



THE BOARD OF EDUCATION

School District #33 (Chilliwack)

Regular Public Board Meeting

(Live Streamed; Attendees may be recorded)

AGENDA

September 17, 2024

5:30 pm

1. CALL TO ORDER – School District Office

- 1.1. Call to Order – **Welcome, Acknowledgment of Traditional Territory and Diversity Statement**
- 1.2. Adoption of the Agenda
(THAT the agenda be adopted as circulated.)
- 1.3. Reading and Approval of the Minutes
(THAT the minutes of the June 11, 2024 Regular Board Meeting be approved as circulated.)

2. INFORMATION ITEMS

- 2.1. Audit Working Committee Report
- 2.2. Trustee Written Reports
- 2.3. BCSTA Report
- 2.4. Indigenous Education Council Report

3. PUBLIC PARTICIPATION – COMMENTS/QUESTIONS CONCERNING THE AGENDA

4. ACTION ITEMS

- 4.1. Framework for Enhancing Student Learning Report (FESL)
- 4.2. 2023-2024 Audited Financial Statements & FSDA
- 4.3. Restriction of Operating Surplus
- 4.4. Interfund Transfer of Local Capital
- 4.5. Annual Five-Year Capital Plan, 2025-26 – Minor Capital
- 4.6. Property Disposal Bylaw 2024-02
- 4.7. School Site Acquisition Charge (SSAC) Resolution

4.8. Strategic Plan Review and Consultation Process

5. MEETING SUMMARIES

6. PUBLIC PARTICIPATION – COMMENTS/QUESTIONS CONCERNING THE AGENDA

7. SUPERINTENDENT'S UPDATE

8. ADJOURNMENT

8.1. Next Board of Education Meeting: October 8, 2024 at 5:30pm



**MINUTES OF THE REGULAR MEETING
The Board of Education
School District #33 (Chilliwack)**

Date of Meeting: Tuesday, June 11, 2024

Location: School District Office

Members Present:

Chair	Willow Reichelt
Vice-Chair	Carin Bondar
Trustee	Heather Maahs
Trustee	Richard Procee
Trustee	Margaret Reid
Trustee	David Swankey
Trustee	Teri Westerby

Staff Present:

Superintendent	Rohan Arul-pragasam
Secretary Treasurer	Simone Sangster
Assistant Superintendent	Paula Jordan
Assistant Superintendent	Kirk Savage
Assistant Superintendent	David Manuel
Executive Assistant	Talana McNally

1. CALL TO ORDER

1.1. Call to Order

The Board Chair called the meeting to order at 5:32 p.m. – **Welcome, Acknowledgment of Traditional Territory and Diversity Statement**

1.2. Adoption of the Agenda

318.24 Moved by: Trustee Reid
Seconded by: Trustee Bondar

THAT the agenda be adopted as circulated.

NO VOTE

319.24 Moved by: Trustee Reichelt
Seconded by: Trustee Bondar

THAT the agenda be amended to add item 2.1 Presentation: Cultus Lake Community School Name Change.

CARRIED

For: Bondar, Procee, Reichelt, Reid, Swankey, Westerby
Opposed: Maahs

320.24 Moved by: Trustee Swankey
Seconded by: Trustee Bondar

THAT the order of business be amended to move action items 5.1 and 5.2 to immediately follow Presentation item 2.1.

CARRIED

321.24 Moved by: Trustee Reid
Seconded by: Trustee Bondar

THAT the agenda be adopted as amended.

CARRIED

1.3. Approval of the Minutes

322.24 Moved by: Trustee Bondar
Seconded by: Trustee Westerby

THAT the minutes of the May 14, 2024 Regular Board Meeting be approved as circulated.

CARRIED

2. PRESENTATION

2.2. Presentation: School Name Change

Item was added per the amended agenda.

Principal Lisa Wallace presented the Board approved name change of Cultus Lake Community Elementary School to Cultus Lake Swilhcha Community School.

5.1 Board/Authority Authorized Courses

Items 5.1 and 5.2 were moved here per the amended agenda.

5.1.1 Board/Authority Authorized Courses Proposal: Drumline 10, 11, and 12

323.24 Moved by: Trustee Swankey
Seconded by: Trustee Bondar

THAT the Board of Education approve the Board/Authority Authorized Courses: Drumline 10, Drumline 11, and Drumline 12.

CARRIED

5.1.2 Board/Authority Authorized Courses Proposal: Outdoor Education 10

324.24 Moved by: Trustee Swankey
Seconded by: Trustee Reid

THAT the Board of Education approve the Board/Authority Authorized Course: Outdoor Education 10.

CARRIED

5.1.3 Board/Authority Authorized Courses Proposal: Criminology 11

325.24 Moved by: Trustee Swankey
Seconded by: Trustee Bondar

THAT the Board of Education approve the Board/Authority Authorized Courses: Criminology 11.

CARRIED

5.2 Board/Authority Course Reaffirmations

326.24 Moved by: Trustee Swankey
Seconded by: Trustee Bondar

THAT the Board of Education reaffirms the BAA Courses (21) as follows:

- Academic Language 10
- Academic Language 11
- Academic Language 12
- Business Computer Applications 11
- Business Information 12
- Health Services EMR 12A
- Health Services EMR 12B
- Hockey Theory 10
- Hockey Theory 11
- Hockey Theory 12
- Leadership 10
- Leadership 11
- Leadership 12
- Learning Strategies 10
- Learning Strategies 11
- Learning Strategies 12
- Mindfulness 11
- Small Ensemble 10
- Small Ensemble 11
- Small Ensemble 12
- University Prep Math 12

CARRIED

2.1 Strategic Plan Presentation: 90-Day Cycle Update

The senior leadership team provided an update on the final 90-Day Cycle as part of a continuous improvement cycle and progress updates in reference to Strategic Plan goals.

3. INFORMATION ITEMS

3.1. Board Performance Review Report

The Chair provided a report on the Board’s Performance Review as per Policy 180. The Board rated itself as Developing overall, and highlighted areas of proficiency and identified areas for improvement. Further modules will be completed in the Fall and Winter.

3.2. Audit Working Committee Report

The Board of Education received an update from the Audit Working Committee highlighting the appointment of two community members, Jon Bartel and Paul Donaldson. The minutes of its inaugural meeting for the 2024-25 cycle on June 5, 2024, were also presented.

3.3. Trustee Written Reports

Trustees submitted written reports listing key activities they’ve attended since the last public board meeting as well as upcoming events.

3.4. BCSTA Report

Trustee Reid provided an update on matters related to the BCSTA.

Meeting Recessed at 7:06 pm
Meeting called back to order at 7:18 pm

4. PUBLIC PARTICIPATION – COMMENTS/QUESTIONS CONCERNING THE AGENDA

- Inclusive Education Salaries
- Speech/language learning and music programs
- Funding for grad coaches
- Board Performance Review

Meeting Recessed at 7:29 pm (meeting disrupted)
Meeting called back to order at 7:37 pm

- BAA Courses – Outdoor Education

5. ACTION ITEMS

Items 5.1 and 5.2 were moved to follow the first presentation item per the amended agenda.

5.3. 2024/25 Annual Budget – 2nd & 3rd Reading and Adoption

327.24 Moved by: Trustee Swankey
Seconded by: Trustee Bondar

THAT the Board of Education approve the second and third reading and adoption of the Annual Budget of the Board for the fiscal year 2024/25, per below:

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 33 (CHILLIWACK) (called the "Board") to adopt the Annual Budget of the Board for the

fiscal year 2024/2025 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, *Ministerial Orders*, and the Ministry of Education and Child Care Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 33 (Chilliwack) Annual Budget Bylaw for fiscal year 2024/2025.
3. The attached "Statement 2" showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$235,471,828 for the 2024/2025 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2024/2025.

CARRIED

5.4. Annual Five-Year Capital Plan, 2025-2026

328.24 Moved by: Trustee Bondar
Seconded by: Trustee Swankey

THAT the Board of Education of School District No. 33 (Chilliwack), in accordance with provisions under section 142(4) of the *School Act*, hereby approves the proposed Five-Year Capital Plan (Major Capital Programs) for 2025/26, as provided on the Five-Year Capital Plan Summary for 2025/ 26 submitted to the Ministry of Education and Child Care. A copy of this document is attached to this report.

AND

THAT the Board of Education of School District No. 33 (Chilliwack), in accordance with provisions under section 142(4) of the *School Act*, hereby approves the proposed Five-Year Capital Plan (Building Envelope Program) for 2025/26, as provided on the Five-Year Capital Plan Summary for 2025/26 submitted to the Ministry of Education and Child Care. A copy of this document is attached to this report.

5.5. Property Bylaw No. 2024-01

329.24 Moved by: Trustee Bondar
Seconded by: Trustee Westerby

THAT the Board of Education approve three readings of Property Bylaw no. 2024-01 (attached). (*vote must be unanimous*)

CARRIED

330.24 Moved by: Trustee Bondar
Seconded by: Trustee Reid

THAT the Board of Education approve the first, second and third reading and adoption of Property Bylaw no. 2024-01 (attached).

CARRIED

5.6. Policy 163 – Audit Working Committee (Amendment)

331.24 Moved by: Trustee Maahs
Seconded by: Trustee Bondar

THAT the Board of Education amend Policy 163 – Audit Working Committee (Policy 163: Audit Working Committee) as presented.

CARRIED

332.24 Moved by: Trustee Reichelt
Seconded by: Trustee Reid

THAT the meeting be extended to the completion of the agenda.

CARRIED

**For: Bondar, Procee, Reichelt, Reid, Swankey, Westerby
Abstained: Maahs**

6. MEETING SUMMARIES

Meeting summaries were provided listing In-Camera and/or Special In-Camera and Learning Session items since the last Regular Public Board Meeting.

7. PUBLIC PARTICIPATION – COMMENTS/QUESTIONS CONCERNING AGENDA ITEMS

- Literacy and Numeracy results

8. SUPERINTENDENT’S REPORT

The Superintendent updates on Bill 22 – 2024: Safe Access to Schools Act, Draft Administrative Procedure 318 – Cell Phone and Digital Device Use, Board Room reconfiguration, and had Program Director Janet Carroll present on the K-12 Integrated Arts and Technology stream.

9. ADJOURNMENT

The meeting was adjourned at 8:33 p.m.

9.3. Next Board of Education Meeting Date

**Tuesday, September 17, 2024
5:30 p.m.
School District Office**

Board Chair

Secretary-Treasurer

BOARD OF EDUCATION

INFORMATION REPORT

DATE: September 17, 2024
TO: Board of Education
FROM: Willow Reichelt, Audit Working Committee Chair
RE: **AUDIT WORKING COMMITTEE REPORT**

Trustee Reichelt will provide a summary of the September 10, 2024 Audit Working Committee meeting. The minutes from the meeting are attached for reference.

The Committee made the following recommendation:

THAT the Audit Working Committee recommend the 2023-24 Audited Financial Statements to the Board of Education for approval at its next Regular Public Meeting.

Minutes

Audit Working Committee Meeting
June 5, 2024



Chilliwack
School District

AUDIT WORKING COMMITTEE MEETING

Meeting Held Tuesday, September 10, 2024 – 3:00 p.m.
School District Office

Attendance:	Willow Reichelt Richard Procee Carin Bondar Heather Maahs Margaret Reid Teri Westerby Jon Bartel Paul Donaldson	Chair Vice Chair Trustee Trustee Trustee Trustee Community Member Community Member
Staff:	Simone Sangster Mark Friesen Kristy Hodson Rohan Arul-pragasam Talana McInally	Secretary Treasurer Assistant Secretary Treasurer Manager of Finance Superintendent Executive Assistant (Recorder)
Also in Attendance:	Tim Holloway Hadeef Ali Jenny Chan Channen Tan	KPMG KPMG KPMG KPMG
Regrets:	David Swankey	Trustee

1. **CALL TO ORDER – WELCOME & LAND ACKNOWLEDGEMENT**

Meeting was called to order at 3:03 p.m.

2. **APPROVAL OF AGENDA**

Mover: Heather Maahs

Secunder: Jon Bartel

THAT the agenda be approved as presented.

CARRIED

3. **APPROVAL OF MINUTES**

Mover: Heather Maahs

Secunder: Jon Bartel

Minutes

Audit Working Committee Meeting
June 5, 2024



THAT the minutes of the June 5, 2024 meeting be approved as amended.

CARRIED

4. REVIEW YEAR-END FINANCIAL RESULTS

4.1 Present Reserve Summary

The Assistant Secretary Treasurer presented the district's reserve summary, highlighting an unrestricted reserves surplus of \$7.25 million as of June 30, 2024. This represents 3.99% of total operating expenses, which aligns with the 2-4% target range outlined in Administrative Procedure 601 – Accumulated Operating Surplus.

4.2 Discuss Financial Statement Discussion & Analysis

The Assistant Secretary Treasurer explained the purpose of the Financial Statement Discussion and Analysis report, noting that it provides explanations for variances versus budget in the audited financial statements. The Assistant Secretary Treasurer also highlighted the capital section and expressed hopes to include strategic initiatives in future reports.

5. DISCUSS ENTERPRISE RISK MANAGEMENT (ERM)

5.1 Introduction to ERM

The Secretary Treasurer reviewed the concepts of Enterprise Risk Management.

6. ADJOURNMENT

The meeting was adjourned at 3:26 p.m.

TRUSTEE REPORT

Trustee: Willow Reichelt

Report Date: September 12, 2024

I hope everyone had a relaxing and restorative summer!

We have a lot of important work to do this year, including a boundary review and a strategic plan review. I'm looking forward to working with partners on these topics so that we can make good decisions that continue to move our district in a positive direction.

TRUSTEE REPORT

Trustee: Teri Westerby

Report Date: September 11th 2024

Over the summer, I dedicated my time as a trustee to engaging in meaningful work that sets the stage for a brighter future for our students and community. In September, I actively participated in the Audit Committee, ensuring our district's financial health aligns with our goals of providing quality education for all. Additionally, I attended a Board Learning Session focused on Seamless Day and Child Care Options within the district, reinforcing our commitment to supporting families and enhancing early learning opportunities.

In August, I had the privilege of attending a Governance Professional Development Session, where we laid the groundwork for the 2024-2025 school year, sharpening our focus on strategic leadership and effective governance. A highlight of the summer was the Governor-to-Governor meeting with First Nations, where we discussed Indigenous Education Councils and updated legislation. This critical conversation emphasized the importance of honoring Indigenous voices and ensuring educational equity for all students.

I also joined SD33 leadership at an all-leaders retreat in August, where we connected and collaborated to align our vision for the year ahead. Building strong relationships and sharing insights with our team reinforced my belief in the power of unity and collective action to create lasting change.

In June, I attended the Mémeyelhtel Celebration year-end wrap-up party, a heartwarming event that celebrated the achievements and growth of Indigenous students. It was a powerful reminder of the positive impact our support and culturally inclusive practices have on student success.

This summer has been a season of growth, learning, and collaboration, all driven by a vision of ensuring that every student has the tools and support they need to thrive. I'm deeply inspired by the dedication of our community and leadership, and I look forward to continuing this important work in the year ahead.

TRUSTEE REPORT

Trustee: David Swankey

Report Date: September 11, 2024

KEY ACTIVITIES SINCE LAST BOARD MEETING

List of key dates/activities related to the Trustee role, including school visits and school initiatives/events, committee attendance, conference attendance, etc.

- June 6th – Attended BCSTA Board of Directors/Branch Presidents Mtg as FV Branch President
- June 8th – Attended 147 Airwolf Royal Canadian Air Cadets Ceremonial Review
- June 19th – Met with BCSTA CEO and staff liaison to review FV Branch Annual Work Plan
- June 20th – Attended Xwelítem Siyáya: Allyship and Reconciliation Building at Coqualeetza Longhouse
- June 22nd – Attended Xwelítem Siyáya: Allyship and Reconciliation Building at UFV Chilliwack
- June 24th – Chaired BCSTA Bylaw Review Committee mtg.
- July 18th – Attended Xwelítem Siyáya: Allyship and Reconciliation Building at Matsqui Community Complex
- July 20th – Attended Xwelítem Siyáya: Allyship and Reconciliation Building at St. Mary's Residential School
- Aug 21st-22nd – Attended District All-Leaders Retreat
- Aug 26th – Attended Chilliwack School District Accessibility Committee mtg.
- Aug 29th – Joined members of the Board in Governor-to-Governor meeting with First Nations Leadership.
- Aug 30th – Attended Board Working Session
- Sept 5th – Participated in MoECC Announcement at Greendale Elementary School

UPCOMING EVENTS OF INTEREST TO THE BOARD

- Nov 1st-2nd – BC EDAccess AdvoCon
- Nov 21st-23rd – BCSTA Academy
- Dec 12th-14th – FNEESC Annual Education Conference
- Jan-Dec – Xwelítem Siyáya: Allyship and Reconciliation Building facilitated by UFV
 - <https://www.ufv.ca/peace-and-reconciliation/allyship-building-program/>
- Feb 5th-6th – Annual Canadian Health and Wellbeing in Developmental Disabilities Conference
 - <https://www.healthandwellbeingindd.ca/>
- April 24th-26th – BCSTA AGM

BOARD OF EDUCATION

INFORMATION REPORT

DATE: September 17, 2024
TO: Board of Education
FROM: Margaret Reid, BCSTA Representative
RE: BCSTA REPORT

Margaret Reid, BCSTA Representative, will provide a BCSTA update.

BOARD OF EDUCATION

INFORMATION REPORT

DATE: September 17, 2024
TO: Board of Education
FROM: David Manuel, Assistant Superintendent
RE: **INDIGENOUS EDUCATION COUNCIL (IEC) UPDATE**

BACKGROUND:

Legislative Amendments

- IECs are required in all school districts
- Purposes
 - Advocate for all Indigenous students through advice on programs, services, and achievement
 - Advise on integration of Indigenous worldviews and perspectives, particularly local First Nations
 - Local First Nations members advising on their distinct languages, cultures, customs, traditions, practices or histories
 - Advise on grants provided in relation to Indigenous students
- Requires IEC approval of Indigenous Education Targeted Funding
- IECs are not committees of boards of education
- Board trustees and employees may not be members on an IEC

IEC rules set out by the Ministerial Order

- The protocols, laws, customs and traditions of local first nations must be respected
- The Indigenous education council must:
 - be guided by the need to support strong and effective relationships between the board and local First Nations;
 - acknowledge its work is undertaken in the local First Nations' territory and have deference to the views and perspectives of members representing local First Nations; and
 - consider the distinctions and diversity of the Indigenous student population in advising the board.

Setting up an IEC

First Nations Members

- Each First Nation in whose traditional territory the board is operating: 2 members
- Each non-local First Nation with students in a district and federal funding: 1 member

After seeking advice from each local First Nation, a board must appoint additional persons who bring perspectives relevant to the Indigenous student population of that district

- E.g. additional representatives of local First Nations, other First Nations, Métis, Inuit and Indigenous nonprofits

Local First Nation representation

- Local First Nations members should not be outnumbered on an IEC
- If no local First Nations decide to sit on an IEC, an IEC can still function

Role of a Board

- A board cannot direct the IEC but has certain obligations in respect of the IEC
- A board must establish an IEC in accordance with the IEC Order
- Support the IEC in coordinating and fulfilling administrative tasks associated with the IEC
- Cover reasonable costs of holding meetings and IEC member travel to attend meetings
- Provide a standing item on board agendas for IEC advice or decisions
- Provide a secretariat or main point of contact for the IEC

IEC Implementation for Board of Education (August-December)

- Review legislation, IEC Order, IEC Policy, and Terms of Reference, and Distinctions-Based Approach Primer
- Work with local First Nations to designate representatives and discuss additional members to be appointed to the IEC
- Align IEC membership and Terms of Reference with IEC legislation and Ministerial Order
- All IECs should be set up and operationalized this fall

SD33 Progress to reset the current IEAC to comply with the ministerial order

August 27: IEAC summer working session

Goals: Relationship building through the Watershed Map Activity



August 28: IEAC summer working session

Goals: Review legislation, IEC Order, IEC Policy, and Terms of Reference, Distinctions-Based Approach Primer and SD33 targeted Indigenous funding budget process

September 6: IEAC subcommittee meeting

Goals: To create a draft document of the Terms of Reference (TOR) for the “reset IEAC” in relation to the legislated amendments to share at the next IEAC meeting

September 10: IEAC meeting

Goals: Work with local First Nations to designate representatives and discuss additional members to be appointed to the newly structured IEC and review/accept the draft TOR document

September 17: Chilliwack School Board Public meeting

Goals: Provide the school board with updates about the work to date in the IEAC reset.

BOARD OF EDUCATION

DECISION REPORT

DATE: September 17, 2024

TO: Board of Education

FROM: Rohan Arul-pragasam, Superintendent

RE: **FRAMEWORK FOR ENHANCING STUDENT LEARNING (FESL) REPORT**

RECOMMENDATION

THAT the Board of Education approve the Framework for Enhancing Student Learning Report to be submitted to the Ministry by September 30, 2024.

Framework for Enhancing Student Learning:

The Framework for Enhancing Student Learning formalizes the planning and reporting expectations for school districts in order to enhance student learning and success. The Framework reflects a public commitment by Indigenous peoples and Indigenous rightsholders, education partners and communities to work together to continuously improve student learning in relation to intellectual, human and social, and career development. The Framework requires alignment of provincial K-12 accountability and evidence-informed practices that enhance student learning, inclusivity and equity of learning outcomes.

The Framework supports a system-wide focus on improving student outcomes and life chances for every student in British Columbia with a particular emphasis on Indigenous students, children and youth in care and students with disabilities or diverse abilities. Having the Framework for Enhancing Student Learning as a common reference point enables all parts of the system to take collective responsibility for making sure students are learning well and are prepared for entering post-secondary studies or the working world.

Highlights of the Framework:

- Students feel welcome, safe and connected to their school;
- Students meet or exceed literacy and numeracy expectations for each grade level;
- Students graduate; and
- Students have the core competencies to achieve their career and life goals.

Expectations:

The Ministry’s responsibilities for implementing the Framework for Enhancing Student Learning policy include:

- Conducting a review program to ensure boards of education continuously improve educational outcomes;
- Publishing educational outcomes and measures for each school district each year;
- Collaborating with Indigenous peoples and key education stakeholders throughout the process; and
- Working with boards to build capacity along a continuum of supports.

School Boards’ expectations for implementing the Framework for Enhancing Student Learning policy include:

- Developing and implementing a multi-year district strategic plan and individual school plans;
- Using the district strategic plan to align annual operational plans;
- Participating in a continuous improvement review program; and
- Publishing and submitting an annual report to the Ministry approved by the Board of Education.

[Framework for Enhancing Student Learning Report](#)

BOARD OF EDUCATION

INFORMATION REPORT

DATE: September 17, 2024
TO: Board of Education
FROM: Simone Sangster, Secretary Treasurer
RE: **2023-2024 AUDITED FINANCIAL STATEMENTS & FSDA**

RECOMMENDATION:

THAT the Board approve the 2023-2024 Audited Financial Statements as presented.

BACKGROUND:

On September 10, 2024, the Audit Working Committee reviewed the 2023-2024 Audited Financial Statements and the supplementary Financial Statement Discussion & Analysis (FSDA) with staff and representatives from KPMG. The committee was also given the opportunity to ask questions.

The audit was conducted in accordance with Canadian Auditing Standards (CAS), and no significant risks were identified. KPMG's audit opinion is that the financial statements as of and for the year ended June 30, 2024 presented are "prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia" with a note that this differs from Canadian public sector accounting standards, which is standard for school districts in British Columbia.

The audited financial statements reflect the district's compliance with financial reporting requirements and PRESENT DISTRICT'S SPENDING. The statements highlight key areas of revenue, expenditure, and overall financial performance for the fiscal year, ensuring transparency and accountability.

I refer the board to the report of the audit committee for their recommendation.

OTHER DOCUMENTS:

[Financial Statement Discussion & Analysis](#)

The supplementary Financial Statement Discussion & Analysis (FSDA) report is provided in the above link along with the audited financial statements. The FSDA is unaudited, however; the commentary within the FSDA is consistent with the audited financial statements.

Audited Financial Statements of

School District No. 33 (Chilliwack)

And Independent Auditors' Report thereon

June 30, 2024

School District No. 33 (Chilliwack)

June 30, 2024

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School District No. 33 (Chilliwack)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 33 (Chilliwack) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 33 (Chilliwack) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 33 (Chilliwack) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 33 (Chilliwack)

DRAFT

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

Signature of the Secretary Treasurer _____ Date Signed _____

School District No. 33 (Chilliwack)

Statement of Financial Position

As at June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	46,720,745	40,155,197
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	456,669	280,717
Due from First Nations	602,330	344,113
Other (Note 3)	864,040	267,613
Total Financial Assets	48,643,784	41,047,640
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	20,433,150	17,693,932
Unearned Revenue (Note 5)	2,695,596	1,842,637
Deferred Revenue (Note 6)	4,059,276	3,329,111
Deferred Capital Revenue (Note 7)	243,531,344	242,337,300
Employee Future Benefits (Note 8)	4,936,947	4,567,987
Asset Retirement Obligation (Note 9)	13,870,683	13,870,683
Other Liabilities	1,776,025	1,363,679
Total Liabilities	291,303,021	285,005,329
Net Debt	(242,659,237)	(243,957,689)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	305,092,985	305,260,198
Restricted Assets (Endowments) (Note 12)	73,261	73,261
Prepaid Expenses	1,165,491	530,758
Total Non-Financial Assets	306,331,737	305,864,217
Accumulated Surplus (Deficit)	63,672,500	61,906,528

Contractual Obligations (Note 16)

Contingent Liabilities (Note 17)

Approved by the Board

Signature of the Chairperson of the Board of Education

Signed

Signature of the Superintendent

Signed

Signature of the Secretary Treasurer

Date Signed

DRAFT

School District No. 33 (Chilliwack)

Statement of Operations
Year Ended June 30, 2024

	2024 Budget (Note 15) \$	2024 Actual \$	2023 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	204,752,428	204,448,827	175,044,946
Other	304,163	304,880	214,649
Tuition	2,020,000	2,185,115	2,199,961
Other Revenue	7,001,612	8,932,293	8,090,362
Rentals and Leases	150,000	219,735	221,897
Investment Income	1,230,000	1,564,149	1,401,772
Amortization of Deferred Capital Revenue	9,842,649	10,153,137	8,935,001
Total Revenue	<u>225,300,852</u>	<u>227,808,136</u>	<u>196,108,588</u>
Expenses			
Instruction	182,617,211	182,090,992	158,031,669
District Administration	5,864,322	5,973,222	5,211,924
Operations and Maintenance	31,657,060	31,873,613	27,075,768
Transportation and Housing	5,445,036	6,104,337	5,320,754
Total Expense	<u>225,583,629</u>	<u>226,042,164</u>	<u>195,640,115</u>
Surplus (Deficit) for the year	<u>(282,777)</u>	<u>1,765,972</u>	<u>468,473</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		61,906,528	61,438,055
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>63,672,500</u></u>	<u>61,906,528</u>

School District No. 33 (Chilliwack)

Statement of Changes in Net Debt
Year Ended June 30, 2024

	2024 Budget (Note 15) \$	2024 Actual \$	2023 Actual \$
Surplus (Deficit) for the year	<u>(282,777)</u>	<u>1,765,972</u>	<u>468,473</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(11,362,269)	(11,365,452)	(21,098,066)
Amortization of Tangible Capital Assets	11,689,437	11,532,665	10,192,064
Total Effect of change in Tangible Capital Assets	<u>327,168</u>	<u>167,213</u>	<u>(10,906,002)</u>
Acquisition of Prepaid Expenses		(1,165,491)	(530,758)
Use of Prepaid Expenses		530,758	447,605
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(634,733)</u>	<u>(83,153)</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>44,391</u>	<u>1,298,452</u>	<u>(10,520,682)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>1,298,452</u>	<u>(10,520,682)</u>
Net Debt, beginning of year		<u>(243,957,689)</u>	<u>(233,437,007)</u>
Net Debt, end of year		<u><u>(242,659,237)</u></u>	<u><u>(243,957,689)</u></u>

School District No. 33 (Chilliwack)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,765,972	468,473
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,030,596)	4,163,434
Prepaid Expenses	(634,733)	(83,153)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	2,739,215	(5,248,967)
Unearned Revenue	852,959	(23,894)
Deferred Revenue	730,165	940,616
Employee Future Benefits	368,960	232,173
Other Liabilities	412,349	49,980
Amortization of Tangible Capital Assets	11,532,665	10,192,064
Amortization of Deferred Capital Revenue	(10,153,137)	(8,935,001)
Bylaw Capital Spent on Non Capital Items	(2,776,510)	(1,823,819)
Total Operating Transactions	3,807,309	(68,094)
Capital Transactions		
Tangible Capital Assets Purchased	(7,833,372)	(20,888,964)
Tangible Capital Assets -WIP Purchased	(3,532,080)	(209,102)
Total Capital Transactions	(11,365,452)	(21,098,066)
Financing Transactions		
Capital Revenue Received	14,123,691	17,086,445
Total Financing Transactions	14,123,691	17,086,445
Net Increase (Decrease) in Cash and Cash Equivalents	6,565,548	(4,079,715)
Cash and Cash Equivalents, beginning of year	40,155,197	44,234,912
Cash and Cash Equivalents, end of year	46,720,745	40,155,197
Cash and Cash Equivalents, end of year, is made up of:		
Cash Equivalents	46,720,745	40,155,197
	46,720,745	40,155,197

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 1946 operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 33 (Chilliwack)", and operates as "School District No. 33 (Chilliwack)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the District, and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 33 (Chilliwack) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of accounting

The financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia* supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

The *Budget Transparency and Accountability Act* requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 requires all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections effective their first fiscal year commencing after January 1, 2012.

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

For British Columbia tax-payer supported organizations, these contributions include government transfers and externally restricted contributions.

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

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

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

b) Cash and Cash Equivalents

Cash and cash equivalents include deposits in the Provincial Ministry of Finance Central Deposit Program that are readily convertible to known amounts of cash and that are subject to insignificant risk of change in value. These cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

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

d) Unearned Revenue

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

e) Deferred Revenue and Deferred Capital Revenue

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Deferred Revenue and Deferred Capital Revenue (cont'd)

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

f) Asset Retirement Obligation:

The District recognizes the fair value of an Asset Retirement Obligation (“ARO”) in the period in which it incurs a legal obligation associated with the retirement of tangible capital assets. Certain building assets contain asbestos and other hazardous materials, and it is the District’s intention to, if necessary, remediate any asbestos and other hazardous materials upon disposal of a tangible capital building asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset. ARO is adjusted for the passage of time, which is recognized as accretion expense, and for revisions to the timing or the amount of the estimated liability. Actual costs incurred are charged against the ARO to the extent of the liability recorded. Differences between the actual costs incurred and the liability are recognized in the excess of revenues over expenses when remediation is completed.

g) Employee Future Benefits

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

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Employee Future Benefits (cont'd)

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

h) Tangible Capital Assets

The following criteria apply:

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

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

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Prepaid Expenses

Prepaid expenses consist of unexpired insurance premiums and other prepaid amounts which will be amortized over the term of the policies, or in the period the actual expense relates to, respectively.

Materials and supplies held for use within the School District are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

j) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 12 – Interfund Transfers and Note 19 – Accumulated Surplus).

k) Revenue Recognition

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

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

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

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

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Revenue Recognition (cont'd)

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

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned, or service performed. All other revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues.

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

l) Expenses

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

Allocation of Costs

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

Categories of Salaries

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

m) Endowment Contributions

Endowment contributions are reported as revenue on the Statement of Operations when received. Investment income earned on endowment principal is recorded as deferred revenue if it meets the definition of a liability and is recognized as revenue in the year related expenses (disbursements) are incurred. If the investment income earned does not meet the definition of a liability, it is recognized as revenue in the year it is earned. Endowment assets are reported as restricted non-financial assets on the Statement of Financial Position.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n) Financial Instruments

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

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

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

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

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

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

o) Measurement Uncertainty

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Trade receivables	\$ 88,967	\$ 99,442
GST receivable	739,242	116,720
Rent receivable	1,085	12,838
Other	<u>34,746</u>	<u>38,613</u>
	<u>\$ 864,040</u>	<u>\$ 267,613</u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Trade payables	\$ 2,668,656	\$ 1,909,983
Salaries and benefits payable	16,940,922	14,959,406
Accrued vacation pay	379,103	582,699
Construction holdbacks	421,203	237,260
Other	<u>23,266</u>	<u>4,584</u>
	<u>\$ 20,433,150</u>	<u>\$ 17,693,932</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 5 UNEARNED REVENUE

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Balance, beginning of year	\$ 1,842,637	\$ 1,866,531
Increase:		
Tuition fees collected	3,038,074	2,166,067
Other	<u>10,000</u>	<u>10,000</u>
	<u>3,038,074</u>	<u>2,176,067</u>
Decrease:		
Tuition fees recognized	<u>2,185,115</u>	<u>2,199,961</u>
Balance, end of year	<u>\$ 2,695,596</u>	<u>\$ 1,842,637</u>

NOTE 6 DEFERRED REVENUE

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

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Balance, beginning of year	\$ 3,329,111	\$ 2,388,495
Increase: Contributions received		
Provincial Grants – Ministry of Education & Child Care	25,921,586	16,028,058
Provincial Grants - Other	168,512	94,263
Other	4,697,055	4,507,012
Investment income	<u>104,132</u>	<u>74,199</u>
	<u>30,891,285</u>	<u>20,703,532</u>
Decrease:		
Expenses	30,037,666	19,762,916
Recovered	<u>123,454</u>	<u>123,454</u>
	<u>30,161,120</u>	<u>19,762,916</u>
Net changes for the year	<u>730,165</u>	<u>940,616</u>
Balance, end of year	<u>\$ 4,059,276</u>	<u>\$ 3,329,111</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 7 DEFERRED CAPITAL REVENUE

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

	Deferred Capital 2024	Unspent Capital 2024	Total Deferred Capital Revenue 2024	Total Deferred Capital Revenue 2023
Balance, beginning of year	\$236,574,889	\$5,762,411	\$242,337,300	\$236,009,675
Increase:				
Transfer from Unspent – Capital Additions	7,431,952	-	7,431,952	15,353,863
Transfer from Unspent – Work in Progress	3,532,080	-	3,532,080	209,102
Transfer from Deferred Capital Revenue – Work in Progress	-	-	-	-
Provincial Grants – Ministry of Education & Child Care	-	13,406,693	13,406,693	14,033,536
Other Income	-	716,998	716,998	3,052,909
	<u>10,964,032</u>	<u>14,123,691</u>	<u>25,087,723</u>	<u>32,649,410</u>
Decrease:				
Amortization of Deferred Capital	10,153,137	-	10,153,137	8,935,001
Capital Additions–transfer to Deferred Capital	-	7,431,952	7,431,952	15,353,863
Work in Progress–transfer to Deferred Capital	-	3,532,080	3,532,080	209,102
Site Purchases - transfer to Revenue	-	-	-	-
Facility Improvements Not Capitalized	-	2,776,510	2,776,510	1,823,819
	<u>10,153,137</u>	<u>13,740,542</u>	<u>23,893,679</u>	<u>26,321,785</u>
Net changes for the year	810,895	383,149	1,194,044	6,327,625
Balance, end of year	<u>\$237,385,784</u>	<u>\$6,145,560</u>	<u>\$243,531,344</u>	<u>\$242,337,300</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

	June 30, 2024	June 30, 2023
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 4,540,614	\$ 4,505,928
Service Cost	386,181	410,009
Interest Cost	190,434	153,966
Benefit Payments	(283,426)	(374,192)
Actuarial (Gain) Loss	(143,764)	(155,097)
Accrued Benefit Obligation – March 31	\$4,690,039	\$4,540,614
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 4,690,039	\$ 4,540,614
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(4,690,039)	(4,540,614)
Employer Contributions After Measurement Date	171,178	188,039
Benefits Expense After Measurement Date	(146,745)	(144,154)
Unamortized Net Actuarial (Gain) Loss	(271,341)	(71,258)
Accrued Benefit Asset (Liability) - June 30	\$ (4,936,947)	\$ (4,567,987)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	\$ 4,567,987	\$ 4,335,813
Net Expense for Fiscal Year	635,526	635,571
Employer Contributions	(266,566)	(403,397)
Accrued Benefit Liability - June 30	\$ 4,936,947	\$ 4,567,987
Components of Net Benefit Expense		
Service Cost	\$ 384,278	\$ 404,052
Interest Cost	194,929	163,083
Amortization of Net Actuarial (Gain)/Loss	56,319	68,436
Net Benefit Expense	\$ 635,526	\$ 635,571
Discount Rate - April 1	4.00%	3.25%
Discount Rate - March 31	4.25%	4.00%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	12.8	12.8

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 9 ASSET RETIREMENT OBLIGATION

PS 3280

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized. The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset Retirement Obligation, opening balance	\$ 13,870,683
Settlements during the year	-
Asset Retirement Obligation, closing balance	\$ 13,870,683

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value

	Net Book Value June 30, 2024	Net Book Value June 30, 2023
Sites	\$ 47,361,378	\$ 47,351,859
Buildings	\$ 239,520,969	243,441,678
Buildings - work in progress	3,913,808	381,728
Furniture & Equipment	8,888,713	9,044,179
Vehicles	4,632,776	4,204,821
Computer Software	49,043	74,527
Computer Hardware	726,298	761,406
Total	\$ 305,092,985	\$ 305,260,198

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

June 30, 2024

Cost:	Balance at July 1, 2023	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2024
Sites	\$ 47,351,859	\$ 9,519			\$ 47,361,378
Buildings	397,786,050	5,354,950		-	403,141,000
Buildings - work in progress	381,728	3,532,080			3,913,808
Furniture & Equipment	14,069,954	1,147,610	(3,226,004)		11,991,560
Vehicles	6,971,986	1,159,339	(475,630)		7,655,695
Computer Software	175,563	-	(96,289)		79,274
Computer Hardware	904,331	161,954			1,066,285
Total	\$ 467,641,471	\$ 11,365,452	\$ (3,797,923)	\$ -	\$ 475,209,000

Accumulated Amortization:	Balance at July 1, 2023	Additions	Disposals	Balance at June 30, 2024
Sites	\$ -			\$ -
Buildings	154,344,372	9,275,659		163,620,031
Furniture & Equipment	5,025,775	1,303,076	(3,226,004)	3,102,847
Vehicles	2,767,165	731,384	(475,630)	3,022,919
Computer Software	101,036	25,484	(96,289)	30,231
Computer Hardware	142,925	197,062		339,987
Total	\$ 162,381,273	\$ 11,532,665	\$ (3,797,923)	\$ 170,116,015

June 30, 2023

Cost:	Balance at July 1, 2022	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2023 (As restated - note 21)
Sites	\$ 47,351,859				\$ 47,351,859
Buildings	315,847,698	15,047,441		66,890,911	397,786,050
Buildings - work in progress	68,838,383	209,102		(68,665,757)	381,728
Furniture & Equipment	8,494,212	5,158,474	(997,832)	1,415,100	14,069,954
Vehicles	6,912,050	374,726	(314,790)		6,971,986
Computer Software	191,451	-	(15,888)		175,563
Computer Hardware	371,611	308,323	(135,349)	359,746	904,331
Total	\$ 448,007,264	\$ 21,098,066	\$ (1,463,859)	\$ -	\$ 467,641,471

Accumulated Amortization:	Balance at July 1, 2022	Additions	Disposals	Balance at June 30, 2023 (As restated - note 21)
Sites	\$ -			\$ -
Buildings	146,139,013	8,205,359		154,344,372
Furniture & Equipment	4,895,399	1,128,208	(997,832)	5,025,775
Vehicles	2,387,753	694,202	(314,790)	2,767,165
Computer Software	80,223	36,701	(15,888)	101,036
Computer Hardware	150,680	127,594	(135,349)	142,925
Total	\$ 153,653,068	\$ 10,192,064	\$ (1,463,859)	\$ 162,381,273

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 11 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

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

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

The School District paid \$14,950,216 for employer contributions to the plans for the year ended June 30, 2024 (2023: \$13,017,593).

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

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

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

NOTE 12 RESTRICTED ASSETS - ENDOWMENT FUNDS

Donors have placed restrictions on their contributions to the endowment funds of the School District. One restriction is that the original contribution should not be spent.

Name of Endowment	Balance		Balance	
	July 1, 2023	Contributions	July 1, 2024	
Brunt	\$ 30,000	\$ -	\$ 30,000	
Nelson	10,000	-	10,000	
Newberry	13,000	-	13,000	
Ford Mountain	20,261	-	20,261	
Total	\$ 73,261	\$ -	\$ 73,261	

NOTE 13 INTERFUND TRANSFERS

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

- A transfer in the amount of \$1,065,035 (2023 - \$495,002) was made from the operating fund to the capital fund for capital equipment purchases.

NOTE 14 RELATED PARTY TRANSACTIONS

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 15 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 13, 2024. The Board adopted a preliminary annual budget on June 13, 2023. The amended budget is used for comparison purposes, as these are based on actual student enrollments. The difference between the two budgets is as follows:

	2024 Amended	2024 Preliminary	Difference
Revenues			
Provincial Grants			
Ministry of Education & Child Care	\$ 204,752,428	\$ 188,947,217	\$ 15,805,211
Other	304,163	200,000	104,163
Federal Grants			-
Tuition	2,020,000	2,170,000	(150,000)
Other Revenue	7,001,612	6,197,551	804,061
Rentals and Leases	150,000	250,000	(100,000)
Investment Income	1,230,000	1,215,000	15,000
Amortization of Deferred Capital Revenue	9,842,649	9,909,668	(67,019)
Total Revenue	225,300,852	208,889,436	16,411,416
Expenses			
Instruction	182,617,211	172,346,985	10,270,226
District Administration	5,864,322	5,225,136	639,186
Operations and Maintenance	31,657,060	30,185,595	1,471,465
Transportation and Housing	5,445,036	5,115,044	329,992
Total Expenses	225,583,629	212,872,760	12,710,869
Surplus (Deficit) for the year	(282,777)	(3,983,324)	3,700,547
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets			
From Local Capital	(1,542,655)	(300,000)	(1,242,655)
From Deferred Capital Revenue	(9,819,614)	(3,443,427)	(6,376,187)
Total Acquisition of Tangible Capital Assets	(11,362,269)	(3,743,427)	(7,618,842)
Amortization of Tangible Capital Assets	11,689,437	11,189,687	499,750
Total Effect of change in Tangible Capital Assets	327,168	7,446,260	(7,119,092)
(Increase) Decrease in Net Financial Assets	\$ 44,391	\$ 3,462,936	\$ (3,418,545)

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

NOTE 16 CONTRACTUAL OBLIGATIONS

The School District has a total of \$6,059,623 of contractual obligations at year end related to the construction or renovation of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met and relate to the unperformed portion of the contracts.

Contractual Commitments:

Transportation Dept - Bus Replacement	Purchase order	\$ 1,208,534
Transportation Dept - Bus Replacement	Purchase order	186,000
Mt Slesse Middle (MSMS) - Roof Replacement	Contract	405,532
Vedder Middle (VMS) - Boiler Upgrade	Contract	582,000
Little Mountain Elementary - Roof replacement	Contract	220,000
Cultus Lake Elementary - Drainage Upgrades	Contract	55,000
Leary Integrated Arts - Drainage Upgrades	Contract	103,000
Sardis Elementary - Roof replacement	Contract	130,000
Rosedale Traditional (RTS) - Flooring Upgrades	Contract	40,000
Leary Integrated Arts & Tech - Doors - exterior replacement and acces control upgrade	Purchase order	27,000
Robertson Elementary - Mechanical Upgrade	Contract	70,000
Rosedale Traditional (RTS) - Drainage and sidewalk accessibilty upgrades.	Contract	85,000
Robertson Elementary - Flooring replacement	Contract	18,000
Chilliwack Middle (CMS) - Painting - exterior	Contract	90,000
Mt Slesse Middle (MSMS) - Painting - exterior	Contract	100,000
Chilliwack Middle (CMS) - Roof replacement	Contract	145,000
Vedder Middle (VMS) - Flooring Upgrades	Contract	40,000
Sardis Secondary (SSS) - Flooring Upgrades	Contract	74,000
Promontory Heights Elementary - Flooring Upgrades	Contract	60,000
Central Elementary - Classroom Reno create classroom	Contract	140,000
Learning Services - Telecom upgrade	Contract	20,000
Maintenance Facility - Telecom upgrade	Contract	50,000
Chilliwack Secondary (CSS) - Fence replacement on Portage ave.	Contract	30,000
Learning Services - Access control system	Purchase order	16,000
Cultus Lake Elementary - Playground replacement	Purchase order	130,000
Unsworth Annex - Flooring upgrades	Contract	20,000
Sardis Secondary (SSS) - Addition	Contract	430,722
East Side Elementary - New School	Contract	1,541,265
Church Property - Property Purchase - Phase 2 Environmental	Contract	42,570
		<hr/>
Total Construction Commitments		<u>\$ 6,059,623</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 17 CONTINGENT LIABILITIES

Each year the School District is involved with a number of legal actions and arbitrations. Although the outcomes of these matters are not determinable at this time, management believes they will not have a material adverse effect on the School District's financial position or results of the operation.

NOTE 18 EXPENSES BY OBJECT

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Salaries and benefits	\$ 184,332,186	\$ 159,950,447
Services and supplies	30,177,312	25,497,604
Amortization	<u>11,532,665</u>	<u>10,192,064</u>
	<u>\$ 226,042,163</u>	<u>\$ 195,640,115</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 19 ACCUMULATED SURPLUS

	June 30, 2024	June 30, 2023
Operating Fund Accumulated Surplus		
Internally Restricted (appropriated) by Board for:		
School-based Carry Forwards	\$ 1,456,608	\$ 984,352
Aboriginal Education Targeted Funds Unexpended	235,784	10,678
International Support	-	30,000
Early Learning Initiatives	119,826	-
Total Internally Restricted Operating Surplus	1,812,218	1,025,030
Unrestricted Operating Surplus (Contingency)	7,250,166	5,956,889
Total Operating Fund Accumulated Surplus	\$ 9,062,384	\$ 6,981,919
Special Purpose Funds Surplus	\$ 73,261	\$ 73,261
Capital Fund Accumulated Surplus		
Local Capital	725,090	61,475
Investment in Tangible Capital Assets	53,811,765	54,789,873
Total Capital Fund Accumulated Surplus	\$ 54,536,855	\$ 54,851,348
Total Accumulated Surplus	\$ 63,672,500	\$ 61,906,528

NOTE 20 ECONOMIC DEPENDENCE

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

NOTE 21 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 21 RISK MANAGEMENT (cont'd)

a) Credit risk

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

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions or with the Provincial Ministry of Finance Central Deposit Program.

b) Market risk

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. It is management's opinion that the School District is not exposed to significant interest rate risk.

c) Liquidity risk

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

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

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

School District No. 33 (Chilliwack)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	6,981,919	73,261	54,851,348	61,906,528	61,438,055
Changes for the year					
Surplus (Deficit) for the year	3,145,500		(1,379,528)	1,765,972	468,473
Interfund Transfers					
Tangible Capital Assets Purchased	(401,420)		401,420	-	
Local Capital	(663,615)		663,615	-	
Net Changes for the year	2,080,465	-	(314,493)	1,765,972	468,473
Accumulated Surplus (Deficit), end of year - Statement 2	9,062,384	73,261	54,536,855	63,672,500	61,906,528

School District No. 33 (Chilliwack)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

	2024 Budget (Note 15) \$	2024 Actual \$	2023 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	176,561,015	176,284,986	158,011,959
Other	200,000	170,026	147,140
Tuition	2,020,000	2,185,115	2,199,961
Other Revenue	3,374,512	4,520,940	3,678,322
Rentals and Leases	150,000	219,735	221,897
Investment Income	1,180,000	1,460,017	1,327,573
Total Revenue	<u>183,485,527</u>	<u>184,840,819</u>	<u>165,586,852</u>
Expenses			
Instruction	154,077,786	153,084,961	138,536,775
District Administration	5,864,322	5,973,222	5,211,924
Operations and Maintenance	17,390,871	17,291,869	15,508,155
Transportation and Housing	4,588,537	5,345,267	4,604,462
Total Expense	<u>181,921,516</u>	<u>181,695,319</u>	<u>163,861,316</u>
Operating Surplus (Deficit) for the year	<u>1,564,011</u>	<u>3,145,500</u>	<u>1,725,536</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>536,461</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(401,420)	(5,535,101)
Local Capital	(1,481,180)	(663,615)	5,040,099
Total Net Transfers	<u>(1,481,180)</u>	<u>(1,065,035)</u>	<u>(495,002)</u>
Total Operating Surplus (Deficit), for the year	<u>619,292</u>	<u>2,080,465</u>	<u>1,230,534</u>
Operating Surplus (Deficit), beginning of year		6,981,919	5,751,385
Operating Surplus (Deficit), end of year		<u><u>9,062,384</u></u>	<u>6,981,919</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		1,812,218	1,025,030
Unrestricted		7,250,166	5,956,889
Total Operating Surplus (Deficit), end of year		<u><u>9,062,384</u></u>	<u>6,981,919</u>

School District No. 33 (Chilliwack)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Budget (Note 15) \$	2024 Actual \$	2023 Actual \$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	174,468,587	174,995,883	153,304,934
ISC/LEA Recovery	(2,791,232)	(3,231,588)	(2,791,233)
Other Ministry of Education and Child Care Grants			
Pay Equity	864,624	864,624	864,624
Funding for Graduated Adults	5,000	7,915	10,689
Student Transportation Fund	329,456	329,456	329,456
Support Staff Benefits Grant	216,448	220,285	220,285
FSA Scorer Grant	14,329	14,329	14,329
Child Care Funding		130,279	
Early Learning Framework (ELF) Implementation			2,026
Labour Settlement Funding	2,953,803	2,953,803	6,054,468
February supplemental special education enrolment	500,000		
Equity Scan Grant			2,381
Total Provincial Grants - Ministry of Education and Child Care	176,561,015	176,284,986	158,011,959
Provincial Grants - Other	200,000	170,026	147,140
Tuition			
International and Out of Province Students	2,020,000	2,185,115	2,199,961
Total Tuition	2,020,000	2,185,115	2,199,961
Other Revenues			
Funding from First Nations	2,791,232	3,231,588	2,791,233
Miscellaneous			
Bus Fees	370,000	391,376	387,014
Energy Program	30,000	38,541	149,979
Child Care Fee for Service		490,635	
Other Miscellaneous	183,280	368,641	350,096
Donations		159	
Total Other Revenue	3,374,512	4,520,940	3,678,322
Rentals and Leases	150,000	219,735	221,897
Investment Income	1,180,000	1,460,017	1,327,573
Total Operating Revenue	183,485,527	184,840,819	165,586,852

School District No. 33 (Chilliwack)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2024

	2024 Budget (Note 15) \$	2024 Actual \$	2023 Actual \$
Salaries			
Teachers	73,956,665	74,507,389	69,824,658
Principals and Vice Principals	9,887,132	9,750,418	9,081,099
Educational Assistants	16,975,830	17,187,253	14,321,951
Support Staff	16,518,611	16,701,179	14,655,879
Other Professionals	4,231,309	4,176,138	3,646,063
Substitutes	8,253,103	7,578,944	6,516,258
Total Salaries	129,822,650	129,901,321	118,045,908
Employee Benefits	32,289,218	32,142,978	28,579,969
Total Salaries and Benefits	162,111,868	162,044,299	146,625,877
Services and Supplies			
Services	5,170,206	5,538,402	4,754,464
Student Transportation	104,800	192,296	44,031
Professional Development and Travel	1,406,460	1,317,198	958,061
Rentals and Leases	25,000	25,202	36,879
Dues and Fees	271,331	267,772	248,061
Insurance	360,757	324,724	311,466
Supplies	9,841,594	9,660,814	8,380,136
Utilities	2,629,500	2,324,612	2,502,341
Total Services and Supplies	19,809,648	19,651,020	17,235,439
Total Operating Expense	181,921,516	181,695,319	163,861,316

School District No. 33 (Chilliwack)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	61,542,787	275,250	8,271	749,172	-	4,332,275	66,907,755
1.03 Career Programs	-	-	-	768,842	70,233	12,207	851,282
1.07 Library Services	1,641,987	54,731	-	26,842	-	98,470	1,822,030
1.08 Counselling	2,782,593	-	-	-	-	53,418	2,836,011
1.10 Special Education	6,738,920	308,770	15,824,671	540,225	-	1,618,652	25,031,238
1.20 Early Learning and Child Care	-	-	-	290,999	80,634	-	371,633
1.30 English Language Learning	389,329	3,556	-	-	-	30,815	423,700
1.31 Indigenous Education	1,114,280	37,527	1,327,158	-	101,529	216,328	2,796,822
1.41 School Administration	48,024	8,774,180	-	3,033,209	379,936	259,672	12,495,021
1.60 Summer School	203,981	-	27,153	-	-	-	231,134
1.61 Continuing Education	45,488	-	-	-	-	-	45,488
1.62 International and Out of Province Students	-	135,326	-	36,876	34,749	-	206,951
1.64 Other	-	-	-	44,125	-	-	44,125
Total Function 1	74,507,389	9,589,340	17,187,253	5,490,290	667,081	6,621,837	114,063,190
4 District Administration							
4.11 Educational Administration	-	-	-	-	1,016,844	-	1,016,844
4.40 School District Governance	-	-	-	-	178,677	-	178,677
4.41 Business Administration	-	161,078	-	661,731	1,531,184	1,496	2,355,489
Total Function 4	-	161,078	-	661,731	2,726,705	1,496	3,551,010
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	103,632	579,757	-	683,389
5.50 Maintenance Operations	-	-	-	7,168,011	-	702,248	7,870,259
5.52 Maintenance of Grounds	-	-	-	701,773	-	47,158	748,931
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	7,973,416	579,757	749,406	9,302,579
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	218,424	202,595	-	421,019
7.70 Student Transportation	-	-	-	2,357,318	-	206,205	2,563,523
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	-	2,575,742	202,595	206,205	2,984,542
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	74,507,389	9,750,418	17,187,253	16,701,179	4,176,138	7,578,944	129,901,321

School District No. 33 (Chilliwack)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget (Note 15)	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	66,907,755	16,774,354	83,682,109	7,638,694	91,320,803	92,670,393	83,016,210
1.03 Career Programs	851,282	243,795	1,095,077	340,642	1,435,719	1,550,028	1,241,250
1.07 Library Services	1,822,030	431,933	2,253,963	153,908	2,407,871	2,536,889	2,085,127
1.08 Counselling	2,836,011	705,492	3,541,503	-	3,541,503	3,325,829	2,784,364
1.10 Special Education	25,031,238	6,336,782	31,368,020	748,121	32,116,141	32,863,731	28,319,414
1.20 Early Learning and Child Care	371,633	105,736	477,369	-	477,369		-
1.30 English Language Learning	423,700	111,968	535,668	16,815	552,483	866,834	1,370,821
1.31 Indigenous Education	2,796,822	706,107	3,502,929	991,699	4,494,628	5,032,550	4,496,859
1.41 School Administration	12,495,021	2,838,575	15,333,596	132,673	15,466,269	13,816,065	14,140,662
1.60 Summer School	231,134	48,235	279,369	12,420	291,789	220,164	199,972
1.61 Continuing Education	45,488	221	45,709	2,696	48,405	5,750	20,479
1.62 International and Out of Province Students	206,951	48,816	255,767	563,417	819,184	1,029,558	715,989
1.64 Other	44,125	10,435	54,560	58,237	112,797	159,995	145,628
Total Function 1	114,063,190	28,362,449	142,425,639	10,659,322	153,084,961	154,077,786	138,536,775
4 District Administration							
4.11 Educational Administration	1,016,844	203,365	1,220,209	213,298	1,433,507	1,425,486	1,158,916
4.40 School District Governance	178,677	12,679	191,356	194,719	386,075	367,421	520,752
4.41 Business Administration	2,355,489	535,734	2,891,223	1,262,417	4,153,640	4,071,415	3,532,256
Total Function 4	3,551,010	751,778	4,302,788	1,670,434	5,973,222	5,864,322	5,211,924
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	683,389	166,391	849,780	268,536	1,118,316	1,638,692	947,162
5.50 Maintenance Operations	7,870,259	1,906,359	9,776,618	2,581,021	12,357,639	11,495,019	10,737,428
5.52 Maintenance of Grounds	748,931	193,389	942,320	548,982	1,491,302	1,627,660	1,321,223
5.56 Utilities	-	-	-	2,324,612	2,324,612	2,629,500	2,502,342
Total Function 5	9,302,579	2,266,139	11,568,718	5,723,151	17,291,869	17,390,871	15,508,155
7 Transportation and Housing							
7.41 Transportation and Housing Administration	421,019	129,653	550,672	151,479	702,151	715,232	658,950
7.70 Student Transportation	2,563,523	632,959	3,196,482	1,446,634	4,643,116	3,873,305	3,713,334
7.73 Housing	-	-	-	-	-	-	232,178
Total Function 7	2,984,542	762,612	3,747,154	1,598,113	5,345,267	4,588,537	4,604,462
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	129,901,321	32,142,978	162,044,299	19,651,020	181,695,319	181,921,516	163,861,316

School District No. 33 (Chilliwack)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2024

	2024 Budget (Note 15) \$	2024 Actual \$	2023 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	25,789,801	25,387,331	15,209,168
Other	104,163	134,854	67,509
Other Revenue	3,627,100	4,411,353	4,412,040
Investment Income	50,000	104,132	74,199
Total Revenue	<u>29,571,064</u>	<u>30,037,670</u>	<u>19,762,916</u>
Expenses			
Instruction	28,539,425	29,006,031	19,494,894
Operations and Maintenance	1,003,953	1,003,953	245,932
Transportation and Housing	27,686	27,686	22,090
Total Expense	<u>29,571,064</u>	<u>30,037,670</u>	<u>19,762,916</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year		73,261	73,261
Special Purpose Surplus (Deficit), end of year		<u>73,261</u>	<u>73,261</u>
Special Purpose Surplus (Deficit), end of year		73,261	73,261
Endowment Contributions		73,261	73,261
Total Special Purpose Surplus (Deficit), end of year		<u>73,261</u>	<u>73,261</u>

School District No. 33 (Chilliwack)

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

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
Deferred Revenue, beginning of year	\$ 547,336	\$ 7,219	\$ 2,536	\$ 342,419	\$ 1,278,965	\$ 25,879	\$ 52,893	\$ 63,877	\$ 18,910
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	456,617	638,668				224,000	51,450	317,941	764,105
Provincial Grants - Other				176,760	4,520,295				
Other				20,660	83,476				
Investment Income									
	456,617	638,668	-	197,420	4,603,771	224,000	51,450	317,941	764,105
Less: Allocated to Revenue	1,003,953	645,887	2,536	143,300	4,372,185	249,879	33,206	381,818	773,649
Recovered									
Deferred Revenue, end of year	-	-	-	396,539	1,510,551	-	71,137	-	9,366
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,003,953	645,887	2,536			249,879	33,206	381,818	773,649
Provincial Grants - Other									
Other Revenue				122,641	4,288,712				
Investment Income				20,659	83,473				
	1,003,953	645,887	2,536	143,300	4,372,185	249,879	33,206	381,818	773,649
Expenses									
Salaries									
Teachers								99,970	
Principals and Vice Principals									
Educational Assistants		498,607			399			75,507	566,909
Support Staff					2,216	173,305			
Other Professionals									
Substitutes					25,123		15,462	7,189	12,686
	-	498,607	-	-	27,738	173,305	15,462	182,666	579,595
Employee Benefits		147,280				55,939		25,776	165,318
Services and Supplies	1,003,953		2,536	143,300	4,344,447	20,635	17,744	173,376	28,736
	1,003,953	645,887	2,536	143,300	4,372,185	249,879	33,206	381,818	773,649
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

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

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	24,231	-	299,699	18,223	5,439	37,462	100,905	454,562
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	427,537	19,601,035	449,027		51,000	11,250	415,400	130,000	345,000
Provincial Grants - Other									
Other									
Investment Income									
	427,537	19,601,035	449,027	-	51,000	11,250	415,400	130,000	345,000
Less: Allocated to Revenue	427,537	19,601,035	449,027	27,686	30,467	10,106	92,862	74,130	327,560
Recovered		24,231		99,223					
Deferred Revenue, end of year	-	-	-	172,790	38,756	6,583	360,000	156,775	472,002
Revenues									
Provincial Grants - Ministry of Education and Child Care	427,537	19,601,035	449,027	27,686	30,467	10,106	92,862	74,130	327,560
Provincial Grants - Other									
Other Revenue									
Investment Income									
	427,537	19,601,035	449,027	27,686	30,467	10,106	92,862	74,130	327,560
Expenses									
Salaries									
Teachers		15,808,637	20,623						
Principals and Vice Principals									
Educational Assistants									
Support Staff	70,907						66,379		
Other Professionals	12,101								
Substitutes	225,017						807		
	308,025	15,808,637	20,623	-	-	-	67,186	-	-
Employee Benefits	76,175	3,792,398	1,407				19,611		
Services and Supplies	43,337		426,997	27,686	30,467	10,106	6,065	74,130	327,560
	427,537	19,601,035	449,027	27,686	30,467	10,106	92,862	74,130	327,560
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

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

	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants	ERASE (Expect Respect & a Safe Education)	After School Sports Initiative	Miscellaneous Grants	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	2,731	-				38,725	7,100	3,329,111
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	25,000	19,000	175,000	1,769,556	50,000				25,921,586
Provincial Grants - Other						103,074	65,438		168,512
Other									4,697,055
Investment Income									104,136
	25,000	19,000	175,000	1,769,556	50,000	103,074	65,438	-	30,891,289
Less: Allocated to Revenue	24,109	21,731	175,000	1,029,951	5,202	41,453	93,401	-	30,037,670
Recovered									123,454
Deferred Revenue, end of year	891	-	-	739,605	44,798	61,621	10,762	7,100	4,059,276
Revenues									
Provincial Grants - Ministry of Education and Child Care	24,109	21,731	175,000	1,029,951	5,202				25,387,331
Provincial Grants - Other						41,453	93,401		134,854
Other Revenue									4,411,353
Investment Income									104,132
	24,109	21,731	175,000	1,029,951	5,202	41,453	93,401	-	30,037,670
Expenses									
Salaries									
Teachers									15,929,230
Principals and Vice Principals			138,172						138,172
Educational Assistants							1,889		1,143,311
Support Staff	17,144								329,951
Other Professionals				73,523		32,792			118,416
Substitutes	156								286,440
	17,300	-	138,172	73,523	-	32,792	1,889	-	17,945,520
Employee Benefits	1,954		31,718	16,208		8,583			4,342,367
Services and Supplies	4,855	21,731	5,110	940,220	5,202	78	91,512		7,749,783
	24,109	21,731	175,000	1,029,951	5,202	41,453	93,401	-	30,037,670
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

	2024	2024 Actual			2023
	Budget (Note 15)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	2,401,612	2,776,510		2,776,510	1,823,819
Amortization of Deferred Capital Revenue	9,842,649	10,153,137		10,153,137	8,935,001
Total Revenue	<u>12,244,261</u>	<u>12,929,647</u>	-	<u>12,929,647</u>	10,758,820
Expenses					
Operations and Maintenance	2,401,612	2,776,510		2,776,510	1,823,819
Amortization of Tangible Capital Assets					
Operations and Maintenance	10,860,624	10,801,281		10,801,281	9,497,862
Transportation and Housing	828,813	731,384		731,384	694,202
Total Expense	<u>14,091,049</u>	<u>14,309,175</u>	-	<u>14,309,175</u>	12,015,883
Capital Surplus (Deficit) for the year	<u>(1,846,788)</u>	<u>(1,379,528)</u>	-	<u>(1,379,528)</u>	(1,257,063)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		401,420		401,420	5,535,101
Local Capital	1,481,180		663,615	663,615	(5,040,099)
Total Net Transfers	<u>1,481,180</u>	<u>401,420</u>	<u>663,615</u>	<u>1,065,035</u>	495,002
Total Capital Surplus (Deficit) for the year	<u>(365,608)</u>	<u>(978,108)</u>	<u>663,615</u>	<u>(314,493)</u>	(762,061)
Capital Surplus (Deficit), beginning of year		54,789,873	61,475	54,851,348	55,613,409
Capital Surplus (Deficit), end of year		<u>53,811,765</u>	<u>725,090</u>	<u>54,536,855</u>	54,851,348

School District No. 33 (Chilliwack)

Tangible Capital Assets
Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	47,351,859	397,786,050	14,069,954	6,971,986	175,563	904,331	467,259,743
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		5,062,634	776,551	906,507		161,955	6,907,647
Deferred Capital Revenue - Other		292,316	231,989				524,305
Operating Fund	9,519		139,069	252,832			401,420
	9,519	5,354,950	1,147,609	1,159,339	-	161,955	7,833,372
Decrease:							
Deemed Disposals			3,226,004	475,630	96,289		3,797,923
	-	-	3,226,004	475,630	96,289	-	3,797,923
Cost, end of year	47,361,378	403,141,000	11,991,559	7,655,695	79,274	1,066,286	471,295,192
Work in Progress, end of year		3,913,808					3,913,808
Cost and Work in Progress, end of year	47,361,378	407,054,808	11,991,559	7,655,695	79,274	1,066,286	475,209,000
Accumulated Amortization, beginning of year		154,344,372	5,025,775	2,767,165	101,036	142,925	162,381,273
Changes for the Year							
Increase: Amortization for the Year		9,275,659	1,303,076	731,384	25,484	197,062	11,532,665
Decrease:							
Deemed Disposals			3,226,004	475,630	96,289		3,797,923
			-	3,226,004	475,630	-	3,797,923
Accumulated Amortization, end of year		163,620,031	3,102,847	3,022,919	30,231	339,987	170,116,015
Tangible Capital Assets - Net	47,361,378	243,434,777	8,888,712	4,632,776	49,043	726,299	305,092,985

School District No. 33 (Chilliwack)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2024

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	381,728				381,728
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	3,532,080				3,532,080
	3,532,080	-	-	-	3,532,080
Net Changes for the Year	3,532,080	-	-	-	3,532,080
Work in Progress, end of year	3,913,808	-	-	-	3,913,808

School District No. 33 (Chilliwack)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	231,052,675	679,096	4,461,390	236,193,161
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	6,907,647	464,109	60,196	7,431,952
	<u>6,907,647</u>	<u>464,109</u>	<u>60,196</u>	<u>7,431,952</u>
Decrease:				
Amortization of Deferred Capital Revenue	9,893,579	35,557	224,001	10,153,137
	<u>9,893,579</u>	<u>35,557</u>	<u>224,001</u>	<u>10,153,137</u>
Net Changes for the Year	<u>(2,985,932)</u>	<u>428,552</u>	<u>(163,805)</u>	<u>(2,721,185)</u>
Deferred Capital Revenue, end of year	<u>228,066,743</u>	<u>1,107,648</u>	<u>4,297,585</u>	<u>233,471,976</u>
Work in Progress, beginning of year	381,728			381,728
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	3,532,080			3,532,080
	<u>3,532,080</u>	<u>-</u>	<u>-</u>	<u>3,532,080</u>
Net Changes for the Year	<u>3,532,080</u>	<u>-</u>	<u>-</u>	<u>3,532,080</u>
Work in Progress, end of year	<u>3,913,808</u>	<u>-</u>	<u>-</u>	<u>3,913,808</u>
Total Deferred Capital Revenue, end of year	<u>231,980,551</u>	<u>1,107,648</u>	<u>4,297,585</u>	<u>237,385,784</u>

School District No. 33 (Chilliwack)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2024

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	496,924		48,186	5,135,083	82,218	5,762,411
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	12,921,835		484,859			13,406,694
Other				432,398		432,398
Investment Income				284,599		284,599
	12,921,835	-	484,859	716,997	-	14,123,691
Decrease:						
Transferred to DCR - Capital Additions	6,907,647		464,109		60,196	7,431,952
Transferred to DCR - Work in Progress	3,532,080					3,532,080
Facility Improvements Not Capitalized	2,776,510					2,776,510
	13,216,237	-	464,109	-	60,196	13,740,542
Net Changes for the Year	(294,402)	-	20,750	716,997	(60,196)	383,149
Balance, end of year	202,522	-	68,936	5,852,080	22,022	6,145,560

BOARD OF EDUCATION

DECISION REPORT

DATE: September 17, 2024
TO: Board of Education
FROM: Mark Friesen, Assistant Secretary Treasurer
RE: **RESTRICTION OF ACCUMULATED OPERATING SURPLUS**

RECOMMENDATION:

THAT the Board of Education approve the designation of \$119,826 of Accumulated Operating Surplus as restricted for Early Learning Initiatives, in accordance with Board Policy 601.

BACKGROUND:

Administrative Procedure 601 Accumulated Operating Surplus describes the internal restrictions which may be applied to the Accumulated Surplus. The Board may place internal restrictions on the district's accumulated operating surplus for use in future years for "items that are identified by the District, have defined timelines and meet defined operational needs, including services or purchases that are directly related to the Board's strategic plan and priorities, specified operational needs of the school district, and enhanced educational outcomes for students."

The recommended designation falls within the following eligible restricted category of accumulated operating surplus:

3. Restricted for operations spanning multiple school years – revenues are not received in the same school year in which expenses are incurred.

As the district continues to grow its Early Years programming, it is prudent that the district tries to maintain the cost of running these programs separate from the traditional K-12 operations to ensure they can independently sustain themselves. The early years programs appear to have run a surplus this year, so this surplus is being identified to be available to fund the growth of future programming needs.

BOARD OF EDUCATION

DECISION REPORT

DATE: September 17, 2024
TO: Board of Education
FROM: Mark Friesen, Assistant Secretary Treasurer
RE: **INTERFUND TRANSFER OF LOCAL CAPITAL**

RECOMMENDATION:

THAT the Board of Education approve the interfund transfer of \$1,065,035 from the Operating Fund to Local Capital for the year ended June 30, 2024.

BACKGROUND:

The transfer consists of \$401,420 of tangible capital assets purchased and delivered in the fiscal year (eg. vehicles and equipment) and \$663,615 of capital projects that were identified but not yet delivered as of June 30, 2024. The balance of \$663,615 will remain in the Capital Fund as a set aside for the identified purchases.

BOARD OF EDUCATION

DECISION REPORT

DATE: September 17, 2024
TO: Board of Education
FROM: Simone Sangster, Secretary Treasurer
RE: **ANNUAL FIVE-YEAR CAPITAL PLAN, 2025/2026 – MINOR CAPITAL**

RECOMMENDATIONS:

1. THAT the Board of Education of School District No. 33 (Chilliwack), in accordance with provisions under section 142(4) of the *School Act*, hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2025/26, as provided on the Five-Year Capital Plan Summary for 2025/ 26 submitted to the Ministry of Education and Child Care. A copy of this document is attached to this report.
2. THAT the Board of Education of School District No. 33 (Chilliwack), in accordance with provisions under section 142(4) of the *School Act*, hereby approves the proposed Five-Year Capital Plan (School Food Infrastructure Program) for 2025/26, as provided on the Five-Year Capital Plan Summary for 2025/26 submitted to the Ministry of Education and Child Care. A copy of this document is attached to this report.

BACKGROUND:

The Ministry of Education and Child Care requires that boards of education submit capital plans annually for its review. These are used by the Ministry to determine which priority capital projects will be included in the Ministry's Capital Plan for the following fiscal year. The capital plan submissions also provide the Ministry with important insight into future year capital priorities, which can be used for longer term government planning and the determination of potential future capital funding requirements for the public education system.

In June 2024, the board approved resolutions describing the following programs:

Major Capital Programs:

- Seismic Mitigation Program (SMP)
- School Expansion Program (EXP)
- School Replacement Program (REP)

Major Child Care (CC-New Spaces Integrated)

Major Child Care (CC-New Spaces)

And July 1:

Major Capital Programs (BEP)

The Minor capital submission is due September 30 and the Food Infrastructure Program on October 1. These programs are as follows due September 30:

Minor Capital Programs:

- School Enhancement Program (SEP)
- Carbon Neutral Capital Program (CNCP)
- Bus Acquisition Program (BUS)
- Playground Equipment Program (PEP)

And October 1

- School Food Infrastructure Program (FIP) 2024/25

The attachments to this report include the Ministry resolution template used for our submissions. These are requests for possible work in 2025/26 and are not approved. Moreover, the dollar amounts are best estimates and indicative of expected costs. The plan and board resolution provide the Ministry with an indication of what is important and the order of priority.

Once the assessment of capital plan submissions from all school districts has been completed by the Ministry, and the provincial Budget has been formally announced by the Province, the Ministry will notify each school district with a written response regarding its board's Capital Plan submission.

Child Care capital plans do not formally require approval or a capital plan bylaw. For your information, we are working on a separate request for Child Care minor capital.

A board-adopted bylaw is not required at this point in the annual Capital Plan process as the projects are proposed. We will return to the board early in 2025 with By Law resolutions, once the Ministry has identified which, if any, projects are funded.



RESOLUTION – MINOR CAPITAL PROGRAMS

In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No. 33 (Chilliwack) hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2025/26, as provided on the Five-Year Capital Plan Summary for 2025/26 submitted to the Ministry of Education and Child Care.

I hereby certify this to be a true copy of the resolution for the approval of the proposed Five-Year Capital Plan (Minor Capital Programs) for 2025/26 adopted by the Board of Education, on this the 17th day of September 2024.

Secretary-Treasurer Signature

Secretary-Treasurer Name

Submission Summary

Submission Summary:	Minor 2025/2026 2024-09-30 MAIN - K12
Submission Type:	Capital Plan
School District:	Chilliwack (SD33)
Open Date:	2024-04-08
Close Date:	2024-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
SEP	\$2,477,298
PEP	\$585,000
CNCP	\$2,151,725
BUS	\$1,421,477
Total	\$6,635,500

BUS					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	151857	Transportation	Replacement	For replacement, bus has met age criteria and increased mechanical costs.	\$247,082
2	167874	Transportation	Replacement	For replacement, bus has met both age and mileage criteria.	\$247,082
3	159550	Transportation	Replacement	For replacement, bus has met both age and mileage criteria.	\$247,082
4	151859	Transportation	Replacement	For replacement, bus has met age criteria and increased mechanical costs.	\$247,082
5	151861	Transportation	Replacement	For replacement, bus has met both age and mileage criteria.	\$247,082
6	163388	Transportation	Replacement	For replacement, bus has met both age and mileage criteria.	\$186,067
Submission Category Total:					\$1,421,477
CNCP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	167770	East Chilliwack Elementary	HVAC (CNCP)	HVAC Upgrade Phase 2 - Roof top heating & ventilation replacement.	\$171,250
2	159489	Chilliwack Middle School	HVAC (CNCP)	HVAC Upgrade Phase 1 - Boiler replacement.	\$904,050
3	163039	McCammon Elementary	HVAC (CNCP)	HVAC Upgrade Phase 1 - Roof top unit replacement.	\$563,500
4	163038	Cheam Elementary	HVAC (CNCP)	HVAC Upgrade Phase 1 - Roof top unit replacement.	\$162,925
5	167769	A D Rundle Middle School	HVAC (CNCP)	HVAC Upgrade Phase 1 - Boiler and ventilation replacement.	\$350,000
Submission Category Total:					\$2,151,725
PEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	162617	Strathcona Elementary	Replacement (PEP)	Equipment at end of life and unable to source replacement parts.	\$195,000

Submission Summary

2	154465	Cultus Lake Community School	Replacement (PEP)	Equipment at end of life and unable to source replacement parts.	\$195,000
3	158483	Unsworth Elementary	Replacement (PEP)	Equipment at end of life and unable to source replacement parts.	\$195,000
				Submission Category Total:	\$585,000
SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	162715	Sardis Secondary	HVAC (SEP)	HVAC Upgrade Phase 2 - Heating & cooling.	\$1,057,298
2	167774	Vedder Middle School	Interior Construction	Interior Construction Upgrade - Flooring.	\$305,000
3	167776	Mount Slesse Middle	Roofing (SEP)	Roof Upgrade - Replacement of area 3.	\$480,000
4	167777	Chilliwack Middle	Roofing (SEP)	Roof Upgrade - Replacement of area 9.	\$410,000
5	167778	Leary Integrated Arts & Technology Elementary	Roofing (SEP)	Roof Upgrade - Replacement of areas: 4,5,6,13	\$225,000
				Submission Category Total:	\$2,477,298



RESOLUTION – SCHOOL FOOD INFRASTRUCTURE PROGRAM

In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No. 33 (Chilliwack) hereby approves the proposed Five-Year Capital Plan (School Food Infrastructure Program) for 2025/26, as provided on the Five-Year Capital Plan Summary for 2025/26 submitted to the Ministry of Education and Child Care.

I hereby certify this to be a true copy of the resolution for the approval of the proposed Five-Year Capital Plan (School Food Infrastructure Program) for 2025/26 adopted by the Board of Education, on this the 17th day of September 2024.

Secretary-Treasurer Signature

Secretary-Treasurer Name

Submission Summary

Submission Summary:	Minor 2025/2026 2024-10-01 FIP
Submission Type:	Capital Plan
School District:	Chilliwack (SD33)
Open Date:	2024-04-08
Close Date:	2024-10-01
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
SEP	\$220,000
Total	\$220,000

SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	163125	Various	Food Infrastructure (SEP)	10 High Temp Dishwashing units for 10 schools.	\$50,000
2	163069	Various	Food Infrastructure (SEP)	4 Electric Combi Ovens for 4 schools.	\$120,000
3	167785	Various	Food Infrastructure (SEP)	10 Commercial Fridges for 10 schools.	\$50,000
Submission Category Total:					\$220,000

BOARD OF EDUCATION

DECISION REPORT

DATE: September 17, 2024
TO: Board of Education
FROM: Simone Sangster, Secretary Treasurer
RE: **PROPERTY DISPOSAL BYLAW (SARDIS SECONDARY SCHOOL
RIGHT OF WAY)**

RECOMMENDATION:

THAT the Board of Education approve three readings of Property Bylaw No. 2024-02 (45460 Stevenson Road) for B.C. Hydro right of way.

BACKGROUND:

BC Hydro has asked the Board to grant it a statutory right-of-way to permit BC Hydro to coordinate the installation and the energization of electrical works.

** additional background documents are available upon request*

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 33 (CHILLIWACK)

SARDIS SECONDARY SCHOOL BC HYDRO DISTRIBUTION RIGHT-OF-WAY BYLAW 2024-02

WHEREAS a board of education may dispose of land or improvements owned or administered by the board of education under the authority of Section 96(3) of the *School Act* (British Columbia), subject to the Orders of the British Columbia Minister of Education and Child Care (the “**Minister**”);

AND WHEREAS the *Interpretation Act* (British Columbia) defines the word “dispose” to mean to transfer by any method and includes, among other things, grant and charge;

AND WHEREAS the Minister issued Order M193/08 (Disposal of Land or Improvements Order) effective September 3, 2008 requiring fee simple sales and leases of land or improvements for a term of ten years or more to be specifically approved by the Minister, unless the transferee is an independent school or another school board;

AND WHEREAS a disposal of land or improvements by way of a grant of a statutory right of way does not require approval from the Minister pursuant to Order M193/08 (Disposal of Land or Improvements Order);

AND WHEREAS Section 65(5) of the *School Act* (British Columbia) requires a board of education to exercise a power with respect to the acquisition or disposal of property owned or administered by the board of education only by bylaw;

AND WHEREAS:

- (i) The Board of Education of School District No. 33 (Chilliwack) (the “**Board**”) owns the land and improvements with a civic address of 45460 Stevenson Road, Chilliwack, British Columbia and known as the Sardis Secondary School (the “**Property**”);
- (ii) the Property is facility number 33018;
- (iii) the legal description of the Property is:
 - Parcel Identifier: 018-226-655,
 - Legal Description: Lot 1 District Lot 262 Group 2 New Westminster District Plan LMP10099;
- (iv) the Board requires electrical distribution and communication services for the Property from British Columbia Hydro and Power Authority (“**BC Hydro**”) and BC Hydro has asked the Board to grant it a statutory right-of-way (the “**Statutory Right-of-Way**”) to permit BC Hydro to coordinate the installation and the energization of electrical works contemplated in the Statutory Right-of-Way on the Property approximately as shown on Schedule A attached hereto; and
- (v) the Board is satisfied that it would be in the best interest of the Board to grant the Statutory Right-of-Way and that the granting of the Statutory Right-of-Way will not interfere with the Board’s use of the Property for educational purposes.

NOW THEREFORE BE IT RESOLVED as a Bylaw of the Board that the Board enter into the Statutory Right-of-Way and grant the Statutory Right-of-Way to BC Hydro in the form required by

BC Hydro, subject to such amendments as the Secretary Treasurer may, in her discretion, consider advisable, and register the Statutory Right-of-Way against title to the Property in the Land Title Office.

BE IT FURTHER RESOLVED as a Bylaw of the Board that the Secretary Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver the Statutory Right-of-Way in such form and with such amendments thereto as the Secretary Treasurer may, in her discretion, consider advisable, and the Secretary Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver all related and ancillary documents required to complete the granting of the Statutory Right-of-Way to BC Hydro on such terms and conditions as the Secretary Treasurer may, in her discretion, consider advisable as witnessed by the signature of the Secretary Treasurer.

This Bylaw may be cited as "School District No. 33 (Chilliwack) Sardis Secondary School BC Hydro Distribution Right-of-Way Bylaw 2024-02".

Read a first time this 17 day of September, 2024.

Read a second time this 17 day of September, 2024.

Upon unanimous agreement of the Trustees of the Board in attendance, this Bylaw was read a third time on the 17 day of September, 2024, and finally passed and adopted this 17 day of September, 2024.

Corporate Seal

Chairperson of the Board

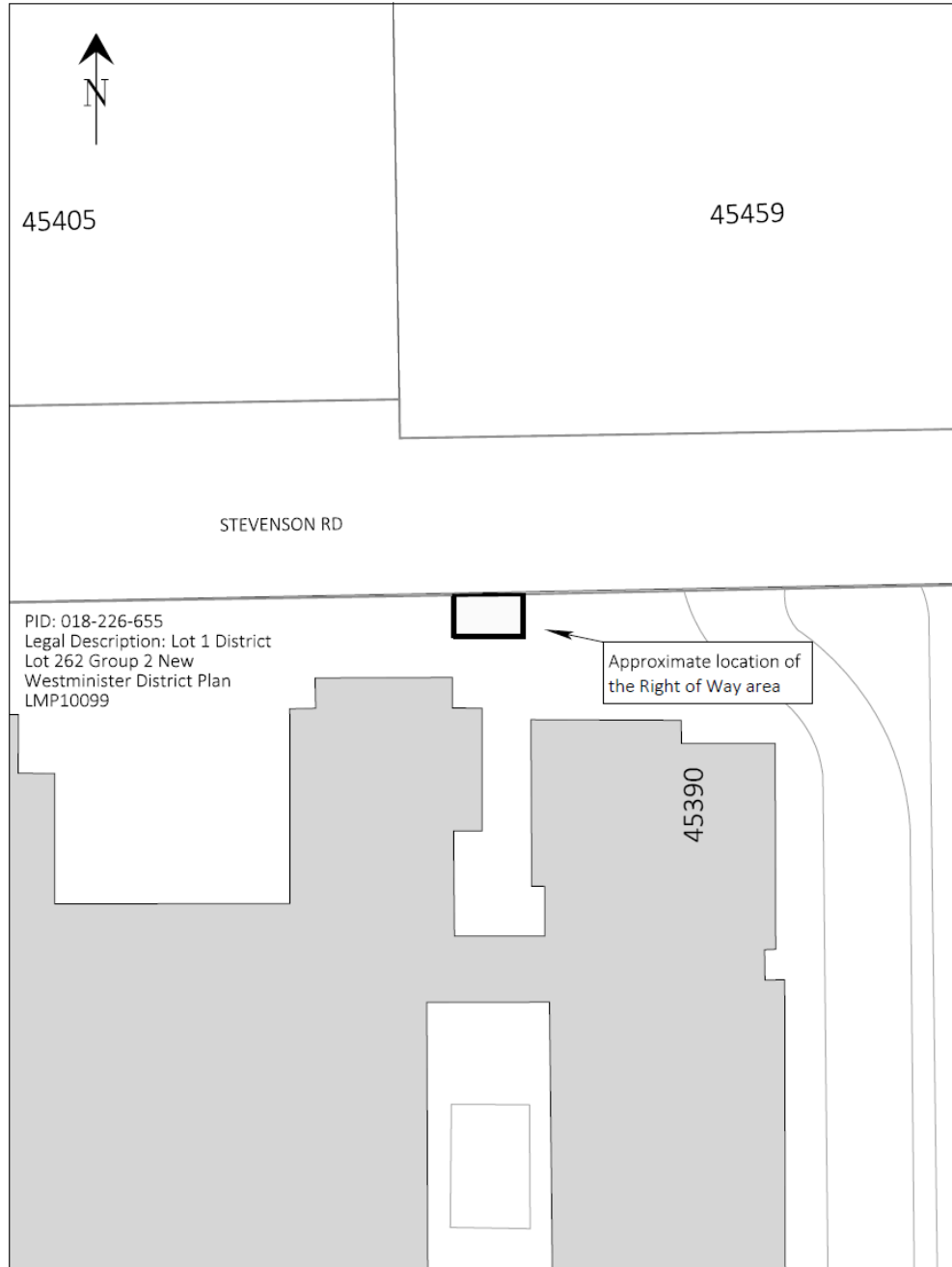
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 33 (Chilliwack) Sardis Secondary School BC Hydro Distribution Right-of-Way Bylaw 2024-02, adopted by the Board the 17 day of September, 2024.

Secretary Treasurer

SCHEDULE A SRW Location Sketch

Note: The area of the statutory right of way shown in bold outline in the plan below is an approximate location and will be further defined by a survey to be conducted at a later date in accordance with the terms and conditions of the Statutory Right-of-Way to be settled between BC Hydro and the Board.



BOARD OF EDUCATION

DECISION REPORT

DATE: September 17, 2024
TO: Board of Education
FROM: Simone Sangster, Secretary Treasurer
RE: **ELIGIBLE SCHOOL SITE PROPOSAL (ESSP)**

RECOMMENDATION:

That the board approve the resolution described below.

BACKGROUND:

A School Site Acquisition Charge (SSAC) is imposed on new eligible development units (residential development) for the purpose of providing funds to assist school boards in paying for the capital cost of eligible school sites. The Local Government Act requires that school boards approve the SSAC rate and the eligible school sites. The SSAC bylaw rate is currently set at the maximum allowed and the ESSP does not trigger a rate adjustment. The rate was last updated by the board in 2019 and no change is required to the SSAC rate bylaw applied to new development units.

Provincial school site acquisition legislation requires that an ESSP resolution must be passed annually if the school district plans to acquire future school sites. The purpose of the ESSP is to identify the district's eligible school site requirements for inclusion in the five-year capital plan. The five-year capital plan also includes requests for major capital and Building Envelope program funding, which the board approved in June, and minor capital funding, which the board is approving at the September 17, 2024 meeting. The resolution I am recommending for the board is an update to reflect new information and a resolution to satisfy the annual requirement.

The ESSP is prepared following consultation with the City of Chilliwack and Fraser Valley Regional District. The city projections for development approvals have been recently updated based on new provincial allowances for units per lot and increased development of local first nation's land. The projected eligible development units are incorporated into the projection of future enrollment by applying a factor reflecting the estimated number of students generated by new housing units.

The projected growth in the number of school-aged children that will occur in Chilliwack over the next 10 years is then compared against the capacity of current and approved school

facilities to identify the number of new school sites or school site expansions that will be needed to accommodate the growth in students.

In our June major capital plan submission, the district estimated that enrolment will increase by at least 1,209 students. Our update with the city indicates that due to changes in provincial development requirements and new information from local nations regarding developments on reserves, these numbers are conservative. Moreover, more growth in the urban core or Urban North area of the District is expected than was incorporated into our earlier numbers. Enrolment at the start of the school year also shows that there is higher growth in the northern part of the district. We have incorporated this new information on developments and areas for development into our updated ESSP.

Our proposal indicates the following, as specified in the resolution:

1. *Based on information received from the Local Governments, the Board estimates that there will be 7,368 new development units constructed in School District No. 33 (Chilliwack) (the "School District") over the next ten (10) years;*
2. *These 7,368 new development units will be home to an estimated 2,292 school age children;*
3. *The Board expects that none of these school age children will be accommodated in existing facilities. This will require the expansion of a number of facilities including Chilliwack Middle School, and Vedder Middle School; and*
4. *The Board expects that four (4) new school site(s) will be required as the result of this growth in the School District. The site(s) will be located in the following neighbourhoods: two (2) in the Urban North area, two (2) in the Urban South area. For reference, please see Schedule A attached to this Resolution.*
5. *According to the British Columbia Ministry of Education and Child Care standards, the site(s) will require seven point seven (7.7) hectares of land. These site(s) are expected to be purchased in 10 years and, at current land costs, the land will cost approximately \$10,919,124.*

Prior to submitting the ESSP to the Ministry of Education, the proposal must formally be referred to the local government who may either:

1. Pass a resolution accepting the Eligible School Site Proposal resolution of the Board of Education; or
2. Respond in writing to the Board of Education indicating that it does not accept the Board of Education's proposed site requirements for the school district and indicating:
 - Each proposed site which it objects
 - The reason for the objection.

If no response is received within 60 days, the legislation states that the local government will have been deemed to accept the proposal.

We plan to inform the Ministry by letter of this update to our annual capital plan submission on site acquisitions, once we have forwarded this to the local governments.

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 33 (CHILLIWACK)
ELIGIBLE SCHOOL SITE REQUIREMENT RESOLUTION, 2024**

WHEREAS Section 142 of the *School Act* (British Columbia) requires that a board of education submit a capital plan to the British Columbia Minister of Education and Child Care (the “**Minister**”) for approval;

AND WHEREAS Section 574(2) of the *Local Government Act* (British Columbia) requires that before a board of education submits a capital plan for approval under Section 142 of the *School Act* (British Columbia), the board of education must consult with each local government in the school district, and the board of education and local government must make all reasonable efforts to reach agreement on the following:

- (a) a projection of the number of chargeable development units to be authorized or created in the school district over the ten (10) year period that has been specified by the Minister under Section 142 of the *School Act* (British Columbia) for school site acquisition planning;
- (b) a projection of the number of children of school age (as defined in the *School Act* (British Columbia)) that will be added to the school district as the result of the chargeable development units projected under paragraph (a);
- (c) the approximate size and the number of school sites required to accommodate the number of children projected under paragraph (b); and
- (d) the approximate location and value of school sites referred to in paragraph (c).

AND WHEREAS The Board of Education of School District No. 33 (Chilliwack) (the “**Board**”) has consulted with the City of Chilliwack (the “**City**”) and the Fraser Valley Regional District (the “**Regional District**”, and together with the City, the “**Local Governments**”) on these matters.

IT IS RESOLVED THAT:

1. Based on information received from the Local Governments, the Board estimates that there will be 7,368 new development units constructed in School District No. 33 (Chilliwack) (the “**School District**”) over the next ten (10) years;
2. These 7,368 new development units will be home to an estimated 2,292 school age children;
3. The Board expects that none of these school age children will be accommodated in existing facilities. This will require the expansion of a number of facilities including Chilliwack Middle School, and Vedder Middle School; and
4. The Board expects that four (4) new school site(s) will be required as the result of this growth in the School District. The site(s) will be located in the following neighbourhoods: two (2) in the Urban North area, two (2) in the Urban South area. For reference, please see Schedule A attached to this Resolution.

5. According to the British Columbia Ministry of Education and Child Care standards, the site(s) will require seven point seven (7.7) hectares of land. These site(s) are expected to be purchased in 10 years and, at current land costs, the land will cost approximately \$10,919,124.

I hereby certify this to be a true copy of the resolution for the approval of the Eligible School Site Requirement adopted by The Board of Education of School District No. 33 (Chilliwack) on this 17 day of September, 2024.

Simone Sangster, Secretary Treasurer
The Board of Education of School District No.
33 (Chilliwack)

**SCHEDULE A
ELIGIBLE SCHOOL SITE PROPOSAL**

	Urban North Area	Urban North Area	Urban South Area	Urban South Area	TOTALS
Basis of Cost	Estimate	Estimate	Estimate	Estimate	
Type of Expansion	New Elementary	Expansion Chilliwack Middle	New Elementary	Expansion Vedder Middle	
Existing Capacity	0	0	0		0
Long Term Capacity	200	326	400	379	1,305
Site Area (Ha)	1.5	1.9	2.3	2.0	7.7
Site Area (Acres)	3.7	4.7	5.7	4.9	19.0
Existing Site Area					
Estimated Cost of Land	\$2,514,123	\$3,184,556	\$2,792,331	\$2,428,114	\$10,919,124

BOARD OF EDUCATION

DECISION REPORT

DATE: September 17, 2024

TO: Board of Education

FROM: Rohan Arul-pragasam, Superintendent

RE: **STRATEGIC PLAN REFRESH CONSULTATION PROCESS**

RECOMMENDATION:

THAT the Board of Education approve the Strategic Plan Refresh Consultation Process as outlined below.

BACKGROUND:

Elected school boards have the responsibility of creating a strategic direction as part of their governance function. Strategic planning, when at its best, provides a clear and compelling roadmap forward. A strategic plan should engage staff, students, and the community in shaping the future of the Chilliwack School District and in the challenging task of implementation. An effective process can establish shared meaning among district staff and partners, fostering ownership and a shared sense of responsibility for the success of the outcomes.

A successful strategic plan is a living document that continues to be evident through the ongoing work of the district. It provides a clear direction for staff, the community, and students, and can also create an action plan. An effective strategic plan will guide the daily operations and improvement initiatives in the Chilliwack School District. High-performing school districts have a clear vision that focuses all district efforts on improving teaching and learning. They have a strong understanding of their educational goals and a clear sense of direction. This shared understanding of the district's vision and mission needs to be consistent for all staff and partners and should be regularly communicated.

The Chilliwack School District's strategic plan, created in 2020, will expire in June 2025. The Strategic Plan has been the district's north star and has driven all operational decisions for the last four years.

OBJECTIVE OF THE STRATEGIC PLAN:

Chilliwack School District will have a renewed and revised comprehensive Strategic Plan – including a clear vision and mission as well as defined goals, objectives and priorities that are realistic, achievable and measurable. The Strategic Plan will recognize the uniqueness of the Chilliwack School District and recognize the importance of the engagement of and communication to partners and the school community throughout the process.

PROCESS:

Senior staff will work with the Board of Education, as well as assist in creating and leading a consultation process with staff, partners and community, to create a Strategic Plan that has long-range components (vision, mission, values), medium-term considerations (objectives and priorities) and short-term components (action plans). Performance measures will also be a feature of the plan to enable regular progress reviews.

The consultation process will run from November 2024 to April 2025 after the longhouse season is completed in the spring. We will use the software platform [ThoughtExchange](#) to collect and analyze the feedback received in most of the consultation forums. Given the context, we will have a notetaker record the conversations at some of the forums, which will then be later added to the [ThoughtExchange platform](#).

Student Engagement:

- November 4th – Middle School Student Voice and Agency Group.
- November 26th – Secondary School Student Voice and Agency Group.
- December 17th – Indigenous Student Voice and Agency Group.

Staff Engagement:

- November 14th – All Leaders (Principals, Vice-Principals, and Management Leaders).
- January to March 2025 – Principals will engage all staff (CTA and CUPE) in garnering feedback during a staff meeting.

All Partners: This will be in place of the Fall Board/Partner Meeting (5 to 6:30 pm)

- November 26th – Chilliwack Teachers' Association (CTA), Canadian Union of Public Employees (CUPE), Chilliwack Principals' and Vice-Principals' Association (CPVPA), District Parent Advisory Council (DPAC) and Indigenous Education Council (IEC).

Parents/Guardians/Caregivers – Family of Schools Meetings 6 to 7:30 pm (*These meetings will also include students*):

- November 27th – G.W. Graham Secondary Family of Schools Parents/Guardians/Caregivers meetings.
- November 28th – Chilliwack Senior Secondary Family of Schools Parents/Guardians/Caregivers meetings (Note, given the large number of schools in this family, we are combining some of the CSS family with the Imagine and KSS Family of Schools meeting).
- December 3rd – Sardis Senior Secondary Family of Schools Parents/Guardians/Caregivers meetings.
- December 4th – Chilliwack Senior Secondary, Imagine High Integrated Arts and Technology Secondary, and Kw'íyeyel Secondary School Family of Schools Parents/Guardians/Caregivers meetings.

Indigenous Community Forums:

- Elders, Parents, Education Coordinators, and Mémíyelhtel students.
- March 2025 (Date to be determined).

Online Engagement of all Parents/Guardians/Caregivers of the Chilliwack Community:

- January to February 2025.

Community Partners and Agencies:

- March to April 2025 (Dates to be determined).

Communication Process and Board Involvement:

It is critical that information is provided to the Board of Education at regular intervals as the consultation process takes place. The superintendent will provide regular updates to the Board of Education. There will also be **additional working sessions scheduled**, giving the Board of Education an opportunity to review the data collected and be active participants in the strategic plan refresh process, which will include a review of the themed data from the lens of the District Vision, Mission, Values, and District Goal Areas.

It is also key that we have a robust and transparent communication process. This will ensure that the community is kept informed and involved as the consultation process progresses.



Strategic Plan Review and Consultation DRAFT Proposal

Consultation Schedule:

Student Engagement:

- November 4 - Middle School
- November 26 - Secondary Students
- December 17 - Indigenous Student Voice & Agency

Staff

- November 14 - PVP & MGMT-Leaders
- January - March 2025 - Staff Meetings

All Partners

- November 26
- CPVPA, CUPE, CTA, DPAC, IEC

Parents/Guardians/Caregivers (FOS)

- November 27 - GWG
- November 28 - CSS
- December 3 - SSS
- December 4 - CSS/Imagine/KSS

Indigenous Community Forum

- Elders, Education Coordinators, Parents, Mémihel Students,
- March 2025 (Date TBD)

Online Engagement (Community)

- January - February 2025

Community Partners

- March - April 2025

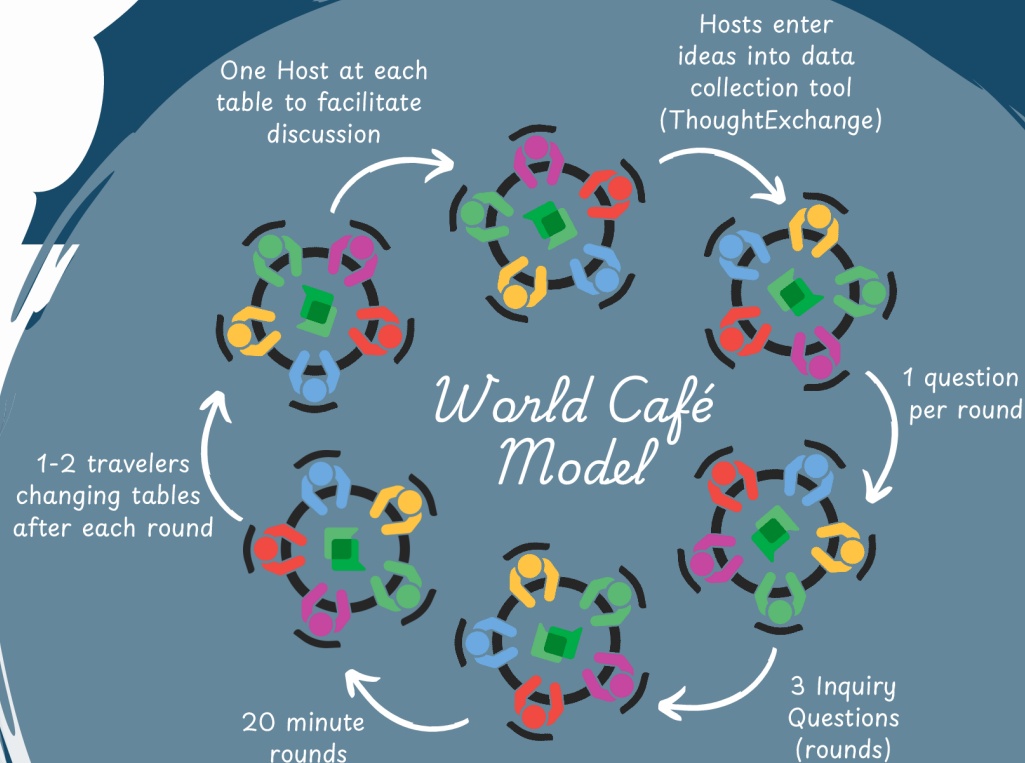
Janet Carroll - Strategic Plan Refresh Consultant/Facilitator

Chief Mark Point - Special Advisor

Partners in Learning!

Students, parents/guardians/caregivers, staff, First Nations, Rights Holders, Inuit, Métis, community members and organizations are important members of our education community and partners in learning with the Board of Education.

We value the input of our Partners in Learning as we review and update the Chilliwack School District's Strategic Plan.



MEETING SUMMARIES

In-Camera Meeting – June 11, 2024

Trustees: Willow Reichelt, Carin Bondar, Richard Procee, Margaret Reid, David Swankey, Teri Westerby

Absent (Censure): Heather Maahs

Staff: Rohan Arul-pragasam, Simone Sangster, Rachael Green, Talana McInally

1. Superintendent Performance Review
2. HR Report
3. Hiring Practice Update
4. BCPSEA Report
5. Property Update
6. Financial Auditor's Report

Board Strategic Learning Session – September 10, 2024

Trustees: Willow Reichelt, Heather Maahs, Richard Procee, Margaret Reid, Teri Westerby

Regrets: Carin Bondar, David Swankey

Staff: Rohan Arul-pragasam, Kirk Savage, Nicole Driscoll, Brenda Point, David Manuel, Talana McInally

1. Early Learning and Child Care
2. Indigenous Education Council Update

In-Camera Meeting – September 10, 2024

Trustees: Willow Reichelt, Carin Bondar, Heather Maahs, Richard Procee, Margaret Reid, Teri Westerby

Regrets: David Swankey

Staff: Rohan Arul-pragasam, Simone Sangster, Mark Friesen, Kristy Hodson, Talana McInally

Guest: Tim Holloway – KPMG, Jenny Chan – KPMG, Hadeef Ali – KPMG, Channen Tan – KPMG, Jon Bartel – Audit Working Committee member, Paul Donaldson – Audit Working Committee member

1. Board Liability
2. Appoint Superintendent as Secretary Treasurer

All staff, excluding the Superintendent, excused themselves from the remainder of the meeting.

3. Audit Working Committee Recommendation
4. **Authorize Recommendation for Report to Open Meeting of the Board**

THAT the Board of Education authorize the Board Chair to report in a future Open Board Education Meeting the motion passed at this meeting regarding the recommendation to approve the 23/24 Audited Financial Statements.