



SCHOOL DISTRICT NO. 35 (LANGLEY) REGULAR MEETING OF THE BOARD OF EDUCATION

AGENDA

Tuesday, September 19, 2023
7:00 p.m.
Microsoft Teams Virtual Meeting

Pages

1. AUDIO VISUAL RECORDING (LIVESTREAMING) OF REGULAR BOARD MEETING
2. CALL TO ORDER
 - 2.1 NATIONAL DAY FOR TRUTH AND RECONCILIATION
3. REPORT FROM "IN CAMERA"
4. CONSENT AGENDA

Recommendation:

That the Board of Education adopts the consent agenda items as provided.

- | | | |
|-------|---|---------|
| 4.1 | <u>CONSIDERATION OF MINUTES</u> | 1 - 9 |
| 4.2 | <u>COMMITTEE REPORTS</u> | |
| 4.2.1 | <u>AUDIT COMMITTEE</u> | 10 - 10 |
| 4.2.2 | <u>FINANCE AND FACILITIES COMMITTEE</u> | 11 - 11 |
| 4.3 | <u>BOARD LIAISON COMMITTEE REPORTS</u> | |
| 4.3.1 | <u>DISTRICT PARENT ADVISORY COUNCIL (Trustee Neufeld)</u> | 12 - 16 |
| 4.4 | <u>COMMUNITY COMMITTEE REPORTS</u> | |
| 4.4.1 | <u>CITY OF LANGLEY ADVISORY DESIGN PANEL (Trustee Ward)</u> | 17 - 32 |
| 4.4.2 | <u>CITY OF LANGLEY / SCHOOL DISTRICT NO. 35 LIAISON (Trustee Ward)</u> | 33 - 38 |
| 4.4.3 | <u>TOWNSHIP OF LANGLEY RECREATION, CULTURE AND PARKS ADVISORY (Trustee Dickinson)</u> | 39 - 46 |

5. CONSIDERATION OF AGENDA

Recommendation:

That the Agenda be approved as presented.

6. SUPERINTENDENT'S REPORTS

6.1 FACILITATED BOARD SELF-EVALUATION PROCESS

47 - 47

Recommendation:

That the Board of Education receives the update on the Facilitated Board Self-Evaluation Process for information, as presented.

6.2 FRAMEWORK FOR ENHANCING STUDENT LEARNING

48 - 59

Recommendation:

That the Board of Education approves the Framework for Enhancing Student Learning 2023-2024, as presented.

6.3 SCHOOL START-UP

60 - 61

Recommendation:

That the Board of Education receives the report on School Start-up for information, as presented.

6.4 FOIPPA (FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT) ADMINISTRATIVE PROCEDURES

62 - 79

Recommendation:

That the Board of Education receives new Administrative Procedure 177: Privacy Impact Assessments, new Administrative Procedure 178: Critical Incident and Privacy Breach, new Administrative Procedure 179: Privacy Management Program and revised Administrative Procedure 180: Freedom of Information and Protection of Privacy for information, as presented.

6.5 PIDA (PUBLIC INTEREST DISCLOSURE ACT) POLICY/ADMINISTRATIVE PROCEDURE

80 - 97

Recommendation:

That the Board of Education serves Notice of Motion to the District's education committee and its education partner groups that it intends to adopt new Policy 20: Public Interest Disclosure at the November 21, 2023 Regular Board Meeting.

7. SECRETARY-TREASURER'S REPORTS

7.1 FIVE-YEAR CAPITAL PLAN UPDATE

98 - 99

Recommendation:

In accordance with provisions under Section 142 (4) of the School Act, the Board of Education of School District No. 35 (Langley) hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2024/2025, as provided on the attached Minor Five-Year Capital Plan.

8.1 APPROVAL OF AUDITED 2022-2023 FINANCIAL STATEMENTS

Recommendation:

That the Board of Education of School District No. 35 (Langley) approves the 2022/2023 Audited Financial Statements and request staff to submit them to the Ministry of Education and Child Care.

8.2 FINANCIAL STATEMENT DISCUSSION & ANALYSIS

Recommendation:

That the Board of Education of School District No. 35 (Langley) approves the Financial Statement Discussion and Analysis (FSD&A) be included with the 2022/2023 Financial Statements.

8.3 SURPLUS RESTRICTIONS

Recommendation:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$2,937,040 for commitments from 2022/2023, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$125,000 for initiatives not completed in 2022/2023, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$77,271 for Indigenous Education, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$2,695,414 for the school generated funds balance that hasn't been spent and now is part of the operating surplus due to PSAB, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$1,981,482 to balance future budgets, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$1,747,329 for student capacity needs, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted school operating fund surpluses of \$264,997 from 2022/2023 be carried

forward to 2023/2024 for schools, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$270,000 for classroom furniture as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$350,000 for projector replacements, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation:

That the Board of Education of School District No. 35 (Langley) approves the restricted surplus of \$30,919 for Future District Capital Contributions, as described in note 12 of the 2022/2023 Audited Financial Statements.

8.4 INTERFUND TRANSFERS

Recommendation:

That the Board of Education of School District No. 35 (Langley) approves the transfer of \$109,461 from the special purpose fund and \$7,307,635 from the operating fund to the capital fund, as described in note 13 of the 2022/2023 Audited Financial Statements.

9. NEW BUSINESS

10. TRUSTEE COMMENTS

11. QUESTION PERIOD

Due to the use of an online platform for this Regular Board Meeting, the process for question period is as follows. The Board will not be taking questions from members of the public in real time. We encourage members of the public to please submit their questions by emailing feedback@sd35.bc.ca. Questions will be accepted up until one hour after the adjournment of the meeting. Board members or the appropriate staff will respond to the individual directly to acknowledge they've received the email within 24 hours. Thereafter, a response will be provided to the individual.

Question Period is provided at Board Meetings. The purpose is to ensure that those present in the audience have an opportunity to obtain clarification concerning business conducted during that meeting. Priority will be given to responding to one question per person before considering further questions from any individual.

The following will help the public develop questions for Question Period at a Board Meeting that is keeping with the goal of a respectful and focused meeting.

Questions:

1. Need to be directed to the Chair and not to staff;
2. Need to be related directly to the topic on the agenda;
3. Need to be succinct, focused and not be a statement;
4. May not be asked that are related to personnel or directed at an individual trustee;
5. May not be asked that are related to contract negotiations; and

6. The questioner shall provide their name so that it can be reflected in the minutes.

All of the above are directions provided for in Board Policy No. 7 - Board Operations. The Chair may answer, may defer to staff or indicate a question may not be in keeping with the above guidelines.

The Board appreciates the public's interest and wants to ensure a professional meeting is conducted, with Question Period focused on providing guests with the clarification they seek.

Trustees also welcome questions from members of the public apart from Question Period. Their contact information is available on the School District website.

12. ADJOURNMENT

Recommendation:

That the meeting be adjourned at __ p.m.



SCHOOL DISTRICT NO. 35 (LANGLEY)
REGULAR MEETING OF THE BOARD OF EDUCATION
MINUTES

Date: Tuesday, June 20, 2023
Location: Langley School Board Office

Trustees Present:	Candy Ashdown	Chairperson
	Holly Dickinson	Trustee
	Charlie Fox	Trustee
	Joel Neufeld	Trustee
	Sarb Rai	Trustee
	Tony Ward	Trustee
	Marnie Wilson	Trustee

Staff Present:	Mal Gill	Superintendent
	Brian Iseli	Secretary-Treasurer
	Woody Bradford	Deputy Superintendent
	Lisa Lainchbury	Assistant Superintendent
	Marcello Moino	Assistant Superintendent
	Shind Chand	Assistant Secretary-Treasurer
	Joanne Abshire	Communications Manager
	Judy Swanson	Executive Assistant
	Dale Vo	IT Manager, Infrastructure and Security
	Pol Babao	Technical Support Specialist 3
	Vincent Montefrio	Technical Support Specialist 2

Partner Groups:	Taylor Holoboff	CUPE 1260 President
	Carey Schafer	CUPE 1851 Vice-President
	Tanya Kerr	LTA President
	Ellen Bornowsky	LTA Vice-President
	Kim Anderson	LPVPA President
	Alicia Rempel	DPAC President
	Brian Martens	DPAC Vice President
	Jessie Cowger	CUPE 1260 VP

Guests:	Mike Pue	District Principal, Aboriginal Education
	Emma Morris	Student at Peter Ewart Middle School

**Chief Marilyn Gabrial
Kevin Kelly
Other Honoured Guests**

**Kwantlen First Nation
Kwantlen First Nation
Kwantlen First Nation**

1. AUDIO VISUAL RECORDING (LIVESTREAMING) OF REGULAR BOARD MEETING

Those in attendance were informed that as per Policy No. 7 - Regular and Special Meetings of the Board may be streamed live, archived and accessed online. The Board reserves, at its sole discretion, via motion at any meeting, the right to not stream live or archive a meeting or a portion of a meeting. Further, the Board reserves the right to edit any recorded portion of a meeting.

2. CALL TO ORDER

The Board Chair called the meeting to order at 7:00pm, and began the meeting with the introduction stating: "I would like to acknowledge that the Langley School District is located on the traditional, ancestral and unceded territories of the Matsqui, Kwantlen, Katzie and Semiahmoo First Nations. We gather here tonight in an understanding of the importance of ya:yəstəl' (**y-eye yes tel**) /sq'eq'o yoyes (**sckecka y-eyes**) (working together) and nə́cəʔmat (**not sa mot**) /lets'emó:t (**let sa mot**) (**uniting** ourselves with one mind, one heart) to ensure that we support and inspire all learners to reach their full potential."

Chairperson welcomed everyone and introduced attendees.

2.1 ANNOUNCEMENT: NATIONAL INDIGENOUS HISTORY MONTH & NATIONAL INDIGENOUS PEOPLES DAY

The month of June is recognized in Canada as National Indigenous History Month. During this month, we take time to listen to, learn about and honour the stories and contributions of First Nations, Inuit and Metis Peoples across Canada.

June 21st is recognized in Canada as National Indigenous Peoples Day, chosen to align with the summer solstice due to its importance and connection to many Indigenous Peoples and communities.

National Indigenous Peoples Day is an opportunity for all of us to celebrate the rich history, unique culture and diverse contributions of First Nations, Inuit and Métis peoples.

On behalf of the Board, we hope that you will take the opportunity to learn more through story by reading Indigenous literature or watching Indigenous films, by exploring and engaging in virtual events or just having conversations with others.

Please join the Board as we learn more together about the history, culture and perspectives of Indigenous communities across Canada.

2.2 ANNOUNCEMENT: PRIDE MONTH - ANTI-RACISM

The Board is sharing that the District is celebrating Pride Month during the month of June. This month is an opportunity where we celebrate the freedom to be ourselves and show off our colours.

Throughout this month and throughout the District, staff and students are celebrating by having Pride parades in their communities, displays in their schools and classrooms, bake sales to raise money for different 2SLGBTQ+ charities, and having school-led activities such as Pride Month celebratory sessions on various 2SLGBTQ+ presentations.

Pride festivals, parades and events are celebrations of the progress the 2SLGBTQ+ community has made but also a time to recognize how far we still have to go to achieve true equality and inclusion.

2.3 ANNOUNCEMENT: NATIONAL ACCESSIBILITY

National AccessAbility was recognized the week of May 28th to June 3rd. The week celebrated the valuable contributions and leadership of people with disabilities in Canada, the work of allies, organizations and communities that are removing barriers and ongoing efforts to become a more accessible and inclusive Canada. This year's theme was "Disability Inclusion: From Possibilities to Practice.

To celebrate National AccessAbility Week, District Learning Support Services Staff hosted Access in Action at the school board office, which was an opportunity to demonstrate how staff use tools, equipment and technology to make learning more accessible for students.

September 2023 marks the date that all School District's in BC are required to have an accessibility committee, plan and feedback mechanism. The District is currently forming the committee that will provide guidance for the development of Langley's accessibility plan.

3. REPORT FROM "IN CAMERA"

The Vice-Chair reported that the items discussed in the 'In Camera' meeting pertained to personnel.

The items discussed in the Special In Camera Meeting on June 6, 2023 pertained to personnel.

4. CONSENT AGENDA

R23/06/20-01

Moved By: Trustee Fox

Seconded By: Trustee Neufeld

That the Board of Education adopts the consent agenda items as provided.

CARRIED UNANIMOUSLY

4.1 CONSIDERATION OF MINUTES

4.2 COMMITTEE REPORTS

4.2.1 EDUCATION/STRATEGIC PLAN COMMITTEE

4.2.2 FINANCE AND FACILITIES COMMITTEE

4.3 BOARD LIAISON COMMITTEE REPORTS

4.3.1 BCSTA

4.3.1.1 PROVINCIAL COUNCIL (Trustee Dickinson)

4.3.2 DISTRICT PARENT ADVISORY COUNCIL (Trustee Neufeld)

4.4 SCHOOL DISTRICT COMMITTEE REPORTS

4.4.1 ABORIGINAL / ya:yəstəl' (Assistant Superintendent Moino)

4.4.2 2SLGBTQ+ (Assistant Superintendent Lainchbury)

4.4.3 EMERGENCY PREPAREDNESS (Assistant Superintendent Moino)

4.5 COMMUNITY COMMITTEE REPORTS

4.5.1 CITY OF LANGLEY ADVISORY DESIGN PANEL (Trustee Ward)

4.5.2 TOWNSHIP OF LANGLEY RECREATION, CULTURE AND PARKS ADVISORY (Trustee Dickinson)

4.6 CORRESPONDENCE

5. CONSIDERATION OF AGENDA

R23/06/20-02

Moved By: Trustee Dickinson

Seconded By: Trustee Ward

That the Agenda be approved as presented.

CARRIED UNANIMOUSLY

6. SUPERINTENDENT'S REPORTS

6.1 ANNUAL TRUTH AND RECONCILIATION UPDATE

Chief Marilyn Gabriel and Kevin Kelly, along with other honoured guests from Kwantlen First Nation introduced Emma Morris, student at Peter Ewart Middle School. Emma Morris spoke prior to Mike Pue giving a presentation on Annual Truth and Reconciliation.

R23/06/20-03

Moved By: Trustee Dickinson

Seconded By: Trustee Rai

That the Board of Education receives the update on Truth and Reconciliation for information, as presented.

CARRIED UNANIMOUSLY

6.2 STRATEGIC PLAN 2019-2026: YEAR IN REVIEW

Board Chair called a 5 minute recess beginning at 7:52pm.

R23/06/20-04

Moved By: Trustee Fox

Seconded By: Trustee Dickinson

That the Board of Education receives the report on the Strategic Plan 2019-2022 Year in Review for information, as presented.

CARRIED UNANIMOUSLY

6.3 STRATEGIC PLAN 2023-2026: COMMUNITY OF PARTNERS

R23/06/20-05

Moved By: Trustee Rai

Seconded By: Trustee Ward

That the Board of Education receives the Strategic Plan – Community of Partners report, for information, as presented.

CARRIED UNANIMOUSLY

7. SECRETARY-TREASURER'S REPORTS

7.1 2023-2024 ANNUAL BUDGET BYLAW (Third and Final Reading)

R23/06/20-06

Moved By: Trustee Fox

Seconded By: Trustee Dickinson

That the Board of Education directs staff to appropriate the following Restricted surplus amounts to balance the 2023/24 Annual Budget.

Internally restricted for student capacity needs	\$1,500,000
Internally restricted for infrastructure replacement	\$107,804
Internally restricted for projector replacement	\$150,000
Internally restricted to balance future budgets	\$507,868
Restricted for future District capital contributions	\$300,000

CARRIED UNANIMOUSLY

R23/06/20-07

Moved By: Trustee Dickinson

Seconded By: Trustee Ward

That the School District No. 35 (Langley) Annual Budget Bylaw for fiscal year 2023/24 in the amount of \$355,297,252 be given third reading, passed and adopted on this 20th day of June 2023.

CARRIED UNANIMOUSLY

7.2 THREE-YEAR FINANCIAL PLAN

R23/06/20-08

Moved By: Trustee Ward

Seconded By: Trustee Fox

That the Board of Education approves the Three-Year Year Financial Plan, as presented.

CARRIED UNANIMOUSLY

7.3 FIVE-YEAR CAPITAL PLAN 2024/2025

R23/06/20-09

Moved By: Trustee Rai

Seconded By: Trustee Neufeld

In accordance with provisions under Section 142 (4) of the School Act, the Board of Education of School District No. 35 (Langley) hereby approves the proposed Five-Year Capital Plan (Major Capital Programs) for 2024/2025, as provided on the attached Major Five-Year Capital Plan.

CARRIED UNANIMOUSLY

R23/06/20-10

Moved By: Trustee Neufeld

Seconded By: Trustee Fox

In accordance with provisions under Section 142 (4) of the School Act, the Board of Education of School District No. 35 (Langley) hereby approves the proposed addition to the Five-Year Capital Plan (Minor Capital Programs) for 2023/2024, as provided on the attached Minor Five-Year Capital Plan addition.

CARRIED UNANIMOUSLY

8. POLICY COMMITTEE

8.1 NOTICE OF MOTION RETURN - POLICY 17: ACCUMULATED OPERATING SURPLUS

R23/06/20-11

Moved By: Trustee Dickinson

Seconded By: Trustee Neufeld

That the Board of Education approves Policy 17: Accumulated Operating Surplus, as presented.

CARRIED UNANIMOUSLY

9. TRUSTEE COMMENTS

Trustees shared their appreciation for Tanya Kerr, LTA President and Alicia Rempel, DPAC President for their work and wished them well. Thank you to Emma Morris for speaking tonight, to all the partner groups, senior staff, fellow trustees, Kwantlen First Nation, staff at schools, students and all those who came out tonight. Take some time to rest and relax and have a great summer. Congratulations to the 2023 graduates.

10. QUESTION PERIOD

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The following will help the public develop questions for Question Period at a Board Meeting that is keeping with the goal of a respectful and focused meeting.

Questions:

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6. The questioner shall provide their name so that it can be reflected in the minutes.

All of the above are directions provided for in Board Policy No. 7 - Board Operations. The Chair may answer, may defer to staff or indicate a question may not be in keeping with the above guidelines.

The Board appreciates the public's interest and wants to ensure a professional meeting is conducted, with Question Period focused on providing guests with the clarification they seek.

Trustees also welcome questions from members of the public apart from Question Period. Their contact information is available on the School District website.

The Chair called for questions from the public.

Questions were received from Tina Patterson, Neil Turner and Evan regarding inclusion, the budget, enrolment projections, CEF, Policy 17, and growth in Willoughby and the impact on schools.

11. ADJOURNMENT

R23/06/20-12

Moved By: Trustee Wilson

Seconded By: Trustee Ward

That the meeting be adjourned at 9:19pm.

CARRIED UNANIMOUSLY

TRUSTEE CANDY ASHDOWN

BOARD CHAIR

BRIAN ISELI, CPA, CMA

SECRETARY-TREASURER



Audit Committee Report

September 12, 2023 Meeting

At the September 12, 2023 Audit Committee Meeting, the committee received the Financial Statement Discussion and Analysis (FSD&A) Report and the 2021/2022 Financial Statements.

The committee also received the District's Auditors KPMG Audit Findings report for the year ended on June 30, 2023 as well as the Auditor's draft report and a report from Management on Financial Statement Issues. Tim Holloway, Danielle Dorish and Gabrielle Roberts, from KPMG were in attendance.

Additionally, the committee also received a report on approvals in excess of \$1,000,000.



Finance and Facilities Committee Report

September 12, 2023 Meeting

At the September 12, 2023 Finance and Facilities Committee Meeting, the committee received reports on the following topics:

- Long Term Facilities Plan Update
- Financial Update to June 30, 2023
- Feeding Futures Food Program Fund
- Mental Health Grants
- Five Year Capital Plan



DPAC General Meeting Minutes

April 20th, 2023 @ 7pm

APPROVED

On Line – Teams

1. Call to Order: 7:01pm

2. Establish Quorum (44 schools total 20% needed)

Shortreed, BGMS, ACSS, Langley Meadows, Fort Langley, Gordon Greenwood, Noel Booth, Peterson Road, Brookwood Secondary, James Hill, Alice Brown, West Langley Elementary, HD Stafford, LSS, REMSS, Willoughby Elementary, Coglahn, Yorkson Creek, Lynn Fripps, Langley Fundamentals Elementary

3. Welcome and Housekeeping

- A. Territory Acknowledgment
- B. Executive Introductions

4. Adoption of

- a. Agenda April 2023 - Approved
- b. Minutes from March 2023 - Approved

5. Special Presentation

A. SD#35 Homestay Program – Brad Hendy, Homestay Manager

International student program is the 6th largest in Canada with 27 different countries into Langley. 330 homestays with approximately 600 kids. Looking for new homestays in all catchments and particularly DW Poppy area.

If you have any questions around homestay, a few of our DPAC execs have participated. Feel free to email info@langleydpac.ca if you have questions.

Homestay is seeking families! Homestay program link: <https://www.studyinlangley.com/homestay/>

6. Report: Trustee Neufeld

- Officially approved rugby Academy approved at DW Poppy. Stewart Crowley, Athletic Director is heading that up.
- Working on final strategic plan with a final roll out in the coming months, to take us to 2026
- Continuing to seek student transition pathways i.e. dual credit and volunteer experience.
- Guarding lines at work survey – in depth survey to SD35 employees has gone out. Langley is above average on items relating to staff engagement and slightly above average on staff burn-out.
- Public survey sent out on SD35 budget - 40% increase in responses with 82% identified as a parent or guardian. Comments and feedback were received.
- Student transportation walk limit study came in – if walk limits changed: Would add 8 buses to 14 routes. Would need to increase budget by \$680,000 per year if this was to be adopted.
- Aldergrove Secondary getting a facelift with painting, coming from district budget and exterior wall upgrades occurring

- New bus being ordered with 4 wheelchair spaces
- New provincial grant – Feeding Futures. More information to follow

Q: is the report for increasing walk limits published for parents to read?

A: Defer to Brian Iseli – response: this will be on the next Board Agenda

7. Superintendent Report - Mal Gill, SD 35 Superintendent, sends regrets. Reporting in his place, Brian Iseli, Secretary Treasurer.

- Idea Summit at Langley Events Centre is May 9th – entrepreneur showcase gives K-12 students their ability to showcase their skills and products. Attend and bring funds. [Link here](#)
- Idea X will be happening May 23rd. High school students with a real-world problem to solve. With up to 20,000 in scholarships awarded by judges. [Link here](#)
- Budget feedback from survey – consultation with partner groups is finalized. Underway planning for September 2024 with noted space issues on the Willoughby slope.
- Peter Ewart having additional seats added. REMSS is over capacity and portables coming next fall. Looking to commence business case on new school and timelines. 2 business cases are with treasury board with 1 in NE Latimer and 12 classroom addition at LSS. Waiting to hear back on business case.
- New Fund established “Feeding Futures Fund” by Ministry for next school year. The district is determining how to best utilize the funding; the Ministry funding is intended for in-school food programs but there might be some flexibility while programs get off the ground.
- PLC time – District is undertaking a pilot program in 3 secondary schools Walnut Grove, RE Mountain and ACSS. Students are encouraged to stay and learn. They are trying to sort through what works and how they can receive feedback and improve. The district recognizes they don’t have the program quite right yet. District visits schools during PLC time to see how it is working (or not).
- Thank you from Brian Iseli – to DPAC Executive and farewell to Alicia, outgoing DPAC President

Q: Have all the Affordability Funds been spent? A: funds went to various community groups and schools. If funds can’t be spent by June, they can be carried forward into the fall as start up. Trying to sort through the overlap of the two funds.

Q: Has the Ministry committed to futures fund going forward?

A: Yes, they have committed for three-year cycle. It should continue on after that; however initial commitment is three years to support those in need.

Q: Hub/ PLC programs are full. Students are being turned away. How are we navigating programs that are full for our students?

A: Reach out to your school principal. As they should be making space for them and this is not the messaging that should be going out.

8. Old Business

A. Motion – Noel Booth Elementary PAC Motion

Noel Booth Elementary PAC, motions for the Langley DPAC to write a letter to the Langley School District requesting clarity and understanding on the following:

Statistical data and report through budget as to how they disperse and/or allocate the funds they receive from the Ministry of Education and Jordan's Principle (if applicable) for students with designations/diagnosis or Neurodiverse Learners to schools within the district to pay for Education Assistants (EA's) and Resource Teachers, including what is moved into contingency funds.

VOTES

In Favour: 8 chat + 15 hands

Opposed: 1

Abstain: 1

MOTION PASSED

B. Tiana Sharifi Youth and Exploitation: April 13, 2023 – Chantale

The presentation was delivered on April 13th. Positive feedback received. If you were not able to join us during this presentation, please let DPAC know why you could not attend; we would love that feedback to learn how to plan in the future and ensure we are reaching as many parents as possible. Feel free to email info@langleydpac.ca with any feedback you might wish to provide

Mal6@langleydpac.ca if you would like a copy of the recording.

Comments in chat:

- Requesting recording
- ability to join online
 - hard to coordinate into schedules.
- Langley DPAC does offer a \$50 toward parent education. This could be a fantastic way to purchase this parent learning too.

9. New Business

A. Policy 1017 revision reimbursement for parent education

Motion to amend as follows:

1017 Reimbursement for Parent Education

Any parent with a child in Langley School District 35 may apply for reimbursement of funds that were spent on parent education. Parent Education is defined as: a workshop, conference, course and/or book and must be specifically designed for parent education. Requirements are as follows:

- a. Request for reimbursement must be made within 30 days of taking the educational course or purchasing the book.
- b. Any receipt valued at over \$50 must be pre-approved by Langley's DPAC Executive.
- c. This amount is not to exceed \$100 per family, per school year.
- d. DPAC may, on a case-by-case basis, pre-pay or direct pay up to the amount allowable for Parent Education.
- e. This policy may be revised every fall based on budget calculations for that year. Any requests made prior to that revision may be subject to any changes made to the policy for that school year.
- f. Parents who have requested reimbursement will be asked to provide feedback to support DPAC in their efforts to empower other parents of the district.
- g. The Parent Education budget balance will be reported out quarterly and funds will be available on a 'first come first serve' basis.

Seconded – Rebecca, DPAC Secretary

Please take back to PACs and this will be voted on May meeting.

Q: can the money be pooled? Ie book a presentation for a PAC

A: while wording doesn't state you can't do that. We should be considerate of the fact that this is a limited pool of funds, so if one PAC uses the full budgeted amount there will not be anything left for other parents. Seek prior approval.

Comment: The PAC could bring the presentation request to DPAC and we could cover that cost out of another fund (not parent ed) and offer to the whole district.

Treasurer Comment – this is also part of the food safe budget so if we use it all up for 1 PAC presentation we would be taking away from this funding too.

Original Version - 1017 Reimbursement for Parent Education

- a. Any parent with a child in Langley School District 35 may apply for reimbursement of funds that were spent on parent education workshops. Requirements are as follows:
- b. Workshop must be specifically designed for parent education.
- c. Request for refund must be made within 30 days of workshop.
- d. Any receipt valued at over \$50 must be pre-approved by Langley's DPAC Executive.
- e. This amount is not to exceed \$100 per family per year.
- f. DPAC, may, on a case by case basis, pre-pay or direct pay, up to the allowable amount, for an educational workshop.
- g. This policy may be revised every Fall based on budget calculations for that year. Any requests made prior to that revision may be subject to any changes made to the Policy for that school year.

Revised Oct 2020

B. BCCPAC - Chantale

- i. AGM Resolution Booklet posted at bccpac.bc.ca - PAC to review
- ii. 2023 Proxy Vote Form (bccpac.bc.ca) - April 28th Deadline
 - 1. info@bccpac.bc.ca

If you are attending please make a note in the chat. Are you attending, or do you plan on registering? We have 32 schools in good standing available to attend. We would love to know who is going. Please send your proxy form to MAL6@langleydpac.ca April 28th is deadline to have these proxy forms in. Chantale will submit them all to BCCPAC. Langley DPAC will establish and post on how we will be voting. If your PAC wishes to vote differently, let Chantale know and she can vote on your direction.

Proxy Vote Details - https://bccpac.bc.ca/images/AGM/2023_Proxy_Vote_Form.pdf

DPAC has funding to send 1 PAC parent to the BCCPAC Conference – if you would like to attend we would cover your hotel, mileage and food + entry. Please email us if you are interested.

Q: are we supposed to bring resolutions to parents for feedback to determine our vote.

A: It would be ideal to have feedback from parents. The info is online, so you can gather parent input. Some PACs have done questionnaires online. If you have time to engage it would be a great idea.

10. Committee Reports:

A. Nominations Committee – Jenn

- i. Link for nominations - <https://forms.office.com/r/9nWhRh39tU>
- Multiple open spots
- President 2 year term

- VP 2 1 year term
- Treasurer 2 year term
- MAL, 1 year term 6 positions open!
 - a. [Connect here to vote \(you can self nominate\)](#) - this will stay open until May 18th 1 week before the AGM. The AGM is Thursday May 25th
 - b. Nominations can come from the floor during the meeting as well.

11. Executive Reports:

A. President's Report - Alicia Rempel

- i. Had the opportunity to meet with Keven Reeve (HR) and Deputy Superintendent Woody Bradford last week to review the 2023/24 District Calendar and provide input before it is approved next week.
 - 1. District met with all stakeholder groups
 - 2. Lots of moving pieces to consider but some great positive shifts will help families navigate early dismissal weeks and parent teacher conferences.
- ii. DPAC continues to discuss the Professional Learning Collaboration time at the Secondary level. We recognize (and the district does as well) that there is a disconnect between the intent of the pilot and what is actually happening in schools. Just know we are continuing to push that conversation forward.
- iii. Our next event is the April 27th "Nurturing the Gifts of Diverse Learners" with Ms. Kathy Keyworth. This session is intended primarily for families who have a child with a new diagnosis or who suspect their child may need one. Kathy is also hoping to share a draft of the new parent/caregiver handbook and is looking for feedback. Please share with your parents! [Link Found here](#)

B. Treasurer's Report – Jodi Stiglic

- i. 2023/2024 Draft Budget Questions or Comments from PACs
 - 1. Review of Financials
 - 2. Questions on proposed budget for 2023 / 2024 school year – none (Vote will be held at May AGM)

12. Announcements

- A. Next School Board Meeting: April 25 2023
- B. Next DPAC AGM & Elections May 25th in person at the School Board office - 7pm

13. Adjournment Motion to adjourn at 8:02 pm



**MINUTES OF THE
ADVISORY DESIGN PANEL**

**HELD IN COUNCIL CHAMBERS,
LANGLEY CITY HALL**

**WEDNESDAY, MARCH 29, 2023
AT 7:01 PM**

In Attendance:	Councillor Paul Albrecht (Chair) Councillor Mike Solyom (Co-Chair) Blair Arbuthnot Matt Hassett Leslie Koole Johnnie Kuo Cst. Peter Mann Chad Neufeld Tony Osborn Scott Thompson
Absent:	Ella van Enter
Guest:	Mayor Nathan Pachal
Staff:	C. Johannsen, Director of Development Services R. Beddow, Deputy Director of Development Services K. Kenney, Corporate Officer A. Metalnikov, Planner

Chair Albrecht began by acknowledging that the land on which we gather is the traditional lands of the Katzie, Kwantlen, Matsqui and Semiahmoo First Nations.

Carl Johannsen, Director of Development Services provided an overview of the meeting process for tonight's meeting for new members.

1) ADVISORY DESIGN PANEL INTRODUCTION & ORIENTATION

Members and staff shared introductions and members were provided with an orientation as follows:

Roy Beddow, Deputy Director of Development Services provided information to the Panel on the:

- City's visioning strategy - Nexus of Community
- Official Community Plan (OCP)

- Contents
- Introduction
- Big Themes
- Growth Projections
- Land Use Plan
- Land Use Designations
- Development Permit Area Guidelines
 - DP Guidelines – Form & Character
- Regional Context Statement
- Appendices to Official Community Plan
 - Nicomekl River District Neighbourhood Plan
 - District Policies

Anton Metalnikov, Planner, provided information to the Panel on the following:

- Zoning Bylaw
 - Update
 - Proposed Updated & New Zones
- Current Development
- 2022 ADP Results
- Advisory Design Panel (ADP) and Typical Application Process (Rezoning + DP)
 - Areas of Evaluation:
 1. Overall design quality, appeal & character
 2. Relationship of buildings/spaces to neighbours
 3. Interface between buildings & public realm
 4. Specific building & site design elements
 5. Building & open space materials
 6. Livability & human needs
 7. Signage
 8. Energy & sustainability
 9. Accessibility
 10. Crime Prevention Through Environmental Design (CPTED)

Carl Johannsen, Director of Development Services, provided information to the Panel on the following:

- Accountability to Council
- Recommendations to Council

Kelly Kenney, Corporate Officer provided information on meeting procedures, referencing and providing examples from the following guidance documents:

- Community Charter
- Council Procedure Bylaw
- ADP's Terms of Reference

The meeting recessed at 8:06pm and reconvened at 8:11pm with the same members present.

2) **AGENDA**

Adoption of the March 29, 2023 agenda.

It was MOVED and SECONDED

THAT the agenda for the March 29, 2023 Advisory Design Panel be approved.

CARRIED

3) **MINUTES**

Adoption of minutes from the November 2, 2022 meeting.

It was MOVED and SECONDED

THAT the minutes of the November 2, 2022 Advisory Design Panel meeting be approved as circulated.

CARRIED

4) **DEVELOPMENT PERMIT APPLICATION DP 03-22** **ZONING BYLAW AMENDMENT APPLICATION RZ 02-22** **LAND USE CONTRACT DISCHARGE APPLICATION LUC 01-22**

12-story, 370-unit apartment development at 5360 204 Street.

Mr. Anton Metalnikov, Planner, spoke to the staff report dated and provided a brief overview of the Development Permit application.

The Applicant team entered the meeting:

- Noel Lim, Project Manager, Keystone Architecture & Planning Ltd.
- Clark Kavolinas, Landscape Architect, C. Kavolinas & Associates Inc.
- Eric Poxleitner, Sr. Principal, Keystone Architecture & Planning Ltd.

Mr. Lim presented the application, providing an overview of the development with details about the following:

- Floor Area Ratio
- Project context
- Neighbourhood context
- Walkability to SkyTrain timeframes and other amenities
- Environmental considerations
- Site plan

Mr. Kavolinas provided information on the landscape plan and outdoor amenity areas.

Mr. Poxleitner provided information on the design rationale.

Mr. Lim provided further information on the following:

- Floor and Unit layouts
- Storage areas
- Roof plan
- Parkade P1 and P2
- Shadow studies

Mr. Poxleitner presented renderings of the proposed development and Mr. Lim presented site section and pedestrian scale renderings.

Panel members provided feedback on the form and character of the development and discussion took place in regard to the following:

- security concerns about the mail room design;
- heavy look of North elevation vertical columns, possibility of breaking up the line horizontally;
- adjusting the placement of the ribbon feature on the northwest elevation to complete the wrap effect around the exterior; the design feature's impact on placement of windows in certain units; concern that reflective quality of the feature would create glare for neighbours when light hits them;
- accessible parking on P1 parking level is too far away from entrance;
- perimeter trees around the site;
- ways to incorporate building treatments of building through to walkout of first floor with hard surfacing, planter structures, outdoor amenity spaces;
- how to bring more privacy and sound buffering in the courtyard for units facing courtyard;
- consider outdoor space for adults not just children,
- suggestion to vary the look of the outdoor amenity areas;
- as ground floor outdoor amenity area will be almost totally shaded all year, it is unlikely grass or plantings will grow there; consider other options;

- outdoor amenity play space could be improved with slide, swings etc.;
- stepping foundation out around existing trees is important during construction to protect them;
- consider making rooftop amenity space accessible to both rental and market tenants;
- there are a lot of colours and materials, overall ribbon design might benefit from fewer competing elements;
- consider thicker ribbon bands on south side and thinner on north side for shade and light purposes;
- as roof is so visible, suggest green roof on the mechanical pavillion;
- suggest putting some children's play areas on roof so they can play in the sun;
- consider allowing rental units access to all amenity areas;
- consider incorporating some shade/rain protection features for rooftop patio;
- suggest changing ribbon colour from blue to green to mirror green space across the street from development;
- suggest working with Canada Post to install break-in resistant mailboxes;
- suggestion to use electric heating rather than fossil fuels;
- provide rooftop rainwater capture for watering plantings in common areas;
- have more curved building elements to break up monolith look from north view;
- ensure entrance to rental portion of development is as aesthetically pleasing as the strata portion;
- for security purposes consider consolidating the multiple bike rooms into fewer, larger rooms.

In response to questions from Panel members, the applicant team members advised that:

- the mailroom has a locking door for residents' access and a separate door for Canada Post delivery staff to access the back of the mailboxes only;
- whether to demolish or deconstruct the existing building on the site hasn't been discussed with the client yet;
- separation of the rental and market units was required due to strata requirements; however, the market units could be rented out;
- terminating the ribbon feature on the 3rd and 4th floors was deliberate, as part of the design concept for the building;
- EMTC (Encapsulated Mass Timber Construction) was not used as the building material, even though it is now allowed for buildings up to 12 storeys in height as the client preferred steel as it is a more established technology;
- rental wing access will be provided off internal lane connecting to 204 Street; an additional fire hydrant may be required, and the internal lane

and parking area have been designed to accommodate fire truck access;

- PMT is placed within internal courtyard, and will have access for BC Hydro maintenance vehicles;
- the window placement right next to the storage locker was a design oversight that will be addressed;
- ribbon banding through some balconies on east elevation was a design oversight and will be addressed;
- the outdoor amenity area will not be accessible from the road;
- bike storage areas for rental and strata are located in gated areas;
- there are buffering elements in the construction to limit noise from floors above;
- all windows open;
- leaving space on patios to allow for later installation of air conditioning units is being considered;
- all amenity areas are designed to be zero barrier;
- Parking spaces with EV chargers will be provided in both the strata and rental parking areas;
- there is no bike storage in units;
- main bedrooms fit queen sized bed, second bedroom fits a double and possibly a queen sized bed;
- there are two separate entrances to the strata and rental units;
- there is one elevator for the rental units and three for the strata units;
- they could look into putting a bike maintenance room on ground level, or in one of the amenity spaces.

In response to a question from a Panel member, staff advised of the reasons strata and rental units need to be separated in a blended building such as this.

The applicant team left the meeting.

In response to questions regarding types and sizes of rental units as compared to the strata units, Mr. Johannsen advised that he could report back on that in a future report to Council on this development.

It was MOVED and SECONDED

THAT a member of the public in attendance be permitted to address the Advisory Design Panel on the development.

CARRIED UNANIMOUSLY

Staff responded to questions from a member of the public regarding aspects of the development as they relate to seniors and those with disabilities, in particular:

- fire alarms for the hearing and visually impaired;
- scooter and wheelchair access to suites;

- number of accessible units;
- ramps to entrances to building;
- special needs parking.

In the interest of time, staff advised the member of the public that they could speak with them outside of the meeting and noted members of the public will have the opportunity to speak to Council about the development at the Public Hearing on the development.

The Panel compiled a list of recommendations for the applicant.

It was MOVED and SECONDED

THAT

1. The ADP receive the staff report dated March 22, 2023 for information; and
2. The ADP recommends the applicant give further consideration to the following prior to the application proceeding to Council, subject to minor edits and consolidation for clarification purposes without changing the intent of the recommendations:
 - a. Review elevations/façade treatments to:
 - Break up vertical design of stairway walls on north elevation and review the design of the aluminum “ribbon” as it wraps around the building corners for continuity, while keeping building design harmony in mind.
 - Incorporate curved building elements and additional design attention in more locations across the building, especially at ground level, lobby entrances, and within the interior courtyard area, including within landscaping features (planter boxes, paving pattern, etc.)
 - Review additional opportunities to break up the building’s massing through stronger building face articulation features
 - Consider incorporating green tones into the elevations and simplifying the material & colour variation scheme
 - Review opportunities to daylight more windows and balconies in relation to aluminum “ribbons” and consider using ribbons on south side for shading purposes
 - b. Review rooftop amenity spaces for:
 - Varying rooftop amenity space programming/design to create more distinct activity spaces, including those oriented to adults (such as BBQ areas)

- Provide more engaging play structures and add them to rooftop spaces to take advantage of sunlight
 - Review shade/coverage opportunities on rooftop outdoor spaces to provide shelter from the sun and rain
 - Provide more detail on the design/screening of the rooftop mechanical utilities, and/or consider heat pump systems
 - Consider cross-access to rooftop amenity spaces between the strata and rental building wings
 - Review design of community garden plots to enable roll-up use by people who use mobility devices and consider breaking up the plots into narrower rectangular forms to be more accessible
- c. Review the courtyard for:
- Consider non-grass material for courtyard (not synthetic)
 - Incorporate additional vertical elements (i.e. poles, deciduous trees, lighting, etc.) and additional activity opportunities into the courtyard to break up the void space and enhance separation between units facing each other, while being conscious of light access into units
- d. Review design of mail rooms for security and parcel delivery; consider getting in touch with Canada Post for advice
- e. Review potential sunlight impacts of aluminum “ribbon” material to avoid “spotlighting” impacts on surroundings
- f. Bring accessible parking stalls in as close as possible to elevator lobbies
- g. Consider use of electrical building systems vs fossil-fuel based, including opportunities for solar/geothermal energy, and the provision of air conditioning (not form and character)
- h. Review security of fenestration into storage rooms (e.g. increasing opacity)
- i. Enhance the design of the mechanical/electrical room pavilion & consider incorporating a green roof
- j. Review opportunity to consolidate bike storage rooms as much as possible
- k. Review building for sound attenuation opportunities, including bedroom-to-living room interfaces (not form and character)
- l. Consider e-bike charging provisions (not form and character)

- m. Consider deconstructing the existing building, vs demolishing, to improve project sustainability (not form and character)
- n. Consider adding bike repair rooms (not form and character)
- o. Ensure rental wing entrance is as attractive and inviting as that of the strata wing.

CARRIED

5) NEXT MEETING

To be determined

6) ADJOURNMENT

It was MOVED and SECONDED

THAT the meeting adjourn at 10:09 pm.

CARRIED



ADVISORY DESIGN PANEL CHAIR



CORPORATE OFFICER



**MINUTES OF THE
ADVISORY DESIGN PANEL**

**HELD IN COUNCIL CHAMBERS,
LANGLEY CITY HALL**

**WEDNESDAY, MAY 10, 2023
AT 7:01 PM**

In Attendance: Councillor Paul Albrecht (Chair)
Councillor Mike Solyom (Co-Chair)
Blair Arbuthnot
Johnnie Kuo
Chad Neufeld
Tony Osborn
Scott Thompson

Absent: Matt Hassett
Leslie Koole
Ella van Enter
Cst. Peter Mann

Guest: Mayor Nathan Pachal

Staff: C. Johannsen, Director of Development Services
K. Kenney, Corporate Officer
A. Metalnikov, Planner

Chair Albrecht began by acknowledging that the land on which we gather is the traditional lands of the Katzie, Kwantlen, Matsqui and Semiahmoo First Nations.

1) AGENDA

Adoption of the May 10, 2023 agenda.

It was MOVED and SECONDED

THAT the agenda for the May 10, 2023 Advisory Design Panel be approved.

CARRIED

2) MINUTES

Adoption of minutes from the March 29, 2023 meeting.

It was MOVED and SECONDED

THAT the minutes of the March 29, 2023 Advisory Design Panel meeting be approved as amended to reflect Chair Albrecht and Co-Chair Solyom as being in attendance.

CARRIED

**3) DEVELOPMENT PERMIT APPLICATION DP 02-23
ZONING BYLAW AMENDMENT APPLICATION RZ 02-23**

Proposed 8-storey, 78-unit apartment development 5404-5414 207 Street.

Mr. Anton Metalnikov, Planner, spoke to the staff report dated May 1, 2023 and provided a brief overview of the Development Permit application.

In response to questions from Panel members, staff advised that:

- There are six undeveloped properties adjoining each other; the developer owns four properties, which leaves two properties to the north which, if combined would not be of the required size for future development under the City's OCP; accordingly, the developer has agreed to incorporate only a small portion of their fourth lot adjoining these two properties for their development so that the remainder of the fourth property can be reserved for future development by consolidating it with the remaining two lots; these remaining two lots have separate owners.
- Douglas Crescent may be widened but the area will be densified and have a very urban character;
- The intent is to widen the lane off 207 Street with two way directions for accessibility by residents and the Fire Department;
- It is expected that the developer will demolish the building on the fourth lot, as referenced above, then clean and fence the site until it is ready to be redeveloped.

The Applicant team entered the meeting:

Rajesh Kumar, Principal Architect, Kumar Architecture Ltd.
Meredith Mitchell, Principal, M2 Landscape Architecture
Parm Bedesa, Owner

Mr. Kumar presented the application, providing an overview of the development with details on the following:

- Site location
- Site context
- Site development analysis

- Project description
- Design principles
 - Siting and building design
 - Massing
 - Entrances
 - Vehicle access, parking and circulation parking
 - Refuse, recycling and service areas
 - Energy efficiency and conservation sustainability
 - Lighting strategies
- Shadow studies
- Site plan
- Underground parking plan
- Main floor plan
- Second to eighth floor plans
- Roof plan
- North elevation
- East elevation
- Building section

Ms. Mitchell provided information on the main floor and rooftop landscape plans.

Panel members provided feedback on the form and character of the development and discussion took place in regard to the following:

- potential access and accessibility issues with respect to garbage room;
- design of lobby doesn't maximize effective use of the space; consider relocating mailroom;
- potential to add additional balcony to 7th floor unit on north elevation;
- soffit materials not shown on renderings;
- various potential Building Code issues;
- rooftop amenity area suggestions:
 - add trellis or other amenity
 - add more landscaping to central amenity area and a second bench;
 - extend gravel roof cover further over roof;
- relocate communal garden planters to rooftop where they will receive more sunlight;
- lack of screening for play area in northwest corner;
- gate to stairs needed at north play area for safety;
- entrance does not read as an entrance; is dark; consider removing centre pillar and making roofline more open at entrance;
- dog waste destroys landscaping, consider and address long term impacts;
- large parkade wall along rear lane looks rather plain, could benefit from additional design interest;

- north end play area not very entertaining for children; consider different play structure or something more creative (ex. sandbox);
- consider noise mitigation strategies for units with bedroom-to-living room interunit walls;
- suggest working with Canada Post to install break-in resistant mailboxes;
- suggestion to use electric heating, heat pumps, rather than fossil fuels;
- improve sight lines for parking stalls at lanes for safety;
- provide hose bibb for communal garden area.

In response to questions from Panel members, the applicant team members advised that:

- soffit materials are wood finish;
- the area on the other side of the play area is an open space as the railing needs to step up in that area; there is keycard access in that area;
- access to townhouses is on the ground level only;
- air conditioning is not included in the units;
- materials for the rooftop patio space are a combination of pavers and composite wood decking;
- garden beds are 30" wide by 6 ft. long and will have a hose bibb;
- single play structure in play area is due to the space requirements for play structures; there must be 6 ft. of space between each play structure; given the limited space in that area there could only be one play structure, a climbing play structure would require even more space to meet code;
- there will be a party wall at grade/parkade level between the development and neighbouring property to the south;
- the parkade ramp rising from the ground floor to the second floor is covered by the apartment building above for a portion of its length;
- if metal planters are aluminum, they do not heat up but can become dry; there are plant liners that are self-watering that can be used in them;
- the garbage room can be accessed from the elevator.

Councillor Albrecht noted that the RCMP representative on the Panel had reviewed the plans and had provided his comments to staff.

In response to questions from panel members, staff advised that:

- there are no special requirements for this project in response to its 8-storey height and adjacency to a 6-storey apartment building soon to begin construction immediately to the south; staff are communicating additional setback requirements at the 9th floor and above for developments within the Mid Rise Residential OCP designation;
- this development would be required to dedicate a portion of land to widen the lane as well as to design and reconstruct the development's half of the lane along its frontage to current

standards. Accessibility to, from, and past the development, including with regard to the current “no entry” signage just north of the site, would be reviewed by staff as part of the civil engineering review process.

The applicant team left the meeting.

Councillor Albrecht left the meeting at 8:18 pm .
Councillor Solyom assumed the Chair.

The Panel compiled a list of recommendations for the applicant.

It was MOVED and SECONDED

THAT

1. The ADP receive the staff report dated May 1, 2023 for information; and
2. The ADP recommends the applicant give further consideration to the following prior to the application proceeding to Council:
 - a. Review access to the garbage room from the exterior and whether window intended for use by individuals with disabilities to dispose of garbage can be reached if sitting in wheelchair/scooter;
 - b. Review security of rear garbage room and stairs from lane;
 - c. Update entrance design to be more prominent and welcoming, (ex. remove centre pillar) and review the usability of the lobby with regard to mail and parcel delivery, including consideration of Canada Post standards;
 - d. Consider providing an additional balcony to the 1-bedroom unit on the north elevation on the 7th floor;
 - e. Show soffit materials within renderings and material palette, especially on roof overhang and entrance canopy;
 - f. Review project for Building Code compliance, including accessibility, cladding combustibility, and exits into storage;
 - g. Review usability of upper level parkade ramps with regard to weather;
 - h. Consider additional bench and shade amenity on rooftop patio in the southern third and expand the landscape buffer between it and the central dining area;

- i. Consider expanding roof ballast cover over more of the roof;
- j. Consider locating communal planters on rooftop patio;
- k. Consider additional decorative screening on north edge of northwest play area;
- l. Add gate at stairs to northwest play area from the street;
- m. Ensure barrier is provided on east edge of northwest play area to protect it from the parkade ramp;
- n. Ensure washers and dryers and doors are illustrated within all units and consistent with adaptable unit designations (i.e. usability & compliance of stacked washers & dryers);
- o. Consider provision of air conditioning along with incorporation of non-fossil fuel-based mechanical equipment (not form and character);
- p. Consider possible animal waste management strategies;
- q. Consider provision of more engaging play equipment;
- r. Add spandrel or other glazing-simulating material on the rear parkade to further animate the lane façade;
- s. Consider noise mitigation strategies for units with bedroom-to-living room interunit walls (not form and character);
- t. Provide hose bibb within communal garden area (not form and character);
- u. Review rear lane for sightlines and maneuverability of parking spaces and parkade entrance ramps.

CARRIED

4) NEXT MEETING

May 31, 2023 (tentative).

5) ADJOURNMENT

It was MOVED and SECONDED

THAT the meeting adjourn at 8:31 pm.

CARRIED



ADVISORY DESIGN PANEL CHAIR



CORPORATE OFFICER



MINUTES OF THE SCHOOL DISTRICT NO. 35 / MUNICIPAL LIAISON COMMITTEE

HELD in CKF Boardroom
20399 Douglas Crescent, Langley, BC
WEDNESDAY, March 29, 2023
AT 4:00 P.M.



Present: School District No. 35 (Langley)
Trustee Candy Ashdown, Co-Chair
Mal Gill, Superintendent of Schools
Brian Iseli, Deputy Superintendent of Schools

City of Langley
Councillor Rosemary Wallace, Co-Chair
Councillor Leith White
Kim Hilton, Director of Recreation, Culture and Community
Services
Rick Bomhof, Director of Engineering, Parks and
Environment
Paula Kusack, Deputy Corporate Officer

Absent: Trustee Tony Ward

Councillor Wallace began the meeting by acknowledging that the land on which we gather is the traditional unceded territory of the Katzie, Kwantlen, Matsqui and Semiahmoo First Nations.

1) **AGENDA**

Adoption of the March 29, 2023 meeting agenda.

It was MOVED and SECONDED

THAT the agenda be adopted as circulated.

CARRIED

2) **MINUTES**

Adoption of the June 6, 2022 meeting minutes.

It was MOVED and SECONDED

THAT the minutes of the June 6, 2022 meeting be adopted as circulated.

CARRIED

3) BUSINESS

From the City:

- a) Request to facilitate better connections between the Waceya Metis Society and the SD35 Metis students – request from Kelly Sears, President, Waceya Metis Society

Ms. Sears reached out to the City and the School District to build a better connection between the Metis Society and the Metis youth in the school district. Ms. Sears has been connected to the District Principal of Indigenous Education and they are set to meet next week.

- b) Community Day Update – Saturday, June 10, Douglas Park
Councillor Rosemary Wallace

Councillor Wallace advised that National Indigenous Day is June 21 each year and is often recognized with celebratory events on the third weekend in June. Historically, the City has celebrated Community Day, their largest community event of the year, the same weekend. As the City continues to work toward truth and reconciliation and wishes to celebrate both National Indigenous Day and Community Day with Indigenous neighbours, the Community Day event has been rescheduled to occur the second Saturday in June going forward.

Councillor Wallace shared the following:

- School district staff were invited to share an invitation to school environmental teams to participate in Community Day with respect to educating the public about recycling and environmental initiatives.
- School of the Year contest – available to city schools to participate in.
- School district staff can contact Kim Hilton, Director of Recreation, Culture and Community Services if they would like to host a booth at the event.
- This is a major fundraising event for Douglas Park Community School.

ACTION: The Director of Recreation, Culture and Community Services will forward information about Community Day to the Deputy Superintendent of Schools.

Councillor Wallace advised that in partnership with the Langley Environmental Partners Society, the City is hosting an Earth Day event on April 22 from 11am-2pm in Douglas Park. The theme is Up-Cycling. She invited the school district to participate and invited them to host a booth focusing on environmental and sustainability initiatives (ie: green teams etc)

ACTION: The Director of Recreation, Culture and Community Services will forward information about Earth Day to the Deputy Superintendent of Schools.

- c) Langley Film Festival Update
Councillor Rosemary Wallace

Councillor Wallace shared that the City is hosting it's first ever Langley Film Festival. It is open to students from anywhere in BC and is a great opportunity to showcase young film makers. There haven't been many student entries. The school district was invited to share the information with all schools and specifically with film teachers.

The Superintendent of Schools forwarded the information to relevant school district staff for distribution to schools.

- d) Crime Prevention Promotion
Councillor Rosemary Wallace on behalf of the City's Crime Prevention Committee (CPC):

- i. Promote the "Social Media Crime Prevention" Poster
On behalf of the CPC staff requested that the school district distribute and post the Social Media Crime Prevention poster, created by the committee's Youth Representative, at schools to spread awareness about internet safety to youth.
- ii. Know Your Neighbour Campaign
The Crime Prevention Committee door-to-door campaign is back in 2023. Staff explained the initiative and advised that students are encouraged to volunteer. A volunteer credit letter is available should students need to log volunteer hours. Date to be determined.

ACTION: The Director of Recreation, Culture and Community Services will forward information about the Crime Prevention Committee initiatives to the Deputy Superintendent of Schools.

- e) New City Park Baseball/Soccer Field – Ribbon Cutting – June 29 at 3pm.
Rick Bomhof, Director of Engineering, Parks and Environment

The Director of Engineering, Parks and Environment noted that field construction will be done by the end of April. He invited school trustees and district staff to attend.

- f) Portage Park Tree Species Identification Project
Rick Bomhof, Director of Engineering, Parks and Environment

The Director of Engineering, Parks and Environment advised that this initiative came from the City's Environmental Sustainability Committee. It was intended to educate the public about the different species of trees in the City. He noted that Blacklock, HD Stafford and Nicomekl are all within walking distance of the park and encouraged the school population to take advantage of the opportunity and use the project as an educational piece.

The Superintendent of Schools forwarded the information to relevant staff for distribution to the district schools.

- g) Operation Waterproof Grade 5 Swim Program Update
Kim Hilton, Director of Recreation, Culture and Community Services

The Director of Recreation, Culture and Community Services advised that the program continues to attract record numbers as the school district continues to grow. All Langley district schools are participating this year, except one. Al Anderson Memorial Pool will host 1555 grade 5's this year who will learn about basic first aid and water safety. The city has received feedback from past students that they have utilized these lifesaving skills later in life.

Ms. Hilton advised that in collaboration with Langley School District Foundation, Langley Literacy Network, and the Langley Children Committee the City has installed StoryWalk on the trail behind Simonds Elementary. It is an initiative where children and adults read stories outside. Pages from an illustrated children's book are taken apart, laminated and displayed on large signs along the trail.

- h) Douglas Recreation and Childcare Centre Progress Update
Kim Hilton, Director of Recreation, Culture and Community Services

The Director of Recreation, Culture and Community Services advised that an upcoming renovation to Douglas Recreation Centre will be underway in June to accommodate the addition of 72 new childcare spaces. As such, the facility will be closed for 12-14 months. All Douglas Recreation programming will be relocated to Timms Community Centre during the facility closure.

5) **FOR INFORMATION**

- a) Plans & Strategies
- i. City's Spring/Summer Recreation Guide – The guide offers many programs for families and children. The Al Anderson Memorial Pool opened for swim lesson registration today and was very busy.
 - ii. Living Well in Langley, a Poverty Reduction Strategy – This initiative is a joint venture between the Township and the City and includes other community

stakeholders, including the school district. It is about making life's needs more accessible to everyone, especially when affordability is a top-of-mind issue affecting our residents.

The Secretary Treasurer advised that every school has a team that identifies families in need of assistance and connects them with required services.

The group continued to discuss the different services available, and it was noted that the local MLA was given a copy of the report.

- iii. City's Parks, Recreation and Culture Plan –provided for information and is an excellent plan to support our community into the future.

It was noted that schoolyards are often utilized by residents as general outdoor greenspace. There was a suggestion that perhaps the City and school district could partner to enhance those spaces in the future.

There was discussion about the City's extensive trail network and it was noted that a person can go from school to school within the City very easily utilizing the trail network.

School district staff advised that there are several programs assisting families within the school population. The School Foundation works with individual teams in the schools and they have a good handle on the needs. The total number of families served is at its highest level, around 700, out of 25000 students.

City staff noted that Langley Meals on Wheels provides the Healthy Living Bag program which provides a bag of fresh fruits and vegetables for \$6. Staff will send the school district information about the program.

ACTION: The Director of Recreation, Culture and Community Services will forward information about the Healthy Living Bag program to the Deputy Superintendent of Schools.

- b) 2023 Meeting Dates - Host: Langley City
- Jun 21 – 4pm
 - Sep 13 – 4pm (TBC when SD fall calendar is confirmed)
 - Dec 13 – 4pm (TBC when SD fall calendar is confirmed)

6) NEW BUSINESS

It was MOVED and SECONDED

THAT the meeting adjourn at 4:55 pm.

CARRIED

Councillor Wallace
Co-Chair

Deputy Corporate Officer



RECREATION, CULTURE, AND PARKS ADVISORY COMMITTEE

May 10, 2023 at 7:00pm
Salmon River Committee Room
4th Floor, 20338-65 Avenue, Langley, BC

MINUTES

Present:

R. Jhaj, (Alternate Committee Co-Chair)
Councillor T. Baillie (Council Co-Chair)

G. Abreo, S Cook, C. Grey, J. Loewan, T. Taylor, and R. Thandi

Staff:

A. Laverdure, Recreation Centre Supervisor/Acting Manager
R. Stare, Acting Director, Recreation
C. Quin, Recording Secretary

As Committee Co-Chair, D. Kang, was unable to attend, R. Jhaj volunteered to fill the role.

ACKNOWLEDGEMENT OF THE TRADITIONAL TERRITORIES OF THE COAST SALISH PEOPLES

R. Jhaj acknowledged the Traditional Territories of the Coast Salish Peoples.

A. APPROVAL AND RECEIPT OF AGENDA ITEMS

1. Recreation, Culture, and Parks Advisory Committee – May 10, 2023

Moved by C. Grey,
Seconded by G. Abreo,
That the Recreation, Culture, and Parks Advisory Committee approve the
agenda and receive the agenda items of the May 10, 2023 meeting.
CARRIED

B. ADOPTION OF MINUTES

1. Recreation, Culture, and Parks Advisory Committee – April 12, 2023

Moved by G. Abreo,
Seconded by J. Loewen,
That the Recreation, Culture, and Parks Advisory Committee adopt the
minutes of the April 12, 2023 meeting.
CARRIED

C. DELEGATIONS AND PRESENTATIONS

1. Seniors Programs and Services

Amanda Laverdure provided an update on Recreation Programming for Seniors. The following topics were reviewed, as summarized below:

Philosophies and Approach

Addressing Removal of Barriers

Age-Friendly Community and Strategy

Current Recreation Program and Event Offerings

Seniors Week 2023 – June 5-11

Discussion ensued and the following comments/questions were provided:

- Consider barriers, such as transportation, finance, isolation;
- Consider the growth of demographics;
- Suggested to present at Senior Advisory Committee.

D. REPORTS

1. Co-Chairperson's Report

No Report

E. CORRESPONDENCE

F. WORK PROGRAM

1. Canada Day Events

Staff provided a memo with a brief update on the preparations for the Township's 2023 Canada Day Celebration. Staff are participating in the planning of two events for 2023. A larger celebration is being planned for Aldergrove Athletic Park and a small event will concurrently take place in Fort Langley. The Township of Langley's website will contain all celebration details.

(Provided on table)

2. Public Art

Staff provided a memo with an update on the three new public art pieces, expecting to be installed in June and July of 2023. Two artists were awarded commissions to create sculptures for two locations. *Night Blooms* by artist Ron

F. WORK PROGRAM

Simmer will be installed at Routley Neighbourhood Park. *Heart in the Right Place* by artist Kyle Thornley will be installed at Yorkson Community Park. The third public art project that is underway is the Murrayville Mural by Pulp Studios Inc., an artist team comprise of Randi Hamel, Taj Jamal, Cory Lansdell and Kelly Mellings, and will be located at the Langley Airport.

Discussion ensued and the following comments/questions were provided:

- Consider traffic/driver distraction for safety;
- Consider heritage pieces to be place displayed.

3. Firefighters vs RCMP Water Battle

T. Taylor provided a report on behalf of the Working Group and presented as Attachment A.

Discussion ensued and the following comments/questions were provided:

- Consider security and safety during the event;
- Councillor T. Baillie will meet with the Working Group to assist in planning;
- R. Stare requested the schedule of events.

(Provided on table)

4. Canadian Premier League

R. Stare reported that the Vancouver Football Club hosted its inaugural home game on May 7, 2023, at the new stadium at LEC and is the new home for the football club.

5. BCRPA Conference May 3-5, 2023.

S. Cook provided a brief report from the conference and presented as Attachment B.

G. COUNCIL REFERRALS

H. OTHER BUSINESS AND ITEMS FOR INFORMATION

I. NEXT MEETING

Date: June 14, 2023
Location: Parks Tour - TBD
Time: 5:30 pm

J. TERMINATE

Moved by G. Abreo,
Seconded by J. Loewan,
That the meeting terminate at 8: 25pm.
CARRIED

CERTIFIED CORRECT:

Community Representative Co-Chair

Council Representative Co-Chair

RCPAC Report: ACUCC Firefighters vs. Police Water Battle (Significant Issues Report)
Tristan Taylor
May 8th, 2023

Introduction:

In light of this event's magnitude and collaborative requirements, we have experienced ongoing issues concerning the basic foundation of the ACUCC Firefighters vs. Police Water Battle. Detailed below is a comprehensive list of the concerning issues and our ongoing efforts to improve the timeline and success of the event.

Issues List:

1. RCMP Participation:

The RCMP have various procedures, safety precautions and gear that make it difficult for them to participate on multiple fronts. The working group and I are currently drafting solutions to the issues the department has outlined; additionally, I connected with Councillor Martens last week regarding this issue, and she noted she could be of assistance.

Solution: Joint communication with the working group, Councillor Martens and the RCMP to assess the department's concerns and garner support. Councillor Martens's experience at VPD will greatly assist in this communicative process and provide a new understanding of the RCMPs safety regulations.

2. Fire Participation:

Currently, the IFF has fully backed the event with no concerns aside from interdepartmental issues. From my communications with the department, the previous fire chief refused to involve the department in any community-related activities as of late. This unfortunate position has stalled the confirmation of a fire truck, hoses, and gear for the volunteer firefighters.

Solution: Joint communication with the working group, Councillor Baillie and the new fire chief to confirm the department's support. Councillor Baillie's previous experience as a fire chief will greatly assist in this communicative process and shine a light on how the department can be of assistance.

3. Set Dates:

Since last month's meeting, I have been in contact with events planner Kevin Muirhead regarding the events possible inclusion during the TOL 150 celebrations. They just came up with these dates last week (the week of May 1st) and will now decide what events should be included.

Solution: Continued communication with the working group Kevin and open communication with the TOL 150 planning group. Additionally, issues with Police and Fire must be settled in a timely fashion so as to appeal to the TOL 150m Planning group.

4. The non-compete clause with Triple O's

This issue is currently being addressed as of this week. As we have been informed, this problem should not be one of the major concerns once discussions begin.

Solution: Continued communication with Rob Stare, Triple O's and the working group to create an agreement to include other food and beverage services at the event.

5. Sponsorship and attendee's

Until these issues are resolved, there is no way to book any vendors, acquire sponsors or garner attendees.

Solution: A multi-level collaboration to ensure the event comes to fruition in a successful and impactful way!

BCRPA CONFERENCE May 3-5, 2023

Putting Empathy to Work presented by Rob Volpe

90% of consumers want brand (company) to show empathy through their behaviour

What is empathy? To walk in someone else's shoes (as them)

Sympathy- the ability to feel FOR a person

Empathy- the ability to feel WITH a person (emotional- feeling the emotions as someone else is feeling them, cognitive- seeing the point of view as someone else)

Role playing is key for children to develop empathy- stepping into the shoes of someone else

4 actions to be empathetic:

- | | |
|-------------------|-------------------------|
| 1. Self awareness | 3. practice the 5 steps |
| 2. Courage | 4. Grace |

5 steps to build Empathy:

- | | |
|------------------------|---------------------------------|
| 1. Dismantle Judgement | 4. Integrate into understanding |
| 2. Ask good questions | 5. Use solution imagination |
| 3. Actively listen | |

Indigenous Relations Presented by Trish McPail

- Are you allowing a safe space for people to be who they are?
- Reconciliation is the journey of being untaught (ex- you are not born a racist, it is taught)
- It's not yours to carry the guilt, do better in the future
- Be curious about your coworkers & staff, take the time to connect
- Part of empathy is accepting people where they are at
- Sometimes you have to stand in the discomfort to be able to move from it
- Invite them in- build authentic relationship
- Set people up for success

Outward Bound Canada Training Academy Presented by Fiona Hough

Website: trainingacademy.outwardbound.ca

- Intensive courses available in BC and Ontario that are becoming higher and higher demand
- Intentional about the representation of a variety of cultures and backgrounds in their company and trying to improve accessibility

Leading Change in a Post-Pandemic World presented by Jennifer Campbell & Roger Weetman

7 dynamics of change:

- | | |
|---------------------------------|----------------------------------|
| 1. Awkward & uncomfortable | 5. Different levels of readiness |
| 2. Focus on losses | 6. Not enough resources |
| 3. Feel all alone | 7. Revert back to the old way |
| 4. Can only take so much change | |

Reasons for resistance:

- Not aware
- Not able
- Not willing

Book reference: Talking Change – Must -have Conversations for Successful Leaders written by Jennifer Campbell

An Overview of Climate Crisis Presented by: Dr. Maya Gislason & Angel Kennedy

- Science is telling us that adaptation planning is occurring across sectors but still has gaps
- As global warming continued many adaptation options that would be effective now would become less effective
- Climate action= reducing emissions (mitigation) and preparing for impacts (adaptation)
- Strategies for success
 - o Align with Council priorities
 - o Focus on co-benefits & multi solving
 - o Tell stories of projects & share good news
 - o Include equity considerations

Digitizing Patron Feedback: A starter's guide to Modern Data-Driven Decision Making presented by: Kent Waugh, Kim Funk & Jay Deo

- Ensure the ability to give feedback is in multiple languages
- Data can be used to help make confident decisions, set manageable goals and protect against biases

Step 1: Identify Resources

- Scan existing systems, seek support and overcome barriers, Funding opportunities

Step 2: Define you Vision

- Project vision

Step 3: Find your data source

- Explore source options

Step 4: Organize your data

- Visual, consistent, simple, automate

Step 5: Perform Date Analysis

-Train staff, embed into processes, collaborate

Step 6: Draw Conclusions

- Identify, integrate, report

Key Takeaways:

- Involve team, manage change, Make visual, Create “data” culture, It’s a process, Use it

Equity, Diversity & Inclusion

Barriers: resources, connections, times, commitment, authenticity, transparency

Start in your work- is your workplace a safe space for all staff?

Ensure you take the time to hear & connect

People exist in your community – you just need to create a safe space for them to show up

STAFF REPORT

DATE: September 19, 2023
TO: Board of Education
FROM: Mal Gill, Superintendent of Schools
SUBJECT: Facilitated Board Self-Evaluation Process

RECOMMENDED MOTION:

That the Board of Education receives the update on the Facilitated Board Self-Evaluation Process for information, as presented.

BACKGROUND:

[Appendix B](#) (Facilitated Board Self-Evaluation Process) of District [Policy No. 2](#) (Role of the Board) outlines the process to be undertaken to complete the annual externally facilitated Board self-evaluation process.

Work has begun on the process to complete the evaluation. At Tuesday's Regular Meeting of the Board of Education, Superintendent Mal Gill will outline the next steps in the Board Self-Evaluation Process, which is being undertaken in partnership with the BC School Trustees' Association.

STAFF REPORT

DATE: September 19, 2023

TO: Board of Education

FROM: Mal Gill, Superintendent of Schools

RESOURCE: Woody Bradford, Deputy Superintendent
George Kozlovic, Director of Instruction
Michael Morgan, Director of Learning Support Services

SUBJECT: Framework for Enhancing Student Learning 2023-2024

RECOMMENDED MOTION:

That the Board of Education approves the Framework for Enhancing Student Learning 2023-2024, as presented.

BACKGROUND:

According to the Ministry of Education, the Framework for Enhancing Student Learning (FESL) reflects a public commitment by Indigenous peoples and Indigenous rights holders, and education partners to work together to continuously improve student learning for each student, and to address long-standing differences in performance amongst particular groups of students, most notably Indigenous students, children in care, and students with diverse needs.

Effective September 1, 2020, the Ministry of Education passed the ENHANCING STUDENT LEARNING REPORTING ORDER, Authority: School Act, sections 81 and 168 (2) (t). According to this order:

Each year, a board must prepare and submit to the Minister a report completed in accordance with this order between June 30 and September 30, or a date otherwise determined by the Minister.

The report must include the following information regarding student performance, including outcomes and measures as set out below:

(a) Intellectual Development

Educational Outcome 1	Students will meet or exceed literacy expectations for each grade level.
Measure 1.1	Current year and 3-year trend for the number and percentage of students in grades 4 and 7 on-track or extending literacy expectations as specified in provincial assessments.
Measure 1.2	Current year and 3-year trend for the number and percentage of students proficient or extending literacy expectations as specified in the Grade 10 literacy assessments.

Education Outcome 2	Students will meet or exceed numeracy expectations for each grade level.
Measure 2.1	Current year and 3-year trend for the number and percentage of students in grades 4 and 7 on-track or extending numeracy expectations as specified in provincial assessments.
Measure 2.2	Current year and 3-year trend for the number and percentage of students proficient or extending numeracy expectations as specified in the Grade 10 numeracy assessments.
Measure 2.3	Number and percentage of students who are completing grade to grade transitions on time.

(b) Human and Social Development

Educational Outcome 3	Students will feel welcome, safe and connected to their school.
Measure 3.1	Number and percentage of students in grades 4, 7 and 10 who feel welcome, safe, and have a sense of belonging in their school.
Measure 3.2	Number and percentage of students in grades 4, 7 and 10 who feel there are two or more adults at their school who care about them.

(c) Career Development

Educational Outcome 4	Students will graduate.
Measure 4.1	Number and percentage of resident students who achieved a BC Certificate of Graduation Dogwood Diploma within 5 years of starting Grade 8.
Educational Outcome 5	Students will have the core competencies to achieve their career and life goals.
Measure 5.1	Number and percentage of students transitioning to Canadian post-secondary institutions within 1 and 3 years.

The Framework for Enhancing Student Learning is the action plan for the Educational Opportunities section of the District's Strategic Plan and Aboriginal Education Enhancement Agreement. School Action Plans also align with the goals and strategies outlined in both of these documents focusing on Intellectual Development, Human and Social Development, and Career Development. Each section within the FESL will be divided into "*Here's What*" (the data that informs our actions), and "*Now What*" (actions to improve student learning).

Last year the District continued to implement the FESL. This process involved receiving feedback from all rights holders and partner groups to meet the goals that have been identified as a district. The Implementation Goals are built on actions that are being acted on in schools. The Learning Goal is the work that is being done to build staff capacity prior to taking action in schools.

Implementation Goals:

- Develop effective professional learning communities that focus on the four critical questions, with students at center of decision making.
- Understand how trauma impacts the brain and behaviour, and to use this knowledge to design classrooms/schools that are compassionate and inclusive learning communities.
- Implement Langley's Teaching and Learning Framework through universally designing instructional and assessment strategies so all students reach their full potential.

Learning Goal:

- Implement district-wide professional development on Universal Design for Learning (UDL) strategies to support all educators in ensuring UDL practices and strategies are being used throughout the District.

This process was connected to the consultation the District went through to develop the Strategic Plan and the new Aboriginal Education Enhancement Agreement. These consultations helped the District determine prioritized actions outlined in the 2023-2024 FESL.

At the Regular Meeting of the Board of Education on September 19, 2023, Deputy Superintendent Woody Bradford, Director of Instruction George Kozlovic, and Director of Learning Support Services Michael Morgan will present the updated FESL. The presentation will highlight the key actions in supporting success in the four goal areas in 2023-2024. This report includes the Framework for Enhancing Student Learning as information provided by staff prior to the September 19th meeting.



Langley School District Framework for Enhancing Student Learning

September 2023



"An innovative, inspiring and unified learning community."

Framework for Enhancing Student Learning (FESL)

SD35 MISSION/PURPOSE

"To inspire all learners to reach their full potential and create a positive legacy for the future."



Located approximately 45 kilometres southeast of Vancouver, BC, Langley School District provides services to the Matsqui, Kwantlen, and Katzie First Nations, the City of Langley and the Township of Langley. The District is honoured to operate on the unceded traditional territories of the Matsqui, Kwantlen, Katzie, and Semiahmoo First Nations. The District extends from the US border, north to the Fraser River and is neighbour to the communities of Surrey to the west and Abbotsford to the east. Total area of the District is 313 square kilometres. The District serves approximately 25,000 students; employs more than 3,800 staff; and has an operating budget of over \$260 million. The District has 45 schools providing International Baccalaureate, French Immersion, Fundamental, and Alternative programs.

ENGAGING PARTNER GROUPS

As a District we continue to consult with all community members, in order to provide the best services and supports for the students in Langley. The consultation of the FESL 2023-2024 was connected to the work done to update the [District Strategic Plan](#) and Aboriginal Education Enhancement Agreement. These consultations have provided the feedback that was needed to continue to build a successful FESL that supports ALL students. During these consultations, the voices of elders and community members from the local land-based Nations as well as community partners at ya:yəstəl' (Aboriginal Advisory Committee) were given the opportunity to share their thoughts and feedback the direction of the District. The consultation and development of the Strategic Plan and Aboriginal Education Enhancement Agreement also included students, partners groups and District teams.

Strategic Plan Consultation

December 2022

DLT Strategic Planning Team

Representatives from local First Nations (Matsqui, Kwantlen, Katzie and Semiahmoo)

January 2023

CUPE 1260

DLT Strategic Planning Team

DPAC Executive

Education/Strategic Plan Committee

Exempt Staff

Langley Teachers' Association

Langley Principals' and Vice-Principals' Association

ya:yəstəl'

March 2023

Communications Committee

April 2023

Community Partners

CUPE 1260

CUPE 1851

DLT Strategic Planning Team

Education/Strategic Plan Committee

Langley Teachers' Association

February 2023

CUPE 1851

DPAC General Meeting

Grade 10 & 11 Students

May 2023

Education/Strategic Plan Committee

Aboriginal Education Enhancement Agreement Consultation

In alignment with the FESL and commitment to support ALL learners the Aboriginal Program and the District began the process of updating the Aboriginal Education Enhancement Agreement in October 2022. The process included an opening event with leadership from the four local First Nations, the Aboriginal Program, the School District and community partners, on October 4, 2022 at the Kwantlen Cultural Centre. This was followed by five community meetings:

- October 13, 2022 @ Aldergrove Community Secondary for students & families that attend schools in the ACSS, DW Poppy and Vanguard families of schools.
- October 27, 2022 @ Brookwood Secondary for students & families that attend schools in the BSS, LSS, LEC and LFMSS families of schools.
- November 17, 2022 @ RE Mountain Secondary for students & families that attend schools in the REMSS, WGSS and LFAS families of schools.
- One session for students, families, and caregivers for children with diverse abilities and/or children or youth in care on October 18, 2022 at Newlands Golf and Country Club.
- One session specifically for youth in Grades 8-12 on October 13, 2022 at Newlands Golf and Country Club.

Data was also collected through an online survey from students and families who were unable to attend. The incredible amount of feedback collected has been collated and organized by the Aboriginal Program over the past few months. A team from ya:yəstəl' has commenced the review of the data and writing process with the intention of having the new Aboriginal Education Enhancement Agreement in place by December 2023. This agreement will provide an additional level of accountability and commitment to the work the District does to ensure the FESL represents and supports all students.

ALIGNED OPERATIONAL GOALS

Click on the [link](#) to view aligned operational goals of the Finance, Human Resources, and Information Technology departments.

UNIFIED ACTIONS

District Goal: To create compassionate learning communities with inclusive instructional practice allowing access to grade level curriculum for all students through our Ensouling our Schools Initiative.

The Langley School District's three overarching actions are intended to improve access to learning for every student, with particular emphasis on our students of Aboriginal descent, students with diverse abilities and our Children and Youth in Care. Langley's Ensouling our Schools initiative focuses on inclusivity, sense of belonging, Social Emotional Learning, Response to Intervention, First Peoples Principles of Learning, Trauma Informed Practice, evidence-based instruction and sound assessment practices.

Implementation Goals:

- **Develop effective professional learning communities that focus on the four critical questions, with students at center of decision making.**
- **Understand how trauma impacts the brain and behaviour, and to use this knowledge to design classrooms/schools that are compassionate and inclusive learning communities.**
- **Implement Langley's Teaching and Learning Framework through universally designing instructional and assessment strategies so all students reach their full potential.**

Learning Goal:

- **Implement district-wide professional development on Universal Design for Learning (UDL) strategies to support all educators in ensuring UDL practices and strategies are being used throughout the District.**

The FESL Report is framed in the following manner:

HERE'S WHAT

*Links to the data

NOW WHAT

*Strategic actions to improve results next 1-5 years

SO WHAT

*Observations and wonders based on the data

**Children and Youth in Care (CYIC) data is masked, as per provincial FOIPPA legislation. District staff have this data to develop support structures and to plan strategic actions. CYIC students typically face multiple barriers including poverty; 52% are Aboriginal, 64% are students with diverse abilities and 37% are both Aboriginal and students with diverse abilities.*

Literacy

FESL Goal: All students will meet or exceed literacy expectations for each grade level or individual IEP or AIP goals.

HERE'S WHAT

Click on link to [relevant literacy data \(FSA Data, District Primary Reading Data, Provincial Literacy Assessment Data\)](#).

Other District and Provincial Performance Indicators

- District Writing Assessment (DWA 5)
- Proficiency Levels (report cards)
- Grade to Grade Transitions
- Aboriginal "How are We Doing?" Report
- School Action Plan Reviews
- Early Development Instrument – EDI (K)
- Reading Assessments K-8: KSP, F&P, DART
- French Immersion Assessments: GB+ and ERC

NOW WHAT

K-12 Actions

- Target literacy from K to 12 and implement strategic actions resulting from regular, ongoing analysis of cohort, school, district and provincial data.
- Development and implementation of prioritized learning standards in literacy at each grade level in all schools.
- Target interventions to schools that require intensive support through the District Based Team.

- D. Use research and evidenced-based practice to build elaborations, resources, and strategies to support and enhance the Balanced Literacy Guide and ensure that these are linked directly to the Teaching and Learning Framework.
- E. Pre-K to 12 District Literacy Team to create a District Literacy Plan outlining the foundational literacy teaching strategies and interventions at each grade level to provide access, learning, and support for all learners.
- F. Ongoing evaluation and revision of District assessments, aligned with the Guiding Principles of Assessment, to ensure equitable access for all learners.
- G. Provide ongoing professional learning that supports literacy instruction and assessment.
- H. Ensure all School Action Plans have targeted and specific actions to address literacy learning.

SO WHAT

*Click on the [link](#) to see our notices and wonders for literacy

Numeracy

FESL Goal: All students will meet or exceed numeracy expectations for each grade level or to the student's IEP or AIP goals.

HERE'S WHAT

Click on link to [relevant numeracy data \(FSA Data, District Numeracy Assessment Data, Grade 10 Numeracy Assessment Data\)](#).

Other District and Provincial Performance Indicators

- Proficiency Levels (report cards)
- Aboriginal "How are We Doing?" Report
- Grade to Grade Transitions
- School Action Plan Reviews

NOW WHAT

K-12 Actions

- A. Develop and implement prioritized learning standards in numeracy at each grade level in all schools.
- B. Target interventions to schools that require intensive support through the District Based Team.
- C. Use research and evidenced-based practice to build elaborations, resources, and strategies to support and enhance the Balanced Numeracy Guide and ensure that these are linked directly to the Teaching and Learning Framework
- D. Ongoing evaluation and revision of District assessments, aligned with the Guiding Principles of Assessment, to ensure equitable access for all learners.
- E. Provide ongoing professional learning that supports numeracy instruction and assessment.
- F. Ensure all School Action Plans have targeted and specific actions to address numeracy learning.

SO WHAT

*Click on the [link](#) to see our notices and wonders for numeracy

HUMAN AND SOCIAL DEVELOPMENT

FESL Goal: Every school will continue to develop strategies for developing compassionate learning communities that nurture the gifts of all students.

Click [here](#) for relevant data (Student Learning Survey - Grades 4,7,10,12; Middle Years Development Instrument (MDI) - Grades 5,6 and 8; Grade to Grade Transitions – Grades 9-10, 10-11, 11-12.

Other District and Provincial Performance Indicators

- Tell Them from Me Survey (Grades 8 @ secondary, 9 and 11)
- Attendance Rates

HERE'S WHAT

The District has been using three surveys with various grades over the past few years (Tell Them from Me, the Student Learning Survey, and the Middle Years Instrument). Last year the decision was made to use the various surveys consistently at the same grade level moving forward to allow for a comparison of results year to year.

NOW WHAT

K-12 Actions

- A. Create Langley's Social Emotional Learning Guide.
- B. Complete an equity, diversity and inclusion scan in order to establish a vision and action plan for anti-racism.
- C. Work with ya:yəstəl' to review and revise the Aboriginal Education Enhancement Agreement.
- D. Provide universal, targeted and intensive trauma integrated training:
 - Universal – PEACEful classrooms; Ukeru
 - Targeted – Heal Aces Rating Tool
 - Intensive – Ukeru receiving pads to respond to students in crisis
- E. Work with community partners to implement the Mental Health in Schools Strategy:
 - Working directly with the Foundry and creating relationships at each school to leverage the full benefits of the Foundry for our students,
 - Building partnerships with Child and Youth Mental Health, as well as SPEAC (Suicide Prevention, Education and Counselling) and START (Short Term Assessment Response Treatment),
 - Working collaboratively with the HUB Coalition, promoting navigators and programs,
 - Working collaboratively with the WHY Clinic to provide nurse practitioner services in schools.

SO WHAT

*Click on the [link](#) to see our notices and wonders for Human & Social Development

CAREER DEVELOPMENT

FESL Goal: All students will transition successfully from secondary school with the core competencies to achieve their life and career goals.

HERE'S WHAT

Click [here](#) for relevant data (Grade to Grade Transitions – Grades 9-10, 10-11, 11-12; Completion Data; Enrolment in Train in Trades Programs; Enrolment in Work and Volunteer Experience for Credit [WAVE]; PSI Transition Data).

Other District and Provincial Performance Indicators

- Ministry Transition Reports to Post-Secondary
- Grad Exit Survey on Successful Transitions
- Enrolment in career pathway programs and micro-credentials.
- Attendance Rates

NOW WHAT

Career Curriculum

- Build capacity K-12 on collecting, curating & articulating a Student's Learning Journey Portfolio.
- Determine Prioritized Learning Standards for Elementary Career Education for Grades K-7. Align and scaffold all Prioritized Learning Outcomes for Career Education K-12.
- Develop Assessment Rubrics for Career Education K-12.
- Provide exploratory and experiential Career Education learning opportunities for grade 9 students as part of their out-of-timetable course.
- Work in partnership with the Career Discovery Program to develop essential skills for students to ensure successful capstone completion for all students.

Career Programs

- Research and develop opportunities and programs that support student transitions beyond the trades.
- Adding Health Sciences Advanced Placement Course with KPU: Summer Cohort 2023, Teen Grief Certificate Training Program 2023.
- Research and develop career and entrepreneurship opportunities to expose intermediate and middle school students to skill building and thinking about post-secondary transition pathways.
- Offer opportunities for parents/guardians to learn about the various applied skills, trades, career pathways, and dual credit programs available to support successful transitions for students.

Building Capacity

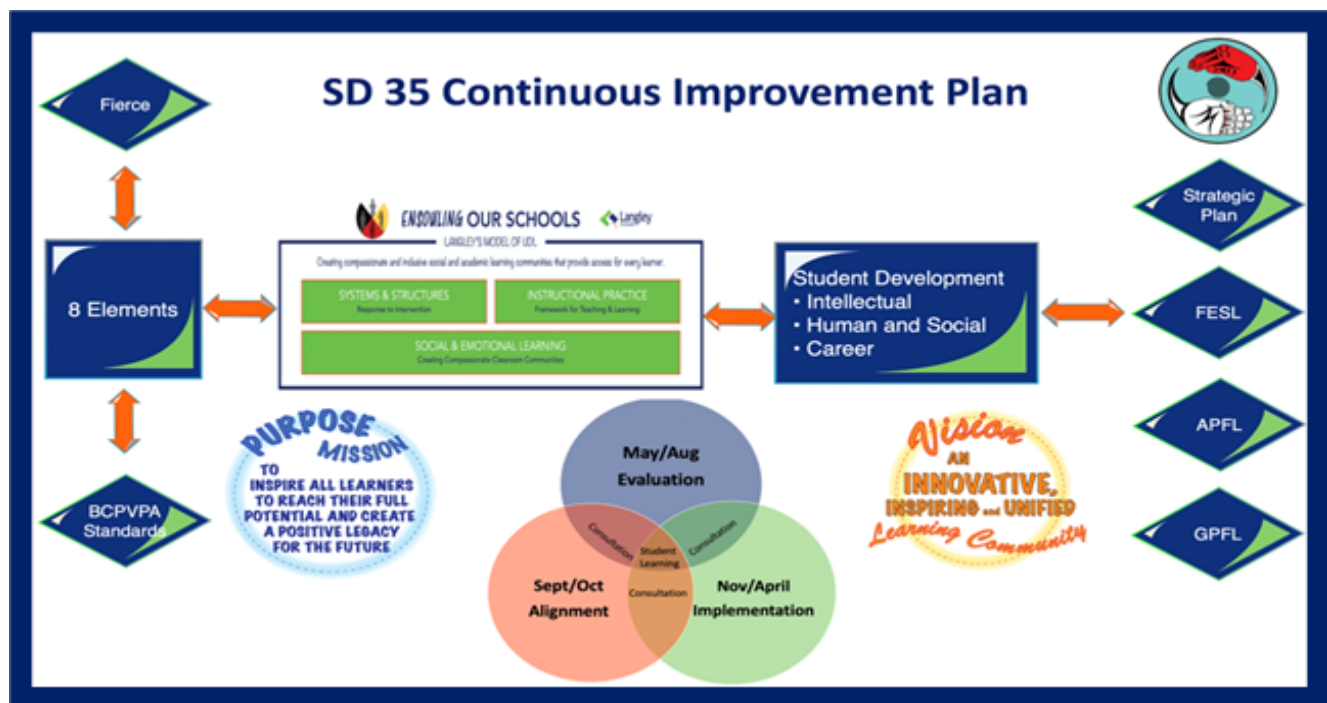
- Continue building capacity and understanding of the K-12 goals of Career Education around career awareness, exploration, and experiential learning as part of a skill development toward supporting successful transitions.
- Engage in the ongoing updating of Career Curriculum Databases.
- Build capacity K-12 with E-Portfolio tools (MyBluePrint & Spaces) to support collecting and curating evidence of learning and for documenting student reflection and growth.
- Develop Career Education K-7 and Middle School Career Education 6-8.
- Support a cross-curricular approach to Career Education through K-12 (K-1, 3-5, 6-8, 8-12) Career Education Literature and Game Kits.
- Support Professional Learning Community (PLC) Working Groups in Career Education to cross collaborate on work development with a focus on learning, collaborative teams, and results orientation, example: Aligning Grade 8-9 Career Curriculum, Research Supporting First Nations Transition, Piloting Spaces as a Portfolio Tool.
- Develop more career pathway opportunities for students transitioning directly into the workplace and for workplace micro-credentials.
- Align career transitions and curriculum between middle schools and secondary schools.
- Ensure ongoing professional development opportunities for Career Education staff, with a focus on mentorship.
- Coordinate Career Transition Planning between elementary to middle to secondary as a K-12 system wide curriculum.
- Build parent capacity on transition supports for students; Parents as Career Coaches, Parent Trade Nights, and Family Trades Information Sessions.

SO WHAT

*Click on the [link](#) to see our notices and wonders for career development

SD35 CONTINUOUS IMPROVEMENT PLAN

The Langley School District has aligned its continuous improvement plan to include the Framework for Enhancing Student Learning (FESL), the [District Strategic Plan](#), Action Plans for Learning (school-based), Growth Plans for Learning (administrators), and our District's Vision and Mission. Continuous improvement cycles through alignment, implementation and evaluation which is repeated annually. The District's unified actions are built into Langley's three block model of Universal Design for Learning entitled "Ensouling our Schools." Click [here](#) for more details on these unified actions. Throughout the year, stakeholders will examine the data to evaluate the impact of implemented strategies to improve student success and ensure strategies are addressing emerging areas of need. Stakeholders will include Indigenous rightsholders, Indigenous peoples and education stakeholders.



*As a District we are committed to upholding our District Mission,
"to inspire all learners to reach their full potential and create a positive legacy for the future."*

STAFF REPORT

DATE: September 19, 2023
TO: Board of Education
FROM: Mal Gill, Superintendent of Schools
RESOURCE: Marcello Moino, Assistant Superintendent
SUBJECT: School Start-up

RECOMMENDED MOTION:

That the Board of Education receives the report on School Start-up for information, as presented.

BACKGROUND:

Summer Session

Marcello Moino, Assistant Superintendent responsible for Summer Session, will provide a review of Summer Session 2023. The District offered face-to-face learning opportunities as part of Summer Session with a similar range and blend of classes. Registration showed very strong interest from the Langley community for students to have learning opportunities this past summer, with steady registration across all programs.

Summer Session 2023 ran at eight elementary/middle sites, two secondary sites, as well as one fully outdoor based program. Beyond that there were site-specific "Youth At Risk" programs operating at some sites to allow students to make positive school connections during the summer to help them feel better prepared and connected ahead of September start-up.

School Start-up

On September 5, 2023 the Langley School District staff welcomed students and families to the start of another school year. With the new school year now underway, we are excited to focus on re-connecting on student learning, and on creating diverse opportunities for student success. We continue to experience enrolment growth throughout the District, in particular in the Willoughby area, but also in various pockets around the District. While the increase in students is always welcome, it can also lead to some challenges with respect to pressures on school facilities. As a District, we continue to do our best to communicate with our staff and families to address their questions and concerns.

To start the school year, the Ministry of Education and Child Care has outlined provincial priorities for 2023-24. With respect to learning there will be a provincial focus on affordability, Truth and Reconciliation, child care, mental health, and teacher recruitment. One of the major initiatives of the Ministry in terms of affordability is the Feeding Futures Fund, a three-year commitment to assist vulnerable and diverse students and families who are struggling in terms of food security. Throughout the course of the school year, District staff will provide further information in relation to these Ministry priorities.

At Tuesday's Regular Meeting of the Board of Education, Assistant Superintendent Marcello Moino will provide further information on Summer Session registration and staffing numbers, as well as the various ways that Summer Session in Langley has become an alternative learning opportunity and extension to help students engage in their learning beyond the regular school year. Mr. Moino will also provide specifics on school start-up across the Langley School District.

STAFF REPORT

DATE: September 19, 2023

TO: Board of Education

FROM: Mal Gill, Superintendent of Schools

RESOURCE: Brian Iseli, Secretary-Treasurer
Matt Williams, Chief Information and Technology Officer

SUBJECT: Freedom of Information and Privacy Act (FOIPPA) Administrative Procedures

RECOMMENDED MOTION:

That the Board of Education receives new Administrative Procedure 177: Privacy Impact Assessments, new Administrative Procedure 178: Critical Incident and Privacy Breach, new Administrative Procedure 179: Privacy Management Program and revised Administrative Procedure 180: Freedom of Information and Protection of Privacy for information, as presented.

BACKGROUND:

In November 2021, amendments to the Freedom of Information and Protection of Privacy Act received royal assent. These amendments included:

- Changes in provisions for disclosure of personal information outside of Canada.
- Implementing mandatory privacy breach reporting.
- Requiring Privacy Impact Assessments for all new initiatives.
- Enabling more information sharing with Indigenous Peoples.
- Requiring public bodies to have a privacy management program.
- Increasing penalties for offences and adding new offences for evading FOI requests.

While some of these changes came into effect immediately, others required regulations to be created by the Provincial Government. These regulations give specifics to public bodies on how the updates to the Act are to be implemented. The regulations regarding mandatory breach reporting and Privacy Management Programs have been created and are now in effect.

There are three new Administrative Procedures: AP 177: Privacy Impact Assessments, AP 178: Critical Incident and Privacy Breach and AP 179: Privacy Management Program. Revisions were made to AP 180:

Freedom of Information and Protection of Privacy. These changes bring the District into compliance with the updated FIPPA legislation and regulations. The new Administrative Procedures document existing privacy practices within the District and have been vetted by legal services.

Administrative Procedure 177

PRIVACY IMPACT ASSESSMENTS

1. Purpose

The Board of Education of School District No. 35 ("Langley School District") is responsible for ensuring that it protects the Personal Information within its custody and control, including by complying with the provisions of the [Freedom of Information and Protection of Privacy Act](#) ("FIPPA"). FIPPA requires that the School District conduct a Privacy Impact Assessment ("PIA") to ensure that all collection, use, disclosure, protection and processing of Personal Information by the School District is compliant with FIPPA.

A Privacy Impact Assessment (PIA) is an in-depth review of any new or significantly revised initiative, project, activity or program to ensure that it is compliant with the provisions of FIPPA, to identify and mitigate risks arising from the initiative and to ensure that the initiative appropriately protects the privacy of individuals.

2. Scope & Responsibility

The requirements in this Procedure related to Privacy Impact Assessments apply to all new and significantly revised Initiatives of the School District.

All employees of the School District are expected to be aware of and follow this Procedure in the event that they are involved in a new or significantly revised Initiative.

Departments and management employees are responsible to plan and implement new or significantly revised Initiatives in accordance with the requirements of this Procedure.

3. Definitions

For the purposes of Part 2 of this Procedure, the following terms have the following meanings:

"Employees" means the employees, contractors and volunteers of the School District.

"Initiative" means any enactment, system, project, program or activity of the School District.

"PIA" means a Privacy Impact Assessment performed in accordance with the requirements of FIPPA.

“Responsible Employee” means the Department Head or other Employee who is responsible for overseeing an Initiative, and in the event of doubt, means the Employee designated in the PIA as the Responsible Employee.

“Supplemental Review” means an enhanced process for reviewing the privacy and data security measures in place to protect sensitive Personal Information in connection with an Initiative involving the storage of Sensitive Personal Information.

4. Responsibilities of the Head

The administration of Part 2 of this Procedure is the responsibility of the Secretary-Treasurer of the School District, who is the “head” of the School District for all purposes under FIPPA. The Head may delegate any of their powers under this Procedure or FIPPA to other School District Employees by written delegation.

5. Responsibilities of the Privacy Officer

The Privacy Officer is responsible to, in consultation with the Head, ensure that all PIAs and Supplemental Reviews are completed in accordance with the requirements of FIPPA and this Procedure.

6. The Role of All Employees

Any Employees responsible for developing or introducing a new or significantly revised Initiative that must report that Initiative to the Privacy Officer at an early stage in its development.

All Employees involved in a new or significantly revised Initiative will cooperate with the Privacy Officer and provide all requested information needed to complete the PIA.

All Employees will, at the request of the Privacy Officer, cooperate with the Privacy Officer in the preparation of any other PIA that the Privacy Officer decides to perform.

7. The Role of the Responsible Employee

Responsible Employees are responsible for:

- Ensuring that new and significantly revised Initiatives for which they are the Responsible Employee are referred to the Privacy Officer for completion of a PIA.
- Supporting all required work necessary for the completion and approval of the PIA.
- Being familiar with and ensuring that the Initiative is carried out in compliance with the PIA; and
- Requesting that the Privacy Officer make amendments to the PIA when needed and when significant changes to the initiative are made.

8. Initiatives Involving the Storage of Personal Information

8.1. Employees may not engage in any new or significantly revised Initiative that involves

the storage of Personal Information until the Privacy Officer has completed and the Head has approved a PIA and any required Supplemental Review.

- 8.2. The Responsible Employee or Department may not enter into a binding commitment to participate in any Initiative that involves the storage of Personal unless any required Supplemental Review has been completed and approved by the Head.
- 8.3. It is the responsibility of the Privacy Officer to determine whether a Supplemental Review is required in relation to any Initiative, and to ensure that the Supplemental Review is completed in accordance with the requirements of FIPPA.
- 8.4. The Head is responsible for reviewing and, if appropriate, approving all Supplemental Reviews and in doing so must consider risk factors including:
 - The likelihood that the Initiative will give rise to an unauthorized, collection, use, disclosure or storage of Personal Information.
 - The impact to an individual of an unauthorized collection, use, disclosure or storage of Personal Information.
 - Whether the Personal Information is stored by a service provider.
 - Where the Personal Information is stored.
 - Whether the Supplemental Review sets out mitigation strategies proportionate to the level of risk posted by the Initiative.
- 8.5. Approval of a Supplemental Review by the Head shall be documented in writing.

9. Contact Information

Questions or comments about this Procedure may be addressed to the Privacy Officer.

Related Acts and Regulation

[School District and Institute Act](#)
[Freedom of Information and Protection of Privacy Act \(FIPPA\)](#)

Supporting References, Policies, Procedures and Forms

AP 178: Critical Incident and Privacy Breach
AP 179: Privacy Management Program
[AP 141: Protection of District Records](#)
[AP 185: Records Management](#)
[AP 145: Use of Personal Communication Devices \(PCDs\)](#)
[AP 140 Appendix A: Information Technology Systems Appropriate Use](#)
[AP 140: Computer Access to Electronic Information](#)
[AP 153: External Organization Access to Students](#)

Reference: Freedom of Information and Protection of Privacy Act

Adopted: September 19, 2023



Administrative Procedure 178

CRITICAL INCIDENT AND PRIVACY BREACH

1. Purpose

The Board of Education of School District No. 35 ("Langley School District") is committed to ensuring the protection and security of all personal information within its control. That commitment includes responding effectively and efficiently to privacy breach incidents that may occur.

The purpose of this Administrative Procedure is to set out the School District's process for responding to significant privacy breaches and to complying with its notice and other obligations under the [Freedom of Information and Protection of Privacy Act](#) (FIPPA).

2. Scope & Responsibility

All staff of the School District are expected to be aware of and follow this Administrative Procedure in the event of a privacy breach. This Administrative Procedure applies to all employees, contractors and volunteers of the School District ("Staff").

3. Responsibility of the Head

The administration of this Procedure is the responsibility of the Secretary-Treasurer of the School District, who is the "head" of the School District for all purposes under FIPPA (the "Head"). The Head may delegate any of their powers under this Procedure or FIPPA to other School District Personnel by written delegation.

4. Definitions

"Head" means the Secretary-Treasurer and includes any person to whom the Head has delegated their powers by written instrument.

"Personal information" means any recorded information about an identifiable individual that is within the control of the School District and includes information about any student or any Staff member of the School District. Personal Information does not include business contact information, such as email address and telephone number, that would allow a person to be contacted at work.

"Privacy Breach" means the theft or loss of or the collection, use or disclosure of Personal Information not authorized by FIPPA, and includes cyber and ransomware attacks and other situations where there are reasonable grounds to believe that any such unauthorized activities have taken place or there is a reasonable belief that they will take place.

“Privacy Officer” means the person designated by the Head as Privacy Officer for the School District.

“Records” means books, documents, maps, drawings, photographs, letters, vouchers, papers and any other thing on which information is recorded or stored by graphic, electronic, mechanical or other means, but does not include a computer program or other mechanism that produces records.

“Staff” means the employees, contractors and volunteers of the School District.

5. Responsibilities of Staff

- 5.1. All Staff must without delay report all actual, suspected or expected Privacy Breach incidents of which they become aware in accordance with this Procedure. All Staff have a legal responsibility under FIPPA to report Privacy Breaches to the Head.
- 5.2. Privacy Breach reports may also be made to the Privacy Officer, who has delegated responsibility for receiving and responding to such reports.
- 5.3. If there is any question about whether an incident constitutes a Privacy Breach or whether the incident has occurred, Staff should consult with the Privacy Officer.
- 5.4. All Personnel must provide their full cooperation in any investigation or response to a Privacy Breach incident and comply with this Procedure for responding to Privacy Breach incidents.
- 5.5. Any member of Staff who knowingly refuses or neglects to report a Privacy Breach in accordance with this Procedure may be subject to discipline, up to and including dismissal.

6. Privacy Breach Response

6.1. Step One – Report and Contain

6.1.1. Upon discovering or learning of a Privacy Breach, all Staff shall:

- a) Immediately report the Privacy Breach to the Head or to the Privacy Officer.
- b) Take any immediately available actions to stop or contain the Privacy Breach, such as by:
 - Isolating or suspending the activity that led to the Privacy Breach; and
 - Taking steps to recover Personal Information, Records or affected equipment.
- c) Preserve any information or evidence related to the Privacy Breach in order to support the School District’s incident response.

6.1.2. Upon being notified of a Privacy Breach the Head or the Privacy Officer in consultation with the Head, shall implement all available measures to stop or contain the Privacy Breach. Containing the Privacy Breach shall be the first priority of the Privacy Breach response, and all Staff are expected to provide their full cooperation with such initiatives.

6.2. Step Two – Assessment and Containment

6.2.1. The Privacy Officer shall take steps to, in consultation with the Head, contain the Privacy Breach by making the following assessments:

- a) The cause of the Privacy Breach.
- b) If additional steps are required to contain the Privacy Breach, and, if so, to implement such steps as necessary.
- c) Identify the type and sensitivity of the Personal Information involved in the Privacy Breach, and any steps that have been taken or can be taken to minimize the harm arising from the Privacy Breach.
- d) Identify the individuals affected by the Privacy Breach, or whose Personal Information may have been involved in the Privacy Breach.
- e) Determine or estimate the number of affected individuals and compile a list of such individuals, if possible; and
- f) Make preliminary assessments of the types of harm that may flow from the Privacy Breach.

6.2.2. The Head, in consultation with the Privacy Officer, shall be responsible to, without delay, assess whether the Privacy Breach could reasonably be expected to result in significant harm to individuals (“Significant Harm”). That determination shall be made with consideration of the following categories of harm or potential harm:

- Bodily harm
- Humiliation
- Damage to reputation or relationships
- Loss of employment, business or professional opportunities
- Financial loss
- Negative impact on credit record
- Damage to, or loss of, property
- The sensitivity of the Personal Information involved in the Privacy Breach; and
- The risk of identity theft.

6.3. Step Three – Notification

6.3.1. If the Head determines that the Privacy Breach could reasonably be expected to result in Significant Harm to individuals, then the Head shall make arrangements to:

- a) Report the Privacy Breach to the Office of the Information and Privacy Commissioner; and
- b) Provide notice of the Privacy Breach to affected individuals, unless the Head determines that providing such notice could reasonably be expected to result in grave or immediate harm to an individual’s safety or physical or mental health or threaten another individual’s safety or physical or mental health.

6.3.2. If the Head determines that the Privacy Breach does not give rise to a reasonable expectation of Significant Harm, then the Head may still proceed with notification to affected individual if the Head determines that notification would be in the public interest or if a failure to notify would be inconsistent with the School District's obligations or undermine public confidence in the School District.

6.3.3. Determinations about notification of a Privacy Breach shall be made without delay following the Privacy Breach, and notification shall be undertaken as soon as reasonably possible. If any law enforcement agencies are involved in the Privacy Breach incident, then notification may also be undertaken in consultation with such agencies.

6.4. **Step 4 – Prevention**

The Head, or the Privacy Officer in consultation with the Head, shall complete an investigation into the causes of each Breach Incident reported under this Procedure, and shall implement measures to prevent recurrences of similar incidents.

7. **Privacy Complaint**

Privacy complaints may be submitted to the district's privacy coordinator. The Secretary-Treasurer will oversee the response to all complaints.

In responding to complaints, the Secretary-Treasurer/privacy officer may (depending on the nature of the complaint):

- Enact mechanisms to commence investigation into the reported incident.
- Determine the level of harm (mandatory or discretionary notification), and the need for the complaint notification to the Office of the Ombudsperson of British Columbia.
- Isolate or suspend the activity that led to the complaint.
- Document and retain information in accordance with Administrative Procedure 185: Records Management.
- Work with the complainant to find resolution.

8. **Contact Information**

Questions or comments about this Administrative Procedure may be addressed to the Privacy Officer.

Reference: Freedom of Information and Protection of Privacy Act

Adopted: September 19, 2023



Administrative Procedure 179

PRIVACY MANAGEMENT PROGRAM

Purpose

As a public body that is subject to the [British Columbia Freedom of Information and Protection of Privacy Act](#) (the “Act” or FIPPA), the Board of Education of School District No. 35 (Langley) is committed to upholding the principles of privacy, transparency and accountability. This means that the School District recognizes the fundamental importance of maintaining the privacy and security of the personal information that it collects, uses and discloses in the course of its operations and programs. The School District also acknowledges and supports transparency with the community by facilitating access to School District records and information in accordance with the requirements of the Act.

Definitions

Where used in this Procedure, the following terms have the following meanings:

“Consent” means express written consent to the collection, use or disclosure of personal information.

“FIPPA” means the BC *Freedom of Information and Protection of Privacy Act*, and regulations thereto.

“Head” means the Secretary-Treasurer and includes any person to whom the Head has delegated (in writing) their powers to act as Head.

“Personal Information” means recorded information about an identifiable individual but excludes a person’s business contact information.

“Procedures” means procedures enacted by the School District under its Privacy Policy.

“Records” include any paper or electronic media used to store or record information, including all paper and electronic records, books, documents, photographs, audio or visual recordings, computer files, email and correspondence.

“Staff” means all persons employed or engaged by the School District to carry out its operations and includes independent contractors and volunteers.

1. Principles

1.1. School District Staff are responsible for:

- 1.1.1. Making reasonable efforts to familiarize themselves with this Procedure and the requirements of FIPPA, including by participating in privacy training initiatives offered by the School District.
- 1.1.2. Following responsible information management practices to ensure that the School District collects, uses and discloses Personal Information in compliance with FIPPA and other applicable laws.
- 1.1.3. Seeking at all times to protect Personal Information against unauthorized collection, use and disclosure, including by limiting the sharing of sensitive Personal Information on a need-to-know basis.
- 1.1.4. Cooperating with School District procedures to facilitate the appropriate release of Records within its custody or control in response to access requests received from members of the community under FIPPA.
- 1.1.5. Cooperating with School District procedures for the completion of privacy impact assessments; and
- 1.1.6. Reporting privacy breaches to the School District in accordance with the School District's Procedures.

2. Accountability

- 2.1. The Secretary-Treasurer is the "head" of the School District for the purposes of FIPPA and is responsible for the implementation of this Administrative Procedure.
- 2.2. The Head is responsible to appoint oversee and, if appropriate, delegate responsibility to a Privacy Officer for the School District to supervise its privacy management program.

3. Commitment to Privacy Protection

- 3.1. The School District protects the privacy of students, staff and individuals whose Personal Information it collects, uses, shares and retains, and expects all Staff to follow responsible information management practices to ensure that the School District fully complies with its obligations under FIPPA and other applicable laws.
- 3.2. The School District and Staff respect the privacy and confidentiality of Personal Information entrusted to them in the course of their duties, and collects, uses and discloses Personal Information only where authorized by FIPPA.

4. Purposes For Collecting Personal Information

- 4.1. The School District communicates the purposes for which Personal Information is collected at or before the time the information is collected, unless otherwise permitted or required by FIPPA.
- 4.2. In the ordinary course of carrying out its programs and activities, the School District collects Personal Information of its students for purposes including:
 - Registration, enrollment and transfer of students.
 - To provide and deliver educational programs and services.
 - To accommodate students with special needs.

- To communicate with students and respond to inquiries or complaints.
 - To prepare and provide assessments of student performance.
 - To supervise and ensure the safety and security of the School District (such as through the use of video surveillance).
 - To investigate and respond to accidents, safety events, misconduct and similar incidents.
 - To ensure compliance with applicable School District bylaws, policies and other laws.
 - To make all required reports and filings to the Ministry of Advanced Education; and
 - For other purposes set out in the Procedures or required under applicable laws.
- 4.3. In the ordinary course of carrying out its employment programs and activities, the School District collects the Personal Information of prospective, current and former Staff for purposes including:
- Hiring and recruitment.
 - To manage and administer the employment relationship.
 - To communicate with authorized union representatives.
 - To administer employment compensation and benefits.
 - To evaluate performance and manage disciplinary incidents.
 - To supervise and ensure the safety and security of the School District (such as through the use of video surveillance).
 - To investigate and respond to accidents, safety events, misconduct and similar incidents.
 - To ensure compliance with applicable School District policies and other applicable laws; and
 - For other purposes set out in the Procedures or required under applicable laws.

5. Collection, Use and Disclosure of Personal Information

- 5.1. The School District limits the Personal Information it collects to information to what is related to and necessary in order to carry out its programs and activities or for other purposes authorized by FIPPA.
- 5.2. The School District seeks to collect Personal Information by fair, lawful and transparent means, including by collecting Personal Information directly from the individual, except where otherwise authorized by FIPPA.
- 5.3. The School District seeks to inform individuals from whom it collects Personal Information the purposes for which the information is being collected, the legal authority for collecting it and the name and contact information of someone at the School District who can answer questions about the collection and use of the information.
- 5.4. The School District limits the internal and external use and sharing of Personal

Information to what is required and authorized by FIPPA or consented to by the individual.

- 5.5. The School District only uses or discloses Personal Information for the purpose for which it was collected, except with the individual's consent or as otherwise required or permitted by FIPPA or other laws.

6. Privacy Impact Assessments and Information Sharing Agreements

- 6.1. Privacy Impact Assessments will be completed in accordance with FIPPA and Administrative Procedure 177: Privacy Impact Assessments.

6.2. Information Sharing Agreements ("ISA")

The District seeks to implement ISAs in relation to routine, ongoing or significant information sharing agreements.

An information sharing agreement is a document that establishes acceptable agreements and security standards in relation to permitted information sharing activities. Requests for information sharing agreements will be directed to the Superintendent or Secretary-Treasurer's office for review.

ISAs will be reviewed for:

- Ensuring the collection, use and disclosure of personal information under the agreement complies with FIPPA and other applicable laws.
- Documenting information sharing conditions such as security standards and limits on the use and access to personal information.
- Demonstrating compliance with FIPPA and other legislation.
- Outlining each party's responsibilities respecting the permitted uses and protection of personal information.
- Building a trusted information sharing relationship and ensuring appropriate accountability for information access and use.
- Harmonizing expectations for public bodies subject to different policies or legislation.

While an important right, privacy should not be a barrier to sharing information where compelling circumstances related to the health and safety of an individual or a group of people are concerned.

7. Securing Personal Information

- 7.1. The School District protects Personal Information by ensuring it has reasonable security safeguards in place which are appropriate to the sensitivity of the information. Such security safeguards shall include consideration of physical security, organizational security and electronic security.
- 7.2. All Staff have a duty to protect the privacy and security of Personal Information collected and used by them as part of their ongoing employment responsibilities,

including by complying with the terms of this Procedure, and all related Procedures.

- 7.3. The School District provides training to all Staff to ensure they have the requisite knowledge to ensure compliance with the terms of this Procedure and the FIPPA.

8. Retention

- 8.1. The School District does not seek to retain Personal Information longer than necessary to satisfy the School District's applicable operational, instructional, financial and legal needs.
- 8.2. Personal information that is no longer required for either administrative, operational, financial, legal or historical purposes shall be securely destroyed in a confidential manner in accordance with School District procedures and approved record retention protocols.

9. Accuracy and Correction

- 9.1. The School District shall make reasonable efforts to ensure the accuracy of the Personal Information that they collect and use in the course of performing their duties.
- 9.2. Individuals have the right to request the correction of their Personal Information, and the School District will receive and respond to such requests in accordance with the FIPPA and School District Procedures.

10. Privacy Awareness and Education Activities

- 10.1. The District will promote privacy training and awareness commencing with the onboarding of new employees.
- 10.2. The privacy officer will provide ongoing training and awareness upon request.
- 10.3. The Secretary-Treasurer's office will ensure information is readily available on the School District website and reviewed annually for currency and relevancy or in response to changing legislation.
- 10.4. The Secretary-Treasurer's office will ensure that fair practice and good public administration is overseen under the guidance of the BC Ombudsperson.

11. Service Provider Management

- 11.1. The District engages with many kinds of service providers that may involve personal information and will ensure it meets its obligations under FIPPA. The District's Manager, Purchasing, and/or contracting staff will conduct procurements.
- 11.2. The Manager, Purchasing and/or contracting staff will collaborate with the District's privacy officer to ensure the district remains in compliance with Ministerial directions.
- 11.3. The Secretary-Treasurer's office will ensure information is readily available on the School District website and reviewed annually for currency and relevancy or in response to changing legislation.

11.4. Privacy requirements for service provider relationships, service contracts/agreements should include the following:

- Clear contractual requirements, including limiting use and disclosure of personal information by the service provider to specified contractual purposes:
 - Taking reasonable security measure to protect personal information.
 - Requiring compliance with privacy procedures and controls of the district including storage, retention and secure disposal and requiring notice to the Secretary-Treasurer in the event of privacy-related breach.
- Mechanisms ensuring service providers are informed of their privacy obligations such as contractual terms that address privacy obligations.
- Controls on sub-contracting by the service provider.
- Training or educating all service provider employees who are subject to access of personal information.
- Ensure service providers agree that their employees will comply with privacy obligations.

12. Access to Information

12.1. The School District supports appropriate transparency and accountability in its operations by making information available to the public as permitted or required under FIPPA.

12.2. The Head shall, on at least an annual basis, consider and designate categories of Records that will be made available to the public without the need to make a request in accordance with FIPPA.

12.3. The School District recognizes that individuals may make requests for access to Records within the custody and control of the School District, and the School District will respond to such requests in accordance with FIPPA and the Procedures.

12.4. The School District recognizes that individuals have a right to access their own Personal Information within the custody and control of the School District and will facilitate such access in accordance with the requirements of FIPPA.

13. Complaints and Inquiries

13.1. Questions or complaints about the School District's information management practices should be directed to the Privacy Officer at privacy@sd35.bc.ca.

13.2. The School District will respond to all complaints in writing.

Reference: Freedom of Information and Protection of Privacy Act
Adopted: September 19, 2023



Administrative Procedure 180

FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY REQUESTS

Background

The District recognizes that all procedures for the collection and storing of information by District staff in the course of affairs and procedures regulating the release of information to other parties must comply with the requirements of the [Freedom of Information and Protection of Privacy Act](#) (FOIPPA).

The purposes of FOIPPA and this Administrative Procedure are to ensure the District is:

- Being open and transparent about the purposes for which personal information may be collected and used.
 - Collecting and using personal information only as necessary to carry out the District's authorized programs and activities.
 - Sharing personal information internally with Staff only on a need-to-know basis.
 - Sharing personal information with third parties with the knowledge and consent of affected individuals, unless otherwise authorized or required under FIPPA, the School Act or other applicable laws.
 - Ensuring personal information is protected against unauthorized access, use, disclosure, loss, or destruction.
- Allow any person a right of access to the records in the custody or under the control of the District, subject to limited and specific exceptions as set out in the Act.
 - Control the manner in which a public body may collect personal information from individuals, to control the use of that information, protect the privacy of that information, and to control the disclosure of that information by the District.
 - Allow individuals, subject to limited and specific exceptions as set out in the Act, a right of access to personal information about themselves that is held by the District.
 - Allow individuals a right to request corrections to personal information about themselves that is held by the District.

- Provide for independent reviews of decisions made by the District under the Act and the resolution of complaints under the Act.
- Comply with FIPPA and all Procedures for the accuracy, protection, use, disclosure, storage, retrieval, correction, and appropriate use of personal information.

The Board of Education has designated the ~~Superintendent~~ Secretary-Treasurer as the official head of the District for the purpose of the Freedom of Information and Protection of Privacy Act.

Procedures

1. The Secretary-Treasurer is designated the ~~coordinator~~ "head" for the purposes of the Freedom of Information and Protection of Privacy Act and is responsible for ensuring that the District complies with the provisions of the Act. The Head may delegate any of their powers under the Procedure or FIPPA to other School District Employees by written delegation.
 - 1.1. The Secretary-Treasurer shall maintain a chronological log of all FOIPPA requests which shall include:
 - 1.1.1. The date requested, name of requester, information sought, date of response and the information given.
 - ~~1.1.1.~~
- ~~2. The coordinator is hereby empowered to fulfill the duties described in the Freedom of Information and Protection of Privacy Act which include the establishing of procedures and practices to ensure compliance with the legislation. The Secretary Treasurer shall:~~
 - ~~2.1.1. Conduct orientation and training sessions on the legislation and related District practices.~~
 - ~~2.1.2. Establish standards for administrative, technical and physical safeguards to ensure the confidentiality of records and personal information under District control.~~
 - ~~2.1.3. Administer all requests and reports under the Act.~~
- ~~3.~~ 2. When fees are to be levied under the Freedom of Information and Protection of Privacy Act, the rates adopted by the Government of British Columbia, as specified in the [Freedom of Information and Protection of Privacy Act Regulation](#) shall be confirmed as the rates used by the District.
- ~~4.~~ 3. All persons making requests for the release of information shall be notified as to any appeal provisions under the Act.
4. A monthly report on the general nature of inquiries will be produced by the Secretary-Treasurer.
5. The Head will respond to and, where appropriate, investigate, all complaints that it receives under this Procedure concerning the District's personal information management practices.
6. The Head will ensure that any information in the custody of the District is collected, used,

disclosed, and destroyed in accordance with the Freedom of Information and Protection of Privacy Act, the School Act, and any other applicable laws.

5.7. An individual who believes there is an error or omission in the Personal Information may request a correction of the information in writing to the area responsible for the use of that information. The relevant department supervisor will correct or annotate the information in consultation with the Head. The department supervisor will then notify any other public body or third party to whom that information has been disclosed during the one-year period before the correction was requested.

~~6. Reference to FOIPPA legislation:~~

~~http://www.bclaws.ca/EPLibraries/bclaws_new/document/ID/freeside/96165_00~~

Reference: Sections 22, 65, 85 School Act
Freedom of Information and Protection of Privacy Act
Freedom of Information and Protection of Privacy Regulation

Adopted: December 5, 1994

Revised: March 24, 1998; March 12, 2002; October 28, 2014; December 15, 2020; September 19, 2023

STAFF REPORT

DATE: September 19, 2023

TO: Board of Education

FROM: Mal Gill, Superintendent of Schools

RESOURCE: Brian Iseli, Secretary-Treasurer

SUBJECT: Public Interest Disclosure Act (PIDA) Policy and Administrative Procedure

RECOMMENDED MOTION:

That the Board of Education serves Notice of Motion to the District's education committee and its education partner groups that it intends to adopt new Policy 20: Public Interest Disclosure at the November 21, 2023 Regular Board Meeting.

BACKGROUND:

The Public Interest Disclosure Act (PIDA) came into effect on December 1, 2019. The purpose of PIDA is to establish whistleblower protection for public sector employees. In September 2020, BCPSEA was asked to canvass school districts to determine if the K-12 public education sector could implement PIDA by December 31, 2021. School districts advised BCPSEA that, with assistance, they would be able to implement PIDA by December 31, 2021. The date for implementation was then changed to December 1, 2023.

Over the summer, we received guidance from BC Public School Employers' Association (BCPSEA). As a result, the new Policy 20: Public Interest Disclosure was created to meet the PIDA requirements received from BCPSEA and is attached. Administrative Procedure 403: Public Interest Disclosure (Whistleblower) was revised based on the guidance from BCPSEA and is also attached, showing changes made to the Administrative Procedure, for Trustee information.

PUBLIC INTEREST DISCLOSURE

Purpose

The Board of Education of School District No. 35 Langley ("School District") is committed to honesty, integrity and accountability in its operations, programs and services, and to promoting a culture of openness and transparency. The School District encourages and supports all personnel in bringing forward reports of unlawful acts and acts of wrongdoing in a manner consistent with the provisions of the [British Columbia Public Interest Disclosure Act](#) ("PIDA").

The purpose of this Policy and related Procedures is to establish a process, in compliance with PIDA, for employees and trustees to report, in good faith, wrongful or unlawful conduct without fear of retaliation or reprisal.

Scope of Policy

This Policy applies to alleged wrongdoing related to the School District's operations or personnel. This Policy does not displace other mechanisms set out in School District Policy and Administrative Procedures for addressing and enforcing standards of conduct, disputes, complaints, or grievances, including issues of discrimination, bullying and harassment, occupational health and safety, or disputes over employment matters or under collective agreements.

Definitions

In this Policy and the Procedures, the following capitalized terms are defined as indicated:

"Advice" means advice that may be requested in respect of making a Disclosure or a complaint about a Reprisal under this Policy or PIDA.

"Discloser" means an Employee or Trustee who makes a Disclosure or seeks Advice or makes a complaint about a Reprisal.

"Disclosure" means a report of Wrongdoing made under this Policy and includes allegations of Wrongdoing received by the School District from the Ombudsperson or another government institution for investigation in accordance with PIDA.

"Employee" refers to a past and present employee of the School District.

“FIPPA” means the [Freedom of Information and Protection of Privacy Act](#), and all regulations thereto.

“Investigation” means an investigation undertaken by the School District under this Policy or by the Ombudsperson under PIDA.

“Personal Information” has the same meaning set out in FIPPA, namely “recorded information about an identifiable individual”, and includes any information from which the identity of the Discloser or any person who is accused of Wrongdoing or participates in an Investigation can be deduced or inferred.

“PIDA” means the *Public Interest Disclosure Act* of British Columbia, and all regulations thereto.

“Procedure” means the School District’s Administrative Procedure associated with this Policy, as amended.

“Reprisal” means the imposition of, and any threat to impose, discipline, demotion, termination or any other act that adversely affects employment or working condition of an Employee or Trustee because they made a Disclosure, sought Advice, made a complaint about a Reprisal or participated in an Investigation.

“Trustee” means a past or present member of the School District’s Board of Education; and

“Wrongdoing” refers to:

- a) A serious act or omission that, if proven, would constitute an offence under an enactment of British Columbia or Canada.
- b) An act or omission that creates a substantial and specific danger to the life, health or safety of persons, or to the environment, other than a danger that is inherent in the performance of an employee’s duties or functions.
- c) A serious misuse of public funds or public assets.
- d) Gross or systematic mismanagement.
- e) Knowingly directing or counselling a person to commit any act or omission described in paragraphs (a) to (d) above.

1. Statement of Principles

- 1.1. The School District is committed to supporting ethical conduct in its operations and seeks to foster a culture in which Employees and Trustees are encouraged to disclose Wrongdoing, including by receiving, investigating and responding to Disclosures and by providing information and training about PIDA, this Policy and the Procedures.

- 1.2. The School District will investigate Disclosures that it receives under this Policy. Investigations under this Policy will be carried out in accordance with the principles of procedural fairness and natural justice.
- 1.3. The School District will not commit or tolerate Reprisals against any Employee or Trustee who, in good faith, makes a request for Advice, makes a Disclosure, participates in an Investigation or makes a complaint under this Policy.
- 1.4. The School District is committed to protecting the privacy of Disclosers, persons accused of Wrongdoing and those who participate in Investigations in a manner that is consistent with its obligations under PIDA and FIPPA.

2. Privacy and Confidentiality

- 2.1. All Personal Information that the School District collects, uses or shares in the course of receiving or responding to a Disclosure, a request for Advice, a complaint of a Reprisal, or conducting an Investigation will be treated as confidential and will be used and disclosed as described in this Policy, the Procedures, PIDA or as otherwise permitted or required under FIPPA and other applicable laws.

3. Reporting

- 3.1. Each year, the Superintendent shall prepare, in accordance with the requirements of PIDA, and make available, a report concerning any Disclosures received, Investigations undertaken and findings of Wrongdoing. All reporting under this Policy will be in compliance with the requirements of FIPPA.

4. Responsibility

- 4.1. The Superintendent is responsible for the administration of this Policy and shall ensure that training and instruction is available to all Employees and Trustees concerning this Policy, the Procedures and PIDA.
- 4.2. In the event that the Superintendent is unable or unavailable to perform their duties under this Policy, the Superintendent may delegate their authority in writing to the Secretary-Treasurer or other senior members of the School District.

References: [British Columbia Public Interest Disclosure Act](#) (PIDA)
[Freedom of Information and Protection of Privacy Act](#) (FIPPA)

Adopted: September 19, 2023

Administrative Procedure 403

PUBLIC INTEREST DISCLOSURE **(WHISTLE BLOWER PROTECTION)**

Background

The District is committed to the highest standards of ethical conduct, integrity and accountability. The District has a responsibility for the stewardship of District resources. The District encourages employees, acting in good faith, to report what the employee reasonably believes to be true and reasonably believes to be a substantive improper activity. The School District encourages and supports all personnel in bringing forward reports of unlawful acts and acts of wrongdoing in a manner consistent with the provisions of the British Columbia *Public Interest Disclosure Act* ("PIDA").

Possible reportable activities are as follows:

- ~~An unlawful act, whether civil or criminal~~
- ~~Questionable accounting practices~~
- ~~Falsifying District records~~
- ~~Theft of cash, goods, services, time or fraud~~
- ~~Inappropriate use of District assets or funds~~
- ~~Decision making for personal gain~~
- ~~A dangerous practice likely to cause physical harm or damage to property, and~~
- ~~Retaliation, repercussion or reprisal for reporting under the administrative procedure~~

~~This list is not all inclusive but is intended to give an indication of the kind of conduct which may be considered as 'reportable activity.'~~

~~The responsibility for the day to day administration and enforcement of this administrative procedure rests with the Secretary Treasurer.~~

~~The provisions of this administrative procedure are independent of and supplemental to, the provisions of collective agreements between the Board and its unions relative to grievance procedures, and to any other terms and conditions of employment.~~

Definitions

Capitalized terms in this Administrative Procedure have the meanings set out in the Policy, and the following additional terms shall have the following meanings.

“Designated Officer” means the Superintendent and any other senior member of the School District designated by the Superintendent from time to time, which includes, in accordance with section 4 of this Procedure, the Secretary-Treasurer, Deputy Superintendent, and the Chair of the Board of Education.

“Disclosure Form” means the form attached to this Administrative Procedure as Appendix A.

“Ombudsperson” means the Ombudsperson of British Columbia.

“Policy” means the School District’s Policy 20: Public Interest Disclosure Policy.

“Protection Official” means:

- a) In respect of a health-related matter, the provincial health officer.
- b) In respect of an environmental matter, the agency responsible for the *Emergency Program Act*, or
- c) In any other case, a police force in British Columbia.

“Respondent” means a person against whom allegations of Wrongdoing or a complaint of reprisal is made.

“School” means:

- a) A body of students that is organized as a unit for educational purposes under the supervision of a principal, vice principal or director of instruction.
- b) The teachers and other staff members associated with the unit, and
- c) The facilities associated with the unit.
- d) And includes a distributed learning school operated by a board.

“Supervisor” includes:

- a) An Employee’s direct management supervisor.
- b) For School-based Employees, the Principal or any Vice-Principal at the School where the Employee is assigned; and
- c) For Trustees, the Board Chair or the Superintendent.

“Urgent Risk” arises there is a reasonable belief that a matter constitutes an imminent risk of a substantial and specific danger to the life, health or safety of persons or to the environment.

1. Who May Make a Disclosure

- 1.1. Any Employee may report Wrongdoing under this Policy if the alleged Wrongdoing occurred or was discovered while the Employee was employed or engaged by the School District.
- 1.2. Any Trustee may report Wrongdoing under this Policy if the alleged Wrongdoing occurred or was discovered while the Trustee was holding office.
- 1.3. Reports received from members of the public or from Employees or Trustees who were not employed by or held office with the School District at the time that the alleged Wrongdoing occurred or was discovered are outside the scope of the Policy and this Procedure.

2. How to Make a Disclosure

- 2.1. An Employee or Trustee who reasonably believes that a Wrongdoing has been committed or is about to be committed may make a Disclosure to any of the following:
 - a) That person's Supervisor.
 - b) The Superintendent.
 - c) A Designated Officer other than the Superintendent; or
 - d) The Ombudsperson.
- 2.2. A Disclosure should be submitted in writing using the Disclosure Form or in other written form, and include the following information if known:
 - a) A description of the Wrongdoing.
 - b) the name of the person(s) alleged to be responsible for or to have participated in the Wrongdoing.
 - c) the date or expected date of the Wrongdoing.
 - d) if the Wrongdoing relates to an obligation under a statute or enactment, the name of that statute or enactment; and
 - e) whether the Wrongdoing has already been reported, and if so, to whom and a description of the response received.
- 2.3. A Disclosure may be submitted to the School District on an anonymous basis, but must contain sufficient information to permit the School District to conduct a full and fair

investigation into the alleged Wrongdoing. If a Disclosure does not contain sufficient detail to permit investigation, the School District may take no action with respect to the Disclosure. Any notices required to be given to a Discloser under this Policy or PIDA will not be provided to an anonymous Discloser, except at the discretion of the Designated Officer and where the Disclosure has provided contact information.

2.4. A Discloser who is considering making a Disclosure may request Advice from any of their union representative or employee association representative, a lawyer, their Supervisor, a Designated Officer, or the Ombudsperson.

2.5. A Discloser should not make a Disclosure to a person if the allegations relate, in whole or in part, to alleged Wrongdoing by that person, and any person who receives a Disclosure and reasonably believes that the allegations of Wrongdoing relate to their own acts or omissions must refer the allegations of Wrongdoing to another person under this Policy with responsibility for receiving a Disclosure.

3. How to Make a Disclosure About Urgent Risk

3.1. PIDA permits Employees and Trustees to make public disclosures if the Employee or Trustee reasonably believes that a matter poses an Urgent Risk. An Urgent Risk only arises if there is reasonable and credible evidence of an imminent risk of a substantial and specific danger to the life, health or safety of persons or to the environment.

3.2. Before making a public disclosure of an Urgent Risk the Employee or Trustee must:

- a. Consult with the relevant Protection Official (public health officer, Emergency Management BC, or police).
- b. Receive and follow the direction of that Protection Official, including if the Protection Official directs the Employee not to make the public disclosure.
- c. Refrain from disclosing, publishing or otherwise sharing Personal Information except as necessary to address the Urgent Risk.
- d. Refrain from disclosing any information that is privileged or subject to a restriction on disclosure under PIDA or any other enactment of British Columbia or Canada, including legal advice privilege, litigation privilege or another ground of common law privilege, and
- e. Seek appropriate advice if uncertain about what Personal Information, privileged or other information may be disclosed as part of a public disclosure.

3.3. An Employee or Trustee who makes a public disclosure in relation to an Urgent Risk is expected to provide timely notification to their Supervisor or the Superintendent about the public disclosure or submit a Disclosure in accordance with section 2 above.

3.4. If the Employee or Trustee decides not to make a public disclosure or is directed by a Protection Official not to do so, the Employee or Trustee is nevertheless expected to report Urgent Risks without delay to the Superintendent or a Designated Officer.

4. Referral to Designated Officer

4.1. Each Supervisor and any other Employee or Trustee who receives a Disclosure under this Policy must promptly refer it, including all Disclosures Forms and other materials supplied, to the appropriate Designated Officer as follows:

- a) Unless the allegations concern alleged Wrongdoing by the Superintendent, the Disclosure shall first be referred to the Superintendent who may delegate their duties under the Policy and this Procedure to any other Designated Officer.
- b) If the allegations concern alleged Wrongdoing by the Superintendent, then the Disclosure should be referred to Office of the Ombudsperson.

5. Responsibilities of the Designated Officer

5.1. The Designated Officer is responsible to:

- a) Receive and respond to any Disclosure.
- b) Receive and respond to reports made about Urgent Risks.
- c) If the Designated Officer reasonably believes that an Urgent Risk exists, the Designated Officer may make a report to the relevant Protection Official.
- d) Review allegations of Wrongdoing in a Disclosure and determine if they fall within the scope of PIDA or the Policy.
- e) Refer disclosures or allegations falling outside the scope of PIDA or this Policy to the appropriate authority or dispute resolution process, as applicable.
- f) If a Disclosure relates to Wrongdoing at another government body that is subject to PIDA, refer the Disclosure to that institution.
- g) Seek clarification of the allegations of Wrongdoing from the Discloser or referring institution as needed.
- h) If appropriate, initiate an Investigation into allegations of Wrongdoing in accordance with section 7 below.
- i) Assess the risk of any Reprisal to the Discloser, and take appropriate action, if any, to mitigate that risk.
- j) Manage communications with the Discloser and Respondent.

- k) Notify the Discloser and the Respondent of the outcome of the Investigation in accordance with section 7; and
- l) Ensure that, in accordance with section 8 of this Procedure, all Personal Information received by the School District related to the Disclosure, request for Advice or any Investigation is appropriately protected against such risks as unauthorized access, collection, use, disclosure, theft or loss in accordance with FIPPA and PIDA.

6. Responsibilities of Employees and Trustees

6.1. All Employees and Trustees are responsible to:

- a. Make any Disclosures in good faith and on the basis of a reasonable belief that Wrongdoing has or is expected to occur.
- b. Refrain from engaging in Reprisals and report all Reprisals in accordance with this Procedure and PIDA.
- c. Maintain the confidentiality of Personal Information received in connection with a Disclosure, request for Advice or Investigation in accordance with the Policy, this Procedure, and PIDA.
- d. Provide their reasonable cooperation with investigations by the School District or the Ombudsperson.
- e. Seek appropriate advice if uncertain about whether to make a Disclosure or a public disclosure of an Urgent Risk; and
- f. Comply with the requirements of this Procedure and PIDA concerning Urgent Risks.

7. Investigations

- 7.1. Every person involved in receiving, reviewing and investigating Disclosures must carry out those function in an expeditious, fair and proportionate manner as appropriate in the circumstances and as required under PIDA.
- 7.2. The School District shall seek to complete all Investigations within 90 calendar days of receipt of a Disclosure, but the Designated Officer may shorten or extend this time period depending on the nature and complexity of the allegations.
- 7.3. The Designated Officer may expand the scope of any Investigation beyond the allegations set out in the Disclosure to ensure that any potential Wrongdoing discovered during an Investigation is investigated.
- 7.4. All Investigations shall be conducted by an internal or external investigator with sufficient qualifications and experience to carry out the Investigation, though overall

responsibility and accountability for the Investigation remains with the Designated Officer.

7.5. The Designated Officer may consult with the Ombudsperson regarding a Disclosure or refer allegations of Wrongdoing in whole or in part to the Ombudsperson, provided that notice of the referral is provided to the applicable Discloser.

7.6. The Designated Officer may refuse to investigate or postpone or stop an Investigation if the Designated Officer reasonably believes that:

- a) The Disclosure does not provide adequate particulars of the Wrongdoing.
- b) The Disclosure is frivolous or vexatious, has not been made in good faith, has not been made by a person entitled to make a Disclosure under the Policy or PIDA, or does not deal with Wrongdoing.
- c) The Investigation would serve no useful purpose or could not reasonably be conducted due to the passage or length of time between the date of the alleged Wrongdoing and the date of the Disclosure.
- d) The investigation of the disclosure would serve no useful purpose because the subject matter of the disclosure is being, or has been, appropriately dealt with.
- e) The Disclosure relates solely to a public policy decision.
- f) the allegations are already being or have been appropriately investigated by the Ombudsperson, the School District or other appropriate authority.
- g) the Investigation may compromise another investigation; or
- h) PIDA otherwise requires or permits the School District to suspend or stop the Investigation.

7.7. Subject to the School District's obligations under FIPPA and section 2 above, the Discloser and the Respondent(s) will be provided with a summary of the School District's findings, including:

- a) Notice of any finding of Wrongdoing.
- b) A summary of the reasons supporting any finding of Wrongdoing.
- c) Any recommendations to address findings of Wrongdoing.

8. Privacy and Confidentiality

8.1. All Personal Information that the School District collects, uses or shares in connection with a Disclosure, request for Advice, or an Investigation shall be treated as confidential

and shall be used and disclosed by the School District only as described in the Policy, the Procedures and PIDA unless otherwise permitted or required under FIPPA or other applicable laws.

8.2. Personal Information that is collected, used or shared by the School District in the course of receiving, responding to or investigating a Disclosure or a request for Advice Reprisal shall be limited to the Personal Information that is reasonably required for these purposes.

8.3. Any person who, in their capacity as an Employee or Trustee, receives information about the identity of a Discloser shall maintain the identity of the Discloser in confidence, and may only use or share that information for the purposes described in this Policy or PIDA, except with the consent of the Discloser or as authorized or required by PIDA or other applicable laws.

8.4. The School District shall ensure there are reasonable security measures in place to protect all Personal Information that the School District collects or uses in the course of receiving or responding to a Disclosure, a request for Advice, or conducting an Investigation, including by ensuring that such information is subject to appropriate controls to ensure that it is only shared by its employees and trustees internally on a need to know basis.

9. Reprisals

9.1. The School District will not tolerate Reprisals against Employees or Trustees.

9.2. Any Employee or Trustee who believes that they have been the subject of a Reprisal may make a complaint to the Ombudsperson, who may investigate in accordance with the procedures set out in PIDA.

9.3. Any person who engages in any Reprisals shall be subject to disciplinary action up to and including, for an Employee, dismissal for cause.

Procedures

1. ~~Duty to Disclose~~

- ~~1.1. The District expects that an employee who is aware of or witnessed any improper activity or wrong doing will bring the matter to the attention of the Secretary-Treasurer and give the District a reasonable opportunity to investigate and take corrective actions appropriate to the circumstances.~~
- ~~1.2. All reports are considered confidential and may be made anonymously.~~

2. ~~Protection of Employee and Employer~~

2.1. ~~Employee~~

- ~~2.1.1. Any employee(s) who files a report under this administrative procedure will be protected if the employee(s):~~
 - ~~2.1.1.1. Provided the information in good faith.~~
 - ~~2.1.1.2. Believes it to be substantially true.~~
 - ~~2.1.1.3. Does not act maliciously or make false allegations; and,~~
 - ~~2.1.1.4. Does not seek any personal or financial gain.~~
- ~~2.1.2. All reports under this administrative procedure will be handled with strict confidentiality and personally identifiable information from the report will only be shared to the extent necessary to conduct a complete and fair investigation.~~
- ~~2.1.3. No retaliation, including dismissal or demotion may result from reporting in good faith under this administrative procedure.~~
- ~~2.1.4. If an investigation reveals that the report was frivolously, fraudulently or maliciously made or undertaken for improper motives or made in bad faith or without reasonable and probable basis, disciplinary action may be taken.~~

2.2. ~~Employer~~

- ~~2.2.1. Nothing in this administrative procedure shall be deemed to diminish or impair the rights of the District to manage its employees under any policy, administrative procedure or collective agreement; or to prohibit any personnel action which otherwise would have been taken regardless of the reporting of the information.~~

3. ~~Reporting a Complaint~~

- ~~3.1. Employees and stakeholders are to submit claims about any reportable activity to the Secretary-Treasurer at the District office by either confidential email or regular mail. The reports may also be made to the District's legal counsel at:~~
 - ~~3.1.1. Harris and Company~~
 - ~~14th Floor, 550 Burrard Street~~
 - ~~Vancouver, BC V6C 2B5~~

- ~~3.2. The report is to contain particulars of the alleged improper activity and the name(s) and affiliation of each person involved.~~

~~4. Investigation Procedure~~

- ~~4.1. Upon receiving a complaint, the Secretary Treasurer will record the receipt of the complaint and determine whether the matter is, in fact, a reportable activity under this administrative procedure.~~
- ~~4.2. If the complaint is determined to be a legitimate reportable activity, he or she will open an investigation file and commence an investigation in a timely manner.~~
- ~~4.3. The investigation will include, but will not be limited to, discussions with the reporting employee, the party against whom the allegations have been made and witnesses, as appropriate.~~
- ~~4.4. Employees will not impede or obstruct any investigation.~~
- ~~4.5. The Secretary Treasurer may enlist outside legal, accounting or other advisors, as appropriate, to assist in conducting the investigation.~~
- ~~4.6. It is the obligation of all employees to cooperate in an investigation.~~
- ~~4.7. Confidentiality will be maintained and the identity(s) of the person(s) involved, subject to the need to conduct a full and impartial investigation and remedy any violations of law, the Board's policies or District administrative procedures.~~
- ~~4.8. If the investigation establishes that improper activity has occurred, the District will take appropriate corrective action in a timely manner.~~
- ~~4.9. Records of all formal and informal resolutions, hearings and reviews will be kept by the Secretary Treasurer.~~

Reference: Sections 17, 18, 20, 22, 23, 65, 85 School Act

Adopted: June 2, 2014

Revised: December 15, 2020, September 19, 2023



Administrative Procedure 403 – Appendix A

WHISTLE BLOWER PROTECTION PROCEDURE – DISCLOSURE FORM

Instructions

Before filling out this Public Interest Disclosure Form, please review the School District's Public Interest Disclosure [Administrative Procedure 403: Whistle Blower Protection](#). Please also ensure that you provide all required details and attach copies of any documents you wish to submit as part of your report. The completed form (together with all attachments) may be submitted by mail at superintendent@sd35.bc.ca or mailed to 4875 222 Street Langley, BC V3A 3Z7.

Privacy Statement

The personal information submitted in this Public Interest Disclosure Form is collected by the Langley School District under [sections 26\(a\) and \(c\) of the Freedom of Information and Protection of Privacy Act](#), and will be used to assess, review, investigate and respond to allegations of wrongdoing made under the [Public Interest Disclosure Act](#). If you have any questions about the collection, use or disclosure of your personal information in connection with your disclosure, please contact the Superintendent of Schools at superintendent@sd35.bc.ca or by mail to 4875 222 Street Langley, BC V3A 3Z7.

Confidentiality

Reports made under the Public Interest Disclosure Act are received and held in confidence by the School District. The reports and information received will be used and shared only to the extent reasonable and necessary to assess, investigate and respond to your disclosure and will not be used or disclosed for other purposes except as permitted or required under the Freedom of Information and Protection of Privacy Act and the Public Interest Disclosure Act or other applicable laws.

Completing the Disclosure Form

The purpose of this Public Interest Disclosure Form is to assist you in making a disclosure under the Public Interest Disclosure Act. The requested information is to ensure we have sufficient information to carefully review, investigate and respond to your disclosure. If you are unable to provide all requested details at the time you make your initial disclosure, you may ask to submit additional details at a later time.

Disclosure Report

1. Are you a current employee of the School District?

☐ Yes ☐ No

2. Were you an employee of the School District when the alleged wrongdoing occurred or was discovered?

☐ Yes ☐ No

3. Please enter your contact information below so that we can communicate with you about your disclosure. Your identity and contact information may be shared with investigators to allow them to communicate with you.

While anonymous disclosures may be accepted under the Public Interest Disclosure Act, we may not be able to investigate if we are unable to contact you to confirm you are a current or former employee or to obtain further details, evidence or clarification about your disclosure.

NAME	ADDRESS
EMAIL	PHONE
ADDITIONAL INSTRUCTIONS e.g. How would you prefer to be contacted? May we leave messages for you?	

4. A report may be made under the Public Interest Disclosure Act for any of the following categories of wrongdoing. Please check any that apply:

- ☐ Serious act or omission that, if proven, would constitute an offence under an enactment of British Columbia or Canada.
- ☐ An act or omission that creates a substantial and specific danger to the life, health or safety of persons, or to the environment, other than a danger that is inherent in the performance of an employee's duties or functions.

- ☐ A serious misuse of public funds or public assets.
- ☐ Gross or systemic mismanagement.
- ☐ Knowingly directing or counselling a person to commit a wrongdoing described above.

If your report does not fall within one of these categories, you may wish to consider whether your report falls under another [Policy or Administrative Procedure](#) of the School District.

5. In the space below, please describe the alleged wrongdoing and the person(s) alleged to have committed the wrongdoing. Please provide as much detail as you are able, including:

- A description of the wrongdoing and any relevant background.
- The names of those responsible.
- When and where the wrongdoing occurred.
- Names of people who witnessed the wrongdoing, if available.
- Any law or legislation that has been breached.

DESCRIPTION OF ALLEGED WRONGDOING

6. Have you previously reported the wrongdoing to the School District?

- ☐ Yes ☐ No

If yes, please indicate who the report was made to and any actions taken.

REPORT DATE AND PERSON REPORTED TO

7. Please describe any other steps or action that you or others have taken to address, report or prevent the reported wrongdoing.

OTHER ACTION TAKEN

8. Do you know of any other organizations that are investigating the reported wrongdoing or whether other complaints or claims about the wrongdoing have been filed (e.g. court filings, grievance, human rights complaint, privacy complaint, police investigation, etc.). Please explain.

OTHER INVESTIGATIONS

References: [AP 403: Whistleblower Protection](#)
British Columbia [Public Interest Disclosure Act](#) ("PIDA")
[Freedom of Information and Protection of Privacy Act](#)

Adopted: September 19, 2023

STAFF REPORT

DATE: September 19, 2023

TO: Board of Education

FROM: Brian Iseli, Secretary-Treasurer

SUBJECT: Five Year Capital Plan (Minor Capital Programs) 2024/2025

RECOMMENDED MOTION:

In accordance with provisions under Section 142 (4) of the School Act, the Board of Education of School District No. 35 (Langley) hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2024/2025, as provided on the attached Minor Five-Year Capital Plan.

BACKGROUND:

The Ministry of Education requires school districts to submit annually a Five-Year Capital Plan. This is done in two phases with the first phase for Major Capital Programs that the board approved at the June 20, 2023 Board Meeting and the second phase, which is due September 30th for Minor Capital Programs. The Minor Capital Programs is attached and is being brought to the Board for approval.

	Facility Name	Facility Type	Project Description	Amount
SEP	Aldergrove	Secondary	Phase 2 of Window and door replacement	1,100,000
CNCP	Aldergrove	Secondary	Phase 2 of Window and door replacement	400,000
FIP	DW Poppy	Secondary	Appliances to expand food program	35,050
FIP	Langley Fine Arts	K-12	Food storage and appliances for the food program	9,600
FIP	RE Mountain	Secondary	Appliances to expand the food program	19,850
FIP	Douglas Park	Elementary	Appliances and prep area for food program	19,500
FIP	Noel Booth	Elementary	Expand/improve food prep area for food program	10,000
FIP	Wix Brown	Elementary	Expand/improve food prep area for food program	6,000
PEP	Noel Booth	Elementary	Universally Accessible Playground	
PEP	Simonds	Elementary	Universally Accessible Playground	
PEP	Glenwood	Elementary	Universally Accessible Playground	
Bus			1 new additional Class C- 58 passenger bus, with a wheel chair lift and capacity for 5 wheel chairs	

STAFF REPORT

DATE: September 19, 2023
TO: Board of Education
FROM: Audit Committee
SUBJECT: Audit Committee Report

RECOMMENDED MOTION:

Recommendation #1:

That the Board of Education of School District No. 35 (Langley) approves the 2022/2023 Audited Financial Statements and request staff to submit them to the Ministry of Education and Child Care.

Recommendation #2:

That the Board of Education of School District No. 35 (Langley) approves the Financial Statement Discussion and Analysis (FSD&A) be included with the 2022/2023 Financial Statements.

Recommendation #3:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$2,937,040 for commitments from 2022/2023, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #4:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$125,000 for initiatives not completed in 2022/2023, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #5:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$77,271 for Indigenous Education, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #6:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$2,695,414 for the school generated funds balance that hasn't been spent and now is part of the operating surplus due to the PSAB, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #7:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$1,981,482 to balance future budgets, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #8:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$1,747,329 for student capacity needs, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #9:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted school operating fund surpluses of \$264,997 from 2022/2023 be carried forward to 2023/2024 for schools, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #10:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$270,000 for classroom furniture as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #11:

That the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$350,000 for projector replacements, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #12:

That the Board of Education of School District No. 35 (Langley) approves the restricted surplus of \$30,919 for Future District Capital Contributions, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #13:

That the Board of Education of School District No. 35 (Langley) approves the transfer of \$109,461 from the special purpose fund and \$7,307,635 from the operating fund to the capital fund, as described in note 13 of the 2022/2023 Audited Financial Statements.

BACKGROUND:

At the September 12, 2023 Audit Committee Meeting the following motions were passed by the committee:

Recommendation #1:

That the Audit Committee recommends that the Board of Education of School District No. 35 (Langley) approves the 2022/2023 Audited Financial Statements and request staff to submit them to the Ministry of Education and Child Care.

Recommendation #2:

That the Audit Committee recommends that the Board of Education of School District No. 35 (Langley) approves the Financial Statement Discussion and Analysis (FSD&A) be included with the 2022/2023 Financial Statements.

Recommendation #3:

That the Audit Committee recommends that the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$2,937,040 for commitments from 2022/2023, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #4:

That the Audit Committee recommends that the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$125,000 for initiatives not completed in 2022/2023, as described in note 12 of the 2022/2023 Audited Financial Statements.

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That the Audit Committee recommends that the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$77,271 for Indigenous Education, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #6:

That the Audit Committee recommends that the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$2,695,414 for the school generated funds balance that hasn't been spent and now is part of the operating surplus due to PSAB, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #7:

That the Audit Committee recommends that the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$1,981,482 to balance future budgets, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #8:

That the Audit Committee recommends that the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$1,747,329 for student capacity needs, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #9:

That the Audit Committee recommends that the Board of Education of School District No. 35 (Langley) approves the internally restricted school operating fund surpluses of \$264,997 from 2022/2023 be carried forward to 2023/2024 for schools, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #10:

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That the Audit Committee recommends that the Board of Education of School District No. 35 (Langley) approves the internally restricted surplus of \$350,000 for projector replacements, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #12:

That the Audit Committee recommends that the Board of Education of School District No. 35 (Langley) approves the restricted surplus of \$30,919 for Future District Capital Contributions, as described in note 12 of the 2022/2023 Audited Financial Statements.

Recommendation #13:

That the Audit Committee recommends that the Board of Education of School District No. 35 (Langley) approves the transfer of \$109,461 from the special purpose fund and \$7,307,635 from the operating fund to the capital fund, as described in note 13 of the 2022/2023 Audited Financial Statements.

Note: The following internally restricted surplus amounts were approved at the June 20, 2023 Board Meeting and are included in note 12 of the 2022/2023 Audited Financial Statements:

Internally restricted to balance the 2023/2024 budget \$2,565,672.

Audited Financial Statements of

School District No. 35 (Langley)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 35 (Langley)

June 30, 2023

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School District No. 35 (Langley)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 35 (Langley) 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. 35 (Langley) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 35 (Langley) 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. 35 (Langley)

DRAFT

Signature of the Superintendent of Education	Date Signed
Signature of Superintendent	Date Signed

Signature of the Secretary Treasurer

Date Signed



KPMG LLP
3rd Floor 8506 200th Street
Langley BC V2Y 0M1
Canada
Telephone (604) 455-4000
Fax (604) 881-4988

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 35 (Langley), and

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

Opinion

We have audited the financial statements of School District No. 35 (Langley), (the "Entity"), which comprise:

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

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

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

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

Emphasis of Matter – Comparative Information

We draw attention to Note 21 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2022 has been restated. Note 21 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

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

Other Information

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

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

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

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

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

We have nothing to report in this regard.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

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



DRAFT

Chartered Professional Accountants

Langley, Canada
September 19, 2023

DRAFT

School District No. 35 (Langley)

Statement 1

Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	80,535,166	68,626,554
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	2,277,133	1,363,027
Other (Note 3)	2,081,178	1,745,281
Total Financial Assets	84,893,477	71,734,862
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	40,002,764	33,489,412
Unearned Revenue (Note 6)	14,753,661	12,568,131
Deferred Revenue (Note 7)	5,941,626	4,821,535
Deferred Capital Revenue (Note 8)	239,899,125	236,606,509
Employee Future Benefits (Note 9)	6,802,763	6,432,552
Asset Retirement Obligation (Note 17, 21)	31,631,664	31,631,664
Total Liabilities	339,031,603	325,549,803
Net Debt	(254,138,126)	(253,814,941)
Non-Financial Assets		
Tangible Capital Assets (Note 5)	392,966,928	387,805,305
Prepaid Expenses	2,544,785	2,075,699
Total Non-Financial Assets	395,511,713	389,881,004
Accumulated Surplus (Deficit) (Note 12)	141,373,587	136,066,063
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	141,373,587	136,066,063
Accumulated Remeasurement Gains (Losses)	141,373,587	136,066,063

Contractual Obligations (Note 15, 19)

Contingent Liabilities (Note 15)

Approved by the Board

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

Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer _____ Date Signed _____

DRAFT

School District No. 35 (Langley)

Statement 2

Statement of Operations
Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	286,665,694	283,438,451	292,198,273
Other	835,136	940,323	918,768
Municipal Grants Spent on Sites		49,187	4,450,813
Tuition	14,452,808	14,525,986	14,722,703
Other Revenue	7,853,958	9,288,257	6,109,294
Rentals and Leases	906,278	958,124	803,541
Investment Income	1,862,856	2,371,074	555,606
Amortization of Deferred Capital Revenue	11,112,533	11,802,330	11,234,927
Total Revenue	323,689,263	323,373,732	330,993,925
Expenses			
Instruction	267,861,134	262,010,856	232,564,170
District Administration	9,086,790	9,764,110	9,169,967
Operations and Maintenance	42,699,762	43,212,268	40,217,515
Transportation and Housing	2,846,436	3,078,974	2,772,716
Total Expense	322,494,122	318,066,208	284,724,368
Surplus (Deficit) for the year	1,195,141	5,307,524	46,269,557
Accumulated Surplus (Deficit) from Operations, beginning of year		136,066,063	89,796,506
Accumulated Surplus (Deficit) from Operations, end of year		141,373,587	136,066,063

School District No. 35 (Langley)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Surplus (Deficit) for the year	1,195,141	5,307,524	46,269,557
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 5)	(31,520,195)	(21,277,376)	(66,482,670)
Amortization of Tangible Capital Assets (Note 5)	14,970,766	16,115,753	14,886,863
Total Effect of change in Tangible Capital Assets	(16,549,429)	(5,161,623)	(51,595,807)
Acquisition of Prepaid Expenses	-	(2,544,787)	(2,075,701)
Use of Prepaid Expenses	-	2,075,701	2,235,188
Total Effect of change in Other Non-Financial Assets	-	(469,086)	159,487
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(15,354,288)	(323,185)	(5,166,763)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(323,185)	(5,166,763)
Net Debt, beginning of year		(253,814,941)	(248,648,178)
Net Debt, end of year		(254,138,126)	(253,814,941)

School District No. 35 (Langley)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	5,307,524	46,269,557
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,250,003)	3,855,923
Inventories for Resale	(469,086)	159,487
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	6,513,352	666,670
Unearned Revenue	2,185,530	683,684
Deferred Revenue	1,120,091	3,266,175
Employee Future Benefits	370,211	288,537
Amortization of Tangible Capital Assets (Note 5)	16,115,753	14,886,863
Amortization of Deferred Capital Revenue (Note 8)	(11,802,330)	(11,234,927)
Recognition of Deferred Capital Revenue Spent on Sites (Note 8)	(645)	(46,568,773)
Total Operating Transactions	18,090,397	12,273,196
Capital Transactions		
Tangible Capital Assets Purchased	(7,891,951)	(53,204,691)
Tangible Capital Assets -WIP Purchased	(13,385,425)	(13,277,979)
Total Capital Transactions	(21,277,376)	(66,482,670)
Financing Transactions		
Capital Revenue Received	15,095,591	53,270,841
Total Financing Transactions	15,095,591	53,270,841
Net Increase (Decrease) in Cash and Cash Equivalents	11,908,612	(938,633)
Cash and Cash Equivalents, beginning of year	68,626,554	69,565,187
Cash and Cash Equivalents, end of year	80,535,166	68,626,554
Cash and Cash Equivalents, end of year, is made up of:		
Cash	43,343,545	32,984,557
Cash Equivalents	37,191,621	35,641,997
	80,535,166	68,626,554

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

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. 35 (Langley)" and operates as "School District No. 35 (Langley)". A Board of Education (Board) is elected for a four-year term and governs the School District. The School District provides educational programs to students enrolled in schools in the District and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 35 (Langley) is exempt from federal and provincial income taxes.

2. Summary of Significant Accounting Policies

a) Basis of Accounting

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

Regulation 257/2010 requires all taxpayer supported organizations in the schools, universities, colleges, and hospital sectors to adopt Canadian public sector accounting standards without any PS4200 elections.

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

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

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

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

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian public sector accounting standards.

b) Cash and Cash Equivalents

Cash and cash equivalents include cash in the bank and deposits in the Provincial Ministry of Finance Central Deposit Program which are readily convertible to cash and that are not subject to

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

2. Summary of Significant Accounting Policies (continued)

b) Cash and Equivalents (continued)

a significant risk of change in value. The deposits with the Ministry of Finance can be withdrawn from the program with three days of notice.

c) Accounts Receivable

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

d) Prepaid Expenses

Prepaid expenses include costs prepaid for insurance, equipment and software maintenance, and other fees. These prepaid expenses are stated at acquisition cost and are charged to expense over the future periods expected to benefit from them.

e) 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.

f) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes both government transfers and other 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(i).

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

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2023

2. Summary of Significant Accounting Policies (continued)

g) Tangible Capital Assets

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, if available. Otherwise, a nominal value is used.

Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.

Tangible capital assets that no longer contribute to the ability of the School District to provide services are written down to residual value and accounted for as expenses in the statement of operations.

Buildings that are demolished or destroyed are written-off.

The cost, less any residual value, of tangible capital assets (excluding sites) is amortized on a straight-line basis over the estimated useful life of the asset. Estimated useful lives for the School District's tangible capital assets, as determined by management, are as follows:

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

Amortization of tangible capital assets are taken at one-half the normal annual rate in the year of acquisition and in the year of disposal.

h) Internally Restricted 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 12: Accumulated Surplus and Note 13: Interfund Transfers).

i) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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.

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

2. Summary of Significant Accounting Policies (continued)

i) Revenue Recognition (continued)

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, if available, 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 the 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 the 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.

j) Expenses

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

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenses 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.
- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.
- 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.

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

2. Summary of Significant Accounting Policies (continued)

k) 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 current liabilities.

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. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

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

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.

l) 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. Benefits include vested sick leave, accumulating non-vested sick leave, retirement allowances, vacation pay and life insurance.

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

The cumulative unrecognized actuarial gains (losses) are amortized over the expected average remaining service lifetime (EARS�) of active employees covered under the plan. The EARS� for employees of the School District is 11.2 years.

The most recent valuation of the obligation was performed at March 31, 2022 and projected for use 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.

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

2. Summary of Significant Accounting Policies (continued)

m) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in Note 2(a) requires management to make estimates and assumptions that impact reported amounts for assets and liabilities at the date of the financial statements and revenues and expenses during the reporting period. Actual results could differ from those estimates.

n) Asset Retirement Obligations

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

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

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

o) Liability for Contaminated Sites

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- An environmental standard exists;
- Contamination exceeds the environmental standard;
- The School District is directly responsible or accepts responsibility for the contamination;
- 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.

p) Future Changes in Accounting Policies

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

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

2. Summary of Significant Accounting Policies (continued)

p) Future Changes in Accounting Policies (continued)

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

Revenue from transactions with no performance obligations should be recognized when the school district:

- has the authority to claim or retain an inflow of economic resources; and
- identifies a past transaction or event that gives rise to an asset.

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

3. Accounts Receivable – Other

	June 30, 2023	June 30, 2022
Due from Federal Government	\$ 183,226	\$ 306,506
Other Accounts Receivable	1,897,242	1,438,775
Due from Langley School District Foundation	710	-
	<u>\$ 2,081,178</u>	<u>\$ 1,745,281</u>

4. Accounts Payable and Accrued Liabilities - Other

	June 30, 2023	June 30, 2022
Trade Payables	\$ 7,937,356	\$ 4,093,554
Salaries and Benefits Payable	24,527,462	22,164,833
Accrued Vacation Pay	4,650,373	4,471,882
Other	2,887,573	2,759,143
	<u>\$40,002,764</u>	<u>\$33,489,412</u>

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

5. Tangible Capital Assets

June 30, 2023	Balance July 1, 2022 (Restated - Note 21)	PPA (Note 21)	Additions	Disposals	Transfers (WIP)	Balance Jun 30, 2023
Cost:						
Sites	\$ 103,276,028	\$ -	\$ 645	\$ -	\$ -	\$ 103,276,673
Buildings	477,718,888	-	2,532,461	-	10,458,725	490,710,074
Building - work in progress	5,300,000	-	12,093,357	-	(10,458,725)	6,934,632
Furniture & equipment	35,282,617	-	2,946,304	1,823,546	-	36,405,375
Vehicles	6,201,589	-	1,413,756	280,999	-	7,334,346
Computer software	125,019	-	33,128	91,067	-	67,080
Computer hardware	6,286,243	-	2,257,725	39,003	-	8,504,965
	<u>\$ 634,190,384</u>	<u>\$ -</u>	<u>\$ 21,277,376</u>	<u>\$ 2,234,615</u>	<u>\$ -</u>	<u>\$ 653,233,145</u>

Accumulated Amortization:

Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	227,208,102	-	10,374,205	-	-	237,582,307
Furniture & equipment	14,486,312	-	3,566,421	1,823,546	-	16,229,187
Vehicles	2,614,260	-	676,797	280,999	-	3,010,058
Computer software	95,955	-	19,209	91,067	-	24,097
Computer hardware	1,980,450	-	1,479,121	39,003	-	3,420,568
	<u>\$ 246,385,079</u>	<u>\$ -</u>	<u>\$ 16,115,753</u>	<u>\$ 2,234,615</u>	<u>\$ -</u>	<u>\$ 260,266,217</u>

June 30, 2022	Balance July 1, 2021	PPA (Note 21)	Additions	Disposals	Transfers (WIP)	Balance Jun 30, 2022 (Restated - Note 21)
Cost:						
Sites	\$ 56,707,255	\$ -	\$ 46,568,773	\$ -	\$ -	\$ 103,276,028
Buildings	413,823,472	31,631,664	1,304,758	-	30,958,994	477,718,888
Building - work in progress	25,158,808	-	11,100,186	-	(30,958,994)	5,300,000
Furniture & equipment	31,977,171	-	4,387,892	1,082,446	-	35,282,617
Vehicles	5,206,517	-	995,072	-	-	6,201,589
Computer software	201,610	-	-	76,591	-	125,019
Computer hardware	4,327,289	-	2,125,989	167,035	-	6,286,243
	<u>\$ 537,402,122</u>	<u>\$ 31,631,664</u>	<u>\$ 66,482,670</u>	<u>\$ 1,326,072</u>	<u>\$ -</u>	<u>\$ 634,190,384</u>

Accumulated Amortization:

Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	186,221,344	31,219,375	9,767,383	-	-	227,208,102
Furniture & equipment	12,227,006	-	3,341,752	1,082,446	-	14,486,311
Vehicles	2,043,855	-	570,405	-	-	2,614,261
Computer software	139,884	-	32,662	76,591	-	95,955
Computer hardware	1,086,132	-	1,061,353	167,035	-	1,980,449
	<u>\$ 201,718,221</u>	<u>\$ 31,219,375</u>	<u>\$ 14,773,555</u>	<u>\$ 1,326,072</u>	<u>\$ -</u>	<u>\$ 246,385,078</u>

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2023

5. Tangible Capital Assets (continued)

Net Book Value	June 30, 2023	June 30, 2022 (Restated–Note 21)
Sites	\$ 103,276,673	\$ 103,276,028
Buildings	253,127,767	250,510,786
Building - work in progress	6,934,632	5,300,000
Furniture & equipment	20,176,188	20,796,305
Vehicles	4,324,288	3,587,329
Computer software	42,983	29,064
Computer hardware	5,084,397	4,305,793
	<u>\$ 392,966,928</u>	<u>\$ 387,805,305</u>

Buildings – work in progress have not been amortized. Amortization of these assets will commence when the asset is put into service.

6. Unearned Revenue

	June 30, 2023	June 30, 2022
Balance, Beginning of Year	\$ 12,568,131	\$ 11,884,447
Changes for the Year		
Increase:		
Tuition fees	14,637,234	12,505,662
Rentals	20,925	10,859
Transportation	-	2,880
Grants	95,501	49,000
	<u>14,753,660</u>	<u>12,568,131</u>
Decrease:		
Tuition fees	12,505,662	11,865,920
Rentals	10,589	1,727
Transportation	2,880	1,800
Grants	49,000	15,000
	<u>12,568,131</u>	<u>11,884,447</u>
Balance, End of Year	<u>\$ 14,753,661</u>	<u>\$ 12,568,131</u>

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

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.

	June 30, 2023	June 30, 2022
Balance, Beginning of Year	\$ 4,821,535	\$ 1,555,360
Changes for the year:		
Increase:		
Provincial Grants - MECC	47,832,801	38,030,635
Provincial Grants - Other	795,531	620,626
Other revenue	7,983,372	5,142,176
	<u>56,611,704</u>	<u>43,793,437</u>
Decrease:		
Transferred to revenue	(55,491,613)	(40,527,262)
	<u>(55,491,613)</u>	<u>(40,527,262)</u>
Balance, End of Year	<u>\$ 5,941,626</u>	<u>\$ 4,821,535</u>

8. Deferred Capital Revenue

	June 30, 2023	June 30, 2022
Balance, Beginning of Year	\$ 236,606,509	\$ 241,139,368
Increase:		
Provincial Grants - MECC	13,724,907	52,945,328
Provincial Grants - Other	-	(12,445)
Other revenue	1,329,123	550,242
Investment income	41,561	23,478
Transfer to income statement for AFG	-	(235,762)
	<u>15,095,591</u>	<u>53,270,841</u>
Decrease:		
Amortization	(11,802,330)	(11,234,927)
Site purchase	(645)	(46,568,773)
	<u>(11,802,975)</u>	<u>(57,803,700)</u>
Balance, End of Year	<u>\$ 239,899,125</u>	<u>\$ 236,606,509</u>

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.

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

9. Employee Future Benefits

Benefits include vested sick leave, accumulating non-vested sick leave, retirement allowances, vacation pay and life insurance. The accrued benefit obligation for employee future benefits is not funded as funding is provided when the benefits are paid. Accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

	2023	2022
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation, April 1	\$ 6,962,509	\$ 5,990,892
Service cost	603,429	573,916
Interest cost	229,556	156,463
Benefit payments – April 1 to March 31	(634,539)	(583,756)
Actuarial gain (loss)	(447,060)	824,994
Accrued benefit obligation, March 31	\$ 6,713,895	\$ 6,962,509
Reconciliation of Funded Status at End of Fiscal Year		
Accrued benefit obligation – March 31	\$ 6,713,895	\$ 6,962,509
Employer contributions after measurement date	21,622	110,014
Benefits expense after measurement date	(216,163)	(208,246)
Unamortized net actuarial (gain) loss	105,673	628,189
Accrued benefit liability - June 30	\$ (6,802,763)	\$ (6,432,552)
Reconciliation of Change in Accrued Benefit Liability		
Accrued benefit liability – July 1	\$ 6,432,552	\$ 6,144,015
Net expense for fiscal year	916,358	838,918
Employer contributions	(546,147)	(550,381)
Accrued benefit liability - June 30	\$ 6,802,763	\$ 6,432,552
Components of Net Benefit Expense		
Service cost	\$ 599,453	\$ 581,294
Interest cost	241,448	174,736
Amortization of actuarial (gain) loss	75,457	82,887
Net Benefit Expense	\$ 916,358	\$ 838,917

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

9. Employee Future Benefits (continued)

The significant actuarial assumptions for measuring the School District's accrued benefit obligations are:

	<u>2023</u>	<u>2022</u>
Discount rate - April 1	3.25%	2.50%
Discount rate - March 31	4.00%	3.25%
Long term salary growth - April 1	2.50% + seniority	2.50% + seniority
Long term salary growth - March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	11.2 years	11.2 years

10. Employee Pension Plans

a) Teachers' Pension Plan and Municipal Pension Plan

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 represent plan members and employers and are responsible for managing the pension plans including investing assets and administering benefits. The pension plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As at December 31, 2022 the Municipal Pension Plan has about 240,000 active members, of which approximately 30,000 are 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.

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

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting).

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

10. Employee Pension Plans (continued)

a) Teachers' Pension Plan and Municipal Pension Plan (continued)

This is because the plans record accrued liabilities and accrued assets for each plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

The School District's employer contributions to these plans in the fiscal year ended June 30, 2023 were \$21,419,643 (2022: \$19,655,654).

11. Expense by Object

	June 30, 2023	June 30, 2022 (Restated-Note 21)
Salaries and Benefits	\$262,152,460	\$240,478,348
Services and Supplies	32,678,322	23,251,765
Interest	76,005	11,273
Amortization	16,115,753	14,886,863
Other	7,043,668	6,096,119
	<u>\$318,066,208</u>	<u>\$284,724,368</u>

12. Accumulated Surplus

The School District's accumulated surplus consists of balances in its internal capital and internal operating funds. The balance in the internal capital fund consists of amounts invested in tangible capital assets and local capital. The balance in the internal operating fund consists of amounts restricted for various specific purposes and an unrestricted amount.

School District No. 35 (Langley)
Notes to the Financial Statements
Year Ended June 30, 2023

12. Accumulated Surplus (continued)

	June 30, 2023	June 30, 2022 (Restated - Note 21)
Total Capital Fund Surplus	\$123,978,463	\$120,838,955
Restricted Operating Surplus		
Constraints on Funds:		
Internally restricted for commitments 2022/2023	2,937,040	1,233,788
Internally restricted for initiatives not completed 2022/2023	125,000	-
Internally restricted for Indigenous Education 2022/2023	77,271	167,804
School Generated Funds	2,695,414	2,622,054
Anticipated Unusual Expenses:		
Internally restricted for COVID-19 contingency	-	283,393
Operations Spanning Multiple Years:		
Internally restricted to balance 2023/2024 budget	2,565,672	-
Internally restricted to balance 2022/2023 budget	-	770,673
Internally restricted to balance future budgets	1,981,482	2,489,351
Internally restricted for infrastructure replacement	-	107,804
Internally restricted for student capacity needs	1,747,329	1,500,000
School surpluses	264,997	421,322
Internally restricted for classroom furniture	270,000	250,000
Internally restricted for projector replacements	350,000	750,000
Future Capital Cost Share:		
Restricted for Future District Capital Contribution	30,919	630,919
Total Restricted Operating Surplus	13,045,124	11,227,108
Unrestricted Operating Surplus	4,350,000	4,000,000
Total Operating Surplus	17,395,124	15,227,108
Accumulated Surplus	\$141,373,587	\$136,066,063

13. Interfund Transfers

The School District manages its accounts using three different funds – Operating, Special Purpose and Capital. Transfers between these funds during the year ended June 30, 2023, were as follows:

- A transfer in the amount of \$109,461 (2022: \$443,540) was made from the special purpose fund to the capital fund for payment of capital assets purchased.
- A transfer in the amount of \$7,307,635 (2022: \$5,666,140) was made from the operating fund to the capital fund for payment of capital assets purchased.

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

14. Related Party Transactions

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

The School District has an economic interest in the Langley School District Foundation (Foundation) which acts as a fundraising agency for the School District. The Foundation is a separate legal entity and is a registered charity under the provisions of the *Income Tax Act* of Canada. The Foundation has its own board of directors who approve grants to support various initiatives of the School District.

During the year, the School District received \$674,258 (2022: \$637,996) in contributions from the Foundation to support and promote programs not funded by the Ministry of Education. The School District made contributions to the Foundation to support its operations of \$100,000 (2022: \$100,000). The School District also has \$710 in amounts receivable from the Foundation (2022: nil).

15. Contractual Obligations and Contingent Liabilities

- a) In the normal course of business, lawsuits and claims have been brought against the School District. The School District contests these lawsuits and claims. Management believes that the results of any pending legal proceedings will not have a material effect on the financial position of the School District.
- b) The School District has entered into a number of multiple-year contracts for the delivery of services and the construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

	2024	2025	2026
Various AFG projects	\$1,126,996	-	-
	\$1,126,996	-	-

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

16. Budget Figures

Budget figures were approved by the Board of Education through the adoption of an annual amended budget bylaw on February 21, 2023.

Budget figures included in the financial statements reflect the amended planned budget approved by the Board. The School District has elected to present the amended budget as it reflects a budget based on funding as a result of final enrollment numbers versus estimated enrollment projections.

Revenues	Annual Budget	Amended Budget	Change
Ministry of Education	\$ 254,502,989	\$ 286,665,694	\$ 32,162,705
Other - Provincial Grants	797,445	835,136	37,691
Tuition	13,858,070	14,452,808	594,738
Other revenue	8,901,555	7,853,958	(1,047,597)
Rentals and leases	797,681	906,278	108,597
Investment income	451,000	1,862,856	1,411,856
Amort. of deferred capital revenue	10,748,866	11,112,533	363,667
	<u>290,057,606</u>	<u>323,689,263</u>	<u>33,631,657</u>
Expenses			
Instruction	240,149,169	267,861,134	27,711,965
District administration	9,082,179	9,086,790	4,611
Operations and maintenance	39,830,379	42,699,762	2,869,383
Transportation and housing	2,768,086	2,846,436	78,350
	<u>291,829,813</u>	<u>322,494,122</u>	<u>30,664,309</u>
Net Expense	<u>(1,772,207)</u>	<u>1,195,141</u>	<u>2,967,348</u>
Budgeted Allocation of Surplus	<u>770,673</u>	<u>3,906,980</u>	<u>3,136,307</u>
Surplus (Deficit) for the Year	<u>(\$1,001,534)</u>	<u>\$ 5,102,121</u>	<u>\$ 6,103,655</u>

Significant changes between the original and amended budgets are as follows:

- Ministry grants – Reflects increased funding for Classroom Enhancement Fund and Student Affordability Fund, increased Operating Grant for enrollment increase and labour settlement funding.
- Tuition revenue is higher due to increased number of International Students.
- Investment income increase due to interest rate increases.
- Other revenue decrease reflects School Generated Fund budget estimate reduction.
- Instruction expenses – Reflects increase in Classroom Enhancement Fund teachers and increased number of teachers and education assistants in operating due to increased enrollment. Also increased labour costs for ratified collective agreements.
- Operations and maintenance expenses – Reflects increased labour costs for ratified collective agreements and increased amortization expense for capital assets.

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

17. Asset Retirement Obligation

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials, such as lead paint, within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 21 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset Retirement Obligation, July 1, 2022 (see Note 21)	\$31,631,664
Settlements during the year	-
Asset Retirement Obligation, closing balance	<u>\$31,631,664</u>

18. Risk Management

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

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

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in the Central Deposit Program with the Province and in recognized British Columbia institutions and the School District invests solely in term deposits and guaranteed investment certificates.

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.

- i. 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.
- ii. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in term deposits and guaranteed investment certificates that have a maturity date of no more than 3 years.

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

18. Risk Management (continued)

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 the risk exposures from 2022.

19. Economic Dependence

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

20. Future Capital Transactions

On May 4, 2021, the Ministry announced the approval of the seismic project for Vanguard Secondary. The project will provide new, modern classrooms, while ensuring all students and staff are safe at school. The total value of the project is \$3.33 million. The addition is completed and occupied by the staff and students. The old house will be demolished during summer closure. The School District has estimated costs remaining of \$0.75 million as at June 30, 2023.

On June 16, 2022 the Ministry approved \$37.8 million for a seismic upgrade and a 11-classroom expansion at Peter Ewart Middle school. The Langley School District is contributing an additional \$1 million. The project will add 275 student seats, creating a total of 900 safer seats at the school. There will be minimal impact to student learning during construction as the expansion will make use of repurposing underutilized space. Construction is expected to start in summer 2023 and to be complete in fall 2024. Students will be accommodated on site during construction through the use of portables.

On May 18, 2023 the Ministry announced approval for a new 555-seat elementary school in the northeast Latimer neighbourhood. The school will include a neighbourhood learning centre that will offer services, such as child care, to benefit families in the broader community. The project is in design, and construction is scheduled to start in spring 2024. The school is expected to be ready for students in fall 2025.

On June 9, 2023 the Ministry announced the approval of a 300-seat addition at Langley Secondary school to help meet current enrolment and future growth. Funding for as much as \$27.9 million from the Province has been approved. The addition will include general instruction classrooms, foods classrooms, a science lab and special education rooms. The Langley School District is contributing an additional \$1 million to the project. Construction is scheduled to begin in spring 2024. The addition is expected to be ready for students in fall 2025.

School District No. 35 (Langley)

Notes to the Financial Statements

Year Ended June 30, 2023

21. Prior Period Adjustment – Change in Accounting Policy

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 17). This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials such as lead paint. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related asset or April 1, 1988 (effective date of the Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes).

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

	Increase (Decrease)
Asset Retirement Obligation (liability)	\$31,631,664
Tangible Capital Assets – Cost	31,631,664
Tangible Capital Assets – Accumulated Amortization	31,219,375
Operations & Maintenance Expense – Asset Amortization (2022)	113,308
Accumulated Surplus – Invested in Capital Assets	(31,106,067)

School District No. 35 (Langley)

Schedule 1 (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	15,227,108		120,838,955	136,066,063	120,902,573
Prior Period Adjustments					(31,106,067)
Accumulated Surplus (Deficit), beginning of year, as restated	15,227,108	-	120,838,955	136,066,063	89,796,506
Changes for the year					
Surplus (Deficit) for the year	9,475,651	109,461	(4,277,588)	5,307,524	46,269,557
Interfund Transfers					
Tangible Capital Assets Purchased		(109,461)	109,461	-	
Local Capital	(7,307,635)		7,307,635	-	
Net Changes for the year	2,168,016	-	3,139,508	5,307,524	46,269,557
Accumulated Surplus (Deficit), end of year - Statement 2	17,395,124	-	123,978,463	141,373,587	136,066,063

School District No. 35 (Langley)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	236,341,453	236,831,188	214,797,458
Other	192,400	195,400	361,844
Tuition	14,452,808	14,525,986	14,722,703
Other Revenue	853,958	1,197,372	1,186,049
Rentals and Leases	906,278	958,124	803,541
Investment Income	1,823,041	2,335,884	542,083
Total Revenue	<u>254,569,938</u>	<u>256,043,954</u>	<u>232,413,678</u>
Expenses			
Instruction	211,886,851	207,962,634	194,303,220
District Administration	8,488,936	9,190,467	8,743,150
Operations and Maintenance	27,174,189	27,013,025	24,269,340
Transportation and Housing	2,207,116	2,402,177	2,202,311
Total Expense	<u>249,757,092</u>	<u>246,568,303</u>	<u>229,518,021</u>
Operating Surplus (Deficit) for the year	<u>4,812,846</u>	<u>9,475,651</u>	<u>2,895,657</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>3,906,980</u>		
Net Transfers (to) from other funds			
Local Capital	(8,719,826)	(7,307,635)	(5,666,140)
Total Net Transfers	<u>(8,719,826)</u>	<u>(7,307,635)</u>	<u>(5,666,140)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>2,168,016</u>	<u>(2,770,483)</u>
Operating Surplus (Deficit), beginning of year		15,227,108	17,997,591
Operating Surplus (Deficit), end of year		<u>17,395,124</u>	<u>15,227,108</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 12)		17,395,124	15,227,108
Total Operating Surplus (Deficit), end of year		<u>17,395,124</u>	<u>15,227,108</u>

School District No. 35 (Langley)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	225,666,579	226,131,471	213,286,836
ISC/LEA Recovery	(104,122)	(105,642)	(101,997)
Other Ministry of Education and Child Care Grants			
Pay Equity	551,875	551,875	551,875
Funding for Graduated Adults	500,000	312,804	281,679
Student Transportation Fund	260,000	260,000	260,000
Support Staff Benefits Grant	325,200	325,200	496,739
FSA Scorer Grant	17,740	17,740	17,740
Child Care Funding	53,959	53,959	-
Early Learning Framework (ELF) Implementation	3,385	3,385	4,586
Labour Settlement Funding	8,878,846	9,089,765	
Support Staff Funding EHB	166,534	177,750	-
Additional Support Staff Funding	11,457	-	-
Policing and Security Branch Funding	10,000	10,500	-
Equity Scan Implementation	-	2,381	-
Total Provincial Grants - Ministry of Education and Child Care	236,341,453	236,831,188	214,797,458
Provincial Grants - Other	192,400	195,400	361,844
Tuition			
Summer School Fees	95,715	95,715	151,920
Continuing Education	53,000	40,017	59,700
International and Out of Province Students	14,304,093	14,390,254	14,511,083
Total Tuition	14,452,808	14,525,986	14,722,703
Other Revenues			
Funding from First Nations	104,122	105,642	101,997
Miscellaneous			
Other Revenue	242,836	398,983	429,734
Transportation	40,000	50,370	50,180
BC Hydro Grant	47,000	60,000	50,000
Salary Recoveries	420,000	509,017	543,093
School Generated Funds	-	73,360	11,045
Total Other Revenue	853,958	1,197,372	1,186,049
Rentals and Leases	906,278	958,124	803,541
Investment Income	1,823,041	2,335,884	542,083
Total Operating Revenue	254,569,938	256,043,954	232,413,678

School District No. 35 (Langley)**Schedule 2B (Unaudited)**

Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Salaries			
Teachers	113,071,232	108,327,190	102,335,468
Principals and Vice Principals	13,374,955	13,532,809	12,657,068
Educational Assistants	23,732,377	22,000,428	19,843,362
Support Staff	18,538,599	18,848,163	16,858,777
Other Professionals	5,740,045	5,849,060	5,475,566
Substitutes	9,482,849	12,149,778	10,553,864
Total Salaries	183,940,057	180,707,428	167,724,105
Employee Benefits	42,926,295	42,590,107	40,303,347
Total Salaries and Benefits	226,866,352	223,297,535	208,027,452
Services and Supplies			
Services	6,221,913	6,472,735	6,240,858
Student Transportation	162,484	215,255	118,415
Professional Development and Travel	1,491,201	1,452,758	924,383
Rentals and Leases	52,100	71,923	37,874
Dues and Fees	1,548,010	1,532,113	1,399,363
Insurance	577,854	567,777	431,084
Interest	-	76,005	11,273
Supplies	8,935,178	9,678,360	9,378,081
Utilities	3,900,000	3,203,842	2,949,238
Bad Debts	2,000		
Total Services and Supplies	22,890,740	23,270,768	21,490,569
Total Operating Expense	249,757,092	246,568,303	229,518,021

School District No. 35 (Langley)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	85,846,020	1,759,089	770,795	1,197,130	2,570	8,319,225	97,894,829
1.03 Career Programs	406,188		207,650	134,078		25,242	773,158
1.07 Library Services	1,046,344		615,337	1,475		10,172	1,673,328
1.08 Counselling	3,527,555			47,702		17,638	3,592,895
1.10 Special Education	12,940,347	808,523	18,472,985	74,063	231,453	2,057,447	34,584,818
1.30 English Language Learning	1,834,141	105,087	92,807	588		2,071	2,034,694
1.31 Indigenous Education	432,053	152,975	1,274,808	71,851		24,771	1,956,458
1.41 School Administration		9,852,615	2,535	2,946,221	87,378	159,274	13,048,023
1.60 Summer School	654,386	138,297	143,124	20,273			956,080
1.61 Continuing Education							-
1.62 International and Out of Province Students	1,640,156	291,335	393,262	187,254	387,083	64,852	2,963,942
Total Function 1	108,327,190	13,107,921	21,973,303	4,680,635	708,484	10,680,692	159,478,225
4 District Administration							
4.11 Educational Administration		279,011		43,496	1,198,772		1,521,279
4.40 School District Governance					221,654		221,654
4.41 Business Administration		145,877		1,360,923	2,115,393	25,531	3,647,724
Total Function 4	-	424,888	-	1,404,419	3,535,819	25,531	5,390,657
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				77,901	1,197,729		1,275,630
5.50 Maintenance Operations				11,156,020	357,127	1,142,953	12,656,100
5.52 Maintenance of Grounds				367,983		119,525	487,508
5.56 Utilities							-
Total Function 5	-	-	-	11,601,904	1,554,856	1,262,478	14,419,238
7 Transportation and Housing							
7.41 Transportation and Housing Administration				131,626	49,901	30,087	211,614
7.70 Student Transportation			27,125	1,029,579		150,990	1,207,694
Total Function 7	-	-	27,125	1,161,205	49,901	181,077	1,419,308
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	108,327,190	13,532,809	22,000,428	18,848,163	5,849,060	12,149,778	180,707,428

School District No. 35 (Langley)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 16)	2022 Actual (Restated - Note 21)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	97,894,829	23,612,040	121,506,869	5,433,646	126,940,515	128,016,261	120,097,982
1.03 Career Programs	773,158	177,469	950,627	165,371	1,115,998	1,179,649	1,181,574
1.07 Library Services	1,673,328	241,551	1,914,879	159,919	2,074,798	2,294,068	2,060,108
1.08 Counselling	3,592,895	795,593	4,388,488	134,924	4,523,412	4,486,077	4,051,686
1.10 Special Education	34,584,818	8,470,194	43,055,012	963,254	44,018,266	45,248,376	39,717,076
1.30 English Language Learning	2,034,694	384,428	2,419,122	62,503	2,481,625	2,846,368	2,414,310
1.31 Indigenous Education	1,956,458	447,073	2,403,531	700,374	3,103,905	3,181,176	2,911,870
1.41 School Administration	13,048,023	2,748,181	15,796,204	628,113	16,424,317	16,871,292	15,114,061
1.60 Summer School	956,080	197,537	1,153,617	24,125	1,177,742	1,093,620	1,067,175
1.61 Continuing Education	-	-	-	-	-	-	417,161
1.62 International and Out of Province Students	2,963,942	684,557	3,648,499	2,453,557	6,102,056	6,669,964	5,270,217
Total Function 1	159,478,225	37,758,623	197,236,848	10,725,786	207,962,634	211,886,851	194,303,220
4 District Administration							
4.11 Educational Administration	1,521,279	333,494	1,854,773	454,441	2,309,214	2,051,145	1,896,971
4.40 School District Governance	221,654	14,206	235,860	157,113	392,973	357,808	1,623,630
4.41 Business Administration	3,647,724	810,651	4,458,375	2,029,905	6,488,280	6,079,983	5,222,549
Total Function 4	5,390,657	1,158,351	6,549,008	2,641,459	9,190,467	8,488,936	8,743,150
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,275,630	265,867	1,541,497	1,154,451	2,695,948	2,938,217	2,451,981
5.50 Maintenance Operations	12,656,100	3,002,364	15,658,464	4,357,348	20,015,812	19,496,022	18,068,863
5.52 Maintenance of Grounds	487,508	109,592	597,100	518,260	1,115,360	864,950	821,365
5.56 Utilities	-	-	-	3,185,905	3,185,905	3,875,000	2,927,131
Total Function 5	14,419,238	3,377,823	17,797,061	9,215,964	27,013,025	27,174,189	24,269,340
7 Transportation and Housing							
7.41 Transportation and Housing Administration	211,614	44,067	255,681	5,243	260,924	220,326	229,999
7.70 Student Transportation	1,207,694	251,243	1,458,937	682,316	2,141,253	1,986,790	1,972,312
Total Function 7	1,419,308	295,310	1,714,618	687,559	2,402,177	2,207,116	2,202,311
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	180,707,428	42,590,107	223,297,535	23,270,768	246,568,303	249,757,092	229,518,021

School District No. 35 (Langley)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	49,974,241	46,655,805	35,047,093
Other	642,736	744,923	556,924
Other Revenue	7,000,000	8,090,885	4,923,245
Total Revenue	<u>57,616,977</u>	<u>55,491,613</u>	<u>40,527,262</u>
Expenses			
Instruction	55,974,283	54,048,222	38,260,950
District Administration	597,854	573,643	426,817
Operations and Maintenance	844,127	760,287	1,395,955
Total Expense	<u>57,416,264</u>	<u>55,382,152</u>	<u>40,083,722</u>
Special Purpose Surplus (Deficit) for the year	<u>200,713</u>	<u>109,461</u>	<u>443,540</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(200,713)	(109,461)	(443,540)
Total Net Transfers	<u>(200,713)</u>	<u>(109,461)</u>	<u>(443,540)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 35 (Langley)

Schedule 3A (Unaudited)

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

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
Deferred Revenue, beginning of year	\$	\$ 8,657	\$ 1,253,366	\$ 190	\$ 11,893	\$ 84,738	\$ 4,077	\$	\$ 3,089,567
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	680,305	766,557		288,000	75,950	213,005	2,178,546	939,969	34,281,164
Provincial Grants - Other									
Other			7,983,372						
	680,305	766,557	7,983,372	288,000	75,950	213,005	2,178,546	939,969	34,281,164
Less: Allocated to Revenue	680,305	766,619	8,090,885	287,419	41,974	259,159	2,182,623	939,969	33,493,840
Deferred Revenue, end of year	-	8,595	1,145,853	771	45,869	38,584	-	-	3,876,891
Revenues									
Provincial Grants - Ministry of Education and Child Care	680,305	766,619		287,419	41,974	259,159	2,182,623	939,969	33,493,840
Provincial Grants - Other									
Other Revenue			8,090,885						
	680,305	766,619	8,090,885	287,419	41,974	259,159	2,182,623	939,969	33,493,840
Expenses									
Salaries									
Teachers				162	24,906	25,530	283,432		26,269,318
Principals and Vice Principals						47,213			
Educational Assistants		643,004		208,812			1,402,259		
Support Staff	95,920							142,987	
Other Professionals								77,209	
Substitutes		433		2,039		20,494	51,970	554,348	887,296
	95,920	643,437	-	211,013	24,906	93,237	1,737,661	774,544	27,156,614
Employee Benefits	15,078	123,182		51,397	5,875	17,542	444,962	165,425	6,337,226
Services and Supplies	569,307		8,090,885	25,009	11,193	148,380			
	680,305	766,619	8,090,885	287,419	41,974	259,159	2,182,623	939,969	33,493,840
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

Schedule 3A (Unaudited)

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

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4
Deferred Revenue, beginning of year	\$	\$	\$	\$	\$	\$	\$	\$	\$
		11,985	70,042	2,990	59,713	17,134	69,899		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	5,805,121	37,144	48,000	6,000		110,800	20,000	2,163,240	25,000
Provincial Grants - Other									
Other									
	5,805,121	37,144	48,000	6,000	-	110,800	20,000	2,163,240	25,000
Less: Allocated to Revenue	5,805,121	33,532	60,400	4,438	59,713	127,836	20,763	1,688,308	25,000
Deferred Revenue, end of year	-	15,597	57,642	4,552	-	98	69,136	474,932	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	5,805,121	33,532	60,400	4,438	59,713	127,836	20,763	1,688,308	25,000
Provincial Grants - Other									
Other Revenue									
	5,805,121	33,532	60,400	4,438	59,713	127,836	20,763	1,688,308	25,000
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants						87,997			14,061
Support Staff									
Other Professionals									
Substitutes	40,702								
	40,702	-	-	-	-	87,997	-	-	14,061
Employee Benefits			225			26,150			3,709
Services and Supplies	5,764,419	33,532	60,175	4,438	59,713	13,689	20,763	1,578,847	7,230
	5,805,121	33,532	60,400	4,438	59,713	127,836	20,763	1,578,847	25,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	109,461	-
Interfund Transfers									
Tangible Capital Assets Purchased								(109,461)	
	-	-	-	-	-	-	-	(109,461)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

Schedule 3A (Unaudited)

	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	SWIS	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year			137,284	4,821,535
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	19,000	175,000		47,832,801
Provincial Grants - Other			795,531	795,531
Other				7,983,372
	19,000	175,000	795,531	56,611,704
Less: Allocated to Revenue	3,786	175,000	744,923	55,491,613
Deferred Revenue, end of year	15,214	-	187,892	5,941,626
Revenues				
Provincial Grants - Ministry of Education and Child Care	3,786	175,000		46,655,805
Provincial Grants - Other			744,923	744,923
Other Revenue				8,090,885
	3,786	175,000	744,923	55,491,613
Expenses				
Salaries				
Teachers			67,003	26,670,351
Principals and Vice Principals		145,894		193,107
Educational Assistants			390,226	2,746,359
Support Staff			8,160	247,067
Other Professionals			85,896	163,105
Substitutes			3,075	1,560,357
	-	145,894	554,360	31,580,346
Employee Benefits		29,106	133,906	7,353,783
Services and Supplies	3,786		56,657	16,448,023
	3,786	175,000	744,923	55,382,152
Net Revenue (Expense) before Interfund Transfers	-	-	-	109,461
Interfund Transfers				
Tangible Capital Assets Purchased				(109,461)
	-	-	-	(109,461)
Net Revenue (Expense)	-	-	-	-

School District No. 35 (Langley)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual			2022 Actual (Restated - Note 21)
	\$	Invested in Tangible Capital Assets	Local Capital	Fund Balance	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	350,000	(48,542)		(48,542)	42,353,722
Municipal Grants Spent on Sites	-	49,187		49,187	4,450,813
Investment Income	39,815		35,190	35,190	13,523
Amortization of Deferred Capital Revenue	11,112,533	11,802,330		11,802,330	11,234,927
Total Revenue	11,502,348	11,802,975	35,190	11,838,165	58,052,985
Expenses					
Operations and Maintenance	350,000			-	235,762
Amortization of Tangible Capital Assets					
Operations and Maintenance	14,331,446	15,438,956		15,438,956	14,316,458
Transportation and Housing	639,320	676,797		676,797	570,405
Total Expense	15,320,766	16,115,753	-	16,115,753	15,122,625
Capital Surplus (Deficit) for the year	(3,818,418)	(4,312,778)	35,190	(4,277,588)	42,930,360
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	200,713	109,461		109,461	443,540
Tangible Capital Assets - Work in Progress	8,719,826			-	
Local Capital			7,307,635	7,307,635	5,666,140
Total Net Transfers	8,920,539	109,461	7,307,635	7,417,096	6,109,680
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		6,944,433	(6,944,433)	-	
Tangible Capital Assets WIP Purchased from Local Capital		167,850	(167,850)	-	
Total Other Adjustments to Fund Balances		7,112,283	(7,112,283)	-	
Total Capital Surplus (Deficit) for the year	5,102,121	2,908,966	230,542	3,139,508	49,040,040
Capital Surplus (Deficit), beginning of year		120,652,104	186,851	120,838,955	102,904,982
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(31,106,067)
Capital Surplus (Deficit), beginning of year, as restated		120,652,104	186,851	120,838,955	71,798,915
Capital Surplus (Deficit), end of year		123,561,070	417,393	123,978,463	120,838,955

School District No. 35 (Langley)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	103,276,028	446,087,224	35,256,695	6,201,589	125,019	6,286,243	597,232,798
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		31,631,664					31,631,664
Cost, beginning of year, as restated	103,276,028	477,718,888	35,256,695	6,201,589	125,019	6,286,243	628,864,462
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	(48,542)			496,151			447,609
Deferred Capital Revenue - Other	49,187	8,746	282,016	50,499			390,448
Special Purpose Funds			109,461				109,461
Local Capital		2,523,715	1,262,759	867,106	33,128	2,257,725	6,944,433
Transferred from Work in Progress		10,458,725	984,330				11,443,055
	645	12,991,186	2,638,566	1,413,756	33,128	2,257,725	19,335,006
Decrease:							
Deemed Disposals			1,823,546	280,999	91,067	39,003	2,234,615
	-	-	1,823,546	280,999	91,067	39,003	2,234,615
Cost, end of year	103,276,673	490,710,074	36,071,715	7,334,346	67,080	8,504,965	645,964,853
Work in Progress, end of year		6,934,632	333,660				7,268,292
Cost and Work in Progress, end of year	103,276,673	497,644,706	36,405,375	7,334,346	67,080	8,504,965	653,233,145
Accumulated Amortization, beginning of year		195,988,727	14,486,312	2,614,260	95,955	1,980,450	215,165,704
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		31,219,375					31,219,375
Accumulated Amortization, beginning of year, as restated		227,208,102	14,486,312	2,614,260	95,955	1,980,450	246,385,079
Changes for the Year							
Increase: Amortization for the Year		10,374,205	3,566,421	676,797	19,209	1,479,121	16,115,753
Decrease:							
Deemed Disposals			1,823,546	280,999	91,067	39,003	2,234,615
		-	1,823,546	280,999	91,067	39,003	2,234,615
Accumulated Amortization, end of year		237,582,307	16,229,187	3,010,058	24,097	3,420,568	260,266,217
Tangible Capital Assets - Net	103,276,673	260,062,399	20,176,188	4,324,288	42,983	5,084,397	392,966,928

School District No. 35 (Langley)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	5,300,000	25,922			5,325,922
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	11,848,752	1,292,068			13,140,820
Deferred Capital Revenue - Other	76,755				76,755
Local Capital	167,850				167,850
	12,093,357	1,292,068	-	-	13,385,425
Decrease:					
Transferred to Tangible Capital Assets	10,458,725	984,330			11,443,055
	10,458,725	984,330	-	-	11,443,055
Net Changes for the Year	1,634,632	307,738	-	-	1,942,370
Work in Progress, end of year	6,934,632	333,660	-	-	7,268,292

School District No. 35 (Langley)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	205,186,159	22,108,444	3,309,254	230,603,857
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	496,151		341,261	837,412
Transferred from Work in Progress	11,244,457	76,755		11,321,212
	11,740,608	76,755	341,261	12,158,624
Decrease:				
Amortization of Deferred Capital Revenue	10,746,513	674,025	381,792	11,802,330
	10,746,513	674,025	381,792	11,802,330
Net Changes for the Year	994,095	(597,270)	(40,531)	356,294
Deferred Capital Revenue, end of year	206,180,254	21,511,174	3,268,723	230,960,151
Work in Progress, beginning of year	4,917,680			4,917,680
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	13,140,820	76,755		13,217,575
	13,140,820	76,755	-	13,217,575
Decrease				
Transferred to Deferred Capital Revenue	11,244,457	76,755		11,321,212
	11,244,457	76,755	-	11,321,212
Net Changes for the Year	1,896,363	-	-	1,896,363
Work in Progress, end of year	6,814,043	-	-	6,814,043
Total Deferred Capital Revenue, end of year	212,994,297	21,511,174	3,268,723	237,774,194

School District No. 35 (Langley)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

Schedule 4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		679,326		405,646		1,084,972
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	13,724,907					13,724,907
Other				987,862	341,261	1,329,123
Investment Income		22,278		19,283		41,561
Transfer project surplus to MECC Restricted (from) Bylaw	(136,478)	136,478				-
	<u>13,588,429</u>	<u>158,756</u>	<u>-</u>	<u>1,007,145</u>	<u>341,261</u>	<u>15,095,591</u>
Decrease:						
Transferred to DCR - Capital Additions	496,151				341,261	837,412
Transferred to DCR - Work in Progress	13,140,820	76,755				13,217,575
Transferred to Revenue - Site Purchases	(48,542)			49,187		645
	<u>13,588,429</u>	<u>76,755</u>	<u>-</u>	<u>49,187</u>	<u>341,261</u>	<u>14,055,632</u>
Net Changes for the Year	<u>-</u>	<u>82,001</u>	<u>-</u>	<u>957,958</u>	<u>-</u>	<u>1,039,959</u>
Balance, end of year	<u>-</u>	<u>761,327</u>	<u>-</u>	<u>1,363,604</u>	<u>-</u>	<u>2,124,931</u>



Financial Statement Discussion and Analysis

For the Year Ended June 30, 2023

Introduction

The following is a discussion and analysis of the School District's financial performance for the fiscal year ending June 30, 2023. This report is a summary of the School District's financial activities based on currently known facts, decisions or conditions. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This report should be read in conjunction with the School District's Financial Statements for this same period.

SD35 Langley – Strategic Plan

Purpose – Mission

To inspire all learners to reach their full potential and create a positive legacy for the future.

Vision

An innovative, inspiring and unified learning community.

Core Principles

In serving first our students and each other in the partnership of students, teachers, support staff, administrators, trustees and parents, we are committed to the following principles.

- Recognizing, developing and supporting the unique worth of each individual.
- Enabling each individual to make his or her best possible contribution.
- Understanding that all have the capacity to learn when given the opportunity.
- Providing a safe, healthy and caring learning and working environment in which all feel confident and have a sense of belonging.
- Building interdependent relationships fostering integrity, recognizing diversity, demonstrating respect and nurturing trust.
- Communicating honestly and openly.
- Delivering opportunities for informed choices.
- Valuing learning as a lifelong process for all.
- Acknowledging personal accountability for our roles and responsibilities.

Our financial discussion and outcome is framed by this vision with key outcomes achieved during the year overviewed below.

Enrolment and Staffing

The operations of the School District are dependent on continued grant funding from the Ministry of Education and Child Care primarily based on student enrolment, students identified with special needs and other demographic and geographical factors. Expenditures are primarily associated with staffing and related compensation and benefits. Student enrolment and staffing levels are reflected below.

Enrolment

Provincial Grant funding is driven by student enrolment, unique student needs and unique geographical requirements, with additional funding for adult and summer school education. School District student enrolment is summarized as follows.

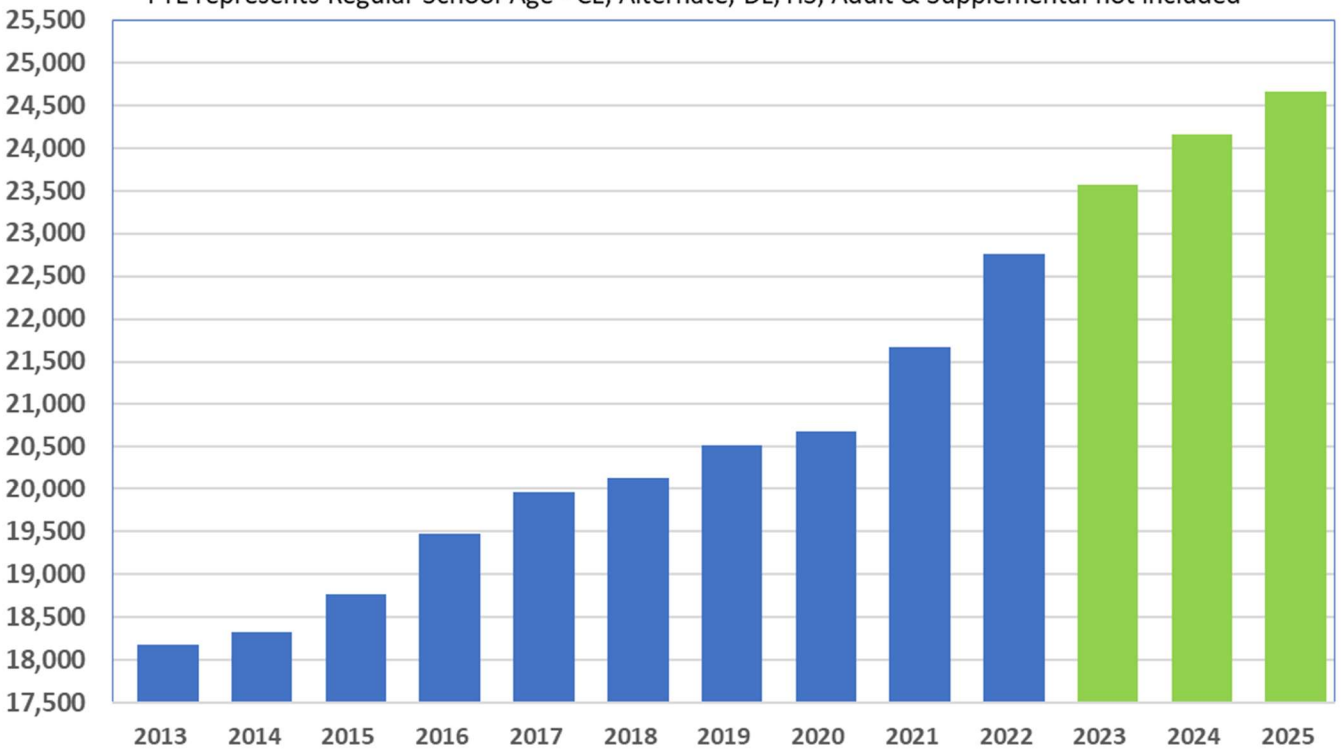
				Increase (Decrease) From 2021 - 2022	Increase (Decrease) From Budget Variance
	2022-23 Actual	2021-22 Actual	2022-23 Budget		
Standard (Regular) Schools	22,762.8750	21,662.4375	22,016.0097	1,100.4375	746.8653
Continuing Education	10.6250	12.6250	17.0000	(2.0000)	(6.3750)
Alternate Schools	255.0000	221.0000	240.0000	34.0000	15.0000
Total FTE	23,028.5000	21,896.0625	22,273.0097	1,132.4375	755.4903

				Increase (Decrease) From 2021 - 2022	Increase (Decrease) From Budget Variance
	2022-23 Actual	2021-22 Actual	2022-23 Budget		
Online Learning (DL)	203.5000	236.7500	103.0000	(33.2500)	100.5000
Home Schooling	45.0000	69.0000	17.0000	(24.0000)	28.0000
Course Challenges	95.0000	107.0000	91.0000	(12.0000)	4.0000
Summer school	397.0000	344.5000	470.3750	52.5000	(73.3750)
Adult Education	46.6250	50.2500	28.0000	(3.6250)	18.6250
Total FTE	787.1250	807.5000	709.3750	(20.3750)	77.7500

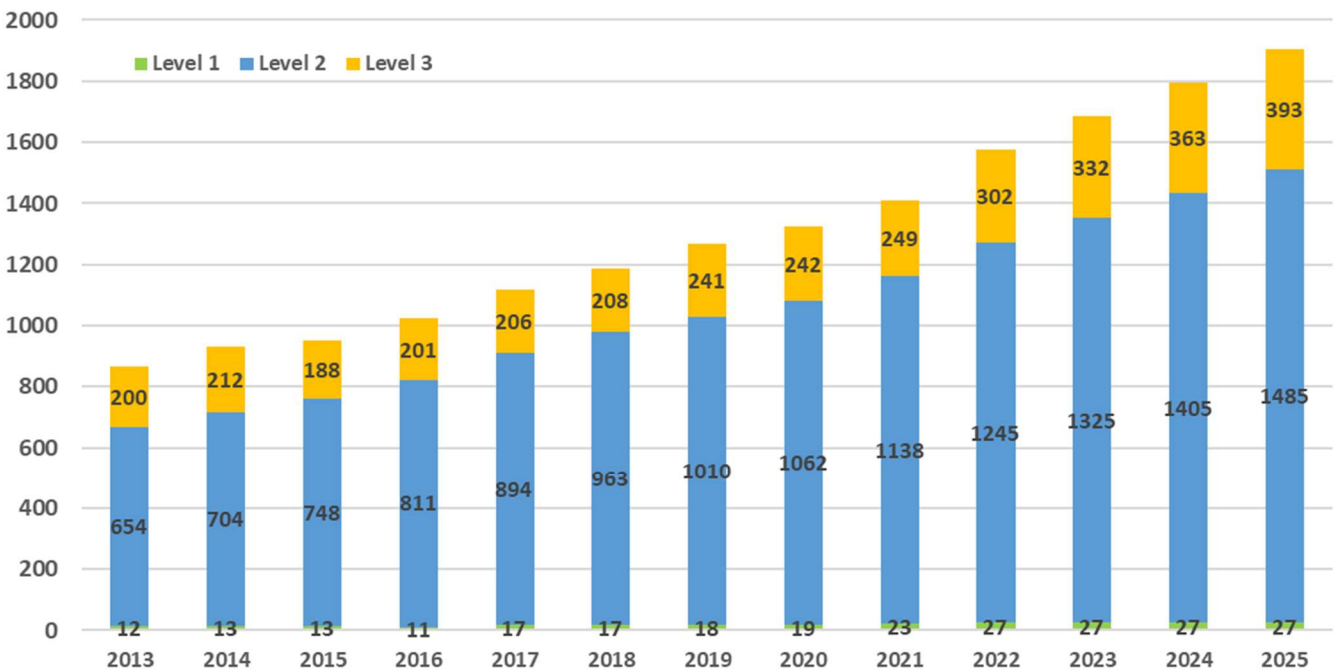
The bar graph shows that regular student enrolment has been increasing at a steady rate over the past few years. FTE growth rates show increases of 0.8%, 4.7%, and 5.1% in 2020, 2021, 2022. (Data Source: Ministry of Education and Child Care September 1701). The following bar graphs contain projections for the years 2023 to 2025 that align with our 3-year financial plan.

SD35 Student Enrolment 2013-2025 (FTE)

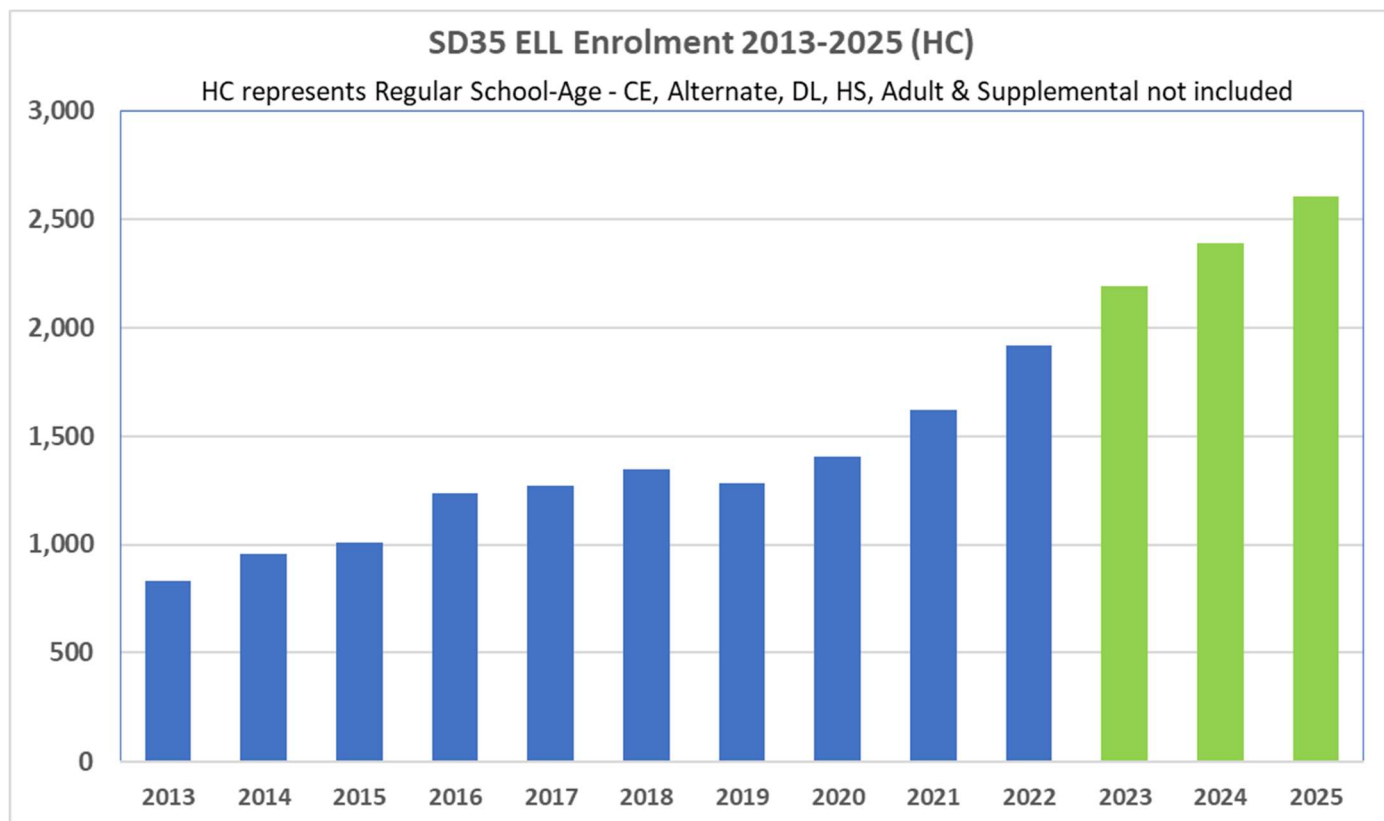
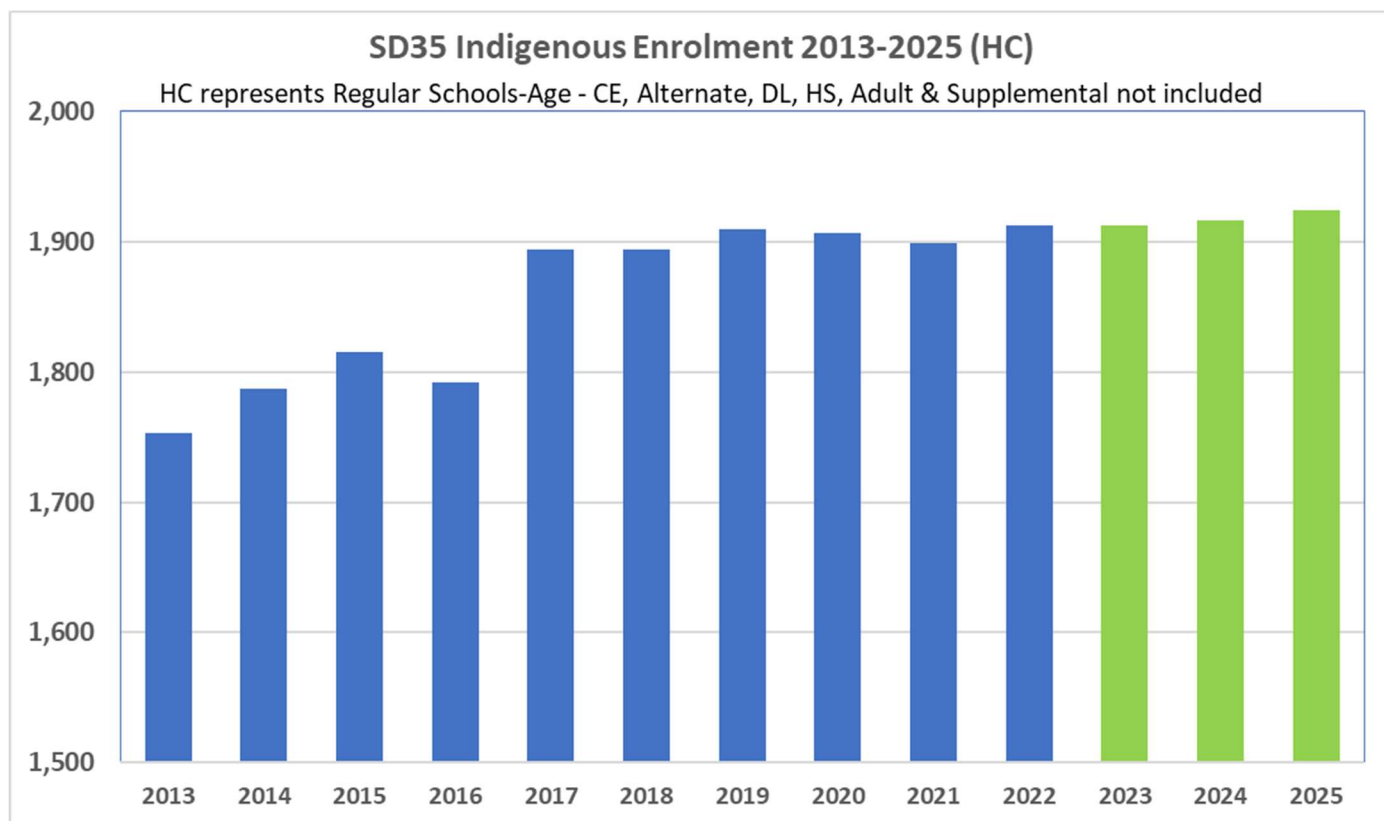
FTE represents Regular School-Age - CE, Alternate, DL, HS, Adult & Supplemental not included



SD35 Special Needs Enrolment by Level (HC)



HC represents Regular School-Age - CE, Alternate, DL, HS, Adult & Supplemental not included



Financial Highlights

The School District's revenue is heavily reliant upon the Operating Grant from the provincial government which is based on enrolment levels and other factors. 73.3% of the District's revenue is from the Operating Grant, 14.7% is provincial grant funding within the Special Purpose Fund, 4.5% of revenue is generated from International Education Programs, 3.7% associated with the recognition of Deferred Capital Revenue, and the balance through other revenue programs such as other Special Purpose Funding, Facility Rental and Lease Income, Investment Income and Summer School Programs.

90.8% of the School District's operating expenditures are associated with salaries and benefits. The balance of expenditures is related to supplies and services including utilities, professional development and maintenance.

Financial Results for 2022/2023

	Operating	SPF	Capital	Total
Revenues				
Provincial Grants	237,026,588	47,400,728	(48,542)	284,378,774
Municipal Grants	-	-	49,187	49,187
Tuition	14,525,986	-	-	14,525,986
Other Revenue	1,197,372	8,090,885	-	9,288,257
Rentals and Leases	958,124	-	-	958,124
Investment Income	2,335,884	-	35,190	2,371,074
Gain (Loss) on Disposal of Tangible Capital Asset	-	-	-	-
Amortization of Deferred Capital Revenue	-	-	11,802,330	11,802,330
Total Revenues	256,043,954	55,491,613	11,838,165	323,373,732
Expenses				
Instruction	207,962,634	54,048,222	-	262,010,856
District Administration	9,190,467	573,643	-	9,764,110
Operations and Maintenance	27,013,025	760,287	-	27,773,312
Transportation and Housing	2,402,177	-	-	2,402,177
Amortization of Tangible Capital Assets	-	-	16,115,753	16,115,753
Debt Services	-	-	-	-
Total Expenses	246,568,303	55,382,152	16,115,753	318,066,208
Surplus (Deficit)	9,475,651	109,461	(4,277,588)	5,307,524
Net Transfers to/from other Funds				
Local Capital	(7,307,635)	(109,461)	7,417,096	-
Total Net Transfers	(7,307,635)	(109,461)	7,417,096	-
Total Surplus (Deficit) for the year	2,168,016	-	3,139,508	5,307,524
Surplus (Deficit) beginning of the year	15,227,108	-	152,058,330	167,285,438
PPA Adjustment - ARO			(31,219,375)	(31,219,375)
Surplus (Deficit) beginning of the year (restated)	15,227,108	-	120,838,955	136,066,063
Accumulated Surplus (Deficit)	17,395,124	-	123,978,463	141,373,587

Operating Accounts

The School District was in a surplus position of \$2,168,016 when factoring in capital from operating. This is favorable when compared to a deficit budget of \$3.91M. The following are some explanations for the variances:

- Revenue is higher than the Amended Budget due mainly to higher February and May counts for Enrollment, higher Other Revenue and higher than expected increase in investment income as interest rates increased.
- Other Professionals was \$109K over budget due to higher than normal vacation payouts.
- Higher substitute costs due to vacancies coverage and resulting in higher expenditures on support staff replacement costs and teacher replacement costs.
- Support Staff and Educational Assistant Costs was \$1.42 million under budget due to lower than budgeted Educational Assistant Costs (offset by higher casual costs), higher than budgeted salary recoveries and staggered hiring for educational assistants throughout the school year.
- Lower average Teacher Salary and Vacancies (partially offset by higher substitute costs) was a factor in salaries being \$3.23 million under budget.
- Benefits rate of 23.6% is lower than the previous year's rate of 24.0%, actual benefit costs were \$0.336 million lower than budgeted due to lower salary costs.
- Spending on Services and Supplies was approximately \$1.076 million over budget due to higher spending patterns for schools and at the District level. Part of this increase was due to the impact of inflation and labour savings at cost centres that was used to purchase services and supplies. This was offset by \$696K savings in Utilities due mainly to a very mild spring.

Special Purpose Accounts

All Special Purpose Funds tracked within the Amended Budget including the Classroom Enhancement Fund accounts discussed below. Last year, the District received funding via the Provincial Safe Return to School Grant, Federal Safe Return to Class Fund, Seamless Day Kindergarten and the Early Childhood Education Dual Credit Program. New funding for this year included Student and Family Affordability, Just B4, Early Years to Kindergarten and Early Care & Learning Funding.

Capital Accounts

Funding for capital expenditures is primarily through the Ministry of Education and Child Care with some funding provided through locally generated capital funds.

There were three schools under construction during the year (Shortreed and Vanguard Seismic Projects along with PEMS Seismic which was approved in spring 2022). Smaller projects include a new playground at Coghlan Elementary, new windows at PEMS and updated plumbing at DWP Secondary.

Classroom Enhancement Fund (CEF)

In the spring of 2017, the Ministry of Education and Child Care committed funding to school districts to meet the obligations of the restored collective agreement language for class size and composition. For the 2022-23 school year \$34.28 million was provided to Langley and was utilized for the hiring of 336.29 (annualized) FTE teachers, to pay for an estimated \$5.80 million in remedy and to pay for an estimated \$0.940 million in additional overhead costs.

Statement of Financial Position

The following table provides an analysis of the School District's Net Financial Position for the fiscal years ended June 30, 2023 and 2022.

Cash increased \$11.9 million over the prior year. Cash held in the bank for current operational needs totals \$39.2 million. In addition, \$37.2 million is held on deposit with the Ministry of Finance and is available within 1-2 days if required. This Ministry Central deposit account earns interest at 5.45% (as of June 30, 2023), comparable with one year or longer locked in GIC rates. These rates have increased from a rate of 2.20% in the Spring of 2022 to manage inflation and other factors in the economy.

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	Increase (Decrease)	Change
Financial Assets				
Cash and cash equivalents	\$ 80,535,166	\$ 68,626,554	\$ 11,908,612	17.35%
Accounts Receivable				
Due from Province - Ministry of Education and Child Care	2,277,133	1,363,027	914,106	67.06%
Other	2,081,178	1,745,281	335,897	19.25%
Total Financial Assets	84,893,477	71,734,862	13,158,615	18.34%
Liabilities				
Accounts payable and accrued liabilities	40,002,764	33,489,412	6,513,352	19.45%
Unearned revenue	14,753,661	12,568,131	2,185,530	17.39%
Deferred revenue	5,941,626	4,821,535	1,120,091	23.23%
Deferred capital revenue	239,899,125	236,606,509	3,292,616	1.39%
Employee future benefits	6,802,763	6,432,552	370,211	5.76%
Asset Retirement Obligation	31,631,664	31,631,664	-	0.00%
Total Liabilities	339,031,603	325,549,803	13,481,800	4.14%
Net Financial Assets (Debt)	(254,138,126)	(253,814,941)	(323,185)	0.13%
Non-Financial Assets				
Tangible capital assets	392,966,928	387,805,305	5,161,623	1.33%
Prepaid expenses	2,544,785	2,075,699	469,086	22.60%
Total Non-Financial Assets	395,511,713	389,881,004	5,630,709	1.44%
Accumulated surplus	\$ 141,373,587	\$ 136,066,063	\$ 5,307,524	3.90%
Accumulated Surplus				
Capital	\$ 123,978,463	\$ 120,838,955	\$ 3,139,508	2.60%
Operating	17,395,124	15,227,108	2,168,016	14.24%
	\$ 141,373,587	\$ 136,066,063	\$ 5,307,524	3.90%

Cash assets at June 30 are categorized as follows.

	Jun 30, 2023	Jun 30, 2022	Increase
	Actual	Actual	(Decrease)
Funds deposited with ScotiaBank	\$ 39,203,817	\$ 29,115,284	\$ 10,088,533
Central deposit - Ministry of Finance	37,191,621	35,641,997	1,549,624
School generated funds	4,139,728	3,869,273	270,455
	<u>\$ 80,535,166</u>	<u>\$ 68,626,554</u>	<u>\$ 11,908,612</u>

This cash is required to fulfill the payment and liability obligations as follows.

	Jun 30, 2023	Jun 30, 2022	Increase
	Actual	Actual	(Decrease)
Obligations			
Trade payables	\$ 7,937,356	\$ 4,093,554	\$ 3,843,802
Salaries and benefits payable	24,527,462	22,164,831	2,362,631
Accrued vacation pay	4,650,373	4,471,882	178,491
Due to Province - Ministry of Education and Child Care	-	-	-
Other payable	2,887,573	2,759,143	128,430
Unearned Revenue - International students program	14,443,982	12,409,950	2,034,032
Unearned Revenue - Other	309,679	158,181	151,498
Deferred Revenue - Special Purpose Funds	5,941,627	4,821,535	1,120,092
Employee Future Benefits	6,802,763	6,432,552	370,211
Deferred Capital Revenue - Unspent	2,124,931	1,084,972	1,039,959
Local Capital	417,394	186,853	230,541
Other	-	-	-
			-
Assets			
Receivable - Ministry of Education and Child Care	(2,277,133)	(1,363,027)	(914,106)
Receivable - Other	(2,081,178)	(1,745,281)	(335,897)
Prepaid expense	(2,544,787)	(2,075,699)	(469,088)
	<u>63,140,042</u>	<u>53,399,446</u>	<u>9,740,596</u>
Accumulated Operating Surplus	<u>17,395,124</u>	<u>15,227,108</u>	<u>2,168,016</u>
	<u>\$ 80,535,166</u>	<u>\$ 68,626,554</u>	<u>\$ 11,908,612</u>

The difference between the cash assets and the liabilities is reflected as the accumulated surplus.

Accounts Receivable \$1.2M balance receivable at June 2023 from the Ministry of Education and Child Care pertaining to LTA grievance settlement.

Accounts Payable and Other Liabilities Trades Payable increase of \$3.84M is primarily due to remedy owing, increase in Other Payables \$0.128 million due primarily to an increase in Pro D Liability, increase in Salaries and Benefits Payable of \$2.36 million due to payroll timing and cutoffs and an increase in Accrued Vacation pay \$0.178 million.

Unearned Revenue is related to International Education tuition for subsequent years received in advance.

Deferred Revenues – Special Purpose Funds Increase of \$787K is primarily due to unspent funds in CEF Staffing in Fiscal 2023 due to not being able to fill positions. A further \$474K relates to unspent Student Affordability Fund.

Deferred Capital Revenue \$988K SSAC collected from Township of Langley and Langley City.

Tangible Capital Assets increased \$5.16 million primarily due to additions pertaining to buildings.

Financial Analysis – Comparison to Budget and Last Year

Statement of Operations

The Statement of Operations is a consolidation of three funds – Operating, Special Purpose and Capital Funds. Each of these three funds are reviewed separately below.

Statement of Operations – Operating Fund

Revenue

Grant Revenue

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Provincial Grants - Ministry of Education and Child Care	\$ 236,820,687	\$ 214,797,458	\$236,341,493	\$ 22,023,229	\$ 479,194
Provincial Grants - Other	205,900	361,844	192,400	(155,944)	13,500
	<u>\$ 237,026,587</u>	<u>\$ 215,159,302</u>	<u>\$236,533,893</u>	<u>\$ 21,867,286</u>	<u>\$ 492,695</u>

Grant Revenues were \$21.87 million higher than last year due to increased enrollment and increases in funding for per student amounts \$12.85 million plus \$9.09 million funding for collective agreements. This combined with higher enrollment for students with special needs (also, per student rates increased) resulting in additional grants. There was also an increase of \$0.031 million for Graduated Adults, \$0.010 Policing and Security Branch Funding, and \$0.054 million in Child Care Funding. This was offset by \$0.166 million lower revenue from Industry Training Authority.

Grant Revenues were \$0.493 million higher than budget mainly due to higher February and May enrolment counts.

International Education Revenues

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Tuition - International	14,390,254	14,511,083	14,304,093	(120,829)	86,161
	<u>\$ 14,390,254</u>	<u>\$ 14,511,083</u>	<u>\$ 14,304,093</u>	<u>\$ (120,829)</u>	<u>\$ 86,161</u>

International Education revenues were \$0.121 million lower due to lower retained revenue from timing of refunds.

Other Revenues

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Tuition - Other	135,732	211,620	148,715	(75,888)	(12,983)
Other Revenue	1,197,372	1,186,049	853,918	11,323	343,454
Rental and Leases	958,124	803,541	906,278	154,583	51,846
Investment Income	2,335,884	542,083	1,823,041	1,793,801	512,843
	\$ 4,627,112	\$ 2,743,293	\$ 3,731,952	\$ 1,883,819	\$ 895,160

Tuition Other was down from last year due to lower Summer School and Continuing Education Fees. Rental and Lease Revenue was higher than last year due to the increased easing of COVID-19 restrictions, resulting in higher film and community rental revenues. There were higher interest rates for the Central Deposit Program and investments with the bank resulting in higher investment income.

Expenses

Teachers

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Teachers	\$ 108,327,190	\$ 102,335,468	\$113,071,232	\$ 5,991,722	\$ (4,744,042)

Teacher Salary Expenses were \$5.99 million higher than last year due to additional FTE, collective agreement salary increases, salary increments per the collective agreement and grid step increases. There were additional teachers hired due to enrollment increases.

Teacher Salary Expenses were \$4.74M lower than budget due mainly to the lower average teacher salary and vacancies at school startup and second semester. This is offset by higher than budgeted TTOC costs.

Principals & Vice-Principals

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Principals and Vice-Principals	13,532,809	12,657,068	13,374,955	875,741	157,854

Principals and VP Salaries were \$875K higher due to wage increases. \$705K was at school level and balance was at the district level.

Principals and VP Salaries were \$158K higher due to higher than budgeted wage increases. A further \$10K was due to vacation accrual.

Educational Assistants

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Educational Assistants	22,000,428	19,843,362	23,732,377	2,157,066	(1,731,949)

Actual expenses were \$2.2M higher than last year. There were 52.9 SEA positions added in the 22/23 Budget \$1.7M; 2 Youth Care Workers from CLINK \$70K; 2 Bus Monitors added \$48K; contractual wage increases \$1.3M. Actuals were lower due to staggered starts throughout the school year.

Actual expenses were lower than budget by \$1.7M due to late starts and vacancies, this is offset by higher casual costs and higher than budgeted costs for vacation payouts. Also, actual budget variance is \$440K overstated as this amount should have been included with Support Staff salaries for wage increases.

Support Staff

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Support Staff	18,848,163	16,858,777	18,538,599	1,989,386	309,564

Actual expenses were \$1.9M higher than last year due to increased bus driver required for additional route \$35K; Added 3 Custodial positions due to increased number of portables and divisions \$155K; added 1 Technical Support Specialist in IT \$50K; higher overtime costs \$205K and contractual wage increase of \$1.2M. Annualized Support position for admin support and maintenance of \$140K. There was also higher vacation & sick day payouts \$115K.

Expenditures were \$310K higher than budget. The budget is \$440K understated as this amount should have been included with the Support Staff budget and was instead included in the Educational Assistant salary budget. Support Staff salaries are \$130K below budget. This was due to lower than budgeted vacation and sick day payout costs (\$130K).

Other Professionals

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Other Professionals	5,849,060	5,475,566	5,740,045	373,494	109,015

Actual expenses were \$373K higher than last year due to Exempt positions hired part way through the year; combined with wage increases.

Actual expenses were \$109K above budget primarily due to vacation payouts.

Substitutes

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Substitutes	12,149,778	10,553,864	9,482,849	1,595,914	2,666,929

Actual expenses were \$1.59M higher than last year. TTOC replacement vacancy costs were \$675K higher than last year due to increased vacancies and late starts. Casual replacement costs were \$242K higher. Other TTOC replacement costs were \$678K greater than last year partially due to collective wage increases.

Substitute costs were \$2.7M higher than budgeted. Actual casual support expenses were \$1.52M higher than budgeted due mainly to the backfilling for vacancies and sick costs for SEAs and Custodians. TTOC Replacement Vacancy costs were \$730K higher due to increased vacancies and late starts at the beginning of the school year and for the second semester. Other TTOC Costs were \$417K higher than budget.

Benefits

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Employee Benefits	42,590,107	40,303,347	42,926,295	2,286,760	(336,188)

Actual expenses were higher than last year due to an increase in overall staffing FTE.

Actual expenses were lower than budget due to the lower average teacher salaries for the District. Vacancies and late starts also drove down benefit costs.

Supplies

Supplies categories represent approximately 9% of the operating budget expenditures. Overall Services and Supplies are \$0.38 million over budget. More details below for each supply category.

Services and Supplies

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Services	6,472,735	6,240,858	6,221,913	231,877	250,822
Supplies	9,678,360	9,378,081	8,935,178	300,279	743,182
	16,151,095	15,618,939	15,157,091	532,156	994,004

Actual expenses for Services & Supplies were \$532K higher than last year.

Services: \$232K. Primarily due to:

\$210K – Other – Higher snow removal

\$154K – Contracts. Inclusion Langley Society for diversion funding and contract for orientation and mobility services for visually impaired students.

\$123K – Increased IT licensing costs

\$67K – Prof & Tech - Legal

\$56K – Bank Charges – KEV related for increased transaction activity at schools.

\$54K – Employee Assist Program - Lifeworks

\$44K – Presenter Fees. Conferences / Pro-D (\$438K) – Computer Equipment Lease expired.

Supplies: \$300K. Primarily due to:

\$371K – Supplies. \$152K: Custodial, \$120K in Instructional Services, \$98K in IT.

\$182K – Photocopying at schools

\$106K – Plumbing supplies

(\$326K) – Printed Books – one-time purchase for Elementary Level Literacy books in 21/22

Actual expenses were \$994K higher than budget.

Services: \$251K – Primarily due to higher than budgeted costs for snow removal.

Supplies: \$743K. Primarily due to Supplies line at the central department level:

\$200K – Learning Support Services increased expenditure on supplies, due to lower than budgeted salaries.

\$138K – Increased IT expenditure for equipment and services, due to lower than budgeted salaries.

\$122K – Custodial supplies increase for inflationary cost pressures.

\$109K - Instructional Support

\$72K – Consulting Costs

\$60K – English Language Learning supplies

\$45K – All schools combined

Transportation

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Student transportation	215,255	118,415	162,484	96,840	52,771

Actual transportation expenses were \$97K higher than last year. The increase was primarily driven by bussing for athletics, fieldtrips by LSS/WGSS and Summer School bussing costs and enhanced supports for Aboriginal students.

Actual expenses were \$53K higher than budget due to bussing for athletics and fieldtrips by LSS/WGSS.

Professional Development & Travel

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Professional development travel	1,452,758	924,383	1,491,201	528,375	(38,443)

Actual Pro-D costs were \$528K higher than last year primarily due to increased travel with less COVID-19 restrictions. Increases were in the following categories:

\$234K – Mileage and Expenses
 \$111K – Staff Development
 \$74K – Contractual Pro-D
 \$67K – Conferences
 \$37K – Travel Expenses

Actual expenses were (\$38K) lower than budget primarily due to lower than anticipated expenses for staff development.

Rentals & Leases

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Rentals and leases	71,923	37,874	52,100	34,049	19,823

Increase in facility rentals from the Township of Langley for different events.

Actual expenses were \$20K higher than budget due to higher facility rentals at Walnut Grove Community Centre.

Dues and Fees

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Dues and fees	1,532,113	1,399,363	1,548,010	132,750	(15,897)

Dues and Fees expenses were \$133K higher due mainly to commissions expenses for the International Student Program. 2021-2022 was lower due to impacts of COVID-19 and the reduced number of International students being recruited by agents for the District.

Dues & Fees were (\$16K) below budget.
 (\$88K) – Lower ISP commissions.
 (\$7K) – Decrease in Licenses & Permit costs.
 \$62K – Dues and Fees due to sports programs restarting at schools as well as increase for Alliance Medical Monitoring.
 \$17K – Increase in Foreign Exchange rates with bank.

Insurance

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Insurance	567,777	431,084	577,854	136,693	(10,077)

Insurance premiums for the School Protection Plan increased by \$137K over 2021/22.

Variance is primarily due to lower insurance premiums for white fleet.

Utilities

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	2022 - 2023 Budget	Increase (Decrease) From Jun 30, 2022	Budget Variance
Utilities	3,203,842	2,949,238	3,900,000	254,604	(696,158)

Utilities increased by a total of \$255K compared to the 2021/22 school year. The main driver for the increase was return to more normal operations and increase in gym and facility rentals.

Utilities were (\$696K) lower than budgeted primarily due to the following:
 (\$411K) – Natural Gas - a reduction in utility cost effective Apr 1st combined with some of the warmest weather we have seen in the past 10 years.
 (\$264K) – Electricity - Lower use of heat pumps due to warmer weather.

Statement of Operations – Special Purpose Fund

Special Purpose Funds are utilized to capture funding designated for specific purposes and balances can be deferred to subsequent years for the intended use. Grant revenues are only recognized as expenses are incurred. Any unused grants or funds remaining at the end of the year are treated as deferred revenue.

Provincial Grants - Ministry of Education and Child Care

Annual Facility Grant	\$ 680,305	\$ 665,831	\$ 14,474	\$ -
Learning Improvement Fund	766,619	742,677	23,942	8,595
Strong Start	287,419	287,810	(391)	771
Ready, Set, Learn	41,974	67,824	(25,850)	45,869
Official Languages in Education Protocol	259,159	187,700	71,459	38,584
CommunityLINK	2,182,623	2,106,842	75,781	-
Classroom Enhancement Fund - Overhead	939,969	906,082	33,887	-
Classroom Enhancement Fund - Staffing	33,493,840	27,195,257	6,298,583	3,876,891
Classroom Enhancement Fund - Remedies	5,805,121	1,625,876	4,179,245	-
First Nation Student Transportation	33,532	29,167	4,365	15,597
Mental Health in Schools	60,400	50,960	9,440	57,642
Safe Return to School Grant	-	496,728	(496,728)	-
Federal Safe Return to Class Fund	59,713	646,143	(586,430)	-
Changing Results for Young Children	4,438	5,229	(791)	4,552
Seamless Day Kindergarten	127,836	32,866	94,970	98
Early Childhood Education Dual Credit	20,763	101	20,662	69,136
Student & Family Affordability	1,688,308	-	1,688,308	474,932
Just B4	25,000	-	25,000	-
Early Years to Kindergarten	3,786	-	3,786	15,214
Early Care & Learning	175,000	-	175,000	-
	<u>46,655,805</u>	<u>35,047,093</u>	<u>11,608,712</u>	<u>4,607,881</u>

Provincial Grants - Other

Settlement Workers in Schools	744,923	556,924	187,999	187,892
	<u>744,923</u>	<u>556,924</u>	<u>187,999</u>	<u>187,892</u>

Other

School Generated Funds	8,090,885	4,923,245	3,167,640	1,145,853
	<u>8,090,885</u>	<u>4,923,245</u>	<u>3,167,640</u>	<u>1,145,853</u>

Total	<u>\$ 55,491,613</u>	<u>\$ 40,527,262</u>	<u>\$14,964,351</u>	<u>\$ 5,941,626</u>
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Statement of Operations - Capital Funds

Capital Fund Balances are as Follows:

	Jun 30, 2023 Actual	Jun 30, 2022 Actual	Increase (Decrease) From Jun 30, 2022
Bylaw Capital			
Provincial Grants - Ministry of Education and Child Care	\$ 13,724,907	\$ 52,945,328	\$ (39,220,421)
Transfer project surplus to MECC Restricted	(136,478)	(91,361)	(45,117)
Transfer prior year surplus in MECC Restricted back to Bylaw	-	-	-
Reclassify revenue for AFG expense projects	-	(235,762)	235,762
Site Purchases	48,542	(42,117,960)	42,166,502
Work in progress	(13,636,971)	(10,500,245)	(3,136,726)
Reclass purchase from Local Capital	-	-	-
Net Change for the Year	-	-	-
Opening Balance	-	-	-
Closing Balance	-	-	-

Bylaw Capital Balance: These are funds from the Ministry of Education and targeted for capital purchases and projects. These funds were used for capital projects (Shortreed Seismic, Vanguard Seismic, PEMS Seismic, DWP Sanitary Upgrade, AFG, Playground Equipment & School Enhancement Projects).

Ministry of Education and Child Care - Restricted Capital			
Investment income	22,278	5,162	17,116
Net proceeds from the disposal of sites and buildings	-	-	-
Transfer project surplus from Bylaw Capital	136,478	91,361	45,117
Transfer prior year surplus in MEd Restricted back to Bylaw	-	-	-
Other	-	-	-
Work in progress	(76,755)	(420,377)	343,622
Net Change for the Year	82,001	(323,854)	405,855
Opening Balance	679,326	1,003,180	(323,854)
Closing Balance	761,327	679,326	82,001

Ministry Restricted Capital Balance: These are funds held on behalf of the Ministry of Education and Child Care. Per the Ministry agreement, we will be contributing up to \$1.0 million from restricted capital towards the construction of Donna Gabriel Robins Elementary School. \$420,377 was contributed in 2022

with an additional \$76,755 contributed in 2023. Per the Ministry agreement for the LSS Expansion project, the District will also contribute \$1M to the project. In 2023, there was project surplus of \$136,478 coming from ACSS Building Remediation, PEMS Windows and Smith Site Purchase projects.

		Increase (Decrease) From Jun 30, 2022
Jun 30, 2023 Actual	Jun 30, 2022 Actual	

Land Capital

School site acquisition fees	987,862	336,101	651,761
Investment income	19,283	18,316	967
Site acquisitions	(49,187)	(4,450,813)	4,401,626
Net Change for the Year	957,958	(4,096,396)	5,054,354
Opening Balance	405,646	4,502,042	(4,096,396)
Closing Balance	1,363,604	405,646	957,958

Land Capital Balance: Last year \$4.45M was contributed to the Smith school site land purchase as identified in the capital plan. In 2023 \$988K was collected by the District from the Township and City as part of the school site acquisition charge and these funds will be used for future.

		Increase (Decrease) From Jun 30, 2022
Jun 30, 2023 Actual	Jun 30, 2022 Actual	

Other Provincial Capital

Provincial Grants - Other	-	(12,445)	12,445
Equipment purchases	-	(325,582)	325,582
Net Change for the Year	-	(338,027)	338,027
Opening Balance	-	338,027	(338,027)
Closing Balance	-	-	-

Other Provincial Capital Balance: Last year the district received \$338,080 from the Ministry of Children and Family Development under the Child Care Rapid Renovation Fund to purchase equipment for the 3 Neighbourhood Learning Centre spaces in the new Donna Gabriel Robins Elementary School (\$325,582 was spent and \$12,445 was returned as we did not spend the entire grant).

			Increase (Decrease) From Jun 30, 2022
Jun 30, 2023 Actual	Jun 30, 2022 Actual		

Local Capital

Investment income	35,190	13,521	21,669
Transfer from Operating Fund	7,307,635	5,666,140	1,641,495
Other	-	-	-
Capital assets purchased	(6,944,433)	(5,635,045)	(1,309,388)
Work in progress	(167,850)	(2,374,965)	2,207,115
Net change for the year	230,542	(2,330,349)	2,560,891
Opening balance	186,851	2,517,200	(2,330,349)
Closing balance	417,393	186,851	230,542

Local Capital Balance: Per the Ministry agreement, the District contributed \$2.50 million from Local Capital towards the construction of Donna Gabriel Robins Elementary School.

Major Capital Projects

The following is a summary of some of the major capital projects undertaken during the year.

Seismic Remediation

- **Shortreed Seismic School:** On December 10, 2020, the Ministry announced the approval of the \$7.87M seismic project for Shortreed Elementary. The project will retain the existing area and will also include accessibility and life safety upgrades to ensure the school is safe and functional. The project was completed.
- **Vanguard Seismic School:** On May 4, 2021, the Ministry announced the approval of the seismic project for Vanguard Secondary. The project will provide new, modern classrooms, while ensuring all students and staff are safe at school. The total value of the project is \$3.33 million. The project is nearing completion, with the demolition of the old building scheduled to happen during the summer.
- **PEMS Seismic School:** On June 16, 2022, the Ministry announced a \$38.7M seismic upgrade and a 11-classroom expansion at Peter Ewart Middle school. The School District is contributing an additional \$1 million. Construction started in spring 2023 and the project is expected to be complete in fall 2024.

Annual Facility Grant (AFG)

The Annual Facility Grant funding is provided by the Ministry of Education and Child Care for designated school capital or maintenance upgrades. \$3.49 million was provided by the Ministry of Education and Child Care to fund the following projects in 2022/2023.

- Roof replacement major sections: 4 schools including gutters/drains
- Roofing Consultation: multiple sites
- Exterior painting: multiple sites
- Septic Upgrade Phase 2: 1 site
- Flooring: various classrooms and hallways, various gyms floors resurfaced
- Lighting upgrade: 8 sites
- Custodial Room Upgrade: 2 sites
- Washroom Renovations/Upgrades: 3 schools
- Mechanical System upgrades: multiple sites
- RTU Replacements: 2 sites
- Emergency Generator load testing: 4sites
- Fire Alarm Upgrades: 2 sites
- Elevator FOB Access: various schools
- Duct Cleaning: 6 schools
- Paving, Drainage, and Site upgrades: multiple sites
- Speed Drive upgrades: multiple sites
- Information Technology infrastructure upgrades: various schools
- Filtered Drinking water stations: 2 schools
- Asbestos Abatement: (removal) various schools
- Functional Improvements, Door & door Hardware replacement: various Schools
- Disabled Access upgrades (wheelchair ramps, hand rails, accessible washrooms): multiple sites
- Electric Vehicle chargers: multiple sites
- Septic Tank Upgrade: 1 site
- Disabled access: multiple sites
- Dust Collector Upgrade: 1 site
- Well Upgrade: 1 site

Surplus (Operations)

The Board of Education has established an Operating Surplus Policy that allows the District to budget for expenditure in excess of revenue in a given year. The Board of Education is responsible for ensuring the District is protected financially from financial risk and unforeseen circumstances which could negatively affect the education of students. Refer to [Policy 17](#) available on the SD35 website for more information.

The Board reviews this policy annually and provides further details in the Audited Financial Statements as to how restricted surplus funds are planned to be utilized in subsequent years.

	June 30, 2022 (Restated - Note 21)	Appropriated to Balance Amended 22/23 Budget	Appropriated to Balance Preliminary 23/24 Budget	22/23 Surplus	June 30, 2023
Total Capital Fund Surplus	\$120,838,955				\$120,838,955
Restricted Operating Surplus					
Constraints on Funds:					
Internally restricted for commitments 2022/2023	1,233,788	(1,233,788)	-	2,937,040	2,937,040
Internally restricted for Initiatives not completed 2022/2023	-	-	-	125,000	125,000
Internally restricted for Indigenous Education 2022/2023	167,804	(167,804)	-	77,271	77,271
School Generated Funds	2,622,054	-	-	73,360	2,695,414
				-	-
Anticipated Unusual Expenses:					
Internally restricted for COVID-19 contingency	283,393	(283,393)	-	-	-
Operations Spanning Multiple Years:					
Internally restricted to balance 2023/2024 budget	-	-	2,565,672	-	2,565,672
Internally restricted to balance 2022/2023 budget	770,673	(770,673)	-	-	-
Internally restricted to balance future budgets	2,489,351	-	(507,868)	-	1,981,482
Internally restricted for infrastructure replacement	107,804	-	(107,804)	-	-
Internally restricted for student capacity needs	1,500,000	-	(1,500,000)	1,747,329	1,747,329
School surpluses	421,322	(421,322)	-	264,997	264,997
Internally restricted for classroom furniture	250,000	(130,000)	-	150,000	270,000
Internally restricted for projector replacements	750,000	(600,000)	(150,000)	350,000	350,000
Future Capital Cost Share:					
Restricted for Future District Capital Contribution	630,919	(300,000)	(300,000)	-	30,919
Total restricted surplus	11,227,108	(3,906,980)	0	5,724,997	13,045,124
Unrestricted Operating Surplus	4,000,000	0	-	350,000	4,350,000
Total Operating Surplus	15,227,108	(3,906,980)	0	6,074,997	17,395,124
Accumulated Surplus	\$136,066,063	(\$3,906,980)	\$0	\$6,074,997	\$138,234,079

Potential Future Financial impact on the District

There are several factors that could impact the District's stable and healthy financial situation during the 2023/2024 school year and beyond.

Risk Assessment

In 2017/2018, a risk assessment was completed that identified 20 areas of risk. School District staff continue to work on mitigating the risks identified within the report. The following are the top risk factors that could have potential financial and non-financial impact on the School District:

1. Delivery of capital projects – That the District is unable to secure adequate funding to successfully deliver highly complex capital projects.
2. Supporting students and families with mental health issues - The risk that, due to limited funding, the District and supporting agencies may not have sufficient or appropriate tools and resources to address the needs of students and families with mental health issues.

Classroom Enhancement Fund/Restored Teacher Collective Agreement Language

BCPSEA and BCTF reached an agreement on the restored language arising from the Supreme Court of Canada ruling early 2017. The restoration has been categorized into four areas:

- Non-Enrolling Teacher Staffing ratios.
- Class Size Provisions.
- Class Composition Provisions.
- Process and Ancillary Language.

A related issue is timely and sustainable funding from the Ministry of Education and Child Care to create required classroom spaces for subsequent years. Local capital funds are not sufficient to support this level of capital outlay. Delays between identified needs and required funding add to uncertainty and place stress on the School District's capacity to fulfill requirements.

Grant Funding Model Review

During 2018, the Ministry of Education and Child Care initiated a review of the current grant-funding model that has been in place since 2002. The review involved input and consultation from all 60 school districts and over 350 education stakeholders. Final Working Group reports were completed in October 2019, and partners noted that some of the recommendations would be relatively straightforward to implement while others would not. Upon completion of the review, the Ministry will implement recommendations with a two-phase plan, beginning with 12 of the 22 recommendations (specifically, 2, 3, 12, 13, 14, 15, 16, 17, 19, 20, 21 and 22). Phase 1 of the model was implemented, and funding adjustments were reflected in the 2020-21 Preliminary Budget. Phase 2 still needs to be implemented and at the current time the impact on funding levels to the School District remains unknown.

International Education

The School District is heavily reliant on International Education programs to provide a significant source of revenue funding to reduce the gap on grant funding shortfalls. The restored teacher collective agreement has added space constraints for attracting more international students. While we do not envision negative events that would interrupt these programs, International Education is an important stabilizing financial influence on the School District.

Facilities – Capital Funds

There continues to be an increasing demand for enrolment space in the Willoughby area and the Brookwood/Fernridge area will be developed over the coming years. The long-term facilities plan has identified the need for a number of schools in the area. The capital approval process takes time and resources to get new capital projects up and running. The Ministry continues to request that school districts contribute more local funds towards capital projects. Furthermore, the requirement to comply with collective agreement restored language places an increased burden and demand on class space to accommodate students. This coupled with the cost and availability of portables for these additional students adds more constraints on resources.

Technology Requirements

The demand for technology hardware, software, and system utilization continues at a rapid pace. Providing the required services and ensuring that information is secure and protected necessitates increased financial resources. Technology in support of education will allow us to implement the paradigm shift and transformational education required to be at the forefront and on the cutting-edge in the 21st-century. Technology in support of the framework for enhancing student learning and more real-time reporting on student progress is a crucial undertaking. MyEdBC student administration system requires enhancements in order to meet the ongoing needs for improved data and reporting.

Enrollment Growth in the District

Enrollment continues to grow at a rapid pace in the District. This adds increased demand for additional schools and classroom space. District requires funding from the Ministry to build new schools. This also requires the District to hire more teaching and educational assistant staff in the classroom, at a time where there are staffing shortages.

Contacting Management

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

If you have questions about this financial report, please contact the Office of the Secretary–Treasurer.



School District No. 35 (Langley)
4875 - 222 Street
Langley, British Columbia
V3A 3Z7