



FINANCIAL STATEMENT DISCUSSION & ANALYSIS

2023-2024



**Chilliwack
School District**

Table of Contents

- 1.0 OVERVIEW 2**
 - 1.1 ABOUT US2
 - 1.2 BOARD AUTHORITY, ROLES, AND RESPONSIBILITIES3
 - 1.3 OUR MISSION STATEMENT4
 - 1.4 OUR VISION STATEMENT4
 - 1.5 OUR MOTTO: “PARTNERS IN LEARNING”4
 - 1.6 OUR CORE VALUES.....4
- 2.0 STRATEGIC PLAN 5**
- 3.0 FINANCIAL GOVERNANCE AND PLANNING CYCLE 6**
 - 3.1 PLANNING CYCLE (TIMELINES 2023/24).....6
 - 3.2 BOARD ADVISORY COMMITTEES (POLICY 160)7
 - 3.3 PUBLIC BUDGET PRESENTATION.....8
- 4.0 FINANCIAL STATEMENT COMPOSITION OVERVIEW 9**
 - 4.1 STATEMENT OF FINANCIAL POSITION.....10
- 5.0 FINANCIAL HIGHLIGHTS 12**
 - 5.1 ENROLMENT12
 - 5.2 REVENUES.....13
 - 5.3 EXPENDITURES14
 - 5.4 STRATEGIC PLAN INITIATIVES15
 - 5.5 GOVERNANCE COSTS15
 - 5.6 RESERVES.....16
- 6.0 FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE 17**
 - 6.1 ANALYSIS OF OPERATING RESULTS TO AMENDED BUDGET AND LAST YEAR.....17
 - Revenues17
 - Wages & Benefits21
 - Supplies and Services.....24
 - 6.2 SPECIAL PURPOSE FUNDS.....30
 - 6.3 CAPITAL FUND ACCOUNTS.....32
 - 6.4 MAJOR CAPITAL PROJECTS32
 - 6.5 CAPITAL FUND BALANCES33
 - 6.6 RESERVES – OPERATING, SPECIAL PURPOSE AND CAPITAL BALANCES34
- 7.0 FACTORS BEARING ON THE SCHOOL DISTRICT’S FUTURE / OTHER POTENTIALLY SIGNIFICANT MATTERS 36**
- 8.0 CONTACTING MANAGEMENT 37**

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, 2024 and will provide clarity to the variances from prior years. The school district financial statements represent the consolidation of three separate funds: operating, special purpose, and capital.

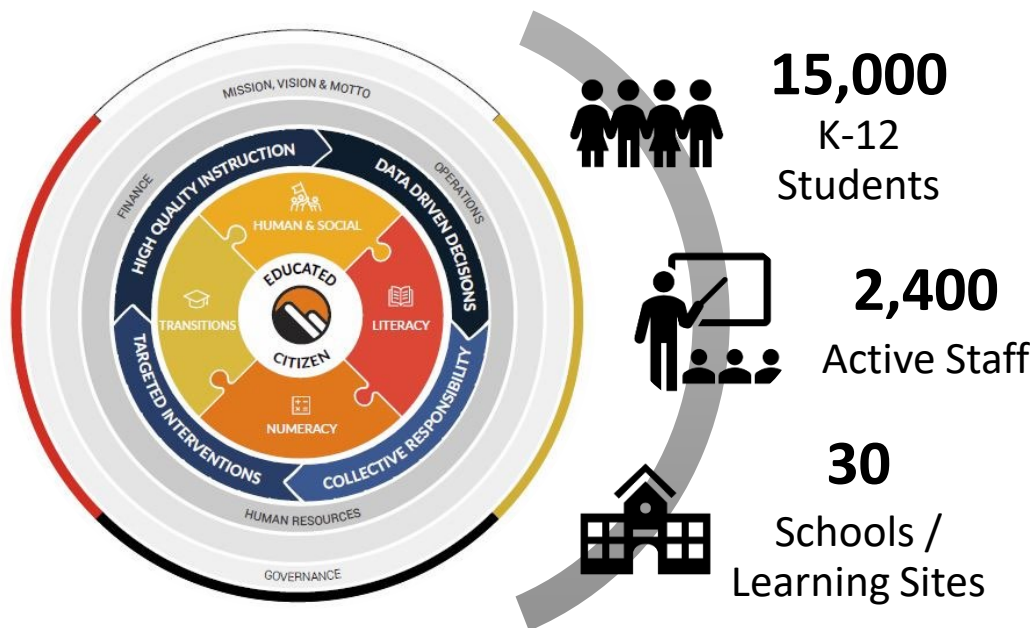
1.1 About Us

Chilliwack School District No.33 is located in the heart of the Stó:lo territory, People of the River. Surrounded by the Ts’elxweyeqw, Pilalt, and Sema:th communities, the Stó:lo refer to this as S’ólh Téméxw (our world). We honour and acknowledge our history, live in the present and look to the future to guide all teaching and learning.

As one of the fastest growing school districts in the province, the 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), two elementary/middle (grades k – 8), and five secondary schools (grades 9-12). In addition, we offer multiple programs including alternate education, trades and careers, sports academies, summer learning, distributed learning, French immersion, and continuing education.

Approximately 15,000 full and part-time students attend our facilities plus approximately 1,100 Early Learning students (Pre-K) and are served by approximately 2,400 permanent and casual staff members.



1.2 Board Authority, Roles, and Responsibilities

The Board of Education has, as its primary role, the governance of the school district and the commitment to student achievement. The Board fulfills this role, in part, through the development and implementation of a strategic plan that establishes a vision, mission and goals to direct resources and align the work of staff.

The Board also has a foundational responsibility to competently protect the interests, image, and credibility of the school district, to ensure its financial viability and to act in accordance with all applicable laws, regulations, and policies.

The Board's authority is established within the [School Act](#) and its regulations. The rights, powers, duties, and liabilities of the Board rest only with the legally constituted Board, and not with committees of trustees or individual trustees.

The Board exercises its authority and responsibilities through the development of policy and the establishment of a balanced annual budget.





* Kw'iyeqel Secondary Leadership Students support McCammon Elementary Canoe Pull event June 2023

1.3 Our Mission Statement

We ensure deep learning that engages our heart, head, and hands to develop competencies vital for the success of all learners.

1.4 Our Vision Statement

Syós:ys lets'e th'ále, lets'emó:t

(One heart, one mind, working together for a common purpose.)

1.5 Our Motto: “Partners in Learning”

Students, parents/guardians/caregivers, staff, First Nations, community members and organizations are important members of our education community and partners in learning with the Board of Education. Together we strive to create a culture of mutual respect that supports engagement and collaboration in order to achieve the shared goals outlined in our District Strategic Plan. Collectively, we aim to meet the present needs of our students and our community, while remaining flexible to anticipate and respond to future priorities.

1.6 Our Core Values

We provide a learning and working environment where these core values are central to all that we do:



2.0 Strategic Plan

The Chilliwack Board of Education's Strategic Plan 2021-2025 sets priorities and defines the path of our school district.

The Strategic Plan has four main priorities:

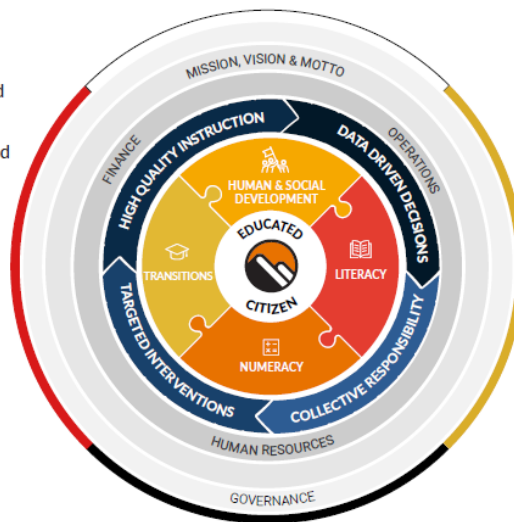
- High Quality Instruction
- Targeted Interventions
- Data Driven Decisions
- Collective Responsibility

HIGH QUALITY INSTRUCTION

Innovative, inclusive and research based instruction and assessment practices support the well-being of all learners and their readiness to be inspired and engaged in life-long learning.

TARGETED INTERVENTIONS

Timely and targeted supports are the cornerstone in creating a culture of equity and belonging where all learners thrive and reach their potential.



DATA DRIVEN DECISIONS

The intentional collection and analysis of meaningful evidence ensures that actions and decisions directly support the success of all learners.

COLLECTIVE RESPONSIBILITY

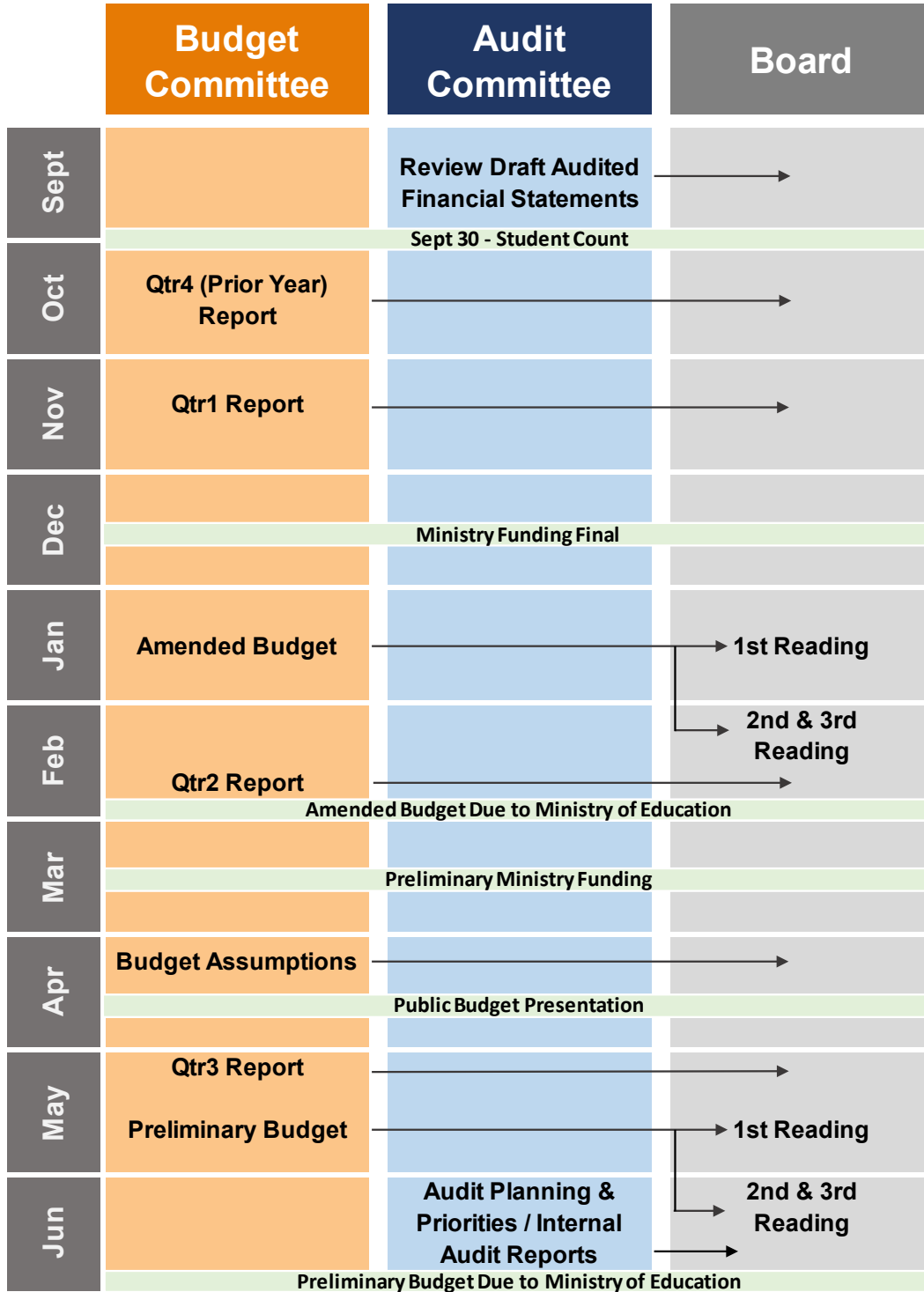
Common core values and shared responsibility for student success promotes deep collaboration and commitment to growth as educated citizens.

** October 6, 2023 – All District Staff Professional Development Day – Journey to Truth & Reconciliation*



3.0 Financial Governance and Planning Cycle

3.1 Planning Cycle (Timelines 2023/24)



3.2 Board Advisory Committees ([Policy 160](#))

Committees may be created to advise the Board on specific matters as determined by the Board. Committees are advisory only, and committee members serve in a voluntary capacity and will not be compensated for their services.

Standing committees provide an opportunity to engage with key employee and partner groups in areas of Board governance on an ongoing basis.

[Budget Advisory Committee \(Policy 162\)](#)

The Board of Education values consultation as an important part of budget development and monitoring. The Board also recognizes and accepts its responsibility to approve the annual budget. The Budget Advisory Committee is advisory in nature and reports directly to the Board through the chair of the committee.

The Budget Committee will consist of three trustees of the Board and one representative of each of Chilliwack Principals' and Vice Principals' Association, Chilliwack Teachers' Association, Canadian Union of Public Employees' Local 411, District Parent Advisory Committee, Indigenous community, district management employees and up to two community representatives. Any trustee may attend as an observer.



[Audit Working Committee \(Policy 163\)](#)

The Audit Working Committee's mandate is to assist the Board in fulfilling its financial oversight responsibilities. The committee is advisory in nature and reports directly to the Board through the Chair of the committee. The Audit Working Committee will have direct communication channels with the external auditor to discuss and review issues within its mandate.

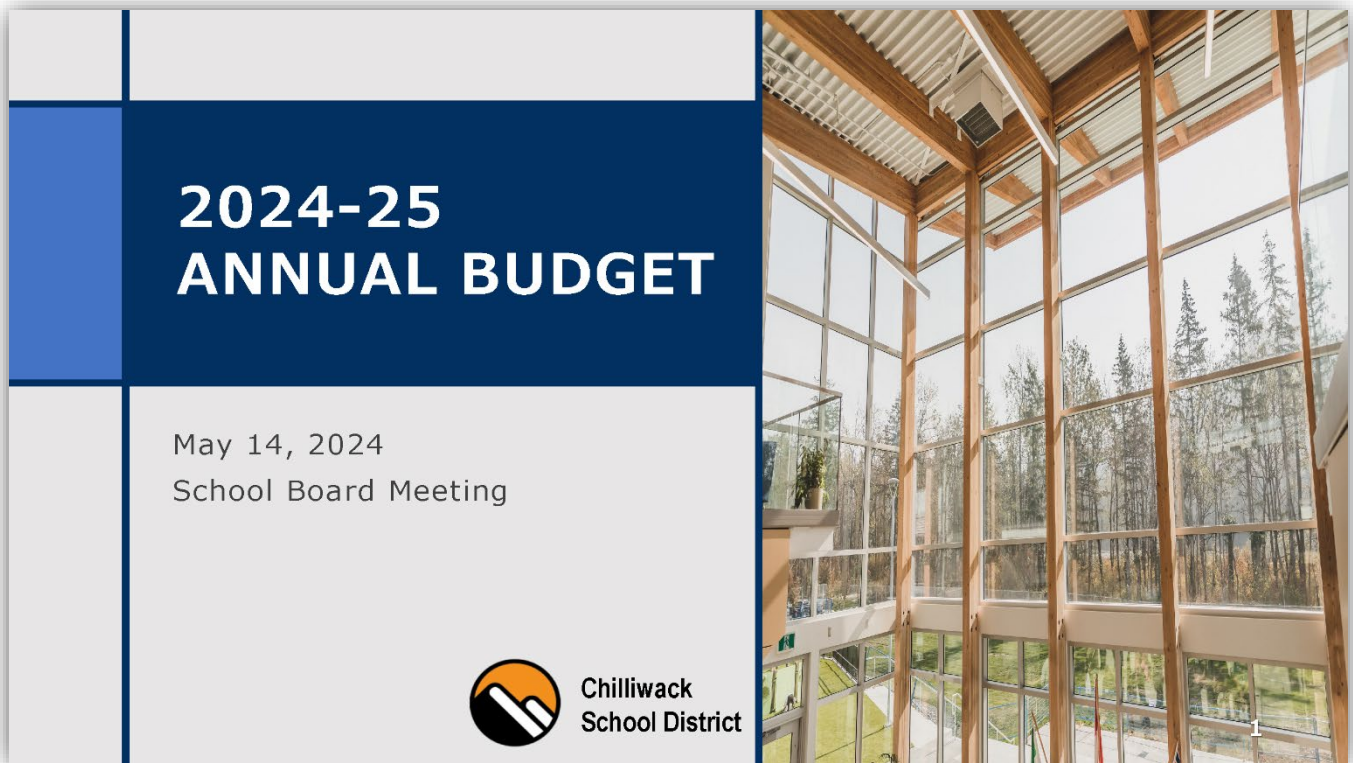
The committee comprises a committee of the whole, in which all Trustees are members and up to two community members who are financially literate in these processes (updated June 11, 2024).



3.3 Public Budget Presentation

Public Budget Presentation - 2024/25 Operating Budget

On April 16, 2024, the Chilliwack Board of Education hosted the public presentation during the Regular Board meeting and invited input into the 2024/2025 Operating Budget. Specific strategic initiatives were presented to show the priorities for the use of resources. The impetus for this was to demonstrate how budget allocation aligns with the District’s Strategic Plan. This presentation was presented live and recorded for the public to [view](#). Questions from the public were welcome before, during and after the recording.



Microsoft PowerPoint Presentation – click above image to view PDF version.



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 revenues and expenses 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 & Child Care 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

The Statement of Financial Position (balance sheet) presents the school district's financial assets and liabilities at the fiscal year-end. It provides a comparative analysis of the district's net financial position for fiscal years ending June 30, 2023 and June 30, 2024 along with the year over year dollar and percentage changes.

	2024	2023	Change	%
Financial Assets				
Cash and Cash Equivalents	46,720,745	40,155,197	6,565,548	16%
Accounts Receivable				
Due from Province - Ministry of Education & Child Care	456,669	280,717	175,952	63%
Due from LEA/Direct Funding	602,330	344,113	258,217	75%
Other	864,040	267,613	596,427	223%
Total Financial Assets	48,643,784	41,047,640	7,596,144	19%
Liabilities				
Accounts Payable and Accrued Liabilities	20,433,150	17,693,932	2,739,218	15%
Unearned Revenue	2,695,596	1,842,637	852,959	46%
Deferred Revenue	4,059,276	3,329,111	730,165	22%
Deferred Capital Revenue	243,537,357	242,337,300	1,200,057	0%
Employee Future Benefits	4,936,947	4,567,987	368,960	8%
Asset Retirement Obligation	13,870,683	13,870,683	0	0%
Other Liabilities	1,776,024	1,363,679	412,345	30%
Total Liabilities	291,309,033	285,005,329	6,303,704	2%
Net Financial Assets (Debt)	(242,665,249)	(243,957,689)	1,292,440	-1%
Non-Financial Assets				
Tangible Capital Assets	305,092,985	305,260,198	(167,213)	0%
Restricted Assets-Endowments	73,261	73,261	0	0%
Prepaid Expenses	1,165,491	530,758	634,733	120%
Total Non-Financial Assets	306,331,737	305,864,217	467,520	0%
Accumulated Surplus (Deficit)	63,666,488	61,906,528	1,759,960	3%



Explanation of Components of Financial Position

Cash and Cash Equivalents represent funding available to meet short term obligations such as Accounts Payable. Both Cash and Accounts Payable have increased significantly from the prior year due to the volume of spending on four concurrent building projects.

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

- **Due from Province** includes reimbursements receivable for expenses made on capital projects.
- **Due from LEA** relates to funding owed to the District from local First Nations for their students attending schools in the District.
- **Other** receivables consist of GST rebates and rental revenue still to be collected.

Accounts Payable & Accrued Liabilities are monies owed to vendors at year end for supplies that have been received or services rendered during the year.

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 for Capital projects. This account will increase as new building projects are constructed and decrease to match the amortization on those buildings. 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 actuarially adjusted on an annual basis.

Asset Retirement Obligation reflects an estimate of the fair value of removing/disposing of asbestos and other hazardous materials within district owned buildings that will undergo major renovations or demolition in the future.

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 (e.g., next year's insurance premiums paid in advance).

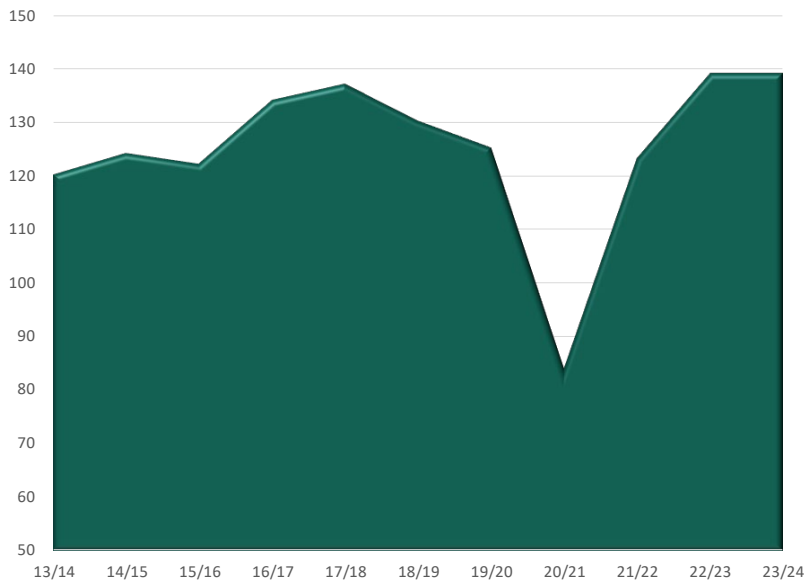
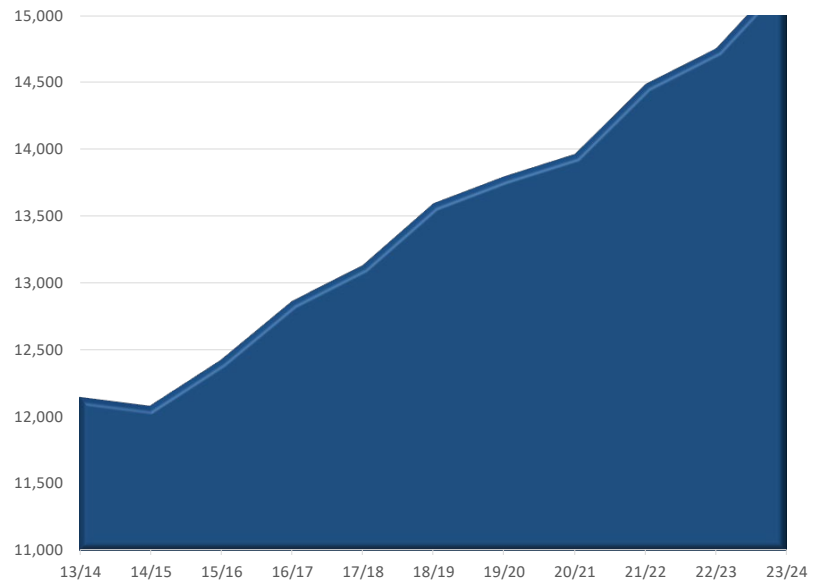


5.0 Financial Highlights

5.1 Enrolment

In the past decade, our enrolment has increased from 12,082 Full Time Equivalent (FTE) K-12 students to 15,318 FTE. This is an increase of 3,235 students, and an average of 359 students per year.

This increase of students has a direct impact on our government grant funding and the costs required to support these students. It also required a significant investment in space to accommodate the influx. The average annual student increase is enough to fill a new elementary school each year.



International student enrolment has recovered to its pre-pandemic level. Early indications are for continued growth in 2024-25. With three capital projects finished last year and more scheduled in the next few years, there should be capacity for further growth in international student numbers.

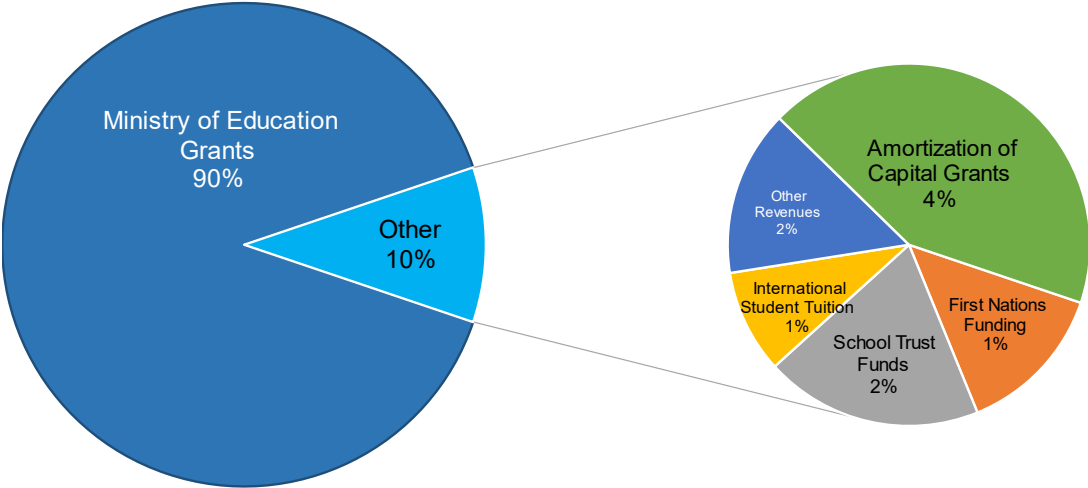


5.2 Revenues

Total revenues for the School District were \$197 million for 2023/24. Revenue is heavily reliant upon funding from the provincial government which is based mainly on student enrolments. The grant is calculated 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.

89% of the District's revenue is from Ministry of Education & Child Care funding, 1% of revenue is First Nations funding, 2% is funds raised by schools through their trust funds, 1% of revenue is generated from International Education Programs, 5% is associated with the recognition of deferred capital grants, and the balance through other revenue programs such as facility rentals and investment income.

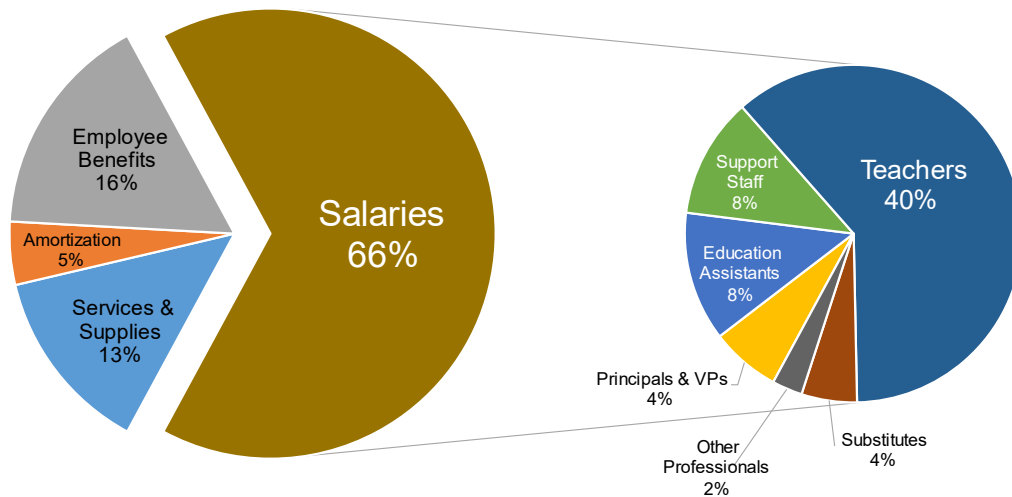
Revenues increased 16.0% versus last year due mainly to increases in government grants for enrolment increases and collective agreement wage increases. A review of the Classroom Enhancement Fund Allocation led to an increase from \$11.2 million in 2022/23 to \$20.3 million in 2023/24. New sources of revenue in 2023/24 included \$1.8 million for the Feeding Futures Fund. Childcare continued to grow with \$128,000 of new operating revenue. Other Revenues such as investment income and school trust income had marginal growth in 2023/24 after significant growth in 2022/23.



5.3 Expenditures

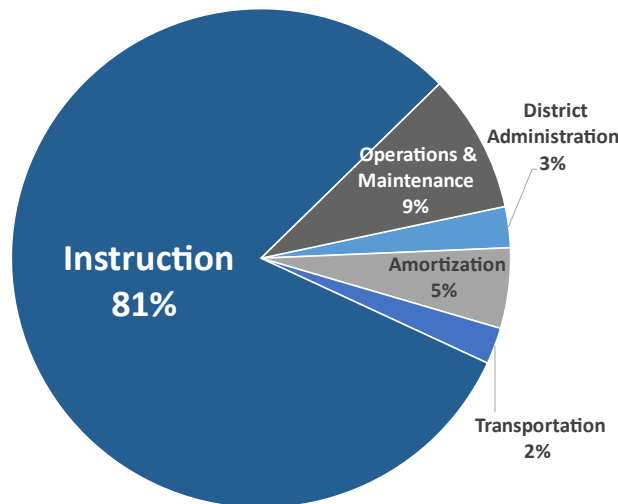
The School District's expenses primarily consist of salaries and benefits, which comprise 82% of total expenditures. Among these salaries, 65% are allocated to teachers. The remaining portion of the expenditures is dedicated to supplies, services (encompassing utilities, professional development, and maintenance), as well as the amortization of capital assets.

Overall expenses are up by 14.9% versus last year. This increase can be attributed to higher staffing requirements due to a significant growth in enrollment, increases in wages resulting from settlements regarding collective agreement wages, elevated benefit premiums, and expenses related to



replacement staff.

Looking at expenditures by Program, 81% of expenditures are on instruction, and 11% on operations, maintenance, and transportation.



5.4 Strategic Plan Initiatives

The 2023/24 Amended Budget changes were described by the terms used in the strategic plan to demonstrate how resource allocation ties to the District's Strategic Plan. Planned spending changes were shown in the budget as follows:

Strat Plan Focus Area	Allocation
Operational Investments	\$ 297,000
Human and Social Development (H&S)	70,000
Numeracy	138,000
Transitions	140,000
Literacy, Numeracy, H&S, Transitions	772,000
Equity and Alignment	304,000
Total	\$ 1,721,000

5.5 Governance Costs

Governance costs represent supports for the locally elected Board of Education. The main costs are as follows:

Expense Category	Amount
Trustee Stipends & Benefits	\$191,355
Contract Services	23,038
Legal	41,870
BCSTA Membership	54,433
Travel & Professional Development	19,876
Staff Retirement/Recognition	20,165
Telephone/Internet Allowance	4,060
Technology	2,024
Advertising	5,182
PAC Grants	10,300
Supplies	13,772
Total	\$386,075



5.6 Reserves

Unrestricted Reserves (accumulated surplus) increased this year from \$5,956,889 to \$7,250,167 (not including local capital reserves). This ending reserve balance is 3.66% of current budgeted operating expenses for 2024/25 which is within the Board's target range of 2-4% as stated in its accumulated surplus policy.

Internally Restricted Reserves comprise three set asides. They total \$1,182,218 and are not included in the unrestricted reserves (accumulated surplus). Schools are permitted to carry over any budget surpluses to the next year. The total school surpluses increased by \$472,256 this year to \$1,456,608.

Any unspent targeted funding for Indigenous Education Programs may also be carried over into the next year. The total Indigenous Education surplus increased by \$225,106 this year to \$235,784.

New this year is a restricted reserve amount for Early Learning initiatives of \$119,826. These are net revenues earned outside the targeted special purpose funds which need to be reported through the Operating Fund. They are shown as restricted to ensure that the funds stay with the early childhood department for future growth and enhancement of such programs.

A summary of surplus accounts from all funds is presented in Section 6.6 Accumulated Surplus.



6.0 Financial Analysis of the School District as a Whole

6.1 Analysis of Operating Results to Amended Budget and Last Year

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2024. This section of the report is a summary of the School District's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year, as well as in comparison with the amended budget. In the charts that follow, any reference to "budget" means the amended budget. These sections are broken down into three areas: Revenues, Wages and Benefits, and Supplies and Services. This is only an introduction and should be read in conjunction with the School District's financial statements.

Revenues

Operating Budget	2023/24		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
REVENUE							
Provincial Grants, Ministry of Education & Child Care	176,561,015	176,154,714	158,011,959	(406,301)	(0%)	18,142,755	11%
LEA/Direct Funding from First Nations	2,791,232	3,231,588	2,791,233	440,356	16%	440,355	16%
Provincial Grants, Other	200,000	170,026	147,140	(29,974)	(15%)	22,886	16%
International Student Tuition	2,020,000	2,185,121	2,199,961	165,121	8%	(14,840)	(1%)
Other Revenue	583,280	1,419,623	887,089	836,343	143%	532,534	60%
Rentals & Leases	150,000	219,735	221,897	69,735	46%	(2,162)	(1%)
Investment Income	1,180,000	1,460,017	1,327,573	280,017	24%	132,444	10%
Total Revenue	183,485,527	184,840,824	165,586,852	1,355,297	0.7%	19,253,972	13%



Provincial Grants – Ministry of Education & Child Care

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Provincial Grants – Ministry of Education & Child Care	176,561,015	176,154,714	158,011,959	(406,301)	(0%)	18,142,755	11%

- An enrolment audit done after the budget was submitted led to a \$432,500 decrease in the operating grant.

- An enrolment audit done after the budget was submitted led to a \$432,500 decrease in the operating grant.
- An enrolment increase of 290 students increased provincial grant income by \$2,287,000.
- Increased funding rate primarily due to increases in collective agreement funding totalling \$11,217,000.
- Increased funding for Special Needs \$5,140,000.

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

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
LEA/Direct Funding from First Nations	2,791,232	3,231,588	2,791,233	440,356	16%	440,355	16%

- Funding for students under a Local Education Agreement (LEA) is deducted from our operating grant, and we then bill the local First Nations directly. There were more students than budgeted: \$440,000.

- Funding for students under a Local Education Agreement (LEA) is deducted from our operating grant, and we then bill the local First Nations directly. There were more students than budgeted: \$440,000.



Provincial Grant – Other

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Provincial Grants, Other	200,000	170,026	147,140	(29,974)	(15%)	22,886	16%

- Skilled Trades BC \$170,000 a little under budget as a couple planned programs did not run.

- Skilled Trades BC \$170,000, more programs ran in 2023/24 compared to 2022/23 \$147,000.

International Student Tuition

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
International Student Tuition	2,020,000	2,185,121	2,199,961	165,121	8%	(14,840)	(1%)

- The district saw an influx of students above budget targets as we continue to market our program in different parts of the world.

- International revenue was very slightly down \$15,000, This is due to timing of booking administrative fees and other international revenue that is additional to tuition.

Other Revenues

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Other Revenues	583,280	1,419,623	887,089	836,343	143%	532,534	60%

- Increase in Other Revenues primarily due to the inclusion of Early Learning Fees for Service \$621,000. Early Learning expanded the number of centers and the number of children in the program. The Ministry also instructed us to include revenues from childcare fees in Operating Revenue in 2023/24.
- Bus Fees \$21,000 over budget
- Energy Program \$8500 over budget
- Unbudgeted payment from teacher secondment to Skwá First Nation \$117,000.

- Early Learning Fees for Service \$621,000 (new). Childcare went from 1 Seamless Day Centre with twenty children to 2 Before and After School Care Centers with fifty-one children, 2 Just B4 centers with thirty-seven children plus the Seamless day center with twenty children.
- Energy Program \$112,000 down from 2022/23.



Rentals & Leases

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Rentals & Leases	150,000	219,735	221,897	69,735	46%	(2,162)	(1%)

- Rentals in the fall were down so the amended budget was lowered from \$250,000 to \$150,000 but revenues returned to last year levels by the end of the year.

- Continued rental relief for Child Care Youth Centre.

Investment Income

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Investment Income	1,180,000	1,460,017	1,327,573	280,017	24%	132,444	10%

- Investment Income was budgeted at 4.0% interest rate level while the actual rate for the year was closer to 5.2%

- Actual Interest rate in 2023/24 was higher than the interest rate in 2022/23 which was near 4.0%



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

Wages & Benefits

Operating Budget	2023/24		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
EXPENSE							
Salaries							
Teachers	73,956,665	74,507,389	69,824,656	550,724	1%	4,682,733	7%
Principals & Vice-Principals	9,887,132	9,750,418	9,083,234	(131,139)	(1%)	672,759	7%
Education Assistants	16,975,832	17,187,419	14,321,952	211,587	1%	2,865,467	20%
Support Staff	16,518,606	16,701,179	14,655,878	182,407	1%	2,045,135	14%
Other Professionals	4,231,042	4,176,138	3,646,063	(58,098)	(1%)	526,881	14%
Substitutes	8,253,104	7,578,944	6,516,257	(676,541)	(8%)	1,060,306	16%
Total Salaries	129,822,381	129,901,321	118,048,040	78,940	0%	11,853,281	11%
Employee Benefits	32,289,217	32,142,978	28,579,969	(146,239)	(0%)	3,563,009	12%
Total Salaries & Benefits	162,111,598	162,044,299	146,628,009	(67,299)	(0%)	15,416,290	11%
Services & Supplies	19,809,648	19,651,020	17,233,303	(152,616)	(1%)	2,423,729	14%
Total Expense	181,921,246	181,695,319	163,861,312	(219,915)	(0%)	17,840,018	12%



Teachers

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Teachers	73,956,665	74,507,389	69,824,656	550,724	1%	4,682,733	7%

The variance in the teacher wage was minimal due to the following:

- Labour settlement increases were known and fully costed when the budget was constructed.
- There were minimal vacant positions and when positions were vacant, TTOC salaries were coded to regular teacher salaries.
- \$287,000 of variance due to higher than budgeted average teacher wage level.

The increased cost from last year included:

- Enrolment increases: \$1,098,000
- Collective Agreement increase: \$4,674,000
- Higher than budgeted teacher average wage: \$287,000
- Less: Teacher salaries covered by CEF change -\$750,000

Principals & Vice Principals

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Principals & Vice Principals	9,887,132	9,755,993	9,083,234	(131,139)	(1%)	672,759	7%

The budget for Principals and Vice Principals includes one Principal on long term leave.

Collective Agreement increase \$667,000.

Education Assistants

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Education Assistants	16,975,832	17,187,419	14,321,952	211,587	1%	2,865,467	20%

- Increased EA staffing through the year to meet the needs of the schools and students resulting in more positions filled than budgeted.

- EA positions were filled with sufficient staffing to start and sufficient replacements throughout the school year.
- Collective Agreement increase \$1,056,000.



Support Staff

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Support Staff	16,518,606	16,701,013	14,655,878	182,407	1%	2,045,135	14%

- Support Staff salaries tracked close to budget with a small increase from staff covering various leaves.

- Collective Agreement wage increase 6.75% or approximately \$989,000
- Added 12 positions year over year \$950,000

Other Professionals

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Other Professionals	4,231,042	4,172,944	3,646,063	(58,098)	(1%)	526,881	14%

Other Professionals savings include the delayed hiring of the budgeted managerial positions.

- Collective Agreement increase \$250,000
- Increased 1.2 positions.

Substitutes

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Substitutes	8,253,104	7,576,563	6,516,257	(676,541)	(8%)	1,060,306	16%

- PVP \$40,000 over budget
- Teacher \$1,535,000 under budget
- Education Assistants \$526,000 over budget
- Other Support staff \$307,000 over budget

- For the first time in a number of years there were close to sufficient replacement EA's to replace sick staff
- Colder than normal winter led to increased pressures on facilities staff leading to increased absences.

Employee Benefits

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Employee Benefits	32,289,217	32,142,978	28,579,969	(146,239)	(0%)	3,563,009	12%

Benefits spending tracked very closely to budget.

Benefits were budgeted 16% higher in 2023/24 compared to 2022/23 and continue to increase at a rate faster than wage increases which increased 6.75%.



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

Supplies and Services

Services and Supplies categories represent approximately 12% of the amended operating budget expenditures. Overall, services and supplies are 3% under budget. Details for each Supply category are explained below.

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
NON-DISTRICT PORTION OF SUPPLIES/SERVICES							
Schools	5,425,221	4,895,723	3,707,049	(529,498)	(10%)	1,188,674	32%
Indigenous Education	1,075,620	991,699	1,303,352	(83,921)	(8%)	(311,653)	(24%)
DISTRICT PORTION OF SUPPLIES/SERVICES							
Services	4,345,142	4,692,559	4,015,697	347,417	8%	676,862	17%
Student Transportation	85,205	156,123	28,849	70,918	83%	127,274	441%
Professional Development & Travel	1,240,060	1,167,226	849,194	(72834)	(6%)	318,032	37%
Rentals & Leases	25,000	25,202	36,879	202	1%	(11,677)	(32%)
Dues & Fees	271,331	267,772	248,061	(3,559)	(1%)	19,711	8%
Insurance	360,757	324,724	311,466	(36,033)	(10%)	13,258	4%
Supplies	4,351,812	4,784,339	4,230,416	432,527	10%	559,923	13%
Utilities	2,629,500	2,324,612	2,502,341	(304,888)	(12%)	(177,729)	(7%)
Total Supplies/Services	19,809,648	19,651,020	17,233,303	(152,616)	(1%)	2,423,729	14%



Schools

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Schools	5,425,221	4,895,723	3,707,049	(529,498)	(10%)	1,188,674	32%

Schools had aggressive plans to spend this past year, a budgeted increase of 46% over the previous year's actual spending. However, the schools did not reach their budgeted goals. Finance continues to work with the schools to accurately project spending.

Schools planned for higher spending in 2023/24 leading to an increase of 32% spending year over year.

Indigenous Education

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Indigenous Education	1,075,620	991,699	1,303,352	(83,921)	(8%)	(311,653)	(24%)

Spending below budget included:

- Contracts for support from Indigenous nations \$34,000 partly due to timing issues for payments.
- Early Learning and Curricular Spending \$65,000 – collaborating with the Early Learning and Curriculum departments on these initiatives helped lower expenditures.
- Expenditures for District Wide Pro-D came under budget, as costs were shared with non-Indigenous district budgets.

Spending year over year decreased as 2022/23 started with a large carryover from the previous 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	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Services	4,345,142	4,692,559	4,015,697	347,417	8%	676,862	17%

Items contributing to an increase in services charges include:

- Charges related to developing new school locations \$170,000
- Increased facilities and transportation service expenses \$218,000
- Digital Services provided by the province \$75,000

Student Services assessments spending below budget \$79,000 due to scheduling difficulties.

• Facilities and transportation have seen large inflationary increases to the services and supplies that they use.

Student Transportation

This account includes payments for charter buses and travel assistance reimbursements to parents/guardians.

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Student Transportation	85,205	156,123	28,849	70,918	83%	127,274	441%

Buses expected to be delivered through Ministry capital spending did not arrive as expected. It was necessary to lease buses to cover the bus shortfall. There was a delay expected and budgeted for, however actual delivery was even later than what was budgeted for.

Buses expected to be delivered through Ministry capital spending did not arrive as expected. It was necessary to lease buses to cover the bus shortfall.



Professional Development & Travel

This account includes costs incurred for training and travel.

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Professional Development & Travel	1,240,060	1,167,226	849,194	(72,834)	(6%)	318,032	37%

Spending on Professional Development and Travel was close to budget.

Spending on Professional Development and Travel is now fully returned to post COVID levels.
Focus on secondary Pro D including High Tech High School Conference in San Diego budgeted for and spent.

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	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Rentals & Leases	25,000	25,202	36,879	202	1%	(11,677)	(32%)

Spending on budget

Increase in cost of leased space.



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	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Dues & Fees	271,331	267,772	248,061	(3,559)	(1%)	19,711	8%

Spending on budget.

Higher due to inflationary increases.

Insurance

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

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Insurance	360,757	324,724	311,466	(36,033)	(10%)	13,258	4%

Transportation (\$23,000) and Maintenance (\$13,000) under budget due to lower-than-expected ICBC premiums.

Higher due to inflationary increases.

Supplies

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

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Supplies	4,351,812	4,784,339	4,230,416	432,527	10%	559,923	13%

- Facilities spending was \$343,000 over budget.
- Maintenance: \$72,000 for air conditioners and \$50,000 in fuel & oil added costs above budget.
- Transportation spending was over budget \$285,000. Increased repair, maintenance, and fuel & oil costs in having to continue operating buses that were scheduled for replacement was a large contributor.

- Facilities and transportation have seen large inflationary increases to the services and supplies that they use.



Utilities

Included here are the expenditures for electricity, heating, water & sewage, and garbage & recycling costs.

Operating Budget	2023/2024		2022/23	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Utilities	2,629,500	2,324,612	2,502,341	(304,888)	(11.6%)	(177,729)	(7%)

- Lower natural gas prices and no capital projects in the building construction phase led to Heating Fuel coming in \$314,000 under budget.
- Carbon offset \$28,000 and Electricity \$54,000 under budget.
- Garbage \$60,000 and Water and Sewer \$31,000 over budget.

Year over year changes:

- Carbon offsets -\$25,000
- Electricity +\$56,000
- Heating Fuel -\$300,000
- Water & Sewer +\$24,000
- Garbage +67,000



6.2 Special Purpose Funds

Special Purpose Funds consist of restricted grants 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 2023/2024 as related to significant Special Purpose grants:

GRANT	SOURCE	AMOUNT RECEIVED	AMOUNT EXPENDED	DISCUSSION
Annual Facility Grant (AFG) Operating Portion	Ministry of Education & Child Care	\$456,617	\$1,003,953	See discussion in the Capital Projects section under “Annual Facility Grant (AFG) Funding.”
Learning Improvement Fund (LIF)	Ministry of Education & Child Care	\$638,668	\$645,887	Funding to augment Educational Assistants’ hours to provide additional support to complex learners.
Scholarships and Bursaries	Other and Investment Income	\$197,420	\$143,300	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	\$4,603,771	\$4,372,185	Monies collected by schools for field trips, school sports, and fundraising for school equipment.
Strong Start	Ministry of Education & Child Care	\$224,000	\$249,879	Funding for Strong Start early learning centers to 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 & Child Care	\$51,450	\$33,206	Funding for eligible RSL events for 3 to 5-year-olds and their parents to support and facilitate a smooth transition to Kindergarten.
Official Languages in Education French Programs (OLEP)	Ministry of Education & Child Care	\$317,941	\$381,818	Funding for core French- language programs and curriculum resources.
Community LINK	Ministry of Education & Child Care	\$764,105	\$773,649	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 & Child Care	\$20,477,599	\$20,477,599	Funding for eligible expenses resulting from restoration of class size and composition language. Expenses include teacher staffing, overhead staffing, and equipment costs.
First Nation Student Transportation	Ministry of Education & Child Care	\$ -	\$27,686	Funding to support the transportation needs of on-reserve First Nation students to/from school and extra-curricular activities.
Mental Health in Schools	Ministry of Education & Child Care	\$51,000	\$30,467	Funding 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 & Child Care	\$11,250	\$10,106	Funding for collaborative professional learning for early learning educators focused on improving social-emotional outcomes for young children.
Health Careers Grants	Ministry of Education & Child Care	\$50,000	\$5,202	Funding provided to expand careers and dual credit programs in health care.



6.2 Special Purpose Funds (continued)

GRANT	SOURCE	AMOUNT RECEIVED	AMOUNT EXPENDED	DISCUSSION
Early Childhood Education Dual Credit	Ministry of Education & Child Care	\$130,000	\$74,130	Funding to help set up and train secondary school students for a career in Early Childhood Education.
Student & Family Affordability	Ministry of Education & Child Care	\$345,000	\$327,560	Funding to make back-to-school more affordable for the most vulnerable in the school community. Focused spending on food security and school supplies.
Seamless Day Kindergarten	Ministry of Education & Child Care and Other Income	\$415,400	\$92,862	Funding to support transitions between before/after school care and the kindergarten classroom. Additional funding for expanding program to multiple locations.
Just B4	Ministry of Education & Child Care	\$25,000	\$24,109	Supplement to the Strong Start program targeting students about to enter Kindergarten with a focus on developing skills in engaging with others, well-being, and communication
Early Years to Kindergarten (SEY2KT)	Ministry of Education & Child Care	\$19,000	\$21,731	Funding to help develop partnerships with community-based learning experiences to ensure coherent transitions to Kindergarten.
Early Care and Learning	Ministry of Education & Child Care	\$175,000	\$175,000	Funding to help to pay for staffing to plan for expansion of child care on school grounds including aligning district resources with early learning initiatives and an environmental scan.
Feeding Futures	Ministry of Education & Child Care	\$1,769,556	\$1,029,951	Funding to help create and expand food programs in schools.
Expect Respect & a Safe Education (ERAS)	Ministry of Public Safety	\$103,074	\$41,453	Funding for personnel dedicated to enhancing capacity in response to potential, suspected or confirmed threats of student gang-related violence and/or exploitation in partnership with school district staff, community, and local law enforcement.
After School Sport and Arts Initiative	Ministry of Education & Child Care	\$65,438	\$93,401	Funding for ASSAI supports participating school Districts to offer safe, accessible, high-quality, and fun programming that meets the needs of their school communities.



6.3 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 & Child Care capital grants, land capital, local capital, the operating fund, and special purpose funds.

During the year ended June 30, 2024, the District invested \$11.3 million in capital additions, as follows:

2023/24 Projects	Current Year Additions	TOTAL SPENT TO DATE
Stitó:s Lá:lém Totí:lt School	\$ 374,812	\$ 55,682,343
Imagine High Renos/Gym	-	\$ 14,807,678
Vedder Elementary Addition	286,337	\$ 10,431,532
GWG Secondary Addition	832,741	\$ 20,004,982
Sardis Secondary Addition	2,829,690	\$ 3,232,606
New Eastside Elementary	731,105	\$ 813,494
School Enhancement Program	599,985	\$ 2,037,624
Carbon Neutral Climate Program	647,719	\$ 948,733
Building Envelope Program	3,053,990	\$ 5,238,020
Childcare Spaces	230,960	\$ 339,431
School Buses	766,507	\$ 784,172
Playgrounds	413,009	\$ 674,165
Feeding Futures	190,000	\$ 190,000
Vehicles & Equipment	391,101	950,097
	\$ 11,347,956	\$ 116,134,877

Funding to make these additions came from the Ministry of Education & Child Care.

6.4 Major Capital Projects

The addition to **Sardis Secondary** comprises 18 classrooms for 400 students, drama and music performance space and inclusive washrooms. Construction commenced in the Spring of 2024.

The Ministry has approved an east side elementary school on a district owned property near Rosedale and the expansion of A. D. Rundle Middle School.

** Draft Rendering of Sardis Secondary Addition
Click [here](#) to read Ministry of Education and Child Care funding announcement.*



6.5 Capital Fund Balances

Specific balances in the Capital Fund are as follows:

Capital Funds	June 30 2024	June 30 2023	Change
Bylaw Capital	\$ -	\$ -	\$ -
Restricted Capital	-	-	-
Other Provincial Capital	68,935	48,186	20,749
Land Capital	5,852,081	5,135,083	716,998
Other Capital	224,545	579,142	(354,597)
Local Capital	725,091	61,476	663,615
	<u>\$ 6,870,652</u>	<u>\$ 5,823,887</u>	<u>\$ 1,046,765</u>

Bylaw Capital

Bylaw Capital represents Ministry of Education & Child Care capital grants drawn on Certificates of Approval (COA) for capital projects and includes amounts for specific capital projects funded by the Ministry of Education & Child Care, 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 & Child Care 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.

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 the current balance is funding raised for playgrounds and new childcare spaces.

Local Capital Reserve

The Board's Local Capital Reserve is designated for local capital expenditures. The balance in the fund at June 30, 2024 represents a commitment for vehicle purchases that were delayed due to supply chain issues in the industry.



6.6 Accumulated Surplus: Operating, Special Purpose and Capital Funds

	June 30 2024	June 30 2023
1. Operating Fund Accumulated Surplus		
Internally Restricted	\$ 1,812,218	\$ 1,025,030
Unrestricted Operating Surplus	7,250,166	5,956,889
Total	9,062,384	6,981,919
2. Special Purpose Funds Surplus		
	73,261	73,261
3. Capital Fund Accumulated Surplus		
Local Capital	725,090	61,475
Investment in Tangible Capital Assets	53,811,765	54,789,873
Total	54,536,855	54,851,348
Total Accumulated Surplus	\$ 63,672,500	\$ 61,906,528

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 \$9,056,371 operating surplus of which \$1,806,204 was internally restricted for specific purposes and \$7,250,167 was unrestricted. The majority of the restricted reserve balance (\$1,456,608) represents school surpluses that are carried forward for expenditures in a future year. The remainder of the restricted surplus represents targeted funding for Indigenous learners as well as funds for early childhood initiatives.

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 can be paid out as scholarships.



3 - Capital Fund Surplus

There are three 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 which are not funded directly from the Ministry of Education & Child Care. The Local Capital Reserve fund is increased if the Board of Education passes a motion to transfer operating surpluses to Local Capital.

The **Capital Cost Sharing** reserve fund represents the District's share of the costs towards building new schools or school additions. From time to time, the Ministry may ask the District to contribute a portion of generated surplus towards the cost of a new building or site. Currently there are no demands on the District for these funds.

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.

**Vedder Elementary School – preparing for addition in 2021*



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.

Strategic Plan

The Chilliwack Board of Education's Strategic Plan 2021-2025 is into its last year and the District will be undergoing a consultation process to refresh the plan. Operational plans for Human Resources, Finance and Operations will be crafted to support the education initiatives contained in the Strategic Plan.

Space/Capacity

There continues to be an increasing demand for space throughout the District. The District currently has close to 100 portables, which are expensive to purchase and maintain. While new schools and expansions continue to happen over 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 several new schools; however, suitable land is in short supply in the area, and the government capital approval process takes considerable time.

Cyber Security

The threat of cyber attacks, scams and fraudulent activity is ever present and is becoming more sophisticated. The District continues to review its risk mitigation strategy and put controls and safeguards in place to combat such activity.

Recruitment and Retention

While the post-pandemic recruitment pressures seemed to have eased, our District is still challenged by the high cost of living in the Lower Mainland and what that does in attracting workers from other regions.

Child Care

With the Ministry of Education now including Child Care as part of its mandate, there have been several initiatives for childcare programs within the District. We anticipate these programs to grow in the coming years which will create challenges and opportunities on our facilities as well as new types of staffing positions and operational issues not common to K-12.



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.



Simone Sangster, Secretary Treasurer
simone_sangster@sd33.bc.ca



Mark Friesen, Assistant Secretary Treasurer
mark_friesen@sd33.bc.ca



Kevin Josephson, Manager of Financial Reporting and Analytics
kevin_josephson@sd33.bc.ca



Kristy Hodson, Manager of Finance
kristy_hodson@sd33.bc.ca

