

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 26, 2023,
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 20, 2023, be approved as circulated)	6:35 p.m.
A.4.	Public Questions/Comments *	6:45 p.m.
A.5.	Educational Presentation: Summer Learning	6:55 p.m.
B.	Action Items	
B.1.	Audited Financial Statements for the Year Ended June 30, 2023	7:25 p.m.
B.2.	Framework for Enhancing Student Learning – Submission Approval	7:50 p.m.
C.	Information and Proposals	
C.1.	Notice of Motion – Policy 103: Board of Education: Policy Development	8:00 p.m.
C.2.	Committee Reports – Written Update <ul style="list-style-type: none"> • Audit Committee • Information & Communication Technology Advisory 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](#).



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 26, 2023, at
6:30 p.m.

	Estimated Completion Time
C.3. Land Management - Written Update	8:10 p.m.
C.4. Tuesday, September 19, 2023, Standing Committee Meeting	8:15 p.m.
C.5. Superintendent's Report	8:25 p.m.
C.6. Report Out - BC School Trustees Association (BCSTA) and BC Public School Employers' Association (BCPSEA)	8:35 p.m.
C.7. Trustees' Reports/Highlights	8:50 p.m.
D. Future Meetings	8:55 p.m.
E. Public Question & Comment Period	9:00 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 20, 2023.

PRESENT: K. Mann, Chair
L. Munro, Vice Chair
D. Anderson
C. Gerlach
G. Tsiakos
L. Tumaneng
A. Wilson

A. Call to Order

Board Chair Kulvir Mann called the meeting to order at 6:30 p.m.

A.1. Acknowledgments

Board Chair Mann acknowledged the traditional territorial lands of the Sk̓wx̓wú7mesh (Squamish) Nation and səililwətaʔt (Tsleil-Waututh) Nation.

A.2. Approval of Agenda

Moved by G. Tsiakos
that the agenda, as recommended in the Administrative Memorandum, be adopted.
Seconded by A. Wilson Carried

A.3. Approval of Minutes

Moved by L. Munro
that the minutes of the public meeting of May 23, 2023, be approved as circulated.
Seconded by D. Anderson Carried

A.4. Public Questions/Comments

There were no public questions or comments received by the Board.

A.5. Educational Presentation: Outdoor Safety and Emergency Preparedness Open House

Dr. Pius Ryan, Superintendent, welcomed Lisa Dalla Vecchia, Communications Manager and Adam Baumann, Director of Instruction, to present an update to the Board of Education on the Outdoor Safety & Emergency Preparedness Open House at Argyle Secondary School on May 13, 2023.

The presenters responded to Trustees' questions.

B.1. Capital Plan Bylaw No. 2023/24-CPSD44-01

Secretary Treasurer Jacqui Stewart introduced Jim Mackenzie, Director of Facilities and Planning, and Michael Chapman, Assistant Director, who provided an overview of projects that were approved from last years' submission including the new school at Cloverley Elementary, exterior wall system upgrades at Windsor Secondary School and HVAC upgrades at Sherwood Park Elementary School.

Mr. MacKenzie provided clarification and responded to Trustees' questions.

Moved by C. Gerlach

that School District No. 44 (North Vancouver) Capital Bylaw No. 2023/24-CPSD44-01 be read a first time;

Seconded by G. Tsiakos

Carried

Moved by A. Wilson

that School District No. 44 (North Vancouver) Capital Bylaw No. 2023/24-CPSD44-01 be read a second time;

Seconded by L. Tumaneng

Carried

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

Moved by L. Munro

that School District No. 44 (North Vancouver) Capital Bylaw No. 2023/24-CPSD44-01 be read a third time, passed, and adopted.

Seconded by G. Tsiakos

Carried

B.2. Five-Year Capital Plan 2024/25

Secretary Treasurer Stewart noted the 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 existing capacity of schools to accommodate enrollment changes.

Jim Mackenzie and Michael Chapman provided an overview of the projects included on the plan and responded to Trustees' questions.

Moved by C. Gerlach

that the Board approve the proposed 2024/25 Five-Year Major and Minor Capital Plan as attached in Schedule B.2. of June 20, 2023.

Seconded by D. Anderson

Carried

B.3. Proposed Revised Policy 204: Alternate Education

Dr. Ryan provided the context for the proposed revised policy changes and introduced Jeremy Church, District Principal, Safe and Healthy Schools and Lucas King, Principal, Mountainside Secondary School. The presenters provided an overview of the policy review and responded to Trustees' questions.

Moved by G. Tsiakos

That the Board of Education approve Proposed Revised Policy 204: Alternate Education, as attached to this Administrative Memorandum of June 20, 2023.

Seconded by A. Wilson

Carried

C.1. Committee Reports – Written Update

Written updates on the Capital Planning Committee, the Emergency Preparedness Committee, and the Policy Review Committee were included in the Board Agenda Package.

Dr. Ryan provided an overview of policies being reviewed by Policy Review Committee. Dr. Ryan also introduced Christina Tse Wong, Human Resources Manager and Jeremy Church, who are leading the review of Policy 409 - Anti Racism and Equity through Cultural Diversity. The presenters provided an overview of the policy review and responded to Trustees' questions.

C.2. Capital Contribution – Cloverley Elementary

Chair Mann introduced Secretary Treasurer Stewart to provide an overview of the required capital contributions for the new school at the Cloverley Elementary site. The School District will contribute \$3.0 million towards the cost of the project, and has until 2026/27 to make the contribution.

C.3. Public Board Meeting Structure Update - Policy 104: Board of Education – Meetings Administrative Procedures

Chair Mann introduced Dr. Ryan, Superintendent, who provided an update on changes to the Administrative Procedures introduced a year ago. Based on the review of the changes and consultation with education partners, no further changes are being recommended to the procedures.

Dr. Ryan responded to Trustees' questions.

C.4. Land Management – Written Update

A written update on current land management projects was included in the Board Agenda Package, no questions were asked.

C.5. Superintendent's Report

Dr. Ryan, Superintendent provided a summary of the school year supported by a video featuring photos from events across the school district

C.6. Report Out – British Columbia School Trustees Association and BC Public School Employers' Association

Trustee Tsiakos did not have any updates on information related to the British Columbia School Trustees Association (BCSTA).

Trustee Gerlach did not have any updates regarding the BC Public School Employers' Association (BCPSEA).

C.7. Trustees' Reports/Highlights

Trustees shared their recent highlights, for activities from May 23 to June 20, 2023 with an emphasis on their roles as school liaisons.

- Meetings attended by Trustees included:
 - Public Board Meeting
 - Trustee Orientation/Development Meetings
 - Capital Planning Committee Meeting
 - City of North Vancouver Advisory Planning Commission Meeting
 - Equity in Action Meeting
 - Inclusion Committee Meeting

- Policy Review Committee Meeting
 - North Shore Advisory Committee on Disability Issues Meeting
 - North Shore Table Matters Network Meeting
 - Sutherland Secondary School PAC Meeting
- Events attended by Trustees included:
 - Announcement for new school at Cloverley Elementary School
 - Artist for Kids Brilliance Gala
 - NVSD Graduation Ceremonies
 - NVSD Staff Retirement Dinner
 - Various school visits including Blueridge Elementary, Braemar Elementary, Capilano Elementary, Carisbrooke Elementary, Highlands Elementary, Larson Elementary, Lynn Valley Elementary, Norgate Elementary, Queen Mary Elementary, Ridgeway Elementary, Ross Road Elementary and Seymour Heights Elementary.
 - Superintendent’s Celebration of Learning
 - Year End Celebration for Outdoor School Leadership Counsellors at the Cheakamus Centre

D. Future Meetings

The annual schedule of Board Meetings for 2023/24 has been established, the first three meetings are listed below.

Date and Time	Event	Location
Tuesday, September 19, 2023 at 6:30 p.m.	Public Board Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver
Tuesday, September 26, 2023 at 7:00 p.m.	Standing Committee Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver
Tuesday, October 10, 2023 At 7:00 p.m.	Standing Committee Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver

E. Public Question and 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.

Kerry Walker representing the North Vancouver Parent Advisory Council addressed the Board.

F. Adjournment

The established agenda being completed, the Chair adjourned the meeting at 8.26 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 26, 2023 **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 Board 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 26, 2023 **Board** **Board, in camera**

Topic (as per the Memorandum): **Education Presentation: Summer Learning**

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 rollout. The Summer Learning administrative team, in collaboration with the Summer Learning staff, annually reviews and revises the various programs under the Summer Learning umbrella 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
- Inquiry

These values manifest in unique ways across our programs: Elementary, Eslha7an, Secondary Foundations, 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. New this year, is English Language Learning Foundations designed for English Language Learning students who have just arrived to our community. Entrance to the elementary programs is by referral and application through School Based Teams.

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.

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, 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 student 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 final program, Secondary Full Credit, offers required courses for graduation including language and literature, mathematics, sciences, and social studies. This year, Summer Learning also offered opportunities for students to meet the new Indigenous-focused graduation requirement.

In keeping with tradition, Summer Learning 2023 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 Greg Hockley, District Principal of Curriculum, Assessment and Career Education will provide an overview and update of the Summer Learning program.

Schedule B.1
of the
Administrative Memorandum

Meeting Date: September 26, 2023 **Board** **Board, in camera**

Topic (as per the Memorandum): **Audited Financial Statements for the Year Ended June 30, 2023**

Narration:

The 2022/23 draft consolidated audited financial statements, have been prepared consistent with the format prescribed by the Ministry of Education and Child Care and audited by KPMG.

The attached statements are provided for review and approval by the Board of Education. In 2022/23, total revenues from all sources were \$222.9 million, and total expenses were \$225.0 million, resulting in a deficit of \$2.1 million (refer to Statement 2).

Operating fund revenues were \$180.0 million and operating fund expenses were \$178.8, resulting in an operating surplus of \$1.2 million before transfers. After recognition of all transfers, the accumulated operating surplus is \$9.3 million (refer to Schedule 2).

The North Vancouver School District Audit Committee convened on September 14, 2023. 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 2022/23 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 2022/23 Year End Audited Financial Statements

Motion 2 that the Audit Committee recommends that the Board approve the 2022/23 Year End Audited Financial Statements

Helena Drury, Director of Financial Services, will present the 2022/23 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 and Analysis Report for the Fiscal Year 2022/23
- School District No. 44 (North Vancouver) Consolidated Audited Financial Statements for year ended June 30, 2023

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, 2023; and,

that the Board approve the Draft Consolidated Audited Financial Statements for the year ended June 30, 2023.



North Vancouver **School District**
the natural place to learn®

Financial Statements Discussion & Analysis Year Ended June 30, 2023

Table of Contents

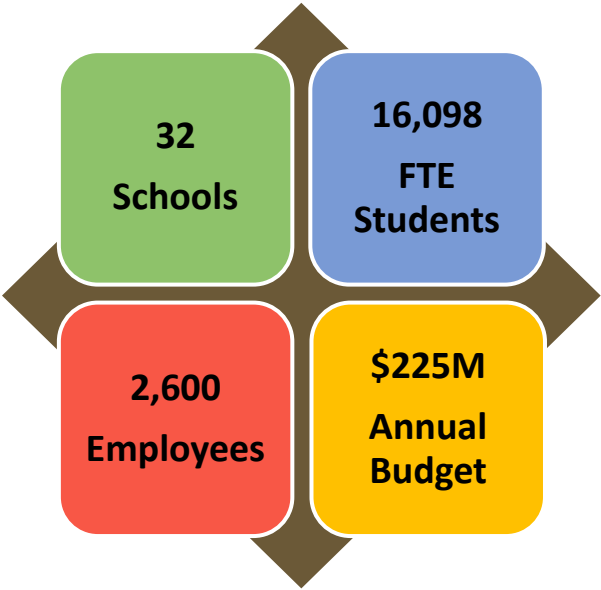
Introduction	3
Annual Financial Planning Timelines	4
Strategic Plan 2021-2031	5
Financial Statement Reporting for School Districts	6
Financial Statement Analysis - Consolidated Statement of Financial Position - Statement 1	7
Statement of Operations - Statement 2	11
Operating Fund Analysis	11
Enrollment	11
Operating Revenues	12
Operating Expenses	13
Accumulated Operating Surplus	17
Special Purpose Fund Analysis	18
Capital Fund Analysis	20
Buildings - Capital Projects	20
Annual Facilities Grant	22
Local Capital Funds	22
Risks	24
Conclusion	24

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, 2023. 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.

About the North Vancouver School District

The school district operates in the City and District of North Vancouver on the unceded traditional territory of the Tseil-Waututh and Skwxwú7mesh Nations.



In 2022/2023 the school district served over 16,000 students and employed more than 2,600 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 school 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 2022 with three Trustees representing the City of North Vancouver and four representing the District of North Vancouver. The Board of Education 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 2022/2023 the Board of Education oversaw a consolidated budget in excess of \$225 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 Budget	Next School Year Budget
September 30	Student enrolment reported to Ministry; also known as the 1701 Report.	
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 presented to Audit Committee and submitted to Board for 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		Public consultation and partner input 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 Preliminary Annual Operating Budget
June 30	Fiscal Year End-June 30	Legislated deadline for Board to approve next year Budget
July/August	Preparation of Annual Audited Financial Statements	
September 30	Legislated deadline for Board to approve audited financial statements.	

Strategic Plan 2021-2031

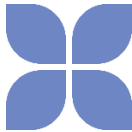
The Board’s 2021-2031 strategic plan guides the school district’s decision-making process and actions by providing a foundation underlying general policies, service delivery and accountability structures.

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.

The six Strategic 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.

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.

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

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.

	2023	(Restated) 2022	\$ Change	% Change
Financial Assets	\$ 52,285,398	\$ 54,065,772	\$ (1,780,374)	(3.3%)
Non-Financial Assets	402,304,406	404,043,891	(1,739,485)	(0.4%)
Total Assets	\$ 454,589,804	\$ 458,109,663	\$ (3,519,859)	(0.8%)
Liabilities	\$ 355,940,767	\$ 357,304,973	\$ (1,364,206)	(0.4%)
Accumulated Surplus	\$ 98,649,037	\$ 100,804,690	\$ (2,155,653)	(2.1%)

Financial Assets

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 \$1.78 million from \$54 million in 2022 to \$52.2 million in 2023 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, BlueShore Financial and in the bank accounts of each of the 32 schools. Cash in the operating bank accounts is maintained at a level sufficient to meet working capital requirements and fluctuates in conjunction with changes in accounts receivable, accounts payable, deferred and unearned revenue. Overall cash decreased by \$2.3 million mostly due to the timing on payments for capital projects that were outstanding at year end and receivable from the Ministry of Education and Child Care.

	2023	2022	2021	2020	2019
District operating bank account	\$ 21,761,213	\$ 25,079,329	\$ 36,769,289	\$ 61,088,054	\$ 44,941,014
Cash in Central Deposit Program	21,951,013	21,039,167	20,805,272	20,505,953	19,970,868
Blueshore Financial	2,591,421	2,572,487	2,552,619	2,540,957	2,487,332
Schools operating bank accounts	3,410,973	3,368,011	3,495,851	3,279,598	3,299,965
	\$ 49,714,620	\$ 52,058,994	\$ 63,623,031	\$ 87,414,562	\$ 70,699,179

Accounts Receivable

Timing of payments on By-law funded capital projects resulted in an increase of \$0.48 million from the Ministry of Education and Child Care.

	2023	2022	\$ Change	% Change
Due from Province - MOEC	\$ 1,172,979	\$ 690,521	\$ 482,458	69.9%

Non Financial Assets

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 expensed over their expected useful lives through a systematic recording of amortization expense to arrive at a net book value of \$401 million at June 30, 2023.

The decrease of \$1.9 million from the prior year is the net difference between new purchases of \$13.3 million, less amortization of \$15.3 million. As described in Note 23 of the financial statements on July 1, 2022 school districts adopted Canadian public sector accounting standard PS3280 Asset Retirement Obligation. This standard was adopted using the modified retroactive approach which results in the restatement of the comparative information for 2022.

	2023	(Restated) 2022
Opening balance	\$ 403,247,820	\$ 385,092,293
Prior period Adjustment- Net (Note 23)		25,476
Adjusted Opening Balance	\$ 403,247,820	\$ 385,117,769
Capital Expenditures	13,379,405	35,235,814
Amortization	(15,312,483)	(13,518,328)
Write-off	-	(3,587,435)
Closing balance	\$ 401,314,742	\$ 403,247,820

Prepaid Expenses

Prepaid expenses decreased by \$193,593 due to a timing difference on the payment of software.

	2023	2022	\$ Change	% Change
Prepays	\$ 972,006	\$ 778,413	\$ 193,593	24.9%

Liabilities

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. Overall, liabilities decreased by \$1.39 million as a result of changes in the following accounts.

	2023	(Restated) 2022	\$ Change	% Change
Due to Province - MOEC	\$ 26,898	-	-	100.0%
Accounts Payable and Accruals	17,267,565	16,951,081	316,484	1.9%
Unearned Tuition Revenue	10,388,535	10,843,224	(454,689)	(4.2%)
Deferred Revenue	5,147,645	4,758,800	388,845	8.2%
Deferred Capital Revenue	297,959,643	300,038,129	(2,078,486)	(0.7%)
Employee Future Benefits	8,777,427	8,295,704	481,723	5.8%
Asset Retirement Obligation	16,373,044	16,373,044	-	-
Capital Lease Obligation	-	44,991	(44,991)	(100.0%)
	\$ 355,940,757	\$ 357,304,973	\$ (1,391,114)	(0.4%)

Accounts Payable and Accrued Liabilities

Due to timing differences, trade accounts payable is \$1.3 million lower in 2023 offset by an increase in wage and vacation accruals of \$1.6 million for a net increase of \$0.31 million.

Unearned Revenue

Unearned revenues are funds that have been collected in advance of providing the related programming such as Academies and the International program and delivery of services such as deposits collected on rentals of facilities. Unearned revenues decreased by \$0.45 million largely as a result of fewer fees for the international program at June 30, 2023.

Deferred Revenues

Deferred revenues represent Special Purpose funds that have been collected but not yet earned. These funds will be recognized as revenue (earned) in future years, when the offsetting expenses are incurred. Deferred revenue increased \$0.38 million from the previous year as a result of the additional one-time grants received in 2023, namely the Student and Family Affordability Fund, Early Care and Learning and French Immersion Growth Initiatives totalling \$2.19 million.

Deferred Capital Revenues

These revenues relate to funding received, primarily from the Ministry of Education and Child Care which will be, or have 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. The overall decrease of \$2 million is due to the completion of major capital projects in 2022 and subsequent amortization of deferred capital revenue in 2023 as summarized in the table below.

	2023	2022	\$ Change
Opening balance	\$ 300,038,129	\$ 287,340,700	\$ 12,697,429
Grant funds received	8,243,734	24,148,035	(15,904,301)
Amortization of deferred capital revenue	(10,322,220)	(8,985,880)	(1,336,340)
Write off of unamortized deferred revenue		(2,464,726)	2,464,726
Closing balance	\$ 297,959,643	\$ 300,038,129	\$ (2,078,486)

Employee Future Benefits

The \$8.7 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 the 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.

Asset Retirement Obligation

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some of the District's buildings that will undergo major renovations or demolition in the future. This is a new standard adopted by school districts in July 2022 using the modified retroactive approach as directed by Treasury Board. There were no settlements in the year.

Capital Lease Obligation

The school district had a 5 year lease for photocopiers that expired in November 2022. During the year, the school district made lease payments of \$44,419 and continued to rent the photocopiers on a month to month basis.

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 has two components including 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.

	2023	2022	2021	2020	2019
Operating Fund	\$ 9,304,894	\$ 9,297,185	\$ 11,266,959	\$ 11,083,840	\$ 8,798,471
Local Capital Fund	2,604,472	5,171,736	11,412,863	14,430,537	10,967,907
Invested in Capital Assets	86,736,671	86,335,769	97,044,416	93,440,456	94,412,210
	\$ 98,646,037	\$ 100,804,690	\$ 119,724,238	\$ 118,954,833	\$ 114,178,588

Statement of Operations – Statement 2

The Statement of Operations summarizes the revenues and expenses for all three 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 2023	Statement 2 2022
Revenues	\$ 180,096,572	\$ 32,314,048	\$ 10,473,644	\$ 222,884,264	\$ 202,707,565
Expenses	178,850,266	30,879,623	15,313,028	225,042,917	205,279,545
Annual Surplus / (Deficit)	\$ 1,246,306	\$ 1,434,425	\$ (4,839,384)	\$ (2,158,653)	\$ (2,571,980)
Interfund Transfers	(1,238,597)	(1,434,425)	2,673,022	-	-
Total Surplus/(Deficit)	\$ 7,709	\$ -	\$ (2,166,362)	\$ (2,158,653)	\$ (2,571,980)

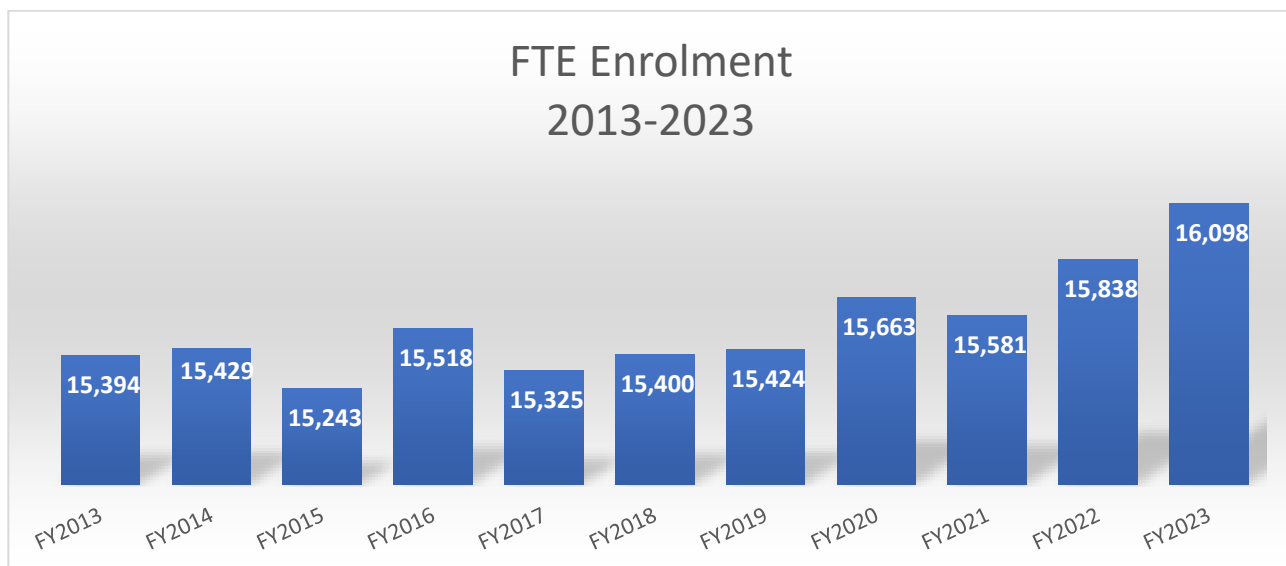
Operating Fund Analysis

Student Enrollment

The operations of the school district are primarily funded by the operating grant from the Ministry of Education and Child Care. 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 2023, the funding was \$7,885 per FTE, unchanged from 2022. Additional supplemental funding is provided for students with unique needs, 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 2013 to 2023.



Operating Revenues

In 2023 the school district derived 89% (\$160.7 million) of operating revenue from the operating grant, followed by 6% (\$10.8 million) from tuition fees charged to international students, and the remainder 5% (\$8.5 million) from other sources. Schedules 2 and 2A present the breakdown by type of revenue for the current year with comparison columns to budget and the prior year.

Overall operating revenues for 2023 were \$3.2 million greater than budgeted and \$13.3 million greater than prior year.

Revenue	Amended Budget	2023	2022	Variance from Budget	Variance from Prior
Ministry of Education	\$ 158,207,942	\$ 160,728,964	\$ 151,627,106	\$ 2,521,022	\$ 9,101,858
Other Provincial Grants	14,100	3,300	14,100	(10,800)	(10,800)
Federal Grants	7,000	7,000	7,350		(350)
Tuition	10,800,450	10,803,313	9,106,174	2,863	1,697,139
Other Revenues	4,306,041	4,412,756	3,107,887	106,715	1,304,869
Rentals and Leases	2,509,751	2,576,726	2,494,396	66,975	82,330
Investment Income	1,003,500	1,564,513	417,008	561,013	1,147,505
Total	\$ 176,848,784	\$ 180,096,572	\$ 166,774,021	\$ 3,247,788	\$ 13,322,551

Ministry of Education and Child Care Grant

The increase of \$9.1 million from 2022 in the operating grant is the result of increased student enrollment funding of \$3.1 million and \$6.0 million in labour settlement funding received from Ministry for wage increases. The increase of \$2.5 million from budget is made up of \$1.8 million of additional labour settlement funding announced after the amended budget was finalized, \$0.4 million as a result of enrollment recounts in February and May 2023, and \$0.2 million for the benefits standardization grant.

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 2023 in the amount of \$3,300 for Settlement Workers in Schools.

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 (\$ 63,858 in 2023, \$60,600 in 2022) and fees charged to international students. International student enrollment was significantly higher in 2023 compared to 2022 as the school district continued to see a return to pre-COVID enrolment levels.

Other Revenues

Other revenues consist of fees for programs such as Academies, Elementary Band and Strings, the Cheakamus Centre and the Artists for Kids program as well as miscellaneous revenues from donations, student paid trips and community grants. Revenues increased by \$1.3 million from 2022 largely as a result of an increase to programming at the Cheakamus Centre of \$0.8 million and \$0.48 million from various other sources. These increases were budgeted for and the small increase from budget of \$0.1 million is negligible.

Rentals and Leases

Rentals and lease revenue remained consistent with budget and prior year.

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 2023 the interest rate ranged from 2.2% to 5.25% compared to 0.95% to 2.2% in 2022. The result is significantly higher revenues than budgeted and when compared to prior year.

Operating Expenses

Operating expenses were approximately \$13.9 million higher than prior year and \$0.5 million higher than budgeted as a result of changes in the following accounts:

	Amended Budget	2023	2022	Variance from Budget	Variance from 2022
Salaries	\$ 127,963,802	\$ 130,025,524	\$ 121,798,909	\$ 2,061,722	\$ 8,226,615
Employee Benefits	31,763,228	31,161,698	28,527,478	(601,530)	2,634,220
Services and Supplies	18,539,782	17,663,044	14,623,264	(876,738)	3,039,780
Total	\$ 178,266,812	\$ 178,850,266	\$ 164,949,651	\$ 583,454	\$ 13,900,615

Salaries and Benefits as % of Total Expense 90% 91%

Salaries and Benefits

Approximately 90% of the school 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 premiums, and pension plan contributions. These costs are charged as a percentage of salaries and increase or decrease in tandem with changes in salaries. In addition, the school district provides dental and health benefits to all its employees with costs varying by employee group depending on benefits provided by the plan. The increase in student enrollment and wage increases for staff resulted in an increase of \$8.2 million from prior year as detailed below.

	Amended Budget	2023	2022	Variance from Budget	Variance from 2022
Teachers	\$ 78,347,292	\$ 76,573,963	\$ 72,722,558	\$ (1,773,329)	\$ 3,851,405
Principals and Vice Principals	11,435,117	11,380,095	10,919,877	(55,022)	460,218
Educational Assistants	15,588,758	16,391,404	14,749,674	802,646	1,641,730
Support Staff	12,396,935	12,369,375	11,702,299	(27,560)	667,076
Other Professionals	5,618,568	5,368,850	5,180,992	(249,718)	187,858
Substitutes	4,577,132	7,941,837	6,523,509	3,364,705	1,418,328
Total	\$ 127,963,802	\$ 130,025,524	\$ 121,798,909	\$ 2,061,722	\$ 8,226,615

Teachers

Teacher FTE increased from the prior year as a direct result of higher student enrollment in 2023. Additionally, wages increased by 3.24% as negotiated in the collective agreement and wages increased for teacher increments by advancing through the grid contributed. These factors contributed to the year over year increase of \$3.8 million. The decrease of \$1.7 million from budget is largely due to school district “On Call” teacher costs being budgeted in teacher salaries but captured under the Substitutes category.

Principals and Vice Principals

Wage increases were consistent with the collective agreements and account for the increase of \$0.46 million from prior year. Expenditures in the current year are in line with budgeted amounts.

Educational Assistants

Aides include, educational assistants, behaviour support workers, supervision aides, lab and library technicians, crossing guards and bus drivers. Wage increases coupled with the need for additional hours for educational assistants to support students resulted in a significant increase in costs from the prior year and from budget.

Support Staff

Support staff includes administrative staff in schools and in the school district office, custodians and maintenance and grounds staff. The increase from prior year of \$0.6 million is due to wage increases. Costs are in line with current year budget.

Other Professionals

Other professionals includes speech language pathologists, executive and their assistants, management, exempt support staff and trustees. The \$0.18 million increase from the prior year is

due to wage increases. The decrease from budget of \$0.24 million in the current year is largely due to salary lag as a number of positions remained unfilled.

Substitutes

The increase of \$3.3 million in substitute costs is offset by the decrease of \$1.7 million in teacher salaries in 2023 as teachers with a contract who are not assigned to a particular school are budgeted in teacher salaries but replacement costs are charged to substitutes. The balance of \$1.5 million is due to increases related to sick leaves and the new Employment Standards Act that provides for 5 sick days for employees who don't qualify for benefits. Over the last few years there has been a steady increase in the amount of sick time taken by staff. As these are hard to predict significant variances can result.

Employee 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 of \$2.6 million from 2022. Benefit costs are in line with budget.

Services and Supplies

Operating services and supplies expenses were \$0.87 million lower than budget and \$3.0 million greater than prior year.

	Amended Budget	2023	2022	Variance from Budget	Variance from 2022
Services	\$ 9,300,065	\$ 9,515,131	\$ 7,139,085	\$ 215,066	\$ 2,376,046
Student Transportation	135,880	90,332	121,790	(45,548)	(31,458)
Pro D and Travel	1,046,145	1,011,854	687,572	(34,291)	324,282
Rentals	26,500	26,513			
Dues and Fees	84,000	82,216	82,141	(1,784)	75
Insurance	441,332	467,983	417,930	26,651	50,053
Supplies	4,320,310	3,419,875	3,163,739	(900,435)	256,136
Utilities	3,185,550	3,049,140	3,011,264	(136,410)	37,876
Total	\$ 18,539,782	\$ 17,663,044	\$ 14,623,521	\$ (876,751)	\$ 3,013,010

Services

Services include costs for the Cheakamus Centre, Academies, commission paid on international tuition fees, medical premiums, annual software licensing, contracted professional and technical services, repairs and maintenance, grounds upkeep, security services, communications, and printing services.

Cheakamus Centre, Sports Academies, and the International program were fully operational for the entire year when compared to 2022 resulting in increased costs of \$2.3 million. These programs also have offsetting revenues. When compared to budget costs are higher by \$0.2 million largely due to inflationary pressures in the cost of maintaining our facilities.

Student Transportation

Costs include operating buses that transport students with unique needs, and fees paid to public carriers that transport students on a contract basis. Costs were slightly lower than budgeted and when compared to prior year as fewer repairs were required in the current year.

Professional Development and Travel

These costs include training and travel, seminar fees, transportation, meals, accommodation, mileage and other relevant expenses. The school district experienced a reduction in travel, conference fees and accommodation throughout 2022 as most professional development activities were conducted virtually, while these activities have resumed to pre-COVID-19 levels in 2023.

Rentals

Expenditures relate to the Artists for Kids summer camp at the Cheakamus Centre. The camp did not run in 2022, which accounts for the year over year increase.

Dues and Fees

These costs include membership fees for associations such as British Columbia School Trustee Association and FocusEd. Costs are in line with budgeted amounts and consistent with the prior year.

Insurance

The cost of insurance premiums and deductibles continues to increase annually resulting in the slight increases when compared to the prior year and to budget.

Supplies

These costs include purchases of consumable and non-capital items, including school office supplies, learning resources, cleaning supplies, and furniture and computer equipment which are not considered capital given the low cost. With the return to normal operations in 2023, schools resumed spending from their block budgets that led to a moderate increase of \$0.25 million from the prior year but not quite reaching the expected levels budgeted for.

Utilities

These costs include garbage and recycle collection, electricity, water, sewage, and heating costs. There were no significant changes in costs in the current year.

Accumulated Operating Surplus

Policy No. 710, Accumulated Operating Surplus requires that the Board of Education undertake an annual review of the Accumulated Operating Surplus balance and identify appropriations each year. At the end of the year the annual operating surplus was \$9.3 million resulting from current year operations summarized below.

	Amended Budget	2023	Variance from Budget	2022
Opening Balance	\$ 9,297,185	\$ 9,297,185		\$ 11,266,959
Operating Revenues	\$ 176,848,784	\$ 180,096,572	\$ 3,247,788	\$ 166,774,021
Operating Expenses	178,266,812	178,850,266	583,454	164,949,908
Annual Surplus (Deficit)	(1,418,028)	1,246,306	2,664,334	1,824,113
Capital Asset Purchases	(666,491)	(1,193,606)	(527,115)	(2,319,235)
Transfers to other funds		(44,991)	(44,991)	(1,474,652)
Total Surplus (Deficit)	\$ (2,084,519)	\$ 7,709	\$ 2,092,228	\$ (1,969,774)
Closing Balance	\$ 7,212,666	\$ 9,304,894	\$ 2,092,228	\$ 9,297,185

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, 2023 is \$4.8 million or 2.9% of total operating expenses of \$171 million, and falls within the target range 2% (\$3.4 million) and 4% (\$6.8 million).

	2023	2022
Annual Budget Surplus Appropriation	\$ 2,098,707	\$ 5,420,963
Early Teacher Mentorship	103,662	241,877
Restricted School Balances	499,647	686,711
Commitments	70,887	
Future Capital Projects	1,650,000	
Internally Restricted	4,422,903	6,349,551
Unrestricted	4,881,991	2,947,634
Total Accumulated Operating Surplus	9,304,894	9,297,185
Preliminary Budget Operating Expenses	171,092,322	165,182,571
Unrestricted Surplus as a % of Budgeted Operating Expenses	2.9%	1.8%

Special Purpose Funds

Presented on Schedules 3 and 3A of the financial statements are the Special Purpose Funds. These are restricted grants and funding is subject to 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 2023.

Grant Name	Opening Balance	Received in the Year	Spent During the Year	Returned to Ministry During the Year	Closing Balance	Purpose of Grant
Annual Facility Grant	-	\$ 626,391	\$ (626,391)	-	-	Funds may be used to improve or extend the service life of School buildings
Learning Improvement Fund	-	520,803	(520,803)	-	-	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)	21,612	61,250	(26,016)	-	56,846	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)	780	804,705	(684,963)	-	120,522	Funding for core French-language programs, French Immersion, and curriculum resources
Community Link	-	1,199,071	(1,199,071)	-	-	Funding for programs and initiatives to support food security, academic achievement and social and emotional needs of vulnerable students
CEF - Overhead	-	6,329,266	(6,329,266)	-	-	Funding for added non-teaching staff and equipment needs required as a result of restoration of class size and composition language
CEF - Staffing	-	12,106,817	(12,106,817)	-	-	Funding for added teachers required as a result of restoration of class size and composition
CEF - Remedies	106,561	1,051,600	(1,051,600)	(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 During the Year	Closing Balance	Purpose of Grant
First Nation Student Transportation	8,958	192,614	(161,615)	-	39,957	Funds received to support Indigenous students' transportation to school and extra-curricular activities
Mental Health in Schools	308	51,000	(50,471)	-	837	Funds provided to support Mental Health. Resource kits were purchased for use in schools
Changing Results for Young Children	8,878	6,750	(9,005)	-	6,623	Funds provided to support Early Learning and Physical Literacy
Federal Safe Return to Class	329,674	-	(329,674)	-	-	Federal funds targeting improvements to existing ventilation systems that increase airflow within schools
Student & Family Affordability	-	1,472,288	(1,271,217)	-	201,071	Funds to increase food security and support for students and families with affordability concerns
Early Care & Learning	-	175,000	-	-	175,000	Funds to establish and expand an integrated early learning and child care system on school grounds
Carlile Youth Inpatient	987	243,462	(237,681)	-	6,768	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	8,506	20,000	(7,744)	-	20,762	Funding to support various School District initiatives to address violence in the community
Metro Regional Implementation	162,259	47,160	(48,272)	-	161,147	These are funds held on behalf of several regional school districts and are used 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	4,014,817	7,330,412	(7,115,497)	-	4,229,732	Funds collected at schools for student programs. All revenue is deferred and recognized as revenue when spent
NSSSAA	85,460	346,865	(313,945)	-	118,380	North Shore Secondary Schools Athletics Association - these are funds are collected from public and private school districts on the North Shore for sports. All revenue is deferred and recognized as revenue when spent.
Total	\$4,758,800	\$32,809,454	(\$32,314,048)	(\$106,561)	\$5,147,645	

Capital Fund

Capital Assets are purchased using various funding sources including Operating Funds, Special Purpose Grants, Ministry of Education and Child Care 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. Assets are amortized using the half-year rule method of accounting which requires amortization of capital assets to start in the first year they are put into service.

Buildings – Capital Projects

The school district invested \$11.2 million in the following capital projects in 2023.

Projects Completed in 2023	Operating Funds	Special Purpose Funds	Ministry Grants	Local Capital	Total
Handsworth Replacement			\$ 1,372,539	\$	1,372,539
Mountainside Seismic Upgrade			1,503,653		1,503,653
School Enhancement Program			536,622		536,622
Carbon Neutral Capital Program			500,000		500,000
Annual Facilities Grant		573,081	2,611,411		3,184,492
Cheakamus				3,781,060	3,781,060
Covid Ventilation		329,674			329,674
Total Completed Projects	\$ -	\$ 902,755	\$ 6,524,225	\$ 3,781,060	\$ 11,208,039

An additional \$1.2 million was invested in projects started but not completed by June 30, 2023.

Projects In Progress	Operating Funds	Special Purpose Funds	Ministry Grants	Other Grants	Local Capital	Total
School Enhancement Program		\$ 478,655			\$	478,655
Carbon Neutral Capital Program			347,263			347,263
Cloverley Replacement			160,974			160,974
Lynn Valley Expansion			181,028			181,028
Cheakamus Composting Toilets				80,924		80,924
New Child Care Spaces			5,632			5,632
Total Projects in Progress		\$ 1,173,551	\$ 80,924		\$	1,254,476

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 30/23	Budget Remaining (Overspent)
Handsworth Secondary Seismic Replacement	\$ 69,884,755	\$ 67,405,535	\$ 2,479,220
Mountainside Secondary Phase 2 - Seismic Upgrade	\$ 23,717,511	\$ 23,363,188	\$ 354,323
Cloverley Replacement	\$ 64,394,754	\$ 160,974	\$ 64,233,780
Lynn Valley Expansion	\$ 9,309,507	\$ 181,028	\$ 9,128,479

Furniture and Equipment

Furniture and equipment additions in 2023 totalled \$1.7 million as detailed below.

Furniture & Equipment	Operating Funds	Special Purpose Funds	Ministry Grants	Other Grants	Local Capital	Total
New Argyle School					\$ 19,815	\$ 19,815
New Handsworth School	54,094		566,095		236,025	856,213
Mountainside	4,125					4,125
Inclusive Education	68,302					68,302
Brooksbank Playground			165,000			165,000
Other Miscellaneous	304,210	242,426		69,844		616,480
Total Furniture & Equipment	\$ 430,731	\$ 242,426	\$ 731,095	\$ 69,844	\$ 255,839	\$ 1,729,935

Vehicles

Vehicle purchases totalled \$0.28 million.

Vehicles	Operating Funds	Special Purpose Funds	Ministry Grants	Other Grants	Local Capital	Total
Maintenance & Operations	\$ 285,537					\$ 285,537

Information Technology

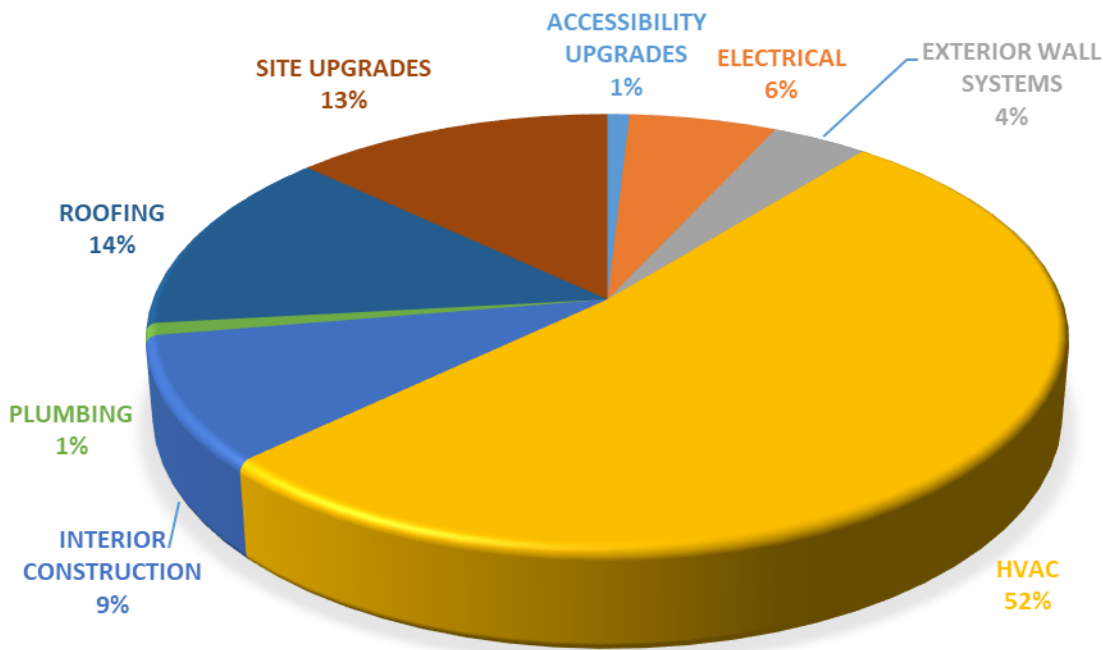
The school district invested \$2 million on IT infrastructure and equipment. These investments are consistent with the IBM Review completed in 2019 and include replacement of old hardware to minimize risks to the school district.

Computer Technology	Operating Funds	Special Purpose Funds	Ministry Grants	Other Grants	Local Capital	Total
Refresh and Infrastructure					\$ 1,321,914	\$ 1,321,914
School Technology	477,338	289,244				766,582
Total	\$ 477,338	\$ 289,244			\$ 1,321,914	\$ 2,088,496

Annual Facilities Grant

In 2023 the school district was allocated \$3.1 million from the Annual Facilities Grant (AFG). These funds are used to address ongoing maintenance and improvements to extend the useful life of facilities. Total work completed in 2023 included the installation of HVAC systems and ventilation enhancements in 10 schools, roof repairs and replacements, and electrical, accessibility and other upgrades across all schools.

PERCENTAGE USE OF AFG BY CATEGORY



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 of Education may transfer funds from the Operating Fund to the Local Capital Fund for these purchases. At the close of 2023, the school district had \$2.6 million in Local Capital Reserve Funds set aside for the following purposes.

	2023	2022
Argyle Secondary Seismic	\$ 389,937	\$ 409,751
Handsworth Secondary Seismic	45,818	281,841
District Technology	321,274	1,643,188
Proposed Capital Projects	114,901	1,782,151
Asset Renewal & Replacement Reserve	1,732,542	1,054,804
Total Local Capital Reserve	\$ 2,604,472	\$ 5,171,735

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

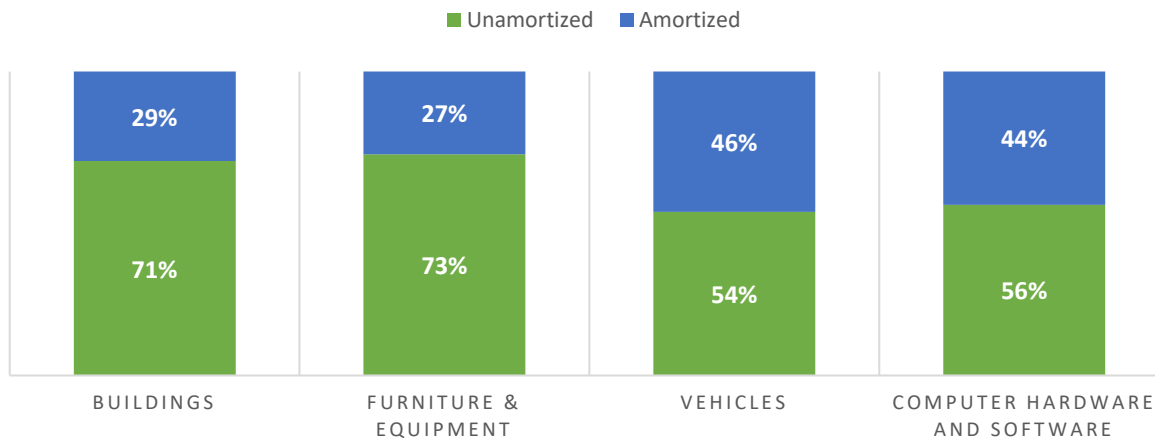
	2023	2022
Opening balance	\$ 5,171,735	\$ 11,412,863
Investment income earned	151,424	61,272
Transfers from accumulated operating surplus	-	1,300,000
Capital Lease interest payments	(545)	(7,497)
Investments in capital assets	(1,577,752)	(5,064,894)
Investment in work in progress	(1,140,390)	(2,530,009)
Closing balance	\$ 2,604,472	\$ 5,171,735

Amortization of Tangible Capital Assets

Amortization expense recorded on Tangible Capital Assets totalled \$15.3 million in 2023.

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.

PERCENTAGE OF FULLY AMORTIZED TANGIBLE CAPITAL ASSETS BY CATEGORY



Risks

Enrolment Growth

The school district has been consistently growing over the past decade. The growth will put pressure on existing facilities, and worse case, may result in the need for portables. The enrolment growth also requires additional supports and services that are not directly supported through the Operating Grant.

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. As overall student enrollment grows, there may be additional challenges in accepting international students.

Inflation

Inflationary pressures continues to increase costs for supplies such as fuel, paper, cleaning supplies, computer technology and other equipment. These purchases are not optional and will create future budgetary pressures.

Cloverley Elementary Replacement

School districts are required to contribute a share of the total construction costs on capital projects. The \$3.0 million contribution will be needed at the end of the project, which leaves the school district multiple years to set aside the required fund in future budgets.

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 is within the target range, it is on the lower side of the minimum threshold.

Conclusion

As the school district approaches 2023/24, it will be important to be mindful of potential risks and future obligations that will impact the school district's financial outlook. 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, 2023

School District No. 44 (North Vancouver)

June 30, 2023

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	9-27
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	28
Schedule of Operating Operations - Schedule 2 (Unaudited)	29
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	30
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	31
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	32
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	34
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	35
Schedule of Capital Operations - Schedule 4 (Unaudited)	38
Schedule 4A - Tangible Capital Assets (Unaudited)	39
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited)	40
Schedule 4C - Deferred Capital Revenue (Unaudited)	41
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited)	42

School District No. 44 (North Vancouver)

MANAGEMENT REPORT

DRAFT

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 Board reviews internal consolidated financial statements on a quarterly basis and 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)

DRAFT

Signature of the Comptroller 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 AUDITOR'S 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 consolidated financial statements of School District No. 44 (North Vancouver) (the Entity), which comprise:

- the consolidated statement of financial position as at June 30, 2023
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net debt for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies (Hereinafter referred to as the "financial statements").

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

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

We draw attention to note 2(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, 2022 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, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended June 30, 2022. In our opinion, such adjustments are appropriate and have been properly applied.

Other Information

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

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

We have nothing to report in this regard.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



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

We also:

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

Chartered Professional Accountants
Victoria, Canada
DATE

School District No. 44 (North Vancouver)

Consolidated Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	49,714,620	52,058,994
Accounts Receivable		
Due from Province - Ministry of Education and Child Care (Note 3)	1,172,978	690,521
Other (Note 3)	1,094,483	1,019,467
Inventories for Resale (Note 4)	300,317	296,790
Total Financial Assets	<u>52,282,398</u>	<u>54,065,772</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care	26,898	
Other (Note 5)	17,267,565	16,951,081
Unearned Revenue (Note 6)	10,388,535	10,843,224
Deferred Revenue (Note 7)	5,147,645	4,758,800
Deferred Capital Revenue (Note 8)	297,959,643	300,038,129
Employee Future Benefits (Note 9)	8,777,437	8,295,704
Asset Retirement Obligation (Note 10)	16,373,044	16,373,044
Capital Lease Obligations (Note 11)		44,991
Total Liabilities	<u>355,940,767</u>	<u>357,304,973</u>
Net Debt	<u>(303,658,369)</u>	<u>(303,239,201)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 12)	401,314,742	403,247,820
Prepaid Expenses	972,006	778,413
Supplies Inventory	17,658	17,658
Total Non-Financial Assets	<u>402,304,406</u>	<u>404,043,891</u>
Accumulated Surplus (Deficit) (Note 14)	<u>98,646,037</u>	<u>100,804,690</u>
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	98,646,037	100,804,690
Accumulated Remeasurement Gains (Losses)		
	<u>98,646,037</u>	<u>100,804,690</u>

Unrecognized Assets (Note 16)

Contractual Obligations (Note 17)

Contractual Rights (Note 18)

Contingent Liabilities (Note 20)

Approved by the Board

Signature of the Chairperson of the Board

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

DRAFT

School District No. 44 (North Vancouver)

Consolidated Statement of Operations

Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	182,665,309	185,557,554	173,234,454
Other	14,100	3,300	14,100
Federal Grants	7,000	7,000	7,350
Tuition (Note 6)	10,800,450	10,803,313	9,106,174
Other Revenue	8,659,547	11,898,214	8,386,931
Rentals and Leases	2,509,751	2,576,726	2,494,396
Investment Income	1,123,500	1,715,937	478,280
Amortization of Deferred Capital Revenue	10,294,550	10,322,220	8,985,880
Total Revenue	<u>216,074,207</u>	<u>222,884,264</u>	<u>202,707,565</u>
Expenses			
Instruction	179,209,882	183,124,579	165,410,458
District Administration	7,199,664	7,164,945	6,337,746
Operations and Maintenance	33,908,758	34,101,404	31,736,478
Transportation and Housing	730,144	651,444	664,657
Debt Services		545	7,497
Write-off/down of Buildings and Sites			1,122,709
Total Expense	<u>221,048,448</u>	<u>225,042,917</u>	<u>205,279,545</u>
Surplus (Deficit) for the year	<u>(4,974,241)</u>	<u>(2,158,653)</u>	<u>(2,571,980)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		100,804,690	103,376,670
Accumulated Surplus (Deficit) from Operations, end of year		<u>98,646,037</u>	<u>100,804,690</u>

School District No. 44 (North Vancouver)

Consolidated Statement of Changes in Net Debt
Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated) \$
Surplus (Deficit) for the year	(4,974,241)	(2,158,653)	(2,571,980)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(4,047,077)	(13,379,405)	(35,235,814)
Amortization of Tangible Capital Assets	15,153,518	15,312,483	13,518,328
Write-down carrying value of Tangible Capital Assets			3,587,435
Total Effect of change in Tangible Capital Assets	<u>11,106,441</u>	<u>1,933,078</u>	<u>(18,130,051)</u>
Acquisition of Prepaid Expenses		(1,092,458)	(1,074,488)
Use of Prepaid Expenses		898,865	1,278,813
Acquisition of Supplies Inventory			(10,066)
Use of Supplies Inventory			808
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(193,593)</u>	<u>195,067</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u><u>6,132,200</u></u>	<u>(419,168)</u>	<u>(20,506,964)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(419,168)	(20,506,964)
Net Debt, beginning of year		(303,239,201)	(282,732,237)
Net Debt, end of year		<u><u>(303,658,369)</u></u>	<u>(303,239,201)</u>

School District No. 44 (North Vancouver)

Statement 5

Consolidated Statement of Cash Flows

Year Ended June 30, 2023

	2023 Actual	2022 Actual (Restated)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(2,158,653)	(2,571,980)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(482,457)	3,461,851
Inventories for Resale	(75,016)	3,827
Supplies Inventories	(3,526)	(9,258)
Prepaid Expenses	(193,594)	204,325
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	343,380	(9,821,464)
Unearned Revenue	(454,689)	2,215,158
Deferred Revenue	388,845	316,683
Employee Future Benefits	481,735	244,095
Amortization of Tangible Capital Assets	15,312,483	13,518,328
Amortization of Deferred Capital Revenue	(10,322,220)	(8,985,880)
Write-Off/down of Buildings and Sites		1,122,709
Total Operating Transactions	2,836,288	(301,606)
Capital Transactions		
Tangible Capital Assets Purchased	(10,690,842)	(12,875,730)
Tangible Capital Assets -WIP Purchased	(2,688,563)	(22,360,084)
Total Capital Transactions	(13,379,405)	(35,235,814)
Financing Transactions		
Capital Revenue Received	8,243,734	24,148,035
Capital Lease Payments	(44,991)	(174,652)
Total Financing Transactions	8,198,743	23,973,383
Net Increase (Decrease) in Cash and Cash Equivalents	(2,344,374)	(11,564,037)
Cash and Cash Equivalents, beginning of year	52,058,994	63,623,031
Cash and Cash Equivalents, end of year	49,714,620	52,058,994
Cash and Cash Equivalents, end of year, is made up of:		
Cash	47,123,199	49,486,507
Cash Equivalents	2,591,421	2,572,487
	49,714,620	52,058,994

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 1946, operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 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.

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(p).

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(p), 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.

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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

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(p).

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

h) Employee Future Benefits

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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

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) Asset Retirement Obligations

A liability is recognized when, as at the financial reporting date:

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

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 liability includes costs for the removal of asbestos and other hazardous material in several of the buildings owned by the School District. The estimate of the asset retirement obligations includes costs directly attributable to the asset retirement activities. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2 k). The carrying value of the liability is reviewed at each financial reporting date with changes to the timing or amount of the original estimate of cash flows recorded as an adjustment to the liability and related tangible capital asset.

j) Liability for Contaminated Sites

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

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

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2023

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

k) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties 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

l) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding 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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

m) 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.

n) 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.

o) 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).

p) 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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

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.

q) 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.

r) 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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

r) Financial Instruments (continued)

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.

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.

s) 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, asset retirements obligations, estimates for contingent liabilities, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

t) Future Changes in Accounting Policies

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.

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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

u) Comparative Information

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

NOTE 3 **ACCOUNTS RECEIVABLE**

	30-Jun-23		30-Jun-22
Due from Province includes:			
Grants Receivable	\$ 83,912	\$	451,475
COA Draws Receivable	1,089,067		239,046
	\$ 1,172,979	\$	690,521
 Other Receivables Include:			
GST/PST Receivable	\$ 172,616	\$	249,173
Recoverable Insurance Claims	149,579		52,305
Recoverable Payroll	13,605		8,461
Sundry Billings	384,929		412,922
Miscellaneous Receivables	350,734		272,385
Special Purpose	23,020		24,221
	\$ 1,094,483	\$	1,019,467

NOTE 4 **INVENTORIES FOR RESALE**

Inventories for resale at June 30, 2023 and 2022 consist solely of Artists for Kids prints.

NOTE 5 **ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	30-Jun-23		30-Jun-22
Trade payables	\$ 6,357,359	\$	7,290,186
Salaries and benefits payable	9,490,277		8,447,437
Accrued vacation pay	1,419,929		1,213,458
	\$ 17,267,565	\$	16,951,081

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 6	UNEARNED REVENUE		
		30-Jun-23	30-Jun-22
Balance, beginning of year		\$ 10,843,224	\$ 8,628,066
Tuition fees received		10,022,443	11,071,659
Other fees received		1,905,522	1,572,075
Revenue earned in the year from Tuition		(10,803,313)	(9,106,174)
Revenue earned in the year from Other		(1,579,341)	(1,322,402)
Balance, end of year		<u>\$ 10,388,535</u>	<u>\$ 10,843,224</u>

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.

		30-Jun-23	30-Jun-22
Balance, beginning of year		\$ 4,758,800	\$ 4,442,117
Provincial grants		25,065,017	22,038,589
Other Grants		7,744,437	5,196,634
		<u>\$ 32,809,454</u>	<u>\$ 27,235,223</u>
Allocated to revenue		\$ 32,314,048	\$ 26,886,392
Recoveries		106,561	32,148
		<u>\$ 32,420,609</u>	<u>\$ 26,918,540</u>
Balance, end of year		<u>\$ 5,147,645</u>	<u>\$ 4,758,800</u>

NOTE 8 **DEFERRED CAPITAL REVENUE**

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

		30-Jun-23	30-Jun-22
Deferred Capital Revenue (DCR)			
Balance, beginning of year		\$ 299,458,245	\$ 216,246,158
Transferred from Deferred Revenue - Capital Additions		6,485,059	4,286,313
Transferred from Deferred Revenue - Work in Progress		836,066	90,376,380
Amortization of Deferred Capital Revenue		(10,322,220)	(8,985,880)
Revenue recognized on disposal of buildings		-	(2,464,726)
Balance, end of year		<u>\$ 296,457,150</u>	<u>\$ 299,458,245</u>

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 8 DEFERRED CAPITAL REVENUE (Continued)

Work in Progress

Balance, beginning of year	\$ 542,369	\$ 71,088,674
Transferred from Deferred Revenue - Work in progress	1,548,173	19,830,075
Transferred to Deferred Capital Revenue	(836,066)	(90,376,380)
Balance, end of year	\$ 1,254,476	\$ 542,369

Unspent Deferred Capital Revenue

Balance, beginning of year	\$ 37,515	\$ 5,868
Provincial Grants – Ministry of Education and Childcare	8,095,629	23,896,092
Other Grants	148,105	251,943
Transferred to DCR - Capital Additions	(6,485,059)	(4,286,313)
Transferred to DCR - Work in Progress	(1,548,173)	(19,830,075)
Balance, end of year	\$ 248,017	\$ 37,515

Total deferred capital revenue balance, end of year	\$ 297,959,643	\$ 300,038,129
---	----------------	----------------

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.

	30-Jun-23	30-Jun-22
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 8,128,468	\$ 7,609,082
Service Cost	703,539	693,291
Interest Cost	263,896	197,119
Benefit Payments	(751,932)	(683,231)
Actuarial (Gain) Loss	(713,840)	312,207
Accrued Benefit Obligation – March 31	\$ 7,630,131	\$ 8,128,468
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 7,630,131	\$ 8,128,468
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(7,630,131)	(8,128,468)
Employer Contributions After Measurement Date	78,832	323,453
Benefits Expense After Measurement Date	(250,683)	(241,859)
Unamortized Net Actuarial (Gain) Loss	(975,455)	(248,830)
Accrued Benefit Asset (Liability) - June 30	(\$8,777,437)	(\$8,295,704)

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 9 EMPLOYEE FUTURE BENEFITS (Continued)

Reconciliation of Change in Accrued Benefit Liability

Accrued Benefit Liability (Asset) - July 1	\$ 8,295,704	\$ 8,051,609
Net Expense for Fiscal Year	989,045	938,209
Employer Contributions	<u>(507,312)</u>	<u>(694,114)</u>
Accrued Benefit Liability (Asset) - June 30	<u>\$ 8,777,437</u>	<u>\$ 8,295,704</u>

Components of Net Benefit Expense

Service Cost	\$ 699,775	\$ 695,853
Interest Cost	276,485	213,813
Amortization of Net Actuarial (Gain)/Loss	<u>12,785</u>	<u>28,542</u>
Net Benefit Expense (Income)	<u>\$ 989,045</u>	<u>\$ 938,209</u>

Assumptions

Discount Rate - April 1	3.25%	2.25%
Discount Rate - March 31	4.00%	3.25%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	9.9	9.0

NOTE 10 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. The timing of future settlement is unknown.

	<u>30-Jun-23</u>	<u>30-Jun-22</u>
Asset Retirement Obligation, July 1, 2022	\$ 16,373,044	\$ 16,373,044
Settlements during the year	<u>-</u>	<u>-</u>
Asset Retirement Obligation, June 30, 2023	<u>\$ 16,373,044</u>	<u>\$ 16,373,044</u>

NOTE 11 CAPITAL LEASE OBLIGATION

The School District entered into an obligation for multi-function business devices under capital lease in 2018, which expired November 30, 2022. Total interest on the capital lease obligation for the year ended June 30, 2023 was \$545 (2022: \$7,497).

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 12 TANGIBLE CAPITAL ASSETS

Net Book Value	<i>(Restated – Note 23)</i>	
	30-Jun-23	30-Jun-22
Sites	\$ 12,472,243	\$ 12,472,243
Buildings	374,962,265	376,440,273
Buildings – work in progress	1,254,476	3,187,077
Furniture & Equipment	6,909,064	6,087,782
Vehicles	1,037,224	934,284
Computer Software	33,956	47,539
Computer Hardware	4,645,514	4,078,622
Total	\$ 401,314,742	\$ 403,247,820

Cost	<i>(Restated - Note 23)</i>			Balance at June 30, 2023
	Opening Balance	Additions	Disposals/ Transfers (WIP)	
Sites	\$ 12,472,243			\$ 12,472,243
Buildings	551,438,901	6,586,875	4,621,164	562,646,940
Buildings – work in progress	3,187,077	2,688,564	(4,621,164)	1,254,476
Furniture & Equipment	8,366,876	1,729,935	(290,627)	9,806,184
Vehicles	1,735,094	285,537	(103,784)	1,916,847
Computer Software	67,917	-	-	67,917
Computer Hardware	7,277,253	2,088,495	(1,426,980)	7,938,768
Total	\$ 584,545,361	\$ 13,379,406	(\$1,821,391)	\$ 596,103,375

Accumulated Amortization	<i>(Restated - Note 23)</i>			Balance at June 30, 2023
	Opening Balance	Additions	Disposals	
Sites	\$			\$
Buildings	174,998,628	12,686,047	-	187,684,675
Furniture & Equipment	2,279,094	908,653	(290,627)	2,897,120
Vehicles	800,810	182,597	(103,784)	879,623
Computer Software	20,378	13,583	-	33,961
Computer Hardware	3,198,631	1,521,603	(1,426,980)	3,293,254
Total	\$ 181,297,541	\$ 15,312,483	(\$1,821,391)	\$ 194,788,633

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 12 TANGIBLE CAPITAL ASSETS
(Continued)

June 30, 2022

Cost				<i>(Restated - Note 23)</i>
	Opening Balance	Additions	Disposals/Tran sfers (WIP)	Balance at June 30, 2022
Sites	\$ 12,472,243			\$ 12,472,243
Buildings	461,187,455	7,699,742	82,551,704	\$551,438,901
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	\$ 559,544,653	\$ 35,235,814	(\$10,235,106)	\$ 584,545,361

Accumulated Amortization:				<i>(Restated - Note 23)</i>
	Opening Accumulated Amortization	Additions	Disposals	Balance at June 30, 2022
Sites	\$			\$
Buildings	169,302,812	11,329,726	(5,633,910)	174,998,628
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)	\$ 181,297,541

Buildings – work in progress having a value of \$1,254,476 (2022: \$3,187,077) has not been amortized. Amortization of these assets will commence when the asset is put into service.

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, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan had about 240,000 active members, including approximately 30,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 13 **EMPLOYEE PENSION PLANS**
(Continued)

benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

School District No. 44 paid \$14,762,272 for employer contributions to these plans for the year ended June 30, 2023 (2022: \$14,072,781).

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

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

NOTE 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.

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2023, were as follows:

- \$1,193,606 was transferred from the operating fund to the capital fund for the purchase of tangible capital assets;
- \$44,991 was transferred from the operating fund to the capital fund for capital lease principal payments;
- \$1,434,425 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:

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 14	ACCUMULATED SURPLUS <i>(Continued)</i>	<i>(Restated - Note 23)</i>	
		30-Jun-23	30-Jun-22
Operating Fund			
Internally Restricted (appropriated)			
	Annual Budget Surplus Appropriation	\$ 2,098,707	\$ 5,420,963
	Early Teacher Mentorship	103,662	241,877
	Restricted School Balances	499,647	686,711
	Capital Projects	1,650,000	-
	Commitments	70,887	-
	Total Restricted	\$ 4,422,903	\$ 6,349,551
	Unrestricted	4,881,991	2,947,634
	Total Available for Future Operations	\$ 9,304,894	\$ 9,297,185
Capital Fund			
	Invested in Capital Assets	\$ 86,736,671	\$ 86,335,769
	Local Capital	2,604,472	5,171,736
		\$ 89,341,143	\$ 91,507,505
	Accumulated Surplus	\$ 98,646,037	\$ 100,804,690

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.

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 \$2,111,859 at June 30, 2023 (2022: \$2,102,316).

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.

	2024
Handsworth seismic	\$ 88,144
Management contract for the operations of the Cheakamus Centre	250,000
Total	\$ 338,144

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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:

		<u>30-Jun-23</u>
2024	\$	1,811,165
2025		987,913
2026		935,362
2027		960,548
2028		573,690
Thereafter		599,341
Total future lease revenue	\$	<u>5,868,019</u>

NOTE 19 BUDGET FIGURES

Budget figures included in the financial statements represent the amended annual budget approved by the Board on February 21, 2023. The Board approved the annual budget on May 24, 2022.

	<u>Annual Budget</u>		<u>Amended Annual Budget</u>
Revenues			
Ministry of Education & Childcare	\$ 170,724,207	\$	182,665,309
Other Ministry Grants	16,600		14,100
Federal Grants	7,000		7,000
Tuition	8,699,400		10,800,450
Other Revenue	8,585,239		8,659,547
Rentals and Leases	2,418,700		2,509,751
Investment Income	366,000		1,123,500
Amortization of Deferred Capital Revenue	10,430,762		10,294,550
Total Revenue	<u>\$ 201,247,908</u>	<u>\$</u>	<u>216,074,207</u>
Expenses			
Instruction	\$ 168,931,093	\$	179,209,882
District Administration	7,089,347		7,199,664
Operations and Maintenance	18,344,458		18,755,240
Transportation and Housing	663,090		730,144
Amortization of Tangible Capital Assets	14,972,365		15,153,518
Total Expense	<u>\$ 210,000,353</u>	<u>\$</u>	<u>221,048,448</u>
Net Revenue (Expense)	<u>(\$8,752,445)</u>		<u>(\$4,974,241)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	<u>\$ 5,488,923</u>	<u>\$</u>	<u>2,084,518</u>
Budgeted Surplus (Deficit)	<u>(\$3,263,522)</u>		<u>(\$2,889,723)</u>

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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.

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, 2023, 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

	30-Jun-23	30-Jun-22	(Restated)
Salaries and Benefits	\$ 183,209,389	\$ 170,618,474	
Services and Supplies	26,520,500	20,012,537	
Interest	545	7,497	
Write-off/down of Buildings and Sites	-	1,122,709	
Amortization	15,312,483	13,518,328	
	\$ 225,042,917	\$ 205,279,545	

NOTE 22 ECONOMIC DEPENDENCE

The operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared on a going concern basis.

NOTE 23 PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 10). This standard was adopted using the modified retroactive approach, which results in the restatement of the comparative information as at and for the year ended June 30, 2022.

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 23 **PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY**
(Continued)

		Increase (Decrease)
Tangible Capital Assets – cost	\$	16,373,044
Tangible Capital Assets – accumulated amortization	\$	16,347,568
Asset Retirement Obligation	\$	16,373,044
<hr/>		
Accumulated Surplus, July 1, 2021	\$	(16,347,568)
Amortization Expense		4,689
Annual Surplus for the year ended June 30, 2022		(4,689)
Accumulated Surplus, June 30, 2022	\$	(16,352,257)

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.

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 24 RISK MANAGEMENT
(Continued)

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 2022 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, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	9,297,185		91,507,505	100,804,690	119,724,238
Prior Period Adjustments					(16,347,568)
Accumulated Surplus (Deficit), beginning of year, as restated	9,297,185	-	91,507,505	100,804,690	103,376,670
Changes for the year					
Surplus (Deficit) for the year	1,246,306	1,434,425	(4,839,384)	(2,158,653)	(2,571,980)
Interfund Transfers					
Tangible Capital Assets Purchased	(1,193,606)	(1,434,425)	2,628,031	-	
Other	(44,991)		44,991	-	
Net Changes for the year	7,709	-	(2,166,362)	(2,158,653)	(2,571,980)
Accumulated Surplus (Deficit), end of year - Statement 2	9,304,894	-	89,341,143	98,646,037	100,804,690

School District No. 44 (North Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	158,207,942	160,728,964	151,627,106
Other	14,100	3,300	14,100
Federal Grants	7,000	7,000	7,350
Tuition	10,800,450	10,803,313	9,106,174
Other Revenue	4,306,041	4,412,756	3,107,887
Rentals and Leases	2,509,751	2,576,726	2,494,396
Investment Income	1,003,500	1,564,513	417,008
Total Revenue	<u>176,848,784</u>	<u>180,096,572</u>	<u>166,774,021</u>
Expenses			
Instruction	151,911,646	152,508,153	140,457,639
District Administration	7,124,664	7,116,673	6,178,910
Operations and Maintenance	18,701,930	18,735,611	17,813,219
Transportation and Housing	528,572	489,829	500,140
Total Expense	<u>178,266,812</u>	<u>178,850,266</u>	<u>164,949,908</u>
Operating Surplus (Deficit) for the year	<u>(1,418,028)</u>	<u>1,246,306</u>	<u>1,824,113</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>2,084,519</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(666,491)	(1,193,606)	(2,319,235)
Local Capital			(1,300,000)
Other		(44,991)	(174,652)
Total Net Transfers	<u>(666,491)</u>	<u>(1,238,597)</u>	<u>(3,793,887)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>7,709</u>	<u>(1,969,774)</u>
Operating Surplus (Deficit), beginning of year		9,297,185	11,266,959
Operating Surplus (Deficit), end of year		<u>9,304,894</u>	<u>9,297,185</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 14)		4,422,903	6,349,551
Unrestricted		4,881,991	2,947,634
Total Operating Surplus (Deficit), end of year		<u>9,304,894</u>	<u>9,297,185</u>

School District No. 44 (North Vancouver)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated) \$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	150,867,019	151,305,000	148,230,211
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	13,519	14,461
Student Transportation Fund	40,566	40,566	40,566
Support Staff Benefits Grant		207,408	203,798
FSA Scorer Grant	17,740	17,740	17,740
Early Learning Framework (ELF) Implementation	3,677	2,366	3,677
Labour Settlement Funding	4,309,750	6,175,318	
Extreme Weather Funding			150,606
Premier's Award for Excellence in Education		1,000	
Total Provincial Grants - Ministry of Education and Child Care	158,207,942	160,728,964	151,627,106
Provincial Grants - Other	14,100	3,300	14,100
Federal Grants	7,000	7,000	7,350
Tuition			
Summer School Fees	63,450	63,858	60,600
International and Out of Province Students	10,737,000	10,739,455	9,045,574
Total Tuition	10,800,450	10,803,313	9,106,174
Other Revenues			
Miscellaneous			
Cheakamus Centre	1,774,366	1,804,556	917,660
Band and Strings	628,000	622,284	565,923
Academy Fees	740,600	631,254	710,839
Donations and Recoveries	33,925	15,410	34,778
Artists For Kids	359,950	380,435	288,238
Cafeteria and Vending	55,000	117,597	47,149
Other	714,200	841,220	543,300
Total Other Revenue	4,306,041	4,412,756	3,107,887
Rentals and Leases	2,509,751	2,576,726	2,494,396
Investment Income	1,003,500	1,564,513	417,008
Total Operating Revenue	176,848,784	180,096,572	166,774,021

School District No. 44 (North Vancouver)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated) \$
Salaries			
Teachers	78,347,292	76,573,963	72,722,558
Principals and Vice Principals	11,435,117	11,380,095	10,919,877
Educational Assistants	15,588,758	16,391,404	14,749,674
Support Staff	12,396,935	12,369,375	11,702,299
Other Professionals	5,618,568	5,368,850	5,180,992
Substitutes	4,577,132	7,941,837	6,523,509
Total Salaries	127,963,802	130,025,524	121,798,909
Employee Benefits	31,763,228	31,161,698	28,527,478
Total Salaries and Benefits	159,727,030	161,187,222	150,326,387
Services and Supplies			
Services	9,300,065	9,515,131	7,139,085
Student Transportation	135,880	90,332	121,790
Professional Development and Travel	1,046,145	1,011,854	687,572
Rentals and Leases	26,500	26,513	
Dues and Fees	84,000	82,216	82,141
Insurance	441,332	467,983	417,930
Supplies	4,320,310	3,419,875	3,163,739
Utilities	3,185,550	3,049,140	3,011,264
Total Services and Supplies	18,539,782	17,663,044	14,623,521
Total Operating Expense	178,266,812	178,850,266	164,949,908

School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	57,664,056	3,332,156	1,963,270	1,782,273	26,145	6,123,286	70,891,186
1.03 Career Programs	190,343	54,538		298,972		5,619	549,472
1.07 Library Services	2,679,206		177,144	86,242		38,392	2,980,984
1.08 Counselling	3,865,794					10,471	3,876,265
1.10 Special Education	9,147,606	639,346	13,491,663	47,578	674,226	1,018,717	25,019,136
1.30 English Language Learning	2,112,704					25,141	2,137,845
1.31 Indigenous Education	472,403	103,052	435,737			12,796	1,023,988
1.41 School Administration		6,926,331		1,086,395		125,216	8,137,942
1.60 Summer School	341,616	33,230		26,967			401,813
1.62 International and Out of Province Students	93,790			121,776	225,012	1,188	441,766
1.64 Other		135,962		64,831	205,932	84,161	490,886
Total Function 1	76,567,518	11,224,615	16,067,814	3,515,034	1,131,315	7,444,987	115,951,283
4 District Administration							
4.11 Educational Administration					767,365		767,365
4.40 School District Governance					200,775		200,775
4.41 Business Administration		155,480		1,176,388	1,743,576	1,233	3,076,677
Total Function 4	-	155,480	-	1,176,388	2,711,716	1,233	4,044,817
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	6,445			182,205	1,024,217		1,212,867
5.50 Maintenance Operations				7,199,026	501,602	494,972	8,195,600
5.52 Maintenance of Grounds				296,722			296,722
5.56 Utilities							-
Total Function 5	6,445	-	-	7,677,953	1,525,819	494,972	9,705,189
7 Transportation and Housing							
7.70 Student Transportation			323,590			645	324,235
Total Function 7	-	-	323,590	-	-	645	324,235
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	76,573,963	11,380,095	16,391,404	12,369,375	5,368,850	7,941,837	130,025,524

School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 19)	2022 Actual (Restated)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	70,891,186	17,997,548	88,888,734	3,664,498	92,553,232	95,663,018	86,247,188
1.03 Career Programs	549,472	128,920	678,392	76,724	755,116	699,228	669,338
1.07 Library Services	2,980,984	720,532	3,701,516	12,607	3,714,123	3,728,574	3,634,505
1.08 Counselling	3,876,265	914,943	4,791,208	6,606	4,797,814	3,293,535	4,275,300
1.10 Special Education	25,019,136	5,413,919	30,433,055	361,320	30,794,375	26,946,647	27,708,846
1.30 English Language Learning	2,137,845	551,130	2,688,975	13,519	2,702,494	2,625,609	2,636,807
1.31 Indigenous Education	1,023,988	242,146	1,266,134	96,632	1,362,766	1,598,779	1,623,145
1.41 School Administration	8,137,942	1,704,051	9,841,993	312,223	10,154,216	9,462,869	9,862,598
1.60 Summer School	401,813	80,062	481,875	22,111	503,986	398,267	467,654
1.62 International and Out of Province Students	441,766	96,009	537,775	1,647,792	2,185,567	4,455,076	1,726,453
1.64 Other	490,886	99,269	590,155	2,394,309	2,984,464	3,040,044	1,605,805
Total Function 1	115,951,283	27,948,529	143,899,812	8,608,341	152,508,153	151,911,646	140,457,639
4 District Administration							
4.11 Educational Administration	767,365	158,638	926,003	182,362	1,108,365	1,166,460	1,146,167
4.40 School District Governance	200,775	14,740	215,515	194,942	410,457	425,414	329,456
4.41 Business Administration	3,076,677	676,204	3,752,881	1,844,970	5,597,851	5,532,790	4,703,287
Total Function 4	4,044,817	849,582	4,894,399	2,222,274	7,116,673	7,124,664	6,178,910
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,212,867	252,379	1,465,246	1,075,081	2,540,327	2,707,758	2,525,439
5.50 Maintenance Operations	8,195,600	1,965,552	10,161,152	2,629,704	12,790,856	12,472,224	12,051,015
5.52 Maintenance of Grounds	296,722	69,262	365,984	604,431	970,415	1,011,948	812,116
5.56 Utilities	-	-	-	2,434,013	2,434,013	2,510,000	2,424,649
Total Function 5	9,705,189	2,287,193	11,992,382	6,743,229	18,735,611	18,701,930	17,813,219
7 Transportation and Housing							
7.70 Student Transportation	324,235	76,394	400,629	89,200	489,829	528,572	500,140
Total Function 7	324,235	76,394	400,629	89,200	489,829	528,572	500,140
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	130,025,524	31,161,698	161,187,222	17,663,044	178,850,266	178,266,812	164,949,908

School District No. 44 (North Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	24,457,367	24,828,590	21,607,348
Other Revenue	4,353,506	7,485,458	5,279,044
Total Revenue	<u>28,810,873</u>	<u>32,314,048</u>	<u>26,886,392</u>
Expenses			
Instruction	27,298,236	30,616,426	24,952,819
District Administration	75,000	48,272	158,836
Operations and Maintenance	53,310	53,310	404,931
Transportation and Housing	201,572	161,615	164,517
Total Expense	<u>27,628,118</u>	<u>30,879,623</u>	<u>25,681,103</u>
Special Purpose Surplus (Deficit) for the year	<u>1,182,755</u>	<u>1,434,425</u>	<u>1,205,289</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,182,755)	(1,434,425)	(1,205,289)
Total Net Transfers	<u>(1,182,755)</u>	<u>(1,434,425)</u>	<u>(1,205,289)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 44 (North Vancouver)

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

	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			4,014,817		21,612	780			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	626,391	520,803		224,000	61,250	804,705	1,199,071	6,329,266	12,106,817
Other			7,330,412						
	626,391	520,803	7,330,412	224,000	61,250	804,705	1,199,071	6,329,266	12,106,817
Less: Allocated to Revenue Recovered	626,391	520,803	7,115,497	224,000	26,016	684,963	1,199,071	6,329,266	12,106,817
Deferred Revenue, end of year	-	-	4,229,732	-	56,846	120,522	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	626,391	520,803		224,000	26,016	684,963	1,199,071	6,329,266	12,106,817
Other Revenue			7,115,497						
	626,391	520,803	7,115,497	224,000	26,016	684,963	1,199,071	6,329,266	12,106,817
Expenses									
Salaries									
Teachers						237,220	270,900		9,650,203
Principals and Vice Principals						38,929			
Educational Assistants		419,164				32,728	5,092,853		
Support Staff				183,879			509,243		
Other Professionals			12,450						
Substitutes					3,451	7,273			
	-	419,164	12,450	183,879	3,451	316,150	780,143	5,092,853	9,650,203
Employee Benefits		101,639	2,550	37,303	466	74,499	185,553	1,236,413	2,456,614
Services and Supplies	53,310		6,597,925	2,212	22,099	265,822	233,375		
	53,310	520,803	6,612,925	223,394	26,016	656,471	1,199,071	6,329,266	12,106,817
Net Revenue (Expense) before Interfund Transfers	573,081	-	502,572	606	-	28,492	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(573,081)		(502,572)	(606)		(28,492)			
	(573,081)	-	(502,572)	(606)	-	(28,492)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund				8,714					

School District No. 44 (North Vancouver)

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

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Student & Family Affordability	ECL (Early Care & Learning)	Carlile Youth Inpatient PRP	Violence Prevention
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	106,561	8,958	308	8,878	329,674			987	8,506
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,051,600	192,614	51,000	6,750		1,472,288	175,000	243,462	
Other									20,000
	1,051,600	192,614	51,000	6,750	-	1,472,288	175,000	243,462	20,000
Less: Allocated to Revenue	1,051,600	161,615	50,471	9,005	329,674	1,271,217	-	237,681	7,744
Recovered	106,561								
Deferred Revenue, end of year	-	39,957	837	6,623	-	201,071	175,000	6,768	20,762
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,051,600	161,615	50,471	9,005	329,674	1,271,217		237,681	
Other Revenue									7,744
	1,051,600	161,615	50,471	9,005	329,674	1,271,217	-	237,681	7,744
Expenses									
Salaries									
Teachers			4,830					158,862	
Principals and Vice Principals								14,562	
Educational Assistants									
Support Staff						8,681			
Other Professionals									
Substitutes	893,065			3,701					17,054
	893,065	-	4,830	3,701	-	8,681	-	190,478	-
Employee Benefits	158,535		589	511		831		40,321	
Services and Supplies		161,615	45,052	4,793		1,261,705		6,882	7,744
	1,051,600	161,615	50,471	9,005	-	1,271,217	-	237,681	7,744
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	329,674	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased					(329,674)				
	-	-	-	-	(329,674)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 44 (North Vancouver)

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

	Metro Regional Implementation	Sutherland Track	NSSSAA	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	162,259	10,000	85,460	4,758,800
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care				25,065,017
Other	47,160		346,865	7,744,437
	47,160	-	346,865	32,809,454
Less: Allocated to Revenue	48,272	-	313,945	32,314,048
Recovered				106,561
Deferred Revenue, end of year	161,147	10,000	118,380	5,147,645
Revenues				
Provincial Grants - Ministry of Education and Child Care				24,828,590
Other Revenue	48,272		313,945	7,485,458
	48,272	-	313,945	32,314,048
Expenses				
Salaries				
Teachers			109,472	10,431,487
Principals and Vice Principals				53,491
Educational Assistants				5,544,745
Support Staff			23,769	725,572
Other Professionals				12,450
Substitutes				924,544
	-	-	133,241	17,692,289
Employee Benefits			34,054	4,329,878
Services and Supplies	48,272		146,650	8,857,456
	48,272	-	313,945	30,879,623
Net Revenue (Expense) before Interfund Transfers	-	-	-	1,434,425
Interfund Transfers				
Tangible Capital Assets Purchased				(1,434,425)
	-	-	-	(1,434,425)
Net Revenue (Expense)	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund				8,714

School District No. 44 (North Vancouver)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget (Note 19)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated)
	\$	\$	\$	\$	\$
Revenues					
Investment Income	120,000		151,424	151,424	61,272
Amortization of Deferred Capital Revenue	10,294,550	10,322,220		10,322,220	8,985,880
Total Revenue	10,414,550	10,322,220	151,424	10,473,644	9,047,152
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	15,153,518	15,312,483		15,312,483	13,518,328
Write-off/down of Buildings and Sites				-	1,122,709
Debt Services					
Capital Lease Interest			545	545	7,497
Total Expense	15,153,518	15,312,483	545	15,313,028	14,648,534
Capital Surplus (Deficit) for the year	(4,738,968)	(4,990,263)	150,879	(4,839,384)	(5,601,382)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,849,246	2,628,031		2,628,031	3,524,524
Local Capital				-	1,300,000
Capital Lease Payment			44,991	44,991	174,652
Total Net Transfers	1,849,246	2,628,031	44,991	2,673,022	4,999,176
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,577,752	(1,577,752)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,140,390	(1,140,390)	-	
Principal Payment					
Capital Lease		44,991	(44,991)	-	
Total Other Adjustments to Fund Balances		2,763,133	(2,763,133)	-	
Total Capital Surplus (Deficit) for the year	(2,889,722)	400,901	(2,567,263)	(2,166,362)	(602,206)
Capital Surplus (Deficit), beginning of year		86,335,770	5,171,735	91,507,505	108,457,279
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(16,347,568)
Capital Surplus (Deficit), beginning of year, as restated		86,335,770	5,171,735	91,507,505	92,109,711
Capital Surplus (Deficit), end of year		86,736,671	2,604,472	89,341,143	91,507,505

School District No. 44 (North Vancouver)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	12,472,243	535,065,857	8,366,876	1,735,094	67,917	7,277,253	564,985,240
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		16,373,044					16,373,044
Cost, beginning of year, as restated	12,472,243	551,438,901	8,366,876	1,735,094	67,917	7,277,253	581,358,284
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		5,684,120	731,095				6,415,215
Deferred Capital Revenue - Other			69,844				69,844
Operating Fund			430,731	285,537		477,338	1,193,606
Special Purpose Funds		902,755	242,426			289,244	1,434,425
Local Capital			255,839			1,321,913	1,577,752
Transferred from Work in Progress		4,621,164					4,621,164
	-	11,208,039	1,729,935	285,537	-	2,088,495	15,312,006
Decrease:							
Deemed Disposals			290,627	103,784		1,426,980	1,821,391
	-	-	290,627	103,784	-	1,426,980	1,821,391
Cost, end of year	12,472,243	562,646,940	9,806,184	1,916,847	67,917	7,938,768	594,848,899
Work in Progress, end of year		1,254,476					1,254,476
Cost and Work in Progress, end of year	12,472,243	563,901,416	9,806,184	1,916,847	67,917	7,938,768	596,103,375
Accumulated Amortization, beginning of year		158,646,371	2,279,094	800,810	20,378	3,198,631	164,945,284
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		16,352,257					16,352,257
Accumulated Amortization, beginning of year, as restated		174,998,628	2,279,094	800,810	20,378	3,198,631	181,297,541
Changes for the Year							
Increase: Amortization for the Year		12,686,047	908,653	182,597	13,583	1,521,603	15,312,483
Decrease:							
Deemed Disposals			290,627	103,784		1,426,980	1,821,391
			290,627	103,784		1,426,980	1,821,391
Accumulated Amortization, end of year		187,684,675	2,897,120	879,623	33,961	3,293,254	194,788,633
Tangible Capital Assets - Net	12,472,243	376,216,741	6,909,064	1,037,224	33,956	4,645,514	401,314,742

School District No. 44 (North Vancouver)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	3,187,077				3,187,077
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	1,542,541				1,542,541
Deferred Capital Revenue - Other	5,632				5,632
Local Capital	1,140,390				1,140,390
	<u>2,688,563</u>	-	-	-	<u>2,688,563</u>
Decrease:					
Transferred to Tangible Capital Assets	4,621,164				4,621,164
	<u>4,621,164</u>	-	-	-	<u>4,621,164</u>
Net Changes for the Year	<u>(1,932,601)</u>	-	-	-	<u>(1,932,601)</u>
Work in Progress, end of year	<u><u>1,254,476</u></u>	-	-	-	<u><u>1,254,476</u></u>

School District No. 44 (North Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	285,493,392	9,729,181	4,235,672	299,458,245
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	6,415,215		69,844	6,485,059
Transferred from Work in Progress	836,066			836,066
	<u>7,251,281</u>	<u>-</u>	<u>69,844</u>	<u>7,321,125</u>
Decrease:				
Amortization of Deferred Capital Revenue	9,829,008	279,008	214,204	10,322,220
	<u>9,829,008</u>	<u>279,008</u>	<u>214,204</u>	<u>10,322,220</u>
Net Changes for the Year	<u>(2,577,727)</u>	<u>(279,008)</u>	<u>(144,360)</u>	<u>(3,001,095)</u>
Deferred Capital Revenue, end of year	<u>282,915,665</u>	<u>9,450,173</u>	<u>4,091,312</u>	<u>296,457,150</u>
Work in Progress, beginning of year	461,444		80,925	542,369
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,542,541	5,632		1,548,173
	<u>1,542,541</u>	<u>5,632</u>	<u>-</u>	<u>1,548,173</u>
Decrease				
Transferred to Deferred Capital Revenue	836,066			836,066
	<u>836,066</u>	<u>-</u>	<u>-</u>	<u>836,066</u>
Net Changes for the Year	<u>706,475</u>	<u>5,632</u>	<u>-</u>	<u>712,107</u>
Work in Progress, end of year	<u>1,167,919</u>	<u>5,632</u>	<u>80,925</u>	<u>1,254,476</u>
Total Deferred Capital Revenue, end of year	<u>284,083,584</u>	<u>9,455,805</u>	<u>4,172,237</u>	<u>297,711,626</u>

School District No. 44 (North Vancouver)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ 580	\$	\$	\$	\$ 36,935	\$ 37,515
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	7,961,215		134,414			8,095,629
Other					148,105	148,105
	7,961,215	-	134,414	-	148,105	8,243,734
Decrease:						
Transferred to DCR - Capital Additions	6,415,215				69,844	6,485,059
Transferred to DCR - Work in Progress	1,542,541		5,632			1,548,173
	7,957,756	-	5,632	-	69,844	8,033,232
Net Changes for the Year	3,459	-	128,782	-	78,261	210,502
Balance, end of year	4,039	-	128,782	-	115,196	248,017

Schedule B.2
of the
Administrative Memorandum

Meeting Date: September 26, 2023 **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 system goals, which include intellectual development, human and social development and career development. Assistant Superintendent Chris Atkinson will describe the result in each of three goal areas and adjustments that will be made moving forward.

The North Vancouver School District Strategic Plan 2021 – 2031 forms the foundation of the Framework for Enhancing Student Learning report. The Strategic Plan was the culmination of community-wide consultation and captures the key goals for the school district.

The 2022/23 report represents the second summary report under the policy framework. The results were discussed in detail at a Standing Committee meeting on September 19, 2023.

Attachment:

North Vancouver School District Enhancing Student Learning Report September 2023.

RECOMMENDED MOTION:

that the Board of Education approve the North Vancouver School District Enhancing Student Learning Report September 2023.

Enhancing Student Learning Report September 2023

In Review of Year 3 of Strategic Plan 2021-2031





Table of Contents

Introduction: District Context	1
Section A: Reflecting Back 2022-23 Student Learning Outcomes	2
Intellectual Development.....	2
Educational Outcome 1: Literacy.....	2
Relevant Additional/Local Data and Evidence.....	6
Analysis and Interpretation: What Does this Mean?.....	6
Educational Outcome 2: Numeracy.....	7
Analysis and Interpretation: What Does this Mean?.....	11
Analysis and Interpretation: What Does this Mean?.....	14
Human and Social Development.....	15
Educational Outcome 3: Students Feel Welcome, Safe, and Connected.....	15
Relevant Additional/Local Data and Evidence.....	19
Analysis and Interpretation: What Does this Mean?.....	20
Career Development.....	22
Educational Outcome 4: Students will Graduate.....	22
Educational Outcome 5: Life and Career Core Competencies.....	23
Analysis and Interpretation: What Does this Mean?.....	26
Section B: Moving Forward Planning and Adjusting for Continuous Improvement	27
Current Strategic Plan Priorities.....	27
Celebrating our Successes for the Past Year.....	27
Existing and/or Emerging Areas for Growth.....	28
Strategic Engagement.....	29
Adjustment and Adaptations: Next Steps.....	31
Alignment for Successful Implementation.....	35
Conclusion	37



Introduction: District Context

The North Vancouver School District (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.

Through 25 elementary schools, 7 secondary schools and North Vancouver Online Learning, we offer over 16,000 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 NVSD's student population includes approximately 640 self-identified Indigenous students; 1,000 English Language Learners; and 2,500 students with special needs in accordance with the Ministry of Education and Childcare 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 teaching and learning, and an emphasis on social emotional learning, the NVSD is the natural place to learn, share, grow and thrive.

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.



According to the Skwxwú7mesh, the Twin Sisters look over the North Shore at all times, providing protection to the people.



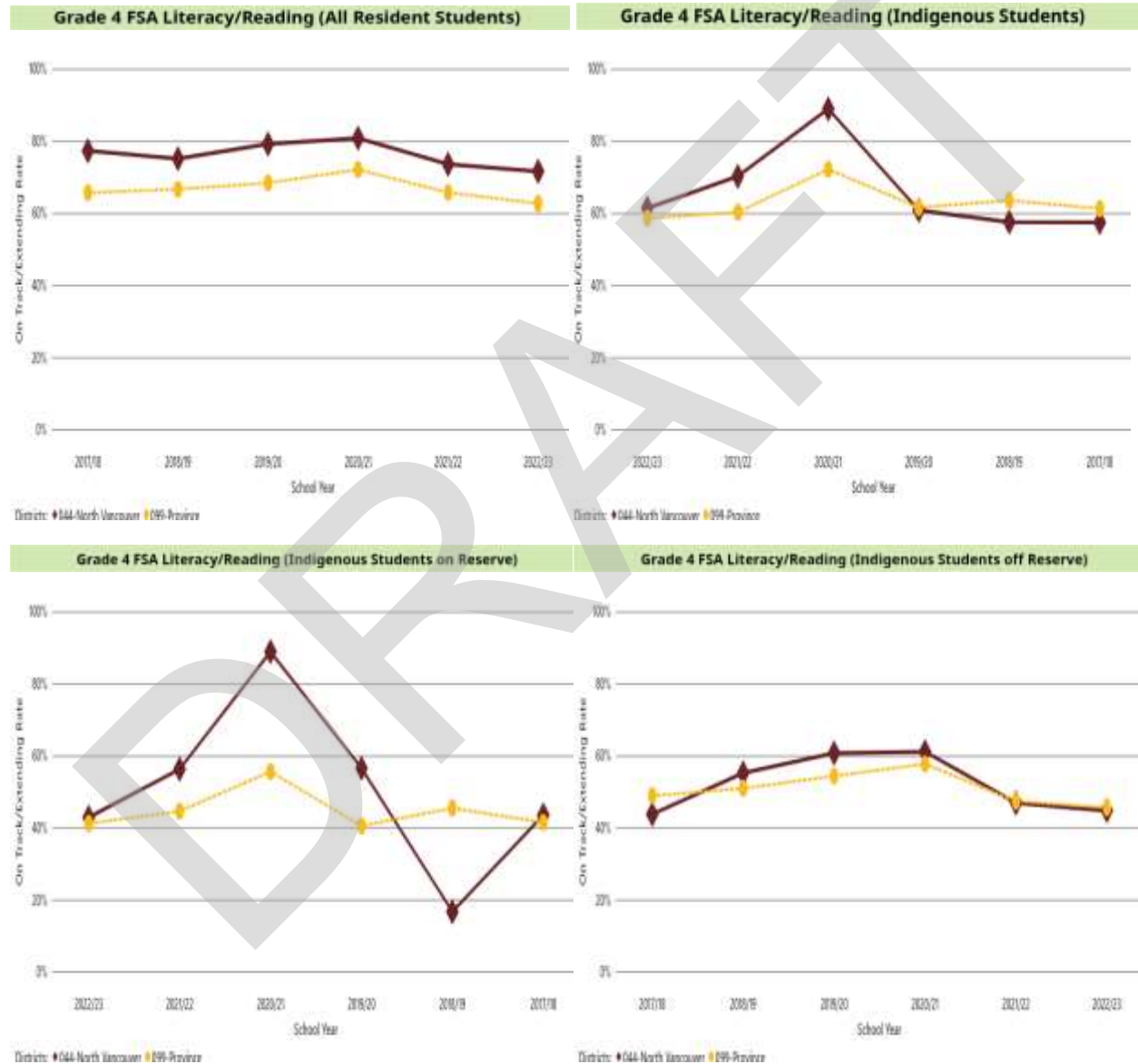
Section A: Reflecting Back

2022-23 Student Learning Outcomes

Intellectual Development

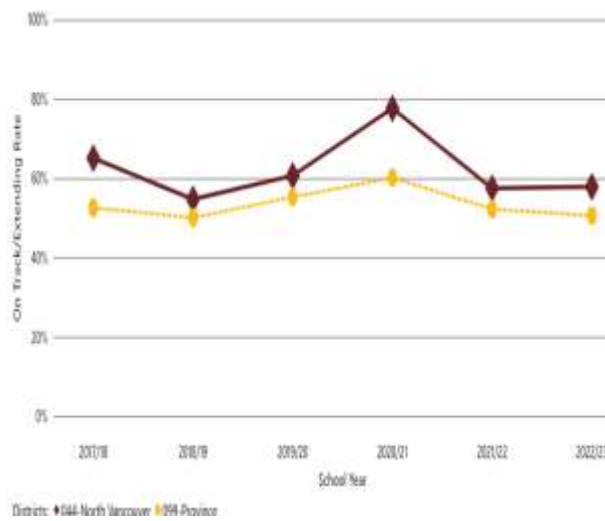
Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

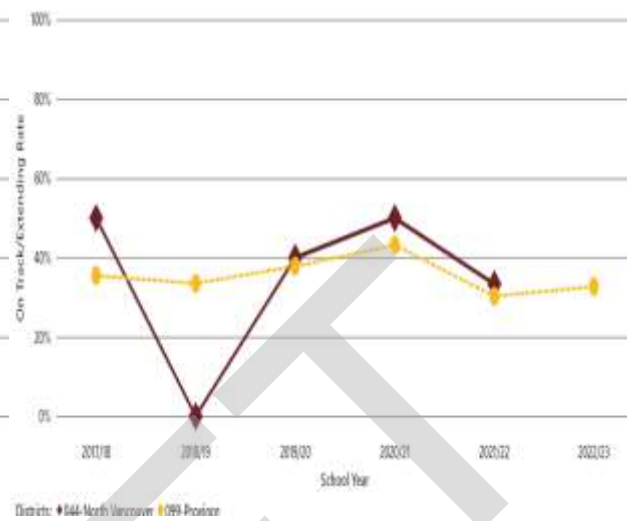




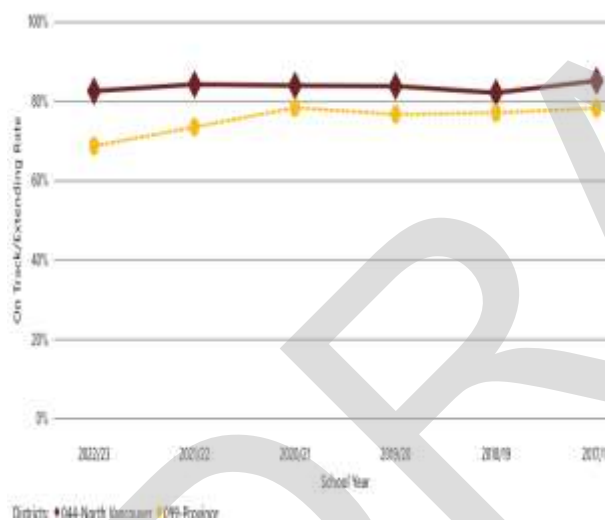
Grade 4 FSA Literacy/Reading (Students with Disabilities/Diverse Abilities)



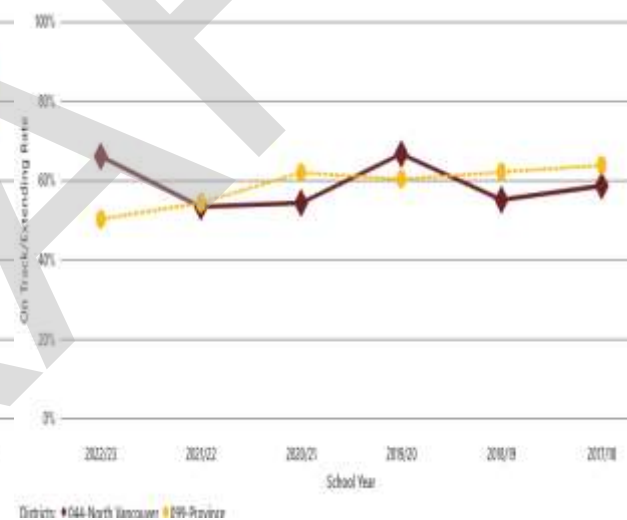
Grade 4 FSA Literacy/Reading (Children/Youth in Care)

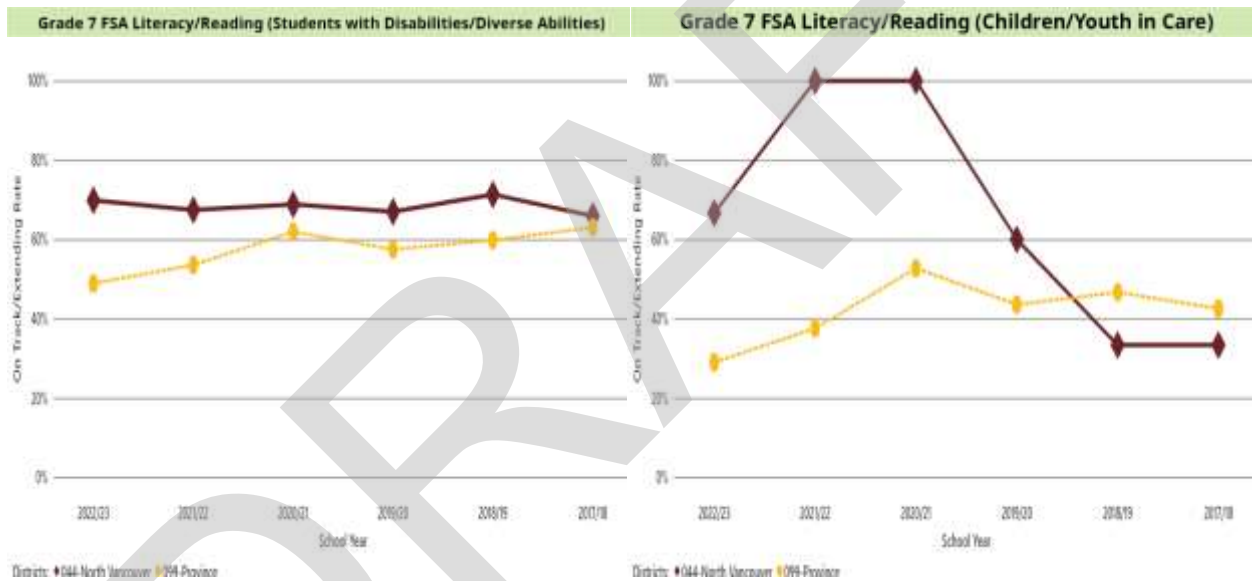
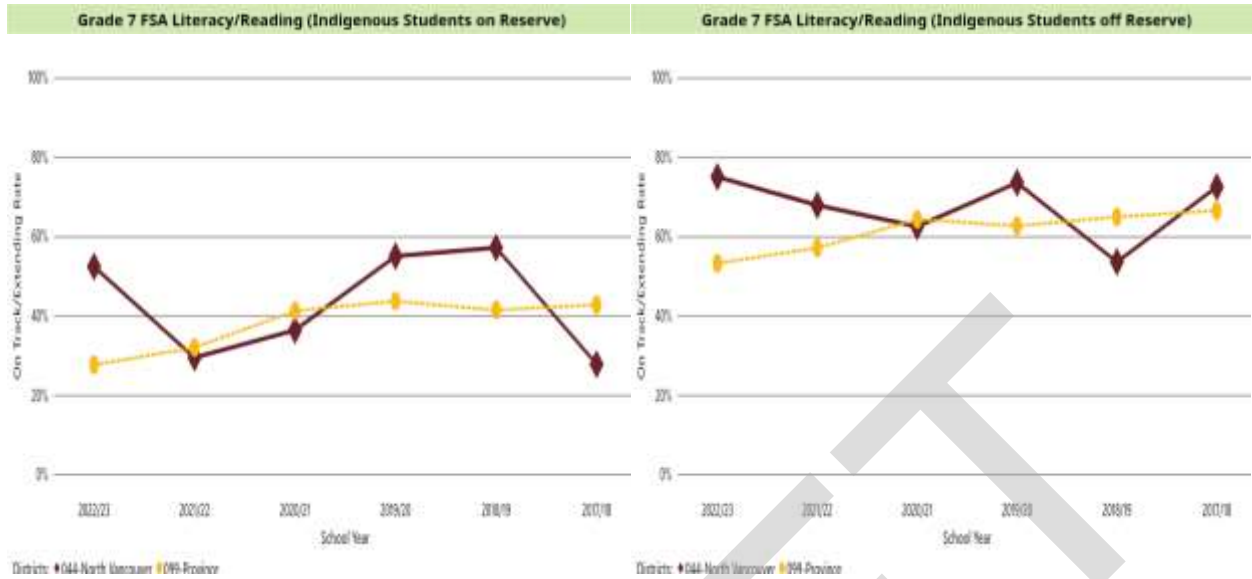


Grade 7 FSA Literacy/Reading (All Resident Students)



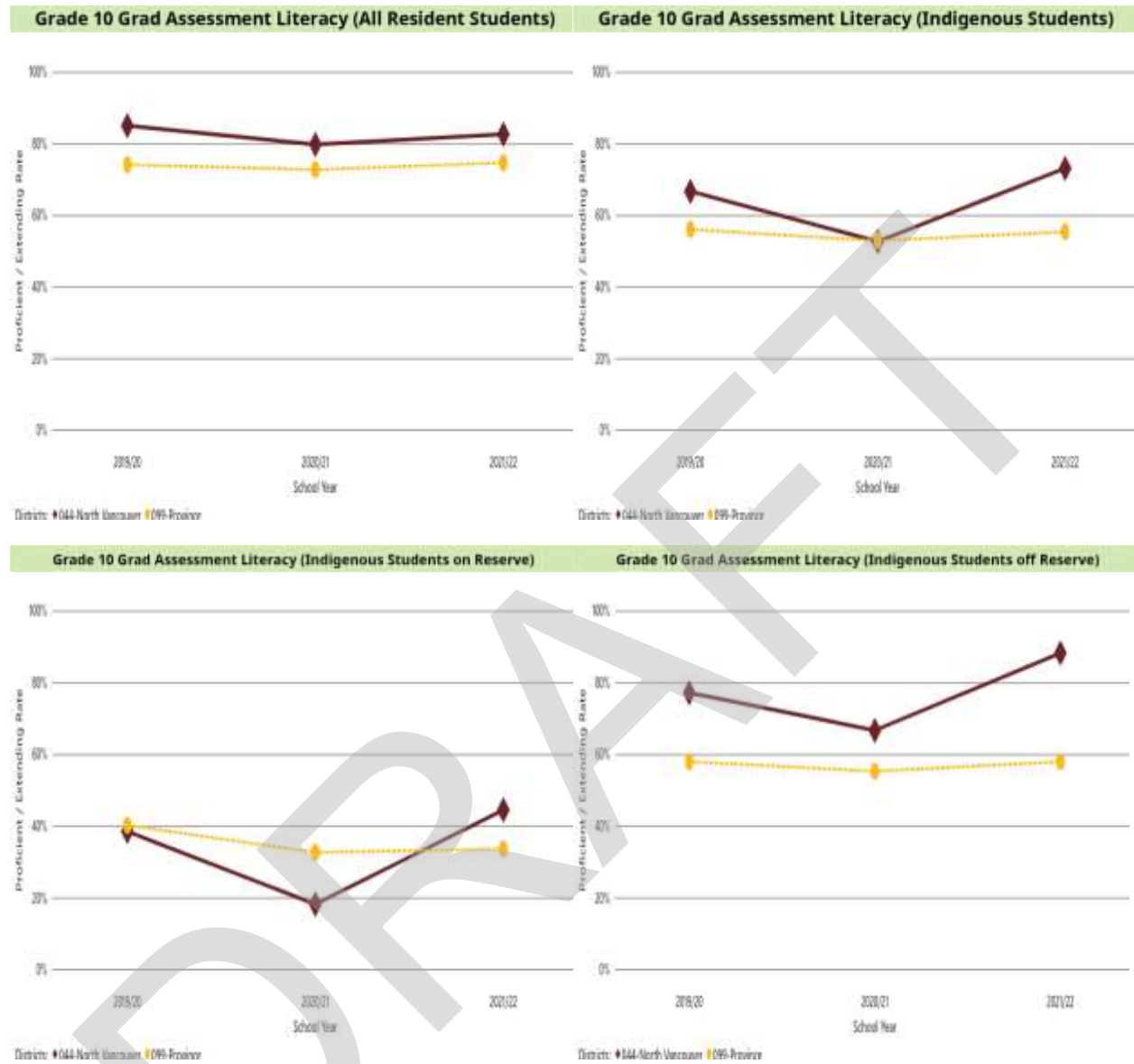
Grade 7 FSA Literacy/Reading (Indigenous Students)

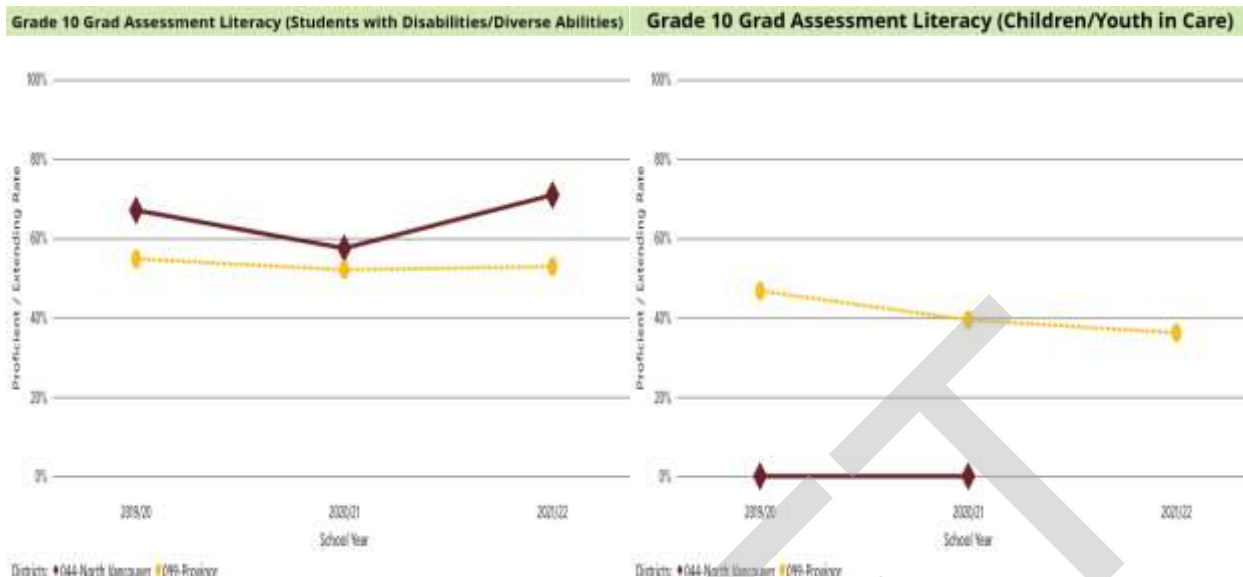






Measure 1.2: Grade 10 Literacy Expectations





Relevant Additional/Local Data and Evidence

In addition to the Foundational Skills Assessment (FSA), the NVSD’s Early Literacy Assessment (ELA) provides literacy data on all students, in English and French Immersion, from Kindergarten to Grade 3. The ELA assesses the foundational skills required for literacy and provides the teacher with resources to remediate the skill areas needing support. ELA information also helps to inform referrals to School Based Resource Teams and school based targeted reading intervention supports. The ELA booklet follows the student through the first four years of elementary school.

In 2022/2023:

- 88% of Kindergarten students scored above the baseline score of 25 in January
- 99% of Kindergarten students, after further intervention, met the baseline in June

This data is consistent with the FSA data presented in the previous section.

Analysis and Interpretation: What Does this Mean?

The NVSD Literacy results are consistently at or above provincial averages. It would be easy to celebrate these results and rest on this success. However, many students are not performing at grade level. To highlight areas needing added focus, we have further disaggregated the data and rewritten some of the most informative results in terms of who IS NOT performing at grade level. These data will illuminate the inequities of learning outcomes for some students.

In the 2022/2023 Foundational Skills Assessment (FSA) literacy assessment:

- 17% of all Grade 4 students were not at or above grade level in January
- 34% of Grade 4 students with disabilities or diverse abilities were not On Track or Extending



- 30% of Grade 7 students with disabilities or diverse abilities were not On Track or Extending
- 39% of Indigenous Grade 4 students were not at or above grade level
- 34% of Indigenous Grade 7 students were not at or above grade level

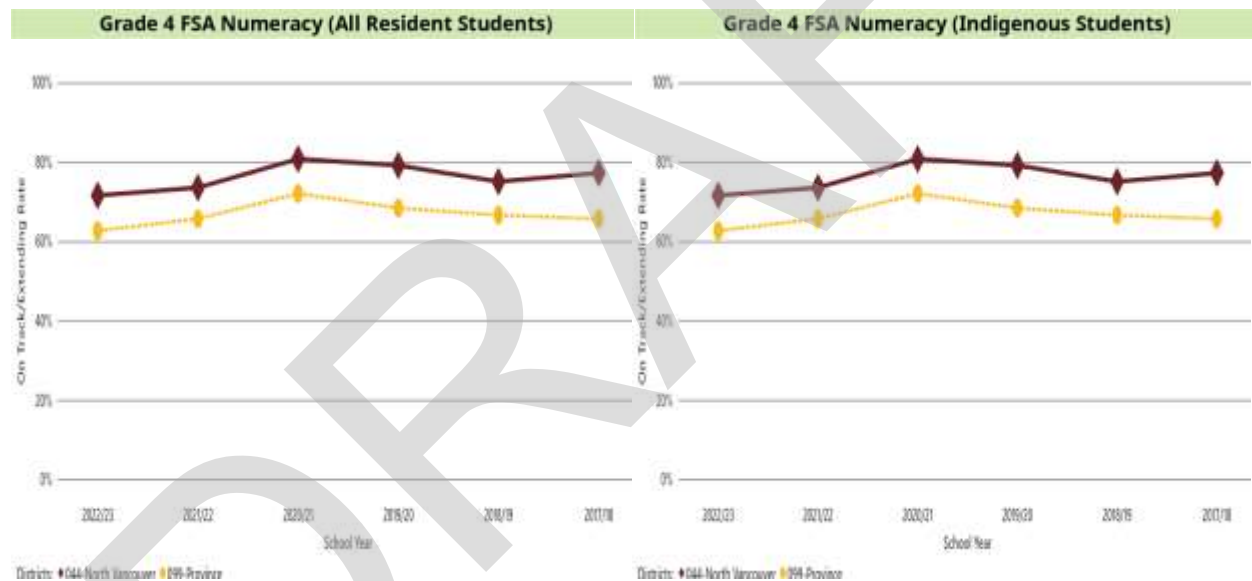
In the 2022/2023 Early Literacy Assessment (ELA):

- 12% of Kindergarten students scored above the baseline score of 25 in January, and required further intervention.
- 1% of Kindergarten students met the baseline in June, after further intervention

Clearly, more targeted work needs to be done to improve literacy results for students with disabilities or diverse abilities, and for Indigenous learners.

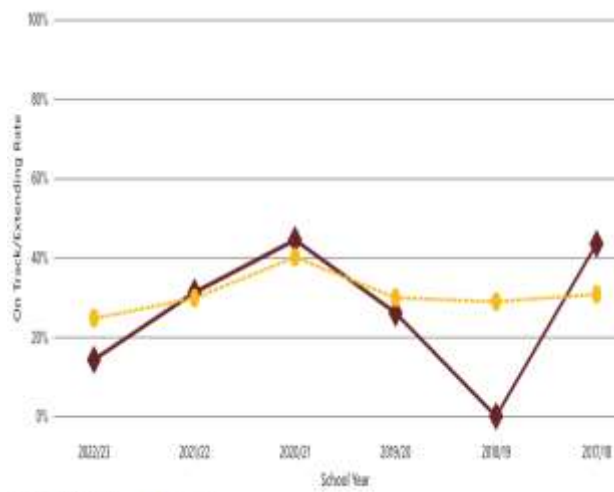
Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations



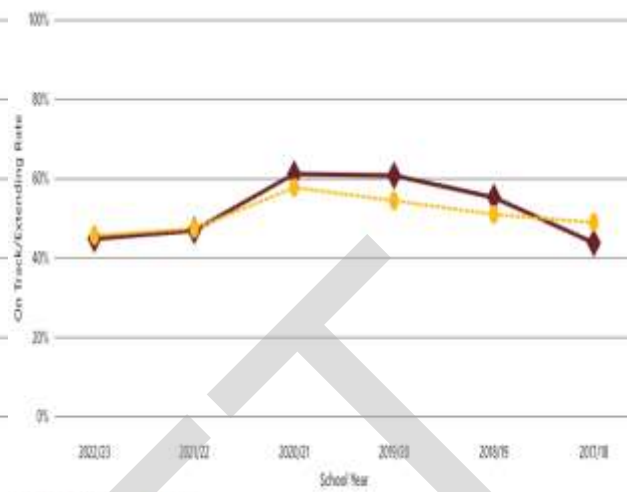


Grade 4 FSA Numeracy (Indigenous Students on Reserve)



Districts: #044-North Vancouver #099-Provino

Grade 4 FSA Numeracy (Indigenous Students off Reserve)



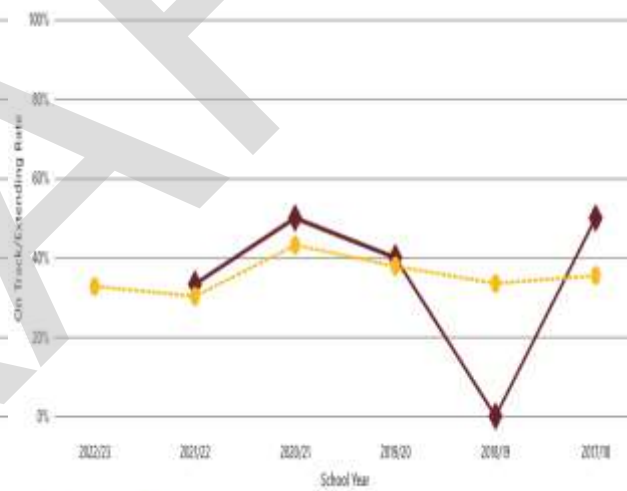
Districts: #044-North Vancouver #099-Provino

Grade 4 FSA Numeracy (Students with Disabilities/Diverse Abilities)



Districts: #044-North Vancouver #099-Provino

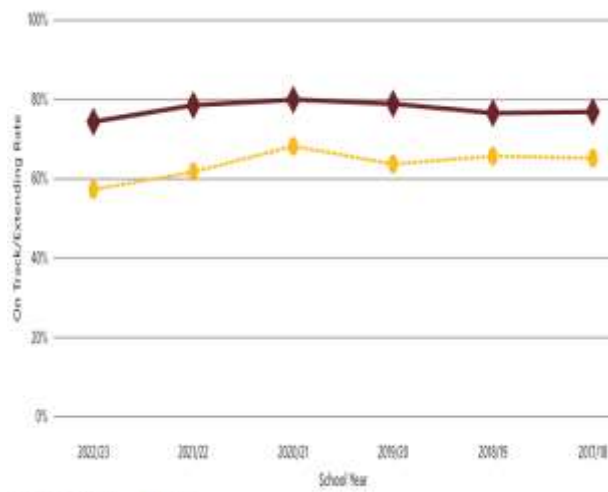
Grade 4 FSA Numeracy (Children/Youth in Care)



Districts: #044-North Vancouver #099-Provino

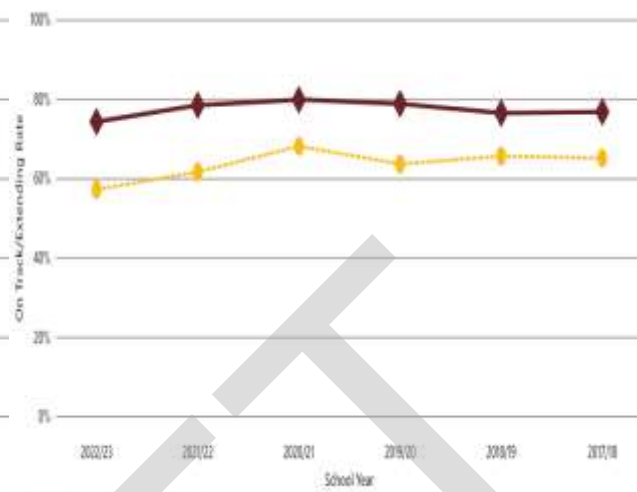


Grade 7 FSA Numeracy (All Resident Students)



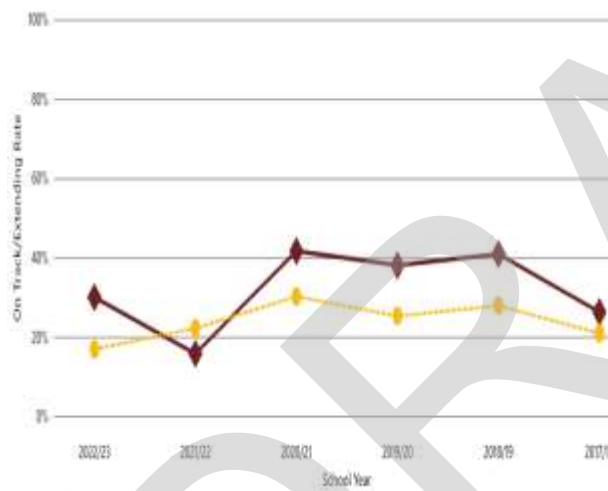
Districts: 044 North Vancouver 099 Province

Grade 7 FSA Numeracy (Indigenous Students)



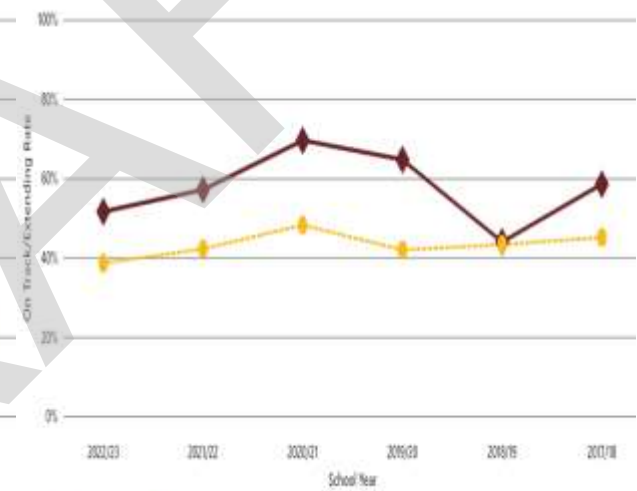
Districts: 044 North Vancouver 099 Province

Grade 7 FSA Numeracy (Indigenous Students on Reserve)

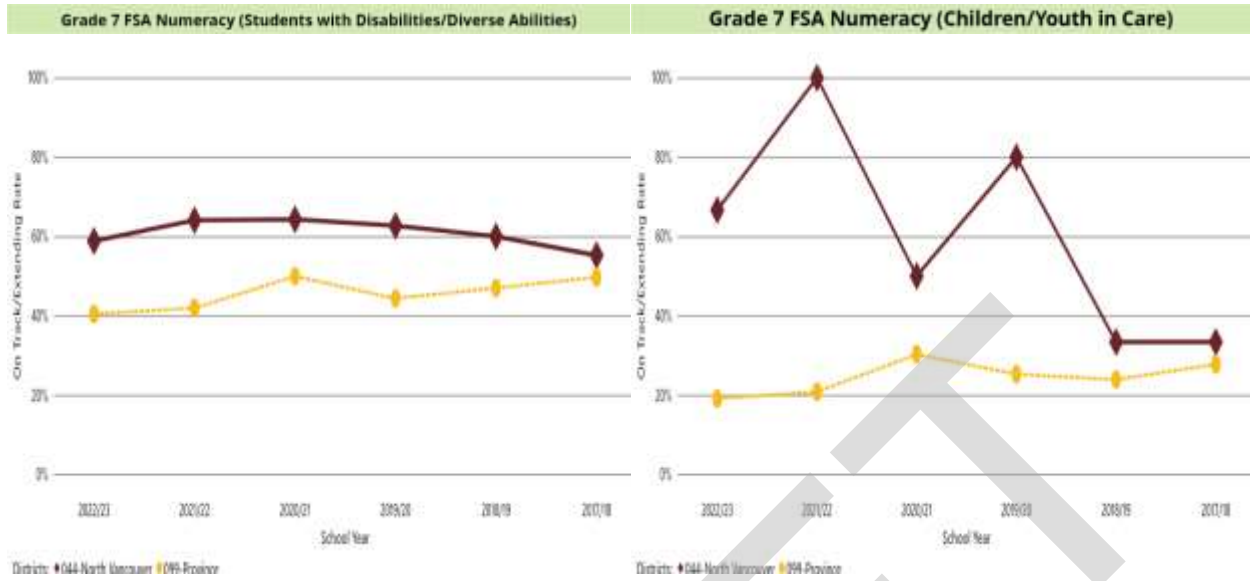


Districts: 044 North Vancouver 099 Province

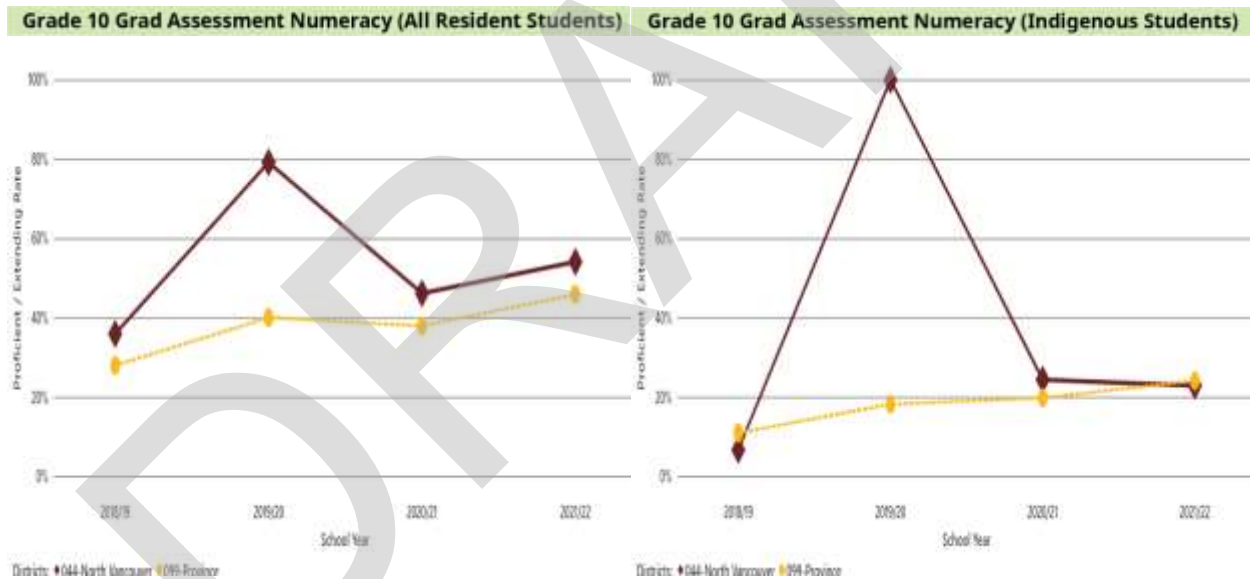
Grade 7 FSA Numeracy (Indigenous Students off Reserve)

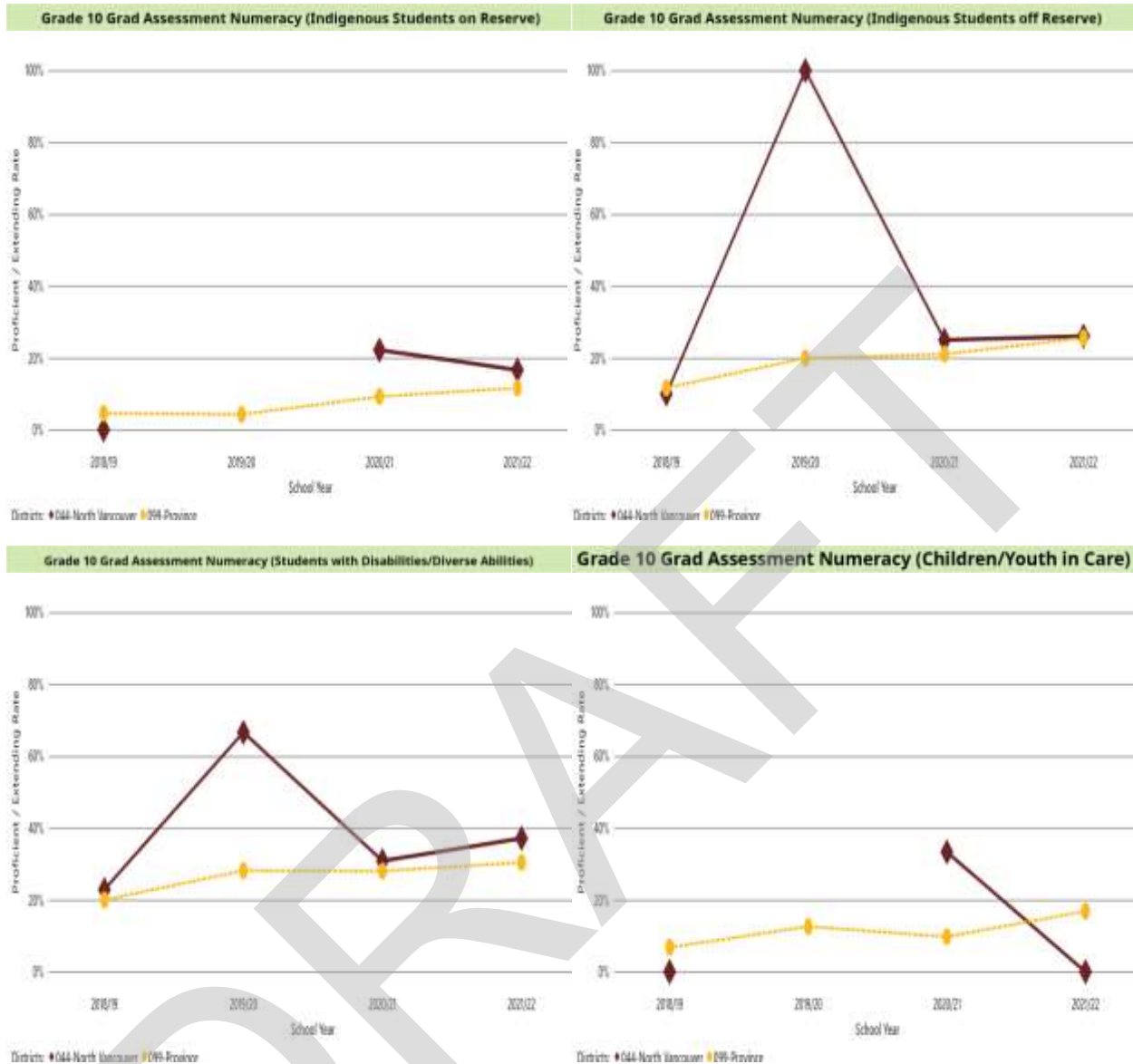


Districts: 044 North Vancouver 099 Province



Measure 2.2: Grade 10 Numeracy Expectations





Analysis and Interpretation: What Does this Mean?

As the Literacy results, the NVSD Numeracy results are at or above provincial averages. Again, it would be easy to celebrate these results and rest on this success. However, many students are not performing at grade level. In order to highlight areas needing added focus, we have further disaggregated the data and rewritten the results in terms of who IS NOT performing at grade level to illuminate the inequities of learning outcomes.

In the 2022/2023 Foundational Skills Assessment (FSA) numeracy assessment:

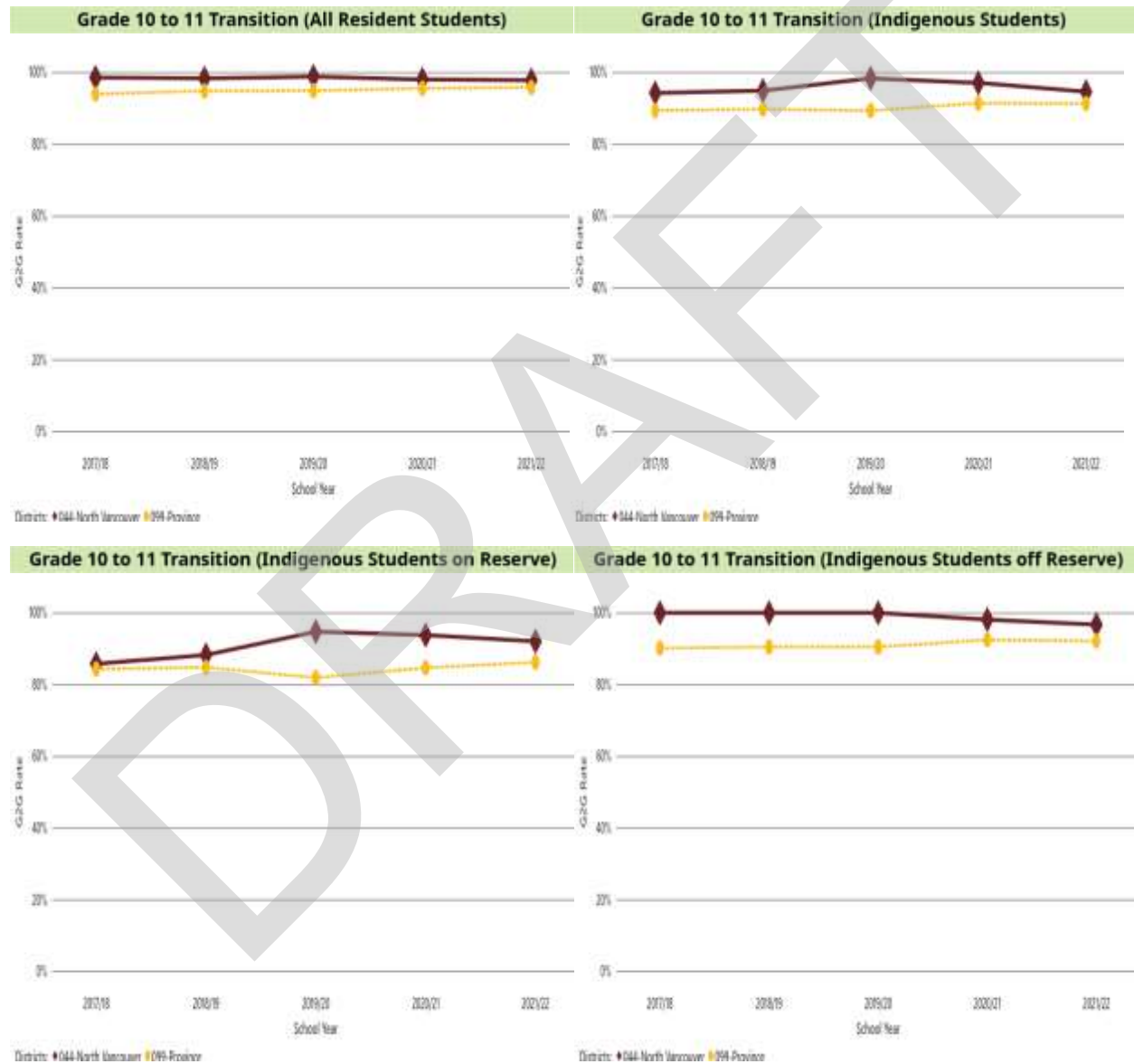
- 28% of all Grade 4 students are not at or above grade level
- 26% of all Grade 7 students are not at or above grade level
- 42% of Grade 4 students with disabilities or diverse abilities are not at or above grade level

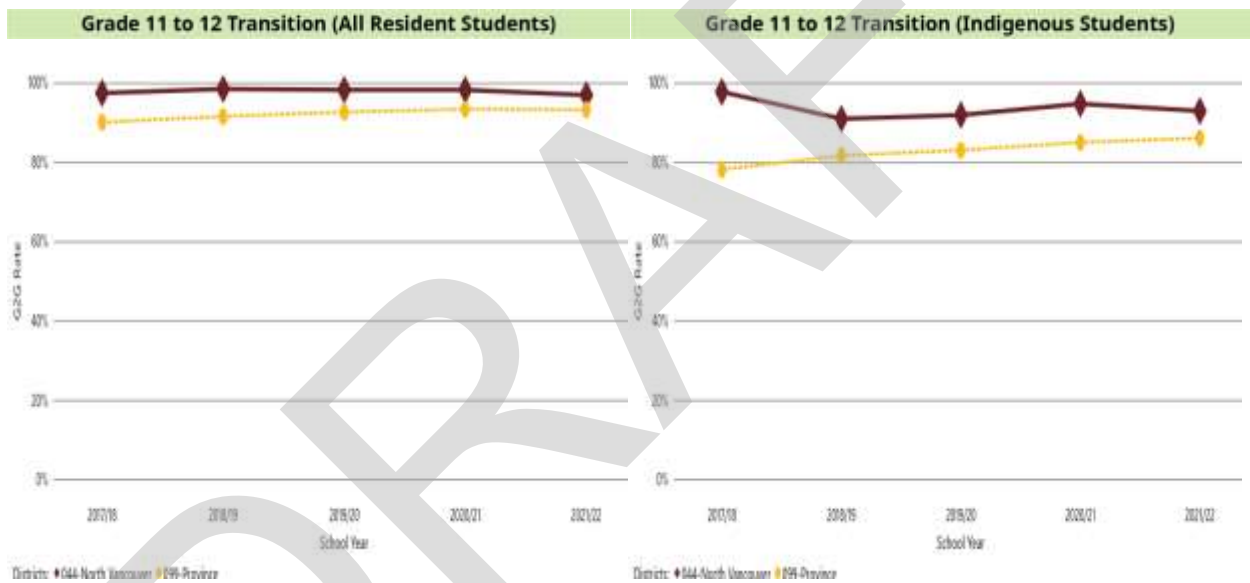


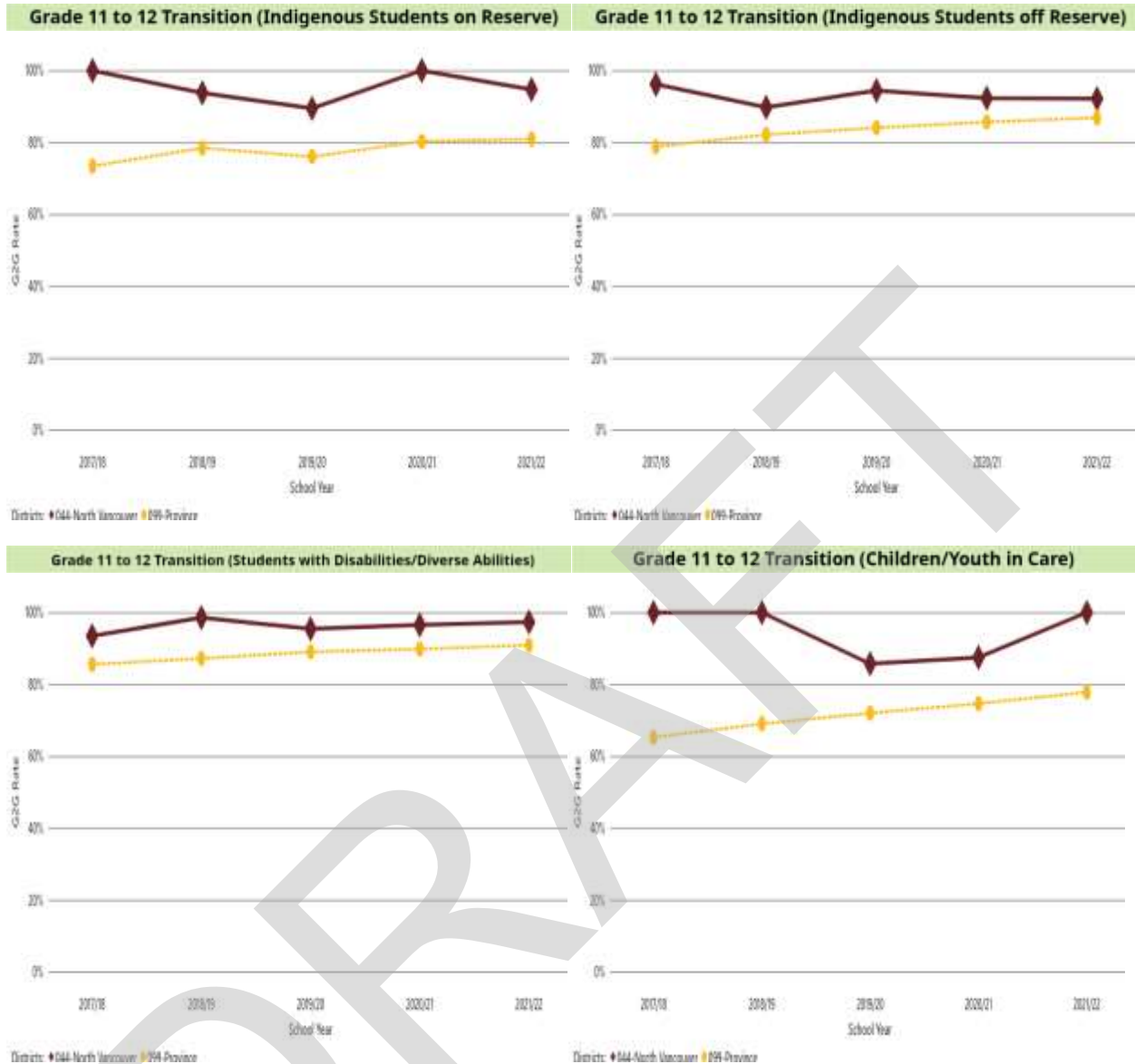
- 41% of Grade 7 students with disabilities or diverse abilities are not at or above grade level
- 60% of Grade 4 Indigenous students were not at or above grade level
- 57% of Grade 7 Indigenous students were not at or above grade level

Clearly, more targeted work needs to be done to improve numeracy results for students with disabilities or diverse abilities, and for Indigenous learners.

Measure 2.3: Grade-to-Grade Transitions







Analysis and Interpretation: What Does this Mean?

All NVSD results for transition rates are at or above provincial averages, but there is still room for improvement.

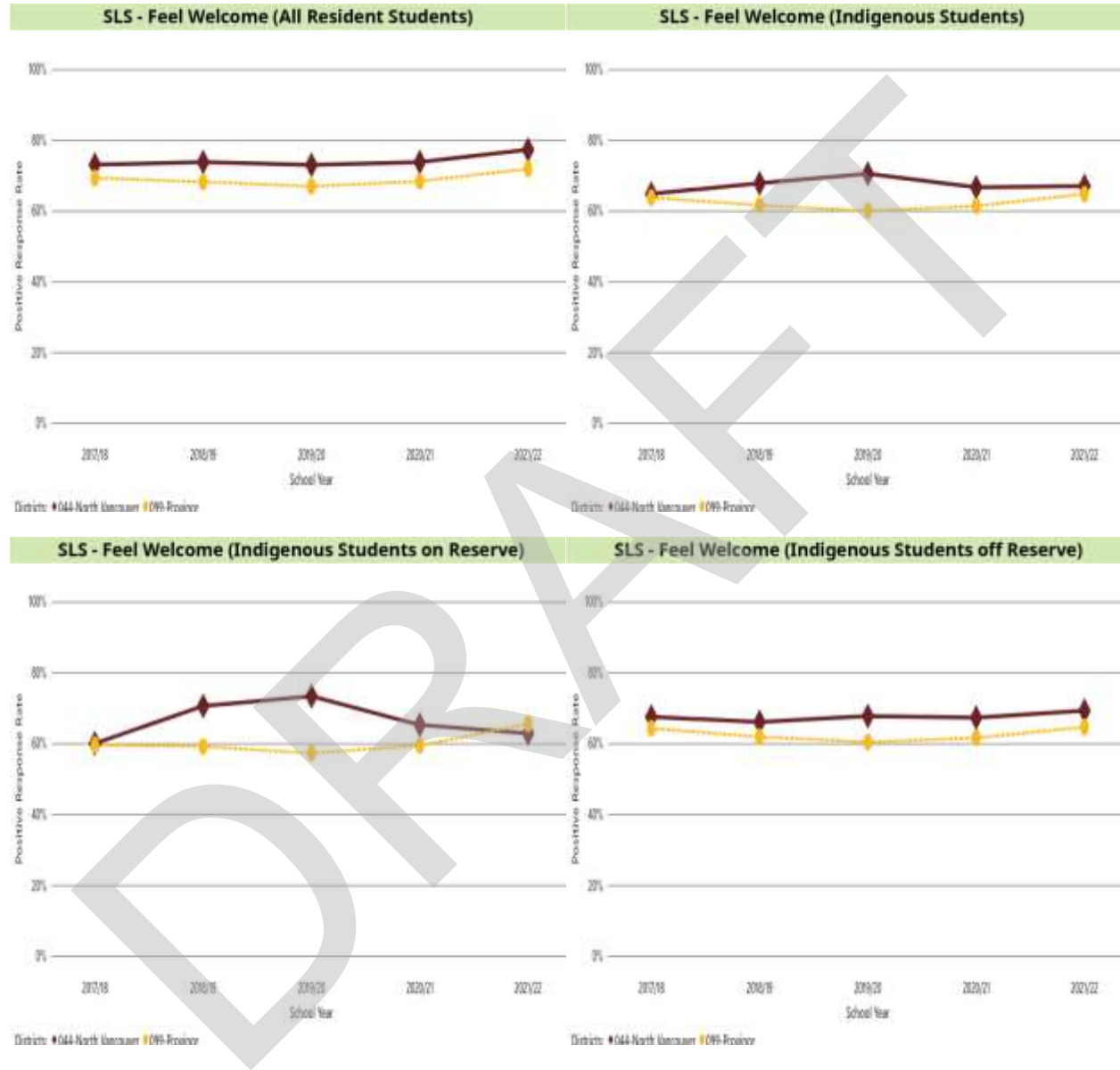
These results are a summative assessment of the performance of our students; it is the culmination and combination of many data points that assess many specific intentional initiatives and targeted resources. As such, the school district has put more attention on the indicators of success that contribute to, and ultimately result in, these transition rates, for example literacy and numeracy, and feeling safe, welcome, and a sense of belonging at school.



Human and Social Development

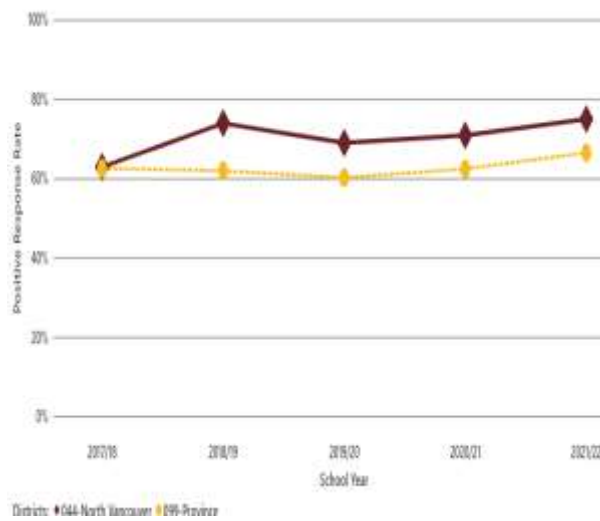
Educational Outcome 3: Students Feel Welcome, Safe, and Connected

Measure 3.1: Student Sense of Belonging

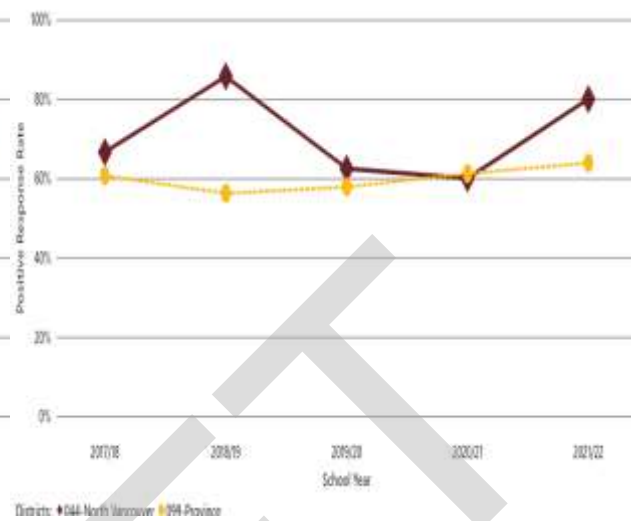




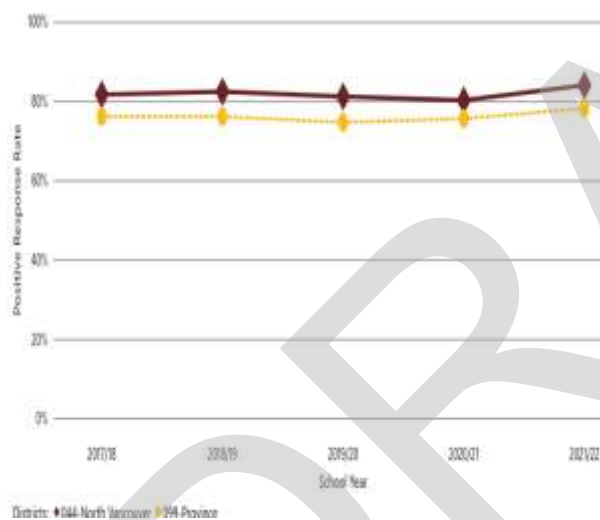
SLS - Feel Welcome (Students with Disabilities/Diverse Abilities)



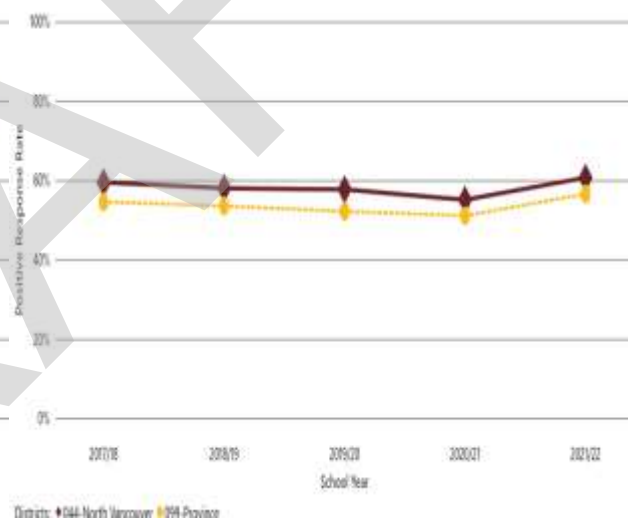
SLS - Feel Welcome (Children and Youth in Care)



SLS - Feel Safe (All Resident Students)

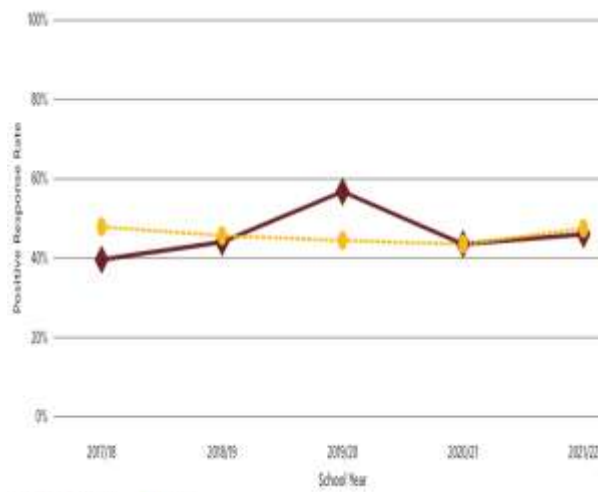


SLS - School Belong (All Resident Students)



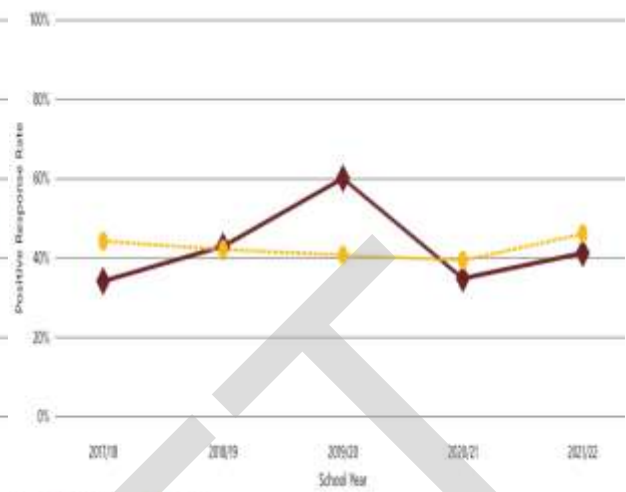


SLS - School Belong (Indigenous Students)



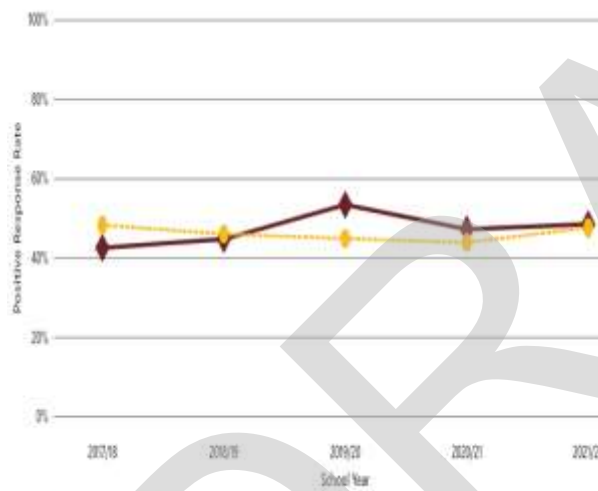
Districts: 044-North Vancouver 099-Provance

SLS - School Belong (Indigenous Students on Reserve)



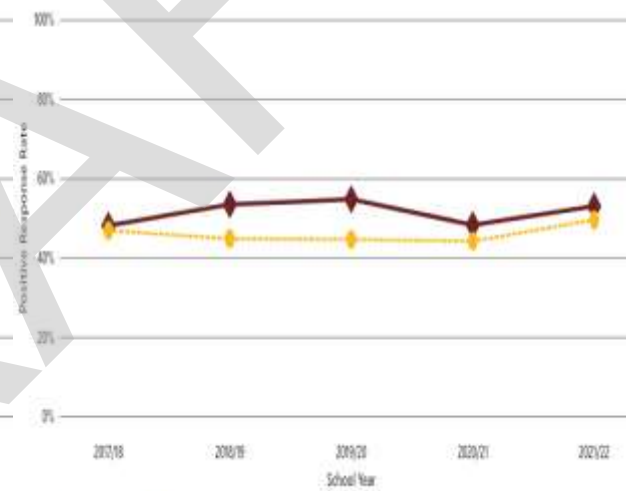
Districts: 044-North Vancouver 099-Provance

SLS - School Belong (Indigenous Students off Reserve)

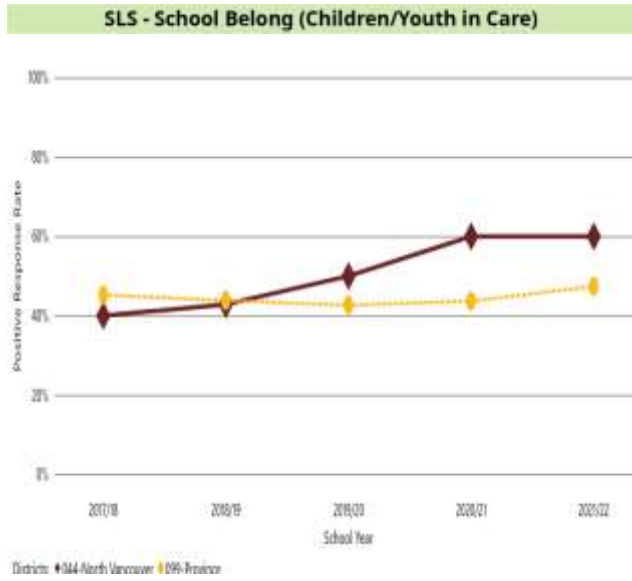


Districts: 044-North Vancouver 099-Provance

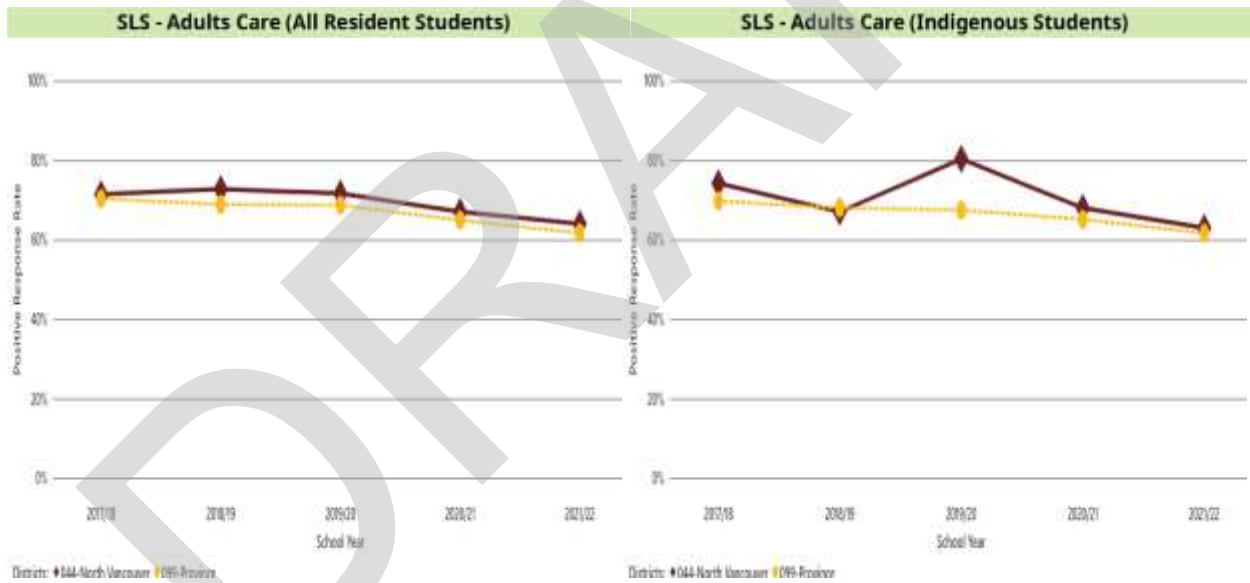
SLS - School Belong (Students with Disabilities/Diverse Abilities)

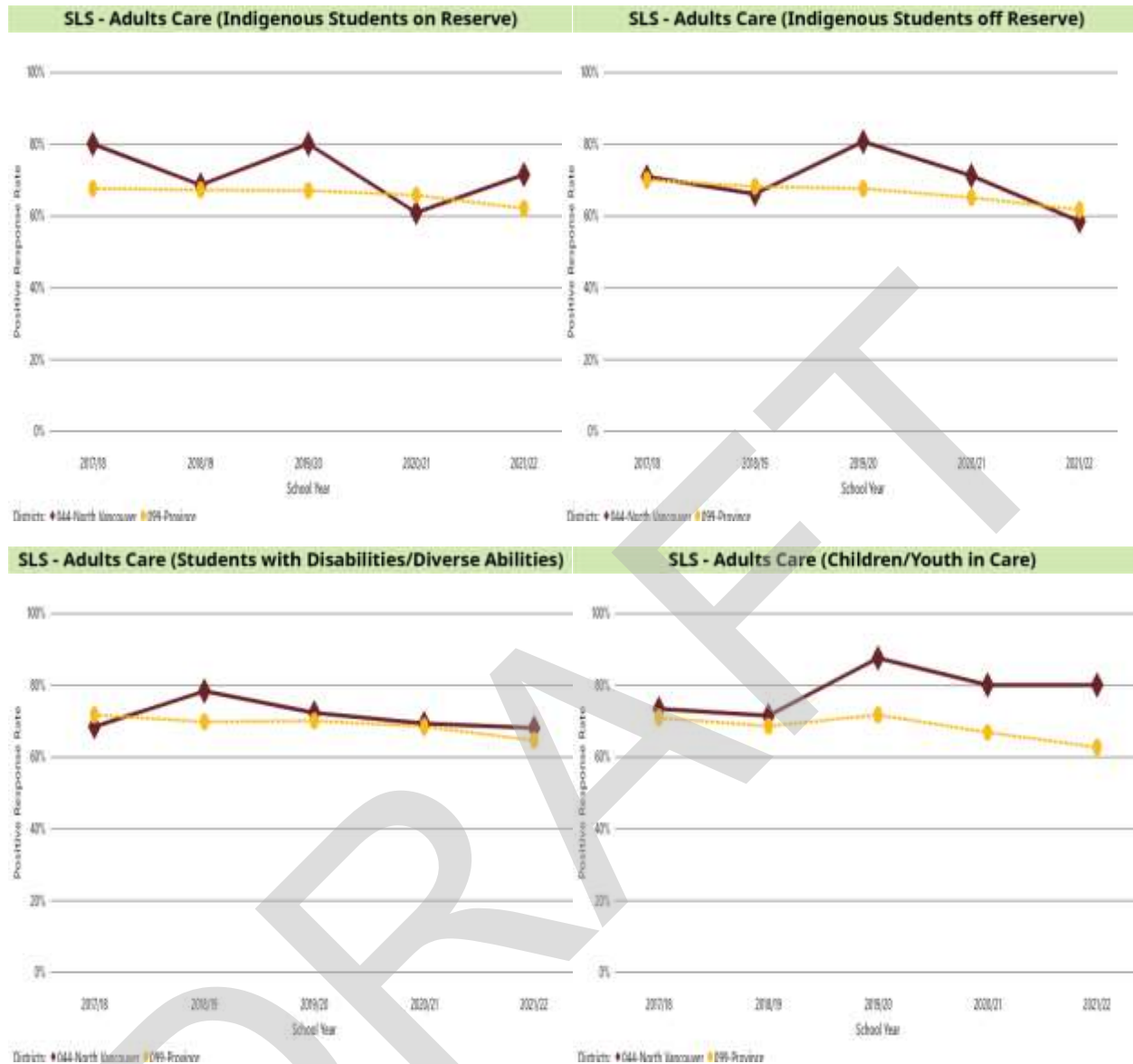


Districts: 044-North Vancouver 099-Provance



Measure 3.2: Two or More Adults who Care About Them





Relevant Additional/Local Data and Evidence

The NVSD participates in the Middle Years Development (MDI) Index and Youth Development Index (YDI). In 2022/2023 these assessments collected the following data:

- 25% of MDI respondents indicated "low" school belonging (degree to which children feel connected and valued at their school).
- 23% of YDI respondents indicated they do not feel like they belong at their school.
- 14% of MDI respondents rate the quality of relationships they have with adults at school as "low".
- 25% of MDI respondents reported there were two important adults at their schools.
- 33% of YDI respondents had a low level of agreement with the statement, "At my school, there is an adult that really cares about me".



- 25% of YDI respondents reported their mental/emotional health as poor in the past two weeks.
- 35% of YDI respondents screened positive for moderate to severe depression (not a diagnosis).
- 41% of YDI respondents reported feeling the need for professional help for mental health concerns but did not seek help in the past 6 months.
- YDI respondents who rated their mental/emotional health as "poor" or "fair" before COVID-19 to after COVID-19 jumped from 15% to 22%.

These data seem consistent with the Student Learning Survey data presented above.

Analysis and Interpretation: What Does this Mean?

As with the findings for Intellectual Development, the NVSD Human and Social Development results are at or above provincial averages. Again, it would be easy to celebrate these results and rest on this success. In general, NVSD students feel safe, welcome and a sense of belonging at school. However, many students do not feel that way. To highlight areas needing added focus, we have disaggregated the data by grade and by specific groups of learners and rewritten the results in terms of who IS NOT feeling, welcome, and a sense of belonging.

On the 2022/2023 Student Learning Survey (SLS) student rating of feeling welcome at school:

- 3% of Grade 4 students with disabilities and diverse abilities rated a negative response; 15% of students provided a neutral response (defined as sometimes).
- 5% of Grade 7 students with disabilities and diverse abilities rated a negative response; 15% of students provided a neutral response.
- 4% of Grade 10 students with disabilities and diverse abilities rated a negative response; 20% of students provided a neutral response.
- 5% of Grade 12 students with disabilities and diverse abilities rated a negative response; 17% of students provided a neutral response.
- 6% of Grade 4 Indigenous students rated a negative response; 18% of students provided a neutral response.
- 9% of Grade 7 Indigenous students rated a negative response; 24% of students provided a neutral response.
- 9% of Grade 10 Indigenous students rated a negative response; 27% of students provided a neutral response.
- 8% of Grade 12 Indigenous students rated a negative response; 24% of students provided a neutral response.

On the 2022/2023 Student Learning Survey (SLS) student rating of sense of belonging at school:

- 10% of Grade 4 students with disabilities and diverse abilities rated a negative response with 24% providing a neutral response (defined as sometimes).



- 9% of Grade 7 students with disabilities and diverse abilities rated a negative response, with 23% providing a neutral response.
- 13% of Grade 10 students with disabilities and diverse abilities rated a negative response with 23% providing a neutral response. The participation rate for these Grade 10 students was only 40%.
- 12% of Grade 12 students with disabilities and diverse abilities rated a negative response, with 28% providing a neutral response. The participation rate for Grade 12 students was only 30%.
- 13% of Grade 4 Indigenous students rated a negative response with 26% providing a neutral response.
- 18% of Grade 7 Indigenous students rated a negative response, with 30% providing a neutral response.
- 22% of Grade 10 Indigenous students rated a negative response with 30% providing a neutral response. The participation rate for these Grade 10 students was only 40%.
- 20% of Grade 12 Indigenous students rated a negative response, with 32% providing a neutral response.

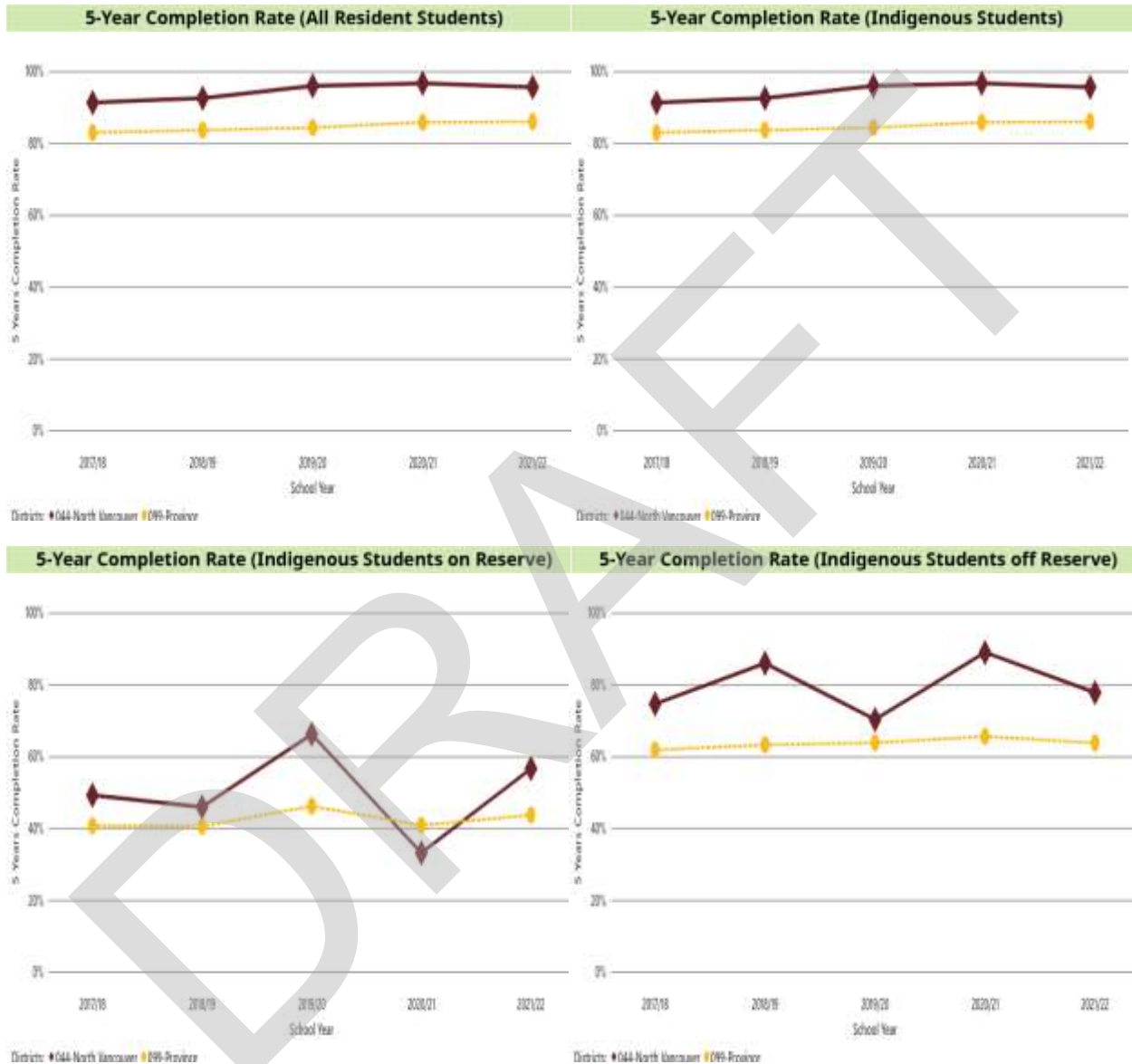
Clearly, more targeted work needs to be done to improve the sense of feeling safe, welcome, and a sense of belonging for students with disabilities or diverse abilities, and for Indigenous learners.

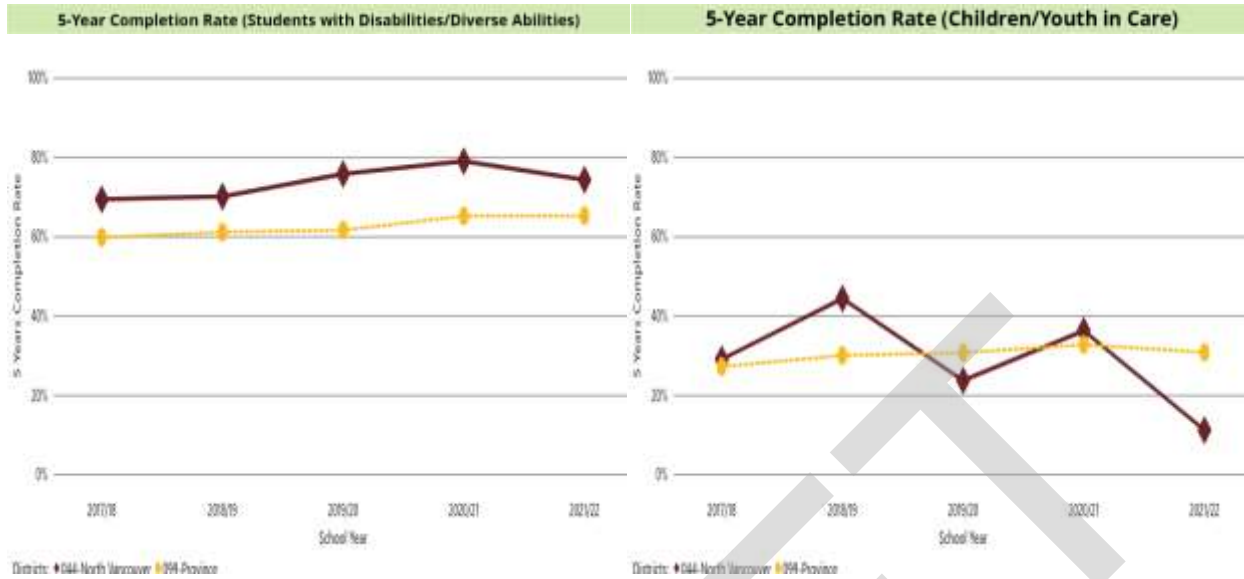


Career Development

Educational Outcome 4: Students will Graduate

Measure 4.1: Achieved Dogwood within 5 Years

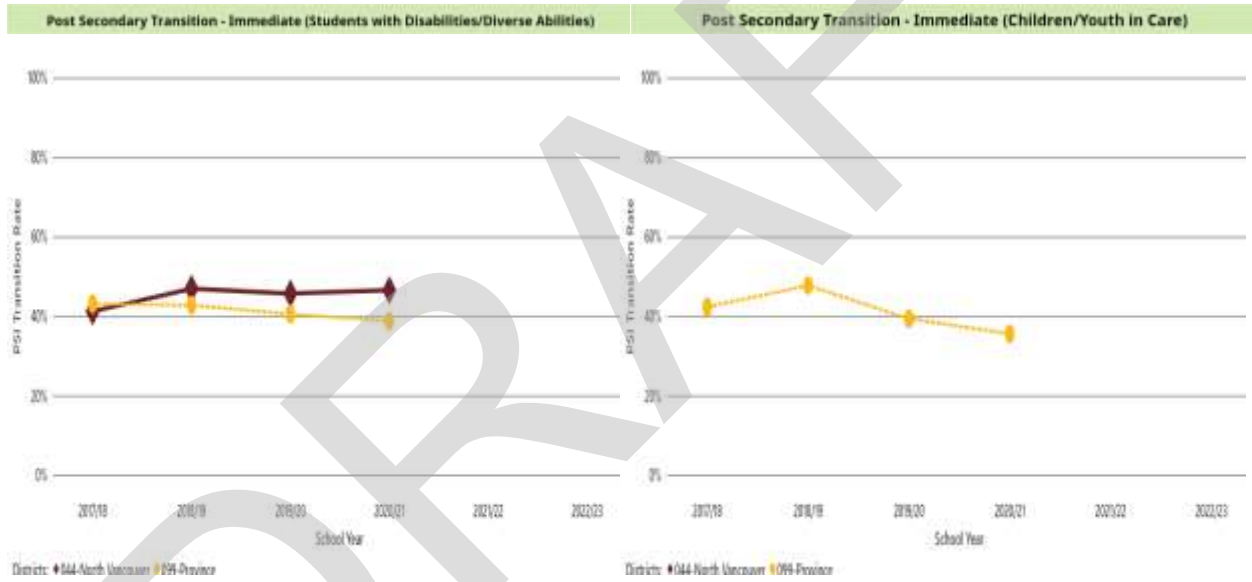
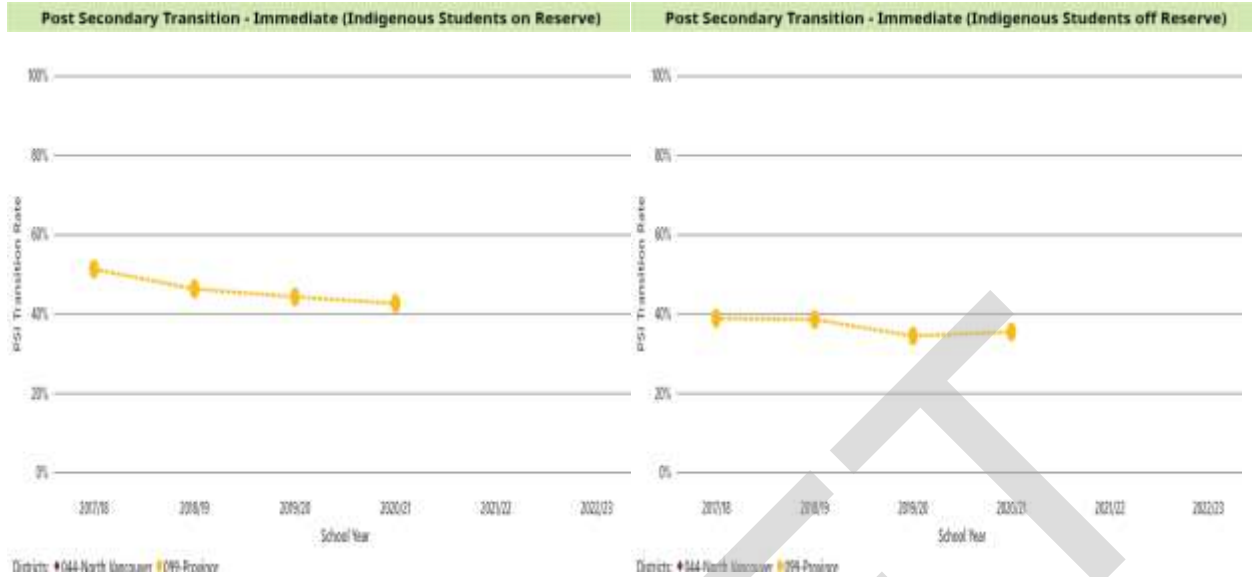




Educational Outcome 5: Life and Career Core Competencies

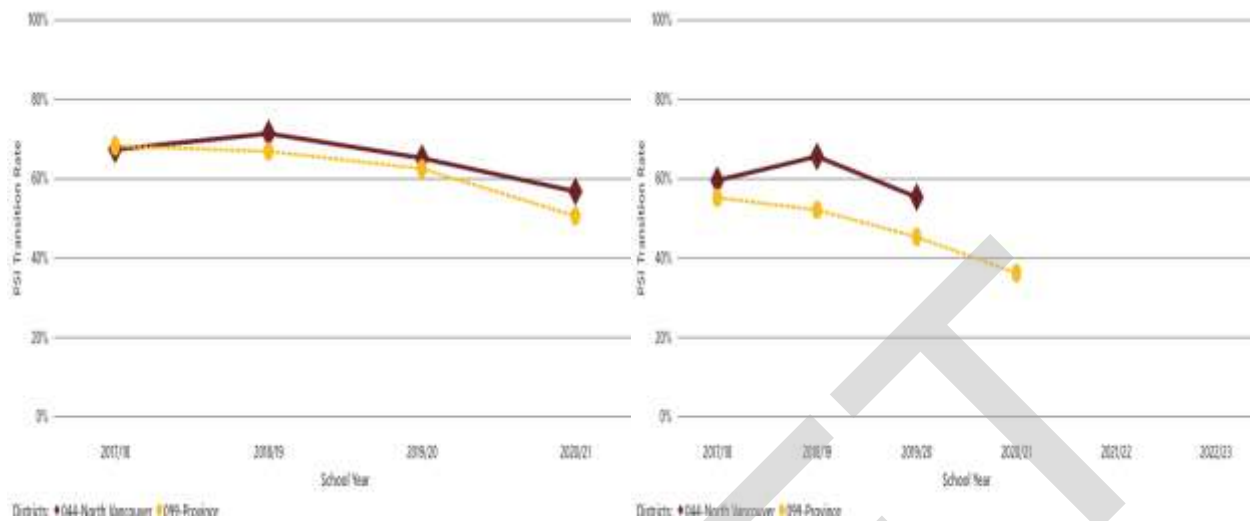
Measure 5.1: Transitioning to Post-Secondary



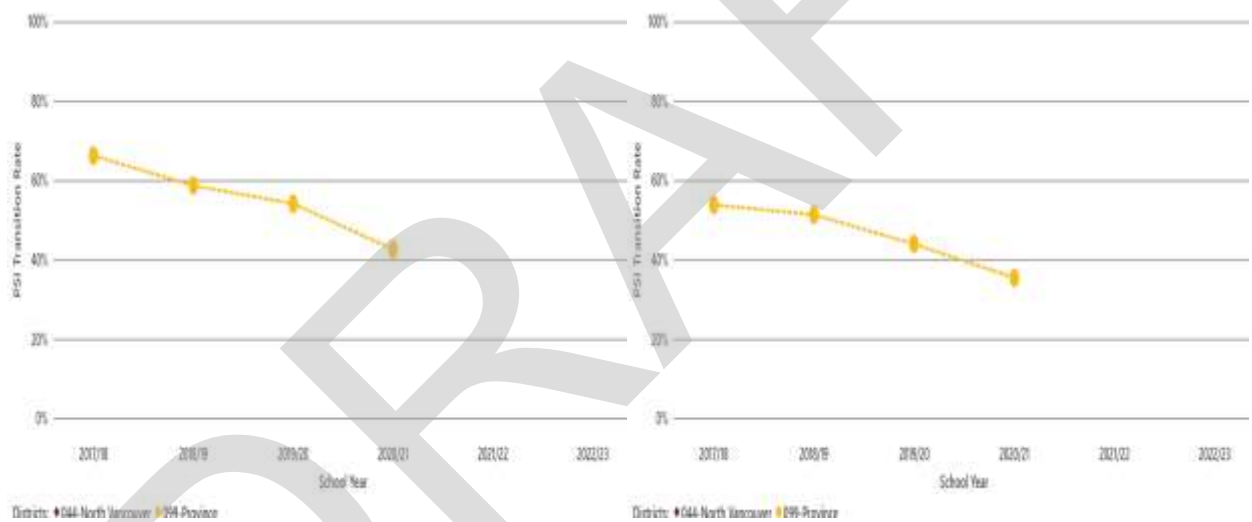


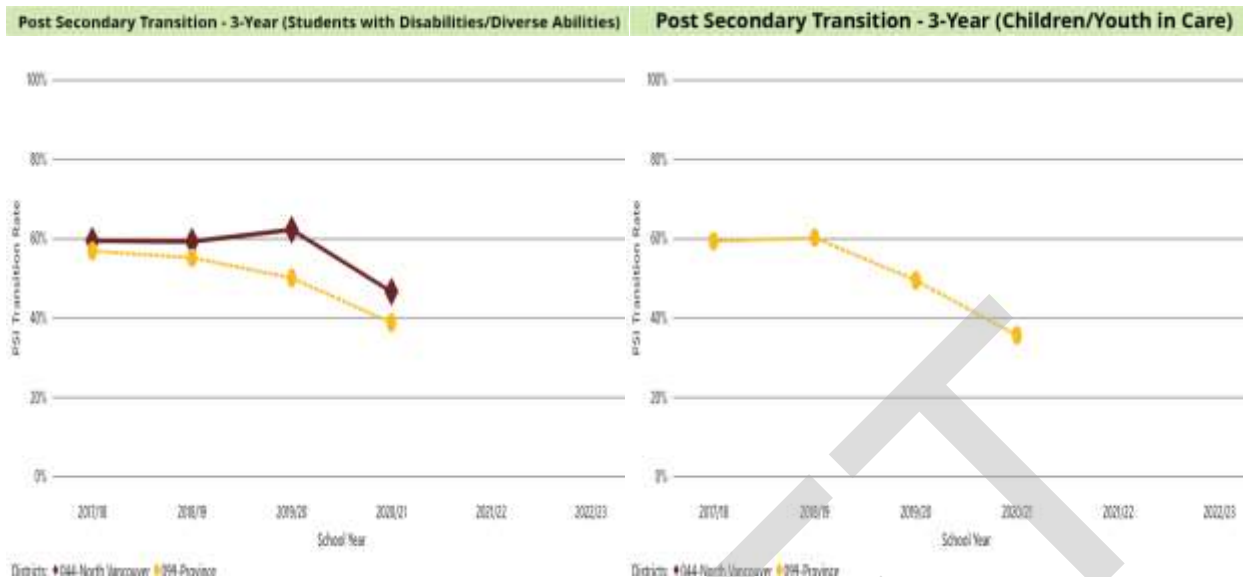


Post Secondary Transition - 3-Year (All Resident Students) **Post Secondary Transition - 3-Year (Indigenous Students)**



Post Secondary Transition - 3-Year (Indigenous Students on Reserve) **Post Secondary Transition - 3-Year (Indigenous Students off Reserve)**





Analysis and Interpretation: What Does this Mean?

This is the only section that included data that was either masked or unavailable. The data that was unavailable was for our most vulnerable learners: Indigenous learners and Children and Youth in Care. The NVSD is committed to exploring and analyzing this data more closely.



Section B: Moving Forward Planning and Adjusting for Continuous Improvement

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.

The NVSD Strategic Plan can be found by visiting the [Strategic Plan 2021-2031](#) web page.

Celebrating our Successes for the Past Year

Data informed decision making

One of the successes in the past year has been adding an aptitude, skillset, and added responsibilities around the use of data to the existing District Principal of Administrative Services. This role, in addition to guiding the centralized registration and organization of all schools and academies, district enrolment projections, audit preparation, and records management, has been building capacity for the District Principals of Learning Services to access, interpret, and use data to inform decision-making. This work will continue throughout this year with the intention to strengthen the link between the district data and the district operational plan, and ultimately the creation of the district budget.



Networks

Another area of success has been the use of networks to lead some of the specific initiatives in the operational plan. The list of networks includes the Primary Literacy Network, the Numeracy Network, the Intermediate Years Network, the Secondary School Teacher Leader Network, and the Indigenous Graduation Requirement Network. The network structure has proven to be a very effective and efficient framework to leverage local expertise across the district and in specific schools. Networks have contributed to identifying and developing leaders in our system and have increased the commitment and engagement of school staff to implement new practices.

Local Education Agreement

A third area of success has been the collaboration between the senior leadership team of the NVSD and the Education Department of the Tsleil-Waututh Nation to co-create a Local Education Agreement. The process of working together towards this common goal has brought all participants closer together and has developed a deeper personal relationship, as well as a better professional understanding, between the two organizations. Through this work, many NVSD procedures were reviewed, and analyzed for effectiveness and other unintended consequences. The final product will hopefully be approved by the Board of Trustees and Chief and Council; regardless, the process has created improved understanding of the school district and the Nation. Obviously, the objective of these efforts is to improve outcomes for Tsleil-Waututh Nation students and for all Local First Nation students.

Existing and/or Emerging Areas for Growth

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

Numeracy

There is a need for primary educators to have a consistent and developmentally appropriate assessment framework for Numeracy, which will support teachers in educational planning and identifying areas of instructional focus, much like the NVSD's Early Literacy Assessment. Last year, the Numeracy Network piloted a formative numeracy assessment tool with mixed results. This year will see a pilot of a new assessment tool, more suited to the assessment of broader numeracy skills, rather than more specific skills in mathematics. The objective is to improve numeracy results for all students.

Career Education

Career Education in the NVSD continues to require greater exposure, clarity, and alignment across K-12. Last year saw a tremendous increase in the number and type of high-quality opportunities and events that highlight the transition to the post-secondary years. This year, the NVSD increased the investment in the Career Coordinator staffing level to continue this expansion. The rebranding of Career Education to create greater coherence and shared understanding, and describe "pathways" for all students will continue this year. This will include providing professional development opportunities for educators in embedding career education into curriculum at all levels.



Universal Design for Learning (UDL)

In the last year, the NVSD has created a working group of Principals and Vice Principals to build the capacity of teachers in UDL. The first step was for the working group to run two workshops for Principals and Vice Principals (PVPs). The first focused on creating a deeper understanding of UDL and the second workshop provided materials for PVPs to facilitate building capacity of teachers at the school level. This work will continue this year with the elementary school Family of Schools Teacher Leaders, and secondary school Teacher Leaders supporting teachers in their classes. The objective is to improve the differentiation of instruction in classes and ultimately, improve outcomes for all students.

Strategic Engagement

Structured, targeted, and meaningful consultation in all the specific objective areas has been planned and will be reviewed throughout the year by the Framework for Enhancing Student Learning Steering Group. Consideration has been given to consulting with governance and operational personnel, with rights holders and community stakeholder organizations. Particular attention will be given to including student voice, a group that has had relatively little input in the past.

The following engagement has been planned for the 2023/2024 school year:

Intellectual Development

- Early Literacy Teacher Facilitators will meet monthly to discuss progress with the Early Learning Assessment (ELA) and actions to support, and areas of need and action required to address instructional strategies to enhance literacy instruction in K-3.
- Early Numeracy Working Group will meet monthly to review possible research-based numeracy assessments for K-7.
- Teacher Leaders will meet monthly to discuss areas of need: Universal, Targeted and Intensive in areas of curriculum and assessment for K-7.
- Indigenous Cultural Community Mathematics Education (ICCME) group will meet monthly to incorporate Indigenous culture into mathematics instruction.
- Indigenous Education Council will meet 4 times to discuss collaboration between the NVSD and Local Nations.
- Skwxwú7mesh Nation and Tsleil-Waututh Nation will meet with Indigenous District Principal 10 times to review progress of Indigenous learners.
- Intellectual Disabilities and Autism Sub-Committee will meet 4 times to hear student voice on how to reduce barriers for students with disabilities and diverse abilities.
- Indigenous Design Network of 40+ secondary educators will meet 6 times to collaborate on the design of the Indigenous Grad requirement courses.
- Provincial Indigenous Leads Monthly Meeting will meet 10 times to discuss Equity in Action and the How Are We Doing report.
- Elementary Music Network will meet 6 times to share best practices for music instruction.



- K-12 Gallery Team will meet 3 times to discuss mentorship opportunities for art educators.
- District Festival Team will meet throughout the year to plan 6 District Arts Festivals.
- Arts Education Steering Committee will meet 3 times to discuss strategic planning in Arts Education.
- Arts Education New Reporting Order Network will meet 2 times to share best practices.
- All teachers will have the opportunity to complete a 4-day Kodaly Orff certified introductory course.
- Secondary Teacher Leader Network will meet 6 times to share ideas about the implementation of the New Reporting order and Universal Design for Learning.
- District Student Leadership Council and its Executive will meet 15 times to provide student voice and perspective on the learning in schools.

Human and Social Development

- Secondary Wellness Network will meet 6 times to discuss implementation of social emotional learning programs.
- Health and Physical Education 8-10 group will meet monthly to discuss strategies for delivering health curriculum in physical education classes.
- Health and Safety Committee will meet quarterly in support of the well-being of all communities in the North Vancouver School District.
- Trauma Informed Practice and SEL presentations will be delivered at all secondary schools.
- Secondary Counsellor Network will meet monthly with SEL Team to discuss delivery of social emotional learning programs.
- District SEL Team will meet weekly to review strategic planning of all SEL initiatives.
- Elementary Counsellor Network will meet monthly to review delivery of counselling services.
- District Principal of Safe and Healthy Schools will meet monthly with the Human Resources Department to pilot universal, targeted and intensive supports surrounding staff wellness.
- NVSD Sustainability Committee will meet quarterly to review and provide advice on major sustainability initiatives, projects, and practices. The committee will also meet twice per year to strategically plan student initiatives.
- NVSD will participate in the BC Public Sector Risk and Resilience Community of Practice which meets twice per year to plan for climate emergencies.
- NVSD will participate in BC Hydro Energy and Sustainability Roundtables and Energy Wise Network Summits which meets twice per year to collaborate with other school districts and explore energy saving strategies.
- BC Hydro Energy Wise Network Summits and Energy Manager Forums meet twice per year to share best practices on energy saving.



- NVSD staff will meet throughout the year with the North Shore Secondary School Athletic Association, the North Vancouver Elementary Athletics Association, and the Vancouver Sea to Sky Zone to facilitate extra-curricular athletics opportunities for student-athletes.
- FoS Leaders and District Level IV team will meet monthly to consult and collaborate on proactive supports for schools and students.
- District FoS Leader team will meet bi-weekly to support implementation of service delivery across all schools
- District Level IV team meets bi-weekly to support implementation of supports across the school district.

Career Development

- District Principal will meet with each FoS to describe K-12 approach to career education and offer opportunities for student engagement outside the classroom.
- The Careers Network composed of Careers teachers, counsellors and WEX facilitators will meet at least 3 times to share ideas about providing students with meaningful opportunities both inside and outside of the schools, as well as to develop effective communication pathways for students and parents to be aware of those opportunities.
- Inclusive WEX Facilitator will continue to build a network of inclusive employers across the North Shore through community partnerships and networking.
- Arts Education will meet with Career Coordinator to host an Arts Career Fair in 2023-2024
- Careers staff will meet with NVSD facilities and school-based leaders to discuss infrastructure upgrades (e.g., welding upgrades) that will facilitate career opportunities in the trades.

Adjustment and Adaptations: Next Steps

This report is intentionally written in a remarkably simple format. Last year, the NVSD had three goals in each developmental area of the Mandate for Public Education. These goals aligned with the five NVSD District Priorities as well as the Strategic Plan, and for each of these goals there was a key action, a data target, an interpretation, and an adjustment. This proved particularly challenging to operationalize. The NVSD District Principals responsible for these portfolios struggled to find coherence and alignment between the specific and measurable objectives, and relevant data to inform these efforts. Looking back, it must also have been extremely difficult for the public to follow.

This year, the NVSD is creating the straightest line and shortest distance between the disaggregated data and the objectives that will direct the school district's work. The data has been presented in Section A of this report. The individual objectives have been created as a result of many meetings with the local rights holders and stakeholders. These objectives have been studied and considered by the district Learning Services team as they formed the district Operational Plan. The objectives have been, and will continue to be, co-led and implemented by networks of district and school staff.



The NVSD objectives for the 2023/2024 school year provide multiple approaches into each of the findings presented in Section A of this report including Curriculum and Assessment, Indigenous Education, Social Emotional Learning (SEL), Inclusive Education, Arts Education, Outdoor Education, and Environmental Education.

Intellectual Development

- Enhance Literacy Instruction in Grades K–3.
 - Provide support for literacy instruction from FoS Teacher Leaders to K-3 teachers.
 - Offer 4-part Structured Literacy series on the Science of Reading to all teachers of primary grades.
 - Provide ELA implementation support to French Immersion Grade 1 teachers.
 - Conduct a series of workshops with Learning Support Teachers (LSTs) to support phonics instruction and evidence-based Literacy intervention strategies.
 - Increase literacy supports for Indigenous learners.
 - Implement Indigenous trauma informed equity centred curriculum.
- Enhance Numeracy Instruction.
 - Provide supports to teachers to enhance instructional practice and understanding of the mathematics curriculum.
 - Review the efficacy of the existing K numeracy assessment and explore other assessments to inform teacher practice.
 - Review FSA results from the last three years to plan professional development opportunities. Base-line data from 2022-2023 will serve as a starting point to track progress in Grade 4 and 7 Foundation Skills Assessments moving forward.
 - Increase numeracy supports for Indigenous learners.
 - Create an Indigenous Numeracy Network with Indigenous curriculum.
- Develop curriculum for the Indigenous Graduation requirement courses.
- Implement Indigenous curriculum opportunities for all grades.
- Enhance the understanding of Universal Design for Learning (UDL) in Principals and Vice Principals, and classroom teachers.
- Increase implementation of UDL in classrooms.
- Connect more students with nature by increasing the amount of outdoor learning.
- Increase awareness of the impact of humans on the environment by having school regularly engage their energy consumption and print and copy data.
- Increase participation in Climate Action Month activities.
- Enhance Music Education Literacy for all educators.
- Enhance K-12 Arts Education Networks.
- Increase understanding of new assessment and Communicating Student learning practices related to the new Reporting Order.
- Increase cooperation and collaboration opportunities for teachers through networks.
- Provide opportunities for student voice and perspective.
- Increase cultural opportunities for French Immersion students.



Human and Social Development

- Increase the number of students in Grades 4, 7, 10 and 12 who feel welcome, safe and a sense of belonging at school.
 - Increase opportunities to bring students together who share common experiences with other students to build community and connection within schools and across the school district.
 - Continued focus on representation through curriculum, instruction and within resources for all students.
 - Deliver Understanding Neurodiversity and Disability Awareness presentation for all staff.
 - Promote significant dates within the disability community; e.g., National Access/Ability Week.
 - Increase the number of students in Artist for Kids community programs that feel welcome, safe and have a sense of belonging.
 - Increase accessible communication on website.
 - Improve articulation upon registration.
 - Collaborate with community partners to build capacity.
- Improve the sense of belonging and well-being for staff and students.
 - Continue to build understanding of diversity including disabilities, neurodivergences, Sexual Orientation and Gender Identity (SOGI), ethnic diversity, and Indigenous culture to foster belonging for all students.
 - Create a district-wide community agreement/Code of Conduct for all schools to use that promotes a sense of belonging.
 - Promote and support inclusion and sense of belonging as it relates to Policy 409 Anti-Racism and provide a system for reporting racial incidents (e.g., conduct incidents in Student Information System).
 - Expand the Secondary Wellness Network to incorporate the elementary level.
 - Increase number of staff trained in Compassionate Systems Leadership.
 - Work with Human Resources (HR) to examine Staff Wellness practices, particularly around universal promotion.
 - Pilot/brainstorm with HR targeted and intensive supports, particularly after work-related injuries (or near misses) that may have a more significant emotional impact.
 - Support student well-being and resiliency by supplying adults with the tools and practices to support their own well-being.
- Implement the NVSD 44 Continuum of Mental Health and Social Emotional Learning (SEL) in all schools.
 - Implement the Second Step SEL Program across all elementary schools.
 - Widen implementation of SEL Open Parachute.
 - Ongoing professional development, in-service, and school based offerings from SEL Team.



- Increase the number of secondary schools using PreVenture (evidence-based prevention program that uses personality-focused interventions to promote mental health and delay substance use among teens).
- Continue to work with Secondary English Teacher Network to support implementation of mental health education delivery in their classrooms (e.g., Romeo and Juliet).
- Increase time spent on health-related topics in the context of Physical and Health Education.
- Enhance Second Step SEL program in AFK Gordon Smith Gallery Program for all Grade 5 students.
- Enhance AFK curricular resources to embed SEL programs.
- Increase time spent on all health-related topics in the context of Physical and Health Education.
 - Examine opportunities to increase digital literacy.
 - Move towards universal implementation of elementary Child Abuse Prevention Education Kids in the Know (Grades 4-7), and Safe Bodies Strong Kids (K-3).
 - Improve Substance Prevention Education with resource development and in-service.
 - Improve sexual health, safety and consent education for 2023/24 Grade 6/7 and Grade 8/9 students.
 - Promote Flip the Script, an evidence-based gender violence prevention program in secondary settings.
 - Integrate community partners as extension of our service delivery model.
- Implement-food security programs in all schools.
 - Hire a Healthy Futures Vice Principal.
 - Provide food vouchers for secondary school students in need.
 - Ensure all schools are registered for the food program through the BC Agriculture in the Classroom Foundation.
 - Provide primary or supplementary food for all students while at school and work with families to secure food access during non-school time.
- Increase number of opportunities and enhance experience in extra-curricular athletics.
- Expand physical literacy programs to all schools.
- Embed social emotional learning practices in Arts Education programs.
- Provide basic training in sustainability to all staff.
- Renew Protocol Agreement with the Skwxwú7mesh Nation.
- Co-create a Local Education Agreement with the Tsleil-Waututh Nation.
- Conduct Equity Centred Trauma Informed workshop series.

Career Development

- Increase graduation rates.
- Increase transition rates to post-secondary institutions.
- Improve equity of outcomes for students as is measured through graduation rates.



- Continue to review, identify and implement adjustments within learning support services to meet the needs of students with disabilities and diverse abilities.
- Work in collaboration with community and Ministry partners to enhance educational services for students with disabilities.
- Increase the number of career fairs, events and opportunities and the number of students participating.
- Increase total number of students in work experience placements.
- Increase work experience placements for learners with disabilities and diverse abilities.
- Increase total number of students in Industry Trade Authority programs.
- Increase awareness and perception of career post-secondary pathways.
 - Increase number of parents and students attending the parent information night.
 - Develop career communication tools such as the website and blog to increase traffic.
 - Continue providing professional development opportunities for PVP and teachers in Careers Education.
- Increase student satisfaction with career education courses and classroom learning opportunities for K-12.
- Develop school facilities to support innovative Career Education learning.
- Host an Arts Education Career Fair.
- Highlight career opportunities in the green, low-carbon community.

Alignment for Successful Implementation

This report describes the intentional efforts to create clarity, coherence, and alignment across the school district. The specific and measurable objectives described in the previous section will form the 2023/2024 Operational Plan and will inform the Budget Process for the 2024/2025 school year. These objectives will be monitored by Learning Services district staff and progress will be reported to the Framework for Enhancing Student Learning Steering Group three times in the school year. Feedback will be sought from regular community engagement.

The Family of Schools (FoS) Model is the District Learning Services structure to support school development and professional capacity building in the NVSD. 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 Director of Instruction, 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 order to create alignment in schools, 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 and 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 North Vancouver School District also 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 intentionally written in a simplified format. Existing robust and revealing data has been disaggregated in areas that require more targeted attention. A wide range of new objectives from a variety of perspectives will be implemented to improve learning outcomes for all students; these objectives also form the district's operational plan. New data will be collected on these specific and measurable objectives and adjustments will be made accordingly. This report will also inform the district's budget process in the spring of 2024.

DRAFT

Schedule C.1
of the
Administrative Memorandum

Meeting Date: September 26, 2023 **Board** **Board, in camera**

Topic (as per the Memorandum): **Notion of Motion - Policy 103: Board of Education: Policy Development**

Narration:

As outlined in [Policy 103: Board of Education: Policy Development](#), the Superintendent has exclusive responsibility and control over the approval and implementation of Administrative Procedures. Generally speaking, this is an appropriate delegation given the operational nature of implementing policies. However, Administrative Procedures for Board of Education Policies under Series 100 should be exempted from this general process. Policies under the 100 series address the Board's Governance and Foundations and affect the Board's relationship with the public. In light of this, it would be prudent for the Board of Education to approve new administrative procedures and amendments to existing procedures related to policies under the 100 series.

Attachment:
Appendix A

RECOMMENDED MOTION:

that the Board of Education adopt the recommended changes to Policy 103: Board of Education - Policy Development, as outlined in Appendix A, and direct the Superintendent, through the Policy Review Committee, to update Policy 103 and related Administrative Procedures to reflect these changes.

Appendix A

Recommended Changes to Policy 103: Board of Education - Policy Development

Existing wording:

Process for Policy Implementation

Following Board adoption of a policy, the Superintendent assumes responsibility for implementing the policy. The process of implementation will include the development of written administrative procedures, communication with affected groups, determination of any immediate actions required by the policy, and the establishment of long-term plans. The Superintendent will inform the Board of any changes to the administrative procedures. Administrative Procedures are not subject to approval/adoption by the Board.

Recommended change:

Process for Policy Implementation

Following Board adoption of a policy, the Superintendent assumes responsibility for implementing the policy. The process of implementation will include the development of written administrative procedures, communication with affected groups, determination of any immediate actions required by the policy, and the establishment of long-term plans. The Superintendent will inform the Board of any changes to the administrative procedures at a Public Board Meeting. Administrative Procedures are not subject to approval/adoption by the Board, except that the Administrative Procedures for Board Policies under Series 100 and changes to such Administrative Procedures must be approved by the Board of Education.

(Note new text has been highlighted in yellow)

Schedule C.2
of the
Administrative Memorandum

Meeting Date: September 26, 2023 **Board** **Board, in camera**

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

Narration:

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

Attachments:

Audit Committee
Information & Communication Technology Advisory Committee

Audit Committee – September 2023

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 14, 2023, and was attended by Audit Committee Chair, Daniel Anderson, Trustee Kulvir Mann, Trustee Linda Munro 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, and Jasmine Lu, Accounting Manager. Leonora Lee, Audit Engagement Partner with KMPG was also in attendance.

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:

- 2022/23 draft audited financial statements
- Management Discussion and Analysis of 2022/23 results
- Utilization of Accumulated Operating Surplus, and
- KMPG Audit Findings Report

Following the presentation on the 2022/23 results, the Audit Committee approved two motions outlined previously in the agenda for tonight's meeting.

The Committee members also meet in camera with the Auditor.

The next Committee meeting will be held on November 9, 2023.

Information Communication Technology (ICT) Advisory Committee

The North Vancouver School District Information Communication Technology (ICT) Advisory Committee focuses on providing appropriate technology to serve all aspects of learning and to support school district operations. To oversee an effective information and communication technology program that supports this objective, the Terms of Reference include:

- To monitor information and communication technology services within the school district and make recommendations for improvements to the Superintendent and the Board.
- To recommend to the Board and the Superintendent effective means of providing information and communication technology services to support learning and school district operations.
- To review and provide advice on major ICT initiatives and projects, as requested.

The Committee is comprised of representatives from the Senior Executive Committee, the District Student Leadership Council (DSLCL), the North Vancouver Administrators' Association (NoVA), the North Vancouver Teachers' Association (NvTA), the North Vancouver Parent Advisory Council (NVPAC), and the District Student Leadership Council (DSLCL). Other persons with specialized skills may be appointed to the Committee from time to time for specific purposes.

Members for this year are:

- Committee Chair, Teodora Dotzeva, Director of Information and Communication Technology;
- Committee Co-Chair, Chris Atkinson, Assistant Superintendent;
- Adam Baumann, Director of Instruction;
- four representatives appointed by NoVA;
- three representatives appointed by NvTA;
- two representatives appointed by NVPAC; and
- two representatives appointed by DSLCL.

The ICT Advisory Committee meets no fewer than three times during the school year. Meetings for the 2023/24 school year are scheduled in October, February, and May.

The Committee has primarily focused on providing feedback and direction regarding the development and implementation of multi-year school technology plans. After a thorough audit of student devices, the school technology plans were collaboratively created and reviewed with the schools. The feedback collected from the Committee was incorporated in the school technology planning with the intent to provide students with access to devices to support the learning needs of all students. The new approach to school technology planning was launched during the 2022/23 school year and the student device refresh began in the spring.

The Committee has also provided recommendations for a classroom technology renewal plan. The plan's objective was to improve projector and display equipment to support learning and teaching needs. A multi-phased approach was established, and the renewal plan is underway.

To continue supporting student-centered education and innovative instruction, during this school year the focus of the Committee will include:

- Continuous improvement of wired and wireless technology to enhance learning and access to online resources and tools.
- Exceptional student experience and user-friendly access to applications and software to facilitate learning, enjoyment, and creativity.
- Provide employees with access to devices and digital resources that meet the requirements of their position and facilitate innovation.

Schedule C.2
of the
Administrative Memorandum

Meeting Date: September 26, 2023 **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 2023

Land Management Update – September 26, 2023

Argyle Secondary School – Sports Amenities

- Seismic replacement project is complete.
- New outdoor basketball practice area – project is complete, apart from establishment of landscaping (project led by school district).
- New sports court – artificial turf near completion and will be opened following removal of construction fencing (project led by the District of North Vancouver).
- New artificial turf field – work anticipated to be complete by early October (project led by the District of North Vancouver).

Cheakamus Centre’s Environmental Learning Centre – Envelope Rehabilitation

- No significant updates.
- Contractor is completing outstanding deficiencies.

Cloverley Elementary School – New School

- Concept design has been completed and quantity surveyor’s review validates design is on budget.
- Ministry approval received to proceed to schematic design, work is underway.
- Work underway to retain remaining consultants required for project delivery. This includes arborist to access tree health, surveyor, geotechnical, and traffic consultants.
- Project to be tendered in June 2024 with construction start anticipated for August 2024.

Handsworth Secondary School – Seismic Replacement

- Seeding complete at new field. Fencing will remain in place until all planting is established and field is ready to use, anticipated completion is fall.
- No other significant updates.

Lucas Centre – Project Request

- Request submitted to the Ministry in the 2024/25 Capital Plan for funding to partially demolish the West and South blocks of the building. A response is not anticipated until March 2024.

Lynn Valley Expansion Project

- Design work is in progress.
- Development Variance Application to the District of North Vancouver is in progress.
- Building Permit Application is scheduled for November.
- Construction activity is scheduled to commence during the summer of 2024.

Mountainside Secondary School – Seismic Upgrade

- Additional Certificate of Approval has been received from the Ministry to replace the Block 1B roof.
- Bids have been received and contract being awarded to successful proponent.
- Work to be completed by December 31, 2023.
- Sports field temporarily closed to accommodate seasonal repairs included top soil distribution and reseeding.

School Enhancement Projects

- Mountainside Secondary School – woodshop dust collection system – start up and commissioning process underway.
- Seycove Secondary School – woodshop dust collection system – placement of equipment and installation of ducting nearing completion. Final wiring, start up and commissioning pending. Temporary portable dust collection equipment provided to school for interim.
- Windsor Secondary School – Envelope Project – request for proposals to be issued for envelope design.

New Spaces Fund

- Renovations funded through the New Spaces Fund were completed at Seymour Heights and Dorothy Lynas Elementary schools to provide before and after school care.
- Third party provider engaged to commence programs in October and November.

Facilities Update

- Summer projects supported by Annual Facilities Grant funding at or nearing completion.
- The use of Seycove Secondary School and Cove Cliff Elementary School parking lots during the summer months for community and public access were provided to the District of North Vancouver for overflow parking in Deep Cove.
- Mountainside Secondary School field maintenance, top soil repairs and reseeding underway to repair damaged playing field areas.
- Playground Enhancement Project for the new universally accessible playground completed at Brooksbank Elementary School.

Schedule C.4
of the
Administrative Memorandum

Meeting Date: September 26, 2023 **Board** **Board, in camera**

Topic (as per the Memorandum): **Tuesday, September 19, 2023 Standing Committee Meeting**

Narration:

The Board of Education will find attached the meeting summary from the September 19, 2023 Framework For Enhancing Student Learning Standing Committee Meeting.

Board Chair Kulvir Mann and Board Vice Chair Linda Munro will report on highlights of the meeting.

Attachment:

Meeting Summary – Board of Education Standing Committee, September 19, 2023

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

NORTH VANCOUVER SCHOOL DISTRICT

Meeting Summary of September 19, 2023

Meeting Summary of the Board of Education's Standing Committee Meeting held at the Education Services Centre, 2121 Lonsdale Avenue, North Vancouver, British Columbia on Tuesday, September 19, 2023.

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 səliłwətaʔt (Tsleil-Waututh) Nation were acknowledged.

Framework for Enhancing Student Learning Update:

Assistant Superintendent Chris Atkinson provided opening comments and context for the second annual report under the Framework for Enhancing Student Learning (FESL). 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, Assessment and Career Education (Greg Hockley), Indigenous Education and Equity in Education (Rose Green), Inclusive Education (Janis Mann), and Safe and Healthy Schools (Suzette Dohm) along with the Directors of Instruction (Adam Baumann, Chanin Smyth and Jeremy Church) presented the findings in each of three goal. The participants rotated through table discussions on each of the goal areas hosted by district staff.

Concluding the evening, the Linda Munro, Vice Chair provided closing comments and thanked those in attendance.

The presentation can be found online: [2023/24 Public Meetings](#)

Next Meeting:

October 10, 2023

Schedule C.5
of the
Administrative Memorandum

Meeting Date: September 26, 2023 **Board** **Board, in camera**

Topic (as per the Memorandum): **Superintendent's Report**

Narration:

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

Schedule C.6
of the
Administrative Memorandum

Meeting Date: September 26, 2023 **Board** **Board, in camera**

Topic (as per the Memorandum): **Report Out – British Columbia School Trustees Association and BC Public School Employers’ Association**

Narration:

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

Schedule C.7
of the
Administrative Memorandum

Meeting Date: September 26, 2023 **Board** **Board, in camera**

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

Narration:

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

**Schedule ...D.....
of the
Administrative Memorandum**

Meeting Date: September 26, 2023 **Board** **Board, in camera**

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

Narration:

Date and Time	Event	Location
Tuesday, October 10, 2023 at 7:00 p.m.	Standing Committee Meeting	Education Services Centre 2121 Lonsdale Avenue North Vancouver
Tuesday, October 24, 2023 at 6:30 p.m.	Public Board Meeting	Education Services Centre 2121 Lonsdale Avenue North Vancouver
Tuesday, November 14, 2023 at 7:00 p.m.	Standing Committee Meeting	Education Services Centre 2121 Lonsdale Avenue North Vancouver
Tuesday, November 21, 2023 at 6:30 p.m.	Public Board Meeting	Education Services Centre 2121 Lonsdale Avenue North 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 26, 2023 **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.