

ADMINISTRATIVE MEMORANDUM

Meeting Place:

Education Services Centre
2121 Lonsdale Avenue
Mountain View Room – 5th Floor
North Vancouver, British Columbia

Format and Date:

PUBLIC BOARD MEETING
Tuesday, September 20, 2022, at
6:30 p.m.

| | | Estimated Completion Time |
|-----------|--|---------------------------|
| A. | Call to Order | |
| A.1. | Acknowledgments | 6:30 p.m. |
| A.2. | Approval of Agenda (that the agenda, as recommended in the Administrative Memorandum, be adopted.) | 6:30 p.m. |
| A.3. | Approval of Minutes (that the minutes of the Public Meeting of June 21, 2022, be approved as circulated) | 6:30 p.m. |
| A.4. | Public Questions/Comments * | 6:40 p.m. |
| A.5. | Educational Presentation: Inclusive Education | 6:50 p.m. |
| B. | Action Items | |
| B.1. | Audited Financial Statements for the Year Ended June 30, 2022 | 7:20 p.m. |
| B.2. | Framework for Enhancing Student Learning – Submission Approval | 7:50 p.m. |
| C. | Information and Proposals | |
| C.1. | Summer Learning Update | 8:00 p.m. |
| C.2. | Committee Reports – Written Update <ul style="list-style-type: none"> • Audit Committee | 8:05 p.m. |

* Additional Community Presentations or Delegations are welcomed with advanced notice - see [Policy 104: Board of Education - Meetings](#) and its [Administrative Procedures](#).



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| | Estimated Completion Time |
|---|---------------------------|
| C.3. Land Management - Written Update | 8:15 p.m. |
| C.4. Tuesday, September 13, 2022, Standing Committee Meeting | 8:25 p.m. |
| C.5 Superintendent's Report (including COVID-19) | 8:35 p.m. |
| C.6. Report Out - BC School Trustees Association (BCSTA) and BC Public School Employers' Association (BCPSEA) | 8:45 p.m. |
| C.7. Trustees' Reports/Highlights | 8:55 p.m. |
| D. Future Meetings | 8:55 p.m. |
| E. Public Question & Comment Period | 8:55 p.m. |
| F. Adjournment | 9:00 p.m. |

Note: The completion times on this agenda are estimates intended to assist the Board in its deliberations.

School District No. 44 (North Vancouver)

Minutes of the Public Meeting of the Board of Education, School District No. 44 (North Vancouver) held in the Mountain View Room of the Education Services Centre at 2121 Lonsdale Avenue in North Vancouver, British Columbia, on Tuesday, June 21, 2022.

PRESENT: K. Mann, Chair
L. Munro, Vice Chair
C. Gerlach
M. Higgins
C. Sacré (teleconference)
M. Tasi Baker
G. Tsiakos

A. Call to Order

Board Chair Kulvir Mann called the meeting to order at 6:31 p.m. and acknowledged the traditional territorial lands of the Sk̓wx̓wú7mesh (Squamish) Nation and səliłwətaʔt (Tseil-Waututh) Nation.

Moved by K. Mann

WHEREAS Section 67 of the *School Act* permits Trustees to participate in or attend a meeting of the Board by telephone or other means of communication if all Trustees and other persons participating in or attending the meeting are able to communicate with each other;

the Board hereby approves the participation by Trustee Sacré in the June 21, 2022 Public Meeting by Microsoft Teams.

Seconded by M. Tasi Baker

Carried

A.1. Acknowledgments

Chair Mann began by officially welcoming Superintendent Pius Ryan to his first public board meeting. Special recognition was provided to the graduating class of 2022. Chair Mann highlighted significant dates in June that reflect the diversity of the North Vancouver School District community.

A.2. Approval of Agenda

Moved by G. Tsiakos

that the agenda, as recommended in the Administrative Memorandum, be adopted.

Seconded by M. Tasi Baker

Carried

A.3. Approval of Minutes

Moved by K. Mann

that the minutes of the public meeting of May 24, 2022, be approved as circulated.

Seconded by M. Higgins

Carried

A.4. Public Question/Comment Period

The twenty minute comment period is intended to be relevant to the Board's mandate.

There was no one wishing to speak.

A.5. Stakeholder Comment Period

As per the motion passed on May 26, 2020, the Board of Education provided a twenty minute stakeholder comment period to allow stakeholders to speak to items on the Board of Education Agenda.

There was no one wishing to speak.

A.6. Early Literacy Framework Presentation

Chanin Smyth, District Principal of Curriculum and Assessment – Elementary, and Early Learning Teacher Facilitators, Sarah Dawson and Debbie Dudley, provided an overview on early learning in the North Vancouver School District. Key initiatives in the 2021/22 school year were highlighted, including the successful implementation of Early Literacy Assessment for all Kindergarten classes and collaborative networks for teachers to connect and learn from one another. Looking forward to next year, priorities include the Early Literacy Assessment in English Grades 1-3 and French Immersion Kindergarten, continuing the collaborative teacher networks and supporting self-assessment with all primary teachers to ensure data is collected for School District planning.

The presenters responded to Trustees' questions.

A.7. Community Delegation: Scholarship Presentation

Chair Mann welcomed Clint Morrison, to share information on the scholarships he has funded for students in the North Vancouver School District with neurodevelopmental disabilities. Mr. Morrison was joined by Ms. Lorna Fortin, principal of Vancouver Waldorf School, to support the presentation.

B.1. Anti-Racism Steering Committee Report/Update

Student Co-Chairs Mabel (Tesaxlewet) Nahanee and Jessica Day, with Siyameythal-Rose Greene, District Principal of Indigenous Education and Equity in Education, presented a final report with recommendations from the Anti-Racism Steering Committee to the Board of Education.

Ms. Greene provided the context for the Equity-Diversity-Inclusion audit in 2021 and the review of school district policies completed by Bakau, which resulted in the report recommendations and guidelines for policy development. The presenters responded to Trustees' questions.

Chair Mann thanked the group for their work on the Anti-Racism Steering Committee.

Moved by K. Mann

that the Board of Education accept the report from the Anti-Racism Steering Committee; and,

that the Board of Education direct the Superintendent or designate to create an implementation plan (multi-year) and update the Board in December 2022.

Seconded by L. Munro

Carried

B.2. Five-Year Capital Plan 2023/24 (for Approval)

Secretary Treasurer Jacqui Stewart noted the annual requirement to submit the Five-Year Capital Plan in a format prescribed by the Ministry. The foundation for the Plan is the Long Range Facilities Plan, which considers student enrollment, demographic changes, residential developments, conditions of schools and the capacity to accommodate enrollment.

Jim Mackenzie, Director of Facilities and Planning, and Michael Chapman, Assistant Director, began provided an overview of the projects included on the plan and responded to Trustees' questions.

Moved by M. Tasi Baker

that the Board approve the proposed 2023/24 Five-Year Capital Plan as presented in Schedule B.2. of June 21, 2022.

Seconded by L. Munro

Carried

B.3. 2022 Municipal Election Bylaw

Secretary Treasurer Stewart provided an overview of the 2022 General Local Election and proposed municipal election bylaw. Under the *School Act* and the *Local Government Act*, boards of education may, by bylaw, determine various procedures and requirements to be applied in the conduct of trustee elections.

The 2022 Municipal Election Bylaw provides a process on how to resolve a tie vote. If there is a tie, the results will be determined by lot in accordance with section 151 of the *Local Government Act*. Secretary Treasurer Stewart also shared that the School District is working on municipal agreements with the City and District of North Vancouver that affirm operational details regarding the election.

Trustees discussed the procedures should the results of the election be a tie as to avoid holding a runoff election and agreed that the results should be determined by lot.

Moved by L. Munro

that the 2022 Municipal Election Bylaw No. 2022 be read a first time;

Seconded by G. Tsiakos

Carried

Moved by M. Higgins

that the 2022 Municipal Election Bylaw No. 2022 be read a second time;

Seconded by M. Tasi Baker

Carried

The Board unanimously agreed to proceed to a third reading of the bylaw.

Moved by C. Gerlach

that the 2022 Municipal Election Bylaw No. 2022 be read a third time, passed and adopted.

Seconded by G. Tsiakos

Carried

C.1. Ableism Policy Update

Superintendent Ryan provided an update on the approach that has started on development of the Ableism Policy. Three interdependent pieces of this work includes the legal framework, professional development and the new supporting policy.

The school district has engaged legal counsel to support the Board of Education and the Ableism Policy Sub-Committee. The professional development, will be informed by the work of the Sub-Committee which would include training at universal, targeted, and intensive levels. The policy development, will start in the fall of 2022 with co-chairs Janis Mann, District Principal of Inclusive Education and Dr. Vince White, Director of Instruction. Given the importance and scope of the policy, it is anticipated that this work will take up to 18 months.

Further information was provided, including the timeline to prepare cost estimates for a scan and update of all policies, through the lens of the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD) as well as anti-racism.

Responding to Trustees' questions, Superintendent Ryan clarified the importance of representation of individuals with a disability or lived experience on the sub-committee, ensured that professional development would include topics on unconscious bias, and shared that the terms of reference would be created with a variety of voices which represent the diversity of the North Vancouver School District.

C.2. Public Board Meeting Structure Update

The North Vancouver Board of Education, with support from the Superintendent, undertook a review of its administrative procedures for Public Board meetings to establish best practices, increase efficiency, and focus the work of the Board.

Superintendent Ryan highlighted changes including opportunities for questions and comments to be emailed or phoned in at the beginning of the meeting, a focused presentation on educational initiatives and written committee reports included in the Board Agenda Package for information.

After discussing the new structure, the Board of Education agreed to pilot proposed changes and review in January 2023.

C.3. Committee Reports - Written Update

- 1. Inclusion Committee**
- 2. Occupational Health and Safety Committee**

Written reports on the Inclusion Committee and Occupational Health and Safety Committee were included in the Board Agenda Package for information.

C.4. Land Management - Written Update

A written update on current land management projects was included in the Board Agenda Package for information.

C.5. Superintendent's Report (including COVID-19)

Providing his first update to the Board of Education, Superintendent Ryan started by recognizing the extraordinary amount of celebration that is taking place in June. Events such as student performances, naming ceremonies, awards ceremonies and graduation ceremonies provide a real opportunity to celebrate students and the community. Superintendent Ryan shared his gratitude to all staff members and partner groups, who went above and beyond to ensure students were able to attend school. Special thanks was provided to the Board of Education for the time and dedication they put forward this year.

Concluding the update, a video was presented, showcasing the vibrant community of the North Vancouver School District.

C.6. Report Out - BC School Trustees Association (BCSTA) and BC Public Schools Employers' Association (BCPSEA)

Trustee Mary Tasi Baker thanked the Board of Education and staff for assisting with the motion, Attributes of a BC Graduate, which was passed at the BCSTA AGM.

Trustee Sacré shared that CUPE Local was in the process of bargaining.

Motion to Extend

Moved by unanimous consent
to extend the meeting past 9:30 p.m.

C.7. Trustees' Reports/Highlights

Trustees submitted their reports on their activities on behalf of the Board as follows:

- Meetings attended by Trustees included:
 - Public Board Meeting
 - In Camera Meetings

C.7. Trustees’ Reports/Highlights (continued)

- Trustee Seminar Meetings
- Meeting with Host Nations
- Argyle Cabaret Committee Meeting
- Sustainability Committee Meeting
- Policy Review Committee Meeting
- Communications Committee Meeting
- Integrated Transportation Committee Meeting
- Board Chairs Meeting with BCSTA
- CNV4ME Action Team Meeting
- NS Food Collaborative Committee Meeting
- Events attended by Trustees included:
 - NVSD Celebration for National Indigenous People’s Day Ceremony
 - NVSD Graduation Ceremonies
 - NVSD Staff Retirement Dinner
 - Drumming Ceremony for National Indigenous People’s Day Ceremony
 - Swangard Elementary Track Meet
 - Sutherland Secondary Student Recognition Gala
 - Upper Lynn Elementary Volunteer Appreciation Event
 - Norgate Elementary School – New Logo Celebration
 - Seycove Secondary School – Indigenous Naming Ceremony
 - Queen Mary Elementary Playground Opening Celebration
 - Ross Road Elementary – First Annual Rainbow Parade
 - Seycove Secondary School – School Wide Celebration of new place based name for National Indigenous People’s Day at Cates Park
 - Seymour Heights Elementary Night of the Notables
 - Argyle Secondary – Jazz Band & Choir Cabaret Event
 - Celebrating School Food: A Networking Gathering for the Carson Graham FOS at Norgate Elementary School
 - Physical Literacy Mentorship Project Wrap Up Event
 - Teen Community Art Exhibit at Museum of North Vancouver
 - Various School Visits
 - Event: Talking about Inclusion, Anti-Racism & Diversity with Chris Lewis
 - North Shore Neighborhood Community Awards Event
 - Tour de Coast – 24 hour Relay Event at Park Royal
 - Indigenous Resources for Educators and Learners Workshop
 - Ceremony: celebrate refurbishment to St. Paul’s Residential School Memorial

Future Meetings

| Date and Time | Event | Location |
|--|----------------------------|---|
| Tuesday, September 13, 2022 at 7:00 p.m. | Standing Committee Meeting | Education Services Centre 2121 Lonsdale Ave, N Vancouver |
| Tuesday, September 20, 2022 at 6:30 p.m. | Public Board Meeting | Education Services Centre 2121 Lonsdale Ave, N Vancouver |
| Tuesday, October 4, 2022 at 7:00 p.m. | Standing Committee Meeting | Education Services Centre 2121 Lonsdale Ave, N Vancouver |

E. Public Question/Comment Period

The Chair called for questions and/or comments from the public noting that in accordance with Board policy, questions relating to personnel, negotiations or litigation must not be dealt with in a public session.

There was no one wishing to speak.

F. Adjournment

The established agenda being completed, the Chair adjourned the meeting at 9:32 p.m. and thanked those who attended.

Certified Correct:

Jacqui Stewart
Secretary Treasurer

Kulvir Mann
Chair, Board of Education

Date

Date

Schedule A.4
of the
Administrative Memorandum

Meeting Date: September 20, 2022 **Board** **Board, in camera**

Topic (as per the Memorandum): **Public Questions/Comments**

Narration:

Prior to the Public Board Meeting, members of the public can provide comments on items related to the agenda by emailing publiccomments@sd44.ca or calling 604-998-5100 and leaving a voice mail by no later than 1 p.m. on the day of the meeting. All input received by the specified time will be shared with Trustees electronically. The Chair will read out comments during the Public Questions/Comments at the beginning of the meeting; however, this agenda item has a time limit of 10 minutes.

The Board of Education will not respond to comments made during the Public Questions/Comments but may direct questions to staff. Members of the public wishing to discuss their concerns with Trustees or staff may contact them before and/or after the meeting, by telephone or e-mail.

Schedule A.5
of the
Administrative Memorandum

Meeting Date: September 20, 2022 **Board** **Board, in camera**

Topic (as per the Memorandum): **Educational Presentation: Inclusive Education**

Narration:

The North Vancouver School District recognizes and values the importance inclusive education in the overall success of the students, schools and our community. A Welcoming and Inclusive Culture is one of six goals in the school district's Strategic Plan 2021 – 2031.

Janis Mann, District Principal of Inclusive Education, and Amelia Poitras, District Vice-Principal of Inclusive Education will outline key initiatives that were implemented in the 2021/22 school year. They will also outline key goal areas and action plans for the 2022/23 school year.

Schedule B.1
of the
Administrative Memorandum

Meeting Date: September 20, 2022 **Board** **Board, in camera**

Topic (as per the Memorandum): **Audited Financial Statements for the Year Ended June 30, 2022**

Narration:

The 2021/22 draft consolidated audited financial statements, have been prepared consistent with the format prescribed by the Ministry of Education and audited by KPMG.

The attached statements are provided for review and approval by the Board of Education. In 2021/22, total revenues from all sources were \$202.7M, and total expenses were \$205.2M, resulting in a deficit of \$2.5M (refer to Statement 2).

Operating fund revenues were \$166.7M and operating fund expenses were \$164.9M, resulting in an operating surplus of \$1.8M before transfers. After recognition of all transfers, the accumulated operating surplus is \$9.2M (refer to Schedule 2).

The North Vancouver School District Audit Committee convened on September 8, 2022. The Committee consists of five voting members: three Trustees and two Independent Financial Experts. The ex-officio, non-voting members consist of the Superintendent, Secretary Treasurer, and Director of Financial Services.

In accordance with the Terms of Reference, the Audit Committee:

- Reviewed the draft consolidated financial statements and Management Discussion and Analysis report with management and KPMG;
- Reviewed the Audit Findings Report and met In-Camera with the Auditor, without staff present to discuss the internal controls, audit approach, and provide an opportunity to discuss management performance; and
- Passed two motions concerning the 2021/22 draft consolidated audited financial statements (refer below).

Motion 1 that the Audit Committee recommends that the Board approve the Internal Restrictions of Accumulated Surplus included within Note 14 of the 2021/22 Year End Audited Financial Statements

Motion 2 that the Audit Committee recommends that the Board approve the 2021/22 Year End Audited Financial Statements

Helena Drury, Director of Financial Services, will present the 2021/22 draft consolidated audited financial statements. The auditor, Lenora Lee, Audit Partner of KPMG, will attend to present the Auditor's Report to the Board and respond to questions.

Attachments:

- Management Discussion & Analysis Report for the Fiscal Year 2021/22
- School District No. 44 (North Vancouver) Consolidated Audited Financial Statements for year ended June 30, 2022

RECOMMENDED MOTION:

that the Board approve the Internal Restrictions of Accumulated Surplus included within the Draft Consolidated Audited Financial Statements for the year ended June 30, 2022; and,

that the that the Board approve the Draft Consolidated Audited Financial Statements for the year ended June 30, 2022.



FINANCIAL STATEMENTS MANAGEMENT
DISCUSSION & ANALYSIS
YEAR ENDED JUNE 30, 2022

Vision: The NVSD provides world-class instruction and a rich diversity of engaging programs to inspire success for every student and bring communities together to learn, share and grow



Table of Contents

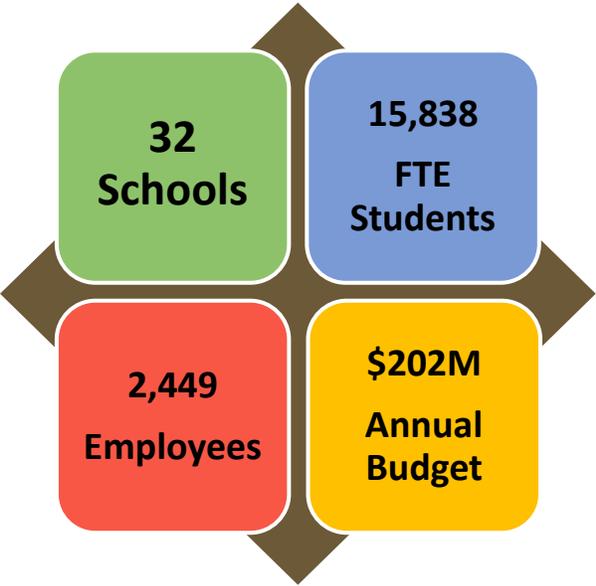
| | |
|---|----|
| Introduction | 3 |
| Annual Financial Planning Timelines | 4 |
| Strategic Plan 2021-2031 | 5 |
| A Year in Review | 6 |
| Financial Statement Reporting for School Districts | 7 |
| Financial Statement Analysis - Consolidated Statement of Financial Position - Statement 1 | 8 |
| Statement of Operations - Statement 2 | 12 |
| Operating Fund Analysis | 12 |
| Enrollment | 12 |
| Staffing | 13 |
| Operating Revenues | 13 |
| Operating Expenses | 15 |
| Accumulated Operating Surplus | 18 |
| Special Purpose Fund Analysis | 20 |
| Capital Fund Analysis | 22 |
| Buildings - Capital Projects | 22 |
| Annual Facilities Grant | 24 |
| Local Capital Funds | 24 |
| Risks | 26 |
| Conclusion | 27 |

Introduction

The following is a discussion and analysis of the financial performance of the North Vancouver School District for the fiscal year ended June 30, 2022. It should be read in conjunction with the audited financial statements for the same period. The report provides a detailed overview of the significant factors that influenced the financial results presented, and provides insight into future direction and events that will inform planning decisions.

District Overview

The District operates in the City and District of North Vancouver on the traditional territory of the Tsleil-Waututh and Skwxwú7mesh Nations.



In 2021/2022 the school district served over 15,800 students and employed more than 2,400 staff. Of the sixty BC public school districts, it is the 11th largest, with 25 elementary schools and seven secondary schools. In addition to the 32 schools, the district operates the Cheakamus Centre in Squamish, the Artists for Kids Program and the Gordon Smith Gallery of Canadian Art.

The school district is governed by seven Trustees elected every four years. The current term began in November 2018 with four Trustees representing the City of North Vancouver and three representing the District of North Vancouver. The Board is responsible for making major policy decisions governing all aspects of education within the school district through the implementation of its strategic plan and as required by the *School Act*. In 2021/2022 the Board oversaw a consolidated budget in excess of \$202 million.

Annual Financial Planning Timelines

Each year, the school district undertakes a comprehensive process to accurately estimate student enrolment which informs the following year's resource allocation plans. Budget development for the following school year takes place between February and June of the current year. The current year's budget is adjusted and approved between December and February.

| Date | Current School Year's Budget | Next School Year's Budget |
|--------------|---|---|
| September 30 | Student enrolment reported to Ministry; also known as the 1701. | |
| December 15 | Ministry provides Revised Operating Grant based on actual September 30 student enrolment. | |
| January | Amended Operating Budget developed based on actual student enrolment, Revised Operating Grant and revised revenues and expenses | |
| February 15 | Amended Operating Budget presentation to Audit Committee and for Board approval. | Student enrolment estimates for next three years submitted to Ministry |
| February 28 | Legislated deadline for Board to approve Amended Operating Budget | |
| March | | Ministry provides Preliminary Operating Grant based on student enrolment estimates |
| March/April | | Stakeholder input and public consultation process is undertaken to inform budget development for next school year |
| April | | Board approves Budget Priorities for next school year |
| April/May | | Staffing Profiles and Departmental Expense Plans inform Preliminary Operating Budget. |
| May | | Board approves Next Year's Preliminary Annual Operating Budget |
| June 30 | Fiscal Year End-June 30 | Legislated deadline for Board to approve Next School Year's Budget |
| July/August | Preparation Annual Audited Financial Statements | |
| September 30 | Legislated deadline for Board to approve audited financial statements | |

Strategic Plan 2021-2031

The Board's 2021-2031 strategic plan guides the school district's decision-making process and actions by providing a foundation underlying general policies, service delivery and accountability structures.

Our Vision is to provide world-class instruction and a rich diversity of engaging programs to inspire success for every student and bring communities together to learn, share and grow.

Our values are reflected in our goals.

Our Goals are



Student-Centred Education *Provide equity-based education that supports the learning needs of all students.*



Innovative Instruction *Enhance innovative and effective approaches and curriculum to develop educated citizens.*



Welcoming and Inclusive Culture *Enhance our welcoming, safe and inclusive culture and learning environment.*



Mental Health and Well-Being *Promote mental health and well-being through social emotional learning and trauma-informed practices.*



Truth, Healing and Reconciliation *Champion truth, healing and reconciliation and embed Indigenous ways of knowing.*



Environmental Stewardship *Lead on sustainable practices and nature-based learning to address environmental challenges.*

Priorities were established with a view to provide students with an awareness of shared human experience, encourage the development of core competencies, and promote opportunities for students to actively engage with society and affect positive change, both locally and globally.

A Year in Review

Updated July 2022

Inclusive Education

- 2,467 students with Ministry identifications
- >500 staff took part in professional learning opportunities
- 462 education assistants
- 197 Learning Services specialist staff (total head count)
- 82 new support staff hired
- 27 Grade 11/12 students in Inclusive Work Experience placements
- 19 North Shore employers supported Inclusive Work Experience placements



86%
grad rate

Career Development

- 1,700+ students enrolled in Careers-related classes and programs
- 250+ students enrolled in Youth Work/Youth Train in Trades (apprenticeships) and Work Experience (internships) programs
- 125+ Careers-related classes at secondary schools across 17 career-specific courses
- 50+ educators active in the District Career Network
- 7 career centres
- 5 district-wide career fairs



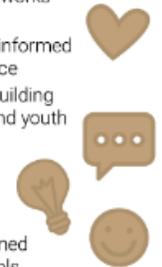
Innovative Instruction

- All elementary schools implemented the Early Literacy Assessment Tool and participated in the Primary Instruction Network
- 400+ teachers participated in online and in-person professional development opportunities
- 90 elementary and secondary educators participated in the Lower Mainland Assessment Series
- 80+ teachers representing almost all elementary schools completed the Harvard University Making Thinking Visible online course
- 50 English Language Learner educators participated in the ELL Network
- 34 teacher-librarian educators participated in the TL Network
- 30 teachers involved in the Secondary Teacher Leader Network



Social Emotional Learning

- 500 staff attended SEL or mental health pro-d sessions
- 275 staff completed Everyday Anxiety Strategies for Educators
- 100 staff engaged in school/district networks on Adult Well-Being
- 80 administrators engaged in trauma-informed practice and neurodiversity in-service
- 32 schools intentionally planning for building a sense of belonging for children and youth
- All elementary schools teaching SEL using the Second Step program
- 15 Inclusive Education professionals trained in Mental Health First Aid
- 4 hours of on-demand Trauma Informed Practice training available for schools



Indigenous Education

- 654 self-identified Indigenous students
- 55 pro-d opportunities for staff
- 4 schools participating in the Indigenous Garden Project

71%
grad rate



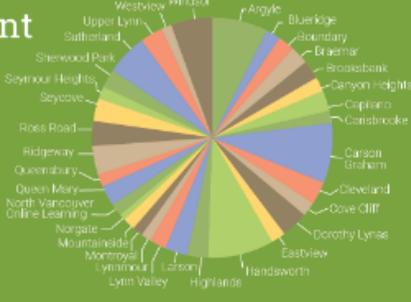
Student Voice

- 100+ students participated in the District Student Leadership Council (DSLCL)
- 15+ student-led virtual meetings focussed on student voice and dialogue
- 12 students on DSLCL Executive

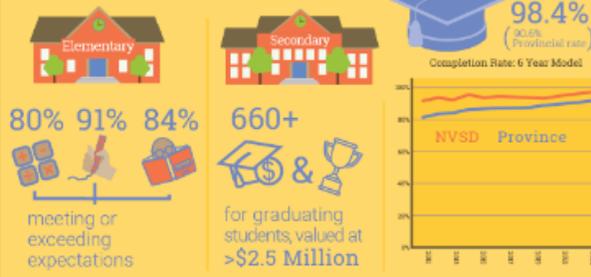


Enrolment Rates

June 2022
total enrolment
15,883



Success Rates



Financial Statement Reporting for School Districts

School districts in BC must prepare their financial statements in accordance with Canadian Public Sector Accounting Standards and the *Budget Transparency and Accountability Act of BC* with some exceptions as explained in Note 2 of the statements.

The statements have a prescribed format and the information reported in Statements 1 through 5 is a consolidation of three separate funds, namely Operating, Special Purpose and Capital. The schedules that follow the notes provide detailed information for each fund separately.

- Operating revenues and expenses are reported in Schedules 2 to 2C
- Special Purpose revenues and expenses are reported in Schedules 3 – 3A
- Capital revenues, expenses, capital asset additions, dispositions, work in progress, are reported in Schedules 4 to 4D.

Each fund differs with respect to accounting treatment, legislative requirements and budget constraints, therefore to gain a full understanding of financial performance it is important to review each fund separately.

| Operating | Special Purpose | Capital |
|---|--|---|
| <ul style="list-style-type: none">• The Operating Fund accounts for the School District's operating grants and other operating revenues. Legislation requires that the District present a balanced budget for the Operating Fund, whereby budgeted expenditures do not exceed the total budgeted revenues plus any surplus in the operating fund carried forward from previous years. | <ul style="list-style-type: none">• The Special Purpose Fund consists of grants and contributions that are directed by agreement with a third party towards specific activities. As these are targeted grants, any unspent funding is typically accounted for as deferred revenue, not as accumulated surplus. | <ul style="list-style-type: none">• The Capital Fund accounts for grants for the acquisitions and disposals of tangible capital assets such as sites, buildings, furniture & equipment, vehicles, computer hardware and software, and for funds restricted by the Board for future capital assets purchases from Local Capital. |

Financial Analysis

Consolidated Statement of Financial Position - Statement 1 on page 5

This statement provides an indication of the financial health of the school district. It summarizes the assets, liabilities and ending financial position of the school district. Significant year over year changes and select key financial indicators are discussed below.

| | 2022 | 2021 | \$ Change | % Change |
|----------------------|----------------|----------------|-----------------|----------|
| Financial Assets | \$ 54,065,772 | \$ 69,095,487 | \$ (15,029,715) | -22% |
| Non-Financial Assets | 404,023,104 | 386,083,431 | 17,939,673 | 5% |
| Total Assets | \$ 458,088,876 | \$ 455,178,918 | \$ 2,909,958 | 1% |
| Liabilities | \$ 340,931,929 | \$ 335,454,680 | \$ 5,477,249 | 2% |
| Accumulated Surplus | \$ 117,156,947 | \$ 119,724,238 | \$ (2,567,291) | -2% |

Financial Assets provide the working capital needed in the normal course of operations. These include cash, accounts receivables and the inventory for resale from Artists for Kids. Financial assets decreased by \$15 million from \$69 million in 2021 to \$54 million in 2022 as a result of changes in the following accounts:

Cash

Cash is held in the school district's operating bank account, the Ministry of Finance's centralized deposit program (CDP), Blueshore Financial and in the bank accounts of each of the 32 schools. Over the last five years, cash has fluctuated in conjunction with changes in accounts receivable, accounts payable, deferred and unearned revenue. Cash decreased by \$11.5 million this year, primarily due to the substantial completion of two major capital projects in 2022.

| Cash and Cash Equivalents | 2022 | 2021 | 2020 | 2019 | 2018 |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|
| District operating bank account | \$ 25,079,329 | \$ 36,769,289 | \$ 61,088,054 | \$ 44,941,014 | \$ 15,659,036 |
| BC Ministry of Finance CDP | 21,039,167 | 20,805,272 | 20,505,953 | 19,970,868 | 25,549,122 |
| Blueshore Financial | 2,572,487 | 2,552,619 | 2,540,957 | 2,487,332 | 2,439,757 |
| Schools operating bank accounts | 3,368,011 | 3,495,851 | 3,279,598 | 3,299,965 | 2,939,758 |
| Total | \$ 52,058,994 | \$ 63,623,031 | \$ 87,414,562 | \$ 70,699,179 | \$ 46,587,673 |

Accounts Receivable

Bylaw-funded seismic projects for the Handsworth and Mountainside Secondary Schools reached substantial completion in fiscal 2022, resulting in a decrease in receivables from the Ministry year over year of \$3.5 million.

| | | 2022 | | 2021 | | \$ Change | % Change |
|-------------------|----|---------|----|-----------|----|-------------|----------|
| Due from Province | \$ | 690,521 | \$ | 4,159,078 | \$ | (3,468,557) | -83% |

Non Financial Assets are tangible assets that are used in the operations of the school district and are not readily converted to cash.

Tangible Capital Assets

Tangible capital assets include land, costs of upgrading and extending the useful life of buildings, construction of new ones, maintenance and replacement of vehicles, furniture, equipment and investments in technology. The costs of acquiring these assets are recognized over their expected useful lives through a systematic recording of amortization expense to arrive at a net book value of \$403 million at June 30, 2022.

The increase of \$18 million from the prior year is the net difference between new purchases of \$35 million, less amortization of \$13.5 million, a write off of the former Handsworth Secondary building of \$3.5 million and a retroactive adjustment of \$5 million to adjust previously recorded amortization. As described in Note 23 of the financial statements school districts adopted a new method of accounting for amortization of capital assets in 2022 as directed by the Office of the Comptroller General.

| Tangible Capital Assets | | 2022 | | 2021 | | 2020 |
|--|----|--------------|----|--------------|----|--------------|
| Opening Balance | \$ | 385,092,293 | \$ | 335,492,245 | \$ | 288,599,693 |
| Prior Period Adjustment (half year rule) | | - | | (5,353,505) | | - |
| Adjusted opening balance | \$ | 385,092,293 | \$ | 330,138,740 | \$ | 288,599,693 |
| Capital Expenditures | | 35,235,814 | | 68,710,296 | | 56,981,851 |
| Amortization | | (13,513,639) | | (11,281,523) | | (10,089,299) |
| Write-off on dispositions | | (3,587,435) | | (2,475,220) | | - |
| Closing Balance | \$ | 403,227,033 | \$ | 385,092,293 | \$ | 335,492,245 |

Prepaid Expenses

Prepaid expenses decreased by \$204,000 due to a timing difference on the payment of software.

| | | 2022 | | 2021 | | \$ Change | % Change |
|------------------|----|---------|----|---------|----|-----------|----------|
| Prepaid Expenses | \$ | 778,413 | \$ | 982,738 | \$ | (204,325) | -21% |

Liabilities are future obligations of the school district arising from prior transactions. Unique to government organizations is Deferred Capital Revenue which does not require payment. This obligation is discharged over time through a recognition of revenue as the related asset is amortized. The net increase in total liabilities of \$5.4 million is the result of changes in the following accounts:

| Liabilities | 2022 | 2021 | \$ Change | % Change |
|---|----------------|----------------|----------------|----------|
| Accounts Payable | \$ 16,951,081 | \$ 26,772,545 | \$ (9,821,464) | -37% |
| Unearned revenue (International Program) | 10,843,224 | 8,628,066 | 2,215,158 | 26% |
| Deferred Revenue (Special Purposed Grants) | 4,758,800 | 4,442,117 | 316,683 | 7% |
| Deferred Capital Revenue (Capital Projects) | 300,038,129 | 287,340,700 | 12,697,429 | 4% |
| Employee Future Benefits | 8,295,704 | 8,051,609 | 244,095 | 3% |
| Capital Lease | 44,991 | 219,643 | (174,652) | -80% |
| Total | \$ 340,931,929 | \$ 335,454,680 | \$ 5,477,249 | 2% |

Accounts Payable and Accrued Liabilities

Accounts payable decreased by \$9.8 million largely due to the substantial completion of major capital construction projects in 2022. The \$26.8 million balance in accounts payable in 2021 includes lien holdbacks and capital project invoice accruals of approximately \$5.5 million and \$3.5 million respectively.

Unearned Revenue

Unearned revenues are funds that have been collected in advance of providing the related programming. Unearned revenues increased \$2.2 million due to increased enrollment in the International Program.

Deferred Revenues

Deferred revenues represent funds that have been collected but not yet earned. These will be recognized as revenue (earned) in future years, when the offsetting expenses are incurred. Deferred revenue increased \$0.3 million from the previous year as a result of the additional funding received from the federal government for ventilation enhancements. The funds will be spent by November 30, 2022.

Deferred Capital Revenues

These revenues relate to funding received, primarily from the Ministry of Education and Childcare which will be, or has been spent on the construction and acquisition of capital assets. The revenue is recorded as a deferred revenue liability when received and recognized into revenue over the expected life of the asset. As disclosed in note 23 of the financial statements, the school district adopted the half-year rule for amortization in 2022 therefore comparative deferred capital revenue figures for 2021 have been restated. The change in the Deferred Capital Revenue account balance is summarized by the table below:

| Deferred Capital Revenues | 2022 | Restated 2021 | Change |
|---|----------------|----------------|---------------|
| Opening Balance | \$ 287,340,700 | \$ 241,192,037 | \$ 46,148,663 |
| Prior Period Adjustment for adoption of Half-Year rule for amortization | - | (3,273,653) | 3,273,653 |
| Grant Funds received | 24,148,035 | 58,307,085 | (34,159,050) |
| Recognition of Deferred Capital Revenue | (8,985,880) | (7,141,643) | (1,844,237) |
| Write off of Unamortized Deferred Grant Revenue | (2,464,726) | (1,743,126) | (721,600) |
| Closing Balance | \$ 300,038,129 | \$ 287,340,700 | \$ 12,697,429 |

Employee Future Benefits

The \$8.2 million represents the estimated future cost to the school district to fund employee benefits such as retirement allowances, vacation, sick pay and parental leave benefits. The actual cost depends on employees' years of service and salary. The liability amount is calculated by an independent third party and is based on age, length of service, contract terms and established actuarial assumptions.

Capital Lease Obligation

The school district has a 5 year lease for photocopiers expiring in November 2023. The amount owing on the lease at June 30, 2022 was \$44,991. During the year, the school district made lease payments of \$182,149 which included \$7,497 in interest expense.

Accumulated Surplus

Accumulated surplus is the extent to which revenues from all previous years exceed expenses from all previous years for all funds.

In the operating fund, the annual surplus is carried forward and can be used in the future. The accumulated surplus is made up of unrestricted and restricted operating reserves.

In the Special Purpose Fund, the accumulated surplus is always zero because revenues are recognized only as expenses are incurred with the unspent portion recorded as a liability in deferred revenue.

In the capital fund, revenues only offset amortization expense to the extent assets were funded by provincial capital grants. Since many capital purchases are funded by operating dollars and recorded as transfers from other funds, the capital fund normally reports an annual deficit.

Broken down by fund, the accumulated surplus over the last 5 years is made up of the following amounts:

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|----------------|----------------|----------------|----------------|----------------|
| Operating Fund | \$ 9,297,185 | \$ 11,266,959 | \$ 11,083,840 | \$ 8,798,471 | \$ 10,018,731 |
| Capital Fund - Local capital | 5,171,736 | 11,412,863 | 14,430,537 | 10,967,907 | 6,134,787 |
| Capital Fund - Invested in Capital Assets | 102,688,026 | 97,044,416 | 93,440,456 | 94,412,210 | 94,690,927 |
| | \$ 117,156,947 | \$ 119,724,238 | \$ 118,954,833 | \$ 114,178,588 | \$ 110,844,445 |

Statement of Operations – Statement 2 on page 6

The Statement of Operations is a summary of the revenues and expenses from all three funds and shows only the annual surplus before transfers to other funds. Given the different accounting treatment and legislative requirements for each of the funds, the Operating, Special Purpose and Capital Funds are better understood by analyzing them separately.

| | <i>Schedule 2 Operating Fund</i> | <i>Schedule 3 Special Purpose Fund</i> | <i>Schedule 4 Capital Fund</i> | Statement 2 2022 | Statement 2 2021 |
|----------------------------|--|--|------------------------------------|---------------------------------|---------------------|
| Revenues | \$ 166,774,021 | \$ 26,886,392 | \$ 9,047,152 | \$ 202,707,565 | \$ 195,907,222 |
| Expenses | 164,949,908 | 25,681,103 | 14,643,845 | 205,274,856 | 193,057,965 |
| Annual Surplus / (Deficit) | \$ 1,824,113 | \$ 1,205,289 | \$ (5,596,693) | \$ (2,567,291) | \$ 2,849,257 |
| Interfund Transfers | (3,793,887) | (1,205,289) | 4,999,176 | See note 14 Accumulated Surplus | |
| Total Surplus/(Deficit) | \$ (1,969,774) | \$ - | \$ (597,517) | | |

Operating Fund Analysis

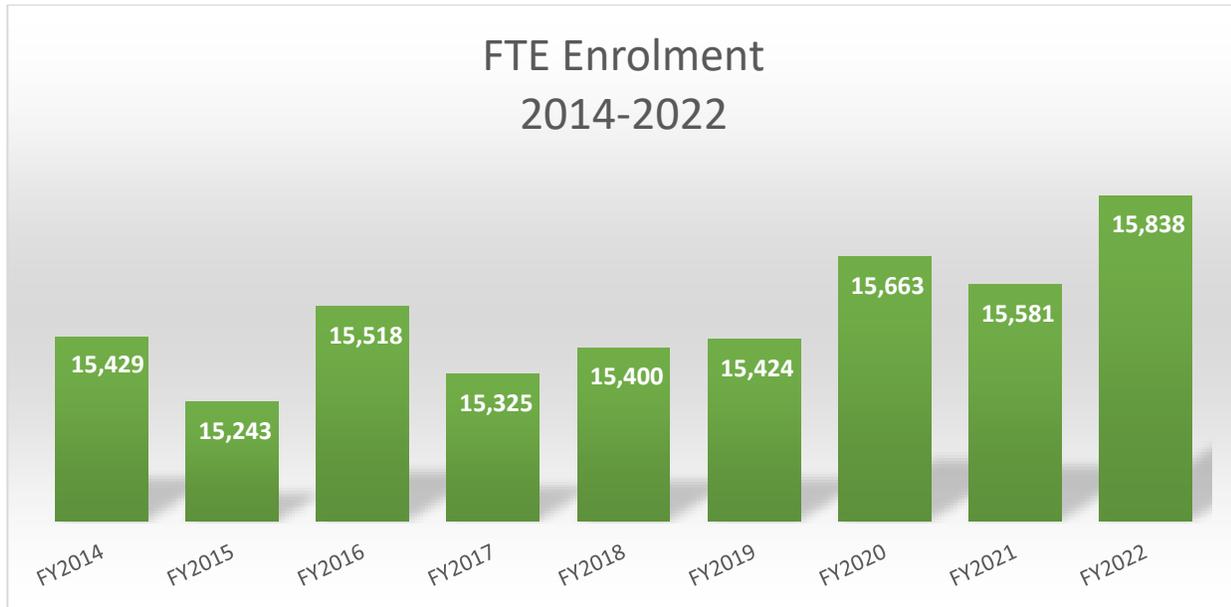
Student Enrollment

The operations of the school district are primarily funded by the operating grant from the Ministry of Education and Childcare. The grant is based on student enrolment, confirmed four times per year in September, February, May and July. School districts receive a fixed amount for full-time equivalent (FTE) students. In 2022, the funding was \$7,885 per FTE compared to \$7,560 in 2021. Additional supplemental funding is provided for students with unique needs including English Language Learners and Indigenous students based on headcount.

Full time equivalent

In kindergarten through grade nine, one student equates to one full-time equivalent student (FTE). At the secondary level, in grades ten through twelve, students are funded on a per credit basis. Secondary students often take less than a full course load or seek learning opportunities and experiences outside of school to meet their credit requirements. This variation from year to year in student enrolment influences course offerings, staffing levels, and predictions of future capacity requirements for schools.

Historically, student enrolment has fluctuated from year to year, directly influencing annual operating grant revenue. The graph below illustrates FTE enrollment from 2014 to 2022.



Staffing

Staffing is the most significant operational expense of the school district and is closely aligned with student enrollment. Student enrolment directly impacts the number of teaching staff which is driven by provisions in the collective agreements. The increase in total staffing presented in the following table aligns with the FTE enrollment over the same time frame.

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Teachers | 845.9 | 860.9 | 865.0 | 886.5 | 933.7 | 942.5 | 960.7 | 951.5 | 958.2 |
| Educational Assistants | 326.5 | 320.1 | 321.0 | 325.2 | 384.6 | 418.2 | 443.4 | 401.4 | 457.2 |
| Support Staff | 227.9 | 230.4 | 229.9 | 232.6 | 233.8 | 234.9 | 235.6 | 238.3 | 234.1 |
| Principals & Vice Principal | 79.5 | 80.0 | 80.0 | 81.0 | 81.9 | 81.9 | 82.8 | 81.5 | 82.0 |
| Other Professionals | 45.5 | 45.5 | 44.8 | 44.5 | 47.5 | 47.8 | 49.3 | 49.4 | 48.2 |
| Total Staff | 1,525.4 | 1,537.0 | 1,540.6 | 1,569.7 | 1,681.6 | 1,725.2 | 1,771.8 | 1,722.1 | 1,779.6 |

Operating Revenue

In 2022 the school district derived 91% (\$151 million) of operating revenue from the operating grant, 7% from tuition fees charged to International students, Academy programs and the Cheakamus Centre, and 2% from rentals and investment income. Schedules 2 and 2A on pages 31 and 32 of the financial statements present the breakdown by type of revenue for the current year with comparison columns to budget and the prior year.

Overall operating revenues for 2022 were \$1.8 million greater than budgeted and \$8.5 million greater than prior year.

| Revenue by type | Amended Budget | 2022 | 2021 | Variance from Budget | Variance from 2021 |
|-----------------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------------|
| Ministry of Education Grant | \$ 151,424,650 | \$ 151,627,106 | \$ 148,435,876 | \$ 202,456 | \$ 3,191,230 |
| Other Provincial Grants | 6,600 | 14,100 | 9,900 | 7,500 | 4,200 |
| Federal Grants | 7,350 | 7,350 | 7,000 | - | 350 |
| Tuition | 8,160,100 | 9,106,174 | 5,812,237 | 946,074 | 3,293,937 |
| Other Revenues | 2,779,707 | 3,107,887 | 1,507,012 | 328,180 | 1,600,875 |
| Rentals and Leases | 2,313,018 | 2,494,396 | 2,048,736 | 181,378 | 445,660 |
| Investment Income | 300,000 | 417,008 | 490,717 | 117,008 | (73,709) |
| Total | \$ 164,991,425 | \$ 166,774,021 | \$ 158,311,478 | \$ 1,782,596 | \$ 8,462,543 |

Ministry of Education and Childcare Grant

The increase of \$3.2 million from 2021 in the operating grant is the result of increased student enrollment and the change in the amount of per FTE funding from \$7560 in 2021 to \$7885 in 2022. The amended budget for 2022 was adjusted to reflect the increases after the September 2021 enrollment count.

Other Provincial Grants

Other provincial grants are provided to the school district for career and trades programs, as well as for school-based outreach for newcomers to Canada. The school district received a grant in 2022 in the amount of \$7,500 from Industry Training Authority for the Youth in Trades Program that was not budgeted for.

Federal Grants

The school district receives a small grant from the federal government for the salmon spawning channels accessible via the Cheakamus Centre. There was no significant change to this funding.

Tuition

Tuition revenue consists of fees collected for summer school (\$60,600 in 2022, \$61,950 in 2021) and fees charged to international students. International student enrollment was significantly higher in 2022 compared to 2021 due to the lifting of international border restrictions and reduced public health restrictions related to COVID-19. Tuition revenue was conservatively budgeted for students scheduled to arrive in January and February 2022 because of concerns around Omicron and homestay shortages. Overall tuition revenues were \$3.3 million higher than the prior year and \$0.9 million higher than budgeted.

Other Revenues

Other revenues consist of fees for enhanced programs such as Academies, Elementary Band and Strings, the Cheakamus Centre programming, rental revenue, the Artists For Kids program as well as miscellaneous revenues. In 2021 revenues were significantly reduced due to the pandemic and both Cheakamus Centre and sports-based Academies did not operate. Reduced public health restrictions in 2022 allowed Academies to resume program offerings and the re-opening of Cheakamus Centre, increasing revenues by \$1.6 million from 2021. Additionally, the school district received \$0.2 million

in a one-time contribution for voltage conversion and trades training space upgrades that were not budgeted for.

Rentals and Leases

Rentals and lease revenue increased by \$0.4 million primarily due to the reinstatement of after-hours community rentals, which were suspended in 2021, and contractual rate increases in long-term school leases.

Investment Income

The school district earns interest primarily from investing excess cash with the Ministry of Finance’s Central Deposit Program which typically offers better rates than other financial institutions. In 2022 the interest rate ranged from 0.95% to 2.2% for the CDP while the range in other banking institutions was 0.55% to 1.78%.

Operating Expenses – Schedules 2B and 2C on pages 33 - 35

Operating expenses were approximately \$11.9 million higher than prior year and \$0.5 million lower than budgeted as a result of changes in the following accounts:

| | Amended Budget | 2022 | 2021 | Variance from Budget | Variance from 2021 |
|--|----------------|----------------|----------------|----------------------|--------------------|
| Salaries | \$ 121,698,058 | \$ 121,798,909 | \$ 113,861,502 | \$ 100,851 | \$ 7,937,407 |
| Employee Benefits | 28,323,998 | 28,527,478 | 27,570,636 | 203,480 | 956,842 |
| Total Salaries and Benefits | 150,022,056 | 150,326,387 | 141,432,138 | 304,331 | 8,894,249 |
| Services and Supplies | 15,413,624 | 14,623,521 | 11,610,174 | (790,103) | 3,013,347 |
| Total | \$165,435,680 | \$164,949,908 | \$153,042,312 | \$ (485,772) | \$11,907,596 |
| <i>Salaries & Benefits as % of Total Expense</i> | | 91.1% | 92.4% | | |

Salaries and Benefits

91% of the District’s operating expenses are for salaries and benefits. Benefits include the employer portion of CPP and EI, payments for the employer health tax, WorkSafeBC, and Pension plan contributions. These costs are charged as a percentage of salaries and increase or decrease in tandem with salary increases or decreases. In addition, the District provides dental and health benefits to all its employees with costs varying by employee group depending on benefits provided by the plan. Increased enrollment, restoring staffing to pre Covid levels and wage increases resulted in an \$8.9 million increase from prior year as detailed below.

| | Amended Budget | 2022 | 2021 | Variance from Budget | Variance from 2021 |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Teachers | \$ 73,996,848 | \$ 72,722,558 | \$ 70,011,888 | \$ (1,274,290) | \$ 2,710,670 |
| Principals and Vice Principals | 10,961,091 | 10,919,877 | 10,526,159 | (41,214) | 393,718 |
| Educational Assistants | 14,996,740 | 14,749,674 | 12,238,668 | (247,066) | 2,511,006 |
| Support Staff | 12,509,050 | 11,702,299 | 11,855,955 | (806,751) | (153,656) |
| Other Professionals | 4,515,879 | 5,180,992 | 4,444,974 | 665,113 | 736,018 |
| Substitutes | 4,718,450 | 6,523,509 | 4,783,858 | 1,805,059 | 1,739,651 |
| Total Salaries | 121,698,058 | 121,798,909 | 113,861,502 | 100,851 | 7,937,407 |
| Employee Benefits | 28,323,998 | 28,527,478 | 27,570,636 | 203,480 | 956,842 |
| Total | \$150,022,056 | \$150,326,387 | \$141,432,138 | \$ 304,331 | \$ 8,894,249 |

Teachers

Teacher FTE increased from the prior year as a direct result of higher student enrollment in 2022. Additionally the 2% wage increase as per the provincial collective agreement and increases for teacher increments as a result of advancing through the grid contributed to the \$2.7 million increase from prior year. The decrease of \$1.2 million from budget is largely due to District “On Call” teacher costs being budgeted in teacher salaries but charged to the Substitutes category.

Principals and Vice Principals

An increase of 0.5 FTE to support implementation of Careers Curriculum education in alignment with Board priorities, plus wage increases to align with contractual obligations accounts for the increase from prior year. Administrator expenditures are in line with the budgeted amounts.

Educational Assistants

Increased student enrollment combined with the plan to restore positions to pre-Covid staffing levels for Supervision Aides, Secondary Lab Technicians, Library Technicians and other support Aides resulted in a significant increase in costs from the prior year. Delays and other hiring challenges due to employment market conditions beyond the District’s control led to costs being lower than budgeted for these positions.

Support Staff and Other Professionals

Effective in 2022 Speech Language Pathologists are reported in the Other Professionals salary category. Previously they were reported in Support Staff. Consequently there is a decrease from prior year and from budget in one category, offset by an increase in the other category including an increase for restoring some support positions to pre Covid levels and for a moderate wage increase.

Substitutes

The District continued to advise employees to “stay at home at any sign of sickness” which when combined with the higher transmissibility of Omicron and reduced public health restrictions led to a significant increase in the number of sick days taken by staff in fiscal 2022. In addition, in 2021 the District benefited from the Safe Return to Class funding which had covered the incremental costs of casual custodial staff. Substitute costs are hard to predict, therefore these are budgeted based on

historical trends which can lead to significant variances when unforeseen events such as a pandemic occur.

Employee Benefits

In 2021 the district benefited from a \$0.5 million “premium holiday” for some health and dental plan benefits. Increases to wages, rate increases for WorkSafeBC premiums and an increase to the CPP and EI employer contribution rates resulted in an overall increase in costs of employee benefits in 2022.

Services and Supplies

Operating services and supplies expenses were \$0.8 million lower than budget and \$3.0 million greater than prior year.

| | Amended Budget | 2022 | 2021 | Variance from Budget | Variance from 2021 |
|------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Services | \$ 7,513,471 | \$ 7,139,085 | \$ 5,506,237 | \$ (374,386) | \$ 1,632,848 |
| Student Transportation | 137,000 | 121,790 | 41,498 | (15,210) | 80,292 |
| Pro D and Travel | 738,575 | 687,572 | 369,088 | (51,003) | 318,484 |
| Dues and Fees | 90,262 | 82,141 | 60,091 | (8,121) | 22,050 |
| Insurance | 444,172 | 417,930 | 462,935 | (26,242) | (45,005) |
| Supplies | 3,591,844 | 3,163,739 | 2,489,757 | (428,105) | 673,982 |
| Utilities | 2,898,300 | 3,011,264 | 2,680,568 | 112,964 | 330,696 |
| Total | \$ 15,413,624 | \$ 14,623,521 | \$ 11,610,174 | \$ (790,103) | \$ 3,013,347 |

Services

Services include costs for Cheakamus Centre operating expenses, International Education commission and medical premium costs, enhanced program providers fees, annual software licensing, contracted professional and technical services, repairs and maintenance, grounds upkeep, security services, communications, and printing services.

For most of 2021 the Cheakamus Centre and sports Academies did not operate and enrollment in International Education was significantly lower resulting in lower costs for these services. In 2022 operating costs were lower than budgeted for the Cheakamus Centre due largely to staffing difficulties stemming from the pandemic, although these are slightly offset by higher costs for agent commissions and medical premiums for the International program.

Student Transportation

Operating costs for school district-owned buses used to provide transportation for students with unique needs and fees paid to public carriers who provide transportation for students on a contract basis make up the total costs in student transportation. Due to Covid, in 2021 requirement for transportation was minimal.

Professional Development and Travel

Represents costs incurred for training and travel, including seminar fees, transportation, meals, accommodation, mileage allowances and other relevant expenses. The District experienced a significant reduction in travel, conference fees and accommodation throughout 2021 as most professional development activities were conducted virtually but these have resumed to pre Covid formats in the last quarter of 2022.

Dues and Fees

Membership fees for associations including BCSTA and FocusEd. Cost are in line with budgeted amounts.

Insurance

Cost of insurance premiums and deductibles.

Supplies

Consists of purchases of consumable and non-capital supplies and materials, including school office supplies, learning resources, cleaning supplies, not capitalized furniture and computer equipment. The District continues to have additional costs related to Covid without the benefit of the additional funding provided in 2021 by the Federal and Provincial governments. With the return to near-normal operations in 2022, schools resumed spending from their block budgets that when coupled with inflationary pressures led to the increase of \$0.6 million from the prior year but not quite reaching the expected levels budgeted for.

Utilities

Consists of garbage and recycle collection, electricity, water, sewerage, and heating costs. The extensive ventilation measures put in place in our schools led to the increase in heating costs from the prior year and from budgeted amounts.

Accumulated Operating Surplus

Accumulated operating surplus was \$9.2 million resulting from the following current year operations:

| | Amended Budget | 2022 | Variance from A. Budget | 2021 |
|--|----------------|----------------|-------------------------|----------------|
| Total Operating Revenue | \$ 164,991,425 | \$ 166,774,021 | \$ 1,782,596 | \$ 158,311,478 |
| Total Operating Expenses | (165,435,680) | (164,949,908) | 485,772 | (153,042,312) |
| Annual Operating Surplus / (Deficit) | \$ (444,255) | \$ 1,824,113 | \$ 2,268,368 | \$ 5,269,166 |
| Capital Asset purchases from Operating Funds | (1,370,000) | (2,493,887) | (1,123,887) | (736,047) |
| Transfer to Local Capital Fund | (1,300,000) | (1,300,000) | - | (4,350,000) |
| Budgeted Appropriation of Surplus | 3,114,255 | - | - | - |
| Opening Fund Balance | 11,266,959 | 11,266,959 | - | 11,083,840 |
| Closing Balance | \$ 11,266,959 | \$ 9,297,185 | \$ 1,144,481 | \$ 11,266,959 |

Internally Restricted Accumulated Operating Surplus

Policy No. 710, *Accumulated Operating Surplus* establishes the target balance for the Unrestricted Accumulated Operating Surplus in the range of 2 – 4 percent of operating expenses as approved in the Preliminary Annual Budget. The unrestricted balance at June 30, 2022 is \$2.9 million or 1.8% of

total operating expenses of \$165 million, and falls below the target range 2% (\$3.3 million) and 4% (\$6.6 million). A replenishment strategy will be developed to consider how to restore the balance to within the established range.

| | 2022 | 2021 |
|---|----------------------|----------------------|
| Annual Budget Surplus Appropriation | \$ 5,420,963 | \$ 5,153,993 |
| Early Teacher Mentorship | 241,877 | 324,721 |
| Restricted School Balances | 686,711 | 400,000 |
| Holdback - Address Learning Impacts from Pandemic | - | 459,898 |
| Future Capital Projects | - | 1,300,000 |
| Internally Restricted Accumulated Operating Surplus | 6,349,551 | 7,638,612 |
| Unrestricted Accumulated Operating Surplus | 2,947,634 | 3,628,347 |
| Total Accumulated Operating Surplus | \$ 9,297,185 | \$ 11,266,959 |
| <i>Operating Expenses per Preliminary Budget</i> | <i>\$165,182,571</i> | <i>\$155,859,840</i> |
| <i>Unrestricted Surplus as a % of Budgeted Operating Expenses</i> | <i>1.78%</i> | <i>2.3%</i> |

Special Purpose Funds

Presented in Schedules 3 and 3A of the financial statements are the special purpose funds. These are restricted grants and funding subject to a legislative or contractual restriction on its use. These revenues are deferred until the relevant expenditures are incurred. The following table shows revenues and related expenditures for the year ended June 2022.

| Grant Name | Opening Balance | Received in the Year | Spent During the Year | Returned to Ministry | Closing Balance | Purpose of Grant |
|---|-----------------|----------------------|-----------------------|----------------------|-----------------|--|
| Annual Facility Grant | \$0 | \$613,064 | (\$613,064) | \$0 | \$0 | Funds may be used to improve or extend the service life of school buildings |
| Learning Improvement Fund | - | 505,930 | (505,930) | - | - | In consultation with CUPE, the funds are used to augment weekly hours for Educational Assistants providing "bell to bell coverage" |
| Strong Start | - | 224,000 | (224,000) | - | - | Seven Strong Start early learning centres operating throughout the District at elementary schools provide school-based, drop-in programs for children aged birth to five and their parents or caregivers |
| Ready Set Learn (RSL) | 10,040 | 61,250 | (49,678) | - | 21,612 | Eligible RSL events for 3 to 5 year olds and their parents are hosted to support early learning and facilitate a smooth transition to Kindergarten |
| Official Languages Education Program (OLEP) | - | 311,630 | (310,850) | - | 780 | Funding for core French-language programs, French Immersion, and curriculum resources |
| Community Link | - | 1,160,768 | (1,160,768) | - | - | Funding for programs and initiatives to support food security, academic achievement and social and emotional needs of vulnerable students |
| Classroom Enhancement Fund - Overhead | - | 6,101,085 | (6,101,085) | - | - | Funding for added non-teaching staff and equipment needs required as a result of restoration of class size and composition language |
| Classroom Enhancement Fund - Staffing | - | 10,858,219 | (10,858,219) | - | - | Funding for added teachers required as a result of restoration of class size and composition |
| Classroom Enhancement Fund - Remedies | - | 998,361 | (891,800) | - | 106,561 | Funding to pay for the cost of Teacher Remedies owed in cases where class size or composition contract language cannot be met |

| Grant Name | Opening Balance | Received in the Year | Spent During the Year | Returned to Ministry | Closing Balance | Purpose of Grant |
|---|--------------------|----------------------|-----------------------|----------------------|--------------------|---|
| First Nation Student Transportation | 42,261 | 157,963 | (164,517) | (26,749) | 8,958 | Funds received to support Indigenous students' transportation to school and extra-curricular activities |
| Mental Health in Schools | 4,812 | 120,482 | (124,986) | - | 308 | Funds provided to support Mental Health. Resource kits were purchased for use in schools |
| Changing Results for Young Children | 15,153 | 11,250 | (17,525) | - | 8,878 | Funds provided to support Early Learning and Physical Literacy |
| Safe Return to School | - | 351,621 | (351,621) | - | - | Provincial funds provided to support additional costs of additional cleaning staff, supplies, face masks, and hand hygiene related to CVOID-19 |
| Federal Safe Return to Class/Ventilation Fund | - | 329,674 | - | - | 329,674 | Funding provided for ventilation in schools. |
| Carlile Youth Inpatient | 6,399 | 233,292 | (233,305) | (5,399) | 987 | Funding provided to operate educational support program for youth with mental health challenges and substance abuse issues. Program is delivered at inpatient centre at Lions Gate Hospital |
| Violence Prevention | 2,700 | 20,000 | (14,194) | - | 8,506 | Funding to support various initiatives to address violence in the community |
| Metro Regional Implementation | 299,000 | 22,095 | (158,836) | - | 162,259 | These funds are held on behalf of several regional school districts to support professional development seminars and collaboration among school district administrators |
| Sutherland Track | 10,000 | - | - | - | 10,000 | Donated funds to support the revitalization of the track at Sutherland Secondary School |
| School Generated Funds | 3,966,752 | 4,872,445 | (4,824,380) | - | 4,014,817 | Funds collected at schools for student programs. All revenue is deferred and recognized as revenue when spent |
| North Shore Secondary Schools Athletics Association | 85,000 | 282,094 | (281,634) | - | 85,460 | These are funds are held on behalf of participating public and private school districts for sports. All revenue is deferred and recognized as revenue when spent. |
| Total | \$4,442,117 | \$27,235,223 | (\$26,886,392) | (\$32,148) | \$4,758,800 | |

Capital Fund

Capital Assets are purchased using various funding sources including Operating Funds, Special Purpose Grants, Ministry Capital Grants authorized under separate Certificates of Approval, and the school district's own Local Capital Funds.

Construction projects are accumulated in Work in Progress accounts, and the total value of the addition is added to the Capital Buildings account once the project is complete. Effective in 2022 school districts adopted the half-year rule method of accounting for amortization which requires amortization of capital assets to start in the first year they are put into service. Prior to this, amortization was not recorded until the year following the year the asset was placed into service. The change was applied retroactively and resulted in a number of accounts being restated to reflect the new balances.

Buildings – Capital Projects

The school district invested \$99.5 million in the following capital projects in 2022.

| Projects Completed in 2022 | Operating Funds | Special Purpose Funds | Ministry Grants | Other Grants | Local Capital | Total |
|---------------------------------|-------------------|-----------------------|---------------------|------------------|---------------------|---------------------|
| Handsworth Replacement | \$ - | \$ - | \$63,271,402 | \$ - | \$ - | \$63,271,402 |
| Argyle Replacement Phase II | 880,000 | - | - | - | 3,394,827 | 4,274,827 |
| Mountainside Seismic Upgrade | - | - | 21,762,013 | - | 40,000 | 21,802,013 |
| Dorothy Lynas Envelope Upgrade | - | - | 1,390,520 | - | - | 1,390,520 |
| Mountainside Bldg Envelop | - | - | 1,663,378 | - | - | 1,663,378 |
| Annual Facilities Grant | - | 559,754 | 5,051,110 | - | - | 5,610,864 |
| Welding at Carson Graham | 38,167 | - | - | - | - | 38,167 |
| Cheakamus CF13 FED BCIT | - | - | - | 64,951 | - | 64,951 |
| Covid Ventilation | - | 1,356,670 | - | - | - | 1,356,670 |
| Total Completed Projects | \$ 918,167 | \$ 1,916,424 | \$93,138,422 | \$ 64,951 | \$ 3,434,827 | \$99,472,791 |

An additional \$3.1 million was invested in projects started but not completed by June 30, 2022.

| Projects In Progress | Operating Funds | Special Purpose Funds | Ministry Grants | Other Grants | Local Capital | Total |
|-----------------------------------|-----------------|-----------------------|-------------------|------------------|---------------------|---------------------|
| School Enhancement Program | \$ - | \$ - | \$ 125,377 | \$ - | \$ - | \$ 125,377 |
| Annual Facilities Grant | - | - | 165,610 | - | - | 165,610 |
| Carbon Neutral Capital Program | - | - | 170,456 | - | - | 170,456 |
| Cloverley Predesign | - | - | - | - | 164,478 | 164,478 |
| Lynn Valley Predesign | - | - | - | - | 58,899 | 58,899 |
| Other Capital Projects | - | - | - | - | 2,421,332 | 2,421,332 |
| Cheakamus Composting Toilets | - | - | - | 80,924 | - | 80,924 |
| Total Projects in Progress | \$ - | \$ - | \$ 461,443 | \$ 80,924 | \$ 2,644,710 | \$ 3,187,077 |

The following are major capital projects that completed and/or are currently active in the school district.

| Major capital projects | Project Budget | Project Expenditures to June 30/22 | Budget Remaining (Overspent) |
|--|----------------|------------------------------------|------------------------------|
| Argyle Secondary Seismic Upgrade | \$ 69,852,448 | \$ 70,189,237 | \$ (336,789) |
| Handsworth Secondary Seismic Replacement | \$ 69,884,755 | \$ 65,043,877 | \$ 4,840,878 |
| Mountainside Secondary Phase 2 - Seismic Upgrade | \$ 23,677,511 | \$ 21,819,535 | \$ 1,857,976 |

Furniture and Equipment

Furniture and equipment additions totalled \$2.8M.

| Furniture & Equipment | Operating Funds | Special Purpose Funds | Ministry Grants | Other Grants | Local Capital | Total |
|-----------------------------|-----------------|-----------------------|-----------------|--------------|---------------|--------------|
| New Argyle School | \$ - | \$ 82,265 | \$ - | \$ - | \$ 304,321 | \$ 386,586 |
| New Handsworth School | 8,600 | 356,922 | 643,487 | - | 718,158 | 1,727,166 |
| Mountainside | 45,377 | - | - | - | - | 45,377 |
| Inclusive Education | 63,450 | - | - | - | - | 63,450 |
| Carson Graham | 21,833 | - | - | - | - | 21,833 |
| Queen Mary playground | - | - | 165,000 | 75,000 | - | 240,000 |
| Lynnmour playground | - | - | 165,000 | - | - | 165,000 |
| Other Miscellaneous | 108,363 | 11,472 | - | - | - | 119,835 |
| Total Furniture & Equipment | \$ 247,623 | \$ 450,659 | \$ 973,487 | \$ 75,000 | \$ 1,022,479 | \$ 2,769,248 |

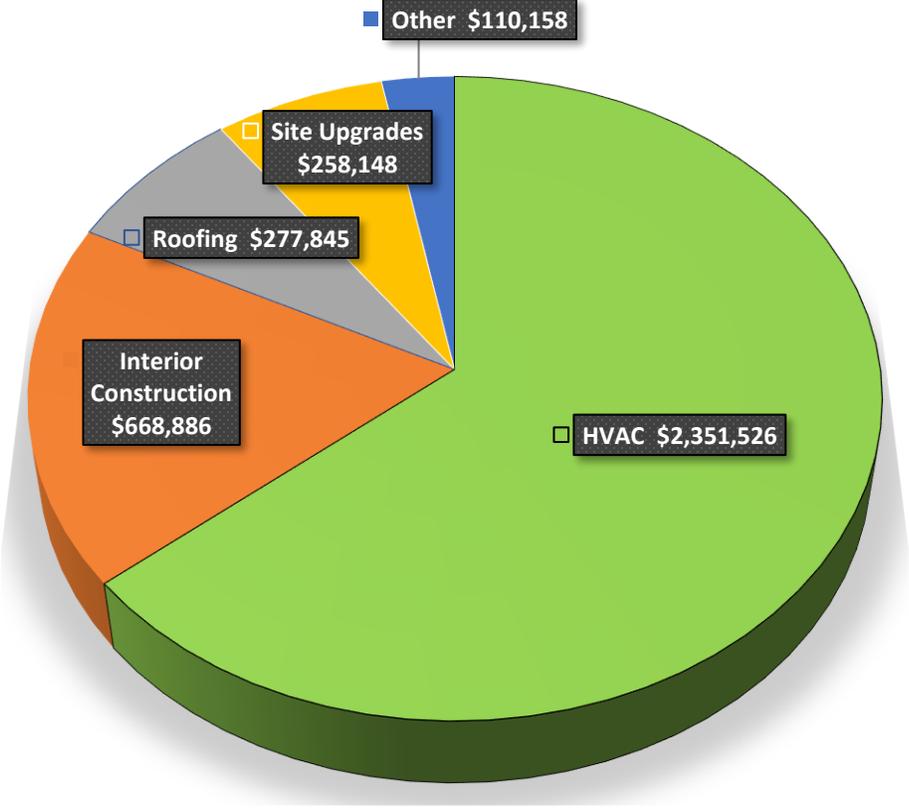
Information Technology

The school district invested \$2.4 million on IT infrastructure and equipment.

| Computer Technology | Operating Funds | Special Purpose Funds | Ministry Grants | Other Grants | Local Capital | Total |
|------------------------------|-----------------|-----------------------|-----------------|--------------|---------------|--------------|
| Wireless Access Points | \$ 234,269 | \$ - | \$ - | \$ - | \$ - | \$ 234,269 |
| New Argyle School | - | - | - | - | 56,543 | 56,543 |
| New Handsworth School | - | - | 410,830 | - | - | 410,830 |
| Refresh and Infrastructure | 902,529 | 183,074 | - | - | 591,044 | 1,676,647 |
| Miscellaneous other Hardware | 14,338 | 11,802 | - | - | - | 26,140 |
| Total | \$ 1,151,136 | \$ 194,876 | \$ 410,830 | \$ - | \$ 647,587 | \$ 2,404,429 |

Annual Facilities Grant

In 2022 the school district was allocated \$3.2 million from the Annual Facilities Grant (AFG). These funds are used to address ongoing maintenance and improvements to extend the useful life of facilities. Due to labour and supply shortages last year, a total of \$0.5 million remained unspent and was carried forward for completion in the next year. Total work completed in 2022 totalled \$3.6 million and included installation of HVAC systems and ventilation enhancements in the amount of \$2.3 million, roof repairs and replacements, facilities, electrical and accessibility upgrades in our schools.



Local Capital Funds

The provincial government does not provide funding for asset acquisitions such as computer equipment, school furniture and equipment replacement, vehicle maintenance, photocopiers or district administration buildings. The only source of funding available for these is typically from Operating Funds. The Board may transfer funds from the Operating Fund to the Local Capital Fund

for these purchases. At the close of 2022, the school district had \$5.1 million in Local Capital Reserve Funds set aside for the following purposes:

| | 2022 | | 2021 | |
|-------------------------------------|-----------|------------------|-----------|-------------------|
| Argyle Secondary Seismic | \$ | 409,751 | \$ | 4,165,444 |
| Handsworth Secondary Seismic | | 281,842 | | 1,000,000 |
| District Technology | | 1,643,188 | | 2,234,232 |
| Proposed Capital Projects | | 1,782,151 | | 2,737,914 |
| Asset Renewal & Replacement Reserve | | 1,054,804 | | 1,275,274 |
| Total Local Capital Reserve | \$ | 5,171,736 | \$ | 11,412,864 |

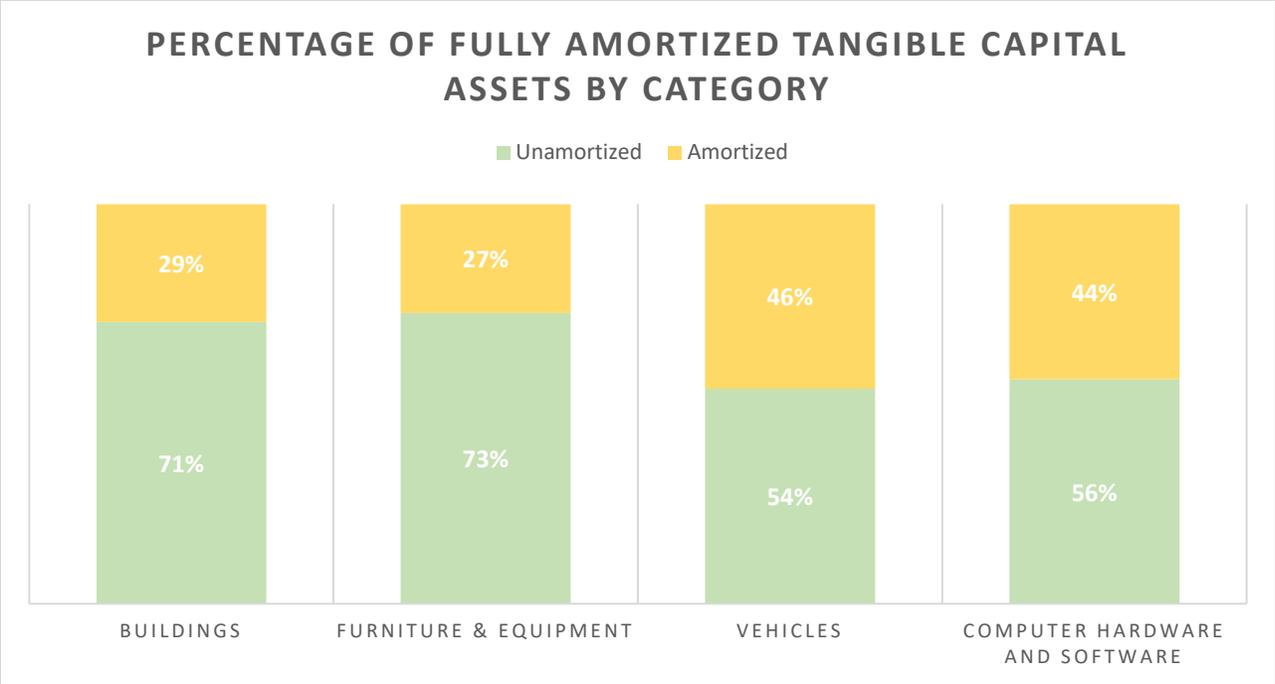
During the year the activity in the local capital fund was as follows:

| | FY2022 | | FY2021 | |
|--|-----------|------------------|-----------|-------------------|
| Opening balance | \$ | 11,412,863 | \$ | 14,430,537 |
| Investment income earned | | 61,272 | | 86,043 |
| Transfers from accumulated operating surplus | | 1,300,000 | | 4,350,000 |
| Capital Lease interest payments | | (7,497) | | (15,705) |
| Investments in capital assets | | (5,064,893) | | (5,359,248) |
| Investment in work in progress | | (2,530,009) | | (2,078,764) |
| Closing balance | \$ | 5,171,736 | \$ | 11,412,863 |

Amortization of Tangible Capital Assets

On May 28, 2021, the Office of the Comptroller General directed all school districts to apply the half-year rule method of amortization beginning in the fiscal year an asset is placed into service. Prior to this directive, the school district did not recognize amortization in the first partial service year. Amortization expense recorded on Tangible Capital Assets totalled \$13.5 million in 2022.

The percentage of fully amortized tangible capital assets by category is presented below. A high proportion of fully amortized assets may suggest an organization's assets are nearing the end of their expected lives and additional investments in capital renewal and replacement should be considered.



Risks

Funding Formula Review

The Ministry of Education and Childcare is continuing its review of the K-12 funding model. The financial impact to the school district under a fully implemented, revised funding model is unknown. As the provincial operating grant makes up the majority of school district revenues, any negative shifts will have an impact on program and service levels offered to our students.

International Program

Enrollment of students in the International Program is increasing, however the school district continues to face challenges in the availability of home stay families which may impact the ability to accommodate all student applications. Additionally, some countries continue to deny exit visas for students to study abroad. These factors may prevent enrollment returning to levels that existed two years ago, before the pandemic.

Inflation and Supply Chain Issues

Inflationary pressures will continue to drive up costs for supplies such as paper, cleaning supplies, computer technology and other equipment. With no change in the operating grant to offset these increases, the school district will face budgetary pressures that will challenge the ability to maintain current service levels in the future.

Employment Standards Act

Legislated changes to the *Employment Standards Act* in January 2022 provide for 5 paid sick leave days to employees who did not previously qualify for paid sick leave under the current benefits program. The estimated impact in the coming year is \$0.4 million but the full cost is unknown at this time and could be significantly higher. This cost increase is not funded by the provincial government.

Cloverley Elementary Replacement

School districts are required to contribute a share of the total construction costs on capital projects. Discussions are underway with the Ministry to determine the required contribution from the school district.

Reserves in Operating Surplus (Contingency)

The annual operating budget provides limited contingencies for any unbudgeted or unforeseen costs that may arise. The unrestricted accumulated operating surplus is relied upon to absorb unplanned budget changes, and will likely be the source of funding for the Cloverley Elementary Replacement.

Conclusion

As the school district approaches 2022/23, it will be important to be mindful of potential risks and future obligations that will impact the school district's financial outlook. As funding for student enrolments is unchanged for next year, the organization will have to absorb inflationary pressures and rebuild the accumulated operating surplus to achieve the established target balance. Through a prudent and conservative approach to managing resources, the Board of Education will continue its commitment to world-class instruction and a rich diversity of engaging programs in order to meet its fiduciary responsibilities.

Consolidated Audited Financial Statements of

School District No. 44 (North Vancouver)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 44 (North Vancouver)

June 30, 2022

Table of Contents

| | |
|---|------|
| Management Report | 1 |
| Independent Auditors' Report | 2-4 |
| Consolidated Statement of Financial Position - Statement 1 | 5 |
| Consolidated Statement of Operations - Statement 2 | 6 |
| Consolidated Statement of Changes in Net Debt - Statement 4 | 7 |
| Consolidated Statement of Cash Flows - Statement 5 | 8 |
| Notes to the Consolidated Financial Statements | 9-29 |
| Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited) | 30 |
| Schedule of Operating Operations - Schedule 2 (Unaudited) | 31 |
| Schedule 2A - Schedule of Operating Revenue by Source (Unaudited) | 32 |
| Schedule 2B - Schedule of Operating Expense by Object (Unaudited) | 33 |
| Schedule 2C - Operating Expense by Function, Program and Object (Unaudited) | 34 |
| Schedule of Special Purpose Operations - Schedule 3 (Unaudited) | 36 |
| Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited) | 37 |
| Schedule of Capital Operations - Schedule 4 (Unaudited) | 40 |
| Schedule 4A - Tangible Capital Assets (Unaudited) | 41 |
| Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited) | 42 |
| Schedule 4C - Deferred Capital Revenue (Unaudited) | 43 |
| Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited) | 44 |

School District No. 44 (North Vancouver)

MANAGEMENT REPORT

Version: #####-#####-#####

Management's Responsibility for the Consolidated Financial Statements.

The accompanying consolidated financial statements of School District No. 44 (North Vancouver) 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 consolidated financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated financial statements.

The preparation of consolidated 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. 44 (North Vancouver) (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 Audit Committee, on behalf of the Board, periodically reviews internal consolidated financial statements up to four times a year and provides recommendations. The Board reviews externally audited consolidated financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of School District No. 44 (North Vancouver) 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 consolidated financial statements.

On behalf of School District No. 44 (North Vancouver)

Signature of the Chairperson of the Board of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer Date Signed



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

INDEPENDENT AUDITORS' REPORT

To the Board of Education of School District No. 44 (North Vancouver), and

To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 44 (North Vancouver) (the Entity), which comprise:

- the statement of financial position as at June 30, 2022
- the statement of operations for the year then ended
- the statement of changes in net financial assets (debt) for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies (Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2022 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

Emphasis of Matter – Comparative Information

We draw attention to Note 23 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2021 has been restated. Note 23 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, 2022, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended June 30, 2021. In our opinion, such adjustments are appropriate and have been properly applied.

Other Information

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

- Information, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis document.
- Unaudited Schedules 1-4 attached to the audited financial statements

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

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

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

We have nothing to report in this regard.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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



We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants
Victoria, Canada
DATE

School District No. 44 (North Vancouver)

Consolidated Statement of Financial Position

As at June 30, 2022

| | 2022 Actual | 2021 Actual (Restated - Note 23) |
|---|----------------------|--|
| | \$ | \$ |
| Financial Assets | | |
| Cash and Cash Equivalents | 52,058,994 | 63,623,031 |
| Accounts Receivable | | |
| Due from Province - Ministry of Education and Child Care (Note 3) | 690,521 | 4,159,078 |
| Other (Note 3) | 1,019,467 | 1,012,761 |
| Inventories for Resale (Note 4) | 296,790 | 300,617 |
| Total Financial Assets | 54,065,772 | 69,095,487 |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities | | |
| Other (Note 5) | 16,951,081 | 26,772,545 |
| Unearned Revenue (Note 6) | 10,843,224 | 8,628,066 |
| Deferred Revenue (Note 7) | 4,758,800 | 4,442,117 |
| Deferred Capital Revenue (Note 8) | 300,038,129 | 287,340,700 |
| Employee Future Benefits (Note 9) | 8,295,704 | 8,051,609 |
| Capital Lease Obligations (Note 10) | 44,991 | 219,643 |
| Total Liabilities | 340,931,929 | 335,454,680 |
| Net Debt | (286,866,157) | (266,359,193) |
| Non-Financial Assets | | |
| Tangible Capital Assets (Note 11) | 403,227,033 | 385,092,293 |
| Prepaid Expenses | 778,413 | 982,738 |
| Supplies Inventory | 17,658 | 8,400 |
| Total Non-Financial Assets | 404,023,104 | 386,083,431 |
| Accumulated Surplus (Deficit) (Note 14) | 117,156,947 | 119,724,238 |
| Unrecognized Assets (Note 16) | | |
| Contractual Obligations (Note 17) | | |
| Contractual Rights (Note 18) | | |
| Contingent Liabilities (Note 20) | | |

Approved by the Board

DRAFT

| | | |
|--------------------------------------|---------------------------------------|-------------|
| Signature | Chairperson of the Board of Education | Date Signed |
| Signature | Superintendent | Date Signed |
| Signature of the Secretary Treasurer | Date Signed | |

School District No. 44 (North Vancouver)

Consolidated Statement of Operations

Year Ended June 30, 2022

| | 2022 Budget (Note 19) \$ | 2022 Actual \$ | 2021 Actual (Restated - Note 23) \$ |
|---|-----------------------------------|---------------------------|--|
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 173,138,635 | 173,234,454 | 176,474,421 |
| Other | 336,274 | 14,100 | 9,900 |
| Federal Grants | 7,350 | 7,350 | 7,000 |
| Tuition (Note 6) | 8,160,100 | 9,106,174 | 5,812,237 |
| Other Revenue | 6,764,441 | 8,386,931 | 3,836,525 |
| Rentals and Leases | 2,313,018 | 2,494,396 | 2,048,736 |
| Investment Income | 350,000 | 478,280 | 576,760 |
| Amortization of Deferred Capital Revenue | 9,094,526 | 8,985,880 | 7,141,643 |
| Total Revenue | <u>200,164,344</u> | <u>202,707,565</u> | <u>195,907,222</u> |
| Expenses | | | |
| Instruction | 165,559,149 | 165,410,458 | 155,308,416 |
| District Administration | 6,491,273 | 6,337,746 | 6,249,944 |
| Operations and Maintenance | 31,153,079 | 31,731,789 | 30,271,753 |
| Transportation and Housing | 695,813 | 664,657 | 480,053 |
| Debt Services | | 7,497 | 15,705 |
| Write-off/down of Buildings and Sites (Note 12) | | 1,122,709 | 732,094 |
| Total Expense | <u>203,899,314</u> | <u>205,274,856</u> | <u>193,057,965</u> |
| Surplus (Deficit) for the year | <u>(3,734,970)</u> | <u>(2,567,291)</u> | <u>2,849,257</u> |
| Accumulated Surplus (Deficit) from Operations, beginning of year | | 119,724,238 | 116,874,981 |
| Accumulated Surplus (Deficit) from Operations, end of year | | <u>117,156,947</u> | <u>119,724,238</u> |

School District No. 44 (North Vancouver)

Consolidated Statement of Changes in Net Debt
Year Ended June 30, 2022

| | 2022 Budget (Note 19) \$ | 2022 Actual \$ | 2021 Actual (Restated - Note 23) \$ |
|---|-----------------------------------|----------------------|--|
| Surplus (Deficit) for the year | (3,734,970) | (2,567,291) | 2,849,257 |
| Effect of change in Tangible Capital Assets | | | |
| Acquisition of Tangible Capital Assets | (10,274,871) | (35,235,814) | (68,710,296) |
| Amortization of Tangible Capital Assets | 13,574,668 | 13,513,639 | 11,281,523 |
| Write-down carrying value of Tangible Capital Assets | | 3,587,435 | 2,475,220 |
| Total Effect of change in Tangible Capital Assets | 3,299,797 | (18,134,740) | (54,953,553) |
| Acquisition of Prepaid Expenses | | (1,074,488) | (1,984,566) |
| Use of Prepaid Expenses | | 1,278,813 | 1,724,046 |
| Acquisition of Supplies Inventory | | (10,066) | (8,583) |
| Use of Supplies Inventory | | 808 | 1,861 |
| Total Effect of change in Other Non-Financial Assets | - | 195,067 | (267,242) |
| (Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses) | <u>(435,173)</u> | (20,506,964) | (52,371,538) |
| Net Remeasurement Gains (Losses) | | | |
| (Increase) Decrease in Net Debt | | (20,506,964) | (52,371,538) |
| Net Debt, beginning of year | | (266,359,193) | (213,987,655) |
| Net Debt, end of year | | (286,866,157) | (266,359,193) |

School District No. 44 (North Vancouver)

Consolidated Statement of Cash Flows

Year Ended June 30, 2022

| | 2022 Actual | 2021 Actual |
|---|---------------------|----------------------|
| | | (Restated - Note 23) |
| | \$ | \$ |
| Operating Transactions | | |
| Surplus (Deficit) for the year | (2,567,291) | 2,849,257 |
| Changes in Non-Cash Working Capital | | |
| Decrease (Increase) | | |
| Accounts Receivable | 3,461,851 | (3,642,083) |
| Inventories for Resale | 3,827 | 11,923 |
| Supplies Inventories | (9,258) | (6,722) |
| Prepaid Expenses | 204,325 | (260,520) |
| Increase (Decrease) | | |
| Accounts Payable and Accrued Liabilities | (9,821,464) | 3,141,235 |
| Unearned Revenue | 2,215,158 | 627,075 |
| Deferred Revenue | 316,683 | (617,171) |
| Employee Future Benefits | 244,095 | 309,109 |
| Amortization of Tangible Capital Assets | 13,513,639 | 11,281,523 |
| Amortization of Deferred Capital Revenue | (8,985,880) | (7,141,643) |
| Write-Off/down of Buildings and Sites (Note 12) | 1,122,709 | 732,094 |
| Total Operating Transactions | (301,606) | 7,284,077 |
| Capital Transactions | | |
| Tangible Capital Assets Purchased | (12,875,730) | (8,262,244) |
| Tangible Capital Assets -WIP Purchased | (22,360,084) | (60,448,052) |
| Total Capital Transactions | (35,235,814) | (68,710,296) |
| Financing Transactions | | |
| Capital Revenue Received | 24,148,035 | 58,307,085 |
| Capital Lease Payments | (174,652) | (166,443) |
| Total Financing Transactions | 23,973,383 | 58,140,642 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (11,564,037) | (3,285,577) |
| Cash and Cash Equivalents, beginning of year | 63,623,031 | 66,908,608 |
| Cash and Cash Equivalents, end of year | 52,058,994 | 63,623,031 |
| Cash and Cash Equivalents, end of year, is made up of: | | |
| Cash | 49,486,507 | 61,070,412 |
| Cash Equivalents | 2,572,487 | 2,552,619 |
| | 52,058,994 | 63,623,031 |

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 1946, operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 44 (North Vancouver)", and operates as "School District No. 44 (North Vancouver)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 44 (North Vancouver) is exempt from federal and provincial corporate income taxes.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the School District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1, 2020 and full-time beginning Sept 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the School District is not practicable at this time.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School District are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the School District are as follows:

a) Basis of Accounting

The financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(g) and 2(o).

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

As noted in notes 2(g) and 2(o), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense.

As 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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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, including the Cheakamus Foundation for Environmental Learning. Inter-departmental balances and organizational transactions have been eliminated.

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 term deposits 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) Inventories for Resale

Artists for Kids print inventory is recorded using the specific identification method. These inventories for resale are measured at lower of cost and net realizable value. Cost includes all costs incurred to get ready for sale including production, taxes and duties. Net realizable value is the expected selling price in the ordinary course of business.

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 courses, 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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

h) Employee Future Benefits

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

The most recent valuation of the obligation was performed at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School District and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

i) 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.

j) 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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

j) Tangible Capital Assets *(continued)*

- 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 for no consideration 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. It is management’s responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

| | |
|----------------------------|-------------------|
| Buildings | 40 years |
| Furniture & Equipment | 10 years |
| Vehicles | 10 years |
| Computer Software | 5 years |
| Computer Hardware | 5 years |
| Assets Under Capital Lease | Term of the lease |

k) 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 executory 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.

l) Prepaid Expenses

Payments for insurance, commissions, subscriptions, membership and maintenance contracts for use within the School District in a future period are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

m) Supplies Inventory

Supplies inventory held for consumption or use include data processing equipment and are recorded at the lower of historical cost and replacement cost.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

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 14 – Accumulated Surplus).

o) Revenue Recognition

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

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

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

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

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

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

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

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

p) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed. Interest expense includes interest on capital lease.

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

q) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities and other liabilities.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition and amortized using the effective interest rate method. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments measured at fair value are 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. Interest and dividends attributable to financial instruments are reported in the statement of operations. There are no measurement gains or losses during the periods presented; therefore no statement of remeasurement gains or losses is included in these financial statements.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

q) Financial Instruments *(continued)*

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, estimates for contingent liabilities, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

s) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

A modified retroactive application has been recommended by Government. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and becomes 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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2022

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

s) Future Changes in Accounting Policies *(continued)*

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.

t) Comparative Information

Certain comparative information has been reclassified to conform to the financial statement presentation adopted for the current year

NOTE 3 **ACCOUNTS RECEIVABLE**

| | 2022 | 2021 |
|---------------------------------------|--------------------|--------------------|
| <i>Due from Province Includes:</i> | | |
| Miscellaneous Grants Receivable | \$451,475 | \$541,723 |
| COA Draws Receivable | 239,046 | 3,617,355 |
| | \$690,521 | \$4,159,078 |
| <i>Other Receivables Include:</i> | | |
| GST/PST/HST Receivable | \$249,173 | \$461,537 |
| Recoverable Insurance Claims | 52,305 | 139,741 |
| Recoverable Payroll | 8,461 | 9,172 |
| Sundry Billings | 412,922 | 224,965 |
| Miscellaneous Receivables | 272,385 | 171,694 |
| Special Purpose | 24,221 | 5,652 |
| | \$1,019,467 | \$1,012,761 |

NOTE 4 **INVENTORIES FOR RESALE**

Inventories for resale at June 30, 2022 and 2021 consist solely of Artists for Kids prints.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

| | 2022 | 2021 |
|-------------------------------|---------------------|---------------------|
| Trade payables | \$7,290,186 | \$16,365,987 |
| Salaries and benefits payable | 8,447,437 | 9,048,569 |
| Accrued vacation pay | 1,213,458 | 1,357,989 |
| | \$16,951,081 | \$26,772,545 |

NOTE 6 UNEARNED REVENUE

| | 2022 | 2021 |
|-----------------------------|---------------------|--------------------|
| Balance, beginning of year | \$8,628,066 | \$8,000,991 |
| Changes for the year: | | |
| Increase: | | |
| Tuition fees collected | 11,071,659 | 6,490,440 |
| Other | 1,572,075 | 738,070 |
| | 12,643,734 | 7,228,510 |
| Decrease: | | |
| Tuition fees recognized | (9,106,174) | (5,812,237) |
| Other | (1,322,402) | (789,198) |
| | (10,428,576) | (6,601,435) |
| Net changes for the year | 2,215,158 | 627,075 |
| Balance, end of year | \$10,843,224 | \$8,628,066 |

NOTE 7 DEFERRED REVENUE

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

| | 2022 | 2021 |
|-----------------------------|--------------------|--------------------|
| Balance, beginning of year | \$4,442,117 | \$5,059,288 |
| Changes for the year: | | |
| Increase: | | |
| Provincial grants | 22,038,589 | 27,870,516 |
| Other revenue | 5,169,634 | 2,605,739 |
| | 27,235,223 | 30,476,255 |
| Decrease: | | |
| Allocated to revenue | (26,886,392) | (30,368,058) |
| Recoveries | (32,148) | (725,368) |
| | (26,918,540) | (31,093,426) |
| Net changes for the year | 316,683 | (617,171) |
| Balance, end of year | \$4,758,800 | \$4,442,117 |

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 8 DEFERRED CAPITAL REVENUE

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

| | 2022 | <i>(Restated – Note 23)</i> 2021 |
|--|----------------------|--|
| Deferred capital revenue subject to amortization | | |
| Balance, beginning of year | \$216,246,158 | \$172,721,394 |
| Prior period adjustment | - | (3,273,653) |
| Balance, beginning of year, as restated | 216,246,158 | 169,447,741 |
| Increases: | | |
| Capital additions | 4,286,313 | 1,308,335 |
| Transfer from deferred capital revenue – work in progress | 90,376,380 | 54,374,851 |
| Decreases: | | |
| Amortization | (8,985,880) | (7,141,643) |
| Write off/down of buildings (see Note 12) | (2,464,726) | (1,743,126) |
| Net change for the year | 83,212,087 | 46,798,417 |
| Balance, end of year | \$299,458,245 | \$216,246,158 |
| Deferred capital revenue – work in progress | | |
| Balance, beginning of year | \$71,088,674 | \$68,450,907 |
| Increases: | | |
| Transfer from deferred capital revenue - unspent | 19,830,075 | 57,012,618 |
| Decreases: | | |
| Transfer to deferred capital revenue subject to amortization | (90,376,380) | (54,374,851) |
| Net change for the year | (70,546,305) | 2,637,767 |
| Balance, end of year | \$542,369 | \$71,088,674 |
| Deferred capital revenue - unspent | | |
| Balance, beginning of year | \$5,868 | \$19,736 |
| Increases: | | |
| Provincial Grants – Ministry of Education | 23,896,092 | 58,046,068 |
| Playground - PAC | 251,943 | 261,017 |
| | 24,148,035 | 58,307,085 |
| Decreases: | | |
| Transfer to deferred capital revenue subject to amortization | (4,286,313) | (1,308,335) |
| Transfer to deferred capital revenue – work in progress | (19,830,075) | (57,012,618) |
| | (24,116,388) | (58,320,953) |
| Net change for the year | 31,647 | (13,868) |
| Balance, end of year | \$37,515 | \$5,868 |
| Total deferred capital revenue balance, end of year | \$300,038,129 | \$287,340,700 |

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 9 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, 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.

| | <u>June 30, 2022</u> | <u>June 30, 2021</u> |
|--|----------------------|----------------------|
| Reconciliation of Accrued Benefit Obligation | | |
| Accrued Benefit Obligation – April 1 | \$7,609,082 | \$7,839,925 |
| Service Cost | 693,291 | 693,823 |
| Interest Cost | 197,119 | 180,953 |
| Benefit Payments | (683,231) | (676,357) |
| Actuarial (Gain) Loss | 312,207 | (429,262) |
| Accrued Benefit Obligation – March 31 | <u>\$8,128,468</u> | <u>\$7,609,082</u> |
| Reconciliation of Funded Status at End of Fiscal Year | | |
| Accrued Benefit Obligation - March 31 | 8,128,468 | 7,609,082 |
| Market Value of Plan Assets - March 31 | - | - |
| Funded Status - Surplus (Deficit) | (8,128,468) | (7,609,082) |
| Employer Contributions After Measurement Date | 323,453 | 312,570 |
| Benefits Expense After Measurement Date | (241,859) | (222,603) |
| Unamortized Net Actuarial (Gain) Loss | (248,830) | (532,494) |
| Accrued Benefit Asset (Liability) - June 30 | <u>(\$8,295,704)</u> | <u>(\$8,051,609)</u> |
| Reconciliation of Change in Accrued Benefit Liability | | |
| Accrued Benefit Liability (Asset) - July 1 | 8,051,609 | 7,742,500 |
| Net Expense for Fiscal Year | 938,209 | 954,923 |
| Employer Contributions | (694,114) | (645,814) |
| Accrued Benefit Liability (Asset) - June 30 | <u>\$8,295,704</u> | <u>\$8,051,609</u> |
| Components of Net Benefit Expense | | |
| Service Cost | 695,853 | 693,690 |
| Interest Cost | 213,813 | 184,995 |
| Amortization of Net Actuarial (Gain)/Loss | 28,542 | 76,238 |
| Net Benefit Expense (Income) | <u>\$938,209</u> | <u>\$954,923</u> |
| Assumptions | | |
| Discount Rate - April 1 | 2.50% | 2.25% |
| Discount Rate - March 31 | 3.25% | 2.50% |
| Long Term Salary Growth - April 1 | 2.50% + seniority | 2.50% + seniority |
| Long Term Salary Growth - March 31 | 2.50% + seniority | 2.50% + seniority |
| EARSL - March 31 | 9.9 | 9.0 |

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2022

NOTE 10 CAPITAL LEASE OBLIGATION

The School District entered into an obligation for multi-function business devices under capital lease in 2018, which expires November 30, 2022.

Repayments are due in 2023 as follows:

| | |
|---|-----------------|
| Total minimum lease payments | \$45,537 |
| Less amounts representing interest at 5.38% | 546 |
| Present value of net minimum capital lease payments | \$44,991 |

Total interest on the capital lease obligation for the year ended June 30, 2022 was \$7,497 (2021: \$15,705).

NOTE 11 TANGIBLE CAPITAL ASSETS

| Net Book Value: | <i>(Restated – Note 23)</i> | |
|------------------------------|-----------------------------|----------------------|
| | Net Book Value 2022 | Net Book Value 2021 |
| Sites | \$12,472,243 | \$12,472,243 |
| Buildings | 376,419,486 | 291,859,167 |
| Buildings – work in progress | 3,187,077 | 72,600,042 |
| Furniture & Equipment | 6,087,782 | 4,029,744 |
| Vehicles | 934,284 | 1,105,367 |
| Computer Software | 47,539 | 67,828 |
| Computer Hardware | 4,078,622 | 2,957,902 |
| Total | \$403,227,033 | \$385,092,293 |

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 11 TANGIBLE CAPITAL ASSETS
(Continued)

June 30, 2022

| Cost: | Opening Cost | Additions | Disposals | Transfers (WIP) | Balance at June 30, 2022 |
|------------------------------|----------------------|---------------------|-----------------------|--------------------|-----------------------------|
| Sites | \$12,472,243 | \$ - | \$ - | \$ - | \$12,472,243 |
| Buildings | 444,814,411 | 7,699,742 | (9,221,345) | 91,773,049 | 535,065,857 |
| Buildings – work in progress | 72,600,042 | 22,360,084 | - | (91,773,049) | 3,187,077 |
| Furniture & Equipment | 5,857,325 | 2,769,248 | (259,697) | - | 8,366,876 |
| Vehicles | 1,732,783 | 2,311 | - | - | 1,735,094 |
| Computer Software | 134,971 | - | (67,054) | - | 67,917 |
| Computer Hardware | 5,559,834 | 2,404,429 | (687,010) | - | 7,277,253 |
| Total | \$543,171,609 | \$35,235,814 | (\$10,235,106) | \$ - | \$568,172,317 |

| | (Restated – Note 23) | | | |
|---------------------------|--|---------------------|----------------------|-----------------------------|
| Accumulated Amortization: | Opening Accumulated Amortization | Additions | Disposals | Balance at June 30, 2022 |
| Sites | \$ - | \$ - | \$ - | \$ - |
| Buildings | 152,955,244 | 11,325,037 | (5,633,910) | 158,646,371 |
| Furniture & Equipment | 1,827,581 | 711,210 | (259,697) | 2,279,094 |
| Vehicles | 627,416 | 173,394 | - | 800,810 |
| Computer Software | 67,143 | 20,289 | (67,054) | 20,378 |
| Computer Hardware | 2,601,932 | 1,283,709 | (687,010) | 3,198,631 |
| Total | \$158,079,316 | \$13,513,639 | (\$6,647,671) | \$164,945,284 |

- Buildings – work in progress having a value of \$3,187,077 (2021: \$72,600,042) has not been amortized. Amortization of these assets will commence when the asset is put into service.
- Building cost and accumulated amortization disposal amounts for the year ended June 30, 2022 relate to the write-off of one demolished building (see Note 12).
- Equipment under capital lease: Included in capital assets is equipment under capital lease with a cost of \$804,568 (2021: \$804,568) and accumulated amortization of \$724,113 (2021 restated: \$563,199).

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 11 TANGIBLE CAPITAL ASSETS
(Continued)

June 30, 2021

| Cost: | Opening Cost | Additions | Disposals | Transfers (WIP) | Balance at June 30, 2021 |
|------------------------------|----------------------|---------------------|----------------------|-----------------|--------------------------|
| Sites | \$12,472,243 | \$ - | \$ - | \$ - | \$12,472,243 |
| Buildings | 388,174,090 | 5,151,581 | (7,383,269) | 58,872,009 | 444,814,411 |
| Buildings – work in progress | 71,023,999 | 60,448,052 | - | (58,872,009) | 72,600,042 |
| Furniture & Equipment | 4,451,535 | 1,809,647 | (403,857) | - | 5,857,325 |
| Vehicles | 1,602,113 | 299,976 | (169,306) | - | 1,732,783 |
| Computer Software | 304,074 | 67,917 | (237,020) | - | 134,971 |
| Computer Hardware | 5,196,654 | 933,123 | (569,943) | - | 5,559,834 |
| Total | \$483,224,708 | \$68,710,296 | (\$8,763,395) | \$ - | \$543,171,609 |

| Accumulated Amortization: | (Restated – Note 23) Opening Accumulated Amortization | (Restated – Note 23) Additions | Disposals | (Restated – Note 23) Balance at June 30, 2021 |
|---------------------------|---|--------------------------------------|----------------------|--|
| Sites | \$ - | \$ - | \$ - | \$ - |
| Buildings | 148,383,512 | 9,479,781 | (4,908,049) | 152,955,244 |
| Furniture & Equipment | 1,715,995 | 515,443 | (403,857) | 1,827,581 |
| Vehicles | 629,977 | 166,745 | (169,306) | 627,416 |
| Computer Software | 260,258 | 43,905 | (237,020) | 67,143 |
| Computer Hardware | 2,096,226 | 1,075,649 | (569,943) | 2,601,932 |
| Total | \$153,085,968 | \$11,281,523 | (\$6,288,175) | \$158,079,316 |

NOTE 12 WRITE-DOWN AND WRITE-OFF OF SITES AND BUILDINGS

The School District wrote-off the net book value and associated unamortized deferred capital revenue for the former Handsworth Secondary School upon demolition during the year ended June 30, 2022, subsequent to completion of a seismic replacement. The school was built in 1961 and had undergone numerous additions and betterments since construction. A significant portion of these costs had been funded through bylaw capital.

- Capital Assets - Building: The net book value of \$3,587,435 (cost – \$9,221,345, accumulated amortization – \$5,633,910) was written off during the year.
- Deferred Capital Revenue: Unamortized deferred capital revenue of \$2,464,726 (deferred capital received – \$6,020,863, accumulated amortization – \$3,556,137) was written off during the year.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 13 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

School District No. 44 paid \$14,072,781 for employer contributions to these plans for the year ended June 30, 2022 (2021: \$13,541,300).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The results from the December 31, 2021 valuation for the Municipal Pension Plan will be available later in 2022.

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

NOTE 14 ACCUMULATED SURPLUS

The School District has established a number of funds to demonstrate compliance with legislation and to reflect the School District's intentions to undertake certain future activities.

The Operating Fund accounts for the School District's operating grants and other operating revenues. Legislation requires that the School District present a balanced budget for the Operating Fund, whereby budgeted expenditure does not exceed the total of budgeted revenue and any surplus in the operating fund carried forward from previous years.

The Capital Fund accounts for the School District's investment in its existing capital infrastructure, including the existing buildings, furniture, vehicles, computers and equipment. It also reflects intentions to make future capital asset purchases.

The Special Purpose Funds account for grants and contributions received which are directed by agreement with a third party towards specific activities.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2022

NOTE 14 **ACCUMULATED SURPLUS**
(Continued)

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2022, were as follows:

- \$2,319,235 was transferred from the operating fund to the capital fund for the purchase of tangible capital assets;
- \$174,652 was transferred from the operating fund to the capital fund for capital lease principal payments;
- \$1,300,000 was transferred from the operating fund to local capital for construction projects and future capital acquisitions; and
- \$1,205,289 was transferred from special purpose fund to the capital fund for the purchase of tangible capital assets.

Accumulated surplus consists of individual fund surpluses as follows:

| | <u>2022</u> | <i>(Restated - Note 23)</i> <u>2021</u> |
|---|--|--|
| Operating Fund | | |
| Internally Restricted (appropriated): | | |
| Annual Budget Surplus Appropriation | \$5,420,963 | \$5,153,993 |
| Early Teacher Mentorship | 241,877 | 324,721 |
| Restricted School Balances | 686,711 | 400,000 |
| Holdback - Address Learning Impacts from Pandemic | - | 459,898 |
| Capital Projects | - | 1,300,000 |
| Total Restricted | <u>6,349,551</u> | <u>7,638,612</u> |
| Unrestricted | <u>2,947,634</u> | <u>3,628,347</u> |
| Total Available for Future Operations | <u>\$9,297,185</u> | <u>\$11,266,959</u> |
| Capital Fund | | |
| Invested in Capital Assets | \$102,688,026 | \$97,044,416 |
| Local Capital | <u>5,171,736</u> | <u>11,412,863</u> |
| | <u>\$107,859,762</u> | <u>\$108,457,279</u> |
| Accumulated Surplus | <u><u>\$117,156,947</u></u> | <u><u>\$119,724,238</u></u> |

NOTE 15 **RELATED PARTY TRANSACTIONS**

The School District is related through common control to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 16 UNRECOGNIZED ASSETS

The School District manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at the Educational Services Center and public display areas. These assets are not recognized in the financial statements. The cost of the permanent art collection is \$2,102,316 at June 30, 2022 (2021: \$2,076,128).

NOTE 17 CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multiple-year contracts for the delivery of services and the construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

| | 2023 | 2024 |
|--|--------------------|------------------|
| Handsworth seismic | \$1,500,085 | - |
| Argyle seismic | 143,017 | - |
| Mountainside seismic | 915,821 | - |
| Management contract for the operations of the Cheakamus Centre | 250,000 | 250,000 |
| Total | \$2,808,923 | \$250,000 |

NOTE 18 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 lease contracts entered into for the rental of four locations as summarized below:

| | |
|----------------------------|--------------------|
| 2023 | \$1,755,434 |
| 2024 | 1,811,165 |
| 2025 | 987,913 |
| 2026 | 935,362 |
| 2027 | 960,548 |
| Thereafter | 1,173,031 |
| Total future lease revenue | \$7,623,453 |

NOTE 19 BUDGET FIGURES

Budget figures included in the financial statements represent the amended annual budget approved by the Board on February 15, 2022. The Board approved the annual budget on June 22, 2021.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 19 **BUDGET FIGURES**
(Continued)

The following table sets out the amended annual operating budget with a comparison to the annual budget.

| | 2022 Annual Budget | 2022 Amended Annual Budget | 2022 Actual |
|--|-----------------------|-------------------------------|----------------------|
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | \$166,909,181 | \$173,138,635 | \$173,234,454 |
| Other | 6,600 | 336,274 | 14,100 |
| Federal Grants | 7,000 | 7,350 | 7,350 |
| Tuition | 6,133,000 | 8,160,100 | 9,106,174 |
| Other Revenue | 5,965,985 | 6,764,441 | 8,386,931 |
| Rentals and Leases | 2,227,017 | 2,313,018 | 2,494,396 |
| Investment Income | 466,750 | 350,000 | 478,280 |
| Amortization of Deferred Capital Revenue | 7,972,915 | 9,094,526 | 8,985,880 |
| Total Revenue | \$189,688,448 | \$200,164,344 | \$202,707,565 |
| Expenses | | | |
| Instruction | \$161,772,526 | \$165,559,149 | \$165,410,458 |
| District Administration | 6,287,424 | 6,491,273 | 6,337,746 |
| Operations and Maintenance | 17,552,505 | 17,578,411 | 18,218,150 |
| Transportation and Housing | 528,444 | 695,813 | 664,657 |
| Debt Services | - | - | 7,497 |
| Write-off/down of Buildings and Sites | - | - | 1,122,709 |
| Amortization of Tangible Capital Assets | 12,210,697 | 13,574,668 | 13,513,639 |
| Total Expense | \$198,351,596 | \$203,899,314 | \$205,274,856 |
| Net Revenue (Expense) | (8,663,148) | (3,734,970) | (2,567,291) |
| Budgeted Allocation (Retirement) of Surplus (Deficit) | 5,553,993 | 3,114,255 | - |
| Budgeted Surplus (Deficit) for the year | (\$3,109,155) | (\$620,715) | (\$2,567,291) |

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2022

NOTE 20 CONTINGENT LIABILITIES

The School District has granted an irrevocable \$2,000,000 standby letter of credit in favour of the Corporation of the District of North Vancouver in lieu of security deposits for general capital projects. The School District has granted an irrevocable \$100,000 standby letter of credit in favour of the Bank of Montreal in relation to School District purchasing cards.

Certain schools in the School District may contain asbestos. No amount has been recorded in these financial statements with regard to this potential liability since the fair value of the future removal costs cannot be reasonably estimated due to unknown timelines.

The nature of the School District's activities are such there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2022, management believes the School District has valid defenses and appropriate insurance coverage in place. In the event that any claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position or operations.

A liability for claims is recorded to the extent that the probability of loss is likely and the amount of potential loss is estimable.

NOTE 21 EXPENSE BY OBJECT

| | 2022 | <i>(Restated - Note 23)</i> 2021 |
|---------------------------------------|----------------------|---|
| Salaries and Benefits | \$170,618,474 | \$164,822,722 |
| Services and Supplies | 20,012,537 | 16,205,921 |
| Interest | 7,497 | 15,705 |
| Write-off/down of Buildings and Sites | 1,122,709 | 732,094 |
| Amortization | 13,513,639 | 11,281,523 |
| | \$205,274,856 | \$193,057,965 |

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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2022

NOTE 23 PRIOR PERIOD ADJUSTMENT

On May 28, 2021, the Office of the Comptroller General directed all school districts to apply the half-year rule method of amortization beginning in the fiscal year an asset is placed into service. This directive applies to both past and future purchases. Prior to this directive, the district did not recognize amortization in the first partial service year. The School District has made a retroactive adjustment to recognize amortization of all assets and deferred capital contributions beginning in the first service year. The impact of the prior period adjustment on the June 30, 2021 comparative amounts is as follows:

| | Increase (Decrease) |
|---|--------------------------------|
| Tangible Capital Assets | \$(5,353,505) |
| Deferred Capital Revenue | <u>(3,273,653)</u> |
| Accumulated Surplus, July 1, 2020 | <u>\$(2,079,852)</u> |
| | |
| Amortization of Deferred Capital Revenue | \$658,676 |
| Operations and Maintenance Expense – Asset Amortization | <u>728,796</u> |
| Annual Surplus for the year ending June 30, 2021 | <u>\$(70,120)</u> |

NOTE 24 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

Credit risk is the risk of financial loss to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash, cash equivalents, amounts receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a debtor. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

It is management’s opinion that the School District is not exposed to significant credit risk associated with its cash and cash equivalents and investments as they are placed in recognized British Columbia institutions and the School District invests solely in placement of funds with institutions that have achieved the highest creditworthiness in the marketplace and earned a public reputation as a good credit risk.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 24 **RISK MANAGEMENT**
(Continued)

b) Market risk:

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as it invests solely in investments that are considered liquid (e.g. term deposits) and that have a maturity date of no more than 3 years.

c) Liquidity risk:

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2021 related to credit, market or liquidity risks.

School District No. 44 (North Vancouver)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

| | Operating Fund | Special Purpose Fund | Capital Fund | 2022 Actual | 2021 Actual (Restated - Note 23) |
|--|--------------------|----------------------|--------------------|--------------------|-------------------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 11,266,959 | | 108,457,279 | 119,724,238 | 118,954,833 |
| Prior Period Adjustments | | | | | (2,079,852) |
| Accumulated Surplus (Deficit), beginning of year, as restated | 11,266,959 | - | 108,457,279 | 119,724,238 | 116,874,981 |
| Changes for the year | | | | | |
| Surplus (Deficit) for the year | 1,824,113 | 1,205,289 | (5,596,693) | (2,567,291) | 2,849,257 |
| Interfund Transfers | | | | | |
| Tangible Capital Assets Purchased | (2,319,235) | (1,205,289) | 3,524,524 | - | |
| Local Capital | (1,300,000) | | 1,300,000 | - | |
| Other | (174,652) | | 174,652 | - | |
| Net Changes for the year | (1,969,774) | - | (597,517) | (2,567,291) | 2,849,257 |
| Accumulated Surplus (Deficit), end of year - Statement 2 | 9,297,185 | - | 107,859,762 | 117,156,947 | 119,724,238 |

School District No. 44 (North Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

| | 2022 Budget (Note 19) | 2022 Actual | 2021 Actual (Restated - Note 23) |
|---|-----------------------------|---------------------------|--|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 151,424,650 | 151,627,106 | 148,435,876 |
| Other | 6,600 | 14,100 | 9,900 |
| Federal Grants | 7,350 | 7,350 | 7,000 |
| Tuition | 8,160,100 | 9,106,174 | 5,812,237 |
| Other Revenue | 2,779,707 | 3,107,887 | 1,507,012 |
| Rentals and Leases | 2,313,018 | 2,494,396 | 2,048,736 |
| Investment Income | 300,000 | 417,008 | 490,717 |
| Total Revenue | <u>164,991,425</u> | <u>166,774,021</u> | <u>158,311,478</u> |
| Expenses | | | |
| Instruction | 141,550,588 | 140,457,639 | 130,083,214 |
| District Administration | 6,191,273 | 6,178,910 | 6,245,990 |
| Operations and Maintenance | 17,173,480 | 17,813,219 | 16,369,873 |
| Transportation and Housing | 520,339 | 500,140 | 343,235 |
| Total Expense | <u>165,435,680</u> | <u>164,949,908</u> | <u>153,042,312</u> |
| Operating Surplus (Deficit) for the year | <u>(444,255)</u> | <u>1,824,113</u> | <u>5,269,166</u> |
| Budgeted Appropriation (Retirement) of Surplus (Deficit) | <u>3,114,255</u> | | |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (1,370,000) | (2,319,235) | (569,604) |
| Local Capital | (1,300,000) | (1,300,000) | (4,350,000) |
| Other | | (174,652) | (166,443) |
| Total Net Transfers | <u>(2,670,000)</u> | <u>(3,793,887)</u> | <u>(5,086,047)</u> |
| Total Operating Surplus (Deficit), for the year | <u>-</u> | <u>(1,969,774)</u> | <u>183,119</u> |
| Operating Surplus (Deficit), beginning of year | | 11,266,959 | 11,083,840 |
| Operating Surplus (Deficit), end of year | | <u>9,297,185</u> | <u>11,266,959</u> |
| Operating Surplus (Deficit), end of year | | | |
| Internally Restricted (Note 14) | | 6,349,551 | 7,638,612 |
| Unrestricted | | 2,947,634 | 3,628,347 |
| Total Operating Surplus (Deficit), end of year | | <u>9,297,185</u> | <u>11,266,959</u> |

School District No. 44 (North Vancouver)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

| | 2022 Budget (Note 19) | 2022 Actual | 2021 Actual (Restated - Note 23) |
|---|-----------------------------|--------------------|--|
| | \$ | \$ | \$ |
| Provincial Grants - Ministry of Education and Child Care | | | |
| Operating Grant, Ministry of Education and Child Care | 148,289,931 | 148,230,211 | 140,601,250 |
| Other Ministry of Education and Child Care Grants | | | |
| Pay Equity | 2,966,047 | 2,966,047 | 2,966,047 |
| Funding for Graduated Adults | 3,143 | 14,461 | 16,583 |
| Student Transportation Fund | 40,566 | 40,566 | 40,566 |
| Support Staff Benefits Grant | 103,546 | 203,798 | 200,890 |
| Teachers' Labour Settlement Funding | | | 4,109,123 |
| Early Career Mentorship Funding | | | 330,000 |
| FSA Scorer Grant | 17,740 | 17,740 | 17,740 |
| Early Learning Framework Implementation | 3,677 | 3,677 | 3,677 |
| Extreme Weather | - | 150,606 | |
| French Immersion Remote Learning | | | 150,000 |
| Total Provincial Grants - Ministry of Education and Child Care | 151,424,650 | 151,627,106 | 148,435,876 |
| Provincial Grants - Other | 6,600 | 14,100 | 9,900 |
| Federal Grants | 7,350 | 7,350 | 7,000 |
| Tuition | | | |
| Summer School Fees | 60,100 | 60,600 | 61,950 |
| International and Out of Province Students | 8,100,000 | 9,045,574 | 5,750,287 |
| Total Tuition | 8,160,100 | 9,106,174 | 5,812,237 |
| Other Revenues | | | |
| Miscellaneous | | | |
| Cheakamus Centre | 852,000 | 917,660 | 165,209 |
| Band and Strings | 575,000 | 565,923 | 429,527 |
| Academy Fees | 733,119 | 710,839 | 286,430 |
| Donations and Recoveries | 42,750 | 34,778 | 109,191 |
| Artists For Kids | 265,421 | 288,238 | 255,239 |
| Cafeteria and Vending | 18,000 | 47,149 | 10,045 |
| Other | 293,417 | 543,300 | 251,371 |
| Total Other Revenue | 2,779,707 | 3,107,887 | 1,507,012 |
| Rentals and Leases | 2,313,018 | 2,494,396 | 2,048,736 |
| Investment Income | 300,000 | 417,008 | 490,717 |
| Total Operating Revenue | 164,991,425 | 166,774,021 | 158,311,478 |

School District No. 44 (North Vancouver)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2022

| | 2022 Budget (Note 19) | 2022 Actual | 2021 Actual (Restated - Note 23) |
|-------------------------------------|-----------------------------|--------------------|--|
| | \$ | \$ | \$ |
| Salaries | | | |
| Teachers | 73,996,848 | 72,722,558 | 70,011,888 |
| Principals and Vice Principals | 10,961,091 | 10,919,877 | 10,526,159 |
| Educational Assistants | 14,996,740 | 14,749,674 | 12,238,668 |
| Support Staff | 12,509,050 | 11,702,299 | 11,855,955 |
| Other Professionals | 4,515,879 | 5,180,992 | 4,444,974 |
| Substitutes | 4,718,450 | 6,523,509 | 4,783,858 |
| Total Salaries | 121,698,058 | 121,798,909 | 113,861,502 |
| Employee Benefits | 28,323,998 | 28,527,478 | 27,570,636 |
| Total Salaries and Benefits | 150,022,056 | 150,326,387 | 141,432,138 |
| Services and Supplies | | | |
| Services | 7,513,471 | 7,139,085 | 5,506,237 |
| Student Transportation | 137,000 | 121,790 | 41,498 |
| Professional Development and Travel | 738,575 | 687,572 | 369,088 |
| Dues and Fees | 90,262 | 82,141 | 60,091 |
| Insurance | 444,172 | 417,930 | 462,935 |
| Supplies | 3,591,844 | 3,163,739 | 2,489,757 |
| Utilities | 2,898,300 | 3,011,264 | 2,680,568 |
| Total Services and Supplies | 15,413,624 | 14,623,521 | 11,610,174 |
| Total Operating Expense | 165,435,680 | 164,949,908 | 153,042,312 |

School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

| | Teachers Salaries | Principals and Vice Principals Salaries | Educational Assistants Salaries | Support Staff Salaries | Other Professionals Salaries | Substitutes Salaries | Total Salaries |
|---|----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 54,802,701 | 2,784,732 | 1,845,927 | 1,798,670 | - | 5,287,736 | 66,519,766 |
| 1.03 Career Programs | 228,489 | 9,300 | - | 257,012 | - | 6,890 | 501,691 |
| 1.07 Library Services | 2,636,951 | - | 143,556 | 151,532 | - | 26,204 | 2,958,243 |
| 1.08 Counselling | 3,479,103 | - | - | - | - | 3,543 | 3,482,646 |
| 1.10 Special Education | 8,501,470 | 707,108 | 11,886,654 | 13,581 | 741,026 | 655,682 | 22,505,521 |
| 1.30 English Language Learning | 2,065,281 | - | - | - | - | 21,485 | 2,086,766 |
| 1.31 Indigenous Education | 557,066 | 132,565 | 569,728 | - | - | 5,486 | 1,264,845 |
| 1.41 School Administration | - | 6,972,348 | - | 997,872 | - | 73,761 | 8,043,981 |
| 1.60 Summer School | 353,243 | - | - | 29,240 | - | - | 382,483 |
| 1.62 International and Out of Province Students | 84,965 | - | - | 105,838 | 176,877 | - | 367,680 |
| 1.64 Other | - | 165,945 | - | 60,676 | 185,828 | 60,498 | 472,947 |
| Total Function 1 | 72,709,269 | 10,771,998 | 14,445,865 | 3,414,421 | 1,103,731 | 6,141,285 | 108,586,569 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | - | - | - | - | 817,434 | - | 817,434 |
| 4.40 School District Governance | - | - | - | - | 200,775 | - | 200,775 |
| 4.41 Business Administration | - | 147,879 | - | 1,123,377 | 1,655,160 | 1,060 | 2,927,476 |
| Total Function 4 | - | 147,879 | - | 1,123,377 | 2,673,369 | 1,060 | 3,945,685 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 13,289 | - | - | 193,695 | 981,114 | - | 1,188,098 |
| 5.50 Maintenance Operations | - | - | - | 6,698,864 | 422,778 | 378,002 | 7,499,644 |
| 5.52 Maintenance of Grounds | - | - | - | 271,942 | - | - | 271,942 |
| 5.56 Utilities | - | - | - | - | - | - | - |
| Total Function 5 | 13,289 | - | - | 7,164,501 | 1,403,892 | 378,002 | 8,959,684 |
| 7 Transportation and Housing | | | | | | | |
| 7.70 Student Transportation | - | - | 303,809 | - | - | 3,162 | 306,971 |
| Total Function 7 | - | - | 303,809 | - | - | 3,162 | 306,971 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 72,722,558 | 10,919,877 | 14,749,674 | 11,702,299 | 5,180,992 | 6,523,509 | 121,798,909 |

School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2022 Actual | 2022 Budget (Note 19) | 2021 Actual (Restated - Note 23) |
|---|--------------------|-------------------|-----------------------------|-----------------------|--------------------|--------------------------|-------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 66,519,766 | 16,479,389 | 82,999,155 | 3,248,033 | 86,247,188 | 90,919,774 | 80,355,448 |
| 1.03 Career Programs | 501,691 | 113,323 | 615,014 | 54,324 | 669,338 | 558,345 | 506,845 |
| 1.07 Library Services | 2,958,243 | 670,125 | 3,628,368 | 6,137 | 3,634,505 | 3,557,693 | 3,406,314 |
| 1.08 Counselling | 3,482,646 | 786,998 | 4,269,644 | 5,656 | 4,275,300 | 3,095,674 | 4,240,940 |
| 1.10 Special Education | 22,505,521 | 4,824,481 | 27,330,002 | 378,844 | 27,708,846 | 24,610,891 | 26,371,491 |
| 1.30 English Language Learning | 2,086,766 | 536,485 | 2,623,251 | 13,556 | 2,636,807 | 2,158,098 | 2,372,814 |
| 1.31 Indigenous Education | 1,264,845 | 280,441 | 1,545,286 | 77,859 | 1,623,145 | 1,554,533 | 1,139,078 |
| 1.41 School Administration | 8,043,981 | 1,624,995 | 9,668,976 | 193,622 | 9,862,598 | 8,689,663 | 9,573,059 |
| 1.60 Summer School | 382,483 | 72,279 | 454,762 | 12,892 | 467,654 | 343,257 | 319,333 |
| 1.62 International and Out of Province Students | 367,680 | 76,821 | 444,501 | 1,281,952 | 1,726,453 | 4,024,342 | 991,256 |
| 1.64 Other | 472,947 | 98,605 | 571,552 | 1,034,253 | 1,605,805 | 2,038,318 | 806,636 |
| Total Function 1 | 108,586,569 | 25,563,942 | 134,150,511 | 6,307,128 | 140,457,639 | 141,550,588 | 130,083,214 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | 817,434 | 151,870 | 969,304 | 176,863 | 1,146,167 | 1,122,512 | 1,292,891 |
| 4.40 School District Governance | 200,775 | 16,353 | 217,128 | 112,328 | 329,456 | 332,628 | 368,819 |
| 4.41 Business Administration | 2,927,476 | 629,107 | 3,556,583 | 1,146,704 | 4,703,287 | 4,736,133 | 4,584,280 |
| Total Function 4 | 3,945,685 | 797,330 | 4,743,015 | 1,435,895 | 6,178,910 | 6,191,273 | 6,245,990 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 1,188,098 | 252,677 | 1,440,775 | 1,084,664 | 2,525,439 | 2,406,357 | 2,171,013 |
| 5.50 Maintenance Operations | 7,499,644 | 1,784,519 | 9,284,163 | 2,766,852 | 12,051,015 | 11,518,919 | 11,204,574 |
| 5.52 Maintenance of Grounds | 271,942 | 57,631 | 329,573 | 482,543 | 812,116 | 973,204 | 800,474 |
| 5.56 Utilities | - | - | - | 2,424,649 | 2,424,649 | 2,275,000 | 2,193,812 |
| Total Function 5 | 8,959,684 | 2,094,827 | 11,054,511 | 6,758,708 | 17,813,219 | 17,173,480 | 16,369,873 |
| 7 Transportation and Housing | | | | | | | |
| 7.70 Student Transportation | 306,971 | 71,379 | 378,350 | 121,790 | 500,140 | 520,339 | 343,235 |
| Total Function 7 | 306,971 | 71,379 | 378,350 | 121,790 | 500,140 | 520,339 | 343,235 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 121,798,909 | 28,527,478 | 150,326,387 | 14,623,521 | 164,949,908 | 165,435,680 | 153,042,312 |

School District No. 44 (North Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

| | 2022 Budget (Note 19) \$ | 2022 Actual \$ | 2021 Actual (Restated - Note 23) \$ |
|---|-----------------------------------|----------------------|--|
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 21,713,985 | 21,607,348 | 28,038,545 |
| Other | 329,674 | | |
| Other Revenue | 3,984,734 | 5,279,044 | 2,329,513 |
| Total Revenue | 26,028,393 | 26,886,392 | 30,368,058 |
| Expenses | | | |
| Instruction | 24,008,561 | 24,952,819 | 25,225,202 |
| District Administration | 300,000 | 158,836 | 3,954 |
| Operations and Maintenance | 404,931 | 404,931 | 2,620,357 |
| Transportation and Housing | 175,474 | 164,517 | 136,818 |
| Total Expense | 24,888,966 | 25,681,103 | 27,986,331 |
| Special Purpose Surplus (Deficit) for the year | 1,139,427 | 1,205,289 | 2,381,727 |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (1,139,427) | (1,205,289) | (1,025,057) |
| Tangible Capital Assets - Work in Progress | | | (1,356,670) |
| Total Net Transfers | (1,139,427) | (1,205,289) | (2,381,727) |
| 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. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

| | Annual Facility Grant | Learning Improvement Fund | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK | Classroom Enhancement Fund - Overhead | Classroom Enhancement Fund - Staffing |
|--|-----------------------------|---------------------------------|------------------------------|-----------------|-------------------------|------------|---------------|---|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | - | - | 4,051,752 | - | 10,040 | - | - | - | - |
| Reclassify NSSSAA | | | (85,000) | | | | | | |
| Deferred Revenue, beginning of year, as restated | - | - | 3,966,752 | - | 10,040 | - | - | - | - |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 613,064 | 505,930 | | 224,000 | 61,250 | 311,630 | 1,160,768 | 6,101,085 | 10,858,219 |
| Other | | | 4,872,445 | | | | | | |
| | 613,064 | 505,930 | 4,872,445 | 224,000 | 61,250 | 311,630 | 1,160,768 | 6,101,085 | 10,858,219 |
| Less: Allocated to Revenue | 613,064 | 505,930 | 4,824,380 | 224,000 | 49,678 | 310,850 | 1,160,768 | 6,101,085 | 10,858,219 |
| Recovered | | | | | | | | | |
| Deferred Revenue, end of year | - | - | 4,014,817 | - | 21,612 | 780 | - | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 613,064 | 505,930 | | 224,000 | 49,678 | 310,850 | 1,160,768 | 6,101,085 | 10,858,219 |
| Other Revenue | | | 4,824,380 | | | | | | |
| | 613,064 | 505,930 | 4,824,380 | 224,000 | 49,678 | 310,850 | 1,160,768 | 6,101,085 | 10,858,219 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | 59,038 | 267,889 | | 8,747,457 |
| Principals and Vice Principals | | | | | | 46,725 | | | |
| Educational Assistants | | 412,600 | | | | | 417,783 | 4,975,604 | |
| Support Staff | | | | 187,336 | 977 | | 51,397 | | |
| Other Professionals | | | 7,472 | | | | | | |
| Substitutes | | | | | 12,127 | 7,588 | | | |
| | - | 412,600 | 7,472 | 187,336 | 13,104 | 113,351 | 737,069 | 4,975,604 | 8,747,457 |
| Employee Benefits | | 93,330 | 1,537 | 36,453 | 1,835 | 26,702 | 170,770 | 1,125,481 | 2,110,762 |
| Services and Supplies | 53,310 | | 4,181,638 | 211 | 34,739 | 158,995 | 252,929 | | |
| | 53,310 | 505,930 | 4,190,647 | 224,000 | 49,678 | 299,048 | 1,160,768 | 6,101,085 | 10,858,219 |
| Net Revenue (Expense) before Interfund Transfers | 559,754 | - | 633,733 | - | - | 11,802 | - | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | (559,754) | | (633,733) | | | (11,802) | | | |
| | (559,754) | - | (633,733) | - | - | (11,802) | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

| | 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 | Carlile Youth Inpatient PRP | Violence Prevention | Metro Regional Implementation |
|--|---|---|--------------------------------|---|---|--|-----------------------------------|------------------------|-------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | - | 42,261 | 4,812 | 15,153 | - | - | 6,399 | 2,700 | 299,000 |
| Reclassify NSSSAA | | | | | | | | | |
| Deferred Revenue, beginning of year, as restated | - | 42,261 | 4,812 | 15,153 | - | - | 6,399 | 2,700 | 299,000 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 998,361 | 157,963 | 120,482 | 11,250 | 351,621 | 329,674 | 233,292 | | |
| Other | | | | | | | | 20,000 | 22,095 |
| | 998,361 | 157,963 | 120,482 | 11,250 | 351,621 | 329,674 | 233,292 | 20,000 | 22,095 |
| Less: Allocated to Revenue | 891,800 | 164,517 | 124,986 | 17,525 | 351,621 | - | 233,305 | 14,194 | 158,836 |
| Recovered | | 26,749 | | | | | 5,399 | | |
| Deferred Revenue, end of year | 106,561 | 8,958 | 308 | 8,878 | - | 329,674 | 987 | 8,506 | 162,259 |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 891,800 | 164,517 | 124,986 | 17,525 | 351,621 | - | 233,305 | | |
| Other Revenue | | | | | | | | 14,194 | 158,836 |
| | 891,800 | 164,517 | 124,986 | 17,525 | 351,621 | - | 233,305 | 14,194 | 158,836 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | 86,600 | | | | 138,394 | | |
| Principals and Vice Principals | | | | | | | 14,655 | | |
| Educational Assistants | | | | | | | | | |
| Support Staff | | | | | 112,064 | | | | |
| Other Professionals | | | | | 11,277 | | | | |
| Substitutes | 718,440 | | | 2,358 | | | 26,301 | | |
| | 718,440 | - | 86,600 | 2,358 | 123,341 | - | 179,350 | - | - |
| Employee Benefits | 173,360 | | 20,897 | 304 | 25,806 | | 42,343 | | |
| Services and Supplies | | 164,517 | 17,489 | 14,863 | 202,474 | | 11,612 | 14,194 | 158,836 |
| | 891,800 | 164,517 | 124,986 | 17,525 | 351,621 | - | 233,305 | 14,194 | 158,836 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | - | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

| | Sutherland Track | NSSSAA | TOTAL |
|--|----------------------|----------------------|-------------------------|
| | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 10,000 | - | 4,442,117 |
| Reclassify NSSSAA | | 85,000 | - |
| Deferred Revenue, beginning of year, as restated | <u>10,000</u> | <u>85,000</u> | <u>4,442,117</u> |
| Add: Restricted Grants | | | |
| Provincial Grants - Ministry of Education and Child Care | | | 22,038,589 |
| Other | | 282,094 | 5,196,634 |
| | - | 282,094 | 27,235,223 |
| Less: Allocated to Revenue | - | 281,634 | 26,886,392 |
| Recovered | | | 32,148 |
| Deferred Revenue, end of year | <u>10,000</u> | <u>85,460</u> | <u>4,758,800</u> |
| Revenues | | | |
| Provincial Grants - Ministry of Education and Child Care | | | 21,607,348 |
| Other Revenue | | 281,634 | 5,279,044 |
| | - | 281,634 | 26,886,392 |
| Expenses | | | |
| Salaries | | | |
| Teachers | | 107,982 | 9,407,360 |
| Principals and Vice Principals | | | 61,380 |
| Educational Assistants | | | 5,805,987 |
| Support Staff | | 20,147 | 371,921 |
| Other Professionals | | | 18,749 |
| Substitutes | | | 766,814 |
| | - | 128,129 | 16,432,211 |
| Employee Benefits | | 30,296 | 3,859,876 |
| Services and Supplies | | 123,209 | 5,389,016 |
| | - | 281,634 | 25,681,103 |
| Net Revenue (Expense) before Interfund Transfers | <u>-</u> | <u>-</u> | <u>1,205,289</u> |
| Interfund Transfers | | | |
| Tangible Capital Assets Purchased | | | (1,205,289) |
| | - | - | (1,205,289) |
| Net Revenue (Expense) | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u> |

School District No. 44 (North Vancouver)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2022

| | 2022 | 2022 Actual | | | 2021 |
|--|---------------------|--|--------------------|--------------------|--------------------------------|
| | Budget (Note 19) | Invested in Tangible Capital Assets | Local Capital | Fund Balance | Actual (Restated - Note 23) |
| | \$ | \$ | \$ | \$ | \$ |
| Revenues | | | | | |
| Investment Income | 50,000 | | 61,272 | 61,272 | 86,043 |
| Amortization of Deferred Capital Revenue | 9,094,526 | 8,985,880 | | 8,985,880 | 7,141,643 |
| Total Revenue | <u>9,144,526</u> | <u>8,985,880</u> | <u>61,272</u> | <u>9,047,152</u> | <u>7,227,686</u> |
| Expenses | | | | | |
| Amortization of Tangible Capital Assets | | | | | |
| Operations and Maintenance | 13,574,668 | 13,513,639 | | 13,513,639 | 11,281,523 |
| Write-off/down of Buildings and Sites | | 1,122,709 | | 1,122,709 | 732,094 |
| Debt Services | | | | | |
| Capital Lease Interest | | | 7,497 | 7,497 | 15,705 |
| Total Expense | <u>13,574,668</u> | <u>14,636,348</u> | <u>7,497</u> | <u>14,643,845</u> | <u>12,029,322</u> |
| Capital Surplus (Deficit) for the year | <u>(4,430,142)</u> | <u>(5,650,468)</u> | <u>53,775</u> | <u>(5,596,693)</u> | <u>(4,801,636)</u> |
| Net Transfers (to) from other funds | | | | | |
| Tangible Capital Assets Purchased | 2,509,427 | 3,524,524 | | 3,524,524 | 1,594,661 |
| Tangible Capital Assets - Work in Progress | | | | - | 1,356,670 |
| Local Capital | 1,300,000 | | 1,300,000 | 1,300,000 | 4,350,000 |
| Capital Lease Payment | | | 174,652 | 174,652 | 166,443 |
| Total Net Transfers | <u>3,809,427</u> | <u>3,524,524</u> | <u>1,474,652</u> | <u>4,999,176</u> | <u>7,467,774</u> |
| Other Adjustments to Fund Balances | | | | | |
| Tangible Capital Assets Purchased from Local Capital | | 5,064,893 | (5,064,893) | - | |
| Tangible Capital Assets WIP Purchased from Local Capital | | 2,530,009 | (2,530,009) | - | |
| Principal Payment | | | | | |
| Capital Lease | | 174,652 | (174,652) | - | |
| Total Other Adjustments to Fund Balances | | <u>7,769,554</u> | <u>(7,769,554)</u> | <u>-</u> | |
| Total Capital Surplus (Deficit) for the year | <u>(620,715)</u> | <u>5,643,610</u> | <u>(6,241,127)</u> | <u>(597,517)</u> | <u>2,666,138</u> |
| Capital Surplus (Deficit), beginning of year | | <u>97,044,416</u> | <u>11,412,863</u> | <u>108,457,279</u> | <u>107,870,993</u> |
| Prior Period Adjustments | | | | | |
| Half-Year Rule Amortization | | | | | (2,079,852) |
| Capital Surplus (Deficit), beginning of year, as restated | | <u>97,044,416</u> | <u>11,412,863</u> | <u>108,457,279</u> | <u>105,791,141</u> |
| Capital Surplus (Deficit), end of year | | <u>102,688,026</u> | <u>5,171,736</u> | <u>107,859,762</u> | <u>108,457,279</u> |

School District No. 44 (North Vancouver)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2022

| | Sites | Buildings | Furniture and Equipment | Vehicles | Computer Software | Computer Hardware | Total |
|---|-------------------|--------------------|----------------------------|----------------|----------------------|----------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost, beginning of year | 12,472,243 | 444,814,411 | 5,857,325 | 1,732,783 | 134,971 | 5,559,834 | 470,571,567 |
| Changes for the Year | | | | | | | |
| Increase: | | | | | | | |
| Purchases from: | | | | | | | |
| Deferred Capital Revenue - Bylaw | | 2,826,996 | 973,487 | - | - | 410,830 | 4,211,313 |
| Deferred Capital Revenue - Other | | - | 75,000 | - | - | - | 75,000 |
| Operating Fund | | 918,166 | 247,623 | 2,311 | - | 1,151,135 | 2,319,235 |
| Special Purpose Funds | | 559,754 | 450,659 | - | - | 194,876 | 1,205,289 |
| Local Capital | | 3,394,826 | 1,022,479 | - | - | 647,588 | 5,064,893 |
| Transferred from Work in Progress | | 91,773,049 | | | | | 91,773,049 |
| | - | 99,472,791 | 2,769,248 | 2,311 | - | 2,404,429 | 104,648,779 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 259,697 | - | 67,054 | 687,010 | 1,013,761 |
| Written-off/down During Year | | 9,221,345 | - | - | - | - | 9,221,345 |
| | - | 9,221,345 | 259,697 | - | 67,054 | 687,010 | 10,235,106 |
| Cost, end of year | 12,472,243 | 535,065,857 | 8,366,876 | 1,735,094 | 67,917 | 7,277,253 | 564,985,240 |
| Work in Progress, end of year | | 3,187,077 | | | | | 3,187,077 |
| Cost and Work in Progress, end of year | 12,472,243 | 538,252,934 | 8,366,876 | 1,735,094 | 67,917 | 7,277,253 | 568,172,317 |
| Accumulated Amortization, beginning of year | | 147,821,930 | 1,534,714 | 540,780 | 53,644 | 2,045,947 | 151,997,015 |
| Prior Period Adjustments | | | | | | | |
| Half-Year Rule Amortization | | 5,133,314 | 292,867 | 86,636 | 13,499 | 555,985 | 6,082,301 |
| Accumulated Amortization, beginning of year, as restated | | 152,955,244 | 1,827,581 | 627,416 | 67,143 | 2,601,932 | 158,079,316 |
| Changes for the Year | | | | | | | |
| Increase: Amortization for the Year | | 11,325,037 | 711,210 | 173,394 | 20,289 | 1,283,709 | 13,513,639 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 259,697 | - | 67,054 | 687,010 | 1,013,761 |
| Written-off During Year | | 5,633,910 | - | - | - | - | 5,633,910 |
| | | 5,633,910 | 259,697 | - | 67,054 | 687,010 | 6,647,671 |
| Accumulated Amortization, end of year | | 158,646,371 | 2,279,094 | 800,810 | 20,378 | 3,198,631 | 164,945,284 |
| Tangible Capital Assets - Net | 12,472,243 | 379,606,563 | 6,087,782 | 934,284 | 47,539 | 4,078,622 | 403,227,033 |

School District No. 44 (North Vancouver)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2022

| | Buildings | Furniture and Equipment | Computer Software | Computer Hardware | Total |
|--|-------------------------|----------------------------|----------------------|----------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Work in Progress, beginning of year | 72,600,042 | - | - | - | 72,600,042 |
| Changes for the Year | | | | | |
| Increase: | | | | | |
| Deferred Capital Revenue - Bylaw | 19,684,199 | | | | 19,684,199 |
| Deferred Capital Revenue - Other | 145,876 | | | | 145,876 |
| Local Capital | 2,530,009 | | | | 2,530,009 |
| | <u>22,360,084</u> | - | - | - | <u>22,360,084</u> |
| Decrease: | | | | | |
| Transferred to Tangible Capital Assets | 91,773,049 | | | | 91,773,049 |
| | <u>91,773,049</u> | - | - | - | <u>91,773,049</u> |
| Net Changes for the Year | <u>(69,412,965)</u> | - | - | - | <u>(69,412,965)</u> |
| Work in Progress, end of year | <u>3,187,077</u> | - | - | - | <u>3,187,077</u> |

School District No. 44 (North Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

| | Bylaw Capital | Other Provincial | Other Capital | Total Capital |
|---|---------------------|---------------------|------------------|---------------------|
| | \$ | \$ | \$ | \$ |
| Deferred Capital Revenue, beginning of year | 205,619,795 | 10,147,694 | 4,410,998 | 220,178,487 |
| Prior Period Adjustments | | | | |
| Half-Year Rule Amortization | (3,688,616) | (139,505) | (104,208) | (3,932,329) |
| Deferred Capital Revenue, beginning of year, as restated | 201,931,179 | 10,008,189 | 4,306,790 | 216,246,158 |
| Changes for the Year | | | | |
| Increase: | | | | |
| Transferred from Deferred Revenue - Capital Additions | 4,211,313 | | 75,000 | 4,286,313 |
| Transferred from Work in Progress | 90,311,429 | | 64,951 | 90,376,380 |
| | 94,522,742 | - | 139,951 | 94,662,693 |
| Decrease: | | | | |
| Amortization of Deferred Capital Revenue | 8,495,803 | 279,008 | 211,069 | 8,985,880 |
| Revenue Recognized on Write-off/down of Buildings | 2,464,726 | | | 2,464,726 |
| | 10,960,529 | 279,008 | 211,069 | 11,450,606 |
| Net Changes for the Year | 83,562,213 | (279,008) | (71,118) | 83,212,087 |
| Deferred Capital Revenue, end of year | 285,493,392 | 9,729,181 | 4,235,672 | 299,458,245 |
| Work in Progress, beginning of year | 71,088,674 | - | - | 71,088,674 |
| Changes for the Year | | | | |
| Increase | | | | |
| Transferred from Deferred Revenue - Work in Progress | 19,684,199 | | 145,876 | 19,830,075 |
| | 19,684,199 | - | 145,876 | 19,830,075 |
| Decrease | | | | |
| Transferred to Deferred Capital Revenue | 90,311,429 | | 64,951 | 90,376,380 |
| | 90,311,429 | - | 64,951 | 90,376,380 |
| Net Changes for the Year | (70,627,230) | - | 80,925 | (70,546,305) |
| Work in Progress, end of year | 461,444 | - | 80,925 | 542,369 |
| Total Deferred Capital Revenue, end of year | 285,954,836 | 9,729,181 | 4,316,597 | 300,000,614 |

School District No. 44 (North Vancouver)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

| | Bylaw Capital | MECC Restricted Capital | Other Provincial Capital | Land Capital | Other Capital | Total |
|--|-------------------|-------------------------------|--------------------------------|-----------------|----------------------|--------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance, beginning of year | - | - | - | - | 5,868 | 5,868 |
| Changes for the Year | | | | | | |
| Increase: | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 23,896,092 | | | | | 23,896,092 |
| Other | | | | | 251,943 | 251,943 |
| | <u>23,896,092</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>251,943</u> | <u>24,148,035</u> |
| Decrease: | | | | | | |
| Transferred to DCR - Capital Additions | 4,211,313 | | | | 75,000 | 4,286,313 |
| Transferred to DCR - Work in Progress | 19,684,199 | | | | 145,876 | 19,830,075 |
| | <u>23,895,512</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>220,876</u> | <u>24,116,388</u> |
| Net Changes for the Year | <u>580</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>31,067</u> | <u>31,647</u> |
| Balance, end of year | <u>580</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>36,935</u> | <u>37,515</u> |

Schedule B.2
of the
Administrative Memorandum

Meeting Date: September 20, 2022 **Board** **Board, in camera**

Topic (as per the Memorandum): **Framework for Enhancing Student Learning – Submission Approval**

Narration:

The Framework for Enhancing Student Learning (FESL) is British Columbia’s approach to continuous improvement of public education. The policy framework is accompanied by a reporting order and guiding principles that support boards of education in the development of their strategic plan, continuous improvement cycles and publishing an annual report on student outcomes. The formalized approach combines accountability with evidence-based decision making for a system-wide approach to continuously improve the educational outcomes for all students and improve equity for Indigenous students, child and youth in care, and students with disabilities and diverse abilities.

Each year, the board of education must prepare and submit a report to the Minister by September 30 using the prescribed template provided. The reporting order has established the reporting metrics of student performances in three broad themes, which include intellectual development, human and social development and career development. Assistant Superintendent Chris Atkinson will describe the result in each of nine goal areas and adjustments that will be made moving forward.

The North Vancouver School District Strategic Plan 2021 – 2031 forms the foundation of the FESL report. The Strategic Plan was the culmination of community-wide consultation and captures the key goals for the school district. The district priorities of Innovative Curriculum, Inclusive Education, Indigenous Education, Social Emotional Learning, and Career Education provide the operational structure for the FESL report. As a result, the school district is well positioned to make intentional impacts in each of the goal areas.

The 2021/21 report represents the first summary report under the policy framework. The results were discussed in detail at a Standing Committee meeting on September 13, 2022.

Attachment:

- North Vancouver School District Report for school year ended June 30, 2022.

RECOMMENDED MOTION:

that the Board approve the North Vancouver School District Report for the school year ended June 30, 2022.

Enhancing Student Learning Report 2022-2023

In Review of Strategic Plan 2021-2031

Year 2 of 10

School District 44 – North Vancouver

Approved by Board on: September 20, 2022

District Context

We acknowledge and thank the Coast Salish people, upon whose traditional territory the North Vancouver School District resides. We express our gratitude to the Skwxwú7mesh Nation and Tsleil-Waututh Nation, and we value the opportunity to learn, live and share educational experiences on this traditional territory.

The North Vancouver School District provides world-class instruction and a rich diversity of engaging programs to inspire success for every student and bring communities together to learn, share and grow.

Through 25 elementary schools, 7 secondary schools and North Vancouver Online Learning, we offer over 15,000 students and 2,600 staff a welcoming, safe and inclusive culture, and a learning environment based on shared values of trust, respect, responsibility and collaboration. The North Vancouver School District's student population includes approximately 640 self-identified Indigenous students; 1,000 English Language Learners; and 2,464 students with special needs in accordance with the Ministry of Education and Child Care Policy and Guidelines. With our focus on creating Vibrant Learning Communities, a progressive approach to instruction and assessment, a firm belief in inclusive education, advocacy for Indigenizing learning, and an emphasis on social emotional learning, the North Vancouver School District is the natural place to learn, share, grow and thrive.

Current Strategic Plan Priorities

In May 2021, the North Vancouver Board of Education approved a refreshed strategic plan to inform approaches to district decision-making and actions towards the Intellectual, Human and Social, and Career Development goals of public schooling. The strategic plan is the culmination of community-wide consultation and captures key aspirational goals for our school district. The consultation process included specific and intentional work with the leadership of both the Skwxwú7mesh and Tsleil-Waututh Nations.

The six key aspirational goals include:

- **Student-Centred Education:** Provide equity-based education that supports the learning needs of all students.
- **Innovative Instruction:** Enhance innovative and effective approaches and curriculum to develop educated citizens.



- **Welcoming and Inclusive Culture:** Enhance our welcoming, safe and inclusive culture and learning environment.
- **Mental Health and Well-Being:** Promote mental health and well-being through social emotional learning and trauma-informed practices.
- **Truth, Healing and Reconciliation:** Champion truth, healing and reconciliation, and embed Indigenous ways of knowing.
- **Environmental Stewardship:** Lead on sustainable practices and nature-based learning to address environmental challenges.

District Successes

Translating ideology to action, the North Vancouver School District implements the Board of Education’s strategic vision and aspirational goals through key educational priority areas. The school district’s priority educational areas are Inclusive Education, Career Development, Innovative Instruction, Social Emotional Learning, and Indigenous Education.

A District Principal, support staff, and capacity-building resources in alignment with a respective annual strategic plan, support each educational priority area. Area budgets are reviewed annually. Each September, the Board of Education holds an Education Standing Committee to highlight these priority areas, review the past year’s actions, and receive additional input on the present school year’s direction.

The District Principals, assigned to each priority area, create action plans in consultation with district and school personnel, and in consideration of educational research, stakeholder input, student data, and school plans. In accordance with the BC Ministry of Education and Child Care’s Framework for Enhancing Student Learning, the school district has identified specific objectives and action items in alignment with the goals of public schooling: Intellectual, Human and Social, and Career Development. The district’s intentional efforts in each priority area are intended to meet the Ministry of Education and Child Care’s requirement, as well as create measurable progress in the school district’s vision and strategic plan.

Literacy

One of the NVSD 44 recent successes is the creation of an Early Literacy Assessment Framework, which is a comprehensive student assessment portfolio from Kindergarten to Grade 3. The assessment framework helps teachers and students know where they are in the reading development process and guides instruction. Presently, the framework is partially implemented in schools and classrooms across the district and the goal is to have it fully implemented by June 2023. The full implementation across primary grades will require a coordinated effort, resource support, and professional development for educators.

Social Emotional Learning (SEL)

Another area of success is the NVSD 44 Continuum of SEL, which is a comprehensive framework, collaboratively developed with educators and experts, which guides classrooms and schools in ensuring a sense of belonging, teaching of SEL skills, building awareness of the language of mental health, and coordinated mental health support. The continuum guides school and district practices such as the



implementation of the Second Step program in all elementary schools, and building capacity in the areas of trauma-informed practice, collaborative problem solving, and mental health awareness across the district. The NVSD has a particular focus on students with diverse abilities and the intentional use of Universal, Targeted, and Intensive SEL/mental health strategies that promote a sense of belonging and well-being. In addition, significant work has been undertaken to expand SOGI inclusive practices, as well as understand and address systemic racism.

Indigenous Education

A third area of success is Indigenous Education; Indigenous ways of knowing are central in our work across all priority areas. A significant amount of work has been done over the last 6 years, and continues to be done, to support the Indigenization of teaching and learning. Key to this work is our assessment of where we are in our learning process of truth, and ultimately how we continue to understand and move towards healing and reconciliation. The Go Forward with Courage Assessment Rubric helps educators and students reflect on their learning journey and provides a formative assessment tool to help guide personal and professional practice.

The North Vancouver School District has committed to three pathways that guide our actions: Students, Educators, and the Community.

The **Student Pathway** embeds the First Peoples Principles of Learning into each learning environment. Through this pathway, students are provided the opportunity to enhance their learning through authentic experiences that include an understanding of place, history, and belonging.

The **Educator Pathway** ensures staff are provided the tools to support school and community learning and development. Staff development includes activities that enable shared understanding, cultural competence, and a history of local knowledge to support authentic Indigenous experiences within the school community. Key to staff development is engagement and connection with local Indigenous communities.

The **Community Pathway** highlights and informs our community on Canadian history and the reality of Indigenous peoples in Canada. This focus intends to build an appreciation of Indigenous culture, local customs, and traditional ways of being. Essential to the community pathway is the recognition and appreciation that we are one learning community.

Strategic Engagement

The following consultations took place in each of the goal areas:

Literacy

- Early Literacy Teacher Facilitators met weekly from November 2021 to June 2022 to discuss progress with the ELA and possible actions to support.
- FoS primary teacher teams (Primary Instruction Network) provided feedback on the ELA – five times in the 2021-2022 school year
- Discussions were held twice with the NVTA executive around the intent and positive impact of the ELA on teacher instructional practice in the 2021-2022 school year



- ELA information was shared with NVSD Administrators through PVP Update and MS Teams six times in the 2021-2022 school year
- Full Primary Teams met at 5 elementary schools (Cleveland, Dorothy Lynas, Boundary, Larson, and Lynn Valley)
- LST Networking Sessions discussed the transition from TOPA to ELA as a district measure of literacy, communicated a process for school teams to identify students needing targeted literacy instruction,
- School Psychologists presented to all LST's on Curriculum Based Assessments to identify baseline skills and instructional targets

Numeracy

- NVSD Early Numeracy Working Group met 6 times throughout the 2021-2022 school year.
- NVSD working group met with Chilliwack Assistant Superintendent and their numeracy team to support our development of the NVSD version of SNAP math assessment. This occurred 3 times throughout the school year.

Equity of Outcomes for All Learners

- Secondary LST Networking Meetings included sharing of the updated Transition Handbook, planning for student transitions tools/resources, and home/school collaboration
- The Board approved Policy 213 – School Completion Certificate and developed Administrative Procedures including guidelines for placing students on a modified program.
- The Transition Handbook was updated in consultation with Secondary LST's, Parents and Community Providers. This resource is used in schools with families preparing for students to transition post high school.
- Intellectual Disabilities and Autism Sub-Committee – this group met once in the 2021-2022 school year and will continue with 3 scheduled meetings in the 2022-2023 school year

Equity of Outcomes for Indigenous Learners

- The SEL Team consulted with Indigenous Support Team to infuse Skwxwú7mesh and Tsleil-Waututh language into SEL trainings.
- The Indigenous Design Network of 40+ secondary educators met in June and will meet again starting in September of the new school year. A subsection developed and wrote curriculum over the summer for the new course being offered for the graduation requirement.
- LST Networking Meetings included communication of an Equity in Action Document and Indigenous view of disability (Dinner and Dialogue Meetings with Melanie Nelson)

Sense of Belonging and Well-Being

- The District SEL Team meets weekly
- Elementary Counsellor Network meets monthly
- NVPAC Presentations occurred in January 2022
- Administrator in-service occurred in November 2021 and February 2022
- 500 staff engaged in after school or Professional Development Day offerings from SEL Team
- 100 staff engaged in Adult Well Being book clubs

Mental Health and Well-Being

- Monthly Secondary Wellness Network Meetings
- Monthly HPE 8-10 consultation and collaboration team meeting



- Trauma Informed Practice and SEL Presentations at all Secondary Schools
- Secondary Counsellor Network met monthly with SEL Team support
- English Teacher group met 4 times during year to discuss connections to SEL and Mental Health
- North Shore Sports and Athletics consulted with Buddy Check program to implement support for coaches to discuss mental health with teams
- District Student Leadership Council created a Mental Health Working Group to support school-based student led initiatives

Career Education

- The District Principal met with each FoS to describe K-12 approach and offer opportunities for engagement
- The focus of the Elementary and Secondary Principals meeting April 28 2022 was the Re-imagining of Careers Education in North Vancouver schools as 21st Century Skills
- Working with local company Code Ninjas to offer Grade 4 and 5 coding opportunities across district
- Holding conversations with IBM to offer programming Pilot discussions in schools.
- Organized three Career Fairs at Education Services Centre (A Day in the Life of the RCMP, Film and Television, and Journalism)
- The District Career Coordinator is working with Skwxwú7mesh Nation to offer Trades fair (Try a Trade) with Squamish Trades Center
- Canada Welding Bureau/BCIT Train the Trainer Welding professional development
- Canada Welding Bureau capital infrastructure project grants at Carson and Handsworth
- Preliminary consultation on Culinary Academy/program
- Washington Kids Foundation and Seaspan discussions to connect students and staff with Trades opportunities at Seaspan. Staff tour will be offered in spring 2023.
- Secondary Students attended National Skills Competition and Conference at Canada Place
- The Inclusive WEX Facilitator is building a network of Inclusive Employers across the North Shore through Community partnerships and networking.
- Community Based Instruction – The District Career Coordinator is working with community partners to provide opportunities for students including Music Therapy and Swimming.
- Careers Network Meetings reignited (Careers teachers, counsellors, WEX facilitators)
- ITA workshops were held with all secondary school counsellors.
- Information to Principals at April and May Principal meetings as well as FoS meetings.
- Many meetings were held with Capilano University looking for connections and opportunities to work together.
- Capilano University reviewed their Employment and Education Access Program and Discover Employability program to improve inclusive opportunities for all students to access post-secondary education.
- Secondary LST Networks held a meeting to build awareness of post-graduation opportunities for all learners to be shared with students and families.
- The Communications Department shared inclusive community opportunities for students.



Student Performance Data Analysis & Interpretation

Intellectual Development

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

Foundation Skills Assessment (FSA) Literacy/Reading - Grade 4

(Portion of Grade 4 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA)

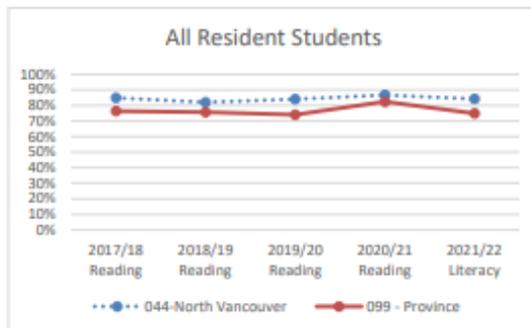


Figure 1: FSA Grade 4 Literacy/Reading - All Resident Students

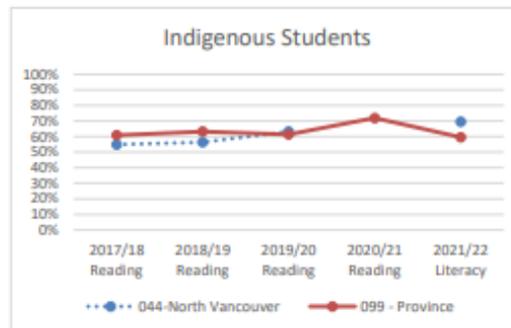


Figure 2: FSA Grade 4 Literacy/Reading - Indigenous Students

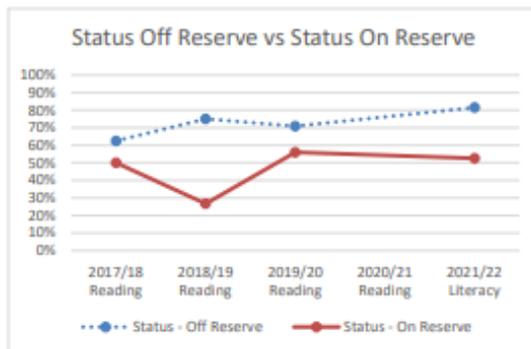


Figure 3: FSA Grade 4 Literacy/Reading - Status - Off Reserve and Status - On Reserve

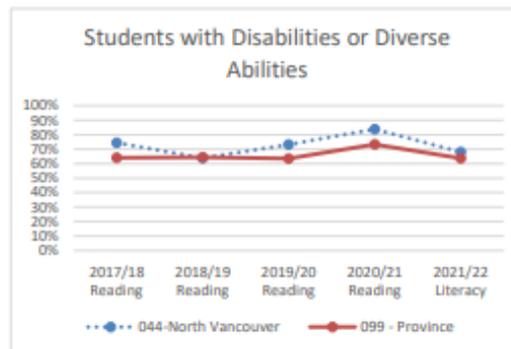


Figure 4: FSA Grade 4 Literacy/Reading - Students with Disabilities or Diverse Abilities

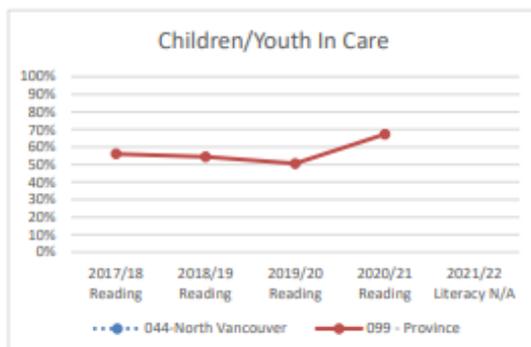


Figure 5: FSA Grade 4 Literacy/Reading - Children/Youth In Care



Foundation Skills Assessment (FSA) Literacy/Reading - Grade 7

(Portion of Grade 7 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA)

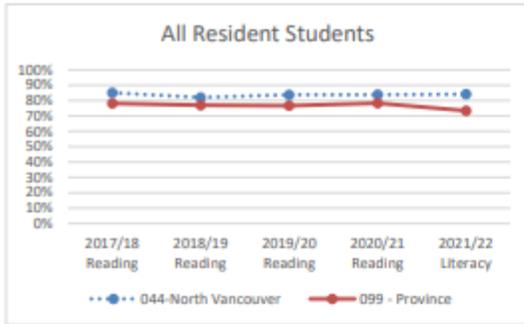


Figure 6: FSA Grade 7 Literacy/Reading - All Resident Students

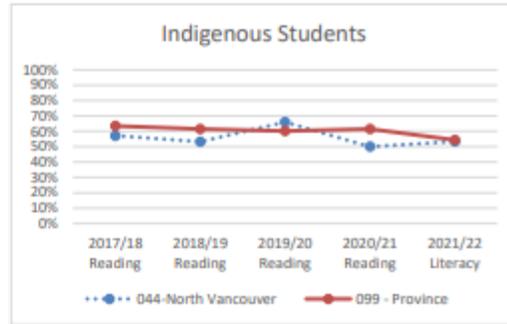


Figure 7: FSA Grade 7 Literacy/Reading - Indigenous Students

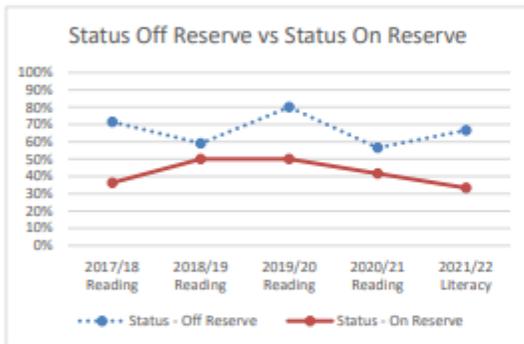


Figure 8: FSA Grade 7 Literacy/Reading - Status - Off Reserve and Status - On Reserve

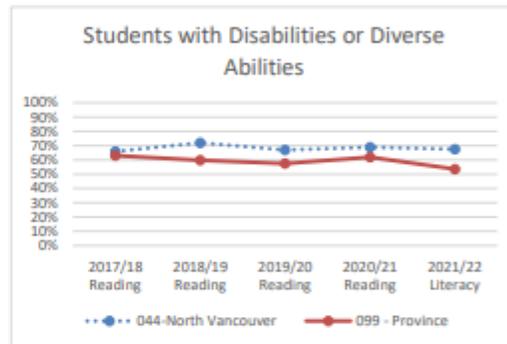


Figure 9: FSA Grade 7 Literacy/Reading - Students with Disabilities or Diverse Abilities

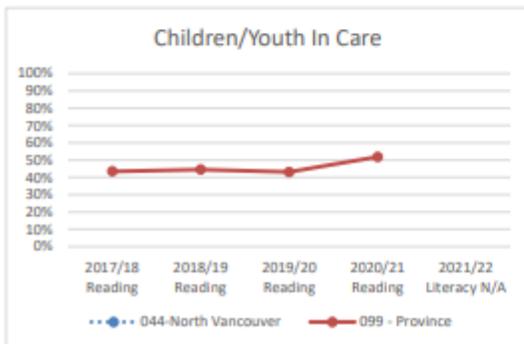


Figure 10: FSA Grade 7 Literacy/Reading - Children/Youth In Care



Foundation Skills Assessment (FSA) Literacy/Reading - Grade 4

(Percentage of Literacy/Reading selected response questions that students in grade 4 answered correctly)

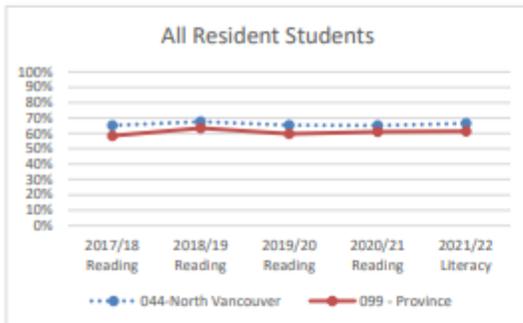


Figure 11: FSA Grade 4 Reading - All Resident Students

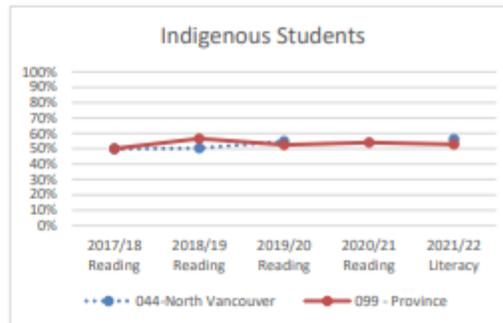


Figure 12: FSA Grade 4 Reading - Indigenous Students

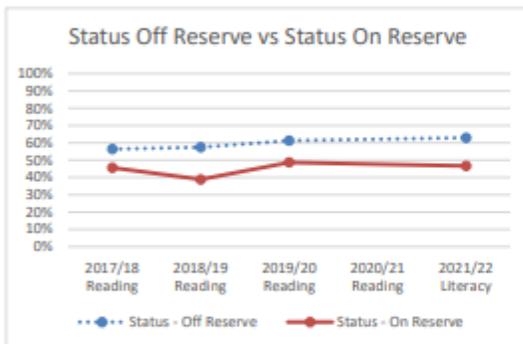


Figure 13: FSA Grade 4 Reading - Status - Off Reserve and Status - On Reserve

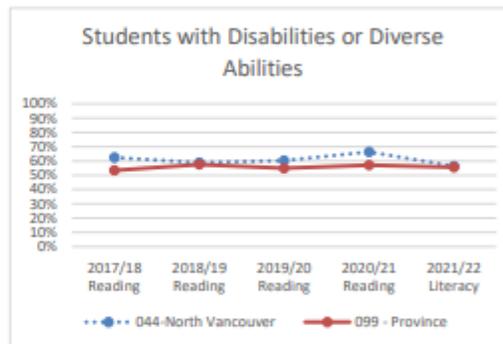


Figure 14: FSA Grade 4 Reading - Students with Disabilities or Diverse Abilities

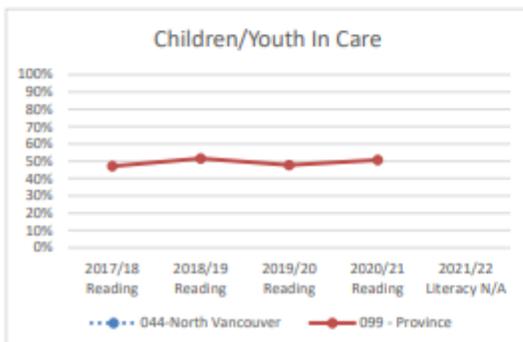


Figure 15: FSA Grade 4 Reading - Children/Youth In Care



Foundation Skills Assessment (FSA) Literacy/Reading - Grade 7

(Percentage of Literacy/Reading selected response questions that students in grade 7 answered correctly)

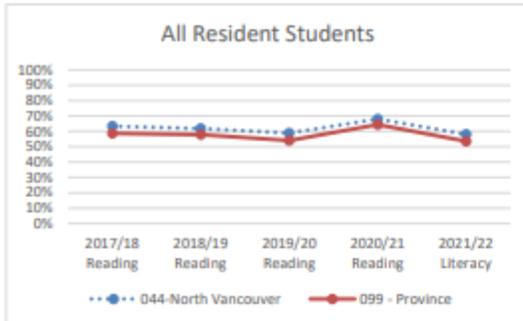


Figure 16: FSA Grade 7 Reading - All Resident Students

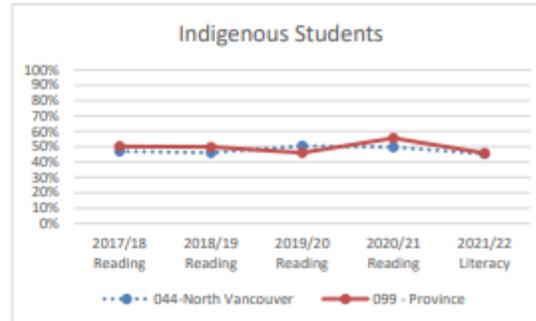


Figure 17: FSA Grade 7 Reading - Indigenous Students

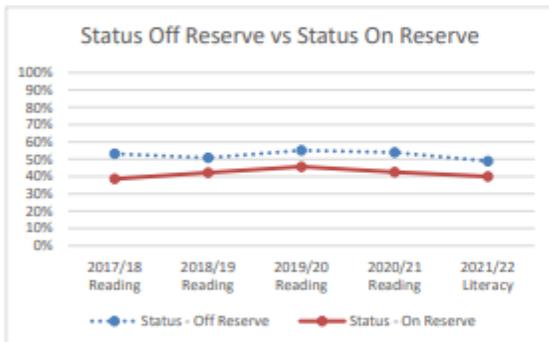


Figure 18: FSA Grade 7 Reading - Status - Off Reserve and Status - On Reserve

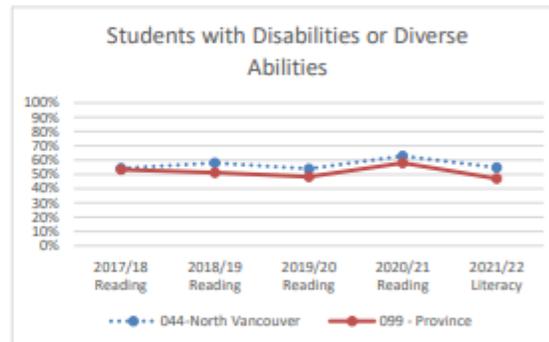


Figure 19: FSA Grade 7 Reading - Students with Disabilities or Diverse Abilities

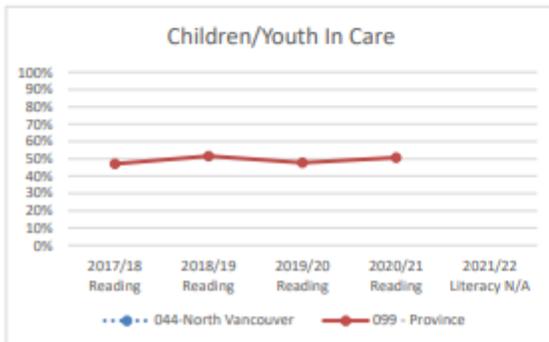


Figure 20: Grade 7 Reading - Children/Youth In Care



Measure 1.2: Grade 10 Literacy Expectations

Graduation Assessment - Literacy 10

(Portion of Grade 10 resident writers 'Proficient' or 'Extending' on the Literacy 10 Assessment)

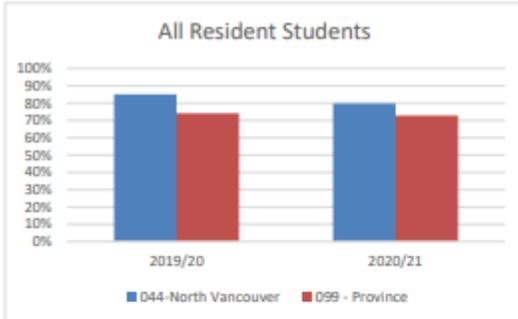


Figure 21: Graduation Assessment Grade 10 Literacy - All Resident Students

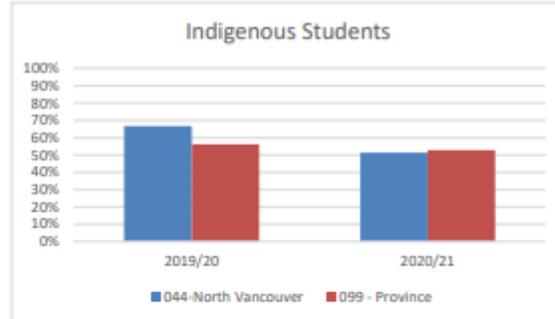


Figure 22: Graduation Assessment Grade 10 Literacy - Indigenous Students

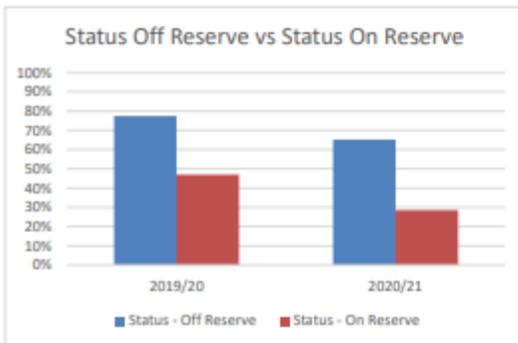


Figure 23: Graduation Assessment Grade 10 Literacy - Status - Off Reserve and Status - On Reserve

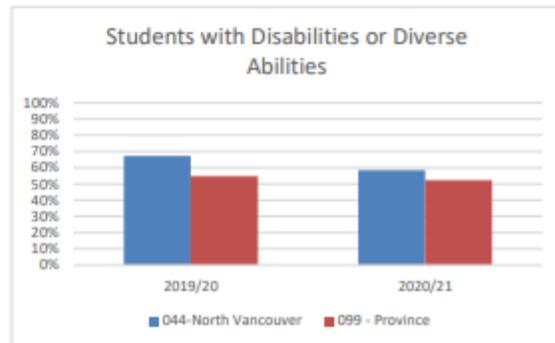


Figure 24: Graduation Assessment Grade 10 Literacy - Students with Disabilities or Diverse Abilities

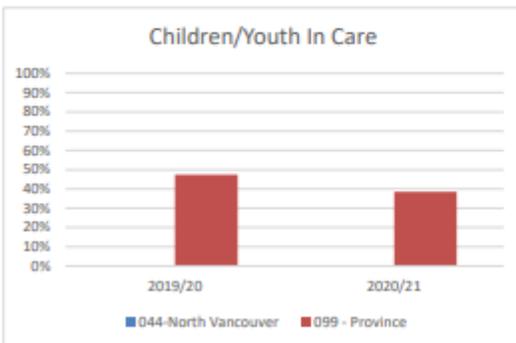


Figure 25: Graduation Assessment Grade 10 Literacy - Children/Youth In Care



Goal #1: To improve literacy outcomes.
(District Priorities: Innovative Instruction, Indigenous Education, Inclusive Education)

Key Action: The implementation of the NVSD 44 Early Literacy Assessment Framework across all 25 elementary schools by June 2023.

2021-2022 Actions:

- ELA was implemented in Kindergarten in all 25 elementary schools.
- Development of the Primary Instruction Network to enhance collaboration and teacher instructional practice.
- Universal and targeted Professional development was offered to support literacy instruction K-3.
- Early Learning Teacher Facilitators were hired temporarily to support Literacy Instruction K-3.

Data Target: 95% of Grade 4 students at 'meeting expectations' on the Foundation Skills Assessment.

Interpretation: The 2021 FSA results show 84 % of ALL students were at or above grade level for Literacy.

The results of the 2021 FSA were not unexpected due to the impact of COVID-19.

The positive impact of the implementation of the ELA will take several years to show in the Grade 4 data; the 2023-2024 school year should see the largest increase, as it will be following the 1st year that Grade 3 students will have participated in the assessment framework.

We expect to see improved scores in Grades 4 and 7 year over year.

Adjustment: All 2021-2022 Actions will continue.

The 2022-2023 school year will include a 3-person early learning team to support all schools universal, targeted and intensive needs with regards to literacy (including French Immersion, which is implementing the ELA in K).

Increased collaboration with Indigenous Education to target Indigenous learners and literacy development.



Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

Foundation Skills Assessment (FSA) Numeracy - Grade 4

(Portion of Grade 4 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA)

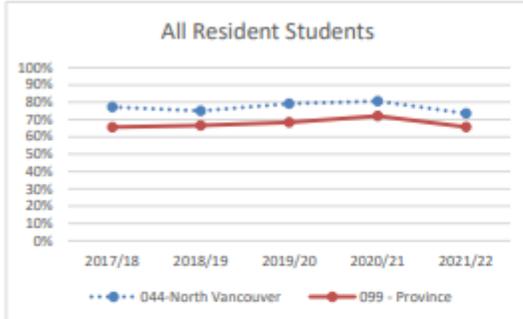


Figure 26: FSA Grade 4 Numeracy - All Resident Students

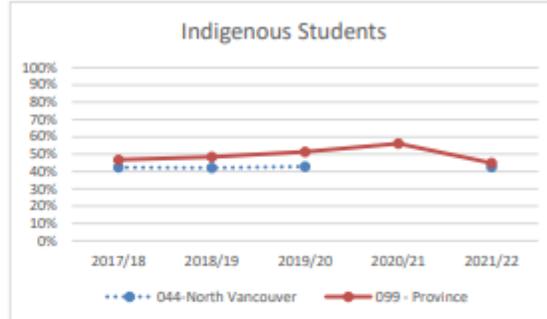


Figure 27: FSA Grade 4 Numeracy - Indigenous Students

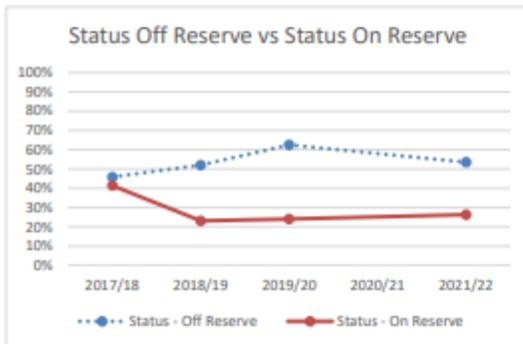


Figure 28: FSA Grade 4 Numeracy - Status - Off Reserve and Status - On Reserve

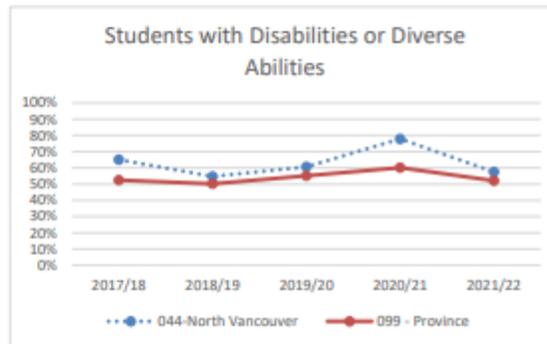


Figure 29: FSA Grade 4 Numeracy - Students with Disabilities or Diverse Abilities

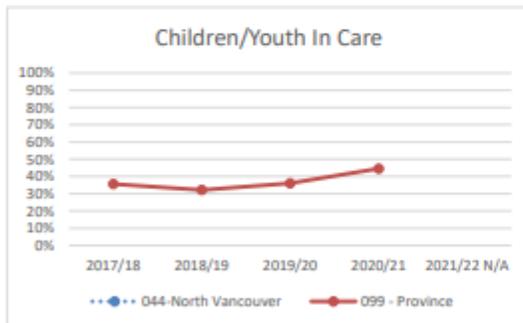


Figure 30: FSA Grade 4 Numeracy - Children/Youth In Care



Foundation Skills Assessment (FSA) Numeracy - Grade 7

(Portion of Grade 7 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA)

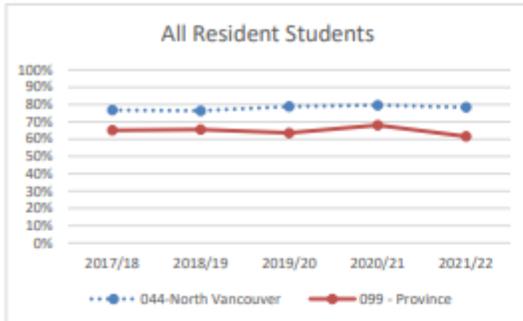


Figure 31: FSA Grade 7 Numeracy - All Resident Students

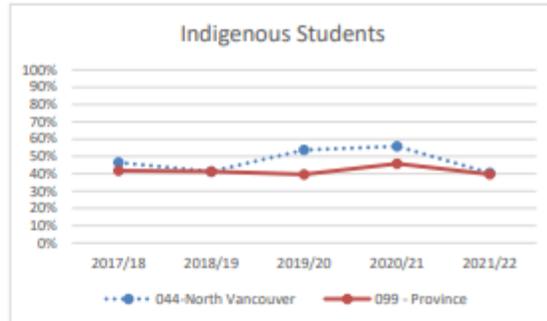


Figure 32: FSA Grade 7 Numeracy - Indigenous Students

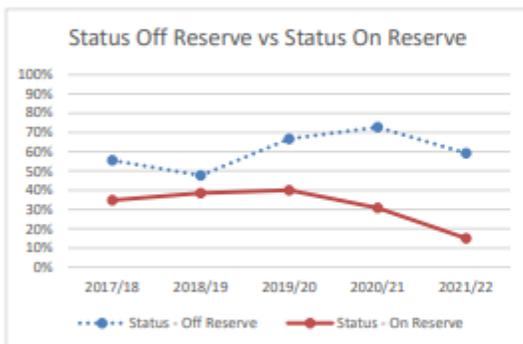


Figure 33: FSA Grade 7 Numeracy - Status - Off Reserve and Status - On Reserve

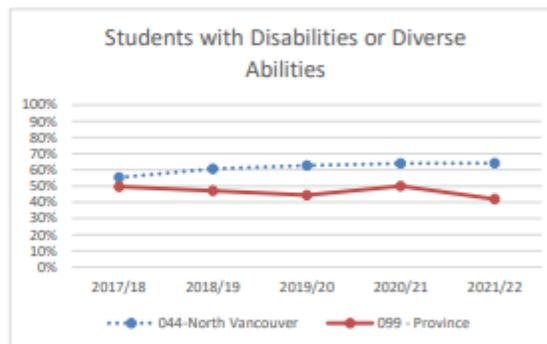


Figure 34: FSA Grade 7 Numeracy - Students with Disabilities or Diverse Abilities

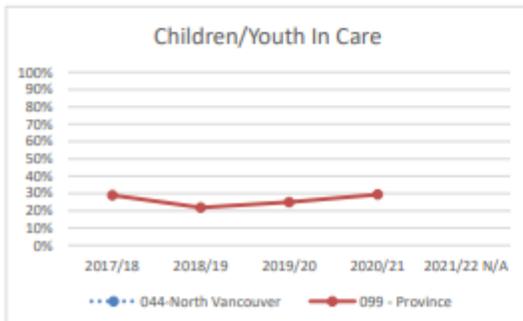


Figure 35: FSA Grade 7 Numeracy - Children/Youth In Care



Measure 2.2: Grade 10 Numeracy Expectations

Graduation Assessment - Numeracy 10

(Portion of Grade 10 resident writers 'Proficient' or 'Extending' on the Numeracy 10 Assessment)

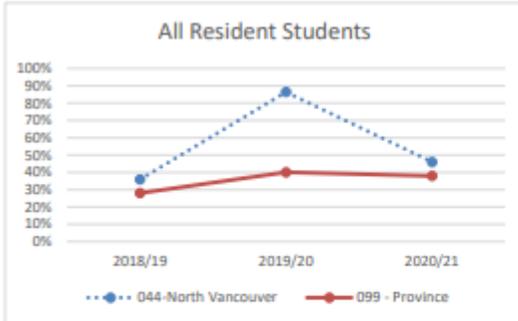


Figure 36: Graduation Assessment Grade 10 Numeracy - All Resident Students

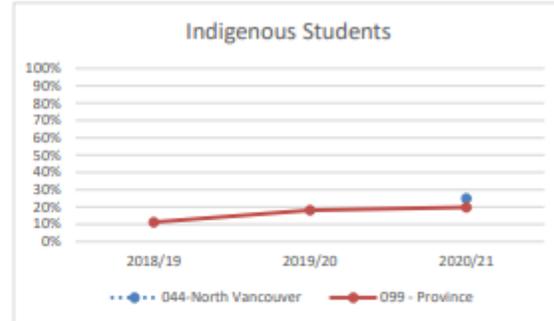


Figure 37: Graduation Assessment Grade 10 Numeracy - Indigenous Students

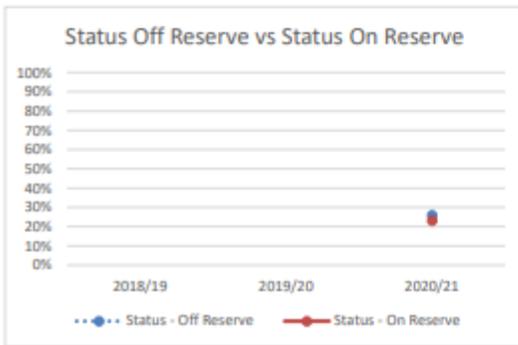


Figure 38: Graduation Assessment Grade 10 Numeracy - Status - Off Reserve and Status - On Reserve

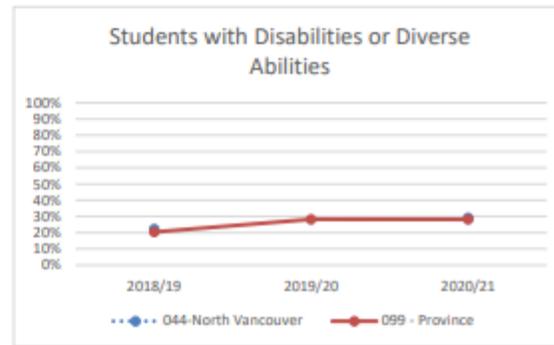


Figure 39: Graduation Assessment Grade 10 Numeracy - Students with Disabilities or Diverse Abilities

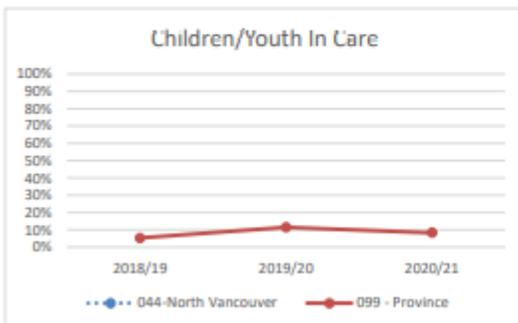


Figure 40: Graduation Assessment Grade 10 Numeracy - Children/Youth In Care



Goal #2: To improve foundational numeracy skills.
(District Priorities: Innovative Instruction, Indigenous Education, Inclusive Education)

Key Action: To collaboratively develop and pilot a NVSD 44 Early Numeracy Framework.

2021-2022 Actions:

- Developed an Early Numeracy Working Group to explore and develop an Early Numeracy Framework K-3.
- Developed the Primary Instruction Network to enhance collaboration and teacher instructional practice.

Data Target: Pilot and implementation in 8 elementary schools by June 2023.

Interpretation: FSA scores in numeracy are lower than literacy and require some attention (73% at or above grade level in Grade 4 2021-2022)

Adjustment: The 2022-2023 DRAFT Numeracy Assessment will be piloted in 8-10 schools.
Provide a Train the Trainer model to train our Early Numeracy District Team.
Train all pilot schools with the Early Numeracy District Team.
Pilot schools will provide feedback for the district to make any necessary changes and adjustments to the framework.



Measure 2.3: Grade to Grade Transitions

Grade to Grade Transition - Grade 10

(Portion of Grade 10 resident students who made the transition to Grade 11 in the next school year)

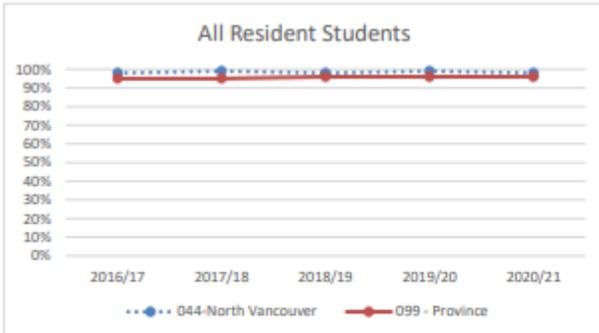


Figure 41: Transition Grade 10 to 11 - All Resident Students

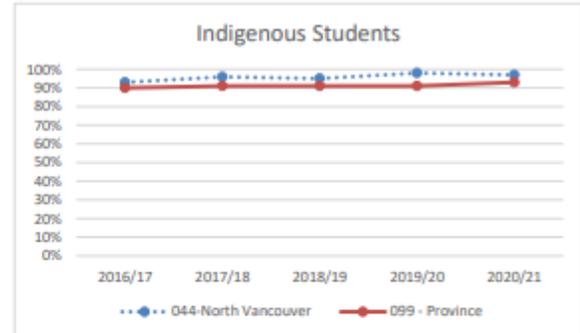


Figure 42: Transition Grade 10 to 11 - Indigenous Students

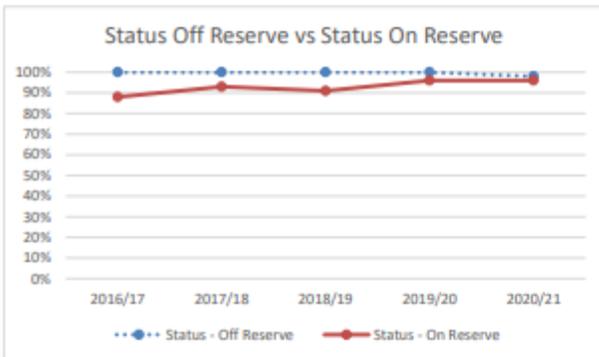


Figure 43: Transition Grade 10 to 11 - Status - Off Reserve and Status - On Reserve

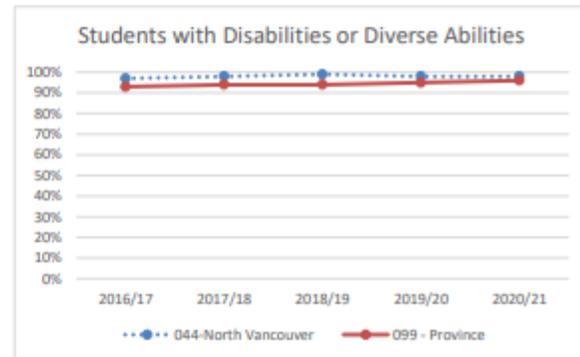


Figure 44: Transition Grade 10 to 11 - Students with Disabilities or Diverse Abilities

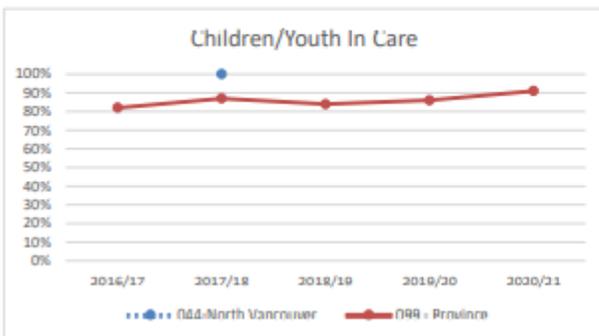


Figure 45: Transition Grade 10 to 11 - Children/Youth In Care



Grade to Grade Transition - Grade 11

(Portion of Grade 11 resident students who made the transition to Grade 12 in the next school year)

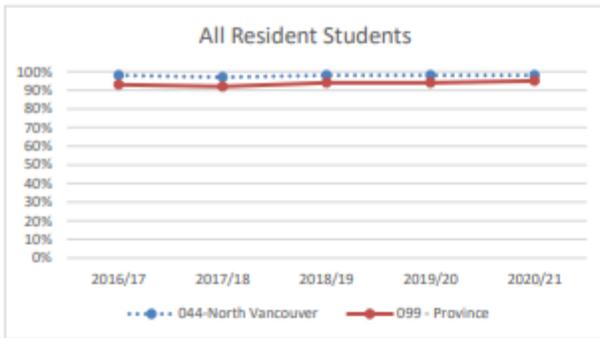


Figure 46: Transition Grade 11 to 12 - All Resident Students

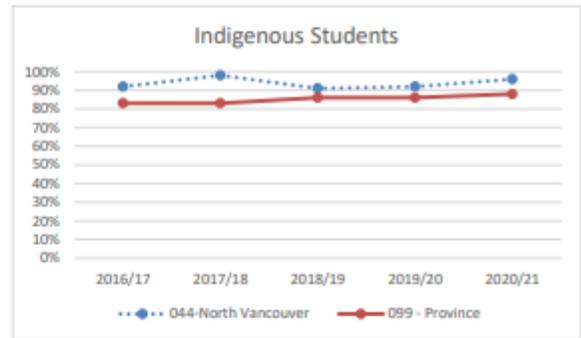


Figure 47: Transition Grade 11 to 12 - Indigenous Students

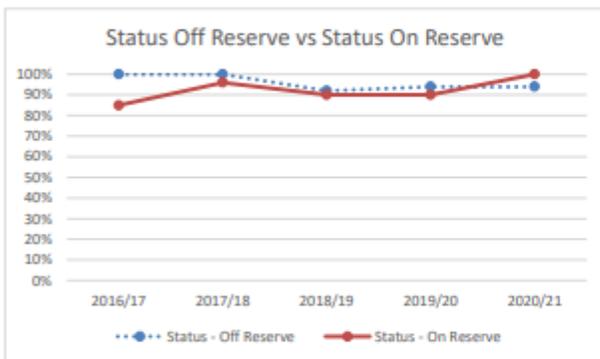


Figure 48: Transition Grade 11 to 12 - Status - Off Reserve and Status - On Reserve

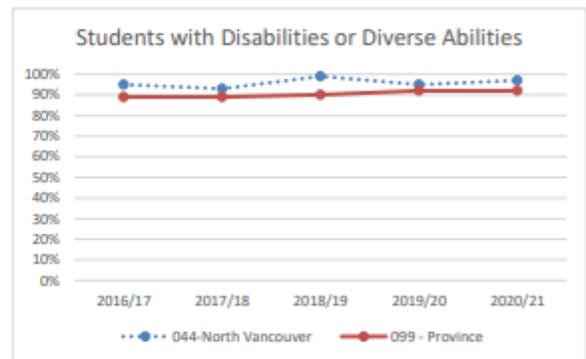


Figure 49: Transition Grade 11 to 12 - Students with Disabilities or Diverse Abilities

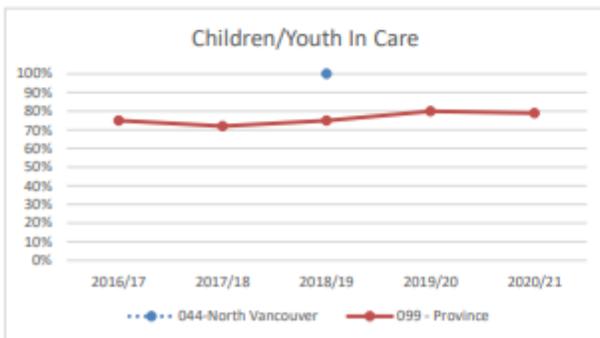


Figure 50: Transition Grade 11 to 12 - Children/Youth In Care



Goal #3: To improve equity of outcomes for all students.
(District Priorities: Innovative Instruction, Indigenous Education, Inclusive Education)

Key Action: To increase the use of design thinking, and differentiation of curriculum, instruction and assessment strategies to address Equity of Outcomes for students.

2021-2022 Actions:

- Shelley Moore Design Series: 4 schools participated in 3 direct coaching and **planning** sessions with Shelley Moore to plan curriculum and instruction to meet the needs of all learners in the classroom

Data Target: To increase the five-year graduation rate and transition rates for all students.

Interpretation: Transition rates and Graduation rates have continued to remain steady or improve for Indigenous Students, and Students with Disabilities or Diverse Abilities; Status off Reserve and on Reserve transition rates and graduation rates saw a decrease from 2019/2020 to 2020/2021

In 2020/2021:

- 98% of all Grade 10 students transitioned to Grade 11
- 98% of all Grade 11 students transitioned to Grade 12
- Transition rates for students with disabilities and diverse abilities are the same as those for all students
- 98% of students graduated with a Dogwood or Adult Dogwood
- 80% of students with disabilities and diverse abilities graduated with a Dogwood or Adult Dogwood

Adjustment: Widen the Design Series to include secondary schools to build capacity around planning curriculum and instruction for all learners at the classroom level.
Build capacity across the system with the Universal Design for Learning Working Group.



Human and Social Development

Educational Outcome 3: Students Feel Welcome, Safe, and Connected

Measure 3.1: Student Sense of Belonging

Student Learning Survey (SLS) - Feel Welcome

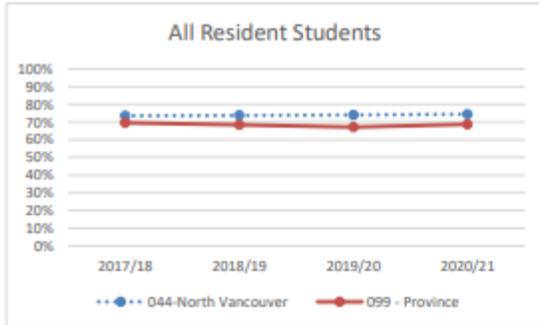


Figure 51: SLS - Feel Welcome - All Resident Students

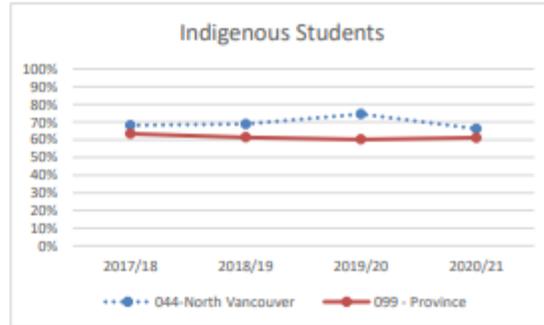


Figure 52: SLS - Feel Welcome - Indigenous Students

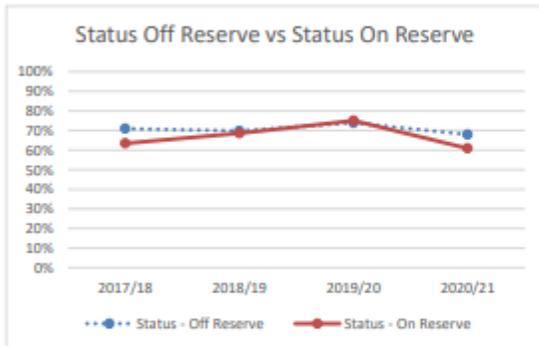


Figure 53: SLS - Feel Welcome - Status - Off Reserve and Status - On Reserve

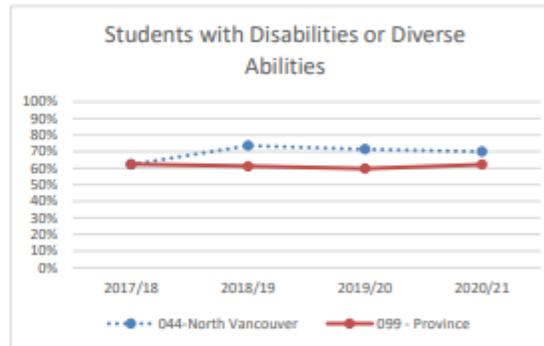


Figure 54: SLS - Feel Welcome - Students with Disabilities or Diverse Abilities

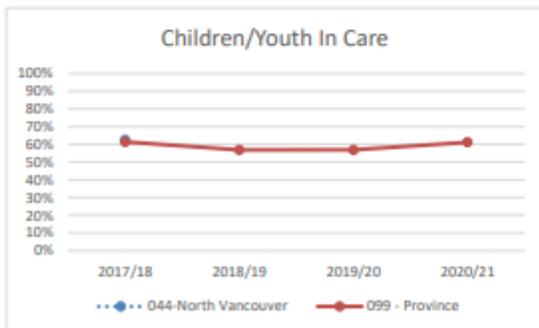


Figure 55: SLS - Feel Welcome - Children/Youth In Care

Student Learning Survey (SLS) - Feel Safe

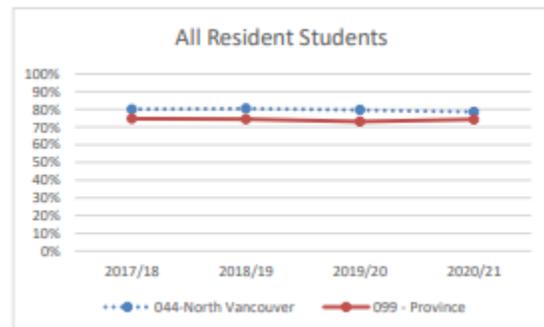


Figure 56: SLS - Feel Safe - All Resident Students



Student Learning Survey (SLS) - School Belong

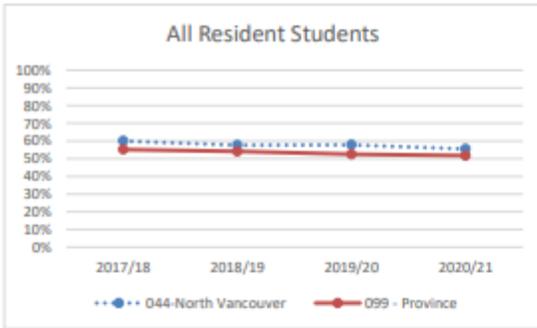


Figure 57: SLS - School Belong - All Resident Students

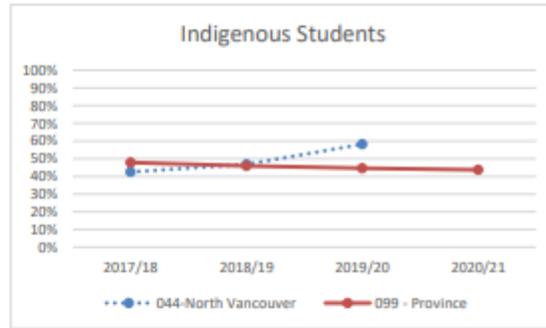


Figure 58: SLS - School Belong - Indigenous Students

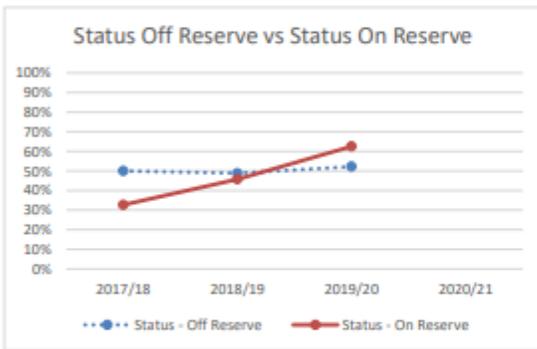


Figure 59: SLS - School Belong - Status - Off Reserve and Status - On Reserve

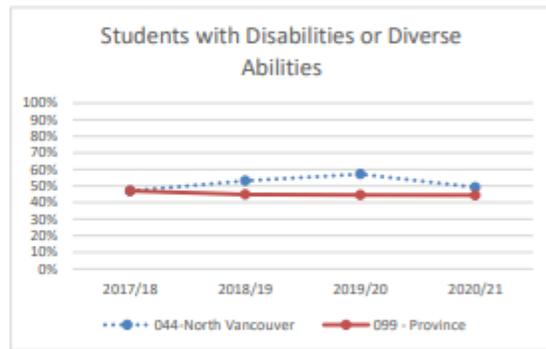


Figure 60: SLS - School Belong - Students with Disabilities or Diverse Abilities

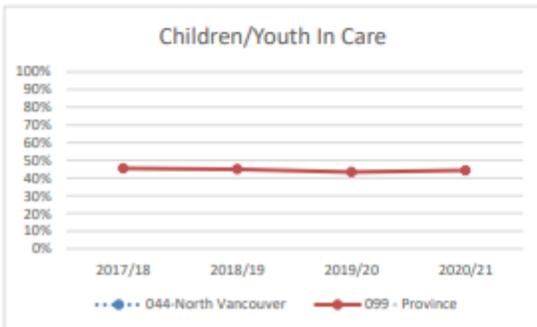


Figure 61: SLS - School Belong - Children/Youth In Care



Measure 3.2: Two or More Adults who Care About Them

Student Learning Survey (SLS) - Adults Care

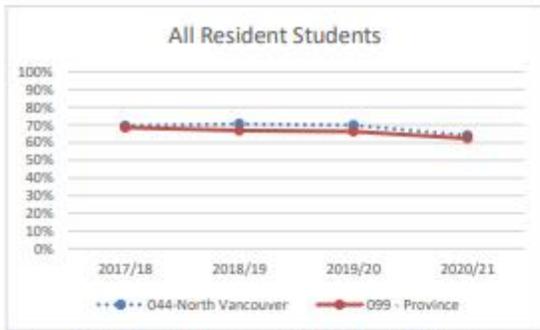


Figure 62: SLS - Adults Care - All Resident Students

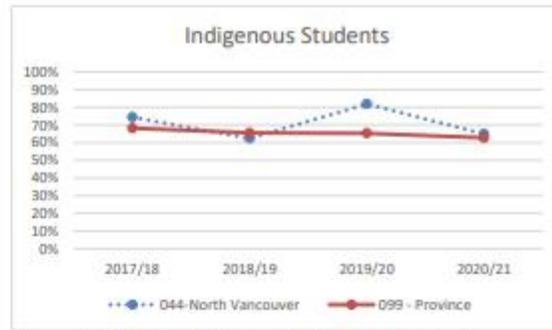


Figure 63: SLS - Adults Care - Indigenous Students

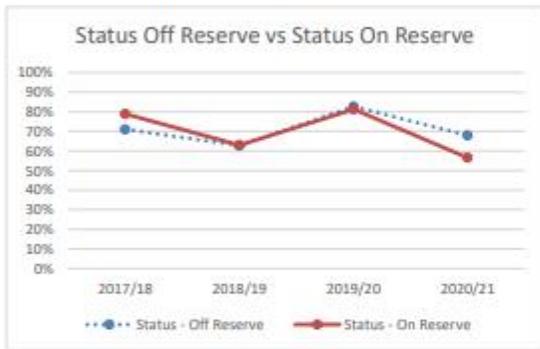


Figure 64: SLS - Adults Care - Status - Off Reserve and Status - On Reserve

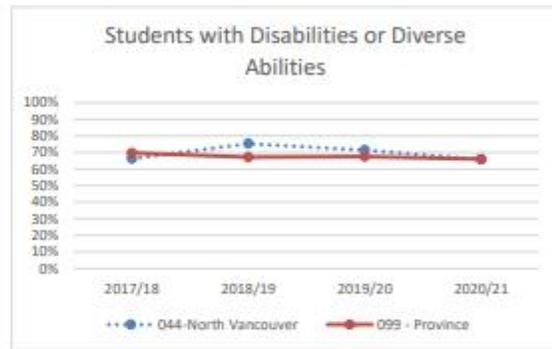


Figure 65: SLS - Adults Care - Students with Disabilities or Diverse Abilities

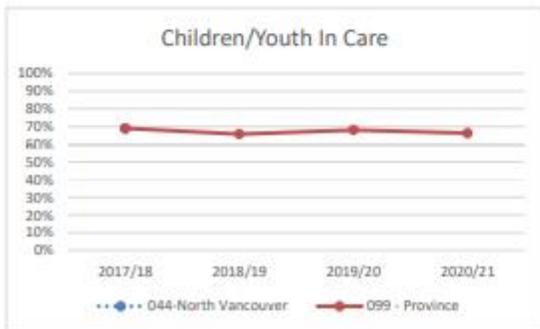


Figure 66: SLS - Adults Care - Children/Youth In Care



Goal #4: To improve students' sense of belonging and well-being
(District Priorities: Social Emotional Learning, Indigenous Education, Inclusive Education)

Key Actions: Implement the NVSD 44 Continuum of SEL in all schools by June 2023.

- Ongoing Professional Development, In-Service, and School Based offerings from SEL Team
- Focus on Trauma Informed Practice with Administrators, Staff, and Parents
- School wide implementation of Second Step SEL Program in all elementary schools

Data Target: 95% of students report a strong sense of belonging in their school.

Interpretation: Student Learning Survey (SLS) data indicate that 58% of all students indicated high levels of school belonging.
SLS data would indicate that 68% of respondents felt as though they had two or more adults who care about them at school.

Adjustment: Use MDI and YDI assessments to capture students' level of engagement and impact of Mental Health Initiatives more accurately.
Expand Well-Being Network to elementary schools.
Intellectual Disabilities and Autism Sub-Committee will continue with 3 scheduled meetings in the 2022-2023 school year, centring student voice to improve sense of belonging.

Goal #5: To improve secondary students' mental health and well-being, and related attendance and transition rates. (District Priorities: Social Emotional Learning, Indigenous Education, Inclusive Education)

Key Action: Establish and support Mental Health and Well-Being teams at each secondary school by June 2023 including:

- Secondary Wellness Network with representation from every Secondary School.
- Health and Physical Education 8-10 representatives from each school on Network to establish materials in support of Mental Health Teaching
- Establish a District Student Leadership Council Mental Health Working Group

Data Target: 90% attendance rates for all students.

Interpretation: No school or district attendance data for 2021/2022.
Through Secondary Wellness Network, school administrators have reported an increase in frequency and quality of conversations with students, staff, and parents regarding supporting and maintaining positive mental health, as well as navigating supports for any challenges

Adjustment: Continue to build understanding of diversity including disabilities, neurodivergences, SOGI, ethnic diversity and Indigenous culture to foster belonging for all students.



Use both MDI and YDI assessments this year to capture students' levels of engagement and the impact of Mental Health Initiatives more accurately.
Focus on adult/staff well-being in the Secondary School context.
Expand network concept into elementary school settings.
Engage the Intellectual Disabilities and Autism Sub-Committee to continue with 3 scheduled meetings in the 2022-2023 school year, centring student voice to improve sense of belonging.

| | |
|-----------------|---|
| Goal #6: | To build equity for Indigenous learners by allowing the wisdom and knowledge of the First Peoples to come to the forefront. (District Priorities: Indigenous Education, Inclusive Education, Innovative Instruction) |
| Key Actions: | Implement the Go Forward with Courage Assessment Rubric in all schools by June 2023. Enhance the Indigenous Design Network to develop and deliver the Indigenous Grad Requirement. |
| Data Targets: | 80% of NVSD staff implementing the Calls to Action, with an understanding of the influence of the BC Declaration on the Rights of Indigenous Peoples. All school staffs developing plans for delivery of Indigenous Graduation Requirement. |
| Interpretation: | There is no local or provincial data on the use of the Calls to Action or understanding of the Declaration of the Rights of Indigenous Peoples in North Vancouver Schools. |
| Adjustment: | Create a data source on the use of the Calls to Action or understanding of the Declaration of the Rights of Indigenous Peoples. Share the NVSD Equity in Action document with the Indigenous Design Network Continue to connect the NVSD Indigenous Education Department to Skwxwú7mesh and Tsleil-Waututh knowledge keepers. |



Career Development

Educational Outcome 4: Students Will Graduate

Measure 4.1: Achieved Dogwood within 5 Years

5 Year Completion Rate

(Portion of students who graduate with a Dogwood or Adult Dogwood within 5 years from the first time they enroll in Grade 8, adjusted for Outmigration)

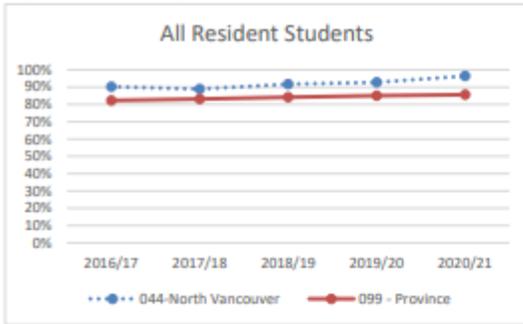


Figure 67: 5 Year Completion Rate - All Resident Students

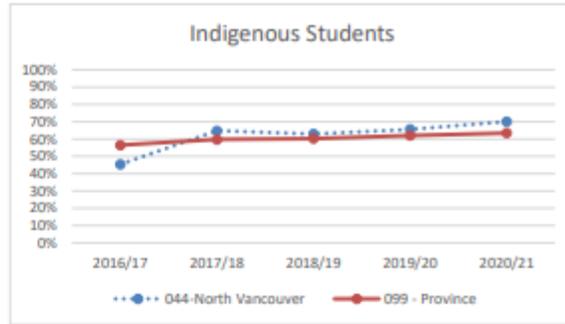


Figure 68: 5 Year Completion Rate - Indigenous Students

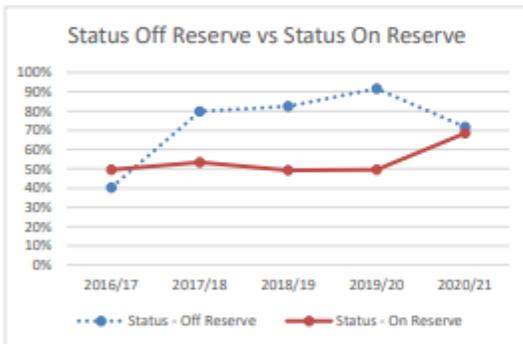


Figure 69: 5 Year Completion Rate - Status - Off Reserve and Status - On Reserve

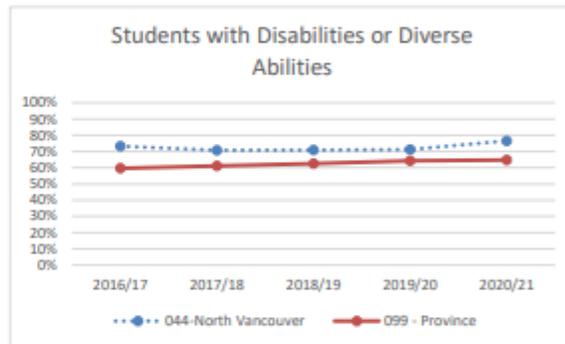


Figure 70: 5 Year Completion Rate - Students with Disabilities or Diverse Abilities

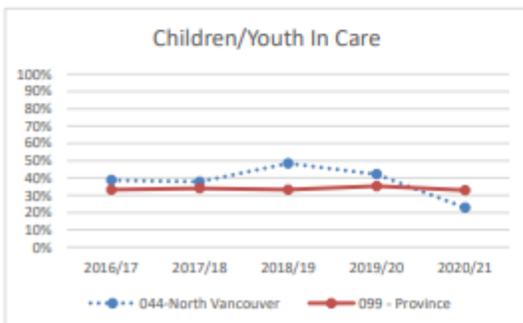


Figure 71: 5 Year Completion Rate - Children/Youth In Care

Educational Outcome 5: Life and Career Core Competencies



Measure 5.1: Transitioning to Post-Secondary

Post-Secondary Institute (PSI) Immediate Transition Rate

(Portion of resident students in the eligible to graduate cohort who have transitioned to a B.C. public PSI program in the year following graduation)

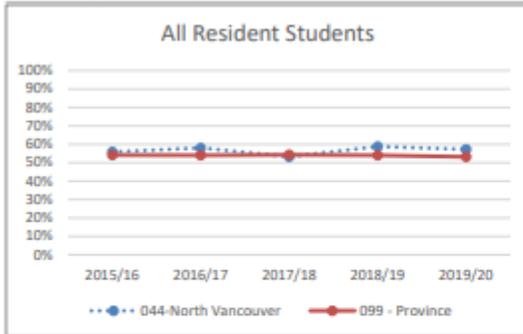


Figure 72: Post-Secondary Institute Transition - All Resident Students

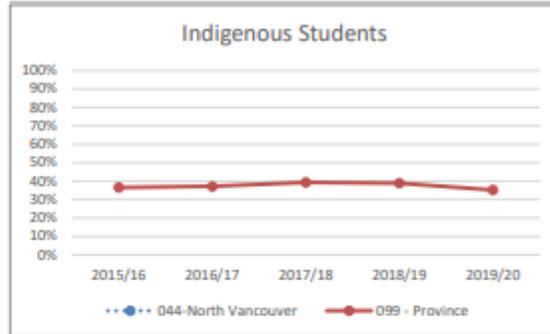


Figure 73: Post-Secondary Institute Transition - Indigenous Students

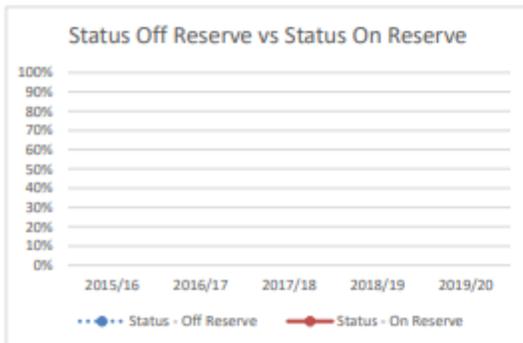


Figure 74: Post-Secondary Institute Transition - Status - Off Reserve and Status - On Reserve

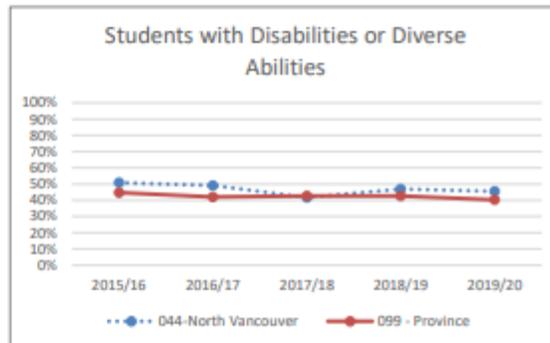


Figure 75: Post-Secondary Institute Transition - Students with Disabilities or Diverse Abilities

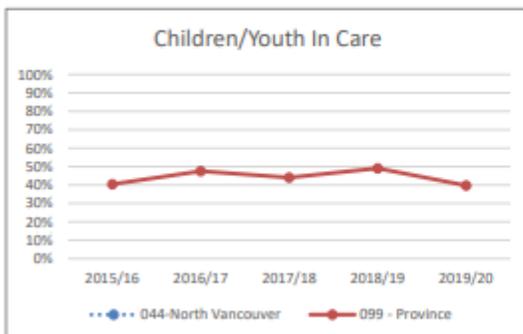


Figure 76: Post-Secondary Institute Transition - Children/Youth In Care



Post-Secondary Institute (PSI) 3 Year Transition Rate

(Portion of resident students in the eligible to graduate cohort who have transitioned to a B.C. public PSI program within 3 years of graduation)

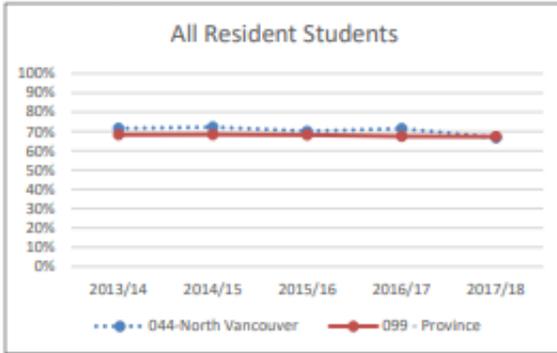


Figure 77: Post-Secondary Institute Transition - All Resident Students

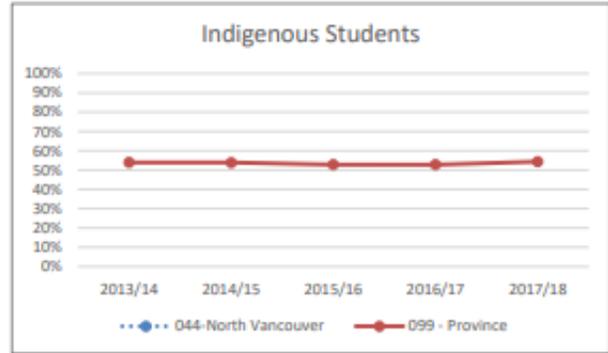


Figure 78: Post-Secondary Institute Transition - Indigenous Students

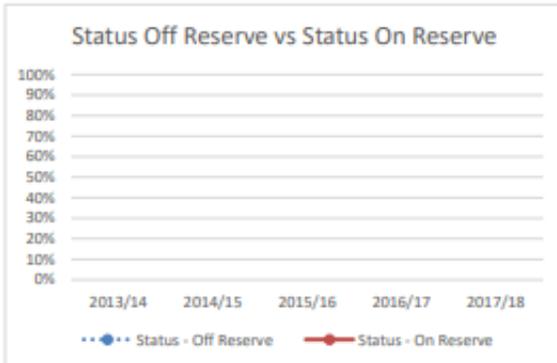


Figure 79: Post-Secondary Institute Transition - Status - Off Reserve and Status - On Reserve

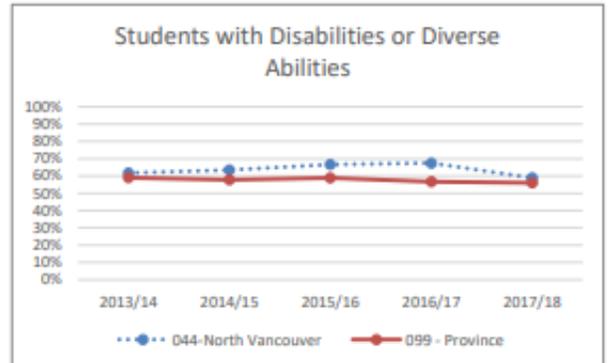


Figure 80: Post-Secondary Institute Transition - Students with Disabilities or Diverse Abilities

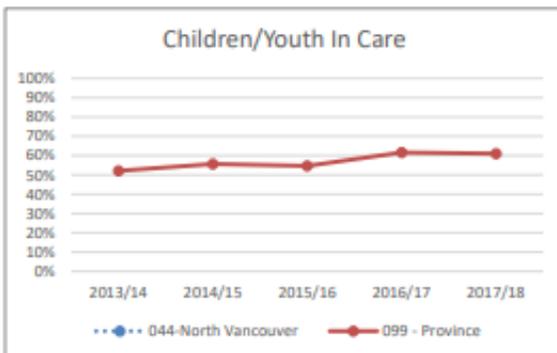


Figure 81: Post-Secondary Institute Transition - Children/Youth In Care



Goal #7: To make Career Education relevant and meaningful for students in Kindergarten through Grade 12. (District Priority: Career Education)

Key Action: Review and redesign Career Education with an interdisciplinary and K-12 continuum approach to learning.

Data Target: Establish a baseline for student awareness and engagement in Career and Life Planning.

Interpretation: There is currently no district or provincial data on this goal.

Adjustment: Create a data source to measure progress on this goal.
Build on reframing of Career Education started at May 2022 Principals meeting.
Create elementary school “careers champions”.
Invite Career Coordinator to meetings with each FoS.
Continue to increase the time allocated to Career Coordinator in order to make an increasing positive impact.

Goal #8: To extend student learning into the community (District Priority: Career Education).

Key Action: Create more interdisciplinary learning experiences with community partners to connect classroom skills, knowledge, student interests and attitudes necessary for success in the workplace.
Inclusive Education WEX Facilitator will target students in Grades 11 and 12+ who benefit from additional planning, job coaching and support to be successful in job placements based on areas of interest.
Increase participation of community-based instruction programs such as Music Therapy and Swimming have been maintained throughout COVID.

Data Target: Increase participation rates for learning experiences beyond the classroom (e.g., Work Experience (WEX), Work in Trades, day field trips, virtual experience, tours etc.).
Improve on the data from 2021/2022:

- 19 North Shore employers supporting Inclusive Work Experience Placements
- 27 Grade 11/12 Students in Inclusive Work Experience Placements

Interpretation: The Network of Inclusive Employers across the North Shore has grown significantly, increasing opportunities for students who wish to explore areas of interest including culinary arts and automotive careers.

Adjustment: Develop a full complement of trades’ fairs (one per month) for the 22/23 school year.
Develop a 3-day Firefighting boot camp for Indigenous Youth (Grade 9/10) with FNESS, WVSD, DNV and CNV FF, to coordinate and plan in 2022/2023.
Co-develop a Robotics competition for elementary students/classes with Robotics academy.
Reinstate previous programs including hiking and North Vancouver Recreation Community Access Program that were reduced during COVID.



Goal #9: To help students build awareness of the variety of careers available, the skills and competencies needed to be successful, and the post-secondary education required (District Priority: Career Education)

Key Action: Strategically build the school district's relationship with local post-secondary institutions.

Data Target: Increase student secondary to post-secondary transition rates.

Interpretation: Secondary opportunities are more established but still much room for awareness and development. Elementary opportunities underdeveloped and inconsistent.

Adjustment: Continue to develop the Career Network to align and build on previous successes. Revisit the opportunity to host an Inclusive Transition Fair through the North Shore Transition Committee.

Existing and/or Emerging Areas of Need

The NVSD recognizes the need for improvement in the following areas:

Numeracy

There is a recognized need for primary educators to have a consistent and developmentally appropriate assessment framework for Numeracy. Using a collaborative design process, the district will bring together early primary teachers to explore and design a formative numeracy assessment tool, which will support teachers in educational planning and identifying areas of instructional focus.

Career Education

Overall, Career Education in North Vancouver requires greater clarity and alignment across K-12. There are a tremendous number of innovative practices, but as a school district, we need greater coherence and shared understanding to Career Education. Part of this process includes the creation of a K-12 working group to provide Career Education leadership, and enhance teacher networks that can facilitate, expand, and create interdisciplinary approaches, to the K-12 Career Education curriculum.

Another part of this process is to expand the number of community partnerships that provide high quality career exploration experiences for students. Key to student awareness is seeing and experiencing what is in their 'metaphorical' back yard. The NVSD is committed to providing educators and students' opportunities to explore local places of work. This includes the creation and support of Career/Education Fairs at the school and district level, and providing professional development opportunities for educators in embedding careers into curriculum at all levels.



Adjustments and Adaptations

The NVSD recognizes adjustments need to be made in the following areas:

Equity

The classrooms of today are diverse and inclusive. The complexity of teaching and designing instruction that honours and supports student diversity in the classroom requires ongoing attention. Enabling and empowering educators to design and deliver student-centred differentiated approaches to teaching and learning is required in all school districts.

The NVSD is committed to supporting educators through a continuum of professional development – including mentorship, collaborative inquiry, networks, and small to large-scale professional development opportunities. The school district will create a Universal Design for Learning (UDL) working group to assess the current state of UDL in the district, and make recommendations to senior executive on how to increase the understanding and use of blended approaches to learning in classrooms. This will include working closely with educational leaders such as Shelly Moore, with Indigenous knowledge keepers to gain a stronger understanding of Indigenous ways of knowing, and investing in the Harvard Making Thinking Visible project.

Data Driven Decision Making

The NVSD recognizes that there is an opportunity to enhance the use of data to inform district direction and resourcing. The NVSD is committed to expanding the current role of District Principal of Administrative Services in the 2022/2023 school year to better access, collect, analyze, and share available data with District Principals, Directors of Instruction, and Senior Executive.

Alignment for Successful Implementation

In the North Vancouver School District, the school planning process aligns the priorities of the school district and of the school. The intended outcomes of school planning are twofold:

1. An assessment of the health of the school with respect to the 'Attributes of a Vibrant Learning Community;' and
2. A review of areas of focus for 'Enhancing Student Learning.'

School planning is a valuable tool in building community, as well as for aligning actions on student learning and educational development. Planning teams include a representation of local stakeholders including students, teachers, educational assistants, parents/caregivers, Principals and Vice Principals. A web-based toolkit helps teams support the School Planning Vision to Action Process. Family of Schools (FoS) Directors of Instruction host two guided "Dinner and Dialogue" planning sessions each year to ensure FoS alignment and continual development.

School goals are a reflection of collaboratively determined areas for development both culturally and academically, with respect to district-wide educational priorities. School Plans are published on the school district's School Planning web page and are considered living documents articulating the shared priorities of the school community for Enhancing Student Learning.



The Family of Schools (FoS) Model is the District Learning Services structure to support school development and professional capacity building in the North Vancouver School District. The FoS structure enables a more holistic understanding of school-based priorities, professional in-service needs, as well as a focus on school and educator development at the school and classroom level.

Each FoS includes the full continuum of schools, from elementary to their community secondary school. Each FoS is supported by a Director of Instruction, a Human Resource Manager, a FoS Leader, a FoS Teacher Leader, District Administrators, and itinerant specialist staff. The FoS team meets regularly throughout the school year with the respective Zone Assistant Superintendent, Principals and Vice Principals to determine priorities and plans of support. District educational priorities are focused through the FoS model enabling greater oversight and responsiveness to school-specific needs, and timely support.

In alignment with our FoS model, the North Vancouver School District has three additional capacity-building approaches:

- 1) School-to-School Learning Rounds
- 2) FoS Networks of Practice
- 3) Collaborative Inquiry Grants

School-to-School Learning Rounds is a process of pairing up two schools for a school-to-school appreciative inquiry process designed to build team, focus learning, and highlight practice.

Networks of Practice are designed around a core or functional area (e.g., Early Literacy) and have a teacher leader from each school in the FoS designed to disseminate best practice, build collegial capacity, and enable the implementation process.

Collaborative Inquiry Grants are grants awarded to practitioners in the same school and are designed to enable curiosity, exploration, and spirit new practices.

Conclusion

This report is an accurate reflection of the intentional work undertaken by the NVSD to improve the outcomes and the equity of outcomes for our students. The body of this report is written with big educational themes in mind in an attempt to describe the interdependency of the underlying portfolios that make up a very complex educational system. The NVSD has deliberately and thoughtfully resourced these portfolios and built collaborative structures to leverage the considerable expertise in these positions.

The outcomes of the intentional work is less clear at this point. At the end of the first year of the FESL process, the specific data used to illustrate the results of the work in each goal area is mixed. Some data provide clear indicators of successes or areas of growth while other goal areas require the NVSD to create new data sources. The fit between these broad goals and the available useful data will improve as the FESL process is repeated each year.



Schedule C.1
of the
Administrative Memorandum

Meeting Date: September 20, 2022 **Board** **Board, in camera**

Topic (as per the Memorandum): **Summer Learning Update**

Narration:

North Vancouver School District Summer Learning provides an engaging learning environment where students can challenge themselves and fulfill their personal learning goals through alternative pathways. Supported by Senior Executive, a District Administrator oversees the educational and operational aspects of the programs and works collaboratively with the Summer Learning administrative team to oversee the annual role out. The various programs under the Summer Learning umbrella are reviewed and revised annually by the Summer Learning administrative team, in collaboration with the Summer Learning staff, to provide direction for future programming.

The administrative team and staff champion the Summer Learning foundational tenets and values. They are at the forefront of all decisions and directional changes:

- Collaboration
- Communication
- Community
- Diversity
- Innovation

These values manifest in unique ways across our programs: Elementary, Secondary Foundations, Eslha7an, and Secondary Full Credit.

Elementary Summer Learning is designed for students in grades four to seven with specific learning profiles. Numeracy and Literacy classes are designed for students in grades four, five, and six. Social Connections is designed for students in grades five through seven. Entrance to the elementary programs is by referral and application through School Based Resource Teams.

Secondary Foundations offers two types of programming: Transition and Academic Foundations. Transition courses are designed to support students making the transition from elementary school to secondary school. Students may choose from English Language Learners Transition, French Immersion Transition, International Baccalaureate Transition, Music Transition (new in 2022), and Secondary Transition.

Academic Foundations, including Literacy 8/9 and Numeracy 8/9, are designed to support students who have completed grade 8 or grade 9 and aim to boost their competencies and knowledge in literacy or numeracy respectively. These courses are personalized and targeted to meet individual students' needs. The final course in this suite of offerings, English Language Learning Foundations, provides opportunities for students in high school to further develop their command of the English language.

The highly personalized Summer Learning Review and Completion at Eslha7an supports Indigenous students. Through careful teacher planning in collaboration with each student and an Indigenous Support Worker, individual course completion plans are made. Students can choose to review and complete any of the core academic courses from grades 8 through 12.

The final program, Secondary Full Credit, offers required courses for graduation including mathematics, language and literature, social studies, sciences, physical and health education.

In keeping with tradition, Summer Learning 2022 was the vibrant learning community people have come to expect with a focus on student engagement and learning, a culture of innovation and collaboration, and a community that embraces the uniqueness of our learners and staff members.

Jennifer Tieche, District Administrator, and the Summer Learning administrative team, David Andrews, Helen Chambers, Diana Morris, and Stephanie Strandt will provide an overview and update of the Summer Learning program.

Schedule C.2
of the
Administrative Memorandum

Meeting Date: September 20, 2022 **Board** **Board, in camera**

Topic (as per the Memorandum): **Committee Reports - Written Update**

Narration:

North Vancouver School District Representative Committees are formed to gather input and share information with partner groups on a particular aspect of the School District. Committees should have a terms of reference that specifies the chair of the committee (or how the chair is selected), number of meetings, composition of the committee and topics discussed.

Throughout the year, updates on School District Representative Committees will be provided in writing at each of the monthly Public Board Meetings for information.

Attachment:

Committee Reports – Audit Committee

Schedule C.2
of the
Administrative Memorandum

Meeting Date: September 20, 2022 **Board** **Board, in camera**

Topic (as per the Memorandum): **Audit Committee Meeting Update**

Narration:

The North Vancouver School District Audit Committee was first introduced in 2016 to assist the Board of Education in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the audit process, the Board of Education's process for monitoring compliance with laws and regulations and the codes of conduct, and the budget process.

The Audit Committee convened on September 8, 2022, and was attended by Audit Committee Chair, Christie Sacré, Trustee Kulvir Mann, Trustee Mary Tasi Baker and Independent Financial Experts Jodi Rustad and Roy Uyeno. Staff in attendance were Pius Ryan, Superintendent, Jacqui Stewart, Secretary Treasurer, and Helena Drury, Director of Financial Services. Leonora Lee, Audit Engagement Partner with KMPG was also in attendance. The Committee welcomed Roy Uyeno, as the new independent financial expert, with recent experience in the public school sector.

The primary purpose of the September meeting is to review the year end results for the previous school year, which included discussion and review of:

- 2021/22 draft audited financial statements
- Management and discussion and analysis of 2021/22 results
- Utilization of Accumulated Operating Surplus, and
- KMPG Audit Findings Report

Following the presentation on the 2021/22 results, the Audit Committee approved two motions outlined previously in agenda for tonight's meeting.

The Committee members also meet in camera with the Auditor.

The next Committee meeting will be held on November 17, 2022.

Schedule C.3
of the
Administrative Memorandum

Meeting Date: September 20, 2022 **Board** **Board, in camera**

Topic (as per the Memorandum): **Land Management - Written Update**

Narration:

Updates on the Board of Education's Land Management will be provided in writing at each of the monthly Public Board Meetings for information.

Attachment:
Land Management Update – September 2022

Land Management Update – September 20, 2022

Argyle Secondary School – Seismic Replacement

- No significant updates.
- All work related to the new school project is complete, with exception of the following:
 - Resolution of remaining outstanding deficiencies is ongoing.
 - Capital Project closure is in progress.
- Other projects yet to be completed:
 - New artificial turf field project (by the District of North Vancouver).
 - New outdoor sports court project (by District of North Vancouver).
 - Design for new outdoor basketball practice area commencing (by Argyle).

Handsworth Secondary School – Seismic Replacement

- No significant updates.
- Resolution of contractor deficiencies is on-going.
- Phase 2 (demolition of the existing school) is nearing completion of final east block.
- Phase 3 work (final site improvements) will follow completion of Phase 2.

Mountainside Secondary School – Seismic Upgrade

- Interior construction completed with focus on resolving deficiencies.
- Completion and programming of lighting controls anticipated October 5th.
- The delivery of the underground water chamber necessary to complete water main upgrades in the front parking lot is delayed and expected to arrive September 22nd.
- Approximately sixty percent of the exterior site area is paved, balance of paving anticipated once water chamber is delivered and installed.

Cheakamus Centre’s Environmental Learning Centre – Envelope Rehabilitation

- No significant updates
- Replacement of structural elements and weatherproofing is complete.
- Window and envelope installation nearing completion.
- Contractor is targeting to have building functionally ready for meal services the week of September 19, 2022.

Cloverley Elementary School – New School

- No significant updates.
- The Project Definition Report was forwarded to Ministry of Education and Child Care for review in May. On June 7th, we received a response confirming the PDR was accepted.

Lynn Valley Expansion Project

- No significant updates.
- The Project Definition Report was forwarded to Ministry of Education and Child Care for review in June. Ministry requested revisions and the report was resubmitted during the week of June 20th without requiring further changes.

Lucas

- No change.

COVID – Facilities Update

- MERV 13 filter changes continue based on each schools replacement schedule.
- An overview of Ventilation Systems by school site are being updated and will be posted on the school district website by September 30th.

Schedule C.3
of the
Administrative Memorandum

Meeting Date: September 20, 2022 **Board** **Board, in camera**

Topic (as per the Memorandum): **Tuesday, September 13, 2022 Standing Committee Meeting**

Narration:

The Board of Education will find attached the meeting summary from the September 13, 2022, Education and Programs Standing Committee Meeting.

Trustee Kulvir Mann will report on highlights of the meeting.

Attachment:

Meeting Summary – Board of Education Standing Committee, September 13, 2022

**BOARD OF EDUCATION STANDING COMMITTEE
Education and Programs**

NORTH VANCOUVER SCHOOL DISTRICT

Meeting Summary of September 13, 2022

Meeting Summary of the Board of Education's Standing Committee Meeting held at virtually on Microsoft Teams on Tuesday, September 13, 2022.

Call to Order:

Standing Committee Chair Kulvir Mann called the Education and Programs Standing Committee meeting to order at 7:00 p.m., thanking those in attendance for participating with the School District. The traditional territorial lands of the Skwxwú7mesh (Squamish) Nation and səliilwətaʔt (Tsleil-Waututh) Nation were acknowledged.

Framework for Enhancing Student Learning Update:

Assistant Superintendent Chris Atkinson providing opening comments that provided the context for the first annual report under the Framework for Enhancing Student Learning. The first annual plan was presented in fall 2021 and this report summarized the results of the intentional work undertaken since that initial plan.

District Principals of Curriculum and Assessment Secondary (Greg Hockley), Curriculum and Assessment Elementary (Chanin Smyth), Indigenous Education and Equity in Education (Rose Green), Inclusive Education (Janis Mann), and Safe and Healthy Schools (Jeremy Church) collaboratively presented the findings in each of nine goal areas. The District Principals also presented the adjustments that will be made in each goal area moving forward.

Concluding the evening, the District Principals responded to questions from Trustees and written questions. Dr. Ryan provided closing comments about how the policy framework supports the strategic and operational direction of the school district.

The presentation can be found online: [2022/23 Public Meetings](#)

Next Meeting:

October 4, 2022

Schedule C.5
of the
Administrative Memorandum

Meeting Date: September 20, 2022 **Board** **Board, in camera**

Topic (as per the Memorandum): **Superintendent's Report (including COVID-19)**

Narration:

The Superintendent will provide an oral report on items of interest or concern to the Board not otherwise covered in the agenda.

Schedule C.6
of the
Administrative Memorandum

Meeting Date: September 20, 2022 **Board** **Board, in camera**

Topic (as per the Memorandum): **Report Out - BC School Trustees Association (BCSTA) and BC Public School Employers' Association (BCPSEA)**

Narration:

Trustees will provide an update on information related to BC School Trustees Association and BC Public School Employers' Association.

Schedule ...C.7....
of the
Administrative Memorandum

Meeting Date: September 20, 2022 **Board** **Board, in camera**

Topic (as per the Memorandum): **Trustees' Reports/Highlights**

Narration:

The Chair will call for highlights from Trustees on their activities on behalf of the Board of Education.

**ScheduleD.....
of the
Administrative Memorandum**

Meeting Date: September 20, 2022 **Board** **Board, in camera**

Topic (as per the Memorandum): **Future Meetings**

Narration:

| Date and Time | Event | Location |
|---|----------------------------|---|
| Tuesday, October 4, 2022 at 7:00 p.m. | Standing Committee Meeting | Education Services Centre 2121 Lonsdale Ave, N Vancouver |
| Tuesday, November 15, 2022 at 6:30 p.m. | Public Board Meeting | Education Services Centre 2121 Lonsdale Ave, N Vancouver |
| Tuesday, November 22, 2022 at 7:00 p.m. | Standing Committee Meeting | Education Services Centre 2121 Lonsdale Ave, N Vancouver |
| Tuesday, December 6, 2022 at 6:30 p.m. | Public Board Meeting | Education Services Centre 2121 Lonsdale Ave, N Vancouver |

All meetings will take place on the 5th floor in the Mountain View Room, unless otherwise noted.

Pedestrian Access: Main West Entrance at 2121 Lonsdale Avenue, proceed by elevator to 5th Floor.

Vehicle Access: Parkade Entrance off West 21st Street and Lonsdale Avenue, park on Level P1 and proceed by elevator to 5th floor.

**ScheduleE.....
of the
Administrative Memorandum**

Meeting Date: September 20, 2022 **Board** **Board, in camera**

Topic (as per the Memorandum): **Public Question & Comment Period**

Narration:

At the end of the Public Board Meeting, members of the public attending the meeting have an opportunity to obtain clarification concerning the meeting's proceedings. Those who are attending virtually can email publiccomments@sd44.ca or call 604-998-5100 and leave a voice mail. Questions and comments will be accepted until one hour after the adjournment of the meeting. Questions and comments submitted by email or phone will be circulated to the Board of Education.

The Board of Education can respond to comments, or ask staff to respond to comments, made during the Public Question & Comment Period.

In accordance with Board policy, questions relating to personnel, negotiations or litigation must not be dealt with in a public session.

During the Public Question and Comment Period at the end of the meeting, speakers may not speak disrespectfully of any Board Member, staff member or any other person and must not use offensive words or gestures.