BOARD OF EDUCATION
REGULAR PUBLIC MEETING AGENDA

School District No. 43 (Coquitlam)
Education Learning Centre

September 24, 2024
7:00 p.m.

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

Welcome offer and Welcome Pole Video

ACKNOWLEDGEMENT OF TERRITORY Trustee Brodie

Today We acknowledge we are on the ancestral unceded territory of the kʷikʷəƛəm (Kwikwetlem First Nation). We thank the kʷikʷəƛəˀm who continue to live on these lands and care for them, along with the waters, and all that is above and below. We acknowledge, with gratitude, this beautiful place where we live, work, play, and learn. All My Relations

STATEMENT ON TRUTH AND RECONCILIATION DAY – BOARD CHAIR

A. ACCEPTANCE OF AGENDA

B. INTRODUCTIONS

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

C. DELEGATIONS / PRESENTATIONS

a) World Teacher's Day Proclamation
Presenter: Ken Christensen, President, CTA

b) BizKids Central Presentation
Presenters: Sean Della Vedova, Central Elementary Principal & Aleandra Daly, Teacher
(Pages 4-8)

D. EDUCATION

E. APPROVAL OF CONSENT AGENDA (7:40 pm)

a) Approval of June 18, 2024, Regular Board Meeting Minutes
b) Trustee Calendar Planning Report for Information *(Pages 9-10)*
c) Trustee Reports for Information *(Pages 11-13)*
d) Administrative Procedures Review Update *(Page 14)*

F. RESPONSE TO PREVIOUS DELEGATIONS

G. DISTRICT STAFF REPORTS (7:45 pm)

a) Superintendent — Patricia Gartland

i) News & Events — *(10 minutes)*
(Pages 15-18)

ii) Superintendent's Update — Patricia Gartland
(Verbal) — *(10 minutes)*

iii) Framework for Enhancing Student Learning and Actions Plans for Learning — Nadine Tambellini/Craig Mah
(Pages 19-78) — *(Presentation: 15 minutes / Questions: 10 minutes)*

iv) International Education Summer Learning Report — Heidi Upton
(Pages 79-97) — *(15 minutes)*

v) Summer Learning Report — Stephen Whiffin/Michael McGlenen
(Pages 98-108) — *(10 minutes)*

H. UNFINISHED BUSINESS

I. QUESTION PERIOD (9:05 pm) — *(10 minutes)*
(for questions that relate to agenda items only)
a) Trustees
b) Gallery

J. NEW BUSINESS (9:15 pm)

a) Financial Statements Discussion & Analysis and Audited Financial Statements 2023-2024 — Patricia Bigonzi
(Pages 109-205) — (Presentation: 15 minutes/ Questions: *15 minutes)*

K. NOTICES OF MOTION

L. ITEMS OF TRUSTEE BUSINESS

M. QUESTION PERIOD (9:45 pm) — *(10 minutes)*
(for questions that relate to agenda items only)
a) Trustees
b) Gallery

N. ADJOURNMENT (9:55 pm)

ANNOUNCEMENT

Next Public Board Meeting: **October 22, 2024 – 7:00 p.m.**
Location: Education Learning Centre, 1080 Winslow Street, Coquitlam, BC

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



Empowering Young Entrepreneurs: KidPreneur Fair at Central

A Winter of Creativity and Commerce







KidPreneur Fair: A Winter Market Success





Building Confidence and Enthusiasm

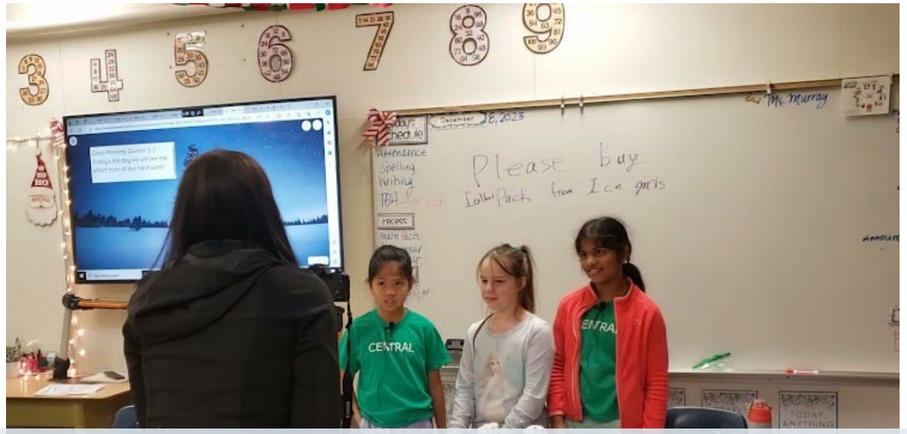












Inspiring Future Entrepreneurs

BOARD OF EDUCATION

Calendar Planning

September 24, 2024

SEPTEMBER 2024			
24	Board Meeting	ELC, Board Room	7:00pm
OCTOBER 2024			
15	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
22	Board Meeting	ELC, Board Room	7:00pm
25-26	BCSTA Provincial Council	*Morris J Wosk Centre, Vancouver*	All Day
NOVEMBER 2024			
7-8	BCPSEA Fall Symposium	Coast Hotel, Vancouver	All Day
19	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
21-23	BCSTA Trustee Academy & Provincial Council	Westin Bayshore, Vancouver	All Day
26	Board Meeting	ELC, Board Room	7:00pm
DECEMBER 2024			
5	Long Term Recognition Event	Westwood Plateau	4:00pm
20-31	Winter Break		
JANUARY 2025			
1-5	Winter Break		
14	Board Meeting	ELC, Board Room	7:00pm
30-31	BCPSEA AGM	Coast Hotel, Vancouver	All Day
FEBRUARY 2025			
4	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
11	Board Meeting	ELC, Board Room	7:00pm
18	Board Meeting (Special)	ELC, Board Room	6:30pm
MARCH 2025			
6	BCSTA Meeting of Board Chairs	*TBD*	*TBD*

11	Board Meeting	ELC, Board Room	7:00pm
17-28	Spring Break		
APRIL 2025			
8	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
15	Board Meeting	ELC, Board Room	7:00pm
17	Board Meeting (Special)	ELC, Board Room	6:30pm
22	Board Meeting	ELC, Board Room	7:00pm
24-26	BCSTA AGM	Westin Bayshore, Vancouver	All Day
MAY 2025			
6	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
13	Board Meeting	ELC, Board Room	7:00pm
JUNE 2025			
10	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
17	Board Meeting	ELC, Board Room	7:00pm

BOARD OF EDUCATION

TRUSTEE REPORT

September 24, 2024

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

- 2024 01 16 – SD43 In Camera Meetings & In-Service Board Meeting, ELC, Coquitlam
- 2024 01 16 – SD43 Public Board Meeting, ELC, Coquitlam
- 2024 01 17 - BC School Trustees Association (BCSTA) Finance & Audit Committee Meeting, Zoom
- 2024 01 17 - CPVPA Partner Group Budget Consultation Meeting, ELC, Coquitlam
- 2024 01 18 – BCSTA Metro Branch Meeting, Zoom
- 2024 01 23 – SD43 Special In-Camera Meeting, ELC, Coquitlam
- 2024 01 23 – DPAC Partner Group Budget Consultation Meeting, ELC, Coquitlam
- 2024 01 25 – CTA Partner Group Budget Consultation Meeting, ELC, Coquitlam
- 2024 01 30 – SD43 Assistant Superintendent Interviews, ELC, Coquitlam
- 2024 01 30 – SD43 Board Agenda Setting Meeting, ELC, Coquitlam
- 2024 01 30 - SD43 Finance and Audit Committee Meeting, ELC, Coquitlam
- 2024 01 30 - CUPE Partner Group Budget Consultation Meeting, ELC, Coquitlam
- 2024 02 06 – SD43 In Camera Meetings & In-Service Board Meeting, ELC, Coquitlam
- 2024 02 06 – SD43 Public Board Meeting, ELC, Coquitlam
- 2024 02 09 – SD43 Mama Mia Musical Show, Centennial Secondary School, Coquitlam
- 2024 02 12 - SD43 Board Liaison Meeting with City of Port Moody, ELC, Coquitlam
- 2024 02 13 – BCSTA Finance & Audit Committee Meeting, Zoom
- 2024 02 13 - SD43 In Camera Meetings & In-Service Board Meeting, ELC, Coquitlam
- 2024 02 13 – SD43 "Budget" Public Board Meeting, ELC, Coquitlam
- 2024 02 14 – SD43 School Visit Coast Salish Elementary, Coquitlam
- 2024 02 27 - SD43 Board Agenda Setting Meeting, ELC, Coquitlam
- 2024 02 29 – SD43 Hazel Trembath Rebuilding options Community Meeting, Zoom
- 2024 03 02 – SHARE IMAGINE/ No Place Like Home Gala, Great Canadian Casino Theatre, Coquitlam
- 2024 03 04 – City of Coquitlam / Fraser Mills Open House, Mundy Park Fieldhouse, Coquitlam
- 2024 03 08 – Tri-Cities Chamber of Commerce International Women's Day Brunch, Westwood Plateau Golf & Country Club
- 2024 03 12 - SD43 In Camera Meetings & In-Service Board Meeting, ELC, Coquitlam
- 2024 03 12 – SD43 Public Board Meeting, ELC, Coquitlam
- 2024 03 13 – Harbour View Elementary School 60th Anniversary, Coquitlam
- 2024 03 14 – Assistant Superintendent Gerald Shong's Retirement Event, ELC, Coquitlam
- 2024 04 02 - SD43 Board Agenda Setting Meeting, ELC, Coquitlam
- 2024 04 02 - SD43 Finance and Audit Committee Meeting, ELC, Coquitlam
- 2024 04 09 - SD43 In Service & In Camera Meetings, ELC, Coquitlam
- 2024 04 09 – SD43 Public Board Meeting, ELC, Coquitlam
- 2024 04 11 – SD43 Heritage Woods Secondary Capstone Presentations, Port Moody
- 2024 04 16 – SD43 In Camera Meetings, ELC, Coquitlam

- 2024 04 16 – SD43 Special "Budget" Public Board Meeting, ELC, Coquitlam
- 2024 04 18 – 2024 04 20 BCSTA Annual General Meeting (AGM), Westin Bayshore, Vancouver
- 2024 04 19 – BCSTA Metro Branch Meeting, Westin Bayshore, Vancouver
- 2024 04 19 – BCSTA Finance & Audit Committee Meeting, Westin Bayshore, Vancouver
- 2024 04 23 - SD43 In Camera Meetings & In-Service Board Meeting, ELC, Coquitlam
- 2024 04 23 – SD43 Public Board Meeting, ELC, Coquitlam
- 2024 04 30 - SD43 In Camera Meetings, ELC, Coquitlam
- 2024 05 14 – Tri-Cities Chamber of Commerce Economic Summit, Westwood Plateau Golf & Country Club, Coquitlam
- 2024 05 14 - SD43 In Camera Meetings, ELC, Coquitlam
- 2024 05 14 – SD43 Public Board Meeting, ELC, Coquitlam
- 2024 05 16 – BCSTA Metro Branch Meeting & AGM, Vancouver School Board offices, Vancouver
- 2024 05 23 – SD43 Middle School, Beginning Band Day, Eagle Mountain Middle School, Port Moody
- 2024 05 27 – SD43 In Camera Meeting, ELC, Coquitlam
- 2024 05 28 – SD43 Board Liaison & Port Coquitlam Council Meeting, ELC, Coquitlam
- 2024 05 28 – SD43 Board Liaison & Coquitlam Council Meeting, ELC, Coquitlam
- 2024 06 03 – SD43 Indigenous Grade 12 Honouring Ceremony, Port Coquitlam Community Centre, Port Coquitlam
- 2024 06 04 – SD43 District Retirement Event, Westwood Plateau Golf & Country Club, Coquitlam
- 2024 06 07 - Coquitlam Principals & Vice Principals Association (CPVPA) Retirement Event, Westwood Plateau Golf & Country Club, Coquitlam
- 2024 06 11 - BCSTA Finance & Audit Committee Meeting, Zoom
- 2024 06 11 - SD43 Board Agenda Setting Meeting, ELC, Coquitlam
- 2024 06 11 – SD43 In Service Board Meeting, ELC, Coquitlam
- 2024 06 11 - SD43 Finance and Audit Committee Meeting, ELC, Coquitlam
- 2024 06 11 – Coquitlam Sports Hall of Fame Induction Night, Centennial Secondary School Theatre, Coquitlam
- 2024 06 18 – SD43 Special & regular In Camera & In-Service Meetings, ELC, Coquitlam
- 2024 06 18 - SD43 Public Board Meeting, ELC, Coquitlam
- 2024 06 24 – Centennial Secondary School Graduation Commencement Ceremony, Simon Fraser University Concourse, Burnaby
- 2024 06 27 – SD43 Year-End appreciation event, ELC, Coquitlam
- 2024 07 17 – SD43 Summer Learning School Visit – Gleneagle Secondary, Coquitlam
- 2024 07 17 – SD43 Summer Learning School Visit – Dr. Charles Best Secondary, Coquitlam
- 2024 07 26 – SD43 Summer Learning School Visit Band Performance – Gleneagle Secondary, Coquitlam
- 2024 08 01 – SD43 Intn'l Summer School Opening Ceremony for Joan Xu Group from China and Yvonne Zhou for CINEC Group from China
- 2024 08 02 – SD43 Intn'l Summer School Closing Ceremony for Group from Taiwan
- 2024 08 21 – SD43 Learning Without Boundaries "Welcome Back", ELC, Coquitlam
- 2024 08 21 – SD43 Special In-Camera meeting, ELC, Coquitlam
- 2024 08 29 – Ministry of Education and Child Care Walking Tour of Burke Mountain Middle/Secondary Construction Site, Coquitlam
- 2024 09 12 – CTA & CPVPA Retirement Reception, PoCo Inn & Suites, Port Coquitlam
- 2024 09 13 - BCSTA Finance & Audit Committee Meeting, Zoom
- 2024 09 17 - SD43 Board Agenda Setting Meeting, ELC, Coquitlam
- 2024 09 17 - SD43 Finance and Audit Committee Meeting, ELC, Coquitlam
- 2024 09 19 – BCSTA Metro Branch Meeting, School Board office of CSF, Richmond

BOARD OF EDUCATION

TRUSTEE REPORT

September 24, 2024

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

- June 18, 2024 – Special In Camera Board meeting
- June 18, 2024 - In Service Board meeting
- June 18, 2024 - In Camera Board meeting
- June 18, 2024 – Public Board meeting
- June 26, 2024 – Pinetree Secondary Commencement Ceremony
- June 27, 2024 – Year End Appreciation Event
- August 2, 2024 – BC Dumpling Festival Media Event
- August 21, 2024 – Special In Camera Board Meeting
- Sept 17, 2024 – Finance and Audit Committee Meeting
- Sept 19, 2024 – BCSTA Metro Branch meeting
- Sept 22, 2024 – Special Olympics BC 40th Anniversary Celebration

School District No. 43 (Coquitlam)

M E M O R A N D U M

TO: Patricia Gartland, Superintendent

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

DATE: September 24, 2024

RE: Update on the Administrative Procedures Review

For the Board's Information

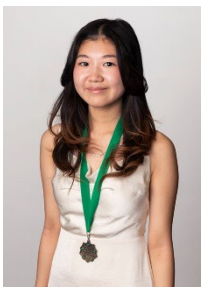
Below is an update of the ongoing Administrative Procedures (AP) review. The APs below, and supporting forms if applicable, have been reviewed and subject to their review status, they remain unchanged, deleted, revised, rewritten or are new.

AP 562	Community Use of School Facilities and Grounds	Revisions and updates	Revised

1. SD43 is pleased to announce that Assistant Superintendent, Stephen Whiffin has recently been recognized for his visionary leadership by being selected as one of just 20 globally recognized system leaders to serve on the prestigious Association for Supervision and Curriculum Development (ASCD) Chief Academic Officer Advisory Council. ASCD is the world's largest professional association for education leaders with over 125,000 members in 128 countries and produces numerous publications including the iconic journal, "Educational Leadership". This committee develops future system visioning statements as well as the strategies to support implementation of that vision globally. Its work serves to provide governments and system leaders worldwide with tools to plan for the future of education. We congratulate Mr. Whiffin on this great honour.

   Assistant Superintendent, Stephen Whiffin shares, "I am honoured to have been recognized by my international peers to serve such an influential leadership role in developing a future vision for education globally. I look forward to bringing the successes achieved in School District 43 to the global stage and am confident this opportunity to work with such an elite group of educational visionaries will lead to valuable ideas supporting our future work here in SD43."

2. Congratulations to students Leah Oh and Martin Zylka, who have each received a $45,000 scholarship for their post-secondary education from the Cmolik Foundation. These scholarships are awarded to students who have faced significant adversity yet responded with resilience and determination, successfully meeting their academic and social goals.




   Beyond the financial support, the Cmolik Foundation offers recipients a dedicated mentor, a supportive network of scholarship peers and alumni, as well as access to exclusive events and professional development opportunities.

   Leah Oh, a graduate of Centennial Secondary School, is starting her Bachelor of Science degree at University of British Columbia with aspirations to become a medical doctor. Martin Zylka, who graduated from Riverside Secondary School, is beginning his studies in the Physiotherapy program at Douglas College with plans to later transfer to UBC.

3. On August 1 and 2, Trustee Carol Brodie welcomed SD43 business partners during the Opening Ceremonies for International Education Department's Summer ESL & Cultural Program.



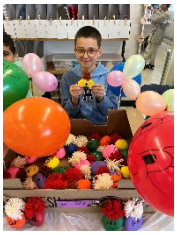


   The program welcomed over 16 groups of students to Pinetree Secondary this summer. Students studied English with SD43 teachers, experienced local excursions, and connected with other students from around the world.

   The ceremony highlighted the vital role of SD43's business partners, whose collaboration and support have been instrumental in enriching student experiences and fostering global educational opportunities.







4. Last year, five divisions of Grades 4 and 5 Central Elementary School students participated in Build a Biz Kids, an engaging, hands-on program that introduced students to the world of entrepreneurship. With access to digital resources for product design, marketing, and budgeting, students were able to create their own mini businesses, developing both their creativity and business skills.

   The program's highlight was the KidPreneur Fair, a winter market where students sold their products to peers and families. Held in classrooms with parent volunteers assisting at payment stations, the fair was an overwhelming success—selling out before 4:00 p.m. The funds raised contributed to the Grade 4/5 team's field trip.

   Beyond the financial outcome, the impact on students was profound. Teachers and staff noticed remarkable growth in students' confidence and pride as they took ownership of their creations. Many students shared that the fair was the highlight of their school year, and several expressed plans to continue their business ventures beyond the classroom.

   The Build a Biz Kids program not only supported academic growth but also fostered essential life skills like creativity, problem-solving, and teamwork. Congratulations to Central Elementary School students for their outstanding participation and success in the KidPreneur Fair!

   Watch Principal Sean Della Vedova's testimonial as featured on Build a Biz Kids' YouTube Channel here.

5. Hazel Trembath Elementary School students will soon enjoy the benefits of a new playground. The playground is expected to be completed by the end of October, and the structure will feature a range of accessible and multi-user components.




   Designed specifically for primary-aged students, the new play structure will be located within a secure, fenced area at the Winslow site, strategically complementing the existing play areas at Winslow Centre and Como Lake Middle, which are geared toward older students.

6. Students and staff at Montgomery Middle School will soon benefit from safer and more modern classrooms, thanks to the recently approved funding for a seismic replacement of the school.

   The Province has committed $86.5 million to this project, which will create 600 student spaces and include a neighbourhood learning centre offering Indigenous programming. Aligned with the Province's CleanBC initiative,

the new school will be designed to reduce greenhouse gas emissions by over 75% compared to a standard LEED Gold building. The project is slated for completion by fall 2028.

"The seismic replacement of Montgomery Middle school will provide safe, modern classroom spaces for students, furthering the School District 43 Board of Education's goal to provide world-class learning facilities for the communities we serve," said Michael Thomas, chair, School District 43 Coquitlam Board of Education. "We are also pleased that the building will be built with environmental considerations at the forefront."

7. SD43 is proud to announce a groundbreaking partnership with Kwantlen Polytechnic University (KPU), offering international high school students a seamless transition to post-secondary education. This new "memorandum of agreement" allows students to continue their education using their valid study permits at the university level without the need for re-application, marking a first-of-its-kind initiative in British Columbia.

   The collaboration between SD43 and KPU not only streamlines the educational path for international students but also reinforces SD43's commitment to fostering student success and providing high-quality education.

   In addition to the agreement, KPU is also offering a scholarship of $5,000 to one international high school student from Coquitlam for each fall intake.

   Shawn Silverstone, SD43's Director of International Marketing and Recruitment shares, "Our goal is to provide as many opportunities as possible for our students to achieve their academic and career aspirations."

   "The process really involved detailed discussions and planning to ensure that the agreement met the needs of our international students and provide them with a comprehensive and seamless transition to post-secondary education."

8. Congratulations to Callie Nedo, a graduate of École Dr. Charles Best, and Emily Yang, a graduate of Centennial Secondary School, for their recent participation in Camp Ignite, a youth firefighting mentorship program for girls in grades 11 and 12 in British Columbia. The camp took place from August 8th to 11th.

   During the three-day camp, students were introduced to various aspects of firefighting, including fitness, nutrition, health, and teamwork. We extend a special thank you to Coquitlam Fire/Rescue for sponsoring these students and supporting their journey!

9. August 21st and 22nd, Board Chair Michael Thomas welcomed administrators and the district leadership team back to the ELC to kick off the Learning Without Boundaries (LWB) meetings. This event marked the beginning of the school year and provided an opportunity to come together, share ideas, and set the tone for a year of growth and innovation.



   The meetings featured important discussions about our ongoing equity journey, emphasizing the collective responsibility as leaders to ensure that policies and practices would continue to create a supportive and inclusive environment for all. Attendees also participated in a breakout activity titled "Learning and Celebration: What Inspires You?", where stories of inspiration and achievement were shared, fostering a sense of community and motivation. Key topics included presentations from the district leadership team, including a session exploring the evolving role of AI in education and its potential to reshape learning.

Upcoming Events

September 30 – Truth and Reconciliation Day (no school)

October 17 – Mary Hill Elementary's 60th Anniversary

October 30 – Parents as Education & Career Coaches (6:30 – 7:45 pm) Online

November 16 – Riverside Secondary School Winter Market (10 am – 4 pm)

School District No. 43 (Coquitlam)

M E M O R A N D U M

TO: Patricia Gartland,
Superintendent of Schools

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

DATE: September 24, 2024

RE: Framework for Enhancing Student Learning Report and School Plans

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

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

The attached Framework for Enhancing Student Learning Report and Results Review will be presented by Nadine Tambellini, Assistant Superintendent and Craig Mah, District Principal for School Services and Special Projects (Programs of Choice). This report uses the Ministry template, incorporates feedback from the Ministry and meets the requirements of Ministerial Order M302/20.

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

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

Numerous groups were consulted including the Indigenous Advisory Committee, the Student Achievement Advisory Committee, Student Leadership Council and the District Leadership Team.

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

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

1. A motion to approve the Framework for Enhancing Student Learning Report is requested.
2. A motion to approve the Action Plans for Learning for all schools is requested.

Coquitlam School District
[SD#43]

Enhancing Student Learning Report

September 2024

In Review of Year 4 of *Directions 2025*



Celebrating National Indigenous People's Day at Terry Fox Secondary.

Approved by Board on September 24, 2024

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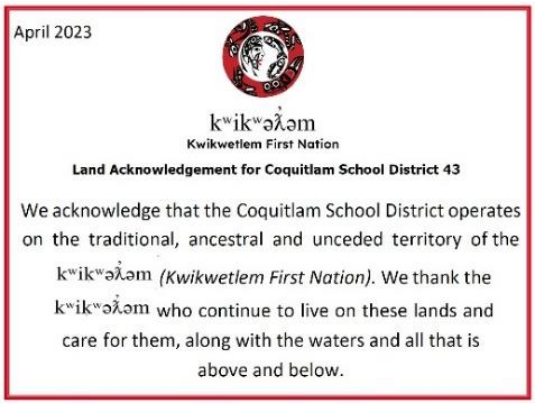
Acknowledgements 13

Section B: Moving Forward

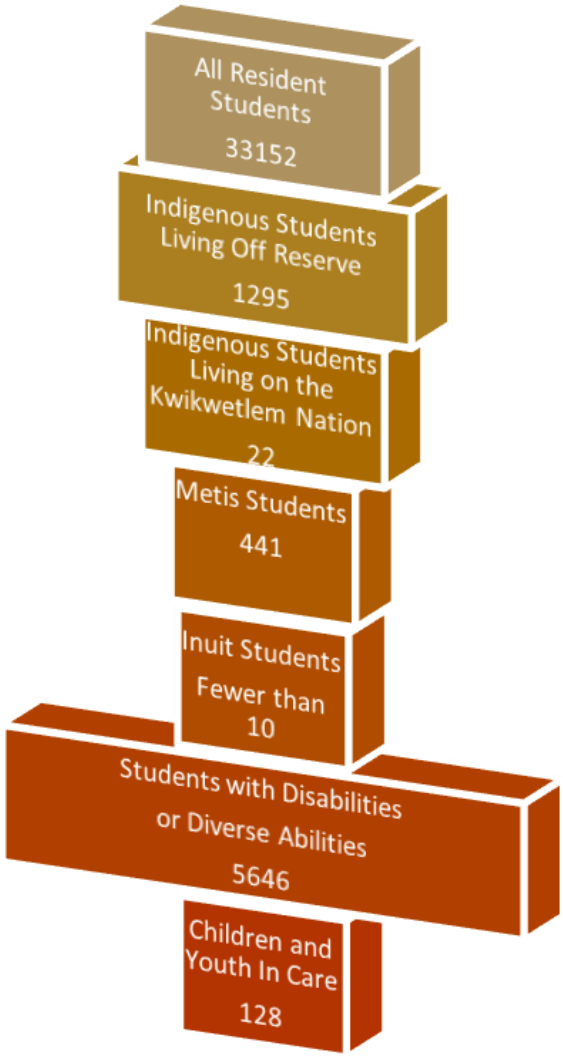
Planning and Adjusting for Continuous Improvement

Introduction: District Context and Community Demographics

Territorial Acknowledgments



School District #43 (Coquitlam) operates on the traditional, ancestral and unceded territory of the kʷikʷəƛəm (**Kwikwetlem First Nation**). Coquitlam School District serves the communities of Coquitlam, Port Coquitlam, Port Moody, Anmore, Belcarra and the kʷikʷəƛəm First Nation (KFN).



Background Information

- 33152 students attend the district.
- Schools hosted 1200 International Education students.
- 6100 English Language Learners attended this school year.
- Seventy brick-and-mortar schools (**47 elementary, 14 middle and 9 secondary schools**) serve the students, along with a new Provincial On-Line Learning opportunity.
- Distributed learning programs are offered through APEX and COL 10-12.
- Alternate programs are provided by Suwa'lkh and Coquitlam Alternate Balanced Education (CABE).

Hazel Trembath Elementary School in Port Coquitlam was lost to fire on October 14, 2023. This experience demonstrated the cohesive and collaborative culture of the school district.

- This event highlights the high level of cooperation amongst partner groups (Board of Education, District Leadership Team, Coquitlam Teachers Association, CUPE 561, District Parent Advisory Council and the Coquitlam Principals and Vice-Principal's Association).
- Within a week, Winslow Centre was transformed into an elementary school. On October 23, 215 students were bussed to the new Hazel Trembath Elementary at Winslow Centre.
- **Strategic Goal #3 (Fostering a sustainable educational organization and building organizational capacity)** of **Directions 2025** created the foundation that allowed the district to move quickly to relocate the students and staff and ensure continuity of learning for Hazel Trembath.
- The fire at Hazel Trembath demonstrates the strong relationship and culture of the Coquitlam School District.
- At the time of this writing, the district is putting forth a business case to the province to have Hazel Trembath Elementary rebuilt.

Like other school districts, Coquitlam School District also faced **workforce challenges** with shortages of Teachers Teaching On Call and casual support staff which places much stress on our school staffs. The District Leadership Team and Human Resources Team have been actively working on processes to address the issue.

Last year's Framework for Enhancing Student Learning report can be viewed here: https://www.sd43.bc.ca/FESL/Pages/default.aspx#/=

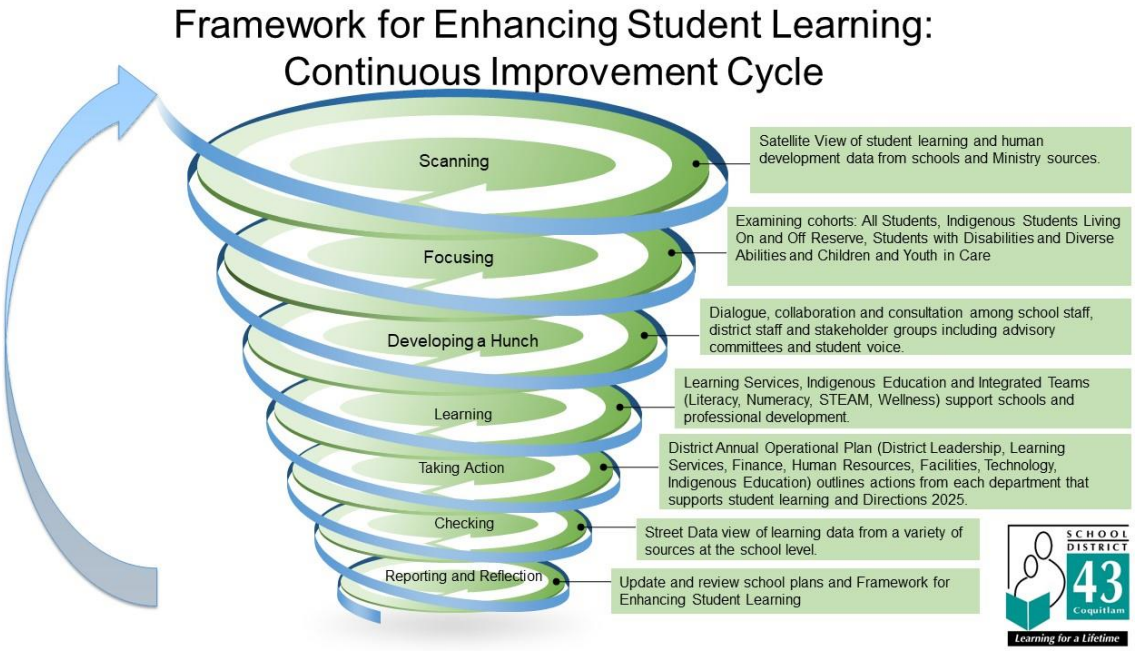
Current Strategic Plan Priorities

Coquitlam School District is currently in Year Four of **Directions 2025**, its five-year **strategic plan**. Directions 2025 outlines three strategic goals. These goals will be considered throughout the Framework for Enhancing Student Learning Report. Directions 2025 can be viewed at **https://www.sd43.bc.ca/Board/Vision/Documents/Directions2025.pdf**

Strategic Goal #1: Intellectual Development/Achieve Student Success.	*Strategic Goal #2:* Human and Social Development/Develop the Educated Citizen	*Strategic Goal #3*: Organizational Capacity/Foster a Sustainable Educational Organization
• Developing students as numerate citizens. • Fostering life-long learning behaviors through the promotion of literacy and the core competencies. • Equipping students for a world that requires practical scientific, technical and innovation skills through STEAM and Career Education. • Instill understanding of First Peoples Principles of Learning and Indigenous History.	• Supporting vulnerable learners through early identification and strategies to reduce barriers to success. • Cultivate social emotional well-being through personal and social awareness and responsibility, empathy, and resilience. • Emphasize success, well-being and equitable opportunities for Indigenous Learners. • Ensure success for all learners through the development of inclusive learning environments.	• Modeling of a professional and leadership culture. • Create innovative and sustainable facilities that support emerging learning needs. • Support continuous improvement and operational efficiencies throughout the organization. • Implement strategies to ensure international education programs maintain their leadership position. • Ensure a financially stable organization through progressive practices and multi-year financial planning.

Our Approach to Continuous Improvement

- **Directions 2025** identifies the district approach of continuous improvement through the lens of **Spirals of Inquiry** (Scanning, Focusing, Developing a Hunch, New Professional Learning, Taking Action, Checking for Impact).
- These actions involve regular and meaningful communication, reflection and feedback with **rights holders.**
- Shane Safir worked with the district to support the continuous improvement cycle with the principles of *Street Data*. The Spiral of Inquiry encourages collective professional agency within schools or across clusters.
- It also links to the seven principles of learning, emphasizing innovation, creativity, and sustainability.
- By integrating the Spiral of Inquiry into the continuous improvement cycle, educators create positive change and enhance educational outcomes for all learners. **This work supports the development of the Educated Citizen.**



Looking Back on the Year: Effectiveness of Implemented Strategies

The Equity in Action report outlines various strategies used to foster equitable opportunities for Indigenous learners. **SD43 has participated in the Equity Scan since 2019.** The plan supports the objectives of Instilling understanding of First People's Principles of Learning and Indigenous History and **supporting priority learners through early identification** and strategies that reduce barriers to success.

Overview of Implemented Equity in Action Strategies include:

1. Indigenous Youth Summit

"We want to hear about your experiences at school. It is important we hear your voice. Your stories are important to us. Your learning and culture should be shared with the world. Your feedback will be shared with administrators, so we learn from your experiences to make it better for you, and other students who follow." - Superintendent Patricia Gartland

This message from Superintendent Patricia Gartland and Assistant Superintendent Robert Zambrano opened the third year of the Indigenous Youth Summit on November 15, 2023. Joe Heslip, **Equity in Action** Lead from the Ministry of Education and Child Care was in attendance. This year's session for 60 Indigenous students was hosted at Centennial Secondary School. Previous summits were hosted at the district teacher resource facility at Winslow Centre. Beginning this year, ownership of summits is transferred to secondary schools. The goal will be for school staff to co-plan the summits with Indigenous Education staff. **Qualitative data gathered from the students at the Indigenous Youth Summit**, especially their experiences with racism, was used in this report. Student responses were also shared back with school principals at the Learning Without Boundaries session on February 8, 2023. **Administrators use this data in their planning for student learning**. As keynote presenter Leona Prince stated, *"We all have a responsibility to be good ancestors."*

2. Indigenous Professional Day (April)

The Indigenous Education department hosted Niigann Sinclair for all teaching staff on April 21st 2023. The keynote topic was **"What is Indigenous Student Success?"** The second keynote was Melanie Nelson. Ms. Nelson presented on the Individual Education Plans from an Indigenous perspective. There were 23 in-person workshops hosted in the afternoon.

3. Ongoing Collaboration with the kʷikʷəƛ̓əm Nation



The partnership between the district and the kʷikʷəƛ̓əm First Nation extends beyond the recently signed Local Enhancement Agreement. The new **Minecraft Education *Pacific Northwest Coast Experience*** was launched in October 2023. The program was the result of a partnership between kʷikʷəƛ̓əm First Nation and School District 43 (Coquitlam) Indigenous Education and SD43 STEAM department, with the generous support of Microsoft Canada. Students will now be able to explore an immersive, virtual world within Minecraft Education that simulates cultural and traditional experiences of the Indigenous Peoples of the Pacific Northwest. Part 2 of the program will be released in Fall 2024. The demonstration video can be viewed at: https://www.sd43.bc.ca/Programs/steam/SiteAssets/Trailer%20Music%20Captions.mp4

4. Indigenous Trade Sampler

To support the transition after graduation, the **Careers and Trades department hosted an Indigenous Trade Sampler for Indigenous Youth in partnership with Access**. This was a three-day event in which students had the opportunity to learn about different trades. An outcome of one of the Indigenous Youth Summits was a partnership with British Columbia Institute of Technology (BCIT). The Indigenous Education Department worked with the Train in Trades program to offer post-secondary institution visits for Grades 10-12 Indigenous students. 55 youth visited BCIT this year. 35 visited Simon Fraser University, 15 visited the University of British Columbia and 21 visited Kwantlen Polytechnic University. **There was a sharp increase in the number of Indigenous students transferring to post-secondary with this initiative.**

Policy and Governance

District Successes in Relation to the Strategic Plan Priorities and Objectives:

1. Action Plans for Learning

- Each **school plan** (Action Plans for Learning) has a **dedicated page to supporting Indigenous Learners** or Indigenous Ways of Learning. Introduced in 2021, each school must describe how they support Indigenous learners or worldviews at their site.

- The Assistant Superintendent of each zone and Indigenous Education department annually review each school's plan and provide feedback to the school.

2. **Youth Workers**
   - There are 17 Youth Workers that support Indigenous students in the district. As shared in the Equity Scan, School District 43 has applied and received Special Program Exemptions to **restrict hiring of Indigenous Youth Workers** to those who self-identify as First Nations, Metis or Inuit.
   - As part of the reapplication last spring, SD43 submitted a request to include r**ecognition of lived experience and/or work experience with Indigenous Youth** as being equal to a diploma in Youth Work.
   - The new CUPE contract effective July 1, 2023, also now includes **two cultural days** to be used by staff to attend cultural events.

Learning Environment

1. **Indigenous Resource Teachers**
   - Four Indigenous Resource Teachers support Strategic Goals #1 and #2. The teachers **work collaboratively with school staffs** to support Indigenous learners but also to support curriculum, school goals and the First People's Principles of Learning.
2. **Professional Learning for Support Staff**
   - Clerical staff are the first point of contact when families register at school. On February 24, 2023, the **District Principal of Indigenous Education** and the Clerical Supervisors **hosted a session for 90 clerical staff** to strengthening the relationship between schools and Indigenous families and learners. Topics included **bias**, the history of residential schools and the significance of the land acknowledgment.
   - On February 23, 2024, the **District Principal of Anti-Racism** and Diversity **hosted a session for 96 clerical staff**. The topics included the history of racism, actions to make families feel welcome and a r**eview of personal bias**. One participant shared, *"[This presentation] made people think about their privileged situation in an effective way, without avoiding the fact that some would be uncomfortable. We have to challenge comfort that becomes complacent or oblivious to the plights of others."*

Pedagogical Core

1. **Indigenous Support Blocks**
   - Support blocks were placed at each secondary school. The two pilot schools, Terry Fox Secondary and Centennial Secondary, received two support blocks based on the Indigenous population. The Indigenous Advisory Committee advocated for these blocks during the district budget input process.
2. **Children and Youth in Care Power BI Dashboard** for administrators to identify and track students.

Learning Profile

Indigenous Student Learning Profile (SLP) pilot and implementation:

- The Learning Services department and Indigenous Education department collaborated on design of the Student Learning Profile (SLP). This action supports the most recent LEA.
- All principals have been introduced to the SLP at a district meeting for school administrators.
- Teachers supporting the Indigenous support block receive professional development on the SLP.
- The SLP was piloted at one middle school and implemented at all secondary schools.

Highlights of Targeted Supports

Supporting Students with Disabilities or Diverse Abilities

- Students with Disabilities or Diverse Abilities performance data have been consistently higher than the provincial counterpart rates.
- The Student Achievement Advisory Committee requested data of the 5 year completion rate **with gifted students** (84.4%) and **without** (72%) **gifted students**.
- This number is still higher than the overall provincial rate of 68% (this rate includes gifted students so it can be assumed this percentage will be lower).

- Gifted students can attend one of **two elementary District Challenge Centres** (Birchland Elementary and Mundy Road Elementary). **Gifted programs** are also **offered** at three middle schools (Citadel, Hillcrest and Kwayhquitlum Middle Schools) known as **Middle Age Cluster Class (MACC)**. **The Academy of Learning for Outstanding, Notable Students (TALONS)** is **offered for secondary students** at Gleneagle Secondary School.

How does the district support students who struggle with literacy in the early years? **Schools complete a Classroom Based Assessment for every learner**. Levels of tiered support are established based on the assessments.

- **Tier 1:** Classroom based assessment for all elementary and middle school students using the **District Assessment of Reading Team (DART)** or **Early Primary Reading Assessment (EPRA)**. The data informs the teacher of instructional needs of students.
- **Tier 2:** Students require some assistance. Support may be done by teachers within the classroom by adapting strategies and materials and may require additional support from another teacher. **Predictive Assessment of Reading (PAR)** or **Fountas & Pinnell** assessments are completed to gather additional data to support the learner and the teachers.
- **Tier 3:** Students requiring more intensive intervention were transported to one of three different **District Learning Centres** in 2023-2024. In the upcoming school year, the District Learning Centre teachers instead, will be assigned to different schools each term to support identified students.

The District Learning Services Department provides **ongoing support for teachers with regular workshops**. This capacity building included the redesign of the Learning Services internal Sharepoint site. This work involved the Information Technology department and Learning Services staff. The goal to modernize the existing website will make it easier and more accessible for teachers to navigate. This work was particularly helpful when teachers implemented the new reporting policy this year.

The District Leadership Team funded a Learning Services Department Head at each school in the 2023-2024 year. The Department Heads support district-wide practices and programming at their schools. This intensive work to support Students with Disabilities or Diverse Abilities is reflected in consistently higher provincial assessment results.

Supporting Children and Youth in Care

- The Children and Youth in Care population is small with much of the data used in this report masked.
- **Children and Youth in Care (97 of 128 students, 76%)** are also acknowledged in the **"**Indigenous" or "Students with Disabilities or Diverse Abilities" populations.
- The Indigenous Education department and Learning Services department provide **on-going support to the priority learners**. These supports may include youth workers or individual education plans.
- The Indigenous Student Learning Plan will benefit the learners who also belong to this population.
- Students in this population receive the attention of each school's Learning Services Department Head and principal.
- At the school level, these students are included in regular school-based team meetings to monitor their well-being.

Impact of Equity Action Plan Strategies

- An increase was noted in Grade 4, 7 and 10 Indigenous students' positive responses to "Do you like school?" in the Student Learning Survey and data from the **How Are We Doing?** report.
- Terry Fox Secondary and Centennial Secondary piloted the Indigenous Support Blocks in previous years. There was an increase in graduation rates for Indigenous students at both schools.
- The Indigenous Advisory Committee successfully advocated for the support blocks to be **placed at all secondary schools** in the 2023-2024 school year.
- Higher number of Indigenous students transferred to post-secondary institutions in the recent data.

Existing and/or Emerging Areas for Growth

School District #43 uses an **evidence-based approach** to determine areas in need of growth. Data unveiled in the continuous improvement cycle revealed two areas in need of attention: Supporting Indigenous learners and addressing the gap in certain Human and Social Development measures.

- Supporting the success of every Indigenous learner continues to be an existing area of growth. Although Indigenous student performance is usually higher than their provincial counterparts, it is still below the district's All Resident student population. **The implementation of an Indigenous Support Block and Indigenous Advocacy Teacher** at each secondary school is closing the

gap. In past reports, we shared the relationship between attendance and completion rate. This data is no longer being provided by the Ministry of Education and Child Care.

- **SD43 values student voice.** The student data for **Two or More Adults that Care** continued to gain interest due to the lower-than-expected results. This year, schools were provided with information on how to clarify the question with students. Data from 2022-2023 continue to show lower positive responses to this question than similar questions such as belonging, feeling welcome and feeling safe. The Student Leadership Council (SLC) and the Student Achievement Advisory Committee were consulted. These middle and secondary students provided feedback on why they thought students were confused by the question. They provided three alternate questions to the Student Learning Survey. These prompts were suggested by students in language that would better be understood by their peers:
    - "Do you feel at least 2+ teachers have your best interest at heart?"
    - "Do you have two or more adults you believe you can go to for support if you hare having personal issues?"
    - "Do you have two or more adults in the school who you think would assist you in time of need?"

  The Student Achievement Advisory Committee provided suggestions that staff photos could be posted in the school to help build the connection between all staff and students. Many schools have begun posting bulletin boards with staff photos to try and build connections with students. The results of this work will be viewable in next year's Framework for Enhancing Student Learning report.

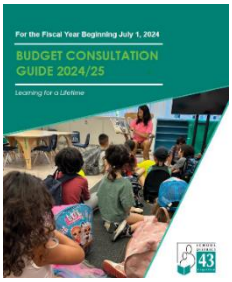
Ongoing Strategic Engagement (Qualitative Data)

The district regularly engages with partner groups and community members. The Board of Education was informed of the progress of this year's report with a presentation on January 16, 2024.

1. **Indigenous Families and the kʷikʷəƛ̓əm First Nation:**
    - The **kʷikʷəƛ̓əm First Nation** and School District recently signed a **Local Enhancement Agreement** in March 2023. The three-year agreement reflects the reciprocal and trusting relationship between the Nation and School District 43.
    - Indigenous families were invited to two events **Harvest Moon Festival** (October) and the **Winter Feast** (January). Families are brought together to share stories, food and culture. The event was hosted by the Indigenous Education Department.
    - The **Equity Scan** also gathered the thoughts of Indigenous families and students. The 2022-2023 Equity Scan Report shared that the district implemented a Nation approved land acknowledgement (Page 3).
    - Indigenous students in Grades 6-12 were invited to participate in the 2022-2023 **Equity in Action Survey.**
2. **Advisory Committees:**
    - The **Indigenous Advisory Committee**[1] meets a minimum of four times a year to review Indigenous student achievement and well-being data in reference to the Equity Scan and also provides feedback on new and ongoing initiatives, and consults on other matters related to education, childcare, and financial issues. This advisory committee has representatives from the kʷikʷəƛ̓əm Nation, Coquitlam Teachers Association, CUPE 561, Indigenous families, students, members of community and district staff. The committee reviewed completion rate and graduation assessment data used in this report on February 20, 2024. Questions were raised by the committee regarding the validity of the data provided for this report. Participants shared:
        - Their wonders of how seriously students take the assessment;
        - Teacher readiness to teach Indigenous students;
        - The impact of having school support available for students;
        - The methodology of processing data is more Western focused;
        - Their wonders on the specific results of Metis, Inuit and Non-Status Indigenous students in the data.
    - The **Student Achievement Advisory Committee** met on October 12th, February 12th and May 19th to examine data used in this report. Members of Student Leadership Council, Coquitlam Teachers' Association, Coquitlam Principal and Vice-Principal Association and District Parent Advisory Committee met to analyze data and provide feedback. The committee also viewed a first draft of this report at the May 19th meeting and provided feedback.
        - The committee offered ideas on how to respond to the lower-than-expected results in the "2 or More Adults that Care" question on the Student Learning Survey.

[1] The Indigenous Advisory Committee will be replaced by the Indigenous Education Council in the 2024-2025 school year.

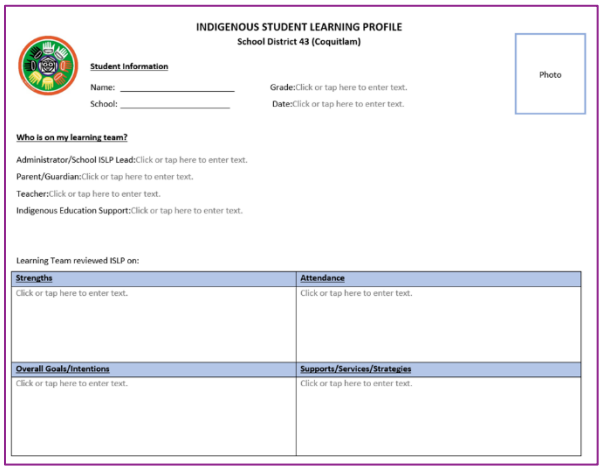
3. **Student Voice:**
   - The bi-annual **Indigenous Youth Summits** engage Indigenous students and brings forward student voice. As stated earlier in this report, the Youth Summits bring together Indigenous students from all secondary schools to discuss their school experiences. Qualitative data is gathered from the students and shared with principals for consideration for their school plans.
   - The **Student Leadership Council** (SLC) was consulted on November 23, 2023, regarding the Framework for Enhancing Student Learning. The SLC provided ideas to help schools navigate the question on the Student Learning Survey and MDI regarding caring adults at school.
4. **Community and Parent Partnerships:**
   - Community partners including SHARE, Child and Youth Mental Health, Indigenous Child and Youth Mental Health, Ministry of Children and Family Development, and presented to principals at a Learning Without Boundaries presentation on November 16, 2023.
   - The district regularly engages with community partners. District staff did two presentations to the **Tri-City Early and Middle Childhood Matters Committee** Annual Research Day on November 9, 2023. Partners from different community and service groups attended the meeting. **The group supports priority learners including Children and Youth in Care**. Presentations on how the Equity Scan supports Indigenous Learners and the Middle Years Development Instrument. Participants were invited to share their thoughts on "2+ adults that care".
   - **The Welcome Centre** will open at in the new annex at Centennial Secondary School. The Welcome Centre will host the English Language Learning (ELL) department, along with the Settlement Workers in Schools (SWIS) team. The centre will be able to greet families in different languages with the intention of engaging more directly with newly arrived families. The centre will also offer a range of workshops newcomer families and **provide targeted and timely support**. Workshops will include:
     - Navigating SD43 systems; and preparing for the school experience
     - Living in the Tri-Cities; and community connections
   - The **District Parent Advisory Council** is regularly updated on important district matters at each meeting by Assistant Superintendent Nadine Tambellini. On January 31, 2024, the District Principal of Indigenous Education discussed the importance of supporting Indigenous learners and strategies to support his goal.
5. **Principals and Vice-Principals:**
   - Indigenous author Jo Chrona was the keynote speaker at the August 2023 Learning Without Boundaries meeting with all school administrators in attendance. She addressed the racism that Indigenous peoples experience.
   - **Learning Without Boundaries** are bi-weekly meetings with the District Leadership Team and School Principals/Vice-Principals. Topics range from professional learning to operational matters. Professional learning centres around the goals and objectives of Directions 2025. Topics included Reconciliation, Decolonization, Anti-Racism, Indigenous Ways of Knowing, Building Reciprocal Relationships, Local Education Agreements, Standard 9 and Indigenous Voice and Consultation.
   - Qualitative data from the November Indigenous Youth Summit was shared with all secondary principals on January 23, 2024. These meetings support the vertical alignment of schools and the district plans. Horizontal alignment is supported through presentations from learning services, finance, facilities and human resources.
6. **Strategic Engagement and the Continuous Improvement Cycle:**
   - Strategic engagement takes place at all levels of our Continuous Improvement Cycle, but most prominently in the "Developing a Hunch" phase. (See Continuous Improvement Cycle graph on page 4).
   - The budget planning process is aligned with *Directions 2025*. SD43 is committed to a model of transparent budget planning and resource allocation that is directly aligned with the strategic plan. The budget input process is a consultative model that coordinates budget planning and resource allocation activities with inclusive partner group consultation and feedback based on the vision, goals and objectives identified in *Directions 2025*. The model includes:
     - providing timely and accurate budget information.
     - receiving budget input and feedback.
     - prioritizing budget requests for the upcoming budget year.
     - allocating available resources to best meet requests that align with the vision, goals, and objectives; and
     - communicating the outcomes effectively for transparent accountability.
     - The model will ensure that budget input and resource allocations are connected to and aligned with *Directions 2025*. This model is an integral part of the SD43's operating culture.



Adjustment and Adaptations: Next Steps for Existing and Emerging Areas of Growth

SD43 is committed to promising practices and positive impacts that narrow the gap between Indigenous and Non-Indigenous students. A review of data (Section A) reveals good progress of Indigenous students in the areas of Grade 7 FSA Literacy, 5-Year Completion Rate and the Immediate Transfer to Post-Secondary Institutions. Although performance is higher than the provincial population, the achievement gap was noted in provincial numeracy assessments.

- The **Indigenous Student Learning Profile** is part of the recent **Local Enhancement Agreement** (3.1g). The learning profile was developed jointly between the Indigenous Education and Learning Services Department. The profiles were initially piloted for students who belong to the KFN. The profile is now being introduced to Indigenous students at all schools. The LEA states:
  "A special focus and holistic comprehensive plan is developed and implemented to place an emphasis on the areas of vulnerability for KFN students with appropriate resources to address issues of literacy, numeracy and social/communication skills. Further, as a matter of practice, there will be a Student Learning Plan (SLP) created for each KFN student. Additionally, to ensure goals which are set out in the SLP are measurable, achievable and tied to necessary supports and to make certain these goals are met;
  a. *These SLP plans will be developed jointly by the KFN and the Board*
  b. *A student's IEP (Individual Education Plan) will be considered the students SLP if appropriate."*



INDIGENOUS STUDENT LEARNING PROFILE
School District 43 (Coquitlam)

Student Information
Name: _____ Grade: Click or tap here to enter text.
School: _____ Date: Click or tap here to enter text.

Photo

Who is on my learning team?
Administrator/School ISLP Lead: Click or tap here to enter text.
Parent/Guardian: Click or tap here to enter text.
Teacher: Click or tap here to enter text.
Indigenous Education Support: Click or tap here to enter text.

Learning Team reviewed ISLP on:

Strengths	Attendance
Click or tap here to enter text.	Click or tap here to enter text.
Overall Goals/Intentions	**Supports/Services/Strategies**
Click or tap here to enter text.	Click or tap here to enter text.

Indigenous Student Learning Profile template.

- The Learning Profiles are done for Grade 9 and 10 students as part of the Indigenous Support Blocks at each secondary school.
- An **Indigenous Support Block** was provided to each secondary school in the 2023-2024 school year. The blocks are funded by the District and not considered part of Targeted Funding. **The role is to support Indigenous students in their school experience, to build relationships, sense of belonging and opportunities for success and graduation**. **The Indigenous support blocks was identified as a promising practice through networking with other districts.**
- **School Based Indigenous Support Teachers** will be working in collaboration with the Indigenous Youth Worker to provide wrap around supports at school.
  - Their assignment includes the completion of the Indigenous Student Learning Plan. Additional responsibilities are outlined in the **Local Education Agreement.**
  - The alignment of district resources and procedure to put these blocks in placed are explained in the "Alignment for Successful Implementation" section of this report.
- The **Indigenous Youth Summits** is in its third year and will be held again in 2024-2025. They include cultural activities such as hide tanning. The summits will be collaboratively planned by the Indigenous Education department and a secondary school staff. **The Youth Summits have been identified as a promising practice through networks with other districts.**
- Principals and Vice-Principals support the implementation of numerous research and data gathering activities including the **MDI, YDI, EDI, CHEQ, PAR and McCreary surveys.** The data is used to inform practice at the school and district level.
- A **Middle Years Indigenous Student Leadership** group was established this year. The Middle Years Indigenous Student Leadership group will complement the advocacy work of the current Student Leadership Council through collaboration.
- The district established a **District Principal of Anti-Racism and Diversity** at the beginning of this school year. The work of the District Principal **has permeated all operational levels of the district.**
  - Presented to administrators at district meetings.
  - Created presentations that were shared at staff meetings.
  - Provides direct support to school staff, students and parents.
  - Collaborates with other districts at the Coast Metro Anti-Racism meetings.
  - Established an **Anti-Racism Advisory Committee** with members from partner groups.
- **Take a Hike at Terry Fox Program will begin in the 2024-2025 school year.** The District partnered with the Take a Hike Mental Health Foundation to host an alternate program at Terry Fox Secondary School. The program supports a cohort of 20 students from priority populations. The program best serves students who have struggled with mental health challenges, trauma or family issues and who are willing to focus on personal growth, learning and wellness. One teacher, a youth worker and clinician are assigned to the program alongside collaboration with the Take a Hike staff.

Alignment for Successful Implementation

All school and operational areas are aligned to the goals and objectives of Directions 2025, the district Strategic Plan. The District Operational Plan aligns the practices of Human Resources, Technology, Learning Services, Finance and Facilities to foster a sustainable organization. School District 43 is continually examining its practice, data and responding to the needs of the community.

- All schools have an **Action Plan for Learning** that aligns with the strategic plan. School goals are based on data generated at the school, district or provincial level.
    - Each school must report on **Intellectual Development, Indigenous Learners and Indigenous Ways of Learning** and **Human and Social Development**. Over the course of the year, schools refine their practice in these areas based on data from a variety of quantitative and qualitative data.
    - Action Plans for Learning are supported by the Indigenous Education Department staff. Secondary schools use data from the Youth Summit to guide their work with Indigenous students.
    - Each year, an Assistant Superintendent and the District Integrated team review the Action Plans for Learning.
- **District Integrated teams** support the school goals that align with Directions 2025. Each Wellness, STEAM, Numeracy and Literacy team consists of a teacher coordinator, mentor teachers, Indigenous resource teacher, a principal and an Assistant Superintendent.
- **Leadership development** continues to be a focus of the Human Resources and District Leadership Team. The district sponsors two series: Building Leadership Capacity (BLC) for teachers and Intentionally Growing Leaders (IGL) for administrators.
    - Among the IGL sessions offered this year were Difficult Conversations, Leading a Collaborative Community and Technology (MyEducationBC and Excel). BLC took a theme of storytelling to share experiences of principals and District Leadership Team members.
    - **These series are continually reviewed in response to the changing demands and expectations placed on school administrators and teacher leaders**. Next year, IGL will add a session called "Women in Leadership" and "It's Elementary 101".
    - The professional growth plans for administrators are aligned with both the **Action Plan for Learning** and the **School District 43 Leadership Framework**.
    - Forbes recognized Coquitlam School District as one of the Canada's best employers in 2023.
- Increasing economic pressures on families has pressed schools to find creative ways to support them. **Directions 2025** focuses on creating equitable opportunities for all learners. Under this guidance, the district worked to support families with rising costs.
    - One school used the **Feeding Futures and Student and Family Affordability Funds** to set up a central store within the school. Families were able to select their own food items twice a month at no cost to them. Items included fresh meat, fruits and vegetables which were in high demand in the community. As reported in the Equity in Action Plan, the Indigenous Advisory Committee and representatives of the kʷikʷəƛ̓əm Nation also met to discuss the equitable distribution of these funds among schools.
- **Technology** is a cross-cutting theme of Directions 2025. The district ensures that students and schools have **equitable access** to technology. Opportunities to procure technology at reduced prices for schools is a mandate of the Information Technology (IT) department. The IT department offers annual subsidy and trade-in process for schools to keep devices for students and staff up to date.

The Indigenous Advisory Committee, made up of members of different partner groups, strongly advocated during the budget input process the Board of Education for the necessary funding to implement this plan. The following chart is an example of the **intersection of the District Operational Plan and the Continuous Improvement Cycle.**

Indigenous Support Blocks and Advocacy Teacher: Alignment of the District Operational Plan and the Continuous Improvement Cycle

Scanning: The Indigenous Advisory Committee (IAC) looked at data that indicated Indigenous student completion rates were not as high as non-Indigenous student rates.

Focusing: A deeper dive into the data reveal that Indigenous students do not attend school at the same rate as non-Indigenous students. Positive responses to sense of belonging, feeling welcome and sense of safety on Student Learning Survey were also lower than other cohorts.

Developing a Hunch: Discussion and review of data amongst school staff, Indigenous Education department, District Leadership Team and the IAC

Learning: The Indigenous Education department responds by hosting Youth Summits to engage Indigenous students regarding barriers. Feedback from the students is shared with principals, District Leadership Team and IAC.

Taking Action: The IAC advocates during the Board of Education budget consultation process for the creation of Indigenous support blocks and Advocacy Teachers at each secondary school.

- The Human Resource department creates postings for any new positions.
- Finance allocates the necessary budget to fund the new positions.
- Facilities assists schools with the creation of any needed spaces.

Checking: Checking completion rates the following year indicate an improvement in Indigenous student graduation rates.

Conclusion

The strategic plan, **Directions 2025,** is at the heart of what we will do as educators: It is **our district map** and the **foundation** of what and how we do our work. Schools and operational departments have been challenged to align their actions that support the goals and objectives of the strategic plan. As outlined in this year's report, the district continually monitors and adjusts the practices to meet the needs of diverse and priority learners. Building upon and complementing the district frameworks and processes has been a key to success for our district. Built into our district documents are **yearly review times** and **regular professional learning opportunities** to mentor, to network and to learn collaboratively and collectively with our various learning communities.

Aligned with and complementing our **Directions 2025** are our **Operational Plans** (HR, IT and Finance), **Action Plans for Learning** (schools plans), **SD43 Admin Leadership Framework** (admin development), **Local Education Agreements, Equity Action Plans, Enhancement Agreements.**



The Board of Education and Superintendent Patricia Gartland honour Truth and Reconciliation Day, September 29, 2023.

All our actions as a district support our mission to ensure quality learning opportunities for all students of all ages.

Acknowledgements

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

Indigenous Advisory Committee
Kathleen Smart, kʷikʷəƛ̓əm First Nation
Maureen Lerat, kʷikʷəƛ̓əm First Nation
Stephen Paquette, Parent Community Member
Troy Brown, Former Student and Community Member
April Bennett, Elder and Grandparent
Cindy Erwin, Clerical, Continuing Education
Penny Turpin, Teacher, Pinetree Secondary
Nicole Hurley, Former Student and Community Member
Ruth Desjarlais, Parent
Carrie Clark, Grandparent and Community Member
Zainab Alkassab, District Parent Advisory Council
Jessica Bell, Teacher, Como Late Middle and Student Leadership Council Sponsor
Ryan Williams, Indigenous Youth Worker
Stephanie Maki, District Principal of Indigenous Education
Rob Zambrano, Assistant Superintendent

Board Approval

Signature:_____
Michael Thomas, Board Chair

Date: _____

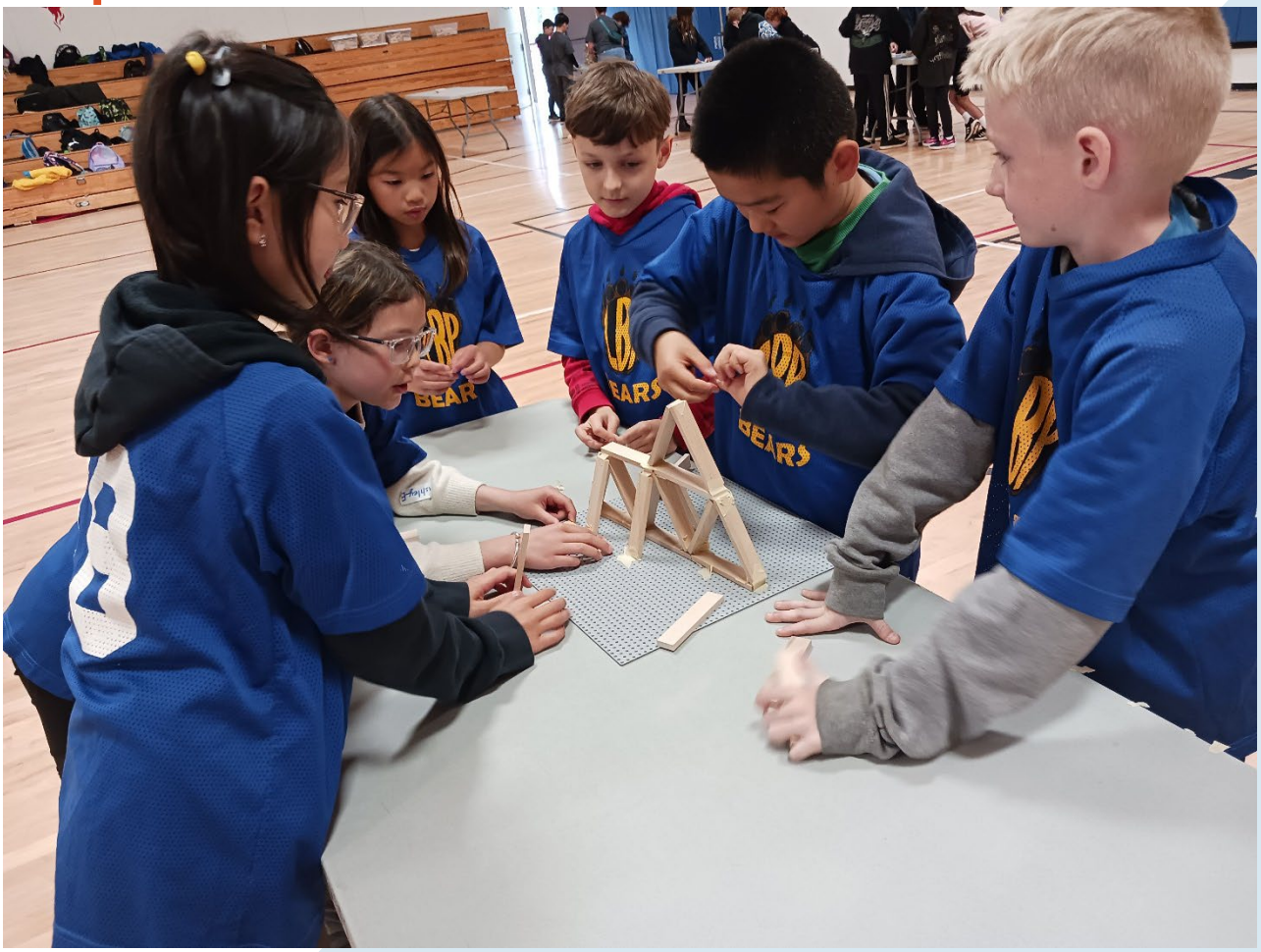
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Patricia Gartland, Superintendent

Date: _____

Coquitlam School District
[SD#43]

Section A: Reflecting on Student Outcomes

September 2024



Students from Lord Baden-Powell Elementary participate in the District STEAM Challenge Day.

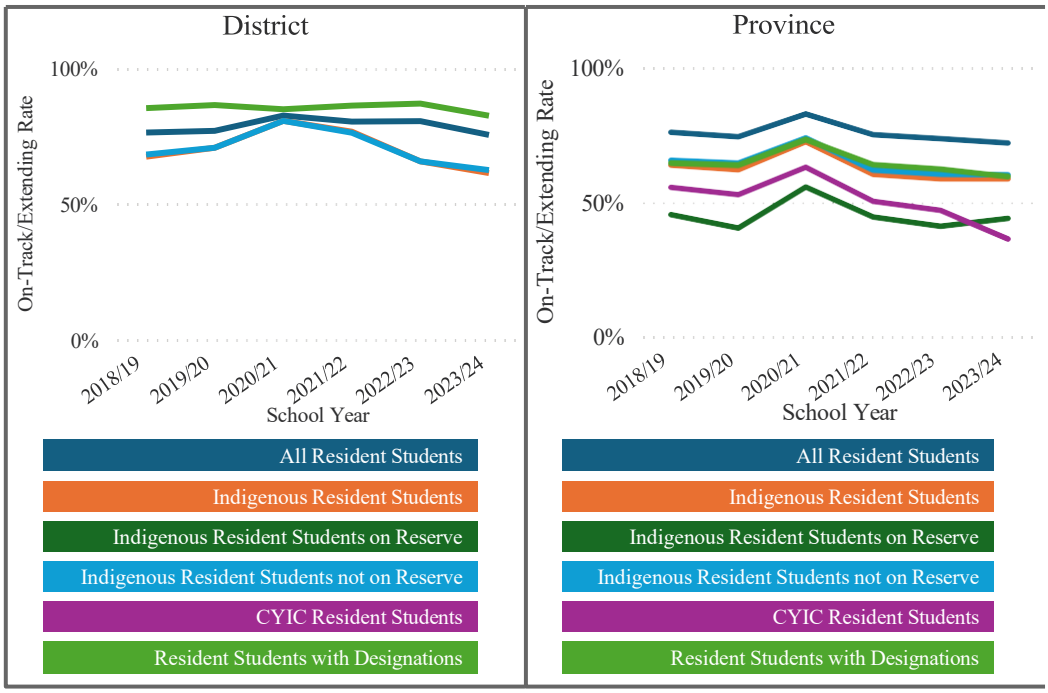
Section A:
Reflecting on Student Learning Outcomes

Intellectual Development

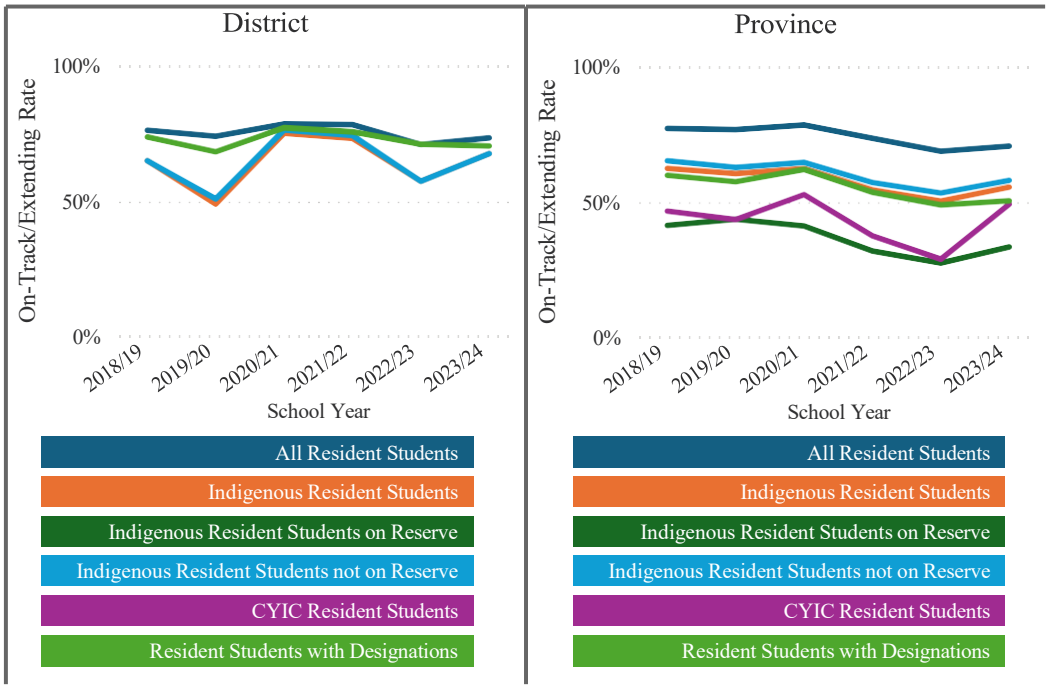
Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

Grade 4 FSA Literacy/Reading (On-Track / Extending Rate)

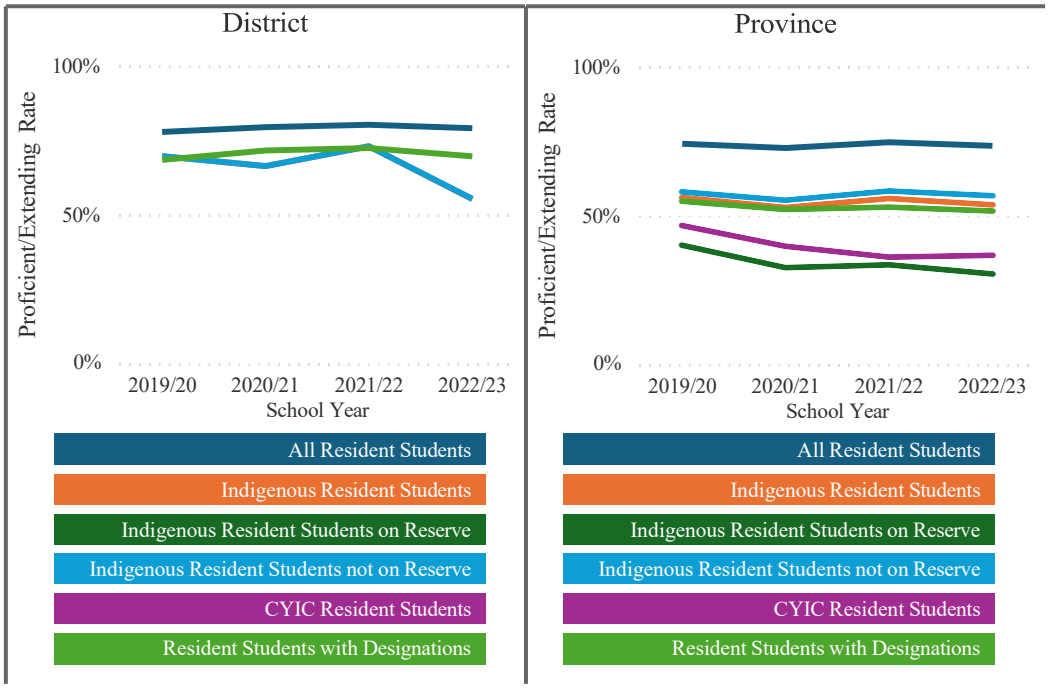


Grade 7 FSA Literacy/Reading (On-Track / Extending Rate)



Measure 1.2: Grade 10 Literacy Expectations

Grade 10 Grad Assessment Literacy (Proficient / Extending Rate)



Analysis and Interpretation

Outcome 1: Literacy

Analysis was done by the **Student Achievement Advisory Committee** (October 2023) and **Indigenous Advisory Committee** (February 2024) using 2022-2023 FSA data supplied by the Ministry of Analytics and Outreach Team. Graphs in this report, released on May 30, 2024, also include 2023-2024 data.

All Students (Grade 4 Literacy)

- 1609 of 2179 students (74%) completed the literacy component of the Foundation Skills Assessment (FSA). The provincial average participate rate was 72%.
- 81% of those students' performance was on-track or extending. This is higher than the provincial rate (73%). The performance rate has consistently been over 80% over the past three years.
- A three-year trend can now be established with the new FSA literacy component. Participation is slightly down from the previous year (76%) but still higher than the first year of the new literacy component (69%).
- Learning Update data for Grade 4 shows 61% of students in the proficient to extending range in Language Arts. The Grade 4 report card marks are lower than the FSA performance range. The learning update data shows marks for all Grade 4 students. The FSA is not written by all students due to exclusions by parents or the school.
- The Student Achievement Advisory Committee recognized this measure and population as a promising trend.

All Students (Grade 7 Literacy)

- 1624 of 2358 students (69%) participated in the literacy component of the FSAs. This is slightly lower than the provincial participation rate of (70%).
- 71% of the students were on-track or extending. This performance rate is higher than the provincial average (69%).
- Although slightly lower than the provincial participation rate, the rate has continued to improve from previous years (64% in 2020/2021; 68% in 2021/2022 and 69% for 2022-2023).
- A three-year trend can now be established. Student performance dropped from the previous year (78% to 71%). This drop is also seen in the provincial rate (73% to 69%).
- Grade 7 second term report card data show that 64% of students were proficient or extending in English Language Arts. The Grade 7 report card marks are within the range of the FSA literacy rates.

Indigenous Students Living On Reserve (Grade 4 Literacy)

- There were no students in this population who participated in the Grade 4 FSA this year.

Indigenous Students Living On Reserve (Grade 7 Literacy)

- The number of students participating is too small to report on. However, the data that can be viewed shows some growth in on-track/extending performance.

Indigenous Students Living Off Reserve (Grade 4 Literacy)

- 65 of 109 (60%) students participated in this component of the FSAs. 65% of the students were on-track or extending. The participation level was below the provincial average (73%).
- The performance rate was higher than the provincial average (60%). When compared to the All Students population (81%), the Indigenous Students Living Off Reserve performance rate is not as high (65%).

- Grade 4 learning update data from Spring 2023 show that 44% of Indigenous students were proficient or extending in the area of literacy. This data represents all 109 Grade 4 Indigenous students marks. The FSA results only represent 60% of students with 65% on-track or extending.

Indigenous Students Living Off Reserve (Grade 7 Literacy)

- 53 of 100 (53%) students participated in the literacy component of the FSAs. The provincial average for participation is 73%.
- 57% of the students were on-track or extending. The provincial average performance rate was 53%.
- The district had a higher performance rate (57%) than the provincial averages, but the participation rate (53%) was lower than the provincial average (73%). The three-year trend shows a decline in performance from 75% in 2020/2021 to 57% in this recent year. This decline is also mirrored in the provincial data (64% to 53%).
- There is a sharp increase in student performance that it almost matches the Students with Disabilities or Diverse abilities population in 2024-2025.
- The performance rate is lower (57%) than the All Students population (71%).
- The Grade 7 report card data shows that Indigenous students (56%) were on-track or extending. This rate is similar to the FSA data. did not achieve same performance rate as the All Students population (64%).

Students with Disabilities or Diverse Abilities (Grade 4 Literacy)

- 208 of 364 students (57%) participated in the FSA reading component. The is higher than the provincial participation rate (49%).
- 87% of the students' performance was on-track or extending. This is significantly higher than the provincial rate (62%). The three-year trend has an average of 86%.
- When compared to the All Students population (81%), the Students with Disabilities or Diverse Abilities population performance is higher at (87%).

Students with Disabilities or Diverse Abilities (Grade 7 Literacy)

- 358 of 593 students (60%) participated in the FSA reading component. This is higher than the provincial (54%) participation rate.
- 71% of the Coquitlam District students' performance was on-track or extending. This is significantly higher than the provincial (49%) performance rate. The three-year trend in similar past responses shows consistency in both participation and performance for the district.
- The Students with Disabilities or Diverse Abilities performance rate matches the All Students population (71%).

Children and Youth in Care (Grade 4 Literacy)

- The number of students is fewer than 10 in this population, therefore there is no report on this population. However, the data that we were able to view shows good improvement from the previous two years. The Student Achievement Advisory Committee noted this growth as a promising trend.

Children and Youth in Care (Grade 7 Literacy)

- There is no data from this population.

Literacy 10 Assessment

All Students (Grade 10 Literacy)

- The data provided by the Ministry of Education now shows four years of data of the Grade 10 literacy assessments. 2452 of 2720 (90%) students wrote the Literacy 10 assessment. The district participation rate is higher than the provincial rate (86%).
- 79% of the students' performance was proficient or extending and higher than the provincial average of 73%. The three-year trend for performance is stable with an average of 79%. Participation has remained higher than 90% over the last two years.

Indigenous Students Living On Reserve (Grade 10 Literacy)

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

Indigenous Students Living Off Reserve (Grade 10 Literacy)

- 84 of 111 (76%) students participated in the Grade 10 Literacy assessments. This is higher than the provincial (70%) participation rate.
- 55% of the students' performance was proficient or extending. Despite the decline from the previous year (72%), this remains slightly higher the provincial average of 52%. The three-year trend showed a slight decrease in 2020-2021 in both performance and participation and an improvement this year.
- When compared to the All Students performance rate (79%), the Indigenous Students Living Off Reserve data is lower (55%).
- A more stable picture of student performance can be found when the Grade 12 Literacy assessment data is examined. 73% (71 of 96) of the student's performance was proficient or extending. 82% (1918 of 2350 students) in the All Students population were proficient or extending.

Students with Disabilities or Diverse Abilities (Grade 10 Literacy)

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

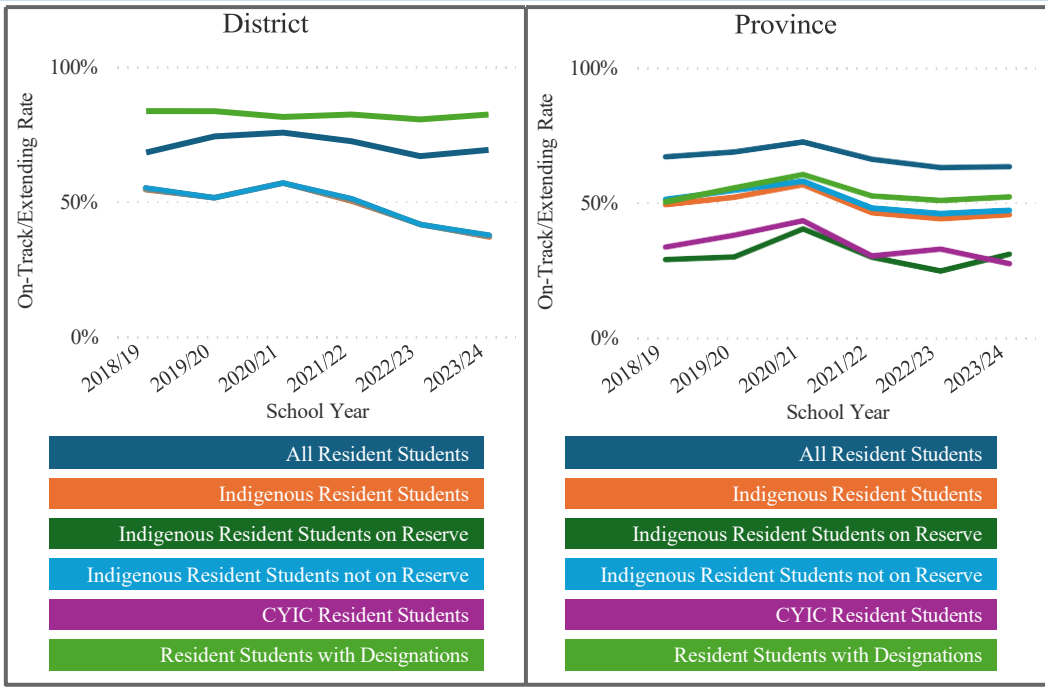
Children and Youth in Care (Grade 10 Literacy)

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

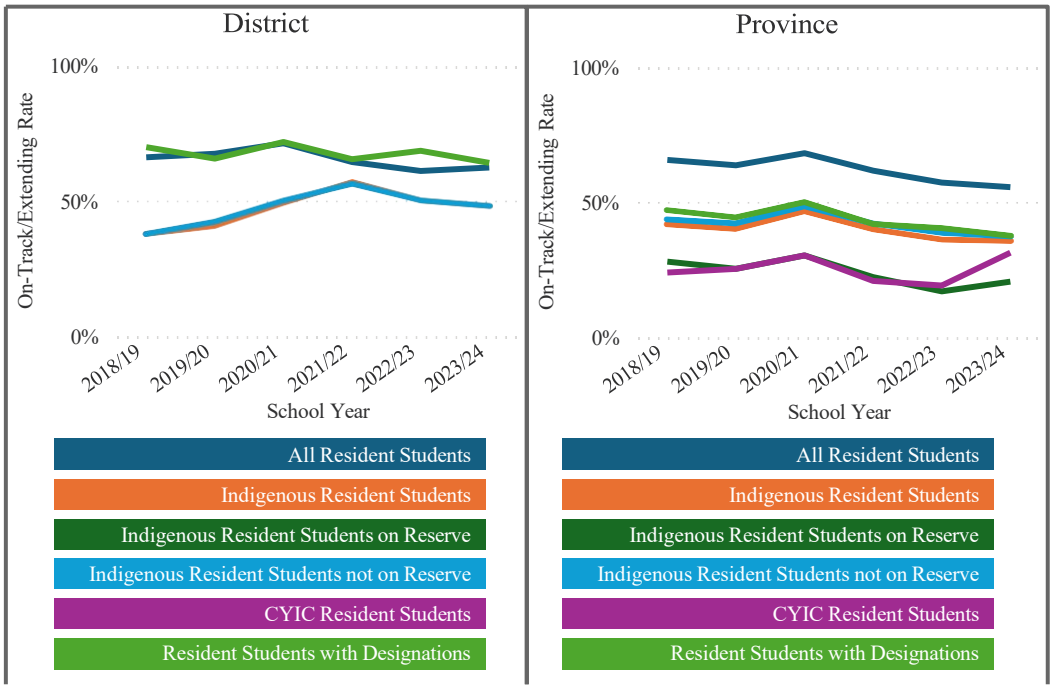
Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

Grade 4 FSA Numeracy (On-Track / Extending Rate)

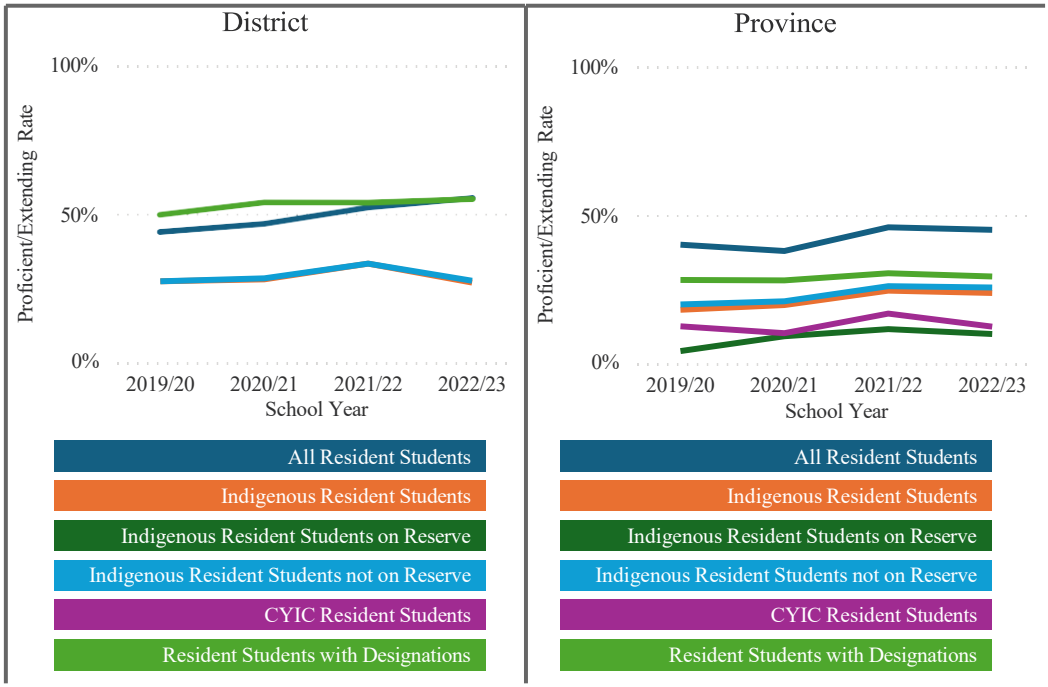


Grade 7 FSA Numeracy (On-Track / Extending Rate)



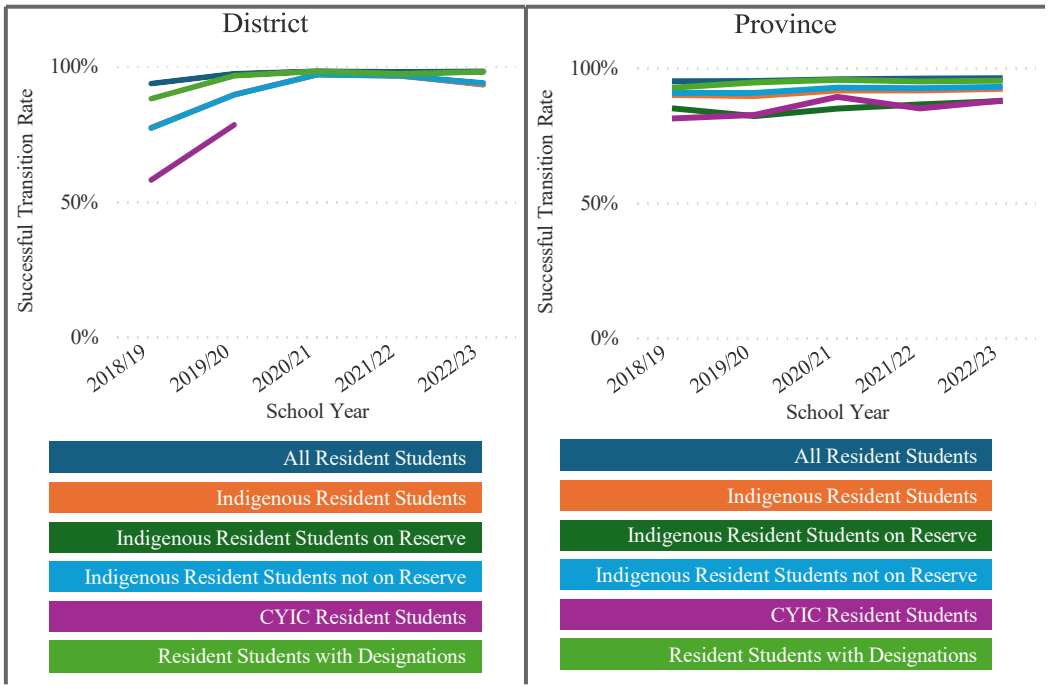
Measure 2.2: Grade 10 Numeracy Expectations

Grade 10 Grad Assessment Numeracy (Proficient / Extending Rate)

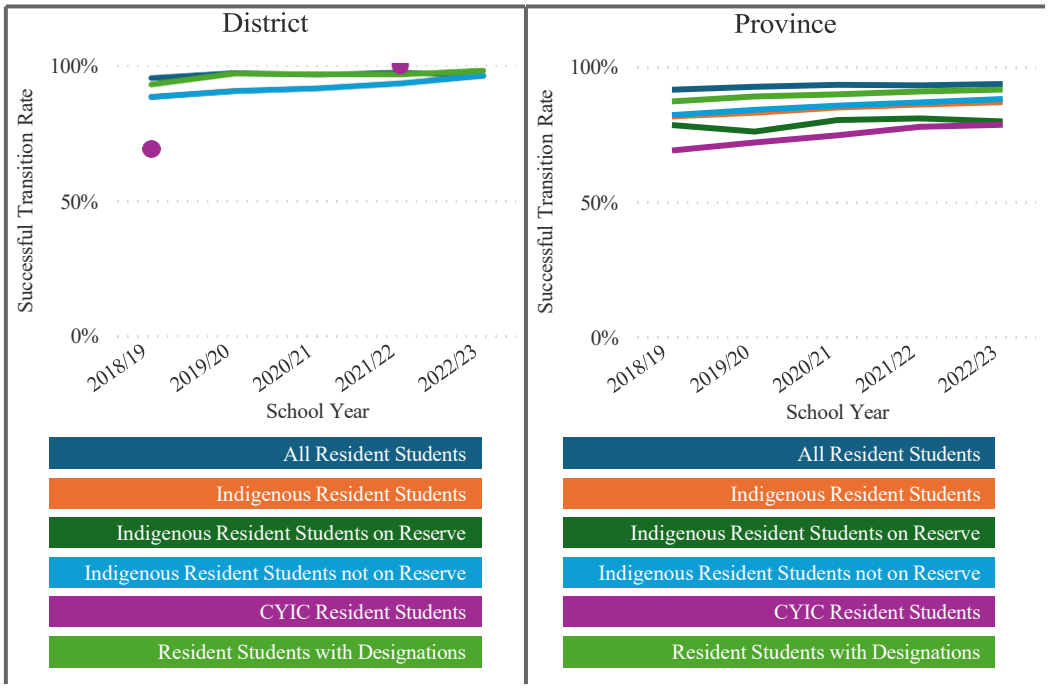


Measure 2.3: Grade-to-Grade Transitions

Grade 10 to 11 Transition Rate



Grade 11 to 12 Transition Rate



Analysis and Interpretation

Outcome 2: Numeracy

All Students (Grade 4 Numeracy)

- 1604 of 2179 students (74%) participated in the 2022-2023 Numeracy component of the FSA. 67% of the students were on-track or extending.
- The participation rate is higher than the provincial (72%) average.
- The SD43 performance data continues to be above the provincial average of 63%. The three year trend shows a slight decrease from 75% in 2020/2021 to 67% in this recent year. This decline is also seen in the provincial data (72% to 63%).
- Learning Update data from Spring 2023 show that 79% of the Grade 4s were proficient or extending in numeracy. The Grade 4 report card marks are higher than the FSA results.
- It is noted that the report card results are higher than the FSA scores for this population.

All Students (Grade 7 Numeracy)

- 1619 of 2358 students (69%) participated in the recent numeracy assessment. SD43 participation rate (69%) grew slightly from the previous year (67%) and now matches the provincial rate.
- 61% of the students' performance was on-track or extending. This remains higher than the provincial average (57%).
- The three-year trend for performance shows a decrease from 2020-2021 (71%) to this recent year of 61%. This decrease is also seen in the provincial data (68% in 2020/2021 to 57% in 2022-2023).
- 70% of Grade 7s were in the proficient or extending range on their Spring 2023 Learning Update. This number is higher than their FSA results (61% on-track/extending).
- It is noted that the report card results are higher than the FSA scores for this population.

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

- The number of Grade 4 and 7 students participating in the Numeracy FSAs is too small to report on. There is no data to report on. However, last year, the Grade 7 data did show some growth in performance.

Indigenous Students Living Off Reserve (Grade 4 Numeracy)

- 66 of 109 (61%) students participated in the 2022-2023 Numeracy component of the FSA. This is a slight increase from the previous year (60%) but remains lower than the provincial participation average of 74%.
- The student's performance rate, on-track or extending, is 41% which is lower than the provincial average of 46%. The three-year trend, like many measures in this report, show a slight decrease from 59% in 2020-2021 to 41% in this recent year. There is also a decrease in the provincial rate over three years.
- When compared to the All Students population performance rate (67%), the Indigenous Students Living Off Reserve rate is lower at 41%.
- Numeracy data from the Learning Updates show 47% of Indigenous students either proficient or extending range. This is a higher rate than the FSA results (41% on-track/extending).
- It is noted that the report card results are higher than the FSA scores for this population.

Indigenous Students Living Off Reserve (Grade 7 Numeracy)

- 53% of students (50 of 92) participated in the Numeracy component of the FSA. Compared to the province, the participation rates (53%) were lower than the provincial rate (72%).
- 49% of those students' performance were on-track or extending. The performance rate is higher than the provincial counterparts (39%). When compared to the All Students population performance rate (61%), the Indigenous Students Living Off Reserve rate is lower at 49%.
- The three-year trend for performance shows a peak at 58% in 2021-2022. This year's performance rate (49%) is very similar to the 2020-2021 rate of 50%.
- Grade 7 third term report card data show that 42% of students were proficient or extending in numeracy. The report card marks are lower than the All Students (70%).

Students with Disabilities or Diverse Abilities (Grade 4 Numeracy)

- 208 of 364 students (56%) in this population participated in the FSA Numeracy component. Participation is higher than the provincial rate (49%).
- The performance rate for this population is 80% students on-track or extending. This is significantly higher than the provincial rate (51%). The three-year trend average is 81%.
- When compared to the All Students population performance rate (63%), the Students with Disabilities or Diverse Abilities rate is higher at 80%.
- The Grade 4 report card marks are lower than the “All Students” population with 47% of students in the proficient or extending range.

Students with Disabilities or Diverse Abilities (Grade 7 Numeracy)

- 357 of 593 students (60%) participated in the Numeracy FSA component. The participation rate is higher than the provincial rate of 53%.
- The performance rate was 69% of students on-track or extending. This is higher than the provincial performance rate (40%). There is a slight increase in the three year trend.
- When compared to the All Students population performance rate (61%), the Students with Disabilities or Diverse Abilities rate is higher at 69%.
- The Grade 7 report card marks for this population are lower than the “All Students” group with 42% of the students in the proficient or extending range.

Children and Youth in Care (Grade 4 Numeracy)

- The number of students participating in the Grade 4 FSA Numeracy component is fewer than 10. We cannot report on this measure. However, based on the data that we can see, we do note some improvement from previous years.
- The Student Achievement Advisory Committee noted this population as having promising growth based on the viewable data.

Children and Youth in Care (Grade 7 Numeracy)

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

Numeracy 10 Assessment

All Students (Grade 10 Numeracy)

- The Grade 10 cohort in 2022-2023 was 2720 students. 90% (2460) students participated in the numeracy assessment. The participation rate is higher than the provincial rate of 81%.
- 55% of the students' performance was proficient or extending. This rate is higher than the provincial performance rate of 45%. There is steady growth at this rate compared to the previous three years.

Indigenous Students Living On Reserve (Grade 10 Numeracy)

- No data due to the small population size.

Indigenous Students Living Off Reserve (Grade 10 Numeracy)

- Both performance and participation for Indigenous Students Living Off Reserve are higher than the provincial average. 80 of 103 students (77%) wrote the 2022-2023 numeracy assessment. The participation rate is higher than the provincial average rate of 65%.
- 28% of the students' performance was proficient or extending. Although the performance rate of 28% is low, it is still higher when compared to the provincial rate of 26%. The five-year trend shows steady performance with the recent year seeing a slight decrease.
- The Indigenous Students Living Off Reserve performance rate (28%) is lower than the All Students population (55%).

Students with Disabilities or Diverse Abilities (Grade 10 Numeracy)

- 567 of 675 students (84%) wrote the Grade 10 Numeracy assessment in 2022-2023. This was higher than the provincial (67%) participation rate.
- 54% of the students' performance was proficient or extending. This is above the provincial average performance rates (31%). The three-year trend for Coquitlam has an average of 54%.
- The Students with Disabilities or Diverse Abilities performance rate (54%) almost matches the All Students population (55%).

Children and Youth in Care (Grade 10 Numeracy)

- The population for this measure was too small to report on. However, there does seem to be improvement in this measure based on the data viewed by the Student Achievement Advisory Committee.

Intellectual Development Summary

Literacy Summary

Data sources for literacy include the required provincial assessments (FSA and Graduation Assessments), report card marks (Spring 2023), and How Are We Doing? 2022/2023 report.

Foundation Skills Assessment for all populations in literacy continue to remain higher than the provincial averages.

Although masked in this report, the Student Achievement Advisory Committee was able to view some data for the Children and Youth in Care population. The committee was very encouraged by the Grade 4 Literacy FSA Children and Youth in Care data.

An examination of Grade 4 attendance in October and November reveals that non-Indigenous students attended school more frequently than Indigenous students. The FSAs are administered in this time period. Of the 90 Grade 4 Indigenous students, 90% were away one or more days. Of the 2026 non-Indigenous students, 83% were absent one or more days. This may explain why Indigenous participation rates were lower than non-Indigenous students. Monitoring attendance will be a priority for future years of the FSAs. The district continues to focus on the success of Indigenous students with the introduction of the Student Learning Profile outlined in “Adjustments and Adaptations: Next Steps” section of the FESL report.

Report card data was also examined. Every student receives a report card whereas not all students participate in the FSA. Students with Disabilities and Diverse Abilities see an increase in performance in the final report cards. The percentage of students in the proficient to extending range increases to 28%. The classroom based assessment process outlined in “Celebrating our Success for the Past Year” has helped students in this category. There is also a reduction in students in the Emerging category from 14% to 11% in the final learning update.

District Learning Services department is also supporting schools with the implementation of the science of reading to support teacher professional development. For the 2024-2025 school year, the district is inviting teachers to attend sessions hosted by Jan Richardson, Matt Glover and Robin Bright to support the science of reading.

Results for Grade 10 Literacy Assessment written by Indigenous students were lower than their provincial counterparts. However, a school-by-school analysis shows that Centennial Secondary, which piloted the Indigenous Support Blocks, had stronger results than other schools. The Indigenous support blocks have now been implemented at all secondary schools with the hope of improved results in future years.

Numeracy Summary

As with the Literacy section of the report, the small population sizes for Indigenous Students Living On Reserve and Children and Youth in Care data will be masked. The Student Achievement Advisory Committee was able to view some data. The committee was encouraged by the Grade 4 Children and Youth in Care data.

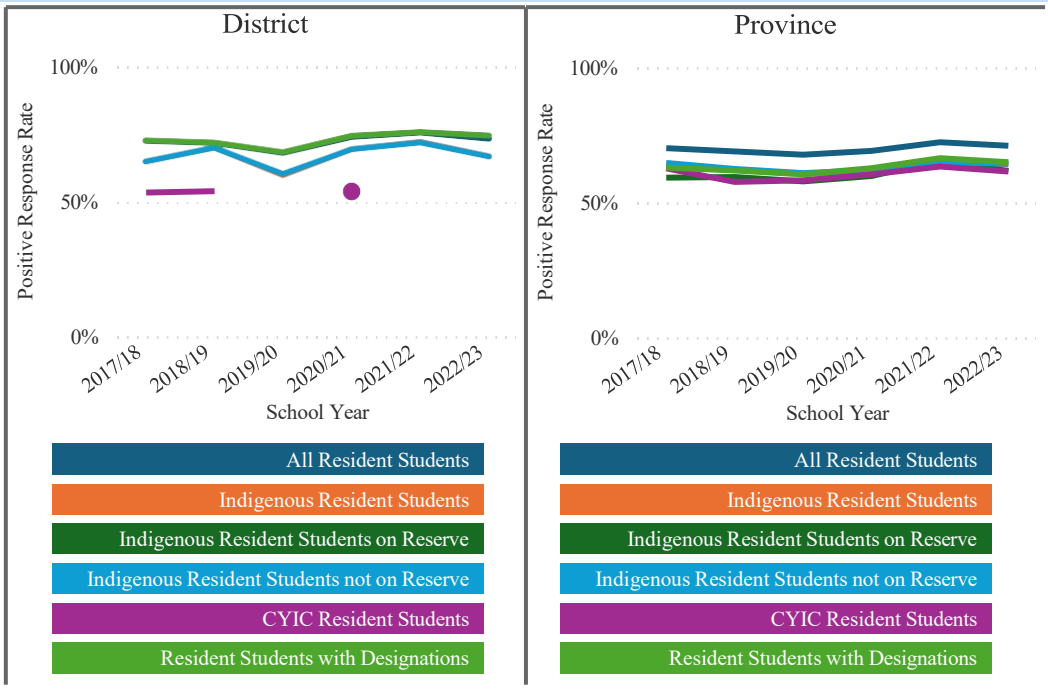
Report card data for numeracy for the Grade 4 and Grade 7 All Resident Student and the Indigenous Grade 7 populations are higher than FSA results. This is unlike the Literacy section where the students' FSA results are higher than report card results. The data will be shared with the District's Numeracy Integrated Team for further analysis. The Integrated team consists of a Numeracy Teacher Coordinator, mentor teachers and an Indigenous resource teacher.

A theory regarding improved report card data lies in the work being done by the Numeracy Integrated Team with classroom teachers. Integrated Teams were introduced in 2022 to support schools with their alignment with Directions 2025. The Numeracy Team consists of a Numeracy Teacher Coordinator, two Numeracy Mentor Teachers, an Indigenous teacher, a STEAM teacher and the Early Learning Coordinator. The Numeracy Team works with individual teachers and whole staffs to improve numeracy instruction. The team has developed an assessment tool called the Collection Task. The Numeracy Team has worked directly with classroom teachers at the 25 schools that have a Numeracy goal to implement the assessment.

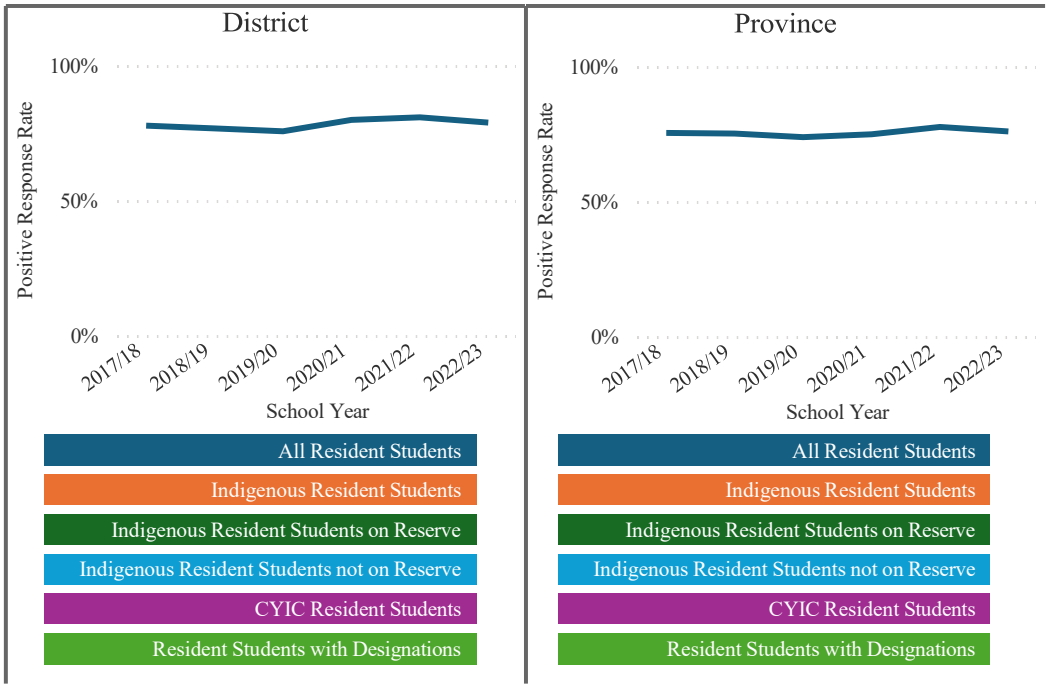
Educational Outcome 3: Feel Welcome, Safe, and Connected

Measure 3.1: Students Feel Welcome and Safe and Have a Sense of Belonging at School

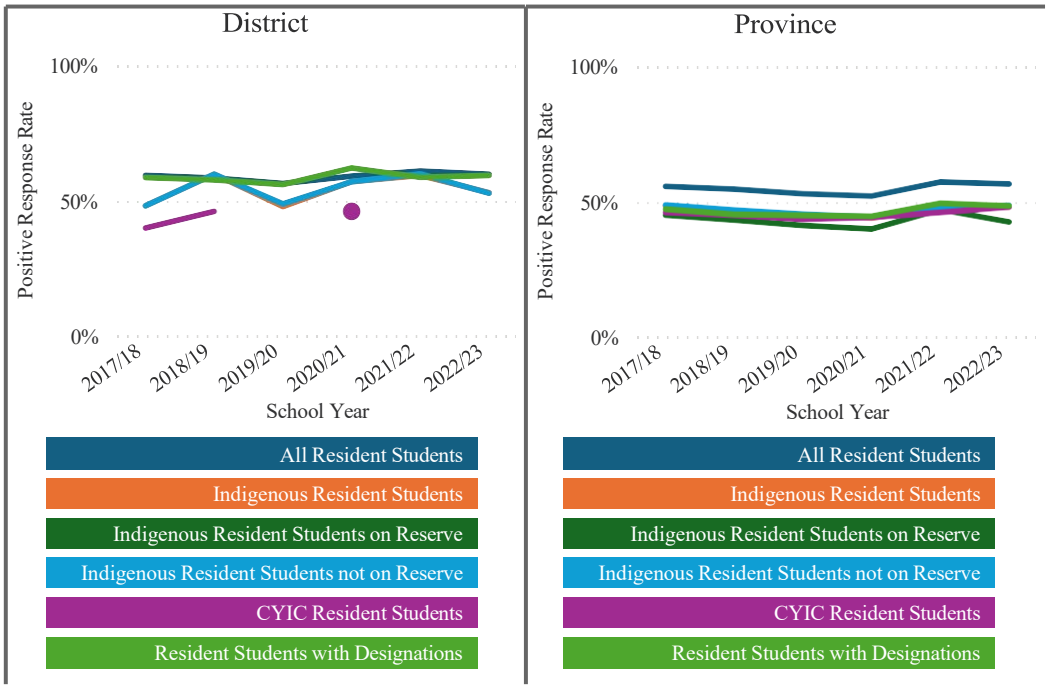
Feel Welcome (Positive Response Rate for Grades 4, 7, and 10)



Feel Safe (Positive Response Rate for Grades 4, 7, and 10)

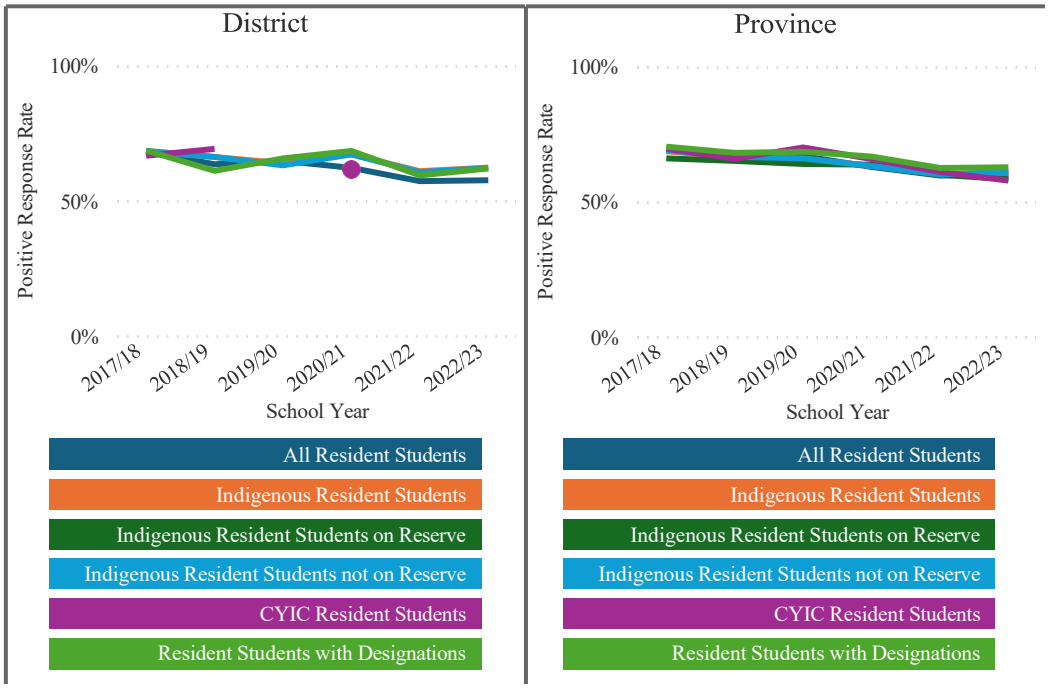


Sense of Belonging (Positive Response Rate for Grades 4, 7, and 10)



Measure 3.2: Students Feel that Adults Care About Them at School

2 or More Adults Care (Positive Response Rate for Grades 4, 7, and 10)



Analysis and Interpretation

Outcome 3: Students Feel Welcome, Safe, and Connected

Although the data was masked for the Indigenous Students Living On Reserve population, the Student Achievement Advisory Committee recognized the positive growth in their feeling a sense of belonging, feeling welcome and two or more adults that care.

Feeling Safe

- Students sense of safety is higher than that of their provincial counterparts with 81% compared to 77%. The data is similar to the responses in the MDI and YDI. 71% of Grade 11 students responded positively to the statement "I feel safe at my school."

Feeling Welcome and a Sense of Belonging

- The students sense of feeling welcome is higher than the provincial counterparts. When measured to the All Resident students positive responses, the Indigenous Students Living Off Reserve populations responses are lower (66% compared to 73%).
- Students with Disabilities or Diverse Abilities responses were slightly higher than the All Resident Student population. The responses also matched the All Resident students.
- Indigenous student responses (66%), although higher than their provincial counterparts yet remain lower than the SD43 All Resident Student population (73%). Qualitative data from the Indigenous Youth Summit has offered insight in what schools can do to address these matters.

Two or More Adults that Care

This measure has been a focus for the district because the data has been lower than the provincial average in the past three years. The district has focused on understanding why student responses have been less positive than other measures. There seems to be a slight improvement in student responses especially among priority populations such as Indigenous Students and Students with Disabilities or Diverse Abilities. An early preview of 2023-2024 SLS and MDI data shows very promising results.

- Data from the Middle Years Development Instrument and BC Adolescent Health Survey are higher than the Student Learning Survey data.
- The school experiences of Indigenous students continue to be tracked. The district added a custom question to the Student Learning Survey in 2022-2023, “Have you had negative experiences at school because of your race or cultural identity?” The responses show Indigenous students report more instances of negative experiences than the non-Indigenous counterparts.
- The How We are Doing report also shares data of school experiences. Indigenous students are less likely to like school than non-Indigenous students. There are some positive trends in the data.

Human and Social Development Summary

The Indigenous Youth Summit has produced qualitative data on what schools can do to increase the sense of belonging at school. On November 13, 2023, when asked "Who is in your support system that can help you deal with instances of racism?", the students overwhelmingly identified the Indigenous Youth Worker as part of their support system. As part of the operational plan, the district maintains 17 Indigenous Youth Workers. In addition, there is a teacher advocate at each secondary school to run the Indigenous Support Blocks. It is hoped these supports will increase the In digenous students' sense of belonging and feeling welcome at school. Student positive responses to the question regarding caring adults increased an increase in both students living on and off reserve.

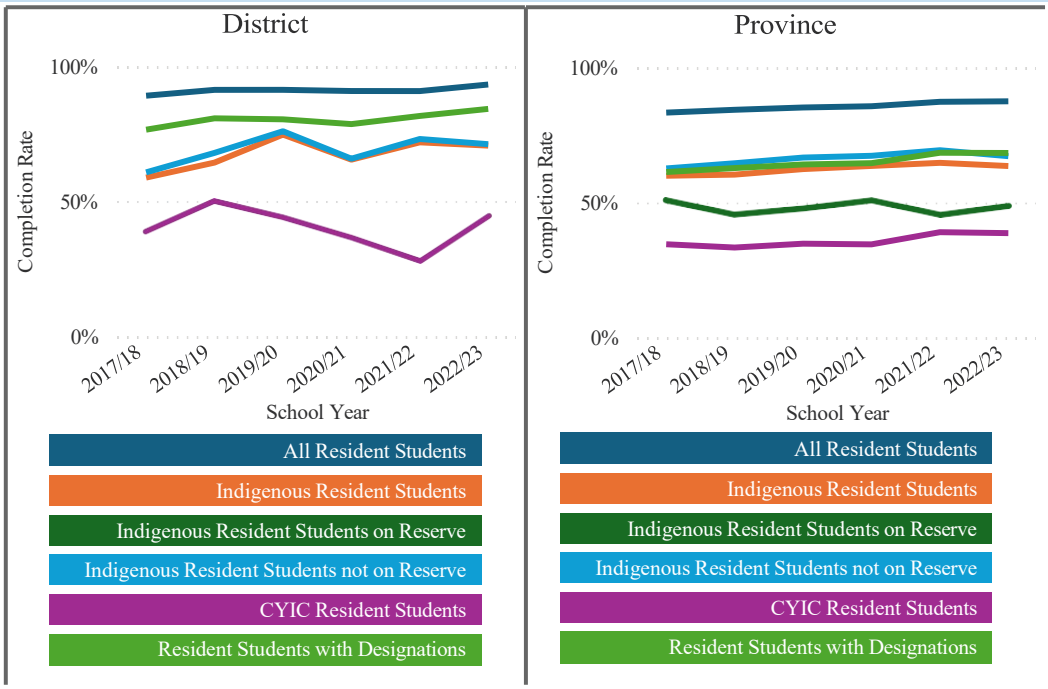
Data analysis from the 2019-2020 Framework for Enhancing Student Learning showed responses that required attention in the area of Human and Social Development. The district revised the school plans in 2020 to have schools report on Human and Social Development and Indigenous Learners.

Career Development

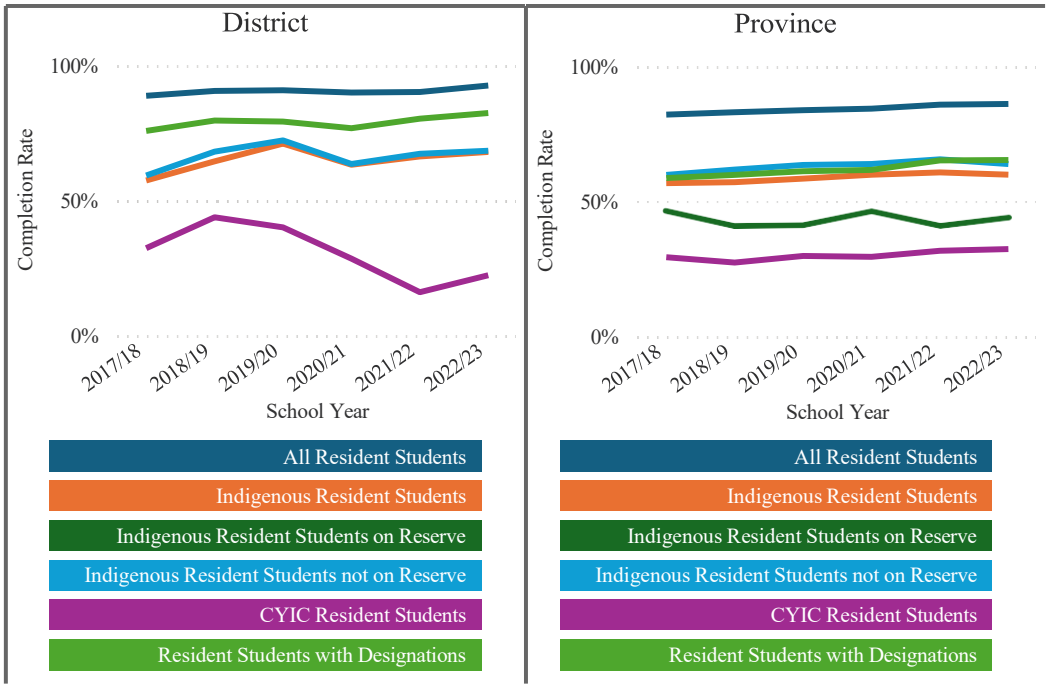
Educational Outcome 4: Graduation

Measure 4.1: Achieved Dogwood within 5 Years

5-Year Completion Rate (Dogwood & Adult Dogwood)



5-Year Completion Rate (Dogwood Only)



Analysis and Interpretation

Outcome 4: Graduation

Completion rates remain higher than the provincial counterparts for all populations. Data for the Indigenous Students Living On Reserve is masked due to the small populations.

All Students (5 Year Completion Rate)

- The 5-year graduation rate for all resident students is above the provincial average. In 2022-2023, 2335 of 2617 (93%) eligible Grade 12 students graduated in Coquitlam. This is higher than the provincial average of 87%.
- The 6-year completion rate for resident students is 96.5% compared to the provincial rate of 91.8%. It should be noted that females measured in the 6-year completion rate graduate at a rate of 99%.

Indigenous Students Living On Reserve (5 Year Completion Rate)

- No data to report on due to the small size of the population. The data that can be viewed shows an improvement in the number of students who graduated in 2022-2023.

Indigenous Students Living Off Reserve (5 Year Completion Rate)

- 71% (74 of 113 students) of this population graduated within five years. This is higher than the provincial average of 67%. The three-year trend showed a slight decrease in 2020-2021 (66%) from 2019-2020 (76%). The recent year shows a slight decrease.
- When compared to the All Students graduation rate (93%), the Indigenous Students Living Off Reserve population graduation rate is lower at 71% but the gap appears to be closing. Attendance may be a factor in the graduation rates of the Indigenous students. The 6-year completion rate is 82.6%, compared to the province (77.1%).
- The Indigenous Advisory Committee reviewed completion rates and asked if there was a difference between populations within the Indigenous students. It was not possible to disaggregate the Inuit data due to the small population.

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

- 508 of 653 students (84.4%) in this population graduated in 2022-2023. This rate is slightly higher than the previous year (81.7%).
- When compared to the All-Students population graduation rate (93%), the Students with Disabilities or Diverse Abilities population graduation rate is lower at 84.4% but the gap appears to be closing.
- The 6-year completion rate is 89.0%, compared to the province (77.3%).

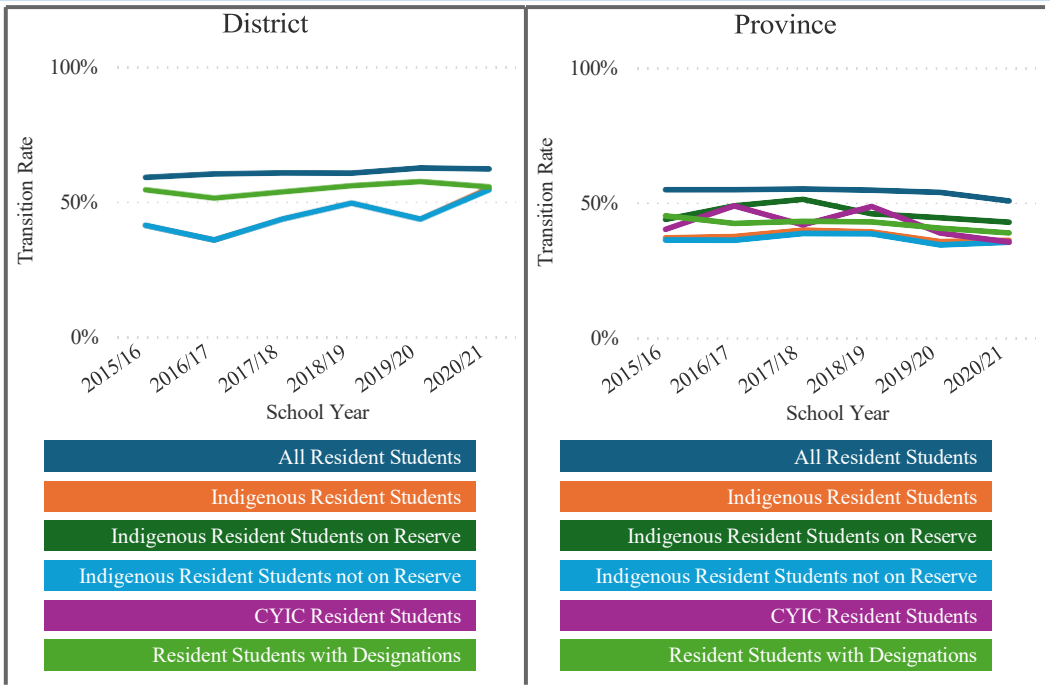
Children and Youth in Care (5 Year Completion Rate)

- With a cohort size of 20 students, 45% of the students graduated in 2022-2023. This is higher than the provincial average of 34%. Although still not at the same rate as other populations, it is a sharp increase from the previous year (28%).
- The 6 year completion rate reveals a slight improvement (46%) in graduation rates.

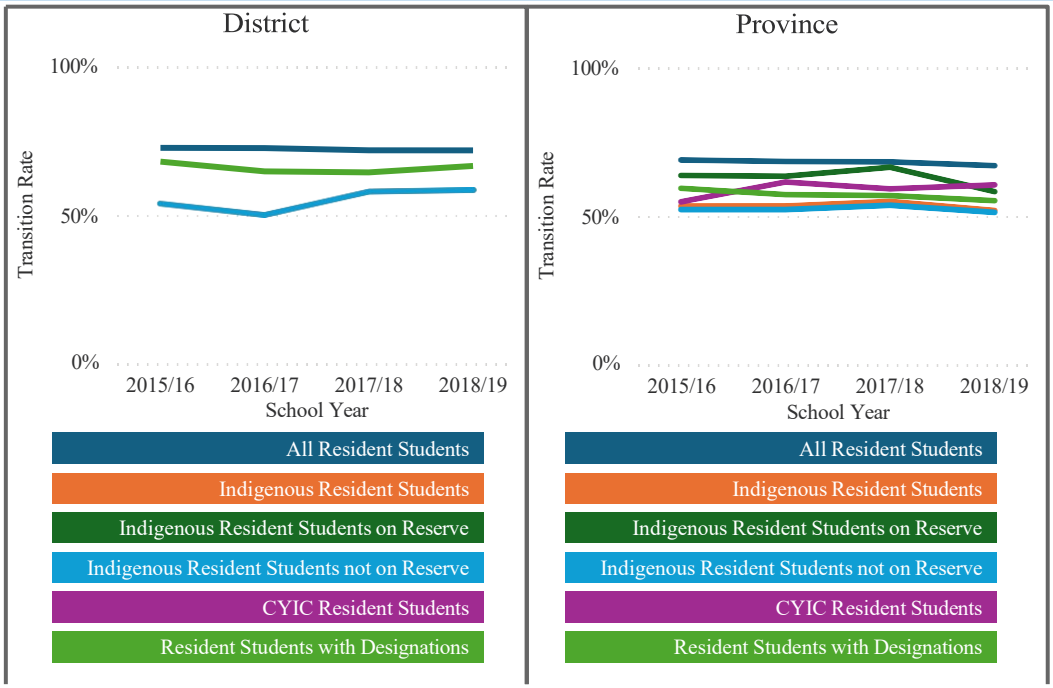
Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Post-Secondary Transitions

Transition Rate to BC Public PSI (Immediate)



Transition Rate to BC Public PSI (Within 3 Years)



Analysis and Interpretation

Outcome 5: Post-Secondary Transitions

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

All Students (Post-Secondary Transfer)

- The most recent data available at the time of this report, 2020-2021, shows that 61% of Dogwood graduates transferred immediately to post-secondary institution.
- There is a slight decrease from the previous year (62%) but the Coquitlam District student rate remains higher than the provincial average (50%).
- 70% of students transferred within 3 years. This is higher than the provincial average of 65%.
- The effects of Covid-19 restrictions may be a reason for the reduction in transfer rates for all populations in this measure. This decrease is also seen in the provincial rate.

Indigenous Students Living On Reserve (Post-Secondary Transfer)

- There is no data available for this population.

Indigenous Students Living Off Reserve (Post-Secondary Transfer)

- Data shows 55% of Indigenous students transferred to post-secondary immediately after graduation. This rate is higher than the provincial rate of 36%.
- The data provided does show the three-year transfer data. However, if we look back to 2018-2019, we see that the SD43 rate (55%) remains higher than the provincial transfer rate (49%).
- Parents and guardians of Indigenous students were asked on the Equity Scan if they felt school was preparing their children for their future after Grade 12.
    - 91 of 159 (57%) parents and guardians agreed or strongly agreed with the statement.
    - 51 (32%) of the parents neither agreed nor disagreed.
    - 17 parents (10%) disagreed with the statement.

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

- In the recent data from 2020-2021, 56% of students transferred to a post-secondary institution within one year of graduation. This is higher than the provincial transfer rate (43%).
- The one-year transition rate is similar to the Indigenous Students data, yet both remain lower than the All Students rate (61%).
- As with the previous populations, the 2018-2019 three-year transfer rate will be examined. 64% of Coquitlam District students transferred to post-secondary institution within three years of graduating. This rate is higher than the provincial rate of 52%.

Children and Youth in Care (Post-Secondary Transfer)

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

Career Development Summary

Transfer to post-secondary data only reports on institutions within British Columbia. The data does not report on students who attend elite universities outside of British Columbia.

Data for Indigenous students from both Ministry sources and the Equity Scan is promising. One possible factor for the strong results is the District Train in Trades program led by a District Vice-Principal. There is a focus on supporting Indigenous students through the Indigenous Peoples in Trades Training Program which helps SD43 students interested in pursuing a Career, Education or Training in Trades.

School District No. 43 and the Career and Trades Programs provide equal access and opportunity for Indigenous students interested in trades. There are several programs and resources available for those interested in exploring or entering trades. In partnership with the Skilled Trades BC, ACCESS Futures, SkilledTradesBC, WORK BC, and other agencies, the district can support students with:

- Tuition-free Trades Training Programs
- Financial support for equipment and other supplies
- Transportation and Housing Allowances
- Access to child care
- Mentorship Programs
- Free tutoring and learning support
- Free upgrading programs

The Indigenous Education Department supported a Trade Sampler event to introduce Indigenous students to possible trades.

Kory Wilson and Tami Pierce from the British Columbia Institute of Technology (BCIT), were the facilitators for the Indigenous Youth Summit in November 2022. One of the outcomes was a working relationship between SD43 and BCIT. BCIT offered an Indigenous Focus Day to Indigenous students of SD43. This was a day for sixty students to learn about all the different programs and options available at BCIT. Currently the District Principal of Indigenous Education and District Vice-Principal of Career and Trades are examining how many students who attended these events signed up for Careers Programs.

In addition, Indigenous youth attended post-secondary exploration days at Simon Fraser University, University of British Columbia and Kwantlen Polytechnic University.

The Indigenous Support blocks at each secondary school is intended to support Indigenous students in their graduation rates. This structure is now in place at all secondary schools. It is hoped that this structure will improve completion rates so it closes the gap with non-Indigenous students.

Addendum: Relevant Additional Local Data and Evidence

Human and Social Development

Educational Outcome 3: Feel Welcome, Safe, and Connected

BC Adolescent Health Survey, 2022-2023

SCHOOL EXPERIENCE

Students were asked how much they agreed with a series of statements about their school experience.

Students' feelings about their school experience			
	Disagreed/ Strongly disagreed	Neither agreed nor disagreed	Agreed/ Strongly agreed
Felt like a part of their school	13%	30%	57%
Happy to be at school	18%	29%	53%
Felt school staff treated them fairly	7%	24%	69%
Felt school staff expected them to do well	4%	22%	74%
Felt safe at school	10%	24%	66%
Felt teachers cared about them	10%	28%	63%
Felt other school staff cared about them	14%	39%	47%

Note: Percentages in each row may not total to 100% due to rounding.

Data from BC Adolescent Health Survey McCreary Report, 2023

Student Learning Survey, 2022-2023, Additional Questions added by SD43

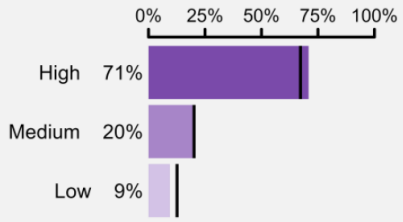
Have you had negative experiences at school because of your race or cultural identity? Student Learning Survey SD43 2022-2023				
	All Resident Grade 10 Students	Indigenous Grade 10 Students	All Resident Grade 12 Students	Indigenous Grade 12 Students
Never	50%	39%	53%	58%
Almost Never	27%	27%	24%	18%
Sometimes	13%	21%	14%	7%
Most of the Time	2%	2%	2%	9%
All of the Time	1%	4%	1%	5%
Don't Know	4%	4%	3%	1%
No Answer	0%	0%	0%	0%

Youth Development Instrument, 2022-2023

SCHOOL CLIMATE

SCHOOL SAFETY

Youth's level of agreement with the statement "I feel safe at my school"

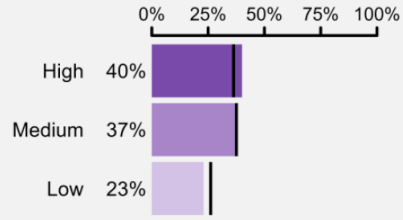


SCHOOL CONNECTION

SCHOOL BELONGING*

Youth's level of agreement with statements about their sense of belonging at school.

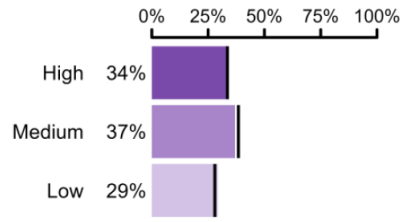
e.g., "I feel like I belong in this school"



SUPPORTIVE ADULTS AT SCHOOL*

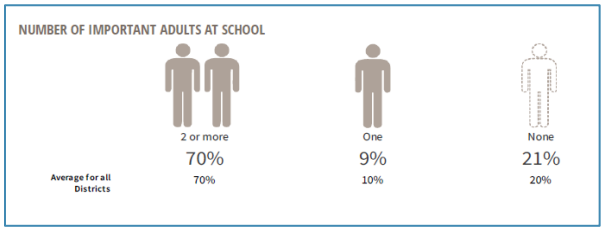
Youth's level of agreement with statements about how supported they feel by the adults at their school.

e.g., "At my school, there is an adult who really cares about me"

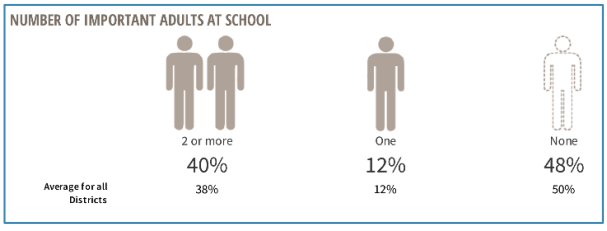


Middle Years Development Instrument, 2022-2023

Grade 4 MDI Responses

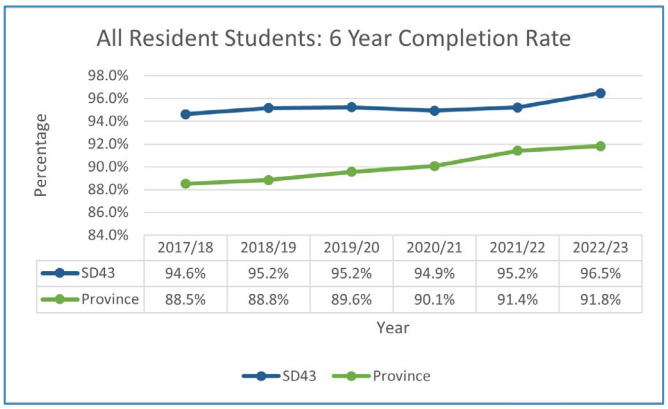


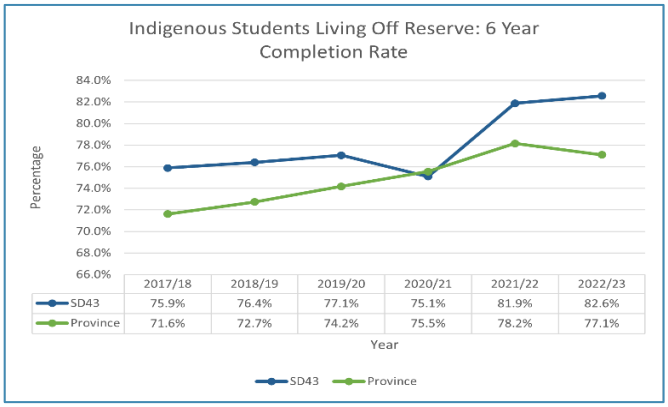
Grade 8 MDI Responses

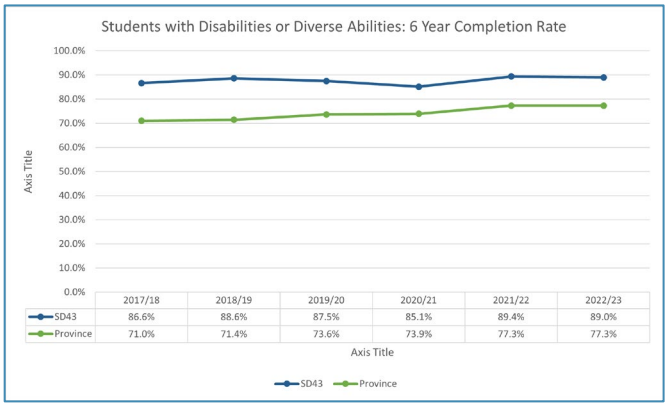


Career Development

Educational Outcome 4: Graduation





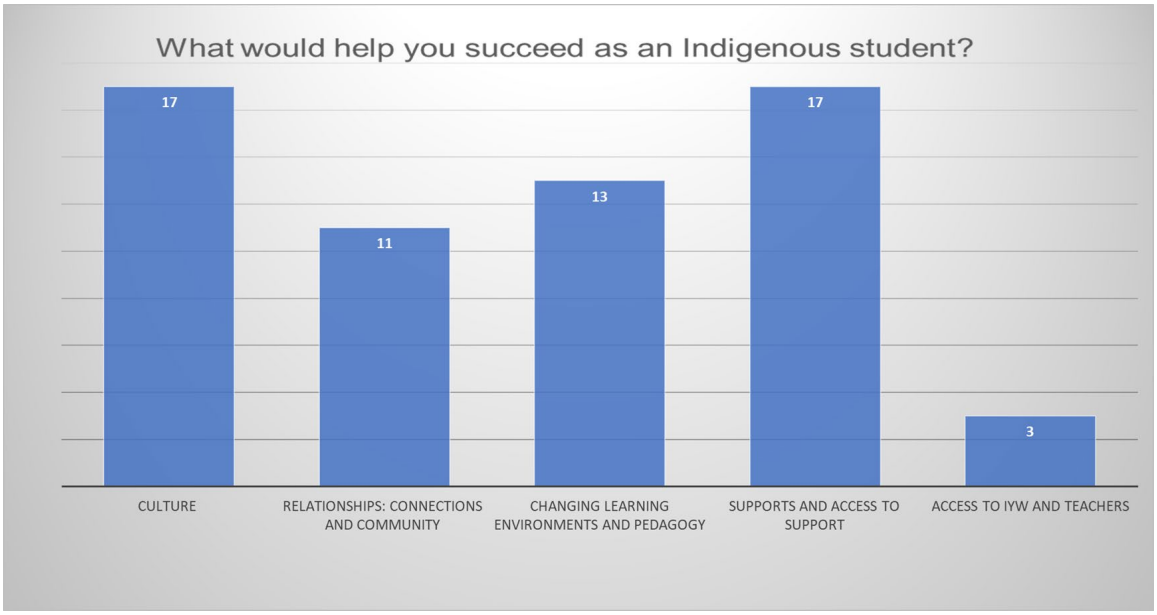


Educational Outcome 5: Life and Career Core Competencies

Indigenous Parent Responses, Equity in Action Scan, 2022-2023

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

Indigenous Youth Summit



Coquitlam School District
[SD#43]

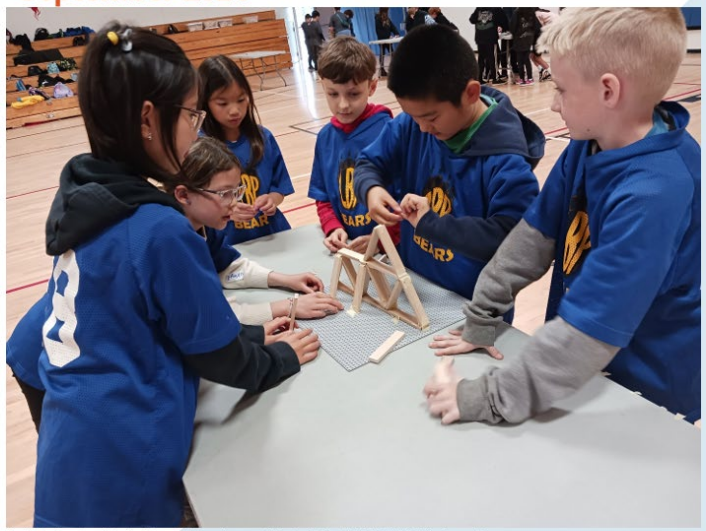
Enhancing Student Learning Report
September 2024
In Review of Year 4 of *Directions 2025*



Celebrating National Indigenous People's Day at Terry Fox Secondary.

Coquitlam School District
[SD#43]

Section A: Reflecting on Student Outcomes
September 2024



Students from Lord Baden-Powell Elementary participate in the District STEAM Challenge Day.

FRAMEWORK FOR ENHANCING STUDENT LEARNING

September 2024

Acknowledgements

Student Achievement Advisory Committee

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

Indigenous Advisory Committee

Kathleen Smart, Kwikwetlem First Nation
Maureen Lerat, Kwikwetlem First Nation
Stephen Paquette, Parent Community Member
Troy Brown, Former Student and Community Member
April Bennett, Elder and Grandparent
Cindy Erwin, Clerical, Continuing Education
Penny Turpin, Teacher, Pinetree Secondary
Nicole Hurley, Former Student and Community Member
Ruth Desjarlais, Parent
Carrie Clark, Grandparent and Community Member
Zainab Alkassab, District Parent Advisory Council
Jessica Bell, Teacher, Como Late Middle and Student Leadership Council Sponsor
Ryan Williams, Indigenous Youth Worker
Stephanie Maki, District Principal of Indigenous Education
Rob Zambrano, Assistant Superintendent

Timeline

Oct. 2023

Initial data review with Student Achievement Advisory Committee.

Dec. 2023

Ministry feedback recommends that SD43 use the FESL template (September 2023).

Feb. 2024

Data review with Indigenous Advisory Committee.

Mar. 2024

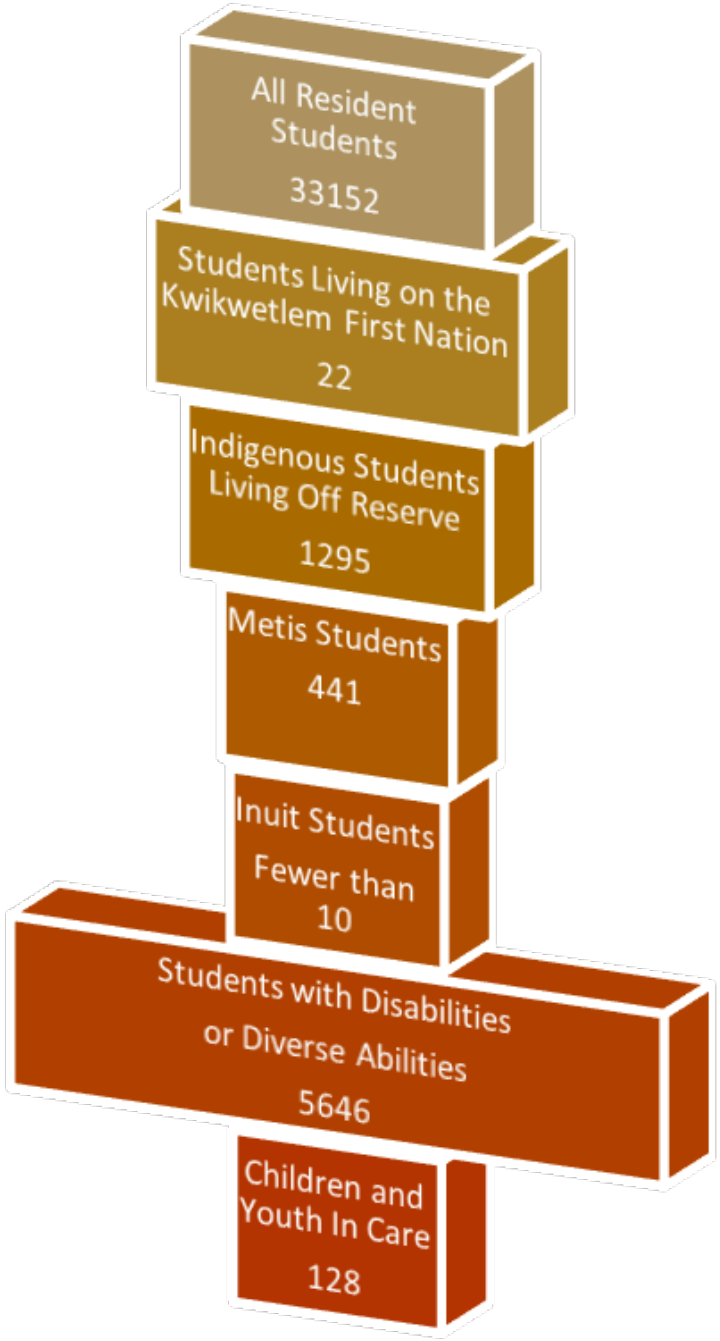
First draft of FESL completed. Consultation with Student Achievement Advisory Committee.

May 2024

Ministry releases a new template with expectation the Equity in Action report is now embedded. Data tables now provided.

June 2024

Second draft of FESL completed.



DISTRICT CONTEXT

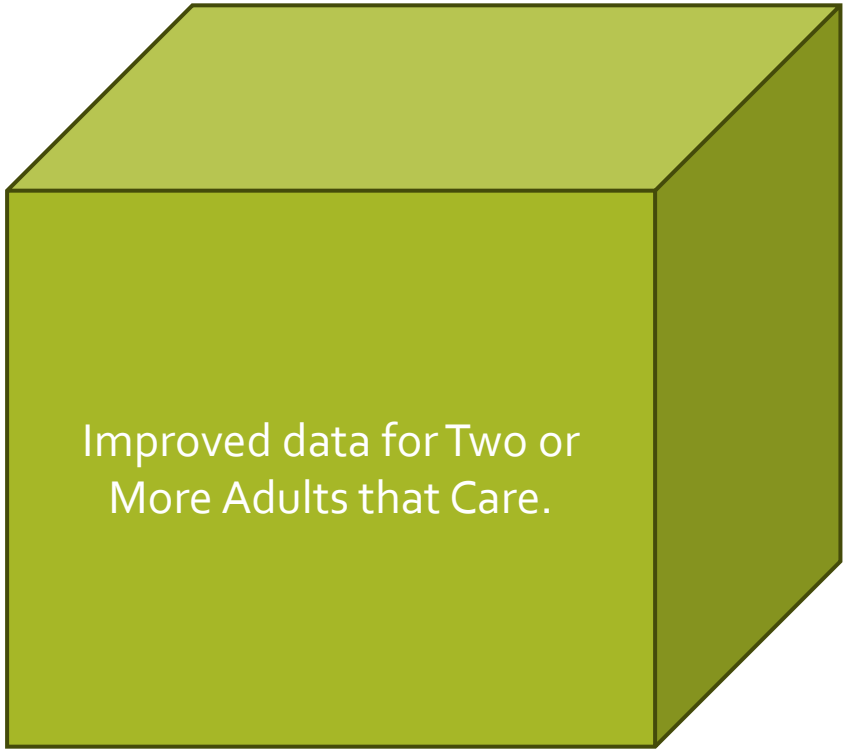
Effectiveness of Implemented Strategies (Equity Scan)

- Indigenous Youth Summit
- Indigenous Professional Day (April)
- Ongoing collaboration with the Kwikwetlem Nation
- Indigenous Trade Sampler
- Students with Disabilities or Diverse Abilities
- Children and Youth in Care
- Impact of Strategies



Existing and/or Emerging Areas of Growth

- Supporting the success of every Indigenous learner.
- Two or More Adults that Care



Ongoing Strategic Engagement

- Indigenous Families and the Kwikwetlem First Nation
- Advisory Committees
  - Indigenous Education Council
- Student Voice
- Community and Parent Partnerships – Welcome Centre
- Principals and Vice-Principals
- Strategic Engagement and the Continuous Improvement Cycle



Adjustment and Adaptations: Next Steps

- Indigenous Student Learning Plan
- Indigenous Support Block at Secondary
- Youth Summits
- Middle Years Indigenous Student Leadership group
- District Principal of Anti-Racism
- Take a Hike at Terry Fox program

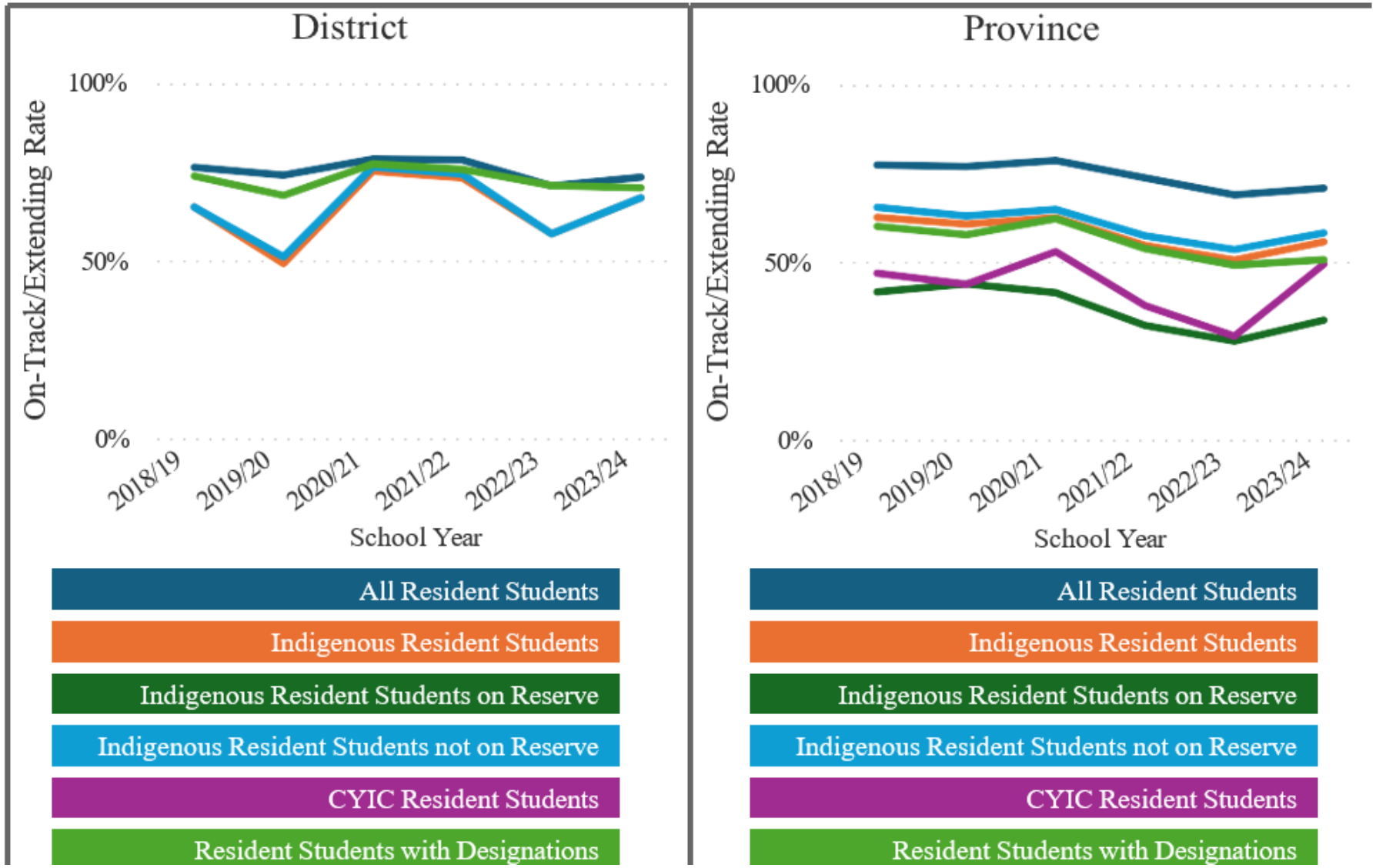


Alignment for Successful Implementation

- Aligned Action Plans for Learning
- Integrated Teams
- Leadership Development
- Feeding Futures and Student and Family Affordability Funds
- Technology



Grade 7 FSA Literacy/Reading (On-Track / Extending Rate)

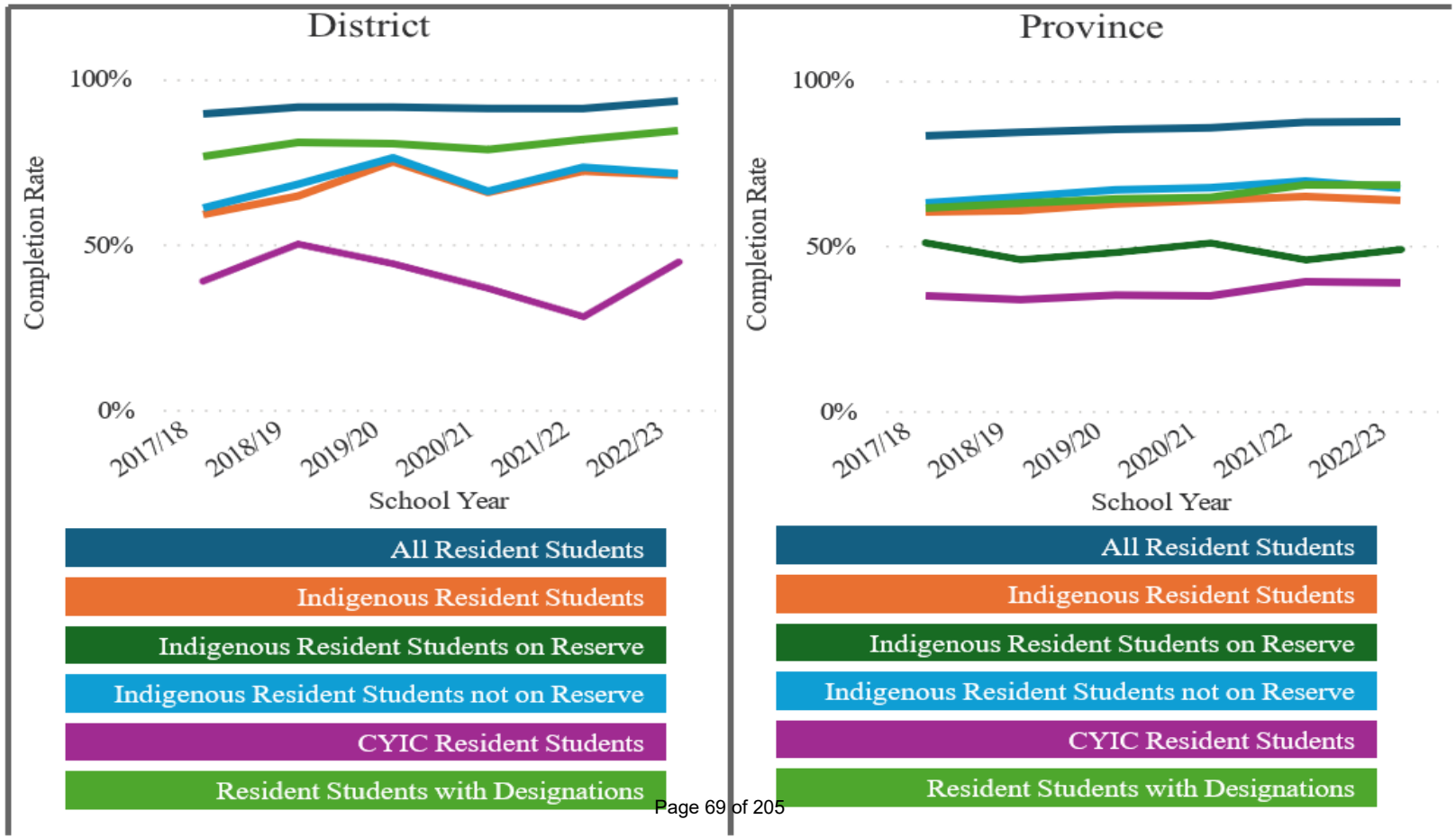


Career Development

Educational Outcome 4: Graduation

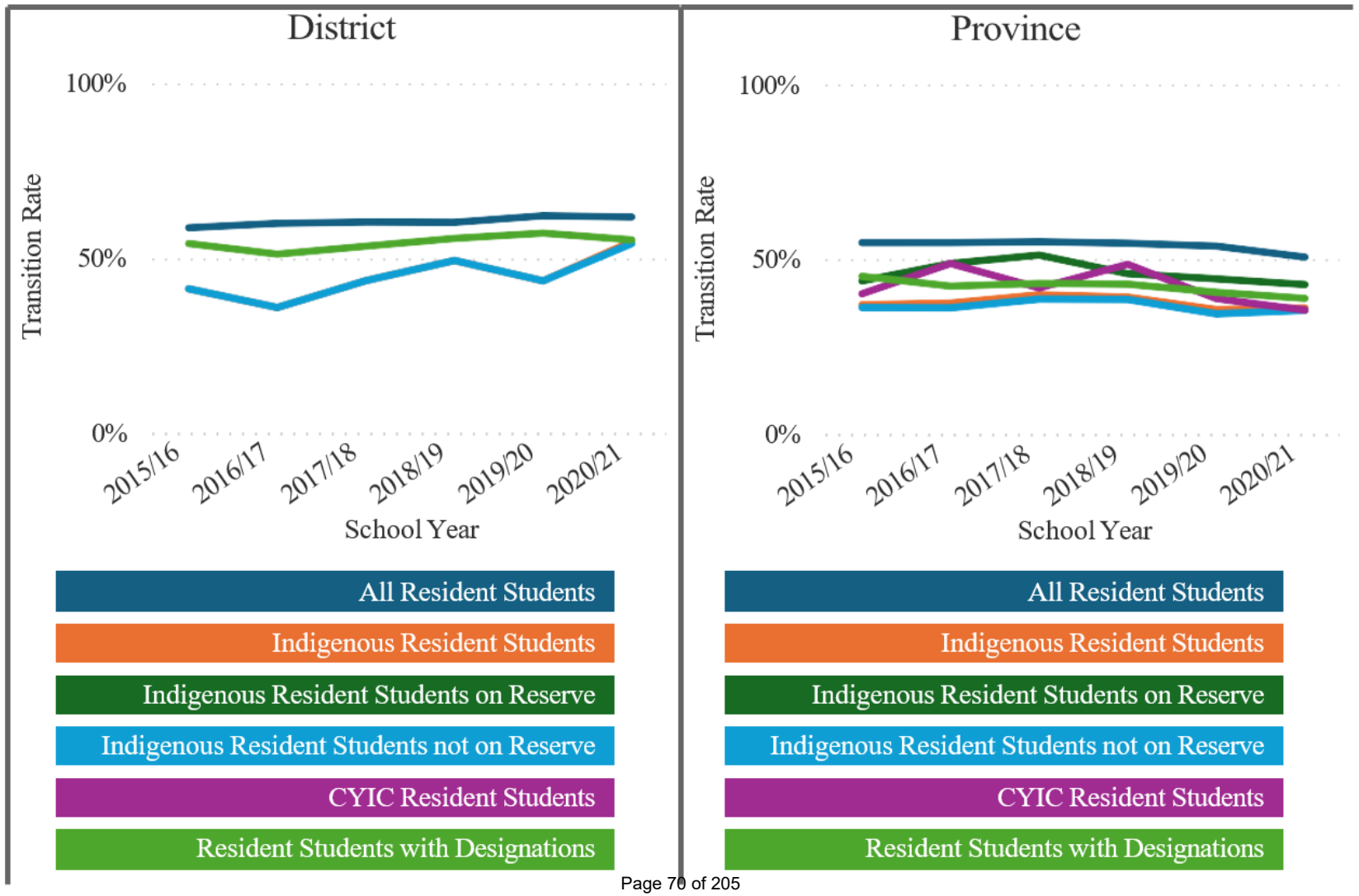
Measure 4.1: Achieved Dogwood within 5 Years

5-Year Completion Rate (Dogwood & Adult Dogwood)



Measure 5.1: Post-Secondary Transitions

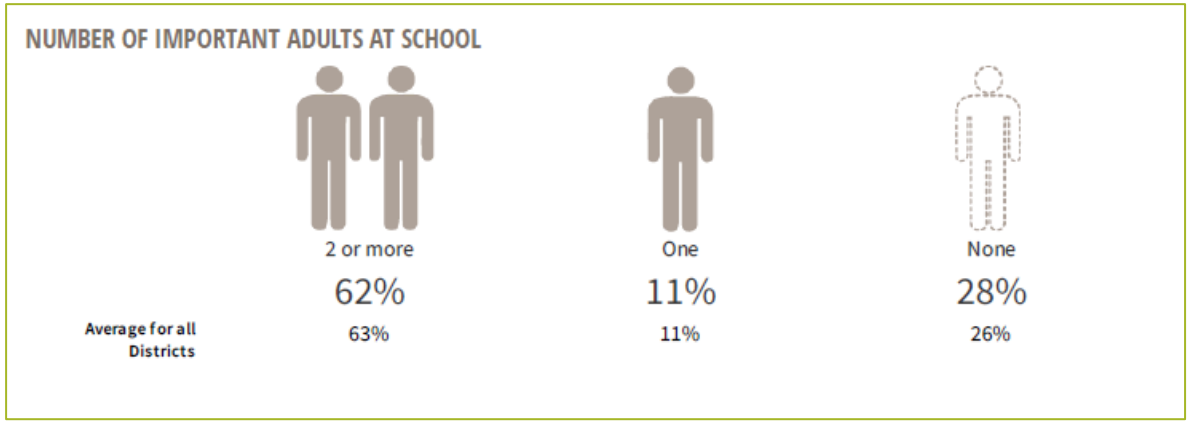
Transition Rate to BC Public PSI (Immediate)



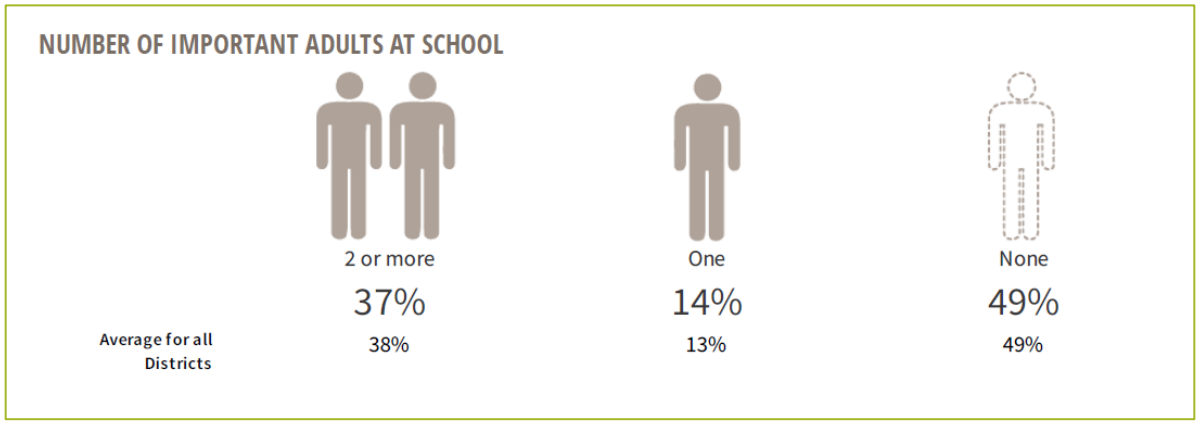
Existing and/or Emerging Areas of Growth

- Two or More Adults that Care, MDI 2021-2022

Grade 4 Results



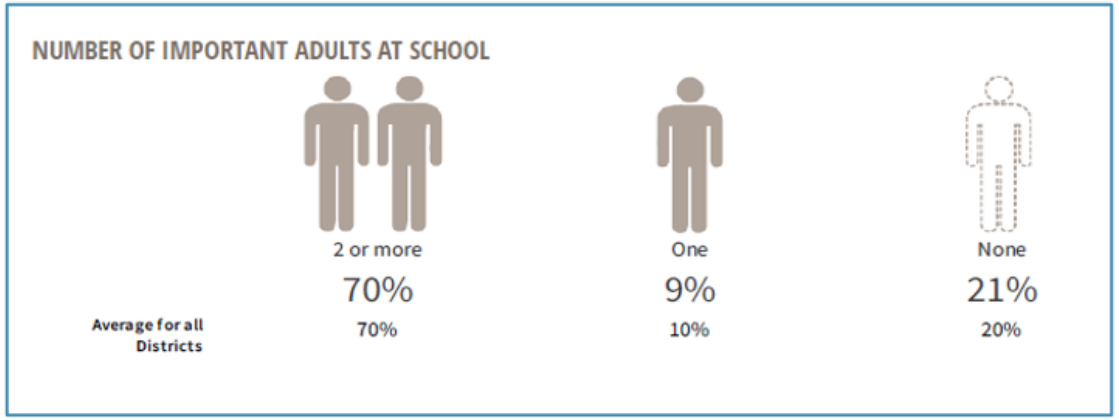
Grade 8 Results



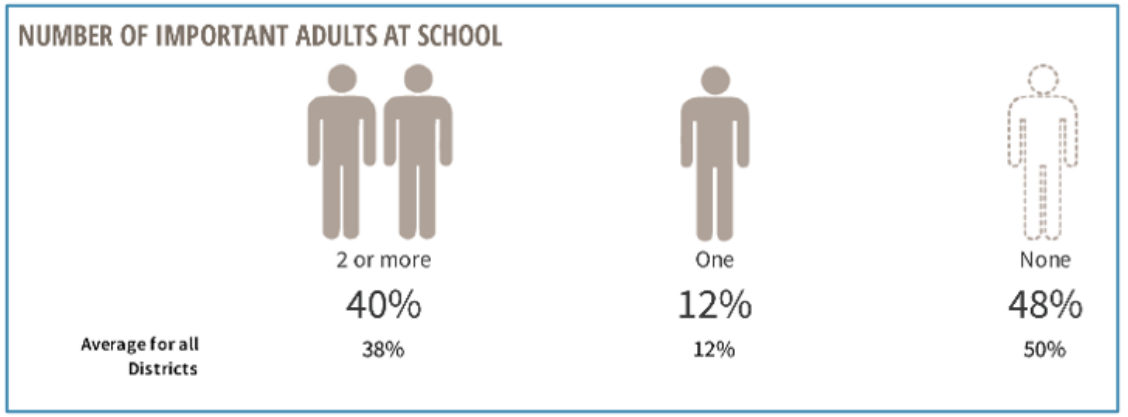
Existing and/or Emerging Areas of Growth

Middle Years Development Instrument, 2022-2023

Grade 4 MDI Responses



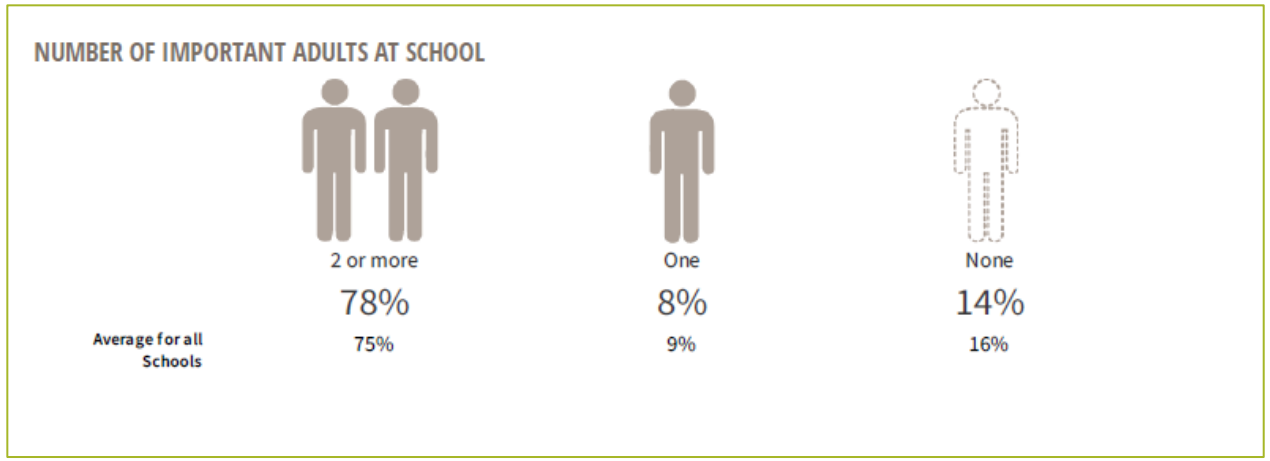
Grade 8 MDI Responses



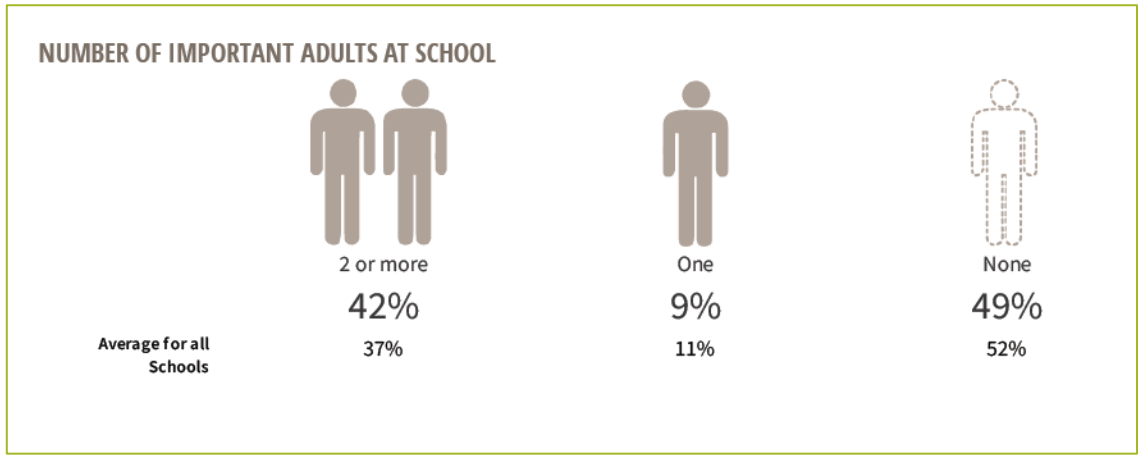
Existing and/or Emerging Areas of Growth

- MDI results, 2023-2024

Grade 4 Results



Grade 8 Results



ACTION PLANS FOR LEARNING

2024-2025

DIRECTIONS 2025: ACTION PLAN FOR LEARNING

Riverside Secondary School

2024-2025

Intellectual Development

Goal: Continue to showcase STEAM as a school wide emphasis

Rationale:

Already a leading digital school, we are well positioned to continue to develop cross-curricular integrated learning opportunities, in order to support a culture of innovation through design thinking.

Planned Actions:

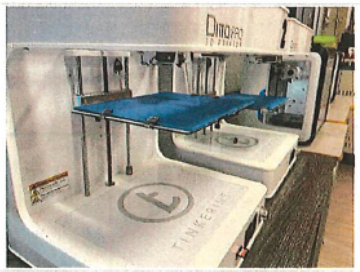
-Raise profile of STEAM as the pre-eminent focus of cross-curricular integration and inquiry-based learning at Riverside;
-Include design thinking approaches to innovation and problem solving -- through our Makerspace in the Library Learning Commons.
-Establish exemplars and use as basis for creating surveys to understand needs and actual participation

Indicators of Success:

Surveys - for all the groups; Technology questions; Cross-curricular questions
Critical thinking / design thinking / and application questions
Documenting chosen Gr 12 Capstone topics and evidence of STEAM Competency
Edublog as the platform to demonstrate our focus in the school
Field trips tied to STEAM - such as Orlando
Feedback from Tech "open house" highlighting maker Space and associated STEAM offerings
Other schools in the District visiting our site to see what we do

School Community Engagement Process:

- Continue with Edublog 'tags' to help students experience one anothers' Steam based exemplars
- Share with outside community including parents via Newsletters, website and other communications that link back to Edublog
- Development of STEAM related courses- Dungeons and Dragons, Fishing&Environment, Rock Band...



DIRECTIONS 2025: ACTION PLAN FOR LEARNING
STRATEGIC GOAL #1

School: Riverside Secondary School

Increasing Success In Life for All

DIRECTIONS 2025: ACTION PLAN FOR LEARNING

Human and Social Development

Area of focus:

Develop a culture and climate of connection through inclusive practice focused on student wellbeing

Planned Actions:

- STREAM - multi-grade classes that promote activities connecting teachers to students and students to students
- Mental Health support programs through counsellors, Youth workers, outside supports, implementation of Teen Mental Health Program
- Connecting leadership students to ELL and International students
- Outdoor Education
- Growing our Connections and Learning Services Program
- Continue to build community outside the classroom through a variety of clubs and sports

Indicators of Success:

- Good participation in Youth Worker groups
- Connections Program growing with new goals and strategies being implemented
- Feedback from STREAM teachers and students
- Anecdotal feedback from staff at staff meetings
- Polling data from Satisfaction Survey and Stream surveys
- Continued strong presence at Unified Soccer and Unified Basketball
- Continued promotion and active student participation in the Indigenous Youth Summit and Black History Month

School Community Engagement Process:

- Frequent check-ins with students, staff, PAC with respect to our level of service and awareness about connectedness in the school.
- Maintain open-ended pathways for feedback



DIRECTIONS 2025: ACTION PLAN FOR LEARNING
STRATEGIC GOAL #2

School: Riverside Secondary School

Increasing Success In Life for All

Indigenous Learners and Indigenous Ways of Learning

Area of focus:

Implement First Peoples Principles Of Learning & establish concerted actions to acknowledge truth and reconciliation, in order to create a more welcoming and inclusive school, for indigenous learners and all learners

Planned Actions:

- School-wide curricular emphasis on knowledge about Orange Shirt day and Truth and Reconciliation Commission calls to action.
- Departmental discussions on a regular basis about inclusion of First Peoples principles of learning in instruction
- Maintaining the welcoming physical environment of our school

Indicators of Success:

- Qualitative analysis methods (eg. Surveys, informal interviews, feedback through STREAM classes); establishment of Indigenous historical wisdom
- Feelings of positive cultural identities (both individual and group based) that permeate through class and school activities
- a feeling of cultural safety in the school community

School Community Engagement Process:

- Continue with matched funding to indigenous focused support blocks
- Red Dress Day; Indigenous Day - expansive installation outside of the school and along the perimeter of the property
- Liaise with our Indigenous Youth Worker, District Staff and Indigenous Support Block Teacher
- Ongoing dialogue to develop and tweak programming in the school that appropriately reflects our focus on Indigenous Ways of Learning
- Special Indigenous naming ceremony to take place in September regarding two new rooms in our Library Learning Commons -



Riverside Secondary School

Reflection

Riverside has a wonderful culture of care and compassion for one another. That culture fosters a climate of innovation where trying new approaches, learning new things, and feeling safe are key elements.

Our Human/Social goals revolve around that social piece, where members of the Riverside school community come together to build a network of support, care for students and also each other.

With the Indigenous Learners goal, we are continuing to represent and acknowledge the Indigenous Ways of Learning in the school as a whole, in departments, in classrooms, and in the hearts and minds of our students. We do this through purposeful choices of lessons, visual representations in our school that reflect the importance of this goal, and more opportunities for circle discussions. At our last Professional Development Day, staff learned about Standard 9 and we will continue to build upon this work.

These goals are not entirely new for Riverside. They are logical transitions from previous goals: ones which have served the school well. The difference is that we are able to represent and measure them in new and innovative ways, and also take pride in what we are doing at a high level.

Signatures

Title	Name	Signature	Date
Principal	Jon Bruneau	Jon Bruneau Digitally signed by Jon Bruneau Date: 2022.06.30 06:54:22 -07'00'	June 28, 2024
Assistant Superintendent	Rob Zambrano		June 28 2024

Action Plans for Learning

Aligned Action Plans for Learning Themes 2024-2025 with Directions 2025						
	Intellectual Development (Strategic Goal #1)				Human and Social Development (Strategic Goal #2 and Cross Cutting Theme)	Indigenous Learners and Ways of Learning (Strategic Goals #1 & #2)
School Level	Literacy	Numeracy	STEAM	Career Education		
Elementary	31	13	3	-	47	47
Middle	6	7	1	-	14	14
Secondary	2	1	3	2	8	8
Alternate	-	-	2	2	4	4

Questions and Motion to Approve

- Framework for Enhancing Student Learning
- Action Plans for Learning for 2024-2025

School District No. 43 (Coquitlam)

M E M O R A N D U M

TO: Patricia Gartland, Superintendent of Schools

FROM: Carey Chute, Assistant Superintendent
Geoffrey Johnston, Principal of International Education
Heidi Upton, Program Coordinator International Education

DATE: September 24, 2024

RE: **International Education 2024 Summer Program**

The International Education Department would like to update the Board of Education regarding the 2024 International Summer Program hosted at Pinetree Secondary:

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

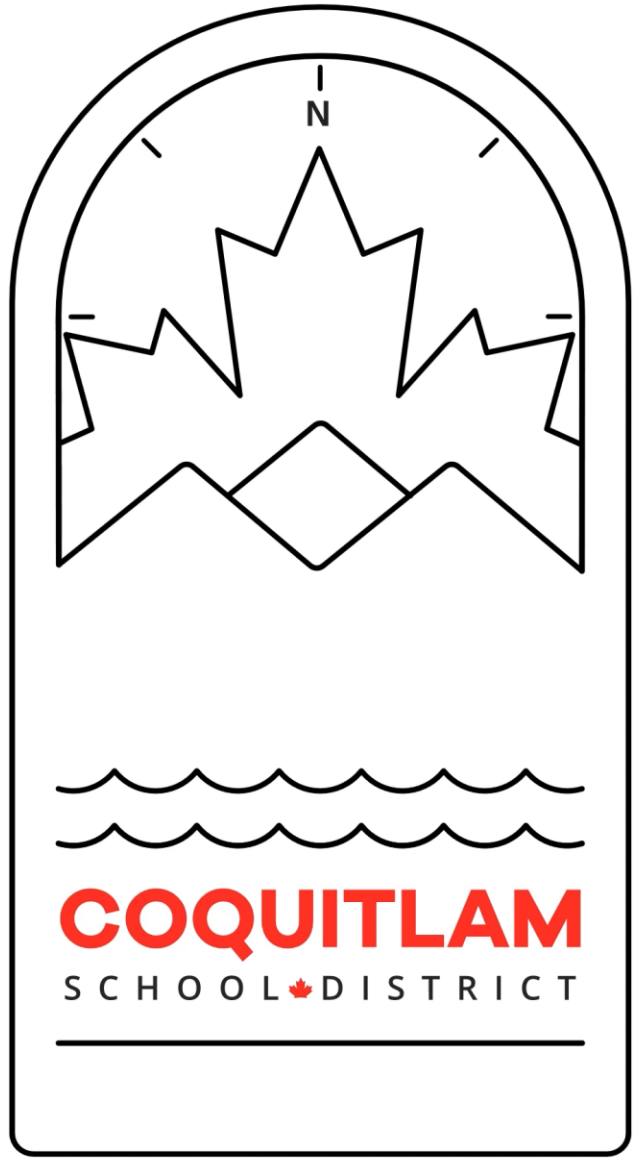


BUILDING GLOBAL CONNECTIONS

Summer 2024

COQUITLAM SCHOOL DISTRICT

INTERNATIONAL EDUCATION


N
COQUITLAM
SCHOOL DISTRICT

Programs Offered

High School Credit

- High School Credit: Pinetree Secondary with a total of 297 students enrolled in 450 class seats, an **increase of 19% from last year**
- Sino Canada Offshore School returned with 46 students
- New Taipei City – new group sent 14 students to the credit program
- CINEC Offshore School – new group sent 9 students for a credit Robotics class
- SD43 students had a **97%** success rate

COQUITLAM SCHOOL DISTRICT
INTERNATIONAL EDUCATION

Programs Offered

Summer ESL & Cultural Groups

- Located at Pinetree Secondary, 232 students in 14 groups from China, South Korea, Japan and Mexico attended our summer groups program. Last year we had 5 groups and 121 students.

- As part of their sister school agreements with Montgomery, Maple Creek and Summit Middle Schools, 42 students from Zhejiang province in China participated in our program.

- 26 independent students participated in our summer camps.

New Taipei City Credit Group- Arrival





UPAEP, Puebla Mexico



Sister School Exchange – Middle School Affiliated to Taizhou University



AM International - Japan



Tainan An Ping – Closing Ceremony



SINO-CANADA – Credit Program

Summer School Accomplishments

Summer 2024 Stats:

- 34 high school credit teachers hired (6 week program)
- 39 EAL/summer camp teachers hired (2-3 week programs)
- 5 assistant activity coordinators hired
- 25 volunteers
- Over **$1.4 million** in revenue, a 17% increase over summer 2023



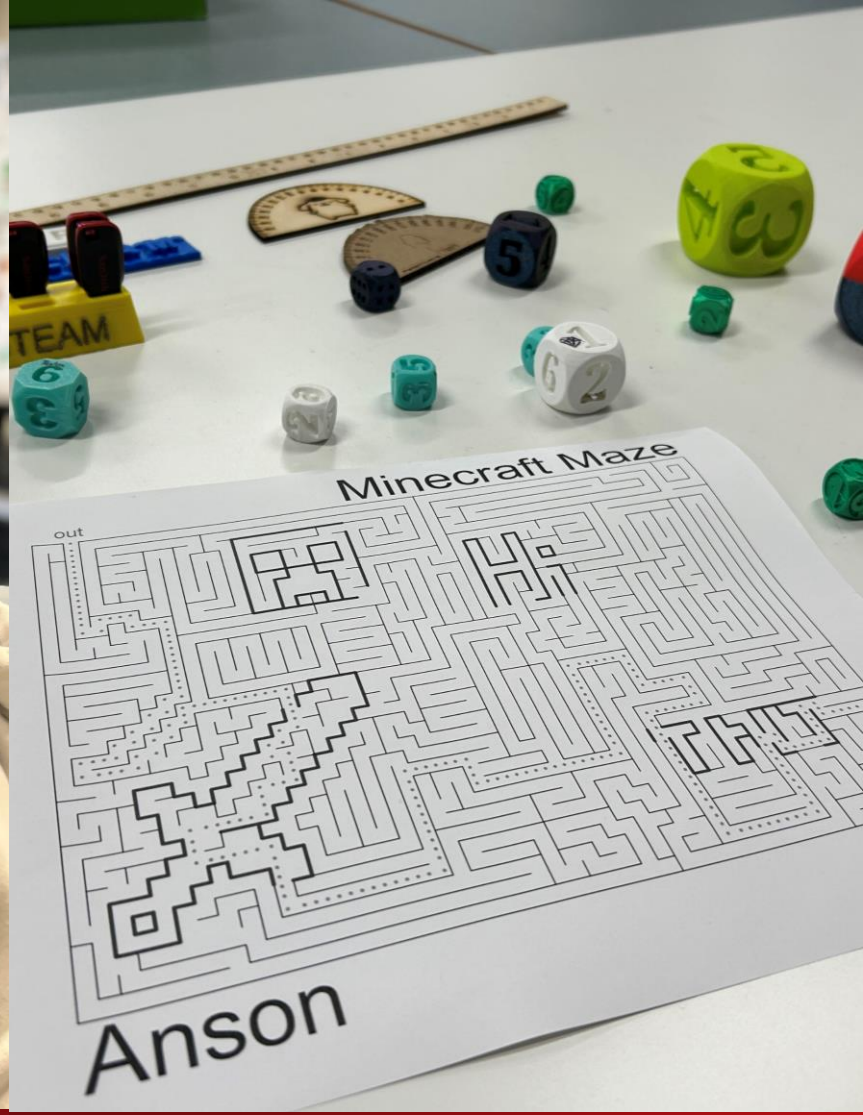


COQUITLAM SCHOOL DISTRICT
INTERNATIONAL EDUCATION

Indigenous Cultural Materials







Robotics & Drafting Courses



Visits to local Universities – SFU and UBC



Paju (Coquitlam's sister city), South Korea – visit to City Hall







Visiting Teachers and Administrators

COQUITLAM SCHOOL DISTRICT
INTERNATIONAL EDUCATION

August 2024 Orientations

- ELL testing and orientation for new elementary/middle school students







COQUITLAM SCHOOL DISTRICT
INTERNATIONAL EDUCATION

August 2024 Orientations

- High School Orientation for over 400 new students







COQUITLAM SCHOOL DISTRICT
INTERNATIONAL EDUCATION

School District No. 43 (Coquitlam)

M E M O R A N D U M

TO: Patricia Gartland, Superintendent

CC: Michael McGlenen, District Principal

DATE: September 24, 2024

FROM: Stephen Whiffin
Assistant Superintendent

SUBJECT: Summer Learning Report

Action:
Receive report on the District's 2024 Summer Learning programs.

Background:
Staff will provide the Board with a report on Summer Learning activities from this past summer. This year, there were over 6600 Summer Learning registrations. District Principal Michael McGlenen and Principal of Summer Learning Kim Cuellar will provide an overview of the programs offered, support innovations to make programs accessible to all students and other successes from this year's program.

Summer Learning 2024 Report

Board of Education
Tuesday, September 24, 2024





Overview:

The SD43 Summer Learning Programs offer students additional opportunities to enhance their academic skills and explore new areas of study across various curriculum areas. The program duration ranges from 3 weeks for skill building and special interest classes to 6 weeks for high school credit courses.

Program Goals

1

Strengthen Academic Foundations

Improve proficiency in core subjects, focus on literacy, numeracy, and STEAM. Allow students to preview courses or strengthen their knowledge in a variety of subject areas.

2

Provide Enrichment Opportunities

Offer engaging activities that promote creativity and critical thinking.

3

Support Diverse Learning Needs

Offer opportunities to support students with varied needs, ensuring consistent and continuous programming.

4

Maintain Commitment to Student Choice

Provide multiple learning opportunities throughout the yea

5

Promote Equity

Ensure equitable access to all Summer Learning Programs.

6

Facilitate Transitions Between School Levels

Help students transition smoothly between elementary, middle, and secondary school.

2024 Highlights



- Enrolment increase of 4% over 2023 totaling 6531 students
- Pass rate for Online Fast Track (Hybrid Model) - 98%
- Pass rate for High School Credit – over 95%

Specialty Classes (popular and high demand)

Elementary Program

- Computational Thinking/Coding
- STEAM
- Science Outdoor Focus
- Visual and Performing Arts
- Outdoor Science/Design Making/Computational Thinking/Coding/Robotics Grade 3/4

Middle Program

- Computation Thinking and Coding
- Band
- Guitar Skill Building
- Drumming/Digital Music
- Visual and Performing Arts
- Creative Writing
- Culinary Arts
- Basketball Leadership
- Engineering
- STEAM - Sustainability, Climate Change, and Indigenous Teachings
- STEAM – The Design Thinking Process with Minecraft

High School Program

- 2D Computer Animation
- Digital Photography
- Culinary Arts
- Woodworking
- Fitness
- Financial Literacy
- Jazz Band
- Technology Education: Hybrid Automobiles

Directions 2025 Alignment

Intellectual Development: Achieve Student Success:

- High school credit courses leading to graduation
- Enrichment "skill building' courses engage students in a wide variety of curriculum areas
- Vulnerable learners identified and provided targeted supports for improving literacy and numeracy skills.
- Formal learning supports for students with diverse needs (ministry categories A– H)
- Comprehensive assistance for English Language Learners: ELL classes and Ell targeted learning support

Human & Social Development: Develop the Educated Citizen:

- Formal Supports for students with diverse learning needs
- Mental health and wellbeing support: Counsellor assigned to the secondary sites
- Support for students who are new to Canda: 186 students referred by the SWIS team

Organizational Capacity: Foster a Sustainable Educational Organization

- Summer Learning & Fast Track 1701 funding ensures a financially viable program (includes course-by-course, supplemental SPED and ELL funding)
- Summer Staffing: CTA and CUPE Letters of Understanding



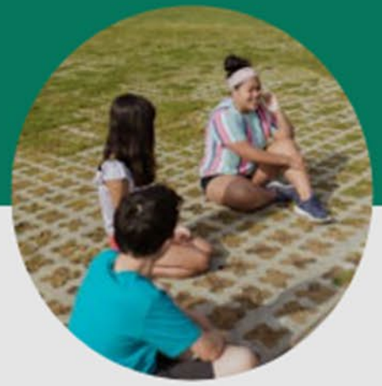
ELEMENTARY LEVEL

106 classes
3 weeks
2,465 students
8 school sites



MIDDLE SCHOOL LEVEL

40 classes
3 weeks
1,129 students
3 school sites



HIGH SCHOOL LEVEL

35 Skill Building Classes
56 High School Credit
23 Fast Track (Hybrid)
3 & 6 weeks
2931 registrations
3 school sites.

Meeting Diverse Needs

1

French Immersion Classes

French Immersion: Grades 1-10
French Immersion: Science (Outdoor Focus)and (Ecology)
Late French Immersion: Skill Building



2

English Language Learners

English for Beginners for School Succes (Grades 1-5) (Grades 6-8) (Grades 9-12)
English Language Learning courses (Grades 10-12)

3

Literacy/Numeracy Focus and Digital Literacy/Writing with Technology

Smaller classes
Focus on foundational literacy and numeracy skills
Focus on the use of technology to support literacy skills
School referrals in consultation with families



4

Support Services

Summer Learning Plans: Abridged version of the student's IEP
Support of Educational Assistants



Staffing

Michael McGlenen, District Principal
Kim Cuellar, Principal,
Jason Giles, Vice Principal

Site-Based Staffing

219 Classroom Teacher
19 Learning Support Teachers
16 Site Administrators
15 Site Clerical
68 Education Assistants
42 Volunteers

Partnerships

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



Acknowledgements

This comprehensive program ensures that students at all levels have access to quality educational experiences during the summer, supporting their academic growth and readiness for the upcoming school year.

Thank you to the various departments within the district that support the Summer Learning Program:

- The Board of Education
- District Leadership led by Stephen Whiffin, Assistant Superintendent
- Finance Department
- Human Resources
- Payroll Department
- Learning Services
- Maintenance
- Custodial Services
- IT Department

Their collective efforts and dedication ensure the success and smooth operation of th program, providing valuable educational opportunities for our students.

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- **Custodial Services**
- **IT Department**

Their collective efforts and dedication ensure the success and smooth operation of the program, providin valuable educational opportunities for our students.











SCHOOL DISTRICT NO. 43 (COQUITLAM)

Office of the Secretary-Treasurer

MEMORANDUM

TO:	Board of Education
FROM:	Randy Manhas, Secretary-Treasurer/CFO Patricia Bigonzi, Assistant Director Budgets
DATE:	September 24, 2024
SUBJECT:	**Final Year End Report & Audited Financial Statements**
COPIED TO:	District Leadership Team

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

Motion to approve the Audited Financial Statements for the year ended June 30, 2024, for filing with the Ministry of Education by September 30, 2024.

Background:
Per Division 8, Subsection 157 – Financial Statements - of the School Act, the Board of Education and the Secretary-Treasurer must approve and forward a copy of the signed annual audited financial statements to the Minister of Education and Child Care by September 30th of each year. The Audited Financial Statements for the year ended June 30, 2024, have been prepared in the form required by the Minister and are attached.

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

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

Audited Financial Statements of

School District No. 43 (Coquitlam)

And Independent Auditors' Report thereon

June 30, 2024

School District No. 43 (Coquitlam)

June 30, 2024

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School District No. 43 (Coquitlam)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 43 (Coquitlam) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 43 (Coquitlam) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 43 (Coquitlam) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 43 (Coquitlam)

DRAFT

Signature of the Chairperson of the Board of Education — Date Signed

Signature of the Superintendent — Date Signed

Signature of the Secretary Treasurer — Date Signed

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 43 (Coquitlam),
To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 43 (Coquitlam) (the "Entity"), which comprise:

- the statement of financial position as at June 30, 2024
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2024 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

DRAFT

Other Information

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

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

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

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

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

We have nothing to report in this regard.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

DRAFT

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

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

We also:

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

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

Chartered Professional Accountants

Vancouver, Canada
September __, 2024

DRAFT

School District No. 43 (Coquitlam)

Statement of Financial Position
As at June 30, 2024

	2024 Actual	2023 Actual
	$	$
Financial Assets		
Cash and Cash Equivalents	**139,078,299**	115,303,799
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	**7,902,787**	1,230,970
Other (Note 3)	**18,869,855**	8,355,660
Portfolio Investments (Note 4)	**85,000,000**	95,000,000
Total Financial Assets	**250,850,941**	219,890,429
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care	**-**	4,240
Other (Note 5)	**55,974,561**	40,901,070
Unearned Revenue (Note 6)	**21,857,606**	21,882,995
Deferred Revenue (Note 7)	**14,810,322**	13,274,070
Deferred Capital Revenue (Note 8)	**542,973,993**	491,983,171
Employee Future Benefits (Note 9)	**47,568,885**	47,089,709
Asset Retirement Obligation (Note 24)	**10,123,875**	10,312,567
Capital Lease Obligations (Note 11)	**199,496**	-
Other Liabilities (Note 5)	**8,124,679**	7,436,290
Total Liabilities	**701,633,417**	632,884,112
Net Debt	**(450,782,476)**	(412,993,683)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	**711,552,415**	652,374,160
Prepaid Expenses	**590,154**	795,458
Total Non-Financial Assets	**712,142,569**	653,169,618
Accumulated Surplus (Deficit)	**261,360,093**	240,175,935

Unrecognized Assets (Note 15)
Contractual Obligations (Note 16)
Contractual Rights (Note 17)
Contingent Liabilities (Note 18)

Approved by the Board

DRAFT

Signature of the Chairperson of the Board of Education — Date Signed

Signature of the Superintendent — Date Signed

Signature of the Secretary Treasurer — Date Signed

School District No. 43 (Coquitlam)

Statement of Operations
Year Ended June 30, 2024

	2024 Budget (Note 19)	**2024 Actual**	2023 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	420,944,314	**422,470,683**	380,416,321
Other	57,014	**19,145**	229,652
Federal Grants	3,494,597	**3,756,170**	3,333,068
Tuition	19,398,346	**24,838,508**	22,367,161
Other Revenue	12,655,716	**18,568,015**	14,342,169
Rentals and Leases	2,511,196	**2,940,468**	2,631,706
Investment Income	4,332,392	**8,253,658**	6,129,407
Amortization of Deferred Capital Revenue	18,000,000	**17,660,899**	17,002,612
Total Revenue	481,393,575	**498,507,546**	446,452,096
Expenses			
Instruction	395,655,112	**395,439,584**	357,017,616
District Administration	19,513,897	**17,281,219**	15,193,200
Operations and Maintenance	68,058,812	**63,789,744**	63,686,842
Transportation and Housing	815,754	**805,501**	790,917
Debt Services	6,758	**7,340**	
Write-off/down of Buildings and Sites			101,499
Total Expense	484,050,333	**477,323,388**	436,790,074
Surplus (Deficit) for the year	(2,656,758)	**21,184,158**	9,662,022
Accumulated Surplus (Deficit) from Operations, beginning of year		**240,175,935**	230,513,913
Accumulated Surplus (Deficit) from Operations, end of year		**261,360,093**	240,175,935

School District No. 43 (Coquitlam)

Statement of Changes in Net Debt
Year Ended June 30, 2024

	2024 Budget (Note 19)	**2024 Actual**	2023 Actual
	$	**$**	$
Surplus (Deficit) for the year	(2,656,758)	**21,184,158**	9,662,022
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(37,146,387)	**(80,229,262)**	(36,392,151)
Amortization of Tangible Capital Assets	22,000,000	**21,051,007**	23,119,001
Write-down carrying value of Tangible Capital Assets			101,499
Total Effect of change in Tangible Capital Assets	(15,146,387)	**(59,178,255)**	(13,171,651)
Acquisition of Prepaid Expenses	-	**(590,154)**	(795,458)
Use of Prepaid Expenses	-	**795,458**	478,533
Total Effect of change in Other Non-Financial Assets	-	**205,304**	(316,925)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(17,803,145)	**(37,788,793)**	(3,826,554)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		**(37,788,793)**	(3,826,554)
Net Debt, beginning of year		**(412,993,683)**	(409,167,129)
Net Debt, end of year		**(450,782,476)**	(412,993,683)

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

School District No. 43 (Coquitlam)

Statement of Cash Flows
Year Ended June 30, 2024

	2024 Actual	2023 Actual
	$	$
Operating Transactions		
Surplus (Deficit) for the year	**21,184,158**	9,662,022
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	**(17,186,012)**	(661,937)
Prepaid Expenses	**205,304**	(316,925)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	**15,069,251**	1,086,364
Unearned Revenue	**(25,389)**	3,457,223
Deferred Revenue	**1,536,252**	539,756
Employee Future Benefits	**479,176**	855,943
Asset Retirement Obligations	**(188,692)**	-
Other Liabilities	**688,389**	982,386
Amortization of Tangible Capital Assets	**21,051,007**	23,119,001
Amortization of Deferred Capital Revenue	**(17,660,899)**	(17,002,612)
Write-Off/down of Buildings and Sites	**-**	101,499
Recognition of Deferred Revenue - Other	**(100,000)**	(100,000)
		-
Total Operating Transactions	**25,052,545**	21,722,720
Capital Transactions		
Tangible Capital Assets Purchased	**(12,935,876)**	(10,207,102)
Tangible Capital Assets -WIP Purchased	**(67,076,996)**	(26,185,049)
Total Capital Transactions	**(80,012,872)**	(36,392,151)
Financing Transactions		
Capital Revenue Received	**68,751,721**	27,064,031
Capital Lease Additions (Repayments)	**(16,894)**	(1,119,113)
Total Financing Transactions	**68,734,827**	25,944,918
Investing Transactions		
Investments in Portfolio Investments	**10,000,000**	(55,000,000)
Total Investing Transactions	**10,000,000**	(55,000,000)
Net Increase (Decrease) in Cash and Cash Equivalents	**23,774,500**	(43,724,513)
Cash and Cash Equivalents, beginning of year	**115,303,799**	159,028,312
Cash and Cash Equivalents, end of year	**139,078,299**	115,303,799
Cash and Cash Equivalents, end of year, is made up of:		
Cash	**139,078,299**	115,303,799
	139,078,299	115,303,799

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on July 1, 1946, operates under the authority of the *School Act of British Columbia* as a corporation under the name of "The Board of Education of School District No. 43 (Coquitlam)", and operates as "School District No. 43 (Coquitlam)". A board of education ("Board") which is elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 43 (Coquitlam) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia* supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. The Budget Transparency and Accountability Act requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 requires all taxpayer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections effective their first fiscal year commencing after January 1, 2012.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

For British Columbia taxpayer supported organizations, these contributions include government transfers and externally restricted contributions.

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires that;

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

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian Public Sector Accounting Standards.

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

b) Basis of Consolidation

These financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is comprised of all controlled entities. Inter-departmental balances and organizational transactions have been eliminated.

The School District does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

The School District does not administer any trust activities on behalf of external parties.

c) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid securities that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

d) Accounts Receivable

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

e) Portfolio Investments

The School District has investments in GIC's that have a maturity of greater than 3 months at the time of acquisition. Investments not quoted in an active market are reported at amortized cost less impairment, if applicable.

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Statement of Operations.

f) Unearned Revenue

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

g) Deferred Revenue and Deferred Capital Revenue

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

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

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

h) Employee Future Benefits

i. Post-employment benefits

The School District provides certain post-employment benefits including accumulated sick leave, accumulated vacation pay, overtime, death benefits, early retirement, and severance/retirement allowances for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. The future benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination and retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing and the rate of return is used for the pension assets.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

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

The School District provides employees retired under the legacy Non-Teaching Pension Plan, health and dental benefits under a cost sharing arrangement. The plan was closed to new enrollees effective December 31, 2017. An actuarial valuation is conducted every three years. The most recent valuation of the obligation was performed at March 31, 2024 and projected for use at June 30, 2024.

ii. Pension Plans

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

i) Asset Retirement Obligations

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

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

The School District's asset retirement obligations include the removal of asbestos and other hazardous material in several of the buildings owned by the School District. The estimate of the asset retirement obligations include costs directly attributable to the asset retirement activities. The estimated costs have been recorded as a liability and capitalized into the carrying amount of tangible capital assets, which is being amortized in accordance with the amortization accounting policy outlined in Note 2(k). The obligation was measured at current cost as the timing of future cash flows cannot be reasonably determined. 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.

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

j) Liability for Contaminated Sites

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

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

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

k) Tangible Capital Assets

The following criteria apply:

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

  It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise.

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

k) Tangible Capital Assets (continued)

Estimated useful life is as follows:

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

l) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

m) Prepaid Expenses

Materials, supplies and services held for use by the School District in the following fiscal year are included as a prepaid expense and stated at acquisition cost. Such items are charged to expense over the periods expected to benefit from it.

n) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved. (See Note 13 – Interfund Transfers and Note 21 – Internally Restricted Funds).

o) Revenue Recognition

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

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

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

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

o) Revenue Recognition (continued)

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

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

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

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

Revenue from transactions with no performance obligations is recognized when the 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.

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

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

p) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

Categories of Salaries

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

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

p) Expenditures (continued)

Allocation of Costs

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

q) Financial Instruments

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

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

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

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

q) Financial Instruments (continued)

Unrealized gains and losses from changes in the fair value of financial instruments are recorded at fair value and recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. There are no unrealized gains or losses as at June 30, 2024. As a result, the School District does not have a statement of remeasurement gains and losses. Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

r) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2 requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Areas requiring the use of management estimates relate to the potential impairment of assets, liability for asset retirement obligations, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

s) Adoption of New Accounting Standards

(i) PS 3400 Revenue:

On July 1, 2023, the School District adopted Canadian public sector accounting standard PS 3400 Revenue. The new accounting standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. The adoption of this new standard did not have an impact on the amounts presented in the financial statements.

(ii) PSG-8 Purchased Intangibles:

On July 1, 2023, the School District adopted Canadian public sector accounting guideline PSG-8 Purchased Intangibles. The new accounting guideline permits recognition of purchased intangibles that are acquired through an arm's length exchange transaction between willing parties provided the purchased intangible meets the recognition criteria for an asset. The adoption of this new guideline did not have an impact on the amounts presented in the financial statements.

(iii) PS 3160 Public Private Partnerships:

On July 1, 2023, the School District adopted Canadian public sector accounting standard PS 3160 Public Private Partnerships. The new accounting standard includes requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The adoption of this new standard did not have an impact on the amounts presented in the financial statements.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

	2024	2023
Benefit deposit allowances	$2,877,528	$2,718,563
Federal grants	1,175,764	991,271
Due from municipality	3,350,574	900,000
GST Input Tax Credit	1,535,996	407,039
Interest Income	3,722,988	1,935,206
Other Receivables	6,272,005	1,468,581
Allowance for doubtful accounts	(65,000)	(65,000)
Total Other Receivables	$18,869,855	$8,355,660

NOTE 4 PORTFOLIO INVESTMENTS

	2024	2023
Guaranteed investment certificates (GIC's)	$85,000,000	$95,000,000
Total Portfolio Investments	$85,000,000	$95,000,000

$55,000,000 matures in F2025 with annual yields between 5.30% and 5.98%. $30,000,000 matures in F2026 with annual yields between 5.25% and 6.00%.

NOTE 5 ACCOUNTS PAYABLE, ACCRUED AND OTHER LIABILITIES

	2024	2023
Trade Payables	$23,187,681	$10,611,406
Salary & Benefits Payable	32,786,880	30,289,664
Balance - Accounts Payable & Accrued Liabilities	$55,974,561	$40,901,070
Accrued Vacation Pay	7,689,450	7,027,622
Other	435,229	408,668
Balance - Total Other Liabilities	$ 8,124,679	$ 7,436,290

NOTE 6 UNEARNED REVENUE

	2024	2023
Balance, beginning of year	$21,882,995	$18,425,772
Tuition fees received	24,813,119	25,824,384
Tuition fees recognized	(24,838,508)	(22,367,161)
Balance, end of year	$21,857,606	$21,882,995

Unearned revenue includes tuition collected from international students for school terms beginning after June 30, 2024.

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.

	2024	2023
Balance, beginning of year	$13,274,070	$12,734,314
Increases:		
Provincial grants	61,223,081	54,476,263
Other	19,258,900	16,218,028
Investment income	150,462	119,427
	80,632,443	70,813,718
Decreases:		
Revenue recognized	(79,096,191)	(70,273,962)
Balance, end of year	$14,810,322	$13,274,070

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.

	2024	2023
Deferred capital revenue subject to amortization		
Balance, beginning of year	$436,814,650	$412,481,250
Prior period adjustment (a)	(28,288,897)	-
Adjusted balance, beginning of year	$396,288,584	
Increases:		
Capital additions	6,445,817	4,490,924
Transfer from work in progress	63,005,747	36,845,088
	69,451,564	41,336,012
Decreases:		
Amortization	17,660,899	17,002,612
Net change for the year	51,790,665	(24,333,400)
Balance, end of year	$460,316,418	$436,814,650

NOTE 8 DEFERRED CAPITAL REVENUE *(continued)*

Deferred capital revenue - Work in Progress		
Balance, beginning of year	$32,041,914	$48,034,080
Prior period adjustment (a)	28,288,897	-
Adjusted balance, beginning of year	$60,330,811	$48,034,080
Increases: Transfers from deferred revenue	56,168,745	20,852,922
Decreases: Transfers to deferred capital revenue	63,005,747	36,845,088
Net change for the year	(6,837,002)	(15,992,166)
Balance, end of year	$53,493,809	$32,041,914
Unspent deferred capital revenue	$29,163,766	$23,126,607
Total deferred capital revenue balance, end of year	$542,973,993	$491,983,171

(a) An adjustment to the 2023 balance of deferred capital revenue and deferred capital revenue – work in progress was required to properly present the transfer from work in progress to deferred capital revenue. This adjustment was in presentation only and did not affect financial results in F2023.

NOTE 9 EMPLOYEE FUTURE BENEFITS

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

		2024	2023
Employee future benefit plans	(a)	$39,841,885	$39,025,709
Non-Teaching retirement benefit plan	(b)	7,727,000	8,064,000
Total Employee Future Benefits		$47,568,885	$47,089,709

NOTE 9 EMPLOYEE FUTURE BENEFITS *(continued)*

a) Employee Future Benefit Plans

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

	2024	2023
Reconciliation of accrued benefit obligation:		
Accrued benefit obligation – April 1	$31,965,441	$31,983,564
Service cost	2,254,795	2,329,040
Interest cost	1,320,429	1,067,985
Benefits payments	(1,501,679)	(2,396,391)
Actuarial (gain) / loss	(1,550,118)	(1,018,757)
Accrued benefit obligation – March 31	$32,488,868	$31,965,441
Reconciliation of funded status at end of fiscal year:		
Accrued benefit obligation – March 31	$32,488,868	$31,965,441
Funded status – surplus / (deficit)	$(32,488,868)	$(31,965,441)
Employer contributions after measurement date	1,395,219	673,875
Benefit expense after measurement date	(908,206)	(893,806)
Unamortized net actuarial (gain) / loss	(7,840,030)	(6,840,337)
Accrued benefit asset / (liability) – June 30	$(39,841,885)	$(39,025,709)
Reconciliation of change in accrued benefit liability:		
Accrued benefit liability – July 1	$39,025,709	$37,911,766
Net expense for the year	3,039,199	3,018,588
Employer contributions	(2,223,023)	(1,904,645)
Accrued benefit liability – June 30	$39,841,885	$39,025,709
Components of net benefit expense:		
Service Cost	$2,244,478	$2,310,479
Interest Cost	1,345,146	1,131,096
Amortization of net actuarial loss	(550,425)	(422,987)
Net benefit expense	$3,039,199	$3,018,588

The impact of changes in assumptions between the March 31, 2024 measurement date and the June 30, 2024 reporting date have been considered and are not considered to be material. The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations other than in respect of certain post-retirement benefits for non-teaching employees are:

	2024		2023	
Discount rate – April 1	4.00%		3.25%	
Discount rate – March 31	4.25%		4.00%	
Long term salary growth – April 1	2.50%	+ seniority	2.50%	+ seniority
Long term salary growth – March 31	2.50%	+ seniority	2.50%	+ seniority
EARSL – March 31	11.0	years	11.0	years

NOTE 9 EMPLOYEE FUTURE BENEFITS *(continued)*

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

The Post Retirement Group Benefit Plan represents the benefit obligation related to the Board's share of premiums payable in respect of retirees of the Non-Teaching Pension Plan for extended health benefits and dental benefits. Effective December 31, 2017, the Post Retirement Group Benefit plan was closed to new enrollees. The Board has also announced its intention to end the dental subsidy at December 31, 2032, the end of the agreement period. As at June 30, 2024 no funds have been internally designated to fund this liability.

	2024	2023
Reconciliation of accrued benefit obligation:		
Accrued benefit obligation – April 1	$4,213,000	$4,931,000
Interest Cost	161,000	154,000
Benefit payments	(386,000)	(393,000)
Actuarial (gains)/losses	(367,000)	(479,000)
Accrued benefit obligation – March 31	$3,621,000	$4,213,000
Reconciliation of funded status at end of fiscal year:		
Accrued benefit obligation – March 31	$(3,621,000)	$(4,213,000)
Funded status – surplus / (deficit)	$(3,621,000)	$(4,213,000)
Funded status – surplus / (deficit)	$(3,621,000)	$(4,213,000)
Net change in 2nd quarter expenses	51,000	59,000
Unamortized net actuarial (gain) / loss	(4,157,000)	(3,910,000)
Accrued benefit asset / (liability) – June 30	$(7,727,000)	$(8,064,000)
Current service cost – net of employee's contributions	$1,000	$7,000
Interest cost	161,000	154,000
Amortize actuarial (gains) / losses	(120,000)	(24,000)
Defined benefit costs recognized	$42,000	$137,000

	2024	2023
Discount Rate	Beginning of the year: 4.00% End of the year: 4.25%	Beginning of the year:3.25% End of the year: 4.00%
Dental	Based on CIA McMaster Model	Based on CIA McMaster Model
Extended Health	Based on CIA McMaster Model	Based on CIA McMaster Model
Estimated annual claim cost		
Extended Health – couple	$1,684	$1,732
Extended Health - single	$842	$867
Dental – couple	$1,416	$1,216
Dental – single	$708	$608
EARSL	14.1 years	16.6 years

NOTE 10 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trusteed pension plans). The board of trustees for this plan representing plan members and employers are responsible for administering the pension plan including investing assets and administrating benefits. These plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members and approximately 128,000 retired members.

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

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

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

The School District paid $32,648,222 for employer contributions to these two plans in the year ended June 30, 2024. (2023 - $29,446,148).

The Teachers' Pension Plan is determined on a formula based on a contribution rate of 11.30% of salary for 2024 (2023: 11.3%). The Municipal Pension Plan is determined on a formula based on a contribution rate of 9.31% of salary for 2024 (2023: 9.31%).

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

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

NOTE 11 CAPITAL LEASE OBLIGATIONS

The School District leases assets under a new capital lease. The lease will expire August 31, 2029. The capital lease provides for a transfer of ownership of the assets to the School District through a bargain purchase option. The interest rate implicit in the lease is 8.50%. The School District has certain other leasing agreements with third parties; assets under these other agreements and respective liabilities are not material.

NOTE 11 CAPITAL LEASE OBLIGATIONS *(continued)*

Total future minimum lease payments are as follows:	
2025	$48,467
2026	48,467
Thereafter	149,452
Total minimum lease payments	$246,386
Less interest at the average implicit interest rate of 8.5%	$46,890
Net present value of lease obligations	$199,496

Total interest on leases for 2024 was $7,340 (2023 – nil).

NOTE 12 TANGIBLE CAPITAL ASSETS

Net Book Value:	Net Book Value 2024	Net Book Value 2023
Sites	$112,496,185	$112,496,185
Buildings	577,268,753	521,103,510
Furniture & Equipment	8,871,994	8,397,267
Vehicles	2,003,660	811,000
Computer Hardware	10,911,823	9,566,198
	$711,552,415	$652,374,160

June 30, 2024

Costs:	Balance at June 30, 2023	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2024
Sites	$112,496,185	$ -	$ -	$ -	$112,496,185
Buildings	778,754,246	6,581,527	-	69,995,126	855,330,899
Furniture & Equipment	12,947,414	396,517	294,313	493,122	13,542,740
Vehicles	1,554,227	1,292,046	26,179	-	2,820,094
Computer Hardware	18,852,489	4,882,176	3,263,978	-	20,470,687
	$924,604,561	$13,152,266	$3,584,470	$70,488,248	$1,004,660,605
Work in progress	68,973,393	67,076,996	-	(70,488,248)	65,562,141
	$993,577,954	$80,229,262	$3,584,470	$-	$1,070,222,746

Accumulated Amortization:	Balance at June 30, 2023	Additions	Disposals	Balance at June 30, 2024
Buildings	$326,624,129	$17,000,158	$ -	$343,624,287
Furniture & Equipment	4,550,147	414,912	294,313	4,670,746
Vehicles	743,227	99,386	26,179	816,434
Computer Hardware	9,286,291	3,536,551-	3,263,978	9,558,864
	$341,203,794	$21,051,007	$3,584,470	$358,670,331

NOTE 12 TANGIBLE CAPITAL ASSETS *(continued)*

June 30, 2023

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

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

NOTE 13 INTERFUND TRANSFERS

Interfund transfers between the operating and capital funds for the year ended June 30, 2024 were $9,161,150 (2023 - $13,806,997). $6,138,682 pertains to capital assets purchased (2023 - $3,894,265), and $2,998,235 pertains to restricted funds set aside for future local capital projects (2023 - $9,912,732).

NOTE 14 RELATED PARTY TRANSACTIONS

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

In fiscal year 2020 the School District sponsored the establishment of the SD43 Education Foundation, a separate and independent legally established entity under the British Columbia Societies Act. The Foundation has a Board separate from the School District. There were no significant transactions between the two entities.

NOTE 15 UNRECOGNIZED ASSETS

The School District owns two land parcels obtained through crown grants that have been registered at the land title office with nil value. These assets have been identified as a) Parcel 029-541-875 (Sheffield/Partington Creek) and b) Parcel 29-267-781 (Marigold Elementary).

NOTE 16 CONTRACTUAL OBLIGATIONS

a) The School District has committed to capital expenditures to construct new facilities and upgrade current facilities. The outstanding capital commitments as at June 30, 2024 are $164,817,900 (2023 - $209,513,000). These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

Funding approval for these committed projects is as follows:

Contractual Obligations	2025	2026	2027	2028	Total
Ministry Funded:					
Burke Mountain	$57,000,000	$50,000,000	$17,276,000	-	$124,276,000
Centennial	500,000	-	-	-	500,000
Coast Salish	4,851,000	-	-	-	4,851,000
Moody Elementary	22,000,000	3,000,000	649,000	-	25,649,000
Scott Creek	6,548,400	-	-	-	6,548,400
School District Funded:					
Centennial NLC	493,500	-	-	-	493,500
Education Learning Centre	2,500,00	-	-	-	2,500,000
Total:	$93,892,900	$53,000,000	$17,925,000	-	$164,817,900

b) The School District has no significant operating leases.

c) The collective agreement between the School District and the Coquitlam Teachers' Association allows teachers to elect to be paid over 12 months. As at June 30, 2024 the amount held by the School District and included in cash and accounts payable was $10,408,277 (2023 - $9,102,649).

NOTE 17 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of contracts entered into for the lease of closed schools. The following table summarizes the contractual rights of the School District for future assets:

	2025	2026	2027	Thereafter	Total
Cedarbrook	$128,386	-	-	-	$128,386
Burquitlam	271,850	271,850	271,850	271,850	1,087,400
Future Lease Revenue	$400,236	271,850	271,850	271,850	$1,215,786

NOTE 18 CONTINGENT LIABILITIES

In the ordinary course of operations, the School District has legal proceedings brought against it and provisions have been included in liabilities where the outcome is likely and the amount is determinable. It is the opinion of management that final determination of these claims will not have a material effect on the financial position or operations of the School District.

NOTE 19 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget bylaw on February 6, 2024 and reflect more current estimates on student enrolment, revenues and expenditures.

	Original Budget	Amended Budget	Change
Revenue			
Provincial Grants			
Ministry of Education	$ 399,427,809	$ 420,944,314	$21,516,505
Other	12,768	57,014	44,246
Federal Grants	3,494,597	3,494,597	-
Tuition	18,753,346	19,398,346	645,000
Other Revenue	9,611,309	12,655,716	3,044,407
Rentals and Leases	2,508,296	2,511,196	2,900
Investment Income	4,332,392	4,332,392	-
Amortization of Deferred Capital Revenue	19,000,000	18,000,000	(1,000,000)
Total Revenue	$ 457,140,517	$ 481,393,575	$24,253,058
Expenses			
Instruction	375,569,536	395,655,112	20,085,576
District Administration	18,045,956	19,513,897	1,467,941
Operation and Maintenance	69,043,838	68,058,812	(985,026)
Transportation and Housing	631,187	815,754	184,567
Debt Service	-	6,758	6,758
Total Expense	$ 463,290,517	$ 484,050,333	$20,759,816
Surplus (Deficit) for the year	($6,150,000)	($2,656,758)	$3,493,242
Prior Year Surplus Appropriation	$3,750,000	$3,750,000	$-
Budgeted Surplus (Deficit) for the year	($2,400,000)	$1,093,242	$ 3,493,242
Capital Fund Surplus (Deficit)	($2,400,000)	$1,093,242	$ 3,493,242
Budgeted Surplus (Deficit) for the year	($2,400,000)	$1,093,242	$ 3,493,242

NOTE 20 EXPENSE BY OBJECT

	2024	2023
Salaries and benefits	$403,011,825	$364,123,218
Services and supplies	53,260,556	49,547,855
Amortization	21,051,007	23,119,001
Total	$477,323,388	$436,790,074

NOTE 21 INTERNALLY RESTRICTED FUNDS

a) Operating Fund

The School District attributes a portion of the accumulated surplus to an internal operating fund and internally restricts a portion of the balance. The detail of the restricted operating surplus is as follows:

	2024	2023
Internally restricted due to nature of constraints on the funds:		
School carryforward surpluses	$2,814,366	$3,298,034
ESA contingency reserve	1,000,000	1,000,000
Facility & maintenance initiatives	2,055,625	2,055,625
Technology initiatives	1,225,000	1,225,000
Education stabilization reserve	4,000,014	4,000,014
Teacher mentorship funds	634,996	653,430
Business system initiative	4,165,007	165,007
Staffing stabilization reserve	1,000,000	-
Contingency for benefits	2,000,000	-
School-based capital initiatives	7,317,305	4,149,819
Internally restricted for operations spanning multiple years		
2023/2024 – Operating budget	-	3,750,000
2024/2025 – Operating budget	3,750,000	3,750,000
2025/2026 – Operating budget	3,750,000	2,500,000
2026/2027 - Operating budget	2,500,000	1,250,000
2027/2028 – Operating budget	1,250,000	
Total internally restricted operating fund surplus	$37,462,313	$27,796,929
Unrestricted operating surplus (deficit)	-	-
Total operating fund surplus (deficit)	$37,462,313	$27,796,929

b) Capital Fund

The School District internally restricts a portion of its capital surplus in the local capital reserve account for future capital requirements including facility additions, capital improvements, and other capital infrastructure requirements. As at June 30, 2024 $34,872,276 has been restricted (2023 - $37,567,290).

NOTE 22 ECONOMIC DEPENDENCE

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

NOTE 23 RISK MANAGEMENT

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

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

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

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and portfolio investments as they are placed in recognized British Columbia institutions. The School District is currently invested solely in guaranteed investment certificates. Cash and cash equivalents currently consist of deposits held with a chartered bank and the Provincial Central Deposit Program.

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

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

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

NOTE 23 RISK MANAGEMENT *(continued)*

(c) Liquidity risk

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

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

Risk Management and insurance services for all school districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

NOTE 24 ASSET RETIREMENT OBLIGATION

Legal obligations exist for the removal and disposal of asbestos and other hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future.

	2024	2023
Asset Retirement Obligation, opening balance	$10,312,567	$10,376,581
Settlements during the year	188,692	64,014
Asset Retirement Obligation, closing balance	$10,123,875	$10,312,567

School District No. 43 (Coquitlam)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	**2024 Actual**	2023 Actual
	$	**$**	**$**	**$**	$
Accumulated Surplus (Deficit), beginning of year	27,796,929		212,379,006	**240,175,935**	230,513,913
Changes for the year					
Surplus (Deficit) for the year	18,826,534		2,357,624	**21,184,158**	9,662,022
Interfund Transfers					
Tangible Capital Assets Purchased	(6,138,682)		6,138,682	-	
Local Capital	(2,998,235)		2,998,235	-	
Other	(24,233)		24,233	-	
Net Changes for the year	**9,665,384**	-	**11,518,774**	**21,184,158**	**9,662,022**
Accumulated Surplus (Deficit), end of year - Statement 2	**37,462,313**	-	**223,897,780**	**261,360,093**	240,175,935

School District No. 43 (Coquitlam)

Schedule of Operating Operations
Year Ended June 30, 2024

	2024 Budget (Note 19)	**2024 Actual**	2023 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	360,238,633	**361,690,961**	326,714,430
Other	12,768	**12,768**	29,652
Tuition	19,398,346	**24,838,508**	22,367,161
Other Revenue	510,532	**524,504**	573,428
Rentals and Leases	2,111,196	**2,540,231**	2,264,821
Investment Income	3,432,392	**6,266,349**	4,530,012
Total Revenue	385,703,867	**395,873,321**	356,479,504
Expenses			
Instruction	321,357,146	**317,995,704**	288,273,607
District Administration	19,298,897	**17,281,219**	15,176,731
Operations and Maintenance	44,550,529	**41,030,563**	38,921,950
Transportation and Housing	747,295	**739,301**	749,354
Total Expense	385,953,867	**377,046,787**	343,121,642
Operating Surplus (Deficit) for the year	(250,000)	**18,826,534**	13,357,862
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,750,000		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(2,475,767)	**(6,138,682)**	(3,894,265)
Local Capital	(1,000,000)	**(2,998,235)**	(9,912,732)
Other	(24,233)	**(24,233)**	-
Total Net Transfers	(3,500,000)	**(9,161,150)**	(13,806,997)
Total Operating Surplus (Deficit), for the year	-	**9,665,384**	(449,135)
Operating Surplus (Deficit), beginning of year		**27,796,929**	28,246,064
Operating Surplus (Deficit), end of year		**37,462,313**	27,796,929
Operating Surplus (Deficit), end of year			
Internally Restricted		**37,462,313**	27,796,929
Total Operating Surplus (Deficit), end of year		**37,462,313**	27,796,929

School District No. 43 (Coquitlam)

Schedule of Operating Revenue by Source
Year Ended June 30, 2024

	2024 Budget (Note 19)	**2024 Actual**	2023 Actual
	$	**$**	$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	351,623,782	**352,609,641**	312,291,943
Other Ministry of Education and Child Care Grants			
Pay Equity	706,353	**706,353**	706,353
Funding for Graduated Adults	1,627,367	**2,072,452**	1,043,651
Student Transportation Fund	81,641	**81,641**	81,641
FSA Scorer Grant	28,656	**28,656**	30,906
Early Learning Framework (ELF) Implementation	4,833	**-**	4,833
Labour Settlement Funding	5,993,872	**5,993,872**	12,420,189
NGN Self-Provisioned Site Grant	132,914	**144,131**	132,914
Premier's Award	-	**-**	2,000
DELF	39,215	**39,215**	-
Anti-Racism Action Plan	-	**15,000**	-
Total Provincial Grants - Ministry of Education and Child Care	360,238,633	**361,690,961**	326,714,430
Provincial Grants - Other	12,768	**12,768**	29,652
Tuition			
Continuing Education	266,346	**433,970**	363,137
International and Out of Province Students	19,132,000	**24,404,538**	22,004,024
Total Tuition	19,398,346	**24,838,508**	22,367,161
Other Revenues			
Miscellaneous			
Miscellaneous	510,532	**524,504**	573,428
Total Other Revenue	510,532	**524,504**	573,428
Rentals and Leases	2,111,196	**2,540,231**	2,264,821
Investment Income	3,432,392	**6,266,349**	4,530,012
Total Operating Revenue	385,703,867	**395,873,321**	356,479,504

School District No. 43 (Coquitlam)

Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Budget (Note 19)	**2024 Actual**	2023 Actual
	$	**$**	$
Salaries			
Teachers	172,204,999	**170,516,634**	154,642,010
Principals and Vice Principals	19,488,538	**19,245,925**	17,958,003
Educational Assistants	27,388,851	**26,294,723**	22,832,549
Support Staff	31,823,383	**29,368,966**	26,946,382
Other Professionals	8,705,874	**8,995,147**	8,055,225
Substitutes	16,225,131	**16,503,567**	14,164,550
Total Salaries	275,836,776	**270,924,962**	244,598,719
Employee Benefits	74,756,612	**73,376,995**	67,323,820
Total Salaries and Benefits	350,593,388	**344,301,957**	311,922,539
Services and Supplies			
Services	9,499,139	**9,019,276**	8,396,405
Student Transportation	686,700	**681,898**	694,455
Professional Development and Travel	2,493,598	**2,154,077**	1,765,300
Rentals and Leases	344,898	**255,250**	251,568
Dues and Fees	1,265,650	**1,733,941**	1,704,114
Insurance	1,691,849	**1,754,921**	1,669,803
Supplies	13,009,573	**11,360,464**	10,742,390
Utilities	6,369,072	**5,785,003**	5,975,068
Total Services and Supplies	35,360,479	**32,744,830**	31,199,103
Total Operating Expense	385,953,867	**377,046,787**	343,121,642

School District No. 43 (Coquitlam)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	128,046,931	1,163,476	45,452	981,045	-	8,493,785	**138,730,689**
1.03 Career Programs	-	-	457,249	-	-	-	**457,249**
1.07 Library Services	-	-	427,801	-	-	35,252	**463,053**
1.08 Counselling	5,321,247	-	-	-	-	288,158	**5,609,405**
1.10 Special Education	20,269,849	157,534	24,086,715	165,517	95,108	4,055,176	**48,829,899**
1.30 English Language Learning	6,262,662	-	-	-	-	339,138	**6,601,800**
1.31 Indigenous Education	369,383	161,756	1,020,460	49,854	-	(543)	**1,600,910**
1.41 School Administration	-	16,161,442	-	6,690,455	-	838,894	**23,690,791**
1.60 Summer School	1,109,108	221,918	81,876	82,708	-	23,658	**1,519,268**
1.61 Continuing Education	2,219,963	311,193	-	826,899	94,894	46,554	**3,499,503**
1.62 International and Out of Province Students	6,917,491	304,163	175,170	303,665	373,292	357,349	**8,431,130**
1.64 Other	-	-	-	-	-	-	**-**
Total Function 1	**170,516,634**	**18,481,482**	**26,294,723**	**9,100,143**	**563,294**	**14,477,421**	**239,433,697**
4 District Administration							
4.11 Educational Administration	-	764,443	-	106,423	1,715,549	283	**2,586,698**
4.40 School District Governance	-	-	-	-	554,875	-	**554,875**
4.41 Business Administration	-	-	-	2,070,032	4,009,746	1,680	**6,081,458**
Total Function 4	**-**	**764,443**	**-**	**2,176,455**	**6,280,170**	**1,963**	**9,223,031**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	173,261	1,639,807	18,807	**1,831,875**
5.50 Maintenance Operations	-	-	-	16,718,916	332,549	1,967,124	**19,018,589**
5.52 Maintenance of Grounds	-	-	-	1,186,802	-	38,252	**1,225,054**
5.56 Utilities	-	-	-	-	147,467	-	**147,467**
Total Function 5	**-**	**-**	**-**	**18,078,979**	**2,119,823**	**2,024,183**	**22,222,985**
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	13,389	31,860	-	**45,249**
7.70 Student Transportation	-	-	-	-	-	-	**-**
Total Function 7	**-**	**-**	**-**	**13,389**	**31,860**	**-**	**45,249**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**170,516,634**	**19,245,925**	**26,294,723**	**29,368,966**	**8,995,147**	**16,503,567**	**270,924,962**

School District No. 43 (Coquitlam)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget (Note 19)	2023 Actual
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	**138,730,689**	37,035,532	**175,766,221**	6,192,520	**181,958,741**	184,983,541	169,386,815
1.03 Career Programs	**457,249**	154,097	**611,346**	266,558	**877,904**	836,407	693,856
1.07 Library Services	**463,053**	144,172	**607,225**	541,663	**1,148,888**	1,027,674	969,767
1.08 Counselling	**5,609,405**	1,475,741	**7,085,146**	1,645	**7,086,791**	7,321,874	5,953,376
1.10 Special Education	**48,829,899**	13,961,909	**62,791,808**	749,824	**63,541,632**	63,701,347	55,416,548
1.30 English Language Learning	**6,601,800**	1,736,824	**8,338,624**	46,010	**8,384,634**	8,686,897	7,408,835
1.31 Indigenous Education	**1,600,910**	452,423	**2,053,333**	175,867	**2,229,200**	2,614,708	1,883,079
1.41 School Administration	**23,690,791**	5,888,566	**29,579,357**	346,314	**29,925,671**	30,374,183	26,296,006
1.60 Summer School	**1,519,268**	276,772	**1,796,040**	(5,648)	**1,790,392**	1,880,044	1,728,507
1.61 Continuing Education	**3,499,503**	823,650	**4,323,153**	635,836	**4,958,989**	4,765,521	4,503,158
1.62 International and Out of Province Students	**8,431,130**	2,449,062	**10,880,192**	4,850,363	**15,730,555**	14,735,250	13,704,002
1.64 Other	**-**	-	**-**	362,307	**362,307**	429,700	329,658
Total Function 1	**239,433,697**	**64,398,748**	**303,832,445**	**14,163,259**	**317,995,704**	321,357,146	288,273,607
4 District Administration							
4.11 Educational Administration	**2,586,698**	446,881	**3,033,579**	1,694,851	**4,728,430**	5,161,844	3,546,326
4.40 School District Governance	**554,875**	133,094	**687,969**	142,411	**830,380**	917,924	806,791
4.41 Business Administration	**6,081,458**	1,684,725	**7,766,183**	3,956,226	**11,722,409**	13,219,129	10,823,614
Total Function 4	**9,223,031**	**2,264,700**	**11,487,731**	**5,793,488**	**17,281,219**	19,298,897	15,176,731
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	**1,831,875**	458,002	**2,289,877**	792,432	**3,082,309**	2,604,266	2,729,263
5.50 Maintenance Operations	**19,018,589**	5,808,057	**24,826,646**	4,910,828	**29,737,474**	32,786,376	27,693,489
5.52 Maintenance of Grounds	**1,225,054**	399,962	**1,625,016**	764,820	**2,389,836**	2,709,553	2,490,060
5.56 Utilities	**147,467**	35,372	**182,839**	5,638,105	**5,820,944**	6,450,334	6,009,138
Total Function 5	**22,222,985**	**6,701,393**	**28,924,378**	**12,106,185**	**41,030,563**	44,550,529	38,921,950
7 Transportation and Housing							
7.41 Transportation and Housing Administration	**45,249**	12,154	**57,403**	-	**57,403**	60,595	54,899
7.70 Student Transportation	**-**	-	**-**	681,898	**681,898**	686,700	694,455
Total Function 7	**45,249**	**12,154**	**57,403**	**681,898**	**739,301**	747,295	749,354
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**270,924,962**	**73,376,995**	**344,301,957**	**32,744,830**	**377,046,787**	385,953,867	343,121,642

School District No. 43 (Coquitlam)

Schedule of Special Purpose Operations
Year Ended June 30, 2024

	2024 Budget (Note 19)	**2024 Actual**	2023 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	60,705,681	**60,779,722**	53,701,891
Other	44,246	**6,377**	200,000
Federal Grants	3,494,597	**3,756,170**	3,333,068
Other Revenue	11,795,184	**14,553,922**	13,039,003
Total Revenue	76,039,708	**79,096,191**	70,273,962
Expenses			
Instruction	74,297,966	**77,443,880**	68,744,009
District Administration	215,000	**-**	16,469
Operations and Maintenance	1,458,283	**1,586,111**	1,471,921
Transportation and Housing	68,459	**66,200**	41,563
Total Expense	76,039,708	**79,096,191**	70,273,962
Special Purpose Surplus (Deficit) for the year	-	**-**	-
Total Special Purpose Surplus (Deficit) for the year	-	**-**	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		**-**	-

School District No. 43 (Coquitlam)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	109,728	-	46,371	7,012,042	11,758	7,745	266,977	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,139,837	1,294,502	-	-	416,000	112,700	598,677	1,691,824	2,401,690
Federal Grants									
Other	-	-	200,000	14,642,726	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-
	1,139,837	1,294,502	200,000	14,642,726	416,000	112,700	598,677	1,691,824	2,401,690
Less: Allocated to Revenue	1,249,565	1,294,502	189,000	13,478,989	427,758	117,451	578,054	1,486,550	2,401,690
Deferred Revenue, end of year	-	-	**57,371**	**8,175,779**	-	**2,994**	**287,600**	**205,274**	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,249,565	1,294,502	-	-	427,758	117,451	578,054	1,486,550	2,401,690
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-		-	-
Other Revenue	-	-	189,000	13,478,989	-	-	-	-	-
	1,249,565	1,294,502	189,000	13,478,989	427,758	117,451	578,054	1,486,550	2,401,690
Expenses									
Salaries									
Teachers	-	-	-	-	-	61,715	116,468	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	-	325,000
Educational Assistants	-	1,023,207	-	-	-	-	-	838,656	1,401,223
Support Staff	-	-	-	-	313,655	-	-	212,439	-
Other Professionals	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	21,027	-	7,224	-	90,000
	-	1,023,207	-	-	334,682	61,715	123,692	1,051,095	1,816,223
Employee Benefits	-	271,295	-	-	88,176	15,531	24,365	320,654	575,467
Services and Supplies	1,249,565	-	189,000	13,478,989	4,900	40,205	429,997	114,801	10,000
	1,249,565	1,294,502	189,000	13,478,989	427,758	117,451	578,054	1,486,550	2,401,690
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	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	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	-	2,173	23,955	455	108,718	694,059	14,708	15,705
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	44,295,139	4,387,860	66,286	47,000	6,000		861,000	19,000	175,000
Federal Grants									-
Other	-	-	-	-	-		-	-	-
Investment Income	-	-	-	-	-		-	-	-
	44,295,139	4,387,860	66,286	47,000	6,000	-	861,000	19,000	175,000
Less: Allocated to Revenue	44,295,139	4,387,860	66,200	43,556	6,455	108,718	705,810	7,320	162,671
Deferred Revenue, end of year	-	-	**2,259**	**27,399**	-	-	**849,249**	**26,388**	**28,034**
Revenues									
Provincial Grants - Ministry of Education and Child Care	44,295,139	4,387,860	66,200	43,556	6,455	108,718	705,810	7,320	162,671
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-		-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
	44,295,139	4,387,860	66,200	43,556	6,455	108,718	705,810	7,320	162,671
Expenses									
Salaries									
Teachers	31,973,379	3,955,543	-	-	-	-	-	-	120,922
Principals and Vice Principals	-	-	-	-	-	-	-	-	-
Educational Assistants		-	-	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-	-	-	-
Other Professionals	-	-	-	-	-	-	-	-	-
Substitutes	1,493,700	78,141	-	-	-	-	-	-	-
	33,467,079	4,033,684	-	-	-	-	-	-	120,922
Employee Benefits	10,828,060	354,176	-	-	-	-	-	-	38,293
Services and Supplies	-	-	66,200	43,556	6,455	108,718	705,810	7,320	3,456
	44,295,139	4,387,860	66,200	43,556	6,455	108,718	705,810	7,320	162,671
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

Schedule 3A (Unaudited)

	Feeding Futures Fund	Day Treatment	Sundry Programs	Staff Development	Sick Leave Benefit Plan	Contractual Reserves	Apprenticeship Programs	Settlement Workers (Prov)	ELSA/LINC
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	-	108,937	111,163	273,977	3,067,643	582,802	44,246	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	3,533,596	176,970	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	2,818,161
Other	-	-	11,230	77,314	-	224,624	250,380	-	-
Investment Income	-	-	-	-	15,307	135,155	-	-	-
	3,533,596	176,970	11,230	77,314	15,307	359,779	250,380	-	2,818,161
Less: Allocated to Revenue	3,263,453	176,970	75,844	128,577	17,103	227,828	311,577	6,377	2,818,161
Deferred Revenue, end of year	**270,143**	**-**	**44,323**	**59,900**	**272,181**	**3,199,594**	**521,605**	**37,869**	**-**
Revenues									
Provincial Grants - Ministry of Education and Child Care	3,263,453	176,970	-	-	-	-	-	-	-
Provincial Grants - Other	-	-	-	-	-	-	-	6,377	-
Federal Grants	-	-	-	-	-	-	-	-	2,818,161
Other Revenue	-	-	75,844	128,577	17,103	227,828	311,577	-	-
	3,263,453	176,970	75,844	128,577	17,103	227,828	311,577	6,377	2,818,161
Expenses									
Salaries									
Teachers	332,530	98,931	-	-	-	-	137,108	-	1,172,464
Principals and Vice Principals	-	-	-	-	-	-	22,406	-	82,825
Educational Assistants	-	21,233	-	-	-	-	-	-	-
Support Staff	383,390	-	-	-	-	-	-	-	289,757
Other Professionals	-	-	-	-	-	-	-	-	11,149
Substitutes	74,219	-	-	-	-	-	-	-	-
	790,139	120,164	-	-	-	-	159,514	-	1,556,195
Employee Benefits	163,862	36,218	-	-	17,103	-	58,491	-	399,536
Services and Supplies	2,309,452	20,588	75,844	128,577	-	227,828	93,572	6,377	862,430
	3,263,453	176,970	75,844	128,577	17,103	227,828	311,577	6,377	2,818,161
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

	Settlement Workers (Fed)	Comm Link Lunch Program	Retiree Ext Hlth Fund	Community Connection	TOTAL
	$	$	$	$	$
Deferred Revenue, beginning of year	-	21,334	659,166	90,408	13,274,070
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	-	-	-	-	61,223,081
Federal Grants	938,009	-	-	-	3,756,170
Other	-	-	-	96,456	15,502,730
Investment Income	-	-	-	-	150,462
	938,009	-	-	96,456	80,632,443
Less: Allocated to Revenue	938,009	21,334	-	103,670	79,096,191
Deferred Revenue, end of year	-	-	**659,166**	**83,194**	**14,810,322**
Revenues					
Provincial Grants - Ministry of Education and Child Care	-	-	-	-	60,779,722
Provincial Grants - Other	-	-	-	-	6,377
Federal Grants	938,009	-	-	-	3,756,170
Other Revenue	-	21,334	-	103,670	14,553,922
	938,009	21,334	-	103,670	79,096,191
Expenses					
Salaries					
Teachers	-	-	-	-	37,969,060
Principals and Vice Principals	50,917	-	-	-	481,148
Educational Assistants	-	-	-	-	3,284,319
Support Staff	602,914	-	-	-	1,802,155
Other Professionals	-	-	-	-	11,149
Substitutes	-	-	-	-	1,764,311
	653,831	-	-	-	45,312,142
Employee Benefits	206,499	-	-	-	13,397,726
Services and Supplies	77,679	21,334	-	103,670	20,386,323
	938,009	21,334	-	103,670	79,096,191
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-
Interfund Transfers					
	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule of Capital Operations
Year Ended June 30, 2024

	2024 Budget (Note 19)	2024 Actual			2023 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	$	$	$	$	$
Revenues					
Other Revenue	350,000	**100,000**	**3,389,589**	**3,489,589**	729,738
Rentals and Leases	400,000		**400,237**	**400,237**	366,885
Investment Income	900,000		**1,987,309**	**1,987,309**	1,599,395
Amortization of Deferred Capital Revenue	18,000,000	**17,660,899**		**17,660,899**	17,002,612
Total Revenue	19,650,000	**17,760,899**	**5,777,135**	**23,538,034**	19,698,630
Expenses					
Operations and Maintenance	50,000	**100,000**	**22,063**	**122,063**	173,970
Amortization of Tangible Capital Assets					
Operations and Maintenance	22,000,000	**21,051,007**		**21,051,007**	23,119,001
Write-off/down of Buildings and Sites	-	-		-	101,499
Debt Services					
Capital Lease Interest	6,758		**7,340**	**7,340**	-
Total Expense	22,056,758	**21,151,007**	**29,403**	**21,180,410**	23,394,470
Capital Surplus (Deficit) for the year	(2,406,758)	**(3,390,108)**	**5,747,732**	**2,357,624**	(3,695,840)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,475,767	**6,138,682**		**6,138,682**	3,894,265
Local Capital	1,000,000		**2,998,235**	**2,998,235**	9,912,732
Capital Lease Payment	24,233		**24,233**	**24,233**	-
Total Net Transfers	3,500,000	**6,138,682**	**3,022,468**	**9,161,150**	13,806,997
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		**351,377**	**(351,377)**	-	
Tangible Capital Assets WIP Purchased from Local Capital		**10,908,251**	**(10,908,251)**	-	
Principal Payment					
Capital Lease		**16,894**	**(16,894)**	-	
Settlement of Asset Retirement Obligation from Local Capital		**188,692**	**(188,692)**	-	
Total Other Adjustments to Fund Balances		**11,465,214**	**(11,465,214)**	-	
Total Capital Surplus (Deficit) for the year	1,093,242	**14,213,788**	**(2,695,014)**	**11,518,774**	10,111,157
Capital Surplus (Deficit), beginning of year		**174,811,716**	**37,567,290**	**212,379,006**	202,267,849
Capital Surplus (Deficit), end of year		**189,025,504**	**34,872,276**	**223,897,780**	212,379,006

School District No. 43 (Coquitlam)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	112,496,185	778,754,246	12,947,414	1,554,227	-	18,852,489	**924,604,561**
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	-	6,098,622	-	-	-	-	**6,098,622**
Deferred Capital Revenue - Other	-	180,000	74,980	92,215	-	-	**347,195**
Operating Fund	-	302,905	321,537	632,064	-	4,882,176	**6,138,682**
Local Capital	-	-	-	351,377	-	-	**351,377**
Lease Vehicles	-	-	-	216,390	-	-	**216,390**
Transferred from Work in Progress		69,995,126	493,122				**70,488,248**
	-	76,576,653	889,639	1,292,046	-	4,882,176	**83,640,514**
Decrease:							
Deemed Disposals			294,313	26,179	-	3,263,978	**3,584,470**
	-	-	294,313	26,179	-	3,263,978	**3,584,470**
Cost, end of year	112,496,185	855,330,899	13,542,740	2,820,094	-	20,470,687	**1,004,660,605**
Work in Progress, end of year		65,562,141					**65,562,141**
Cost and Work in Progress, end of year	112,496,185	920,893,040	13,542,740	2,820,094	-	20,470,687	**1,070,222,746**
Accumulated Amortization, beginning of year		326,624,129	4,550,147	743,227	-	9,286,291	**341,203,794**
Changes for the Year							
Increase: Amortization for the Year		17,000,158	414,912	99,386	-	3,536,551	**21,051,007**
Decrease:							
Deemed Disposals			294,313	26,179	-	3,263,978	**3,584,470**
		-	294,313	26,179	-	3,263,978	**3,584,470**
Accumulated Amortization, end of year		343,624,287	4,670,746	816,434	-	9,558,864	**358,670,331**
Tangible Capital Assets - Net	**112,496,185**	**577,268,753**	**8,871,994**	**2,003,660**	**-**	**10,911,823**	**711,552,415**

School District No. 43 (Coquitlam)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2024

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	$	$	$	$	$
Work in Progress, beginning of year	68,973,393	-			**68,973,393**
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	49,545,101	493,122			**50,038,223**
Deferred Capital Revenue - Other	6,130,522	-			**6,130,522**
Local Capital	10,908,251	-			**10,908,251**
	66,583,874	493,122	-	-	**67,076,996**
Decrease:					
Transferred to Tangible Capital Assets	69,995,126	493,122			**70,488,248**
	69,995,126	493,122	-	-	**70,488,248**
Net Changes for the Year	(3,411,252)	-	-	-	**(3,411,252)**
Work in Progress, end of year	**65,562,141**	**-**	**-**	**-**	**65,562,141**

School District No. 43 (Coquitlam)

Deferred Capital Revenue
Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	$	$	$	$
Deferred Capital Revenue, beginning of year	424,577,481	8,821,572	3,415,597	**436,814,650**
Prior Period Adjustments				
Adjust opening balance	(28,288,897)			**(28,288,897)**
Deferred Capital Revenue, beginning of year, as restated	396,288,584	8,821,572	3,415,597	**408,525,753**
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	6,098,622	-	347,195	**6,445,817**
Transferred from Work in Progress	47,476,986	2,711,545	12,817,216	**63,005,747**
	53,575,608	2,711,545	13,164,411	**69,451,564**
Decrease:				
Amortization of Deferred Capital Revenue	16,770,982	308,992	580,925	**17,660,899**
	16,770,982	308,992	580,925	**17,660,899**
Net Changes for the Year	36,804,626	2,402,553	12,583,486	**51,790,665**
Deferred Capital Revenue, end of year	433,093,210	11,224,125	15,999,083	**460,316,418**
Work in Progress, beginning of year	16,228,945	3,337,351	12,475,618	**32,041,914**
Prior Period Adjustments				
Adjust opening balance	28,288,897	551,545	(551,545)	**28,288,897**
Work in Progress, beginning of year, as restated	44,517,842	3,888,896	11,924,073	**60,330,811**
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	50,038,223	5,043,670	1,086,852	**56,168,745**
	50,038,223	5,043,670	1,086,852	**56,168,745**
Decrease				
Transferred to Deferred Capital Revenue	47,476,986	2,711,545	12,817,216	**63,005,747**
	47,476,986	2,711,545	12,817,216	**63,005,747**
Net Changes for the Year	2,561,237	2,332,125	(11,730,364)	**(6,837,002)**
Work in Progress, end of year	47,079,079	6,221,021	193,709	**53,493,809**
Total Deferred Capital Revenue, end of year	**480,172,289**	**17,445,146**	**16,192,792**	**513,810,227**

School District No. 43 (Coquitlam)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2024

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	$	$	$	$	$	$
Balance, beginning of year	-	5,960,421	2,436,013	13,261,200	1,468,973	**23,126,607**
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	63,290,947		1,435,639			**64,726,586**
Provincial Grants - Other			-			**-**
Other				1,944,628	904,828	**2,849,456**
Investment Income	-	262,445	110,214	803,020	-	**1,175,679**
Transfer project surplus to MECC Restricted (from) Bylaw	(605,714)	605,714				**-**
	62,685,233	868,159	1,545,853	2,747,648	904,828	**68,751,721**
Decrease:						
Transferred to DCR - Capital Additions	6,098,622	-	-		347,195	**6,445,817**
Transferred to DCR - Work in Progress	50,038,223	3,222,649	1,821,021		1,086,852	**56,168,745**
Transferred to Revenue - Municipal Upkeep of Turf Field	-	-	-	-	100,000	**100,000**
	56,136,845	3,222,649	1,821,021	-	1,534,047	**62,714,562**
Net Changes for the Year	6,548,388	(2,354,490)	(275,168)	2,747,648	(629,219)	**6,037,159**
Balance, end of year	**6,548,388**	**3,605,931**	**2,160,845**	**16,008,848**	**839,754**	**29,163,766**

For the Year Ended June 30, 2024

FINANCIAL STATEMENT DISCUSSION & ANALYSIS

Learning for a Lifetime



SCHOOL DISTRICT 43 Coquitlam

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INTRODUCTION

INTRODUCTION

This Financial Statement Discussion and Analysis document should be read in conjunction with the audited financial statements and accompanying notes for School District 43, Coquitlam for the year ended June 30, 2024.

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

This report consists of the following sections:

INTRODUCTION

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

HIGHLIGHTS

Summary of financial results and significant events, including enrolment and staffing

FINANCIALS

Summary of the district's financial performance and variance analysis of key performance indicators

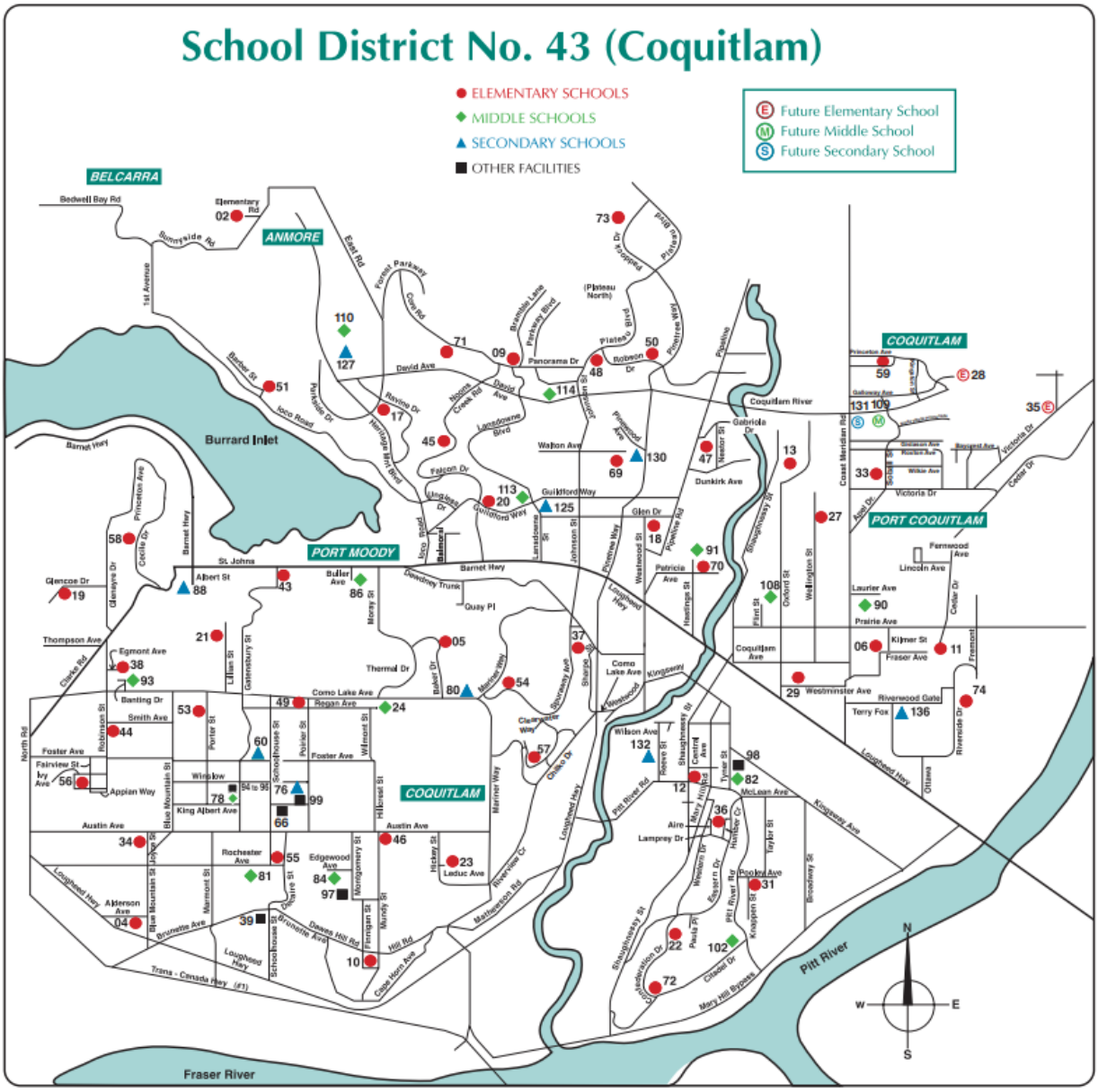
RISK & UNCERTAINTY

Explanation of the district's enterprise risk management framework

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

DISTRICT OVERVIEW

As the third largest school district in B.C., SD43 meets the learning needs of approximately 33,300 students of all ages in Coquitlam, Port Coquitlam, Port Moody, Anmore, and Belcarra. The district employs approximately 4,400 employees, including approximately 2,700 teachers.



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

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



VISION

Increasing Success in Life for All

MISSION

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

PURPOSE

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

CORE BELIEFS AND PRINCIPLES

The Board of Education believes in:

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

The Board of Education is committed to:

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

DIRECTIONS 2025

Strategic Goals and Objectives





For more information regarding the *Directions 2025* Strategic Plan, click here.

Aligning Budget Planning & Resource Allocation with Directions 2025

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

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

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

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

Budget Process

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

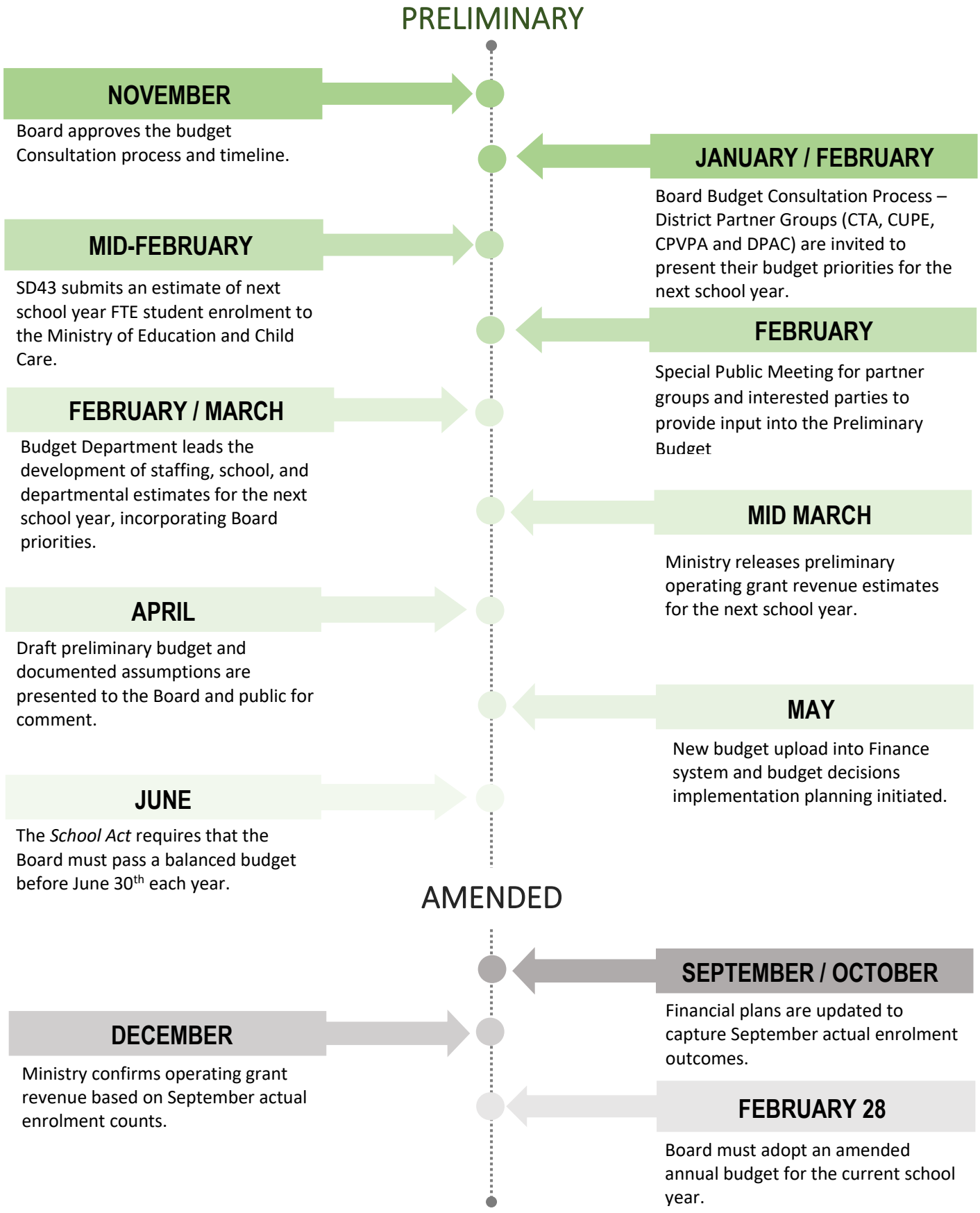
Budget Implementation, Monitoring, and Reporting

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

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

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

Budget Planning Cycle



HIGHLIGHTS

FINANCIAL HIGHLIGHTS: CONSOLIDATED SUMMARY

Overview

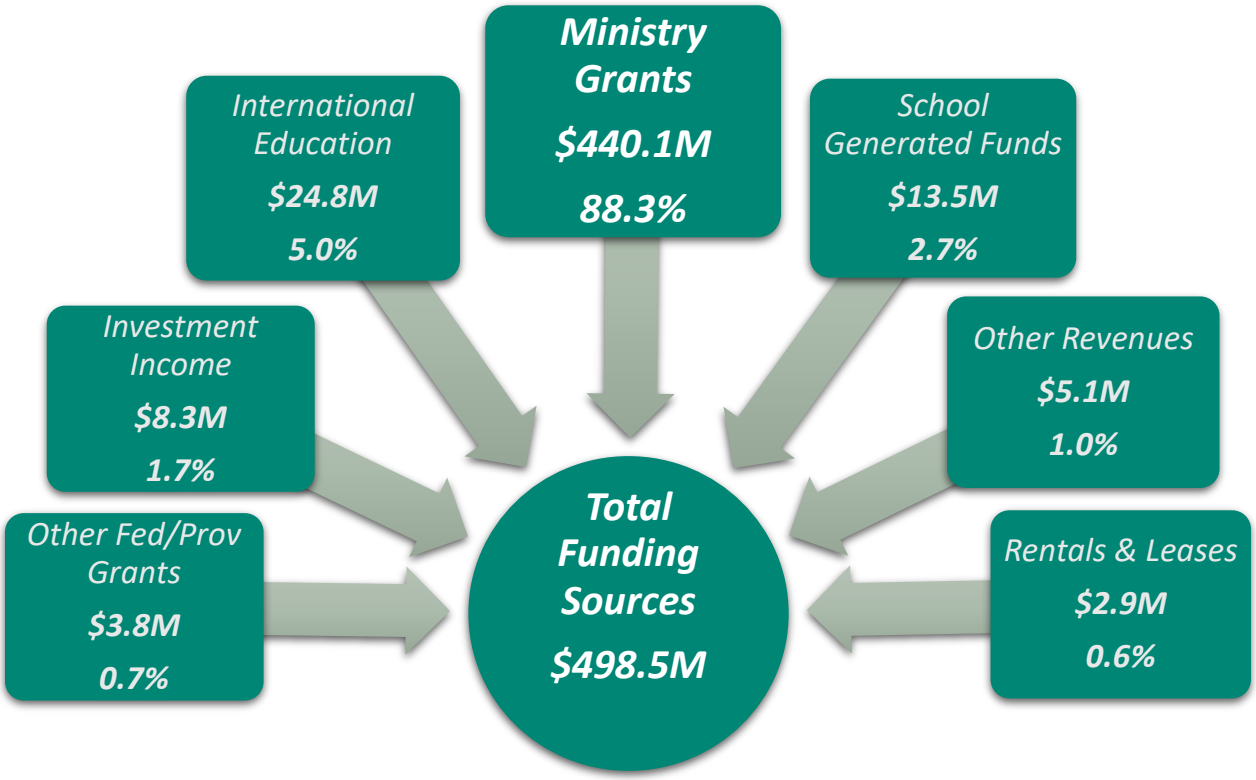
Below are the financial highlights for School District No. 43 Coquitlam's fiscal year ending June 30, 2024. The highlights provide a breakdown of the district's consolidated results including funding sources, expenditures, and surplus for the fiscal year. The consolidated results are inclusive of all three funds (Operating, Special Purpose, and Capital). An overview of each fund is provided in the subsequent pages along with significant events and factors that influenced each fund's financial results.

Funding Sources

The diagram below illustrates the different funds that comprise the school district's consolidated funding sources totaling $498.5 million. All school districts operate under the provincial government, and as such, the largest portion of the school district's funding sources comes from the Ministry of Education and Child Care (MECC) for a total of $440.1 million or 88.3% of the overall funding.

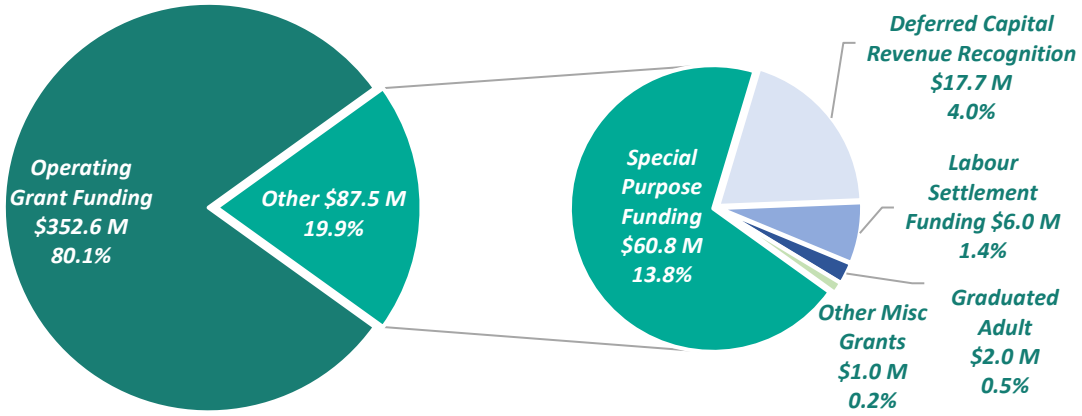
In addition to the Ministry grant funding, the district also supplements its funding from other sources such as its International Education programs, school generated funds held at the school level for activities that directly impact students, investment income earned from deposits held in GICs and the Central Deposit Portal, facility and childcare space rentals from community users, and other federal and provincial grants. Other revenues include BC Hydro and Fortis energy rebates, municipal fee refunds, administrative recoveries from federally funded programs, and various other sources.

2023/24 Funding Sources



The diagram below illustrates the different Ministry grant types. The largest portion of funds came from the operating grant totaling $352.6 million or 80.1% of the overall ministry grants. The final Ministry operating grant overview can be found in Appendix B, which provides details on the various enrolment categories, funding levels, and supplemental grants. The Ministry grant funding also includes special purpose or targeted grants, recognition of deferred capital revenue from the Ministry, and a labour settlement grant. Other miscellaneous grants totalling $1.0 million include funding for Pay Equity, NGN Self-Provisioned Site, FSA Monitoring, Indigenous Youth Summit, DELF and a transportation supplement.

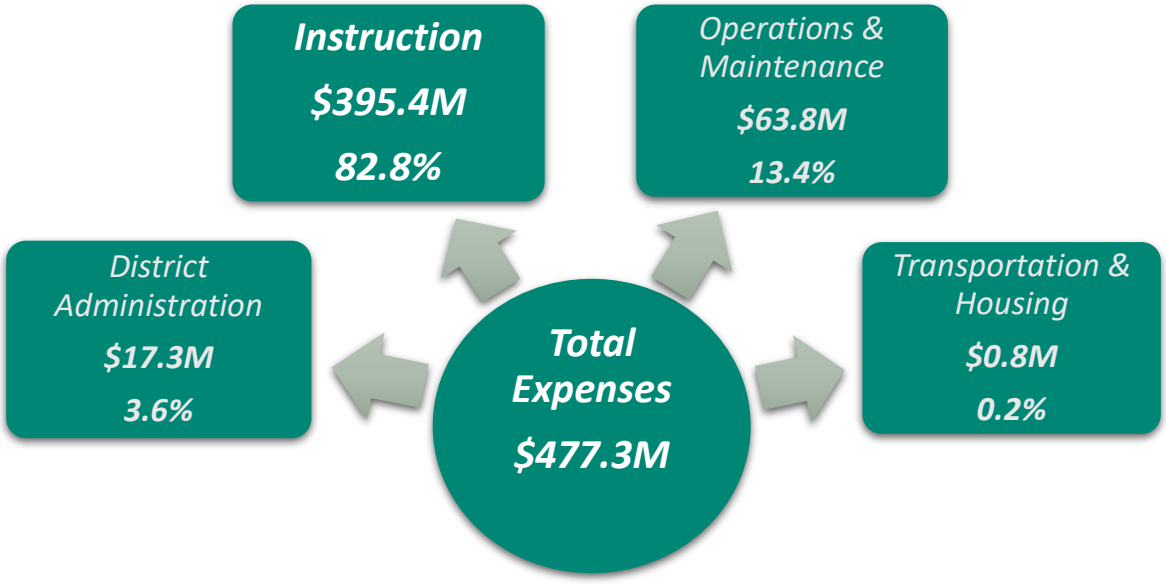
2023/24 Ministry Grant Funding $440.1 million



Expenditures

The diagram below illustrates the school district's expenses by function totalling $477.3 million. The largest expense category is Instruction of Students totaling $395.4 million or 82.8% of the overall expenses. The balance of expenditures incurred relate to operations and maintenance, district administration, and student transportation.

2023/24 Expenses by Function



Consolidated Surplus

On a consolidated basis, the district generated a surplus of $21.18 million, net of fund transfers. The table below details the consolidated surplus generated by each fund type (Operating, Special Purpose, and Capital).

Summary by Fund	Operating	Special Purpose	Capital	Total
	(in millions of dollars)			
Funding Sources	$395.87	$79.10	$23.53	$498.50
Expenses	$377.04	$79.10	$21.18	$477.32
Surplus/(Deficit)	$18.83	$0.00	$2.35	$21.18
Fund Transfers	($9.16)	$0.00	$9.16	$0.00
Surplus/(Deficit), Net of Transfers	**$9.67**	**$0.00**	**$11.51**	**$21.18**

Note: The Operating fund surplus of $9.67 million excludes prior year surplus appropriation.

Operating Surplus

The 2023/24 operating surplus totaled $9.67 million, net of fund transfers. This amount is then adjusted for prior year budgeted surplus usage of $3.75 million, and carryforward usage of $0.50 million, resulting in an adjusted operating surplus amount of $13.92 million. This adjusted surplus amount is then restricted per the Accumulated Operating Surplus policy. An overview of the surplus restrictions is summarized below, with further details provided in the Accumulated Surplus Operating Fund section found here.

Surplus Allocation to Future Budgets $3.75M

- Allocated equally over subsequent three fiscal years (excluding the immediately following year), supporting student success

Carryforward Balances (decrease due to usage)

- Unspent school allocated budgets and targeted funds are restricted for subsequent year

Education Stabilization Reserve (fully funded)

- Reserved for unusual or unexpected expenses in a given fiscal year

Staffing Stabilization Reserve $1.0M

- Reserved for extenuating staffing circumstances, typically during school start up

Remaining Surplus $9.17M

- Business Systems Initiatives $4.0M
- School Based Capital Initiatives $3.17M
- Contingency to mitigate future benefit cost uncertainties $2.0M

Highlights by Fund

An overview of highlights and events that impacted each of the Operating, Special Purpose and Capital funds are provided in the following pages.



Operating Fund includes Ministry grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation. The significant factors that contributed to our realized surplus are summarized below:

- Ministry enrolment-based grant funding was higher due to increased February and May enrolment
- International Education revenue was better than anticipated due to conservative budgeting practices and confirmation of second semester enrolment
- Rental revenues were higher due to increased bookings from our community user groups, and community school facility rentals from before and after school programs
- Investment income was higher due to continued higher interest rates
- Salaries and benefits were lower for Support Staff, Education Assistant, and specialized Teacher staffing groups due to staff turnover and hiring replacements, unfilled vacancies and unpaid leaves
- Services and supplies expenses incurred were lower than expected for schools and departments

2023/24 Operating Fund Surplus	*Budget*	*Actual*	*Surplus*
	(in millions of dollars)		
Revenues:			
Ministry Grant Funding	*$360.25*	*$361.70*	*$1.45*
International & Continuing Ed Tuition	*$19.40*	*$24.84*	*$5.44*
Rentals & Leases	*$2.11*	*$2.54*	*$0.43*
Investment Income	*$3.43*	*$6.27*	*$2.84*
Other Revenue	*$0.51*	*$0.52*	*$0.01*
Total Revenues	*$385.70*	*$395.87*	*$10.17*
Expenses:			
Salaries & Benefits	*$350.59*	*$344.30*	*$6.29*
Services & Supplies	*$35.36*	*$32.74*	*$2.62*
Total Expenses	*$385.95*	*$377.04*	*$8.91*
Fund Transfers	*($3.50)*	*($9.16)*	*($5.66)*
Surplus/(Deficit), Excluding Surplus Usage	*($3.75)*	***$9.67***	*$13.42*
Prior Year Surplus Usage (Budgeted)	*$3.75*	*$3.75*	*$0.00*
Prior Year Surplus Usage (Carryforwards)	*$0.00*	*$0.50*	*$0.50*
Surplus/(Deficit), Including Surplus Usage	*$0.00*	***$13.92***	*$13.92*



Special Purpose Fund includes separate, identifiable funds designed for a specific use or program. These funds are received from the Ministry and other sources with restrictions on how these funds may be spent. Special Purpose Funds (SPF) consist of targeted funding allocated to school districts for a specific purpose. SPFs are made up of approximately 25 different funds and a full description of each of the funds is described in Appendix A.

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

The Ministry of Education and Child Care announced a new multi-year Feeding Futures School Food Program which allocated a total of $3.5 million to the district for the 2023-24 fiscal year. These funds are targeted to help increase food security for students by expanding or creating food programs.

In March of 2024, the Ministry of Education and Child Care announced additional funding for the Student Family and Affordability Fund. A total of $861,000 was allocated to the district to further support parents and guardians of K to 12 students with affordability concerns.

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

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

During the year, the district transferred a total of $9.16 million from the operating fund to the capital fund. Of this amount, $6.14 million was for tangible capital assets purchased (computer hardware, furniture, equipment, and vehicles), and $3.02 million was for local capital primarily to address additional space requirements due to enrolment growth. The local capital transfers included $0.61 million for various school-based projects, $0.41 million for facilities and maintenance vehicles, $1.0 million for the purchase of 2 portables, and an additional $1.0 million to refurbish and relocate existing portables.

In October 2023, the school district experienced the devastating loss of Hazel Trembath Elementary school in a fire. As a result of this complete loss, the students and staff were relocated to the Winslow site. As this is an extraordinary event, the district is working closely with the insurance provider on replacing lost items and resources required for the school at the Winslow site. Staff are also working closely with the Ministry on determining future plans and providing support to the Hazel Trembath school community.

Major Capital Developments in Progress



ENROLMENT AND STAFFING

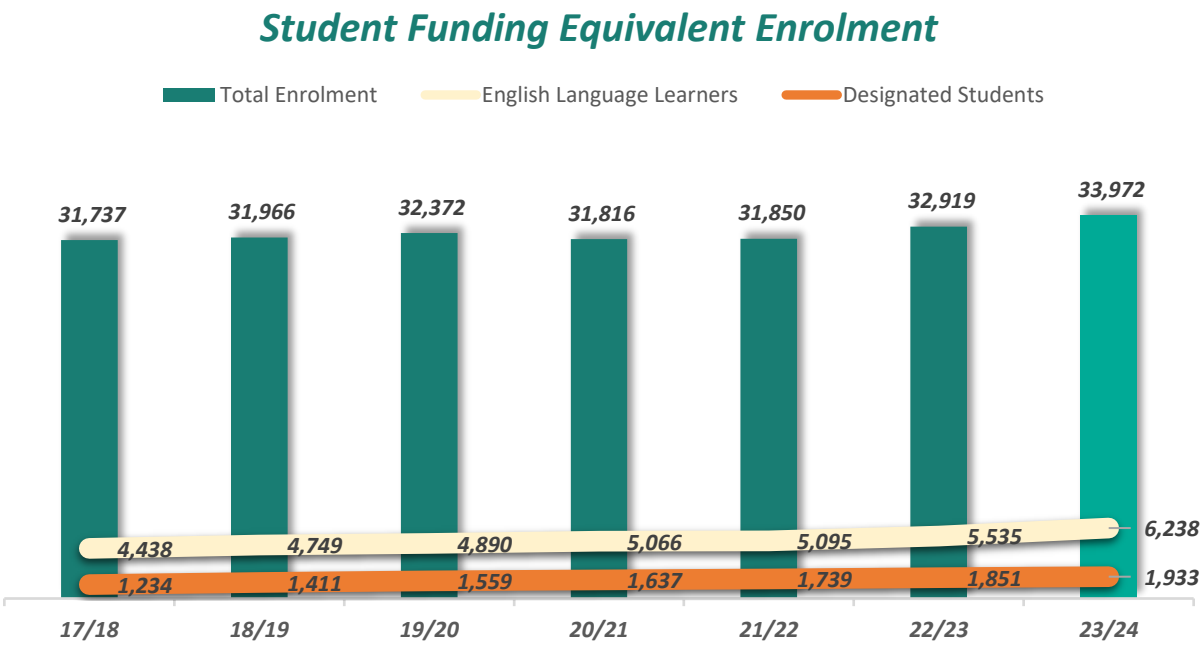
As mentioned earlier, the school district operations are funded primarily through the Operating Grant received from the Ministry of Education and Child Care. The Operating Grant is based on student enrolment and includes supplementary funding for students with special needs, English language learners, indigenous education, newcomer refugees, and other grants based on demographic and geographic factors.

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

Enrolment

Enrolment increased from prior year by 1,053 FTE of which 947 FTE of the increase was from school aged enrolment. The enrolment was higher at the standard school levels due to increased immigration levels resulting in unprecedented growth of International Funding Eligible students. These are students who are primarily the children of parents who receive work permits or study permits. The 2023/24 total enrolment of 33,972 FTE is comprised of the following enrolment counts: September 2023 total of 32,622 FTE, July 2023 (Summer Learning) total of 661 FTE, February 2024 total of 569 FTE, and May 2024 total of 120 FTE.

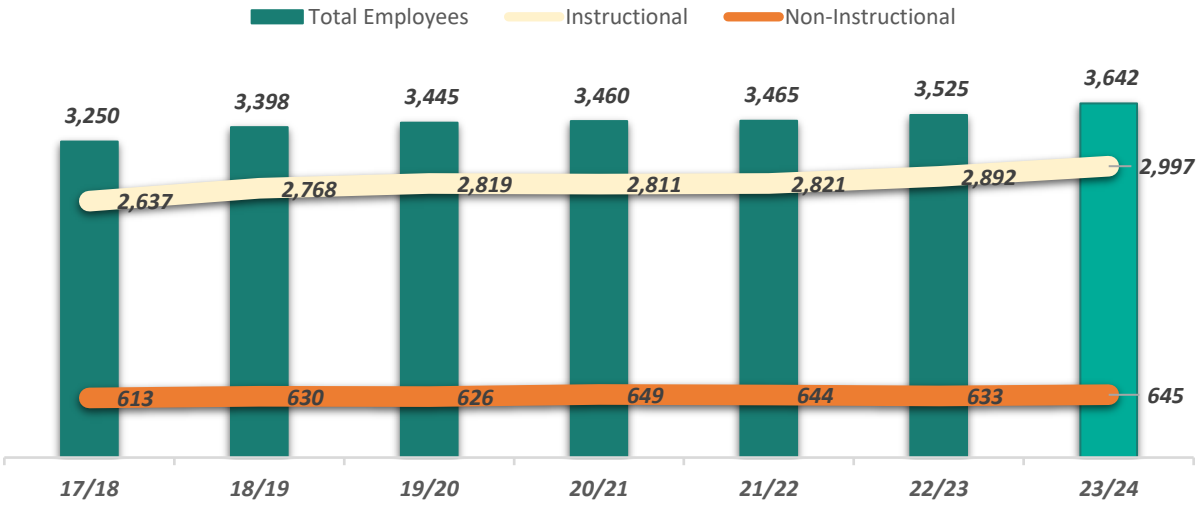
Students with designations, primarily in Level 2, have increased by 82 FTE. English Language learners increased significantly by 703 FTE from prior year corresponding to the increase in International Education Funding eligible students. Refer to Appendix B for complete details of student enrolment and MECC funding. The chart below illustrates the district's annual full-time equivalent (FTE) enrolment from fiscal years 2017-18 to 2023/24.



Staffing

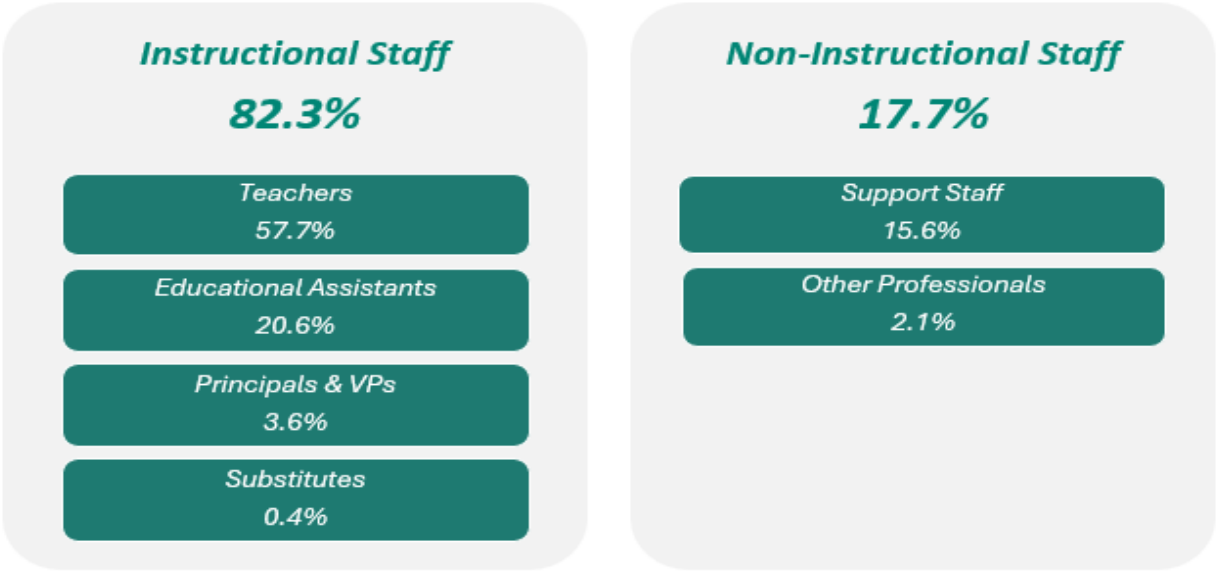
Student enrolment not only determines the grant funding, but it is also the main driver for teacher and educational assistant staffing levels. Staffing is the largest component of the operating expense for the school district. The district has 3,642 full-time equivalent (FTE) employment positions, which is different than total employee headcount of approximately 4,400. The total FTE includes many part-time positions which are less than 1.0 FTE. As illustrated in the chart below, there has been a steady increase in staffing since 2017/18. This increase aligns with the FTE enrolment increase over the same time frame.

Number of Full-Time Equivalent Employees (FTE)



The district's percentage of employees by staffing category for the 2023/24 fiscal year are illustrated in the diagram below. It is worth noting that instructional positions comprise 82.3% of all district staff. These positions are most directly involved with students and therefore the district works to ensure they are effectively staffed. The district strives to ensure that all staffing groups are properly staffed to better realize its strategic goals and objectives; achieve student success, ensure success for all learners, and ensures a financially stable organization.

Number of Full-time Equivalent Employees by Category

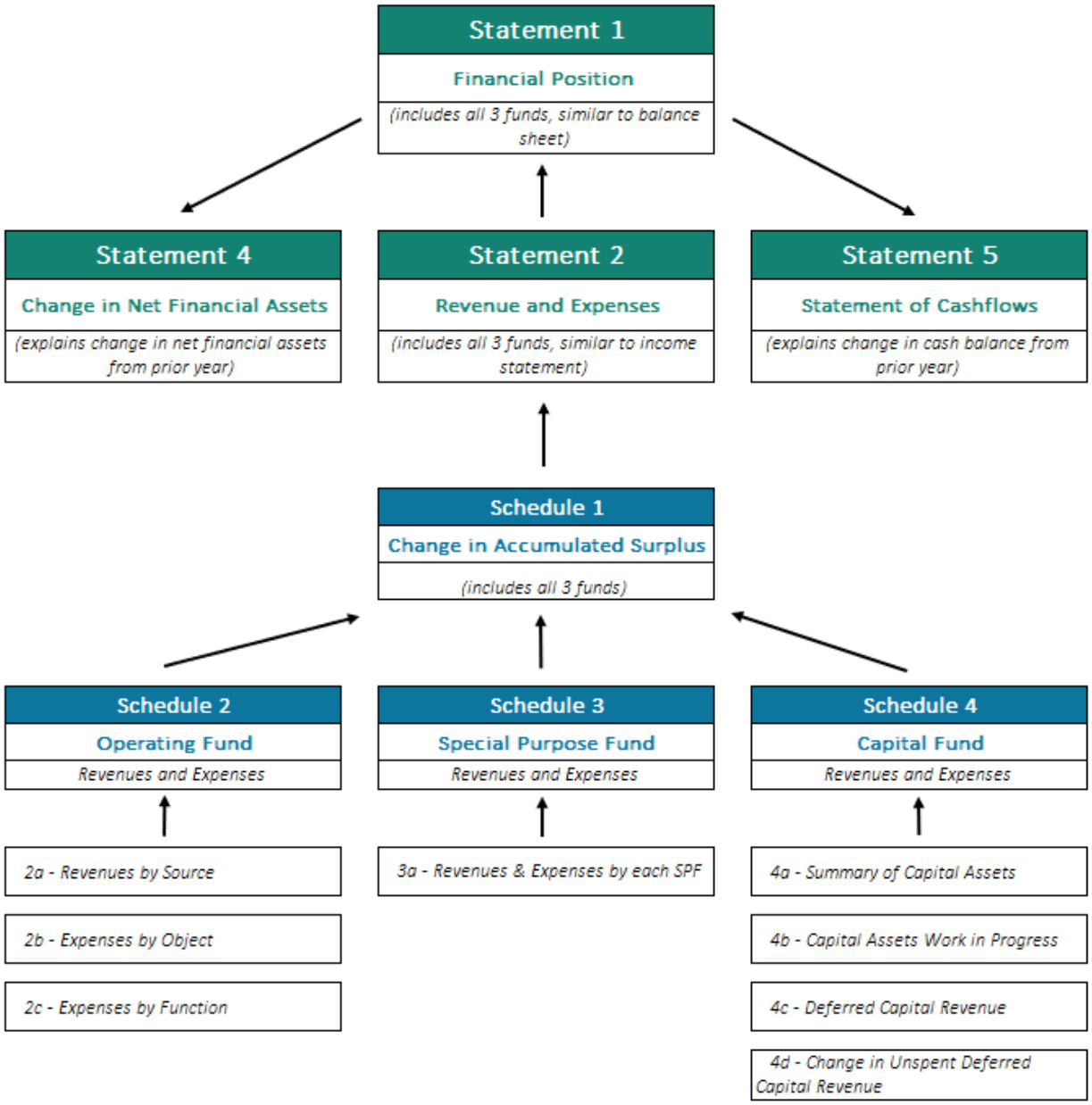


FINANCIALS

FINANCIAL STATEMENT REPORTING

As a government organization, school districts across the province must prepare their financial statements under the Canadian Public Sector Accounting Standards (PSAS) framework. The financial statements have been prepared by management in accordance with Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

The financial statements are comprised of multiple statements and notes to the financial statements (including a summary of significant accounting policies) which are audited each year. It also includes several unaudited schedules which support the information presented in the audited statements. The diagram below provides an overview of how the schedules flow into the statements that comprise the annual audited financial statements.



Note: Statement 3 "Remeasurement Gains and Losses" shows the unrealized change in the value of financial instruments. This statement is not applicable to the District at this time.

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

Please note the Financial Statement Discussion and Analysis (FSD&A) is intended to be read in conjunction with the Audited Financial Statements for the year ended June 30, 2024.

STATEMENT OF FINANCIAL POSITION: STATEMENT 1

The following table compares the school district's net financial position for the fiscal years ended June 30, 2024, and June 30, 2023, with the more significant year over year changes discussed below.

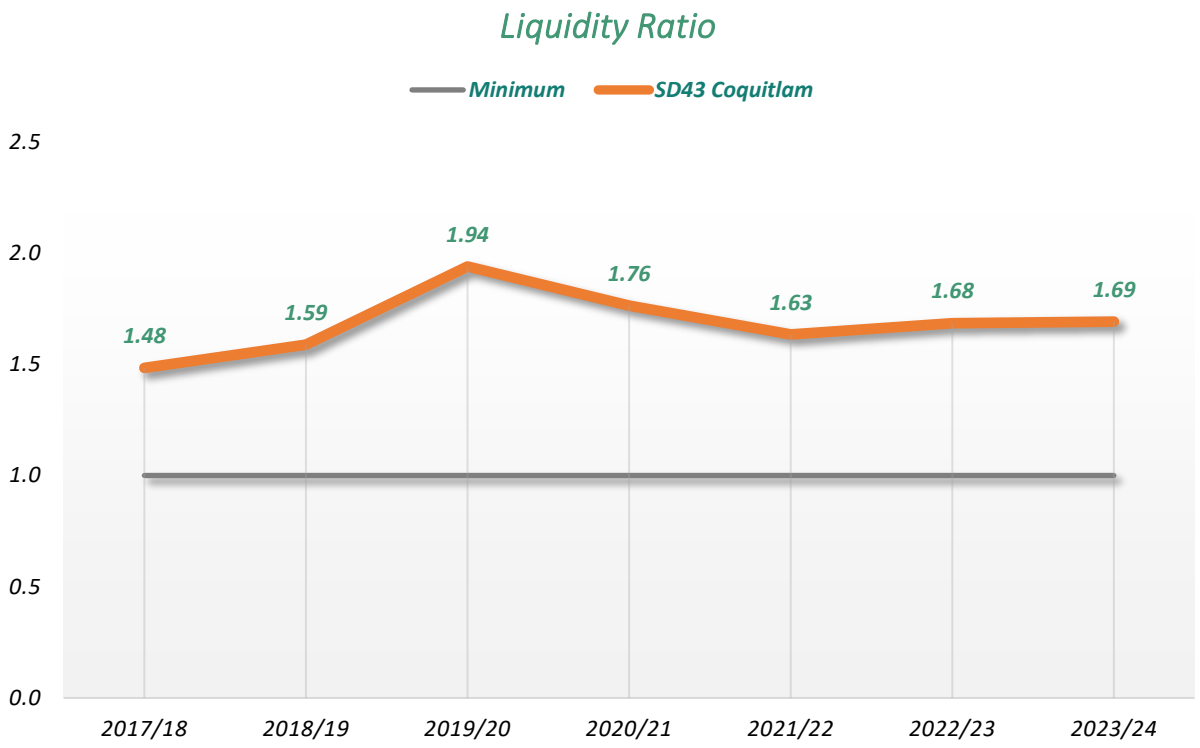
Statement 1	June 30, 2023, Balance	June 30, 2024, Balance	$ Variance	% Variance
			Higher/ (Lower)	
Financial Assets				
Cash and Cash Equivalents	$115,303,799	$139,078,299	$23,774,500	20.6%
Accounts Receivable due from MECC	$1,230,970	$7,902,787	$6,671,817	542.0%
Accounts Receivable Other	$8,355,660	$18,869,855	$10,514,195	125.8%
Portfolio Investments	$95,000,000	$85,000,000	($10,000,000)	(10.5%)
Total Financial Assets	**$219,890,429**	**$250,850,941**	**$30,960,512**	**14.1%**
Liabilities				
Accounts Payable & Accrued Liabilities	$40,905,310	$55,974,561	$15,069,251	36.8%
Unearned Revenue	$21,882,995	$21,857,606	($25,389)	(0.1%)
Deferred Revenue	$13,274,070	$14,810,322	$1,536,252	11.6%
Deferred Capital Revenue	$491,983,171	$542,973,993	$50,990,822	10.4%
Employee Future Benefits (EFB)	$47,089,709	$47,568,885	$479,176	1.0%
Asset Retirement Obligations	$10,312,567	$10,123,875	($188,692)	(1.8%)
Capital Lease Obligations	$0	$199,496	$199,496	100.0%
Other Liabilities	$7,436,290	$8,124,679	$688,389	9.3%
Total Liabilities	**$632,884,112**	**$701,633,417**	**$68,749,305**	**10.9%**
Net Financial Assets	**($412,993,683)**	**($450,782,476)**	**($37,788,793)**	**(9.1%)**
Non-Financial Assets				
Tangible Capital Assets	$652,374,160	$711,552,415	$59,178,255	9.1%
Prepaid Expenses	$795,458	$590,154	($205,304)	(25.8%)
Total Non-Financial Assets	**$653,169,618**	**$712,142,569**	**$58,972,951**	**9.0%**
Accumulated Surplus - Capital	$212,379,006	$223,897,780	$11,518,774	5.4%
Accumulated Surplus - Operations	$27,796,929	$37,462,313	$9,665,384	34.8%
Total Accumulated Surplus (Deficit)	**$240,175,935**	**$261,360,093**	**$21,184,158**	**8.8%**

Cash (including cash held in the Central Deposit Program (CDP)) increased by $23.8 million from prior year due to long-term GIC investments maturing and funds were deposited back to the district's bank account with a portion reinvested into CDP offered by the Provincial Treasury.

The District's cash assets total $224.10 million, with the largest cash asset being held within the Central Deposit Program (CDP) by the Ministry of Finance. These deposits earn interest at 4.95% (as of June 30, 2024) and are available within 3 days. Other cash assets include portfolio investments for long-term and short-term GIC investments, and cash held in the bank for current operational needs. Cash assets are required to fulfill the payment obligations as listed below.

Cash Assets	June 30, 2023 Balance	June 30, 2024 Balance	$ Variance	% Variance
	(in millions of dollars)		Higher/ (Lower)	
Cash: Bank Deposits	$47.40	$65.00	$17.60	37.1%
Cash Equivalents: CDP Investments	$67.90	$74.10	$6.20	9.1%
Portfolio Investments: Short Term	$35.00	$55.00	$20.00	57.1%
Portfolio Investments: Long Term	$60.00	$30.00	($30.00)	(50.0%)
Total Cash Assets	**$210.30**	**$224.10**	**$13.80**	**6.6%**

The District's liquidity ratio is calculated by taking financial assets over liabilities, excluding deferred capital revenue, capital lease obligations, and asset retirement obligations. This ratio measures the ability to pay off its short-term liabilities when they become due. A liquidity ratio of 1.0, means that the District has the ability to pay its current liabilities. A liquidity ratio higher than 1.0, means the District has the ability to pay its current liabilities and can better respond to changing circumstances. For the fiscal year ended June 30, 2024, the District had a liquidity ratio of 1.69. The graph below provides the historical trend since 2017/18.



Accounts Receivable due from MECC are funds accrued from the Ministry of Education and Child Care. The receivable increased by $6.7 million from prior year due to accrued Certificate of Approval (COA) draws relating to capital projects such as the 10-classroom addition at Scott Creek Middle, a seismic replacement for Moody Elementary, and a new school expansion project for Burke Mountain Middle/Secondary.

Accounts Receivable includes interest income earned on cash and investments but not yet received. The interest receivable increased by $1.8 million due to higher interest rates that were in effect for much of the fiscal year as opposed to only a portion of the fiscal year as realized in 2022-23. The district actively invests excess funds in the Ministry's central deposit program and has also locked in higher interest rates in guaranteed term deposits. The increase also includes $2.5 million for municipality fee deposits for various capital projects, GST input tax credit of $1.1 million, and other receivables of $5.1 million primarily owing from the City of Coquitlam for a shared project (Earthworks) at Burke Mountain Middle/Secondary school.

Portfolio Investments includes ownership in stocks, bonds, and other financial assets. The district has built a conservative portfolio of investments to increase investment revenues. The annual rate of return for 2023/24 was 5.30% to 5.98% for short term and 5.25% to 6.00% for long term GIC's respectively.

Unearned Revenue represents International Education Tuition Fees collected in advance for the 2023/24 school year. This will be recognized and recorded as revenue over the course of the next fiscal year (2024/25). The 2023/24 balance is consistent with prior year.

Deferred Revenue represents special purpose fund balances, including unspent school generated funds. These amounts will be recognized as revenue and spent in future years as the expenses are incurred. The increase of $1.5 million from prior year primarily relates to an increase in unspent school generated funds of $1.2 million, and unspent funds relating to the new Feeding Futures School Fund program of $0.3 million.

Deferred Capital Revenue relates to funding received and spent on capital projects. As required by Treasury Board regulations, funding for capital projects is recognized as revenues over the expected useful life (amortization) of the asset purchased. Deferred capital revenue increases by any provincial grant funding received and is reduced by the annual recognition of capital revenue over the life of the capital project. Deferred Capital revenue increased by $51.0 million because of many new and ongoing capital projects (primarily related to schools that are under construction).

Employee Future Benefits Liability represents estimated future cost to the district to provide employees benefits such as vested sick leave, retirement/severance, vacation, overtime, death benefits, and remaining NTPP post-retirement health and dental benefits. Employee Future Benefits increased by $479,176 primarily because of an $816,176 increase in liabilities associated with recognizing ongoing future costs of sick leave and early retirement obligations, and a $337,000 decrease in liabilities for post-retirement group benefits for NTPP retirees.

Asset Retirement Obligations represents the liability for the legal obligation associated with the retirement of a tangible capital asset primarily associated with the removal and disposal of deemed hazardous materials, such as asbestos and lead containing paints. Note: The first year of reporting this on the financial statements was 2022/23 as the accounting standard applies to fiscal years beginning on or after April 1, 2022.

Capital Lease Obligations correspond to assets purchased under a lease that depreciate and incur interest over their useful life. At the end of the lease term the district will have the option to purchase these assets for below fair market value (a "bargain" purchase). The balance increased by $199,496 as the district entered a new lease obligation for a bucket truck required by the facilities and maintenance department.

Accounts Payable and Accrued Liabilities increased by $15.1 million from the previous year. This increase includes $2.5 million in salary and benefits payable to teacher and support staff resulting from staffing increases and wage increments. An increase of $12.6 million relates primarily to additional construction-related invoices and holdbacks for projects such as Burke Mountain Middle/Secondary, Scott Creek Middle, and Moody Elementary schools that are well under way.

Other Liabilities include accrued vacation payable of $7.7 million and $0.4 million of various other liabilities. The year-over-year change is due to an increase in the accrued vacation payable.

Tangible Capital Assets represents the net balance of tangible capital assets less accumulated amortization. The district carries out various capital projects and purchases capital assets throughout the year including upgrades, additions, building of new schools and replacing old schools. Current year additions include the preliminary capitalization of the Centennial NLC space and Coast Salish Elementary school, and the final capitalization of Irvine Elementary school. Also included in the additions are computer hardware, furniture and equipment, vehicles and other minor capital projects and purchases.

Funds spent on these items are capitalized as Tangible Capital Assets. Net Tangible Capital Assets increased by $59.18 million which is reflected in the deferred capital revenue balance. The cost of these assets is recognized over their expected useful lives through the recording of amortization expense.

The net total tangible capital assets and accumulated amortization make up the balance sheet amounts on *Statement 1* of the financial statements and summarized by category below. For the 2023/24 fiscal year, the District's net tangible capital assets total $711.55 million. The largest tangible capital asset category is buildings, including work in progress (WIP), totalling $577.27 million or 81.1%. The balance of the tangible capital assets includes sites, computer hardware, furniture and equipment, and vehicles.

Tangible Capital Assets	Sites	Building	Building WIP	Furniture & Equipment	Vehicles	Computer Hardware	Total
	(in millions of dollars)						
Cost:							
Beginning of Year	$112.50	$778.75	$68.97	$12.95	$1.55	$18.85	$993.58
Additions	$0.00	$6.58	$67.09	$0.40	$1.29	$4.88	$80.23
Disposals	$0.00	$0.00	$0.00	($0.29)	($0.03)	($3.26)	($3.58)
Transfer from/(to) WIP	$0.00	$70.00	($70.49)	$0.49	$0.00	$0.00	$0.00
Cost, Ending	**$112.50**	**$855.33**	**$65.56**	**$13.55**	**$2.81**	**$20.47**	**$1,070.22**
Accumulated Amortization:							
Beginning of Year	$0.00	$326.62	$0.00	$4.55	$0.74	$9.29	$341.20
Additions	$0.00	$17.00	$0.00	$0.41	$0.10	$3.54	$21.05
Disposals	$0.00	$0.00	$0.00	($0.29)	($0.03)	($3.26)	($3.58)
Accumulated Amort, Ending	**$0.00**	**$343.62**	**$0.00**	**$4.67**	**$0.81**	**$9.57**	**$358.67**
23/24 Net Tangible Capital Assets	**$112.50**	**$511.71**	**$65.56**	**$8.88**	**$2.00**	**$10.90**	**$711.55**
22/23 Net Tangible Capital Assets	$112.50	$452.13	$68.97	$8.40	$0.81	$9.57	$652.38
Variance from Prior Year	**$0.00**	**$59.58**	**($3.40)**	**$0.48**	**$1.19**	**$1.33**	**$59.18**

STATEMENT OF OPERATIONS: STATEMENT 2

As required by Public Sector Accounting Standards (PSAS) and the Ministry of Education and Child Care, the school district reports revenues and expenses under three separate funds: the operating fund, the special purpose fund, and the capital fund. The consolidated revenues and expenses from these three funds are captured in *Statement 2 (Statement of Operations),* of the audited financial statements and included in the table below.

Statement 2	Prior Year	Amended	Actual	Actual vs Prior Year	Actual vs Amended
				Higher/ (Lower)	
Revenue:					
Provincial Grants	$380,645,973	$421,001,328	$422,489,828	$41,843,855	$1,488,500
Federal Grants	$3,333,068	$3,494,597	$3,756,170	$423,102	$261,573
Tuition	$22,367,161	$19,398,346	$24,838,508	$2,471,347	$5,440,162
Other Revenue	$14,342,169	$12,655,716	$18,568,015	$4,225,846	$5,912,299
Rentals and Leases	$2,631,706	$2,511,196	$2,940,468	$308,762	$429,272
Investment Income	$6,129,407	$4,332,392	$8,253,658	$2,124,251	$3,921,266
Amortization of Deferred Capital	$17,002,612	$18,000,000	$17,660,899	$658,287	($339,101)
Total Revenue	**$446,452,096**	**$481,393,575**	**$498,507,546**	**$52,055,450**	**$17,113,971**
Expenses:					
Instruction	$357,017,616	$395,655,112	$395,439,584	$38,421,968	($215,528)
District Administration	$15,193,200	$19,513,897	$17,281,219	$2,088,019	($2,232,678)
Operations and Maintenance	$63,686,842	$68,058,812	$63,789,744	$102,902	($4,269,068)
Transportation and Housing	$790,917	$815,754	$805,501	$14,584	($10,253)
Debt Services	$0	$6,758	$7,340	$7,340	$582
Write-off/down of Buildings & Sites	$101,499	$0	$0	($101,499)	$0
Total Expenses	**$436,790,074**	**$484,050,333**	**$477,323,388**	**$40,533,314**	**($6,726,945)**
Surplus/(Deficit) for the Year	**$9,662,022**	**($2,656,758)**	**$21,184,158**	**$11,522,136**	**$23,840,916**

As an outcome, the districts financial performance can only be fully understood by reviewing each fund separately. The table below summarizes the financial results of each of these funds.

Summary of Operations by Fund	Operating	Special Purpose	Capital	Total
Revenues	$395,873,321	$79,096,191	$23,538,034	$498,507,546
Expenses	$377,046,787	$79,096,191	$21,180,410	$477,323,388
Surplus/(Deficit)	**$18,826,534**	**$0**	**$2,357,624**	**$21,184,158**
Fund Transfers to/(from)	($9,161,150)	$0	$9,161,150	$0
Surplus/(Deficit), Net	**$9,665,384**	**$0**	**$11,518,774**	**$21,184,158**

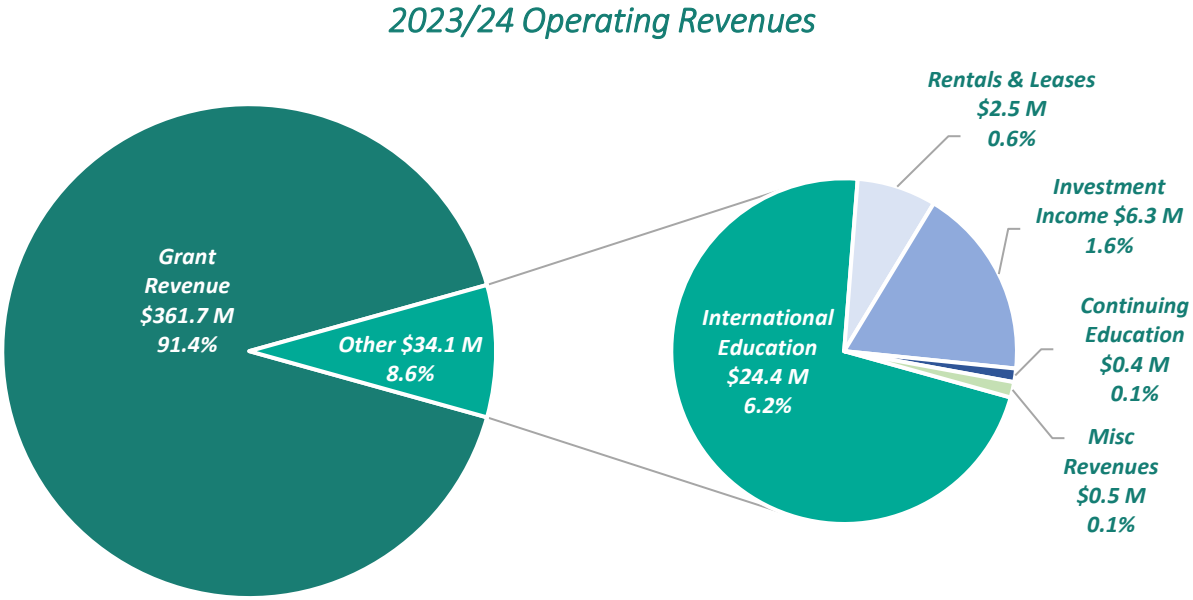
OPERATING FUND: SCHEDULE 2

This statement reflects the day-to-day operations of the district. The following schedule compares the results for the period ending June 30, 2024, to the amended budget and the prior year results.

Schedule 2	Prior Year	Amended	Actual	Actual vs Prior Year	Actual vs Amended
				Higher/(Lower)	
REVENUE:					
Provincial Grants MECC Operating	$312,291,943	$351,623,782	$352,609,641	$40,317,698	$985,859
Provincial Grants MECC Other	$14,422,487	$8,614,851	$9,081,320	($5,341,167)	$466,469
Provincial Grants Other	$29,652	$12,768	$12,768	($16,884)	$0
Tuition	$22,367,161	$19,398,346	$24,838,508	$2,471,347	$5,440,162
Other Revenue	$573,428	$510,532	$524,504	($48,924)	$13,972
Rentals and Leases	$2,264,821	$2,111,196	$2,540,231	$275,410	$429,035
Investment Income	$4,530,012	$3,432,392	$6,266,349	$1,736,337	$2,833,957
Total Operating Revenue	**$356,479,504**	**$385,703,867**	**$395,873,321**	**$39,393,817**	**$10,169,454**
EXPENSES:					
Salaries					
Teachers	$154,642,010	$172,204,999	$170,516,634	$15,874,624	($1,688,365)
Principals and Vice Principals	$17,958,003	$19,488,538	$19,245,925	$1,287,922	($242,613)
Educational Assistants	$22,832,549	$27,388,851	$26,294,723	$3,462,174	($1,094,128)
Support Staff	$26,946,382	$31,823,383	$29,368,966	$2,422,584	($2,454,417)
Other Professionals	$8,055,225	$8,705,874	$8,995,147	$939,922	$289,273
Substitutes	$14,164,550	$16,225,131	$16,503,567	$2,339,017	$278,436
Total Salaries	**$244,598,719**	**$275,836,776**	**$270,924,962**	**$26,326,243**	**($4,911,814)**
Employee Benefits	$67,323,820	$74,756,612	$73,376,995	$6,053,175	($1,379,617)
Total Salaries and Benefits	**$311,922,539**	**$350,593,388**	**$344,301,957**	**$32,379,418**	**($6,291,431)**
Services and Supplies					
Services	$8,396,405	$9,499,139	$9,019,276	$622,871	($479,863)
Student Transportation	$694,455	$686,700	$681,898	($12,557)	($4,802)
Professional Dev and Travel	$1,765,300	$2,493,598	$2,154,077	$388,777	($339,521)
Rentals and Leases	$251,568	$344,898	$255,250	$3,682	($89,648)
Dues and Fees	$1,704,114	$1,265,650	$1,733,941	$29,827	$468,291
Insurance	$1,669,803	$1,691,849	$1,754,921	$85,118	$63,072
Supplies	$10,742,390	$13,009,573	$11,360,464	$618,074	($1,649,109)
Utilities	$5,975,068	$6,369,072	$5,785,003	($190,065)	($584,069)
Total Services and Supplies	**$31,199,103**	**$35,360,479**	**$32,744,830**	**$1,545,727**	**($2,615,649)**
Total Operating Expenses	**$343,121,642**	**$385,953,867**	**$377,046,787**	**$33,925,145**	**($8,907,080)**
Total Operating Surplus (Deficit)	**$13,357,862**	**($250,000)**	**$18,826,534**	**$5,468,672**	**$19,076,534**
Budget Appropriation	$0	$3,750,000	$0	$0	($3,750.000)
Net Transfers to/(from) other funds:					
Capital Assets Purchased	($3,894,265)	($2,500,000)	($6,138,682)	($2,244,417)	($3,638,682)
Local Capital	($9,912,732)	($1,000,000)	($3,022,468)	$6,890,264	($2,022,468)
Total Net Transfers to/(from)	($13,806,997)	($3,500,000)	($9,161,150)	$4,645,847	($5,661,150)
Surplus (Deficit), Net of Transfers	**($449,135)**	**$0**	**$9,665,384**	**$10,114,519**	**$9,665,384**

Revenues – Schedule 2A

An Operating Grant from the Provincial government forms 91.4% of the school district's operating revenue, which is based on enrolment levels, student categories, and geographical factors. International Education programs generated 6.2% of the overall revenue, and the balance of 2.4% was made up of other revenue streams such as facility rental and lease income, investment income, continuing education, and other miscellaneous revenue sources.



Provincial Grant Revenues

Grant revenues were $35.0 million higher than last year due to $32.5 million increase in enrolment-based funding, $8.1 million increase in funding for students with unique needs including English language learners, $1.0 million increase due to higher enrolment in Graduated adult courses, offset by $6.4 million decrease in labour settlement funding, and $248,265 decrease in supplemental funding primarily related to salary differential funding.

Grant revenues were $1.5 million higher than amended budget due to increases in both the February and May enrolment-based funding for a total of $985,859, other Provincial grants increases of $21,384, and higher enrolment in Graduated adult courses of $445,085.

See Appendix B for complete enrolment and operating grant details.

Continuing Education

Continuing Education revenues were $70,833 higher than last year and $167,624 above amended budget resulting from increased enrolment in the business careers and job skills program and summer tuition-based credit programs from international students.

International Education Revenues

International Education revenues were $2.4 million higher than last year due to increased enrolment as the International Education department continued to focus on rebuilding the program by marketing it to a wider base of international students to create long term sustainability. Student enrolment increased from prior year by 85 FTE, and the summer program experienced a significant increase as it recovers back to normal levels since the Pandemic.

International Education revenues were $5.3 million higher than budget due to conservative forecasting of second semester enrolment, which is generally not confirmed until February, after the amended budget has been finalized. Final enrolment revenues in the regular program finished at 1,291 FTE, well above the budgeted amount of 1,089 FTE.

Rentals and Leases

Facility Rentals, childcare space rentals and other rental revenues were $275,410 higher than last year and $429,035 higher than amended budget. The increase is due to more bookings from community users, and community school facility rentals generated from before and after school programs. In addition, rental rates were increased in the fiscal year to help offset inflationary costs.

Investment Income

Investment income was greater than last year by $1.7 million due to the continued higher interest rates. The Bank of Canada held its benchmark interest rate at 5.0% for most of the fiscal year until June 5, 2024, when a decrease of 0.25% came into effect adjusting the rate to 4.75%. The decrease also impacted the interest rate the school district received from the provincially based Central Deposit Portal (CDP) deposits from a rate of 5.45% on July 1st, 2023, to 4.95% on June 30th, 2024.

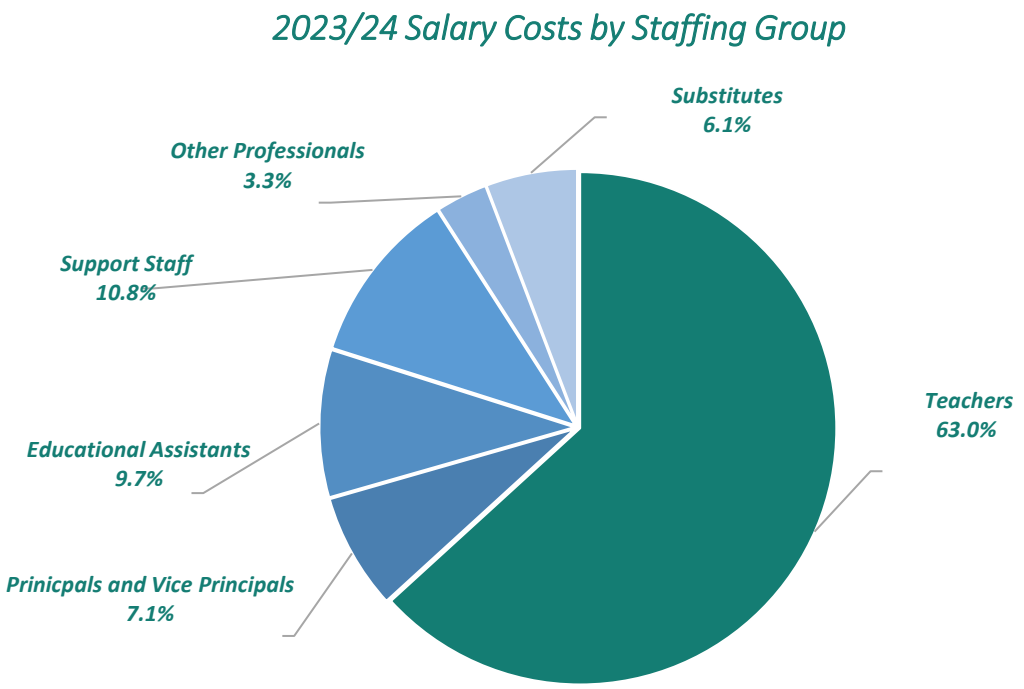
Investment income was $2.8 million higher than conservatively forecasted in the amended budget combined with a shift in the investment strategy by moving a portion of the investments from the CDP to higher yielding GIC's with various institutions.

Other Revenues

Other miscellaneous revenues were $48,924 lower than last year and $13,972 higher than budget with variances occurring from year to year due to the uniqueness of the transactions. The miscellaneous revenues include energy grants from BC Hydro and Fortis, and administrative recoveries from federally funded programs.

Salaries and Benefits Expenses – Schedule 2B

The largest component of the district's operating expenses is associated with salaries and benefits. This makes up 91.3% of total operating expenses. The diagram below provides a percentage breakdown of salary costs for each salary group. This information is derived from *Schedule 2B* of the financial statements. Overall, the district spent $32.4 million more on salaries and benefits this year than the prior year, and $6.3 million less than was budgeted.



Teachers

Teacher salary expenses were $15.9 million higher than last year due to a combination of contractual wage increase of 5.5% and cost of living allowance (COLA) of 1.25% effective July 1, 2023, and an increase in staffing of 44.8 FTE related to increased enrolment levels.

Teacher salary expense was $1.7 million below budget due timing of hiring additional teachers required for unexpected enrolment growth at the beginning of the year, unpaid leaves taken by staff during the year, and vacancies and challenges in hiring for specialized positions such as Psychologist, Vision, and Speech Language Pathologists.

Principals and Vice Principals

Principal and Vice Principal salaries were $1.3 million higher than last year because of budgeted wage and step increases.

Actual expenses were $242,613 lower than budget due to the timing of filling positions and unpaid leaves, and the unexpected funding received from the Ministry for wage increments.

Education Assistants

Actual expenses were $3.5 million higher than last year due to a 5.50% contractual wage increase and 1.25% cost of living allowance (COLA) adjustment effective July 1, 2023, and the following FTE additions:

- 27.0 Education Assistant permanent positions
- 14.0 Education Assistant permanent positions converted from 30 hours to 35 hours
- 1 Youth Worker permanent position and 3 Youth Worker temporary positions
- 10.5 Education Assistant temporary positions funded through in-year salary savings

Salaries came in $1.1 million under budget primarily due to unfilled vacancies, temporary vacancies from staffing changes and turnover, and unpaid leaves. These salary savings were partially offset by additional in lieu of benefits and vacation payouts for casuals in temporary assignments.

Support Staff

Actual expenses were $2.4 million higher than last year due to a 5.50% contractual wage increase and 1.25% cost of living allowance (COLA) adjustment effective July 1, 2023, and the following FTE additions:

- 3.0 Maintenance permanent positions (Filter Service Mechanic, Grounds and Delivery)
- 1.0 Secretary temporary position at the school level
- 2.0 Caretaker temporary positions funded through in-year salary savings

Support Staff salaries finished $2.5 million under budget primarily due to unfilled vacancies (mainly in maintenance positions, HVAC, carpentry, IT), temporary vacancies occurring from staffing changes and turnover, and unpaid leaves. These salary savings were partially offset by additional in lieu of benefits and vacation payouts for casuals in temporary assignments as well as extra/overtime and shift differentials paid to regular staff.

Other Professionals

Actual expenses were $939,922 higher than last year due to salary and step increments. Actual costs were $289,273 higher than budget due to the reallocation of capital project managers salaries to the operating fund due to insufficient funding provided within the capital budget offset by some vacancies in the Finance and Facilities departments.

Substitutes

Actual expenses were $2.3 million higher than the prior year and $278,436 higher than budget due to increased staff absenteeism for illness, unpaid leave coverage, temporary coverage during staff turnover, and contractual wage increments applicable for TTOCs and support staff.

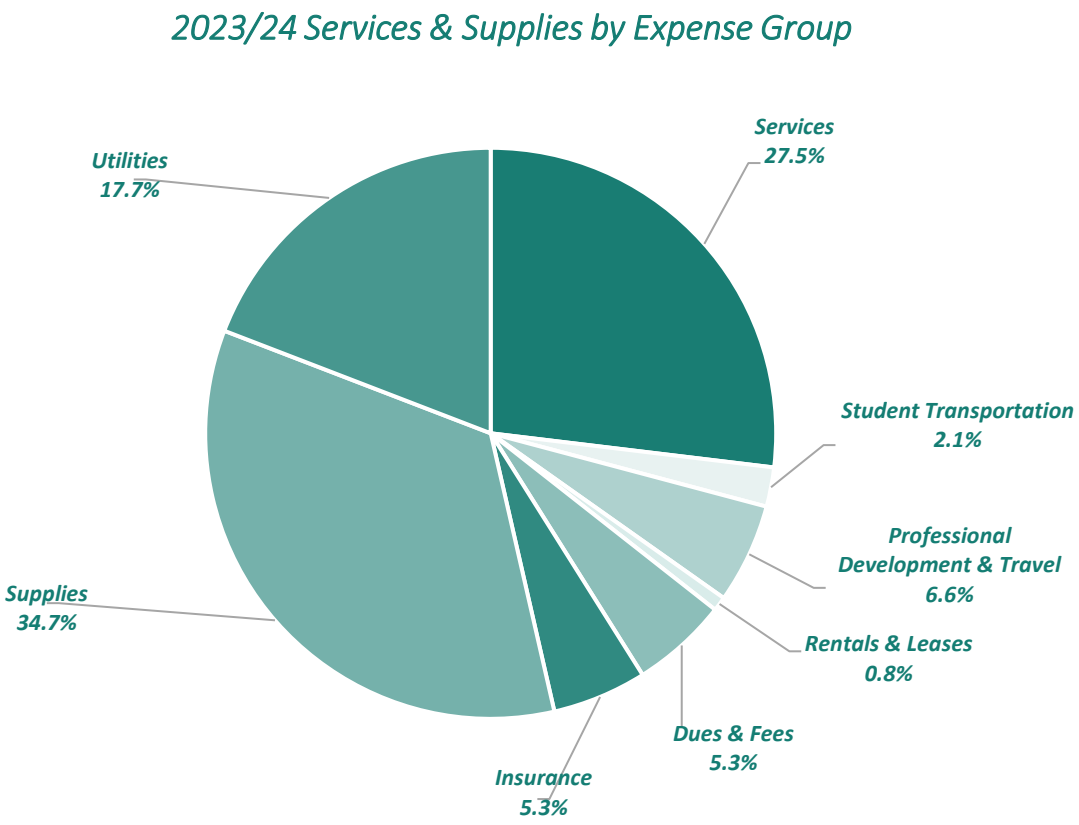
Benefits

Actual employee benefits were $6.1 million higher than last year due to increase of $1.2 million in extended health and dental premiums, $2.4 million increase in pension payments, $1.4 million in CPP and EI rate increases, $1.3 million in work safe and employer health tax payments, offset by a $0.2 million savings in other various benefit categories. Many of these increments were directly related to contractual wage increments and increase in benefits directly related to increase in staff.

Actual costs were $1.4 million lower than budget due to savings resulting from slippage and staffing levels as noted above.

Services and Supplies – Schedule 2B

The remaining balance of 8.7% of the districts operating expenditures is spent on supplies and services. The diagram below provides a percentage breakdown of the services and supplies costs for each expense grouping which are derived from *Schedule 2B* of the financial statements. Overall, the district spent $1.5 million more this year than the prior year and $2.6 million less than budget.



Services

Service expenses were $622,871 more than last year due to inflationary increases in professional and contracting services for the Information Services and Maintenance departments, higher digital service costs that the Ministry recovers annually from the district, offset by a reduction in snow removal services needed due to less snowfall accumulation.

Actual expenses were $479,863 below budget due to savings in various professional fees, including specialized services such as occupational therapy, physiotherapy, and student assessments due to challenges in hiring of these positions. In addition, snow removal services were below budget due to less snowfall accumulation than anticipated.

Student transportation

Student transportation expenses were $12,557 less than last year and $4,802 less than budget due to marginal savings in taxi usage for transporting students from their home school to the Teaching and Evaluation Centre.

Professional development

Professional development expenses were $388,777 higher than last year due to increased participation in face-to-face conferences and training opportunities and more travel related to marketing and recruiting international students to our district.

Actual Expenses were $339,521 lower than budget as staff participated in more professional development activities offered on-line at a reduced cost than had anticipated and budgeted for.

Rentals and Leases

Rental and lease expenses were $3,682 more than the last year in direct correlation to increased rental revenues.

Expenses were $89,648 less than budget due to fewer leased vehicles in the fleet primarily due to lag time from when vehicles are purchased to when they are received.

Dues and Fees

Actual expenses for dues and fees were $29,827 higher than last year and $468,291 higher than budget due to higher commission payments to agencies enrolling international students in our district. The commission generally ranges from 10-15% of the student's tuition. Commissions are paid after the student has been in attendance for at least 30 days.

Insurance

Insurance expense was $85,118 more than last year and $63,072 more than budget due to higher Medical Services Premiums paid for students in the international program, higher property insurance payments to the provincially operated School Protection Program, offset by savings in vehicle insurance due to fewer vehicles in the district's fleet.

Supplies

Supplies expense was $618,074 higher than last year. The overage was comprised of additional spending by schools on furniture and fixture replacement, photocopier supplies and general school supplies. Other department spending was higher than last year due to increased costs driven by inflation and contractual increases especially in materials required for maintenance of building and, custodial supplies. The increased school and other department spend of $2.9 million was offset by additional interfund transfers from operating to capital totalling $2.2 million for tangible capital assets (such as computers, furniture, fixtures) purchased through supplies.

Supplies expense was $1.6 million lower than budget. Savings were primarily generated from additional interfund transfers from operating to capital totalling $3.6 million for tangible capital assets purchased through supplies, and unused board contingency budget of $500,000. These savings were offset by $2.5 million increased spend by schools and other departments on expenditures such as photocopier supplies, general school supplies, materials required for maintenance of building, and custodial supplies.

Utilities

Utilities expenses were $190,065 lower than last year and $584,069 lower than budget primarily resulting from lower natural gas consumption due to a milder winter than originally anticipated.

ACCUMULATED SURPLUS – OPERATING FUND

The school board established an Accumulated Operating Surplus policy (*Policy #23 – Accumulated Operating Surplus*) as part of its multi-year financial approach to create and maintain a stable and sustainable organization. This policy is reviewed by the Board on an annual basis and is designed to provide financial stability for future years while reducing volatility by smoothing peak surplus years. The policy also provides reserves to cover any unusual or unexpected expenses in a given fiscal year, support for one-time initiatives, and a source of capital funding primarily associated with technology, educational initiatives, deferred maintenance of facilities and other unfunded capital needs. The surplus is also restricted for any unspent targeted funds and unspent school allocated budgets to allow for expenses spanning multiple years. The current year operating surplus summary is shown below including the usage of prior year reserves.

Current Year Surplus Summary	Amount
Operating Surplus (Deficit) for the year	$18,826,534
Tangible Capital Assets Purchased	($6,138,682)
Transfer to Local Capital	($3,022,468)
Total Operating Surplus (Deficit), for the year - per Schedule 2	**$9,665,384**
Prior Year Budgeted Reserve Usage	$3,750,000
Prior Year Carryforward Usage	$502,104
2023/24 Surplus, Including Prior Year Budgeted Reserve and Carryforward Usage	**$13,917,488**

Surplus Continuity Summary

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

Schedule of Accumulated Surplus	2022-23	2023-24		
	Opening	Utilized	Reserved	Closing
Internally Restricted Due to the Nature of Constraints on the Funds:				
School Carryforward Surpluses	$3,298,036	($483,670)	$0	$2,814,366
ESA Contingency Reserve	$1,000,000	$0	$0	$1,000,000
Facility & Maintenance Initiatives	$2,055,625	$0	$0	$2,055,625
Technology Initiatives	$1,225,000	$0	$0	$1,225,000
Education Sustainability Reserve	$4,000,014	$0	$0	$4,000,014
Teacher Mentorship Funds	$653,430	($18,434)	$0	$634,996
Business Systems Initiatives	$165,007	$0	$4,000,000	$4,165,007
Staffing Stabilization Reserve	$0	$0	$1,000,000	$1,000,000
Contingency for Benefits	$0	$0	$2,000,000	$2,000,000
School Based Capital Initiatives	$4,149,817	$0	$3,167,488	$7,317,305
Subtotal Balance	**$16,546,929**	**($502,104)**	**$10,167,488**	**$26,212,313**
Internally Restricted for Operations Spanning Multiple School Years:				
2023/24 - Staffing Stabilization Provision	$3,750,000	($3,750,000)	$0	$0
2024/25 - Staffing Stabilization Provision	$3,750,000	$0	$0	$3,750,000
2025/26 - Staffing Stabilization Provision	$2,500,000	$0	$1,250,000	$3,750,000
2026/27 - Staffing Stabilization Provision	$1,250,000	$0	$1,250,000	$2,500,000
2027/28 - Staffing Stabilization Provision	$0	$0	$1,250,000	$1,250,000
Subtotal Balance	**$11,250,000**	**($3,750,000)**	**$3,750,000**	**$11,250,000**
Total Internally Restricted Operating Fund Surplus Restated	**$27,796,929**	**($4,252,104)**	**$13,917,488**	**$37,462,313**

SPECIAL PURPOSE FUND (SPF): SCHEDULE 3

Special Purpose Funds consist of targeted funding allocated to school districts for a specific purpose. The annual funding received varies from year to year and is confirmed throughout the year. SPF revenues are only recognized as expenses are incurred. SPF's account for approximately 16.57% of the district's total expenses and are made up approximately 25 different funds as summarized below. A full description of each of the Special Purpose Funds has been provided in Appendix A.

Special Purpose Funds	Prior Year	Amended	Actual
Deferred Revenue, beginning of year	$12,734,314	$13,274,070	$13,274,070
Add: Contributions Received	$70,813,718	$76,519,464	$80,632,443
Less: Allocated to Revenue	($70,273,962)	($76,039,708)	($79,096,191)
Deferred Revenue, end of year	**$13,274,070**	**$13,753,826**	**$14,810,322**
Total Allocated to Revenue	$70,273,962	$76,039,708	$79,096,191
Total Expenses	($70,273,962)	($76,039,708)	($79,096,191)
Net Revenue/(Expense)	**$0**	**$0**	**$0**

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

Special Purpose Funds	Prior Year	Amended	Actual
Annual Facilities Operating Grant	$1,139,837	$1,249,565	$1,249,565
Apprenticeship Program	$229,794	$343,850	$311,577
Changing Results for Young Children	$5,545	$6,455	$6,455
Classroom Enhancement Fund	$45,976,920	$50,439,048	$51,084,689
Community LINK	$1,599,787	$1,691,824	$1,486,550
Early Care and Learning	$159,295	$180,000	$162,671
Feeding Futures School Fund Program	$0	$3,533,596	$3,263,453
First Nation Student Transportation Fund	$41,563	$66,809	$66,200
Language Instruction for Newcomers	$2,469,186	$2,585,629	$2,818,161
Learning Improvement Fund	$1,072,048	$1,294,502	$1,294,502
Mental Health in Schools	$55,517	$50,000	$43,556
Official Languages Education in French Programs	$513,549	$648,677	$578,054
Provincial Resource Program -Day Treatment	$177,236	$176,970	$176,970
Ready Set Learn	$117,602	$112,700	$117,451
School Generated Funds	$12,182,729	$10,900,000	$13,478,989
Settlement Workers in Schools	$863,882	$908,968	$938,009
Strengthening Early Years to K Transitions	$4,292	$25,000	$7,320
Strong Start	$439,683	$427,758	$427,758
Student and Family Affordability Fund	$2,307,661	$694,059	$705,810
Others (Scholarships, Staff Dev, Sundry etc.)	$917,836	$704,298	$878,451
Total	**$70,273,962**	**$76,039,708**	**$79,096,191**

Classroom Enhancement Fund

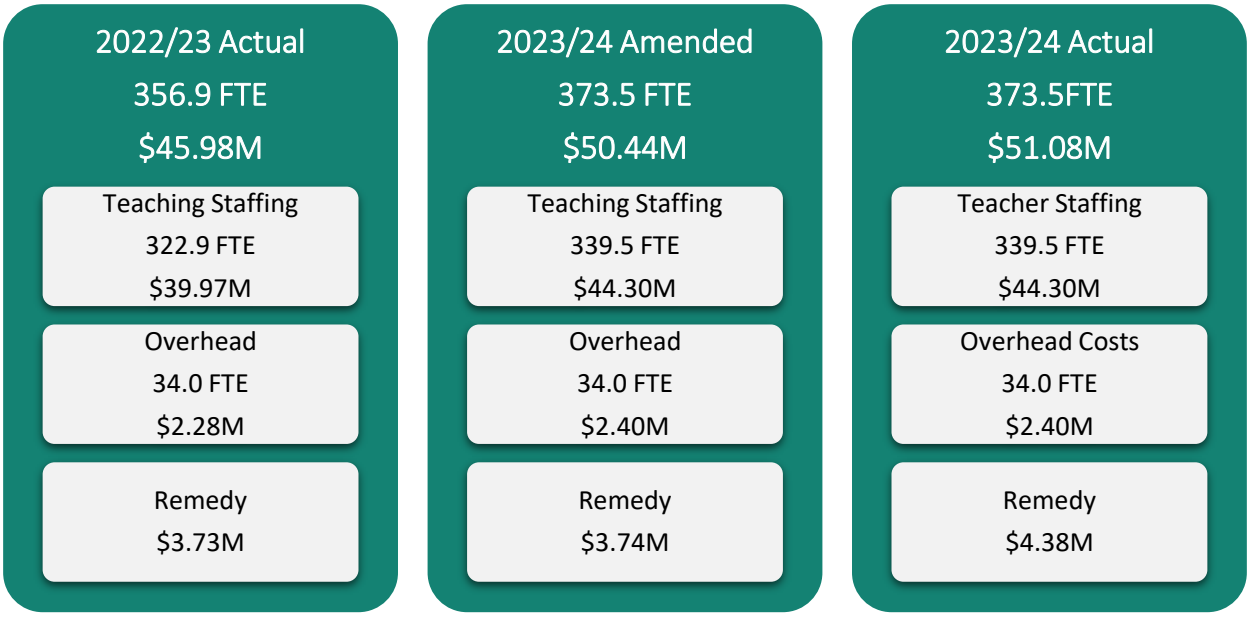
On March 10, 2017, the Ministry, the BC Public Schools Employers' Association, and the BC Teachers' Federation ratified a Memorandum of Agreement, pursuant to Letter of Understanding No. 17 to the 2013-2019 BCPSEA–BCTF Provincial Collective Agreement. The Memorandum of Agreement fully and finally resolved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

The ratification of this agreement resulted in the establishment of the Classroom Enhancement Fund (CEF) to address the additional teacher and corresponding overhead costs associated with LOU #17. Furthermore, LOU #17 has been deleted and a new Letter of Understanding (LOU#12) has been approved with the BCTF. A summary of the 2023/24 CEF funded staff and cost for is captured in the table below.

CEF Expenses	FTE	Salaries	Benefits	Other Expenses	Total
Teachers	339.5	$31,973,378	$10,521,851	$0	$42,495,229
Substitutes	0.0	$1,799,910	$0	$0	$1,799,910
Total Staffing	**339.5**	**$33,773,288**	**$10,521,851**	**$0**	**$44,295,139**
Educational Assistants	33.0	$1,401,223	$478,789	$0	$1,880,012
Administrators	0.0	$165,000	$56,678	$0	$221,678
Other Staffing	1.0	$250,000	$40,000	$0	$290,000
Non-staffing Expenses	0.0	$0	$0	$10,000	$10,000
Total Overhead	**34.0**	**$1,816,223**	**$575,467**	**$10,000**	**$2,401,690**
Remedy Costs	0.0	$4,387,860	$0	$0	$4,387,860
Total CEF Expenses	**373.5**	**$39,977,371**	**$11,097,318**	**$10,000**	**$51,084,689**

The school district is required to record and report actual costs incurred to the Ministry of Education and Child Care at the fiscal year end (June 20, 2024). If actual costs incurred are less than the approved amount, any unspent funds remaining are subject to being clawed back by the Ministry.

CEF funding is made of three separate components: Teacher Staffing, Overhead Costs and Remedy. The diagram below provides comparative figures from prior year and amended budget.



The school district received $44.3 million in teacher staffing funding which provided staffing of 339.5 FTE teachers. Staffing increased over the prior year because of planned classroom additions, non-enrolling student to staffing ratio requirements and the usage of the flex factor.

The district received $2.4 million in overhead funding which provided staffing of 33 Educational Assistants, 1 District Principal, mentoring cost of new teachers, some administrative cost of remedy tracking and costs related to relief time for teachers to do Individual Education Plans (IEP's).

Initial remedy funding was based on extrapolation of actual October 2023 remedies incurred. Actual Remedy costs came in higher than the prior year and amended budget. Since funding for remedy was based on estimates, the overage has been set up as a receivable and will be recovered from the Ministry in the following year.

CAPITAL FUND: SCHEDULE 4

The table below is a summary of the Schedule of Capital operations – see *Schedule 4* of the financials.

Capital Operations	Previous Year	Amended	Actual
Revenues	$19,698,630	$19,650,000	$23,538,034
Expenses	$23,394,470	$22,056,758	$21,180,410
Capital Surplus (Deficit) for the year	**($3,695,840)**	**($2,406,758)**	**$2,357,624**
Fund Transfers	$13,806,997	$3,500,000	$9,161,150
Change in Accumulated Surplus	**$10,111,157**	**$1,093,242**	**$11,518,774**
Opening Accumulated Surplus	$202,267,849	$212,379,006	$212,379,006
Closing Accumulated Surplus	**$212,379,006**	**$213,472,248**	**$223,897,780**

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

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

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

Capital Funds	June 30, 2023	June 30, 2024	Variance
MECC Restricted Capital	$5,960,421	$3,605,931	($2,354,490)
SSAC Capital	$13,261,200	$16,008,848	$2,747,648
Other Provincial Capital	$2,436,013	$2,160,845	($275,168)
Other Capital	$1,468,973	$839,754	($629,219)
Bylaw Capital	$0	$6,548,388	$6,548,388
Total Deferred Capital Revenue	**$23,126,607**	**$29,163,766**	**$6,037,159**
Local Capital	$37,567,290	$34,872,276	($2,695,014)
Total Capital Revenue Received	**$60,693,897**	**$64,036,042**	**$3,342,145**

Ministry of Education and Child Care (MECC) Restricted Capital: These are funds held on behalf of the Ministry of Education and Child Care and may include their portion of proceeds on the disposal of land and buildings, and any surpluses from completed MECC funded capital projects. The balance in this fund decreased by $2.35 million of which $262,445 is from interest earned; $605,714 were surplus transfers from completed COA funded capital projects that came under budget (Irvine Elementary school); less $3.2 million of expenses incurred year to date for building the new Moody Elementary.

School Site Acquisition Charge (SSAC) Capital: These funds represent amounts collected by the district from the municipalities and villages (as part of the school site acquisition charge) which will be used for future school site land purchases identified in the capital plan. This fund increased by $2.75 million which includes $803,020 in interest earned and other revenue of $1.94 million. The current available balance as of June 30, 2024, is $16.01 million.

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

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

Bylaw Capital: These funds represent proceeds to cover the installation of prefabricated classrooms for Scott Creek Middle school. The total funding received was $10.0 million of which $3.5 million was used in the fiscal year for install preparations.

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

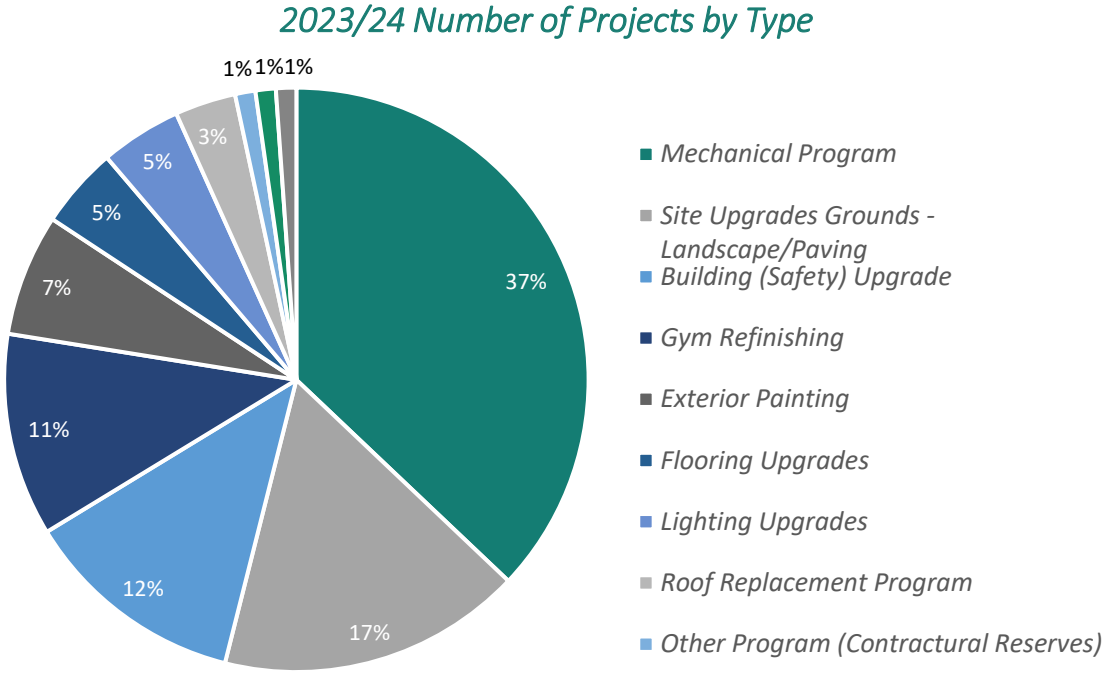
Projects	June 30, 2023	June 30, 2024	Variance
Education Learning Centre	$4,888,627	$4,876,554	($12,073)
Centennial NLC Space	$1,900,000	$493,426	($1,406,574)
Information Technology Infrastructure	$1,785,869	$2,587,282	$801,413
Vehicle Replacement	$274,641	$363,516	$88,875
Burke Mountain	$22,375,811	$17,000,000	($5,375,811)
Portables	$1,456,364	$1,647,193	$190,829
School-based Capital Initiatives	$4,149,817	$7,317,305	$3,167,488
Other Minor Capital Projects	$736,161	$587,000	($149,161)
Total	**$37,567,290**	**$34,872,276**	**($2,695,014)**

The net decrease from the prior year was primarily driven by expenses incurred against Centennial NLC Space totalling $1.4 million, and Burke Mountain Middle/Secondary of $5.4 million. This decrease was offset by additional funds restricted within local capital for school-based capital initiatives, information technology infrastructure, and the purchase of 2 more portables required in the following year.

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

Annual Facility Grant (AFG)

The Annual Facility Grant is provided by the Ministry for designated school capital or maintenance upgrades. $7.25 million was provided by the Ministry for the 2023/24 school year and was expensed on the following projects as illustrated below:



The district completed 89 AFG funded projects last year, detailed in the table below. These projects are in addition to work financed by SD43 operating funds. Note that upgrades, which account for 40% of all AFG expenses, are designated by type.

Project Type	Number of Projects	Spend on Projects
	#	*in millions $*
Mechanical Program	33	$4.13
Site Upgrades Grounds - Landscape/Paving	15	$0.28
Building (Safety) Upgrade	11	$0.28
Gym Refinishing	10	$0.08
Exterior Painting	6	$0.49
Flooring Upgrades	4	$0.17
Lighting Upgrades	4	$0.27
Roof Replacement Program	3	$1.40
Other Program (Contractual Reserves)	1	$0.08
Room Conversions	1	$0.02
Other Program (IT Upgrade)	1	$0.05
Total	**89**	**$7.25**

Capital Projects

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

Middle/Secondary Burke Mountain School (new school)

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

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

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

Coast Salish Elementary (new school)

Located in the Burke Mountain area of Coquitlam, this new elementary school is predominantly complete and was granted occupancy in the fall of 2023. The childcare center attached to the school will be ready for occupancy for September 2024.

Irvine Elementary (seismic replacement)

The final stages of Irvine Elementary construction including landscaping and field completion occurred during the winter of 2023 into 2024.

Centennial Secondary (NLC Building Space Phase 2)

The final stages of construction on the NLC building occurred spring of 2024 and is occupiable this September

Moody Elementary (seismic replacement)

This new school is being built on the same site as Moody Middle and will include space for an additional 115 students to meet expected growth in the neighborhood. Construction is well under way with occupancy targeted for late spring of 2025.

Scott Creek Middle (10 classroom addition)

This 10 classrooms addition, being built as a prefabricated addition, will increase capacity for an additional 250 students and is expected to be ready for occupancy by fall of 2024.

Major capital developments currently in progress include:



Portables and Classroom conversions:

In addition to the above, four portables will be relocated from Scott Creek Middle to Minnekhada Middle and two new portables are being placed at Lord Baden Powell and James Park Elementary schools.

Capital Plan Funding Requests

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

New School Expansion Projects

- *Marigold Elementary*
- *NE Coquitlam Middle*

School Additions

- *Banting Middle*
- *Maple Creek Middle*
- *Riverside Secondary*

School Replacements

- *Nestor Elementary*
- *Como Lake Middle*

Seismic Mitigation

- *Cedar Drive Elementary*
- *Maple Creek Middle*
- *Montgomery Middle*

Site Acquisition

- *Fraser Mills Elementary*

RISK & UNCERTAINTY

FINANCIAL STABILITY, RISKS, AND OTHER SIGNIFICANT ITEMS

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

Grant Revenue - Underfunding of Wage Settlement, Benefits, and Inflation

The operating grant is the single largest source of funding for the school district's operating expenses. The Ministry of Education and Child Care provides funding based on student enrolment, unique student needs as well as some other supplemental funds. While the funding increases mostly covers the negotiated salary and wage increases, it does not adequately cover teacher step increments or wage increases for administrators (principals and vice-principals) or other professionals.

Funding has also not kept up with the increasing costs of statutory and contractual benefits. Canada Pension Plan contributions have increased sharply over the past five years and the new second tier costs that began in 2024 adds a further 4% to CPP costs on a larger salary base. WorkSafe premiums have also substantially increased as the mandate scope has been expanded. The provision to provide sick leave days for substitute staff without a funding source also detracts from educational resources.

Inflation is also not funded by the Ministry resulting in reduced services to schools in all facets of school district operations and having to do more with less financial resources. This risk is even more prevalent in recent years due to elevated inflation levels.

This level of underfunding is not sustainable and cannot be absorbed by the district without reductions elsewhere. The district already spends less than 10% of its operating expenses on services and supplies and has little ability for further reductions in this area. This potentially translates into reduced staffing levels.

Facilities – Schools and Classrooms

As previously reported, tackling system stresses to address increased demand for enrolment space in elementary schools, especially in the northeast sector of the district and municipal urban core, requires intensive forward-looking capital planning. In some situations, this involves the advancement of local capital funds to mitigate the risk of school overcrowding and student safety.

The requirement to comply with collective agreement restored language places an increased burden and demand on class space. Unrestricted local capital is essentially nil, creating an inability to fund new classroom additions, portable placements or further classroom conversions until the Ministry of Education and Child Care provides the commitment to fund facility requirements.

Significant underfunding of capital for new and replacement school facilities creates a requirement to redirect funds out of the classroom to meet this requirement. Continued advocacy for adequate capital funding and the potential to dispose of excess assets provides the ability to augment available provincial funding for facility requirements.

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

Capital Requirements and Interfund Transfer Requirements

Interfund transfers are the reallocations of funds between the operating and local capital funds. This is done to mitigate the risk of underfunding by the Ministry for approved capital projects such as construction of new schools, classroom additions, and seismic upgrades. If the funds are not required for capital purposes, the funds can be transferred back into the operating account.

The Ministry does not provide funding for portables (new or replacements) which provides further financial pressure to meet the needs of growing communities within the district that do not have an approved capital project or addition. The district submits a 5-year capital plan annually to the Ministry for approval as required by the School Act and Ministry policy. The most recent capital plan can be found on SD43's website here.

Cyber Security

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

Staff Recruitment

Staffing recruitment challenges resulting from the cost of living in the lower mainland and unprecedented increases in student enrolment for all Metro Vancouver school districts makes hiring staff even more competitive in an already tight market. Additional operational challenges are highlighted by Provincial funding inadequacies and greater demand for staffing in specialized positions. While this is certainly critical in speciality subject matter (STEAM), language arts, and supporting students with unique needs, including education assistants, it is also difficult to recruit professionals in the finance, human resources, payroll, procurement, facilities project management, and qualified trades staffing in our information technology, and maintenance departments.

Classroom Enhancement Fund (CEF)

Classroom Enhancement Funding resulted from the restoration of collective agreement language associated with class size and class composition. In 2023/24 the total CEF budget, totaled $50.3M including $3.7M in remedy costs. At the March grant funding announcement, the Ministry confirmed it will provide 100% of this amount for budget planning purposes. However, additional funding requirements for staffing and remedies will not be confirmed until December 2024, well after staffing contracts have been confirmed and classroom organization completed which can pose a challenge to the district. This poses a significant financial risk to the school district

APPENDIX A - Special Purpose Funds Descriptions

Annual Facility Grant (AFG)

The Annual Facility Grant was established to account for Ministry of Education and Child Care grants and expenditures relating to annual facility maintenance projects. The AFG allocation is comprised of both a special purpose fund allocation and a bylaw capital allocation.

AFG funds may be spent for the purpose of:

- Upgrading or replacing existing facility components throughout the expected economic life of an existing capital asset
- Enhancing the service potential of an existing capital asset or a component of an existing capital asset by correcting deficiencies in design or construction and unsafe conditions
- Significantly lowering the associated operating costs of an existing capital asset
- Extending the life of an existing capital asset or a component of an existing capital asset beyond its original life expectancy

SD43 must provide the Ministry with the AFG project spending plan prior to April 30th of each year. The plan includes a list of the AFG projects and expenditures the district will undertake between April 1st and March 31st.

Apprenticeship Programs

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

Changing Results for Young Children (CR4YC)

This fund is a partnership with approximately 47 school districts and the United Way of the Lower Mainland to implement on-going collaborative professional learning among early learning educators across school and communities to support social, emotional, and learning outcomes for children in the early learning years (birth through age eight).

Classroom Enhancement Fund (CEF)

This fund was originally established in 2017 as an outcome of the restored teacher collective agreement pertaining to the class size and composition language. The funding is provided through a Ministry of Education and Child Care grant to cover related staffing, overhead and remedy costs.

CommunityLINK (CLINK)

Learning Includes Nutrition and Knowledge (Community LINK) funding from the Ministry of Education and Child Care is designed to support the academic achievement and social functioning of vulnerable students. Programs and services can include breakfast, lunch and snack programs, academic supports, counseling, youth workers and after-school programs. Additional funding is provided through public donations.

Contractual Reserves

The School District participates in a joint use agreement with Douglas College and the City of Coquitlam at Pinetree Secondary School. The school district holds the reserves for this partnership for facility renewal purposes. A second joint use agreement exists with the City of Coquitlam related to the Centennial field.

Early Care and Learning (ECL)

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

Feeding Futures School Fund Program (FFSFP)

In April 2023, the Ministry of Education and Child Care announced a multi-year Feeding Futures School Food Program, targeted to help school districts increase food security for students by expanding or creating food programs. The funding is a commitment to ensure students are properly fed for learning to enhance positive academic and healthy outcomes.

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

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

First Nation Student Transportation

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

Language Instruction for Newcomers to Canada (ELSA/LINC)

This program is designed to assist parents of newcomers and refugee children to improve their English skills; learn about Canadian society; laws and health care; the job market; and other valuable information to support successful life in Canada. LINC enables our district to help parents connect with the local community, find volunteer work and network with other new Canadians. The program provides three free childminding centres for two to five-year old's to be cared for while their parents are participating in LINC classes.

Learning Improvement Fund (LIF)

The Learning Improvement Fund was established by the province for the purpose of providing additional resources, specifically targeted to support complex classes that present challenging learning conditions. Districts are required to submit a spending plan to the Ministry of Education and Child Care by October of each year for approval. To develop the spending plans, district staff work collaboratively with CUPE. In the past these funds have been utilized to create additional education assistant (EA) positions and provide additional hours of support to all EA's.

Mental Health in Schools

This fund is to support the development of new/enhanced evidence-based inclusive mental health and well-being activities, either universal or targeted in support of students, families and/or educators. It also enables our district to design action plans to capture how funding is spent and what outcomes are achieved.

Official Language Education Program (OLEP)

The Ministry of Education and Child Care administers federal funding intended to support incremental costs resulting from offering French as a second official-language instruction in BC. All French funding is to be spent by June 30th of each year. An annual report outlining how the funds were spent and what benefits were derived is required at the end of the fiscal year.

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

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

Provincial Resource Program - Day Treatment (PRP)

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

Ready Set Learn (RSL)

The Ready Set Learn funding is provided by the Ministry of Education and Child Care that allows the district to facilitate community events targeted towards 3-year-old children. The events are about providing good information on how to support a young child's early learning and development, and how to help develop positive connections between families, the school system and local community agencies.

Retiree Extended Health Fund

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

School Generated Funds (SGF)

This fund represents the accumulated funds held by individual schools. Each school has its own bank account and records the funds received and disbursed throughout the year. These funds are raised at the school level through fundraising, cafeteria revenue, school store revenue, and various other activities. The school generated funds are intended to be used to fund activities that directly benefit the students in the school.

Settlement Workers (SWIS)

The SWIS program is a school–based service for new immigrant families to meet their immediate and ongoing settlement needs. Families who have children in the district are connected to schools and community and government organizations. SWIS services include settlement support, culturally sensitive services, workshops, and links to various resources.

Sick Leave Benefit Plan (SLBP)

This fund represents contributions received from support staff workers and matched by the board, to provide short term disability benefits to CUPE members who are disabled from employment resulting from illness or injury. The Trust pays for health and dental benefits and NTPP pension payments for these individuals. This plan has ceased effective February 2022. The purpose of the remaining balance is to support pre-existing obligations that have already been approved prior to the agreement's date of execution.

Strengthening Early Years to Kindergarten Transitions (SEY2KT)

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

StrongStart (SS)

The Ministry of Education and Child Care funded StrongStart program allows parents to participate with their young children (aged birth to five) in play-based early learning activities, including story time, music, and art. This early learning drop-in program helps prepare children for success in kindergarten and is provided at no cost to the families.

Student Family and Affordability Funds (SFAF)

The Student & Family Affordability Funding was introduced in August 2022 as a one-time fund to improve students access to nutritional food/meals before, during and after the school day and help to offset cost to parent, guardian, and students for the cost of field trips, fees, extracurricular fees, and school supplies. In March 2024, the Ministry of Education and Child Care announced a one-year extension and additional funding for the program through to 2023/24 fiscal year.

Other - Scholarships and Bursaries

Scholarships and bursaries are established and awarded through the generosity of individuals and corporations in our community. The scholarships and bursaries administered by the school district range from memorials to honour the passing of a loved one, to corporations and individuals wanting to give back to the community. The school district administers over 55 different scholarships and bursaries. A significant amount of the scholarships and bursaries have been moved to the SD43 Education Foundation, however there are still funds that remain under this program.

Other - Staff Development

This grouping of funds consists of a variety of smaller grants to enhance teaching staff development. This includes the ART Starts grant, (resources for teachers and art leadership) and Decoda Literacy programs (resources, training to support community-based literacy and learning).

APPENDIX B – Ministry Operating Grant

Final Operating Grants Overview - 2023/24 School Year | **School District 43 (Coquitlam)**

September 2023 Enrolment Count	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	32,035.1875	$8,625	$276,303,492	
Continuing Education	4.9375	$8,625	$42,586	
Alternate Schools	288.0000	$8,625	$2,484,000	
Online Learning	227.6875	$6,960	$1,584,705	
Home Schooling	40	$250	$10,000	
Course Challenges	200	$270	$54,000	
Total Enrolment-Based Funding (September)	**32,555.8125**			**$280,478,783**
	Total Enrol. Change	**Funding Level**	**Funding**	**Total Supplement**
1% to 4% Enrolment Decline	981.0625	$4,313	$0	
4%+ Enrolment Decline		$6,469	$0	
Significant Cumulative Decline (7%+)	399.3750	$4,313	$0	
Supplement for Enrolment Decline				**$0**
	Enrolment	**Funding Level**	**Funding**	**Total Supplement**
Level 1 Special Needs	23	$49,070	$1,128,610	
Level 2 Special Needs	1,563	$23,280	$36,386,640	
Level 3 Special Needs	331	$11,760	$3,892,560	
English Language Learning	6,196	$1,735	$10,750,060	
Indigenous Education	1,274	$1,710	$2,178,540	
Adult Education	65.8125	$5,505	$362,298	
Equity of Opportunity Supplement			$1,045,699	
Supplement for Unique Student Needs				**$55,744,407**
			Funding	
Variance from Provincial Average	$434			
Estimated Number of Educators	1,812.313		$786,544	
	Enrolment	**Funding Level**	**Funding**	**Total Supplement**
FTE Distribution	32,621.6250	$180.33	$5,882,658	
Supplement for Salary Differential				**$6,669,202**
Supplement for Unique Geographic Factors				**$2,611,924**
Funding Protection				**$0**
Curriculum and Learning Support Fund				**$284,173**
September 2023 Enrolment Count, Total				**$345,788,489**

July 2023 Enrolment Count	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	3,300	$245	$808,500	
Summer Learning Grade 8-9	625	$245	$153,003	
Summer Learning Grade 10-12	1,369	$490	$670,565	
Supplemental Summer Learning Funding			$394,875	
Cross-Enrolment, Grade 8 and 9	0	$490	$0	
Summer Learning, Total				**$2,026,943**

February 2024 Enrolment Count	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	24.2500	$8,625	$209,156	
Adult FTE - Continuing Education	78.7504	$5,505	$433,521	
K-Gr 9 School-Age FTE - Online Learning	14.0000	$3,480	$48,720	
Gr 10-12 School-Age FTE - Online Learning	363.3750	$6,960	$2,529,090	
Adult FTE - Online Learning	0.1250	$5,505	$688	
Youth Train in Trades	0.0000	$8,625	$0	
Level 1 Special Needs Enrolment Growth	0	$24,535	$0	
Level 2 Special Needs Enrolment Growth	31	$11,640	$360,840	
Level 3 Special Needs Enrolment Growth	0	$5,880	$0	
Newcomer Refugees	88.6250	$4,313	$382,240	
ELL Supplement - Newcomer Refugees	84	$868	$72,912	
February 2024 Enrolment Count, Total				**$4,037,167**

May 2024 Enrolment Count	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	4.3750	$8,625	$37,734	
Adult FTE - Continuing Education	57.2500	$5,505	$315,161	
K-Gr 9 School-Age FTE - Online Learning	0.0000	$2,320	$0	
Gr 10-12 School-Age FTE - Online Learning	57.3750	$6,960	$399,330	
Adult FTE - Online Learning	0.8750	$5,505	$4,817	
May 2024 Enrolment Count, Total				**$757,042**

2023/24 Full-Year Final Total	**$352,609,641**
Estimated 2023/24 Operating Grant from Indigenous Services Canada	$0
Estimated 2023/24 Operating Grant from Ministry of Education and Child Care	$352,609,641



Contacting Management

This financial report is designed to provide the school district's stakeholders with a general but more detailed overview of the school district's finances and to demonstrate increased accountability for the public funds received by the school district.

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

You are encouraged to also review the Board's strategic vision and plan *Directions 2025*.

School District No. 43 (Coquitlam)

1080 Winslow Avenue
Coquitlam, BC V3J 0M6

www.sd43.bc.ca

