

Board of Education
Public Meeting Agenda

Wednesday, September 27, 2023 – 7:00 pm
1st Floor Boardroom

https://sd38.zoom.us/webinar/register/WN_hUY7ixuCT7ukoM6YKAUfMg

After registering, you will receive a confirmation email containing information about joining the webinar.

The Richmond Board of Education acknowledges and thanks the First Peoples of the hən̓q̓əmiñəṇ̓ language group on whose traditional and unceded territories we teach, learn and live.

1. Recognition of Visitors, Announcements and Trustees' Updates

- (a) Recognition of Visitors
- (b) Announcements
- (c) Any materials not included in packages available to the public

2. Adoption of Agenda

3. Presentations, Briefs, Special Recognition

- (a) Presentations

Nil.

- (b) Briefs

RTA Briefs

Presented by Liz Baverstock, President, Richmond Teachers' Association

- (i) Richmond SOGI Statement of Support
- (ii) Foundation Skills Assessment
- (c) Special Recognition

Nil.

4. Questions from the Public

Members of the public are invited to come forward with questions regarding agenda items.

5. Executive

6. Approval of Minutes of Prior Meetings

- (a) Record of an in-camera meeting of the board held Wednesday, June 21, 2023.
- (b) Regular meeting of the board held Wednesday, June 21, 2023 for approval.

7. Business Arising from Prior Minutes

- (a) **Board Advocacy**
Update from the Board Chairperson
- (b) **Annual Strategic Plan Report to the Board**
Report from the Deputy Superintendent attached.

8. New Business

- (a) **Summer Learning 2023 Highlights**
Report from the District Administrator, Continuing Education attached.
- (b) **Capital Bylaw No. 2023/24-CPSD38-02**
Report from the Secretary Treasurer attached.
- (c) **Approval of Additional Minor Capital Programs – Food Infrastructure Program**
Report from the Secretary Treasurer attached.

9. Questions from the Public

Members of the public are invited to come forward with questions regarding agenda items.

10. Standing Committee Reports

- (a) **Audit Committee**
Chairperson: David Yang
Vice Chairperson: Ken Hamaguchi
 - (i) **RECOMMENDATION:** Audited Financial Statements for the Fiscal Year Ended June 30, 2023.
Report from the Committee Chairperson attached.
 - (ii) A meeting was held on September 19, 2023. The next meeting is scheduled for Tuesday, January 9, 2024.

(b) **Education Committee**

Chairperson: Heather Larson

Vice Chairperson: David Yang

- (i) Minutes of the meeting held on June 14, 2023, are attached for information.

A meeting was held on Wednesday, September 20, 2023. The next meeting is scheduled for Wednesday, October 18, 2023, at 6:00 pm.

(c) **Facilities and Building Committee**

Chairperson: Ken Hamaguchi

Vice Chairperson: Debbie Tablotney

- (i) Minutes of the meeting held on June 7, 2023, are attached for information.

A meeting was held on Wednesday, September 6, 2023. The next meeting is scheduled for Wednesday, October 4, 2023, at 4:30 pm.

(d) **Finance and Legal Committee**

Chairperson: Donna Sargent

Vice Chairperson: Rod Belleza

- (i) **RECOMMENDATION:** Trustees Expenses for the Three Months ended June 30, 2023. Report from the Committee Chairperson attached.

- (ii) Minutes of the meeting held on May 17, 2023, are attached for information.

A meeting was held on Wednesday, September 20, 2023. The next meeting is scheduled for Wednesday, October 18, 2023, at 10:00 am.

(e) **Policy Committee**

Chairperson: Debbie Tablotney

Vice Chairperson: Heather Larson

- (i) Minutes of the meeting held on May 15, 2023, are attached for information.

A meeting was held on Wednesday, September 18, 2023. The next meeting is scheduled for Monday, October 16, 2023, at 11:00 am.

11. Board Committee and Representative Reports

(a) **Council/Board Liaison Committee**

A meeting was held on Wednesday, September 13, 2023.

(b) **BCSTA**

Nil.

(c) **BCPSEA**

Nil.

12. Correspondence

(a) For action:

Nil.

(b) For information:

Nil.

13. Adjournment

Board of Education

Telephone 604 668 6000

www.sd38.bc.ca

The next meeting is scheduled for Wednesday, October 25, 2023

Contact Persons regarding agenda items:

Superintendent, Mr. Chris Usih – 604 668 6081

Secretary Treasurer, Ms. Cindy Wang – 604 668 6012

- Please address any item for an upcoming Agenda to the Chairperson, Board of Education (Richmond) at: 7811 Granville Avenue, Richmond, BC V6Y 3E3.
- Items to include your name and address.
- Items received at the office of the Secretary Treasurer by 9:00 a.m. the Thursday preceding a meeting of the Board will be included on the Agenda.
- Items arriving after the 9:00 a.m. Agenda deadline will be reserved for the next meeting of the Board.
- For further assistance, please contact the Executive Assistant to the Board at 604 295 4302.

Committee Appointments 2023/2024

	Audit	Education	Facilities and Building	Finance and Legal	Policy
Chairperson	David Yang	Heather Larson	Ken Hamaguchi	Donna Sargent	Debbie Tablotney
Vice Chairperson	Ken Hamaguchi	David Yang	Debbie Tablotney	Rod Belleza	Heather Larson
Member	Rod Belleza	Alice Wong	Heather Larson	Ken Hamaguchi	David Yang
Alternate	Debbie Tablotney	Rod Belleza	Alice Wong	Debbie Tablotney	Rod Belleza
Senior Leader	Cindy Wang	Jane MacMillan	Cindy Wang/Rick Ryan	Cindy Wang	Chris Usih
	Cambie Coordinating	Child Care Development Advisory Committee	Council/Board Liaison Committee	Richmond Sister City Advisory Committee	
Representative(s)	Alice Wong	Heather Larson	Debbie Tablotney/Heather Larson	David Yang	
Alternate	Rod Belleza	Alice Wong	Donna Sargent	Alice Wong	
Senior Leader	Cindy Wang/Christel Brautigam	Cindy Wang	Chris Usih/Cindy Wang	Jason Higo	
Reports To	Finance and Legal Committee	Facilities and Building Committee	Board of Education	Education Committee	
	BCPSEA	BCSTA Provincial Council	ELL Consortium	Vancouver Coastal Health Authority	
Representative(s)	Donna Sargent	Heather Larson	David Yang	Debbie Tablotney	
Alternate	Debbie Tablotney	David Yang	Alice Wong	Heather Larson	
Senior Leader	Chris Stanger	Chris Usih	Jane MacMillan	Chris Usih	
Reports to	Board of Education	Board of Education	Education Committee	Education Committee	
	SOGI Advisory Committee	DEI Advisory Committee	Richmond Sustainability Action Committee		
Representative(s)	Debbie Tablotney	Heather Larson	Ken Hamaguchi		
Representative(s)	Ken Hamaguchi	Donna Sargent	Heather Larson		
Senior Leader	Chris Usih	Christel Brautigam	Cindy Wang/Jane MacMillan		
Reports To	Education Committee	Board of Education	Facilities and Building Committee		

The Chairperson or Vice Chairperson of the board is the alternate to all standing committees in the absence of the appointed trustee. All trustees are encouraged to attend standing committee meetings as they are available.



Richmond Teachers' Association

210 - 7360 Westminster Hwy.

Richmond, BC

V6X 1A1

Tel: 604-278-2539

Fax: 604-278-4320

www.richmondteachersassociation.ca

September 15, 2023

Board of Education
School District No. 38 (Richmond)
7811 Granville Avenue
Richmond, BC V6Y 3E3

Dear Debbie,

Re: Richmond SOGI Statement of Support

On behalf of the Richmond Teachers' Association, I am writing to request that the Board work together with District partner groups to issue a joint statement or support for SOGI once again. This request is in alignment with the motion passed at the September 21, 2022 Board meeting.

Since our last joint statement, incidences of hate and attacks against the 2SLGBTQIA+ continue to rise. This includes vandalism of rainbow crosswalks and pride flags within the Richmond school community and across BC schools. On September 20, 2023, groups have planned a series of hate rallies under the name #1millionmarch4children (click [here](#)). This is an attack against the principles of equity and inclusion that are the essence of the Board's SOGI Policy.

In addition to a district partner group joint statement in support of SOGI, we also ask the Board to issue a statement condemning hate in our committees and encouraging other local political leaders and MLAs to condemn these actions of hate.

We thank you for your continued support.

Sincerely,

Liz Baverstock
President, RTA

cc: Steve Wenglowksi, 1st VP, RTA
Frano Marsic, VP, RTA
JW Cho, VP, RTA



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September 20, 2023

Board of Education
School District No. 38 (Richmond)
7811 Granville Avenue
Richmond, BC V6Y 3E3

Dear Debbie,

Re: RTA Brief – Foundation Skills Assessment

On behalf of the Richmond Teachers' Association, we thank you for the opportunity to submit a brief to the Board.

The Foundation Skills Assessment (FSA) will be administered in schools this fall, between October 2 to November 10.

The RTA remains concerned about the timing of these tests, the inappropriate use of the FSA data by third parties to rank schools and the pressure exerted by the Ministry of Education on Districts to increase the participation rates of students writing the FSA.

The RTA requests the Board of Education write a letter to the Ministry of Education to alter the timing and length of the FSA, and to ensure the FSA data is protected from inappropriate such as publicly ranking schools.

Further, we request the Board of Education pass a motion of support that ensures parent voice and choice is respected when a parent requests to withdraw their child from writing the FSA.

Attached is communication from the RTA and BCTF about the FSA. This communication includes a QR code that guides the public to the BCTF website where they can find:

- A withdrawal form (attached)
- A link to the MLA campaign requesting MLA support to ensure FSA data is protected from misuse

We thank you for your support.

Sincerely,



Liz Baverstock
President, RTA

cc: Steve Wenglowski, 1st VP, RTA
Frano Marsic, VP, RTA
JW Cho, VP, RTA

Request that your child be excused from the FSA

British Columbia Teachers' Federation | 100-550 West 6th Avenue, Vancouver, BC V5Z 4P2



Dear Parents,

For many years, BC teachers have worked with education partners to find ways to assess our public education system that don't include the Foundation Skills Assessment (FSA).

These government-mandated tests for students in Grades 4 and 7 are still scheduled to take place this school year. Teachers are asking you to request that your children be excused from these tests according to Ministry of Education and Child Care guidelines concerning exemptions.

Teachers believe that authentic and valuable assessment does not come in the form of mandated and standardized tests, as they do not capture a meaningful snapshot of student progress.

The FSA tests do not count toward your children's marks, and they do not help students learn or teachers teach. Teachers do not believe the FSA is a reliable method of measuring individual progress.

Teachers are concerned with the misuse of data from these tests. FSA data rarely results in more funding or resources to meet our students' needs. Furthermore, the Fraser Institute has used the data to unfairly and inappropriately rank schools.



We believe that parents who make an informed decision to ask that their children not write the tests should have their wishes respected.

The best source of information about your children's progress is their classroom teacher. Please take the opportunity to reach out at any time with your questions or concerns. Your children's teachers will be happy to help.

A handwritten signature in black ink, appearing to read 'Clint Johnston'.

Clint Johnston, President

Please detach and use the letter to request that your Grade 4 or 7 child be withdrawn from the 2023 FSA testing.



Dear Principal,

In accordance with Ministry of Education guidelines concerning exemptions, I understand that administrators may excuse a student in the event of a family emergency, lengthy illness, or other extenuating circumstances.

Please excuse my child, _____, from the Foundation Skills Assessment (FSA) tests.

Thank you for respecting my request.

Sincerely,

Parent/guardian signature



BC teachers believe student success doesn't have a postal code.

School rankings are harmful to kids and communities.

The BC government has an obligation to protect student data from being used to rank schools. The Foundation Skills Assessment doesn't help students learn or teachers teach. It provides no meaningful feedback to parents and it is making existing inequities worse.

You can help. Send a letter to your MLA at bctf.ca/fsa

Parents/guardians of Grade 4 or 7 students have the right to excuse them from this test and the misuse of their data. Scan the QR code to download a withdrawal letter.



A message from the Richmond Teachers' Association
www.richmondteachersassociation.ca

Date: September 27, 2023
From: Cindy Wang, Secretary Treasurer
Subject: Record of an In-camera Board Meeting held June 21, 2023

The Board of Education School District No. 38 (Richmond) would like to report that the following was discussed at an in-camera meeting of the Board held June 21, 2023.

(a)	Briefs and Presentations:	Nil.
(b)	Executive:	Administrative items were discussed.
(c)	Business Arising out of Minutes:	Administrative items were discussed.
(d)	New Business:	Nil.
(e)	Standing Committee Reports:	Administrative items were discussed.
(f)	Board Committee and Representative Reports:	Administrative items were discussed.
(g)	Correspondence:	Nil.
(h)	Record of Disclosure:	Nil.

Below find an excerpt from Board Policy which outlines those matters that constitute In-Camera material.

Pursuant to Board Policy 201, unless otherwise determined by the Board, the following matters shall be considered in-camera;

To protect individual privacy and the Board's own position, in-camera meetings may be conducted to discuss issues such as:

- individual student matters;
- individual employee matters;
- legal concerns;
- negotiating collective agreements;
- negotiating contracts;
- the sale or purchase of land.

Trustees will not disclose to the public or employees the proceedings of an in-camera session unless a resolution has been passed at the closed meeting to allow such disclosure.

Board of Education
Public Meeting Minutes

Wednesday, June 21, 2023 – 7:00 pm
1st Floor Boardroom and via Zoom

Present:

Chairperson
Vice Chairperson
Trustee
Trustee
Trustee
Trustee
Acting Superintendent of Schools
Secretary Treasurer
Acting Deputy Superintendent
Assistant Superintendent
Assistant Superintendent
Executive Director, Human Resources
Executive Director, Facilities Services & Richmond Project Office
Director, Communications and Marketing
Assistant Secretary Treasurer
Director of Instruction, Student Services & Data Analysis
Executive Assistant (Recording Secretary)

D. Tablotney
H. Larson
R. Belleza
D. Sargent
A. Wong
D. Yang
R. Ryan
C. Wang
C. Brautigam
J. MacMillan
C. Stanger
L. Buchanan
F. Geyer
D. Sadler
M. Fu
R. Johal
T. Lee

Regrets:

Trustee
Executive Director, Learning and Business Technologies

K. Hamaguchi
R. Laing

The Chairperson called the meeting to order at 7:01 pm.

The Richmond Board of Education acknowledged and thanked the First Peoples of the hən̓q̓əmiñəm language group on whose traditional and unceded territories we teach, learn and live.

1. Recognition of Visitors, Announcements, Trustees' Updates

(a) Recognition of Visitors

The Chairperson welcomed the gallery to the meeting.

(b) Announcements

Trustee Tablotney: As tonight is our final board meeting of the school year, I would like to take a moment to reflect on our collaborative commitment to advocacy. Over the past year, our board has listened to the voices of our partner groups, dedicated staff, engaged students, and supportive parents/guardians, all with the aim of understanding the needs and priorities of our school community.

Over the past few months, we have actively engaged in numerous discussions and meetings with the Mayor and Council of Richmond, local MLA's, the Select Standing Committee, and our Members of Parliament.

The Board with support from partner groups, directed our advocacy towards the enrollment pressures in the city center, underscoring the urgent need for expansion of existing elementary schools, and new elementary schools that can accommodate our ever-growing student population. Additionally, we emphasized the critical importance of seismic upgrades, Settlement Workers in Schools, and securing the necessary funding to support various ministry initiatives, such as food security, Indigenous education, and anti-racism.

We are proud of the progress made as a board in raising awareness and initiating meaningful discussions with many of the important decision-makers. Our advocacy work has not only shed light on the challenges our district faces but has also opened doors for collaboration and potential partnerships that will benefit our community.

As we look ahead to the coming year, the board is committed to building upon the progress we have made. We remain steadfast in our commitment to advocating for the needs of our students, families, staff, and partner groups, ensuring that your voices are heard, and your concerns are addressed.

Thank you all for your dedication and support. Together, we will continue to shape a brighter future for education in the Richmond School District.

(c) Any materials not included in packages available to the public

The Secretary Treasurer noted an additional item has been added to the agenda and posted on the district website – item 12 – “English Language Learner (ELL) Consortium MP Letter Template”. All other materials had been made available to the public on the district website.

2. Adoption of Agenda

The Chairperson noted the addition of “English Language Learner (ELL) Consortium MP Letter Template” as item 12 (c).

085/2023 MOVED BY H. LARSON AND SECONDED BY A. WONG:

THAT the Wednesday, June 21, 2023 regular agenda of the Board of Education (Richmond) be adopted as circulated.

CARRIED

3. Presentations, Briefs, Special Recognition

(a) Presentations

Nil.

(b) Special Recognitions

Nil.

(c) Briefs

Nil.

4. Questions from the Public

A member of the public asked a question regarding education programs and curriculum relating to Sexual Orientation and Gender Identity (SOGI). Assistant MacMillan and Acting Deputy Superintendent provided explanation on the curriculum and information regarding the importance for schools to be inclusive and safe spaces for students of all sexual orientations and gender identities.

Another member of the public made a brief statement regarding SOGI in schools.

5. Executive

The Acting Superintendent shared a slideshow presentation on events around the district, including the first Student Voice Forum, ways Richmond schools are honouring and learning about Indigenous History, culture, traditions, and languages in June for National Indigenous History Month, ways Richmond schools are recognizing Pride Season, and ways the district is raising awareness during Deaf Blind Awareness month in June.

The Acting Superintendent then shared a few final words as this was his last public board meeting as the Acting Superintendent. He thanked the board and the Secretary Treasurer for their support, and the Executive Assistants, senior team, partners, and staff for all their work.

The Chairperson thanked the Acting Superintendent for his support to the board and senior staff in the past few months.

6. Approval of Minutes of Prior Meetings

(a) A record of an in-camera meeting of the board held Wednesday, May 24, 2023 was included for information.

(b) Regular meeting of the board held Wednesday, May 24, 2023

086/2023 MOVED BY H. LARSON AND SECONDED BY D. SARGENT:

THAT the Board of Education approve the Minutes of Wednesday, May 24, 2023, regular meeting as circulated.

CARRIED

7. Business Arising from Prior Minutes

(a) Strategic Plan Update – Priority 3

The Secretary Treasurer spoke to the report from the Executive Director, Learning and Business Technologies as included in the agenda package on Strategic Plan Priority 3, Goal 1. She thanked the technology team and digital literacy consultants for their work and the teacher consultants, staff, and students for engaging with technology during the school year. She then thanked the board and the Facilities Services team for the new District Resource Centre at Rideau Park.

The Executive Director, Facilities Services & Richmond Project Office then presented and referred to his report as included in the agenda package on Strategic Plan Priority 3, Goals 2 and 3. He concluded his presentation by thanking his team for their work and the board for their support through the years.

Trustees thanked the Secretary Treasurer and the Executive Director, Facilities Services & Richmond Project Office for the updates.

Trustees inquired regarding security cameras and surveillance and cyber security and threats. The Secretary Treasurer noted she will bring the questions back to the Executive Director, Learning and Business Technologies for a response.

The Executive Director, Facilities Services & Richmond Project Office then responded to trustees' questions regarding the climate risk assessment project, EV chargers at schools, natural gas consumption increases, the Teacher-Consultant, Science and Sustainability position, and the five-year Sustainability and Climate Action Plan.

(b) SOGI Advisory Committee Annual Update

The Director of Instruction, Student Services and Data Analytics referred to his report as included in the agenda package. He then responded to trustee's questions regarding student voice opportunities, diverse student representation in the committee, challenges the committee has faced from the parent community, and responses from teacher librarians on updating book bundles. Trustees thanked the committee for their work in the district.

(c) DEI Advisory Committee Annual Update

The Acting Deputy Superintendent referred to her report as included in the agenda package. Trustees thanked her for the work accomplished and inquired about the following:

- If there is student representation in the DEI Advisory Committee;
- The progress with the curriculum opportunity initiatives;

- The progress with adding more Indigenous gathering spaces; and
- If the reporting guidelines for incidents causing harm is resource for both students and staff.

(d) **Annual Charitable Donations Report**

The Assistant Secretary Treasurer referred to her report as included in the agenda package. She concluded her presentation by thanking the donors in the school district. She then responded to questions from trustees' regarding the breakdown of donations by donor category, the balance of donations remaining, if Feed-U-Cate is included in the report, and how donation funds are directed to schools.

(e) **2024/25 Five Year Capital Plan**

The Executive Director, Facilities Services & Richmond Project Office provided information on the proposed project requests under the Major Capital Programs, Minor Capital Programs and Building Envelope Program that are included in the 2024/25 Five Year Capital Plan submission to the Ministry of Education. He then responded to questions from trustees' regarding funding on the Playground Equipment Program and the Carbon Neutral Capital Program.

087/2023 MOVED BY D. SARGENT AND SECONDED BY H. LARSON:

THAT the Board of Education of School District No. 38 (Richmond) approve the 2024/25 Five-Year Capital Plan.

CARRIED

8. New Business

Nil.

9. Questions from the Public

There were no questions from the public.

10. Standing Committee Reports

(a) **Audit Committee**

Chairperson: David Yang

Vice Chairperson: Ken Hamaguchi

The next meeting is scheduled for Tuesday, September 19, 2023.

(b) **Education Committee**

Chairperson: Heather Larson

Vice Chairperson: David Yang

- (i) **RECOMMENDATION:** Alternate Programs Review Report.

088/2023 MOVED BY H. LARSON AND SECONDED BY A. WONG:

THAT the Board of Education (Richmond) direct staff to proceed with the recommendations contained in the Alternate Program Review report.

CARRIED

- (ii) Minutes of the meeting held on May 17, 2023, are attached for information.

A meeting was held on Wednesday, June 14, 2023. The next meeting is scheduled for Wednesday, September 20, 2023, at 6:00 pm.

- (c) **Facilities and Building Committee**

Chairperson: Ken Hamaguchi

Vice Chairperson: Debbie Tablotney

- (i) Minutes of the meeting held on May 3, 2023, are attached for information.

A meeting was held on Wednesday, June 7, 2023. The next meeting is scheduled for Wednesday, September 6, 2023, at 4:30 pm.

- (d) **Finance and Legal Committee**

Chairperson: Donna Sargent

Vice Chairperson: Rod Belleza

The next meeting is scheduled for Wednesday, September 20, 2023, at 10:00 am.

- (e) **Policy Committee**

Chairperson: Debbie Tablotney

Vice Chairperson: Heather Larson

- (i) **RECOMMENDATION:** Policy 201 and 201 Bylaw: Board Operations.

089/2023 MOVED BY D. TABLOTNEY AND SECONDED BY D. YANG:

THAT the Board of Education approve the attached revised Policy 201 and 201 Bylaw: Board Operations, in accordance with Board Policy 204: Creation and Revision of Policy and Regulations.

CARRIED

- (ii) **RECOMMENDATION:** Policy 311/311R: Freedom of Information and Protection of Privacy.

090/2023 MOVED BY D. TABLOTNEY AND SECONDED BY D. YANG:

THAT the Board of Education approve the attached Policy 311/311-R: Freedom of Information and Protection of Privacy, in accordance with Board Policy 204: Creation and Revision of Policy and Regulations.

CARRIED

- (iii) **RECOMMENDATION:** Policy 621/621-R: Financial Planning and Reporting and Policy 631-R Accumulated Operating Surplus and Capital Reserves.

091/2023 MOVED BY D. TABLOTNEY AND SECONDED BY D. Sargent:

THAT the Board of Education approve the attached revised Policy 621/621-R Financial Planning and Reporting and Policy 631-R Accumulated Operating Surplus and Capital Reserves, in accordance with Board Policy 204: Creation and Revision of Policy and Regulations.

CARRIED

- (iv) The next meeting is scheduled for Monday, September 18, 2023, at 11:00 am.

11. Board Committee and Representative Reports

(a) **Council/Board Liaison Committee**

The next meeting is scheduled for Wednesday, September 13, 2023.

(b) **BCSTA**

Nil.

(c) **BCPSEA**

Nil.

12. Correspondence

(a) For action:

BC Chapter of the Coalition for Healthy School Food

The Chairperson noted a letter will be sent on behalf of the BC Chapter of the Coalition for Healthy School Food to MLA's and MP's to advocate for a universal healthy school food program.

(b) For information:

Richmond Poverty Reduction Coalition (RPRC)

This letter was received in response to the letter and submission from RPRC regarding universal school meal programs.

English Language Learner (ELL) Consortium MP Letter Template

Trustee Yang provided background information regarding the requests in the letter. He then thanked staff and trustees for their work on this matter.

13. Adjournment

The chairperson provided some final words for the Executive Director, Facilities Services & Richmond Project Office as he is retiring and thanked him and his team for his work in the district over the years.

092/2023 MOVED BY D. YANG AND SECONDED BY H. LARSON:

THAT the regular meeting of Wednesday, June 21, 2023 of the Board of Education be adjourned at 9:31 pm.

CARRIED

D. TABLOTNEY
Chairperson

C. WANG
Secretary Treasurer

Report on the Budget 2024 Consultation

August 2023



LEGISLATIVE ASSEMBLY
of BRITISH COLUMBIA

August 3, 2023

To the Honourable
Legislative Assembly of the
Province of British Columbia

Honourable Members:

I have the honour to present herewith the Second Report of the Select Standing Committee on Finance and Government Services for the Fourth Session of the 42nd Parliament. This report covers the Committee's work in regard to the Budget 2024 Consultation as approved by the Committee.

Respectfully submitted on behalf of the Committee,

Mike Starchuk, MLA
Chair

CONTENTS

Composition of the Committee	4
Terms of Reference	5
Executive Summary	6
Consultation Overview	10
Advanced Education	12
Arts, Libraries, and Sport	19
Economic Development	24
Environment	33
Fiscal and Regulatory Policy	43
Health	49
Housing	58
K-12 Education and Child Care	63
Mental Health and Addictions	73
Public Safety and Justice	78
Social Services	86
Transportation and Transit	93
Summary of Recommendations	100
Appendix A: Presentations	110
Appendix B: Written Submissions	115



COMPOSITION OF THE COMMITTEE

MEMBERS

Mike Starchuk, MLA, [Chair](#)
Surrey-Cloverdale

Tom Shypitka, MLA, [Deputy Chair](#)
Kootenay East

Bruce Banman, MLA
Abbotsford South

Susie Chant, MLA
North Vancouver-Seymour

George Chow, MLA
Vancouver-Fraserview

Ronna-Rae Leonard, MLA
Courtenay-Comox

Ben Stewart, MLA
Kelowna West

Adam Walker, MLA
Parksville-Qualicum

Henry Yao, MLA
Richmond South Centre

COMMITTEE STAFF

Karan Riarh, Committee Clerk

Natalie Beaton, Committee Research Analyst

Jesse Gordon, Committee Researcher

Jonathon Hamilton, Committee Researcher

Mary Heeg, Committee Researcher

Danielle Migeon, Committee Researcher

Mary Newell, Parliamentary Committees Officer

Jianding Bai, Committees Assistant

TERMS OF REFERENCE

On February 21, 2023, the Legislative Assembly agreed that the Select Standing Committee on Finance and Government Services be empowered to:

1. Examine, inquire into and make recommendations with respect to the budget consultation paper prepared by the Minister of Finance in accordance with section 2 of the *Budget Transparency and Accountability Act* (S.B.C. 2000, c. 23) and, in particular, to:
 - a. conduct public consultations across British Columbia on proposals and recommendations regarding the provincial budget and fiscal policy for the coming fiscal year by any means the Committee considers appropriate; and
 - b. prepare a report no later than November 15, 2023, on the results of those consultations.
2. Consider and make recommendations on the annual reports, rolling three-year service plans and budgets of the statutory officers, namely, the:
 - i. Auditor General
 - ii. Chief Electoral Officer
 - iii. Conflict of Interest Commissioner
 - iv. Human Rights Commissioner
 - v. Information and Privacy Commissioner
 - vi. Merit Commissioner
 - vii. Ombudsperson
 - viii. Police Complaint Commissioner
 - ix. Representative for Children and Youth
 - a. consider and make recommendations on the annual reports, rolling three-year service plans and budgets;
 - b. inquire into and make recommendations with respect to other matters brought to the Committee's attention by any of the aforementioned statutory officers; and
 - c. consider and make decisions, on behalf of the Legislative Assembly, regarding the terms and conditions of employment of any of the

aforementioned statutory officers arising as a request of an officeholder during their term of appointment.

3. Inquire into and make recommendations with respect to other matters brought to the Committee's attention by any of the aforementioned statutory officers.

That the Committee be designated as the Committee referred to in sections 19, 20, 21 and 23 of the *Auditor General Act* (S.B.C. 2003, c. 2) and that the report in section 22 of the *Auditor General Act* (S.B.C. 2003, c. 2) be referred to the Committee.

That the Committee be designated as the Committee referred to in sections 47.02 and 47.03 of the *Human Rights Code* (R.S.B.C. 1996, c. 210).

That, in addition to the powers previously conferred upon the Select Standing Committees of the House, the Select Standing Committee on Finance and Government Services be empowered to:

- a. appoint of its number one or more subcommittees and to refer to such subcommittees any of the matters referred to the Committee and to delegate to the subcommittees all or any of its powers except the power to report directly to the House;
- b. sit during a period in which the House is adjourned, during the recess after prorogation until the next following Session and during any sitting of the House;
- c. adjourn from place to place as may be convenient; and
- d. retain personnel as required to assist the Committee.

That the Committee report to the House as soon as possible; and that during a period of adjournment, the Committee deposit its reports with the Clerk of the Legislative Assembly, and upon resumption of the sittings of the House, or in the next following Session, as the case may be, the Chair present all reports to the House.



EXECUTIVE SUMMARY

The Select Standing Committee on Finance and Government Services (the “Committee”) conducts an annual consultation on the upcoming provincial budget. British Columbians were invited to share their priorities for Budget 2024 between May 25 and June 16, 2023. The Committee held 16 public hearings in 11 communities across BC, as well as virtually using the Zoom videoconferencing platform. During the consultation period, the Committee heard 375 presentations and received 387 submissions.

The Committee notes the thoughtful input and the significant engagement it received during the consultation from across the province. Members note that labour shortages, housing and associated affordability concerns, climate mitigation efforts, access to health and mental health services, and regulatory processes were key themes in the input they received.

This report provides a comprehensive summary of the priorities and ideas shared by British Columbians during the consultation and outlines the Committee’s 166 recommendations. The report is organized by theme which are presented in alphabetical order; the numbering of recommendations does not indicate priority.

Regarding advanced education, Members recognize the important contributions of international students and the challenges they experience. Accordingly, the Committee supports the creation of a provincial strategy for international students, regulating international student tuition fees to provide predictability, and investing in international student supports. With respect to capital funding, the Committee recognizes the need for additional investments with particular attention to research infrastructure that reflects regional needs and specialties. As it relates to operational funding for post-secondary institutions, Members support a review of the funding model with the aim of providing more flexibility, ensuring sufficient funding for programming and student supports, and ensuring equitable distribution of resources based on regional needs. The Committee also specifically

supports increased funding to expand programming in sectors where there are current or projected skill shortages such as health care and the trades, and to support workers attaining class 3 driver’s licensing. Members additionally acknowledge the importance of encouraging careers in the trades to address labour shortages. The Committee also supports investments in the BC Access Grants to ensure post-secondary education is accessible for all.

To support arts and culture, the Committee’s recommendations include increasing BC Arts Council funding, creating a designated fund for rural community arts organizations, and permanent investment in the BC Fairs, Festivals and Events Fund. In particular, Committee Members recognize Science World and the Scotiabank Dance Centre as vital spaces that require funding to continue to serve their communities. Members also note the importance of promoting BC books and properly compensating creators and publishers. The Committee additionally supports funding for museums and the heritage sector including funding to support repatriation projects in Indigenous communities. With respect to public libraries, Committee Members recognize their expanded role and recommend increased funding indexed to inflation as well as specific support for libraries in rural, remote, and Indigenous communities. As it relates to sport, Members note the need for increased investment to improve affordability and accessibility.

Regarding economic development, Members support additional investments in streamlining permitting processes to provide more certainty and predictability for clean and renewable energy, and natural resource development projects. Other recommendations regarding natural resources and mining include expanding resources for First Nations to build capacity in this sector, developing infrastructure for liquefied natural gas (LNG) for marine fueling, and the implementation of a critical mineral strategy including funding geological research through organization such as Geoscience BC. To address energy needs, the Committee acknowledges the importance of diversifying clean and renewable energy and

supports an energy pathways assessment to study BC's energy system, simplifying the geothermal tenure and well permitting processes, and creating a funding stream for district energy systems. With respect to agriculture, Members acknowledge the impact of climate change and affordability challenges on the sector and recommend working with farmers and industry to create a strategy to ensure the sustainability and resiliency of the sector. Members recognize farmers' concerns surrounding water supply and support allocating funding to protect this vital resource. Regarding food security, the Committee supports the implementation of policies and programs to address food insecurity and food waste, with particular attention on the most vulnerable British Columbians. Other recommendations with respect to agriculture relate to the *Assessment Act*, modernizing and replanting crops, meat processing capacity, and funding for the BC Farmers Market Nutrition Coupon Program.

Also with respect to economic development, the Committee notes the significant labour challenges. Recommendations in this area relate to programs and supports to address labour shortages through improving the foreign employer registry process and credential recognition as well as supports for immigration settlement services. Members highlight the challenges in the Employment Standards Branch and support investments to address wait times and expanding its mandate to conduct proactive investigations. Members also support investment in the technology sector in BC, particularly the work of TRIUMF, and Envision BC and the Digital Global Innovation Cluster. Members note the need to harness the potential of government held data and support the creation of a provincial data strategy to do so. Acknowledging the role of tourism in BC's economy, the Committee recommends funding to support accessible and inclusive tourism, food and wine tourism marketing, the Pacific National Exhibition, and the Clayoquot Sound biosphere centre. Regarding trade, Members recommend improving supply chain collaboration by ensuring the provincial goods-movement strategy is integrated with neighboring provincial trade corridor requirements and federal initiatives, as well as investing in trade and transportation infrastructure.

The Committee agrees on the need for additional efforts to address climate change, including increased investments in mitigation and resiliency, highlighting that climate change is impacting all areas and industries in BC. The Committee also acknowledges the importance of improving energy efficiency efforts as well as ensuring the electrical grid is

resilient. Regarding environmental protection and wildlife conservation, Members support increasing funding for land use planning, increasing capacity of enforcement, supporting salmon recovery, and addressing the threat of invasive species. Committee Members also acknowledge the importance of protecting BC's water sources and addressing challenges of increased droughts and depleting watersheds. Members additionally support investment in BC's parks and recreation sites to improve maintenance and access to these areas. Other recommendations in this theme include promoting sustainability efforts and recycling.

The Committee's recommendations regarding fiscal and regulatory policy relate to affordability and competitiveness. Members note that the carbon tax should be applied in a way that ensures competitiveness of BC products, is equitable across all regions of the province, and supports decarbonization. They also recognize that an output-based pricing system should be developed, in consultation with stakeholders, to improve the competitiveness of BC's export sectors. Members highlight concerns regarding permitting processes across many sectors, including housing and natural resource development, and recommend ministries and agencies review all regulatory and approval processes to ensure timeliness, efficiency, and predictability. Regarding small business, Members support reviewing the employer health tax exemption threshold to address impacts related to rising wages and inflation. Other recommendations relate to prompt payment legislation, supporting young entrepreneurs, provincial sales tax (PST) exemptions, and online gaming regulations and enforcement.

Health care staffing shortages and barriers to access were raised by many British Columbians, particularly in rural and remote areas. To address these concerns, the Committee recommends improving recruitment and retention incentives, streamlining credential recognition, and increasing education seats in numerous health care professions, including nursing, midwifery, medical radiation technology and speech language pathology and audiology. Further, Members acknowledge the opportunity to incorporate physician assistants in BC's health care system. The Committee identifies the unique challenges of delivering health care in rural and remote communities and recommends ensuring equitable access to health care including through funding for community-operated health centres, medical travel, and digital health solutions. With regard to seniors, Members support expanding residential care facilities, improving care and oversight, and enabling seniors

to age in place through increased funding for home care, home support, and respite.

Regarding hospice and palliative care, the Committee recognizes the important supports hospices provide to British Columbians and recommend providing stable funding, including for grief and bereavement supports, and establishing a database of palliative care. Regarding coverage for medical equipment and devices, Members note that coverage and accessibility for this equipment and devices needs to be improved, recognizing the role they play in enhancing quality of life.

With respect to public health, Members support enhancing the human papillomavirus (HPV) immunization program as well as funding shingles vaccine for older British Columbians. The Committee also supports increased taxation to discourage smoking and vaping as well as to invest in tobacco and vaping education. Members also make recommendations related to services and supports for British Columbians living with chronic and complex diseases, such as myalgic encephalomyelitis (ME), diabetes, multiple sclerosis, dementia, and Parkinson's disease, including funding to support chronic and complex care clinics. Members additionally recommend investment in health and life science research, and surgical day centres to address wait times.

The Committee identifies housing availability and affordability as a priority area for British Columbians. Committee Members recommend investments to significantly increase the full spectrum of housing supply, noting the need to partner with municipal and federal governments, and community organizations on these efforts. The Committee also supports incentives for building housing, including non-market housing, increasing investment in supportive and complex care housing, and providing supports to smaller local governments to address growth. With respect to homeownership, Members recommend reviewing the First Time Home Buyers program's property transfer tax (PTT) exemption threshold to better reflect current market conditions. The Committee also acknowledges challenges with access to affordable rental housing and recommends means-tested rental supports to targeted renters such as persons with disabilities and low-income households, improved housing supports for seniors, and increasing pet-friendly housing options. Members additionally support resources for people experiencing homelessness including through funding for permanent shelter services with supports to transition clients to permanent

housing. Other recommendations in housing relate to real estate data and tiny homes.

The Committee makes several recommendations regarding K-12 education. Members emphasize the need for increased capital funding to address seismic mitigation, cover the costs of portables, and purchase zero-emission school buses. The Committee also discusses the value of community-owned and operated schools, citing the Wells-Bakerville community school, and support funding for upgrades of these schools. Members additionally recommend appropriately funding anti-racism, disability, awareness and inclusive reconciliation programs. Regarding student supports, Members recognize the need to ensure schools are accessible and inclusive. Recommendations in this area include appropriately funding inclusive education, reducing wait times for student psychoeducational testing, reinstating the special education equipment grant, and funding support for students with dyslexia. The Committee also supports funding to school districts to provide settlement supports for newcomers and increased funding for independent, group 1, provincial online schools. The Committee acknowledges the importance of continued support of child care and recommends funding a means-tested summer camp subsidy, recognizing the role of summer camps as child care for many during the summer months.

Regarding mental health and addictions, Members recommend increased investments in treatment and support services. The Committee specifically notes that the per diem rate for supportive recovery homes should be increased to better reflect the cost of delivering services. Committee Members emphasize the need for sufficient funding for crisis lines to ensure all calls are being answered. Members also acknowledge the unique challenges experienced by youth and support increasing funding for child- and youth-specific services and supports, including school-based supports, and early intervention and prevention mental health supports. The Committee also recommends funding for Blueprint's First Responder Resiliency Program and fatherhood research program.

With respect to public safety and justice, the Committee makes several recommendations including increasing investments in legal aid services, child and youth advocacy centres, and community-based restorative justice organizations. Committee Members emphasize the importance of access to education in correctional centres and recommend supporting programs

that provide this service. The Committee also recommends investments to provide supports and services for people experience gender-based violence as well as survivors of sexual assault. Members note the importance of violence prevention efforts and the Stopping the Violence and PEACE (Prevention, Education, Advocacy, Counselling and Empowerment) programs. Regarding natural disasters and emergency preparedness, recommendations include funding for regional districts for emergency management as well as investment in flood mitigation, an earthquake resiliency strategy, and sub-regional and regional planning with First Nations participation. Members also note the need for a H1-capable, night vision rescue helicopter to bolster search and rescue efforts in the province. Other recommendations in this theme relate to notaries' scope of practice, the funding formula for policing, contraband tobacco, and supports for those who engage in sex work.

Regarding social services, the Committee emphasizes the need for equitable support for all children and youth in care, highlighting inequities in the Child in Home of Relative Program and with kinship families. Members support funding for children and youth with support needs to improve access to early intervention services, including screening and assessments, as well as increasing funding for the At Home Program to raise the eligibility age to 24 years. Members also note the financial challenges for families of children and youth with supports needs and recommend increasing resources and support for these families. With respect to income and disability assistance, Committee Members acknowledge the need to improve support for individuals receiving assistance

by increasing rates and earning exemptions threshold, and reviewing the spousal cap. The Committee also recognizes the need to improve the inclusion and resilience of people with disabilities and recommends supporting community living organizations, providing funding for community program workers, and promoting community living as a career opportunity. Other recommendations relate to streamlining the grant process and providing predictable funding for the not for profit sector, as well as waiving fees for not for profit organizations changing directors on liquor licences and providing funding to the Garage Community Space Society.

The Committee's recommendations related to transportation including increasing investments in active transportation, expanding incentives for e-bikes, and increasing funding for accessible pathways between communities. Members also support increasing the accessibility of public transportation across the province, particularly for inter-community transit services and HandyDART, as well as providing free transit for children and youth under the age of 19, and for people with disabilities. The Committee also recommends the provincial government advocate to the federal government that it launch a tri-partite national commission with the provinces and transit agencies and move forward the launch of the permanent transit fund. With respect to roads and highways, the Committee supports several projects, including twinning the highway from the Alberta border to Fort St. John, the AR1 North South Interconnector, and the Reconnecting the Rockies infrastructure project. Additionally, the Committee makes recommendations related to airlines and airports, and marine shipping.



CONSULTATION OVERVIEW

BACKGROUND

The *Budget Transparency and Accountability Act*, S.B.C 2000, c. 23 requires the Minister of Finance to issue a budget consultation paper no later than September 15 each year. This paper includes key issues to be addressed in the next budget, and information on how British Columbians may participate in the budget consultation process. The paper is referred to a select standing committee of the Legislative Assembly which must conduct a consultation and report on the results of that consultation no later than November 15. The Legislative Assembly assigns this responsibility to the Select Standing Committee on Finance and Government Services. This year, the *Budget 2024 Consultation Paper* was released on May 25, 2023. The consultation was held between May 25, 2023 and June 16, 2023.

BUDGET CONSULTATION PAPER

The *Budget 2024 Consultation Paper* described the provincial government's efforts to address the rising cost of living and high inflation. The paper outlined priorities in strengthening health care, addressing the cost of living and housing affordability, building a strong and clean economy, and creating safe communities. Initiatives were listed towards these priority areas, noting work already underway and further plans to address key issues. The paper requested input from British Columbians on their priorities for the provincial budget, and ideas on how government can create a stronger future where British Columbians can build a good life.

MINISTER OF FINANCE BRIEFING

On May 29, 2023, the Minister of Finance, Hon. Katrine Conroy, MLA, appeared before the Committee to present the *Budget 2024 Consultation Paper*. The Minister began by highlighting the importance of the annual budget consultation and the guidance it provides in developing the provincial budget. Further, the Minister discussed how the province is addressing ongoing challenges.

The Minister emphasized the continued priority of strengthening health care, including mental health supports. The Minister noted the implementation of a new payment model for family doctors, along with the introduction of free prescription contraceptives. Further plans were shared by the Minister to enhance the recruitment, retention, and training of health care professionals to bolster the workforce. With respect to mental health, the Minister focused on the expansion of supports across the spectrum of care for people struggling with addiction, including additional treatment and recovery spaces. It was stated by the Minister that total health care spending will reach more than \$30 billion per year by 2025-26.

The Minister noted the continued progression towards CleanBC in Budget 2023, aimed to reduce emissions and transition to a clean, sustainable economy. A new carbon pricing framework was also highlighted, along with the expansion of active transportation networks and supports for the electrification of vehicles. With respect to resource management, the Minister noted a new critical mineral strategy, the modernizing of permit processes, and improving forestry management in partnership with First Nations towards sustainable forestry harvesting.

With respect to the initiatives addressing affordability, the Minister highlighted over \$2 billion in cost-of-living measures that have been implemented including new, targeted supports for people hardest hit by increased costs. Regarding housing affordability, it was shared by the Minister that continued operational and capital funding will be allocated towards housing, including additional funding for the new Homes for People Plan. The Minister described further plans to ease housing barriers such as the lifting of strata restrictions, housing targets for specific communities, creating more student housing, and a rental protection fund. Similarly, additional plans were discussed by the Minister to change zoning regulations and permit processes to support further housing development.

The Minister discussed several other areas in which the province is investing through Budget 2023. Regarding labour shortages, the Minister discussed how the StrongerBC future-ready action plan creates good-paying jobs and provide businesses with the talent they need to succeed and the support they need to do it. Additionally, the Minister shared how government is helping people feel safe and secure wherever they live in BC by strengthening intervention services, modernizing policing, and creating better access to justice services for all British Columbians.

CONSULTATION PROCESS

British Columbians were invited to share their input in two ways: appearing before the Committee at a public hearing or providing a written submission. Participants were once again asked to use a submission form, continuing with the Committee’s simplification and standardization efforts of the consultation process. The submission form requested participants focus their input on three recommendations for the next provincial budget. Public hearing participants were also asked to focus on three recommendations and use the submission form to provide written information supporting their presentation.

Several approaches were used to encourage participation in the consultation, including: a media release; advertisements in local and multicultural newspapers; online advertisements; social media; direct outreach to Members of the Legislative Assembly and constituency offices; and direct outreach to stakeholders and public libraries. Those interested in presenting were asked to complete a request form outlining their preference for a virtual or in-person meeting and themes they would discuss.

The Committee received requests to present from over 480 organizations and individuals and was able to accommodate 375 presentations; those who could not be accommodated were encouraged to provide written submissions. In addition to the presentations, the Committee received 387 written submissions and several hundred emails in support of specific recommendations. Public hearings were held in-person in Vancouver, Victoria, Richmond, Campbell River, Kitimat, Prince George, Dawson Creek, Cranbrook, Revelstoke, Penticton, and Abbotsford, and virtually using the Zoom videoconferencing platform. A list of organizations and individuals who participated in the Committee’s consultation is available in the appendices.

The Committee carefully considered all input received during their deliberations.

MEETING SCHEDULE

4th Session, 42nd Parliament

February 27, 2023	Planning
April 17, 2023	Planning
May 29, 2023	Public Hearing (Victoria)
May 30, 2023	Public Hearing (Vancouver)
May 31, 2023	Public Hearing (Vancouver)
June 1, 2023	Public Hearing (Richmond)
June 5, 2023	Public Hearing (Campbell River and Kitimat)
June 6, 2023	Public Hearing (Prince George and Dawson Creek)
June 7, 2023	Public Hearing (Cranbrook and Revelstoke)
June 8, 2023	Public Hearing (Penticton and Abbotsford)
June 12, 2023	Public Hearing (Victoria and virtual)
June 13, 2023	Public Hearing (Virtual)
June 14, 2023	Public Hearing (Virtual)
June 15, 2023	Public Hearing (Virtual)
July 10, 2023	Deliberations
July 11, 2023	Deliberations
July 12, 2023	Deliberations
July 13, 2023	Deliberations
July 19, 2023	Deliberations
July 20, 2023	Deliberations
July 26, 2023	Deliberations
July 27, 2023	Deliberations; Adoption of Report



K-12 EDUCATION AND CHILD CARE

During the Committee's consultation, challenges with K-12 education operational and capital funding, including growth and maintenance, were highlighted. The Committee also heard from numerous school districts, organizations and individuals about staffing shortages and the need to increase supports for students, especially the most vulnerable. Many organizations and individuals additionally noted challenges related to child care in schools and accessing affordable child care.

CAPITAL FUNDING

The British Columbia School Trustees Association advocated for increased capital funding, noting that capital projects and maintenance have been chronically underfunded, and that sufficient funding and processes for the proactive acquisition of school sites are imperative. Similarly, School District No. 36 (Surrey) recommended eliminating the requirement that local school districts contribute up to 50 percent of capital funding on major capital projects for new spaces as it creates significant budgetary pressures and is becoming increasingly unsustainable. School District No. 43 (Coquitlam) highlighted that over the past two years, it has added over 70 classroom spaces including approximately 20 portables using its own funds which are redirected out of the classroom when facility land acquisition and infrastructure funding is insufficient. As a result, the school district support limiting school district contributions towards capital projects. Additionally, School District No. 42 (Maple Ridge-Pitt Meadows) explained that the current capital funding model does not include funding for the administrative or maintenance facilities required to support the delivery of educational services in school districts. They further emphasized the need for funding to address all school district capital needs, including portable classrooms, additional specialized spaces in schools, administrative and maintenance buildings.

The Committee also heard about some specific capital needs. To address the issue of lack of access to schools in regions of large population growth and new housing developments, the BC Retired Teachers' Association recommended prebuilding

schools in areas where planners have already indicated there will be new or infill housing. The Institute for Public Education BC added that government needs to develop a more comprehensive and collaborative approach with school districts and municipalities for the building of new schools which better considers projected population growth, including large scale immigration into the province. School District No. 71 (Comox Valley) spoke to the need for a new capital fund for the purchase of portable classrooms, stating that their schools were already nearing capacity with over 50 portables in service with an additional 2,000 students projected in the next ten years. They also highlighted that each portable costs \$350,000 and can only be funded from operational funding. West Vancouver Schools requested targeted capital support for technology demands and general increases to address inflation noting that classrooms and facilities require robust infrastructure to support modern digital tools and solutions including connectivity, online learning, and personal devices. Finally, School District No. 71 (Comox Valley) recommended additional resources for projects in the carbon neutral capital plan. The school district stated that the funds currently available to districts were inadequate to cover the cost to electrify and change a single school to a heat pump which ranges from \$750,000 to \$2.2 million while the district's direct funding from government for carbon neutral projects per year was approximately \$350,000.

School districts along with parent and teachers' associations advocated for additional capital funding for the seismic mitigation program. School District No. 38 (Richmond) noted that currently 16 elementary schools and four secondary schools in the district remain unsupported for mitigation. Vancouver School District highlighted many Vancouver schools have H1 seismic ratings, meaning they would suffer irreparable damage. The Greater Victoria Teachers Association added that provincial funds for new builds and upgrades should fully cover all costs and provide the best environmentally sound, modern buildings without making sacrifices to space and functionality. All three of these organizations, along with the

BC Confederation of Parent Advisory Councils, recommended increased funding for seismic upgrades.

The Committee heard from school districts calling for capital investment to complete needed maintenance along with modernization to address aging infrastructure. School District No. 42 (Maple Ridge-Pitt Meadows) stated that deferred maintenance costs continue to accumulate while the condition of schools continues to deteriorate. Similarly, West Vancouver Schools noted that since capital funding has not kept pace with inflation, it has become increasingly difficult for them to cope with deferred maintenance. School District No. 5 (Southeast Kootenay) highlighted that in rural districts, the students' learning environment, and the health and safety of all employees suffers due to aging facilities and an elevated risk of failure of some key safety systems. They school district requested targeted funds to bring portables to an energy-efficient standard and to ensure that portables and aging infrastructure have HVAC systems in place to meet evolving health and safety needs. West Vancouver Schools also remarked that school districts now face additional challenges requiring capital funds such as covering technology costs in excess of \$1 million annually and modernizing washrooms to accommodate and make students of all genders welcome.

The Committee also heard a specific request from Wells-Barkerville Parent Advisory Committee regarding its aging school building, which is owned and operated by the municipality. An assessment of the building identified deferred maintenance, health and safety issues, and upgrades totaling approximately \$1.1 million. The community is at risk of having the building shut down and requested funding for the necessary maintenance upgrades.

Regarding funding for new schools, recommendations addressed issues of population growth and capacity. School District No. 38 (Richmond) noted that a 15.2 percent growth in total enrolment across elementary schools in Richmond City Centre led to the deployment of eight portable classrooms and that investment will be needed for two new elementary schools, 23 additional classrooms, and additions to existing schools to accommodate the projected population growth. School District No. 36 (Surrey) recommended funding for new school space capital projects in Surrey as one of their most significant challenges is the continued enrolment growth and critical shortage of school and classroom capacity to accommodate students. The City of Surrey added that to meet the classroom space needs of the new 1,200 students arriving

each year would require two new elementary schools to be constructed every year and urged an increase in funding and to make funding more predictable for school infrastructure in Surrey. The Greater Victoria Teachers Association noted that money for new builds will only cover the current student population which often results in schools being at or over capacity as soon as they are built. In response to school and classroom capacity shortages, School District No. 36 (Surrey) explained that they had to convert other specialty educational spaces such as computer labs and multi-purpose areas into classrooms and acquire portables to meet student growth demands. Additionally, the BC Confederation of Parent Advisory Councils remarked that when it comes to building new schools, discussions with the Ministry of Education and Child Care, and all stakeholders about what the area's future will look like are crucial, otherwise brand-new schools will continue to exceed capacity, and portables will need to be deployed.

The Committee also heard the importance of funding zero-emission school buses. For Our Kids expressed concern about the health effects of diesel exhaust. The organization recommended increasing funding so that all new school buses can be electric by default.

CHILD CARE AND EARLY CHILDHOOD DEVELOPMENT

Some organizations called for general increases to child care and early education funding. The BC Principals and Vice-Principals Association advocated for funding the true associated costs for school-based child care programs including leadership and administrative time, and staffing to effectively manage the new programs and responsibilities. First Call Child and Youth Advocacy Society highlighted that barrier-free drop-in programming and child care can help combat isolation for families with young children. The society recommended accelerated investments in quality child care, including a wage grid for early childhood educators (ECE), and increased funding for early intervention supports, therapies and programs. Additionally, IATSE Local 168 remarked that many of its members work outside of the traditional nine-to-five workday and that the live arts industry is not the only sector that works 24-7. To address this gap, IATSE supported an expanded child care program available on evenings and weekends.

In relation to the \$10 a Day Child Care Program, two individuals advocated for adequate funding for programs across the province providing regional parity and allowing programs to recruit and retain qualified educators. The Centre for Family Equity highlighted that there are currently only 12,729 spaces at \$10 a Day Child Care Programs and recommended the expedited completion of the \$10 a Day Child Care system, including before- and after-school care at school locations to increase capacity. YWCA Metro Vancouver stated that the requirement for providers of new child care spaces to operate for one year prior to being eligible for \$10-a-day funding puts unnecessary pressure on not for profit operators, leaving them uncertain about the financial risk of opening new facilities. Therefore, the organization recommended eliminating the one-year period to encourage the opening of more child care facilities.

Regarding subsidies, BGC Canada similarly noted that current funding and limits on fee hikes have made participation in the Child Care Fee Reduction Initiative unsustainable for not for profit providers. Currently, operators are prevented from increasing fees in line with inflation, forcing them to operate spaces at a loss which increases financial pressures on the organization, and severely limits their capacity to expand into new locations to meet growing demand. BGC Canada stated that a solution would be to work with existing not for profit providers to ensure that the Child Care Fee Reduction Initiative funding models are sustainable. Finally, the Revelstoke After School Society proposed an increase to the maximum income eligible to receive affordable child care benefits to \$200,000, noting that many families struggle to make ends meet, including those whose income exceeds the \$110,000 threshold for the current affordable child care benefit program. Committee Members also heard from the Revelstoke After School Society recommending funding for a summer camp subsidy. The society stated that access to affordable summer camps enables parents to work and would provide a valuable form of respite for parents, who often face additional stress during the summer months when children are out of school.

The Committee heard from the YWCA Metro Vancouver about aging child care centres and the reality that capital upgrades fall on not for profit operators, diverting funds from other essential services. To mitigate this need, the YWCA recommended the creation of a capital replacement fund to enable operators to replace aging infrastructure. Additionally, individuals highlighted the importance of a capital budget and planning process to create new child care facilities and the

need to stop the current practice of relying on an inequitable application-based process for child care expansion. They further noted that this approach would be more sustainable and that it would also allow for the implementation of design standards that create quality indoor and outdoor spaces for children and align with CleanBC. The Coalition of Child Care Advocates of BC remarked that fewer than 25 percent of children have access to a licensed space and that waiting lists remain years long while demand for child care continues to grow. To address this situation, the Coalition advised introducing a capital budget and plan to build high quality, climate-resilient new child care facilities with public, not for profit, and Indigenous partners.

Regarding child care providers, BGC Okanagan remarked that recent changes brought to the Child Care Fee Reduction Initiative have come at the cost of many child care providers, with fees not considering the costs of staff recruitment and retention as well as rising operational costs. The organization recommended eliminating restrictions on child care providers' fees by basing the formula on the true costs being incurred by providers. Another recommendation to reduce costs to child care providers, proposed by CEFA Early Learning, revolved around funding the tax portion of additional rent paid to landlords for early learning and child care operators. CEFA Early Learning stated that this type of subsidy would make it more attractive for providers to open much needed spaces in the province, especially in new developments. Finally, BGC Okanagan noted that by shifting responsibility for child care to the Ministry of Education and expanding the role of school districts, additional pressures such as large rental fee increases have been placed on not for profit providers and communities have been cut out of local child care decisions. BGC Okanagan stated that by prioritizing not for profit child care providers and requiring school districts to follow a cost recovery model when renting space would enable not for profit organizations to continue to provide affordable child care to their communities.

The need for increased capacity and additional investment for child care in schools was another key theme. School District No. 71 (Comox Valley) noted that with the addition of child care to the education mandate, school districts are being asked to take on an unfunded mandate or to spend education-focused funds, which is a barrier to creating and expanding much-needed child care spaces. CUPE Fraser Valley District Council noted that public child care in schools means fewer transitions and better care for kids and a single drop-off and

pickup location for parents. CUPE Kootenay District Council added that if parents are unable to find licensed spaces, they are faced with anxiety and guilt over having to place their children in unlicensed child care spaces, or they cannot work, which impacts the entire family. Several CUPE district councils advocated for investment in the creation of seamless and integrated child care, operated in-house by school districts to create thousands of new, affordable, and accessible child care spaces. With respect to before- and after-school care, Revelstoke After School Society recommended increased funding, stating that the cost of after-school care can be a significant financial burden for low-income families, and more space is needed in existing programs.

The Committee heard about the need to address recruitment and retention in the child care sector. BGC Canada and BGC Okanagan recommended a workforce strategy for the sector, highlighting the need to expand the pool of qualified staff. CUPE Vancouver Island District Council advocated for funding for increased hours for educational assistants (EAs) by delivering school aged child care publicly through school districts to reduce precarious work and labour shortages. Further, the Summit Community Services Society noted that wage discrepancies between ECEs and EAs is exacerbating worker shortages. The society recommended providing permanent wage top-ups and benefits for ECEs to incentivize more people to enter the field. YWCA Metro Vancouver added that funding a competitive, equitable wage grid with benefits is crucial to address ECE shortages while the Coalition of Child Care Advocates of BC, along with two individuals, advocated for the implementation of a wage grid for ECEs in the range of \$30-\$40 an hour. The Coalition also recommended funding existing \$10 a Day Child Care Programs to ensure regional consistency of ECE compensation and providing a three-year plan with funding to transition interested operators into the program using an equitable funding formula. The Committee also heard that funding education could help recruit new ECEs. CEFA Early Learning stated that the cost of schooling is a barrier for many, especially when ECE wages are still far below where they need to be, and they proposed fully funding tuition for any individual looking to enter a ECE program at either a college or university. Alternatively, YMCAs of BC suggested that the ECE workforce could be increased by scaling up the Work Integrated Learning program, with a revised financial model that compensates providers for their supervision and mentorship of students.

INDEPENDENT AND PRIVATE SCHOOLS

SelfDesign Learning Foundation recommended increasing per-learner funding for independent, group 1, provincial online schools to levels received prior to 2020 to allow the most vulnerable learners to get the support they need. The organization explained that its school, which is the largest school of record for children with support needs in BC, does not receive additional funding for students diagnosed with high-incident support needs. Therefore, the school must support these vulnerable learners with general per learner funding. Conversely, School District No. 46 (Sunshine Coast) argued that it was necessary to reassess and recalibrate funding allocations for private schools to redirect a portion of the resources into the public school system, stating that this could provide a sustainable solution to manage inflationary pressures while providing high-quality public education. One individual asked for high-tuition private schools funding to be permanently frozen at 2022 budget levels.

OPERATIONAL FUNDING

Several individuals and organizations recommended increases to operational funding. CUPE Local 728 advocated for funding to help school districts address structural shortfalls, noting that the current funding formula, based on student numbers, fails to properly account for the fixed costs, inflationary environment, and the additional funding needed for students with support needs. Several organizations advocated for increased operational funding specifically tied to inflation. The British Columbia School Trustees Association stated that with no funding to help offset additional costs caused by rising inflation, districts are being challenged to balance their budgets, and funding that should go to students is being diverted to cover inflation. School District No. 60 (Peace River North) added that while budgets were increased to cover the full cost of the negotiated wage settlement for union staff, inflation was not a consideration in the budget allocations. Similarly, the School District No. 46 (Sunshine Coast) highlighted how inflation continues to pose challenges in funding capital projects and meeting student needs.

Some organizations highlighted the need for funding related to programming for educators. The Greater Victoria Teachers Association advocated for paid training for provincially mandated initiatives. School District No. 38 (Richmond) added that to effectively implement initiatives they would need funding to support classroom resources, release time

for professional development, staffing support, new staffing positions, and adequate support for students with disabilities and diverse abilities. With respect to creating a more inclusive environment, BCEdAccess Society sought funding for curriculum supports for teachers around ableism, accessibility, and disabilities and to address obligations under the UN Convention on the Rights of Persons with Disabilities, the UN Convention of the Rights of the Child and UNDRIP.

Organizations and individuals also shared the need for funding related to programming for students. MOSAIC highlighted that due to a recent surge in hate crimes, racist incidents are occurring in schools every day and called for dedicated funding for anti-racism education in schools and communities. With a concern for inclusivity, the Diverse Abilities Programs recommended funding for disability awareness programming, such as aDAPT programs, tailored by grade. Others were concerned about introducing a climate curriculum. Pearson College UWC launched the Climate Action Leadership Diploma, a two-year, pre-university course, and is now looking to adapt the curriculum so that it can be applied and used in public and independent schools. In line with this goal, the College recommended supporting the development and implementation of a climate curriculum to ensure that youth are equipped with the knowledge and skillsets required to address climate change.

Regarding human resources, funding requests revolved around training to better prepare educators for new roles and training relating to specific groups and skills. The BC Principals and Vice-Principals Association noted that current labour shortages have seriously affected the education system and to bolster the ranks of school leadership, educators are being placed in their roles with little or no training. To address this issue, the BC Principals and Vice-Principals Association recommended increased funding for long-term leadership development. One individual proposed funding for the mentorship of classroom teachers in their first five years, remarking that new teachers can easily become isolated and the attrition rate for this group is very high. Dyslexia BC, supported by several individuals, recommended implementing legislation, policy, and teacher training for mandatory remediation programs, which can be accessed by both general and special education populations. Other individuals advocated for mandatory special education training for all teachers so that they would understand disabilities and be better equipped to teach kids with learning differences.

The Committee also heard calls for funding for Indigenous students. Pearson UWC noted that the new climate action leadership diploma program has helped to attract more Indigenous students from Western Canada than ever before in the college's history. The College advocated for the development of new programs to provide financial supports to offset costs for Indigenous students to participate in a broad range of educational opportunities. An individual recommended funding so that Indigenous education workers could invite both Indigenous and non-Indigenous children to take part in their planning stating that the best way to combat racism and discrimination is to ensure everybody is included.

With respect to rural and remote communities, School District No. 60 (Peace River North) shared that supply and delivery costs to bring items to the north have increased above inflation levels and explained that funding revisions addressing northern factors that influence equity were required to remedy the situation. The Wells-Barkerville Parent Advisory Committee stated that the lack of policy guiding funding allocation through the Elementary Small Community Funding - Small Remote Schools meant that the school and community were left under-resourced and disadvantaged as the designated funds were absorbed into the district's general operating budget. Therefore, the organization recommended a policy that ensures funds allocated for rural schools are spent in a way that truly benefits the children of the communities that they serve. The Wells-Barkerville Parental Advisory Committee also advocated for the K-7 classroom at the school to be split into two classes with two teachers to better serve the needs of the primary and intermediate students.

Finally, an individual highlighted that teachers in small rural schools face many challenges and need more support including counselling services for students, preparation time and support to innovate, they stated that improving the one-size-fits all funding model for small rural schools would ensure K-12 students have access to a strong, well-supported education system that ensures inclusion and learning for all students.

RECRUITMENT AND RETENTION

The Committee heard about recruitment and retention challenges across the K-12 education sector. The BC Teachers' Federation stated that more than four out of five of its members reported feeling effects of staffing shortages, including higher workloads, less time to prepare lessons, and

skipping personal leave or sick days they felt they needed, and advocated for a recruitment fund to relieve the shortage of certified teachers and fill projected labour needs. Similarly, the BC Retired Teachers' Association recommended adopting a plan to increase the number of qualified teachers. School District No. 59 (Peace River South) favored the idea of reducing financial barriers and processing delays for out-of-province teacher certification as it would address workforce shortages and could encourage the return of BC residents who have completed their education outside of the province. School District No. 59 Board of Education (Peace River South) further noted that flexible recruitment incentives, including return of service bursaries, are needed to cover the high cost of moving skilled education staff to northern communities. The Greater Victoria Teachers Association supported an increase in the number of teacher counsellors, learning support, inclusive education teachers and teacher librarians noting that these specialists support students and enhance the programs classroom teachers provide. Finally, with regards to retention, 16 percent of BC Teachers' Federation members said they would likely leave teaching within the next two years, with more than half reporting poor working conditions or mental health concerns. In consequence, the federation advocated for the creation of a retention fund for experienced teachers.

In relation to rural and remote areas, the School District No. 46 (Sunshine Coast) discussed the need to implement comprehensive strategies to address recruitment and retention challenges in rural school districts. The school district added that on the Sunshine Coast, the high cost of living combined with a scarcity of affordable housing options creates hardships for staff, hinders their well-being and complicates recruitment and retention efforts. School District No. 60 (Peace River North) highlighted that unaddressed teacher shortages in rural and remote communities impact equity of access to quality education and student outcomes. The Institute for Public Education BC suggested that the shortage of qualified teachers should be addressed by recognizing qualified and experienced immigrants, and expanding teacher education programs, with a particular focus on attracting teachers to rural areas. School District No. 59 (Peace River South) spoke to the need for enhanced accessibility to teacher education in northern, rural and remote communities through further expansion of online and hybrid teacher education programs to allow more teachers teaching on letters of permission in schools to do their teacher education program online. Finally, BCEdAccess Society reported that there were around

80 uncertified teachers working in rural and remote areas and advocated for improved workforce planning for EAs and teachers, especially specialist teachers, in these areas.

Aside from teacher recruitment and retention issues, the Committee heard that EAs also face recruitment and retention issues as they struggle with lower incomes, higher workloads, and less-than-full-time work, along with the seasonal nature of an EA's job, all creating tremendous pressures on workers. An individual also requested funding for classroom EAs to address the changing role of teachers who now act as a hub for access to broader social and community services. Additionally, CUPE Local 728 and CUPE Vancouver Island District Council shared that trades wages in the K-12 sector are 9 to 12 percent lower than those paid for the same positions in the municipal sector, putting school districts at a disadvantage and leading to much higher costs as they are forced to contract externally. They therefore recommended addressing staff shortages and retention challenges in public education by funding solutions to the structural issues forcing workers out of the K-12 sector.

STUDENTS WITH SUPPORT NEEDS

Increased funding and resources for students with support needs were recommended by many school districts, parents, and organizations. School District No. 5 (Southeast Kootenay) advocated for increased special education funding stating that in the 2022-23 school year, approximately 16.2 percent of the district's students were identified as having diverse abilities or disabilities and requiring additional support, and that in the same year, the district received \$10.5 million in special education funding but expended over \$15.8 million. One individual added that the number of children getting designated with support needs is increasing but funding is insufficient to meet their needs and as a result it is important to make sure this increased funding is specifically allocated to them, just like funding for Indigenous learners is kept separate in the budget.

The British Columbia School Trustees Association recommended that the funding formula for inclusive education be evaluated, and funding increased to continue to support vulnerable students adequately. Similarly, the BC Teachers' Federation recommended closing the gap between the actual cost of inclusive education and provincial funding provided to school districts targeting funding to increase equity across the system, by ensuring special education funding can be accessed

by any student who needs it in any district. First Call Child and Youth Advocacy Society called for improved supports for school-age children through increased K-12 public education funding to reduce inequities. The society noted that additional staff and more professional development was needed to deal with increased student needs and highlighted that when supports are insufficient in the school setting, children are sent home, denying them their right to education.

The Vancouver School District explained that only about 20 percent of its schools are fully accessible due to the prohibitive costs of reconstruction and equipment installation in older buildings. As a result, the school board recommended reinstating the former special education equipment grant so children with mobility challenges can access all areas of schools including washrooms, labs, classrooms, and food areas. Similarly, with respect to access and equity, an individual highlighted the need for funding so that children with disabilities can attend school full-time and be included in field trips with their peers without placing undue burden on their parents.

Several stakeholders advocated for funding for early identification and intervention. A parent noted that the failure to support children when they first show additional needs leads to increased frustration, anxiety and a lack of personal growth and academic achievement. The BC Confederation of Parent Advisory Councils proposed increased funding for early identification and intervention for students with diverse learning needs and disabilities. School District No. 42 (Maple Ridge -Pitt Meadows) reiterated the need to support early intervention, programming, and assessments. The District also noted that many early primary students are awaiting medically based assessments due to long wait lists and that additional funding would expedite assessments for students with support needs, support the increased and evolving needs of students, and enhance access to community-based programs for students with diverse needs. Similarly, the BC Retired Teachers' Association advocated for increasing and targeting funding for psychoeducational testing to reduce wait times noting that developing appropriate educational programs for all students requires that testing be available when it is needed.

With respect to dyslexia, two individuals noted that schools are not currently providing the supports that children with dyslexia need and recommended that schools instead offer structured literacy programs for students with dyslexia and all struggling readers. Dyslexia BC highlighted that individuals

diagnosed with dyslexia are more likely to become homeless, are prone to addictions, unemployment, mental health issues, and are over-represented in the incarceration system. Considering this, Dyslexia BC recommended implementing legislation and policies to support children with dyslexia and other learning disabilities in the education system including switching to structured literacy and mandatory training for teachers in remediation programs. Dyslexia BC, along with several individuals, also advocated for funding for mandatory screening of children for dyslexia in kindergarten citing that early screening and prevention will change the trajectory of many youth.

BCEdAccess Society remarked that Inclusion BC and Family Support Institute are overwhelmed by requests from parents and families of children with support needs. The organization highlighted the importance of having knowledgeable people to support parents or children when they need to navigate the education system. The organization recommended a \$3 million investment to appoint an advocate per district to help parents and children in this area.

VULNERABLE STUDENTS

Some organizations advocated for additional supports for newcomer and refugee students. West Vancouver Schools stated its classrooms are increasingly diverse and require skilled professionals who can differentiate curriculum and provide individualized support. As such, West Vancouver Schools recommended funding to enable school districts to equitably support and prioritize funding to support English language learners and inclusive education. The English Language Learners Consortium asked for financial support to school districts that provide settlement supports for newcomers to Canada who are ineligible for federal funding, including refugee claimants and temporary foreign workers, noting that in some districts, between 30 to 50 percent of students receiving settlement supports in school are not being funded by the federal government. The organization further elaborated that these supports would include including removing the five-year limit on K-12 English Language Learning Funding and providing per-pupil funding retroactive to the date of enrollment to districts for all newcomer students who enroll after the September enrolment count. Additionally, School District No. 43 (Coquitlam) identified that increased support for vulnerable students, including those with special needs, mental health challenges, learning loss, and those in

need of CommunityLINK services would be crucial to students' academic success.

The need for school food programs was another key theme with School District No. 42 (Maple Ridge-Pitt Meadows), the BC Chapter of the Coalition for Healthy School Food, and the Breakfast Club of Canada recommending investments in school food programs. Organizations emphasized that all K-12 students need daily access to healthy food and school programs should meet guiding principles such as health promotion, universal accessibility, connection to curriculum, and community economic development. Additionally, the BC Chapter of the Coalition for Healthy School Food highlighted that pilot programs leveraging existing food hub assets within communities and supporting local farmers have been very successful for K-12 institutions in the United States, and recommended establishing a pilot project in four to five school districts to test the potential impact and effectiveness of local food procurement incentive programs at K-12 schools. First Call Child and Youth Advocacy Society highlighted that food programs should focus on meeting the nutritional needs of low-income children.

With respect to mental health supports, two individuals advocated for increased funding for counselling services offered at schools noting that better mental health supports educational outcomes and would allow schools to hire more staff who could then take a more preventive and proactive approach. First Call Child and Youth Advocacy Society highlighted that the COVID-19 pandemic exacerbated inequalities for low-income students and children with diverse learning needs and that as such, funding for improved mental health services was required. The Vancouver School District recommended targeted professional development and support for education staff, adding that students' mental health outcomes are greatly influenced by that of adults around them, including educators.

The Committee also received recommendations regarding increasing seamless funding for youth both inside and outside of the education system to invest in their future success; additional funding for adequate technology infrastructure in all school districts; enhanced cybersecurity; artificial intelligence guidance; and funding to support school boards and parents who are feeling left out of the school system to better know their rights so that they can play an active role in keeping their kids in school.

CONCLUSIONS

The Committee acknowledged challenges faced by school districts with respect to capital funding relating to capacity and portables. Members discussed how capital funding needs to be proactive and responsive to ensure that portable use is temporary and that infrastructure meets community needs. They also discussed the consequences of districts having to fund portables from operation budgets, taking away funding from other important areas and supported targeted funding for the purchase and maintenance of portables. The Committee also recommended continued funding for the seismic mitigation program to ensure that no existing capacity is lost within the school system and that aging infrastructure is safe for students.

Members additionally highlighted the value of zero-emissions school buses and emphasized the importance of provincial funding, so that school districts do not have to use funding intended for student supports. Members noted that there is made-in-BC technology for zero-emissions vehicles and suggested this should be used for school buses.

With respect to child care and early childhood development, Members acknowledged the significant input they received regarding improving accessibility to child care and the work that is ongoing in this area. Similarly, Committee Members recognized that summer camps provide child care for a large number of people enabling them to continue to work when their kids are not in school during the summer. In order to make them more accessible as a part of seamless child care, the Committee supported a means-tested summer camp subsidy.

As it relates to independent and private schools, Members noted that some students are better served by alternative methods of learning. The Committee discussed how the per learner rates for independent, group 1, provincial online schools, were decreased in 2020 and despite subsequent increases, have not returned to those levels. The Committee supported increasing funding for these schools, noting that the public school system does not work for many students, especially children with support needs.

With respect to operational funding, Committee Members emphasized that anti-racism education, disability awareness programming, and inclusive reconciliation activities are paradigm shifting educational programs and their important content requires adequate training and funding. The

Committee encouraged further examination of how education is delivered in rural settings and emphasized that all children have the right to an adequate education. Further, Members acknowledged the value and necessity of community-owned and operated institutions and recommended they receive funding for necessary maintenance upgrades, highlighting the example of the school of Wells-Barkerville.

Committee Members emphasized the need to close the gap between the actual cost of inclusive education and provincial funding provided to school districts to better support students. They recognized the importance of reducing wait times for psychoeducational testing as it poses a significant challenge for many students and families. Members considered ways to support inclusion and accessibility with dignity in schools. To do so, they agreed that funding is needed for the special

education equipment grant so that children with disabilities can go to school full-time and be included in field trips. Finally, Committee Members highlighted the need to support children with dyslexia across the province by funding structured literacy programs and mandatory screening for dyslexia starting in kindergarten to help students to reach a level of literacy that allows them to have a full and productive life.

With respect to vulnerable students, the Committee also acknowledged the need to support school districts that provide ELL services and settlement supports for newcomers to Canada who are ineligible for federal funding, including refugee claimants and temporary foreign workers. Members noted that schools are community hubs and often a first contact for newcomers and school-based settlement programming maximizes integration.

RECOMMENDATIONS

The Committee recommends to the Legislative Assembly that the provincial government:

Capital Funding

108. Provide targeted funding for the purchase, maintenance and relocation costs of portables and establish clearly defined timelines to ensure their use is temporary.
109. Allocate necessary capital funding for the seismic mitigation program.
110. Increase funding for zero-emission school buses so that all new school buses are zero-emission.
111. Acknowledge the value and necessity of community-owned and operated schools and provide funding for necessary maintenance upgrades including Wells-Barkerville Elementary.

Child Care and Early Childhood Development

112. Provide funding for a means-tested summer camp subsidy.

Independent and Private Schools

113. Increase per learner funding for independent, group 1, provincial online schools.

Operational Funding

114. Provide funding for anti-racism, disability awareness, and inclusive reconciliation programs.

Students with Support Needs

115. Close the gap between the actual cost of inclusive education and provincial funding provided to school districts.
116. Reduce wait times by increasing and targeting funding for psychoeducational testing.

117. Support the inclusion of students with support needs by reinstating the special education equipment grant so children with mobility challenges can access all areas of schools with dignity and increasing the ability for kids with disabilities to go to school full-time and be included in field trips with their peers.
118. Support students with dyslexia by offering structured literacy programs and providing targeted funding and mandatory dyslexia screening starting in kindergarten.

Vulnerable Students

119. Provide financial support to school districts that provide settlement supports for newcomers to Canada who are ineligible for federal funding, including refugee claimants and temporary foreign workers.

Report to the Board of Education (Public)

Date: September 27, 2023

From: Rick Ryan, Deputy Superintendent

Subject: **Strategic Plan: Annual Report to the Board 2023-2024**

The following report to the Board is for information only. No further action on the part of the Board is required at this time.

INTRODUCTION

The purpose of this report is to provide trustees with an annual update on the progress made towards the Board's Strategic Plan during the 2022-2023 school year and to outline the upcoming areas of focus for the 2023-2024 school year.

BACKGROUND

In accordance with Board Policy 101-R Strategic Planning, each September staff provide the Board with an update on progress made in relationship to the Strategic Plan, as well as the areas to be focused upon for the upcoming year. This year's annual report incorporates progress made on objectives addressed since last year's annual report in September 2022.

STRUCTURE OF REPORT

Progress made on items scheduled for focus during the 2022-2023 school year:

The report addresses each strategic priority in order. Goals and objectives which were scheduled to be addressed in the operational plans during the 2022-2023 school year are included in this section. A brief summary of progress made within each objective area is provided. In the majority of cases, action items have been completed or they are ongoing and will continue to appear in the upcoming year's areas for focus. In a small number of cases, some action items were not completed and have been deferred to the 2023-2024 school year.

Areas for focus for the upcoming school year:

Each goal area and objective that is part of the operational plan for the 2023-2024 school year is included and contains a brief summary of the actions to be undertaken in order to work towards achieving the objectives. Some of the objectives stretch out over several years and therefore not all actions associated with the objective are identified in this year's report.

CONCLUSION

The vast majority of the actions scheduled for completion during the past school year were achieved, and the district, through the work of every school and district-based employee, is making excellent progress on the Board's strategic priorities.

Appendix A: Strategic Plan - Annual Report to the Board September 2023

Strategic Plan Annual Report to the Board

SCHOOL DISTRICT NO. 38 (RICHMOND)
SEPTEMBER 2023



Table of Contents:

Priority One: Inspired Learners	3
Priority Two: Equity and Inclusion	16
Priority Three: Optimized Facilities and Technology	26
Priority Four: A Progressive Workplace	40
Priority Five: A Connected Learning Community	47



Inspired Learners

We are all learners — our students and parents, our staff and our community partners. We will provide welcoming and engaging school environments where all can thrive. We aim to inspire everyone in our educational community to be lifelong learners.



Equity and Inclusion

Equity and inclusion are foundational to learning and leading, and are critical to success, well-being, and fulfillment. It is our mission to ensure that all of our students, families, and staff feel welcomed, are treated respectfully, and have a sense of belonging. We acknowledge our responsibility to support all learners so they may successfully complete their education with a sense of dignity, purpose and options.



Optimized Facilities and Technology

We will optimize and improve our facilities and our technology to provide a learning environment that is safe, secure and accessible, and that inspires innovation and creativity.



A Progressive Workplace

We will attract and retain the best people by promoting and supporting the health and wellness and professional development of our workforce. We will raise awareness of the Richmond School District as an employer of choice, and as the best place to learn and lead.



A Connected Learning Community

Communication and collaboration are crucial within our district, within our schools, and with our partners and communities. We will model collaboration and put in place the opportunities, tools and techniques needed for our communities to connect and to work together.

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STRATEGIC PRIORITY 1 Inspired Learners

We are all learners — our students and parents, our staff and our community partners. We will provide **welcoming and engaging** school environments where all can thrive. We aim to inspire everyone in our educational community to be lifelong learners.



STRATEGIC PRIORITY ONE - INSPIRED LEARNERS

Goal One: Learners have increased capacity to adapt and thrive in an ever-changing world

Objective One: Deepen and support learners' ability to reflect and set goals related to curricular and core competencies

Progress Towards Goals 2022-2023:

- Provide professional learning opportunities
 - 12 specific sessions offered during the year, as well as two "Planning Parties" held Jan 27 & 30 (300 participants), school-based sessions, Lunch and Learns and teacher consultant support focusing on developing understanding of core competencies and curricular competencies
- Provide Inquiry Grants
 - Over 800 educators engaged in 112 Inquiry Grants in 2022-2023. Inquiry Grant topics are directly linked to Strategic Priorities 1 and 2
- Continue School Story Group meetings
 - All P/VPs engaged in a schedule of School Story group meetings throughout the school year to deepen inquiry knowledge and embed the inquiry process into the development of their school focus, with particular attention to student voice and data gathered via student voice

Areas of Focus 2023-2024:

- Provide professional learning opportunities
- Provide inquiry grants and continue to link to school focus and strategic priorities
- Continue School Story Group meetings with a focus on using available data to set goals

Objective Two: Support educators to deepen their understanding and effective implementation of the curriculum

Progress Towards Goals 2022-2023:

- Provide professional learning opportunities
 - Multiple sessions included topics such as designing for diverse learners, purpose and process for planning, as well as supporting specific curricular areas such as literacy and numeracy, in addition to offerings on Pro-D Days, during Lunch and Learns and in school supports
- Review and revise teacher consultant support model
 - Teacher consultant support model implemented September 2022 with caseloads of schools aligned

Areas of Focus 2023-2024:

- Provide professional learning opportunities
- Review and revise teacher consultant support model annually based on collected feedback and emergent needs

<p>with School Story, Pro-D or other identified foci; allowed for dedicated support in schools to address multiple areas of learning for educators based on identified need</p>	
<p>Objective Three: Design and offer a variety of learning options to meet the evolving and diverse needs of learners</p>	
<p>Progress Towards Goals 2022-2023:</p> <ul style="list-style-type: none"> ○ Establish and implement plan for re-growth of Richmond International Education <ul style="list-style-type: none"> ○ Enrolment continues to increase post covid (achieved enrolment projections for 2022-23) ○ Conduct review of program options and adjust offerings based on results of review <ul style="list-style-type: none"> ○ Consultant has been engaged and work is ongoing including gathering perspectives from stakeholders including school-based administrators, Facilities, Central Registration, and the Human Resources Department as well as focus group meetings with students, parents, staff, and partner groups ○ Develop strategic plan for Richmond Continuing Education <ul style="list-style-type: none"> ○ An external review of Continuing Education has been completed with a report forthcoming including recommendations for greater fiscal and departmental strength to be included in the development of a strategic plan for Continuing Education 	<p>Areas of Focus 2023-2024:</p> <ul style="list-style-type: none"> ○ Continue to implement a plan to grow and develop Richmond International Education to pre-pandemic levels and beyond (ongoing) ○ Develop and begin implementation of action plan based on recommendations from program options review ○ Develop strategic plan for Richmond Continuing Education based on the external review
<p>Objective Four: Strengthen learning by fully embedding formative assessment practices that involve both students and adults</p>	
<p>Progress Towards Goals 2022-2023:</p> <ul style="list-style-type: none"> ○ Provide professional learning opportunities <ul style="list-style-type: none"> ○ Professional learning sessions included such series as Developing Proficiency Indicators for Curricular Competencies, in addition to specific school-based and in school supports from teacher consultants; innovation grants included focus areas 	<p>Areas of Focus 2023-2024:</p> <ul style="list-style-type: none"> ○ Provide professional learning opportunities ○ Support transition of current assessment and reporting practices in alignment with Ministry's Learning Update Order and reporting requirements

<p>in Formative Assessment and Planning for Instruction</p> <ul style="list-style-type: none"> ○ Reimagining Secondary group composed of secondary administrators and teachers met regularly throughout the year, focused on assessment practices ○ Developed and implemented resource supports for educators in the district portal in support of transition to new reporting order (Provincial Learning Update Order implemented July 2023) ○ Provide Inquiry Grants <ul style="list-style-type: none"> ○ Inquiry grant focus areas on Formative Assessment and Planning for Instruction for the 2022-2023 school year (10 school teams) ○ Support transition of current assessment and reporting practices <ul style="list-style-type: none"> ○ Supporting documents related to new reporting policy shared Fall, 2022, with dedicated sessions held for administrators and teachers ○ Parent evening held November 2022 to explain the new requirements ○ Professional learning offered through multiple Lunch and Learns across school sites as well as assessment workshops and series throughout the year, including those on formative assessment, use of proficiency scales, and reporting requirements ○ Engagement with stakeholder groups to revise documents and respond to evolving needs 	
<p>Objective Five: Create more opportunities for learner involvement in activities that raise awareness of, and increase engagement in, global citizenry and environmental stewardship</p>	
<p>Progress Towards Goals 2022-2023:</p> <ul style="list-style-type: none"> ○ Increase student volunteer opportunities <ul style="list-style-type: none"> ○ Director of Instruction, Student Services, regularly connects with City Staff, and shares opportunities across sites; joint City and district staff meetings 	<p>Areas of Focus 2023-2024:</p> <ul style="list-style-type: none"> ○ Provide and support access to a variety of student volunteer opportunities ○ Provide professional learning opportunities ○ Provide access to energy consumption dashboards ○ Offer sustainability grants

<p>provide another venue to collect potential opportunities to share with youth</p> <ul style="list-style-type: none"> ○ Provide professional learning opportunities <ul style="list-style-type: none"> ○ Challenge based learning (CBL) in 19 classrooms focused on projects to make the world/community a better place.; model shifting due to shifts in practice across the district and ability to support CBL in other ways without requiring the same level of dedicated technology ○ Teacher Consultant for Science and Sustainability in place beginning September 2022 offering professional learning and communicating with school teams and Manager, Sustainability, to develop resources and coordinate school-based opportunities ○ Eco wise Cafés for school Green Teams reinstated for 2022-2023 school year offering collaborative opportunities for schools to connect and communicate (students and staff sponsors) on topics related to environmental stewardship and sustainability ○ Provide access to energy consumption dashboards <ul style="list-style-type: none"> ○ All schools have solid waste data available through Power BI software program. Lesson plans have been developed to support data analysis. This will expand to include energy data in 2023-2024 ○ Offer sustainability grants <ul style="list-style-type: none"> ○ 24 schools received Eco-Wise grants for the 2022-2023 school year; project options included Lights Out awareness and BuRR Days in addition to school-based projects centering a specific inquiry question related to sustainability 	
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Objective Six: Provide tools, technologies, and practices to increase learner engagement and agency	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Provide professional learning opportunities <ul style="list-style-type: none"> ○ Multiple learning sessions offered to building digital literacy and use of technology tools, including 3D printing, Virtual Reality, and specific programs to support inclusive learning; Lunch and Learns at varying school sites and teacher consultant support upon request for individual school teams or teachers ○ 5 Tech Mini-Conferences offered on district-wide Pro-D Days with over 600 participants ○ Promote and provide access to tools and technology for students with diverse abilities and disabilities <ul style="list-style-type: none"> ○ Student allocations for specialized equipment through SET BC applications in Spring and Fall (5); District Student Technology Allocations (13) as well as promotion of accessible materials through ARC (Accessible Resource Centre) BC ○ Inclusive practices incorporated into professional learning opportunities; additional specific sessions offered such as Board Maker and Apps for All; monthly tech tips included in ELL/LRT newsletter 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Provide professional learning opportunities ○ Promote and provide access to tools and technology for students with diverse abilities and disabilities
Objective Seven: Support and increase the use of inquiry-based activities and processes to enhance and personalize learning	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Provide professional learning opportunities <ul style="list-style-type: none"> ○ Inquiry grant sessions provided ongoing learning regarding Spirals of Inquiry; grant applications structured around inquiry process. Inquiry teams engaged in reflection and learning with a teacher consultant 3-5 times throughout the school year ○ Inquiry processes embedded in district initiatives such as the School Story and actions that stem from the Inquiry Grants 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Provide professional learning opportunities

Goal Two: The district fosters resilient and healthy life-long learners	
Objective One: Build learners' awareness of, and engagement with, the core competencies	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Provide professional learning opportunities for teachers <ul style="list-style-type: none"> ○ Core Competency capacity development embedded across professional learning opportunities, additionally addressed through reporting Lunch and Learns across the district, as requested by schools; teacher consultant supports through caseloads of schools accommodated more individualized teacher and small team requests ○ Student focus groups <ul style="list-style-type: none"> ○ Students at the Student Voice Forum in May (170 students in groups of 6-8 with 1-2 adult facilitators) reflected on their learning (Personal Awareness and Responsibility) and connectedness/belonging (Positive Personal and Cultural Identity); data collected for review to inform future directions ○ Professional learning for Principals and Vice-Principals <ul style="list-style-type: none"> ○ Core competency learning addressed through reporting Lunch and Learns across the district and included administrators 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Student voice opportunities to gather feedback ○ Professional learning for Principals and Vice-Principals through the School Story support process
Objective Two: Provide a wider range of mental and physical health programs and supports for student and staff well-being, including ongoing supports and partnerships outside the district	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Provide professional learning opportunities <ul style="list-style-type: none"> ○ EASE (Everyday Anxiety Strategies for Educators) training for all schools Fall 2022; elementary training for Taking Care of Self and Others offered Fall 2022 (22 schools participating); individual school and districtwide Pro-D offerings throughout the year included Social-Emotional Learning (SEL) in the 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Provide professional learning opportunities ○ Parent information evening on the topic of mental health ○ Promote community events in collaboration with partner groups such as City of Richmond

<p>classroom, SEL and Culturally Responsive Practices and mental health literacy</p> <ul style="list-style-type: none"> ○ Establish and launch initial Richmond Integrated Child and Youth (ICY) Teams <ul style="list-style-type: none"> ○ 2 ICY clinical counselors and 2 peer support workers are in place, connecting with students and families ○ District staff are engaged in ongoing discussion with ICY partner groups, such as Vancouver Coastal Health, as processes evolve, develop, and expand ○ Establishment of third ICY team initializing in Fall 2023 ○ Parent information evening on the topic of mental health <ul style="list-style-type: none"> ○ "Mental Health in the Digital World" by Dr. Deb McNamara during Mental Health Week, May 2023; additional offerings to Parent Advisory Councils (5) upon request ○ Promote community events in collaboration with City of Richmond <ul style="list-style-type: none"> ○ District staff liaises with City of Richmond regularly around Youth Strategy and youth engagement opportunities ○ Provided a range of volunteer opportunities through the City of Richmond for secondary students that is communicated to schools on a regular basis through district communication channels 	
Objective Three: Increase awareness of, and participation in, healthy living activities	
<p>Progress Towards Goals 2022-2023:</p> <ul style="list-style-type: none"> ○ Review and analyze available data such as Student Learning Surveys, Early Years Developmental Instrument and Middle Years Development Instrument to develop an action plan 	<p>Areas of Focus 2023-2024:</p> <ul style="list-style-type: none"> ○ Provide learning opportunities and support to school administrators in review and utilization of available data sources to support school decision-making ○ Promote school, district and community events focusing on healthy living

<ul style="list-style-type: none"> ○ Data dashboards for each elementary and secondary school have been established to share school-specific data from such tools as Early and Middle Years Development Instruments and Foundation Skills Assessments ○ Data utilized to inform distribution of funds for the Student and Family Affordability Fund, to target specific schools with Community Wellness Grant Affordability Fund and for Community Schools initiatives ○ Plan to refresh and provide learning opportunities for administrators in data use for 2023-2024 school year ○ Promote school, district and community events focusing on healthy living <ul style="list-style-type: none"> ○ 63 classrooms in 20 schools and over 1600 students participated the “Ride the Road” cycling program for 2022-23 ○ Community opportunities such as ParticipACTION Community Better Challenge shared regularly as a result of ongoing collaboration between SD 38 and the City of Richmond 	
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Goal Three: Indigenous People’s history, perspectives, and learning approaches are embedded within district planning and practices	
Objective One: Honour and implement the Truth and Reconciliation Commission call to action related to education	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Promote availability of resources on Indigenous Peoples and the history of residential schools and provide supports for their use in classrooms <ul style="list-style-type: none"> ○ Resources promoted through monthly DRC newsletter to Teacher-Librarians to share with staff ○ Full day of Professional Development for all secondary Teacher Librarians on how to develop 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Promote availability of resources on Indigenous peoples and the history of residential schools and provide supports for their use in classrooms ○ Implement recommendations from Equity in Action scan via the Indigenous Education Advisory Committee ○ Provide a district-wide non-instructional day for all staff to learn about the TRC Calls to Action and how to acknowledge September 30 in all of our workplaces

<ul style="list-style-type: none"> and maintain Indigenous collections in Library Learning Commons ○ Dedicated focused sharing of materials in September specific to National Day for Truth and Reconciliation ○ Guidelines for purchase of resources specific to Indigeneity and through a lens of diversity, equity and inclusion shared with all schools May 2023 ○ Implement recommendations from Equity in Action scan through the Indigenous Education Advisory Committee <ul style="list-style-type: none"> ○ Equity in Action Project Report Recommendations approved by the Board of Education January 2023; implementation of action plan underway, including strategies and supports for ongoing review of academic success and transition to Indigenous Advisory structure 	
Objective Two: Deepen understanding and embed the First People's Principles of Learning	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Provide professional learning opportunities <ul style="list-style-type: none"> ○ Professional learning opportunities included those offered by district staff on First Peoples Principles of Learning (FPPL) to requesting school staffs; district-wide session on Decolonizing Practice by external consultant on Pro-D Day; Musqueam Education Facilitators presentation in May 2023 with each secondary school represented ○ Sessions related to implementation of the Indigenous Focused Graduation Requirement and the Mirrors and Windows resource consideration series embedded FPPL as foundational ○ Promote understanding of First People's Principles among students <ul style="list-style-type: none"> ○ Teacher Consultant in class support upon request to develop teacher capacity in embedding FPPL into the curriculum 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Provide professional learning opportunities ○ Provide a district-wide non-instructional day for all staff to learn about the TRC Calls to Action and how to acknowledge September 30 in all of our workplaces

<ul style="list-style-type: none"> ○ Resources shared with all schools in advance of the National Day for Truth and Reconciliation to support learning in classrooms K-12 	
Objective Three: Increase access to authentic learning opportunities and resources to enhance understanding of Indigenous Peoples' culture and history	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Develop and promote available resources <ul style="list-style-type: none"> ○ Resources promoted through monthly DRC newsletter to Teacher-Librarians to share with staff ○ Dedicated focused sharing of materials in September specific to National Day for Truth and Reconciliation ○ Guidelines for purchase of resources specific to Indigeneity and through a lens of diversity, equity and inclusion shared with all schools May 2023 ○ Provide professional learning opportunities <ul style="list-style-type: none"> ○ Professional learning opportunities on Pro-D Days, including sessions offered by Carolyn Roberts (external presenter), teacher consultants and Musqueam Education Facilitators; hybrid sessions such as author visit with David Alexander Robertson reached over 2500 students along with staff ○ Professional learning related to implementation of the Indigenous Focused Graduation requirement included explicit support and sharing regarding selection and examples of resources ○ Determine potential locations for and actions to increase the number of Indigenous gathering spaces across the district <ul style="list-style-type: none"> ○ Board approval for funding of two additional spaces October 2022 ○ Ongoing collaboration between Facilities Services staff and Learning Services to identify 2 additional 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Develop and promote available resources ○ Provide professional learning opportunities ○ Finalize locations and complete development of additional Indigenous Gathering Spaces

<p>viable spaces; increasing enrolment and site pressures delayed confirmation of spaces; new spaces confirmed as of Fall, 2023</p>	
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<p>Goal Four: The district builds literacy, numeracy, and digital literacy through innovation and a commonly held vision</p>	
<p>Objective One: Develop and implement a K-12 literacy vision and framework</p>	
<p>Progress Towards Goals 2022-2023:</p> <ul style="list-style-type: none"> ○ Begin development of literacy framework and resources for intermediate and secondary <ul style="list-style-type: none"> ○ Pillars of Literacy K-5 has been completed and implemented ○ Grade 6/7 Pillars have been developed in English and French with implementation underway ○ Provide professional learning opportunities <ul style="list-style-type: none"> ○ Professional learning sessions offered twice per pro-d day, over 200 participants in 10 sessions; 5 inquiry grants in the area of literacy ○ Individual and small team capacity building being supported by teacher consultants through caseloads of schools' model ○ Literacy YouTube channel provides asynchronous learning opportunities for educators in developing literacy practices 	<p>Areas of Focus 2023-2024:</p> <ul style="list-style-type: none"> ○ Continue development of literacy framework and resources for intermediate and secondary ○ Provide professional learning opportunities
<p>Objective Two: Develop and implement a K-12 numeracy vision and framework</p>	
<p>Progress Towards Goals 2022-2023:</p> <ul style="list-style-type: none"> ○ Implement early years framework and resource <ul style="list-style-type: none"> ○ K-2 numeracy completed and implemented ○ Begin development of numeracy framework and resources for late primary, intermediate, and secondary <ul style="list-style-type: none"> ○ K-12 Vision and Framework developed during 2020-2022 with consultation and feedback ○ Grades 3 to 5, 6/7 and 8/9 portal frameworks completed June 2023 ○ Provide professional learning opportunities 	<p>Areas of Focus 2023-2024:</p> <ul style="list-style-type: none"> ○ Continue development of numeracy framework and resources for intermediate and secondary ○ Provide professional learning opportunities

<ul style="list-style-type: none"> ○ 12 sessions with approximately 300 participants included sessions on numeracy foundations and high yield math routines ○ Numeracy YouTube channel provides asynchronous learning opportunities on numeracy practices ○ 12 schools provided with school-based professional learning sessions from teacher-consultant 	
Objective Three: Support, develop and deepen students' and staff understanding of digital literacy and its integrated implementation	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Provide professional learning opportunities <ul style="list-style-type: none"> ○ Educators supported through dedicated sessions, such as through the Mini Tech conferences, as well as through teacher consultant support to individual educators and school teams ○ Provide support for students' digital literacy development <ul style="list-style-type: none"> ○ Exploration of development of a digital literacy framework aligned with Ministry framework ○ Lunch and Learns and teacher-consultant support in classrooms as requested by teachers and school teams for in class supports 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Provide professional learning opportunities ○ Provide support for students' digital literacy development

2

STRATEGIC PRIORITY 2 Equity and Inclusion

Equity and inclusion are foundational to learning and leading, and are critical to success, well-being, and fulfillment. It is our mission **to ensure that all of our** students, families, and staff feel welcomed, are treated respectfully, and have a sense of belonging. We acknowledge our responsibility to support all learners so they may successfully complete their education with a sense of dignity, purpose and options.



STRATEGIC PRIORITY TWO - EQUITY AND INCLUSION

Goal One: District learning environments are equitable and inclusive

Objective One: Support all learners to develop a sense of connection, belonging and positive personal and cultural identity

Progress Towards Goals 2022-2023:

- Continue to provide professional learning opportunities
 - Examples include: Ensouling our Schools Book Club - November 2022, Is it Beginning to Look a Lot Like Christmas? November 2022
- Continue to conduct student focus groups
 - Several focus groups were conducted including Elementary and Secondary schools with approximately 150 students. The Student Voice Forum held in May 2023 (170 secondary students) also allowed for data to be collected from table groups through focused conversations about their learning (Personal Awareness and Responsibility) and connectedness/belonging (Positive Personal and Cultural Identity)
- Review imagery in district to ensure representation
 - new district photos have been taken to show a wide range of diversity in staff/student photos
 - have provided grant information for murals for other schools to access
 - schools invited to participate in mapping the ethnic diversity of school community on a map of the world for display in school foyers/hallways
- Showcase staff and student success from various backgrounds, abilities, and identities
 - Education Week Video to highlight Diversity
 - Schools encouraged to celebrate Diversity through DEI Calendar highlighting events that are multifaith

Areas of Focus 2023-2024:

- Continue to provide professional learning opportunities
- Continue to conduct student focus groups
- Showcase staff and student success from various backgrounds, abilities, and identities

Objective Two: Provide equitable and inclusive learning opportunities for all learners	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Create and begin implementation of plan based on inclusive education and alternate program reviews <ul style="list-style-type: none"> ○ Aspen report recommendations approved by Board of Education in January 2023; implementation plan underway, including 3 sessions of program visioning with Aspen staff in Spring 2023 ○ Alternate Programs report recommendations approved by Board of Education in June 2023; implementation plan for approved recommendations beginning Fall, 2023 ○ Implement centralized student referral process for placement in alternate programs <ul style="list-style-type: none"> ○ Plan for implementation in Fall 2023, as recommendations approved in June 2023 ○ Establish inclusive learning network of students with disabilities and diverse abilities <ul style="list-style-type: none"> ○ 2 focus groups at specific sites implemented, with opportunity to expand for the coming year ○ Students with disabilities and diverse abilities represented with support staff in place at the May 2023 Student Voice Forum ○ Feedback from students indicated preference for onsite support rather than a separate network ○ Provide professional learning opportunities <ul style="list-style-type: none"> ○ Dedicated focus day for Learning Resource Teachers September 2022, IEP development sessions, as well as multiple sessions on specific inclusive learning topics, including Designing for Learning, Using a Visual Schedule, and Behavior Support ○ Piloted ongoing support on dedicated Wednesday afternoons for Learning Resource Teachers 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Implement action plans based on inclusive education and alternate program reviews ○ Implement centralized student referral process for placement in alternate programs ○ Provide professional learning opportunities

(elementary) for programming, planning and assessment support for students with IEPs; positive feedback to continue this structure for 2023-2024	
Objective Three: Devote focused attention and specialized support to address the individual needs of learners with disabilities and diverse abilities	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Review approach to learning supports <ul style="list-style-type: none"> ○ Annual case load reviews for all-inclusive learning teams in September; responsive allocations of supports based on enrolment and emergent needs in collaboration with Human Resources, Central Registration and school-based administrators ○ Learning Support Review process revised and implemented March 2023 ○ Speech-Language Pathologist caseload and service delivery guide review, initiated Spring 2023 ○ Provide professional learning opportunities <ul style="list-style-type: none"> ○ Examples include dedicated focus day for Learning Resource Teachers September 2022 (150 participants), ELL drop in sessions, focused series sessions on Reading Interventions, Accessibility Features on iPad, and IEP (Individual Education Plan for students with disabilities and diverse abilities) and AIP (Annual Instruction Plan for ELL Learners) development 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Continue annual review of learning supports processes and structures ○ Review student voice feedback to guide district planning
Objective Four: Actively address and support the unique needs of children and youth in care of the Ministry of Children and Family Development	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Ensure continuity of reporting processes <ul style="list-style-type: none"> ○ Monthly reporting ongoing, completed by all schools who have Children and Youth in Care; refresher session/training Fall 2022 ○ Review and continue development of adult mentors 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Ensure continuity of reporting and orientation processes ○ Review and continue development of adult mentors

<ul style="list-style-type: none"> ○ Adult mentors established in all schools with Children and Youth in Care; new mentor session Fall 2022 ○ Review practice in providing orientation to new students and families <ul style="list-style-type: none"> ○ Orientation process is being implemented by all schools with Children and Youth in Care 	
Objective Five: Provide support for staff to increase understanding of and embed evidence-based practices related to the implementation of inclusive learning communities	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Provide professional learning opportunities <ul style="list-style-type: none"> ○ Dedicated professional learning series included Wednesday afternoon sessions for Elementary Learning Resource/ELL Teachers on Assessment and Reporting, ELL Assessments, Visual Supports and Universal Sensory Strategies ○ Additional sessions for K-12 included Designing for Diverse Learners, Elementary and Secondary ELL/LRT conference, and sessions for specific student populations including students with autism spectrum disorder ○ Build capacity and alignment in practices <ul style="list-style-type: none"> ○ Ongoing professional learning for school-based and district teams ○ Monthly Inclusive Learning Agenda Item for elementary administrators ○ Monthly Secondary Inclusive Learning Network meetings ○ Neurodiversity working group comprised of elementary and secondary administrators to discuss current issues and topics in order to develop structures and documentation to build capacity and alignment in practices ○ New Roles and Responsibilities document under development to share in Fall 2023 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Provide professional learning opportunities ○ Utilize established inclusive learning networks to build capacity and alignment in practices

Objective Six: Develop and implement initiatives to support equitable access to technology	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Provide professional learning opportunities <ul style="list-style-type: none"> ○ Monthly Assistive Tech tip in ELL/LRT Newsletter and EA newsletter ○ Sessions included Board Maker, Accessibility Features and Modifying/Adapting Content on iPad ○ Cowriter software program pilot expanded to 10 schools in Spring 2023 ○ Additional supports offered through Inclusion Support Team and teacher consultants ○ Create lease options for school-funded technology <ul style="list-style-type: none"> ○ School-based lease option accessible to all schools, and 15 schools initiated new lease agreement to acquire more technology for their school, in addition to the 9 schools who continues leases agreements from last year. ○ Review technology allocation process <ul style="list-style-type: none"> ○ District-wide technology applications for SET BC and district provided devices for students with specific disabilities and diverse abilities; reviewed and allocated twice annually ○ Allocation of school-funded technology analyzed and students to device ratio calculated for each school. Created a Power BI dashboard to visually represent technology asset allocation across the district. Provided additional opportunities for schools to acquire technology hardware through restructuring how district lending carts are allocated, providing opportunities for lease agreements, and providing purchase opportunities of post-lease devices. 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Provide professional learning opportunities ○ Provide lease options for school-funded technology ○ Identify recommendations to achieve greater equity of access for school and district technology ○ Investigate and promote opportunities for staff and families to acquire cost-effective technology

Goal Two: The district actively addresses unconscious bias and privilege, systemic discrimination and marginalization based on factors such as ability, colour, cultural identity, gender, gender identity, Indigeneity, political beliefs, race, religious beliefs, sexual orientation, and socio-economic status

Objective One: Identify and develop a plan to respond to current district challenges related to systemic discrimination and marginalization

Progress Towards Goals 2022-2023:

- Develop a detailed workplan to address eight identified priorities for DEI via the DEI Advisory Committee
 - 8 priorities identified by the Diversity and Antiracism Working Group have been taken up by the Diversity, Equity, and Inclusion Advisory Committee. Details on their progress can be found in the annual report from June 2023
- Further develop strategic action plan based on recommendations from SOGI Advisory Committee
 - The action plan is informed by goals and objectives addressed by the SOGI Advisory Committee and associated subcommittees
 - Quarterly SOGI newsletter for the district
 - SOGI Educator Resource Working Group (Feb 2023 - ongoing) (8 educators)
 - 2 Rainbow Cafes hosted by secondary schools in the district at Palmer and Cambie
 - Year End PRIDE Party event held at Cambie Community Centre organized and planned by students with support
 - SOGI educator working group sessions held twice with 8 educators in April and June 2023
 - Additional rainbow crosswalks/walkways installed in Summer, 2023
- Develop workplan based on findings of Equity Scan
 - Equity in Action Project Report Recommendations approved by the Board January 2023; implementation of action plan underway, including strategies and supports for ongoing review of academic success utilizing district program software and team meetings

Areas of Focus 2023-2024:

- Continue with the detailed workplan identified to address eight identified priorities for diversity, equity, and inclusion via the DEI Advisory Committee
- Further develop strategic actions based on recommendations from SOGI Advisory Committee
- Develop workplan for the Indigenous Education Advisory Committee
- Contract the services of an antiracism specialist to provide onboarding training, training to non-educational staff, and support issues that arise due to racism

<ul style="list-style-type: none"> ○ J. Hislop from the Ministry of Education and Child Care met with the Indigenous Success Team in May to discuss the Equity Scan, Equity HUB, and data available with the goal of improving student academic outcomes 	
Objective Two: Enhance awareness and understanding of unconscious bias and privilege and how they influence interactions throughout our learning community	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Continue to provide professional learning opportunities and resources <ul style="list-style-type: none"> ○ Workshops for all Richmond Leadership Team (managers, executive, principals, vice principals): gender identity, Antisemitism, Diversity without Division, Developing Understandings Across Communities of Faith, Anti-Black racism, Decolonizing our Practice ○ Workshops for educators reaching over 400 participants including: Book Clubs on decolonizing education, Identity and Belonging through an antibias lens, Antisemitism ○ Continue to provide and develop student focus and leadership groups in more schools <ul style="list-style-type: none"> ○ Student Voice Forum in May 2023 provided a diverse group of students (170 participants) opportunities to share their experiences and their voice about belonging and personal and cultural identity ○ Student reps on the District SOGI and DEI Advisory Committees are providing insights, student voice and leadership to district leadership ○ Table 38 student leaders participated in a session that focussed on unconscious bias and privilege ○ Act on identified priorities from anti-racism audit and equity scan 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Continue to Provide professional learning opportunities and resources ○ Continue to provide and develop student focus and leadership groups in more schools ○ Participate in the provincial Antiracism Summit with a group of district staff and students ○ Act on identified priorities from antiracism audit and equity scan via the respective advisory committees

<ul style="list-style-type: none"> ○ DEI Advisory Committee is working with the recommendations from the Diversity and Antiracism Working Group. An update on progress can be found in the annual report from this committee ○ The Equity in Action report summarizes the actions that will be taken as a result of the Equity Scan 	
Objective Three: Support students and staff to develop a deeper understanding of the history and impacts of systemic discrimination	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Continue to provide professional learning opportunities and resources <ul style="list-style-type: none"> ○ Learning opportunities included learning about Islam, Anti-Semitism, decolonizing education, Black History Month, and the similarities and differences between faiths ○ Create more student leadership groups in more schools <ul style="list-style-type: none"> ○ Secondary Leadership Groups continuing at: Cambie Secondary, Steveston London and McNeill ○ Support for teachers to develop the Social Justice course curriculum to encourage student leadership ○ Act on recommendations from anti-racism audit and equity scan <ul style="list-style-type: none"> ○ DEI Advisory Committee is working with the recommendations from the Diversity and Antiracism Working Group. An update on progress can be found in the annual report from this committee 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Continue to provide professional learning opportunities and resources including a district-wide non-instructional day focused on Truth and Reconciliation ○ Create more student voice opportunities in more schools ○ Continue the Student Voice Forum to become an annual or biannual event ○ Act on identified priorities from antiracism audit and equity scan via the respective advisory committees
Objective Four: Ensure students and staff have access to current and relevant learning resources that reflect the diversity of, and the challenges faced by our community and the world	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Conduct diversity audit of library collections <ul style="list-style-type: none"> ○ Secondary diversity audits completed June 2021 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Conduct diversity audit of remaining elementary library collections ○ Act on recommendations from anti-racism audit and equity scan

<ul style="list-style-type: none"> ○ 7 elementary schools completed diversity audits 2022-2023 school year; will continue yearly until all schools complete ○ Act on recommendations from anti-racism audit and equity scan <ul style="list-style-type: none"> ○ Equity in Action Project Report recommendations approved by the Board of Education, January 2023 ○ District team developing action plan based on recommendations, including transition to Indigenous Advisory in Fall 2023 ○ Provide professional learning opportunities <ul style="list-style-type: none"> ○ Professional learning opportunities related to the implementation of the Indigenous Focused Graduation Requirement offered throughout the 2022-2023 school year ○ Information shared during September Teacher-Librarian conference day ○ Professional learning included as key component of diversity audits ○ Guidelines for purchase of resources through a diversity, equity, and inclusion lens shared district-wide May 2023 	<ul style="list-style-type: none"> ○ Provide professional learning opportunities
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STRATEGIC PRIORITY 3 **Optimized Facilities and Technology**

We will optimize and improve our facilities and our technology to provide a learning environment that is safe, secure and accessible, and that inspires innovation and creativity.



STRATEGIC PRIORITY THREE - OPTIMIZED FACILITIES AND TECHNOLOGY

Goal One: The district's technology infrastructure is stable, secure, and relevant to support learning

Objective One: Develop and implement a three-year Learning and Business Technology Plan

Progress Towards Goals 2022-2023:

- Review annual progress and identify successful completion of action items, objectives, and goals. Develop and add a subsequent year to the LBT plan to maintain a three-year plan
 - The Learning and Business Technology Plan is a living document that establishes the road map of projects and priorities. This has been a successful year in achieving the intended outcomes of our goals, objectives, and action items. New challenges and opportunities have arisen, such as the enhancements of Artificial Intelligence, that will become embedded into the plan

Areas of Focus 2023-2024:

- Review annual progress and identify successful completion of goals, objectives, and action items
- Develop and add a subsequent year to the LBT plan to maintain a three-year plan

Objective Two: Increase access to technology hardware and software, and ensure they are reliable and relevant for their intended purpose

Progress Towards Goals 2022-2023:

- Implement strategies to enhance access
 - The number of technology devices available for student use in schools has increased from last year, through the allocation of district lending carts, school-funded leases, and purchasing lease-expired devices. An additional 780 student-use devices were added to the district inventory
- Update inventory of district approved software
 - Consolidating the number of software applications and integrating them into core platforms has been a priority, to improve the consistency and ease of access for staff and students. An inventory of all district-approved software applications is published on the portal
- Refine inventory management processes
 - Data sources from multiple asset management tools have been integrated into a PowerBI report

Areas of Focus 2023-2024:

- Implement strategies to enhance access to technology hardware
- Update inventory of district approved software
- Refine inventory management processes
- Assess hardware and software within business departments and identify potential opportunities to increase efficiencies, effectiveness, and cybersecurity
- Implement multi-year print management solution.

<p>for simple, user-friendly analytics and data visualization. The Learning and Business Technology Team is actively investigating alternative asset management tools for future use</p> <ul style="list-style-type: none"> ○ Assess hardware and software within business departments and identify potential opportunities to increase efficiencies, effectiveness, and cybersecurity <ul style="list-style-type: none"> ○ Replaced PC laptop docking stations to improve functionality and reliability for SBO/FSC staff. Added additional computer workstations at Facility Service Centre for increased staff access. Increased the number of software applications that tie into Microsoft Azure Authentication, which provides added security by enabling Multi-Factor Authentication ○ Assess current print management trends and identify district needs for future print management solution <ul style="list-style-type: none"> ○ A district-wide survey was conducted to collect user feedback on printing trends and preferences, in addition to gathering input through staff committee discussions. The data gathered has been analyzed to identify common themes. Data has also been collected on our current printer fleet to analyze stability and reliability through service call support analytics. The combination of this data will inform our future model for print services. A request for proposal is being created for public tender 	
Objective Three: Expand learning opportunities to support the integration of technology	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Expand technology integration framework <ul style="list-style-type: none"> ○ A commitment to supporting the integration of technology to deepen learning remains a priority. Sound pedagogy is the driver, with technology being used as an effective resource to enhance engagement and deepen learning. 74 Staff 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Expand technology integration framework ○ Launch online ‘Tech Hub’ to share and promote resources for staff and enhance communication ○ Increase professional learning opportunities ○ Expand system-wide distributed leadership approach to supporting integration of technology across the district

<p>members across schools and departments signed up to be Tech Mentors, to help lead and support the use of technology in our district.</p> <ul style="list-style-type: none"> ○ Build online 'Tech Hub' to share and promote resources for staff <ul style="list-style-type: none"> ○ The Tech Hub will be part of the redesigned Intranet site, and substantial progress has been made to prepare to launch the intranet early in 2024. The SharePoint site has been built, and the content map has been designed to provide user-friendly access to resources. The LBT team has compiled resources and continues to upload files onto 'The Hub'. User testing will continue throughout the fall in preparation for the district-wide launch ○ Increase professional learning opportunities <ul style="list-style-type: none"> ○ The number and variety of workshops offered during the school year has increased from last year, building greater capacity and digital fluency in staff. One on one, small group and large group in-person and virtual workshops have been offered throughout the year by members of the LBT team as well as the Digital Literacy Teacher Consultants. Over 600 staff attended the Mini Tech Conference sessions hosted during Pro-D days. Sessions included: Microsoft Teams, Microsoft 365, Forms, iPad use, accessibility features, MyEd BC Reporting, 3D Printing, TinkerCad, OneNote, SpacesEDU, Secondary and Elementary Class Teams, Learning Apps, and the influence of Artificial Intelligence ○ Implement strategies to provide technical support to students/parents on district approved software <ul style="list-style-type: none"> ○ A technical support email address was created for parents/students to seek assistance. This has been well used by parents, primarily to receive login 	<ul style="list-style-type: none"> ○ Explore possibilities of a student-led technology help desk support model within schools
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<p>support for the My Education BC Parent Portal. The LBT Client Services team has received and provided technical support to over 3300 parent/student emails</p>	
<p>Objective Four: Implement and support the use of a common platform (M365 and Teams) that enhances communication, learning and community</p>	
<p>Progress Towards Goals 2022-2023:</p> <ul style="list-style-type: none"> ○ Expand student and staff use of M365 and Teams <ul style="list-style-type: none"> ○ All staff and students are licensed to use the M365 suite of applications, both while at school and also at home on a personal device. The overall number of Teams used by staff and students demonstrated increased use throughout the year. The number of secondary school teachers using Microsoft Teams as an online classroom learning collaboration space also showed a trend of steadily increase in use, and an elementary class Teams pilot project was conducted. The application ‘Microsoft Forms’ was made available for use ○ Enhance professional learning opportunities <ul style="list-style-type: none"> ○ The use of the M365 suite of applications was the primary focus of the Tech Mini Conferences that were hosted on 5 professional development days and were attended by over 600 staff members 	<p>Areas of Focus 2023-2024:</p> <ul style="list-style-type: none"> ○ Expand student and staff use of M365 and Teams ○ Enhance professional learning opportunities ○ Expand district Teams to promote and encourage collaboration
<p>Objective Five: Strengthen the security of our network, data, software, systems, and practices</p>	
<p>Progress Towards Goals 2022-2023:</p> <ul style="list-style-type: none"> ○ Implement password policy <ul style="list-style-type: none"> ○ A district wide password policy has been successfully implemented that specifies a minimum password length and complexity requirements. All staff have been enrolled in this password policy and now have a requirement to change their password every 180 days ○ Further progress has been made on Multi-Factor Authentication (MFA). All Administrators, Managers and Professional Staff, Executive Team, 	<p>Areas of Focus 2023-2024:</p> <ul style="list-style-type: none"> ○ Expand Multi-Factor Authentication to all staff ○ Continually update, harden, and monitor firewall settings to maintain and increase security ○ Implement a Network Access Control System ○ Strengthen systems and processes for data privacy and security, including a data retention policy ○ Expand video surveillance project

<p>and all School Board Office have been enrolled in MFA</p> <ul style="list-style-type: none"> ○ Refine firewall settings <ul style="list-style-type: none"> ○ Firewall settings continued to be refined and hardened as per the recommendations of the Ministry of Education and Child Care and to increase security of all network traffic ○ Investigate the need to implement a Network Access Control System <ul style="list-style-type: none"> ○ Network segmentation has increased to manages which users can gain access to specific areas of our network. The second phase of this action item is to purchase a Network Access Control, which will be included as part of a wireless network refresh request for proposal launching in 2023-2024 ○ Develop a data retention policy <ul style="list-style-type: none"> ○ The creation of a Data Retention Schedule is planned to commence in the 2023/24 school year following the Privacy Management Policy ○ Initiate video surveillance project <ul style="list-style-type: none"> ○ A video surveillance request for proposal was posted for public tender. Submissions were received and the first phase of evaluation has been completed. Proponents are completing a proof of concept and final evaluation will be completed in the fall. Once the successful proponent is identified, installation of the video surveillance project will start, with a focus on installing video surveillance cameras at our ten secondary schools to increase student and staff safety 	
Objective Six: Increase cybersecurity education and training to enhance awareness and proactivity	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Implement cybersecurity awareness and training strategy and offer professional learning opportunities 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Expand cybersecurity awareness and education strategy and increase staff participation ○ Expand phishing awareness campaigns

<ul style="list-style-type: none"> ○ During National Cybersecurity Month last October, our cybersecurity awareness and education tool was launched. During each week in October, a Technology Bulletin was distributed to all employees with educational resources on cybersecurity awareness. In addition, every staff member in the district received an educational module to complete each week. This learning will benefit our staff personally and professionally and will help to protect our district network and data ○ Expand phishing awareness campaigns <ul style="list-style-type: none"> ○ Two district-wide internal phishing campaigns were conducted to simulate a malicious threat. Analytics were conducted on the number of staff who read the email, the number of staff who reported the suspicious phishing email to our cybersecurity team, and the number of staff who clicked on the phishing link. The analytics are being tracked to assess whether the capacity of our staff to detect and report phishing cyber threats improves over time with the educational modules ○ Provide education on and awareness of acceptable use of district email <ul style="list-style-type: none"> ○ Technology bulletins were distributed to staff to educate on the importance of separating work and personal emails, and that a staff members corporate email account should only be used for professional work-related matters. This was also included as part of the cybersecurity educational modules. 	<ul style="list-style-type: none"> ○ Implement onboarding processes to increase awareness and understanding of district technology policies, guidelines, procedures, and cybersecurity.
Objective Seven: Enhance wireless access and network stability in all district facilities	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Install and activate software to monitor network bandwidth utilization <ul style="list-style-type: none"> ○ Installed Intermapper software to analyze bandwidth utilization. Have advocated to the 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Expand bandwidth shaping strategies ○ Initiate wireless infrastructure refresh to improve access, effectiveness, stability, and cybersecurity

<p>Ministry of Education and Child Care Next Generation Network Working Group Committee on the need for increase bandwidth capacity in schools and district sites, especially as more services move to cloud-based environments.</p> <ul style="list-style-type: none"> ○ Implement bandwidth shaping strategies <ul style="list-style-type: none"> ○ Setup bandwidth network prioritization that manages the level of priority and determines the amount of bandwidth allocated to the type of network traffic (ex: phones, Zoom/Teams Calling, OneDrive, YouTube, social media, etc. Analytics have proven that bandwidth shaping measures have improved user experience with core software applications. ○ Review wireless infrastructure and identify recommendations for future operational needs <ul style="list-style-type: none"> ○ Current wireless infrastructure has been reviewed and specifications for future options have been researched and documented. A formal RFP is being developed to go to tender. 	
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Goal Two: The district's facilities are well-maintained, equitable, safe, and conducive to learning	
Objective One: Provide equitable learning environments through effective and efficient facilities planning, management and resource allocation	
<p>Progress Towards Goals 2022-2023:</p> <ul style="list-style-type: none"> ○ Established cross-department teams to facilitate the integration of the objectives of capital projects and facility maintenances ○ Continuing work to revise student population projections and boundary review to promote equity in learning environments throughout the district ○ Developed climate risk assessment to promote efficiency and sustainability: <ul style="list-style-type: none"> ○ Completed and analyzed climate risk assessment technical review at 10 sites, including school buildings and board offices 	<p>Areas of Focus 2023-2024:</p> <ul style="list-style-type: none"> ○ Continued collaboration between the Richmond Project Team and Facilities Services to ensure efficient management and strategic planning for district facilities ○ Ongoing review and update the Long Range Facilities Plan with the aim to optimize the use of district facilities and accommodate anticipated enrolment growth ○ Regularly assess the needs of schools and allocate resources based on factors such as student population, facility condition and educational requirements

<ul style="list-style-type: none"> ○ Reviewed building designs, impact of possible climate change through 2050, and the gap between the design conditions and climate changes to inform the scope of future major and minor capital projects 	
Objective Two: Provide clean, healthy and safe facilities	
<p>Progress Towards Goals 2022-2023:</p> <ul style="list-style-type: none"> ○ Conducted Facilities Services department review and implemented report recommendations <ul style="list-style-type: none"> ○ Hired Assistant Manager Operations and Rentals to support afternoon shift operations and enhance specific operational tasks ○ Formulated best practices, standardized operating procedures, and updated the custodial operations manual ○ Transferred dispatch to the District Call Board for a streamlined on-call process ○ Developed Facilities Renewal Program <ul style="list-style-type: none"> ○ Developed long-term programs for roofing, flooring, and paving replacement to maintain and update the district facility conditions, fostering a clean, healthy, and safe learning environment 	<p>Areas of Focus 2023-2024:</p> <ul style="list-style-type: none"> ○ On-going work on the annual Facilities Renewal Program (FRP) <ul style="list-style-type: none"> ○ Regularly assess the facility conditions and evolving educational needs to inform the annual Facilities Renewal Program submission to the Board and Ministry ○ Prioritize preventative maintenance and facility upkeep to address any potential safety concerns and modernize facilities, and maintain a conducive learning environment ○ Complete projects under the minor capital project plan approved by the Board and submitted to the Ministry in April 2023 ○ Examples of focus areas: roofing upgrade, boiler replacement, building painting, paving renewal, lab ventilation and dust extraction ○ Continue to implement the 2021 Department Review recommendations for the operations and rental departments <ul style="list-style-type: none"> ○ The majority of the recommendations from the 2021 Review were completed and implemented in 2022-2023 ○ Continue to optimize operations and resource allocation ○ Continue to provide high standard services in operations and custodial services

	<ul style="list-style-type: none"> ○ Continue to respond to any potential health and safety needs of school facilities ○ Complete the classroom ventilation program to ensure mechanical ventilation installed in all classrooms and offices
Objective Three: Implement the 2020 Maintenance Review recommendations to optimize service delivery and improve the quality and timeliness of maintenance to our facilities	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Developed succession plan for the retirement of the Executive Director to ensure business continuity ○ Consolidated functions within the Facilities Services Department ○ Replaced the previous work order system ○ Implemented projects and modules within the new Asset Planner software for enhanced efficiency in managing facility maintenance tasks 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Continue optimization of the AssetPlanner work order system, streamlining maintenance processes and enhance efficiency ○ Continue collaboration with the HR Department in addressing staffing shortages ○ Continue commitment to enhance the responsiveness to requests from schools and departments ○ Continue implementation and regular updates of the preventative maintenance program aiming at preserving the longevity and functionality of our facilities
Objective Four: Implement strategic recommendations in the Long-Range Facilities Plan	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Continual review and update of various components of the Long Range Facilities Plan (LRFP) ○ Ongoing work on elementary school expansion plan: <ul style="list-style-type: none"> ○ Reviewing and updating existing strategies for LRFP Update with updated 2023 enrolment projections and project cost estimates ○ Ongoing communication with the Ministry's Capital Management regarding recommended support for city centre school expansion requests included in the 2023-2024 Five Year Capital Plan ○ Expanded childcare operations <ul style="list-style-type: none"> ○ Completed construction of two new childcare facilities at Steves Elementary and Maple Lane Elementary 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Update Long Range Facilities Plan (LRFP): <ul style="list-style-type: none"> ○ The LRFP, approved in June 2019 and updated in November 2021, undergoes regular review to reflect student enrolment, enrolment projections, community demographics, and shifts in government policies ○ The next revision of the LRFP is scheduled for submission to the Board in early 2024 ○ Revise the district's major capital project priority list based on the September 2023 enrolment figures and submit it to the Ministry for inclusion in the 2025-2026 Five Year Capital Plan

<ul style="list-style-type: none"> ○ Applied for provincial funding for Childcare New Spaces Fund ○ Addressed space issues relating to non-school sites <ul style="list-style-type: none"> ○ Completed relocation of the LINC program from Blundell Elementary and Richmond Baptist Church to Sea Island ○ Completed relocation of Adult Education from Rideau Park and Sea Island to the new facility at Mitchell Campus ○ Completed renovations to Rideau Park Resource Centre to accommodate Learning & Business Technologies 	<ul style="list-style-type: none"> ○ Continue to actively explore potential opportunities to address student population growth in the City Centre area ○ Complete boundary review including district choice program location review <ul style="list-style-type: none"> ○ Initiate the boundary review to address the space challenges of the city centre elementary schools as a result of the population growth in the area, as well as the location of choice programs within Richmond schools ○ Expand childcare operations <ul style="list-style-type: none"> ○ Maple Lane Childcare facility was completed and occupied by a daycare operator in September 2023 ○ Steves Childcare facility is slated for completion in September 2023 ○ Commence construction of additional childcare facilities at the Adult Education Center (Mitchell), Maple Lane Elementary, Whiteside Elementary, Bridge Elementary
Objective Five: Work collaboratively with the Ministry of Education to accelerate seismic upgrading of our schools	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Collaborated with the Ministry's Capital Management on business case approval for the seismic upgrading projects at DeBeck Elementary and Dixon Elementary ○ Ongoing communication with the Ministry on potential future seismic upgrades contained in the 2023-2024 Five Year Capital Plan, including Diefenbaker, Blundell, McNair and Westwind ○ Successfully extended the Memorandum of Agreement (MOA) between the Board and Ministry with a five-year renewal for the Richmond Project Team 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ DeBeck Elementary was approved for a seismic upgrade in February 2023; construction will begin in November 2023 ○ Dixon Elementary was approved for a seismic upgrade in September 2023; design work is underway ○ Diefenbaker Elementary seismic upgrade business case will be submitted in September 2023 ○ Maintain ongoing collaboration with the Ministry Capital Management to develop concept plans and business cases for new projects to inform their future approval

Objective Six: Create learning environments that are flexible and support inclusive educational practices	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> o Continued collaboration with Learning Services and schools to identify student learning needs, ensuring the creation of flexible and inclusive learning environments for all students 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> o Continue collaboration with Learning Services and schools to ensure the provision of flexible and inclusive educational spaces as needed

Goal Three: The district fosters energy efficient and environmentally sustainable facilities and practices	
Objective One: Develop and implement a five-year Sustainability and Climate Action Plan	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> o Developed and implementing DSCAP <ul style="list-style-type: none"> o DSCAP was approved by the Board in December 2021 o Primary focus was on balancing energy efficiency with ventilation recommendations to mitigate against COVID-19 through best practices with the HVAC systems o Used ECO-Wise educational programs to support schools to promote positive student behavior changes for more sustainable living o Ongoing training of “Green Teams” to maintain outdoor learning spaces for multiple elementary schools 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> o The District Five-Year Sustainability and Climate Action Plan (DSCAP) was approved by the Board in December 2021 o The district is committed to ongoing implementation of the DSCAP throughout the 2023-2024 school year
Objective Two: Improve energy efficiency, climate resiliency and sustainability of all facilities through capital improvements	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> o Develop district standard operating procedures (SOPs) to incorporate energy efficiency and sustainability measures into capital projects <ul style="list-style-type: none"> o Continuously working with planners and project managers o Collaborate with FortisBC and BC Hydro to identify incentive funding opportunities to support energy efficiency options in both major and minor capital projects o Integrate sustainability initiatives in major capital project business cases 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> o Maintain collaboration with the Richmond Project Team to continue and refine the standard operating procedures that integrate energy efficiency and sustainability measures into both minor and major capital projects o Continuously enhance building Heating Ventilation Air Conditioning (HVAC) systems through a systematic 10-site rotation, optimizing operations by adjusting set points, schedules, sensor updates, and actuator repairs, to achieve electricity and natural gas savings o Leveraging funding from the Federal Ministry of Infrastructure to advance the implementation of the Fleet

<ul style="list-style-type: none"> ○ Successfully incorporated energy efficiency measures into the business cases for the DeBeck and Dixon seismic upgrade projects 	<p>Electrification Plan. This includes upgrading electrical infrastructure at the Facilities Services Centre and procuring three electric buses by December 2025</p> <ul style="list-style-type: none"> ○ Continue Climate Risk Assessment Review by conducting site interviews through 2023-2024
Objective Three: Implement sustainable practices and programs to improve waste diversion rates, reduce waste generation, reduce greenhouse gas emissions, conserve water and promote climate action	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Implemented the Zero Waste Strategy to reduce waste diversion rates and waste generation at schools ○ Implemented the PowerBI system, where each school and building can track their solid waste generation data over time <ul style="list-style-type: none"> ○ A way for students and staff to identify opportunities to improve their waste management behavior ○ Continuous promotion of DSCAP <ul style="list-style-type: none"> ○ Continue behaviour change work with school Eco-Wise teams as part of our Energy Wise obligations of the Energy Wise Network (of school districts, Fortis BC, and BC Hydro) ○ Completed the replacement of lead containing water piping that eliminated the water flushing in schools 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Sustain the progress of the implementation of Zero Waste Strategy to further reduce waste diversion rates and waste generation ○ Maintain the utilization of the PowerBI solid waste tracking system to identify areas where enhancements in waste management practices can be made ○ Continue to implement the Fleet Electrification Plan, with the goal of electrifying as much as 92 per cent of the district's fleet over the next two decades as current vehicles reach the end of their life cycle
Objective Four: Increase sustainability education and awareness training and learning opportunities for staff and students	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ On-going Professional Development Opportunities and Student Activities <ul style="list-style-type: none"> ○ On-going presentations to various stakeholder groups during Professional Development Days on Sustainability and Climate Action initiatives that require stakeholder support, including RASA, RDPA, Green Teams, CUPE and RTA at least twice per year ○ Structure student-led Eco-Wise Cafes for schools and students to present their sustainability initiatives 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Ongoing community engagement through the Richmond Sustainability Advisory Committee (RSAC) meetings and Eco Wise Cafes ○ Continue the collaboration with the Teacher Consultant Science and Sustainability on programs and initiatives aimed at fostering greater sustainability awareness within schools

<ul style="list-style-type: none"> ○ Worked with the teacher consultant (science and sustainability) on Energy Wise and Eco-Wise initiatives for increased sustainability training and awareness in schools 	
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STRATEGIC PRIORITY 4**A Progressive Workplace**

We will attract and retain the best people by promoting and supporting the health and wellness and professional development of our workforce. We will raise awareness of the Richmond School District as an employer of choice, and as the best place to learn and lead.



STRATEGIC PRIORITY FOUR - A PROGRESSIVE WORKPLACE

Goal One: Inclusion, equity, and diversity are foundational to employment at every level of the district

Objective One: Ensure all HR practices consider and reflect equity, diversity, and inclusion to actively address various forms of implicit bias, discrimination, and privilege

Progress Towards Goals 2022-2023:

- Develop and implement equity statements
 - Equity statements are now included on every job posting across the district, for both internal and external applicants
- Analyze HR processes through an EDI lens
 - Gender neutral terminology, job description language and interviewing processes have been reviewed and updated through an EDI lens
 - Addition of interview questions which elicit values and actions in addressing discrimination in the workplace

Areas of Focus 2023-2024:

- Continue to analyze HR processes through EDI lens, expand scope of areas for review

Objective Two: Develop and provide opportunities for employees to learn about workplace equity, diversity, and inclusion

Progress Towards Goals 2022-2023:

- Provide EDI and 2SLGBTQ+ workplace training to management staff
 - Introductory workshop for management staff, where 68% of attendees articulated a desire for more learning in this area
- Build a plan for professional learning activities
- Planning for additional learning opportunities will proceed in the fall of 2023 in collaboration with executive staff

Areas of Focus 2023-2024:

- Provide EDI and 2SLGBTQ+ workplace training to management staff
- Build plan for professional learning activities, gather feedback and supplement activities based on participant feedback

Objective Three: Build capacity for equity, diversity and inclusion and appreciation and understanding as part of standard workplace culture

Progress Towards Goals 2022-2023:

- Connect professional learning opportunities to results of anti-racism audit
 - Development of plans for a training session for all employees, with respect to values of equity, diversity, and inclusion in the workplace
- Collect and review feedback on professional learning sessions offered

Areas of Focus 2023-2024:

- Connect professional learning opportunities to results of anti-racism audit
- Collect and review feedback on professional learning sessions offered

Goal Two: Professional learning, leadership and skill development for all staff is promoted, encouraged, and supported	
Objective One: Develop human resources plans to ensure equity of access and continuity of learning, skill development and training for all	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Identify previous professional learning opportunities <ul style="list-style-type: none"> ○ Summary report developed, highlighting breadth and depth of professional learning opportunities across the district; gaps in various areas/employee groups identified ○ Identify current professional learning priorities <ul style="list-style-type: none"> ○ Review of strategic plan learning priorities, mapped by year and department ○ Build multi-year plan <ul style="list-style-type: none"> ○ Consolidation of strategic plan priority areas; identification of departmental objectives 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Identify previous professional learning opportunities ○ Identify current professional learning priorities ○ Implementation of multi-year plan
Objective Two: Design a comprehensive leadership development plan across the district	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Research best practices <ul style="list-style-type: none"> ○ Reviewed practices from other school districts, and other public sector employers ○ Gather data to inform plan <ul style="list-style-type: none"> ○ Consult with and survey employee groups 2023-2024 ○ Identify potential funding sources <ul style="list-style-type: none"> ○ Consolidate listing of professional learning budgets across departments; results will be incorporated into internal management support documentation to support leadership development 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Gather data to inform plan ○ Identify potential funding sources ○ Collaborate with executive team members on leadership needs across departments

Goal Three: Employee health and well-being is valued and supported within a culture of caring	
Objective One: Define the district's Foundations of a Healthy Workplace pillars	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Develop vision through research and stakeholder consultation <ul style="list-style-type: none"> ○ Vision and branding developed, shared with stakeholders and management teams ○ Develop communication plan <ul style="list-style-type: none"> ○ Regular communications and feedback cycle developed and implemented ○ Establish regular input opportunities with stakeholders <ul style="list-style-type: none"> ○ Regular meetings established; feedback processes engaged 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Continue regular input opportunities with stakeholders
Objective Two: Identify the primary areas of focus to grow or enhance existing supports	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Identify participation in current offerings <ul style="list-style-type: none"> ○ Participation rates summarized and distributed to board and stakeholder representatives ○ Consult with stakeholders on experience with current offerings <ul style="list-style-type: none"> ○ Regular meetings established; feedback cycles engaged ○ Develop plan for future offerings <ul style="list-style-type: none"> ○ Draft 2023-2024 plan developed; engaged with stakeholders for consultation ○ Develop feedback process <ul style="list-style-type: none"> ○ Regular survey cycles engaged 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Identify participation in current offerings ○ Consult with stakeholders on experience with current offerings ○ Develop plan for future offerings ○ Implement cyclical feedback processes
Objective Four: Provide opportunities for employees to engage in health and well-being activities	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Identify additional offerings <ul style="list-style-type: none"> ○ Alignment with external campaigns and organizations underway; plans developed for 2023-2024 ○ Consult with stakeholders 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Identify additional offerings aligned with vision document ○ Consult with stakeholders; incorporate feedback as appropriate

<ul style="list-style-type: none"> ○ Regular meetings established, brainstorming for additional areas of focus for 2023-2024 school year 	
Goal Four: High quality staff with growth potential are recruited and retained in all positions across the district	
Objective Two: Review and enhance recruitment and selection practices across the district	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Research best practices <ul style="list-style-type: none"> ○ Other organizations and current internal best practices were considered in relation to EDI principles; listing of best practices consolidated and shared across HR recruiters ○ Provide professional learning opportunities <ul style="list-style-type: none"> ○ Created listing of relevant HR professional learning for all HR staff with recruitment responsibilities; created shared document for attendees to share learnings from each session across the recruitment team; created requirement that HR staff with recruitment responsibilities attend at least one professional learning session each school year ○ Analyze current screening strategies and identify areas for growth <ul style="list-style-type: none"> ○ Templates created for use across team, hiring checklists utilized, digital tools utilized to improve efficiency 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Provide professional learning opportunities ○ Analyze current screening strategies and identify areas for growth
Objective Three: Provide opportunities for management staff to build and enhance their assessment and hiring capabilities	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Determine skills gaps and areas of interest <ul style="list-style-type: none"> ○ Survey currently under development, to be distributed to managers and administrators in fall 2023 ○ Provide resources and professional learning opportunities and monitor use 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Determine skills gaps and areas of interest ○ Provide resources and professional learning opportunities and monitor use

<ul style="list-style-type: none"> ○ Development of training modules for administrators and managers to use and access in interviewing processes; ongoing in 2023-2024 	
Objective Four: Highlight and promote our District as an employer of choice	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Conduct research in relation to other districts <ul style="list-style-type: none"> ○ Findings highlight how SD38 differentiates itself from other districts/employers: Strong focus on the learner, inclusion, collaboration, and meaningful contribution; Professional development and mentoring opportunities offered to employees year-round; Specialty Programs include trades apprenticeship programs in automotive mechanics, plumbing, cooking (not referenced by other districts) ○ Gaps and areas for improvement identified, such as: expanding the Community Culture or Regional Diversity profile of the district; including more detailed information on languages identified in schools, percentage of students designated ESL e.g., the district could strengthen messaging relating to diversity and multiculturalism ○ Promote RSD at employment related events <ul style="list-style-type: none"> ○ Submitted application to BC's Top Employer Selection process ○ Sourcing low-cost, high impact district branding material for giveaway and promotion. ○ Analyze and enhance access to employee services <ul style="list-style-type: none"> ○ Activate during 2023-2024 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Promote RSD at employment related events ○ Analyze and enhance access to employee services
Goal Five: All staffing allocations are determined equitably, responsibly, and responsively	
Objective One: Analyze and refine current staffing allocation processes	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Conduct research 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Analyze current staffing processes and identify areas for growth

<ul style="list-style-type: none"> ○ Collected information from comparable school districts to learn and compare with others' experiences ○ Surveyed management staff to understand current experiences with allocation formulas, or lack thereof ○ Analyze current staffing processes and identify areas for growth <ul style="list-style-type: none"> ○ Reviewed categories of positions currently allocated by formula, and categories of positions without formula allocation at this time; prioritized listing of positions for consideration under this priority 	
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Goal Six: The district has effective risk management policies and practices in place to ensure safety and stability	
Objective One: Conduct a review to identify, assess and prioritize current and potential risk factors	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Conducted the initial enterprise risk assessment ○ Developed a formal enterprise risk management policy ○ Established the enterprise risk management procedures 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Following the initial enterprise risk assessment and establishment of the enterprise risk management policy, work is underway to implement a regular review and reporting cycle to continuously assess and update enterprise risk registers and enterprise risk mitigation strategies and procedures
Objective Two: Develop risk mitigation plans and embed them in policy to manage and address risk	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Adopted a periodic review and reporting cycle for on-going enterprise risk assessment and monitoring ○ Began the work to regularly review and update enterprise risk registers 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Continue to implement the periodic risk assessment and monitoring cycle through regular enterprise risk register review and updates within various functions of the district ○ Continue the work to integrate risk management policies and best practices into operations with the goal of proactive enterprise risk management ○ Ongoing review and update relevant policies and procedures to support the goal of proactively managing enterprise risks

5

STRATEGIC PRIORITY 5 **A Connected Learning Community**

Communication and collaboration are crucial within our district, within our schools, and with our partners and communities. We will model collaboration and put in place the opportunities, tools and **techniques needed for our communities to connect and to work together.**



STRATEGIC PRIORITY FIVE - A CONNECTED LEARNING COMMUNITY

Goal One: External communication practices effectively serve and inform the public

Objective Two: Utilize analytics to improve district and schools' websites to enhance the user experience

Progress Towards Goals 2022-2023:

- Develop reporting template to capture, evaluate and summarize use of district and school websites, social media channels and the intranet
 - Tools and processes to analyze traffic and use of district and school websites and social channels have been implemented
 - Data and insights are being captured to provide benchmark data
 - Data and insights are improving the user experience
- Develop a schedule for monitoring, reporting, and implementing updates based on data and user feedback
 - Reporting templates have been developed and implemented
- Provide reports and feedback mechanism to school administrators and those responsible for website and social media management to ensure best and current practices are being used
 - Automated reporting mechanisms have been implemented to inform those responsible for websites and social media

Areas of Focus 2023-2024:

- Annual review of district and school documents indicate consistent and appropriate use of guidelines and design standards
- Design and deliver training sessions to ensure consistent use of communication guidelines

Objective Three: Provide equitable access to information

Progress Towards Goals 2022-2023:

- Analyze and identify communication channels and opportunities to increase equity of access
 - Areas of inequity have been identified and solutions applied

Areas of Focus 2023-2024:

- Implement accessibility improvements that provide equitable access to information

Goal Two: Internal communication practices effectively improve collaboration and productivity	
Objective Two: Implement, train, and support a district-wide platform that effectively delivers communication while promoting collaboration and connection	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Provide training to technology services staff <ul style="list-style-type: none"> ○ Training for SharePoint was provided to technology services staff ○ Implement governance structure <ul style="list-style-type: none"> ○ Governance structure was developed and implemented ○ Design intranet use interface <ul style="list-style-type: none"> ○ User interface has been designed and is ready for development 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Design Intranet User Interface <ul style="list-style-type: none"> ○ Develop a user-friendly and visually appealing interface for the district-wide intranet, ensuring that it is intuitive and accessible for all users ○ Test platform to identify and resolve issues <ul style="list-style-type: none"> ○ Open the intranet to staff and conduct rigorous testing of the platform to detect and address any technical or usability issues, ensuring a smooth and trouble-free user experience ○ Develop tutorial resources <ul style="list-style-type: none"> ○ Create comprehensive tutorial materials, including user guides and instructional videos, to assist staff members in effectively navigating and utilizing the intranet platform ○ Launch platform <ul style="list-style-type: none"> ○ Officially roll out the district-wide intranet platform to all users, accompanied by training sessions and ongoing support to facilitate a successful transition and promote collaboration and connection among staff members

Goal Three: Our students' voices and perspectives are valued, encouraged, and embedded	
Objective One: Create a variety of ongoing opportunities to activate student voice to provide ideas, and observations and input to school and district decision-making	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Focus on expanding diverse representation as part of the Student Working Group <ul style="list-style-type: none"> ○ Progress made / work is ongoing ○ Increase the number and type of platforms for engaging student voice at the school-level and broaden how these opportunities are promoted <ul style="list-style-type: none"> ○ Progress made / work is ongoing 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Continue to expand diverse representation on the Student Working Group ○ Continue to increase the number and type of platforms for engaging student voice at the school-level and broaden how these opportunities are promoted ○ Design framework for management staff to identify means to activate student voice

<ul style="list-style-type: none"> ○ Design framework for management staff to identify means to activate student voice <ul style="list-style-type: none"> ○ Deferred to 2023-24 ○ Provide professional learning opportunities for staff to engage student voice, while increasing the number and diversity of students presenting these sessions <ul style="list-style-type: none"> ○ Progress made / work is ongoing ○ Plan and implement a district-wide Student Voice Conference Spring 2023 <ul style="list-style-type: none"> ○ Achieved 	<ul style="list-style-type: none"> ○ Continue to provide professional learning opportunities for staff to engage student voice by increasing the number and diversity of students presenting these sessions ○ Build upon for 2024, the district-wide Student Voice Conference in the spring of 2023
Objective Two: Increase engagement and collaboration between students, staff, and trustees	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Expand the number of formal and informal opportunities for trustees to interact with a variety of students <ul style="list-style-type: none"> ○ Progress made / work is ongoing 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Continue to expand the number of formal and informal opportunities for trustees to interact with a variety of students

Goal Four: The Richmond School District is an engaged and collaborative community partner	
Objective Two: Engage the community through in-person and online consultation and provide opportunities to contribute meaningful input into school and district decision making	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Provide guidelines, tools, and training for staff on community engagement ○ Identify department work that requires meaningful input from the community 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Framework for Engagement completed and provided to senior team staff ○ The district continues to be engaged with community partners on a variety of initiatives including food security and diversity, equity, and inclusion
Objective Three: Strengthen engagement by incorporating public participation best practices within the decision making process	
Progress Towards Goals 2022-2023: <ul style="list-style-type: none"> ○ Identify past and present engagement activities at the district and school level and review effectiveness <ul style="list-style-type: none"> ○ Past and present engagement activities identified as part of the Framework for Engagement ○ Identify all stakeholder groups and determine the best means to engage each group in decision making <ul style="list-style-type: none"> ○ Stakeholder groups and communication methods identified in Framework for Engagement. 	Areas of Focus 2023-2024: <ul style="list-style-type: none"> ○ Identify past and present engagement activities at district and school level and review effectiveness ○ Identify all stakeholder groups and determine the best means to engage each group in decision making ○ Conduct a review to identify public participation best practices ○ Develop a high-level framework for the executive team to implement during engagement including:

<ul style="list-style-type: none"> ○ Develop a high-level framework for the executive team to implement during engagement <ul style="list-style-type: none"> ○ Framework for Engagement developed and shared with executive team 	<ul style="list-style-type: none"> ○ Value of engagement ○ When and where to engage ○ Process for obtaining participation ○ IAP2 best practice
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Report to the Board of Education (Public)

Date: September 27, 2023

From: Christel Brautigam, Assistant Superintendent
Jason Higo, District Administrator – Richmond Continuing Education

Subject: Summer Learning 2023 Highlights

The following report is for information only. No further action on the part of the Board of Education is required at this time.

BACKGROUND

Richmond Continuing Education is a department of the Richmond School District which offers a wide range of learning opportunities for school-age and adult learners that includes classroom-based and blended learning courses, Mandarin language studies, youth and children's programs and adult interest courses, an Education Assistant Program, as well as school-age student summer programs.

Summer Learning programs have evolved from a focus on secondary school course offerings for students who need to improve their course standing, to Summer Learning where ALL students can find a program of interest or need. Summer Learning programs align with the Board's first two strategic plan priorities:

- "...to provide welcoming and engaging school environments where all can thrive."
- "...to support all learners so they may successfully complete their education with a sense of dignity, purpose, and options."

INFORMATION

Overall, course registrations for Summer Learning in 2023 reached 5883. This included 160 students with disabilities or diverse abilities supported by resource teachers, education assistants, a counsellor, hearing and vision teachers, as well as staff within Vancouver Coastal Health. The following is a brief summary of the programs offered this summer.

Full Credit program:

Offered at Steveston-London Secondary and McNair Secondary and enrolled 1251 students into a variety of grade 10-12 courses, including: Anatomy and Physiology 12, Chemistry 12, English Studies 12, Pre-Calculus 11, Physics, 11, Social Studies 10, Science 10. Students enrolled either to upgrade their standing in a course, or to gain additional course credits.

Inspirations program:

This year this program expanded to include McNeely, Mitchell, Grauer, Blundell, Kidd, Gilmore and Kingswood and enrolled just over 200 primary (grades 2-3) and lower Intermediate (grades 4-5) students who could not readily access community-based programs. The program focused on social emotional learning, hands-on activities and exploration of core curriculum content.

Summer Innovation program:

Summer Innovation enrolled elementary students at Brighthouse Elementary and offered a variety of interdisciplinary, inquiry-based learning projects. Students used digital devices, technology, computers and applications to support their learning.

Summer Exploration program:

Enrolled 183 elementary students at Brighthouse Elementary and hands on activities with a focus on technology and outdoor field experiences. Students engaged in a variety of interdisciplinary, inquiry-based projects in grade 1-7.

Summer Fine Arts:

A popular elementary program at Westwind Elementary that provided a variety of inquiry-based and hands on experiences in all four areas of the Fine Arts Curriculum: visual arts, dance, drama, and music. There were approximately 271 students enrolled in this popular program. The session culminated with a celebration of learning event. A couple of outdoor learning classes were also offered at this site.

Connections program:

Offered at the end of summer for grade 7 students going into grade 8 and expanded to include four different secondary schools: McNeill, SLSS, Palmer and Burnett. The programs provided a transition to secondary school and focused on building connections in their new school setting. This program enrolled 307 students.

Fee Paying Camps:

Offered at McNeill, Boyd and Burnett, these camps provided diverse experiences such as: Art Around the World, Badminton, Baking, Manufacturing and Metal Fabrication. These camps enrolled 271 students 6-16 years of age.

Student Leadership Program:

This summer we offered a new Inquiry to Leadership program which is a new opportunity for students in Secondary to engage and develop their leadership skills by volunteering with our summer programs. 70 Students engaged in a leadership workshop and were scheduled to volunteer a minimum of 40 hours and provide learning reflections as part of their program. Although this is a non-credit course we are hoping to make this a partial credit course next summer.

CONCLUSION

Summer Learning 2023 experienced our largest summer registration to date with over 5883 student registrations compared to 5445 in 2022. Our increase in registration is due to the increase in demand for both full credit and enrichment courses. To support our growth, we have been able to sustain a healthy number of teachers who are interested in working in the summer. As is the case every year, District staff will review all the Summer Learning programs proposed for 2023/24 to ensure they align with the Board's Strategic Plan goals, are financially viable, and ultimately continue to meet the diverse learning interests and needs of our community.

Respectfully submitted,

Christel Brautigam, Assistant Superintendent

Jason Higo, District Administrator – Continuing Education

Report to the Board of Education (Public)

Date: September 27, 2023

From: Cindy Wang, Secretary Treasurer

Subject: **Capital Bylaw No. 2023/24-CPSD38-02**

RECOMMENDATION

THAT the Capital Project Bylaw No. 2023/24-CPSD38-02 be approved by way of three readings and adopted.

STRATEGIC PLAN REFERENCES

- Strategic Priority 3: Optimized Facilities & Technology
 - Goal 2: The district's facilities are well-maintained, equitable, safe, and conducive to learning

POLICY CONSIDERATIONS

Policy 701 and Regulation 701-R: Facilities Planning and Development

BACKGROUND

On September 15, 2023, the Ministry of Education and Child Care (MECC) amended its March 9, 2023 response to the Board's 2023/2024 Five-Year Capital Plan submission made in June 2022. As per the attached letter from the Executive Director, Capital Management Branch, the following additional project was supported by the Ministry:

- Minor Capital Projects – Food Infrastructure Program (FIP):
 - School Food Infrastructure Program (FIP) – Kitchen Upgrade \$94,000

CONCLUSION

In accordance with Section 143 of the *School Act*, Boards of Education are required to adopt a single Capital Bylaw for its approved 2023/24 Five-year Capital Plan as identified in the Capital Plan Response Letter. The approved Capital Bylaw must be signed and dated by the Board Chair and Secretary Treasurer and returned to the Capital Management Branch as soon as possible. The Capital Bylaw also authorizes the Secretary Treasurer to execute the Annual Programs Funding Agreement covering the above projects.

Cindy Wang, CPA-CA
Secretary Treasurer

Attachments:

- Capital Project Bylaw No. 2023/24-CPSD38-02
- Ministry Response to the Annual Five-Year Capital Plan Submission for 2023/24

CAPITAL BYLAW NO. 2023/24-CPSD38-02
CAPITAL PLAN 2023/2024

A BYLAW by the Board of Education of School District No. 38 (Richmond) (hereinafter called the "Board") to adopt a Capital Plan of the Board pursuant to sections 143 (2) and 144 (1) of the *School Act*.

WHEREAS in accordance with provisions of the School Act the Minister of Education (hereinafter called the "Minister") has approved the Capital Plan of the Board.

NOW THEREFORE the Board agrees to the following:

- (a) authorize the Secretary-Treasurer to execute Project Agreement(s) related to the expenditures contemplated by the Capital Plan;
- (b) upon approval to proceed, commence the Project(s) and proceed diligently and use its best efforts to complete each Project substantially as directed by the Minister;
- (c) observe and comply with any order, regulation, or policy of the Minister as may be applicable to the Board or the Project(s); and,
- (d) maintain proper books of account, and other information and documents with respect to the affairs of the Project(s), as may be prescribed by the Minister.

NOW THEREFORE the Board enacts as follows:

- 1. The Capital Bylaw of the Board for the 2023/2024 Capital Plan as approved by the Minister, to include the supported project(s) specified in the letters addressed to the Secretary-Treasurer and Superintendent dated 09 March 2023 and 15 September 2023 is hereby adopted.
- 2. This Bylaw may be cited as **School District No. 38 (Richmond) Capital Bylaw No. 2023/24-CPSD38-02**.

READ A FIRST TIME THE 27th DAY OF SEPTEMBER, 2023;

READ A SECOND TIME THE 27th DAY OF SEPTEMBER, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF SEPTEMBER, 2023.

Board Chair

Secretary Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 38 (Richmond) Capital Bylaw No. 2023/24-CPSD38-02 adopted by the Board the 27th day of September, 2023.

Secretary Treasurer



September 15, 2023

Ref: 293335

To: Secretary-Treasurer and Superintendent
School District No. 38 (Richmond)

Capital Plan Bylaw No. 2023/24-CPSD38-02

Re: Ministry Response to the Annual Five-Year Capital Plan Submission for 2023/24

This letter is in response to your School District's 2023/24 Annual Five-Year Capital Plan submissions for Major Capital Programs and Minor Capital Programs and provides direction for advancing supported and approved capital projects. **Please see all bolded sections below for information.**

The Ministry has reviewed all 60 school districts' Annual Five-Year Capital Plan submissions for Major Capital Programs and Minor Capital Programs to determine priorities for available capital funding in the following programs:

- Seismic Mitigation Program (SMP)
- Expansion Program (EXP)
- Replacement Program (REP)
- Site Acquisition Program (SAP)
- Rural District Program (RDP)
- School Enhancement Program (SEP)
- **School Food Infrastructure Program (FIP)***
- Carbon Neutral Capital Program (CNCP)
- Building Envelope Program (BEP)
- Playground Equipment Program (PEP)
- Bus Acquisition Program (BUS)

***Note: The FIP is a new program commencing in fiscal year 2023/24. FIP project requests are required to be submitted as part of the capital plan submissions that are due on June 30, 2023. School districts will be advised of approved FIP projects in early fall via an amended 2023/24 Capital Plan Response letter. Further information regarding the scope of the program, program criteria, and eligible projects will be included in the 2024/25 Capital Plan Instructions.**

The following tables identify major capital projects that are supported to proceed to the next stage, if applicable, as well as minor capital projects that are approved for funding and can proceed to procurement.

Ministry of
Education and Child Care

Capital Management Branch
Resource Management Division

Mailing Address:
PO Box 9151 Stn Prov Govt
Victoria BC V8W 9H1

Location:
5th Floor, 620 Superior St
Victoria BC V8V 1V2

Page 1 of 4

MAJOR CAPITAL PROJECTS (SMP, EXP, REP, SAP, RDP)

New Projects

Project #	Project Name	Project Type	Comments
150384	John G Diefenbaker Elementary	Seismic	Project has been supported for planning (business case). Please submit Project Development Report (PDR) to Ministry as soon as possible

Projects in Development from Previous Years

Project #	Project Name	Project Type	Comments
150315	Alfred B Dixon Elementary	Seismic	Final PDR with Ministry for funding approval

Follow-up meetings will be scheduled by your respective Regional Director or Planning Officer regarding next steps. Also, note that Capital Project Funding Agreements (CPFA) are not issued for Major Capital Projects until after the Business Case and all other required supporting documentation is received, reviewed, and approved for funding by the Ministry.

MINOR CAPITAL PROJECTS (SEP, CNCP, BEP, PEP, BUS)

Below are tables for the minor capital projects that are approved. The table identifies School Enhancement Program (SEP), Carbon Neutral Capital Program (CNCP), Building Envelope Program (BEP), Playground Equipment Program (PEP), as well as the Bus Acquisition Program (BUS), if applicable.

New projects for SEP, CNCP, BEP, PEP

Facility Name	Program Project Description	Amount Funded by Ministry	Next Steps & Timing
Richmond Secondary	SEP - HVAC Upgrades	\$495,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
Robert Alexander Mcmath Secondary	SEP - HVAC Upgrades	\$768,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
Hugh Boyd Secondary, Hugh McRoberts Secondary, J N Burnett Secondary, R C Palmer,	SEP - HVAC Upgrades	\$734,808	Proceed to design, tender & construction. To be completed by December 31, 2023.

Richmond Secondary, Rober Alexander Mcmath Secondary*			
Hugh McRoberts Secondary, W D Ferris Elementary	CNCP - Electrical Upgrades	\$636,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
Hamilton Elementary, Robert Alexander Mcmath Secondary, Samuel Brighthouse Elementary*	CNCP - HVAC Upgrades	\$471,562	Proceed to design, tender & construction. To be completed by December 31, 2023.
Archibald Blair Elementary	CNCP - HVAC Upgrades	\$64,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
Hugh Boyd Secondary, Matthew McNair Secondary, R C Palmer Secondary	FIP – Kitchen Upgrade	\$94,000	Proceed to design, tender & construction. To be completed by March 31, 2024.

*Funded in part by Canada through the Ventilation Improvement Fund (VIF). Please see accompanying APFA for details

An Annual Programs Funding Agreement (APFA) accompanies this Capital Plan Response Letter which outlines specific Ministry and Board related obligations associated with the approved Minor Capital Projects for the 2023/24 fiscal year as listed above.

In accordance with Section 143 of the *School Act*, Boards of Education are required to adopt a single Capital Bylaw (using the Capital Bylaw Number provided at the beginning of this document) for its approved 2023/24 Five-Year Capital Plan as identified in this Capital Plan Response Letter. For additional information, please visit the Capital Bylaw website at:

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/capital/planning/capital-bylaws>

The Capital Bylaw and the APFA must be signed, dated, and emailed to Ministry Planning Officer Nathan Whipp at Nathan.Whipp@gov.bc.ca as soon as possible. Upon receipt the Ministry will issue Certificates of Approvals as defined in the APFA.

As the 2023/24 Capital Plan process is now complete, the Capital Plan Instructions for the upcoming 2024/25 Annual Five-Year Capital Plan submission process (using the Ministry's Capital Asset Planning System (CAPS) online platform) will be available on the Ministry's [Capital Planning](#) webpage by April 1st, 2023.

NOTE: School districts' Capital Plan submission deadlines for the 2024/25 fiscal year, using the CAPS online platform, will be as follows:

- **June 30, 2023** – Major Capital Programs (SMP, EXP, REP, RDP, SAP, BEP); Minor Capital Programs (FIP).
- **September 30, 2023** – Minor Capital Programs (SEP, CNCP, PEP, BUS).

The staggered deadlines are intended to provide the Ministry with input required to initiate planning for the next budget cycle, while enabling school districts additional time and flexibility to plan over the summer. School districts may wish to provide Major and Minor Capital submissions by the June 30, 2023 deadline.

Additionally, the Annual Facility Grant (AFG) project requests for the 2023/24 fiscal year are to be submitted using the CAPS online platform, on or before May 31, 2023.

As a school district with a School Site Acquisition Charge (SSAC) scheme in place, please also be advised that the eligible school site requirement set out in the final resolution of the Board of Education in accordance with s. 574(5) of the Local Government Act, is duly accepted by the Ministry as part of the Board's approved capital plan for 2022/23.

The Board should forthwith adopt a bylaw setting the School Site Acquisition Charges for the School District, as s. 575(3) of the Local Government Act prescribes that a SSAC may only come into effect 60 days (inclusive of weekends and holidays) after that bylaw is adopted by a board of education. At that point, local government may commence the collection of an applicable per dwelling unit charge from residential developers on behalf of a board.

Please contact your respective Regional Director or Planning Officer as per the [Capital Management Branch Contact List](#) with any questions regarding this Capital Plan Response Letter or the Ministry's capital plan process. Specific questions about SSAC should be directed to Travis Tormala, Regional Director.

Sincerely,



Damien Crowell, A/Executive Director
Capital Management Branch

pc: Geoff Croshaw, A/Director, Major Capital Projects, Capital Management Branch
Michael Nyikes, Director, Minor Capital Programs and Finance Unit, Capital
Management Branch

Report to the Board of Education (Public)

Date: September 27, 2023

From: Cindy Wang, Secretary Treasurer

Subject: Approval of Additional Minor Capital Programs – Food Infrastructure Program

RECOMMENDATION

THAT the Board of Education of School District No. 38 (Richmond) approve the inclusion of additional Minor Capital Programs – Food Infrastructure Program in the 2024/25 Five-Year Capital Plan.

STRATEGIC PLAN REFERENCES

Strategic Priority 3: Optimized Facilities & Technology

✓ Goal 2: The district's facilities are well-maintained, equitable, safe, and conducive to learning

POLICY CONSIDERATIONS

Policy 701 and Regulation 701-R: Facilities Planning and Development

BACKGROUND

Annual Five-Year Capital Plan submissions from Boards of Education are used by the Ministry of Education (MOE) to determine which priority capital projects may be approved in the Ministry's Capital Plan for the following fiscal year. The capital plan submissions also provide the Ministry with important insight into future year capital priorities, which can be used for longer term government planning and the determination of potential future capital funding requirements for the public education system.

In the June 21, 2023 public board meeting, the Board of Education approved 2024/25 Five-Year Capital Plan that was submitted to the Ministry of Education and Child Care. The 2024/25 Five-Year Capital Plan include the following three components:

- Major Capital Programs,
- Building Envelope Program, and
- Minor Capital Programs

Under the Minor Capital Programs, the District was afforded the opportunity to submit additional project plans under the newly introduced Food Infrastructure Program. This capital funding initiative is designed to assist school districts in establishing, enhancing or expanding infrastructure vital for the successful implementation of the Feeding Futures program.

Following the evaluation of the condition of school food infrastructure across the district and considering local school needs, it has been determined that improvements are required for eight secondary school kitchens and seven elementary school kitchens to facilitate the effective implementation of the Feeding Futures Program. These improvements will involve appliance replacement and necessary kitchen adjustments, including millwork, flooring and painting, to accommodate the new appliances.

CONCLUSION

It is recommended that the Board of Education approve the inclusion of the additional Minor Capital Programs related to the School Food Infrastructure Program into the 2024/25 Five-Year Capital Plan. A Board Resolution, containing a summary of proposed projects, is enclosed within this report for reference.

Cindy Wang, MSc, CPA-CA
Secretary Treasurer

Attachment:

Board Resolution and Project Summary for 2024/25 Minor Capital Program – School Food Infrastructure Program

September 27, 2023

Board Resolution

In accordance with provisions under section 142 (4) of the *School Act*, the Board of Education of School District No. 38 (Richmond) hereby approves the proposed Minor Capital Plan – School Food Infrastructure Program for 2024-2025 as provided on the School Food Infrastructure Program Summary for 2024-2025 submitted to the Ministry of Education.

I hereby certify this to be a true copy of the resolution for approval of the proposed Minor Capital Plan – School Food Infrastructure Program for 2024-2025 adopted by the Board of Education on this the 27th day of September, 2023.

Cindy Wang, MSc, CPA, CA
Secretary-Treasurer

2024/25 Minor Capital Program – School Food Infrastructure Program

SCHOOL FOOD INFRASTRUCTURE PROGRAM				
Priority	Facility Name	Project Description	Total (Capital Plan)	Program Total
1	Eight Secondary Schools	Improvements are planned for eight secondary school (McRoberts, Palmer, Richmond Secondary, McNair, MacNeill, Steveston-London, McMath, Boyd) kitchens, which involve replacing appliances and making necessary room adjustments like millwork, flooring, and paint to accommodate the new appliances.	\$120,000	\$210,000
2	Seven Elementary Schools	Improvements are planned for seven elementary school (Whiteside, DeBeck, Gilmore, Anderson, Blair, Currie, Kingswood) kitchens, which involve replacing appliances and making necessary room adjustments like millwork, flooring, and paint to accommodate the new appliances.	\$90,000	

Report to the Board of Education (Public)

Date: September 27, 2023
From: David Yang, Chair, Audit Committee
Subject: **2022/23 Audited Financial Statements**

RECOMMENDATION

THAT the Board of Education (Richmond) approve the Audited Financial Statements for the fiscal year ended June 30, 2023, as presented;

AND FURTHER THAT the Chair of the Board, the Superintendent of Schools, and the Secretary Treasurer be authorized to sign the audited financial statements.

BACKGROUND

Pursuant to *Sections 156* (Accounting Practices) and *157* (Financial Statements) of the *School Act* and *Ministerial Order 033/09*, the Board is required to approve and submit its audited financial statements in the form required by the Ministry of Education and Child Care no later than September 30 in each year.

KPMG LLP, the District's auditors, have completed their audit of the 2022/23 financial statements of the Richmond School District. They have expressed an unqualified audit opinion that the financial statements are complete, accurate in all material respects and prepared in accordance with accounting requirements under PSAB and *Section 23.1* of the *Budget Transparency and Accountability Act* of the Province of British Columbia.

Respectfully submitted,

David Yang
Chair, Audit Committee

Attachments:
2022/23 Audited Financial Statements
Financial Statement Discussion and Analysis

Audited Financial Statements of

School District No. 38 (Richmond)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 38 (Richmond)

June 30, 2023

Table of Contents

Management Report	1
Independent Auditors' Report	2-5
Statement of Financial Position - Statement 1	6
Statement of Operations - Statement 2	7
Statement of Changes in Net Debt - Statement 4	8
Statement of Cash Flows - Statement 5	9
Notes to the Financial Statements	10-35
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	36
Schedule of Operating Operations - Schedule 2 (Unaudited)	37
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	38
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	39
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	40
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	42
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	43
Schedule of Capital Operations - Schedule 4 (Unaudited)	46
Schedule 4A - Tangible Capital Assets (Unaudited)	47
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited)	48
Schedule 4C - Deferred Capital Revenue (Unaudited)	49
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited)	50

School District No. 38 (Richmond)

MANAGEMENT REPORT

Version: 4912-4166-2184

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 38 (Richmond) 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. 38 (Richmond) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a quarterly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 38 (Richmond) 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. 38 (Richmond)

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



KPMG LLP
11th Floor, 777 Dunsmuir Street
Vancouver BC V7Y 1K3
Canada
Telephone (604) 691-3000
Fax (604) 691-3031

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 38 (Richmond), and
To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 38 (Richmond) (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 "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.



Emphasis of Matter – Comparative Information

We draw attention to Note 25 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2022 has been restated. Note 25 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 auditor's report thereon, included in the Financial Statement Discussion and Analysis document
- Unaudited Schedules 1-4 attached to the audited financial statements

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

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

We obtained the information, other than the financial statements and auditor's 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 auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability



to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DRAFT

Chartered Professional Accountants

Vancouver, Canada
[DATE]

School District No. 38 (Richmond)

Statement of Financial Position

As at June 30, 2023

Statement 1

	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$
Financial Assets		
Cash and Cash Equivalents (Note 3)	146,770,546	140,484,877
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	329,107	540,767
Other (Note 4)	3,941,204	3,849,534
Portfolio Investments (Note 5)	741,904	737,078
Total Financial Assets	151,782,761	145,612,256
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 6)	28,413,892	26,969,613
Unearned Revenue (Note 7)	17,364,546	12,941,430
Deferred Revenue (Note 8)	8,186,374	7,807,115
Deferred Capital Revenue (Note 9)	283,416,877	266,748,724
Employee Future Benefits (Note 10)	13,896,234	13,162,661
Asset Retirement Obligation (Note 18)	24,175,727	24,175,727
Capital Lease Obligations (Note 11)	4,462,210	4,273,973
Total Liabilities	379,915,860	356,079,243
Net Debt	(228,133,099)	(210,466,987)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	393,862,677	372,093,922
Prepaid Expenses	742,245	749,407
Total Non-Financial Assets	394,604,922	372,843,329
Accumulated Surplus (Deficit) (Note 20)	166,471,823	162,376,342
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	166,471,823	162,376,342
Accumulated Remeasurement Gains (Losses)		
	166,471,823	162,376,342

Contractual Obligations (Note 24)

Contingent Liabilities (Note 17)

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

School District No. 38 (Richmond)

Statement of Operations
Year Ended June 30, 2023

Statement 2

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	264,459,338	267,669,758	242,386,298
Other	54,100	386,849	262,614
Federal Grants	1,750,320	1,705,717	1,629,732
Tuition	17,146,212	16,819,979	15,989,604
Other Revenue	6,534,516	7,785,110	5,386,963
Rentals and Leases	1,409,638	1,537,002	1,223,337
Investment Income	4,369,590	4,911,902	1,370,828
Amortization of Deferred Capital Revenue	10,540,754	10,531,945	9,874,622
Total Revenue	306,264,468	311,348,262	278,123,998
Expenses (Note 19)			
Instruction	249,680,948	249,205,481	226,484,691
District Administration	7,959,948	7,677,771	7,295,024
Operations and Maintenance	47,269,477	48,452,457	46,761,650
Transportation and Housing	1,856,755	1,706,082	1,744,597
Debt Services	204,000	210,990	172,187
Total Expense	306,971,128	307,252,781	282,458,149
Surplus (Deficit) for the year	(706,660)	4,095,481	(4,334,151)
Accumulated Surplus (Deficit) from Operations, beginning of year		162,376,342	166,710,493
Accumulated Surplus (Deficit) from Operations, end of year		166,471,823	162,376,342

School District No. 38 (Richmond)

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

Statement 4

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
Surplus (Deficit) for the year	<u>(706,660)</u>	<u>4,095,481</u>	<u>(4,334,151)</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(46,558,660)	(39,830,613)	(38,008,920)
Amortization of Tangible Capital Assets	18,272,501	18,061,858	16,984,359
Total Effect of change in Tangible Capital Assets	<u>(28,286,159)</u>	<u>(21,768,755)</u>	<u>(21,024,561)</u>
Acquisition of Prepaid Expenses		(742,245)	(749,407)
Use of Prepaid Expenses		749,407	523,757
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>7,162</u>	<u>(225,650)</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(28,992,819)</u>	<u>(17,666,112)</u>	<u>(25,584,362)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(17,666,112)</u>	<u>(25,584,362)</u>
Net Debt, beginning of year		<u>(210,466,987)</u>	<u>(184,882,625)</u>
Net Debt, end of year		<u><u>(228,133,099)</u></u>	<u><u>(210,466,987)</u></u>

School District No. 38 (Richmond)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2023

	2023 Actual	2022 Actual
	(Restated - Note 25)	
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	4,095,481	(4,334,151)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	119,990	(658,007)
Prepaid Expenses	7,162	(225,650)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,444,280	(1,880,243)
Unearned Revenue	4,423,116	1,067,427
Deferred Revenue	379,259	469,624
Employee Future Benefits	733,573	320,056
Amortization of Tangible Capital Assets	18,061,858	16,984,359
Amortization of Deferred Capital Revenue	(10,531,945)	(9,874,622)
Total Operating Transactions	18,732,774	1,868,793
Capital Transactions		
Tangible Capital Assets Purchased	(17,247,434)	(9,238,178)
Tangible Capital Assets -WIP Purchased	(19,809,159)	(25,131,957)
Total Capital Transactions	(37,056,593)	(34,370,135)
Financing Transactions		
Capital Revenue Received	27,200,098	29,861,859
Capital Lease Payments	(2,585,784)	(2,783,496)
Total Financing Transactions	24,614,314	27,078,363
Investing Transactions		
Investments in Portfolio Investments	(4,826)	34,400
Total Investing Transactions	(4,826)	34,400
Net Increase (Decrease) in Cash and Cash Equivalents	6,285,669	(5,388,579)
Cash and Cash Equivalents, beginning of year (Note 3)	140,484,877	145,873,456
Cash and Cash Equivalents, end of year	146,770,546	140,484,877
Cash and Cash Equivalents, end of year, is made up of:		
Cash (Note 3)	23,571,980	19,935,570
Cash Equivalents (Note 3)	123,198,566	120,549,307
	146,770,546	140,484,877
Supplementary Cash Flow Information (Note 23)		

**SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 1946, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 38 (Richmond)", and operates as "School District No. 38 (Richmond)." A Board of Education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care (MECC). School District No. 38 (Richmond) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require 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.

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

a) Basis of Accounting (Continued)

The impact of this difference on the financial statements of the School District is as follows:

Year-ended June 30, 2022 - increase in annual surplus by \$19,987,237.

June 30, 2022 - increase in accumulated surplus and decrease in deferred contributions by \$266,748,724.

Year-ended June 30, 2023 - increase in annual surplus by \$16,668,153.

June 30, 2023 - increase in accumulated surplus and decrease in deferred contributions by \$283,416,877.

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Portfolio Investments

The School District has investments in Guaranteed Investment Certificates (GIC's) and term deposits that have a maturity of greater than 3 months at the time of acquisition. These investments are not quoted in an active market and are reported at amortized cost, and the associated transaction costs are added to the carrying value of these investments upon initial recognition.

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.

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

f) Deferred Revenue and Deferred Capital Revenue

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

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.

g) Employee Future Benefits

i) Post-Employment Benefits:

The School District provides certain post-employment benefits, including vested and non-vested benefits, for certain employees pursuant to certain contracts and union agreements.

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

ii) Pension Plans:

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

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

h) Asset Retirement Obligations

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

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

The School District's asset retirement obligations include 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 estimated 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(j)). Assumptions used in the calculations are reviewed annually.

i) Liability for Contaminated Sites

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

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

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

j) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

j) Tangible Capital Assets (Continued)

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

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

k) Capital Leases

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

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

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

l) Prepaid Expenses

Prepaid fees and dues, licenses, and rent are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

m) Funds and Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes (see Note 20 - Accumulated Surplus). Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 14 - Interfund Transfers).

n) Revenue Recognition

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

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

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

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

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

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

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

n) Revenue Recognition (Continued)

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

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

o) Expenditures

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

Categories of Salaries

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

Allocation of Costs

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

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

p) Financial Instruments

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

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

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

Unrealized gains and losses from changes in the fair value of financial instruments 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.

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

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

q) 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 of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Areas requiring the use of management estimates relate to the potential impairment of assets, asset retirement obligation, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

r) Future Changes in Accounting Policies

PS3400 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”.

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

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

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

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

NOTE 3 CASH AND CASH EQUIVALENTS

	2023	2022
Cash – Operating Fund	\$18,986,120	\$15,980,977
Cash – Special Purpose Fund	4,585,860	3,954,593
Cash Equivalents – Special Purpose Fund	1,182	1,189
Central Deposit Investment	123,095,496	120,446,230
Investments held by Richmond Community Foundation	101,888	101,888
	<u>\$146,770,546</u>	<u>\$140,484,877</u>

During fiscal 2012, the School District transferred scholarship funds to the Richmond Community Foundation. Richmond Community Foundation will retain, invest and have disbursed scholarships on behalf of the School District, in exchange for an administration fee. The funds will be invested in pooled funds with the Foundation’s other assets.

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 4 ACCOUNTS RECEIVABLE - OTHER

	2023	2022
Due from Federal Government	\$1,170,760	\$983,812
Due from Benefit Carrier - unrestricted deposit account	2,401,991	2,659,560
Other	368,453	206,162
	<u>\$3,941,204</u>	<u>\$3,849,534</u>

The amount due from the Benefit Carrier - unrestricted deposit account represents surplus funds in excess of the required reserves held by the Benefit Carrier.

NOTE 5 PORTFOLIO INVESTMENTS

Guaranteed Investment Certificates (GIC's) included in portfolio investments are held with local banking institutions and earn average interest at 3.77% (2022 – 1.14%).

	2023	2022
GIC's	<u>\$741,904</u>	<u>\$737,078</u>

NOTE 6 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2023	2022
Trade payables	\$7,184,637	\$6,532,874
Salaries and benefits payable	18,156,118	16,781,772
Accrued vacation pay	2,416,386	3,186,255
Other	656,751	468,712
	<u>\$28,413,892</u>	<u>\$26,969,613</u>

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 7 UNEARNED REVENUE

	2023	2022
Balance, beginning of year	\$12,941,430	\$11,874,003
Fees received	21,243,095	17,057,031
Fees recognized as revenue	(16,819,979)	(15,989,604)
Balance, end of year	<u>\$17,364,546</u>	<u>\$12,941,430</u>

NOTE 8 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.

	2023	2022
Balance, beginning of year	\$7,807,115	\$7,337,491
Changes for the year:		
Increase:		
Provincial grants - MECC	49,871,321	42,408,522
Federal grants	1,720,575	1,634,094
Other revenue	7,198,595	4,841,562
Investment income	48,248	12,315
	<u>58,838,739</u>	<u>48,896,493</u>
Decrease:		
Transfers to revenue	(58,459,480)	(48,426,869)
Balance, end of year	<u>\$8,186,374</u>	<u>\$7,807,115</u>

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 9 DEFERRED CAPITAL REVENUE

Deferred capital revenue (DCR) 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.

	2023	2022
Balance, beginning of year	\$266,748,724	\$246,761,487
Changes for the year:		
Increase:		
Transfer from Deferred Revenue - capital additions	9,245,340	6,437,713
Transfer from Deferred Revenue - work in progress	16,251,240	21,487,483
Provincial grants - MECC	25,284,336	29,459,594
Other revenue	1,273,354	251,618
Investment income	642,408	150,647
	<u>52,696,678</u>	<u>57,787,055</u>
Decrease:		
Transfer to DCR - capital additions	(9,245,340)	(6,437,713)
Transfer to DCR – work in progress	(16,251,240)	(21,487,483)
Amortization	(10,531,945)	(9,874,622)
	<u>(36,028,525)</u>	<u>(37,799,818)</u>
Balance, end of year	<u>\$283,416,877</u>	<u>\$266,748,724</u>

NOTE 10 EMPLOYEE FUTURE BENEFITS

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

	2023	2022
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation - April 1	\$15,838,686	\$12,985,339
Service Cost	1,264,163	1,243,781
Interest Cost	515,958	336,135
Benefit Payments	(1,653,217)	(853,297)
Decrease in Obligation due to Plan Amendment	-	(463,786)
Actuarial (Gain) Loss	(930,154)	2,590,514
Accrued Benefit Obligation - March 31	<u>\$15,035,436</u>	<u>\$15,838,686</u>

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 10 EMPLOYEE FUTURE BENEFITS *(Continued)*

	2023	2022
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$15,035,436	\$15,838,686
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	(15,035,436)	(15,838,686)
Employer Contributions After Measurement Date	216,212	543,110
Benefit Expense After Measurement Date	(463,143)	(445,030)
Unamortized Net Actuarial Loss	1,386,133	2,577,945
Accrued Benefit Liability - June 30	<u>\$(13,896,234)</u>	<u>\$(13,162,661)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	\$13,162,661	\$12,842,605
Net Expense for Fiscal Year	2,059,891	1,509,339
Employer Contributions	(1,326,318)	(1,189,283)
Accrued Benefit Liability - June 30	<u>\$13,896,234</u>	<u>\$13,162,661</u>
Components of Net Benefit Expense		
Service Cost	\$1,258,015	\$1,248,877
Interest Cost	540,219	381,090
Immediate Recognition of Plan Amendment	-	(463,786)
Amortization of Net Actuarial Loss	261,657	343,158
Net Benefit Expense	<u>\$2,059,891</u>	<u>\$1,509,339</u>

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

	2023	2022
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
EARS - March 31	10.4	10.4

The impact of changes in assumptions between the March 31, 2023, measurement date and June 30, 2023, reporting date have been considered and are not considered to be material.

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

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 11 CAPITAL LEASE OBLIGATIONS

The School District has obligations under capital leases. The present value of future minimum lease payments, rates of interest and end dates of these leases are shown below:

	2023	2022
De Lage Landen Financial Services Canada Inc., with interest at 6.23%, expired May 15, 2023	\$ -	\$413,607
Macquarie Financial, with interest at 1.51%, expires Dec.1, 2023	52,989	153,808
Macquarie Financial, with interest at 1.51%, expires March 1, 2024	90,263	205,838
Macquarie Financial, with interest at 1.51%, expires March 1, 2024	116,995	231,571
Macquarie Financial, with interest at 1.51%, expires September 1, 2024	49,694	101,913
Macquarie Financial, with interest at 1.51%, expires November 1, 2024	44,789	81,797
Macquarie Financial, with interest at .005%, expires June 1, 2024	12,532	29,240
Macquarie Financial, with interest at .005%, expires September 1, 2024	31,535	63,069
CSI EPC, with interest at 5.84%, expired December 1, 2022	-	14,245
CSI EPC, with interest at 4.60%, expires February 1, 2024	46,437	104,766
CSI EPC, with interest at 5.16%, expired November 30, 2022	-	13,985
CSI EPC, with interest at 3.91%, expires March 31, 2024	55,126	101,003
CSI EPC, with interest at 2.67%, expires May 31, 2024	191,762	345,527
CSI EPC, with interest at 2.67%, expires August 31, 2024	364,761	628,611
CSI EPC, with interest at 3.15%, expires May 30, 2024	148,695	273,346
CSI EPC, with interest at 3.15%, expires December 31, 2024	66,929	99,802
CSI EPC, with interest at 3.15%, expires March 31, 2025	339,919	524,135
CSI EPC, with interest at 3.95%, expires December 31, 2024	169,732	256,208
CSI EPC, with interest at 3.00%, expires February 28, 2025	345,774	515,576
CSI EPC, with interest at 3.95%, expires July 31, 2025	83,995	115,926
CSI EPC, with interest at 4.01%, expires August 31, 2025	414,512	-
CSI EPC, with interest at 4.01%, expires August 31, 2025	1,122,900	-
CSI EPC, with interest at 4.01%, expires August 31, 2025	280,929	-
CSI EPC, with interest at 6.01%, expires November 30, 2025	70,135	-
CSI EPC, with interest at 6.06%, expires February 28, 2026	89,482	-
CSI EPC, with interest at 5.70%, expires March 31, 2026	272,325	-
	<u>\$4,462,210</u>	<u>\$4,273,973</u>

Repayments are due as follows:

	2023
2024	\$2,756,317
2025	1,710,195
2026	182,167
Total minimum lease payments	\$4,648,679
Less amounts representing interest	186,469
Present value of net minimum capital lease payments	<u>\$4,462,210</u>

Total interest on leases for the year was \$210,990 (2022 - \$172,187).

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 12 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2023	Net Book Value 2022
Sites	\$55,169,613	\$55,169,613
Buildings	320,479,789	298,673,433
Furniture & Equipment	6,684,016	6,981,444
Vehicles	2,118,397	1,454,476
Computer Software	183,569	202,104
Computer Hardware	9,227,293	9,612,852
Total	\$393,862,677	\$372,093,922

June 30, 2023

Cost:	Opening Cost	Additions	Disposals/ Transfers	Total 2023
Sites	\$55,169,613	\$ -	\$ -	\$55,169,613
Buildings	563,404,802	19,616,635	-	583,021,437
Buildings - WIP	11,126,347	19,809,159	(4,955,991)	25,979,515
Furniture & Equipment	11,846,227	891,513	(805,152)	11,932,588
Vehicles	3,476,315	1,047,560	(480,788)	4,043,087
Computer Software	418,325	66,900	(49,192)	436,033
Computer Hardware	18,706,577	3,354,837	(4,039,704)	18,021,710
Total	\$664,148,206	\$44,786,604	\$(10,330,827)	\$698,603,983

Accumulated Amortization:	Opening Accumulated Amortization	Additions	Disposals	Total 2023
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	275,857,716	12,663,447	-	288,521,163
Furniture & Equipment	4,864,783	1,188,941	(805,152)	5,248,572
Vehicles	2,021,839	383,639	(480,788)	1,924,690
Computer Software	216,221	85,435	(49,192)	252,464
Computer Hardware	9,093,725	3,740,396	(4,039,704)	8,794,417
Total	\$292,054,284	\$18,061,857	\$(5,374,836)	\$304,741,306

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 12 TANGIBLE CAPITAL ASSETS *(Continued)*

June 30, 2022

Cost:	Opening Cost	Asset Retirement Obligations (see Note 25)	Additions	Disposals	Transfers (WIP)	Total 2022 (Restated- Note 25)
Sites	\$55,169,613	\$ -	\$ -	\$ -	\$ -	\$55,169,613
Buildings	487,317,051	24,175,727	51,912,024	-	-	563,404,802
Buildings - WIP	31,065,744	-	25,131,957	-	(45,071,354)	11,126,347
Furniture & Equipment	11,579,281	-	1,572,530	(1,305,584)	-	11,846,227
Vehicles	3,561,501	-	214,850	(300,036)	-	3,476,315
Computer Software	562,304	-	64,661	(208,640)	-	418,325
Computer Hardware	16,311,597	-	4,184,252	(1,789,272)	-	18,706,577
Total	\$605,567,091	\$24,175,727	\$83,080,274	\$(3,603,532)	\$(45,071,354)	\$664,148,206

Accumulated Amortization	Opening Accumulated Amortization	Asset Retirement Obligations (see Note 25)	Annual Amortization	Disposals	Total 2022 (Restated- Note 25)
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	239,968,910	24,102,726	11,786,080	-	275,857,716
Furniture & Equipment	4,999,093	-	1,171,274	(1,305,584)	4,864,783
Vehicles	1,962,317	-	359,558	(300,036)	2,021,839
Computer Software	326,799	-	98,062	(208,640)	216,221
Computer Hardware	7,313,612	-	3,569,385	(1,789,272)	9,093,725
Total	\$254,570,731	\$24,102,726	\$16,984,359	\$(3,603,532)	\$292,054,284

- Included in capital assets is equipment under capital lease with a cost of \$13,100,392 (2022 - \$13,088,521) and accumulated amortization of \$6,236,449 (2022 - \$6,146,937).
- Buildings - work in progress (WIP) having a value of \$25,979,515 (2022 - \$11,126,345) have not been amortized. Amortization of these assets will commence when the asset is put into service.

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 13 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension plans. The board of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits 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, including approximately 30,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide 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 next valuation will be as at December 31, 2023.

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 will be as at December 31, 2024 with results available in 2025.

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

School District #38 (Richmond) paid \$20,944,362 (2022 - \$19,907,640) for employer contributions to these plans in the year ended June 30, 2023.

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 14 INTERFUND TRANSFERS

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

	Operating Fund		Special Purpose Funds		Capital Fund	
	2023	2022	2023	2022	2023	2022
Funding Local Capital Reserve						
as permitted under School Act	\$ (7,344,583)	\$ (2,838,125)	\$ -	\$ -	\$ 7,344,583	\$ 2,838,125
Capital assets purchased	(513,403)	(705,874)	(929,262)	(1,320,344)	1,442,665	2,026,218
	<u>\$ (7,857,986)</u>	<u>\$ (3,543,999)</u>	<u>\$ (929,262)</u>	<u>\$ (1,320,344)</u>	<u>\$ 8,787,248</u>	<u>\$ 4,864,343</u>

NOTE 15 RELATED PARTY TRANSACTIONS

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

NOTE 16 BUDGET FIGURES

Budget figures, included in the financial statements, are the School District's Amended Annual budget approved by the Board through the adoption of an Amended Annual Budget on February 22, 2023. Changes between the Annual Budget (approved by the Board on May 25, 2022) and the Amended Annual Budget are listed below:

	Annual Budget	Amended Budget	Change
Statement 2			
Total Revenue	\$277,161,878	\$306,264,468	\$29,102,590
Total Expense	283,603,353	306,971,128	23,367,775
Budgeted Deficit for the year	<u>\$(6,441,475)</u>	<u>\$(706,660)</u>	<u>\$5,734,815</u>

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 16 BUDGET FIGURES *(Continued)*

	Annual Budget	Amended Budget	Change
Statement 4			
Deficit for the year	\$(6,441,475)	\$(706,660)	\$5,734,815
Total Effect of change in Tangible Capital Assets	(12,139,521)	(28,286,159)	(16,146,638)
(Increase) Decrease in Net Financial Assets (Debt)	\$(18,580,996)	\$(28,992,819)	\$(10,411,823)

Significant changes between the annual and amended budget were:

Statement 2

Total Revenue

- Budgeted revenues were amended based on actual student enrolment, labour settlement funding, international student tuition fees revenue, investment income, increased classroom enhancement fund staffing grant, and one-time student & family affordability grant.

Total Expense

- Budgeted expenses were amended based on revised projections/cost estimates and labour settlement provisions, the additional staffing costs for the classroom enhancement fund staffing grant and increased expenses for the student & family affordability grant.

NOTE 17 CONTINGENT LIABILITIES

In the ordinary course of operations, the School District has legal proceedings brought against it. It is the opinion of management that final determination of these claims will not have a material effect on the financial position or operations of the School District.

NOTE 18 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other hazardous materials, such as lead piping, within some district owned buildings that will undergo major renovations or demolition in the future. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

	2023	2022 (Restated- see Note 25)
Asset Retirement Obligation		
Balance, beginning of year	\$24,175,727	\$24,175,727
Settlements during the year	-	-
Balance, end of year	\$24,175,727	\$24,175,727

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 19 EXPENSE BY OBJECT

	2023	2022
Salaries and benefits	\$257,300,906	\$239,170,836
Services and supplies	31,679,027	26,130,767
Interest	210,990	172,187
Amortization	18,061,858	16,984,359
	<u>\$307,252,781</u>	<u>\$282,458,149</u>

NOTE 20 ACCUMULATED SURPLUS

Accumulated surplus balances are comprised of:

	2023	2022
Invested in Tangible Capital Assets	\$103,148,395	\$120,635,237
Prior Period Adjustment-Asset Retirement Obligation (Note 25)	-	(24,102,726)
	<u>\$103,148,395</u>	<u>\$96,532,511</u>
Local Capital Internally Restricted by Board for:		
Capital Lease Obligations	8,583,102	7,414,800
Current Capital Projects	19,952,023	24,890,590
Future Capital Projects	14,498,889	14,798,889
Under Review by Board	3,847,395	3,625,187
Contingency Reserve	2,000,000	2,000,000
Subtotal Internally Restricted	<u>48,881,409</u>	<u>52,729,466</u>
Total Capital Fund Accumulated Surplus	<u>\$152,029,804</u>	<u>\$149,261,977</u>
Operating Fund - Internally Restricted/Appropriated by Board for:		
Restricted Due to Nature of Constraints:		
Budget Appropriation	\$ -	\$1,896,023
Collective Agreement Obligations	395,919	389,191
Targeted Funding	1,614,120	1,155,279
School Generated Funds	2,400,000	2,270,000
Restricted for Anticipated Unusual Expenses:		
Addressing Learning Impacts	1,000,000	-
Emergency Preparedness Initiatives	1,860,000	-
Restricted for Multiple Years Operations:		
Support for Educational Plans	2,025,462	1,665,705
School Funds	2,193,554	2,629,765
Support for Operational Initiatives	1,736,571	1,158,076
Purchase Order Commitments	446,173	262,963
Subtotal Internally Restricted	<u>\$13,671,799</u>	<u>\$11,427,002</u>
Unrestricted Operating Surplus	<u>770,220</u>	<u>1,687,363</u>
Total Operating Fund Accumulated Surplus	<u>\$14,442,019</u>	<u>\$13,114,365</u>
Total Accumulated Surplus	<u>\$166,471,823</u>	<u>\$162,376,342</u>

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 21 OTHER REVENUE

Other Revenue, shown on Statement 2, comprises the following:

	2023	2022
Operating Fund:		
Other School District/Education Authorities	\$504,000	\$504,000
Miscellaneous:		
Cafeteria	289,082	268,332
Miscellaneous	1,957	1,692
Recognition of Unrestricted School Generated Funds	130,000	-
	<u>\$925,039</u>	<u>\$774,024</u>
Special Purpose Funds:		
School Generated Funds	\$6,407,625	\$4,158,072
Scholarships and Bursaries	-	4,122
Educational Trust Funds	358,243	404,589
Strong Start	9,740	9,519
Just B4	59,403	-
	<u>\$6,835,011</u>	<u>\$4,576,302</u>
Capital Fund:		
Sale of Vehicles	\$ -	\$23,000
Long Range Facilities Plan	25,060	13,637
	<u>\$25,060</u>	<u>\$36,637</u>
Total Other Revenue	<u>\$7,785,110</u>	<u>\$5,386,963</u>

NOTE 22 ECONOMIC DEPENDENCE

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

NOTE 23 SUPPLEMENTARY CASH FLOW INFORMATION

During the year, the School District had acquired tangible capital assets under capital leases of \$2,774,020 (2022 - \$3,638,785).

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 24 CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multiple-year contracts for 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
Approved Capital Projects - Unperformed Portion	\$7,305,722	\$9,333,000	\$370,727

NOTE 25 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 renovations or demolition in the future (see Note 18 – Asset Retirement Obligation). This standard was adopted using the modified retroactive approach, which results in the restatement of the comparative information as at and for the year ended June 30, 2022.

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

	As Previously Stated	Increase (Decrease)	As Restated
Asset Retirement Obligation (Liability)	\$ -	\$24,175,727	\$24,175,727
Tangible Capital Asset – Cost	639,972,479	24,175,727	664,148,206
Tangible Capital Asset – Accumulated Amortization	267,951,558	24,102,726	292,054,284
Accumulated Surplus – Invested in Capital Assets, Opening	118,516,539	(24,102,726)	94,418,813
Accumulated Surplus – Invested in Capital Assets, Closing	120,635,237	(24,102,726)	96,532,511

NOTE 26 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.

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 26 RISK MANAGEMENT *(Continued)*

a) Credit risk: (Continued)

The School District is exposed to credit risk in the event of non-performance by a debtor. This risk is mitigated as most amount receivables 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 recognized British Columbia institutions and the School District invests solely in guaranteed investment certificates and term deposits.

b) Market risk:

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

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

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

c) Liquidity risk

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2022 related to credit, market, or liquidity risks.

Unless otherwise noted, it is management's opinion that the School District is not exposed to significant interest, currency or credit risks arising from its financial instruments. The fair values of these financial instruments approximate their carrying value, unless otherwise noted.

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 27 COMPARATIVE FIGURES

Certain comparative figures have been restated where necessary to conform with the presentation and disclosures in the current period.

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

FINANCIAL STATEMENT PRESENTATION – BY FUND (UNAUDITED)

While Canadian public sector accounting standards (“PSA Standards”) require that financial information for each fund be presented separately within the unaudited Schedules to these financial statements, there is no reporting requirement to provide segmented summary information.

Thus, for the reader’s ease of use of these financial statements, this information is presented below, for both the Statement of Financial Position and the Statement of Operations.

i) **Statement of Financial Position by Fund**

	Operating Fund	Special Purpose Funds	Capital Fund	Total June 30, 2023	Restated June 30, 2022
	\$	\$	\$	\$	\$
Financial Assets					
Cash and Cash Equivalents	142,081,616	4,688,930	-	146,770,546	140,484,877
Accounts Receivable					
Due from Province - MECC	-	329,107	-	329,107	540,767
Other	3,357,857	583,347	-	3,941,204	3,849,534
Portfolio Investments	-	741,904	-	741,904	737,078
Total Financial Assets	145,439,473	6,343,288	-	151,782,761	145,612,256
Liabilities					
Accounts Payable and Accrued Liabilities					
Due to Province - Other	-	-	-	-	-
Other	27,046,726	377,255	989,911	28,413,892	26,969,613
Due To/From	73,432,193	(2,220,341)	(71,211,852)	-	-
Unearned Revenue	17,364,546	-	-	17,364,546	12,941,430
Deferred Revenue	-	8,186,374	-	8,186,374	7,807,115
Deferred Capital Revenue	-	-	283,416,877	283,416,877	266,748,724
Employee Future Benefits	13,896,234	-	-	13,896,234	13,162,661
Asset Retirement Obligation	-	-	24,175,727	24,175,727	24,175,727
Capital Lease Obligations	-	-	4,462,210	4,462,210	4,273,973
Total Liabilities	131,739,699	6,343,288	241,832,873	379,915,860	356,079,243
Net Financial Assets (Debt)	13,699,774	-	(241,832,873)	(228,133,099)	(210,466,987)
Non-Financial Assets					
Tangible Capital Assets	-	-	393,862,677	393,862,677	372,093,922
Prepaid Expenses	742,245	-	-	742,245	749,407
Total Non-Financial Assets	742,245	-	393,862,677	394,604,922	372,843,329
Accumulated Surplus (Deficit)	14,442,019	-	152,029,804	166,471,823	162,376,342

SCHOOL DISTRICT NO. 38 (RICHMOND)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

FINANCIAL STATEMENT PRESENTATION – BY FUND (UNAUDITED)

ii) Statement of Operations by Fund

	2023 Budget (Total)	Operating Fund	Special Purpose Funds	Capital Fund	2023 Actual Total	2022 Restated Total
	\$	\$	\$	\$	\$	\$
Revenues						
Provincial Grants						
Ministry of Education and Child Care	264,459,338	217,760,487	49,909,271	-	267,669,758	242,386,298
Other	54,100	386,849	-	-	386,849	262,614
Federal Grants	1,750,320	-	1,705,717	-	1,705,717	1,629,732
Tuition	17,146,212	16,819,979	-	-	16,819,979	15,989,604
Other Revenue	6,534,516	925,039	6,835,011	25,060	7,785,110	5,386,963
Rentals and Leases	1,409,638	1,537,002	-	-	1,537,002	1,223,337
Investment Income	4,369,590	3,205,999	9,481	1,696,422	4,911,902	1,370,828
Amortization of Deferred Capital Revenue	10,540,754	-	-	10,531,945	10,531,945	9,874,622
Total Revenue	306,264,468	240,635,355	58,459,480	12,253,427	311,348,262	278,123,998
Expenses						
Instruction	249,680,948	193,389,046	55,816,435	-	249,205,481	226,484,691
District Administration	7,959,948	6,612,679	1,065,092	-	7,677,771	7,295,024
Operations and Maintenance	47,269,477	30,125,547	648,691	17,678,219	48,452,457	46,761,650
Transportation and Housing	1,856,755	1,322,443	-	383,639	1,706,082	1,744,597
Debt Services	204,000	-	-	210,990	210,990	172,187
Total Expense	306,971,128	231,449,715	57,530,218	18,272,848	307,252,781	282,458,149
Surplus (Deficit) for the year	(706,660)	9,185,640	929,262	(6,019,421)	4,095,481	(4,334,151)
Accumulated Surplus (Deficit) from Operations, beginning of year		13,114,365	-	149,261,977	162,376,342	190,813,219
Prior Period Adjustment:						
To Recognize Asset Retirement Obligation		-	-	-	-	(24,102,726)
Accumulated Surplus (Deficit) from Operations, beginning of year, as restated		13,114,365	-	149,261,977	162,376,342	166,710,493
Interfund Transfers (Note 14)		(7,857,986)	(929,262)	8,787,248	-	-
Accumulated Surplus (Deficit) from Operations, end of year		14,442,019	-	152,029,804	166,471,823	162,376,342

School District No. 38 (Richmond)

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 25)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	13,114,365		149,261,977	162,376,342	190,813,219
Prior Period Adjustments					(24,102,726)
Accumulated Surplus (Deficit), beginning of year, as restated	13,114,365	-	149,261,977	162,376,342	166,710,493
Changes for the year					
Surplus (Deficit) for the year	9,185,640	929,262	(6,019,421)	4,095,481	(4,334,151)
Interfund Transfers					
Tangible Capital Assets Purchased	(513,403)	(929,262)	1,442,665	-	
Local Capital	(7,344,583)		7,344,583	-	
Net Changes for the year	1,327,654	-	2,767,827	4,095,481	(4,334,151)
Accumulated Surplus (Deficit), end of year - Statement 2	14,442,019	-	152,029,804	166,471,823	162,376,342

School District No. 38 (Richmond)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 16) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	214,016,535	217,760,487	200,177,778
Other	54,100	386,849	262,614
Tuition	17,146,212	16,819,979	15,989,604
Other Revenue	757,356	925,039	774,024
Rentals and Leases	1,409,638	1,537,002	1,223,337
Investment Income	2,840,590	3,205,999	786,256
Total Revenue	236,224,431	240,635,355	219,213,613
Expenses			
Instruction	194,208,018	193,389,046	181,452,034
District Administration	7,007,209	6,612,679	6,316,581
Operations and Maintenance	28,731,245	30,125,547	28,345,883
Transportation and Housing	1,452,663	1,322,443	1,385,038
Total Expense	231,399,135	231,449,715	217,499,536
Operating Surplus (Deficit) for the year	4,825,296	9,185,640	1,714,077
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,759,744		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(513,403)	(705,874)
Local Capital	(6,585,040)	(7,344,583)	(2,838,125)
Total Net Transfers	(6,585,040)	(7,857,986)	(3,543,999)
Total Operating Surplus (Deficit), for the year	-	1,327,654	(1,829,922)
Operating Surplus (Deficit), beginning of year		13,114,365	14,944,287
Operating Surplus (Deficit), end of year		14,442,019	13,114,365
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		13,671,799	11,427,002
Unrestricted		770,220	1,687,363
Total Operating Surplus (Deficit), end of year		14,442,019	13,114,365

School District No. 38 (Richmond)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	204,948,739	205,683,445	196,756,452
Other Ministry of Education and Child Care Grants			
Pay Equity	2,215,706	2,215,706	2,215,706
Funding for Graduated Adults	246,150	404,915	431,951
Student Transportation Fund	21,608	21,608	21,608
Support Staff Benefits Grant	224,695	230,836	224,695
FSA Scorer Grant	27,292	27,292	27,292
Early Learning Framework (ELF) Implementation	3,168	3,168	4,104
Labour Settlement Funding	5,921,307	8,479,460	
Integrated Child and Youth Teams	407,870	694,057	495,970
Total Provincial Grants - Ministry of Education and Child Care	214,016,535	217,760,487	200,177,778
Provincial Grants - Other	54,100	386,849	262,614
Tuition			
Summer School Fees	254,179	254,179	195,140
Continuing Education	913,033	937,846	911,830
International and Out of Province Students	15,979,000	15,627,954	14,882,634
Total Tuition	17,146,212	16,819,979	15,989,604
Other Revenues			
Other School District/Education Authorities	504,000	504,000	504,000
Miscellaneous			
Cafeteria	251,856	289,082	268,332
Miscellaneous	1,500	1,957	1,692
Recognition of Unrestricted School Generated Funds		130,000	
Total Other Revenue	757,356	925,039	774,024
Rentals and Leases	1,409,638	1,537,002	1,223,337
Investment Income	2,840,590	3,205,999	786,256
Total Operating Revenue	236,224,431	240,635,355	219,213,613

School District No. 38 (Richmond)

Schedule 2B (Unaudited)

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

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
Salaries			
Teachers	98,639,291	95,722,095	92,250,310
Principals and Vice Principals	13,508,870	13,548,423	13,701,742
Educational Assistants	17,752,293	17,292,212	16,201,765
Support Staff	22,235,433	22,037,389	21,621,492
Other Professionals	6,317,640	6,403,064	5,963,090
Substitutes	9,357,279	11,587,316	9,134,873
Total Salaries	167,810,806	166,590,499	158,873,272
Employee Benefits	42,306,571	43,367,259	39,212,925
Total Salaries and Benefits	210,117,377	209,957,758	198,086,197
Services and Supplies			
Services	7,019,356	8,625,974	7,070,381
Student Transportation	14,172	14,189	4,088
Professional Development and Travel	1,133,730	790,324	569,890
Rentals and Leases	293,286	262,883	254,137
Dues and Fees	146,681	127,904	126,444
Insurance	529,534	591,255	476,883
Supplies	7,889,591	7,160,213	6,764,518
Utilities	4,255,408	3,919,215	4,146,998
Total Services and Supplies	21,281,758	21,491,957	19,413,339
Total Operating Expense	231,399,135	231,449,715	217,499,536

School District No. 38 (Richmond)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

Schedule 2C (Unaudited)

	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	72,272,499	2,440,314		1,224,173		7,651,596	83,588,582
1.03 Career Programs	212,523			497,887			710,410
1.07 Library Services	1,707,603			658,822			2,366,425
1.08 Counselling	2,743,469						2,743,469
1.10 Special Education	8,184,078		17,292,212	33,130	149,492	1,915,124	27,574,036
1.30 English Language Learning	5,208,676			161,484			5,370,160
1.31 Indigenous Education	311,547			14,796		17,325	343,668
1.41 School Administration		10,597,929		4,849,183		458,676	15,905,788
1.60 Summer School	800,830	148,997		1,136		33,945	984,908
1.61 Continuing Education	659,679	190,897		197,333	101,135	310,807	1,459,851
1.62 International and Out of Province Students	3,621,191	19,744		196,068	705,381		4,542,384
1.64 Other							-
Total Function 1	95,722,095	13,397,881	17,292,212	7,834,012	956,008	10,387,473	145,589,681
4 District Administration							
4.11 Educational Administration				201,927	1,854,287	3,862	2,060,076
4.40 School District Governance					216,042		216,042
4.41 Business Administration		150,542		963,646	1,758,888	281	2,873,357
Total Function 4	-	150,542	-	1,165,573	3,829,217	4,143	5,149,475
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				254,771	1,617,839	4,894	1,877,504
5.50 Maintenance Operations				11,230,496		1,128,032	12,358,528
5.52 Maintenance of Grounds				865,401			865,401
5.56 Utilities							-
Total Function 5	-	-	-	12,350,668	1,617,839	1,132,926	15,101,433
7 Transportation and Housing							
7.70 Student Transportation				687,136		62,774	749,910
Total Function 7	-	-	-	687,136	-	62,774	749,910
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	95,722,095	13,548,423	17,292,212	22,037,389	6,403,064	11,587,316	166,590,499

School District No. 38 (Richmond)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 16)	2022 Actual (Restated - Note 25)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	83,588,582	22,846,584	106,435,166	3,337,359	109,772,525	112,570,175	104,547,158
1.03 Career Programs	710,410	182,825	893,235	348,341	1,241,576	1,396,915	1,137,462
1.07 Library Services	2,366,425	595,040	2,961,465	385,003	3,346,468	3,212,466	2,938,290
1.08 Counselling	2,743,469	637,317	3,380,786	7,759	3,388,545	3,366,276	2,956,615
1.10 Special Education	27,574,036	7,426,734	35,000,770	774,238	35,775,008	33,930,919	30,988,674
1.30 English Language Learning	5,370,160	1,391,000	6,761,160	43,663	6,804,823	6,884,755	7,688,127
1.31 Indigenous Education	343,668	90,983	434,651	89,720	524,371	536,145	419,405
1.41 School Administration	15,905,788	3,606,285	19,512,073	397,412	19,909,485	19,858,200	18,900,595
1.60 Summer School	984,908	183,554	1,168,462	30,448	1,198,910	1,162,461	1,101,216
1.61 Continuing Education	1,459,851	273,998	1,733,849	146,308	1,880,157	1,991,919	2,342,960
1.62 International and Out of Province Students	4,542,384	1,102,026	5,644,410	3,893,142	9,537,552	9,287,516	8,422,001
1.64 Other	-	-	-	9,626	9,626	10,271	9,531
Total Function 1	145,589,681	38,336,346	183,926,027	9,463,019	193,389,046	194,208,018	181,452,034
4 District Administration							
4.11 Educational Administration	2,060,076	399,298	2,459,374	197,332	2,656,706	2,945,444	2,647,900
4.40 School District Governance	216,042	12,980	229,022	127,343	356,365	377,337	332,922
4.41 Business Administration	2,873,357	641,408	3,514,765	84,843	3,599,608	3,684,428	3,335,759
Total Function 4	5,149,475	1,053,686	6,203,161	409,518	6,612,679	7,007,209	6,316,581
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,877,504	416,220	2,293,724	1,013,077	3,306,801	3,436,239	3,137,283
5.50 Maintenance Operations	12,358,528	3,105,992	15,464,520	6,028,763	21,493,283	19,735,599	19,744,066
5.52 Maintenance of Grounds	865,401	219,004	1,084,405	321,843	1,406,248	1,303,999	1,317,536
5.56 Utilities	-	-	-	3,919,215	3,919,215	4,255,408	4,146,998
Total Function 5	15,101,433	3,741,216	18,842,649	11,282,898	30,125,547	28,731,245	28,345,883
7 Transportation and Housing							
7.70 Student Transportation	749,910	236,011	985,921	336,522	1,322,443	1,452,663	1,385,038
Total Function 7	749,910	236,011	985,921	336,522	1,322,443	1,452,663	1,385,038
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	166,590,499	43,367,259	209,957,758	21,491,957	231,449,715	231,399,135	217,499,536

School District No. 38 (Richmond)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	50,442,803	49,909,271	42,208,520
Federal Grants	1,750,320	1,705,717	1,629,732
Other Revenue	5,777,160	6,835,011	4,576,302
Investment Income	29,000	9,481	12,315
Total Revenue	57,999,283	58,459,480	48,426,869
Expenses			
Instruction	55,472,930	55,816,435	45,032,657
District Administration	952,739	1,065,092	978,443
Operations and Maintenance	669,823	648,691	1,095,425
Total Expense	57,095,492	57,530,218	47,106,525
Special Purpose Surplus (Deficit) for the year	903,791	929,262	1,320,344
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(903,791)	(929,262)	(1,320,344)
Total Net Transfers	(903,791)	(929,262)	(1,320,344)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 38 (Richmond)

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

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	229,039	1,041,183	5,315,989	65,390	72,275	63,140	46,979	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	829,289	697,164			224,000	90,650	413,472	807,943	5,022,390
Federal Grants				6,696,882	9,740				
Other			45,017						
Investment Income	829,289	697,164	45,017	6,696,882	233,740	90,650	413,472	807,943	5,022,390
Less: Allocated to Revenue Recovered	829,289	852,667	6,250	6,407,625	234,597	127,242	476,612	854,922	5,022,390
Deferred Revenue, end of year	-	73,536	1,079,950	5,605,246	64,533	35,683	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	829,289	852,667			224,857	127,242	476,612	854,922	5,022,390
Federal Grants				6,407,625	9,740				
Other Revenue			6,250						
Investment Income	829,289	852,667	6,250	6,407,625	234,597	127,242	476,612	854,922	5,022,390
Expenses									
Salaries									
Teachers						51,499	100,411		163,566
Principals and Vice Principals									2,111,385
Educational Assistants		713,304			172,455	23,028		358,310	527,745
Support Staff									362,132
Other Professionals									614,646
Substitutes	-	713,304	-	-	172,455	74,527	218,798	358,310	3,779,474
Employee Benefits		139,363			43,728	18,718	24,775	102,156	1,097,834
Services and Supplies	70,578		6,250	6,407,625	18,414	33,997	233,039	394,456	
	70,578	852,667	6,250	6,407,625	234,597	127,242	476,612	854,922	4,877,308
Net Revenue (Expense) before Interfund Transfers	758,711	-	-	-	-	-	-	-	145,082
Interfund Transfers									
Tangible Capital Assets Purchased	(758,711)								(145,082)
	(758,711)	-	-	-	-	-	-	-	(145,082)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 38 (Richmond)

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

Schedule 3A (Unaudited)

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	103,752	5,600	66,332	-	-	17,480	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	37,750,149	608,635	48,000	11,250		45,000	1,960,126	50,000	19,000
Federal Grants									
Other								59,403	
Investment Income									
	37,750,149	608,635	48,000	11,250	-	45,000	1,960,126	109,403	19,000
Less: Allocated to Revenue Recovered	37,750,149	608,635	105,420	221	66,332	2,178	1,444,459	113,720	2,137
Deferred Revenue, end of year	-	-	46,332	16,629	-	42,822	515,667	13,163	16,863
Revenues									
Provincial Grants - Ministry of Education and Child Care	37,750,149	608,635	105,420	221	66,332	2,178	1,444,459	54,317	2,137
Federal Grants									
Other Revenue								59,403	
Investment Income									
	37,750,149	608,635	105,420	221	66,332	2,178	1,444,459	113,720	2,137
Expenses									
Salaries									
Teachers	30,294,069								
Principals and Vice Principals									
Educational Assistants									
Support Staff									
Other Professionals									
Substitutes		272,144						88,622	
	30,294,069	272,144	-	-	-	-	-	88,622	-
Employee Benefits	7,456,080	62,693						21,458	
Services and Supplies		266,802	105,420	221	66,332	2,178	1,444,459	3,640	2,137
	37,750,149	601,639	105,420	221	66,332	2,178	1,444,459	113,720	2,137
Net Revenue (Expense) before Interfund Transfers	-	6,996	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased		(6,996)							
	-	(6,996)	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 38 (Richmond)

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

Schedule 3A (Unaudited)

	ECL (Early Care & Learning)	Provincial Resource Program	Provincial Early Years	Educational Trust Fund	LINC/ SWIS	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	234,666	249,926	236,604	58,760	7,807,115
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	175,000	911,140	460,829			50,124,037
Federal Grants					1,720,575	1,720,575
Other				432,570		7,198,595
Investment Income				3,231		48,248
	175,000	911,140	460,829	435,801	1,720,575	59,091,455
Less: Allocated to Revenue	163,985	853,903	469,556	361,474	1,705,717	58,459,480
Recovered		183,976	68,740			252,716
Deferred Revenue, end of year	11,015	107,927	172,459	310,931	73,618	8,186,374
Revenues						
Provincial Grants - Ministry of Education and Child Care	163,985	853,903	469,556			49,909,271
Federal Grants					1,705,717	1,705,717
Other Revenue				358,243		6,835,011
Investment Income				3,231		9,481
	163,985	853,903	469,556	361,474	1,705,717	58,459,480
Expenses						
Salaries						
Teachers		456,876	214,023			31,116,878
Principals and Vice Principals	133,830				61,489	358,885
Educational Assistants						3,378,482
Support Staff		30,851	39,198		658,774	1,256,568
Other Professionals					22,355	384,487
Substitutes					330,469	1,424,268
	133,830	487,727	253,221	-	1,073,087	37,919,568
Employee Benefits	28,218	112,247	56,427		259,883	9,423,580
Services and Supplies	1,937	244,414	159,908	361,474	363,789	10,187,070
	163,985	844,388	469,556	361,474	1,696,759	57,530,218
Net Revenue (Expense) before Interfund Transfers	-	9,515	-	-	8,958	929,262
Interfund Transfers						
Tangible Capital Assets Purchased		(9,515)			(8,958)	(929,262)
	-	(9,515)	-	-	(8,958)	(929,262)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 38 (Richmond)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023 Budget (Note 16)	2023 Actual			2022 Actual (Restated - Note 25)
	\$	Invested in Tangible Capital Assets \$	Local Capital \$	Fund Balance \$	\$
Revenues					
Other Revenue			25,060	25,060	36,637
Investment Income	1,500,000		1,696,422	1,696,422	572,257
Amortization of Deferred Capital Revenue	10,540,754	10,531,945		10,531,945	9,874,622
Total Revenue	12,040,754	10,531,945	1,721,482	12,253,427	10,483,516
Expenses					
Operations and Maintenance				-	695,542
Amortization of Tangible Capital Assets					
Operations and Maintenance	17,868,409	17,678,219		17,678,219	16,624,800
Transportation and Housing	404,092	383,639		383,639	359,559
Debt Services					
Capital Lease Interest	204,000		210,990	210,990	172,187
Total Expense	18,476,501	18,061,858	210,990	18,272,848	17,852,088
Capital Surplus (Deficit) for the year	(6,435,747)	(7,529,913)	1,510,492	(6,019,421)	(7,368,572)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	903,791	1,442,665		1,442,665	2,026,218
Local Capital	6,585,040		7,344,583	7,344,583	2,838,125
Total Net Transfers	7,488,831	1,442,665	7,344,583	8,787,248	4,864,343
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		6,559,429	(6,559,429)	-	
Tangible Capital Assets WIP Purchased from Local Capital		3,557,919	(3,557,919)	-	
Principal Payment					
Capital Lease		2,585,784	(2,585,784)	-	
Total Other Adjustments to Fund Balances		12,703,132	(12,703,132)	-	
Total Capital Surplus (Deficit) for the year	1,053,084	6,615,884	(3,848,057)	2,767,827	(2,504,229)
Capital Surplus (Deficit), beginning of year		96,532,511	52,729,466	149,261,977	175,868,932
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(24,102,726)
Capital Surplus (Deficit), beginning of year, as restated		96,532,511	52,729,466	149,261,977	151,766,206
Capital Surplus (Deficit), end of year		103,148,395	48,881,409	152,029,804	149,261,977

School District No. 38 (Richmond)

Tangible Capital Assets
Year Ended June 30, 2023

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	55,169,613	539,229,075	11,846,227	3,476,315	418,325	18,706,577	628,846,132
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		24,175,727					24,175,727
Cost, beginning of year, as restated	55,169,613	563,404,802	11,846,227	3,476,315	418,325	18,706,577	653,021,859
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		6,278,130	166,865	524,340			6,969,335
Deferred Capital Revenue - Other		2,276,005					2,276,005
Operating Fund		84,071	271,720			157,612	513,403
Special Purpose Funds		758,711	6,996			163,555	929,262
Local Capital		5,263,727	445,932	523,220	66,900	259,650	6,559,429
District Entered						2,774,020	2,774,020
Transferred from Work in Progress		4,955,991					4,955,991
	-	19,616,635	891,513	1,047,560	66,900	3,354,837	24,977,445
Decrease:							
Deemed Disposals			805,152	480,788	49,192	4,039,704	5,374,836
	-	-	805,152	480,788	49,192	4,039,704	5,374,836
Cost, end of year	55,169,613	583,021,437	11,932,588	4,043,087	436,033	18,021,710	672,624,468
Work in Progress, end of year		25,979,515					25,979,515
Cost and Work in Progress, end of year	55,169,613	609,000,952	11,932,588	4,043,087	436,033	18,021,710	698,603,983
Accumulated Amortization, beginning of year		251,754,990	4,864,783	2,021,839	216,221	9,093,725	267,951,558
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		24,102,726					24,102,726
Accumulated Amortization, beginning of year, as restated		275,857,716	4,864,783	2,021,839	216,221	9,093,725	292,054,284
Changes for the Year							
Increase: Amortization for the Year		12,663,447	1,188,941	383,639	85,435	3,740,396	18,061,858
Decrease:							
Deemed Disposals			805,152	480,788	49,192	4,039,704	5,374,836
		-	805,152	480,788	49,192	4,039,704	5,374,836
Accumulated Amortization, end of year		288,521,163	5,248,572	1,924,690	252,464	8,794,417	304,741,306
Tangible Capital Assets - Net	55,169,613	320,479,789	6,684,016	2,118,397	183,569	9,227,293	393,862,677

School District No. 38 (Richmond)

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	11,126,347				11,126,347
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	16,251,240				16,251,240
Local Capital	3,557,919				3,557,919
	19,809,159	-	-	-	19,809,159
Decrease:					
Transferred to Tangible Capital Assets	4,955,991				4,955,991
	4,955,991	-	-	-	4,955,991
Net Changes for the Year	14,853,168	-	-	-	14,853,168
Work in Progress, end of year	25,979,515	-	-	-	25,979,515

School District No. 38 (Richmond)

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	235,037,123	2,478,587	305,593	237,821,303
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	6,969,335	2,276,005		9,245,340
Transferred from Work in Progress	1,612,573			1,612,573
	8,581,908	2,276,005	-	10,857,913
Decrease:				
Amortization of Deferred Capital Revenue	10,388,626	130,166	13,153	10,531,945
	10,388,626	130,166	13,153	10,531,945
Net Changes for the Year	(1,806,718)	2,145,839	(13,153)	325,968
Deferred Capital Revenue, end of year	233,230,405	4,624,426	292,440	238,147,271
 Work in Progress, beginning of year	 9,290,405			 9,290,405
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	16,251,240			16,251,240
	16,251,240	-	-	16,251,240
Decrease				
Transferred to Deferred Capital Revenue	1,612,573			1,612,573
	1,612,573	-	-	1,612,573
Net Changes for the Year	14,638,667	-	-	14,638,667
Work in Progress, end of year	23,929,072	-	-	23,929,072
Total Deferred Capital Revenue, end of year	257,159,477	4,624,426	292,440	262,076,343

School District No. 38 (Richmond)

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	5,469,715	107,396	1,183,948	12,875,957		19,637,016
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	21,105,012		4,179,324			25,284,336
Investment Income		4,940		637,468		642,408
Other				1,273,354		1,273,354
	21,105,012	4,940	4,179,324	1,910,822	-	27,200,098
Decrease:						
Transferred to DCR - Capital Additions	6,969,335		2,276,005			9,245,340
Transferred to DCR - Work in Progress	16,251,240					16,251,240
	23,220,575	-	2,276,005	-	-	25,496,580
Net Changes for the Year	(2,115,563)	4,940	1,903,319	1,910,822	-	1,703,518
Balance, end of year	3,354,152	112,336	3,087,267	14,786,779	-	21,340,534



Financial Statement Discussion and Analysis

For the Year Ended June 30, 2023

September 19, 2023

Table of Contents

Introduction	2
Overview	2
Vision, Mission, and Values	2
Strategic Plan 2020-2025	3
COVID-19 Pandemic.....	4
Accounting Policies	4
Student Enrolment.....	5
Financial Highlights	6
Operating Fund	7
Special Purpose Funds	7
Capital Funds.....	7
Financial Analysis of the School District	9
Statement of Financial Position	9
Statement of Operations	11
Operating Fund	11
Special Purpose Funds	15
Capital Funds.....	17
Long Term Outlook	18
Contacting Management.....	20

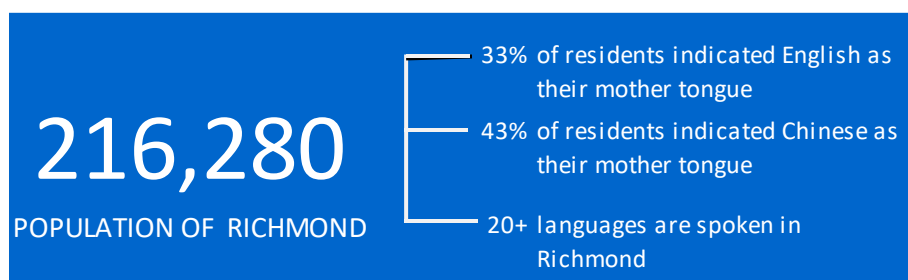
Introduction

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 budget. This report should be read in conjunction with the School District's audited financial statements for this same period.

Overview

The Richmond School District is a vibrant learning community that fosters student engagement, creativity, and well-being in inclusive and caring learning environments. Our district is committed to providing opportunities for all students to help them develop the attitudes, skills and knowledge that will prepare them for an exciting and productive future.

Richmond is situated on the traditional and unceded territories of the First Peoples of the hən̓q̓əmin̓əm̓ language group and is a community of over 200,000 people from all over the world who have chosen to live here. Our district celebrates and embraces diversity and continues to develop positive awareness of and respect for all members of our community.



The Richmond School District's annual school-aged enrolment is approximately 22,000 students from Kindergarten to Grade 12 and approximately 3,400 dedicated employees. We operate 37 elementary schools and 10 secondary schools plus a wide range of district programs.

The Richmond Board of Education is comprised of seven trustees who are elected to a four-year term during civic elections. The Board is responsible for governing the district in a progressive and educationally sound manner and is accountable to the public and the Ministry of Education and Child Care.

Vision, Mission, and Values

The Board of Education of School District No. 38 (Richmond) recognizes the power of the Vision, Mission, and Values Statements in transforming learning, leading, and teaching in the Richmond School District. As a result of our shared commitment, implementation of the vision, mission and values shall be the joint responsibility of the board, students, and staff.

Vision: The Richmond School District is the best place to learn and lead.

Mission: The Richmond School District's mission is to cultivate a safe, accepting and engaging community that inspires a passion for lifelong learning.

Values: The values that will guide our work together to achieve our vision and mission are: collaboration, creativity, curiosity, resilience, respect and equity, for all.

- **Collaboration** - We work collaboratively not only within our schools, but with the whole community.
- **Creativity** - We are innovative in our approaches, and value and encourage all to challenge and trust their imaginations and to be resourceful and inventive.
- **Curiosity** - We provide an environment where questions and self-expression are encouraged and are received without judgement.
- **Resilience** - We encourage and support our students and staff to persevere through setbacks, rise to challenges and take risks.
- **Respect** - We believe respect is the foundation of a safe, accepting and engaged environment.
- **Equity** - We understand and appreciate the tremendous diversity of our learning community, and the value and richness this diversity affords us.

Strategic Plan 2020-2025

Through comprehensive community and stakeholder engagement and consultation, five priorities were identified as requiring the attention of the Board and the District over the next five years. All goals, objectives and actions articulated in the plan address these strategic priorities. Budget and financial planning are aligned to strategic priorities and goals.



COVID-19 Pandemic

The novel coronavirus (COVID-19) outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide.

The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time. The School District will continue assessing and mitigating risks associated with the pandemic and plan for contingencies.

Accounting Policies

The financial statements have been prepared in accordance with the *Section 23.1* of the *Budget Transparency and Accountability Act of the Province of British Columbia* supplemented by *Regulation 198/2011* issued by the Province of British Columbia Treasury Board. The Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards with some exceptions as reported in Note 2 of the financial statements.

The financial statements are reported as a consolidation of three funds: Operating, Special Purpose and Capital.

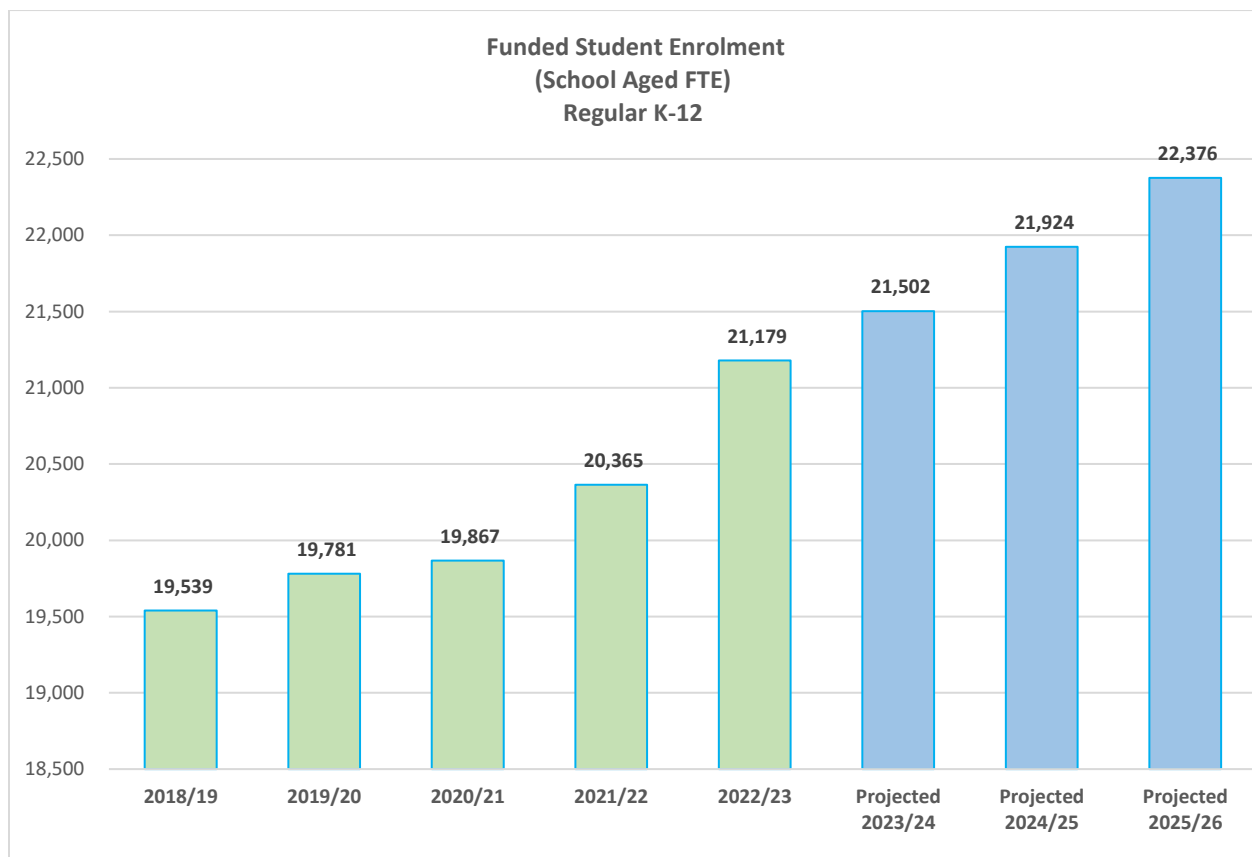
- Operating Fund - The operating fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities, operations, maintenance, and transportation.
- Special Purpose Funds - Special purpose funds consist of targeted funding provided to the school district for a specific purpose. Pursuant to *Sections 156(4) and (5)* of the *School Act*, each special purpose fund must be accounted for in accordance with the terms of that special purpose fund. *Treasury Board Restricted Contribution Regulation 198/2011*, issued in November 2011, defines a restricted contribution as “a contribution that is subject to a legislative or contractual stipulation or restriction as to its use other than a contribution or part of a contribution that is of, or for the purpose of acquiring land”.
- Capital Funds - Capital funds include capital expenditures relating to equipment and facilities purchases and betterments. The funding source of these purchases and betterments determines which capital fund the expenditures relate to. Funding sources are Ministry of Education and Child Care Bylaw Capital, Ministry of Education and Child Care Restricted Capital, Other Provincially Restricted Capital, Land Capital, and Local Capital.

Student Enrolment

The operations of the Richmond School District are dependent on continued operating grant funding from the Ministry of Education and Child Care (MECC) primarily based on student enrolment, students identified with additional needs and other demographic and geographic factors. Ministry grants represent 86% of the total operating revenues. Expenditures are primarily associated with staffing and related compensation and benefits.

Richmond School District student enrolment is as follows:

	2022/23	2022/23	2021/22	Variance from Budget		Variance from Prior Year	
	Actual	Budget	Actual	FTE	%	FTE	%
School Aged	21,178.687	21,103.938	20,364.950	74.749	0.354%	813.737	3.996%
Adult	55.188	61.625	60.813	(6.437)	-10.445%	(5.625)	-9.249%
Total FTE	21,233.875	21,165.563	20,425.763	68.312	0.323%	808.113	3.956%



Over the past four years, the District has experienced significant growth in our regular K-12 student enrolment. This trend is projected to continue for the next three years.

Financial Highlights

The School District's revenue is heavily reliant on funding from the Provincial Government. 86.0% of the School District's revenue comes from the Ministry of Education and Child Care (MECC). Of this, 76.8% is in the form of an Operating Grant which is based on enrolment levels and other student and geographical factors. 5.4% of revenue is generated from International Education, Continuing Education and Summer School programs, 3.4% associated with the recognition of deferred capital revenue, and the balance through other revenue programs such as special purpose funding, federal grants, rental and lease income and investment income.

90.7% of the School District's operating expenditures are associated with salaries and benefits. The balance of expenditures is related to supplies and services including professional development, rentals and leases, dues and fees, insurance, and utilities (Statement 2, Schedules 2, 3 and 4 and Financial Statement Presentation-By Fund (Unaudited)).

	Operating Fund	Special Purpose Funds	Capital Fund	Total
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	217,760,487	49,909,271	-	267,669,758
Other	386,849	-	-	386,849
Federal Grants	-	1,705,717	-	1,705,717
Tuition	16,819,979	-	-	16,819,979
Other Revenue	925,039	6,835,011	25,060	7,785,110
Rentals and Leases	1,537,002	-	-	1,537,002
Investment Income	3,205,999	9,481	1,696,422	4,911,902
Amortization of Deferred Capital Revenue	-	-	10,531,945	10,531,945
Total Revenue	240,635,355	58,459,480	12,253,427	311,348,262
Expenses				
Instruction	193,389,046	55,816,435	-	249,205,481
District Administration	6,612,679	1,065,092	-	7,677,771
Operations and Maintenance	30,125,547	648,691	17,678,219	48,452,457
Transportation and Housing	1,322,443	-	383,639	1,706,082
Debt Services	-	-	210,990	210,990
Total Expense	231,449,715	57,530,218	18,272,848	307,252,781
Surplus (Deficit) for the year	9,185,640	929,262	(6,019,421)	4,095,481
Accumulated Surplus (Deficit) from Operations, beginning of year	13,114,365	-	149,261,977	162,376,342
Interfund Transfers	(7,857,986)	(929,262)	8,787,248	-
Accumulated Surplus (Deficit) from Operations, end of year	14,442,019	-	152,029,804	166,471,823

Operating Fund

Our actual financial outcome for the 2022/23 fiscal year is consistent with our third quarter projections reported to the Finance and Legal Committee. The 2022/23 current year unrestricted surplus is \$0.77 million and the anticipated unrestricted surplus, based on the third quarter projections, was \$0.65 million (Schedule 2 and Financial Statement Presentation-By Fund (Unaudited)).

School District #38 (Richmond)					
Operating Fund - Net Change					
as at June 30, 2023					
	2022/23 Actual	2022/23 Budget	2021/22 Actual	Variance from Budget	Variance from Prior Year
Total Revenue	240,635,355	236,224,431	219,213,613	4,410,924	21,421,742
Total Expenses	231,449,715	231,399,135	217,499,536	50,580	13,950,179
Net Change	9,185,640	4,825,296	1,714,077	4,360,344	7,471,563
Total Net Transfers	7,857,986	6,585,040	3,543,999	1,272,946	4,313,987
Total Net Change	1,327,654	(1,759,744)	(1,829,922)	3,087,398	3,157,576
Accumulated Surplus, Opening Balance	13,114,365	13,114,365	14,944,287	-	(1,829,922)
Accumulated Surplus, Ending Balance	14,442,019	11,354,621	13,114,365	3,087,398	1,327,654
Internally Restricted Surplus	13,671,799	11,354,621	11,427,002	2,317,178	2,244,797
Unrestricted Surplus	770,220	-	1,687,363	770,220	(917,143)
	14,442,019	11,354,621	13,114,365	3,087,398	1,327,654

Special Purpose Funds

Special Purpose Fund schedules (Schedules 3 and 3A and Note 8 of the Audited Financial Statements) provide information on “restricted contributions” where the term “restricted contributions” is defined as legislative or contractual stipulations, or restrictions, as to the use of the funds. This, among other funds, includes funds that are designated to be Special Purpose Funds by the Ministry of Education and Child Care (MECC).

At the beginning of the year, the District’s Special Purpose Funds had a combined opening balance of \$7.81 million. Revenue of \$58.84 million and spending of \$58.46 million resulted in a balance to be carried forward of \$8.19 million.

Capital Funds

Funding of capital expenditures is sourced primarily through the Ministry of Education and Child Care (MECC) with incremental funding provided through locally generated capital funds.

Through the 2022/23 school year, there were four major capital projects funded by MECC:

- James McKinney Elementary School Seismic Upgrade (fully funded by MECC, completed/occupied in September 2022)
- James Whiteside Elementary School Enhanced Seismic Upgrade (funded by MECC with additional contribution from the Board, substantially completed/occupied in July 2023)

- William Bridge Elementary School Seismic Upgrade (fully funded by MECC, scheduled for completion in October 2023)
- Manoah Steves Elementary and Maple Lane Elementary Childcare Facilities (fully funded by MECC, scheduled for completion/occupancy in September 2023)

Moreover, the Board approved and funded two major capital projects through local capital funds. These projects include:

- Rideau Park Resource Centre (substantially completed/occupied in July 2023)
- Classroom Ventilation Program (scheduled for completion in October 2023)

Additionally, a number of minor capital projects were successfully completed during the year. Those projects encompass a range of improvements to the school facilities, including mechanical system upgrades, electrical system upgrades, plumbing system upgrades and grounds upgrades.

Financial Analysis of the School District

Statement of Financial Position

The Statement of Financial Position presents the financial position of an entity by reporting the amounts of assets, liabilities, net assets, and accumulated surplus as of a specified date (Statement 1 of the Audited Financial Statements).

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

	June 30, 2023	June 30, 2022	Variance	
			\$	%
Financial Assets				
Cash and Cash Equivalents	146,770,546	140,484,877	6,285,669	4.47%
Accounts Receivable				
Due from Province - Ministry of Education and Child Care	329,107	540,767	(211,660)	-39.14%
Other	3,941,204	3,849,534	91,670	2.38%
Portfolio Investments	741,904	737,078	4,826	0.65%
Total Financial Assets	151,782,761	145,612,256	6,170,505	4.24%
Liabilities				
Accounts Payable and Accrued Liabilities				
Due to Province - Other	-	-	-	
Other	28,413,892	26,969,613	1,444,279	5.36%
Unearned Revenue	17,364,546	12,941,430	4,423,116	34.18%
Deferred Revenue	8,186,374	7,807,115	379,259	4.86%
Deferred Capital Revenue	283,416,877	266,748,724	16,668,153	6.25%
Employee Future Benefits	13,896,234	13,162,661	733,573	5.57%
Asset Retirement Obligations	24,175,727	24,175,727	-	0.00%
Capital Lease Obligations	4,462,210	4,273,973	188,237	4.40%
Total Liabilities	379,915,860	356,079,243	23,836,617	6.69%
Net Financial Assets (Debt)	(228,133,099)	(210,466,987)	(17,666,112)	8.39%
Non-Financial Assets				
Tangible Capital Assets	393,862,677	372,093,922	21,768,755	5.85%
Prepaid Expenses	742,245	749,407	(7,162)	-0.96%
Total Non-Financial Assets	394,604,922	372,843,329	21,761,593	5.84%
Accumulated Surplus (Deficit)	166,471,823	162,376,342	4,095,481	2.52%
Accumulated Surplus - Capital	152,029,804	149,261,977	2,767,827	1.85%
Accumulated Surplus - Operations	14,442,019	13,114,365	1,327,654	10.12%
Total Accumulated Surplus	166,471,823	162,376,342	4,095,481	2.52%

Cash assets at June 30 are categorized as follows (Statement 1 and Note 3 of the Audited Financial Statements):

	June 30, 2023	June 30, 2022	Variance
Cash in Bank	23,571,980	19,935,570	3,636,410
Cash Equivalent - Special Purpose Funds	1,182	1,189	(7)
Central Deposit Program - Ministry of Finance	123,095,496	120,446,230	2,649,266
Investment held by Richmond Community Foundation	101,888	101,888	-
	146,770,546	140,484,877	6,285,669

Cash increased \$6.3 million over the prior year due to decreased accounts receivable and prepaid expenses, increased deferred revenues, increased accounts payable, increased unearned revenues flowing from International Education payments received in advance for the 2023/24 school year, and the current year surplus.

Cash, held in the bank for current operational needs, totals \$23.6 million. \$123.1 million is held on deposit, under the Central Deposit Program, with the Ministry of Finance and is available within 3 days if required. These deposits attract interest at 5.45% (as at June 30, 2023).

Cash and investments are required to fulfill the payment and liability obligations as follows:

	June 30, 2023	June 30, 2022	Variance
Obligations			
Trade Payables	7,184,635	6,532,871	651,764
Salaries and Benefits Payables	18,156,118	16,781,772	1,374,346
Accrued Vacation Pay	2,416,386	3,186,255	(769,869)
Other Payable	656,751	468,712	188,039
Unearned Revenue - International Student Programs	16,552,833	12,231,414	4,321,419
Unearned Revenue - Other	811,713	710,016	101,697
Deferred Revenue - Special Purpose Funds	8,186,374	7,807,115	379,259
Deferred Capital Revenue	21,340,534	19,637,016	1,703,518
Local Capital	48,881,409	52,729,466	(3,848,057)
Employee Future Benefits	13,896,234	13,162,661	733,573
	138,082,987	133,247,298	4,835,689
Assets			
Accounts Receivable - Ministry of Education and Child Care	(329,107)	(540,767)	211,660
Accounts Receivable - Other	(3,941,204)	(3,849,534)	(91,670)
Prepaid Expenses	(742,245)	(749,407)	7,162
Portfolio Investments	(741,904)	(737,078)	(4,826)
	(5,754,460)	(5,876,786)	122,326
Accumulated Surplus - Operations	14,442,019	13,114,365	1,327,654
	146,770,546	140,484,877	6,285,669

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

(For purposes of simplification, tangible capital assets and the related deferred revenues are removed from the comparison table above.)

Statement of Operations

The Statement of Operations summarizes an entity's revenues, expenses and surplus/(deficit) over the entire reporting period. The School District's Statement of Operations is reported as a consolidation of the three funds: Operating, Special Purpose and Capital. Each fund is reviewed separately.

Statement of Operations – Operating Fund

Revenue (Schedules 2 and 2A of the Audited Financial Statements)

School District #38 (Richmond) Operating Fund - Revenue as at June 30, 2023							
	2022/23 Actual	2022/23 Budget	2021/22 Actual	Variance from Budget		Variance from Prior Year	
				\$	%	\$	%
Ministry of Education and Child Care Grants	217,760,487	214,016,535	200,177,778	3,743,952	1.7%	17,582,709	8.8%
Other Provincial Grants	386,849	54,100	262,614	332,749	615.1%	124,235	47.3%
Tuition	16,819,979	17,146,212	15,989,604	(326,233)	-1.9%	830,375	5.2%
Other Revenue	925,039	757,356	774,024	167,683	22.1%	151,015	19.5%
Rentals and Leases	1,537,002	1,409,638	1,223,337	127,364	9.0%	313,665	25.6%
Investment Income	3,205,999	2,840,590	786,256	365,409	12.9%	2,419,743	307.8%
Total Operating Revenue	240,635,355	236,224,431	219,213,613	4,410,924	1.9%	21,421,742	9.8%

Ministry of Education and Child Care Grants were \$3.74 million higher than budgeted. This is due to the increased enrolment in the February and May student count (\$0.73 million), graduated adults (\$0.16 million), Integrated Child and Youth Teams grant (\$0.29 million), teacher benefit enhancement (\$0.2 million) and support staff labour settlement funding (\$2.36 million).

Other Provincial Grants were \$0.33 million higher than budgeted. This is due to funding received from Vancouver Coastal Health Authority towards the implementation of the Integrated Child and Youth Initiative (\$0.31 million) and increase in apprenticeship funding (\$0.02 million).

Tuition was \$0.33 million lower than budgeted. This is due to the slower than expected return of the short-term international programs.

Other Revenue was \$0.17 million higher than budgeted. This is due to the recognition of the additional unrestricted portion of the School Generated Funds (\$0.13 million) and increase in cafeteria revenue (\$0.04 million).

Rentals and Leases were \$0.13 million higher than budgeted. This is due to higher daycare rental revenue than anticipated.

Investment Income was \$0.37 million higher than budgeted. This is due to increases in interest rates.

Expenses (Schedules 2B and 2C and Note 19 of the Audited Financial Statements)

Salaries and Benefits

School District #38 (Richmond)							
Operating Fund - Salaries and Benefits							
as at June 30, 2023							
	2022/23	2022/23	2021/22	Variance from Budget		Variance from Prior Year	
	Actual	Budget	Actual	\$	%	\$	%
Teachers	95,722,095	98,639,291	92,250,310	(2,917,196)	-3.0%	3,471,785	3.8%
Principals and Vice Principals	13,548,423	13,508,870	13,701,742	39,553	0.3%	(153,319)	-1.1%
Education Assistants	17,292,212	17,752,293	16,201,765	(460,081)	-2.6%	1,090,447	6.7%
Support Staff	22,037,389	22,235,433	21,621,492	(198,044)	-0.9%	415,897	1.9%
Other Professionals	6,403,064	6,317,640	5,963,090	85,424	1.4%	439,974	7.4%
Substitutes	11,587,316	9,357,279	9,134,873	2,230,037	23.8%	2,452,443	26.8%
Total Salaries	166,590,499	167,810,806	158,873,272	(1,220,307)	-0.7%	7,717,227	4.9%
Employee Benefits	43,367,259	42,306,571	39,212,925	1,060,688	2.5%	4,154,334	10.6%
Total Salaries and Benefits	209,957,758	210,117,377	198,086,197	(159,619)	-0.1%	11,871,561	6.0%

Teacher Salaries were \$2.91 million lower than budgeted due to staffing shortages for qualified teaching positions and recruitment challenges. Unfilled teaching positions were covered by Teacher Teaching On Call (TTOC) and reflected in the substitute salaries.

Principal and Vice Principal Salaries were within budgeted amounts.

Education Assistants Salaries were \$0.46 million lower than budgeted due to shortages of Education Assistants.

Support Staff Salaries were \$0.20 million lower than budgeted due to timing delays in filling available positions.

Other Professionals Salaries were \$0.09 million higher than budgeted due to various payouts and unfilled Integrated Child and Youth positions.

Substitute Salaries were \$2.23 million higher than budgeted due to the increased demand for TTOC to cover vacancies resulting from recruitment challenges in hiring enrolling and non-enrolling teaching positions above.

Employee Benefits were \$1.06 million higher than budgeted due to increased benefit costs.

Services and Supplies

School District #38 (Richmond) Operating Fund - Services and Supplies as at June 30, 2023							
	2022/23	2022/23	2021/22	Variance from Budget		Variance from Prior Year	
	Actual	Budget	Actual	\$	%	\$	%
Services	8,625,974	7,019,356	7,070,381	1,606,618	22.9%	1,555,593	22.0%
Student Transportation	14,189	14,172	4,088	17	0.1%	10,101	247.1%
Professional Dev and Travel	790,324	1,133,730	569,890	(343,406)	-30.3%	220,434	38.7%
Rentals and Leases	262,883	293,286	254,137	(30,403)	-10.4%	8,746	3.4%
Dues and Fees	127,904	146,681	126,444	(18,777)	-12.8%	1,460	1.2%
Insurance	591,255	529,534	476,883	61,721	11.7%	114,372	24.0%
Supplies	7,160,213	7,889,591	6,764,518	(729,378)	-9.2%	395,695	5.8%
Utilities	3,919,215	4,255,408	4,146,998	(336,193)	-7.9%	(227,783)	-5.5%
Total Services and Supplies	21,491,957	21,281,758	19,413,339	210,199	1.0%	2,078,618	10.7%

Services and supplies were \$0.21 million higher than budgeted due to general cost escalation and inflation.

Accumulated Surplus (Schedule 2 and Note 20 of the Audited Financial Statements)

School District #38 (Richmond) Operating Fund - Accumulated Surplus as at June 30, 2023				
	2022/23	2021/22	Variance from Prior Year	
	Actual	Actual	\$	%
Internally Restricted Surplus				
Restricted Due to the Nature of Constraints on the Funds				
Budget Appropriation	-	1,896,023	(1,896,023)	-100.0%
Contractual Obligations	395,919	389,191	6,728	1.7%
Targeted Funding	1,614,120	1,155,279	458,841	39.7%
School Generated Funds	2,400,000	2,270,000	130,000	5.7%
	4,410,039	5,710,493	(1,300,454)	-22.8%
Restricted for Anticipated Unusual Expenses				
Addressing Learning Impacts	1,000,000	-	1,000,000	
Emergency Preparedness Initiatives	1,860,000	-	1,860,000	
	2,860,000	-	2,860,000	
Restricted for Operations Spanning Multiple School Years				
Support for Educational Plans	2,025,462	1,665,705	359,757	21.6%
School Funds	2,193,554	2,629,765	(436,211)	-16.6%
Support for Operational Initiatives	1,736,571	1,158,076	578,495	50.0%
Purchase Order Commitments	446,173	262,963	183,210	69.7%
	6,401,760	5,716,509	685,251	12.0%
Total Internally Restricted Operating Fund Surplus	13,671,799	11,427,002	2,244,797	19.6%
Unrestricted Operating Surplus (Deficit)	770,220	1,687,363	(917,143)	-54.4%
Total Operating Fund Accumulated Surplus (Deficit)	14,442,019	13,114,365	1,327,654	10.1%

There are three categories of Internally Restricted Operating Surplus.

1. Restricted Due to the Nature of Constraints on the Fund (\$4.41 million). This includes contractual obligations, targeted funding, and school generated funds.
2. Restricted for Anticipated Unusual Expenses (\$2.86 million). This includes addressing learning impacts, which are variable in nature and impacts of emerging events, such as emergency preparedness initiatives.
3. Restricted for Operations Spanning Multiple School Years (\$6.40 million). This includes schools and department carry-forwards, educational plans and operational initiatives spanning multiple years including technology, and purchase order commitments.

The unrestricted surplus of \$0.77 million is available to be used or restricted in the future with Board approval.

Statement of Operations – Special Purpose Funds (Schedule 3A and Note 8 of the Audited Financial Statements)

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.

School District #38 (Richmond)						
Special Purpose Funds						
as at June 30, 2023						
	Opening Balance	Revenue	Expenses	Ending Balance	Variance	Comment
<u>Ministry of Education and Child Care Funded</u>						
Annual Facility Grant (AFG)	-	829,289	829,289	-	-	
Learning Improvement Fund (LIF)	229,039	697,164	852,667	73,536	(155,503)	
Strong Start	65,390	233,740	234,597	64,533	(857)	
Ready, Set, Learn	72,275	90,650	127,242	35,683	(36,592)	
Official Languages in Education French Programs (OLEP)	63,140	413,472	476,612	-	(63,140)	
Community LINK	46,979	807,943	854,922	-	(46,979)	
Classroom Enhancement - Staffing	-	37,750,149	37,750,149	-	-	
Classroom Enhancement - Remedy	-	608,635	608,635	-	-	
Classroom Enhancement - Overhead	-	5,022,390	5,022,390	-	-	
Mental Health in Schools	103,752	48,000	105,420	46,332	(57,420)	
Changing Results for Young Children	5,600	11,250	221	16,629	11,029	
Ventilation Fund (Federal)	66,332	-	66,332	-	(66,332)	one-time grant
Early Childhood Education Dual Credit	-	45,000	2,178	42,822	42,822	new grant
Student & Family Affordability	-	1,960,126	1,444,459	515,667	515,667	one-time grant
Just B4 Program	17,480	109,403	113,720	13,163	(4,317)	new grant
Strengthening Early Years to Kindergarten (SEY2KT)	-	19,000	2,137	16,863	16,863	new grant
Early Care & Learning (ECL)	-	175,000	163,985	11,015	11,015	new grant
Provincial Resource Program	234,666	727,164	853,903	107,927	(126,739)	
Provincial Early Years	249,926	392,089	469,556	172,459	(77,467)	
<u>Federal Funded</u>						
LINC/SWIS	58,760	1,720,575	1,705,717	73,618	14,858	
<u>Other</u>						
Scholarships and Bursaries	1,041,183	45,017	6,250	1,079,950	38,767	
School Generated Funds	5,315,989	6,696,882	6,407,625	5,605,246	289,257	
Educational Trust Fund	236,604	435,801	361,474	310,931	74,327	
Total Special Purpose Funds	7,807,115	58,838,739	58,459,480	8,186,374	379,259	

Special Purpose Fund	Designated Use
Annual Facility Grant (AFG)	Routine maintenance of school facilities, including roofing.
Learning Improvement Fund (LIF)	Supplementary funding to school districts for additional education assistants.
Strong Start	Early learning program for preschool children (birth to age five), located in schools, accompanied by parent, other adult family member or caregiver.
Ready, Set, Learn	Support early learning and development for families and their three to five-year-old children and facilitate a smooth transition to Kindergarten.
Official Languages in Education French Programs (OLEP)	Support French Immersion and Core French programs.

Special Purpose Fund	Designated Use
Community Link	Support programs to improve educational performances of vulnerable students, including academic achievement and social, emotional, and behavioural functioning.
Classroom Enhancement - Staffing, Remedy and Overhead	Funding to implement the Memorandum of Understanding pursuant to Letter of Understanding No. 17 to the 2013-2019 BCPSEA-BCTF Provincial Collective Agreement.
Mental Health in Schools	Support mental health initiatives, resources and programs for students, educators and families within their school communities.
Changing Results for Young Children	Support district capacity building in high quality early learning and care experiences for children.
Ventilation Fund (Federal)	COVID-19 pandemic response funding from the federal government (one-time funding). Specifically, this funding is used for school ventilation system improvements.
Early Childhood Education Dual Credit	Support personalized learning and transition pathways from K-12 to post-secondary study for the early childhood education program.
Student & Family Affordability	Increase food security for students and their families, and support students, parents, and guardians with affordability concerns (one-time funding).
Just B4 Program	Support increased opportunities for childcare programs on school grounds.
Strengthening Early Years to Kindergarten (SEY2KT)	Support the transition of children from community based early learning to kindergarten in schools.
Early Care & Learning	Support the expansion of childcare on school grounds.
Provincial Resource Program	Outreach program to support school districts around B.C. with respect to ensuring equitable access and enhanced educational opportunities for students with visual and hearing impairments.
Provincial Early Years	Support diverse and struggling learners.
LINC/SWIS	Support settlement services for immigrants, refugees, and other eligible clients to meet their settlement or ongoing needs after arriving in Canada. Programs are Language Instruction for Newcomers to Canada (LINC) and Settlement Workers in Schools (SWIS).
Scholarships and Bursaries	The district manages various scholarship and memorial funds on behalf of families and groups of individuals wishing to provide funding for specific educational initiatives and in memoriam.
School Generated Funds	These funds are collected and managed directly at our schools with financial oversight by the district. Such funds include fundraising, school trips, PAC donations, etc.
Educational Trust Fund	These funds are collected and managed by the district. Such funds include Breakfast Club, Feed-U-Cate, etc.

Statement of Operations – Capital Funds (Schedule 4 and 4D and Note 20 of the Audited Financial Statements)

Capital Fund Balances are as follows:

School District #38 (Richmond)			
Capital Funds			
as at June 30, 2023			
	June 30, 2023	June 30, 2022	Variance
Ministry of Education and Child Care Restricted Funds			
Bylaw	3,354,152	5,469,715	(2,115,563)
Other	112,336	107,396	4,940
Other Provincial Restricted Funds	3,087,267	1,183,948	1,903,319
Land Capital	14,786,779	12,875,957	1,910,822
Capital Funds Balance	21,340,534	19,637,016	1,703,518

Ministry of Education and Child Care Restricted Funds: These funds are held on behalf of the Ministry of Education and Child Care. The available Bylaw balance of \$3.4 million is funding balances committed for the completion of various projects, including seismic upgrade, and building envelope completions.

Other Provincial Restricted Funds: These funds are Industrial Trade Authority funding received for the Youth Trades Capital Equipment Program (YTCEP) and Ministry of Children and Family Development funding for childcare spaces.

Land Capital: These funds are collected by the school district from the municipality as part of the school site acquisition charge which is used for future school site land purchase as identified in a capital plan.

Funds Restricted in Local Capital:

Local Capital fund has been restricted for the following purposes:

School District #38 (Richmond)			
Local Capital Fund			
as at June 30, 2023			
	June 30, 2023	June 30, 2022	Variance
Restricted			
Capital Lease Obligations	8,583,102	7,414,800	1,168,302
Current Capital Projects	19,952,023	24,890,590	(4,938,567)
Future Capital Projects	14,498,889	14,798,889	(300,000)
Contingency Reserves	2,000,000	2,000,000	-
Under Review by Board	3,847,395	3,625,187	222,208
Local Capital Fund Balance	48,881,409	52,729,466	(3,848,057)

The June 30, 2023 local capital balance of \$48.9 million incorporates \$45.1 million of restricted funds and \$3.8 million under review by the Board. Additional funds could be restricted in the future with Board approval for identified projects requiring local capital funding.

Long Term Outlook

In order to effectively manage the District's financial resources, it is crucial to pay close attention to various factors that may have the potential to significantly influence the District's strategic priorities and goals. By proactively addressing these factors diligently, the District can ensure its continued success and sustainability.

Ministry K-12 Education Funding Model

In 2018, the Ministry of Education and Child Care completed its funding model review and accepted the final report titled "Improving Equity and Accountability" in 2018. The report presented 22 recommendations aimed at ensuring equitable access to educational services and enhancing financial and educational outcomes within the system. The recommendations will be implemented through a two-phase approach, following the Ministry's modelling of funding allocations and transitional materials to facilitate a smooth implementation of the new funding model.

The initial phase of implementing the new funding model led to adverse funding changes, notably in the previous Employer Health Tax Grant and Carbon Tax Grant, during the 2019/20 school year. The District had incorporated these funding model adjustments in its subsequent year's budget. In the second phase of implementation, the Ministry will continue working to modernize inclusive education policies, improve the delivery of online learning, and support students' transition to post-secondary and career-focused programs. The impact of the phase two implementation of the funding model is unknown at this time.

Enrolment Growth and School Facility Space Constraint

The City Centre of Richmond has experienced significant enrolment growth due to new developments, putting substantial space pressure on the four area elementary schools: Samuel Brighthouse, William Cook, RC Talmey, and FA Tomsett. In the 2022/23 school year, enrolment in the four elementary schools grew by approximately 15 per cent, leading to the deployment of eight portable classrooms to accommodate the seat shortfall.

Additionally, the implementation of the Memorandum of Agreement (MoA) pursuant to the Letter of Understanding No. 17 to the 2013-2019 BCPSEA-BCTF Provincial Collective Agreement has resulted in increased number of teacher FTEs and the need for additional classroom spaces.

To address the space shortage on a temporary basis, funds have been set aside for relocation and purchase of portable classrooms. The District's Capital Plan, submitted to the Ministry for funding approval, includes plans for adding 23 classrooms to the existing four schools and developing two new elementary schools in the city centre. Capital support from the province is urgently needed to effectively address the space shortage issue.

Recruitment and Retention

The District is expected to face on-going challenges in recruitment and retention due to higher demand for various staffing positions as a result of the enrolment growth, staffing shortages and competitive job markets. Challenges in recruitment include a lack of qualified candidates for specialized roles and the need to maintain an adequate number of Teachers on Call and casual replacement staff to cover absences. The District will maintain its focus on recruiting qualified teaching and support staff.

The District recognizes the importance of succession planning to effectively prepare for and fill potential vacancies in key management, teaching principal and vice principal positions. In response, the District is actively engaged in ongoing efforts to enhance professional and leadership capacity, and provide adequate training and professional development to individuals to meet the evolving demands of the district educational programs.

International Education

The District's International Education Program serves as a significant revenue source, despite a decline in enrolment during the global pandemic. However, there has been a recovery in enrolment in 2022/23, with further anticipated recovery in the coming years. The program is expected to continue facing challenges such as homestay availability, international dynamics, and competition, emphasizing the need for a contingency fund to mitigate potential negative budget impacts. The International Education Department remains dedicated to maintaining a diverse program, including both short-term and long-term program options.

Inflationary Cost Pressures

As of May 2023, the annual (12-month) average index in British Columbia had a 6.4 per cent increase when compared to the previous 12-month average, with an increase of 8.9 per cent for energy price index and 8.8 per cent increase for food price index.

Inflation can have significant impacts on operating and capital costs of the District. Rising construction material and labour costs have resulted in cost escalation on major and minor capital project budget or estimates. This has been reflected in the increased cost estimate in the capital plan submitted to the Ministry in June 2023.

The Annual Facilities Grant has been increased by the Ministry to account for inflation and the need for deferred maintenance for aging school facilities. However, in some cases, the annual operating grant funding provided to school districts may not fully address the effects of inflation. If funding levels do not keep pace with significant rising costs in upcoming years, the District may experience budget constraint to maintain the same level of services and supplies.

The District engages in proactive financial planning to mitigate the negative impact of inflation on its financial results and budgets. This includes forecasting budgeting for inflationary effects, seeking efficiencies in operations, exploring cost-saving measures, advocating for adequate funding, and carefully managing resources to ensure the continued delivery of quality education while minimizing financial strain.

Technology Requirements

Technology infrastructure and systems are essential for the District to support effective educational practices and meet the evolving needs of education and business areas. Some key factors to consider include: infrastructure and connectivity network upgrades and replacement, hardware and device needs, software and digital resources, professional development, technology support, cyber security, and data analytics. The Learning and Business Technology Department is dedicated to maintaining a effective and efficient technology infrastructure and system that effectively supports student learning and operational needs of the District.

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 any questions about this financial report, please contact the Office of the Secretary Treasurer.



School District No. 38 (Richmond)
7811 Granville Avenue
Richmond, British Columbia
V6Y 3E3

Education Committee
Public Meeting Minutes

Wednesday, June 14, 2023 – 6:00 pm
Via Zoom

Present:

Chairperson
Vice Chairperson
Trustee Member

Trustee

Trustee
Assistant Superintendent
Director of Instruction
Pro-D Officer, Richmond Teachers' Association
Member, Richmond Association of School Administrators
Member, Richmond Association of School Administrators
Canadian Union of Public Employees 716
Executive Assistant (Recording Secretary)

H. Larson
D. Yang
A. Wong
K. Hamaguchi
D. Tablotney
J. MacMillan
R. Johal
J. Cho
A. Pikkarainen
L. Leung
S. Robinson
S. Khan

Regrets:

Trustee Alternate

R. Belleza

The meeting was called to order at 6:00 pm.

The Richmond Board of Education acknowledged and thanked the First Peoples of the hən̓q̓əmiñəm language group on whose traditional and unceded territories we teach, learn and live.

1. Adopt Agenda

The agenda was adopted as circulated.

2. Approve Minutes

The minutes of the public meeting held Wednesday, May 14, 2023, were approved as circulated.

3. Secondary Collaboration and Personal Learning Time 2022-2023

Assistant Superintendent MacMillan provided background information and the purpose of collaboration time (CT) which has been provided in secondary schools in the district for ten years. She also provided background information on personal learning time (PLT) and informed the committee that it was implemented in the 2021-2022 school year. A report providing an overview of both CT and PLT for the 2022-2023 school year is attached to the report. Trustees' questions regarding participants engaged in CT were answered by staff.

4. Alternate Program Review

Assistant Superintendent MacMillan introduced Director of Instruction, Rav Johal who provided the committee with background information on Alternate programs that were the focus of a review. The district engaged an Education Consultant to conduct the review, and the Alternate Program Review process is attached to the report. Trustees' and stakeholders' questions regarding referrals to alternate programs, retention and recruitment, and funding for school aged and adult age students were answered by staff. A recommendation was brought forward, for Board approval.

The Committee then agreed to forward the following **RECOMMENDATION** to the June 21, 2023 board meeting for approval:

THAT the Education Committee recommends the Richmond Board of Education to direct staff to proceed with the recommendations contained in the Alternate Program Review report.

5. Next Meeting Date – Wednesday, September 20, 2023 at 6:00 pm.

6. Adjournment

The meeting adjourned at 6:58 pm.

Respectfully Submitted,

*Heather Larson
Chairperson, Education Committee*

Facilities and Building Committee

Public Meeting Minutes

Wednesday, June 7, 2023 - 4:30 pm

Via Zoom

Present:

Chairperson	K. Hamaguchi
Vice-Chairperson	D. Tablotney
Trustee Member	H. Larson
Trustee Alternate	A. Wong
Trustee	R. Belleza
Acting Deputy Superintendent	C. Brautigam
Secretary Treasurer	C. Wang
Executive Director, Facilities Services/Richmond Project Team	F. Geyer
Manager, Facilities Planning	U. Olcay
Facilities Planner	J. Balderston
President, Richmond Teachers' Association	L. Baverstock
2nd Vice-President, Richmond Teachers' Association	S. Wenglowski
Representative, Richmond Management and Professional Staff	J. Canlas
Past President, Richmond District Parents Association	D. McFie
President, Richmond Association of School Administrators	M. Murray
Executive Assistant (Recording Secretary)	T. Lee

Regrets:

President, CUPE 716	S. Robinson
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The meeting was called to order at 4:30 pm.

The Richmond Board of Education acknowledged and thanked the First Peoples of the hə́nqə́mihən language group on whose traditional and unceded territories we teach, learn and live.

1. Approval of Agenda

The agenda was adopted as circulated.

2. Approval of Minutes

Minutes from the May 3, 2023 meeting was approved as circulated.

3. Facilities Planning Update (standing item)

The Executive Director, Facilities Services/Richmond Project Team spoke to his report as included in the agenda package. He noted the next revision of the Long Range Facilities Plan should be provided to the Board in fall 2023. The Manager, Facilities Planning then provided additional details regarding the short-term and long-term objectives for City Centre growth planning.

The President of Richmond Teachers' Association inquired about portables from Spul'u'Kwuks and the growth in City Center.

Trustee Larson expressed her appreciation to the Executive Director, Facilities Services/Richmond Project Team and his team for the positive working relationship they have built with the Ministry of Education and Child Care.

Following a question from a trustee, the Executive Director, Facilities Services/Richmond Project Team further explained the priority list that the Five-Year Capital Plan is built based on where there is growth taking place in the district, the conditions of the facilities, and building code requirements.

Capital Projects Update (standing item)

The Executive Director, Facilities Services/Richmond Project Team spoke to his report as included in the agenda package. He noted the Richmond Project Team has been renewed for another five years, as the agreement has been signed by the Minister and Chairperson of the Board of Education.

The President of Richmond Teachers' Association inquired regarding ventilation and digital control, and guidance on how schools will be kept cool in the summer in the future. The Executive Director, Facilities Services/Richmond Project Team responded only secondary schools and administration spaces that are occupied year-round are eligible for funding from the Ministry. Therefore, direct digital control is essential as it will be able to start the fans in the morning to bring in cool air before school starts.

4. Facilities Services Update (standing item)

The Executive Director, Facilities Services/Richmond Project Team spoke to his report as included in the agenda package. He then responded to trustees' questions regarding the transportation schedule for students and the amount of funding allocated from the Ministry.

5. Minutes for Information

(a) Child Care Development Advisory Committee Meeting

Minutes of Meeting held April 5, 2023 were attached for information.

6. Next Meeting Date – September 2023

7. Adjournment

The meeting adjourned at 5:23 pm.

Respectfully Submitted,

*Ken Hamaguchi
Chairperson, Facilities and Building Committee*

Report to the Board of Education (Public)

Date: September 27, 2023
From: Donna Sargent, Chairperson, Finance and Legal Committee
Subject: Trustees' Expenses for the Three Months Ended June 30, 2023

RECOMMENDATION

WHEREAS the Board of Education of School District No. 38 (Richmond) is paying for expenses incurred by the Trustees in the discharge of their duties,

BE IT RESOLVED that in accordance with the *School Act*, the Board of Education of School District No. 38 (Richmond) approves Trustees' expenses paid during the three-month period ended June 30, 2023, in the amount of \$11,539.98.

BACKGROUND

In accordance with the provisions outlined in the *School Act*, the board is required to approve trustee expenses through a formal board resolution. This requirement ensures transparency and accountability of the use of funds.

During the three-month period ended June 30, 2023, the Trustees incurred a total of \$11,539.98 in expenses associated with their roles and responsibilities. These expenses were reimbursed to trustees to carry out their duties and responsibilities.

CONCLUSION

In compliance with the provisions of the *School Act*, Finance and Legal Committee recommends the Board's approval of Trustees' expenses for the three months ended June 30, 2023.

Respectfully submitted,

*Donna Sargent, Chairperson
Finance and Legal Committee*

Attachment: Trustees' Expenses for the Three Months Ended June 30, 2023

TRUSTEES EXPENSES

DATE	DESCRIPTION	R. BELLEZA	K. HAMAGUCHI	H. LARSON	D. SARGENT	D. TABLOTNEY	A. WONG	D. YANG	TOTAL
2023-04-13	Cell phone reimbursement - April 2023		50.00	50.00		50.00		50.00	200.00
2023-05-10	Cell phone reimbursement - May 2023		50.00	50.00		50.00	11.20	50.00	211.20
2023-06-07	Cell phone reimbursement - June 2023		50.00	50.00		50.00	11.20	50.00	211.20
2023-04-13	Pathways Clubhouse-Building Pathways for Hope - Ticket			125.00					125.00
2023-04-28	BCSTA AGM Conference 2023 - Accommodation	552.72	552.72	552.72	552.72	552.72	552.72	552.72	3,869.04
2023-04-28	BCSTA AGM Conference 2023 - Dinner	61.61	61.61	61.61	61.61	61.61	61.61	61.61	431.27
2023-05-10	BCSTA AGM Conference 2023 - Parking, Meal			85.40					85.40
2023-05-23	BCSTA AGM Conference 2023 - Pre-conference and Conference Registration	813.75	656.25	813.75	813.75	813.75	813.75	813.75	5,538.75
2023-06-07	BCSTA AGM Conference 2023 - Parking		110.00						110.00
2023-06-07	BCSTA AGM Conference 2023 - Mileage						23.12		23.12
2023-06-07	Pathways Clubhouse-Building Pathways for Hope - Ticket		125.00				125.00		250.00
2023-06-21	RASA Year-End Celebration and Retirement Dinner	60.00	60.00	60.00		60.00	60.00	60.00	360.00
2023-06-21	Pathways Clubhouse-Building Pathways for Hope - Ticket							125.00	125.00
	TOTALS PAID: April 1 - June 30, 2023	1,488.08	1,715.58	1,848.48	1,428.08	1,638.08	1,658.60	1,763.08	11,539.98

Finance and Legal Committee

Public Meeting Minutes

Wednesday, May 17, 2023 – 10:00 am
Via Zoom

Present:

Chairperson	D. Sargent
Trustee Member	K. Hamaguchi
Trustee	A. Wong
Secretary Treasurer	C. Wang
Assistant Secretary Treasurer	M. Fu
Executive Director, Human Resources	L. Buchanan
Executive Director, Facilities Services/Richmond Project Team	F. Geyer
President, Richmond Teachers' Association	L. Baverstock
President, Richmond Association of School Administrators	M. Murray
1 st Vice President, CUPE 716	S. Robinson
Representative, Richmond Management and Professional Staff	R. Corbin
Past President, Richmond District Parents Association	D. McFie
Executive Assistant (Recording Secretary)	T. Lee

The meeting was called to order at 10:02 am.

The Richmond Board of Education acknowledged and thanked the First Peoples of the hən̓q̓əmin̓əm language group on whose traditional and unceded territories we teach, learn and live.

1. Adopt Agenda

The agenda was adopted as circulated.

2. Approve Minutes

The minutes of the public meeting held Wednesday, April 19, 2023, were approved as circulated.

3. Human Resources Update

The Executive Director, Human Resources referred to her report as included in the agenda package. She then responded to the Chairperson's question regarding the number of student enrolment at Palmer Secondary, McRoberts Secondary, and McNair Secondary.

The President, Richmond Teachers' Association inquired regarding enrolment at Cambie Secondary and Hugh Boyd Secondary and noted the schools require ongoing support. She also noted that RTA appreciates more full-time equivalent and additional support for students and suggested adjusting

the budget approval timeline from May to April to better align with the staffing timeline in the future.

The Chairperson thanked the Executive Director, Human Resources and her team for their work.

4. Next Meeting Date – Wednesday, June 14, 2023 at 10:00 am.

5. Adjournment

The meeting adjourned at 10:17 am.

Respectfully Submitted,

*Donna Sargent
Chairperson, Finance and Legal Committee*

Policy Committee
Public Meeting Minutes

Monday, May 15, 2023 – 11:00 am
Via Zoom

Present:

Chairperson	D. Tablotney
Vice Chairperson	H. Larson
Trustee Member	D. Yang
Trustee Alternate	R. Belleza
Trustee	A. Wong
Acting Superintendent	R. Ryan
Secretary Treasurer	C. Wang
President, Richmond Teachers' Association	L. Baverstock
Pro-D officer, Richmond Teacher's Association	J. Cho
Chairperson, Richmond Management and Professional Staff	K. Gibson
President, Canadian Union of Public Employees 716	I. Hillman
Executive Assistant (Recording Secretary)	J. Coronel

The Chairperson called the meeting to order at 11:02 am.

The Richmond Board of Education acknowledged and thanked the First Peoples of the hən̓q̓əmin̓əm̓ language group on whose traditional and unceded territories we teach, learn and live.

1. Adopt Agenda

The agenda was adopted as circulated.

2. Approve Minutes

Minutes of the meeting held April 17, 2023 were approved as circulated.

3. Policy 201: Board Operations and Bylaw Board Operations

The Acting Superintendent noted that feedback received from Richmond Teachers' Association will be incorporated in the revised policies that will be submitted to the board for approval. He then responded to questions on the board's response to briefs presented in board meetings.

The Committee agreed to forward the following **RECOMMENDATION** to the Board:

THAT the Policy Committee submit a notice of motion at the May 24th public meeting of the Board of Education that Policy 201 and 201 Bylaw: Board Operations, be considered for approval at the June 21st public meeting of the Board of Education.

4. Policy 311/311-R: Freedom of Information and Protection of Privacy

The Secretary Treasurer spoke to her report as included in the agenda package. The President of Richmond Teachers' Association proposed to include in Policy 311-G (B) a link from the Ministry's website on privacy breach.

The Secretary Treasurer then responded to questions on video surveillance, implementation of privacy management policy, and employees' liability coverage in case of privacy breach. In response to a trustee's question, the Secretary Treasurer explained the district's current privacy breach protocol.

Following discussion, the Committee agreed to forward the following **RECOMMENDATION** to the Board:

THAT the Chairperson of the Policy Committee bring forward a Notice of Motion to the Board of Education at its May 24, 2023 public meeting that a recommendation for the board's consideration will be presented at the June 21, 2023 public meeting to approve Policy 311.

5. Policy 621/621-R: Financial Planning and Reporting and Policy 631-R: Accumulated Operating Surplus and Capital Reserves

The Secretary Treasurer spoke to her report as included in the agenda package. There were no further questions or comments.

The Committee then agreed to forward the following **RECOMMENDATION** to the Board:

THAT the Chairperson of the Policy Committee bring forward a Notice of Motion to the Board of Education at its May 24, 2023 public meeting that a recommendation for the board's consideration will be presented at the June 21, 2023 public meeting to approve the amendments to Policy 621, 621-R and 631-R.

6. Status of Current and Anticipated Items

An updated status document was provided with the agenda package.

7. Next Meeting Date – Monday June 19, 2023 at 11:00 am.

8. Adjournment

The meeting adjourned at 11:41 am.

Respectfully Submitted,

*Debbie Tablotney
Chairperson, Policy Committee*