The following schedule compares the results for the period ending June 30, 2023, to the amended budget and the prior year results.

Schedule 2	Prior Year	Amended	Actual	Actual vs Prior Year	Actual vs Amended
				Higher/(Lower)	
REVENUE:					
Provincial Grants - MECC Operating	303,995,261	311,216,802	312,291,943	8,296,682	1,075,141
Provincial Grants - MECC Other	2,243,214	2,582,986	14,422,487	12,179,273	11,839,501
Provincial Grants - Other	51,072	-	29,652	(21,420)	29,652
Federal Grants	-	19,072	-	-	(19,072)
Tuition	19,413,942	16,849,620	22,367,161	2,953,219	5,517,541
Other Revenue	1,218,328	529,778	573,428	(644,900)	43,650
Rentals and Leases	2,007,068	2,058,296	2,264,821	257,753	206,525
Investment Income	1,528,644	2,132,392	4,530,012	3,001,368	2,397,620
Total Operating Revenue	330,457,529	335,388,946	356,479,504	26,021,975	21,090,558
EXPENSES:					
Salaries					
Teachers	147,148,259	154,960,111	154,642,010	7,493,751	(318,101)
Principals and Vice Principals	17,356,933	18,415,436	17,958,003	601,070	(457,433)
Educational Assistants	21,576,850	24,447,542	22,832,549	1,255,699	(1,614,993)
Support Staff	26,800,176	29,732,870	26,946,382	146,206	(2,786,488)
Other Professionals	7,583,208	7,757,481	8,055,225	472,017	297,744
Substitutes	12,320,123	11,149,601	14,164,550	1,844,427	3,014,949
Total Salaries	232,785,549	246,463,041	244,598,719	11,813,170	(1,864,322)
Employee Benefits	61,187,035	67,317,616	67,323,820	6,136,785	6,204
Total Salaries and Benefits	293,972,584	313,780,657	311,922,539	17,949,955	(1,858,118)
SERVICES AND SUPPLIES:					
Services	8,194,431	8,624,448	8,396,405	201,974	(228,043)
Student Transportation	485,051	633,384	694,455	209,404	61,071
Professional Dev and Travel	1,421,524	2,324,220	1,765,300	343,776	(558,920)
Rentals and Leases	327,441	429,898	251,568	(75,873)	(178,330)
Dues and Fees	1,344,608	759,089	1,704,114	359,506	945,025
Insurance	1,371,017	1,391,399	1,669,803	298,786	278,404
Supplies	7,586,800	9,975,635	10,742,390	3,155,590	766,755
Utilities	5,388,746	6,117,072	5,975,068	586,322	(142,004)
Total Services and Supplies	26,119,618	30,255,145	31,199,103	5,079,485	943,958
Total Operating Expenses	320,092,202	344,035,802	343,121,642	23,029,440	(914,160)
Total Operating Surplus (Deficit)	10,365,327	(8,646,856)	13,357,862	2,992,535	22,004,718
Budget Appropriation	-	17,146,856	-	-	(17,146,856)
Net Transfers to (from) other funds:					
Capital Assets Purchased	(3,433,647)	(2,500,000)	(3,894,265)	(460,618)	(1,394,265)
Local Capital	(6,075,773)	(6,000,000)	(9,912,732)	(3,836,959)	(3,912,732)
Net Transfers to (from) other funds	(9,509,420)	(8,500,000)	(13,806,997)	(4,297,577)	(5,306,997)
Surplus (Deficit) Including Net Transfers	855,907	-	(449,135)	(1,305,042)	(449,135)

Revenues – Schedule 2A

91.66% 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. 6.17% of overall revenue was generated from International Education programs, and the balance of 2.17% was made up of other revenue streams such as facility rental and lease income, investment income and continuing education.



Provincial Grant Revenues

Grant revenues were \$20.5 million higher than last year due to the \$12.4 million in funding received for labour settlements for Teacher and CUPE contractual agreements, and \$8.6 million increase in enrollment-based funding, offset by a slight decrease in supplemental funding of \$329,445 primarily related to salary differential funding and lower enrolment in Graduated adult courses of \$245,760.

Grant revenues were \$12.9 million higher than amended budget due to the \$12.4 million in funding received for labour settlements for Teacher and CUPE contractual agreements, \$1.1 million increase in enrollment-based funding, offset by lower enrolment in Graduated adult courses of \$583,717.

See [Appendix B](#) for complete enrolment and operating grant details.

Continuing Education

Continuing Education revenues were \$89,330 higher than last year and \$96,791 above amended budget resulting from increased enrolment in the business careers and job skills program and summer tuition-based credit programs from international students.

International Education Revenues

International Education revenues were \$2.864 million higher than last year due to increased enrolment as the International Education department continued to focus on rebuilding the program by marketing it to a wider base of international students to create long term sustainability. Student enrolment increased by 125 FTE students, or 11.5%, in the regular international program compared to the previous year.

International Education revenues were \$5.421 million higher than budget due to conservative forecasting of second semester enrolment, which is generally not confirmed until February, after the amended budget has been finalized. Final enrollment revenues in the regular program finished at 1,206 FTE, well above the budgeted amount of 940 FTE.

Rentals and Leases

Facility Rentals, childcare space rentals and other rental revenues were \$257,753 higher than last year and \$206,525 higher than amended budget. The increase is due to more bookings from community users as this has been the first complete year since the Pandemic where there are no restrictions on school gatherings and community use of school facilities.

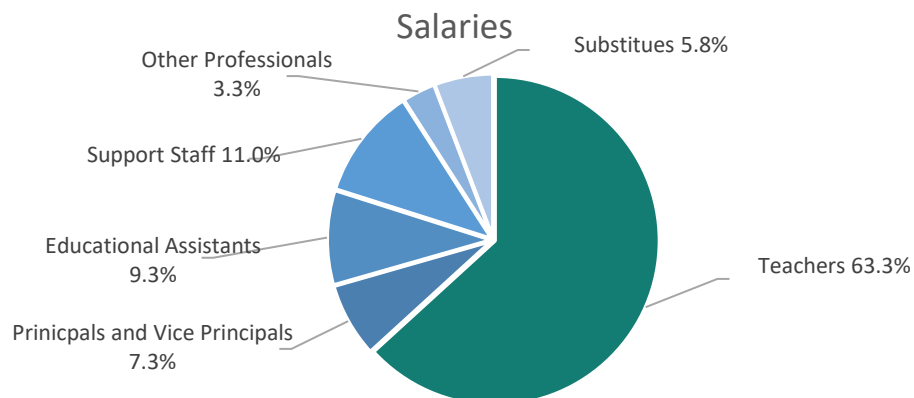
Investment Income

Investment income was substantially higher than last year by \$3.0 million due to increased interest rates. The Bank of Canada has raised its benchmark interest rate numerous times throughout the fiscal year, from 1.50% on July 1st, 2022, to 4.75% on June 30th, 2023, to offset severe inflation in the aftermath of the pandemic. The increase also impacted the interest rate the school district received on the provincially based Central Deposit Portal (CDP) deposits from a rate of 2.22 % on July 1st, 2022, to 5.45 % on June 30th, 2023.

Investment income was \$2.4 million higher than conservatively forecasted in the amended budget combined with a shift in the investment strategy by moving a portion of the investments from the CDP to higher yielding GIC's with various institutions.

Salaries and Benefits Expenses – Schedule 2B

The largest component of the district's operating expenses is associated with salaries and benefits. This makes up 90.9% of total operating expenses. The diagram below provides a percentage breakdown of staffing costs for each salary group. This information is derived from [Schedule 2B](#) of the financial statements. Overall, the district spent \$17.949 million more on salaries and benefits this year than the prior year, and \$1.858 million less than was budgeted.



Teachers

Teacher salary expenses were \$7.5 million higher than last year due to a combination of contractual wage increments effective July 1, 2022 (3.24% plus a \$427 grid a step increment), and an increase in staffing of 7.6 FTE related to increased enrolment levels. Teacher salary expense was \$318,101 below budget due to some unpaid days taken by staff during the year.

Principals and Vice Principals

Principal and Vice Principal salaries were \$601,070 higher than last year because of budgeted wage and step increases, and the addition of one principal position (.85 FTE) added for Careers, Trades and Transition Program. Actual expenses were \$457,433 lower than budget due to the timing of hiring a vacant position in the International Education department and the unexpected funding received from the ministry for wage increments.

Education Assistants

Actual expenses were \$1.3 million higher than last year due to a \$.25/ hour + 3.24% contractual wage increase effective July 1, 2022, and the following FTE additions:

- 16.0 EA's
- 3 temporary Youth Workers
- 7 temporary EA positions funded through in-year salary savings

Salaries came in \$1.6 million under budget primarily due to unfilled vacancies, temporary vacancies from staffing changes/turnover, and unpaid leaves. These salary savings were partially offset by additional in lieu of benefits and vacation payouts for casuals in temporary assignments.

Support Staff

Actual expenses were \$146,206 higher than last year due to a \$.25/hour and 3.24% contractual wage increase effective July 1, 2022, and the following FTE changes:

- 10.0 reduction in caretakers funded from Safe Return to Schools
- 2.0 unfilled custodial positions resulting from the delayed completion of Coast Salish Elementary
- 1.0 addition in district clerical

Support Staff salaries finished \$2.8 million under budget primarily due to unfilled vacancies (mainly in maintenance positions, HVAC, carpentry, IT), temporary vacancies occurring from staffing changes/turnover, and unpaid leaves. These salary savings were partially offset by additional in lieu of benefits and vacation payouts for casuals in temporary assignments as well as extra/overtime and shift differentials paid to regular staff.

Other Professionals

Actual expenses were \$472,017 higher than last year due to salary and step increments and the addition of one excluded position. Actual costs were \$297,744 higher than budget due to the reallocation of capital project managers salaries to the operating fund due to insufficient funding provided within the capital budget offset by some vacancies in the Finance and Facilities departments.

Substitutes

Actual expenses were \$1.84 million higher than the prior year and \$3.01 million higher than budget due to higher staff absenteeism due to illness, unpaid leave coverage, temporary coverage during staff turnover, full year impact of changes to the Employment Standards Act (ESA) to provide up to 5 sick days to TTOC's and Casual employees, and contractual wage increments applicable for TTOC's and support staff, and supplementary costs associated with converting the equivalent of 15 substitute positions into permanent TTOC's positions to mitigate shortages of substitutes.

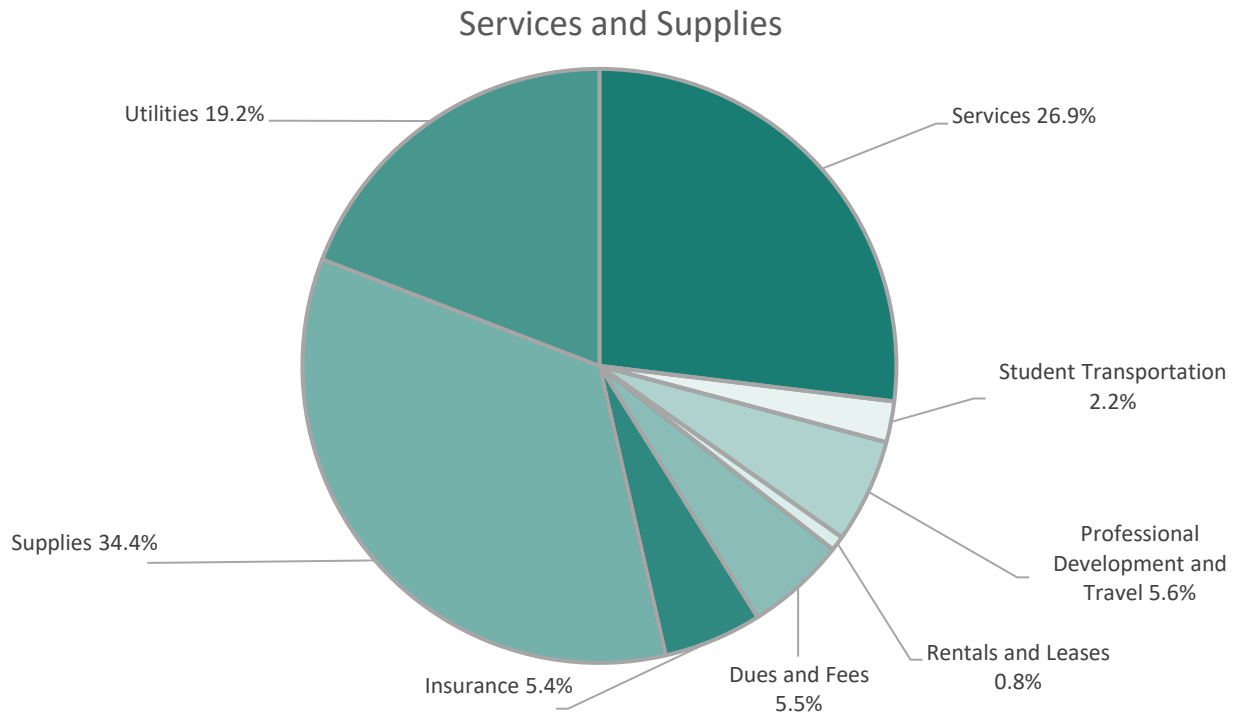
Benefits

Actual employee benefits were \$6.1 million higher than last year due to increase of \$1.4 million in extended health and dental premiums, \$1.1 million increase in pension payments, \$1.9 million in CPP and EI rate increases, \$1.0 million in work safe and employer health tax payments, \$0.7 million increase in vacation liability. Many of these increments were directly related to contractual wage increments and increase in benefits directly related to increase in staff.

Actual expenses were in alignment with budget with only a minimal variance of \$6,204 above budget.

Services and Supplies – Schedule 2B

The remaining balance of 9.1% of the districts operating expenditures is spent on supplies and services. The diagram below provides a percentage breakdown of the services and supplies costs for each expense grouping which are derived from [Schedule 2B](#) of the financial statements. Overall, the district spent \$5.08 million more this year than the prior year and \$943,958 more than budget.



Services

Service expenses were \$201,974 more than last year, due to higher professional and contracting for the Information Services and Maintenance departments due to inflation, higher snow removal costs and higher marketing costs for the International Education Program. Actual expenses were \$228,043 below budget due to lower expenditures in advertising costs and lower contract services expenditures for the maintenance department.

Student transportation

Student transportation expenses were \$209,404 higher than last year due to increased fuel surcharges and additional bussing of students to Irvine Elementary due to delayed opening of Coast Salish Elementary. Transportation expenses were \$61,071 higher than budget due to increased fuel surcharges.

Professional development

Professional development expenses were \$343,776 higher than last year due to increased participation in face-to-face conferences and training opportunities and more travel related to rebuilding the International Education program. Actual Expenses were \$558,920 lower than budget as many professional development activities continued to be offered on-line at a reduced cost and less travel expenditures incurred for International than budgeted.

Rentals and Leases

Rental and lease expenses were \$75,873 less than the last year and \$178,330 less than budget due to fewer leased vehicles in the fleet. The district purchased 6 new vehicles in the previous years and 2 more in the current year contributing to lower lease expenses.

Dues and Fees

Actual expenses for dues and fees were \$359,506 and \$945,025 higher than last year and budget due to higher commission payments to agencies enrolling international students in our district. The commission generally ranges from 10-15% of the student's tuition. Commissions are paid after the student has been in attendance for at least 30 days. Expenses were also higher compared to budget due to homestay fees for international students participating in the short-term summer program.

Insurance

Insurance expense was \$298,786 more than last year and \$278,404 above budget due to higher Medical Services Premiums paid for students in the international program and higher property insurance payments to the provincially operated School Protection Program.

Supplies

Supplies expense was \$3,155,590 higher than last year and \$766,755 more than budget. This was primarily due to higher spending by schools on furniture and fixture replacement, photocopier supplies and general school supplies, as schools started purchasing items that were delayed or not required during Covid years. Other department spending was higher than last year and amended budget due to increased costs driven by inflation and contractual increases especially in materials required for maintenance of building and, custodial supplies. There were also higher expenditures related to replacements of computers and hardware that were delayed from prior years due to supply chain issues.

Utilities

Utilities expenses were \$586,322 higher than last year due to higher natural gas and water and sewer costs and lower than budget by \$142,004 due to lower electricity costs.

ACCUMULATED SURPLUS – OPERATING FUND

The school board established an Accumulated Operating Surplus policy (*Policy #23 – Accumulated Operating Surplus*) as part of its multi-year financial approach to create and maintain a stable and sustainable organization. This policy is reviewed by the Board on an annual basis.

The policy is designed to provide financial stability for future years while reducing volatility by smoothing peak surplus years. The policy also provides reserves to cover any unusual or unexpected expenses in a given fiscal year, support for one-time initiatives, and a source of capital funding primarily associated with technology, educational initiatives, deferred maintenance of facilities and other unfunded capital needs. The surplus is also restricted for any unspent targeted funds and unspent school allocated budgets to allow for expenses spanning multiple years.

The current year operating surplus summary is shown below including the usage of prior year reserves.

Current Year Surplus Summary	Amount
Operating Surplus (Deficit) for the year	13,357,862
Tangible Capital Assets Purchased	(3,894,265)
Transfer to Local Capital	(9,912,732)
Total Operating Surplus (Deficit), for the year – per Schedule 2	(449,135)
Use of Prior Year Reserves	15,149,988
2022/23 Adjusted Surplus	14,700,853

Surplus Continuity Summary

The table below details the net increase in the accumulated surplus balance by showing the changes between the beginning and ending balances as reflected in Schedule 2. The closing balance shows the intended future use of the operating surplus and will be approved by the Board through the approval of the financial statements.

Schedule of Accumulated Surplus	2021-22	2022-23		
	Opening	Utilized	Reserved	Closing
Internally Restricted Due to the Nature of Constraints on the Funds:				
School Carryforward Surpluses	3,947,425	(3,947,425)	3,298,036	3,298,036
ESA Contingency Reserve	1,000,000	-	-	1,000,000
Facility & Maintenance Initiatives	1,430,625	-	625,000	2,055,625
Technology Initiatives	1,268,876	(668,876)	625,000	1,225,000
Education Sustainability Reserve	3,047,014	(1,300,000)	2,253,000	4,000,014
Teacher Mentorship Funds	674,385	(20,955)	-	653,430
Business Systems Initiative	165,007	-	-	165,007
Burke Mountain	1,750,000	(1,750,000)	-	-
School Based Capital Initiatives	-	-	4,149,817	4,149,817
Subtotal Balance	13,283,332	(7,687,256)	10,950,853	16,546,929
Internally Restricted for Operations Spanning Multiple School Years:				
2022/23 - Staffing Stabilization Provision	3,750,000	(3,750,000)	-	-
2023/24 - Staffing Stabilization Provision	3,750,000	-	-	3,750,000
2024/25 - Staffing Stabilization Provision	2,500,000	-	1,250,000	3,750,000
2025/26 - Staffing Stabilization Provision	1,250,000	-	1,250,000	2,500,000
2026/27 - Staffing Stabilization Provision	-	-	1,250,000	1,250,000
Subtotal Balance	11,250,000	(3,750,000)	3,750,000	11,250,000
Total Internally Restricted Operating Fund Surplus	24,533,332	(11,437,256)	14,700,853	27,796,929
Prior Period Adjustment - Environmental Remediation	3,712,732	(3,712,732)	-	-
Total Internally Restricted Operating Fund Surplus Restated	28,246,064	(15,149,988)	14,700,853	27,796,929

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 16.09% 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](#).

Special Purpose Funds	Prior Year	Amended	Actual
Deferred Revenue, beginning of year	12,908,036	12,734,314	12,734,314
Total Contributions Received	59,298,552	67,603,631	70,813,718
Less: Allocated to Revenue or Recovered by MECC	59,472,274	69,389,107	70,273,962
Deferred Revenue, end of year	12,734,314	10,948,838	13,274,070
Total Allocated to Revenue	58,787,264	69,387,342	70,273,962
Total Expenses	58,787,264	69,387,342	70,273,962
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 Funds	Prior Year	Amended	Actual
Annual Facilities Operating Grant (AFG)	1,115,585	1,139,837	1,139,837
Apprenticeship Program	131,479	287,570	229,794
Changing Results for Young Children (CR4YC)	19,494	6,000	5,545
Classroom Enhancement Fund - Overhead (CEF)	2,194,412	2,194,412	2,276,483
Classroom Enhancement Fund - Remedies (CEF)	2,345,501	3,282,666	3,733,695
Classroom Enhancement Fund - Staffing (CEF)	36,130,385	39,745,756	39,966,742
Community LINK (CLINK)	1,550,630	1,550,630	1,599,787
Contractual Reserves	85,274	100,000	40,728
Early Care and Learning (ECL) **New	-	175,000	159,295
FED C19 - K-12 Restart **ONE-TIME	347,858	200,074	91,356
First Nation Student Transportation Fund	41,710	40,105	41,563
IRCC Career Program	53,931	-	-
Language Instruction for Newcomers (ELSA/LINC)	2,316,998	2,442,334	2,469,186
Learning Improvement Fund (LIF)	1,055,631	1,033,399	1,072,048
Mental Health in Schools	81,308	79,472	55,517
Official Languages Education in French Programs (OLEP)	423,862	570,000	513,549
PROV C19 - K-12 Restart **ONE-TIME	733,663	-	-
Provincial Resource Program -Day Treatment (PRP)	150,877	168,423	177,236
Ready Set Learn (RSL)	105,755	125,347	117,602
Retiree Extended Health Fund	56,805	56,000	16,469
School Generated Funds (SGF)	7,695,909	11,000,000	12,182,729
Settlement Workers in Schools (SWIS)	840,388	857,711	863,882
Sick Leave Benefit Plan (SLBP)	463,497	40,000	49,844
Strengthening Early Yrs. to K Transitions (SEY2KT) New	-	19,000	4,292
StrongStart (SS)	430,429	451,441	439,683
Student and Family Affordability Fund (SFAF) **New	-	3,001,720	2,307,661
Others (Scholarships, Staff Dev, Sundry etc.)	415,883	820,445	719,439
Total	58,787,264	69,387,342	70,273,962

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.

CEF Expenses	FTE	Salaries	Benefits	Other Expenses	Total
Teachers	322.9	28,988,643	9,374,195	-	38,362,838
Substitutes	-	1,603,904	-	-	1,603,904
Remedy Costs	-	3,733,695	-	-	3,733,695
Educational Assistants	33.0	1,306,602	453,453	-	1,760,055
Administrators	-	320,800	95,628	-	416,428
Other Staffing	1.0	90,000	-	-	90,000
Non-staffing Expenses	-	-	-	10,000	10,000
Total	356.9	36,043,644	9,923,276	10,000	45,976,920

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, 2023). 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.

CEF Funding	Previous Year		Amended		Actual	
	FTE	\$	FTE	\$	FTE	\$
Teacher Staffing	302.95	36,130,385	322.90	39,745,756	322.90	39,966,742
Overhead Costs	34.00	2,194,412	34.00	2,194,412	34.00	2,276,483
Remedy	-	2,345,501	-	3,282,666	-	3,733,695
Total	336.95	40,670,298	356.90	45,222,834	356.90	45,976,920

The school district received \$39.9 million in teacher staffing funding which provided staffing of 322.9 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 \$2.3 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 2022 remedies incurred. Actual Remedy costs came in \$1.39 million higher than the prior year and \$451,029 more than amended 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.

CAPITAL FUND: SCHEDULE 4

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

Capital Operations	Previous Year	Amended	Actual
Revenues	16,676,753	18,950,000	19,698,630
Expenses	21,372,378	23,550,000	23,394,470
Capital Surplus (Deficit) for the year	(4,695,625)	(4,600,000)	(3,695,840)
Fund Transfers	9,509,420	8,500,000	13,806,997
Change in Accumulated Surplus	4,813,795	3,900,000	10,111,157
Opening Accumulated Surplus	197,454,054	202,267,849	202,267,849
Closing Accumulated Surplus	202,267,849	206,167,849	212,379,006

Capital fund revenues and expenses reflect the capital activities of the school district. Revenues are comprised of lease income from closed schools, investment income from capital fund balances and any gain on the 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, 2022	June 30, 2023	Variance
MECC Restricted Capital	5,677,779	5,960,421	282,642
SSAC Capital	11,334,867	13,261,200	1,926,333
Other Provincial Capital	2,779,080	2,436,013	(343,067)
Other Capital	1,714,696	1,468,973	(245,723)
Total Deferred Capital Revenue	21,506,422	23,126,607	1,620,185
Local Capital	32,350,564	37,567,290	5,216,726
Total Capital Revenue Received	53,856,986	60,693,897	6,836,911

(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 MECC funded capital projects. The balance in this fund increased by \$282,642 of which \$261,107 is from interest earned; \$1,056,598 were surplus transfers from completed COA funded capital projects that came under budget (Panorama Heights Elementary and Minnehada Middle School); less \$1,035,063 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. This fund increased by \$1.93 million which includes \$551,081 in interest earned. The current available balance as of June 30, 2023, is \$13.3 million.

Other Provincial Capital: These funds represent amounts received from the Ministry of Children and Family Development under their Childcare BC New Spaces initiative. The district has received funding under this initiative to add childcare spaces at the new Irvine Elementary School, the new Coast Salish Elementary and at the new Moody Elementary school.

Other Capital: These funds represent proceeds held back from the Glen Elementary land sale with the City of Coquitlam to provide annual maintenance to the artificial turf fields at Centennial Secondary. The decrease in this fund is due to recognizing the current fiscal's maintenance costs. The remaining balance represents the value of the maintenance costs for future years along with other miscellaneous contributions received.

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

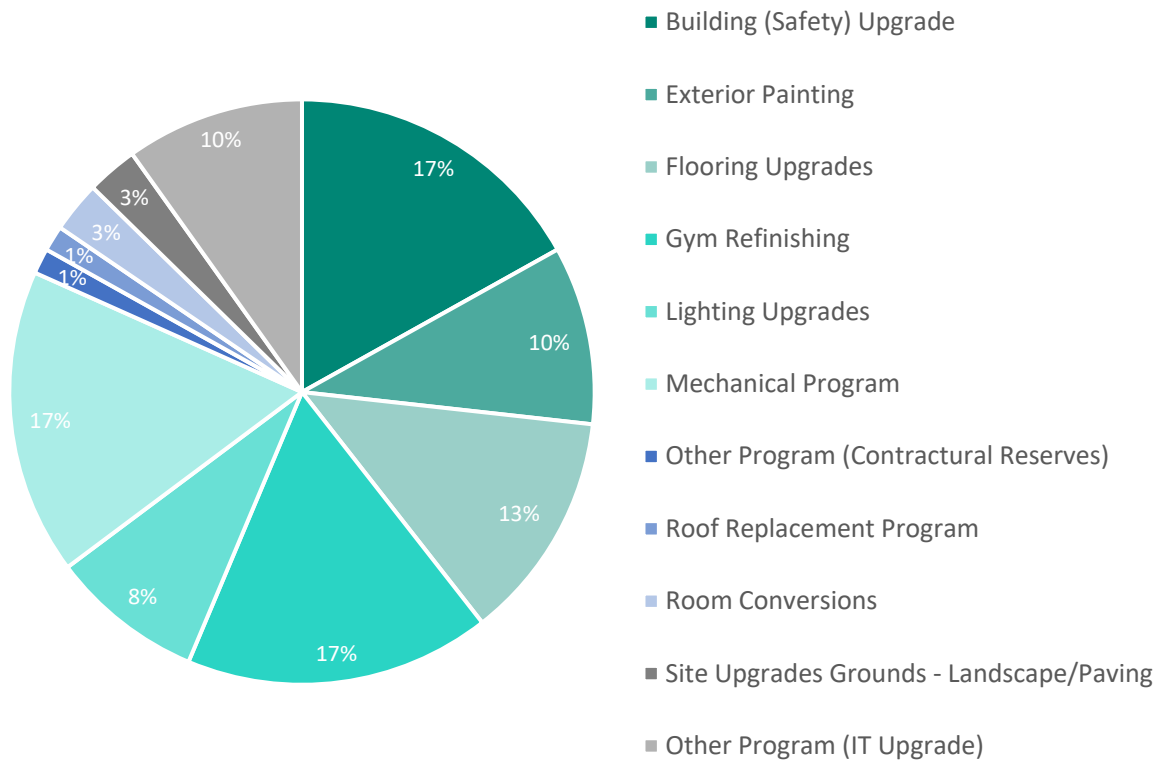
Projects	June 30, 2022	June 30, 2023	Variance
Education Learning Centre	13,520,421	9,038,444	(4,481,977)
Centennial NLC Space	500,000	1,900,000	1,400,000
Information Technology Infrastructure	1,383,581	1,785,869	402,288
Vehicle Replacement	74,641	274,641	200,000
Burke Mountain	15,948,003	22,375,811	6,427,808
Other Minor Capital Projects	923,918	736,161	(187,757)
Portables	-	1,456,364	1,456,364
Total	32,350,564	37,567,290	5,216,726

The net increase from the prior year was primarily driven by funds reallocated from the Operating fund to meet the \$25 million contribution requirement towards the Burke Mountain Middle/Secondary school, adding 5 classrooms in the Centennial NLC space and purchasing 3 new portables. Additional funds were also restricted within local capital to purchase 4 more portables required in the following year. The increase was offset by expenses incurred against these projects including \$4.5 million for the finishing of the new ELC building and \$2.6 million for Burke Mountain Middle/Secondary.

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. \$5.5 million was provided by the Ministry for the 2022/23 school year and was expensed on the following projects as illustrated below:



The district completed 71 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 over half (51%) of all AFG expenses, are designated by type.

Project Type	Total
Building (Safety) Upgrade	12
Exterior Painting	7
Flooring Upgrades	9
Gym Refinishing	12
Lighting Upgrades	6
Mechanical Program	12
Other Program (Contractual Reserves)	1
Roof Replacement Program	1
Room Conversions	2
Site Upgrades Grounds - Landscape/Paving	2
Other Program (IT Upgrade)	7
Total	71

Capital Projects

The district is engaged in various capital projects throughout the year. The following is a summary of some of the projects that are in-progress or planned:

Coast Salish Elementary (new school)

Located in the Burke Mountain area of Coquitlam, this new elementary school is currently under construction, with occupancy expected the fall of 2023.

Middle/Secondary Burke Mountain School (new school)

On March 1, 2022, funding approval was received from the Ministry of Education and Child Care to construct Burke Mountain Secondary School. This facility will open initially as both a middle school and a secondary school in the fall of 2026 and then as enrolment increases will transform to only a secondary school. The school is essential to meet the needs of this growing community. With an estimated total cost of \$160M, Burke Mountain Secondary is expected to be the most expensive school ever built in the history of BC.

The site itself is two separate parcels. One parcel is owned by SD43 and the other parcel owned by the City of Coquitlam. At the end of the building cycle, the SD43 property will have a secondary school, a middle school, a Grade A grass field, and parking space. On City owned land, there will be an artificial turf field and track, as well as other park amenities. The city will also maintain the Grade A grass field through a joint use agreement.

As part of this approval process, the Ministry of Education and Child Care required SD43 to contribute \$25M towards the project over a 5-year period. SD43 was able to fund this obligation through the reallocation of funds set aside for a Scott Creek Middle Addition, the reallocation of funds from other capital projects, and transfers from the operating fund.

Other major capital developments currently in progress include:

Facility Name	Project Description	Est. Completion Date
Centennial Secondary – NLC Building	Seismic Replacement	Fall 2023
Irvine Elementary	Seismic Replacement	Fall 2023
Moody Elementary	Seismic Replacement	Occupancy 2024
Pinetree Way Elementary	Envelope Replacement	TBD
Roy Stibbs Elementary	Envelope Replacement	TBD
Bramblewood Elementary	Envelope Replacement	TBD
Mountain Meadows Elementary	Envelope Replacement	TBD

Portables and Classroom conversions:

In addition to the above, two portables will be relocated from Irvine to Minnehada and seven new portables are planned to be installed at Banting (4), Minnehada (1), Cape Horn (1), and James Park (1). This is to address enrolment growth and the portable procurement is funded from a local transfer of operating funds as the purchase of portables is not funded by the Ministry of Education and Child Care.

Further to the portable additions, unused or underutilized spaces at Centennial Secondary and Central Elementary are planned to be converted into classroom spaces in support of efforts to address class size and composition issues.

Capital Plan Funding Requests

SD43's capital plan requests, submitted to the Ministry of Education and Child Care annually in June, consists of the following highest priority projects.

Facility Name	Project Description	Description
Maple Creek Middle	Seismic Mitigation	600 Capacity Middle (Full Seismic Replacement)
Cedar Drive	Seismic Mitigation	40K/275 Capacity Elementary (Seismic replacement with enhanced)
Marigold Elementary	New School Expansion Project	New 100K/450 Capacity Elementary & NLC
NE Coquitlam Middle	New School Expansion Project	New 600 Capacity Middle & NLC (with 700 core)
Scott Creek Middle	School Addition	10 Classroom Addition
Banting Middle	School Addition	8 Classroom Addition
Fraser Mills Elementary	Site Acquisition	New 80K/375 Capacity Elementary & NLC (Land acquisition only)
Como Lake Middle	Replacement School	Current Middle School replacement
Nestor Elementary	Replacement School	100K/475 Capacity Elementary (Replacement with enhanced capacity)

FINANCIAL STABILITY, RISKS, AND OTHER SIGNIFICANT ITEMS

In 2017 an enterprise risk assessment was completed which identified 29 areas of risk. The Risk Registry is updated on an annual basis and presented to the Board. While the operationalization of the accumulated surplus policy helps to soften or reduce some of these risk exposures, the following risks have been identified to have the greatest impact on school district operations.

Lingering Impacts from COVID-19

For the past three years, COVID-19 had a profound impact on our daily lives. It impacted the delivery of education and school district operations, as well as how we socialized and interacted with each other. Despite the pandemic being over, there are still some long-term effects on the district including:

- Increased absenteeism as an outcome of increased awareness of avoiding the spread of any flu, cold or virus and staff choosing to stay home when sick
- Rebuilding the International Education program to pre-COVID levels will take a few years

Staff Recruitment

Staffing recruitment challenges resulting from the cost of living in the lower mainland and unprecedented increases in student enrollment for all Metro Vancouver school districts makes hiring staff even more competitive in an already tight market. Recruiting is especially difficult for specialized positions and the continual need to maintain enough Teachers on Call and casual replacement staff to fill in for absences. While this is certainly critical in speciality subject matter (STEAM), language arts, and supporting students with unique needs, including education assistants, it is also difficult to recruit professionals in the finance, human resources, payroll, procurement, facilities project management, and qualified trades staffing in our information technology, and maintenance departments.

Inflation and Cost Pressures

The operating grant is the single largest source of funding for the school district's operating expenses. The Ministry of Education and Child Care provides funding based on student enrollment, unique student needs as well as some other supplemental funds. While the Ministry funds districts for contractually negotiated increases, it does not generally fund for any inflationary cost pressures and statutory increases. Canada Pension Plan contributions have increased sharply over the past five years and the new second tier costs that begin in 2024 will add a further 4% to CPP costs on a larger salary base. WorkSafe premiums have also substantially increased and the provision to grant up to 5 paid sick leave days for substitute staff without a funding source also detracts from educational resources.

Capital Projects Financing

As previously reported, tackling system stresses to address increased demand for enrollment space in elementary schools, especially in the northeast sector of the district and municipal urban core, 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 restored language places an increased burden and demand on class space.

Local capital is being depleted to fund new classroom additions, portable placements, classroom conversions, and contributions towards major capital projects. Significant underfunding and the requirement to contribute towards capital projects will lead to the redirection of funds out of the classroom to meet this requirement. Building adequate surplus to address this risk is critical.

The district submits a 5-year capital plan annually to the Ministry for approval as required by the *School Act* and Ministry policy. The most recent plan can be found on SD43's website [here](#)

Classroom Enhancement Fund (CEF)

Classroom Enhancement Funding resulted from the restoration of collective agreement language associated with class size and class composition. In 2022/23 the total CEF budget, totaled \$45.6M. This includes \$3.3M in remedy costs and \$1.6M of the first year of the recent collective agreement salary increments. At the March grant funding announcement, the Ministry confirmed it will provide 100% of this amount for budget planning purposes. However, additional funding requirements for staffing and remedies will not be confirmed until December 2023, well after staffing contracts have been confirmed and classroom organization completed which can pose a challenge to the district. This poses a significant financial risk to the school district.

Funding Model Review - Outcome

During 2018 the Ministry of Education and Child Care initiated a review of the existing 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. The Ministry accepted 22 recommendations and Phase I of the recommendations were primarily associated with accountability and financial matters, and included the following additional reporting:

1. Strategic Plans developed by the board and based on Ministry-established goals,
2. Operational plans to deliver on the stated goals,
3. Financial Statement Discussion and Analysis (FSD&A) report,
4. Budget and Multi-Year plan report, and
5. Board approved Accumulated Operating Surplus Policy.

All the above reporting is prepared or updated annually and requires significant staffing resources. Phase II recommendations, primarily associated with funding equity, was delayed due to the pandemic.

Cyber Security

In today's digital world, a potential cyber-attack is an ongoing threat. As systems and infrastructure age, the threat increases. Systems must be kept current to mitigate cyber threats and to run operations efficiently. The district must carefully monitor operations and educate staff and students about cyber security to ensure that our systems and information are securely protected. Keeping up with the rapid pace of technological change will require additional technical expertise and financial resources that will increase budgetary pressures.

Student Mental Health and Vulnerable Children

The issues of mental health and that of vulnerable children and the importance of student's nutrition was a concern to SD43 well before the pandemic. COVID-19 has worsened these issues as socialization, personal interaction and in person program delivery have been severely impacted. The degree to which school districts can provide these services and supports is challenging, as grant funding for programs such as CommunityLink and Equity of Opportunity Supplement remains relatively unchanged and underfunded. To meet the growing demands for support in these areas requires a shift of funding from classroom education. In early 2022, the school district established a Mental Health Task Force with community partners to build systems for students and staff to access various support services during school and non-school hours. While SD43 is bringing increased focus and support into this area, there has not been adequate funding provided from the Provincial ministries to adequately support students.

Ministry of Education and Child Care Mandate Letter

A ministerial mandate letter was issued in December 2022 which provides overall guidance to school district on Provincial priorities. While all elements of the mandate are important, there are several that suggest the need for either additional financial resources or a redirection of financial resources. This includes the following extracted from the letter:

- *To help make sure students are properly fed for learning, expedite work with school districts to create more local school meal programs based on district data and priorities, and work with the Minister of Agriculture and Food to integrate Feed BC into this plan so that districts can include locally grown food.*
- *Deliver targeted investments to help make sure students have the classroom supplies they need to succeed, so parents and teachers don't have to pay the full cost out-of-pocket.*
- *Continue to invest in new and modernized schools, including focusing on meeting seismic requirements, increasing childcare spaces, and achieving climate change and energy efficiency standards as set out in our CleanBC plan.*
- *Work with staff, Boards of Education, teachers, parents, students, and other stakeholders to identify and address issues of racism in our education sector.*
- *Support the Minister of State for Child Care by working toward universal access to before and after school care, continuing to build spaces on school grounds, and finalizing development of a capital plan for child care.*
- *Work with the Minister of Children and Family Development and support the work of the Minister of Mental Health and Addictions to continue our government's commitment to addressing mental health problems early by expanding Integrated Child and Youth Teams to 20 school districts.*

On February 21, 2023, the government released Budget 2023 and announced new supports for childcare and school based early learning programs including the expansion of the Seamless Day Kindergarten (SDK), Just B4 (JB4) and Strengthening Early Years to Kindergarten Transition (SEY2KT) initiatives. These programs are intended to integrate childcare into the broader learning environment.

SD43 has already maximized its underutilized classroom and space capacity in providing childcare – including, pre-kindergarten and before and afterschool care. To increase childcare spaces further, SD43's strategy is to explore offerings in schools that currently do not have before or after school care, investigate expanding offerings in current Strong Start Classrooms, and work with existing on-site providers and independent providers to modify age offerings to minimize competing with any services provided by the district. An obstacle to increasing further childcare spaces is the increased elementary school enrolment experienced in the current year and the limitations on classroom space for existing educational priorities.

The integration of before and after school childcare will likely have a profound operational and financial impact on school operations. None of the impacts of these elements are known at this time and are therefore not included in the current or multi-year financial forecasts at this time.

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
- 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 2022/23 AFG project spending plan prior to April 30th of each year. The plan includes a list of the AFG projects and expenditures the District will undertake between April 1st and March 31st.

Apprenticeship Programs

Work in Trades program provides students with an opportunity to begin an apprenticeship in various trades while still in school. The program combines paid work-based training and a provincial curriculum that allows students to earn up to 16 graduation credits and 480 work-based training hours required for provincially and nationally recognized industry trades credentials. The school district works closely with Post Secondary Institutions and receives funding from the Industrial Training Authority to support these programs.

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).

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.

CommunityLINK (CLINK)

Learning Includes Nutrition and Knowledge (Community LINK) 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.

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.

Early Care and Learning (ECL)

This project-based funding is to help districts gather information about existing early learning and child care offered on school grounds and use this information to support a planned, integrated approach to increase access to affordable, quality child care by strengthening relationships with the community and existing providers.

Federal Safe Return to Class Fund/Safe Return to School Site

The Ministry of Education and Child Care administered one-time funding intended to support incremental costs resulting from COVID-19.

First Nation Student Transportation

This grant is provided as part of the BC Tripartite Education Agreement (BCTEA) supporting First Nation Student Success, to assist with the cost of transportation for on-reserve students attending public schools.

Language Instruction for Newcomers to Canada (ELSA/LINC)

This program is designed to assist parents of newcomers and refugee children to improve their English skills; learn about Canadian society; laws and health care; the job market; and other valuable 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 participating in LINC classes.

Learning Improvement Fund (LIF)

The Learning Improvement Fund 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 of each year 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.

Mental Health in Schools

This fund is 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.

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.

Provincial Safe Return to Class Fund/Safe Return to School Site

The Ministry of Education and Child Care administered one-time funding intended to support incremental costs resulting from COVID-19.

Provincial Resource Program - Day Treatment (PRP)

This fund represents educational programming services offered to youth receiving intensive structured psychiatric care through the Fraser Health Authority.

Ready Set Learn (RSL)

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.

Retiree Extended Health Fund

The Retiree Extended Health Fund is a Benefit Premium Stabilization account for retirees of the Non-Teaching Pension Plan or NTPP, who are in receipt of the benefits under the Post Retirement Group Benefit Plan.

School Generated Funds (SGF)

This fund represents the accumulated funds 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 Benefit Plan (SLBP)

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. This plan has ceased effective February 2022. The purpose of the remaining balance is to support pre-existing obligations that have already been approved prior to the agreement's date of execution.

Strengthening Early Years to Kindergarten Transitions (SEY2KT)

This project partners with districts/community sites and is focused on developing guidelines, models, and district/site partnerships to ensure children and their families experience coherent transitions from community based early learning experience to kindergarten in schools/districts.

StrongStart (SS)

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.

Student Family and Affordability Funds (SFAF)/Feeding Futures School Food Program (FFSFP)

The Student & Family Affordability Funding was introduced in August 2022 as a one-time fund to improve students access to nutritional food/meals before, during and after the school day and help to offset cost to parent, guardian, and students for the cost of field trips, fees, extracurricular fees, and school supplies. In April 2023, this fund was replaced with a multi-year Feeding Futures School Food Program, targeted to help school districts increase food security for students by expanding or creating food programs.

Other - 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. The school district administers over 55 different scholarships and bursaries. A significant amount of the scholarships and bursaries have been moved to the SD43 Education Foundation, however there are still funds that remain under this program.

Other - 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).

APPENDIX B – Ministry Operating Grant

Final Operating Grant Summary - 2022/23 School Year

School District 43 Coquitlam

September 2022 Enrolment Count

	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	31,087.8750	\$7,885	\$245,127,894	
Continuing Education	5.6875	\$7,885	\$44,846	
Alternate Schools	241.0000	\$7,885	\$1,900,285	
Online Learning	240.1875	\$6,360	\$1,527,593	
Home Schooling	37	\$250	\$9,250	
Course Challenges	159	\$246	\$39,114	
Total Enrolment-Based Funding (September)	31,574.7500			\$248,648,982

	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	427.3750	\$3,943	\$0	
4%+ Enrolment Decline		\$5,914	\$0	
Significant Cumulative Decline (7%+)	258.5625	\$3,943	\$0	
Supplement for Enrolment Decline				\$0

	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	28	\$44,850	\$1,255,800	
Level 2 Special Needs	1,446	\$21,280	\$30,770,880	
Level 3 Special Needs	343	\$10,750	\$3,687,250	
English Language Learning	5,476	\$1,585	\$8,679,460	
Indigenous Education	1,232	\$1,565	\$1,928,080	
Adult Education	56.5628	\$5,030	\$284,511	
Equity of Opportunity Supplement			\$949,272	
Supplement for Unique Student Needs				\$47,555,253

Variance from Provincial Average	\$836	
Estimated Number of Educators	1,757.295	\$1,469,099

	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	31,631.3128	\$180.33	\$5,704,075	
Supplement for Salary Differential				\$7,173,174

Supplement for Unique Geographic Factors

\$2,479,811

Funding Protection

\$0

Curriculum and Learning Support Fund

\$280,326

September 2022 Enrolment Count, Total

\$306,137,546

July 2022 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	2,876	\$224	\$644,224	
Summer Learning Grade 8-9	688	\$224	\$154,000	
Summer Learning Grade 10-12	1,085	\$448	\$485,856	
Supplemental Summer Learning Funding			\$315,091	
Cross-Enrolment, Grade 8 and 9	0	\$448	\$0	
Summer Learning, Total				\$1,599,171

February 2023 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	9.7500	\$7,885	\$76,879	
Adult FTE - Continuing Education	76.9070	\$5,030	\$386,842	
K-Grade 9 School-Age FTE - Online Learning	9.0000	\$3,180	\$28,620	
Grade 10-12 School-Age FTE - Online Learning	353.2500	\$6,360	\$2,246,670	
Adult FTE - Online Learning	0.2500	\$5,030	\$1,258	
Youth Train in Trades	0	\$7,885	\$0	
Level 1 Special Needs Enrolment Growth	0	\$22,425	\$0	
Level 2 Special Needs Enrolment Growth	32	\$10,640	\$340,480	
Level 3 Special Needs Enrolment Growth	35	\$5,375	\$188,125	
Newcomer Refugees	125.9375	\$3,943	\$496,572	
ELL Supplement - Newcomer Refugees	117	\$793	\$92,781	
February 2023 Enrolment Count, Total				\$3,858,227

May 2023 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	11.1250	\$7,885	\$87,721	
Adult FTE - Continuing Education	57.1250	\$5,030	\$287,339	
K-Grade 9 School-Age FTE - Online Learning	14.0000	\$2,120	\$29,680	
Grade 10-12 School-Age FTE - Online Learning	49.1250	\$6,360	\$312,435	
Adult FTE - Online Learning	0.6250	\$5,030	\$3,144	
May 2023 Enrolment Count, Total				\$720,319

2022/23 Full-Year Operating Grant Total

\$312,315,263

Estimated 2022/23 Operating Grant from Indigenous Services Canada	\$0
Estimated 2022/23 Operating Grant from Ministry of Education	\$312,315,263



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)

CORPORATE and FINANCIAL SERVICES DEPARTMENT

MEMORANDUM

TO: Randy Manhas, Secretary-Treasurer/CFO

FROM: Nita Mikl, Assistant Secretary-Treasurer
Kimberley Wakil, Assistant Director, Financial Services

DATE: September 19th, 2023

SUBJECT: **Adoption of Bylaw No. 2.2-2023 – SSAC**

COPIED TO: I. Cecchini, Executive Director Facilities and Planning Services

Recommended Action: That the Board of Education adopt bylaw No. 2.2-2023 which sets the school site acquisition charge rates.

On June 20th, 2023, The Board of Education approved the 2023 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 (2024-2028) which totals 11.1 hectares of land at an estimated cost of \$192,724,900.

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 2.2-2023, 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 18th, 2023).

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 43 (COQUITLAM)

CAPITAL BYLAW NO. 3, AMENDMENT BYLAW NO. 2.2-2023 (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. 2.1 – 2022, School Site Acquisition Charge Capital Bylaw, adopted on September 20, 2022. 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 17/2000.

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 2023 Eligible School Site Proposal, incorporated in the school district's 2024-2028 Five Year Capital Plan submission to the Ministry of Education and Child Care;

AND WHEREAS, the Eligible School Site Proposal included in the 2024-2028 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 = \$192,724,900(cost attributable to eligible development units);

B = 35% (set by Provincial regulation);

C = 29,245(Eligible development units projected for the 2024-2028 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 17/2000 for the school district are set in the table below:

Prescribed Category of Eligible Development (BC Regulation 17/2000)	D=(Factor set by BC Regulation 17/2000)	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. 2.2-2023 (Re: School Site Acquisition Charge Capital Bylaw Amendment)".

READ A FIRST TIME THE ____ DAY OF _____, 2023

READ A SECOND TIME THE ____ DAY OF _____, 2023

READ A THIRD TIME, PASSED AND ADOPTED THE ____ DAY OF _____, 2023

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. 2.2-2023, adopted by the Board the ____ day of _____, 2023

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 to 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 amended 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.2.2 2023). 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 18, 2023. Any submission of complete subdivision or building permit applications received in good order by the Municipality before November 18, 2023 (the implementation date) will have until November 17, 2024 (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 17/2000. 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

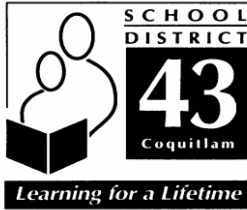
Although all new residential developments are subject to the School Site Acquisition Charge, there are some residentially oriented projects, such as hotels, not for profit housing, hospitals and community care facilities that qualify for exemption from the charge. Also, pursuant to the Local Government 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

- (1) The following categories of eligible development are exempt from school site acquisition charges under Section 572 (1) of the *Local Government Act* and *BC School Site Acquisition Charge Regulations 17/2000*:
- 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 Facility Act*;
 - g) nonprofit housing, including facilities owned or operated by:
 - i. a society under the *Societies Act*, other than a member-funded society as defined in section 190 of that 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 nonprofit 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. 38/2010;
 - 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*.
- (2) Subsection (1) does not apply to an eligible development to which section 573 (4) of the *Local Government Act* applies.



SCHOOL DISTRICT NO. 43 (COQUITLAM)

Facilities & Planning Services

MEMORANDUM

TO: Board of Education

FROM: Randy Manhas, Secretary-Treasurer/CFO
Ivano Cecchini, Executive Director, Facilities and Planning Services

DATE: September 19, 2023

SUBJECT: **2023/24 Five Year Capital Plan Bylaw**

COPIED TO: District Leadership Team

Recommended Action: That the Board of Education pass a motion to hold all three readings and have the three readings, final passage, and adoption of the 2023/24 Five Year Capital Plan Bylaw.

Background: The Ministry of Education has amended their response to our 2023/24 Five Year Capital Plan submission that was approved by the Board in June 2022, by providing additional funding that was not included in the March 19, 2023, Capital Response Letter. There is now funding provided for the School Food Infrastructure Program, for capital upgrades to Como Lake Middle School.

The Ministry of Education is requesting that the Board adopt another capital bylaw for the approval of these new funds.

This project cannot proceed until the bylaw is approved and a signed Capital Project Funding Agreement, Annual Program Funding Agreement, or other formal authorization is received from the Ministry.

Attachments:

- Capital Plan Bylaw
- Ministry of Education Response to Annual Five-Year Capital Plan Submission for 2023/24

CAPITAL BYLAW NO. 2023/24-CPSD43-02

FIVE YEAR CAPITAL PLAN 2023/24

A BYLAW by the Board of Education of School District No. 43 (Coquitlam) (hereinafter called the "Board") to adopt a Capital Plan of the Board pursuant to Sections 143 (2) and 144 (1) of the *School Act*, R.S.B.C. 1996, c. 412 as amended from time to time (called the "Act").

WHEREAS in accordance with provisions of the *School Act* the Minister of Education (hereinafter called the "Minister") has approved the Board's Capital Plan.

NOW THEREFORE the Board agrees to the following:

- (a) authorizes the Secretary-Treasurer to execute project agreements related to the expenditures contemplated by the Capital Plan;
- (b) upon approval to proceed, commence the Project and proceed diligently and use its best efforts to complete each Project substantially as directed by the Minister;
- (c) observe and comply with any rule, policy or regulation of the Minister as may be applicable to the Board or the Project(s); and,
- (d) maintain proper books of account, and other information and documents with respect to the affairs of the Project(s), as may be prescribed by the Minister.

NOW THEREFORE the Board enacts as follows:

1. The Capital Bylaw of the Board approved by the Minister that specifies the supported projects in the Ministry's letter of September 15, 2023 from the 2023/24 Five Year Capital Plan is hereby adopted.
2. This Bylaw may be cited as School District No. 43 (Coquitlam) Capital Bylaw No. 2023/24-CPSD43-02.

READ A FIRST TIME THE 19th DAY OF SEPTEMBER, 2023;

READ A SECOND TIME THE 19th DAY OF SEPTEMBER, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF SEPTEMBER, 2023.

Board Chair

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 43 (Coquitlam) Capital Bylaw No. 2023/24-CPSD43-02 adopted by the Board the 19th day of SEPTEMBER, 2023.

Secretary-Treasurer



September 15, 2023

Ref: 293335

To: Secretary-Treasurer and Superintendent
School District No. 43 (Coquitlam)

Capital Plan Bylaw No. 2023/24-CPSD43-02

Re: Ministry Response to the Annual Five-Year Capital Plan Submission for 2023/24

This letter is in response to your School District's 2023/24 Annual Five-Year Capital Plan submissions for Major Capital Programs and Minor Capital Programs and provides direction for advancing supported and approved capital projects. **Please see all bolded sections below for information.**

The Ministry has reviewed all 60 school districts' Annual Five-Year Capital Plan submissions for Major Capital Programs and Minor Capital Programs to determine priorities for available capital funding in the following programs:

- Seismic Mitigation Program (SMP)
- Expansion Program (EXP)
- Replacement Program (REP)
- Site Acquisition Program (SAP)
- Rural District Program (RDP)
- School Enhancement Program (SEP)
- **School Food Infrastructure Program (FIP)***
- Carbon Neutral Capital Program (CNCP)
- Building Envelope Program (BEP)
- Playground Equipment Program (PEP)
- Bus Acquisition Program (BUS)

***Note: The FIP is a new program commencing in fiscal year 2023/24. FIP project requests are required to be submitted as part of the capital plan submissions that are due on June 30, 2023. School districts will be advised of approved FIP projects in early fall via an amended 2023/24 Capital Plan Response letter. Further information regarding the scope of the program, program criteria, and eligible projects will be included in the 2024/25 Capital Plan Instructions.**

The following tables identify major capital projects that are supported to proceed to the next stage, if applicable, as well as minor capital projects that are approved for funding and can proceed to procurement.

MAJOR CAPITAL PROJECTS (SMP, EXP, REP, SAP, RDP)

Projects in Development from Previous Years

Project #	Project Name	Project Type	Comments
127808	Montgomery Middle	Seismic	Final Concept Plan with Ministry for approval
127807	Dr. Charles Best Secondary	Seismic	Please submit final Concept Plan to Ministry as soon as possible

Capital Project Funding Agreements (CPFA) are not issued for Major Capital Projects until after the Business Case and all other required supporting documentation is received, reviewed, and approved for funding by the Ministry.

MINOR CAPITAL PROJECTS (SEP, CNCP, BEP, PEP, BUS)

Below are tables for the minor capital projects that are approved. The table identifies School Enhancement Program (SEP), Carbon Neutral Capital Program (CNCP), Building Envelope Program (BEP), Playground Equipment Program (PEP), as well as the Bus Acquisition Program (BUS), if applicable.

New projects for SEP, CNCP, BEP, PEP

Facility Name	Program Project Description	Amount Funded by Ministry	Next Steps & Timing
Rochester Elementary	SEP - Exterior Wall Systems Upgrades	\$1,750,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
Eagle Ridge Elementary*	CNCP - HVAC Upgrades	\$932,760	Proceed to design, tender & construction. To be completed by December 31, 2023.
Como Lake Middle School	FIP – Kitchen Equipment and Upgrade	\$100,000	Proceed to design, tender & construction. To be completed by March 31, 2024.

**Funded in part by Canada through the Ventilation Improvement Fund (VIF). Please see accompanying APFA for details*

An Annual Programs Funding Agreement (APFA) accompanies this Capital Plan Response Letter which outlines specific Ministry and Board related obligations associated with the approved Minor Capital Projects for the 2023/24 fiscal year as listed above.

In accordance with Section 143 of the *School Act*, Boards of Education are required to adopt a single Capital Bylaw (using the Capital Bylaw Number provided at the beginning of this document) for its approved 2023/24 Five-Year Capital Plan as identified in this Capital Plan Response Letter. For additional information, please visit the Capital Bylaw website at:

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/capital/planning/capital-bylaws>

The Capital Bylaw and the APFA must be signed, dated, and emailed to Ministry Planning Officer Nathan Whipp at Nathan.Whipp@gov.bc.ca as soon as possible. Upon receipt the Ministry will issue Certificates of Approvals as defined in the APFA.

As the 2023/24 Capital Plan process is now complete, the Capital Plan Instructions for the upcoming 2024/25 Annual Five-Year Capital Plan submission process (using the Ministry's Capital Asset Planning System (CAPS) online platform) will be available on the Ministry's [Capital Planning](#) webpage by April 1st, 2023.

NOTE: School districts' Capital Plan submission deadlines for the 2024/25 fiscal year, using the CAPS online platform, will be as follows:

- **June 30, 2023** – Major Capital Programs (SMP, EXP, REP, RDP, SAP, BEP); Minor Capital Programs (FIP).
- **September 30, 2023** – Minor Capital Programs (SEP, CNCP, PEP, BUS).

The staggered deadlines are intended to provide the Ministry with input required to initiate planning for the next budget cycle, while enabling school districts additional time and flexibility to plan over the summer. School districts may wish to provide Major and Minor Capital submissions by the June 30, 2023 deadline.

Additionally, the Annual Facility Grant (AFG) project requests for the 2023/24 fiscal year are to be submitted using the CAPS online platform, on or before May 31, 2023.

As a school district with a School Site Acquisition Charge (SSAC) scheme in place, please also be advised that the eligible school site requirement set out in the final resolution of the Board of Education in accordance with s. 574(5) of the Local Government Act, is duly accepted by the Ministry as part of the Board's approved capital plan for 2022/23.

The Board should forthwith adopt a bylaw setting the School Site Acquisition Charges for the School District, as s. 575(3) of the Local Government Act prescribes that a SSAC may only come into effect 60 days (inclusive of weekends and holidays) after that bylaw is adopted by a board of education. At that point, local government may commence the collection of an applicable per dwelling unit charge from residential developers on behalf of a board.

Please contact your respective Regional Director or Planning Officer as per the [Capital Management Branch Contact List](#) with any questions regarding this Capital Plan Response Letter or the Ministry's capital plan process. Specific questions about SSAC should be directed to Travis Tormala, Regional Director.

Sincerely,

A handwritten signature in blue ink that reads "Damien Crowell". The signature is written in a cursive, flowing style.

Damien Crowell. A/Executive Director
Capital Management Branch

pc: Geoff Croshaw, A/Director, Major Capital Projects, Capital Management Branch
Michael Nyikes, Director, Minor Capital Programs and Finance Unit, Capital
Management Branch