



DPAC Meeting Agenda September 24th, 2020

Held via Zoom

Meeting ID: 621 2048 5721

Passcode: 222589

1) CALL TO ORDER – 7:00 PM

1.1 Call to Order

- Welcome and Introduction
- Collection of DPAC Rep Registration forms
- Ensure Quorum

1.2 Adoption of the Agenda

- (THAT the agenda be adopted as circulated.)

1.3 Approval of the Minutes

- (THAT the minutes of the May 21st General Meeting be approved as circulated.)

2) SPECIAL PRESENTATION

3) REPORTS

- Trustee Report
- Committee Reports
 - CYC Committee
 - CHC Committee
 - Inclusive Education Committee
 - Primary Prevention
 - Budget Committee
 - EPAC
 - Nominations Committee
- BCCPAC Report and Memberships
- Treasurer's Report
 - (THAT DPAC approve the expense of \$150 for BCCPAC membership fees for DPAC)
 - (THAT DPAC approve the expense of \$34 for Advocacy conference fees for Alicia to attend virtually)
- Chair's Report

4) UNFINISHED BUSINESS

- Transmountain Pipeline Expansion Update

5) NEW BUSINESS

5.1 Meeting Schedule

5.2 Board Meetings

5.3 PAC 101 or Zoom 101

5.4 FSA

5.5 New ideas or concerns

- Roundtable on back to school experiences PAC activities



DPAC Meeting Agenda September 24th, 2020

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6) **DATE OF NEXT MEETING**

- DPAC AGM October 29, 2020 7 pm via Zoom

7) **ADJOURNMENT**

Diane Braun
DPAC Chair



DPAC REPRESENTATIVE REGISTRATION FORM

School Year: 2020/2021

School Name:

AGM Date:

Term of Office: (When do they take over for last DPAC Rep)

DPAC Representative Name:

Phone:

Email:

Alternate DPAC Representative:

Email:

PAC Chair Name:

Signature authorizing above representative to represent your PAC:

Phone:

Email:

DPAC will use the information provided above to communicate information to representatives, PAC chairs, and other PAC members. Contact information may be made available to the DPAC Executive, PAC representatives to DPAC, PAC Chairs and the School District. Your DPAC representative must be elected from your PAC, and is responsible for attending DPAC meetings, voting and reporting back to your PAC.



CODE OF ETHICS

A parent who accepts a position as a DPAC executive member, committee member, or Parent representative:

- a) upholds the constitution and bylaws, policies, and procedures of the electing body
- b) performs his or her duties with honesty and integrity and in the interests of the DPAC
- c) works to ensure that the well-being of students is the primary focus of all decisions
- d) respects the rights of all individuals
- e) takes direction from the membership and executive
- f) encourages and supports parents and students with individual concerns to act on their own behalf, and provides information on the process for taking concerns forward
- g) works to ensure that issues are resolved through due process
- h) strives to be informed and only passes on information that is reliable
- i) respects all confidential information
- j) supports public education

Statement of Understanding

I, the undersigned, in accepting the position of

_____ on the Chilliwack District Parent
Advisory Council have read, understood, and agreed to abide by this Code of Ethics.
Name of Executive Member, Committee Member, or Representative

Signature _____

Date _____ Phone number _____

This page can be photocopied and used annually for all executive members and representatives.



DPAC MEETING MINUTES FOR MAY 21st, 2020

Held at via Zoom

Members Present:

Diane Braun
Michelle McGrath
Alicia Fleetham
Heather Attridge
Jessica Clarke
Christine Goodman
Meghan Reid

DPAC Chair and CMS Rep
DPAC Vice Chair
DPAC Secretary and LME Rep
DPAC Treasurer
DPAC BCCPAC Rep
DPAC Member at Large and CSS Rep
DPAC Member at Large

Karen Steinebach
Mallory Tomlinson
Jamie Benton
Samantha Potts
Karen Layte
Jill Luesink
Elizabeth Beacom
Matthew Stevenson

DPAC Rep Rosedale Traditional
DPAC Rep Robertson Elementary
DPAC Rep Cheam Elementary
DPAC Rep Central Elementary
DPAC Rep Tyson Elementary
DPAC Rep Sardis Secondary
DPAC Rep Watson Elementary
DPAC Rep McCammon Elementary

Guests:

Tanya Rath
Jared Mumford
David Swankey

Parent
Parent
Trustee Liaison

1.0 CALL TO ORDER – Via Zoom

1.1 Called to Order

- Diane Braun, Chair, called the meeting to order at 7:03pm.
- Quorum met with 15 DPAC Members Present, 11 of whom are voting members

1.2 Adoption of the Agenda

- Agenda adopted unanimously

1.3 Approval of the Minutes

- Amended by Christine, to replace the first line of the TMP Update to read "The first of two information requests were due May 5th and the written evidence was due June 18th"
- Attendance amended by Jill, there was duplicate entry on the list in attendance
- MOVED by Christine that the minutes be adopted as amended. 2nd Jill. CARRIED

2.0 SPECIAL GUEST Q & A – INTERIM SUPERINTENDENT OF SCHOOLS ROHAN ARUL-PRAGASM

Q: How is the district determining essential workers, and children with disabilities/diverse abilities?

DPAC MEETING MINUTES FOR MAY 21st, 2020

A: The Assistant Super Intendants will be sending information to schools and ask them to tally the number of students in need of ESW care. The schools will be prioritizing placements for students by tiers as this service is now moving out of GWG and into home schools.

Tier 1: Students whose parents are Tier 1 Essential Service Workers

Tier 2: Students with special needs or who are deemed vulnerable

Tier 3: Students whose parents are employed in all other occupations from the essential worker list not included in Tier 1

The district must also work collaboratively with CUPE and CTA to see if there is sufficient staff to manage the services and supports in schools with the increased demand. This includes being able to accommodate staff that have considerations when it comes to their health and safety. The district will not have this information until the end of May or beginning of June.

The district must also adhere to the ministry restrictions in student volume present in the schools at any given time

Q: Does any child with an IEP qualify for 5 days a week?

A: Correct, after the numbers of students requiring supports have been determined then schools are expected to plan for those supports. It is also a balancing act to look at the number of staff that can provide supports at each individual school

Q: Has the district ordered and received hand sanitizer stations for every portable and were extras put throughout the school?

A: There will be 2-3 spray bottles of hand sanitizer per portable unit as well as 1 bottle of disinfectant and paper towels. The custodian will clean the whole school in morning including the disinfection of frequently touched surfaces, providing a continuous wipe down. A second wipe down of high touch surfaces will occur in the afternoon. After school there will be a general clean, deep clean, and disinfecting. The district has purchased 3 spray machines to spray each room very quickly, 2 are allocated for the schools, and 1 for the transportation department for busses which are disinfected before the start of the next school day.

Q: Will there be hiring of more custodial staff?

A: No, with the restriction in place from the ministry limiting the number of students in each building the district is able to meet the health and safety protocol.

Q: Are tissues being purchased?

A: Tissue not currently being identified as a need from the schools, AI is responsible for the custodial plan and documentation and purchase of supplies so if there is a demand for purchasing tissue this will occur school by school.

Q: How will a full return in September be achieved with physical distancing in place?

A: If, in September, the ministry continues with stage 3 the district would need to continue to manage the school populations in the same configuration as is currently being done. Ensuring there is online as well as face to face learning and prioritizing some students who cannot access online learning. There

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would continue to be a focus on minimizing physical contact for younger students, and there would not be a full return for students due to physical restrictions with space and student volume. It could be possible to increase the density on some level, but physical distancing protocols would need to be strictly managed, particularly at secondary schools which present potential hazards with period changes. If we move to stage 2 for September it will require a lot of planning in the summer months in preparation, especially for grades 6-12

Q: Typically teachers come back into the school only a day or two before the September opening date, if the province is moved to a different phase, who will be doing the planning for class configuration and how will that information roll out?

A: As per the collective language teachers cannot come into school at the end of August. The district will be talking with the CTA executive to discuss potential upcoming plans. Then a message will go out to all staff to reassure them we will have it all planned out. The ministry will have guidelines for us to follow, the district is in regular communication with the ministry and there will be a lot of thoughtful planning around all aspects of opening schools. A key question that came up during a recent conference call was "If districts are required to accommodate staff what happens when we don't have enough staff in schools?"

As per [the ministry document K-12 COVID-19 Health and Safety Guidelines](#) on page 10 "Additional requirements" the guidelines may be amended to respond to an increased risk of transmission. If required, PPE will be provided to teachers through existing WorkSafe processes and in consultation with the union. As the law currently provides, teachers who are immunocompromised, have underlying conditions that put them at greater risk, recovering from or receiving cancer treatment, age 60 or older, will be accommodated"

Balancing the number of teachers able to provide supports and accommodating staff in the district, there is a pressure point. Looking at how many students will be in school at any given point and having sufficient staff to cover that, and if not then looking at the TTOC list as well as casual staff.

Q: What chemicals will be used to disinfect at the schools?

A: AI is responsible for cleaning protocols and is coming up with a fact sheet being provided to schools, I will find out the name of the products so they can be distributed to parents via DPAC

Q: Will children who cannot physically distance be expected to stay home? If yes what supports will be available to them?

A: All students are expected to come to school, with elementary students the priority is reducing physical contact as outlined in the K-12 Restart plan document on page 19 under public health recommendations. Some kids will touch an adult staff member, that is part of who they are, some kids aren't able to self regulate and its important for the school based team to look at the support and safety plans. The district is working hard to reduce the level of anxiety by providing protocols and supporting documentation from the ministry to staff and answering their questions. If a student has an IEP and part of that plan means, there is going to be close physical contact people can wear homemade masks if it helps bring down the level of anxiety working in close quarters. The district is in close contact with public health and when more clarity that information is sought by the district and provided back to the schools.

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Q: How are Kindergarten KLST Screens happening? What communication is happening with parents who have a child entering kindergarten and may be newly entering the district?

A: The Kindergarten visits have been cancelled to avoid adding more anxiety to the situation. In September typical gradual entry is currently planned and KLST screens will take place during this gradual entry time. Principals will communicate the information to parents once there is more clarity for September to ensure a measured approach and timely information as many things are changing around COVID-19.

Q: When can we expect to receive communication with regards to summer learning programs?

A: The plan is to support the graduation program so grades 10-12, it will be both virtual and face to face due to social distancing. Sean Wicker is the District Principal for Alternative Education, Summer Learning and Distance Learning, he will be sending information out to all high school principals around requirements. Information will be sent out to parents at the end of May regarding course offerings, format, etc. There will not be summer learning for middle school and the Sardis Senior Secondary Greenhouse program that typically runs in August will not run. The focus will be to support students through the graduation requirement program

Q: What happens if my 7 year old accidentally runs into a friend?

A: The staff will not be constantly making sure kids do not touch each other, its not feasible, the Provincial Health Officer, would not open up schools if it wasn't thought to be safe. By reducing the number of children in each class and in the school as well as providing more outside time we decrease the chance for kids to bump into each other. Hallways are not always wide enough to manage traffic flow, boarding busses, coming into schools in the morning etc. are all considered because we have an obligation to post our health and safety protocols at each school and as a district.

Q: Is the plan for school learning to focus just on core subjects or also on electives too?

A: Electives will be included based on the planning piece, for example in middle school there will be 2 teachers responsible for a pod of students and elective teachers too. They will come up with a configuration to find opportunities to engage in electives as well as core subjects. In secondary an elective teacher can invite students in to engage on a project, this is left up to the individual classes to manage but keeping in mind adherence to the density rules set by the ministry. The value of providing teachers autonomy is that they are experts in knowing what they have covered and who is online learning, who is struggling and requires additional supports or requires intervention. The flexibility in grades 6-12 is there may be seminars, drop in tutorials etc. but the classroom teacher is able to manage that piece while communicating with school principals to manage density on a daily basis.

Q: Will children have access to the school playgrounds?

A: School district playgrounds will be open for students and do not need to be cleaned. AI will have a protocol around cleaning. City playgrounds are under different direction which comes from city council.

Q: Will the district be releasing a more detailed plan with regards to the return to school so parents can make an informed decision on whether or not they feel it is in their child's best interest to return on June 1st?

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A: A communication will go out to parents the week of May 25th, so principals are aware of the collective plans at the school board office. Today an extensive plan for teachers was released, this week there is also the co-constructing of plans around health and safety, entry, supports for students, space allocation, seating plans etc. An email will be sent out by principals either this Friday or next Monday or Tuesday. The reason this district chose not to send a survey out to parents to determine the numbers of students expected to return to school is because the plan is to accommodate the return of all students. With the survey sent at the end of March, many parents changed their minds after responding.

Q: Will the message be consistent across all schools in the district? There has been a noted disparity in information between schools with some administrators sending a lot of information and some very little.

A: If you see a plan that is not sufficient or missing information parents should connect back with the principal to ask for them to elaborate. Principals are to communicate what to expect and the health and safety protocols as well as answer questions before the June 1st return. Too much information is acceptable but not too little. Kirk and Janet will be reminded to let their schools know that parents need be communicated with, to ensure those who should be included in the 5 day a week priority tiers are identified to plan accurately for capacity

Q: How are students with seasonal allergies, for example, going to be handled when entering school? Will they be told to stay home until they are allergy free?

A: On May 15th, the province released updated guidelines indicating you need to be symptom free to come into school. If you have symptoms such as a runny nose and sneezing, it could also be that you have a cold or allergies. The provinces recommendations have asked that staff and students stay home 10 days **OR** until symptoms free. See Page 4 and 6 of this document:

<https://www2.gov.bc.ca/assets/gov/health/about-bc-s-health-care-system/office-of-the-provincial-health-officer/covid-19/covid-19-pho-guidance-k-12-schools.pdf> Staff will be relied upon to know students and families really well and support students appropriately, the response should not be black and white, there are grey areas.

Q: If a student has a COVID-19 positive household contact will they be allowed to attend school if asymptomatic?

Page 4 "A student may still receive in-person instruction if another person in their household has symptoms of common cold, influenza, COVID-19 or other infectious respiratory disease but they remain asymptomatic"

A: There has been no concrete scientific evidence of young students transmitting COVID-19 to another student or adult. If someone in the household has COVID-19 symptoms but the student doesn't have any symptoms they can attend school. If there is a confirmed case in the community Fraser Health will contact the school district regarding that particular family. "All students and staff who have symptoms of COVID-19 OR identified as a close contact of a confirmed case or outbreak must stay home and self-isolate including children of essential service workers who are ill."

Q: If a family opts to voluntarily keep their child at home will the online instruction be reduced from the current levels? Will students who opt to stay home essentially be penalized for doing so?

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A: Elementary teachers will be busy teaching in class Monday to Thursday and therefore unable to teach online those days, Friday's will be the online day and many teachers are providing a full weeks plan in advance for students to follow and some may record the class lessons and upload onto teams.

At the elementary level for the month of June there will be instruction around the new health and safety guidelines and adjusting to the new learning environment. At the middle and secondary level the focus is on students who need extra supports to succeed, students who cannot complete standard outcomes of the school year will need to be supported and it is up to the classroom teacher to ascertain who those students are and provide those supports.

Q: Is there an expectation that there will be work to take home for elementary students who attend the 2 days a week or is it only 2 days a week of work?

A: Generally, this last month of the school year there is typically a weekly lesson design with some reading, numeracy, play based activities, the workload will be similar. Teachers will ensure students have access to the information online and/or in person so they can complete the work either way.

Q: There has not been consistency in home learning the last while will there be consistency going forward

A: This is expected due to teacher autonomy and each coming up with their own plans and each teachers personal circumstance in their life being different. There was a minimal expectation that teachers connect with kids to provide supports. The consistency will improve now that teachers are back in class and the expectations will match closer to what they were prior to March break.

Q: [The provincial education restart plan](#) states that 5 days a week in class instruction is available for children with disabilities/diverse abilities in stage 4 and 3 however; the district communication sent out says "students with disabilities/diverse abilities and students needing additional supports may be provided with extra opportunities". Why is there a difference between the district plan and the provincial restart plan? What type of extra opportunities will be offered?

A: There is an expectation from the ministry for the district to provide this, part of the reason that language was chosen is the piece of the puzzle of staffing. Five days may not be feasible due to staffing accommodations and relying on TTOCs and casual staff to fill vacancies, the district is planning to provide 5 days a week if possible. The number of ESWs needing to access support is also expected to increase significantly compared to the numbers that accessed the GWG program. Specific to the stage 4 access to supports for students the district has been spending time working with the union to ensure staff are feeling secure with the health and safety measures.

Q: What options are available for parents who wish to enrol their children in distance education

A: The district has changed the distance learning model due to the program not meeting expectations supporting students so we no longer have a distance learning environment, students will need to enroll in Abby virtual school or Ebus. The ministry has moved away from offering a large scale DL environments and is moving toward one DL environment only which will take time. DL in the past has been where students are provided information and they work in collaboration with the teacher, the new model will look different, there will be a coordinator/teacher position, that will line up bell schedules so that

DPAC MEETING MINUTES FOR MAY 21st, 2020

students from any of the 3 secondary schools will have the opportunity to take courses that interest them from any of the 3 secondary schools in a virtual environment.

Q: Could you please provide more information on the transportation plan; how will the district be managing social distancing on the busses? Will all classes be full days to ensure students aren't sitting a half day waiting for a bus home?

A: AI developed a prototype for plexiglass safety shields well in advance of the ministry safety protocols being released which enabled our district to have them quickly. Regular buses can take 84 passengers with 3 students to a seat, with 28 seats, as per the ministry document, each seat is not limited to 1 child per seat and they must sit on the window side of each bench, children from the same family can share a seat so the minimum of children per bus is 28. A plexiglass safety shield and sneeze guard are being installed to protect the driver and students where the driver's seat is located. When boarding the bus, once the first student reaches the top of the staircase that is when the next student is allowed to start to enter the bus, the bus is filled from back to front, children will have pre assigned seating with signage and seat themselves. The bus will unload in the reverse order from front to back. The bussing schedule will not change for all students, running the regular start time in the morning and returning at 2:15pm. After each morning run, the driver will have gloves on and disinfect all the touch surfaces, after the afternoon run, the same process will happen and the bus will be sprayed down using one of the new machines. Middle and secondary school will not be full days, those students may attend tutorials, do project work or ask for help and questions to their teachers. The busses will only run on a schedule for regular full days which means while these students can access the bus it is not planned for them to be in school the full day.

Q: Why are plexiglass shields and sneeze guards required for bus drivers but not other staff?

A: The bus driver is in close contact with all students, they cannot social distance in their work environment because they are immobile and must remain in their seat. The shield also protects students from the driver. In a school setting staff can social distance because there is space to move away from others, the volume of students will be kept low therefore also providing additional room within the school buildings for staff to move more freely

Q: If a grade 6-12 student needs to attend school but does not live within walking distance or have a parent that can transport them for a short session, yet they are also limited in the time they are allowed to be in the school due to capacity, how does that work?

A: There will be a greeter at the secondary school to keep track of the number of students in the school at any given point. Teachers will be scheduling students that will be coming into the school, who need additional face to face supports. If the student needs support in multiple courses this could be coordinated with classroom teachers to extend the length of time in the school. It will be an important piece for the student, parents, teachers, and school to work on together, to plan for the necessary arrangements and accommodations. Some students will have to wait for the bus until the end of the day if there are no other options.

Q: Will there be adult supervision during lunch for elementary schools, rather than other students providing supervision?

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A: There is heightened awareness around health and safety protocols, which are to minimize contact as much as possible, so noon hour supervision will be done by adult staff and not other students. This is important to prepare for staff for September as well.

Q: Will the district budget take into consideration that many students may need additional supports to catch up in September and therefore adjust the budget to allot additional EA hours?

A: If there is a demand, yes, part of the responsibility of staff is to ascertain, have there been students who have been negatively impacted because of the time away from school and what are the lagging skills that we need to address. If schools request additional support then the district will need to provide that and it will impact the district budget and it may require a reallocation of funds. Many parents have questions such as: Has the learning of my student been impacted negatively? How will you know? What will you do about it in September? It's important for staff to be in tune with their students, especially on the social emotional level, the longer some students are not in school they become more vulnerable because they require the supports schools typically provide, the district will have to figure out what additional supports will be needed.

Q: Can students and staff wear a mask voluntarily?

A: Yes, the school will be a safe environment but for those who feel safer wearing a mask they can. The only consideration is for staff working with a student in close proximity and the student has to be able to observe the oral language being used, then there would be a conversation about why a mask would not be needed, principals have been asked to address this with staff in these situations.

Closing remarks: Thank you for the opportunity, collectively we must reassure staff, students, and families, that schools are a safe place.

PACs should have conversations and if there are questions and concerns parents are encouraged to also contact their principal. If there are continued questions or concerns, please contact the district.

CTA and CUPE want kids to come back, they have a deep moral obligation to students, but also there is some anxiety around health and safety. Schools will publish their documentation so parents can feel comfortable sending their students to school.

Parents are encouraged to have their students return for June, however it's understandable if families feel unsafe, that is a personal choice.

3.0 REPORTS

3.1 Trustee Report – David Swankey

- The board met April 28th and May 12th via zoom, members of the public can register on the School Districts website to watch and submit questions
- The updates to the school site acquisition charge have been passed
- The 2020/2021 school calendar has been passed
- The new school sites have been named: Imagine High Integrated Arts and Technology Secondary School (9-12) to open for September 2021 and Stití:s Lá:lém Totí:lt (K-8) to open for September 2022
- The first reading of 2020/2021 budget was passed

DPAC MEETING MINUTES FOR MAY 21st, 2020

- The second and third reading of the budget will be included in the upcoming meeting May 26th along with an update on the COVID-19 restart plan

3.2 Committee Reports

CYC Committee

- Diane was unable to attend, due to not being sent the link for the virtual meeting. The meeting notes summarize the online services the agencies on the committee are making available to their clients

CHC Committee

- The April 28th meeting provided information on various community programs providing access to food hampers for those in need including bowls of hope.
- The mental health awareness component of the meeting focused on a large increase in domestic violence calls, and Ann Davis is trying to meet the needs of the community and provide services
- A [Six page brochure](#) has been released, the first page is attached to the minutes, entitled; The Elements of Mental Wellness Guide, designed for all age groups and contains activities that help maintain a healthy mind.

Inclusive Education Committee

- The next meeting is upcoming on May 25th and will be held via zoom with a shorter meeting time just 1 hour instead of the usual 1.5 hours
- The Agenda includes a 20 minute presentation on an introduction to psychological first aid, 20 minutes allocated for a ministry of education update and district update and a 20 minute opportunity for questions
- Parents are encouraged to let Christine know if there are any questions or concerns to be brought forward through DPAC

Budget Committee

- The first reading of the budget has been completed, the second and third readings will occur at the upcoming school board meeting on May 26th

Nominations Committee

- Elizabeth, Matthew, and Samantha, will arrange for a request to be sent out at the beginning of September for members to submit nominations for the DPAC Executive positions. Anyone else who is interested in participating in the committee can let Diane know

3.3 BCCPAC Report – Jessica Clarke

- May 2nd was the BCCPAC AGM which was held virtually with 300 attendees and 47 districts represented
- There is a BC COVID-19 Survey designed to help inform the governments response to the pandemic and British Columbians have the resources and information they need

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3.4 Treasurer's Report – Heather Attridge

- As of April 30, 2020
 - Gaming Account Balance, after commitments: 6033.98
 - General Account Balance, after commitments: 1482.84

3.5 Chair's Report – Diane Braun

- PACs can access Zoom pro accounts via their SD 33 email login, as well as Office 365. Diane will send out instructions on how to access these features. The Zoom pro provides the ability to do polling which can function as anonymous voting at a virtual PAC meeting and/or AGM. The poll must be set up before the meeting starts or if you minimize the screen and go to the landing pad you can set up a poll during your meeting.
- Diane thanked all the DPAC executive members for their work with DPAC for the past year, with special thanks to Christine who will not be on the executive next year due to no longer having a SD 33 student

4.0 UNFINISHED BUSINESS

4.1 Transmountain Pipeline Expansion Update

- Christine provided a summary of DPACs involvement in the Transmountain Pipeline Expansion Projects regulatory process over the past year
- The last stage of the approval process is detailed route hearings requiring TM to demonstrate their proposed route is the best possible one in terms of location, timing and method of construction
- The scope of DPACs hearing is limited to the location and timing of the project through the Watson Elementary School grounds.
- DPACs hearing has been combined with School Districts which was previously limited to location only but can now address timing as well as due to DPACs broader scope
- Normally in person hearing, now changed to info requests
- Typically, hearings would include an oral component to cross examine evidence but due to COVID-19 these have been replaced with written information requests
- DPAC has the opportunity to submit two information requests and TM can do one
- Waterwealth has prepared a letter on behalf of DPAC to file a motion to address the CERs removal of the need to sign an affidavit oath or affirmation that the evidence submitted is accurate which lessens the standard of evidence within the hearing
- DPAC has submitted and received a response from the first information request however the response has been felt to be incomplete. Ian is drafting a letter for DPAC to file a motion to the CER to compel TM to provide sufficient answers
- implying info request outside of scope
- The TM response to the School Districts information request provided more content but still did not address critical issues of decision making in the route selection and emergency planning to which TM decided those items fell outside the scope of the hearing. David has been notified the School District can also file a motion to the CER to compel TM
- The second information request is due May 27th and written evidence is due on June 18

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- Should DPAC receive an information request from TM, their due date to submit one is June 26 and DPACs due date to respond is July 9
- Subsequently there will be a reply evidence and argument phase, but details have not been announced at this time
- Currently TM plans for construction at the Watson Elementary site during July and August 2021

5.0 NEW BUSINESS

5.1 Correspondence to the Minister of Education

- 17 of 22 schools eligible voted in favour of sending the letter. In addition, 2 schools who were not eligible voted in favour as well as 1 school that responded after the deadline
- 1 DPAC representative did not receive the email sent by DPAC requesting a vote

5.2 New Ideas or Concerns

- Some parents are finding their children who are vulnerable learners are unable to access supports. Insufficient staffing levels have been proposed as a possible barrier and staffing and supports seem to vary greatly between schools.
- Schools and teachers are both reaching out to parents at different times with varied plans and information creating inconsistency and confusion across the district

6.0 DATE OF NEXT MEETING: SEPTEMBER 24TH AT 7:00PM VIA ZOOM

7.0 AJOURNMENT: 9:14pm

DPAC MEETING MINUTES FOR MAY 21st, 2020

**CHILLIWACK SCHOOL DISTRICT
PARENT ADVISORY COUNCIL
STATEMENT OF REVENUES AND EXPEDITURES
JULY 1, 2019 - JUNE 30TH, 2020**

			Gaming Account 1465970	General Account 1465954
Bank Balance as at July 1st, 2019			3,900.90	1,318.20
2018/19 CSS School Contribution BCCPAC AGM			-	486.29
BCCPAC Mileage from 2019 AGM				107.00
2019/20 Province of BC DPAC Grant			2,500.00	
2019/2020 DPAC Membership				425.00
BCCPAC Mileage from 2019 SUMMIT				106.00
DPAC Member Donation				500.00
Interest			1.09	0.35
Total Funds Available			6,401.99	2,942.84
Expenditures Paid				
<u>BBCPAC Membership Fees</u>				
BCCPAC	DPAC Membership	Cheque #75	150.00	
Jessica Clarke	BCCPAC Membership	Cheque #55		1,350.00
<u>BCCPAC Summit & AGM & Conference</u>				
Diane Braun	Travel Subsidy Summit	Cheque #56		106.00
<u>DPAC Workshop Costs</u>				
Michelle Mcgrath	PAC 101	Cheque #76	200.21	
Heather Attridge	PAC 101	Cheque #77	17.80	
<u>Miscellaneous Expenses</u>				
Bank Stmt Fee				4.00
Total Expenditures			368.01	1,460.00
Closing Bank Balance April 30, 2020			\$ 6,033.98	\$ 1,482.84
<u>Expenditures Committed:</u>				
Total Commitments on Account			-	-
NET Adjusted Bank Balance			\$ 6,033.98	\$ 1,482.84



**CHILLIWACK SCHOOL DISTRICT
PARENT ADVISORY COUNCIL
STATEMENT OF REVENUES AND EXPEDITURES
JULY 1, 2019 - JUNE 30TH, 2020**

			Gaming Account 1465970	General Account 1465954
Bank Balance as at July 1st, 2019			3,900.90	1,318.20
2018/19 CSS School Contribution BCCPAC AGM			-	486.29
BCCPAC Mileage from 2019 AGM				107.00
2019/20 Province of BC DPAC Grant			2,500.00	
2019/2020 DPAC Membership				425.00
BCCPAC Mileage from 2019 SUMMIT				106.00
DPAC Member Donation				500.00
Interest			1.09	0.35
Total Funds Available			6,401.99	2,942.84
Expenditures Paid				
<u>BBCPAC Membership Fees</u>				
BCCPAC	DPAC Membership	Cheque #75	150.00	
Jessica Clarke	BCCPAC Membership	Cheque #55		1,350.00
<u>BCCPAC Summit & AGM & Conference</u>				
Diane Braun	Travel Subsidy Summit	Cheque #56		106.00
<u>DPAC Workshop Costs</u>				
Michelle Mcgrath	PAC 101	Cheque #76	200.21	
Heather Attridge	PAC 101	Cheque #77	17.80	
<u>Miscellaneous Expenses</u>				
Bank Stmt Fee				4.00
Total Expenditures			368.01	1,460.00
Closing Bank Balance June 30, 2020			\$ 6,033.98	\$ 1,482.84
<u>Expenditures Committed:</u>				
Diane Braun	Printer Ink	Cheque #78	70.55	
Total Commitments on Account			70.55	-
NET Adjusted Bank Balance			\$ 5,963.43	\$ 1,482.84

BUDGET 2019/2020

	Budget GAMING	2019-2020 Gam-Actual	(Over) Under Variance	Budget GENERAL	2019-2020 Gen-Actual	(Over) Under Variance
Opening Balances	3,901.44			1,911.68		
Adjusted Opening Balance	3,901.44	3,900.90	0.54	1,911.68	1,911.68	
Income						
Gaming Grant Income	2,500.00	2,500.00				
2019/2020 SD 33 BCCPAC Conference Support				2,000.00	-	2,000.00
DPAC Membership Fees District Wide (28 X 25.00)				700.00	425.00	275.00
						-
						-
Donation					500.00	(500.00)
						-
Total Income	2,500.00	2,500.00		2,700.00	925.00	1,775.00
			-			-
Total Funds to be Allocated in 2019/2020	6,401.44	6,400.90	0.54	4,611.68	2,836.68	1,775.00
			-			-
Expenditures						
			-			-
Miscellaneous Office Supplies & Printing Costs	500.00	70.55	429.45			-
BCCPAC Membership Fees (DPAC)	150.00	150.00	-			-
BCCPAC Membership Fees (District Wide) 100% (For those with active DPAC representatives) 28 x 75.00			-	2,100.00	1,350.00	750.00
			-			-
BCCPAC Conference Expenses (2 x 300)	600.00		600.00			-
			-			-
BCCPAC AGM Expenses (Travel, Meals, Hotel, Mileage, AGM for 2)			-	725.00		725.00
			-			-
BCCPAC AGM Expenses (2 Extra People for AGM Only)			-	530.00		530.00
			-			-
Fall 2019 Workshop - PAC 101	75.00	218.01	(143.01)	350.00	-	350.00
			-			-
Spring 2020 Workshop - Kristen Buhr Presentation (600.00 plus GST)	630.00		630.00	100.00		100.00
			-			-
			-			-
Bank Charges/Interest		(1.09)	1.09		3.84	(3.84)
Total Expenditures	1,955.00	437.47	1,517.53	3,805.00	1,353.84	2,451.16
			-			-
			-			-
Excess to be held for Contingency Fund	4,446.44	5,963.43	(1,516.99)	806.68	1,482.84	(676.16)

* The overage on Fall2019 Workshop was a reallocation from General to Gaming due to approval to utilize Gaming Funds for refreshments

* Highlighted line items were not on our 2019/2020 Budget.

CHILLIWACK SCHOOL DISTRICT
PARENT ADVISORY COUNCIL
STATEMENT OF REVENUES AND EXPEDITURES
JULY 1, 2020- JUNE 30TH, 2021

	Gaming Account 1465970	General Account 1465954
Bank Balance as at July 1st, 2020	6,033.98	1,482.84
 Total Funds Available	 <u>6,033.98</u>	 <u>1,482.84</u>
Expenditures Paid		
<u>BBCPAC Membership Fees</u>		
<u>DPAC Workshop Costs</u>		
<u>Miscellaneous Expenses</u>		
 Total Expenditures	 <u>-</u>	 <u>-</u>
 Closing Bank Balance August 31, 2020	 <u>\$ 6,033.98</u>	 <u>\$ 1,482.84</u>
 <u>Expenditures Committed:</u>		
Diane Braun Printer Ink Cheque #78	70.55	
 Total Commitments on Account	 <u>70.55</u>	 <u>-</u>
 NET Adjusted Bank Balance	 <u>\$ 5,963.43</u>	 <u>\$ 1,482.84</u>



Chilliwack
School District

Financial Statement

Discussion
and
Analysis

2019/2020



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1.0 Overview

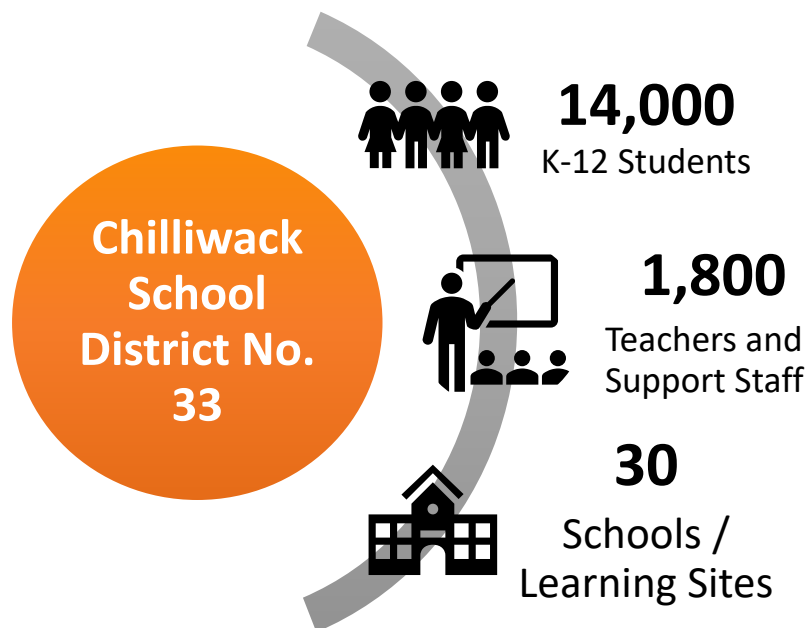
This document will discuss and analyze the financial performance of the Chilliwack School District (“the District”) for the fiscal year ending June 30, 2020, and will provide clarity to the variances from prior years. The financial statement represents the consolidation of three separate funds: operating, special purpose, and capital.

1.1 About Us

Chilliwack School District No. 33, located at the eastern end of the Fraser Valley within S'olh Temexw, the traditional territory of the Stó:lō people, is one of a few growing school districts in the province. Chilliwack School District covers approximately 1,825 square kilometers including Chilliwack, Sardis, Vedder, and the surrounding areas of Yarrow, Cultus Lake, Rosedale and Greendale.

The District has nineteen elementary schools (kindergarten to grade 5), four middle schools (grades 6 to 8), one elementary/middle (grades k – 8), and four secondary schools (grades 9-12). In addition, we offer multiple programs including alternate education, trades and careers, sports academies, summer school, distributed learning, and continuing education.

Our facilities are attended by more than 14,000 full and part-time students and are served by approximately 1,800 teachers and support staff.





1.2 Our Mission Statement

We believe that student literacy, academic achievement and social development are fundamental to everything we do. We believe in a safe, caring, equitable, accountable and collaborative learning and working environment where it is our aim that every student becomes a graduate prepared for opportunities beyond graduation.

1.3 Our Motto: “Partners in Learning”

We are proud of our relationships with our education partners including parents, businesses, service clubs and other community-based organizations. Community support is evident through our Work Experience and Apprenticeship programs, bursaries, scholarships, and community representation on various school district committees.

Our objective is to continue to improve and to respond well to the future needs of our students and community.



2.0 Strategic Plan

The Strategic Plan works to set priorities and define the path of our school district. It serves as the framework to guide the planning and decision making throughout the district, ensuring that we remain focused on every student becoming a graduate prepared for opportunities beyond graduation.

The Strategic Plan has four main priorities, each with its own goals:

- Instruction
- Community and Culture
- Social Emotional Wellness
- Resources

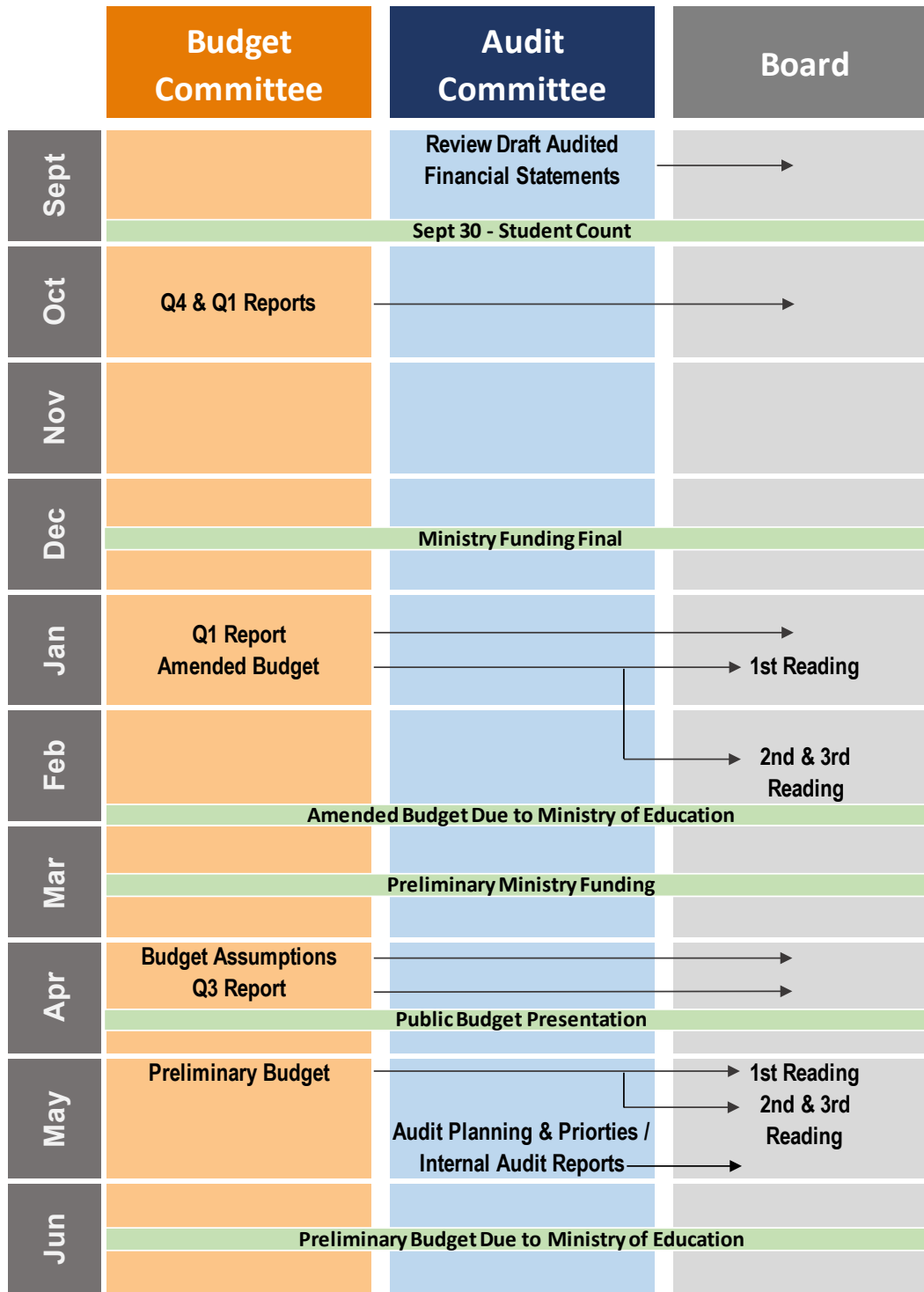
This Financial Analysis and Discussion paper is part of the strategy in our Resources Priority as follows:

Priority	Aligning and allocating resources, equitably, responsibly and effectively, to support goals and key initiatives. (Resources)
Goal	To align resources to efficiently and effectively execute the strategic plan.
Strategies	
1. Financial Information and Reporting Facilitate timely and accurate financial information, reporting and decision making in support of student learning.	



3.0 Financial Governance and Planning Cycle

3.1 Planning Cycle (Timelines)



3.2 Committees (Policy 222)

Budget Committee

The Budget Committee will provide input and feedback to the Board on matters related to the preparation and monitoring of the district's annual budget.

The Budget Committee will consist of all trustees of the Board, one (1) representative of each of Chilliwack Principals' and Vice Principals' Association, Chilliwack Teachers' Association, Canadian Union of Public Employees' Local 411, District Parent Advisory Committee, Aboriginal community, district management employees and up to two (2) community representatives.

The Budget Committee will carry out the following responsibilities:

a) Preparation of Preliminary Budget

- To review plans for public consultation on the budget planning process.
- To review enrollment and staffing projections.
- To review preliminary budget documents.
- To provide input to the Board of Education on the Board's preliminary annual budget.

b) Budget Monitoring

- To review quarterly financial statements relative to the annual budget.
- To review revisions to the preliminary annual budget prior to the preparation of the amended annual budget.
- To provide input to the Board of Education on the amended annual budget.



Audit Committee

The primary purpose of the Audit Committee is to assist the Board in fulfilling its oversight responsibilities by overseeing the internal control environment, reviewing the financial statements and the external audit process. The Committee is advisory to the Board. The Audit Committee shall have direct communication channels with the external auditor to discuss and review issues within its mandate. The Audit Committee makes its recommendations directly to the Board.

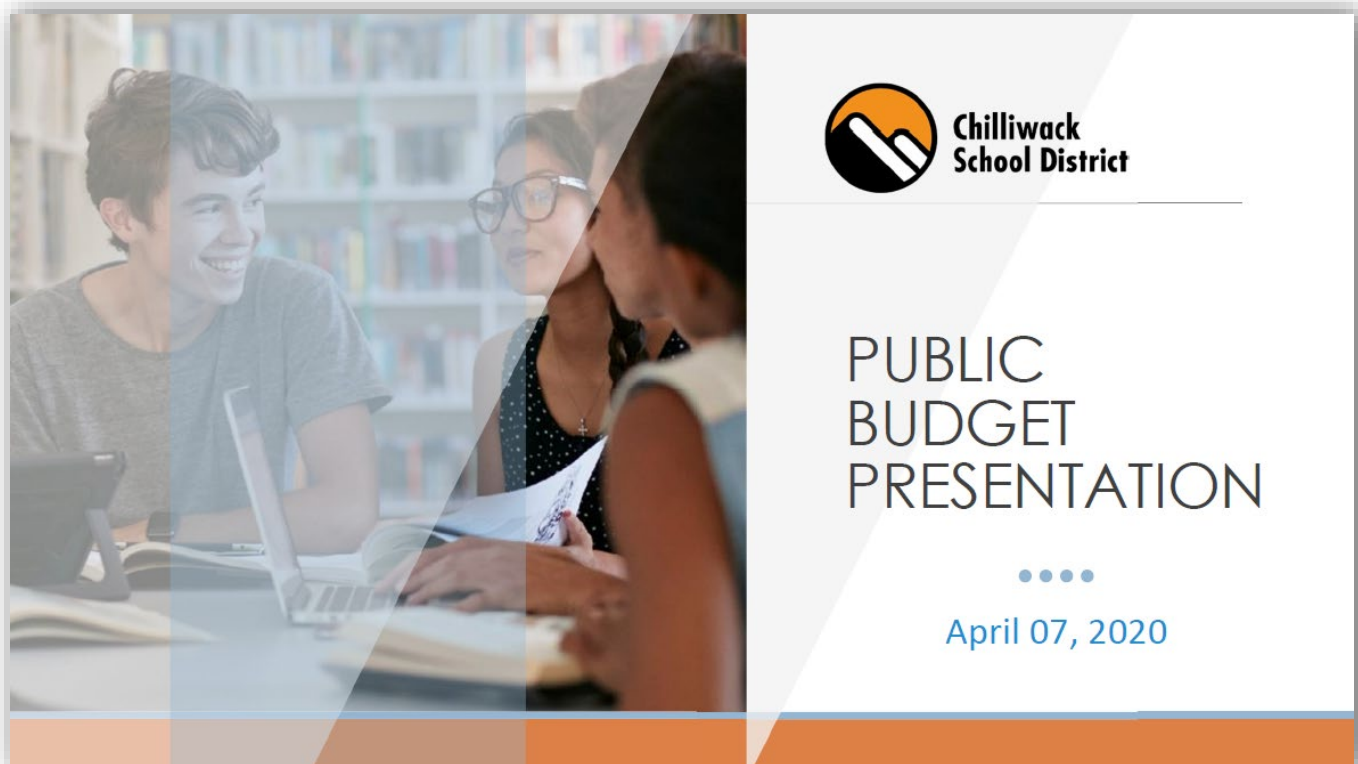
The Committee shall consist of three (3) Trustees, and up to (2) community members if possible who are financially literate in these processes.



3.3 Public Budget Presentation

Public Budget Presentation - 2020/21 Operating Budget

On April 7, 2020, the Budget Committee of the Chilliwack Board of Education held a public presentation during the Regular Board meeting and invited input into the 2020/2021 Operating Budget. Secretary Treasurer Gerry Slykhuis presented an overview of the School District's financial information and budget development process. Due to the pandemic and physical distancing measures, this meeting was held via Zoom and recorded for the public to [view](#). Questions from the public were welcome before and after the recording.



Microsoft PowerPoint Presentation – click screen clipping to view until April 2021



4.0 Financial Statement Composition Overview

The District uses fund accounting, and each of these funds has restrictions on accounting for each fund's revenues and expenditures. There are three funds that are reported in the financial statements:



OPERATING FUND

Includes revenue and expense related to the daily operation of the district, including school and administrative functions.



SPECIAL PURPOSE FUNDS

Funding is restricted for a specific purpose and includes school generated funds. These funds do not report a surplus as revenues are only recognized when the related expenditure occurs. There may be a deficit in this fund which is then transferred to the Operating Fund or Capital Fund depending on the nature of the expenditure.



CAPITAL FUND

This fund includes financial activities for tangible capital assets. The Ministry of Education provides capital funding which is accounted for using the deferral accounting methodology whereby capital revenue is recorded over the life of the related asset to match the amortization expense recorded in the financial statements. Therefore, the revenue reported in the financial statements does not match the actual capital funding received in a year.



4.1 Statement of Financial Position

	2020	2019	Change	%
Financial Assets				
Cash and Cash Equivalents	32,347,549	28,053,907	4,293,642	15%
Accounts Receivable				
Due from Province - Ministry of Education	1,248,387	124,961	1,123,426	899%
Due from LEA/Direct Funding	167,765	83,132	84,633	102%
Other	199,902	192,186	7,716	4%
Total Financial Assets	33,963,603	28,454,186	5,509,417	19%
Liabilities				
Bank Overdraft				
Accounts Payable and Accrued Liabilities	18,414,475	14,125,012	4,289,463	30%
Unearned Revenue	716,681	1,263,882	(547,201)	-43%
Deferred Revenue	1,473,638	1,373,105	100,533	7%
Deferred Capital Revenue	168,825,894	162,672,825	6,153,069	4%
Employee Future Benefits	3,832,170	3,625,502	206,668	6%
Other Liabilities	544,076	963,023	(418,947)	-44%
Total Liabilities	193,806,934	184,023,349	9,783,585	5%
Net Financial Assets (Debt)	(159,843,331)	(155,569,163)	(4,274,168)	3%
Non-Financial Assets				
Tangible Capital Assets	230,798,095	224,983,765	5,814,330	3%
Restricted Assets-Endowments	73,261	73,261	0	0%
Prepaid Expenses	447,956	647,240	(199,284)	-31%
Total Non-Financial Assets	231,319,312	225,704,266	5,615,046	2%
Accumulated Surplus (Deficit)	71,475,981	70,135,103	1,340,878	2%

Explanation of Components of Financial Position

Cash and Cash Equivalents represent funding available to meet short term obligations such as Accounts Payable. Note that both Cash and Accounts Payable increased by \$4.3 million from 2019. This is due to the timing of when invoices and expense claims are received by the District.

Accounts Receivable are monies owed to the District and primarily consist of GST rebates and draw claims from the Ministry of Education for capital projects.

- **Due from Province** includes reimbursements for expenses made on capital projects. The increase in the current year is related to the work being done on Stitó:s Lá:lém Totí:lt elementary/ middle school.
- **Due from LEA** relates to funding owed to the District from local First Nation Bands for their students attending District schools.
- **Other** receivables consist of GST rebates and rental revenue still to be collected.



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

Deferred Revenue refers to the unused money in Special Purpose Funds. The majority of this balance consists of School Generated Funds and Scholarship & Bursary investments.

Deferred Capital Revenue is money provided to the District from the Ministry for Capital projects. This account will increase as new building projects are constructed and decrease to match the amortization on those building. Note how the increase this year closely relates to that of Tangible Capital Assets.

Employee Future Benefits relate to retirement payments to employees for years of service and are actuarial adjusted on an annual basis.

Tangible Capital Assets reflect the unamortized cost of land, buildings and equipment owned by the District.

Restricted Assets – Endowments are funds given to the District to earn investment income. The income can be used for scholarships and bursaries; however, the initial investment cannot be spent.

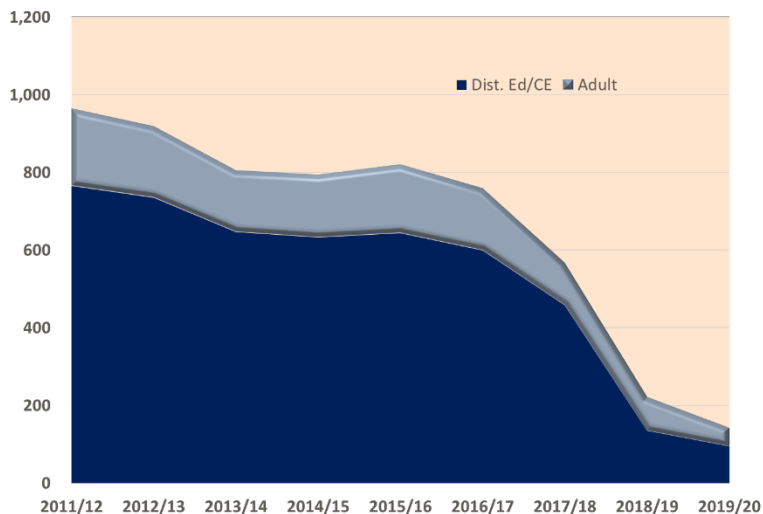
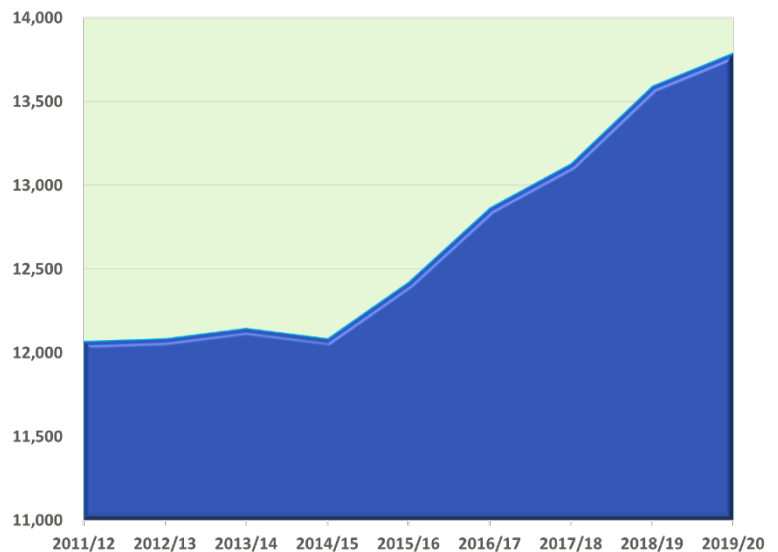
Prepaid Expenses are expenditures that have been made for a future period (eg. Next year's insurance premiums paid in advance).



5.0 Financial Highlights

5.1 Enrolment

From 2011/12 to 2014/15 District student enrolment was stable with a small decrease over the 3-year period. In 2014-2015, enrollment was 12,082 Full Time Equivalent (FTE) Kindergarten to Grade 12 (K-12) students and since then, the District has experienced rapid enrollment growth with enrollment in 2019/2020 at 13,789 FTE. This is an increase of 1,707 FTE students in five years or an average increase of 341 students per year. The District is projecting continued growth over the next few years.



At the same time the Distributed Learning and Continuing Education student enrolments have dropped dramatically. This is due mainly to changes to the government funding for these students that has made the existing delivery model unsustainable. Our Distributed Learning program will be revamped for 2020/21 to a blended learning model.

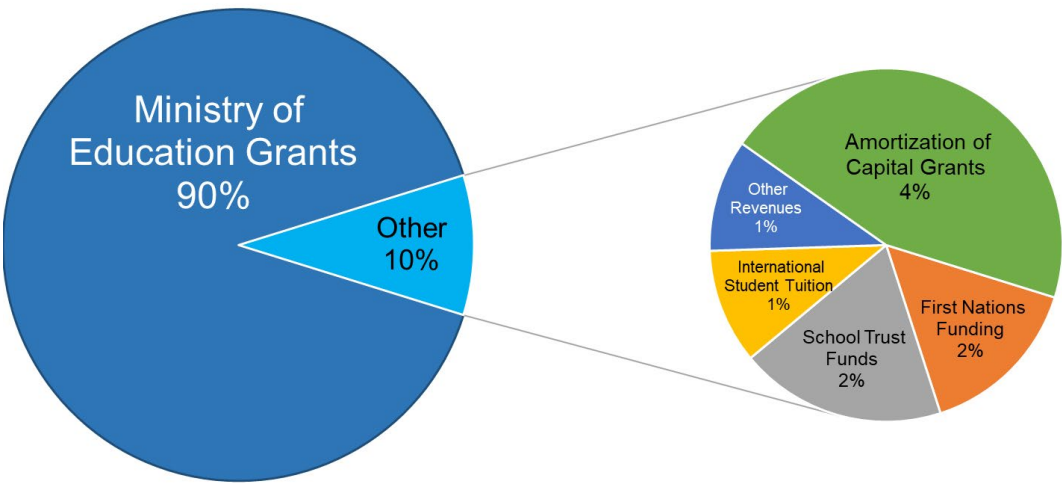


5.2 Revenues

Total revenues for the School District were \$160 million for 2019/20. Revenue is heavily reliant upon funding from the Provincial government which is based mainly on student enrolments. The grant is based on student enrolment which is compiled through a data collection process called 1701 in September, February, May and July. The District receives a fixed amount per full-time equivalent student (FTE). The District also receives supplementary grants for students who are identified as having unique needs and for other demographic and geographical factors.

90% of the District's revenue is from Ministry of Education funding, 2% of revenue is First Nations Funding, 2% are funds raised by schools through their trust funds, 1% of revenue is generated from International Education Programs, 4% associated with the recognition of deferred capital grants, and the balance through other revenue programs such as other facility rentals and investment income.

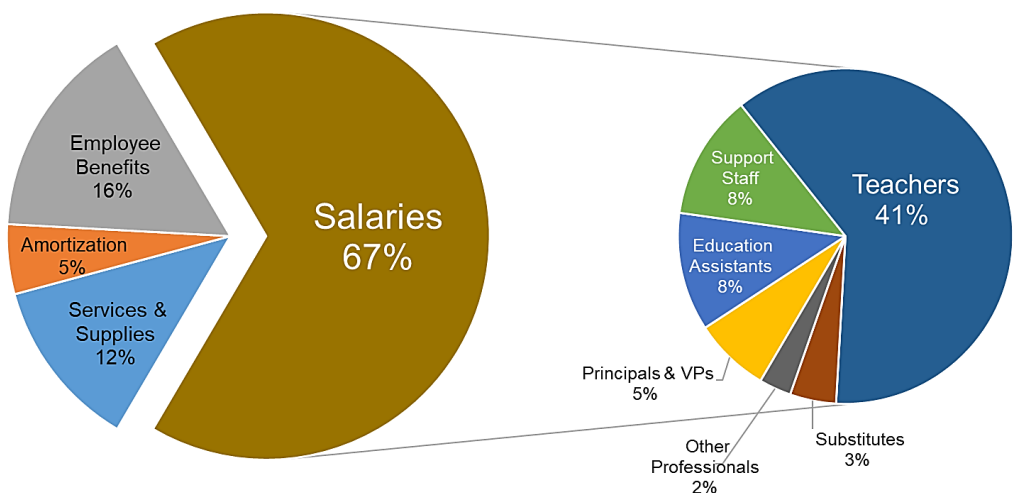
Revenues increased 1.8% versus last year due mainly to increases in government grants for enrolment increases and collective agreement wage increases. Other Revenues such as rental income and investment income were impacted negatively by the Covid-19 pandemic.



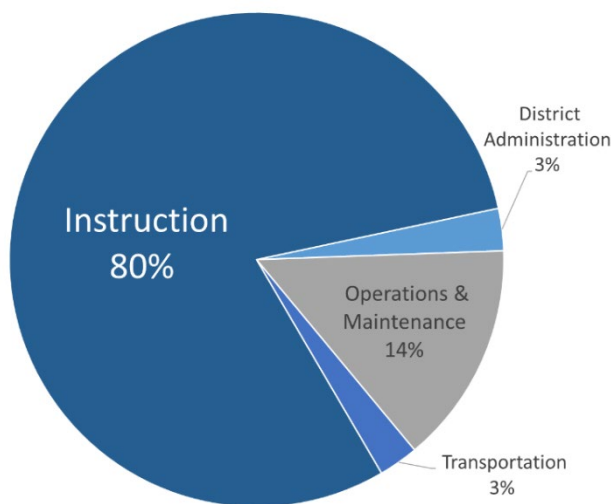
5.3 Expenditures

83% of the School District's operating expenditures are associated with salaries and benefits. And 62% of Salaries are for teachers. The balance of expenditures is related to amortization of capital assets, and supplies and services including utilities, professional development and maintenance.

Overall expenditures are up by 2.3% versus last year. This is due mainly to increases in staffing to cover enrolment, collective agreement wage settlements, benefit premiums and costs for replacement staff.



Looking at expenditures by Program, 80% of expenditures are on Instruction, and 17% on operations, maintenance and transportation.



5.4 COVID-19

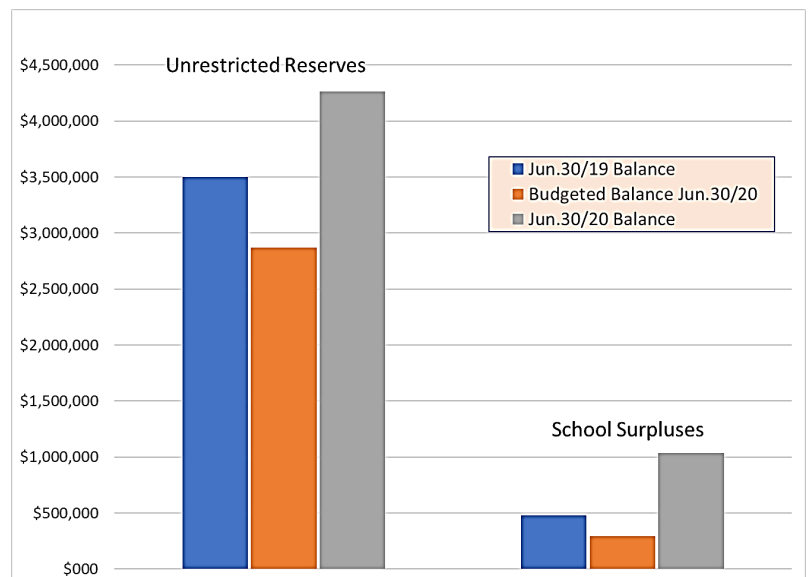
The COVID-19 pandemic had a significant impact on expenditures for this year. With schools closed and drastically reduced attendance, we spent much less on supplies, services, travel, etc. Additional resources were required for improved cleaning equipment, shields for buses, and laptops/tablets to allow students to learn remotely. There is more detail around these in the Financial Analysis section later in this document.



5.5 Reserves

Unrestricted Reserves (all funds) increased in 2019/20 from \$3,501,676 to \$4,262,500. This is better than budgeted due mainly to the cost savings from the Covid-19 pandemic. Of this the District is required to provide \$5.0 million towards the cost of the new Stitó's Lá:lém Totí:lt school and \$0.5 million towards the Vedder Elementary addition. The District will have to generate operating surpluses over the next two years to make up the difference.

Also, schools are permitted to carry over any budget surpluses to the next year. The total school surpluses (which are included in restricted reserves) increased by \$373,269 this year to \$1,037,744.



6.0 Financial Analysis of the School District as a Whole

6.1 Budgetary Highlights / Analysis of Operating Results to Budget and Last Year

Revenues

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
REVENUE							
Provincial Grants, Ministry of Education	132,511,467	134,349,615	127,871,444	1,838,148	1%	6,478,171	5%
LEA/Direct Funding from First Nations	2,292,396	2,366,835	2,237,995	74,439	3%	128,840	6%
Provincial Grants, Other	150,000	213,700	145,590	63,700	42%	68,110	47%
International Student Tuition	1,557,521	1,635,323	1,430,146	77,802	5%	205,177	14%
Other Revenue	295,120	362,638	454,814	67,518	23%	(92,176)	-20%
Rentals & Leases	430,000	368,715	430,214	(61,285)	-14%	(61,499)	-14%
Investment Income	456,000	392,213	474,026	(63,787)	-14%	(81,813)	-17%
Total Revenue	137,692,504	139,689,039	133,044,229	1,996,535	1%	6,644,810	5%



Provincial Grants – Ministry of Education

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Provincial Grants – Ministry of Education	132,511,467	134,349,615	127,871,444	1,838,148	1%	6,478,171	5%

- Funding for the collective agreement settlement with the teachers union: \$1,476,000.
- February student count provided additional funding: \$297,000 for Special Needs students, and \$40,000 for students in trades programs.
- Due to the pandemic, the May count for Distributed Learning students was not done. Instead, the estimates from last year were utilized resulting in \$45,000 additional FVDES funding plus \$45,000 Graduated Adult funding.
- Funding for the Support staff collective agreement settlement was \$20,000 less than what was budgeted, while funding for the new Support benefit plan was \$31,000 more than budgeted.
- The reduction to our operating grant for First Nations students was higher by \$74,000 due to higher enrolments. This was offset by increased billings to local bands for these students (see below).

- Funding for collective agreement settlements with the unionized staff: \$3,520,000.
- Enrolment increases: \$2,890,000.
- Distributed Learning enrolments: (\$556,000)
- Aboriginal Education Supplement rate increase: \$484,000
- Funding to assist with additional costs around Employer Health Tax/MSP funding: \$734,000
- Salary Differential funding which fluctuates with the average teacher salary in the District: (\$448,000).
- Increase in the amount deducted from our operating grant for First Nations students: (\$129,000).

LEA (Local Education Agreement) / Direct Funding from First Nations

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
LEA/Direct Funding from First Nations	2,292,396	2,366,835	2,237,995	74,439	3%	128,840	6%

The portion of our Operating Grant pertaining to First Nations students is deducted from our grant and we then direct bill the local bands.

Higher enrolments resulted in \$74,000 higher billings. This was offset by a higher reduction to our Operating Grant.

The portion of our Operating Grant pertaining to First Nations students is deducted from our grant and we then direct bill the local bands.

Higher enrolments resulted in \$128,000 higher billings.



Provincial Grant – Other

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Provincial Grants, Other	150,000	213,700	145,590	63,700	42%	68,110	47%

The increased number of students enrolled in Trades Programs resulted in Industry Training Authority grants being \$64,000 higher than budgeted to date.

The increased number of students enrolled in Trades Programs resulted in Industry Training Authority grants being \$68,000 higher than budgeted to date.

International Student Tuition

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
International Student Tuition	1,557,521	1,635,323	1,430,146	77,802	5%	205,177	14%

International students are billed \$13,500 per FTE. This year's enrolments resulted in \$78,000 more than budgeted.

International students are billed \$13,500 per FTE. This year's enrolments resulted in \$205,000 more than last year.

Other Revenues

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Other Revenues	295,120	362,715	454,814	67,518	23%	(92,176)	-20%

Textbook deposits for FVDES have been taken into income totalling \$85,000. Also through some provincial negotiations, we received a refund of \$30,000 from Telus. These were offset by a negative variance in our Energy Rebates of \$30,000, as none have become available to us so far this year.

Due to the pandemic, \$24,000 in Transportation refunds were paid out.

- Textbook deposits taken into income: \$70,000.
- Provincially negotiated Telus refund: \$30,000.
- Energy rebates not available in 2019/20: (\$34,000).
- Transportation refunds due to pandemic: (\$24,000)
- Unallocated prior year funding taken into income in 2018/19: (\$166,000)
- UBC grant for primary teacher study (EDI): \$38,000



Rentals & Leases

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Rentals & Leases	430,000	368,715	430,214	(61,285)	-14%	(61,499)	-14%

The shutdown of sites due to the pandemic cost us \$84,000 in rents for use of our facilities. This was offset by renting space for the Federal election this past Fall.

The shutdown of sites due to the pandemic cost us \$84,000 in rents for use of our facilities. This was partially offset by renting space for the Federal election this past Fall.

Investment Income

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Investment Income	456,000	392,213	474,026	(63,787)	-14%	(81,813)	-17%

At the beginning of the year, our cash available for investment was lower than anticipated. Also, the pandemic has reduced the interest rate we earn on invested cash to half of what it was at the beginning of March. This resulted in us being under budget \$64,000.

Cash available for investment was lower than previously. Also, the pandemic has reduced the interest rate we earn on invested cash to half of what it was at the beginning of March resulting in a loss of \$64,000 interest income.



6.1 Budgetary Highlights / Analysis of Operating Results to Budget and Last Year (continued)

Wages & Benefits

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
EXPENSE							
Salaries							
Teachers	58,627,978	60,079,197	57,521,695	1,451,219	2%	2,557,502	4%
Principals & Vice-Principals	7,747,273	7,724,471	7,607,088	(22,802)	0%	117,383	2%
Education Assistants	11,622,485	11,393,568	10,493,462	(228,917)	-2%	900,106	9%
Support Staff	12,877,062	12,765,041	12,350,632	(112,021)	-1%	414,409	3%
Other Professionals	3,129,809	3,316,307	3,018,156	186,498	6%	298,151	10%
Substitutes	5,272,204	4,640,645	5,211,980	(631,559)	-12%	(571,335)	-11%
Total Salaries	99,276,811	99,919,229	96,203,013	642,418	1%	3,716,216	4%
Employee Benefits	23,367,309	23,396,154	22,298,281	28,845	0%	1,097,873	5%
Total Salaries & Benefits	122,644,120	123,315,383	118,501,294	671,263	1%	4,814,089	4%
Services & Supplies	14,731,362	13,920,397	16,251,788	(810,965)	-6%	(2,331,390)	-14%
Total Expense	137,375,782	137,235,781	134,753,082	(139,702)	0%	2,482,699	2%



Teachers

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Teachers	58,627,978	60,079,197	57,521,695	1,451,219	2%	2,557,502	4%

The collective agreement settlement resulted in increased salary cost of \$1,199,000.

This was offset by additional Operating Grant funding.

The remaining variance of \$252,000 (0.4%) is made up of a number of small variances.

The increase from last year to this year was made up of the following:

- More teachers were hired due to the enrolment increase: \$998,000
- Wage increases: \$2,068,000, plus increase in elementary teacher prep time: \$192,000
- Excluding the collective agreement wage increases, the average teacher salary dropped between last year and this year due to the number of new hires: (\$109,000)
- The continued downsizing of Fraser Valley Distance Education: (\$183,000)
- Increased enrolment and per student funding for aboriginal students: \$178,000
- The end of the 3-year K-1 Intervention project meant reduced teacher staffing from the operating budget (\$423,000)
- Extra administration time was left at some of the elementary schools for the reconfiguration transition period. These were finished at the end of 2018/19 (\$115,000).

Principals & Vice Principals

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Principals & Vice Principals	7,747,273	7,724,471	7,607,088	(22,802)	0%	117,383	2%

No significant variance to the budget.

Wage increases accounted for \$106,000.



Education Assistants

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Education Assistants	11,622,485	11,393,568	10,493,462	(228,917)	-2%	900,106	9%

The Aboriginal Education Department was \$125,000 under budget due to staff vacancies and late hires. Regular EAs were under budget \$103,000 due to vacancies at the beginning of the year (Sept & Oct).

The increase from last year to this year was made up of the following:

- More EAs were hired due to increased special needs student enrolment: \$790,000
- Wage increases: \$512,000
- The continued downsizing of Fraser Valley Distance Education: (\$37,000)
- Reduction in EAs in shift to hire Child and Youth Care Workers: (\$158,000)
- Staff Vacancies: (\$159,000)

Support Staff

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Support Staff	12,877,062	12,765,041	12,350,632	(112,021)	-1%	414,409	3%

The positive variance is mainly due to the following:

- Maintenance \$78,000 due to staff vacancies and \$45,000 from not hiring summer students in May and June.
- Bus Drivers \$76,000 due to staff vacancies, and \$95,000 due to cancelled school trips in the last quarter of the year.
- Custodial \$37,000 due to staff vacancies.

These were partially offset by Operations Charge-outs being less than budget by \$160,000. Also, Clerical reductions at FVDES didn't fully take effect, putting us over budget by \$35,000. Extra work for Technology staff due to the pandemic resulted in them going over budget by \$12,000.

The positive variance is mainly due to the following:

- Wage increases: \$378,000
- Increased staffing due to enrolment/hours changes: \$90,000
- Elimination of summer students for May & June: (\$45,000)
- Cancelled school trips due to the pandemic meant less hours for bus drivers: (\$95,000), but more overtime for Technology staff: \$12,000.
- Operations Charge-outs were less than last year: \$23,000



Other Professionals

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Other Professionals	3,129,809	3,316,307	3,018,156	186,498	6%	298,151	10%

The unfavourable variance of \$30,000 was mainly due to vacation payouts in January. Also, due to the pandemic, many spring break vacations were cancelled resulting in a much larger increase in outstanding vacation accrued at the end of June (\$83,000). Also, retirement allowances of \$47,000 were paid out during the year.

Wage increases accounted for \$146,000. Payout of vacation and allowances at retirement: \$77,000.

Due to the pandemic, many staff were unable to take vacation during the Spring Break resulting in an increase in the vacation bank at year end: \$65,000.

Substitutes

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Substitutes	5,272,204	4,640,645	5,211,980	(631,559)	-12%	(571,335)	-11%

At the end of March these costs were very close to budget. The Teacher collective agreement increase resulted in \$81,000 increase in these costs. However, due to the pandemic, there was a dramatic drop in use of substitutes in the last quarter resulting in the costs being \$631,000 lower than budget.

- Collective agreement wage increases: \$81,000
- Increase due to increased absences: \$66,000
- Due to the pandemic there was a dramatic drop in use of substitutes in the last quarter: (\$713,000).

Employee Benefits

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Employee Benefits	23,367,309	23,396,154	22,298,281	28,845	0%	1,097,873	5%

Most of the variance is due to the positive variance in salaries, or small differences in the various benefit categories. As well, the teacher collective agreement settlement resulted in additional benefit costs of \$196,000.

Most of the variances are due to the differences in salaries costs. However rate changes account for the following:

- Extended Health& Dental Benefits: \$162,000
- Employer Health Tax/MSP: \$347,000
- Teacher Pension Plan Premiums: (\$507,000)
- Other Benefits (CPP, EI, WCB): \$488,000



6.1 Budgetary Highlights / Analysis of Operating Results to Budget and Last Year (continued)

Supplies and Services

Services and supplies categories represent approximately 11% of the operating budget expenditures. Overall, services and supplies are 6% under budget. Details for each supplies category are explained below.

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
NON-DISTRICT PORTION OF SUPPLIES/SERVICES:							
Schools	3,669,271	3,213,883	3,852,484	(455,388)	-12%	(638,601)	-17%
Aboriginal Education	822,416	681,041	696,507	(141,375)	-17%	(15,466)	-2%
Fraser Valley Distance Education School	62,396	35,568	230,172	(26,828)	-43%	(194,604)	-85%
DISTRICT PORTION OF SUPPLIES/SERVICES:							
Services	2,781,482	2,627,268	3,935,655	(154,214)	-6%	(1,308,387)	-33%
Student Transportation	9,000	45,155	7,640	36,155	402%	37,516	491%
Professional Development & Travel	969,929	803,946	976,739	(165,983)	-17%	(172,793)	-18%
Rentals & Leases	32,029	31,360	15,510	(669)	-2%	15,850	102%
Dues & Fees	344,360	351,062	311,089	6,702	2%	39,973	13%
Insurance	284,748	274,590	157,518	(10,158)	-4%	117,072	74%
Supplies	3,276,439	3,579,904	3,481,092	303,465	9%	98,812	3%
Utilities	2,479,292	2,276,620	2,587,382	(202,672)	-8%	(310,762)	-12%
	14,731,362	13,920,397	16,251,788	(810,965)	6%	(2,331,390)	-14%



Schools

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Schools	3,669,271	3,213,883	3,852,484	(455,388)	-12%	(638,601)	-17%

Schools routinely spend a good portion of their budgets in the last third of the school year once they know how the year has transpired. While the suspension of in class learning produced some savings in the areas of printing and office supplies, a large portion of the decrease from budget was due to schools not purchasing learning resources as they would normally do in the Spring.

These unspent funds will be available for schools in the Fall when they can revisit their learning resource needs.

2018/19 was the first year of the District's grade reconfiguration, thus Middle and Secondary schools had to invest in additional resources for the new grades in their respective schools.

Schools had less opportunities to spend their supplies budgets in the current year as they were closed for 2 months due to the pandemic.

Aboriginal Education (AbEd)

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Aboriginal Education	822,416	681,041	696,507	(141,375)	-17%	(15,466)	-2%

Due to the suspension of in person learning in the Spring, there was minimal opportunity to continue AbEd programming and use up the budgeted amount of supplies and services.

The per-student AbEd funding increased significantly this year, so the expectation would have been for greater spending; however, there were limitations on what was achievable in the Spring due to suspension of in person learning.

Fraser Valley Distance Education School

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Fraser Valley Distance Education School	62,396	35,568	230,172	(26,828)	-43%	(194,604)	-85%

As the school downsized and restructured, there was a concerted effort to minimize the amount of supplies used.

With a drop-in enrolment in 2019/20 came a proportionate drop in supplies and services spending compared with the prior year.



Services

This account includes costs for contracted professionals, consultants and technical services, software maintenance, grounds upkeep, security services, bank charges, telephones, and legal and audit fees.

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Services	2,781,482	2,627,268	3,935,655	(154,214)	-6%	(1,308,387)	-33%

The majority of the underspending (close to \$200,000) came from not having to use 3rd party services for counselling, mobility and other student supports in the last few months of the school year as the Covid pandemic ensued. Also included with this was a delay in arbitrations and investigations.

There were also savings of \$39,000 for teacher and international student recruiting due to limitations on travel.

This was offset by cost pressures of \$52,000 for the District's Employee Assistance Program and opportunities to accelerate bus engine maintenance while the fleet was not in use costing around \$53,000.

In 2018/19, the District continued the work of renovating the Learning Services building as well as making modifications to schools for grade reconfiguration. This added a one-time cost of \$1.2 million to the operating results that year.

The Board trustee election occurred in 2018/19 which incurred \$121,000 of expenses.

In 2019/20 there was less recruiting of TTOCs and other staff decreasing this expense by \$51,600.

The District did see an increase in the use of the Employee Assistance Program in the current year which was \$39,000 more than the prior year.

Student Transportation

The account includes payments for charter buses and travel assistance reimbursements to parents.

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Student Transportation	9,000	45,155	7,640	36,155	402%	37,516	491%

This was the first year that this category was used for contract bussing. The decision to move costs here was made after budgets were set for the year.

In 2019/20, the District started classifying contract bussing in this category as per the definition. In prior years, this expense was captured in Supplies costs.



Professional Development & Travel

This account includes costs incurred for training and travel. Costs included are registrations fees, transportation, mileage allowances, meals, accommodation, per diem payments and other related expenses.

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Professional Development & Travel	969,929	803,946	976,739	(165,983)	-17%	(172,793)	-18%

The primary explanation for this variance was due to Covid travel restrictions and cancelled conferences in the Spring. District travel was suspended as sites were closed for over 2 months.

In 2018/19, the District was fully operational and it was expected that the same level of Professional Development and travel would occur in 2019/20. The decrease in travel expenses is consistent with the variance from budget which was due to Covid travel restrictions.

Rentals & Leases

Included here are the operating expenditures for the rental of space, vehicles and equipment for temporary or long-term use by the School District.

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Rentals & Leases	32,029	31,360	15,510	(669)	-2%	15,850	102%

Difference insignificant.

Cultus Lake Park Board had under charged the District for the lease of land at Cultus Lake Elementary in the past few years. In 2019/20, the District made a catch-up payment to rectify this.



Dues & Fees

This account includes membership fees and/or dues in professional organizations as determined by the policies and regulations of the School District.

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Dues & Fees	344,360	351,062	311,089	6,702	2%	39,973	13%

Fees paid to UFV to wrap up programs that had begun in the prior year (unanticipated outstanding invoices).

The increase in expenditures in the current year was due to more students enrolled in UFV dual credit programs such as Carpentry, Welding and Auto Mechanics.

Final invoices to wrap up some programs from the prior year were paid in 2019/20.

Insurance

This account includes all forms and types of insurance coverage (vehicles, buildings, liability).

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Insurance	284,748	274,590	157,518	(10,158)	-4%	117,072	74%

Insurance for the District's bus fleet was stopped while face to face instruction was suspended.

\$47,000 of 2018/19 insurance was recognized in the previous year making that year's insurance expense unusually low.

There was also a \$46,000 insurance rebate cheque given in 2018/19 from prior years.

New buses and bus routes were added in 2019/20 adding to overall insurance needs.



Supplies

This item consists of expenditures for supplies and materials of a consumable and/or non-capital nature. This includes classroom supplies, learning resources, furniture and equipment and computer equipment.

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Supplies	3,276,439	3,579,904	3,481,092	303,465	9%	98,812	3%

The District increased its spending above budget in the following areas:

- \$200,000 for computers to lend out to students for remote learning.
- \$120,000 in additional computer technology for upgrading staff workstations
- \$120,600 in Covid related costs for retrofitting bussing with shields and buying additional Custodial supplies such as disinfectant sprayers.

Notable savings due to Covid:

- \$56,000 in bus fuel
- \$76,000 in District programs that were unable to run in the Spring.

Overall spending between the two years appears to have gone up incrementally.

While there was significant spending in technology in the current year, there was also \$135,000 in technology in the prior year due to reconfiguration and \$62,000 in additional server replacements making the difference in spending between the two years only \$123,000.

The remaining \$25,000 decrease in spending in the current year can be attributed to transportation savings in fuel.

Utilities

Included here are the expenditures for electricity, heating, water and sewage, garbage and recycling costs, as well Ministry internet infrastructure usage.

Operating Budget	2019/20		2018/19	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Utilities	2,479,292	2,276,620	2,587,382	(202,672)	-8%	(310,762)	-12%

Most of the variance can be explained by the following:

- Next Generation Network (NGN) savings of \$91,000 as the Ministry charged less for this service than it originally expected.
- BC Hydro savings of \$80,000 due to lower inflation adjustment than projected.
- Covid savings of \$36,000 as there was less use of facilities during this time.

Significant changes in Utilities expenditures from the prior year are as follows:

- Next Generation Network (NGN) lower by \$113,000 as the Ministry had lower operating costs than originally planned.
- Heating (Gas) lower by \$240,000 as 2018/19 had a spike in heating costs due to the pipeline eruption, and the District had a gas delivery contract that had volatile pricing.
- Garbage Collection higher by \$60,000 as there has been more activity in shredding and composting as well as increased cost of services.
- Closure of schools during Covid contributed to \$36,000 savings.



6.3 Special Purpose Funds

The Special Purpose Fund consists of restricted grant and other funding subject to a legislative or contractual restriction on its use. These revenues are deferred until the relevant expenditures are incurred. The School District incurred the following expenditures in 2019/2020 as related to significant Special Purpose grants:

GRANT	SOURCE	AMOUNT RECEIVED	AMOUNT EXPENDED	DISCUSSION
Annual Facility Grant (AFG) Operating Portion	Ministry of Education	\$456,531	\$456,531	Please see discussion in the Capital Projects section under "Annual Facility Grant (AFG) Funding."
Learning Improvement Fund (LIF)	Ministry of Education	\$497,024	\$495,298	Funding used specifically to augment EAs hours providing additional support to complex learners.
Scholarships and Bursaries	Other and Investment Income	\$130,675	\$73,025	Funds collected from donors which are awarded to graduating students in the district to attend post-secondary schools.
School Generated Funds	Other and Investment Income	\$2,901,091	\$2,943,181	Monies collected by schools for field trips, school sports, and fundraising for school equipment.
Strong Start	Ministry of Education	\$225,106	\$231,003	Strong Start early learning centers provide school-based, drop-in programs for children from birth to age five and their parents or caregivers.
Ready, Set, Learn (RSL)	Ministry of Education	\$49,681	\$53,758	Eligible RSL events for 3 to 5-year-olds and their parents are hosted to support early learning and facilitate a smooth transition to Kindergarten
Official Languages in Education French Programs (OLEP)	Ministry of Education	\$137,537	\$122,201	Funding for core French- language programs and curriculum resources.
Community LINK	Ministry of Education	\$709,553	\$741,037	Funding for programs and initiatives to improve the education performance of vulnerable students, including both academic achievement and social functioning.
Classroom Enhancement Fund (CEF) Overhead, Staffing and Remedies	Ministry of Education	\$8,103,041	\$8,026,126	Eligible expenses include teacher staffing, overhead staffing and equipment costs resulting from restoration of class size and composition language.
First Nation Student Transportation	Ministry of Education	\$126,677	\$69,382	Funding to assist on-reserve First Nation students with transportation to/from school and extra-curricular activities.
Mental Health in Schools	Ministry of Education	\$26,500	\$26,500	Fund for Mental Health literacy activities with a goal to build a safe, caring and inclusive environment in schools.
Changing Results for Young Students (CR4YC)	Ministry of Education	\$12,106	\$4,684	Collaborative professional learning for early learning educators focused on improving social-emotional outcomes for young children.
After School Sport and Arts Initiative	Ministry of Education	\$66,000	\$66,262	ASSAI supports participating school districts to offer safe, accessible, high-quality, and fun programming that meets the needs of their school communities.



6.4 Capital Fund Accounts

Capital fund schedules provide information on the District's tangible capital acquisitions and the net book value of these acquisitions. The Capital Fund includes capital expenditures related to land, buildings, computer hardware and software, vehicles and equipment that are funded from Ministry of Education capital grants, land capital, local capital, the operating fund, and special purpose funds.

During the year ended June 30, 2020, the District invested \$13.9 million in capital additions, as follows: Funding to make these additions came from the following sources: \$12.7 million from the Ministry of Education, \$1.1 from District Operating Funds, and \$0.1 million from other sources.

2019/20 Projects	Current Year Additions	TOTAL SPENT TO DATE
Stitó:s Lá:lém Totí:lt School	\$ 9,988,647	\$ 11,151,530
Imagine High Renos/Gym	1,315,024	1,430,181
Vedder Elementary Addition	97,040	97,040
GWG Secondary Addition	45,274	45,274
Sardis Secondary Dust Collector	532,023	532,023
Building Envelope Program	58,912	58,912
Facility Improvements (AFG)	65,000	65,000
School Buses	525,933	525,933
Playground-Unsworth	129,432	129,432
Playground-Rosedale	20,218	20,218
Portables	684,595	684,595
Vehicles & Equipment	463,916	463,916
	\$ 13,926,014	\$ 15,204,054

6.5 Major Capital Projects

Stitó:s Lá:lém Totí:lt School is currently under construction and expected to be occupied in September 2022. It will be an Elementary/Middle school with space for 930 students. The budget of \$56.3 million is made up of \$38.6 million from the Ministry of Education, \$5.0 million from the Chilliwack School District, and \$3.75 million from the City of Chilliwack.



The **Imagine High Integrated Arts and Technology Secondary School** project involves the addition of a gymnasium and renovation to the former UFV site on Yale Road. It will have space for 600 students and has a budget of \$17.8 million. It is expected to be occupied in September 2021.

The addition to **Vedder Elementary School** is currently in the design phase. It will add space for an additional 240 students and has a budget of \$12.3 million. It is expected to be occupied in September 2022.

The addition to **GW Graham Secondary School** is currently in the design phase. It will add space for an additional 450 students and has a budget of \$23.9 million. It is expected to be occupied in September 2023.



6.6 Capital Fund Balances

Specific balances in the Capital Fund are as follows:

Capital Funds	June 30, 2020	June 30, 2019	Change
Bylaw Capital	\$ -	\$ -	\$ -
Restricted Capital	1	1	-
Other Provincial Capital	65	11,939	(11,874)
Land Capital	3,745,515	3,332,289	413,226
Other Capital	140,577	167,061	(26,484)
Local Capital	2,293,332	1,293,332	1,000,000
	\$ 6,179,490	\$ 4,804,622	\$ 1,374,868

Bylaw Capital

Bylaw Capital represents Ministry of Education capital grants drawn on Certificates of Approval (COA) for capital projects and includes amounts for specific capital projects funded by the Ministry of Education, capital portion of the Annual Facility Grant, carbon neutral capital project funding, playground equipment funding, and other project funding paid through a COA.

Restricted Capital

Ministry of Education restricted capital represents the Ministry's portion (usually 75%) of the proceeds on disposal of land and buildings, and any bylaw project surpluses on completed projects. The Ministry's permission must be received to spend these funds. There is currently a zero balance as at June 30th, 2020.

Other Provincial Capital

These funds were provided by the Ministry of Jobs, Tourism and Skills Training to purchase trades training equipment in support of Industrial Training Authority Youth Trades programs.

Land Capital

The balance in the Land Capital Reserve Fund is comprised of School Site Acquisition Charges (SSAC), which municipalities collect on behalf of school districts to help school boards pay for future school sites. Municipalities collect these charges for each new residential parcel to be created and new multiple family residential units to be constructed on an existing parcel. The funds may only be used to purchase ministry approved sites for new schools.

Other Capital

Other capital is comprised of funds from other non-provincial government sources, such as municipal grants, PAC contributions for playgrounds, etc. All of the current balance is funding raised for playgrounds.

Local Capital Reserve

The Board's Local Capital Reserve is designated for local capital expenditures. The entire balance in the fund at June 30, 2020 is restricted towards the District's share of two major projects currently underway: the Stitó's Lá:lém Totí:lt School and the addition to Vedder Elementary School.



6.7 Reserves – Operating, Special Purpose and Capital Balances

Reserves

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
1 Operating Fund Accumulated Surplus		
Internally Restricted	\$ 1,306,614	\$ 762,691
Unrestricted Operating Surplus	<u>1,969,168</u>	<u>2,208,342</u>
Total Operating Fund Accumulated Surplus	<u>3,275,782</u>	<u>2,971,033</u>
2 Special Purpose Funds Surplus	<u>73,261</u>	<u>73,261</u>
3 Capital Fund Accumulated Surplus		
Contingency Reserve-Local Capital	2,293,332	1,293,332
Investment in Tangible Capital Assets	<u>65,833,606</u>	<u>65,797,477</u>
Total Capital Fund Accumulated Surplus	<u>68,126,938</u>	<u>67,090,809</u>
Total Accumulated Surplus	<u>\$71,475,981</u>	<u>\$70,135,103</u>

1 - Operating Fund Surplus

The Board of Education is responsible for ensuring the District is protected financially from forecasting risk and unforeseen circumstances. Therefore, they have established an Accumulated Operating Surplus Policy that allows the District to budget for an accumulated operating surplus to serve as a contingency reserve for the risks associated with unexpected increases in expenses and/or decreases in revenues related to major emergent operating issues, one-time costs and intermittent projects.

The District closed out the year with a \$3,275,782 operating surplus of which \$1,306,614 was internally restricted for specific purposes and \$1,969,168 was unrestricted. Most of the restricted reserve balance represents an accumulation of surpluses that the Board has allowed schools to carry forward for expenditure in a future year. At the end of June 2020, the amount of school carry forward was \$1,037,745.

2 - Special Purpose Fund Surplus

This amount of \$73,261 is for endowments where the original donors have stipulated that the principal amounts cannot be spent. Investment income earned on the balances is able to be paid out as scholarships.



3 - Capital Fund Surplus

There are two categories of Capital Fund Surpluses:

The **Local Capital Reserve** fund represents a portion of accumulated operating surpluses designated to fund the purchase of Tangible Capital Assets. The Local Capital Reserve fund is increased if the Board of Education passes a motion to transfer operating surpluses to Local Capital. The current balance of \$2,293,332 represents funds set aside to help meet the District share of the costs for the new Stitó:s school (\$5,000,00) and the Vedder Elementary Addition (\$500,000). The plan is to fund the remainder of the District's commitment over the next two years.

The **Invested in Tangible Capital Assets reserve** represents capital investments that are funded by operating revenues (recorded as transfers of accumulated operating surplus to the capital fund). Then, as assets are amortized, a deficit is incurred in the capital fund which is applied against the Invested in Tangible Capital Assets reserve. Therefore, the balance in this fund is to cover future amortization costs, and is not available for other purposes.



7.0 Factors Bearing on the School District's Future / Other Potentially Significant Matters

Enrolment Growth

The District's long-term student enrolment projections show ongoing, moderate growth across the city. After a number of years of having to purchase portables to address this growth, we are excited to see the approval of several capital building projects to alleviate this pressure. There is a continuing need to identify new building sites to keep pace with the growth.

Funding Model Review

Approximately 96 per cent of the District's operating funding is provided by the Ministry of Education (MOE) and is based on student enrolment and other factors. The current funding formula has been in place since 2002. In 2018, the MOE began a review of the formula and work is currently underway on the development, review and consultation on a potential new formula. While it was expected that the new formula would be announced and implemented for 2020/21, the Ministry has postponed the decision to implement any changes at this time. It is not known whether a new formula will have a positive or negative impact on the operating budget. Due to this uncertainty, the District has taken a conservative approach to making budget decisions the last two years.

Pandemic

The Covid pandemic continues to impact school operations. While it may be too early to identify the material effect that the pandemic will have in future budgets, the District has identified the follow areas that will need to be reviewed or adjusted:

- Loss of rental revenue
- Decrease in interest income
- Increase in Pension expenses
- Replacement cost due to increase in sick leaves
- Decrease in number of International students.

Strategic Plan

The Chilliwack Board of Education's current strategic plan ends in 2021. Plans are underway to revise and update the plan. The strategic plan will guide the District's financial priorities and resource allocation for the next five years. This forward-thinking plan will build on the achievements of the past while looking ahead to the future of education. More information on the plan can be found on the District's website.



Space/Capacity

There continues to be an increasing demand for space throughout the District. While reconfiguration created some additional space in our Elementary schools, it did put more pressure on our Middle and Secondary Schools. The District is currently utilizing 94 portables to meet space demands, which are expensive to purchase and maintain. While new schools and expansions are in the works for the next few years, they will not be adequate for our current over-capacity situation and future enrolment projections. The long-term facilities plan has identified the need for a number of new schools; however, suitable land is in short supply in the area, and the government capital approval process takes significant time. Also, the Ministry continues to request that school districts contribute more local funds towards capital projects, which puts further pressure on the district's operating budget.



8.0 Contacting Management

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

If you have questions about this financial report or need additional financial information, please contact the Secretary Treasurer's office at 604-792-1321.



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Secondary schools honoured grads with individual signs during the pandemic.

