

ADMINISTRATIVE MEMORANDUM

Meeting Place:

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

Format and Date:

PUBLIC BOARD MEETING
Tuesday, September 24, 2024, at
6:30 pm

		Estimated Completion Time
A.	Call to Order	
A.1.	Acknowledgments	6:30 pm
A.2.	Approval of Agenda (that the agenda, as recommended in the Administrative Memorandum, be adopted.)	6:30 pm
A.3.	Approval of Minutes (that the minutes of the Public Meeting of June 18, 2024, be approved as circulated)	6:35 pm
A.4.	Public Questions/Comments *	6:45 pm
A.5.	Educational Presentation: Summer Learning	6:55 pm
B.	Action Items	
B.1.	Five-Year Capital Plan (Minor Capital Programs) for 2025/26	7:10 pm
B.2.	Audited Financial Statements for the Year Ended June 30, 2024	7:30 pm
B.3.	Corporate Banking Services – Toronto Dominion Borrowing Resolution	7:45 pm
B.4.	Framework for Enhancing Student Learning	8:10 pm
C.	Information and Proposals	
C.1.	Notice of Motion – Elected Trustee Positions – Term Limits	8:25 pm
C.2.	Committee Reports – Written Update <ul style="list-style-type: none"> • Audit Committee • Capital Planning Committee • Information Communication Technology (ICT) Advisory Committee 	8:30 pm

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



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6:30 pm

	Estimated Completion Time
C.3. Land Management - Written Update	8:35 pm
C.4. Tuesday, September 17, 2024, Standing Committee Meeting	8:40 pm
C.5. Superintendent's Report	8:55 pm
C.6. Report Out – British Columbia School Trustees Association and BC Public School Employers' Association	9:00 pm
C.7. Trustees' Reports/Highlights	9:10 pm
D. Future Meetings	9:15 pm
E. Public Question & Comment Period	9:15 pm
F. Adjournment	9:15 pm

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

School District No. 44 (North Vancouver)

Minutes of the Public Meeting of the Board of Education, School District No. 44 (North Vancouver) held in the Mountain View Room of the Education Services Centre at 2121 Lonsdale Avenue in North Vancouver, British Columbia, on Tuesday, June 18, 2024.

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

A. Call to Order

Board Chair Linda Munro called the meeting to order at 6:30 p.m.

A.1. Acknowledgments

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

A.2. Approval of Agenda

Moved by D. Anderson

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

Seconded by L. Tumaneng

Carried

A.3. Approval of Minutes

Moved by K. Mann

that the minutes of the public board meeting of May 21, 2024, be approved as circulated.

Seconded by G. Tsiakos

Carried

A.4. Public Question/Comment Period

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

A.5. Educational Presentation: Capstone Project

Dr. Pius Ryan, Superintendent, welcomed Jeremy Church, Director of Instruction, who provided a brief overview of the Capstone Project. Additionally, Grade 12 students from Carson Graham Secondary shared their experiences with the Capstone projects, providing valuable insights into challenges and rewards.

The presenters responded to Trustees' questions.

B.1. Board Committees and Trustee Representational Assignments

Board Chair Munro advised that in accordance with Policy 102: Board of Education - Committees and Representation, the Board of Education shall review annually all Trustee representational assignments. She noted that the list of assignments and appointments includes changes to create an equitable distribution of Committees among the Trustees, supports building capacity and development by changing assignments, and also takes into consideration Trustees' interest and willingness to assume the responsibilities where possible. These appointments are effective September 2024, for the start of the new school year.

Moved by L. Munro

that the Board approve the Chair's appointments of Trustees as attached to this Administrative Memorandum of June 18, 2024, and make the appointments effective September 3, 2024.

Seconded by A. Wilson

Carried; C. Gerlach voted against

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

Secretary Treasurer Jacqui Stewart noted that requirement to submit the Five-Year Capital Plan, which is informed by the Long Range Facilities Plan. The capital plan also considers the conditions of schools and changing enrolments. The deadline for the Major Capital Programs is June 30, 2024 and significant work is done to inform the recommended projects.

Michael Chapman, Acting Director, Facilities and Planning, provided an overview of the projects included in the plan and responded to Trustees' questions.

Moved by K. Mann

that the Board approve the 2024/25 Five-Year Major Capital Plan as attached to Schedule B.2. of June 18, 2024.

Seconded by G. Tsiakos

Carried

B.3. Proposed Revised Policy 613: Sustainability

Dr. Ryan introduced Luke Smeaton, Manager of Sustainability, Energy and Environmental Planning, who provided an overview of changes to the Proposed Revised Policy 613.

Moved by D. Anderson

that the Board approve Proposed Revised Policy 613: Sustainability, as attached to this Administrative Memorandum of June 18, 2024.

Seconded by L. Tumaneng

Carried

C.1. Educational Update: Digital Devices in Schools

Superintendent Dr. Ryan introduced this topic by summarizing that the provincial government has announced three important actions to keep young people safe from online threats. Work has been undertaken to develop thoughtful rules and procedures that can embrace modern technology in an educational setting.

District Principal, Safe and Healthy Schools, Suzette Dohm provided an update on initiatives underway in the school district to keep students safe in this area, with a particular focus on the restriction of the use of cell phones during school hours.

The presenter responded to Trustees' questions.

C.2. Evaluation of Superintendent

Board Chair Munro provided a verbal update on the successful evaluation of the Superintendent at the end of his second year in the role, and thanked Dr. Ryan for his continuing guidance and support.

C.3. Committee Reports – Written Update

Written updates on the Capital Planning Committee and the Emergency Preparedness Committee were included in the Board Agenda Package, no questions were asked.

C.4. Land Management – Written Update

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

C.5. Superintendent’s Report

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

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

Trustee Anderson had no updates regarding the BC School Trustees Association.

Trustee Gerlach had no updates regarding the BC Public School Employers’ Association.

C.7. Trustees’ Reports/Highlights

Trustees shared their recent highlights, for activities from May 22 to June 18, 2024, with an emphasis on their roles as school liaisons.

- Meetings attended by Trustees included:
 - Public Board Meeting
 - Trustee Seminars
 - Arts Education Advisory Committee Meeting
 - Communications Committee Meeting
 - Dinner Meeting with District Student Leadership Council
 - Safe and Healthy Schools Committee Meeting
 - North Shore Congress Meeting

- Events attended by Trustees included:
 - Concerts, school visits and safety blitz’s at various schools
 - Graduation ceremonies
 - North Shore Youth Queer Prom
 - NVSD Staff Retirement Dinner
 - Outdoor School Program Recognition for Grade 10 to 12 Student Leadership Counsellors
 - Parent Advisory Council Meetings
 - Swanguard Track and Field Event
 - Ross Road Elementary School visit from Premier David Eby

D. Future Meetings

The annual schedule of Board Meetings for 2024/25 has been established, the first three meetings are listed below.

Date and Time	Event	Location
Tuesday, September 17, 2024 at 7:00 p.m.	Standing Committee Meeting	Education Services Centre 2121 Lonsdale Ave North Vancouver
Tuesday, September 24, 2024 at 6:30 p.m.	Public Board Meeting	Education Services Centre 2121 Lonsdale Ave North Vancouver
Tuesday, October 8, 2024 at 7:00 p.m.	Standing Committee Meeting	Education Services Centre 2121 Lonsdale Ave North Vancouver

E. Public Question/Comment Period

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

Jennifer Branston, Past Chair of the North Vancouver Parent Advisory Council addressed the Board.

F. Adjournment

The established agenda being completed, Board Chair Munro adjourned the meeting at 8:42 p.m. and thanked those who attended.

Certified Correct:

Jacqui Stewart
Secretary Treasurer

Linda Munro
Chair, Board of Education

Date

Date

Schedule .A.A..
of the
Administrative Memorandum

Meeting Date: September 24, 2024 **Board** **Board, in camera**

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

Narration:

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

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

**Schedule .A.5...
of the
Administrative Memorandum**

Meeting Date: September 24, 2024 **Board** **Board, in camera**

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

Narration:

North Vancouver School District Summer Learning provides an engaging learning environment where students can challenge themselves and fulfill their personal learning goals through alternative pathways to September to June schooling. Two District Principals oversee the educational and operational aspects of the programs and work collaboratively with the Summer Learning Vice-Principals at each site. The Summer Learning administrative team, in collaboration with the Summer Learning staff, annually reviews and revises the various programs under the Summer Learning umbrella to provide direction for future programming.

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

- Collaboration
- Communication
- Community
- Diversity
- Innovation
- Inquiry

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

Elementary Summer Learning is designed for students in grades four to seven with specific learning profiles. Numeracy and Literacy classes are designed for students in grades four, five and six. Social Connections is designed for students in grades five through seven. New this year, is English Language Learning Newcomers course which is designed for English Language Learning students who have just arrived in North Vancouver. Entrance to the elementary programs is by referral and application through School Based Teams.

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

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

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

The final program, Secondary Full Credit, offers required courses for graduation including mathematics, sciences, social studies, and language arts, including opportunities for students to meet the Indigenous-focused graduation requirement.

In keeping with tradition, Summer Learning 2024 was the vibrant learning community people have come to expect with a focus on student engagement and learning, a culture of innovation and collaboration, and a community that embraces the uniqueness of our learners and staff members.

Greg Hockley, District Principal of Curriculum, Assessment Secondary and Career Education and Jeeniece Chand District Principal of Curriculum, Assessment Elementary will provide an overview and update of the 2024 Summer Learning program.

Schedule .B.1..
of the
Administrative Memorandum

Meeting Date: September 24, 2024 **Board** **Board, in camera**

Topic (as per the Memorandum): **Five-Year Capital Plan (Minor Capital Programs) for 2025/26**

Narration:

Each year, boards of education are required to submit a Five-Year Capital Plan identifying both major and minor capital funding priorities required for their school districts. In late March 2024, the Ministry of Education and Child Care issued instructions identifying the funding programs and requirements for the preparation and submission of the 2025/26 Five-Year Capital Plan. The deadlines for submissions are:

- Major Capital Programs – June 30, 2024
- Minor Capital Programs – September 30, 2024

The staggered deadlines are intended to provide the Ministry with input required to initiate planning for the next budget cycle, while enabling school districts additional time and flexibility to develop their Minor Capital Plan over the summer. The Five-Year Major Capital Plan was approved by the Board of Education at the June 18, 2024 Public Board Meeting in order to meet the submission deadline.

The minor capital programs require funds to be identified for a single budget year in the various programs outlined below.

Carbon Neutral Capital Program

School districts are limited to five priorities. Projects must contribute to measurable emissions reductions, operational cost savings, align with Capital Asset Management Systems equipment renewal period and LRFP.

Playground Equipment Program

Funding eligibility is based on new or replacement playground equipment. Prioritization is given to schools that do not currently have playground equipment, and where students do not have easy access to nearby playground facilities. School districts are limited to three requests for universally accessible playground equipment.

School Enhancement Program

School Enhancement Projects are investments that will contribute to the safety and function of the school and will extend the life of the existing asset. Projects and priorities were identified with the use of the Ministry's Capital Asset Management System, consulting reports, and staff input. Eligible projects must be valued at more than \$100,000 but not exceed \$2,000,000. One project must be included that is valued at \$500,000 or less. School districts are limited to five requests.

Bus Acquisition Program

Funding eligibility considers school bus type, age, mileage, asset condition including safety and mechanical issues.

Food Infrastructure Program

The Food Infrastructure Program is an annual program, directly tied to the broader Feeding Futures program, intended to assist with creating, improving or expanding infrastructure to ensure students are properly fed for learning to enhance positive academic and healthy outcomes.

The submissions on the attached summary are prioritized based on requests from schools, facilities staff assessments, equipment age and condition, community access, proximity to parks, and equity between schools.

Michael Chapman, Acting Director, Facilities and Planning, will introduce and provide an overview of the Minor Capital Plan for the consideration of the Board of Education.

Attachments:

- Minor Capital Plan Submission Summary
- Five-Year Capital Plan (for Minor Capital Programs) 2025/26 Resolution

RECOMMENDED MOTION:

that the Board approve the proposed Five-Year Capital Plan (Minor Capital Programs) for 2025/26 as attached to this administrative memorandum of September 24, 2024.

Submission Summary

Submission Summary:	Minor 2025/2026 2024-09-30 MAIN - K12
Submission Type:	Capital Plan
School District:	North Vancouver (SD44)
Open Date:	2024-04-08
Close Date:	2024-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
CNCP	\$1,750,000
PEP	\$585,000
SEP	\$4,800,000
Total	\$7,135,000

CNCP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159022	Windsor Secondary	HVAC (CNCP)	Heating plant boiler & system renewal.	\$500,000
2	162979	Canyon Heights Elementary	HVAC (CNCP)	Heating plant boiler & system renewal.	\$250,000
3	159023	Carisbrooke Elementary	HVAC (CNCP)	Heating plant boiler & system renewal.	\$500,000
4	159020	Seymour Heights Elementary	HVAC (CNCP)	Heating plant boiler & system renewal.	\$500,000
Submission Category Total:					\$1,750,000

Submission Summary

PEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	167765	Seymour Heights Elementary	New (PEP)	Installation of a new universally accessible playground at Seymour Heights Elementary will support and remove barriers for all students to access play opportunities especially students with physical or intellectual disabilities, neurodivergent students, students with vision, hearing and sensory needs.	\$195,000
2	155098	Upper Lynn Elementary	New (PEP)	Installation of a new universally accessible playground at Upper Lynn Elementary will support and remove barriers for all students to access play opportunities especially students with physical or intellectual disabilities, neurodivergent students, students with vision, hearing and sensory needs.	\$195,000
3	159024	Sherwood Park Elementary	New (PEP)	Installation of a new universally accessible playground at Sherwood Park Elementary will support and remove barriers for all students to access play opportunities especially students with physical or intellectual disabilities, neurodivergent students, students with vision, hearing and sensory needs.	\$195,000
Submission Category Total:					\$585,000
SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	167829	Windsor Secondary	Exterior Wall Systems (SEP)	Phase 3 - Building envelope and glazing systems renewal.	\$1,450,000
2	167878	Cleveland Elementary	Interior Construction (SEP)	Accessible washroom upgrades for staff and students at Cleveland Elementary	\$500,000
3	159015	Various	Interior Construction (SEP)	Accessibility upgrades at multiple facilities - (Mountainside, Windsor, Seycove, Boundary and Braemar)	\$750,000
4	159017	Various	Interior Construction (SEP)	Accessible washroom upgrades for staff and students at multiple facilities - (Blueridge, Brooksbank, and Larson)	\$1,500,000
5	159016	Various	Electrical (SEP)	Lighting upgrades at multiple facilities - (Highlands, Queen Mary and Ridgeway).	\$600,000
Submission Category Total:					\$4,800,000

Submission Summary

Submission Summary:	Minor 2025/2026 2024-10-01 FIP
Submission Type:	Capital Plan
School District:	North Vancouver (SD44)
Open Date:	2024-04-08
Close Date:	2024-10-01
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
SEP	\$110,000
Total	\$110,000

SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	167531	Mountainside Secondary School	Food Infrastructure (SEP)	Food Distribution Van - procure a new full size EV van to distribute food to all 33 school sites within our district. The van will support the needs of our FIP program and will be stationed at Mountainside Secondary school where we have EV charging infrastructure.	\$110,000
Submission Category Total:					\$110,000

In accordance with provisions under section 142 (4) of the *School Act*, the Board of Education of School District No. 44 (*North Vancouver*) hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2025/26, as provided on the Five-Year Capital Plan Summary for 2025/26 submitted to the Ministry of Education and Child Care.

I hereby certify this to be a true copy of the resolution for the approval of the proposed Five-Year Capital Plan (Minor Capital Programs) for 2025/26 adopted by the Board of Education, on this the 24th day of *September* 2024.

Secretary Treasurer Signature

Secretary Treasurer Name

Schedule B.2.
of the
Administrative Memorandum

Meeting Date: September 24, 2024 **Board** **Board, in camera**

Topic (as per the Memorandum): **Audited Financial Statements for the Year Ended June 30, 2024**

Narration:

The 2023/24 draft consolidated audited financial statements, have been prepared consistent with the format prescribed by the Ministry of Education and audited by KPMG.

The attached statements are provided for review and approval by the Board of Education. In 2023/24, total revenues from all sources were \$243.5 million, and total expenses were \$248.4 million, resulting in a deficit of \$4.9 million (refer to Statement 2).

Operating fund revenues were \$197.7 million and operating fund expenses were \$198.9, resulting in an operating deficit of \$1.19 million before transfers to other funds for the purchase of capital assets. After recognition of all transfers, the accumulated operating surplus is \$7.1 million (refer to Schedule 2).

The School District Audit Committee met on September 12, 2024. The Committee consists of five voting members: three Trustees and two Independent Financial Experts. The ex-officio, non-voting members consist of the Superintendent, Secretary Treasurer, and Director of Financial Services.

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

- Reviewed the draft consolidated financial statements and Management Discussion and Analysis report with management and KPMG;
- Reviewed the Audit Findings Report and met In-Camera with the Auditor, without staff present to discuss the internal controls, audit approach, and provide an opportunity to discuss management performance; and
- Passed two motions concerning the 2023/24 draft consolidated audited financial statements (refer below).

Motion 1 that the Audit Committee recommends that the Board approve the Internal Restrictions of Accumulated Surplus included within Note 14 of the 2023/24 Year End Audited Financial Statements

Motion 2 that the Audit Committee recommends that the Board approve the 2023/24 Year End Audited Financial Statements

Helena Drury, Director of Financial Services, will present the 2023/24 draft consolidated audited financial statements. The auditor, Lenora Lee, Audit Partner of KPMG, will attend to present the Auditor's Report to the Board and respond to questions.

Attachments:

- Management Discussion & Analysis Report for the Fiscal Year 2023/24
- School District No. 44 (North Vancouver) Consolidated Audited Financial Statements for year ended June 30, 2024

RECOMMENDED MOTION:

that the Board approve the Internal Restrictions of Accumulated Surplus included within the Draft Consolidated Audited Financial Statements for the year ended June 30, 2024; and,

that the Board approve the Draft Consolidated Audited Financial Statements for the year ended June 30, 2024, as attached to this administrative memorandum of September 24, 2024.

Audited Financial Statements of

School District No. 44 (North Vancouver)

And Independent Auditors' Report thereon

June 30, 2024

School District No. 44 (North Vancouver)

June 30, 2024

Table of Contents

Management Report	1
Independent Auditors' Report	2-4
Statement of Financial Position - Statement 1	5
Statement of Operations - Statement 2	6
Statement of Changes in Net Debt - Statement 4	7
Statement of Cash Flows - Statement 5	8
Notes to the Financial Statements	9-26
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	27
Schedule of Operating Operations - Schedule 2 (Unaudited)	28
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	29
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	30
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	31
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	33
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	34
Schedule of Capital Operations - Schedule 4 (Unaudited)	37
Schedule 4A - Tangible Capital Assets (Unaudited)	38
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited)	39
Schedule 4C - Deferred Capital Revenue (Unaudited)	40
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited)	41

School District No. 44 (North Vancouver)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 44 (North Vancouver) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the 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. 44 (North Vancouver) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a quarterly 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. 44 (North Vancouver) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

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

DRAFT

Signature of the Comptroller of Education _____ Date Signed _____

Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer

Date Signed

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 44 (North Vancouver), and
To the Minister of Education and Child Care, Province of British Columbia

Opinion

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

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

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

In our opinion, the accompanying financial statements as at and for the year ended June 30, 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(a) to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

Other Information

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

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

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

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

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

We have nothing to report in this regard.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

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

Chartered Professional Accountants

Victoria, Canada
September 24, 2024

School District No. 44 (North Vancouver)

Statement of Financial Position

As at June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	51,132,324	49,336,850
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	46,560	1,172,978
Other (Note 3)	1,676,419	1,472,253
Inventories for Resale (Note 4)	299,349	300,317
Total Financial Assets	<u>53,154,652</u>	<u>52,282,398</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care	-	26,898
Other (Note 5)	17,491,721	17,267,565
Unearned Revenue (Note 6)	11,640,605	10,388,535
Deferred Revenue (Note 7)	6,374,175	5,147,645
Deferred Capital Revenue (Note 8)	298,673,140	297,959,642
Employee Future Benefits (Note 9)	8,895,349	8,777,437
Asset Retirement Obligation (Note 10)	15,968,254	16,373,044
Capital Lease Obligations (Note 11)	608,015	-
Total Liabilities	<u>359,651,259</u>	<u>355,940,766</u>
Net Debt	<u>(306,496,607)</u>	<u>(303,658,368)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 12)	398,884,680	401,314,742
Prepaid Expenses	1,331,936	972,006
Supplies Inventory	-	17,657
Total Non-Financial Assets	<u>400,216,616</u>	<u>402,304,405</u>
Accumulated Surplus (Deficit) (Note 14)	<u>93,720,009</u>	<u>98,646,037</u>

Contractual Obligations (Note 17)

Contingent Liabilities (Note 20)

Approved by the Board

Signature of the Chairperson of the Board

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

DRAFT

School District No. 44 (North Vancouver)

Statement 2

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	204,817,458	204,148,024	185,557,554
Other	10,908	41,960	3,300
Federal Grants	14,000	14,590	7,000
Tuition	9,735,500	10,436,924	10,803,313
Other Revenue	9,077,940	13,196,948	11,898,214
Rentals and Leases	2,696,312	2,941,625	2,576,726
Investment Income	2,074,949	2,219,574	1,715,937
Amortization of Deferred Capital Revenue	10,495,943	10,512,190	10,322,220
Total Revenue	<u>238,923,010</u>	<u>243,511,835</u>	<u>222,884,264</u>
Expenses			
Instruction	198,791,075	204,602,594	183,124,579
District Administration	8,477,018	7,657,237	7,164,945
Operations and Maintenance	35,238,397	35,457,495	34,101,404
Transportation and Housing	863,692	702,866	651,444
Debt Services			545
Write-off/down of Buildings and Sites		17,671	
Total Expense	<u>243,370,182</u>	<u>248,437,863</u>	<u>225,042,917</u>
Surplus (Deficit) for the year	<u>(4,447,172)</u>	<u>(4,926,028)</u>	<u>(2,158,653)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		98,646,037	100,804,690
Accumulated Surplus (Deficit) from Operations, end of year		<u>93,720,009</u>	<u>98,646,037</u>

School District No. 44 (North Vancouver)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2024

	2024 Budget (Note 19) \$	2024 Actual \$	2023 Actual \$
Surplus (Deficit) for the year	(4,447,172)	(4,926,028)	(2,158,653)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(15,094,041)	(13,440,261)	(13,379,405)
Amortization of Tangible Capital Assets	15,677,577	15,569,010	15,312,483
Write-down carrying value of Tangible Capital Assets		23,732	
Asset Retirement Obligation		277,581	
Total Effect of change in Tangible Capital Assets	583,536	2,430,062	1,933,078
Acquisition of Prepaid Expenses		(1,478,271)	(1,092,458)
Use of Prepaid Expenses		1,118,341	898,865
Use of Supplies Inventory		17,657	-
Total Effect of change in Other Non-Financial Assets	-	(342,273)	(193,593)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(3,863,636)</u>	(2,838,239)	(419,168)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(2,838,239)	(419,168)
Net Debt, beginning of year		(303,658,368)	(303,239,200)
Net Debt, end of year		<u>(306,496,607)</u>	<u>(303,658,368)</u>

School District No. 44 (North Vancouver)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(4,926,028)	(2,158,653)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	922,252	(860,227)
Inventories for Resale	961	(75,016)
Supplies Inventories	17,657	(3,526)
Prepaid Expenses	(359,930)	(193,594)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	197,259	343,380
Unearned Revenue	1,252,070	(454,689)
Deferred Revenue	1,226,530	388,845
Employee Future Benefits	117,911	481,735
Asset Retirement Obligations	(127,209)	-
Amortization of Tangible Capital Assets	15,569,010	15,312,483
Amortization of Deferred Capital Revenue	(10,512,190)	(10,322,220)
Write-Off/down of Buildings and Sites	17,671	-
Total Operating Transactions	3,395,964	2,458,518
Capital Transactions		
Tangible Capital Assets Purchased	(9,465,582)	(10,690,842)
Tangible Capital Assets -WIP Purchased	(3,366,662)	(2,688,563)
Total Capital Transactions	(12,832,244)	(13,379,405)
Financing Transactions		
Capital Revenue Received	11,231,754	8,243,734
Capital Lease Payments	-	(44,991)
Total Financing Transactions	11,231,754	8,198,743
Net Increase (Decrease) in Cash and Cash Equivalents	1,795,474	(2,722,144)
Cash and Cash Equivalents, beginning of year	49,336,850	52,058,994
Cash and Cash Equivalents, end of year	51,132,324	49,336,850
Cash and Cash Equivalents, end of year, is made up of:		
Cash	48,456,683	46,745,429
Cash Equivalents	2,675,641	2,591,421
	51,132,324	49,336,850

NOTE 1 AUTHORITY AND PURPOSE

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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

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

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

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

b) Basis of Consolidation

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

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

c) Cash and Cash Equivalents

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

d) Accounts Receivable

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

e) Inventories for Resale

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

f) Unearned Revenue

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

g) Deferred Revenue and Deferred Capital Revenue

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

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

h) Employee Future Benefits

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

i) Asset Retirement Obligations

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

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

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

j) Liability for Contaminated Sites

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

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

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

k) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties for no consideration are recorded at carrying value.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

k) Tangible Capital Assets (continued)

- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events indicate the need to revise. Estimated useful life is as follows:

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

l) Capital Leases

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

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

m) Prepaid Expenses

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

n) Supplies Inventory

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

o) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 14 – Accumulated Surplus).

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

p) Revenue Recognition

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

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

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

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

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

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

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

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

q) Expenditures

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

Categories of Salaries

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

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

r) Financial Instruments

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

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

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

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

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

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

s) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2 requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods.

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

s) Measurement Uncertainty (continued)

Areas requiring the use of management estimates relate to the potential impairment of assets, asset retirements obligations, estimates for contingent liabilities, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

t) Adoption of new Accounting Standards

- On July 1, 2023, the School District adopted Canadian Public Sector Accounting Standard PS 3400, Revenue ("PS 3400"). Under the new accounting standard, there are two categories of revenue – exchange and non-exchange. If the transaction gives rise to one or more performance obligations, it is an exchange transaction. If no performance obligations are present, it is a non-exchange transaction. Management has assessed the impact of adopting PS 3400 on the financial statements of the School District and implemented minor adjustments based on the requirements of the standard on a prospective basis.
- On July 1, 2023, the School District adopted Canadian Public Sector Accounting Standard PS 3160, Public Private Partnerships ("PS 3160"). The new accounting standard addresses the recognition, measurement, presentation, and disclosure of infrastructure procured by public sector entities through certain types of public private partnership arrangements. Management has assessed the impact of adopting PS 3160 on the financial statements of the School District and has found that at present no such items meet the criteria to be recognized as a public private partnership.
- On July 1, 2023, the School District adopted Public Sector Guideline PSG-8, Purchased Intangibles, applied on a prospective basis ("PSG-8"). PSG-8 defines purchased intangibles as identifiable non-monetary economic resources without physical substance acquired through an arm's length exchange transaction between knowledgeable, willing parties who are under no compulsion to act. Intangibles acquired through a transfer, contribution, or inter-entity transaction, are not purchased intangibles. Management has assessed the impact of adopting PSG-8 and found that at present no such items meet the criteria to be recognized as a purchased intangible.

NOTE 3 ACCOUNTS RECEIVABLE

	<u>30-Jun-24</u>	<u>30-Jun-23</u>
Due from Province includes:		
Grants Receivable	\$ 30,000	\$ 83,912
COA Draws Receivable	16,560	1,089,066
	<u>\$ 46,560</u>	<u>\$ 1,172,978</u>
Other Receivables Include:		
GST/PST Receivable	\$ 252,438	\$ 172,616
Recoverable Insurance Claims	61,086	149,579
Recoverable Payroll	5,146	13,605
Sundry Billings	175,903	384,929
Miscellaneous Receivables	1,163,360	728,504
Special Purpose	18,486	23,020
	<u>\$ 1,676,419</u>	<u>\$ 1,472,253</u>

NOTE 4 INVENTORIES FOR RESALE

Inventories for resale at June 30, 2024 and 2023 consist solely of Artists for Kids prints.

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	30-Jun-24	30-Jun-23
Trade payables	\$ 5,756,334	\$ 6,357,359
Salaries and benefits payable	10,365,049	9,490,277
Accrued vacation pay	1,370,338	1,419,929
	<u>\$ 17,491,721</u>	<u>\$ 17,267,565</u>

NOTE 6 UNEARNED REVENUE

	30-Jun-24	30-Jun-23
Balance, beginning of year	\$ 10,388,535	\$ 10,843,224
Tuition fees received	11,622,170	10,022,443
Other fees received	1,819,026	1,905,522
Revenue earned in the year from Tuition	(10,435,924)	(10,803,313)
Revenue earned in the year from Other	(1,753,202)	(1,579,341)
Balance, end of year	<u>\$ 11,640,605</u>	<u>\$ 10,388,535</u>

NOTE 7 DEFERRED REVENUE

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

	30-Jun-24	30-Jun-23
Balance, beginning of year	\$ 5,147,645	\$ 4,758,800
Provincial grants	28,599,573	25,065,017
Other Grants	7,644,607	7,744,437
	<u>\$ 36,244,180</u>	<u>\$ 32,809,454</u>
Allocated to revenue	\$ 35,017,650	\$ 32,314,048
Recoveries	-	106,561
	<u>\$ 35,017,650</u>	<u>\$ 32,420,609</u>
Balance, end of year	<u>\$ 6,374,175</u>	<u>\$ 5,147,645</u>

NOTE 8 DEFERRED CAPITAL REVENUE

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

	30-Jun-24	30-Jun-23
Deferred Capital Revenue (DCR)		
Balance, beginning of year	\$ 296,457,150	\$ 299,458,245
Transferred from Deferred Revenue - Capital Additions	6,610,628	6,485,059
Transferred from Deferred Revenue - Work in Progress	912,474	836,066
Amortization of Deferred Capital Revenue	(10,512,190)	(10,322,220)
Revenue recognized on disposal of buildings	(6,066)	-
Balance, end of year	<u>\$ 293,461,996</u>	<u>\$ 296,457,150</u>
Work in Progress		
Balance, beginning of year	\$ 1,254,476	\$ 542,369
Transferred from Deferred Revenue - Work in progress	3,366,661	1,548,173
Transferred to Deferred Capital Revenue	(912,474)	(836,066)
Balance, end of year	<u>\$ 3,708,663</u>	<u>\$ 1,254,476</u>
Unspent Deferred Capital Revenue		
Balance, beginning of year	\$ 248,017	\$ 37,515
Provincial Grants – Ministry of Education and Childcare	11,152,960	8,095,629
Other Grants	78,794	148,105
Transferred to DCR - Capital Additions	(6,610,628)	(6,485,059)
Transferred to DCR - Work in Progress	(3,366,662)	(1,548,173)
Balance, end of year	<u>\$ 1,502,481</u>	<u>\$ 248,017</u>
Total deferred capital revenue balance, end of year	<u>\$ 298,673,140</u>	<u>\$ 297,959,643</u>

NOTE 9 EMPLOYEE FUTURE BENEFITS

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

NOTE 9 **EMPLOYEE FUTURE BENEFITS**
(continued)

	<u>30-Jun-24</u>	<u>30-Jun-23</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 7,630,131	\$ 8,128,468
Service Cost	688,482	703,539
Interest Cost	314,250	263,896
Benefit Payments	(525,325)	(751,932)
Actuarial (Gain) Loss	(518,196)	(713,840)
Accrued Benefit Obligation – March 31	<u>\$ 7,589,342</u>	<u>\$ 7,630,131</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 7,589,342	\$ 7,630,131
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(7,589,342)	(7,630,131)
Employer Contributions After Measurement Date	260,131	78,832
Benefits Expense After Measurement Date	(252,786)	(250,683)
Unamortized Net Actuarial (Gain) Loss	(1,313,352)	(975,456)
Accrued Benefit Asset (Liability) - June 30	<u>(\$8,895,349)</u>	<u>(\$8,777,438)</u>

Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	\$ 8,777,438	\$ 8,295,704
Net Expense for Fiscal Year	824,535	989,045
Employer Contributions	(706,624)	(507,311)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 8,895,349</u>	<u>\$ 8,777,438</u>

Components of Net Benefit Expense		
Service Cost	\$ 686,023	\$ 699,775
Interest Cost	318,811	276,485
Amortization of Net Actuarial (Gain)/Loss	(180,299)	12,785
Net Benefit Expense (Income)	<u>\$ 824,535</u>	<u>\$ 989,045</u>

Assumptions

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	9.9	9.9

NOTE 10 ASSET RETIREMENT OBLIGATION

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

	<u>30-Jun-24</u>	<u>30-Jun-23</u>
Asset Retirement Obligation, July 1	\$ 16,373,044	\$ 16,373,044
Settlements during the year	(127,209)	-
Change in estimate	(277,581)	-
Asset Retirement Obligation, June 30	<u>\$ 15,968,254</u>	<u>\$ 16,373,044</u>

NOTE 11 CAPITAL LEASE OBLIGATION

The School District entered into an obligation for photocopiers under capital lease in June 2024. The lease provides for the option to purchase the equipment at the fair market value on the expiration date of June 21, 2029. Repayment is due as follows:

	2025	\$133,500
	2026	133,500
	2027	133,500
	2028	133,500
	2029	133,500
Total minimum lease payments		<u>\$667,500</u>
Less amounts representing interest at 4.02%		59,485
Present value of net minimum capital lease payments		<u>\$608,015</u>

Total interest on the capital lease obligation for the year ended June 30, 2024 was \$0.

NOTE 12 TANGIBLE CAPITAL ASSETS

Net Book Value	30-Jun-24	30-Jun-23
Sites	\$ 12,472,243	\$ 12,472,243
Buildings	369,952,986	374,962,265
Buildings – work in progress	3,708,664	1,254,476
Furniture & Equipment	6,719,740	6,909,064
Vehicles	884,416	1,037,224
Computer Software	20,374	33,956
Computer Hardware	5,126,257	4,645,514
Total	<u>\$ 398,884,680</u>	<u>\$ 401,314,742</u>

NOTE 12 TANGIBLE CAPITAL ASSETS

(continued)

June 30, 2024

Cost	Opening Balance	Additions	Disposals/ Transfers (WIP)	Balance at June 30, 2024
Sites	\$ 12,472,243	\$ -		\$ 12,472,243
Buildings	562,646,940	6,999,334	140,557	569,786,831
Buildings – work in progress	1,254,476	3,366,662	(912,474)	3,708,664
Furniture & Equipment	9,806,184	817,143	(300,175)	10,323,152
Vehicles	1,916,847	35,239	(108,005)	1,844,081
Computer Software	67,917	-	-	67,917
Computer Hardware	7,938,768	2,221,883	(688,028)	9,472,623
Total	\$ 596,103,375	\$ 13,440,261	(\$1,868,125)	\$ 607,675,511

Accumulated Amortization	Opening Balance	Additions	Disposals/Write offs	Balance at June 30, 2024
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	187,684,675	12,619,774	(470,604)	199,833,845
Furniture & Equipment	2,897,120	1,006,467	(300,175)	3,603,412
Vehicles	879,623	188,047	(108,005)	959,665
Computer Software	33,961	13,582	-	47,543
Computer Hardware	3,293,254	1,741,140	(688,028)	4,346,366
Total	\$ 194,788,633	\$ 15,569,010	(\$1,566,812)	\$ 208,790,831

June 30, 2023

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

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

NOTE 12 **TANGIBLE CAPITAL ASSETS**
(continued)

Buildings – work in progress having a value of \$3,708,664 (2023: \$1,254,476) has not been amortized. Amortization of these assets will commence when the asset is put into service.

NOTE 13 **EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers’ Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 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 had about 256,000 active members, including approximately 31,000 from school districts.

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

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

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

School District No. 44 paid \$16,282,165 for employer contributions to these plans for the year ended June 30, 2024 (2023: \$14,762,272).

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

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

NOTE 14 **ACCUMULATED SURPLUS**

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

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

NOTE 14 ACCUMULATED SURPLUS
(Continued)

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

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

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2024, were as follows:

- \$986,757 was transferred from the operating fund to the capital fund for the purchase of tangible capital assets;
- \$1,106,095 was transferred from special purpose fund to the capital fund for the purchase of tangible capital assets.

Accumulated surplus consists of individual fund surpluses as follows:

	30-Jun-24	30-Jun-23
Operating Fund		
Internally Restricted (appropriated)		
Annual Budget Deficit	\$ 2,257,896	\$ 2,098,707
Early Teacher Mentorship	15,846	103,662
Restricted School Balances	356,091	499,647
Capital Projects	2,250,000	1,650,000
Commitments	855,318	70,887
Total Restricted	\$ 5,735,151	\$ 4,422,903
Unrestricted	1,383,415	4,881,991
Total Accumulated Operating Surplus	\$ 7,118,566	\$ 9,304,894
Capital Fund		
Invested in Capital Assets	\$ 84,644,343	\$ 86,736,671
Local Capital	1,957,100	2,604,472
	\$ 86,601,443	\$ 89,341,143
Accumulated Surplus	\$ 93,720,009	\$ 98,646,037

NOTE 15 RELATED PARTY TRANSACTIONS

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

NOTE 16 UNRECOGNIZED ASSETS

The School District manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at the Educational Services Center and public display areas. These assets are not recognized in the financial statements. The cost of the permanent art collection is \$2,186,628 at June 30, 2024 (2023: \$2,111,859).

NOTE 17 CONTRACTUAL OBLIGATIONS

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

	2025	2026	2027
Lawnmowing and landscaping services	\$ 134,607	\$ -	\$ -
Cloverley replacement	432,790	352,310	291,576
Lynn Valley expansion	5,124,834	2,766,194	-
Cheakamus Centre management	62,500	-	-
Total	\$ 5,754,731	\$ 3,118,504	\$ 291,576

NOTE 18 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District’s contractual rights arise because of lease contracts entered into for the rental of four locations as summarized below:

	30-Jun-24
2025	2,063,531
2026	2,145,755
2027	1,618,444
2028	1,208,597
2029	1,219,585
Thereafter	3,127,809
Total future lease revenue	\$ 11,383,722

NOTE 19 BUDGET FIGURES

Budget figures included in the financial statements represent the amended annual budget approved by the Board on February 27, 2024. The Board approved the annual budget on May 23, 2023.

NOTE 19 **BUDGET FIGURES** *(continued)*

	Amended Annual Budget	Annual Budget
Revenues		
Ministry of Education & Childcare	\$ 204,817,458	\$ 196,229,139
Other Ministry Grants	10,908	18,600
Federal Grants	14,000	-
Tuition	9,735,500	9,415,500
Other Revenue	9,077,940	9,234,382
Rentals and Leases	2,696,312	2,486,696
Investment Income	2,074,949	1,263,500
Amortization of Deferred Capital Revenue	10,495,943	10,445,500
Total Revenue	<u>\$ 238,923,010</u>	<u>\$ 229,093,317</u>
Expenses		
Instruction	198,791,075	\$ 190,665,011
District Administration	8,477,018	7,612,998
Operations and Maintenance	19,560,820	19,281,204
Transportation and Housing	863,692	813,230
Amortization of Tangible Capital Assets	15,677,577	15,356,771
Total Expense	<u>\$ 243,370,182</u>	<u>\$ 233,729,214</u>
Net Revenue (Expense)	<u>\$ (4,447,172)</u>	<u>\$ (4,635,897)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	<u>\$ 2,857,896</u>	<u>\$ 2,098,707</u>
Budgeted Surplus (Deficit)	<u>\$ (1,589,276)</u>	<u>\$ (2,537,190)</u>

NOTE 20 **CONTINGENT LIABILITIES**

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

The nature of the School District's activities are such there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2024, management believes the School District has valid defenses and appropriate insurance coverage in place. In the event that any claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position or operations.

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

NOTE 21 EXPENSE BY OBJECT

	30-Jun-24		30-Jun-23
Salaries and Benefits	\$ 205,235,398	\$	183,209,389
Services and Supplies	27,615,784		26,520,500
Interest	-		545
Write-off/down of Buildings and Sites	17,671		-
Amortization	15,569,010		15,312,483
	<u>\$ 248,437,863</u>	<u>\$</u>	<u>225,042,917</u>

NOTE 22 ECONOMIC DEPENDENCE

The operations of the School District are dependent on continued funding from the Ministry of Education and Childcare 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, cash equivalents, amounts receivable and investments.

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

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

b) Market risk:

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

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

NOTE 23 RISK MANAGEMENT

(Continued)

b) Market risk (continued)

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

c) Liquidity risk:

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2023 related to credit, market or liquidity risks.

School District No. 44 (North Vancouver)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	9,304,894		89,341,143	98,646,037	100,804,690
Changes for the year					
Surplus (Deficit) for the year	(1,199,571)	1,106,095	(4,832,552)	(4,926,028)	(2,158,653)
Interfund Transfers					
Tangible Capital Assets Purchased	(986,757)	(1,106,095)	2,092,852	-	
Net Changes for the year	(2,186,328)	-	(2,739,700)	(4,926,028)	(2,158,653)
Accumulated Surplus (Deficit), end of year - Statement 2	7,118,566	-	86,601,443	93,720,009	98,646,037

School District No. 44 (North Vancouver)

Schedule 2 (Unaudited)

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	176,092,021	176,830,520	160,728,964
Other	10,908	41,960	3,300
Federal Grants	14,000	14,590	7,000
Tuition	9,735,500	10,436,924	10,803,313
Other Revenue	4,619,531	5,369,593	4,412,756
Rentals and Leases	2,696,312	2,941,625	2,576,726
Investment Income	1,986,949	2,104,844	1,564,513
Total Revenue	195,155,221	197,740,056	180,096,572
Expenses			
Instruction	167,369,511	170,997,688	152,508,153
District Administration	7,782,180	7,591,052	7,116,673
Operations and Maintenance	19,507,510	19,835,175	18,735,611
Transportation and Housing	611,840	515,712	489,829
Total Expense	195,271,041	198,939,627	178,850,266
Operating Surplus (Deficit) for the year	(115,820)	(1,199,571)	1,246,306
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,857,896		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(2,142,076)	(986,757)	(1,193,606)
Local Capital	(600,000)		
Other			(44,991)
Total Net Transfers	(2,742,076)	(986,757)	(1,238,597)
Total Operating Surplus (Deficit), for the year	-	(2,186,328)	7,709
Operating Surplus (Deficit), beginning of year		9,304,894	9,297,185
Operating Surplus (Deficit), end of year		7,118,566	9,304,894
Operating Surplus (Deficit), end of year			
Internally Restricted		5,735,151	4,422,903
Unrestricted		1,383,415	4,881,991
Total Operating Surplus (Deficit), end of year		7,118,566	9,304,894

School District No. 44 (North Vancouver)

Schedule 2A (Unaudited)

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	169,949,327	170,661,741	151,305,000
Other Ministry of Education and Child Care Grants			
Pay Equity	2,966,047	2,966,047	2,966,047
Funding for Graduated Adults		26,152	13,519
Student Transportation Fund	40,566	40,566	40,566
Support Staff Benefits Grant	203,798	207,408	207,408
FSA Scorer Grant	17,740	17,740	17,740
Early Learning Framework (ELF) Implementation	3,677		2,366
Labour Settlement Funding	2,910,866	2,910,866	6,175,318
Premier's Award for Excellence in Education			1,000
Total Provincial Grants - Ministry of Education and Child Care	176,092,021	176,830,520	160,728,964
Provincial Grants - Other	10,908	41,960	3,300
Federal Grants	14,000	14,590	7,000
Tuition			
Summer School Fees	55,500	55,603	63,858
International and Out of Province Students	9,680,000	10,381,321	10,739,455
Total Tuition	9,735,500	10,436,924	10,803,313
Other Revenues			
Miscellaneous			
Cheakamus Centre	2,358,821	2,578,800	1,804,556
Band and Strings	734,240	741,498	622,284
Academy Fees	714,776	738,634	631,254
Donations and Recoveries	31,425	33,647	15,410
Artists For Kids	366,070	465,933	380,435
Cafeteria and Vending	50,000	116,848	117,597
Other	364,199	694,233	841,220
Total Other Revenue	4,619,531	5,369,593	4,412,756
Rentals and Leases	2,696,312	2,941,625	2,576,726
Investment Income	1,986,949	2,104,844	1,564,513
Total Operating Revenue	195,155,221	197,740,056	180,096,572

School District No. 44 (North Vancouver)

Schedule 2B (Unaudited)

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

	2024 Budget (Note 19) \$	2024 Actual \$	2023 Actual \$
Salaries			
Teachers	86,204,005	85,418,249	76,573,963
Principals and Vice Principals	11,890,006	11,918,142	11,380,095
Educational Assistants	18,561,230	19,157,948	16,391,404
Support Staff	13,208,484	13,213,584	12,369,375
Other Professionals	6,337,376	5,998,863	5,368,850
Substitutes	6,072,415	8,803,854	7,941,837
Total Salaries	142,273,516	144,510,640	130,025,524
Employee Benefits	34,178,348	35,786,415	31,161,698
Total Salaries and Benefits	176,451,864	180,297,055	161,187,222
Services and Supplies			
Services	9,915,143	10,318,056	9,515,131
Student Transportation	135,880	104,855	90,332
Professional Development and Travel	1,111,500	1,088,185	1,011,854
Rentals and Leases	26,500	43,797	26,513
Dues and Fees	84,000	64,505	82,216
Insurance	441,332	460,111	467,983
Supplies	3,855,772	3,660,013	3,419,875
Utilities	3,249,050	2,903,050	3,049,140
Total Services and Supplies	18,819,177	18,642,572	17,663,044
Total Operating Expense	195,271,041	198,939,627	178,850,266

School District No. 44 (North Vancouver)

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	64,162,285	3,448,389	2,088,589	1,912,056		6,847,313	78,458,632
1.03 Career Programs	182,199		384	303,415		5,634	491,632
1.07 Library Services	2,950,188		193,180	165,715		30,773	3,339,856
1.08 Counselling	4,214,256					15,450	4,229,706
1.10 Special Education	10,049,675	463,314	16,082,937		759,402	1,278,522	28,633,850
1.30 English Language Learning	2,846,666					36,111	2,882,777
1.31 Indigenous Education	547,175	109,565	461,843			5,043	1,123,626
1.41 School Administration		7,541,528		1,240,646	71,334	143,734	8,997,242
1.60 Summer School	372,539	35,472		32,146			440,157
1.62 International and Out of Province Students	93,266			117,130	219,086	1,626	431,108
1.64 Other		153,899		26,569	221,319	72,065	473,852
Total Function 1	85,418,249	11,752,167	18,826,933	3,797,677	1,271,141	8,436,271	129,502,438
4 District Administration							
4.11 Educational Administration					824,168		824,168
4.40 School District Governance					210,813		210,813
4.41 Business Administration		165,975		1,164,522	2,123,499	6,231	3,460,227
Total Function 4	-	165,975	-	1,164,522	3,158,480	6,231	4,495,208
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				219,557	990,162		1,209,719
5.50 Maintenance Operations				7,745,080	579,080	361,169	8,685,329
5.52 Maintenance of Grounds				286,748			286,748
5.56 Utilities							-
Total Function 5	-	-	-	8,251,385	1,569,242	361,169	10,181,796
7 Transportation and Housing							
7.70 Student Transportation			331,015			183	331,198
Total Function 7	-	-	331,015	-	-	183	331,198
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	85,418,249	11,918,142	19,157,948	13,213,584	5,998,863	8,803,854	144,510,640

School District No. 44 (North Vancouver)

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	78,458,632	20,487,110	98,945,742	3,607,421	102,553,163	100,960,800	92,553,232
1.03 Career Programs	491,632	126,406	618,038	72,946	690,984	758,408	755,116
1.07 Library Services	3,339,856	827,372	4,167,228	96,947	4,264,175	4,094,174	3,714,123
1.08 Counselling	4,229,706	1,018,506	5,248,212	14,242	5,262,454	4,254,558	4,797,814
1.10 Special Education	28,633,850	6,619,209	35,253,059	476,566	35,729,625	33,616,611	30,794,375
1.30 English Language Learning	2,882,777	756,568	3,639,345	19,264	3,658,609	3,986,431	2,702,494
1.31 Indigenous Education	1,123,626	269,819	1,393,445	71,812	1,465,257	1,754,204	1,362,766
1.41 School Administration	8,997,242	1,916,298	10,913,540	287,909	11,201,449	10,448,640	10,154,216
1.60 Summer School	440,157	86,423	526,580	19,776	546,356	428,035	503,986
1.62 International and Out of Province Students	431,108	103,677	534,785	1,537,725	2,072,510	3,789,653	2,185,567
1.64 Other	473,852	100,393	574,245	2,978,861	3,553,106	3,277,997	2,984,464
Total Function 1	129,502,438	32,311,781	161,814,219	9,183,469	170,997,688	167,369,511	152,508,153
4 District Administration							
4.11 Educational Administration	824,168	170,646	994,814	150,907	1,145,721	1,205,386	1,108,365
4.40 School District Governance	210,813	15,260	226,073	209,069	435,142	410,720	410,457
4.41 Business Administration	3,460,227	746,539	4,206,766	1,803,423	6,010,189	6,166,074	5,597,851
Total Function 4	4,495,208	932,445	5,427,653	2,163,399	7,591,052	7,782,180	7,116,673
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,209,719	259,694	1,469,413	1,176,785	2,646,198	2,947,656	2,540,327
5.50 Maintenance Operations	8,685,329	2,142,339	10,827,668	2,994,190	13,821,858	12,923,476	12,790,856
5.52 Maintenance of Grounds	286,748	57,675	344,423	820,406	1,164,829	1,059,728	970,415
5.56 Utilities	-	-	-	2,202,290	2,202,290	2,576,650	2,434,013
Total Function 5	10,181,796	2,459,708	12,641,504	7,193,671	19,835,175	19,507,510	18,735,611
7 Transportation and Housing							
7.70 Student Transportation	331,198	82,481	413,679	102,033	515,712	611,840	489,829
Total Function 7	331,198	82,481	413,679	102,033	515,712	611,840	489,829
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	144,510,640	35,786,415	180,297,055	18,642,572	198,939,627	195,271,041	178,850,266

School District No. 44 (North Vancouver)

Schedule 3 (Unaudited)

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	28,725,437	27,190,295	24,828,590
Other Revenue	4,458,409	7,827,355	7,485,458
Total Revenue	33,183,846	35,017,650	32,314,048
Expenses			
Instruction	31,421,564	33,604,906	30,616,426
District Administration	694,838	66,185	48,272
Operations and Maintenance	53,310	53,310	53,310
Transportation and Housing	251,852	187,154	161,615
Total Expense	32,421,564	33,911,555	30,879,623
Special Purpose Surplus (Deficit) for the year	762,282	1,106,095	1,434,425
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(762,282)	(1,106,095)	(1,434,425)
Total Net Transfers	(762,282)	(1,106,095)	(1,434,425)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			4,229,732		56,846	120,522			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	626,391	629,145		224,000	61,250	786,256	1,270,786	6,677,376	12,442,387
Other			7,190,853						
	626,391	629,145	7,190,853	224,000	61,250	786,256	1,270,786	6,677,376	12,442,387
Less: Allocated to Revenue	626,391	629,145	7,382,097	224,000	68,565	872,885	1,270,786	6,677,376	12,442,387
Deferred Revenue, end of year	-	-	4,038,488	-	49,531	33,893	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	626,391	629,145		224,000	68,565	872,885	1,270,786	6,677,376	12,442,387
Other Revenue			7,382,097						
	626,391	629,145	7,382,097	224,000	68,565	872,885	1,270,786	6,677,376	12,442,387
Expenses									
Salaries									
Teachers						247,002	298,200		9,878,830
Principals and Vice Principals						40,711	29,141		
Educational Assistants		507,458					515,036	5,369,392	
Support Staff				180,141	31,989	212,358	36,691		
Other Professionals									
Substitutes					2,676	4,198			
	-	507,458	-	180,141	34,665	504,269	879,068	5,369,392	9,878,830
Employee Benefits		121,687		33,338	8,337	123,753	199,559	1,307,984	2,563,557
Services and Supplies	53,310		7,006,906	10,521	25,563	207,047	192,159		
	53,310	629,145	7,006,906	224,000	68,565	835,069	1,270,786	6,677,376	12,442,387
Net Revenue (Expense) before Interfund Transfers	573,081	-	375,191	-	-	37,816	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(573,081)		(375,191)			(37,816)			
	(573,081)	-	(375,191)	-	-	(37,816)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		39,957	837	6,623	201,071		175,000		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,328,037	211,896	51,000	6,750	479,000	19,000	175,000	1,734,379	5,000
Other	1,328,037	211,896	51,000	6,750	479,000	19,000	175,000	1,734,379	5,000
Less: Allocated to Revenue	1,328,037	187,154	37,575	5,180	98,625	289	244,822	1,162,540	-
Deferred Revenue, end of year	-	64,699	14,262	8,193	581,446	18,711	105,178	571,839	5,000
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,328,037	187,154	37,575	5,180	98,625	289	244,822	1,162,540	-
Other Revenue	1,328,037	187,154	37,575	5,180	98,625	289	244,822	1,162,540	-
Expenses									
Salaries									
Teachers			10,816						
Principals and Vice Principals							202,768	116,562	
Educational Assistants								347,458	
Support Staff								56,259	
Other Professionals									
Substitutes	996,028			3,882					
	996,028	-	10,816	3,882	-	-	202,768	520,279	-
Employee Benefits	332,009		2,763	636			42,054	112,353	
Services and Supplies		187,154	23,996	662	98,625	289		513,377	
	1,328,037	187,154	37,575	5,180	98,625	289	244,822	1,146,009	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	16,531	-
Interfund Transfers									
Tangible Capital Assets Purchased								(16,531)	
	-	-	-	-	-	-	-	(16,531)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Carlile Youth Inpatient PRP	Violence Prevention	Metro Regional Implementation	Sutherland Track	NSSSAA	Provincial Schools Outreach Programs	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	6,768	20,762	161,147	10,000	118,380		5,147,645
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	252,920					1,619,000	28,599,573
Other		20,000	79,045		354,709		7,644,607
	252,920	20,000	79,045	-	354,709	1,619,000	36,244,180
Less: Allocated to Revenue	186,499	6,106	66,185	10,000	362,967	1,128,039	35,017,650
Deferred Revenue, end of year	73,189	34,656	174,007	-	110,122	490,961	6,374,175
Revenues							
Provincial Grants - Ministry of Education and Child Care	186,499					1,128,039	27,190,295
Other Revenue		6,106	66,185	10,000	362,967		7,827,355
	186,499	6,106	66,185	10,000	362,967	1,128,039	35,017,650
Expenses							
Salaries							
Teachers	107,848				122,258	185,241	10,850,195
Principals and Vice Principals	38,714						427,896
Educational Assistants							6,739,344
Support Staff					25,769		543,207
Other Professionals						323,078	323,078
Substitutes	2,966					1,571	1,011,321
	149,528	-	-	-	148,027	509,890	19,895,041
Employee Benefits	33,787				39,176	122,252	5,043,245
Services and Supplies	3,184	6,106	66,185		175,764	402,421	8,973,269
	186,499	6,106	66,185	-	362,967	1,034,563	33,911,555
Net Revenue (Expense) before Interfund Transfers	-	-	-	10,000	-	93,476	1,106,095
Interfund Transfers							
Tangible Capital Assets Purchased				(10,000)		(93,476)	(1,106,095)
	-	-	-	(10,000)	-	(93,476)	(1,106,095)
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

	2024	2024 Actual			2023
	Budget (Note 19)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care		127,209		127,209	
Investment Income	88,000		114,730	114,730	151,424
Amortization of Deferred Capital Revenue	10,495,943	10,512,190		10,512,190	10,322,220
Total Revenue	10,583,943	10,639,399	114,730	10,754,129	10,473,644
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	15,677,577	15,569,010		15,569,010	15,312,483
Write-off/down of Buildings and Sites		17,671		17,671	-
Debt Services					
Capital Lease Interest				-	545
Total Expense	15,677,577	15,586,681	-	15,586,681	15,313,028
Capital Surplus (Deficit) for the year	(5,093,634)	(4,947,282)	114,730	(4,832,552)	(4,839,384)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,904,358	2,092,852		2,092,852	2,628,031
Local Capital	600,000			-	
Capital Lease Payment				-	44,991
Total Net Transfers	3,504,358	2,092,852	-	2,092,852	2,673,022
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		762,102	(762,102)	-	
Total Other Adjustments to Fund Balances		762,102	(762,102)	-	
Total Capital Surplus (Deficit) for the year	(1,589,276)	(2,092,328)	(647,372)	(2,739,700)	(2,166,362)
Capital Surplus (Deficit), beginning of year		86,736,671	2,604,472	89,341,143	91,507,505
Capital Surplus (Deficit), end of year		84,644,343	1,957,100	86,601,443	89,341,143

School District No. 44 (North Vancouver)

Tangible Capital Assets
Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	12,472,243	562,646,940	9,806,184	1,916,847	67,917	7,938,768	594,848,899
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		5,985,563	189,527			48,140	6,223,230
Deferred Capital Revenue - Other		186,484	200,914				387,398
Operating Fund		84,149	151,925	35,239		715,444	986,757
Special Purpose Funds		583,081	274,777			248,237	1,106,095
Local Capital		160,057				602,045	762,102
Capital Lease						608,017	608,017
Transferred from Work in Progress		912,474					912,474
	-	7,911,808	817,143	35,239	-	2,221,883	10,986,073
Decrease:							
Deemed Disposals			300,175	108,005		688,028	1,096,208
Written-off/down During Year		494,336					494,336
Asset retirement obligation		277,581					277,581
	-	771,917	300,175	108,005	-	688,028	1,868,125
Cost, end of year	12,472,243	569,786,831	10,323,152	1,844,081	67,917	9,472,623	603,966,847
Work in Progress, end of year		3,708,664					3,708,664
Cost and Work in Progress, end of year	12,472,243	573,495,495	10,323,152	1,844,081	67,917	9,472,623	607,675,511
Accumulated Amortization, beginning of year		187,684,675	2,897,120	879,623	33,961	3,293,254	194,788,633
Changes for the Year							
Increase: Amortization for the Year		12,619,774	1,006,467	188,047	13,582	1,741,140	15,569,010
Decrease:							
Deemed Disposals			300,175	108,005		688,028	1,096,208
Written-off During Year		470,604					470,604
		470,604	300,175	108,005	-	688,028	1,566,812
Accumulated Amortization, end of year		199,833,845	3,603,412	959,665	47,543	4,346,366	208,790,831
Tangible Capital Assets - Net	12,472,243	373,661,650	6,719,740	884,416	20,374	5,126,257	398,884,680

School District No. 44 (North Vancouver)

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	1,254,476				1,254,476
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	3,259,233				3,259,233
Deferred Capital Revenue - Other	107,429				107,429
	<u>3,366,662</u>	-	-	-	<u>3,366,662</u>
Decrease:					
Transferred to Tangible Capital Assets	912,474				912,474
	<u>912,474</u>	-	-	-	<u>912,474</u>
Net Changes for the Year	<u>2,454,188</u>	-	-	-	<u>2,454,188</u>
Work in Progress, end of year	<u><u>3,708,664</u></u>	-	-	-	<u><u>3,708,664</u></u>

School District No. 44 (North Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	282,915,665	9,450,173	4,091,312	296,457,150
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	6,223,230	201,883	185,515	6,610,628
Transferred from Work in Progress	825,918	5,632	80,924	912,474
	<u>7,049,148</u>	<u>207,515</u>	<u>266,439</u>	<u>7,523,102</u>
Decrease:				
Amortization of Deferred Capital Revenue	10,005,402	285,686	221,102	10,512,190
Revenue Recognized on Write-off/down of Buildings	6,066			6,066
	<u>10,011,468</u>	<u>285,686</u>	<u>221,102</u>	<u>10,518,256</u>
Net Changes for the Year	<u>(2,962,320)</u>	<u>(78,171)</u>	<u>45,337</u>	<u>(2,995,154)</u>
Deferred Capital Revenue, end of year	<u>279,953,345</u>	<u>9,372,002</u>	<u>4,136,649</u>	<u>293,461,996</u>
Work in Progress, beginning of year	1,167,919	5,632	80,924	1,254,475
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	3,259,233	107,429		3,366,662
	<u>3,259,233</u>	<u>107,429</u>	<u>-</u>	<u>3,366,662</u>
Decrease				
Transferred to Deferred Capital Revenue	825,918	5,632	80,924	912,474
	<u>825,918</u>	<u>5,632</u>	<u>80,924</u>	<u>912,474</u>
Net Changes for the Year	<u>2,433,315</u>	<u>101,797</u>	<u>(80,924)</u>	<u>2,454,188</u>
Work in Progress, end of year	<u>3,601,234</u>	<u>107,429</u>	<u>-</u>	<u>3,708,663</u>
Total Deferred Capital Revenue, end of year	<u>283,554,579</u>	<u>9,479,431</u>	<u>4,136,649</u>	<u>297,170,659</u>

School District No. 44 (North Vancouver)

Schedule 4D (Unaudited)

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	\$ 4,039	\$ -	\$ 128,782	\$ -	\$ 115,196	\$ 248,017
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	9,478,424	-	1,674,536	-	-	11,152,960
Other	-	-	-	-	78,794	78,794
	9,478,424	-	1,674,536	-	78,794	11,231,754
Decrease:						
Transferred to DCR - Capital Additions	6,223,230	-	201,883	-	185,515	6,610,628
Transferred to DCR - Work in Progress	3,259,233	-	107,429	-	-	3,366,662
	9,482,463	-	309,312	-	185,515	9,977,290
Net Changes for the Year	(4,039)	-	1,365,224	-	(106,721)	1,254,464
Balance, end of year	-	-	1,494,006	-	8,475	1,502,481



North Vancouver School District
the natural place to learn

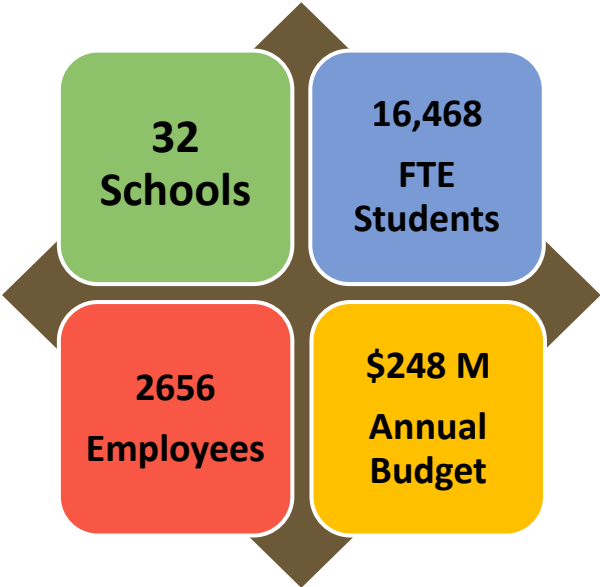
2023-2024 Management Discussion and Analysis

Introduction

The following is a discussion and analysis of the financial performance of the North Vancouver School District for the fiscal year ended June 30, 2024. It should be read in conjunction with the audited financial statements for the same period. The report provides a detailed overview of the significant factors that influenced the financial results presented, and provides insight into future direction and events that will inform planning decisions.

District Overview

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



In 2023/24 the school district served 16,468 students and employed more than 2,600 staff. Of the sixty BC public school districts, it is the 11th largest, with 25 elementary schools and seven secondary schools. In addition to the 32 schools, the district operates the Cheakamus Centre in Squamish, the Artists for Kids Program and the Gordon Smith Gallery of Canadian Art.

The school district is governed by seven Trustees elected every four years. The current term began in November 2022 with three Trustees representing the City of North Vancouver and four representing the District of North Vancouver. The Board is responsible for making major policy decisions governing all aspects of education within the school district through the implementation of its strategic plan and as required by the *School Act*. In 2023/2024 the Board oversaw a consolidated budget in excess of \$248 million.

Annual Financial Planning Timelines

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

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

2021-2031 Strategic Plan

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

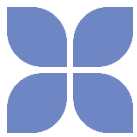
Our Vision is to provide world-class instruction and a rich diversity of engaging programs to inspire success for every student and bring communities together to learn, share and grow.

Our values are reflected in our goals.

Our Goals are



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



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



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



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



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



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

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

Financial Statement Reporting for School Districts

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

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

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

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

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

Financial Analysis

Consolidated Statement of Financial Position - Statement 1

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

	2024	2023	\$ Change	% Change
Financial Assets	\$ 53,154,652	\$ 52,282,398	\$ 872,254	1.7%
Non-Financial Assets	400,216,616	402,304,405	(2,087,789)	(0.5%)
Total Assets	\$ 453,371,268	\$ 454,586,803	\$ (1,215,535)	(0.3%)
Liabilities	\$ 359,651,259	\$ 355,940,766	\$ 3,710,493	1.0%
Accumulated Surplus	\$ 93,720,009	\$ 98,646,037	\$ (4,926,028)	(5.0%)

Financial Assets

Financial Assets provide the working capital needed in the normal course of operations. These include cash, short term investments, accounts receivables and the inventory for resale from the Artists for Kids Program. Financial assets increased by \$0.87 million from \$52.2 million in 2023 to \$53.1 million in 2024 as a result of changes in the following accounts.

Cash & Cash Equivalents

Cash is held in the school district's operating bank account, the Ministry of Finance's Central Deposit Program, BlueShore Financial and in the bank accounts of each of the 32 schools. Cash in the operating bank accounts is maintained at a level sufficient to meet operational requirements and fluctuates with changes in accounts receivable, accounts payable, deferred capital and unearned revenue. Overall cash increased by \$1.79 million mostly due to favourable bank interest rates averaging around 5% on bank deposits throughout the year and an increase of cash on hand from unspent special purpose grants.

	2024	2023	2022	2021	2020
District operating bank account	\$ 22,008,011	\$ 21,383,443	\$ 24,846,918	\$ 35,797,974	\$ 60,759,402
Cash in Central Deposit Program	23,202,151	21,951,013	21,039,167	20,805,272	20,505,953
Blueshore Financial	2,675,641	2,591,421	2,572,487	2,552,619	2,540,957
Schools operating bank accounts	3,246,521	3,410,973	3,368,011	3,495,851	3,279,598
	\$ 51,132,324	\$ 49,336,850	\$ 51,826,583	\$ 62,651,716	\$ 87,085,910

Accounts Receivable

The decrease of \$1.1 million is due to timing of payments. A significant accrual for By-law funding from the Ministry of Education and Child Care (MOEC) was made on a capital project at the end of 2023. Payment was received in the current year.

Accounts Receivable	2024	2023	\$ Change	% Change
Due from Ministry Of Ed. & Childcare	\$ 46,560	\$ 1,172,978	\$ (1,126,418)	(96.0%)
Other	\$ 1,676,419	\$ 1,472,253	\$ 204,166	13.9%

Non Financial Assets

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

Tangible Capital Assets

Tangible Capital Assets include land, costs of upgrading and extending the useful life of buildings, construction of new ones, maintenance and replacement of vehicles, furniture, equipment and investments in technology. The costs of acquiring these assets are expensed over their expected useful lives through a systematic recording of amortization expense to arrive at a net book value of \$398.8 million at June 30, 2024.

The decrease of \$2.4 million from the prior year is the net difference between new purchases of \$13.4 million, less amortization expense of \$15.5 million and a combined write off of \$0.29 million for the asset retirement obligation and disposal of the old Cloverley building.

	2024	2023	Change
Opening balance	\$ 401,314,742	\$ 403,247,820	\$ (1,933,078)
Capital Expenditures	13,434,296	13,379,405	54,891
Amortization	(15,569,010)	(15,312,483)	(256,527)
Asset retirement obligation	(277,581)	-	(277,581)
Write-off on disposal	(17,767)	-	(17,767)
Closing balance	\$ 398,884,680	\$ 401,314,742	\$ (2,430,062)

Prepaid Expenses

Prepaid expenses increased by \$359,930 due to a timing difference on the payment of software licences.

	2024	2023	\$ Change	% Change
Prepays	\$ 1,331,936	\$ 972,006	\$ 359,930	37.0%

Liabilities

Liabilities are future obligations of the school district arising from prior transactions. Unique to government organizations is Deferred Capital Revenue which does not require payment. This obligation is discharged over time through recognition of revenue as the related asset is amortized. Overall, liabilities increased by \$3.7 million as a result of changes in the following accounts.

	2024	2023	\$ Change	% Change
Due to Province - MOEC	\$ -	\$ 26,898	\$ (26,898)	100.0%
Accounts Payable and Accruals	17,491,721	17,267,565	224,156	1.3%
Unearned Tuition Revenue	11,640,605	10,388,535	1,252,070	12.1%
Deferred Revenue	6,374,175	5,147,645	1,226,530	23.8%
Deferred Capital Revenue	298,673,140	297,959,642	713,498	0.2%
Employee Future Benefits	8,895,349	8,777,437	117,912	1.3%
Asset Retirement Obligation	15,968,254	16,373,044	(404,790)	(2.5%)
Capital Lease Obligation	608,015	-	608,015	100.0%
	\$ 359,651,259	\$ 355,940,766	\$ 3,710,493	1.0%

Accounts Payable and Accrued Liabilities

A moderate increase in Accounts Payable and Accruals of \$224,156 is the net result of increases in wage accruals of \$354,936 offset by an overall slight decrease in trade payables of \$130,788.

Unearned Revenue

Unearned Revenue are funds that have been collected in advance of providing the related programming such as Academies, fees collected for the International Program and delivery of services such as deposits collected on rentals of facilities. Unearned revenues increased by \$1.2 million as a result of the increase in fees in the International Program for 2024-25.

Deferred Revenues

Deferred Revenues represent Special Purpose funds that have been collected but not yet earned. These will be recognized as revenue (earned) in future years, when the offsetting expenses are incurred. Deferred Revenue increased \$1.2 million from the previous year as a result of the additional funding received in the Student and Family Affordability Fund, Feeding Futures and Provincial School Outreach programs totalling \$2.3 million. \$1.6 million remained unspent in these grants.

Deferred Capital Revenues

These revenues relate to funding received, primarily from the Ministry of Education and Child Care which will be, or have been spent on the construction and acquisition of capital assets. The revenue is recorded as a deferred revenue liability when received and recognized into revenue over the expected life of the asset. The overall increase of \$0.7 million is largely due to two major capital projects started in 2024 at Lynn Valley Elementary School and the new school at the Cloverley site.

	2024	2023	\$ Change
Opening balance	\$ 297,959,643	\$ 300,038,129	\$ (2,078,486)
Grant funds received	11,231,754	8,243,734	2,988,020
Amortization of deferred capital revenue	(10,512,190)	(10,322,220)	(189,970)
Write off unamortized deferred revenue	(6,067)	-	(6,067)
Closing balance	\$ 298,673,140	\$ 297,959,643	\$ 713,497

Employee Future Benefits

The \$8.9 million represents the estimated future cost to the school district to fund employee benefits such as retirement allowances, vacation, sick pay and parental leave benefits. The actual cost depends on employees' years of service and salary. The liability amount is calculated by an independent third party and is based on age, length of service, contract terms and established actuarial assumptions.

Asset Retirement Obligation

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some of the buildings that will undergo major renovations or demolition in the future. This is a new standard adopted by school districts in July 2022 using the modified retroactive approach as directed by Treasury Board. The liability was reduced by \$0.4 million for the demolition of the old Cloverley building.

Capital Lease Obligation

The school district entered into a 5 year capital lease for photocopiers in June 2024 with the first repayment to start in July 2024. The lease provides for the option to purchase the equipment at the fair market value at the end of the lease in June 2029.

Accumulated Surplus

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

In the Operating Fund, the annual surplus is carried forward and can be used in the future. The Accumulated Surplus is made up of unrestricted and restricted operating reserves.

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

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

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

	2024	2023	2022	2021	2020
Operating Fund	\$ 7,118,566	\$ 9,304,894	\$ 9,297,185	\$ 11,266,959	\$ 11,083,840
Local Capital Fund	1,957,100	2,604,472	5,171,736	11,412,863	14,430,537
Invested in Capital Assets	84,644,343	86,736,671	86,335,769	97,044,416	93,440,456
Accumulated Surplus	\$ 93,720,009	\$ 98,646,037	\$ 100,804,690	\$ 119,724,238	\$ 118,954,833

Statement of Operations – Statement 2

The Statement of Operations summarizes the revenues and expenses for all three funds. In 2024 total revenues are \$243.5 million and total expenses are \$248.4 million. Given the different accounting treatment and legislative requirements for each of the funds, the Operating, Special Purpose and Capital Funds are better understood by analyzing them separately.

	<i>Schedule 2</i> <i>Operating Fund</i>	<i>Schedule 3</i> <i>Special Purpose Fund</i>	<i>Schedule 4</i> <i>Capital Fund</i>	Statement 2 2024	Statement 2 2023
Revenues	\$ 197,740,056	\$ 35,017,650	\$ 10,754,129	\$ 243,511,835	\$ 222,884,264
Expenses	198,939,627	33,911,555	15,586,681	248,437,863	225,042,917
Annual Surplus / (Deficit)	\$ (1,199,571)	\$ 1,106,095	\$ (4,832,552)	\$ (4,926,028)	\$ (2,158,653)
Interfund Transfers	(986,757)	(1,106,095)	2,092,852	-	-
Total Surplus/(Deficit)	\$ (2,186,328)	\$ -	\$ (2,739,700)	\$ (4,926,028)	\$ (2,158,653)

Operating Fund Analysis

Funding for Student Enrolment

The operations of the school district are primarily funded by the operating grant from the Ministry of Education and Child Care. The grant is based on student enrolment, confirmed four times per year in September, February, May and July. School districts receive a fixed amount for full-time equivalent (FTE) students. In 2024, the funding was \$8,625 per FTE, a \$740 increase from 2023. Additional supplemental funding is provided for students with unique needs, English Language Learners and Indigenous students based on headcount.

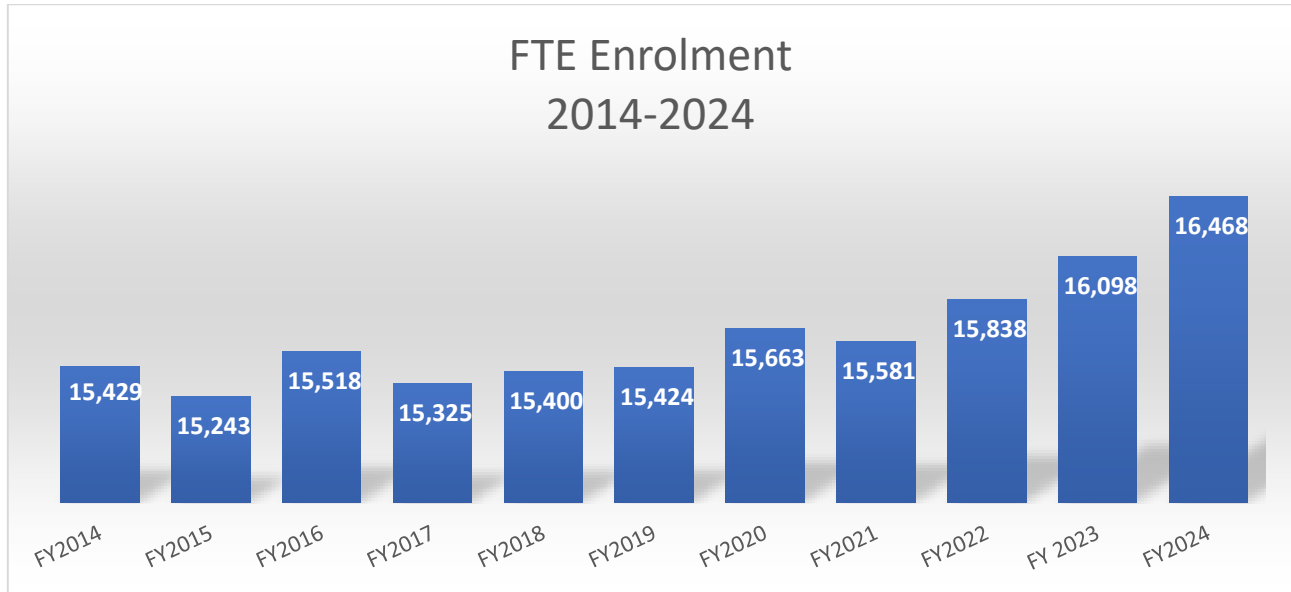
Enrolment as Full time Equivalent

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

Unfunded Enrolment

When new students arrive after the September 30, 1701 enrolment count, the school district does not receive the basic operating grant or supplemental funding (e.g. for English Language Learners). The funding formula only provides for new Inclusive Education students reported in February who are eligible for about half of the supplemental funding. From October 1, 2023 to February 15, 2024 the school district registered an additional 293 FTE for which no funding was received resulting in increased costs without the offsetting revenues in 2024.

FTE enrolment from 2014 to 2024



Operating Revenues

In 2024 the school district derived 89% (\$176.8 million) of operating revenue from the operating grant, followed by 5% (\$10.4 million) from tuition fees charged to International students with the remainder 5% (\$10.4 million) from other sources. Schedules 2 and 2A present the breakdown by type of revenue for the current year with comparison columns to budget and the prior year.

Overall operating revenues for 2024 were \$2.58 million greater than budgeted and \$17.6 million greater than the prior year.

Revenue	Amended Budget	2024	2023	Variance from Budget	Variance from Prior Year
Ministry of Education	\$ 176,092,021	\$ 176,830,520	\$ 160,728,964	\$ 738,499	\$ 16,101,556
Other Provincial Grants	10,908	41,960	3,300	31,052	38,660
Federal Grants	14,000	14,590	7,000	590	7,590
Tuition	9,735,500	10,436,924	10,803,313	701,424	(366,389)
Other Revenues	4,619,531	5,369,593	4,412,756	750,062	956,837
Rentals and Leases	2,696,312	2,941,625	2,576,726	245,313	364,899
Investment Income	1,986,949	2,104,844	1,564,513	117,895	540,331
Total	\$ 195,155,221	\$ 197,740,056	\$ 180,096,572	\$ 2,584,835	\$ 17,643,484

Ministry of Education and Child Care Grant

The increase of \$16.1 million from 2023 in the operating grant is the net result of increased student enrolment and rate changes for student funding of \$19.3 million, offset by a decrease in labour settlement funding of \$3.2 million for wage increases. Wage increases in 2023 were provided as a separate grant whereas in 2024 they were provided as a mix of grant and rate increases. The increase of \$0.73 million from budget is the result of enrolment recounts in February and May 2024.

Other Provincial Grants

Other provincial grants are provided to the school district for career and trades programs, as well as for school-based outreach for newcomers to Canada. The school district received grants of \$32,060 from Skilled Trades BC and \$9,900 for Settlement Workers in Schools from Impact North Shore.

Federal Grants

The school district received two grants in the amount of \$7,000 each from the federal government for the salmon spawning channels accessible via the Cheakamus Centre.

Tuition

Tuition revenue consists of fees collected for summer school (\$55,603 in 2024, \$ 63,858 in 2023) and tuition, medical insurance and administration fees charged to international students. International student enrolment was in line with budget in 2024 at 628 FTE and lower than 2023 at 658 FTE. Enrolment in the international program surged in 2023 due to pent up demand during the COVID years. In 2024 capacity constraints in schools and challenges in securing host families impacted the school district's ability to accommodate all applications resulting in a net decrease in revenue of \$0.36 million from the prior year. The amended budget was adjusted conservatively for the anticipated decrease.

Other Revenues

Other revenues consist of fees for programs such as Academies, Elementary Band and Strings, the Cheakamus Centre programming, the Artists for Kids program as well as miscellaneous revenues from donations, student paid trips and community grants. Revenues increased by \$0.95 million from 2023 largely as a result of an increase to Cheakamus programming of \$0.77 million, Band and Strings of \$0.12 million and \$0.06 million from various other sources. These increases were not confirmed at the time of preparing the amended budget.

Rentals and Leases

Lease and rental revenues for school district's facilities have increased due to an increase in gym and other facility rentals post pandemic.

Investment Income

The school district earns interest primarily from investing excess cash with the Ministry of Finance's Central Deposit Program which typically offers better rates than other financial institutions. In 2024 the interest rate ranged from 5.20% to 5.7% compared to 2.2% to 5.20% in 2023, resulting in higher revenues when compared to prior year. Budgeted revenue was adjusted to reflect the increase in interest rates.

Operating Expenses

Operating expenses were approximately \$20 million higher than prior year and \$3.6 million higher than budgeted as a result of changes in the following accounts:

	Amended Budget	2024	2023	Variance from Budget	Variance from 2023
Salaries	\$ 142,273,516	\$ 144,510,640	\$ 130,025,524	\$ 2,237,124	\$ 14,485,116
Employee Benefits	34,178,348	35,786,415	31,161,698	1,608,067	4,624,717
Services and Supplies	18,819,177	18,642,572	17,663,044	(176,605)	979,528
Total	\$ 195,271,041	\$ 198,939,627	\$ 178,850,266	\$ 3,668,586	\$ 20,089,361

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

Salaries and Benefits

91% of the school district's operating expenses are for salaries and benefits. Benefits include the employer portion of CPP and EI, payments for the employer health tax WorkSafeBC premiums and pension plans contributions. These costs are charged as a percentage of salaries and increase or decrease in tandem with salary increases or decreases. In addition, the school district provides dental and health benefits to all its employees with costs varying by employee group depending on benefits provided. The significant increase in student enrolment and wage increases for staff resulted in an increase of \$14.4 million from prior year as detailed below.

	Amended Budget	2024	2023	Variance from Budget	Variance from 2023
Teachers	\$ 86,204,005	\$ 85,418,249	\$ 76,573,963	\$ (785,756)	\$ 8,844,286
Principals and Vice Principals	11,890,006	11,918,142	11,380,095	28,136	538,047
Educational Assistants	18,561,230	19,157,948	16,391,404	596,718	2,766,544
Support Staff	13,208,484	13,213,584	12,369,375	5,100	844,209
Other Professionals	6,337,376	5,998,863	5,368,850	(338,513)	630,013
Substitutes	6,072,415	8,803,854	7,941,837	2,731,439	862,017
Total	\$ 142,273,516	\$ 144,510,640	\$ 130,025,524	\$ 2,237,124	\$ 14,485,116

Teachers

Teacher FTE increased approximately 18 FTE from the prior year as a direct result of higher student enrolment in 2024. Additionally wage increases of 6.75% as per the provincial collective agreement and increases for teacher increments as a result of advancing through the grid and supplemental allowances contributed to the increase from prior year as follows:

- Due to wage increases \$5.4 million
- Higher staffing numbers to support enrolment growth \$1.7 million
- Teacher increments and supplements \$1.7 million

The decrease of \$0.7 million from budget is due to teacher leave costs being budgeted in teacher salaries but replacements are charged to the Substitutes category.

Principals and Vice Principals

Wage increases of 6.75% consistent with collective agreements account for the increase of \$0.53 million from prior year. Expenditures in the current year are in line with budgeted amounts.

Educational Assistants

Aides include, Educational Assistants, Behaviour Support Workers, Supervision Aides, Lab and Library Technicians, Crossing Guards and Bus Drivers. Wage increases of \$1.18 million coupled with the need for additional hours of \$1.5 million to support students resulted in a significant increase in costs from the prior year. The budget was amended to include known increases in supports.

Support Staff

Support staff includes administrative staff in schools and in the school district office, Custodians and Maintenance and Grounds staff. The increase from prior year of \$0.8 million is due to wage increases. Costs are in line with current year budget.

Other Professionals

Other professionals includes Speech Language Pathologists, Executive and their Assistants, Management, exempt Support Staff and Trustees. The \$0.63 million increase from the prior year is due to wage increases. The decrease from budget of \$0.33 million in the current year is largely due to salary lag for positions budgeted that were not filled for some time in the year.

Substitutes

The increase from budget of \$2.7 million in Substitute costs is somewhat offset by the decrease of \$0.7 million in Teacher salaries in 2024 due teacher leaves being budgeted in Teacher salaries with the costs for their replacements charged to substitutes. The balance of \$2.0 million is due mostly to increased sick leaves where staff are replaced. Over the last few years there has been a steady increase in the amount of sick time taken by staff. As these are hard to predict significant variances from budget can result.

Employee Benefits

Increases to wages, rate increases for WorkSafeBC and Health Plan premiums, plus the increase to the CPP and EI employer contribution rates resulted in an overall increase in costs of employee benefits of \$4.6 million from 2023 and \$1.6 million from budget.

Services and Supplies

Operating services and supplies expenses were \$0.17 million lower than budget and \$0.97 million greater than prior year.

	Amended Budget	2024	2023	Variance from Budget	Variance from 2023
Services	\$ 9,915,143	\$ 10,318,056	\$ 9,515,131	\$ 402,913	\$ 802,925
Student Transportation	135,880	104,855	90,332	(31,025)	14,523
Pro D and Travel	1,111,500	1,088,185	1,011,854	(23,315)	76,331
Rentals	26,500	43,797	26,513	17,297	17,284
Dues and Fees	84,000	64,505	82,216	(19,495)	(17,711)
Insurance	441,332	460,111	467,983	18,779	(7,872)
Supplies	3,855,772	3,660,013	3,419,875	(195,759)	240,138
Utilities	3,249,050	2,903,050	3,049,140	(346,000)	(146,090)
Total	\$ 18,819,177	\$ 18,642,572	\$ 17,663,044	\$ (176,605)	\$ 979,528

Services

Services of \$10.3 million include costs for Cheakamus Centre operating expenses, International Education commission and medical premium costs, enhanced programs (academies), annual software licensing, legal, audit, contracted professional and technical services, repairs and maintenance, grounds upkeep, security services, communications, and printing services. Cost increases from 2023 of \$0.80 million are largely due to inflationary pressures on facilities and maintenance contracts and services totalling \$0.78 million.

The budget was amended for known increases. The increase of \$0.4 million from budget is due to additional program costs in the Cheakamus Centre and academies programs which have offsetting higher revenues.

Student Transportation

Operating costs for school district-owned buses that provide transportation for students with unique needs, and fees paid to public carriers to provide transportation for students on a contract basis make up the total costs in student transportation. Costs were slightly higher when compared to prior year due to enrolment growth, and lower than budgeted due to decreased demand for transportation to sports and special programming events in 2024.

Professional Development and Travel

Represents costs incurred for training and travel, including seminar fees, transportation, meals, accommodation, mileage and other relevant expenses. Cost are in line with budgeted amounts and slightly higher than in 2023 as professional development has returned to normal levels post COVID.

Rentals

The Artists for Kids summer camp at the Cheakamus Centre has returned to pre-pandemic levels resulting in increased costs when compared to prior year and budget.

Dues and Fees

Includes primarily membership fees for associations such as BCSTA. The budgeted and prior year costs include a portion of the fee for FocusEd (budgeted \$21,000, actual \$18,882) which has been moved to the services line to better align with the expense.

Insurance

Insurance premiums and deductibles costs are in line with budget and consistent with prior year.

Supplies

Consists of purchases of consumable and non-capital items, including school office supplies, learning resources, cleaning supplies and small value furniture and computer equipment (below the allowable threshold). The block budget of \$2.2 million allocated to schools in 2024 makes up the largest portion of this expense. Expenditures in schools increased when compared to 2023 but did not reach the level budgeted for.

Utilities

Consists of garbage and recycle collection, electricity, water, sewerage, heating costs and the cost of internet infrastructure paid to the Ministry. Utilities costs are lower than budgeted and when compared to last year largely due to a mild winter leading to savings in heating and electricity costs and our continued commitment to reduce these costs through efficiency initiatives.

Accumulated Operating Surplus

Policy No. 710, *Accumulated Operating Surplus* requires that the Board of Education undertake an annual review of the Accumulated Operating Surplus balance and identify appropriations each year. At the end of the year the annual operating surplus was \$7.1 million resulting from current year operations summarized below.

	Amended Budget	2024	Variance from Budget	2023
Opening Balance	\$ 9,304,894	\$ 9,304,894		\$ 9,297,185
Operating Revenues	\$ 195,155,221	\$ 197,740,056	\$ 2,584,835	\$ 180,096,572
Operating Expenses	195,271,041	198,939,627	3,668,586	178,850,266
Annual Surplus (Deficit)	(115,820)	(1,199,571)	(1,083,751)	1,246,306
Capital Asset Purchases	(2,142,076)	(986,757)	1,155,319	(1,193,606)
Transfers to other funds	(600,000)		600,000	(44,991)
Total Surplus (Deficit)	\$ (2,857,896)	\$ (2,186,328)	\$ 671,568	\$ 7,709
Closing Balance	\$ 6,446,998	\$ 7,118,566	\$ 671,568	\$ 9,304,894

Internally Restricted Accumulated Operating Surplus

Policy No. 710, *Accumulated Operating Surplus* establishes the target balance for the Unrestricted Accumulated Operating Surplus in the range of 2 – 4 percent of operating expenses as approved in the Preliminary Annual Budget. The unrestricted balance at June 30, 2024 is \$1.38 million or 1% of total budgeted operating expenses of \$189.7 million, and is outside the minimum recommended range. The school district will need to develop a plan to address this shortfall in the coming year by balancing next year's budget.

	2024	2023
Next Year's Annual Budget Surplus Appropriation	\$ 2,257,896	\$ 2,098,707
Early Teacher Mentorship	15,846	103,662
Restricted School Balances	356,091	499,647
Commitments	855,318	70,887
Future Capital Projects	2,250,000	1,650,000
Internally Restricted	5,735,151	4,422,903
Unrestricted	1,383,415	4,881,991
Total Accumulated Operating Surplus	7,118,566	9,304,894
Preliminary Budget Operating Expenses	189,742,236	171,092,322
Unrestricted Surplus as a % of Budgeted Operating Expenses	1%	2.9%

Special Purpose Funds

These are restricted grants and funding subject to legislative or contractual restrictions on its use. These revenues are deferred until the relevant expenditures are incurred. A total of \$36.2 million was received in 2024 compared to \$32.8 million in 2023. \$6.3 million remained unspent at year end.

Grant Name	Opening Balance	Received in the Year	Spent During the Year	Closing Balance	Purpose of Grant
Annual Facility Grant	\$ -	\$ 626,391	\$ (626,391)	\$ -	Funds may be used to improve or extend the service life of School buildings
Learning Improvement Fund	-	629,145	(629,145)	-	In consultation with CUPE, the funds are used to augment weekly hours for Educational Assistants providing "bell to bell coverage"
Strong Start	-	224,000	(224,000)	-	Seven Strong Start early learning centres operating throughout the District at elementary schools provide school-based, drop-in programs for children aged birth to five and their parents or caregivers
Ready Set Learn (RSL)	56,846	61,250	(68,565)	49,531	Eligible RSL events for 3 to 5 year olds and their parents are hosted to support early learning and facilitate a smooth transition to Kindergarten
Official Languages Education Program (OLEP)	120,522	786,256	(872,885)	33,893	Funding for core French-language programs, French Immersion, and curriculum resources
Community Link	-	1,270,786	(1,270,786)	-	Funding for programs and initiatives to support food security, academic achievement and social and emotional needs of vulnerable students
Classroom Enhancement Fund Overhead	-	6,677,376	(6,677,376)	-	Funding for added non-teaching staff and equipment needs required as a result of restoration of class size and composition language
Classroom Enhancement Fund Staffing	-	12,442,387	(12,442,387)	-	Funding for added teachers required as a result of restoration of class size and composition
Classroom Enhancement Fund Remedies	-	1,328,037	(1,328,037)	-	Funding to pay for the cost of Teacher Remedies owed in cases where class size or composition contract language cannot be met
First Nation Student Transportation	39,957	211,896	(187,154)	64,699	Funds received to support Indigenous students' transportation to school and extra-curricular activities

Grant Name	Opening Balance	Received in the Year	Spent During the Year	Closing Balance	Purpose of Grant
Mental Health in Schools	837	51,000	(37,575)	14,262	Funds provided to support Mental Health. Resource kits were purchased for use in schools
Changing Results for Young Children	6,623	6,750	(5,180)	8,193	Funds provided to support Early Learning and Physical Literacy
Student & Family Affordability	201,071	479,000	(98,625)	581,446	Funds to increase food security and support for students and families with affordability concerns.
SEY2KT (Early Years to Kindergarten)	-	19,000	(289)	18,711	Funds to support participation in strengthening early years to kindergarten transitions initiatives.
ECL (Early Care & Learning)	175,000	175,000	(244,822)	105,178	Funds to establish and expand an integrated early learning and child care system on school grounds
Feeding Futures Fund	-	1,734,379	(1,162,540)	571,839	Funding provided to address food security for students and families.
Health Career Grants	-	5,000	-	5,000	Funding to encourage participation in careers in the health sector.
Carlile Youth Inpatient	6,768	252,920	(186,499)	73,189	Funding provided to operate educational support program for youth with mental health challenges and substance abuse issues. Cancelled by Vancouver Coastal Health in early 2024.
Violence Prevention	20,762	20,000	(6,106)	34,656	Funding to support various School District initiatives to address violence in the community
Metro Regional Implementation	161,147	79,045	(66,185)	174,007	Funds held on behalf of several regional school districts and are used to support professional development seminars and collaboration among school district administrators
Sutherland Track	10,000		(10,000)	-	Donated funds to support the revitalization of the track at Sutherland Secondary School
Provincial Schools Outreach Program	-	1,619,000	(1,128,039)	490,961	Joint initiative by Ministry of Education and Ministry of Family Development to support school districts across the province in rural and remote locations.
School Generated Funds	4,229,732	7,190,853	(7,382,097)	4,038,488	Funds collected at schools for student programs. All revenue is deferred and recognized as revenue when spent
NSSSAA	118,380	354,709	(362,967)	110,122	North Shore Secondary Schools Athletics Association - these are funds are collected from public and private school districts on the North Shore for sports.
Total	\$5,147,645	\$36,244,180	(\$35,017,650)	\$6,374,175	

Capital Fund

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

Construction projects are accumulated in Work in Progress accounts, and the total value of the addition is added to the Capital Buildings account once the project is complete. Assets are amortized using the half-year rule method of accounting which requires amortization of capital assets to start in the first year they are put into service.

Buildings – Capital Projects

The school district invested \$7.9 million in the following capital construction projects in 2024.

Projects Completed	Operating Funds	Special Purpose Funds	Ministry Grants	Other Grants	Local Capital	Total
Handsworth Replacement			\$ 1,348,491		\$	1,348,491
Mountainside Seismic Upgrade			394,323			394,323
Argyle Replacement				66,700	43,812	110,512
School Enhancement Program			500,000			500,000
Carbon Neutral Capital Program			1,300,000			1,300,000
Annual Facilities Grant		573,081	3,268,667			3,841,748
Cheakamus				107,750	116,245	223,995
Portables	84,149					84,149
New Child Care Spaces				98,590		98,590
Sutherland Track		10,000				10,000
Total Completed Projects	\$ 84,149	\$ 583,081	\$ 6,811,481	\$ 273,040	\$ 160,057	\$ 7,911,808

An additional \$3.7 million was invested in projects started but not completed by June 30, 2024.

Projects In Progress	Operating Funds	Special Purpose Funds	Ministry Grants	Other Grants	Local Capital	Total
Cloverley Replacement			\$ 2,666,384		\$	2,666,384
Lynn Valley Expansion			884,847			884,847
School Enhancement Program			26,899			26,899
Westview Expansion			23,105			23,105
New Child Care Spaces				107,429		107,429
Total Projects in Progress			\$ 3,601,235	\$ 107,429		\$ 3,708,664

The following are major capital projects that completed in 2024 and/or are currently active in the school district.

Major capital projects	Project Budget	Bylaw Capital Draws to	Other Funding	Local Capital	Project Expenditures	Budget Remaining (Overspent)
Mountainside Secondary Seismic Upgrade	\$23,717,511	\$23,677,511		\$40,000	\$23,717,511	
Cloverley Replacement	\$64,394,754	\$2,666,384			\$2,666,384	\$61,728,370
Lynn Valley Expansion	\$9,309,507	\$884,847			\$884,847	\$8,424,660

In addition to the funding for the Cloverley replacement, the City of North Vancouver will contribute \$3.5M towards the construction of the child care facility and before/after school programs.

Furniture and Equipment

Furniture and equipment additions in 2024 totalled \$0.81 million.

Furniture & Equipment	Operating Funds	Special Purpose Funds	Ministry Grants	Other Grants	Local Capital	Total
Argyle School		\$ 116,840				\$ 116,840
Handsworth School			189,527			189,527
Feeding Futures Program		16,531				16,531
Provincial Schools Outreach		46,653				46,653
New Child Care Spaces				108,925		108,925
Other - Multiple locations	151,925	94,753		91,989		338,667
Total Furniture & Equipment	\$ 151,925	\$ 274,777	\$ 189,527	\$ 200,914	\$ -	\$ 817,143

Vehicles

Vehicle purchases totalled \$0.03 million.

Vehicles	Operating Funds	Special Purpose Funds	Ministry Grants	Other Grants	Local Capital	Total
Maintenance & Operations	\$ 35,239					\$ 35,239

Information Technology

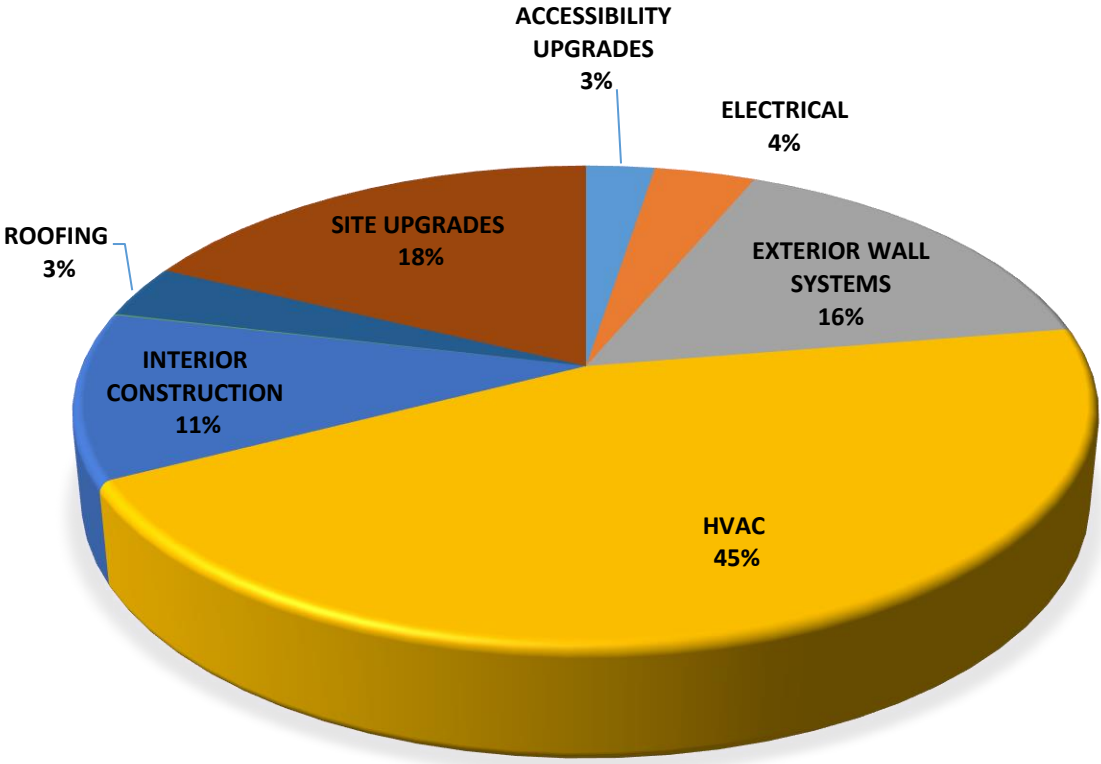
The school district invested \$2.2 million on IT infrastructure and equipment.

Computer Technology	Operating Funds	Special Purpose Funds	Ministry Grants	Other Grants	Local Capital	Total
Refresh and Infrastructure					\$ 290,210	\$ 290,210
School Technology	715,444	248,237	48,140		311,835	1,323,656
Photocopier Lease	608,017					608,017
Total	\$1,323,461	\$ 248,237			\$ 602,045	\$ 2,221,883

Annual Facilities Grant

In 2024 the school district was allocated \$3.9 million from the Annual Facilities Grant (AFG). These funds are used to address ongoing maintenance and improvements to extend the useful life of facilities. Total work completed in 2024 included the installation of boiler systems and ventilation enhancements, roof repairs and replacements and facilities, electrical and accessibility upgrades in our schools.

The total value of deferred maintenance is estimated at \$97 million as of May 2023. This means that the school district must continually prioritize the use of the funding received, and where pressures arise, the school district must fund the projects from the Operating Fund.



Local Capital Funds

The Ministry of Education and Child Care does not provide funding for asset acquisitions such as computer equipment, school furniture and equipment replacement, vehicle maintenance, photocopiers or district administration buildings. The only source of funding available for these is typically from Operating Funds. The Board of Education may transfer funds from the Operating Fund to the Local Capital Fund for these purchases. At the end of 2024, the school district had \$1.95 million in Local Capital Reserve Funds set aside for the following purposes.

	2024		2023	
Argyle Secondary Seismic	\$	-	\$	389,937
Handsworth Secondary Seismic		-		45,818
District Technology		19,229		321,274
Proposed Capital Projects		-		114,901
Asset Renewal & Replacement Reserve		1,937,868		1,732,542
Total Local Capital Reserve	\$	1,957,097	\$	2,604,472

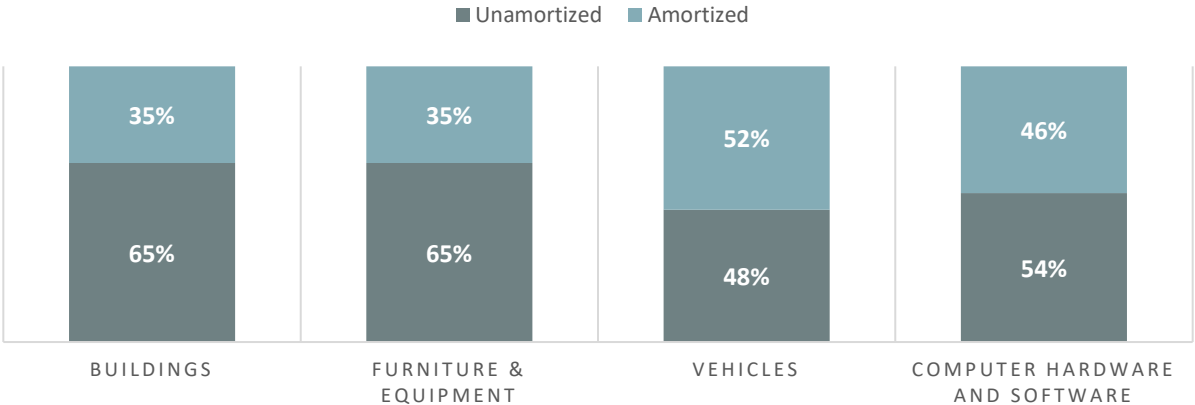
During the year the activity in the local capital fund was as follows.

	2024		2023	
Opening balance	\$	2,604,472	\$	5,171,735
Investment income earned		114,730		151,424
Capital Lease interest payments		-		(545)
Investments in capital assets		(762,102)		(1,577,752)
Investment in work in progress		-		(1,140,390)
Closing balance	\$	1,957,100	\$	2,604,472

Amortization of Tangible Capital Assets

Amortization expense recorded on Tangible Capital Assets totalled \$15.5 million in 2024 compared to \$15.3 million in 2023. The percentage of fully amortized tangible capital assets by category is presented below. A high proportion of fully amortized assets suggests that the school district’s assets are nearing the end of their expected lives and additional investments in capital renewal and replacement must be part of future planning.

PERCENTAGE OF FULLY AMORTIZED TANGIBLE CAPITAL ASSETS BY CATEGORY



Risks

Enrolment Growth

Student enrolment in the school district has been consistently growing over the past decade. The growth has put pressure on existing facilities, resulting in the need for portables. The enrolment growth, especially students that arrive after the September 1701 Enrolment Report, are not funded by the Revised Operating Grant provided by the Ministry. These late arrivals also require additional supports and services that are not directly supported through the Operating Grant.

International Program

The school district was not able to meet the demand for placements in the International Program in 2024 as it continued to face challenges in the availability of home stay families and of capacity constraints in schools due to enrolment growth. Funding from international program tuition has become a critical component of overall revenues to support investments that are not funded by the Operating Grant. As the ability to accommodate international students decreases there will be a need to prioritize services and supports that these revenues cover.

Inflation and Cost Pressures

Canada Pension Plan contributions have increased dramatically including the new second tier costs that started in 2024 and will escalate further in 2025. WorkSafe premiums have also increased substantially starting in 2023, while legislative changes provide five paid sick days for casual staff.

Inflationary pressures continue to put pressure on the cost of services and supplies. The majority of these expenditures are not optional and will continue to create future budgetary pressures.

Cloverley Elementary Replacement

School districts are required to contribute a share of the total construction costs on capital projects. A \$3.0 million contribution from operating funds is needed at the end of the project. The school district is fortunate to have a number of years to set aside this funding. In addition to the capital contribution, the school district will need to plan for the additional fixed costs of operating while growing into the operating capacity of the new school.

Deferred Maintenance

The growth in deferred maintenance creates financial pressures and risks to buildings and school district assets. As experienced at the end of June 2024, the poor condition of the Lucas Centre has necessitated the demolition of portions of the building. As a non-enrolling school, the school district does not receive any funding to demolish the building.

Reserves in Operating Surplus (Contingency)

The annual operating budget provides limited contingencies for any unbudgeted or unforeseen costs that may arise. The unrestricted accumulated operating surplus is relied upon to absorb unplanned budget changes. At the end of this year it is outside the recommended minimum threshold.

Conclusion

As the school district approaches 2024/25, it will be important to be mindful of potential risks and future obligations that will impact the school district's financial outlook. Through a prudent and conservative approach to managing resources and mitigating cost escalations, the Board of Education will need to undertake targeted measures to ensure prudent use of limited resources. It is only with careful stewardship can the school district continue its commitment to world-class instruction and a rich diversity of engaging programs in order to meet its fiduciary responsibilities.

Schedule .B.3..
of the
Administrative Memorandum

Meeting Date: September 24, 2024 **Board** **Board, in camera**

Topic (as per the Memorandum): **Corporate Banking Services - Toronto Dominion Borrowing Resolution**

Narration:

Under Section 139 of the *School Act* and Section 10 of its regulations, the Board may borrow funds to meet current operating expenses.

TD Bank requires the Board of Education to update its borrowing resolution adopted on September 4, 2013, in order to increase the School District's current borrowing amount to match the level of credit the bank is willing to extend to the School District.

The School District holds a bank account with TD bank that it uses to conduct its day to day operational transactions. While the cash balance is adequate to cover all payments throughout the month, banks usually limit electronic transactions setting out maximum daily limits. The limit is based on a risk assessment of the organization and determines how much the School District can transact on any given day. It has recently come to our attention that the last resolution approved by the Board is dated September 2013 and it is less than the current amount of credit TD has granted the School District.

Current credit limits are \$2.5 million on Vendor payments, \$8.0 million on Payroll payments and \$2.0 million on a line of credit for a total daily maximum payment of \$12.5 million. The borrowing resolution approved by the Board in September 2013 was for \$8.35 million.

In addition to the \$12.5 million, the School District will need to further increase its credit limit by an amount sufficient to cover Letters of Credit required by the City of North Vancouver as security deposits on capital construction projects. The amount deemed reasonable is an increase of \$5 million for a total amount of \$17.85 million during the construction of Cloverley.

The Board adopted borrowing resolutions on the following dates: June 20, 2006, June 19, 2007, February 12, 2008, and June 11, 2009. A replacement resolution is required to increase the borrowing limit from \$7,550,000 to \$8,350,000 to increase the current Electronic Fund Transfer (EFT) limit from \$200,000 to \$1,000,000.

The EFT increased limit will provide the School District greater flexibility in making payments to approved vendors on a shorter turnaround time. The \$200,000 former limit has essentially restricted the EFT payments to employee expense reimbursements, with little or no room to pay approved vendors.

The recommended motion proposed to adopt the new requirements and rescind the previously approved resolution adopted September 2013.

RECOMMENDED MOTION:

that the Board of Education authorizes School District 44 (North Vancouver) to borrow from the Toronto-Dominion Bank up to a maximum of \$17,850,000 for payroll services, employee expenses reimbursements, school funds transfers, vendor payments letters of credit and a line of credit.

and repeal the following resolution adopted September 24, 2013

that the Board authorizes School District 44 (North Vancouver) to borrow from the Toronto-Dominion Bank up to a maximum of \$8,350,000 for payroll services, employee expenses reimbursements, petty cash reimbursements, school funds transfers, vendor payments letters of credit and a line of credit.

Schedule .B.A..
of the
Administrative Memorandum

Meeting Date: September 24, 2024 **Board** **Board, in camera**

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

Narration:

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

Each year, the board of education must prepare and submit a report to the Minister by September 30 using the prescribed template provided. The reporting order has established the reporting metrics of student performances in three system goals, which include intellectual development, human and social development and career development. Assistant Superintendent Arlene Martin will share the review with the Board.

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

The 2023/24 report represents the third summary report under the policy framework. The results were discussed in detail at a Standing Committee meeting on September 17, 2024.

Attachment:

North Vancouver School District Enhancing Student Learning Report September 2024.

RECOMMENDED MOTION:

that the Board of Education approve the North Vancouver School District Enhancing Student Learning Report as attached to this administrative memorandum of September 24, 2024.

**North Vancouver
SD44**

Enhancing Student Learning Report

September 2024

In Review of Year 4 of Strategic Plan 2021-2031



Presented to The Board of Education on September 24, 2024

Cover Photo: Cheakamus Centre Reconciliation House Post

by Xwalacktun

To symbolize the change between what took place, what happened, and where we are going now, there is a butterfly on top. The butterfly symbolizes that change because it has four stages of change in its life cycle.

The eagle is there to remind us that we are being watched and it is connected to something greater than us. That is why the eagle's eyes are in the spiritual form, looking further than its normal vision. The eagle also symbolizes enlightenment and strength.

The person in the eagle ties this pole in with reconciliation because you can see the hands are up. This is showing the gesture of thank you for finally recognizing what took place.

In between the eagle and the salmon is the Coast Salish eye that shows connection to something greater than us.

To have that reconciliation, we need to find balance again. The two salmon symbolize that balance. With that balance, we become a whole family again and the wolf represents family.

The wolf is on the bottom feeling happy and well-fed in many different ways; through education, and food, and nurturing.



Section B Moving Forward

Table of Contents:

Planning and Adjusting for Continuous Improvement.....	3
Introduction: District Context.....	3
Current Strategic Plan Priorities.....	3
Looking Back on the Year: Effectiveness of Implemented Strategies.....	4
Existing and/or Emerging Areas for Growth.....	7
Ongoing Strategic Engagement (Qualitative Data).....	8
Adjustment and Adaptations: Next Steps.....	9
Alignment for Successful Implementation.....	10
Evidence Appendix: Reflecting on Student Learning Outcomes.....	12

Planning and Adjusting for Continuous Improvement

Introduction: District Context

The North Vancouver School District (NVSD) is deeply connected to the land it inhabits, from the stunning [Cheakamus Centre](#), [Outdoor School](#) and [Skw'une-was program](#) in Paradise Valley to [schools](#) nestled on the North Shore. NVSD is truly the natural place to learn, share, grow, and thrive. We respectfully acknowledge and thank the Coast Salish people, whose traditional territories are home to our district. With deep gratitude, we honor the [Skwxwú7mesh Nation](#) and [səlilwətał Nation](#), and we value the opportunity to learn, live, and share educational experiences on this ancestral land.

NVSD provides world-class instruction and a rich diversity of engaging programs, inspiring success for every student and fostering community connections. Through our 25 elementary schools, 7 secondary schools, [North Vancouver Online Learning](#), and partnership with [Eslha7an](#) Learning Centre more than 2,600 staff serve over 17,000 learners, all within a welcoming, safe, and inclusive culture. Our learning environment is built on shared values of trust, respect, responsibility, and collaboration.

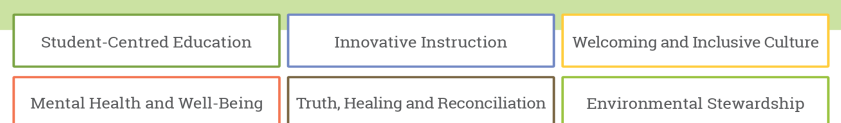
The district's diverse student body includes approximately 3% (585) self-identified Indigenous students, including 94 Métis students, 15% (2,500) students with disabilities and diverse abilities, as per the Ministry of Education and Child Care policy and guidelines and 11% (1,375) English Language Learners (ELL). Additionally, 0.1% (32) Children and Youth in Care (CYIC) are supported within our schools. We greatly value the rich diversity of the North Vancouver School District, where 25% of students hail from 120 different countries, and speak multiple languages at home.

The North Vancouver School District has consistently embraced a comprehensive planning process that aligns with our values and strategic goals. The Enhancing Student Learning Framework serves as a vital tool, renewing our focus and driving our commitment to continuous improvement. Through its thoughtful implementation, we foster meaningful relationships—whether with self, others, the land, or modern technology—creating a holistic approach to student learning and well-being. We understand that true, sustained change requires patience, time, and authentic consultation. As symbolized by the kilila (butterfly) in Xwalacktun's Reconciliation House Post (p. 2), we embrace the stages of growth as we strive to improve student outcomes and strengthen our system for the long term.

Current Strategic Plan Priorities

In May 2021, the North Vancouver Board of Education approved a refreshed [Strategic Plan](#) to guide district decision-making and actions aligned with the Intellectual, Human & Social, and Career Development goals of public education. This strategic plan is the result of extensive community-wide consultation, reflecting the collective aspirations for our school district. The consultation process included meaningful engagement with the leadership of both the Skwxwú7mesh and Tsleil-Waututh Nations. The six key aspirational goals include:

School District Priorities



- Student-Centred Education: Provide equity-based education that supports the learning needs of all students.
- Innovative Instruction: Enhance innovative and effective approaches and curriculum to develop educated citizens.
- Welcoming and Inclusive Culture: Enhance our welcoming, safe, and inclusive culture and learning environment.
- Mental Health and Well-Being: Promote mental health and well-being through social-emotional learning and trauma-informed practices.
- Truth, Healing, and Reconciliation: Champion truth, healing, reconciliation, and embed Indigenous ways of knowing.
- Environmental Stewardship: Lead on sustainable practices and nature-based learning to address environmental challenges.

Looking Back on the Year: Effectiveness of Implemented Strategies

The objectives and strategies up to and including the 2023-24 school year have informed and shaped the data results presented in the Appendix of this report. Below are *brief summaries* of the actions and initiatives across key areas during the past year—including Curriculum & Assessment, Indigenous Education, Social Emotional Learning (SEL), Inclusive Education, Arts Education, Career Education, Outdoor Place-based Learning — that have collectively been instrumental in improving learning outcomes for students. They are presented in the three categories of the [Mandate for the School System in the Province of BC](#): Intellectual, Human & Social, and Career development, with a highlight or two shared in each focus area. More detailed plans are developed by each District Principal as part of the collaborative annual planning process.

Intellectual Development

Literacy

Strategies aimed at enhancing literacy instruction for K–3 students include targeted professional development for teachers and a Structured Literacy series that focuses on the Science of Reading and phonics-based techniques. Specialized assistance was offered to French Immersion teachers through the implementation of the Early Literacy Assessment (ELA) for primary years. Additionally, enhanced literacy resources were provided to Indigenous learners, emphasizing the adoption of trauma-informed, equity-centered curriculum to foster inclusive and effective literacy outcomes.

Effectiveness

- After intensive literacy intervention was provided to 11% of kindergarten students who scored below the baseline on the ELA, 9% met the threshold.
- Over 100 primary educators actively engaged in multiple professional development opportunities focused on Structured Literacy and the Science of Reading with each of the 25 elementary schools receiving University of Florida Institute (UFLI) Foundations to support literacy instruction for all learners.
- Targeted literacy training was provided to teams (including LST, AAC, SLP, FOS Leaders, District Principal) supporting students with individualized communication needs, and targeted literacy intervention was provided to support Indigenous students at eight schools.
- Approximately 250 new ELL assessments were provided to students in 17 elementary schools as part of a pilot to better meet the literacy needs of the growing population of ELL students.
- 60 translation devices were provided to elementary English Language Learners to enhance communication.

Numeracy

To enhance numeracy instruction, the district focused on providing targeted support to teachers to improve their instructional practices and deepen their understanding of the mathematics curriculum. While still in the early stages of implementation, efforts have concentrated on reviewing and refining numeracy assessments, analyzing Foundation Skills Assessment (FSA) results to inform professional development, and increasing support for Indigenous learners through the continued development of an Indigenous Numeracy Network and curriculum.

Effectiveness

- 30% of educator requests for Teacher Leader/Facilitator support were made to Numeracy Teacher Facilitators to engage in opportunities focused on Julia Robinson’s Math Festival; many educators then shared their knowledge with students and families by engaging their learning communities in school-based Math Festivals
- To prepare for the upcoming school year, a Numeracy pilot (with 24 lead teachers) was launched in June 2024 with one school from each Family of Schools focused on trialing a Numeracy Framework and a variety of resources to shift their practice
- 2 Indigenous Literacy / Numeracy teachers are members of Indigenous Numeracy Network with the Indigenous Cultural Community for Math Education with Dr Joanne Archibald through UBC with a goal of responding to low numeracy levels across the province. The teachers are tracking student engagement and note an increase from November 2024 to June 2024. Data will be monitored for outcome impact.

Comprehensive Curriculum Enhancement and Educator Support

Learning Services leadership focused on enhancing intellectual development by strengthening curriculum in key areas such as Indigenous education, outdoor and environmental awareness, and arts and music education. Emphasis was placed on supporting educators through professional development strategies like Universal Design for Learning (UDL), increasing collaboration opportunities, and refining assessment practices, all while fostering student engagement and cultural awareness.

Effectiveness

- Teacher Leaders, Family of Schools Leaders, and administrators led the New Reporting Order professional development series which included a focus on inclusive assessment practices that over 30 educators attended
- 63 grade K-7 teachers participated in Outdoor Place-based Mentoring sessions
- Approximately 10,000 students and 170 educators participated in 7 District Arts Festivals / Exhibits focused on connection and community building
- Networks and mentorship programs were expanded to build educator capacity in Communicating Student Learning practices and Universal Design for Learning, involving the Artists for Kids' Gallery Cohort (10 educators), Elementary Music Educators' Network (25 educators), District Orff Network (30 educators), and District Festival Teams (10 members).
- 60-70 educators (including Early Childhood Educators, community partners, Strong Start facilitators, kindergarten- grade 3 Teachers) attended 3 sessions focused on the BC Early Learning Framework: topics integrated early learning with Indigenous education, place-based / outdoor learning, and social-emotional learning.

Human and Social Development

Enhancing Belonging, Safety, and Well-being for Staff and Students

The strategies were designed to foster welcoming, safe, and inclusive environments by deepening understanding of diversity, including disabilities, neurodivergences, SOGI, ethnic diversity, and Indigenous culture. Key initiatives included fostering connections and friendships among students of all abilities, implementing a district-wide Code of Conduct, and promoting inclusion through Policy 409 Anti-Racism with enhanced systems for reporting incidents. Additional efforts focused on expanding wellness networks, increasing Compassionate Systems Leadership training, and collaborating with Human Resources to enhance staff wellness.

Effectiveness

- All administrators, teachers and support staff in 25 elementary schools and 6 secondary schools participated in a presentation on Understanding Neurodiversity and Disability Awareness.
- Training was provided to administrators and teachers to build capacity and understanding in creating welcoming and inclusive cultures for all (e.g. Compassionate Systems Leadership, PBIS, SEL programs). This work helped to address the complex and interconnected challenges that educators, students, and communities face. YDI data indicates that there was positive 2% increase in student sense of belonging from 2023 to 2024.
- Over 1200 grade 8 students supported by 310 senior student leaders, participated in a series of day / overnight retreats at Cheakamus Centre focused on building community and connection to self, others and place.
- Diverse student groups, including the DSLC, SOGI Clubs, and the Student Inclusive Education Sub-Committee, offered platforms for sharing personal experiences and connecting over shared backgrounds. Programs like the Alternative and Augmentative Communication Gallery and gatherings for Deaf and Hard of Hearing students further enriched these connections.
- The Gordon Smith Gallery played a pivotal role by hosting exhibits and providing studio space that engaged over 5,000 children, youth, and educators, facilitating the exchange of diverse stories. Through these initiatives, students have strengthened ties, embraced various aspects of identity including disabilities, neurodivergence, SOGI, ethnic backgrounds, and Indigenous cultures, fostering a deep understanding and appreciation of diversity. Awareness has increased of the need for intentional tracking of data to measure impact.
- Implementation of the first full year of NVSD's 3-year Accessibility plan resulted in:
 - Enhanced awareness of both visible and invisible disabilities through ongoing in-service and training initiatives at both school and district levels. This included understanding neurodiversity, applying UDL,

celebrating AccessAbility Week, and adopting inclusive assessment practices in line with the updated [Ministry Reporting Policy](#).

- Evaluation of library resources through the perspectives of disability and anti-ableism to enrich representation of people with disabilities. This included allocating targeted Community LINK funds to augment resources and develop library collections focusing on these perspectives, with \$2000 allocated for the 2023-2024 school year and \$10,000 targeted for the 2024-2025 school year.
- Four new Indigenous support workers were hired to enable implementation of the FOS Indigenous support worker model across all six secondary schools and 25 elementary schools. This initiative aims to foster stronger connections between Indigenous students and significant adults, enhancing their sense of belonging and providing greater access to distinctions-based learning opportunities.
- 16 newcomer students and their families participated in the Elementary Transition Program at Braemar Elementary this June 2024 which welcomed new families to North Vancouver School District and included sharing of resources by community partners (Impact North Shore and North Shore Community Resources)

Promoting Health, Wellness and Social Emotional Learning

A comprehensive approach was taken to promoting health, wellness, and social-emotional learning (SEL) across the district. This included implementing programs such as the Second Step SEL Program and expanding the SEL Open Parachute initiative. Professional development for staff was a priority, with ongoing in-service training provided by the SEL Team. Efforts further focused on enhancing health education in Physical and Health Education classes, improving substance prevention and sexual health education, and integrating digital literacy. Additional initiatives, funded by Feeding Futures, targeted food security with enhanced programs implemented in all schools, as well as the expansion of physical literacy and extra-curricular athletics.

Effectiveness

- According to the BC Adolescent Health Survey, most youths first try alcohol between age 13-15, with an increasing number before age 13. In response, the District SEL Team collaborated with Vancouver Coastal Health (VCH) to develop and implement a substance use prevention curriculum for grades 8-10. All Physical and Health Education teachers across the six secondary schools were trained in this curriculum, which focuses on assessing risk factors, making positive decisions, and exploring harm reduction strategies to enhance student well-being. Impact will be tracked in collaboration with VCH
- Local fruit, vegetables, and fresh breakfasts, snacks and lunches have been made available at all 32 schools
- Food preparation equipment as well as regular supply of food is provided to Eslha'7an
- Targeted food access program is available to families in need; multiple community partners are working closely with the school district to support food insecurity. A sustainable food access program has been established with the Squamish Nation to ensure food availability over holidays and times when school is not in session.
- A new initiative has been sparked to identify ways to strengthen staff wellness through initiatives targeting both individual and collective health. A goal will be providing them with necessary tools and practices to support themselves and effectively assist their students.
- The district has introduced a comprehensive Mental Health and Social Emotional Learning (SEL) curriculum across six secondary and 25 elementary schools. Programs include Second Step, Open Parachute, and initiatives like the Secondary English Teacher Network, along with exploitation education and online safety training.

Career Development

Expanding Career Pathways and Post-Secondary Success

In 2023-24, the district significantly increased its focus on Career Development by implementing strategies to boost graduation and post-secondary transition rates, with a strong emphasis on improving equity of outcomes for all students. Efforts included expanding career fairs, work experience placements, and SkilledTradesBC program participation, with particular attention to supporting students with disabilities and diverse abilities. Additionally, the district worked to enhance career education through professional development, communication tools, and improved facilities, while also promoting awareness of green, low-carbon career opportunities.

Effectiveness

- In collaboration with the Squamish Training and Trades Center, 25 students experienced four trades workstations (Electrical, Plumbing, Framing and Arts). A Squamish Hereditary Chief opened the day with words inspiring their pathways. Four students continued with Youth Train in Trades programs.
- The school district worked with First Nations Emergency Service Society, in collaboration with the WVFD and CNVFD and DNVFD, to host a fire prevention and firefighting awareness program with the goal of inspiring indigenous youth to become firefighters. 17 students participated in the two-day bootcamp where they were exposed to teamwork, problem-solving and tough fire skills.
- 223 grade 10-12 students completed an intensive 3-day leadership training workshop in preparation for volunteering as counsellors at the Outdoor School Program. Ten students used this training to obtain paid summer employment at AFK Summer Camp.
- The school district, with the support of local businesses and community partners, hosted six career fairs including 'RCMP for a day' and 'Careers in the Arts', welcoming students to explore multiple career options.
- 833 grade 10 students completed a free CPR certification training program through the District and North Vancouver Community firefighter outreach programs organized by the school district
- 28 students were supported through Inclusive Work Experience placements in addition to students who were supported through school-based placements. We have expanded the network of Inclusive Employers across the North Shore to 25 businesses.

Existing and/or Emerging Areas for Growth

As we move into the 2024-25 school year, it is beneficial for NVSD to maintain an approach that creates the most direct connection between the disaggregated data (Section A) and the objectives that will assist in closing the outcome gap. The multiple approaches summarized above provide a comprehensive and targeted response to the diverse needs identified through our data analysis. By continuing to align our objectives with the disaggregated data and leveraging the insights gained through collaboration with local rights holders and district partner groups, we ensure that our strategies are directly responsive to the realities within our district.

The varied approaches—encompassing Curriculum and Assessment, Indigenous Education, Social Emotional Learning (SEL), Inclusive Education, Arts Education, Outdoor Place-based Learning—reflect the NVSD's commitment to a holistic educational experience. Grounded in a logic model, these strategies enable Learning Services leaders to connect resources, initiatives and activities to specific outputs and outcomes, allowing for ongoing assessment and refinement, as well as a deeper understanding of cycles of improvement. This ensures that our work remains aligned, focused, effective, meaningful and capable of driving the sustained progress needed to meet our long-term goals, and ultimately system change. Indeed, it has been through this approach that collectively and individually, educators and our partner groups have identified shared responsibility to more intentionally consider equity and accessibility in each initiative.

This year, using a data-informed approach, there will be increased focus on outcomes for Indigenous students, Children and Youth in Care, English Language Learners and Students with Disabilities and Diverse Abilities in each developmental area of the Mandate for Public Education. Specifically, areas targeted for improvement include:

Literacy

- 11% of kindergarten students did not score above the baseline of 25 and required further intervention. After intervention, this decreased to approximately 2% not scoring above the baseline of 25 by end of June
 - 79% of grade 4 students and 94% of grade 7 of all students were On Track or Extending on the literacy component of the FSA, while comparatively, 59% of grade 4 students and 64% of grade 7 students with disabilities were On Track or Extending

Numeracy

- 72% of grade 4 students and 94% of grade 7 of all students were On Track or Extending on the numeracy component of the FSA, while comparatively

- 57% of grade 4 students and 58% of grade 7 students with disabilities were On Track or Extending on the numeracy component of the FSA

Career Education

- 23 students successfully completed their Skilled Trades BC opportunity in 2023/24 within the semester scheduling model. As we shift to a linear model, BCSkilledTrades will adapt opportunities to student schedule
- In 2023/24, the district increased the number of locally developed career fairs and events by 114% and saw a 161% increase in student involvement. These expansions and gains dramatically increased opportunities for student engagement in exploring career pathways outside the classroom.
- Five-year completion rate for Indigenous students increased from 59-71% compared to 97% for all resident students
- Six-year completion rate for students graduating with a Dogwood or Adult Grad Certificate in 2022/2023 was 99% for all resident students, 86% for students with disabilities (data does not reflect students graduating with an Evergreen Certificate) and 82% for Indigenous students.

Comprehensive Curriculum Enhancement and Educator Support

- Secondary enrolment in music education decreases from grade 8-12, which is a lost opportunity for many students to experience engagement in ensembles that can foster identity, voice and belonging

Belonging and Well-being

- approximately 180 new English Language Learners identified September 2023 to February 2024; approximately 23% were early learners in kindergarten and grade 1.
- Students with disabilities generally report a lower rate of feeling a sense of belonging at school – this data was extracted through a review of Provincial YDI data by Dr. Hasina Samji looking at the disparate mental health and well-being data among secondary students in BC

Ongoing Strategic Engagement (Qualitative Data)

For the 2024-25 school year, the NVSD will continue to expand well-established engagement strategies, ensuring structured, targeted, and meaningful consultation across various areas including early literacy, numeracy, Indigenous education, arts, and career development. Efforts to include student voice will be a primary focus in all areas, fostering deeper engagement and representation. Ongoing consultation with key partner groups such as the North Vancouver Parent Advisory Council (NVPAC), local nations through the Indigenous Education Council, the District Student Leadership Council, and committees like Inclusion and Accessibility will be integral to ensuring diverse perspectives are represented. Meetings with teacher leaders, working groups, and networks will occur monthly and quarterly to enhance collaboration around social-emotional learning, sustainability, and student leadership, thus supporting comprehensive development across all levels of intellectual and human-social spheres. These engagement efforts will be systematically incorporated into annual portfolio plans, with their effectiveness regularly reviewed, revised, and assessed by the FESL Leadership Team of District Principals during their monthly meetings, and reported to the Board of Education at scheduled intervals. Reflection and communication of progress toward goals will be regular and ongoing, with a new addition this year of monthly pedagogical narration sharing sessions within the team. This will be replicated, in scale, in the school planning process.

Adjustment and Adaptations: Next Steps

As we continue to refine our approach for the 2024-25 school year, the NVSD is dedicated to aligning our strategies more closely with the disaggregated data from Section A, ensuring our objectives are sharply focused on closing the outcome gap. This year, our enhanced efforts will specifically target improving outcomes for Indigenous students, Children and Youth in Care, English Language Learners and Students with Disabilities and Diverse Abilities across key areas such as Numeracy, Career Education, Literacy, and Belonging & Well-being. The list of objectives and strategies on p.9 includes a blend of successful strategies that have been maintained, adjusted approaches, and newly introduced initiatives—all designed to improve learning outcomes. These determinations are the result of regular and ongoing consultations with networks, working Board standing committees, budget priority process feedback, and insights from District Student Leadership.

Next Steps

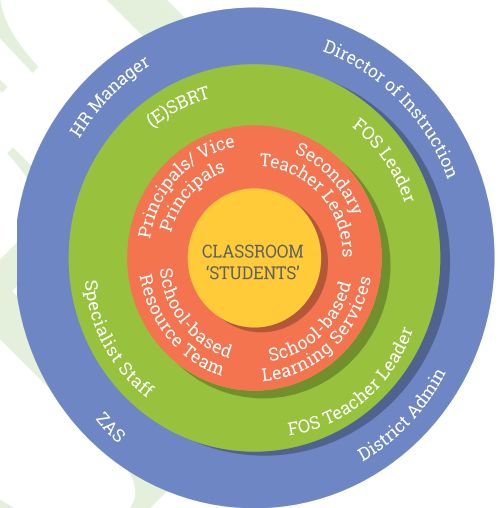
	Intellectual	Human & Social	Career
	Literacy, Numeracy, Curriculum Enhancement	Health & Well-being, Safety, Belonging	Expanding career pathways, Post-Secondary Transition
Maintain	<ul style="list-style-type: none"> -Continued professional development focused on enhancing literacy instruction / assessment in alignment with the Science of Reading -Continue Numeracy Pilot focused on exploring a numeracy framework and resources -Continue to increase opportunities to develop professional learning communities through networks -Continue supporting transition for early learners, English Language Learners, and newcomers through collaborative opportunities that involve community partners 	<ul style="list-style-type: none"> -Training and implementation of Compassionate Systems Leadership framework -Integrating community partners as an extension of the NVSD service delivery model -Staff Wellness initiatives -Promote and support inclusion, equity and belonging through increasing opportunities for student perspectives -Focus on the value of physical activity and physical literacy in promoting mental health and self-regulation 	<ul style="list-style-type: none"> - Focus on providing opportunities for exploration for all secondary students through Career Fairs. Popular RCMP for a day, and Parent and Student Trades night will return. - Free CPR certification training for all grade 10 students in district - Take Our Kids to Work Day for all grade 9 students - First Nations Emergency Service Society Firefighting bootcamp - Career network and K-12 Career teacher support
Adapt	<ul style="list-style-type: none"> - Review the Early Literacy Assessment to align with the Science of Reading and continue to expand structured literacy implementation support to English and French Immersion primary teachers -Review the efficacy of the existing K Numeracy assessment; explore other assessments to inform teacher practice -Continue to increase understanding of new assessment and Communicating Student Learning practices related to the new Reporting Order 	<ul style="list-style-type: none"> -Expand secondary wellness network to include elementary -Expand Secondary teacher Mental Health Curriculum Network to include expanded healthy living topics -Increase student opportunities to share their perspectives and to make connections with others who share similar lived experiences -Develop alternative approaches to communicating unique student learning opportunities (ie. Skw'uncwewas longhouse program) to increase comfort for newcomer families 	<ul style="list-style-type: none"> -Inclusive WEX facilitator working to provide all students with increased opportunities outside the classroom -District STEAM trade fair -TV, Film, and Broadcasting Trade Fair returns with a different more engaging approach -SkillTradesBC to develop flexible options adaptable to student schedules -Gade 4/5 Robotics competition with VEX kits with changed partnership to altered NVSD robotics academy
New	<ul style="list-style-type: none"> -Increase training and mentorship for specialist staff on targeted and intensive literacy intervention, assessment and instructional practices for all learners -Increase knowledge, understanding and implementation of Universal Design for Learning through professional development opportunities, networks and cohorts -Identify district wide baseline assessments to identify skill gap areas to inform numeracy instruction and supports -Review and update Learning Services Teacher and Learning Support Worker early intervention process in alignment with the ELA -Increase Indigenous oral literacy, land-based, distinctions-based learning of story and contextual understanding. -Expand teacher mentorship opportunities for Outdoor Learning 	<ul style="list-style-type: none"> -Secondary counselling model review -Collaborate with community partners to provide counselling supports in NVSD satellite spaces -Provide threat assessment training to all untrained administrators - Implementation of targeted funding to increase resources and build library collections through the lens of disability and accessibility -Inservice and training focused on disability awareness provided by people with disabilities -Training for LST's, Choices staff, Counselors and District Level IV Team: ASUR Counselling - Neuro-affirming Care for Diverse Learners: Becoming an ally for the neurodivergent community -Increase local cultural resources through the Gordon Smith Gallery (GSG) via the Speakers' Series and GSG Programming 	<ul style="list-style-type: none"> - Grade Six Health Care Career Exploration program – 50 students exploring careers in Health Care with one field trip a month to venues such as UBC medicine, and Lions Gate hospital. -Sauder School of Business and NVSD working with grade 10-12 indigenous students inspiring students to complete Dogwood and consider Business PSI's -Junior Achievement BC and NVSD working to indigenize careers courses CLE 10 and CLC 12 -New FOS model of outreach support that will have five district Indigenous Teachers running targeted grade 12 programs at three schools

Alignment for Successful Implementation

This report highlights our deliberate efforts to establish and embed clarity, coherence, and alignment within our systems across the school district. The specific and measurable objectives detailed in the previous section have shaped the 2024/2025 Operational Plan which in turn, will inform the budget process for the 2025/2026 school year. These objectives will be closely monitored by Learning Services district staff who plan collectively and reflect collaboratively through the year using a logic model framework. Progress is reviewed monthly and reported to the Framework for Enhancing Student Learning Steering Group three times throughout the school year. Regular community engagement will also be sought to provide ongoing feedback.

The Family of Schools (FoS) Model is the NVSD Learning Services structure designed to support school development and professional capacity building. The FoS framework enables a holistic understanding of school-based priorities, professional in-service needs, and a targeted focus on school and educator development at both the school and classroom levels.

Each FoS encompasses the full continuum of schools, from elementary through to their community secondary school. Each FoS is supported by an assistant superintendent, a director of instruction, a human resources manager, a FoS leader, a FoS teacher leader, district administrators, and itinerant specialist staff. The FoS team meets regularly throughout the school year with the respective director of instruction, principals, and vice principals to determine priorities and support plans. District educational priorities are channeled through the FoS model, allowing for greater oversight, responsiveness to school-specific needs, and timely support.



To create alignment within and across schools, the school planning process integrates the priorities of the school district and the individual school and mimics the district process. The intended outcomes of school planning are twofold:

- Understanding of the school’s health in relation to the [“Attributes of a Vibrant Learning Community.”](#)
- A review of focus areas for “Enhancing Student Learning.”



School planning is a vital tool for building community and aligning actions with student learning and educational development. Planning teams include representatives from partner groups, including students, teachers, educational assistants, parents/caregivers, principals, and vice principals. A web-based toolkit supports teams in the School Planning Vision to Action Process. Family of Schools (FoS) directors of instruction host two guided “Dinner and Dialogue” planning sessions annually to ensure FoS alignment and continuous development.

School goals reflect collaboratively identified areas for cultural and academic development, aligned with district-wide educational priorities. School Plans are published on the school district’s School Planning web page and are considered living documents, articulating the shared priorities of the school community for Enhancing Student Learning. From there, school leaders guide teachers through the creation, evolution and implementation of annual instructional plans

to meet specific class and student needs. In the upcoming year, work will begin on increasing familiarity with logic models as a means of shaping the school planning process.

The North Vancouver School District also employs four additional capacity-building approaches:

- School-to-School Learning Rounds: This process pairs two schools in an appreciative inquiry designed to build teams, focus learning, and highlight best practices.
- FoS Networks of Practice: These networks are organized around a core or functional area (e.g., Early Literacy, Secondary Instruction, Learning Support) and include teacher leaders from each school within the FoS. They are designed to disseminate best practices, build collegial capacity, and support the implementation process.
- Collaborative Inquiry Grants: These grants are awarded to practitioners within the same school to foster curiosity, exploration, and the development of new practices.
- Teacher and EA Mentorship: 2024-25 will be a review and revamp year as new strategies are considered for building collective efficacy of teaching and support staff



Conclusion

The increasing sophistication of integrated systems thinking in NVSD is evident in growing clarity across all departments and organizational levels, mirroring the natural evolution observed in successful ecosystems. Our approach continues to adapt and strengthen through practices such as expanded year-round budget priority meetings, now involving both individual and collective consultations with portfolio managers. Furthermore, ongoing engagement with the public and rights holder groups throughout the year ensures that decisions are informed by diverse perspectives, enhancing the alignment of our resources, strategic goals, and community needs.

During the 2023-24 school year, the Student Support Review team met bi-weekly to monitor, assess, and refine key aspects of EA allocation and service delivery. These efforts will continue to evolve and respond. Feedback from various engagement processes has underscored the need for further adjustments to consistently prioritize accessibility and equity in student outcomes.

As we implement Bill 40 in the 2024-25 school year—including the revisioning of the Indigenous Education Council and the potential development of new Local Education Agreements—focus will be on achieving equitable learning outcomes for Indigenous students. Additionally, student voice will be amplified through adjustments to the structure of the District Student Leadership Council, and a concerted effort to honor and incorporate diverse student perspectives.

What is beneficial for one student can ignite pathways to success for many others. By tailoring interventions to meet individual needs, we not only support specific students but also refine our broader educational strategies, enhancing learning across the district. This approach ensures that every student benefits from an educational environment that is inclusive, responsive, and continually evolving.



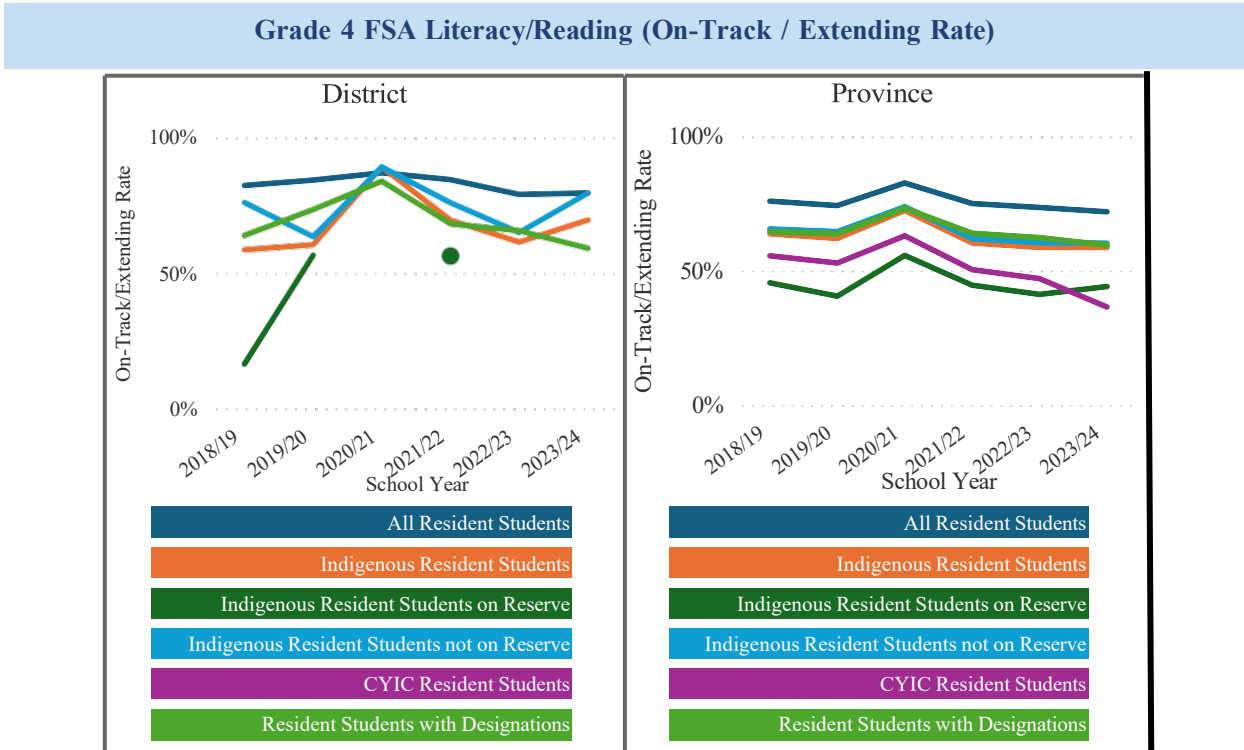
Reconciliation House Post, carved by Xwalacktun

Evidence Appendix: Reflecting on Student Learning Outcomes

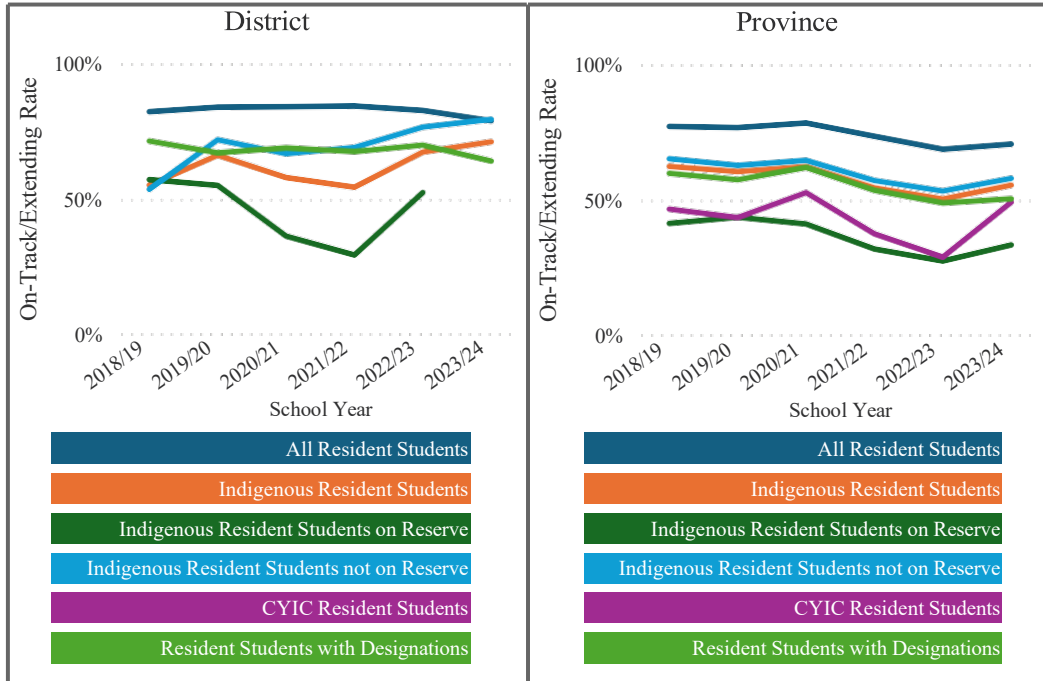
Intellectual Development

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

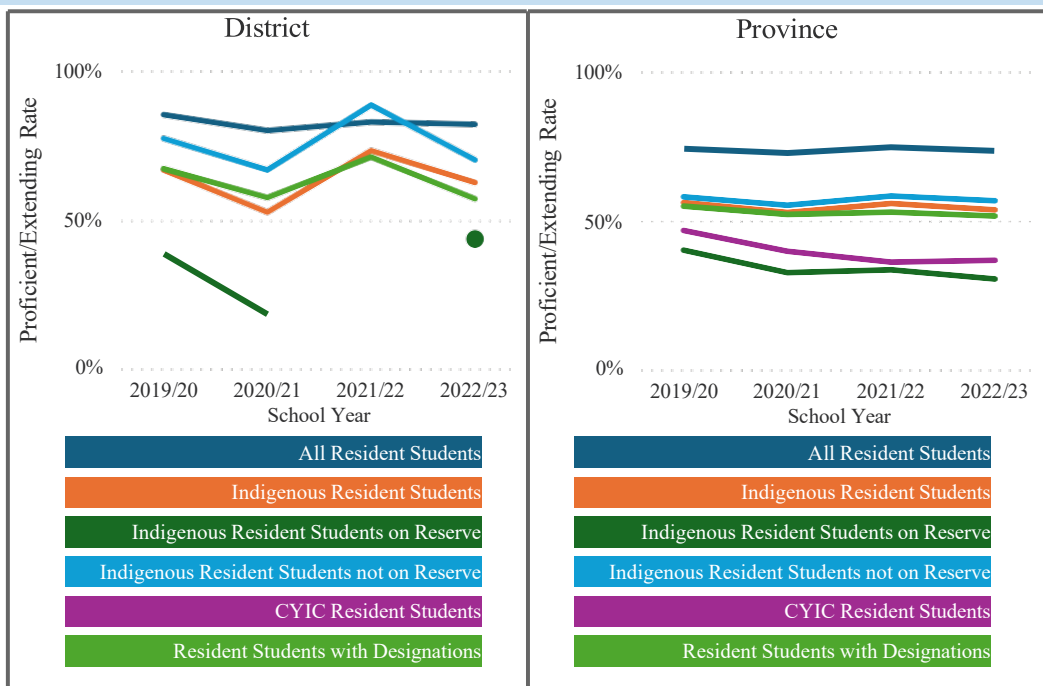


Grade 7 FSA Literacy/Reading (On-Track / Extending Rate)



Measure 1.2: Grade 10 Literacy Expectations

Grade 10 Grad Assessment Literacy (Proficient / Extending Rate)



Analysis and Interpretation

Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

Measure 1.2: Grade 10 Literacy Expectations

Analysis:

The data indicates that overall literacy rates for all resident students in the district are above the provincial average. However, a detailed examination of the disaggregated data uncovers significant inequities that align with the provincial trend. Specifically, literacy rates for Indigenous students (both on and off reserve), students with disabilities and diverse abilities, and children and youth in care (CYIC) are notably lower.

It is important to note that the small sample sizes of Indigenous students per grade in the NVSD (approximately 50), coupled with low numbers of CYIC, often lead to data obfuscation and masking, complicating accurate trend analysis for these groups.

Interpretation:

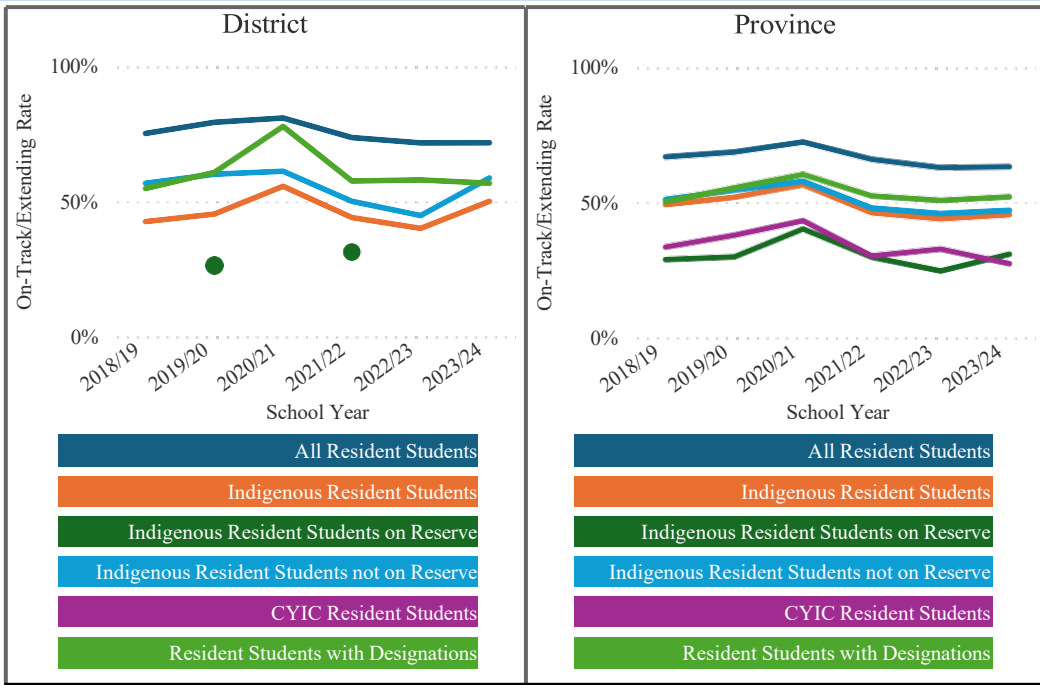
The observed variability and lower performance among these Ministry identified groups underscore the persistent challenges in achieving equitable literacy outcomes. The district has introduced universal support structures, such as the Early Literacy Assessment (ELA), and targeted interventions, including the employment of Learning Support Workers and Indigenous District Literacy Teachers. These initiatives are starting to show positive results, as evidenced by the improvements in Grade 4 literacy scores. Recent enhancements in the performance of Indigenous students off-reserve can be attributed to the increased targeted resources deployed in the last two years.

Another dynamic this data highlights is that many Grade 4 Indigenous students on-reserve attend the Squamish Nation Little Ones School from Kindergarten through Grade 3 and only start attending NVSD schools in Grade 4. This transition poses a challenge in continuity of supporting literacy skills during the foundational primary years and into the intermediate years. This will be raised for consideration with the Indigenous Education Council, and through regular ongoing connection between the school district and local nations.

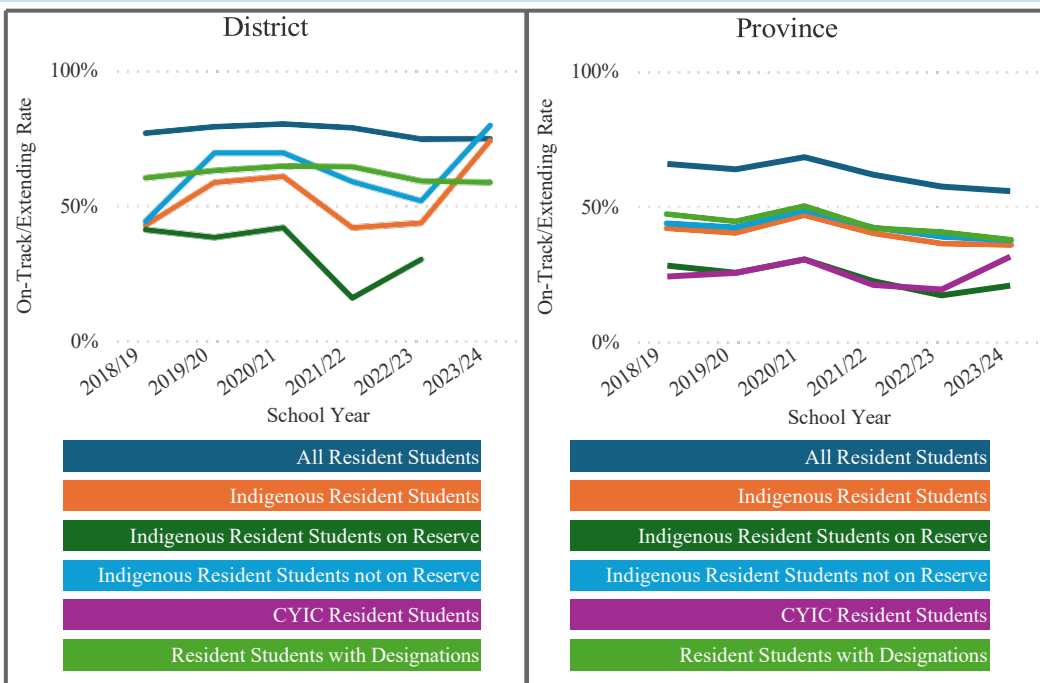
Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

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

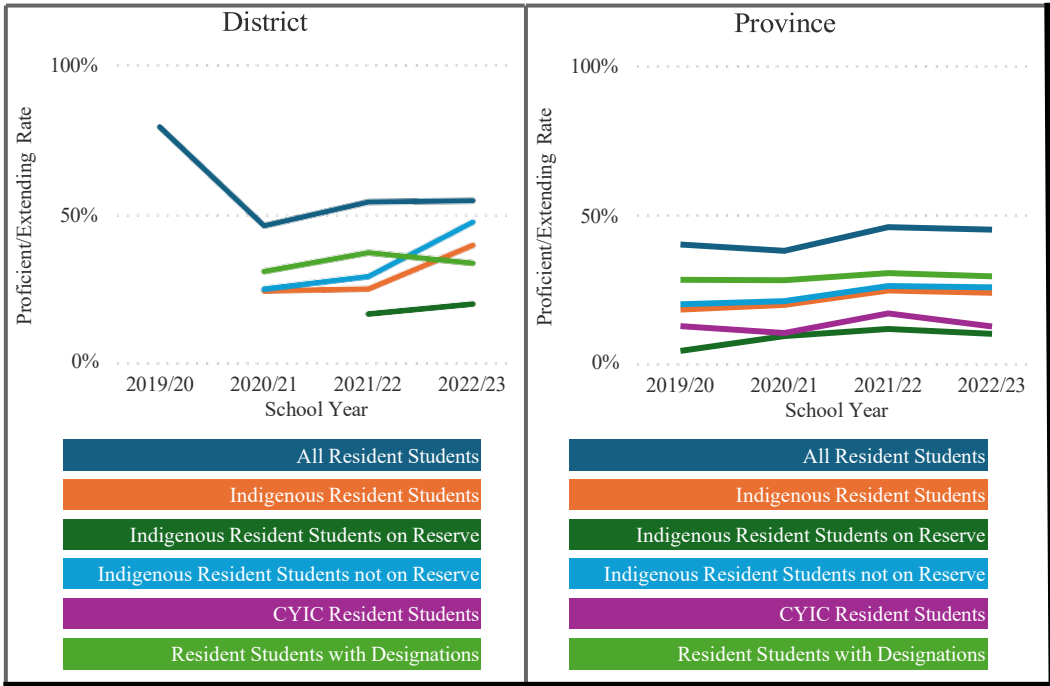


Grade 7 FSA Numeracy (On-Track / Extending Rate)



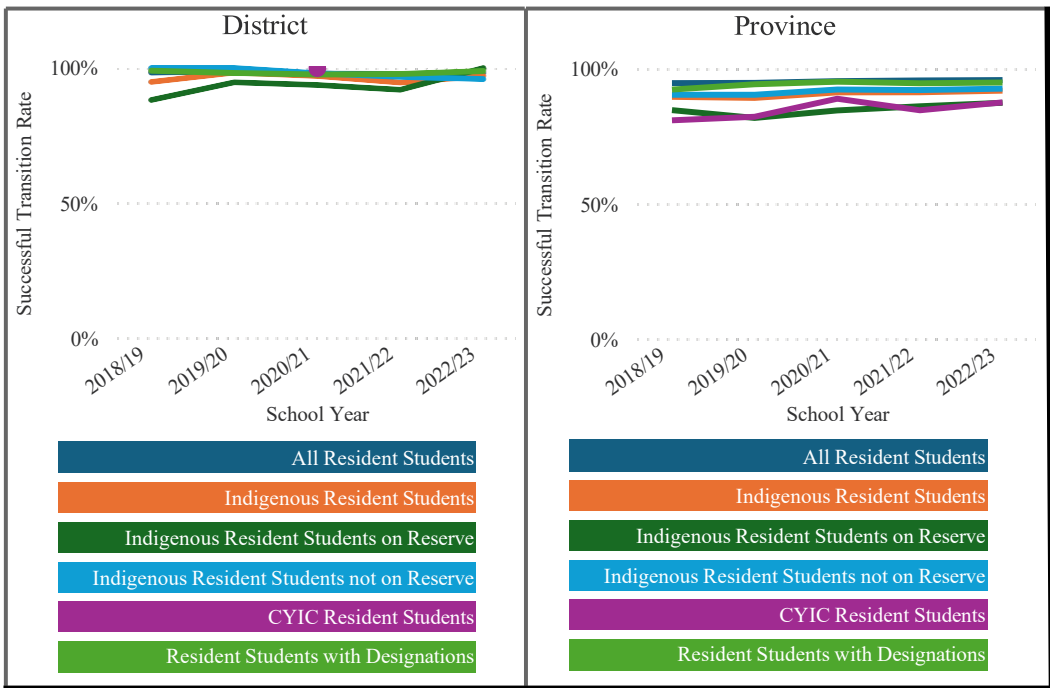
Measure 2.2: Grade 10 Numeracy Expectations

Grade 10 Grad Assessment Numeracy (Proficient / Extending Rate)

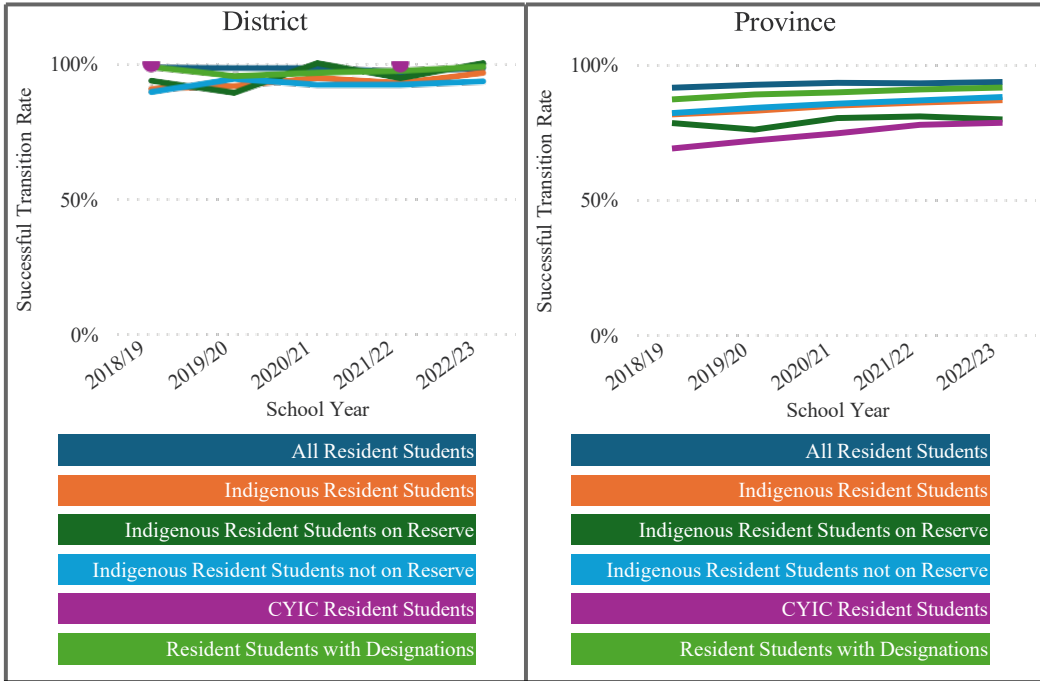


Measure 2.3: Grade-to-Grade Transitions

Grade 10 to 11 Transition Rate



Grade 11 to 12 Transition Rate



Analysis and Interpretation

Outcome 2: Numeracy

Measures 2.1 and 2.2: Grade 10 Numeracy Expectations

Analysis:

Like literacy, numeracy outcomes for all resident students in the North Vancouver School District are above provincial averages. However, Indigenous students, particularly those on reserve, and students with disabilities, continue to lag unacceptably behind their peers. Despite recent improvements in numeracy outcomes for these groups at the grade 7 level, overall performance remains concerning.

Interpretation:

Following on the success of the NVSD ELA, the district has created a universal support structure for numeracy that includes Primary Numeracy Teacher Facilitators. The exploration of the Coast Metro Numeracy Framework is an indication of commitment to enhancing numeracy instruction. Targeted interventions, including the development of a district baseline assessment for numeracy are crucial in identifying and addressing skill gaps, particularly for Indigenous students on-reserve, students with disabilities and diverse abilities, and children and youth in care.

By grade 10, Indigenous students, students with disabilities and diverse abilities, and children in care continue performing above provincial rates, but below district averages. Some grade 10 Numeracy Assessment data is masked over the past few years as numbers of students at the grade have been few enough to risk identification; however, there is a difference of approximately 25% between on-reserve Indigenous students achieving at proficient or extending, and off-reserve, and an additional 5-8% lag behind non-Indigenous students. Although the performance gap between all resident students and Indigenous students off-reserve is narrowing, the disparity between on-reserve and off-reserve students is expanding at a very concerning rate and requires intensive focus and monitoring. This will be reviewed with Indigenous Education Council, and through ongoing dialogue with both nations. Likewise, students with Ministry designations are generally achieving at lower rates. There is a need to refine approaches continuously to ensure equitable numeracy outcomes for all students. It is necessary to develop targeted supports for students with disabilities and establish a district baseline assessment to identify skill gaps in numeracy, which will inform targeted interventions.

Intellectual Development Summary

The NVSD's significant investment in UDL and targeted support structures for literacy and numeracy is beginning to yield positive results. However, inequities in outcomes for Indigenous students, children and youth in care, and students with disabilities persist. The district must continue to refine its approaches, particularly in early intervention and targeted support, to close these gaps.

To address the inequities in student outcomes, the NVSD has made a substantial investment in the universal adoption of Understanding by Design (UbD) to enhance design thinking among staff and to improve differentiation in curriculum, instruction, and assessment. This initiative has included workshops for all school administrators, specialized training with Katie Novak for Family of Schools Teacher Leaders, and the creation of both a Primary Instruction Network and an Intermediate Instruction Network to elevate classroom practices across the district.

Additionally, the NVSD has established a comprehensive, universal literacy support structure for primary grades. Now in its fourth year, this initiative, which spans kindergarten through grade 3, is expected to yield improvements in FSA literacy data for all students. Targeted support structures are also being refined to address emerging trends in student needs.

The district aims to replicate this successful structure for numeracy instruction, ensuring that all students benefit from high-quality, consistent practices across schools. Both the literacy and numeracy networks effectively leverage district-wide expertise to support these goals.

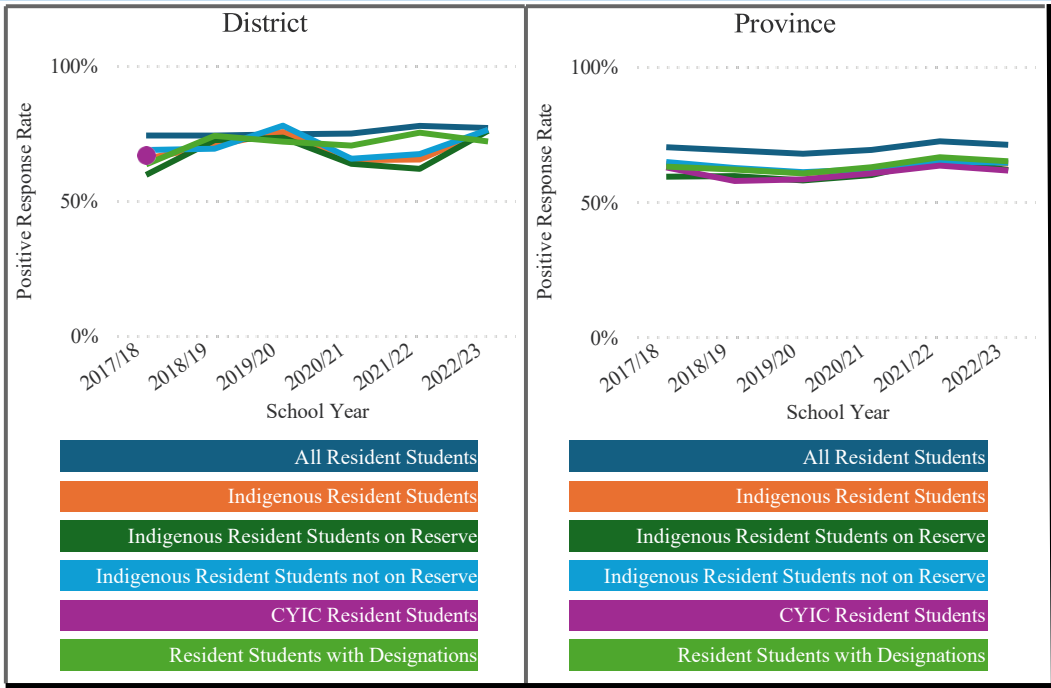
Recognizing that there is still work to be done, the NVSD plans to enhance training for Learning Support Teachers (LSTs) in the coming year, focusing on targeted and intensive literacy interventions as well as instructional and assessment practices for all learners. The district will also review the LST role in providing early interventions, guided by data from the Early Literacy Assessment (ELA). Further, availability of Childhood Experiences Questionnaire (CHEQ) data in coming years will enhance educators' understanding of school readiness and literacy interventions required.

Human and Social Development

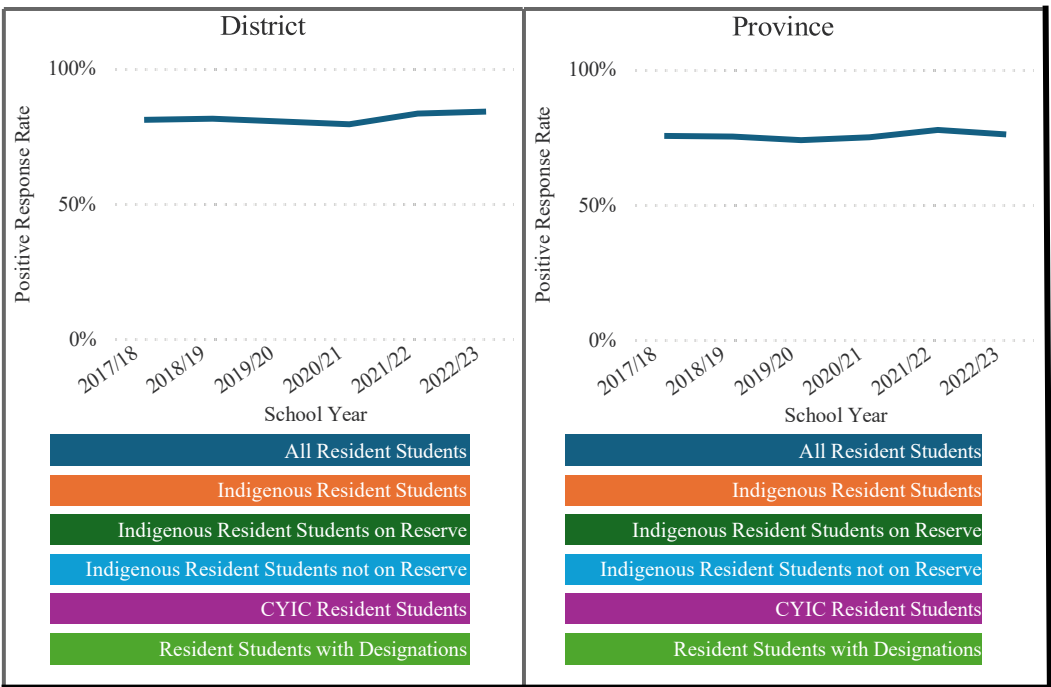
Educational Outcome 3: Feel Welcome, Safe, and Connected

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

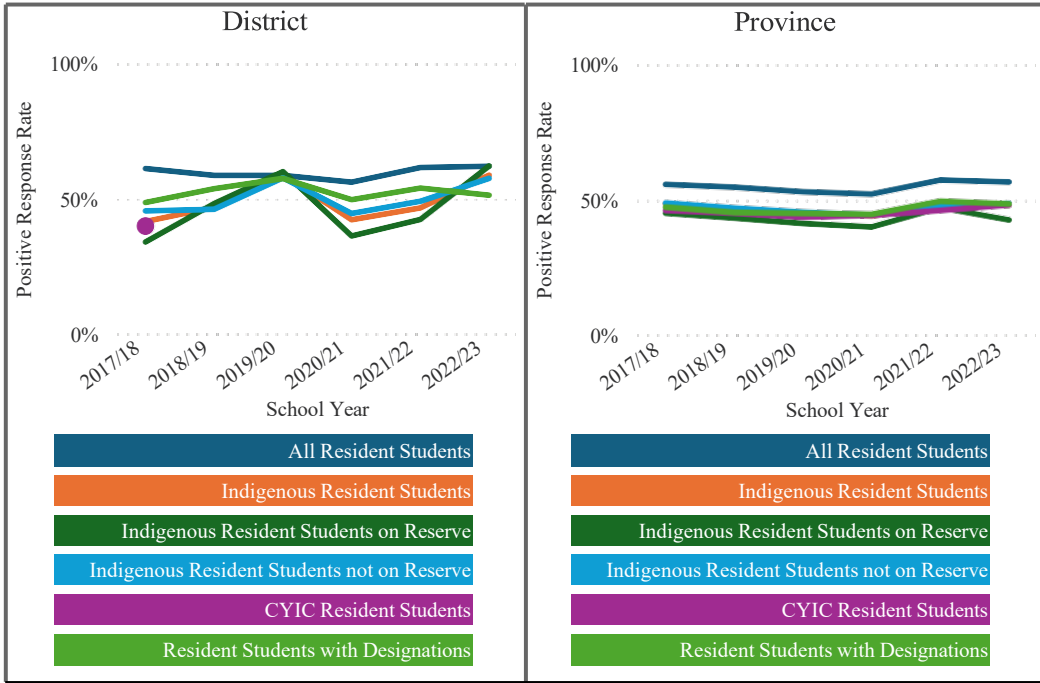
Feel Welcome (Positive Response Rate for Grades 4, 7, and 10)



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

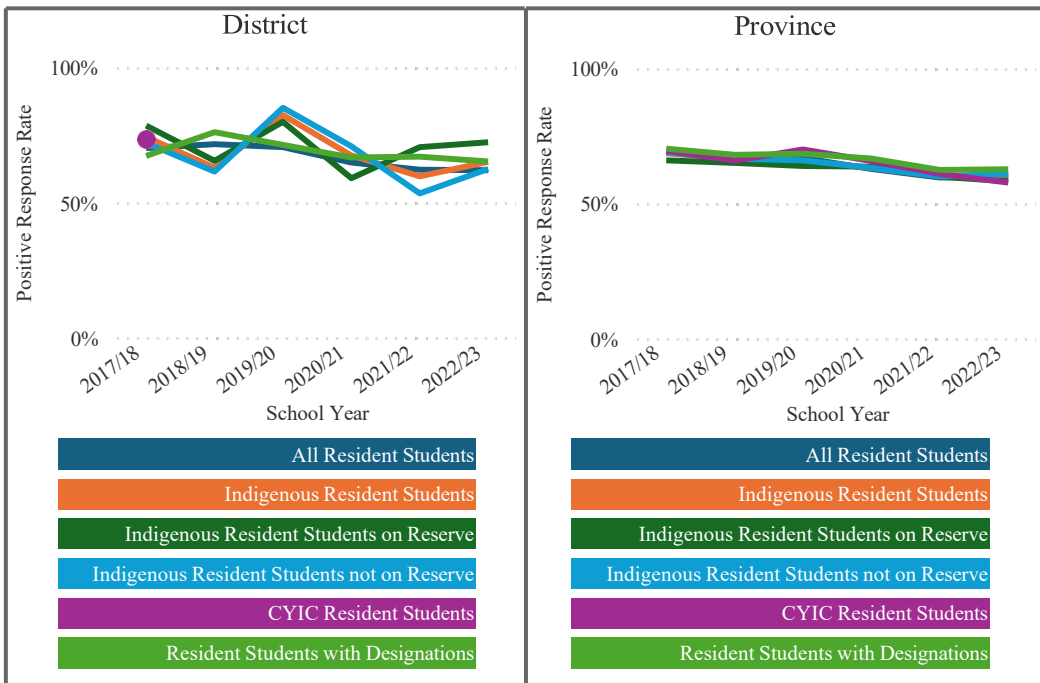


Sense of Belonging (Positive Response Rate for Grades 4, 7, and 10)



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

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

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

Analysis:

Data suggests that most students in the North Vancouver School District feel welcome, safe, and supported by adults at school. Interestingly, Indigenous students and students with disabilities and diverse abilities often report having 2 or more adults at school that care about them more frequently than All Residents. This indicates that despite lower performance data, Indigenous students on and off reserve, and students with designations feel that they have significant adults in the school who support them. However, Indigenous students and students with designations report lower levels of belonging and connectedness. The data from the Student Learning Survey (SLS), Middle Years Development Index (MDI), and Youth Development Index (YDI) corroborates these findings, suggesting need for improvement in fostering a sense of belonging among these groups.

There are approximately 50 Indigenous students per grade across the district so some data is masked when disaggregated to students on and off reserve. Likewise, the number of CYIC is very low, and is less than the minimum for masking.

Interpretation:

While the district has significantly invested in social-emotional learning (SEL) and mental health programs, disparities in students' sense of belonging persist, underscoring the necessity for more specialized interventions. Feedback from annual planning activities, including Board Standing Committee meetings, underscores the critical need to remain attentive to groups not specifically highlighted in the disaggregated data provided by the Ministry. This includes English Language Learners and students of diverse sexual orientation and gender identity. Initiatives like the Accessibility Plan, hiring Indigenous Support Workers, and expanded training in Compassionate Systems Leadership (CSL) and Positive Behavioral Interventions and Supports (PBIS) mark positive strides. Nonetheless, the district must persistently engage with diverse student voices and implement disability awareness training to foster a more inclusive and supportive environment for all students. Further, creative support mechanisms, such as appointing Youth Engagement Workers at the intermediate level, should be considered.

Human and Social Development Summary

The North Vancouver School District has long been committed to enhancing student wellbeing, dedicating significant resources to developing and implementing a comprehensive continuum of programs. Despite these efforts, disparities in student outcomes persist. As outlined in the Mandate for Public Education, Human and Social Development is a responsibility shared between the education system and the community. In response, NVSD plans to expand its mental health and social-emotional learning (SEL) initiatives in the coming year and will strengthen partnerships with community agencies to bolster these programs.

Given the complex factors influencing community mental health, achieving a 100% rate of students feeling safe and welcomed may not be immediately feasible. Nevertheless, NVSD is dedicated to working collaboratively with community agencies to enhance these outcomes for all students.

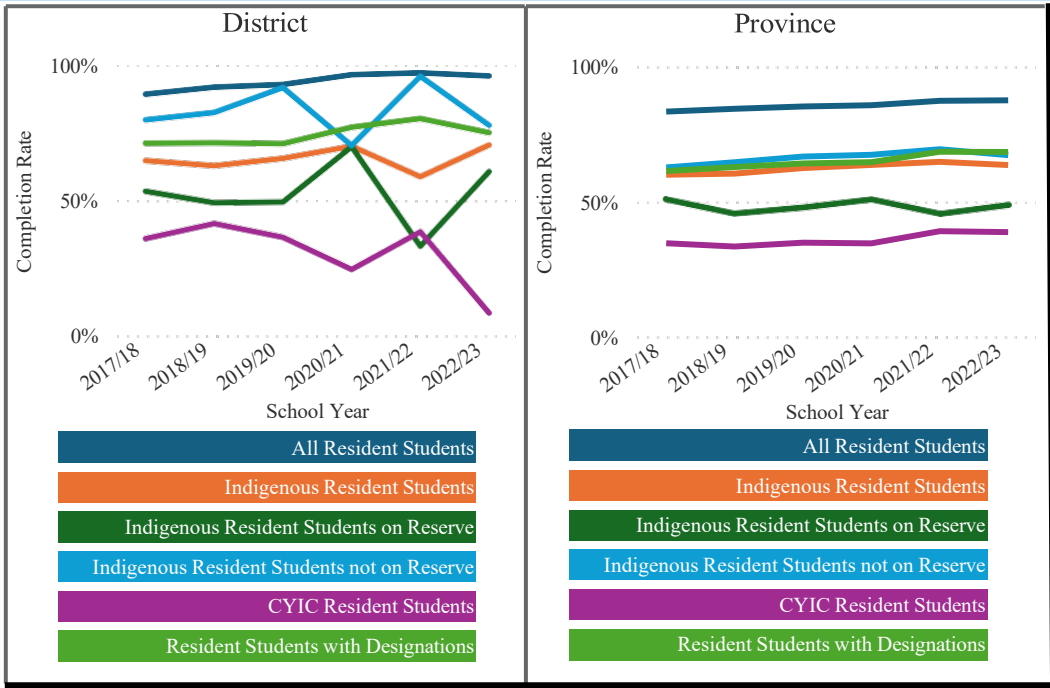
To further these goals, NVSD recognizes the importance of broadening mental health and SEL programs, soliciting more diverse student feedback to enhance feelings of safety and belonging, and deepening ties with community partners. Additionally, the district sees the need for disability awareness training, preferably led by individuals with firsthand experience of disabilities, to foster a more inclusive school environment.

Career Development

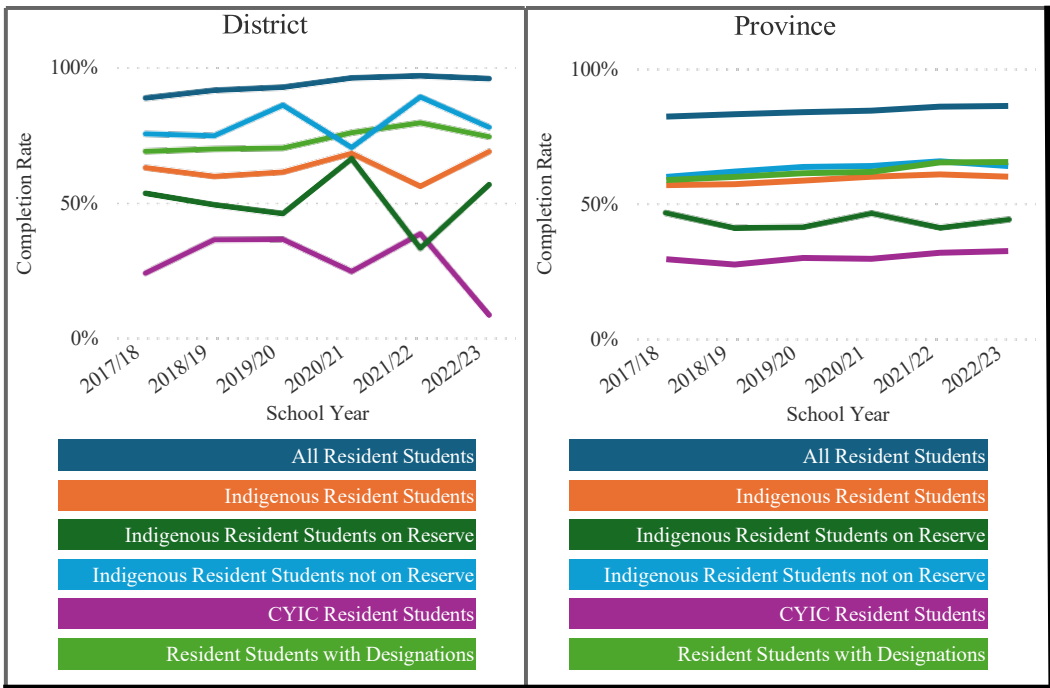
Educational Outcome 4: Graduation

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

Graduation

Measure 4.1: Achieved Dogwood within 5 Years

Analysis:

Graduation results, and Transition Rates mentioned in the Intellectual Development section, for All Residents are above provincial averages. However, with a few exceptions, results are unacceptably lower for Indigenous students both on and off reserve, and for students with Ministry designations. There are approximately 50 Indigenous students per grade across the district, so some data is masked when disaggregated to students on and off reserve. Likewise, the number of CYIC is very low, and is less than the minimum for masking. This contributes to the high degree of variability in these disaggregated groups.

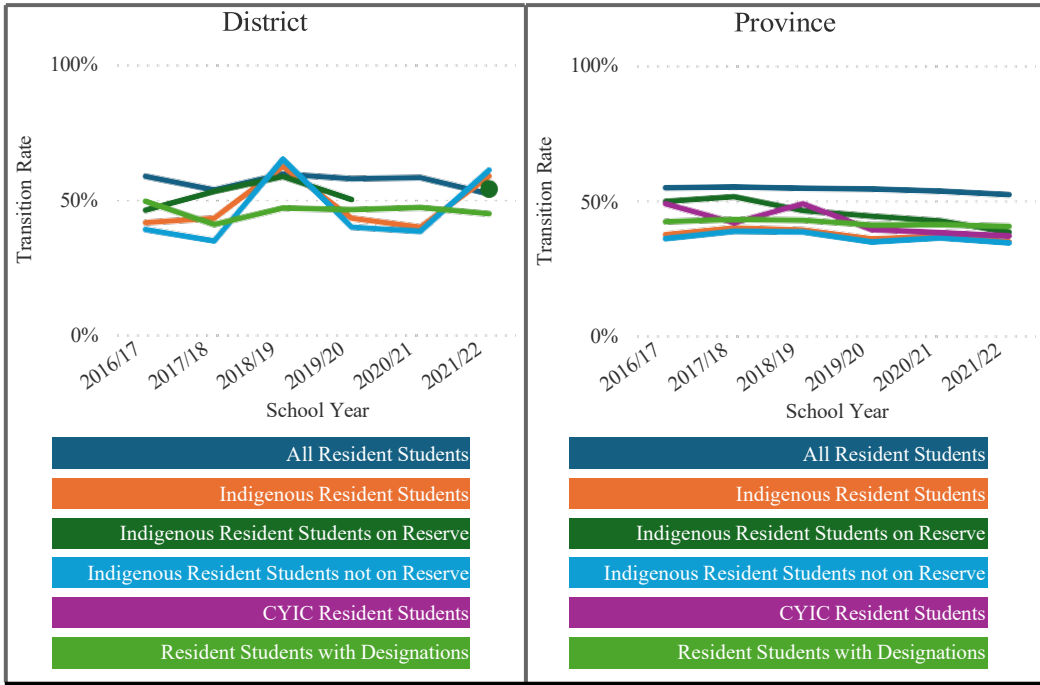
Interpretation:

The graduation rate is summative data, the result of many universal initiatives across the system, and targeted and intensive interventions with students. As written in the Intellectual Development section, the NVSD has focused on Universal Design for Learning across the district to improve equity of outcomes for all students. Additionally, there is a targeted approach to goal setting, supports, and transition plans for Indigenous students on and off reserve, and students with designations. The Inclusive Education department continues to train teachers on how to improve competency-based IEP's.

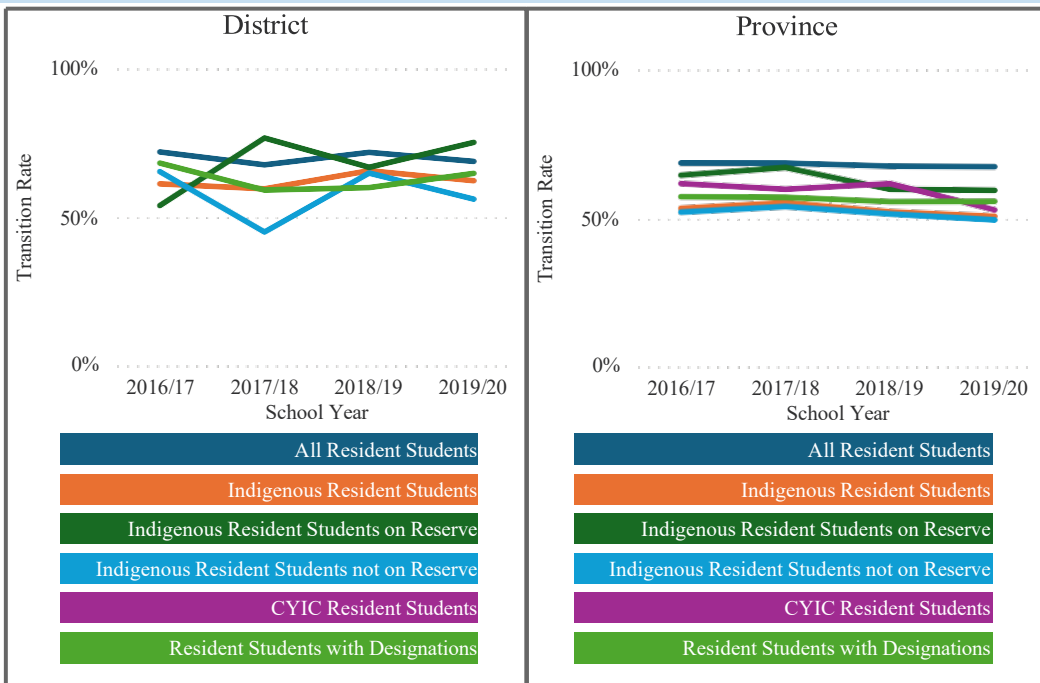
Educational Outcome 5: Life and Career Core Competencies

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

Measure 5.1: Post-Secondary Transition Rates

Analysis:

Post-secondary transition rates for all resident students in the district exceed provincial averages. However, with few exceptions, transition rates for Indigenous students (both on and off-reserve) and students with designations remain unacceptably lower. Due to the relatively small number of Indigenous students in each grade (approximately 50 per grade), data is often masked when disaggregated for on- and off-reserve students. Similarly, the number of Children and Youth in Care (CYIC) is very low, falling below the minimum threshold for masking, contributing to significant variability in these disaggregated groups.

Notably, for the first time, immediate transition rates for Indigenous students on-reserve were higher than the district average in two of the six measured data points. Additionally, outcomes for students with designations have generally shown slight improvement over the six-year period.

For the three-year transition rate to BC Public post-secondary institutions (PSI), results for Indigenous students off-reserve consistently fall below the district average. However, Indigenous students on-reserve outperformed the district average in two of the six data points. Similarly, students with designations have seen slight improvements over the four-year period.

Interpretation:

The NVSD is implementing various universal and targeted initiatives aimed at improving transition rates. Career Education staff at both the district and school levels are working within a network structure, meeting regularly to foster discussion and continually develop resources for the K-12 Career Curriculum.

Feedback from students, parents, and Career Education staff highlighted challenges with the communication of Career Education opportunities, which may have contributed to the observed disparities. In response, NVSD launched a streamlined district website, 'Career Pathways 44,' which has significantly simplified navigation and improved communication of available Career Education experiences to students, families, and staff.

Concurrently, the district increased the number of Career Fairs and Community Events by 116%, with a deliberate focus on enhancing the quality of these events. As a result, student participation in these events rose by 161%. This increased engagement is expected to lead to a better understanding of available opportunities, more informed choices of preferred pathways, and ultimately, higher transition rates to post-secondary institutions.

At the secondary school level, efforts are concentrated on boosting participation in Work Experience and Skilled Trades BC programs. This year, participation in Work Experience increased by 16%, Skilled Trades BC program participation rose by 25%, and placements for students with designations saw a 46% increase. The next critical area of focus will be targeted interventions with Indigenous students and their families to improve equitable access to post-secondary opportunities.

Career Development Summary

In North Vancouver, there is a prevailing narrative that students feel an expectation to graduate from secondary school and immediately enter university. However, transition data indicates that this perception does not reflect the actual choices students are making. The belief that university is the only acceptable post-secondary path may have historically contributed to lower participation rates in career programs that explore alternative pathways. To address this, the school district is actively investing in expanding career exploration events to shift this cultural mindset and increase transition rates across all post-secondary institutions.

Although overall transition rates are strong, disparities among Indigenous students and students with designations underscore the need for enhanced support and communication in career education. While the district's initiatives to improve career education and work experience opportunities show promise, maintaining a strong K-12 focus on these vulnerable groups remains crucial.

Schedule ..C.1..
of the
Administrative Memorandum

Meeting Date: September 24, 2024 **Board** **Board, in camera**

Topic (as per the Memorandum): **Notice of Motion – Elected Trustee Positions - Term Limits**

Narration:

Under the authority of the *School Act*, and pursuant to Policy 101: Board of Education – Role and Function and Policy 104: Board of Education - Meetings, the Board is required to elect one of its members to be Chair of the Board and one member to be Vice Chair of the Board. A Trustee elected to either position serves a one-year term or until a successor has been elected.

The Board is also required to elect two Trustees to the British Columbia School Trustees Association (BCSTA) Provincial Council. One Trustee serves as the Board’s representative and one Trustee is required to serve as an alternate.

Additionally, the Board is required to elect two Trustees to the British Columbia Public School Employers’ Association (BCPSEA). One Trustee serves as the Board’s representative and one Trustee is required to serve as an alternate. Trustees elected to any of the BCSTA or BCPSEA positions serve a one-year term or until a successor has been elected.

Currently, there is no Board policy or administrative procedure that limits the number of consecutive terms that a Trustee may be elected to and serve in any one of these positions. It is recommended that the Board amend its policies and administrative procedures to include consecutive terms limitations regarding Trustees elected to any of the above noted positions.

Rationale for Adopting Term Limits

The proposed consecutive terms limitation for elected positions aims to establish a clear, fair, and balanced process for electing and rotating Trustees in key roles within the Board. This change is intended to promote leadership and representative rotation while offering flexibility in exceptional circumstances. Though not exhaustive, following are some reasons Trustees may wish to consider regarding term limits.

1. Promotes Fresh Perspectives

- **Pros:** The introduction of a term limit promotes leadership and representative rotation, allowing new individuals to step into roles and bring fresh perspectives, ideas, and approaches to the Board. This can help limit possible stagnation or over-reliance on the same individual(s) over time, and help foster greater accountability.
- **Cons:** A Trustee with significant expertise and experience may be required to step aside even if they are performing well, potentially leading to a temporary loss of valuable leadership or representation.

2. Supports Professional Development

- **Pros:** Term limits create opportunities for more Trustees to gain leadership and representative experience. Encouraging Trustees to take on greater responsibility and develop the skills needed to serve in key positions can help deepen expertise across Board membership.

- **Cons:** There may be times where there are fewer qualified or willing Trustees to step into these elected roles. Enforcing term limits might lead to difficulties in filling these positions, potentially impacting the Board's effectiveness.

3. Fosters Accountability and Balanced Governance

- **Pros:** A more structured rotation helps balance the governance structure, preventing any one Trustee from potentially holding too much influence over an extended period. It also fosters greater accountability, as leadership and representative responsibilities are more regularly passed on to others.
- **Cons:** Changes might disrupt continuity, especially if transitions are not well managed or if a Trustees lacks the experience or knowledge to quickly adapt to their role.

4. Provides Flexibility for Exceptional Circumstances

- **Pros:** The provision to suspend term limits with a 2/3 majority vote provides the Board flexibility in extraordinary situations, such as when an experienced leader may be needed during a critical period. This ensures that the Board can retain effective leadership and representation.
- **Cons:** Allowing the suspension of term limits could lead to concerns that it is being used too often, undermining its core purpose of promoting professional development, fairness, and accountability.

Overall

The term limit recommendation is designed to balance the need for new Board leadership and representation with the importance of stability and experience. By promoting a more structured rotation of elected positions, the Board can encourage fresh perspectives, distribute responsibility more widely, and prevent possible stagnation. At the same time, the flexibility in allowing term limits to be suspended with a 2/3 majority vote ensures that the Board can make exceptions when continuity is viewed as necessary.

The potential drawbacks, such as losing experienced leadership or facing transitional challenges, are likely outweighed by the long-term benefits of cultivating a more dynamic and diverse Board structure. The Board should consider adopting the proposed term limits to enhance its governance structure, promote professional development, and ensure greater accountability.

RECOMMENDED MOTION:

that the Board of Education adopt the recommended consecutive terms limitation for elected Trustee positions, as outlined in Appendix A, and direct the Superintendent to update the related Policy (or Policies) and Administrative Procedures to reflect these changes.

Appendix A

Recommended language for consecutive terms limitation for elected Trustee position.

1. **Term Limits for Elected Positions**

- A Trustee elected to the position of Chair, Vice Chair, BCSTA Representative, BCSTA Representative (Alternate), BCPSEA Representative, or BCPSEA Representative (Alternate) is eligible to serve a maximum of two (2) consecutive one (1) year terms in each respective position.
- Upon completion of two (2) consecutive one (1) year terms in any of these elected positions, a Trustee is ineligible to stand for re-election to the same position for a period of one (1) year.

2. **Suspension of Term Limits**

- The Board of Education may suspend the application of the two (2) consecutive one (1) year terms limitation. Suspension requires a motion approved by a two-thirds (2/3) vote of Trustees present and entitled to vote on the motion to suspend.

**Schedule ..C.2..
of the
Administrative Memorandum**

Meeting Date: September 24, 2024 **Board** **Board, in camera**

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

Narration:

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

Attachments:

Audit Committee
Capital Planning Committee
Information Communication Technology (ICT) Advisory Committee

Audit Committee – September 2024

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

The Audit Committee convened on September 12, 2024, and was attended by Audit Committee Chair, Daniel Anderson, Trustee Kulvir Mann and Independent Financial Expert Jodi Rustad. Staff in attendance were Pius Ryan, Superintendent, Jacqui Stewart, Secretary Treasurer, Helena Drury, Director of Financial Services, and Rain Hou, Manager, Budgets and Forecasting. Leonora Lee, Audit Engagement Partner with KMPG was also in attendance.

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

- 2023/24 draft audited financial statements
- Management Discussion and Analysis of 2023/24 results
- Utilization of Accumulated Operating Surplus, and
- KMPG Audit Findings Report

Following the presentation on the 2023/24 results, the Audit Committee approved two motions outlined previously in the agenda for tonight's meeting.

Staff also brought forward a resolution to increase the maximum allowable disbursements from the Toronto Dominion Bank. The Audit Committee recommends approval of the motion brought forward for the Board's consideration.

The Committee members also meet in camera with the Auditor.

The next Committee meeting will be held on November 14, 2024.

Capital Planning Committee Meeting – September 2024

The North Vancouver School District Capital Planning Committee was established to provide information about the Ministry of Education and Child Care's capital planning process and established priorities with representatives from across the school district and external municipal planners. The Committee provides opportunities for input into the need and identification of priority projects for consideration by the Board of Education, assists in identifying capital projects with potential for joint initiative and shared funding opportunities.

The Committee is a District Representative Committee comprised of representatives from all education partners, including:

- Committee Chair: Mike Chapman, Acting Director of Facilities and Planning
- Trustee Representative for the North Vancouver Board of Education: Daniel Anderson
- Canadian Union of Public Employees: Tony Volpe, President Local 389
- District Student Leadership Council Representative: Zeyus Spenta
- North Vancouver Administrators' Association: Tine Parker, District Vice Principal
- North Vancouver Parent Advisory Council Representatives: Amanda Nichol and Vicky Sra
- North Vancouver Teachers' Association: Katrina Russel, President
- City of North Vancouver: Sean Galloway, Director, Planning and Development
- District of North Vancouver: Dan Milburn, General Manager, Planning, Properties and Permits
- North Vancouver Recreation and Culture Commission: Mike Hunter, Deputy Director, Recreation and Culture and Christine Walker, Manager, Recreation Services

The primary purpose of the September meeting was to provide an update on the Ministry's response to the prior year's minor capital plan submission. The balance of the agenda identified the minor capital priorities for the upcoming capital plan submission due to the Ministry of Education and Childcare by September 30, 2024. The Minor Capital priorities in the following categories were shared:

- Minor Capital programs – School Enhancement Program, Carbon Neutral Capital Program, Playground Equipment Program, Building Envelope Program, Bus Acquisition Program, and Food Infrastructure Program.

The next Capital Planning Committee Meeting will be scheduled in early June of 2025. The agenda will cover both the major and minor capital priorities for the upcoming 2026/27 capital plan with submission to the Ministry of Education and Childcare by June 30, 2025 major capital deadline.

Information Communication Technology (ICT) Advisory Committee - September 2024

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

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

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

Members for this year are:

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

The ICT Advisory Committee meets at least three times during the school year. Meetings for the 2024/25 school year are scheduled in October, January, and April.

During the 2023/24 school year, the Committee primarily focused on providing feedback and direction regarding internet connectivity improvements, as well as implementation of software and application review framework to address privacy legislative requirements. After a thorough application audit, a sortable and searchable list was produced to align with BC's curriculum. The Committee's feedback also informed the development of a privacy impact assessment workflow for new initiatives to review the collection, use, disclosure, and access to personal information.

The Committee's recommendations continued to reinforce a multi-phased classroom technology renewal plan with the objective to improve the classroom experience and support learning and teaching needs of all students.

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

- Exceptional student experience and user-friendly access to applications and software to facilitate learning, enjoyment, and creativity while also recognizing the importance of maintaining a focused and safe learning environment for all students.
- Provide employees with access to devices and digital resources that meet the requirements of their position and facilitate innovation, including AI online tools for educators.
- Continuous improvement of data protection and internet connectivity to enhance learning and access to online resources and tools.

Schedule .C.3..
of the
Administrative Memorandum

Meeting Date: September 24, 2024 **Board** **Board, in camera**

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

Narration:

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

Attachment:

Land Management Update – September 2024

Land Management Update – September 24, 2024

Argyle Secondary School

- Way finding signage for the field washrooms has been updated by District of North Vancouver.

Carson Graham Secondary School – Heat Pump Renewal

- Project is underway with completion expected for late fall 2024.

Cheakamus Centre’s Environmental Learning Centre – Envelope Rehabilitation

- Contractor to complete final key hardware deficiency in October.
- Roof deficiency – leak being addressed under new roof warranty.

ChildCareBC New Spaces Fund

- Montroyal Elementary School new before and after care space has opened and operating.

Cloverley Elementary School

- Project was tendered in June 2024 with construction start anticipated for September 2024, pending issuance of the building permit.
- Building permit application submitted March 15, 2024. CNV advised that the full building permit should be issued in October 2024. Issuance of a partial building permit (mobilization / excavation / foundation) is expected before the end of September to allow construction to begin.
- Letter of Intent has been issued to a general contractor, Pomerleau Inc.
- A letter updating the Cloverley community was delivered on September 13; a copy has been posted on the school district website.

Handsworth Secondary School – Seismic Replacement

- Additional drainage measures have been completed.
- Additional top soil dressing and seeding have been completed.
- Seismic upgrade project is now complete, with the exception of some audio visual system improvements.

Lucas Centre

- Work is underway with a team of consultants to complete the City of North Vancouver requirements for a Building Alteration Permit. The partial demolition will remove the failed sections of the building.
- The permit is expected to be issued by the end of September and the contractor will mobilization immediately thereafter.

Lynn Valley Elementary School - Expansion Project

- The construction contract has been awarded to Froude Management Inc.
- A fenced construction zone has been established and the contractor has commenced construction activity.
- The existing playground has been relocated to the north side of the school, supplemented with additional playground equipment. Installation of new rubber surfacing to commence next week, with playground completion anticipated before the end of September.

Mountainside Secondary School – Seismic Upgrade – No changes

- Grass sports fields were aerated, over seeded and top dressed with soil over the summer to improve the surfaces and are ready for use.
- Upper portion of the main entry stairs from Mahon Ave have been replaced. Backfilling, handrails and construction site cleaning are expected to be completed by the end of September.

Portables

- Two new portables have been installed at Westview Elementary and one portable at Queensbury Elementary Schools.
- Portables are now occupied with some minor work remaining to be completed.

Westview Elementary School – Modular Classroom Addition

- Work is underway to expand capacity through the addition of four modular classrooms.
- A conceptual design has been developed to construct the addition at the east end of the existing school.
- An accelerated procurement approach is being considered to meet the occupancy target in fall 2025.

School Enhancement Projects

- Seycove Secondary School – Woodshop Dust Collection System – final deficiencies being resolved.
- Windsor Secondary School – Envelope Project
 - A construction contract has been awarded to Heatherbrae Builders Co Ltd.
 - The contractor is scheduled to mobilize on September 23 with project completion scheduled for spring 2025.

**Schedule .C.A..
of the
Administrative Memorandum**

Meeting Date: September 24, 2024 **Board** **Board, in camera**

Topic (as per the Memorandum): **Tuesday, September 17, 2024 Standing Committee Meeting**

Narration:

The Board of Education will find attached the meeting summary from the September 17, 2024 Standing Committee Meeting.

Board Chair Linda Munro and Board Vice Chair Antje Wilson will report on highlights of the meeting.

Attachment:

Meeting Summary – Board of Education Standing Committee, September 17, 2024

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

NORTH VANCOUVER SCHOOL DISTRICT

Meeting Summary of September 17, 2024

Meeting Summary of the Board of Education's Standing Committee Meeting held at the Education Services Centre, 2121 Lonsdale Avenue, North Vancouver, British Columbia on Tuesday, September 17, 2024.

Call to Order:

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

Enhancing Student Learning

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

The participants participated in table discussions to provide feedback on the data and the story it tells, what is working and what is missing in engagement activities and provide recommendations for focus areas. School District leadership facilitated discussions and recorded feedback from participants. This information will inform the final report that will be brought to the Board of Education for approval at the September Public Board meeting.

In closing the meeting, Assistant Superintendent Adam Baumann asked participants for highlights from table discussions followed by closing remarks from Board Vice Chair Antje Wilson.

The presentation can be found online: [2024/25 Public Meetings](#)

Next Meeting:

October 8, 2024

**Schedule ..C.5..
of the
Administrative Memorandum**

Meeting Date: September 24, 2024 **Board** **Board, in camera**

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

Narration:

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

Schedule .C.6..
of the
Administrative Memorandum

Meeting Date: September 24, 2024 **Board** **Board, in camera**

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

Narration:

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

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

Meeting Date: September 24, 2024 **Board** **Board, in camera**

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

Narration:

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

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

Meeting Date: September 24, 2024 **Board** **Board, in camera**

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

Narration:

Date and Time	Event	Location
Tuesday, October 8, 2024 at 7:00 p.m.	Standing Committee Meeting	Education Services Centre 2121 Lonsdale Avenue North Vancouver
Tuesday, October 22, 2024 at 6:30 p.m.	Public Board Meeting	Education Services Centre 2121 Lonsdale Avenue North Vancouver
Tuesday, November 5, 2024 at 6:30 p.m.	Standing Committee Meeting	Education Services Centre 2121 Lonsdale Avenue North Vancouver
Tuesday, November 19, 2024 at 6:30 p.m.	Public Board Meeting	Education Services Centre 2121 Lonsdale Avenue North Vancouver

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

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

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

**Schedule ...E....
of the
Administrative Memorandum**

Meeting Date: September 24, 2024 **Board** **Board, in camera**

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

Narration:

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

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

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

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