



Chilliwack
School District

Financial Statement

Discussion
and
Analysis

2019/2020



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1.0 Overview

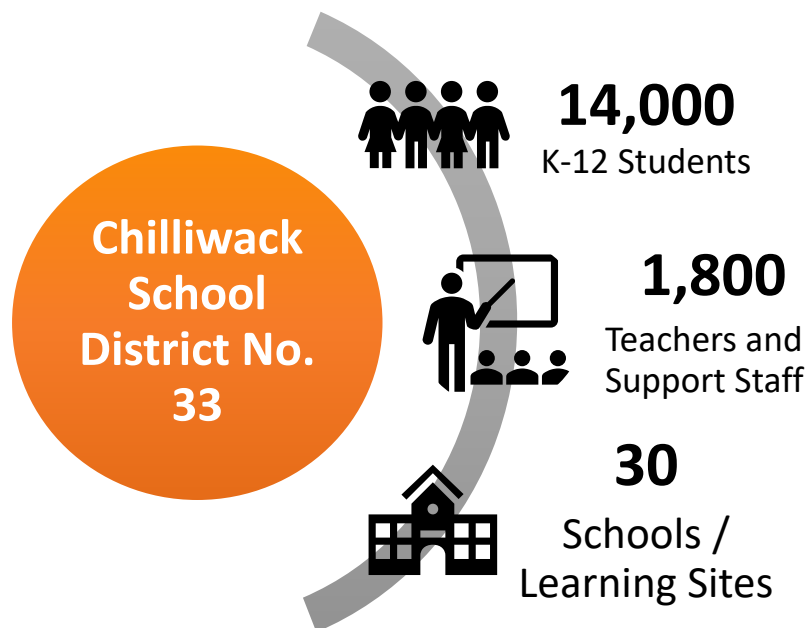
This document will discuss and analyze the financial performance of the Chilliwack School District (“the District”) for the fiscal year ending June 30, 2020, and will provide clarity to the variances from prior years. The financial statement represents the consolidation of three separate funds: operating,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

1.1 About Us

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

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

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





1.2 Our Mission Statement

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

1.3 Our Motto: “Partners in Learning”

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

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



2.0 Strategic Plan

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

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

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

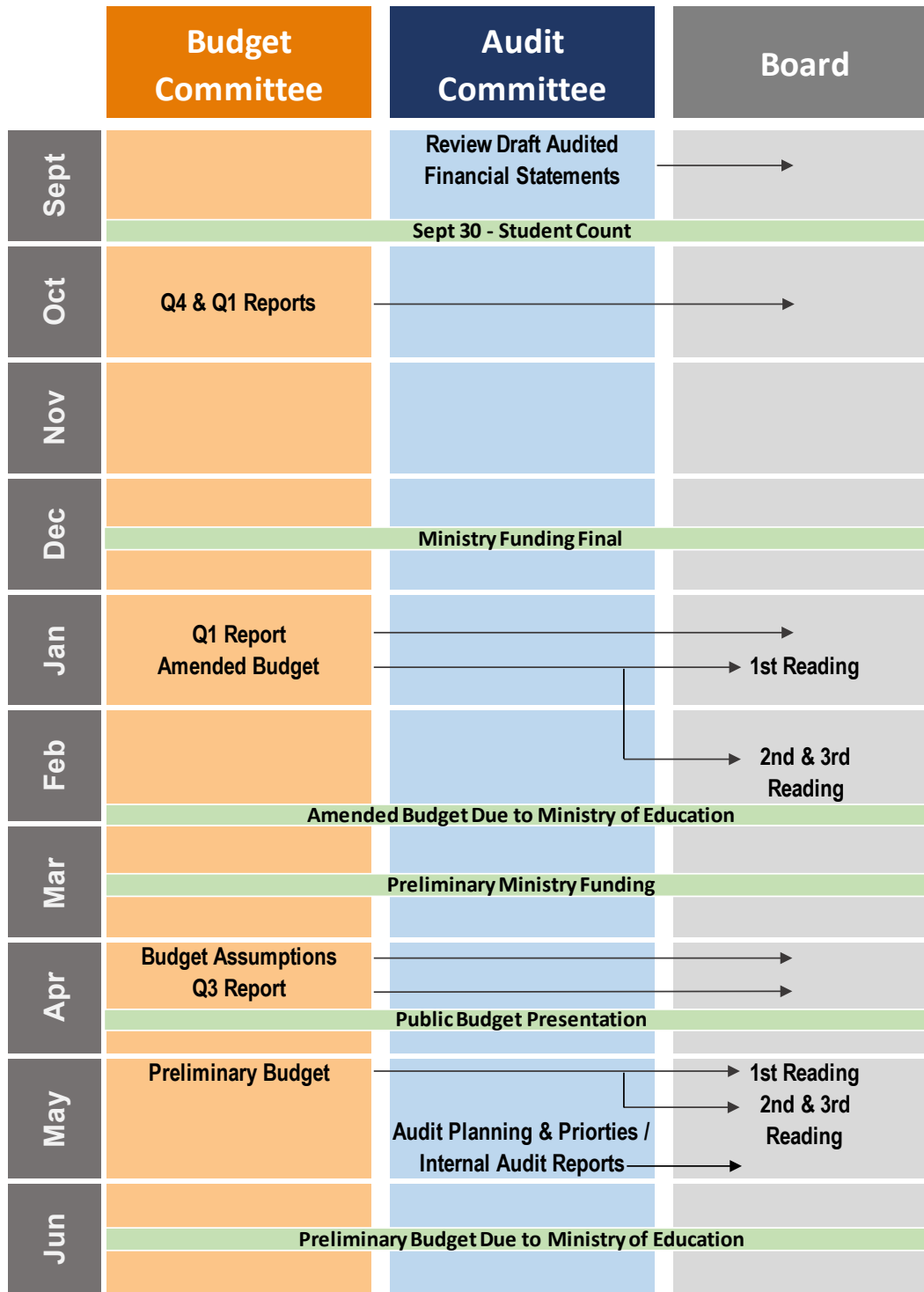
This Financial Analysis and Discussion paper is part of the strategy in our Resources Priority as follows:

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



3.0 Financial Governance and Planning Cycle

3.1 Planning Cycle (Timelines)



3.2 Committees (Policy 222)

Budget Committee

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

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

The Budget Committee will carry out the following responsibilities:

a) Preparation of Preliminary Budget

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

b) Budget Monitoring

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



Audit Committee

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

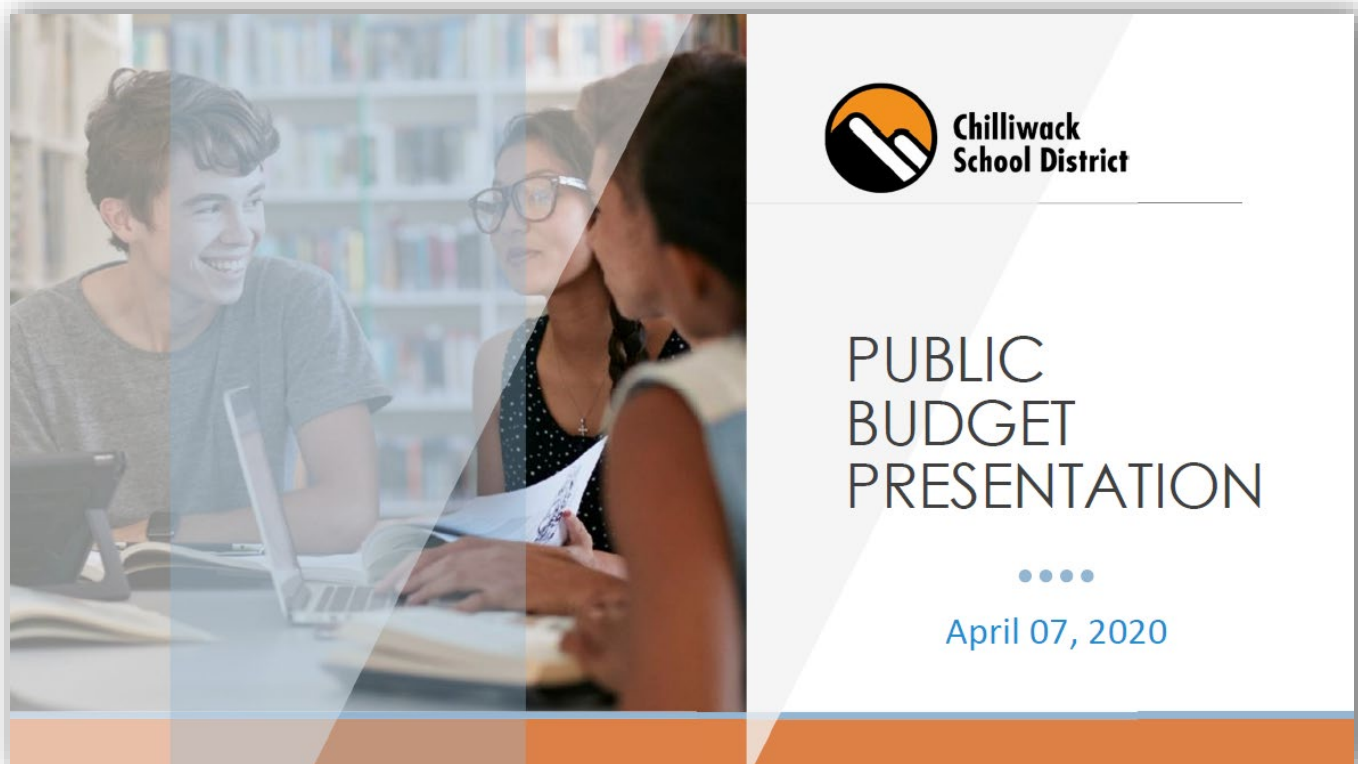
The Committee shall consist of three (3) Trustees, and up to (2) community members if possible who are financially literate in these processes.



3.3 Public Budget Presentation

Public Budget Presentation - 2020/21 Operating Budget

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



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



4.0 Financial Statement Composition Overview

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



OPERATING FUND

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



SPECIAL PURPOSE FUNDS

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



CAPITAL FUND

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



4.1 Statement of Financial Position

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

Explanation of Components of Financial Position

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

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

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



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

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

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

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

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

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

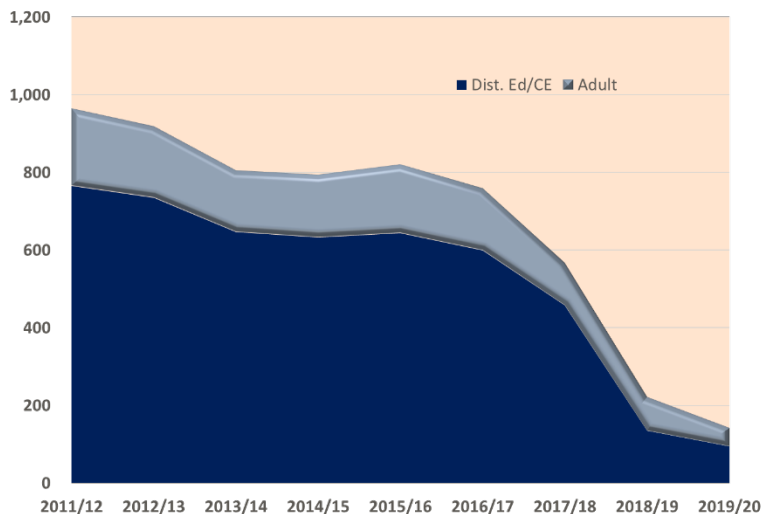
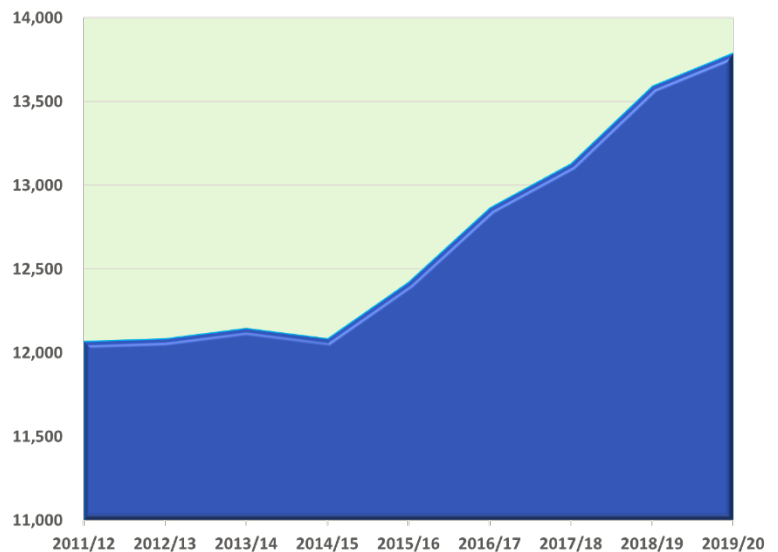
Prepaid Expenses are expenditures that have been made for a future period (eg. Next year's insurance premiums paid in advance).



5.0 Financial Highlights

5.1 Enrolment

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



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

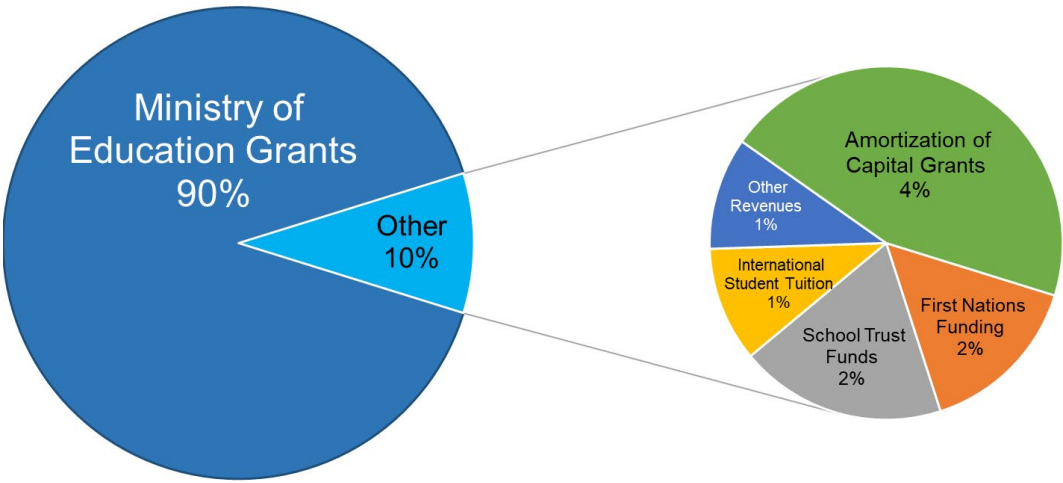


5.2 Revenues

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

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

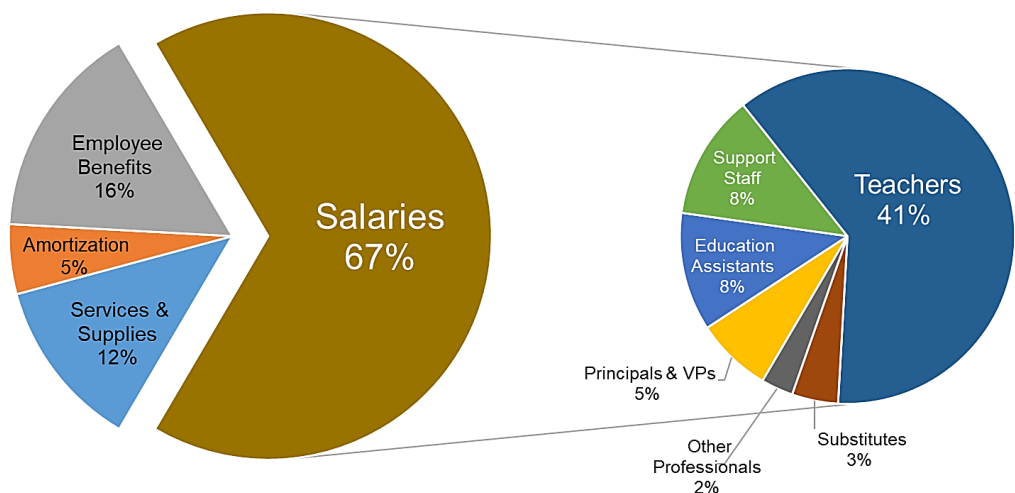
Revenues increased 1.8% versus last year due mainly to increases in government grants for enrolment increases and collective agreement wage increases. Other Revenues such as rental income and investment income were impacted negatively by the Covid-19 pandemic.



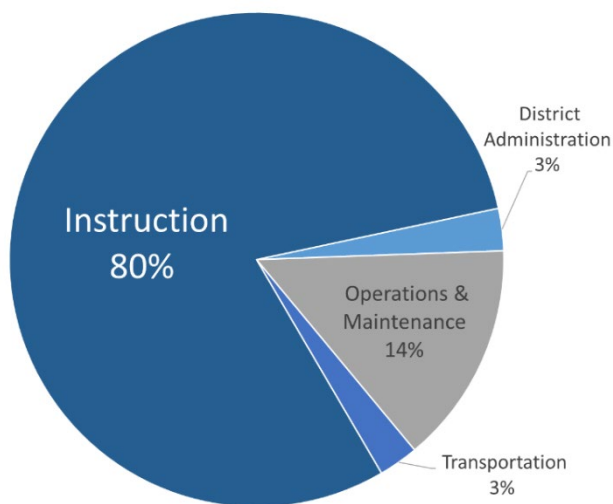
5.3 Expenditures

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

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



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



5.4 COVID-19

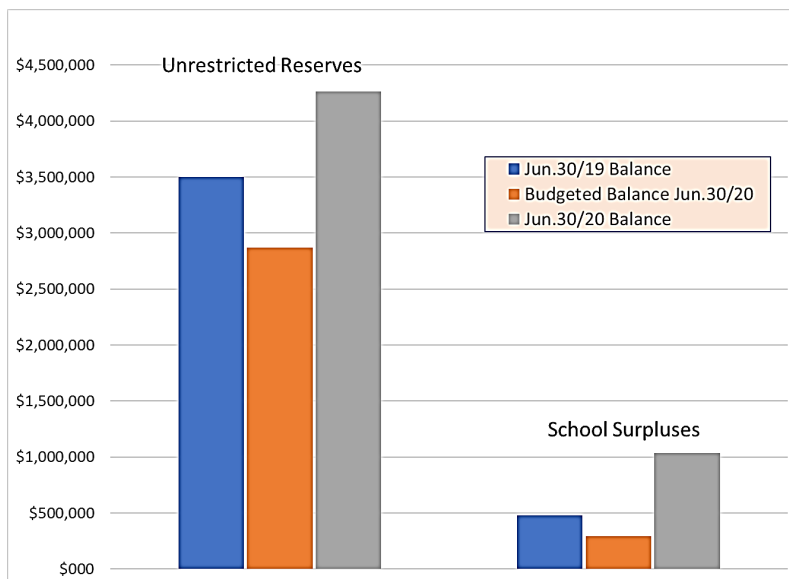
The COVID-19 pandemic had a significant impact on expenditures for this year. With schools closed and drastically reduced attendance, we spent much less on supplies, services, travel, etc. Additional resources were required for improved cleaning equipment, shields for buses, and laptops/tablets to allow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



5.5 Reserves

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

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



6.0 Financial Analysis of the School District as a Whole

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

Revenues

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



Provincial Grants – Ministry of Education

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

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

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

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

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

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

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

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

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



Provincial Grant – Other

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

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

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

International Student Tuition

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

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

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

Other Revenues

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

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

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

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



Rentals & Leases

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

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

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

Investment Income

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

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

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



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

Wages & Benefits

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



Teachers

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

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

This was offset by additional Operating Grant funding.

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

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

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

Principals & Vice Principals

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

No significant variance to the budget.

Wage increases accounted for \$106,000.



Education Assistants

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

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

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

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

Support Staff

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

The positive variance is mainly due to the following:

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

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

The positive variance is mainly due to the following:

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



Other Professionals

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

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

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

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

Substitutes

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

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

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

Employee Benefits

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

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

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

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



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

Supplies and Services

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

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



Schools

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

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

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

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

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

Aboriginal Education (AbEd)

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

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

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

Fraser Valley Distance Education School

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

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

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



Services

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

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

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

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

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

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

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

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

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

Student Transportation

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

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

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

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



Professional Development & Travel

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

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

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

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

Rentals & Leases

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

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

Difference insignificant.

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



Dues & Fees

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

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

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

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

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

Insurance

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

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

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

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

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

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



Supplies

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

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

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

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

Notable savings due to Covid:

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

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

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

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

Utilities

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

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

Most of the variance can be explained by the following:

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

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

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



6.3 Special Purpose Funds

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

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



6.4 Capital Fund Accounts

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

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

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

6.5 Major Capital Projects

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



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

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

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



6.6 Capital Fund Balances

Specific balances in the Capital Fund are as follows:

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

Bylaw Capital

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

Restricted Capital

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

Other Provincial Capital

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

Land Capital

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

Other Capital

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

Local Capital Reserve

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



6.7 Reserves – Operating, Special Purpose and Capital Balances

Reserves

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

1 - Operating Fund Surplus

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

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

2 - Special Purpose Fund Surplus

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



3 - Capital Fund Surplus

There are two categories of Capital Fund Surpluses:

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

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



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

Enrolment Growth

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

Funding Model Review

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

Pandemic

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

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

Strategic Plan

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



Space/Capacity

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



8.0 Contacting Management

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

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



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Secondary schools honoured grads with individual signs during the pandemic.

