



**Chilliwack
School District**

THE BOARD OF EDUCATION

School District #33 (Chilliwack)

Regular Public Board Meeting

(Recorded)

AGENDA

September 14, 2021

5:30 pm

1. CALL TO ORDER – Zoom Webinar

- 1.1. Call to Order – **Welcome, Acknowledgment of Traditional Stó:lō Territory and Diversity Statement**
- 1.2. Adoption of the Agenda
(THAT the agenda be adopted as circulated.)
- 1.3. Approval of the Minutes
(THAT the minutes of the June 15, 2021 Regular Board Meeting be approved as circulated.)

2. PUBLIC PARTICIPATION – COMMENTS/QUESTIONS CONCERNING THE AGENDA

3. ACTION ITEMS

- 3.1. 2020-21 Audited Financial Statements
- 3.2. Policy Renovation Project: Bylaw 3 – Indemnification (2nd & 3rd Readings)
- 3.3. Policy Renovation Project: Abandon Policy 101: District Aims, Beliefs and Motto

Meeting Break 10 minutes

- 3.4. FESL Report

4. INFORMATION ITEMS

- 4.1. Audit Working Committee Report
- 4.2. Financial Statement Discussion & Analysis
- 4.3. Trustee Remuneration
- 4.4. BCSTA Report
- 4.5. Trustee Written Reports

4.6. Meeting Summaries

4.7. **Next Board of Education Meeting: October 5, 2021 at 5:30 p.m.**

5. PUBLIC PARTICIPATION – QUESTIONS CONCERNING THE AGENDA

6. ADJOURNMENT



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

Date of Meeting: Tuesday, June 15, 2021

Location: Zoom Webinar

Members Present:

Chair	Ms. W. Reichelt
Vice-Chair	Mr. J. Mumford
Trustee	Dr. C. Bondar
Trustee	Dr. D. Furgason
Trustee	Mrs. H. Maahs
Trustee	Mr. B. Neufeld
Trustee	Mr. D. Swankey

Staff Present:

Superintendent	Mr. R. Arul-pragasam
Secretary Treasurer	Mr. G. Slykhuis
Assistant Superintendent	Ms. P. Jordan
Assistant Superintendent	Mr. K. Savage
Director of Instruction	Mr. D. Manuel
Director of Facilities & Transportation	Mr. A. Van Tassel
Manager of Transportation	Mr. W. Williams
Systems Information & Data Manager	Ms. N. Wiens
Executive Assistant	Ms. T. McNally
Audio-Video/Desktop Foreman	Mr. M. Bakker

Observer: Ministry Special Advisor Mr. M. McKay

1. CALL TO ORDER – Zoom Webinar

1.1. Call to Order

The Board Chair called the meeting to order at 7:00 p.m. – **Welcome, Announcement of Superintendent Rohan Arul-pragasam**

1.2. Adoption of the Agenda

199.21 Moved by: Trustee Mumford
Seconded by: Trustee Bondar

THAT the agenda be adopted as circulated.

NO VOTE

200.21 Moved by: Trustee Furgason
Seconded by: Trustee Maahs

THAT the Agenda be amended to include a motion for a vote to elect a new Chair.

DEFEATED

For: Furgason, Maahs, Neufeld
Opposed: Bondar, Mumford, Reichelt

201.21 Moved by: Trustee Maahs
Seconded by: Trustee Furgason

THAT the Agenda be amended to include trustee reports.

DEFEATED

For: Furgason, Maahs, Neufeld
Opposed: Bondar, Mumford, Reichelt

202.21 Moved by: Trustee Neufeld
Seconded by: Trustee Maahs

Challenge the ruling of the Chair.

DEFEATED

For: Furgason, Maahs, Neufeld
Opposed: Bondar, Mumford, Reichelt

203.21 Moved by: Trustee Maahs
Seconded by: Trustee Furgason

Challenge the Chair.

5 minute break 7:18 p.m.
Call to order 7:23 p.m.

DEFEATED

For: Furgason, Maahs, Neufeld
Opposed: Bondar, Mumford, Reichelt

204.21 Moved by: Trustee Mumford
Seconded by: Trustee Bondar

THAT the agenda be adopted as circulated.

DEFEATED

For: Bondar, Mumford, Reichelt
Opposed: Furgason, Maahs, Neufeld

30 minute break 7:28 p.m.
Trustee Swankey arrived 7:58 p.m.
Call to order 7:59 p.m.

205.21 Moved by: Trustee Mumford
Seconded by: Trustee Bondar

THAT the agenda be adopted as circulated.

NO VOTE

206.21 Moved by: Trustee Reichelt
Seconded by: Trustee Mumford

THAT the Agenda be amended to remove Presentation Item 2.1 Strategic Plan Update:
Achievement / Student Success Information.

CARRIED

207.21 Moved by: Trustee Reichelt
Seconded by: Trustee Mumford

THAT the Agenda be amended to remove Information Item 5.1 - Operations Report:
Annual Facilities Grant (AFG).

CARRIED

208.21 Moved by: Trustee Mumford
Seconded by: Trustee Bondar

THAT the agenda be adopted as amended.

CARRIED

For: Bondar, Furgason, Maahs, Mumford, Reichelt, Swankey
Opposed: Neufeld

1.3. Approval of the Minutes

209.21 Moved by: Trustee Mumford
Seconded by: Trustee Bondar

THAT the minutes of the June 1, 2021 Regular Board Meeting be approved as amended.

CARRIED

2. PUBLIC PARTICIPATION – COMMENTS/QUESTIONS CONCERNING THE AGENDA

Comments/Questions were received regarding the following:

- No questions or comments were received.

3. ACTION ITEMS

3.1. Imagine High Integrated Arts and Technology School Parent Advisory Council

210.21 Moved by: Trustee Mumford
Seconded by: Trustee Swankey

THAT the Board of Education formally recognize the Imagine High Integrated Arts and
Technology Secondary School Parent Advisory Council.

CARRIED

3.2. Local Capital Transfer

211.21 Moved by: Trustee Mumford
Seconded by: Trustee Bondar

THAT the Board of Education approve the transfer of \$2,106,529 from the Operating
Fund to Local Capital, and that \$5,028,301 of the Local Capital Funds be designated as
Internally Restricted-School Capital Commitments.

CARRIED

For: Bondar, Maahs, Mumford, Reichelt, Swankey
Opposed: Neufeld
Abstained: Furgason

3.3. Five Year Capital Plan

212.21 Moved by: Trustee Mumford
Seconded by: Trustee Bondar

THAT the Board of Education approve the Capital Plan as outlined.

CARRIED

3.4. Policy Renovation Project: Bylaw 3 – Indemnification

213.21 Moved by: Trustee Swankey
Seconded by: Trustee Mumford

THAT the Board of Education approve three readings of Bylaw 3 Indemnification.

DEFEATED

For: Bondar, Maahs, Mumford, Reichelt, Swankey
Opposed: Furgason, Neufeld

214.21 Moved by: Trustee Mumford
Seconded by: Trustee Swankey

THAT the Board of Education approve two readings of Bylaw 3 Indemnification.

DEFEATED

For: Bondar, Maahs, Mumford, Reichelt, Swankey
Opposed: Furgason, Neufeld

215.21 Moved by: Trustee Maahs
Seconded by: Trustee Neufeld

THAT the Board of Education approve first reading of Bylaw 3 Indemnification.

CARRIED

For: Bondar, Mumford, Reichelt, Maahs, Swankey
Opposed: Furgason, Neufeld

3.5. Boundary Review Consultation Process

216.21 Moved by: Trustee Mumford
Seconded by: Trustee Bondar

THAT the Board of Education approve the boundary review consultation process for Stitós Lá:lém totí:lt Elementary/Middle School as outlined and request that the Superintendent provide an information report to the Board of Education at its October 5, 2021 public board meeting.

CARRIED

3.6. Policy Renovation Project: Policy 110 – Vision, Mission, Motto

217.21 Moved by: Trustee Mumford
Seconded by: Trustee Bondar

THAT the Board of Education approve Policy 110 – District Mission, Vision and Motto.

NO VOTE

218.21 Moved by: Trustee Maahs
Seconded by: Trustee Neufeld

THAT the Board of Education send Policy 110 – District Mission, Vision and Motto back for review.

DEFEATED

For: Furgason, Maahs, Neufeld
Opposed: Bondar, Mumford, Reichelt, Swankey

219.21 Moved by: Trustee Maahs
Seconded by: Trustee Neufeld

Challenge the Chair.

DEFEATED

For: Furgason, Maahs, Neufeld
Opposed: Bondar, Mumford, Reichelt, Swankey

220.21 Moved by: Trustee Mumford
Seconded by: Trustee Bondar

THAT the question be called.

DEFEATED

For: Bondar, Mumford, Reichelt, Swankey
Opposed: Furgason, Maahs, Neufeld

221.21 Moved by: Trustee Furgason
Seconded by: Trustee Maahs

THAT the Board of Education amend the first bullet point in Key Terms of Policy 110 – District Mission, Vision and Motto to read:

We commit to deliver an education that delivers the core skills of rigorous academic content, critical thinking and problem solving, the ability to work collaboratively, and effective oral and written communication.

DEFEATED

For: Furgason, Maahs, Neufeld
Opposed: Bondar, Mumford, Reichelt, Swankey

222.21 Moved by: Trustee Mumford
Seconded by: Trustee Bondar

THAT the Board of Education approve Policy 110 – District Mission, Vision and Motto.

CARRIED

For: Bondar, Mumford, Reichelt, Swankey
Opposed: Furgason, Maahs, Neufeld

3.7. Strategic Plan

223.21 Moved by: Trustee Mumford
Seconded by: Trustee Swankey

THAT the Board of Education approve Strategic Plan 2021 – 2025 as presented.

NO VOTE

- 224.21** Moved by: Trustee Furgason
Seconded by: Trustee Maahs

THAT the Strategic Plan 2021 – 2025, Strategy 2 under Human and Social Development be amended to read:

We commit to truth, reconciliation and healing to address the inequity of outcomes for Indigenous learners. We commit to address any unconscious bias, systemic discrimination and marginalization when it exists.

DEFEATED

For: Furgason, Maahs, Neufeld

Opposed: Bondar, Mumford, Reichelt, Swankey

- 225.21** Moved by: Trustee Mumford
Seconded by: Trustee Swankey

THAT the Board of Education approve Strategic Plan 2021 – 2025 as presented.

CARRIED

For: Bondar, Furgason, Maahs, Mumford, Reichelt, Swankey

Abstained: Neufeld

4. INFORMATION ITEMS

4.1. Information Request – PVP Non-Enrolling Teaching Time

Secretary Treasurer Gerry Slykhuis presented information regarding increases to Principal/Vice Principal salaries used for non-enrolling positions.

4.2. BCSTA Report

Matters related to the British Columbia School Trustees' Association (BCSTA) were discussed.

4.3. Meeting Summaries

June 1, 2021 Committee of the Whole Meeting Summary

Trustees: Willow Reichelt, Carin Bondar, Darrell Furgason, Heather Maahs, Barry Neufeld, David Swankey

Staff: Rohan Arul-pragasam, Gerry Slykhuis, Mark Friesen, Paula Jordan, Kirk Savage, David Manuel, Tamara Ilersich, Talana McNally

Special Advisor: Mr. M. McKay

1. August Board Working Session
2. Seamless Day Project

June 1, 2021 In-Camera Meeting Summary

Trustees: Willow Reichelt, Carin Bondar, Darrell Furgason, Heather Maahs, David Swankey

Staff: Rohan Arul-pragasam, Gerry Slykhuis, Tamara Ilersich, Talana McInally

Special Advisor: Mr. M. McKay

1. HR Report
2. BCPSEA Report
3. TTOC Statistics
4. Superintendent

4.4. Next Board of Education Meeting Date

**Tuesday, September 14, 2021
5:30 p.m.**

5. PUBLIC PARTICIPATION – QUESTIONS CONCERNING AGENDA ITEMS

Questions were received regarding the following:

- DPAC role in Boundary Consultation Process
- Non-enrolling Administrator Duties

6. ADJOURNMENT

The meeting was adjourned at 9:21 p.m.

Board Chair

Secretary-Treasurer

BOARD OF EDUCATION

DECISION REPORT

DATE: September 14, 2021
TO: Board of Education
FROM: Heather Maahs, Audit Working Committee Chair
RE: **2020-2021 AUDITED FINANCIAL STATEMENTS**

RECOMMENDATION:

THAT the Board approve the 2020-2021 Audited Financial Statements as presented.

BACKGROUND:

The Secretary Treasurer, Tim Holloway, Lead Audit Engagement Partner – KPMG, and Arianna Castonguay, Manager – KPMG, will present the 2020-2021 Audited Financial Statements included in this package.



School District No. 33 (Chilliwack)

Audit Findings Report for the year ended
June 30, 2021

KPMG LLP

Prepared on **September 1, 2021** for presentation on
September 8, 2021

kpmg.ca/audit



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The contacts at KPMG in connection with this report are:

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Engagement Partner

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Manager

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How do we deliver audit quality?

Transparency report



Quality essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contribute to its delivery.

‘Perform quality engagements’ sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

We define **‘audit quality’** as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality controls**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics, and integrity**.



Doing the right thing. Always.

Executive summary

Purpose of this report

The purpose of this Audit Findings Report is to assist you, as a member of the **Board of Education** (the “Board”) and/or the **Audit Committee** (the “Committee”) in your review of the results of our audit of the financial statements of **School District No. 33 (Chilliwack)** (the “District”) as at and for the year ended **June 30, 2021**. The Audit Findings Report builds on the Audit Plan we presented to the Committee.

What’s new in fiscal 2021

There have been significant changes in fiscal 2020 which impacted financial reporting and our audit:

- COVID-19 pandemic – See page 5.
- New CAS auditing standard: Estimates – See page 6.

Changes from the audit plan

There have been no significant changes regarding our audit from the Audit Planning Report previously presented to you.

Finalizing the audit

As of the date of this report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include:

- Completing our discussions with the Board and the Committee;
- Obtaining the signed management representation letter;
- Obtaining evidence of the Board’s approval of the financial statements; and,
- Completing subsequent event review procedures up to the date of the Board’s approval of the financial statements.
- Reporting to the Office of the Auditor General for the purposes of reliance on our audit opinion in the audit of the summary financial statement of the Province.

We will update the Board on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures. Our auditors’ report, a draft of which is attached to the enclosed draft financial statements, will be dated upon the completion of any remaining procedures.

Areas of audit focus

Our audit is risk-focused. We have identified the following significant audit risk required by professional auditing standards:

- Risk of management override of controls

We have also identified key areas of audit focus for financial reporting which include:

- Revenue (including non-capital deferred contributions) and receivables;
- Tangible capital assets and deferred capital contributions
- School generated funds
- Employee future benefits and salaries; and
- Auditor’s Opinion – Compliance Framework

We are satisfied that our audit work has appropriately dealt with these areas of audit focus. See pages 8 to 12.

Executive summary (continued)

Adjustments and differences

Differences and adjustments include disclosure and presentation differences and adjustments. Professional standards require that we request of management and the Committee that all identified differences be corrected. We have already made this request of management.

Uncorrected differences

The management representation letter includes the Summary of Uncorrected Audit Misstatements, which discloses the impact of all uncorrected differences considered to be other than clearly trivial, including the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole.

Based on both qualitative and quantitative considerations, management have decided not to correct certain differences and represented to us that the differences —individually and in the aggregate—are, in their judgment, not material to the financial statements. This management representation is included in the management representation letter.

We concur with management's representation that the differences are not material to the financial statements. Accordingly, the differences have no effect on our auditors' report.

Corrected adjustments

We did not identify any adjustments that were communicated to management and subsequently corrected in the financial statements.

See Appendix 2 for more detail.

Significant accounting policies and practices

There have been no initial selections of, or changes to, significant accounting policies and practices to bring to your attention.

The presentation and disclosure of the financial statement are, 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. Misstatements, including omissions, if any, related to disclosure or presentation items are in the management representation letter.

Control and other observations

In accordance with professional standards, we are required to communicate to the Board any control deficiencies that we determined, individually or in the aggregate, to be significant ("significant deficiencies").

We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting.

For more details see page 13

Independence

We confirm that we are independent with respect to the District within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any applicable legislation or regulation from July 1, 2020 up to the date of this report.

Current developments

There have been no significant updates to the current developments included in our Audit Planning Report

What's new in 2021

COVID-19 pandemic

Areas of impact	Key observations
District's financial reporting impacts	<ul style="list-style-type: none">- We considered impacts to financial reporting due to the COVID-19 pandemic, including delivery of education remotely, reduction in international student enrolment, work from home arrangements for employees and receipt of additional provincial and federal grants. We assessed whether increased disclosures were needed in the financial statements as a result of the significant judgements applied. We reviewed the COVID-19 disclosure prepared by management, included in the financial statements and consider it appropriate.
District's internal control over financial reporting	<ul style="list-style-type: none">- Many organizations have been required, out of necessity, to amend process activities and controls, and as such, segregation of duties and approval of transactions may also have been impacted.- We obtained an understanding that there were no significant changes to process activities and controls and therefore determined that the planned audit procedures were appropriate. We confirmed our understanding by performing observations of transactions and process activities.
Materiality	<ul style="list-style-type: none">- We considered impacts to financial reporting on the determination of materiality for the audit of the financial statements.- No significant changes were required in determining materiality; the entity has not been pervasively impacted by COVID-19.
Risk assessment	<ul style="list-style-type: none">- We performed a more thorough risk assessment specifically targeted at the impacts of the COVID-19 pandemic, including an assessment of fraud risk factors (i.e., conditions or events that may be indicative of an incentive/pressure to commit fraud, opportunities to commit fraud, rationalizations of committing fraud).- We did not identify any new fraud risk factors or additional risks of material misstatement.
Working remotely	<ul style="list-style-type: none">- We used virtual work rooms, video conferencing, and internally shared team sites to collaborate in real-time, both amongst the audit team as well as with management.- We used secure technologies to conduct discussions and perform substantive audit testing.- We increased our professional skepticism when evaluating electronic evidence received and performed additional procedures to validate the authenticity and reliability of electronic information used as audit evidence.
Direction and supervision of the audit	<ul style="list-style-type: none">- The Manager and Engagement Partner were actively involved in determining the impact that the COVID-19 pandemic had on the audit (as discussed above), including the impact on the District's financial reporting and changes in the District's internal control over financial reporting.- The Manager and Engagement Partner implemented new supervision processes to deal with working in a remote environment, and our audit approach allowed us to manage the audit using meaningful milestones and frequent touch points.

What's new in 2021 (continued)

New auditing standard

Standard	Key observations
CAS 540, Auditing Accounting Estimates and Related Disclosures	<ul style="list-style-type: none">- The new standard was applied on all estimates within the financial statements that had a risk of material misstatement due to estimation uncertainty and not just “key estimates”, “critical accounting estimates”, or “estimates with significant risk”.- The granularity and complexity of the new standard along with our interpretation of the application of that standard necessitated more planning and discussion and increased involvement of more senior members of the engagement team.- We reviewed all estimates within the financial statements to assess whether they have a risk of material misstatement due to estimation uncertainty. Based on the inherent risks, including management’s estimation models, assumptions and data, we assessed each estimate.- There were no estimates identified that had a risk of material misstatement due to estimation uncertainty that was more than remote.

Audit risks

Professional requirements

Fraud risk from management override of controls

Why is this significant?

This is a presumed fraud risk. We have not identified any specific additional risks of management override relating to this audit.

Our response

Our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- Testing of journal entries and other adjustments.
- Performing a retrospective review of significant estimates.
- Evaluating the business rationale of significant unusual transactions.

Significant findings

No significant issues were noted in our audit testing.

Areas of audit focus and results

We highlight our findings in respect of **areas of audit focus** identified.

Areas of focus	Why are we focusing here?
Revenue (including non-capital deferred contributions) and receivables	<p>The majority of funding is received from the Ministry with other amounts received for international student and tuition programs and fees.</p> <p>Contributions received for specific purposes are recorded as deferred contributions until they are spent on eligible expenditures in accordance with the underlying agreements. During F2021, additional special purpose funding was received and recognized in response to COVID-19.</p>

Our response

- We obtained confirmation directly from the Ministry of Education of funding received for the year and assessed its reporting between operating, special purpose and capital funds.
- We obtained an understanding of contributions received for a specific purpose and considered the appropriateness of management's accounting for these contributions in the financial statements. This included Classroom Enhancement Funds ("CEF") and Safe Return to School and Class grants ("Safe Return").
- We performed substantive analytical procedures relating to CEF and corroborated a sample of relevant expenditures relating to Safe Return. We assessed that expenses recorded on the financial statements for which revenue was recognized are related specifically to their intended purpose.
- We performed analytical review over fee revenues from other sources, including international student tuition.

Significant findings

No significant issues were noted in our audit testing.

Areas of audit focus and results (continued)

Areas of focus	Why is this significant?
Tangible capital assets and deferred capital contributions	The District has various capital project ongoing throughout the year. The District defers restricted contributions received for the acquisition of capital assets. Once spent, the contributions are amortized into revenue over the life of the asset acquired.
Our response	
<ul style="list-style-type: none">- We obtained an understanding of the process over contributions received, the acquisitions made or construction of related tangible capital assets and amortization of the assets and deferred capital contributions.- We vouched a sample of asset additions to determine appropriate treatment as capital and performed test of details over contributions received to ensure the contributions are appropriately deferred in accordance with the stated accounting policy.- We reviewed the reasonability of amortization expense and amortization of deferred capital revenue to ensure amortization is being recognized using a reasonable estimated useful life and on a consistent basis between the two amortization accounts.- We reviewed agreements for contractual commitments and related disclosure requirements.- We inquired of management for any liabilities for contaminated sites for assets not in productive use.	
Significant findings	
No significant issues were noted in our audit testing.	

Areas of audit focus and results (continued)

Areas of focus	Why is this significant?
School generated funds	There is a significant amount of money that flows through the school, which is accounted for and reported by the administrative staff at each school.
Our response	
<ul style="list-style-type: none">- We obtained an understanding of the activities with respect to school generated funds.- We reviewed reconciliations of school balances and performed analytical procedures over a sample of individual schools.- We performed analytical procedures over school generated funds revenue recognized in the year.	
Significant findings	
No significant issues were noted in our audit testing.	

Areas of audit focus and results (continued)

Areas of focus	Why is this significant?
Employee future benefits and salaries	<p>Employee future benefits and salaries are a significant portion of the District's operations.</p> <p>The Ministry of Education, on behalf of all School Districts in BC, engages an external actuary to determine the obligations and related costs for both vested and non-vested benefits, which include sick leave, retirement incentive, severance and vacation offered as part of the District's collective agreements.</p>
Our response	
<ul style="list-style-type: none">- We obtained an understanding of the activities over the initiation, authorization, and recording of the payroll process.- We performed analytical procedures to understand the change in payroll and benefits relative to budget and prior year. We corroborated significant variances noted by reviewing supporting documentation.- We used the work of Mercer to provide audit evidence. We reviewed the key actuarial assumptions and the method used in estimating the liability for employee future benefits for reasonability and compliance with Public Sector Accounting Standards.- We assessed the competence, capabilities and objectivity of Mercer in performing the actuarial valuation.- We reviewed disclosures within the financial statements and agreed them to the actuarial report	
Significant findings	
No significant issues were noted in our audit testing.	

Areas of audit focus and results (continued)

Areas of focus	Why is this significant?
<p>Auditor's Opinion – Compliance Framework</p>	<p>Consistent with the prior year, the District's financial statements are prepared under Canadian Public Sector Accounting Standards ("PSAS"), supplemented by the requirements of Regulations 257/2020 and 198/2011 issued by the Province of British Columbia Treasury Board.</p> <p>These regulations direct the School Districts to apply PSAS, except in regard to accounting for restricted contributions. Under the regulations, contributions for the acquisition of tangible capital assets are to be deferred and amortized on the same basis as the amortization of the related tangible capital assets, not in accordance with the underlying stipulations on the funding, as required under PSAS. As a result, the District's revenue recognized in the statement of operations and certain related deferred capital contributions would have been recorded differently under PSAS.</p>
<h2>Our response and significant findings</h2>	
<ul style="list-style-type: none"> - As a result of this deviation from the Public Sector general purpose framework, the District's financial statements are considered to be prepared under a compliance framework. As such, our audit opinion is modified to state that the District is in compliance with the disclosed framework. It is referred as a compliance opinion, instead of a general purpose fair presentation opinion. - The Office of the Auditor General ("OAG") has also requested additional reporting, under the Group Auditor requirements, in order to perform the consolidation of the Provincial Accounts under PSAS. - Management and the auditors are expected to report on the accounting under the Treasury Board Regulations compared to the results under PSAS, as interpreted by the OAG. 	

Control and other observations

In accordance with professional standards, we are required to communicate to the Board significant deficiencies in internal control over financial reporting (ICFR) that we identified during our audit.

The purpose of our audit is to express an opinion on the financial statements. Our audit included consideration of ICFR in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of ICFR. The matters being reported are limited to those deficiencies that we have identified during our audit and that we have concluded are of sufficient importance to merit being reported to the Board and to meet professional standards.

Significant deficiencies

We did not identify any control deficiencies that we determined to be significant deficiencies in ICFR.

Other observations

We did not identify any other observations to bring to your attention.

Appendices

Appendix 1: Required communications

Appendix 2: Management representation letter



Appendix 1: Required communications

Draft auditors' report

The conclusion of our audit is set out in our draft auditors' report attached to the draft financial statements.

Management representation letter

In accordance with professional standards, a copy of the management representation letter is included in Appendix 2.

Independence

In accordance with professional standards, we have confirmed our independence.

Appendix 2: Management representation letter

KPMG LLP
32575 Simon Ave
Abbotsford, BC V2T 4W6

Date

Ladies and Gentlemen:

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as “financial statements”) of School District No. 33 (Chilliwack) (“the School District”) as at and for the period ended June 30, 2021.

General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated May 22, 2019, for:
 - a) the preparation of the financial statements and believe that these financial statements have been prepared in accordance with the relevant financial reporting framework.
 - b) determining that the basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances.
 - c) providing you with all information of which we are aware that is relevant to the preparation of the financial statements (“relevant information”), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
 - d) providing you with unrestricted access to such relevant information.
 - e) providing you with complete responses to all enquiries made by you during the engagement.

- f) providing you with additional information that you may request from us for the purpose of the engagement.
- g) providing you with unrestricted access to persons within the School District from whom you determined it necessary to obtain audit evidence.
- h) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- i) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.

Internal control over financial reporting:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

Fraud & non-compliance with laws and regulations:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - otherswhere such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Commitments & contingencies:

- 4) There are no:
 - a) other liabilities that are required to be recognized and no other contingent assets or contingent liabilities that are required to be disclosed in the financial statements in

accordance with the relevant financial reporting framework, including liabilities or contingent liabilities arising from illegal acts or possible illegal acts, or possible violations of human rights legislation

- b) other environmental matters that may have an impact on the financial statements

Subsequent events:

- 5) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed in the financial statements.

Related parties:

- 6) We have disclosed to you the identity of the School District's related parties.
- 7) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 8) All related party relationships and transactions/balances have been appropriately accounted for and disclosed to you and disclosed in the financial statements.

Estimates:

- 9) Measurement methods and significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Going concern:

- 10) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 11) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the School District's ability to continue as a going concern.

Misstatements:

- 12) The effects of the uncorrected misstatements described in [Attachment II](#) are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Non-SEC registrants or non-reporting issuers:

- 13) We confirm that the School District is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002). We also confirm that the financial statements of the School District will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Post-employment benefits, compensated absences, termination benefits and retirement benefits:

- 14) The post-employment benefits, compensated absences, termination benefits and retirement benefit costs, assets and obligation have been determined, accounted for and disclosed in accordance with the financial reporting framework.
- 15) We have no knowledge of arrangement (contractual or otherwise) by which programs have been established to provide post-employment benefits, except as disclosed to you.
- 16) The significant accounting policies the School District has adopted in applying PS 3255, Post-employment benefits, compensated absences and termination benefits and PS 3250, Retirement Benefits (hereinafter referred to as "PS 3255" and "PS3250") are disclosed in note to the financial statements.
- 17) All arrangements (contractual or otherwise) by which programs have been established to provide post-employment benefits have been disclosed to you and included in the determination of pension and post-employment costs and obligations. This includes:
 - a) Pension and other retirement benefits expected to be provided after retirement to employees and their beneficiaries.
 - b) Post-employment benefits expected to be provided after employment but before retirement to employees and their beneficiaries. These benefits include unused sick leave and severance benefits.
 - c) Compensated absences for which it is expected employees will be paid. These benefits include accumulating sick days; and
 - d) Termination benefits.
- 18) The post-employment benefit and retirement costs, assets and obligations have been determined, accounted for and disclosed in accordance with PS 3255 and PS3250. In particular:
 - a) each of the best estimate assumptions used reflects management's judgment of the most likely set of conditions affecting future events; and
 - b) the best estimate assumptions used are, as a whole, consistent within themselves, and with the valuation method adopted for purposes of this evaluation.
- 19) The assumptions included in the actuarial valuation are those that were determined by Management and the Ministry of Education with Mercer (Canada) Limited ("Mercer") to use in computing amounts to be used by us in determining pension costs and obligations and in making required disclosures in the above-named financial statements, in accordance with PS 3255 and PS3250.
- 20) In arriving at these assumptions, Management and the Ministry of Education obtained the advice of Mercer, but management has reviewed the assumptions and has retained the final responsibility for them.
- 21) The source data and plan provisions provided to the actuary for preparation of the actuarial valuation are accurate and complete.

- 22) All changes to plan provisions or events occurring subsequent to the date of the actuarial valuation and up to the date of this letter have been considered in the determination of pension and other post-employment benefit and retirement costs.
- 23) The information provided by us to Mercer ("the expert") and used in the work and findings of the expert are complete and accurate. We agree with the findings of the expert in evaluating the actuarial obligations and have adequately considered the qualifications of the expert in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give nor cause any instructions to be given to the expert with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence and objectivity of the expert.

Yours very truly,

Rohan Arul-pragasam, Superintendent

Gerry Slykhuis, Secretary-Treasurer

Mark Friesen, Assistant Secretary-Treasurer

cc: Audit Committee

Attachment I – Definitions

Materiality

Certain representations in this letter are described as being limited to matters that are material. Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. Judgments about materiality are made in light of surrounding circumstances, and are affected by the size or nature of a misstatement, or a combination of both.

Fraud & error

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of a School District's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

Related parties

- In accordance with Public Sector Accounting Standards related parties exist when one party has the ability to exercise, directly or indirectly, control, joint control or significant influence over the other. Two or more parties are related when they are subject to common control, joint control or common significant influence. Two not-for-profit organizations are related parties if one has an economic interest in the other. Related parties also include management and immediate family members.
- In accordance with Public Sector Accounting Standards a related party transaction is defined as a transfer of economic resources or obligations between related parties, or the provision of services by one part to a related party, regardless of whether any consideration is exchanged. The parties to the transaction are related prior to the transaction. When the relationship arises as a result of the transaction, the transaction is not one between related parties

Summary of Uncorrected Audit Misstatements - Year ended June 30, 2021

Summary of Uncorrected Audit Misstatements

June 30, 2021

ID	Description of misstatement
USAM1	Public Sector Accounting Standards requires the statement of operations and statement of changes in net debt present a comparison of the results for the accounting period with those originally planned. Management presented the Amended Annual Budget as the basis for this comparison. The original annual budget has been included in the notes to the financial statements, which provides information related to the differences between the original and amended budget. It is expected that the budget figures may change significantly between the original and amended budget as enrollment figures and Ministry funding is confirmed. The presentation difference is not considered material to the financial statements given that the original annual budget information is provided in the notes to the financial statements. The presentation adopted by the District is consistent with many other Districts throughout the Province.

						Income Statement Effect - Debit(Credit)		
ID	Description of misstatement	Type of misstatement	Accounts	Debit	(Credit)	Income effect of correcting the balance sheet in prior period (carryforward from prior period)	Income effect of correcting the current period balance sheet	Income effect according to Rollover (Income Statement) method
USAM2	To record a prepaid asset relating to health and dental benefit premium surpluses.	Factual	Dr. Prepaid Expenses Cr. District Administration Cr. Internally Restricted Net Assets-Opening	827,002 239,260	(1,066,262)	(1,066,262)	239,260	239,260 (1,066,262)
							Totals	(827,002)



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KPMG member firms around the world have 227,000 professionals, in 146 countries.



Audited Financial Statements of

School District No. 33 (Chilliwack)

And Independent Auditors' Report thereon

June 30, 2021

School District No. 33 (Chilliwack)

June 30, 2021

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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 District of Education	Date Signed
Signature of Superintendent	Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 33 (Chilliwack)

Statement 1

Statement of Financial Position

As at June 30, 2021

	2021 Actual \$	2020 Actual \$
Financial Assets		
Cash and Cash Equivalents	39,236,198	32,347,549
Accounts Receivable		
Due from Province - Ministry of Education	4,859,056	1,248,387
Due from First Nations	78,303	167,765
Other (Note 3)	502,668	199,902
Total Financial Assets	44,676,225	33,963,603
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	23,195,565	18,414,475
Unearned Revenue (Note 5)	1,407,600	716,681
Deferred Revenue (Note 6)	2,084,801	1,473,638
Deferred Capital Revenue (Note 7)	197,827,652	168,825,894
Employee Future Benefits (Note 8)	4,027,631	3,832,170
Other Liabilities	1,075,441	544,076
Total Liabilities	229,618,690	193,806,934
Net Debt	(184,942,465)	(159,843,331)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	258,153,321	230,798,095
Restricted Assets (Endowments) (Note 11)	73,261	73,261
Prepaid Expenses	1,226,560	447,956
Total Non-Financial Assets	259,453,142	231,319,312
Accumulated Surplus (Deficit)	74,510,677	71,475,981

Contractual Obligations (Note 15)

Contingent Liabilities (Note 16)

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

School District No. 33 (Chilliwack)

Statement 2

Statement of Operations

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	158,381,880	157,832,808	146,689,435
Other	150,000	213,713	291,892
Tuition	770,079	831,627	1,635,323
Other Revenue	5,650,968	4,515,268	5,730,402
Rentals and Leases	130,000	130,479	368,715
Investment Income	257,500	333,097	420,490
Gain (Loss) on Disposal of Tangible Capital Assets	627,738	627,738	
Amortization of Deferred Capital Revenue	7,220,921	7,066,811	6,999,303
Total Revenue	<u>173,189,086</u>	<u>171,551,541</u>	<u>162,135,560</u>
Expenses			
Instruction	141,286,040	137,367,885	128,511,721
District Administration	4,672,449	4,641,145	4,442,711
Operations and Maintenance	23,848,872	22,961,708	23,815,412
Transportation and Housing	3,819,082	3,546,107	4,024,838
Total Expense	<u>173,626,443</u>	<u>168,516,845</u>	<u>160,794,682</u>
Surplus (Deficit) for the year	<u>(437,357)</u>	<u>3,034,696</u>	<u>1,340,878</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		71,475,981	70,135,103
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>74,510,677</u></u>	<u><u>71,475,981</u></u>

School District No. 33 (Chilliwack)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(437,357)	3,034,696	1,340,878
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(24,595,862)	(35,528,825)	(13,926,014)
Amortization of Tangible Capital Assets	8,165,587	8,172,899	8,111,684
Net carrying value of Tangible Capital Assets disposed of	(700)	700	
Total Effect of change in Tangible Capital Assets	(16,430,975)	(27,355,226)	(5,814,330)
Acquisition of Prepaid Expenses		(1,226,554)	(447,956)
Use of Prepaid Expenses		447,950	647,240
Total Effect of change in Other Non-Financial Assets	-	(778,604)	199,284
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(16,868,332)</u>	(25,099,134)	(4,274,168)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(25,099,134)	(4,274,168)
Net Debt, beginning of year		(159,843,331)	(155,569,163)
Net Debt, end of year		(184,942,465)	(159,843,331)

School District No. 33 (Chilliwack)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	3,034,696	1,340,878
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(3,823,973)	(1,215,775)
Prepaid Expenses	(778,604)	199,284
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	4,781,090	4,289,463
Unearned Revenue	690,919	(547,201)
Deferred Revenue	611,163	100,533
Employee Future Benefits	195,461	206,668
Other Liabilities	531,365	(418,947)
Loss (Gain) on Disposal of Tangible Capital Assets	(627,738)	
Amortization of Tangible Capital Assets	8,172,899	8,111,684
Amortization of Deferred Capital Revenue	(7,066,811)	(6,999,303)
Bylaw Capital Spent on Non Capital Items	(1,752,983)	(2,106,229)
Total Operating Transactions	3,967,484	2,961,055
Capital Transactions		
Tangible Capital Assets Purchased	(5,493,206)	(2,480,029)
Tangible Capital Assets -WIP Purchased	(30,035,619)	(11,445,985)
District Portion of Proceeds on Disposal	628,438	
Total Capital Transactions	(34,900,387)	(13,926,014)
Financing Transactions		
Capital Revenue Received	37,821,552	15,258,601
Total Financing Transactions	37,821,552	15,258,601
Net Increase (Decrease) in Cash and Cash Equivalents	6,888,649	4,293,642
Cash and Cash Equivalents, beginning of year	32,347,549	28,053,907
Cash and Cash Equivalents, end of year	39,236,198	32,347,549
Cash and Cash Equivalents, end of year, is made up of:		
Cash	39,236,198	32,347,549
	39,236,198	32,347,549

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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. School District No. 33 (Chilliwack) is exempt from federal and provincial corporate income taxes.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1, 2020 and full-time beginning Sept 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

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.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Basis of Accounting (cont'd)

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.

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.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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).

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) Liability for Contaminated Sites

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

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

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 (EARS�) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. 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.

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.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h) Tangible Capital Assets (cont'd)

- 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 life is as follows:

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

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 18 – Accumulated Surplus).

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n) Financial Instruments (cont'd)

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.

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. Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

p) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be recognized when, as at the financial reporting date:

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

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition,

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

p) Future Changes in Accounting Policies (cont'd)

construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

A modified retroactive application has been recommended by Government. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

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

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

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

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Trade receivables	\$ 152,345	\$ 87,019
GST receivable	331,274	106,864
Rent receivable	9,365	2,205
Other	<u>9,684</u>	<u>3,814</u>
	<u>\$ 502,668</u>	<u>\$ 199,902</u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Trade payables	\$ 5,429,223	\$ 2,411,033
Salaries and benefits payable	13,274,685	13,940,828
Accrued vacation pay	621,890	646,533
Construction holdbacks	3,358,593	941,100
Other	<u>511,174</u>	<u>474,981</u>
	<u>\$ 23,195,565</u>	<u>\$ 18,414,475</u>

NOTE 5 UNEARNED REVENUE

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Balance, beginning of year	\$ 716,681	\$ 1,263,882
Increase:		
Tuition fees collected	1,522,546	1,088,122
Decrease:		
Tuition fees recognized	<u>831,627</u>	<u>1,635,323</u>
Balance, end of year	<u>\$ 1,407,600</u>	<u>\$ 716,681</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2021</u>	<u>June 30, 2020</u>
Balance, beginning of year	\$ 1,473,638	\$ 1,373,105
Increase: Contributions received		
Provincial Grants – Ministry of Education	18,123,632	10,343,756
Provincial Grants - Other	61,582	66,000
Other	1,803,774	3,003,489
Investment income	12,831	28,277
	<u>20,001,819</u>	<u>13,441,522</u>
Decrease:		
Expenses	19,390,656	13,340,989
	<u>19,390,656</u>	<u>13,340,989</u>
Net changes for the year	<u>611,163</u>	<u>100,533</u>
Balance, end of year	<u>\$ 2,084,801</u>	<u>\$ 1,473,638</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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 2021	Unspent Capital 2021	Total Deferred Capital Revenue 2021	Total Deferred Capital Revenue 2020
Balance, beginning of year	\$164,939,736	\$3,886,158	\$168,825,894	\$162,672,825
Increase:				
Transfer from Unspent – Capital Additions	5,012,873		5,012,873	1,331,519
Transfer from Unspent – Work in Progress	30,035,619		30,035,619	11,445,985
Transfer from Deferred Capital Revenue – Work in Progress			-	-
Provincial Grants – Ministry of Education		36,581,254	36,581,254	14,812,208
Other Income		1,240,298	1,240,298	446,393
	35,048,492	37,821,552	72,870,044	28,036,105
Decrease:				
Amortization of Deferred Capital	7,066,811		7,066,811	6,999,303
Capital Additions–transfer to Deferred Capital		5,012,873	5,012,873	1,331,519
Work in Progress–transfer to Deferred Capital		30,035,619	30,035,619	11,445,985
Site Purchases - transfer to Revenue			-	-
Facility Improvements Not Capitalized		1,752,983	1,752,983	2,106,229
	7,066,811	36,801,475	43,868,286	21,883,036
Net changes for the year	27,981,681	1,020,077	29,001,758	6,153,069
Balance, end of year	\$192,921,417	\$4,906,235	\$197,827,652	\$168,825,894

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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.

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 4,546,636	\$ 4,317,774
Service Cost	413,730	389,936
Interest Cost	107,760	113,002
Benefit Payments	(382,541)	(403,765)
Actuarial (Gain) Loss	(65,690)	129,689
Accrued Benefit Obligation – March 31	<u>\$4,619,895</u>	<u>\$4,546,636</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 4,619,895	\$ 4,546,636
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(4,619,895)	(4,546,636)
Employer Contributions After Measurement Date	204,082	162,810
Benefits Expense After Measurement Date	(132,753)	(130,373)
Unamortized Net Actuarial (Gain) Loss	520,934	682,029
Accrued Benefit Asset (Liability) - June 30	<u>\$ (4,027,631)</u>	<u>\$ (3,832,170)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	\$ 3,832,170	\$ 3,625,502
Net Expense for Fiscal Year	619,274	592,688
Employer Contributions	(423,813)	(386,020)
Accrued Benefit Liability - June 30	<u>\$ 4,027,631</u>	<u>\$ 3,832,170</u>
Components of Net Benefit Expense		
Service Cost	\$ 412,717	\$ 395,885
Interest Cost	111,153	111,692
Amortization of Net Actuarial (Gain)/Loss	95,404	85,112
Net Benefit Expense	<u>\$ 619,274</u>	<u>\$ 592,688</u>
Discount Rate - April 1	2.25%	2.50%
Discount Rate - March 31	2.50%	2.25%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARS - March 31	12.6	12.6

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value

	Net Book Value June 30, 2021	Net Book Value June 30, 2020
Sites	\$ 47,351,859	\$ 47,352,559
Buildings	160,806,344	164,780,687
Buildings - work in progress	42,759,644	12,724,025
Furniture & Equipment	2,569,581	2,936,837
Vehicles	4,400,496	2,795,917
Computer Software	138,994	129,083
Computer Hardware	126,403	78,987
Total	\$ 258,153,321	\$ 230,798,095

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2021

Cost:	Balance at July 1, 2020	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2021
Sites	\$ 47,352,559	\$ -	\$ (700)	\$ -	\$ 47,351,859
Buildings	283,308,537	2,789,646	-	-	286,098,183
Buildings - work in progress	12,724,025	30,035,619	-	-	42,759,644
Furniture & Equipment	7,913,301	402,462	(834,709)	-	7,481,054
Vehicles	4,809,137	2,162,855	(615,621)	-	6,356,371
Computer Software	220,163	55,481	(40,110)	-	235,534
Computer Hardware	135,349	82,762	-	-	218,111
Total	\$ 356,463,071	\$ 35,528,825	\$ (1,491,140)	\$ -	\$ 390,500,756

Accumulated Amortization:	Balance at July 1, 2020	Additions	Disposals	Balance at June 30, 2021
Sites	\$ -	\$ -	-	\$ -
Buildings	118,527,850	6,763,989	-	125,291,839
Furniture & Equipment	4,976,464	769,718	(834,709)	4,911,473
Vehicles	2,013,220	558,276	(615,621)	1,955,875
Computer Software	91,080	45,570	(40,110)	96,540
Computer Hardware	56,362	35,346	-	91,708
Total	\$ 125,664,976	\$ 8,172,899	\$ (1,490,440)	\$ 132,347,435

June 30, 2020

Cost:	Balance at July 1, 2019	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2020
Sites	\$ 47,352,559	\$ -	\$ -	\$ -	\$ 47,352,559
Buildings	281,968,008	1,340,529	-	-	283,308,537
Buildings - work in progress	1,278,040	11,445,985	-	-	12,724,025
Furniture & Equipment	8,424,328	199,833	(710,860)	-	7,913,301
Vehicles	4,475,697	930,807	(597,367)	-	4,809,137
Computer Software	318,082	8,860	(106,779)	-	220,163
Computer Hardware	389,840	-	(254,491)	-	135,349
Total	\$ 344,206,554	\$ 13,926,014	\$ (1,669,497)	\$ -	\$ 356,463,071

Accumulated Amortization:	Balance at July 1, 2019	Additions	Disposals	Balance at June 30, 2020
Sites	\$ -	\$ -	-	\$ -
Buildings	111,803,633	6,724,217	-	118,527,850
Furniture & Equipment	4,870,443	816,881	(710,860)	4,976,464
Vehicles	2,146,345	464,242	(597,367)	2,013,220
Computer Software	144,034	53,825	(106,779)	91,080
Computer Hardware	258,334	52,519	(254,491)	56,362
Total	\$ 119,222,789	\$ 8,111,684	\$ (1,669,497)	\$ 125,664,976

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 10 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, 2020, the Teachers' Pension Plan has about 49,000 active members and approximately 40,000 retired members. As of December 31, 2020, the Municipal Pension Plan has about 220,000 active members, including approximately 28,000 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, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$11,842,285 for employer contributions to the plans for the year ended June 30, 2021 (2020: \$11,121,067).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

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, 2021

NOTE 11 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		Contributions	Balance	
	July 1, 2020			July 1, 2021	
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 12 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2021, were as follows:

- A transfer in the amount of \$553,607 (2020 - \$1,148,510) was made from the operating fund to the capital fund for capital equipment purchases.
- A transfer in the amount of \$2,106,530 (2020 - \$1,000,000) was made from the operating fund to the capital fund for the District share of new schools.

NOTE 13 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, 2021

NOTE 14 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 23, 2021. The Board adopted a preliminary annual budget on May 26, 2020. 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:

	2021 Amended	2021 Preliminary	Difference
Revenues			
Provincial Grants			
Ministry of Education	\$ 158,381,880	\$145,727,138	\$ 12,654,742
Other	150,000	150,000	-
Tuition	770,079	1,693,521	(923,442)
Other Revenue	5,650,968	6,085,733	(434,765)
Rentals and Leases	130,000	330,000	(200,000)
Investment Income	257,500	310,700	(53,200)
Gain on Disposal of Tangible Capital Assets	627,738	-	627,738
Amortization of Deferred Capital Revenue	7,220,921	7,220,921	-
Total Revenue	173,189,086	161,518,013	11,671,073
Expenses			
Instruction	141,286,040	128,726,079	12,559,961
District Administration	4,672,449	4,398,031	274,418
Operations and Maintenance	23,848,872	23,844,109	4,763
Transportation and Housing	3,819,082	4,379,053	(559,971)
Total Expenses	173,626,443	161,347,272	12,279,171
Surplus (Deficit) for the year	(437,357)	170,741	(608,098)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets			
From Local Capital	(542,856)	(539,300)	(3,556)
From Deferred Capital Revenue	(24,053,006)	(18,092,335)	(5,960,671)
Total Acquisition of Tangible Capital Assets	(24,595,862)	(18,631,635)	(5,964,227)
Amortization of Tangible Capital Assets	8,165,587	8,336,606	(171,019)
Net carrying value of Tangible Capital Assets disposed	(700)	-	(700)
Total Effect of change in Tangible Capital Assets	(16,430,975)	(10,295,029)	(6,135,946)
(Increase) Decrease in Net Financial Assets	\$ (16,868,332)	\$ (10,124,288)	\$ (6,744,044)

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 15 CONTRACTUAL OBLIGATIONS

The School District has a total of \$3,117,557 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:

Bernard Elementary - Security Roll Shutters Phase 2 of 2	Contract	\$ 105,000
Central Elementary - Exterior window replacement Phase 2	Contract	180,000
Chilliwack Secondary (CSS) - Exterior painting	Contract	115,000
Kwiyeqel Secondary - Replace shingled roof on main building	Contract	75,000
F.G. Leary Elementary - Roof replacement Area #2	Contract	73,000
Greendale Elementary - Exterior painting	Contract	36,000
Little Mountain Elementary - Install running track	Purchase Order	33,000
Maintenance Facility - DDC system upgrade Phase 2 of 2	Purchase Order	95,000
Robertson Elementary - Site Drainage	Purchase Order	40,000
Robertson Elementary - Roof replacement Area #3 and #4	Contract	137,000
Rosedale Traditional (RTS) - Exterior painting	Contract	73,000
Sardis Elementary - Roof replacement Area #3	Contract	141,000
Watson Elementary - Exterior painting	Contract	60,000
Yarrow Elementary - Exterior painting	Contract	55,000
East Chilliwack Elementary - Design stage	Contract	33,000
Unsworth Elementary - Design stage	Contract	29,500
Greendale Elementary - Mechanical/Energy Upgrade	Contract	259,000
Mt Slesse Middle (MSMS) - Dust Collector / HVAC Upgrades	Contract	368,057
Vedder Elementary - Design stage	Contract	29,500
McCammon Elementary - Design stage	Contract	30,500
Vedder Middle - Construction Phase	Contract	1,150,000
Total Construction Commitments		\$ 3,117,557

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 16 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 17 EXPENSE BY OBJECT

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Salaries and benefits	\$ 140,202,423	\$ 132,799,540
Services and supplies	20,141,523	19,883,458
Amortization	<u>8,172,899</u>	<u>8,111,684</u>
	<u>\$ 168,516,845</u>	<u>\$ 160,794,682</u>

NOTE 18 ACCUMULATED SURPLUS

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Operating Fund Accumulated Surplus		
Internally Restricted (appropriated) by Board for:		
School-based Carry Forwards	\$ 1,329,620	\$ 1,037,745
Aboriginal Education Targeted Funds Unexpended	665,864	233,869
Equity in Action Grant	-	5,000
Operating Grant Holdback	446,782	-
International Support	<u>30,000</u>	<u>30,000</u>
Total Internally Restricted Operating Surplus	2,472,266	1,306,614
 Unrestricted Operating Surplus (Contingency)	 1,656,425	 1,969,168
 Total Operating Fund Accumulated Surplus	 <u>\$ 4,128,691</u>	 <u>\$ 3,275,782</u>
 Special Purpose Funds Surplus	 <u>\$ 73,261</u>	 <u>\$ 73,261</u>
 Capital Fund Accumulated Surplus		
Local Capital	73,274	2,293,332
Restricted for Capital Cost Sharing	5,028,300	-
Investment in Tangible Capital Assets	<u>65,207,151</u>	<u>65,833,606</u>
Total Capital Fund Accumulated Surplus	<u>\$ 70,308,725</u>	<u>\$ 68,126,938</u>
 Total Accumulated Surplus	 <u>\$ 74,510,677</u>	 <u>\$ 71,475,981</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 19 ECONOMIC DEPENDENCE

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

NOTE 20 RISK MANAGEMENT

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

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

a) Credit risk

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 20 RISK MANAGEMENT (Continued)

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 2020 related to credit, market or liquidity risks.

School District No. 33 (Chilliwack)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,275,782	73,261	68,126,938	71,475,981	70,135,103
Changes for the year					
Surplus (Deficit) for the year	3,513,046		(478,350)	3,034,696	1,340,878
Interfund Transfers					
Tangible Capital Assets Purchased	(480,333)		480,333	-	
Local Capital	(2,179,804)		2,179,804	-	
Net Changes for the year	852,909	-	2,181,787	3,034,696	1,340,878
Accumulated Surplus (Deficit), end of year - Statement 2	4,128,691	73,261	70,308,725	74,510,677	71,475,981

School District No. 33 (Chilliwack)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	138,656,355	138,618,644	134,349,615
Other	150,000	158,100	213,700
Tuition	770,079	831,627	1,635,323
Other Revenue	2,651,792	2,658,427	2,729,473
Rentals and Leases	130,000	130,479	368,715
Investment Income	231,000	320,266	392,213
Total Revenue	142,589,226	142,717,543	139,689,039
Expenses			
Instruction	120,778,978	118,540,885	115,627,263
District Administration	4,672,449	4,641,145	4,442,711
Operations and Maintenance	14,000,929	13,137,571	13,605,210
Transportation and Housing	3,257,299	2,884,896	3,560,596
Total Expense	142,709,655	139,204,497	137,235,780
Operating Surplus (Deficit) for the year	(120,429)	3,513,046	2,453,259
Budgeted Appropriation (Retirement) of Surplus (Deficit)	801,353		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(480,333)	(1,148,510)
Local Capital	(542,856)	(2,179,804)	
Other	(138,068)		(1,000,000)
Total Net Transfers	(680,924)	(2,660,137)	(2,148,510)
Total Operating Surplus (Deficit), for the year	-	852,909	304,749
Operating Surplus (Deficit), beginning of year		3,275,782	2,971,033
Operating Surplus (Deficit), end of year		4,128,691	3,275,782
Operating Surplus (Deficit), end of year			
Internally Restricted		2,472,266	1,306,614
Unrestricted		1,656,425	1,969,168
Total Operating Surplus (Deficit), end of year		4,128,691	3,275,782

School District No. 33 (Chilliwack)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	135,685,685	135,630,029	134,092,807
ISC/LEA Recovery	(2,356,455)	(2,318,375)	(2,356,455)
Other Ministry of Education Grants			
Pay Equity	864,624	864,624	864,624
Funding for Graduated Adults	40,000	15,980	88,597
Student Transportation Fund	329,456	329,456	329,456
Carbon Tax Grant			110,484
Employer Health Tax Grant			1,055,505
Support Staff Benefits Grant	213,356	213,356	141,712
Teachers' Labour Settlement Funding	3,575,689	3,575,689	
Early Career Mentorship Funding	290,000	290,000	
FSA Scorer Grant	14,000	14,329	14,329
Other Grants		3,556	8,556
Total Provincial Grants - Ministry of Education	138,656,355	138,618,644	134,349,615
Provincial Grants - Other	150,000	158,100	213,700
Tuition			
International and Out of Province Students	770,079	831,627	1,635,323
Total Tuition	770,079	831,627	1,635,323
Other Revenues			
Funding from First Nations	2,356,455	2,318,375	2,366,835
Miscellaneous			
Distance Learning Course Fees	5,000	850	3,600
Transportation Fee Revenue	135,000	126,230	116,116
Energy Program Revenue	30,000	42,847	
Other Miscellaneous	125,337	162,611	158,187
Textbook Deposit Revenue		7,514	84,711
Donations			24
Total Other Revenue	2,651,792	2,658,427	2,729,473
Rentals and Leases	130,000	130,479	368,715
Investment Income	231,000	320,266	392,213
Total Operating Revenue	142,589,226	142,717,543	139,689,039

School District No. 33 (Chilliwack)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Salaries			
Teachers	61,720,720	60,758,312	60,079,197
Principals and Vice Principals	8,416,670	8,364,200	7,724,471
Educational Assistants	11,939,833	11,015,385	11,393,568
Support Staff	12,767,032	12,206,366	12,765,041
Other Professionals	3,325,172	3,398,265	3,316,307
Substitutes	5,620,602	5,982,312	4,640,645
Total Salaries	103,790,029	101,724,840	99,919,229
Employee Benefits	23,663,152	23,702,207	23,396,154
Total Salaries and Benefits	127,453,181	125,427,047	123,315,383
Services and Supplies			
Services	3,355,849	3,629,256	3,217,611
Student Transportation	50,000	10,662	51,832
Professional Development and Travel	973,707	633,636	890,519
Rentals and Leases	31,500	22,986	31,360
Dues and Fees	265,050	213,612	351,062
Insurance	308,881	297,457	274,590
Supplies	7,777,195	7,023,022	6,826,803
Utilities	2,494,292	1,946,819	2,276,620
Total Services and Supplies	15,256,474	13,777,450	13,920,397
Total Operating Expense	142,709,655	139,204,497	137,235,780

School District No. 33 (Chilliwack)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	48,520,696	559,169	534	583,501		4,261,488	53,925,388
1.03 Career Programs	-	-		502,458	54,671	3,096	560,225
1.07 Library Services	1,393,628	99,169		100,562		94,843	1,688,202
1.08 Counselling	2,130,941	58,725				19,509	2,209,175
1.10 Special Education	6,667,783	950,129	10,067,517	68,239		760,153	18,513,821
1.30 English Language Learning	961,257	82,563				68,015	1,111,835
1.31 Indigenous Education	679,598	4,636	945,991	9,558	92,702	169,683	1,902,168
1.41 School Administration	-	6,233,885		2,477,781	440,337	60,145	9,212,148
1.60 Summer School	37,063	39,124	1,343				77,530
1.61 Continuing Education	131,250						131,250
1.62 International and Out of Province Students	-	124,281		22,612	38,310	181	185,384
1.64 Other	236,096			28,990	105,436	1,421	371,943
Total Function 1	60,758,312	8,151,681	11,015,385	3,793,701	731,456	5,438,534	89,889,069
4 District Administration							
4.11 Educational Administration					729,054		729,054
4.40 School District Governance					150,893		150,893
4.41 Business Administration		212,519		576,240	1,254,389	9,034	2,052,182
Total Function 4	-	212,519	-	576,240	2,134,336	9,034	2,932,129
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				87,449	433,093		520,542
5.50 Maintenance Operations				5,650,072		338,029	5,988,101
5.52 Maintenance of Grounds				683,131			683,131
5.56 Utilities							-
Total Function 5	-	-	-	6,420,652	433,093	338,029	7,191,774
7 Transportation and Housing							
7.41 Transportation and Housing Administration				119,309	99,380		218,689
7.70 Student Transportation				1,296,464		196,715	1,493,179
Total Function 7	-	-	-	1,415,773	99,380	196,715	1,711,868
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	60,758,312	8,364,200	11,015,385	12,206,366	3,398,265	5,982,312	101,724,840

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School District No. 33 (Chilliwack)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	53,925,388	12,387,965	66,313,353	5,655,328	71,968,681	73,453,210	69,904,085
1.03 Career Programs	560,225	155,344	715,569	220,373	935,942	1,183,807	1,207,221
1.07 Library Services	1,688,202	379,643	2,067,845	126,048	2,193,893	2,004,275	1,975,061
1.08 Counselling	2,209,175	503,395	2,712,570		2,712,570	2,459,771	2,656,785
1.10 Special Education	18,513,821	4,738,198	23,252,019	534,046	23,786,065	24,282,279	23,605,513
1.30 English Language Learning	1,111,835	256,813	1,368,648	20,938	1,389,586	1,233,741	1,280,552
1.31 Indigenous Education	1,902,168	442,911	2,345,079	720,926	3,066,005	3,739,142	3,112,797
1.41 School Administration	9,212,148	2,005,489	11,217,637	138,584	11,356,221	11,257,855	10,724,031
1.60 Summer School	77,530	13,446	90,976	2,794	93,770	101,656	169,391
1.61 Continuing Education	131,250	28,339	159,589	6,008	165,597	147,336	157,694
1.62 International and Out of Province Students	185,384	36,674	222,058	169,634	391,692	429,063	613,130
1.64 Other	371,943	83,494	455,437	25,426	480,863	486,843	221,003
Total Function 1	89,889,069	21,031,711	110,920,780	7,620,105	118,540,885	120,778,978	115,627,263
4 District Administration							
4.11 Educational Administration	729,054	139,845	868,899	107,378	976,277	1,052,105	1,022,820
4.40 School District Governance	150,893	8,685	159,578	292,565	452,143	371,075	288,397
4.41 Business Administration	2,052,182	426,674	2,478,856	733,869	3,212,725	3,249,269	3,131,494
Total Function 4	2,932,129	575,204	3,507,333	1,133,812	4,641,145	4,672,449	4,442,711
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	520,542	109,683	630,225	208,477	838,702	840,824	828,078
5.50 Maintenance Operations	5,988,101	1,407,970	7,396,071	1,755,478	9,151,549	9,510,042	9,365,101
5.52 Maintenance of Grounds	683,131	171,518	854,649	345,852	1,200,501	1,155,771	1,135,411
5.56 Utilities	-	-	-	1,946,819	1,946,819	2,494,292	2,276,620
Total Function 5	7,191,774	1,689,171	8,880,945	4,256,626	13,137,571	14,000,929	13,605,210
7 Transportation and Housing							
7.41 Transportation and Housing Administration	218,689	43,923	262,612	72,803	335,415	342,624	371,761
7.70 Student Transportation	1,493,179	362,198	1,855,377	694,104	2,549,481	2,914,675	3,188,835
Total Function 7	1,711,868	406,121	2,117,989	766,907	2,884,896	3,257,299	3,560,596
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	101,724,840	23,702,207	125,427,047	13,777,450	139,204,497	142,709,655	137,235,780

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School District No. 33 (Chilliwack)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	17,937,917	17,461,181	10,245,465
Other		55,613	66,318
Other Revenue	2,999,176	1,856,841	3,000,929
Investment Income	26,500	12,831	28,277
Total Revenue	20,963,593	19,386,466	13,340,989
Expenses			
Instruction	20,507,062	18,827,000	12,884,458
Operations and Maintenance	456,531	456,531	456,531
Transportation and Housing		102,935	
Total Expense	20,963,593	19,386,466	13,340,989
Special Purpose Surplus (Deficit) for the year	-	-	-
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year		73,261	73,261
Special Purpose Surplus (Deficit), end of year		73,261	73,261
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		73,261	73,261

School District No. 33 (Chilliwack)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

	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	\$	\$ 1,726	\$ 2,536	\$ 284,059	\$ 981,139	\$ 493	\$ 28	\$ 15,336	\$ 73
Adjustments to Opening Balance									
Deferred Revenue, beginning of year, as restated	-	1,726	2,536	284,059	981,139	493	28	15,336	73
Add: Restricted Grants									
Provincial Grants - Ministry of Education	456,531	490,428				224,000	49,000	152,054	722,132
Provincial Grants - Other									
Other				99,451	1,700,133				
Investment Income				2,211	10,620				
	456,531	490,428	-	101,662	1,710,753	224,000	49,000	152,054	722,132
Less: Allocated to Revenue	456,531	483,293	-	96,340	1,773,332	224,493	36,711	143,466	717,386
Recovered									
Deferred Revenue, end of year	-	8,861	2,536	289,381	918,560	-	12,317	23,924	4,819
Revenues									
Provincial Grants - Ministry of Education	456,531	483,293				224,493	36,711	143,466	717,386
Provincial Grants - Other									
Other Revenue				94,129	1,762,712				
Investment Income				2,211	10,620				
	456,531	483,293	-	96,340	1,773,332	224,493	36,711	143,466	717,386
Expenses									
Salaries									
Teachers								49,350	
Principals and Vice Principals									
Educational Assistants		374,708							523,030
Support Staff						171,829			
Other Professionals									
Substitutes		5,384			244		8,118	665	
	-	380,092	-	-	244	171,829	8,118	50,015	523,030
Employee Benefits		103,201				50,585	1,904	11,269	137,492
Services and Supplies	456,531			96,340	1,773,088	2,079	26,689	82,182	56,864
	456,531	483,293	-	96,340	1,773,332	224,493	36,711	143,466	717,386
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund						31,877			

School District No. 33 (Chilliwack)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

	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	Safe Return to School Grant	Federal Safe Return to Class Fund	After School Sports Initiative
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			76,915	57,295		7,422			27,440
Adjustments to Opening Balance						4,191			
Deferred Revenue, beginning of year, as restated	-	-	76,915	57,295	-	11,613	-	-	27,440
Add: Restricted Grants									
Provincial Grants - Ministry of Education	390,638	8,686,665	559,698	137,311	51,000	6,000	1,073,102	5,201,988	
Provincial Grants - Other									61,582
Other									
Investment Income									
	390,638	8,686,665	559,698	137,311	51,000	6,000	1,073,102	5,201,988	61,582
Less: Allocated to Revenue	390,638	8,299,462	297,973	102,935	28,993	4,210	1,073,102	5,201,988	45,613
Recovered			76,915						
Deferred Revenue, end of year	-	387,203	261,725	91,671	22,007	13,403	-	-	43,409
Revenues									
Provincial Grants - Ministry of Education	390,638	8,299,462	297,973	102,935	28,993	4,210	1,073,102	5,201,988	
Provincial Grants - Other									45,613
Other Revenue									
Investment Income									
	390,638	8,299,462	297,973	102,935	28,993	4,210	1,073,102	5,201,988	45,613
Expenses									
Salaries									
Teachers		6,738,711			6,223			2,267,180	
Principals and Vice Principals	120,350								
Educational Assistants								173,051	
Support Staff	75,738					1,456	504,614	612,399	
Other Professionals	10,554								2,000
Substitutes	100,021		97,654				15,867	149,447	
	306,663	6,738,711	97,654	-	6,223	1,456	520,481	3,202,077	2,000
Employee Benefits	64,862	1,560,751	13,356		1,327	146	88,146	733,744	
Services and Supplies	19,113		186,963	102,935	21,443	2,608	464,475	1,266,167	43,613
	390,638	8,299,462	297,973	102,935	28,993	4,210	1,073,102	5,201,988	45,613
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund	353,891								

School District No. 33 (Chilliwack)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2021

	Miscellaneous Grants	TOTAL
	\$	\$
Deferred Revenue, beginning of year	19,176	1,473,638
Adjustments to Opening Balance	(4,191)	-
Deferred Revenue, beginning of year, as restated	14,985	1,473,638
Add: Restricted Grants		
Provincial Grants - Ministry of Education		18,200,547
Provincial Grants - Other		61,582
Other		1,799,584
Investment Income		12,831
	-	20,074,544
Less: Allocated to Revenue	10,000	19,386,466
Recovered		76,915
Deferred Revenue, end of year	4,985	2,084,801
Revenues		
Provincial Grants - Ministry of Education		17,461,181
Provincial Grants - Other	10,000	55,613
Other Revenue		1,856,841
Investment Income		12,831
	10,000	19,386,466
Expenses		
Salaries		
Teachers		9,061,464
Principals and Vice Principals		120,350
Educational Assistants		1,070,789
Support Staff		1,366,036
Other Professionals		12,554
Substitutes		377,400
	-	12,008,593
Employee Benefits		2,766,783
Services and Supplies	10,000	4,611,090
	10,000	19,386,466
Net Revenue (Expense) before Interfund Transfers	-	-
Interfund Transfers	-	-
Net Revenue (Expense)	-	-
Additional Expenses funded by, and reported in, the Operating Fund		385,768

School District No. 33 (Chilliwack)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2021

		2021 Actual			
	2021 Budget	Invested in Tangible Capital Assets	Local Capital	Fund Balance	2020 Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	1,787,608	1,752,983		1,752,983	2,094,355
Other				-	11,874
Gain (Loss) on Disposal of Tangible Capital Assets	627,738	627,738		627,738	
Amortization of Deferred Capital Revenue	7,220,921	7,066,811		7,066,811	6,999,303
Total Revenue	<u>9,636,267</u>	<u>9,447,532</u>	-	<u>9,447,532</u>	9,105,532
Expenses					
Operations and Maintenance	1,787,608	1,752,983		1,752,983	2,106,229
Amortization of Tangible Capital Assets					
Operations and Maintenance	7,603,804	7,614,623		7,614,623	7,647,442
Transportation and Housing	561,783	558,276		558,276	464,242
Total Expense	<u>9,953,195</u>	<u>9,925,882</u>	-	<u>9,925,882</u>	10,217,913
Capital Surplus (Deficit) for the year	<u>(316,928)</u>	<u>(478,350)</u>	-	<u>(478,350)</u>	(1,112,381)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		480,333		480,333	1,148,510
Local Capital	542,856		2,179,804	2,179,804	
Transfer to Local Capital for New School	138,068			-	1,000,000
Total Net Transfers	<u>680,924</u>	<u>480,333</u>	<u>2,179,804</u>	<u>2,660,137</u>	2,148,510
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		(628,438)	628,438	-	
Total Other Adjustments to Fund Balances		<u>(628,438)</u>	<u>628,438</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>363,996</u>	<u>(626,455)</u>	<u>2,808,242</u>	<u>2,181,787</u>	1,036,129
Capital Surplus (Deficit), beginning of year		65,833,606	2,293,332	68,126,938	67,090,809
Capital Surplus (Deficit), end of year		<u>65,207,151</u>	<u>5,101,574</u>	<u>70,308,725</u>	68,126,938

School District No. 33 (Chilliwack)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2021

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	47,352,559	283,308,537	7,913,301	4,809,137	220,163	135,349	343,739,046
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,789,646	125,000	1,878,006			4,792,652
Deferred Capital Revenue - Other			220,221				220,221
Operating Fund			57,241	284,849	55,481	82,762	480,333
	-	2,789,646	402,462	2,162,855	55,481	82,762	5,493,206
Decrease:							
Disposed of	700						700
Deemed Disposals			834,709	615,621	40,110		1,490,440
	700	-	834,709	615,621	40,110	-	1,491,140
Cost, end of year	47,351,859	286,098,183	7,481,054	6,356,371	235,534	218,111	347,741,112
Work in Progress, end of year		42,759,644					42,759,644
Cost and Work in Progress, end of year	47,351,859	328,857,827	7,481,054	6,356,371	235,534	218,111	390,500,756
Accumulated Amortization, beginning of year		118,527,850	4,976,464	2,013,220	91,080	56,362	125,664,976
Changes for the Year							
Increase: Amortization for the Year		6,763,989	769,718	558,276	45,570	35,346	8,172,899
Decrease:							
Deemed Disposals			834,709	615,621	40,110		1,490,440
		-	834,709	615,621	40,110	-	1,490,440
Accumulated Amortization, end of year		125,291,839	4,911,473	1,955,875	96,540	91,708	132,347,435
Tangible Capital Assets - Net	47,351,859	203,565,988	2,569,581	4,400,496	138,994	126,403	258,153,321

School District No. 33 (Chilliwack)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2021

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	12,724,025				12,724,025
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	30,035,619				30,035,619
	30,035,619	-	-	-	30,035,619
Net Changes for the Year	30,035,619	-	-	-	30,035,619
Work in Progress, end of year	42,759,644	-	-	-	42,759,644

School District No. 33 (Chilliwack)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2021

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	151,537,704	146,742	657,065	152,341,511
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	4,792,652		220,221	5,012,873
	4,792,652	-	220,221	5,012,873
Decrease:				
Amortization of Deferred Capital Revenue	6,969,462	12,559	84,790	7,066,811
	6,969,462	12,559	84,790	7,066,811
Net Changes for the Year	(2,176,810)	(12,559)	135,431	(2,053,938)
Deferred Capital Revenue, end of year	149,360,894	134,183	792,496	150,287,573
Work in Progress, beginning of year	12,126,526	471,699		12,598,225
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	30,035,619			30,035,619
	30,035,619	-	-	30,035,619
Net Changes for the Year	30,035,619	-	-	30,035,619
Work in Progress, end of year	42,162,145	471,699	-	42,633,844
Total Deferred Capital Revenue, end of year	191,523,039	605,882	792,496	192,921,417

School District No. 33 (Chilliwack)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2021

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	-	1	65	3,745,515	140,577	3,886,158
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	36,581,254					36,581,254
Other		(1)		469,430	178,934	648,363
Investment Income				40,935		40,935
Municipal Contributions					501,000	501,000
Donations					50,000	50,000
	36,581,254	(1)	-	510,365	729,934	37,821,552
Decrease:						
Transferred to DCR - Capital Additions	4,792,652				220,221	5,012,873
Transferred to DCR - Work in Progress	30,035,619					30,035,619
Transferred to Revenue - Site Purchases	-					-
Facility Improvements Not Capitalized	1,752,983					1,752,983
	36,581,254	-	-	-	220,221	36,801,475
Net Changes for the Year	-	(1)	-	510,365	509,713	1,020,077
Balance, end of year	-	-	65	4,255,880	650,290	4,906,235

Reserve Summary

UNRESTRICTED:

Unrestricted Surplus
Local Capital

Ending Balance Jun.30/14	Ending Balance Jun.30/15	Ending Balance Jun.30/16	Ending Balance Jun.30/17	Ending Balance Jun.30/18	Ending Balance Jun.30/19	Ending Balance Jun.30/20	Ending Balance Jun.30/21
1,422,368	2,684,122	2,640,519	4,650,712	5,272,913	2,208,342	1,969,168	1,656,425
1,518,936	1,147,904	1,156,851	1,357,588	292,715	1,293,334	2,293,332	73,274
2,941,304	3,832,026	3,797,370	6,008,300	5,565,628	3,501,676	4,262,500	1,729,699

RESTRICTED:

Internally Restricted Equity
Restricted for Capital Cost Sharing
Invested in Capital Assets
Endowments

1,653,297	1,845,554	3,991,590	3,014,627	1,907,017	762,691	1,306,613	2,472,266
							5,028,300
55,258,144	54,652,756	53,759,950	54,222,329	60,453,035	65,797,475	65,833,606	65,207,151
73,261	73,261	73,261	73,261	73,261	73,261	73,261	73,261
56,984,702	56,571,571	57,824,801	57,310,217	62,433,313	66,633,427	67,213,480	72,780,978

BOARD OF EDUCATION

DECISION REPORT

DATE: September 14, 2021
TO: Board of Education
FROM: Rohan Arul-pragasam, Superintendent
RE: **POLICY RENOVATION PROJECT: BYLAW 3 – INDEMNIFICATION**

RECOMMENDATION:

1. THAT the Board approve second reading of Bylaw 3 Indemnification.
2. THAT the Board approve third reading and adoption of Bylaw 3 Indemnification.

BACKGROUND:

This new Bylaw continues the work that was commenced last year to enhance district policy in order to provide greater clarity, identify policies that are no longer current and/or assess board and administrative regulations that are primarily operational in nature. Board bylaws are being reviewed and updated as needed as part of this process.

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



BYLAW 3 INDEMNIFICATION

A BYLAW OF THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 33 (Chilliwack) (hereinafter called "the Board") to establish Board indemnification.

WHEREAS the *School Act* provides that the Board shall deal with such matters by bylaw.

AND WHEREAS the Board wishes to enact an indemnification bylaw.

NOW THEREFORE the Board enacts as follows:

This bylaw may be cited as School District No. 33 (Chilliwack) Indemnification Bylaw 3.

The definitions contained in the *School Act* shall apply to this bylaw.

1. Interpretation: In this bylaw:

- a. "trustee" means a member of the Board of Education of School District No. 33 (Chilliwack);
- b. "officer" means a Superintendent, Assistant Superintendent, Secretary-Treasurer, Assistant Secretary Treasurer or Director;
- c. "employee" means all excluded staff, school-based administrators, teachers and nonteaching personnel other than officers;
- d. reference to a trustee, officer or employee includes a former trustee, officer or employee; and
- e. wherever the singular or masculine or neuter is used in this bylaw, the same shall be construed as meaning the plural, the feminine or the body corporate whenever the context so requires.

2. Indemnification

- a. The provisions of this indemnification bylaw apply where, in the opinion of the Board, acting reasonably, the trustee, officer or employee had reasonable grounds to believe their conduct was lawful.
- b. The Board shall indemnify a trustee, an officer or an employee of the Board against a claim for damages against the trustee, officer or employee arising out of the performance of his duties, and, in addition, pay the actual costs incurred by the trustee, officer or employee in a court proceeding arising out of the claim, except as otherwise provided for in this bylaw.
- c. The Board shall indemnify a trustee, an officer or an employee where an inquiry under the *Public Inquiry Act* or other proceedings involving the administration and conduct of the business of the school district, and also pay legal costs incurred in such inquiries or proceedings, except as otherwise provided in this bylaw.

3. **Contracts:** This bylaw refers to officer and employee employment contracts, including collective agreements, now in force or in force in the future.
4. **Exclusions:** In the event that insurance coverage is available with respect to the liability of the trustee, officer or employee, the Board shall not indemnify the trustee, officer or employee as the case may be.

The Board shall not indemnify a trustee, officer or employee against:

- a. fine, penalty or order imposed as a result of a conviction for an offence;
 - b. legal fees incurred as a result of prosecution where the trustee, officer or employee is convicted of an offence or obtains a conditional or absolute discharge;
 - c. liability and/or legal fees arising in respect of allegations of harassment unless the Board agrees to the contrary, by an affirmative vote of a majority of its members;
 - d. liability and/or legal fees resulting from proceedings initiated pursuant to the *Teachers Act* unless the Board agrees to the contrary, by an affirmative vote of a majority of its members;
 - e. legal fees incurred in an appeal of any conviction, sentence, judgment or order unless the Board agrees to the contrary, by an affirmative vote of a majority of its members;
 - f. legal fees and/or liability resulting from an action or any other proceeding taken by the Board against the trustee, officer or employee, or as a result of an action or proceeding taken by the trustee, officer or employee against the Board;
 - g. liability and/or legal fees incurred by a trustee where there has been a determination by a Court that the trustee knowingly contravened the *School Act* or other legislation;
 - h. liability and/or legal fees incurred by a trustee, officer or employee where there is a determination by a Court that the trustee, officer or employee knowingly permitted and/or authorized an expenditure not otherwise authorized by an enactment;
 - i. liability incurred by a trustee resulting from any restitution ordered pursuant to the *School Act*; and
 - j. those matters for which the Board, pursuant to its authority under the *School Act*, may seek indemnity from an employee.
5. **Legal Counsel:** For those matters provided in Section 2 of this bylaw, and not excluded by Section 4, the trustee, officer or employee may either:
 - a. retain legal counsel appointed by the Board, in which case legal counsel shall be paid for and directed by the Board;
 - b. retain legal counsel chosen by the trustee, officer or employee, in which case the Board shall have the right to:
 - i. approve, in advance, any agreement for legal fees and disbursements;
 - ii. pay all or part of the legal fees and disbursements and to set a maximum for legal fees and disbursements;
 - iii. direct the defense and to settle or compromise the claim or action;

- iv. tax the account of the legal counsel and the trustee, officer or employee agrees to include such a term in the agreement with his/her counsel; and
- v. determine whether or not the trustee, officer or employee will be reimbursed by the Board for legal fees or any portion of the legal fees that have been paid by the trustee, officer or employee prior to the approval of the Board.

6. **Amounts Payable:** Any amount that may be payable by the Board shall be reduced by any court costs awarded to the trustee, officer or employee.
7. **Advancing Legal Costs:** The Board shall give consideration to advancing legal costs to the trustee, officer or employee prior to the final resolution of a claim or action in order to prevent undue hardship. When the Board advances such costs to a trustee, officer or employee, the trustee, officer or employee shall provide written authorization for the Board to deduct an amount equivalent to the costs advanced from future funds payable to the trustee, officer or employee by the Board.

The authorization shall only be used by the Board if it is determined at a later date that the trustee, officer or employee is not entitled to be indemnified pursuant to the terms of this bylaw.

8. **Severability:** If any section or lesser portion of this bylaw is held invalid, the invalidity shall not affect the validity of the remaining portions of this bylaw.

READ A FIRST TIME THE 15th day of June 2021

READ A SECOND TIME THE 14th day of September 2021

READ A THIRD TIME, RECONSIDERED AND ADOPTED THE 14th day of September 2021

Board Chair

Secretary Treasurer

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



BYLAW 3 INDEMNIFICATION

A BYLAW OF THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 33 (Chilliwack) (hereinafter called "the Board") to establish Board indemnification.

WHEREAS the *School Act* provides that the Board shall deal with such matters by bylaw.

AND WHEREAS the Board wishes to enact an indemnification bylaw.

NOW THEREFORE the Board enacts as follows:

~~School District No. 33 (Chilliwack) Indemnification Policy 233 is hereby repealed.~~

This bylaw may be cited as School District No. 33 (Chilliwack) Indemnification Bylaw 3.

The definitions contained in the *School Act* shall apply to this bylaw.

1. Interpretation: In this bylaw:

- a) "trustee" means a member of the Board of Education of School District No. 33 (Chilliwack);
- b) "officer" means a Superintendent, Assistant Superintendent, Secretary-Treasurer, [Assistant Secretary Treasurer](#) or Director;
- c) "employee" means all excluded staff, school-based administrators, teachers and nonteaching personnel other than officers;
- d) reference to a trustee, officer or employee includes a former trustee, officer or employee;
- e) wherever the singular or masculine or neuter is used in this bylaw, the same shall be construed as meaning the plural, the feminine or the body corporate whenever the context so requires.;
- ~~f) —inquiries or proceedings arising out of the administration and conduct of the business of the school district are applicable.~~

2. Indemnification

- a) [The provisions of this indemnification bylaw apply where, in the opinion of the Board, acting reasonably, the trustee, officer or employee had reasonable grounds to believe their conduct was lawful.](#)
- ~~a)b)~~ The Board shall indemnify a ~~school~~ trustee, an officer or an employee of the Board against a claim for damages against the trustee, officer or employee arising out of the performance of his duties, and, in addition, pay the actual costs incurred by the trustee, officer or employee in a court proceeding arising out of the claim, except as otherwise provided for in this bylaw;

Related Legislation: School Act [RSBC 1996, Part 2, Division 3, Section 11] and School Act Regulation 24/08.

- c) The Board shall indemnify a ~~school~~ trustee, an officer or an employee where an inquiry under the *Public Inquiry Act* or other proceedings involving the administration and conduct of the business of the school district, and also pay legal costs incurred in such inquiries or proceedings, except as otherwise provided in this bylaw.

3. **Contracts:** This bylaw refers to officer and employee employment contracts, including collective agreements, now in force or in force in the future.

4. **Exclusions:** In the event that insurance coverage is available with respect to the liability of the trustee, officer or employee, the Board shall not indemnify the trustee, officer or employee as the case may be.

The Board shall not indemnify a trustee, officer or employee against:

- a) fine, penalty or order imposed as a result of a conviction for an offence;
- b) legal fees incurred as a result of prosecution where the trustee, officer or employee is convicted of an offence or obtains a conditional or absolute discharge;
- c) *liability and/or legal fees arising in respect of allegations of harassment* unless the Board agrees to the contrary, by an affirmative vote of a majority of its members;
- d) liability and/or legal fees resulting from proceedings initiated pursuant to the *Teachers~~ing~~-Profession Act* unless the Board agrees to the contrary, by an affirmative vote of a majority of its members;
- e) legal fees incurred in an appeal of any conviction, sentence, judgment or order unless the Board agrees to the contrary, by an affirmative vote of a majority of its members;
- f) legal fees and/or liability resulting from an action or any other proceeding taken by the Board against the trustee, officer or employee, or as a result of an action or proceeding taken by the trustee, officer or employee against the Board;
- g) liability and/or legal fees incurred by a trustee where there has been a determination by a Court that the trustee knowingly contravened the *School Act* or other legislation;
- h) liability and/or legal fees incurred by a trustee, officer or employee where there is a determination by a Court that the trustee, officer or employee knowingly permitted and/or authorized an expenditure not otherwise authorized by an enactment;
- i) liability incurred by a trustee resulting from any restitution ordered pursuant to the *School Act*;
- j) those matters for which the Board, pursuant to its authority under the *School Act*, may seek indemnity from an employee.

5. **Legal Counsel:** For those matters provided in Section 2 of this bylaw, and not excluded by Sections 4, the trustee, officer or employee may either:

- a) retain legal counsel appointed by the Board, in which case legal counsel shall be paid for and directed by the Board;
- b) retain legal counsel chosen by the trustee, officer or employee, in which case the Board shall have the right to:
 - i) approve, in advance, any agreement for legal fees and disbursements;
 - ii) pay all or part of the legal fees and disbursements and to set a maximum for legal fees and disbursements;
 - iii) direct the defense and to settle or compromise the claim or action;
 - iv) tax the account of the legal counsel and the trustee, officer or employee agrees to include such a term in the agreement with his/her counsel; and
 - v) determine whether or not the trustee, officer or employee will be reimbursed by the Board for legal fees or any portion of the legal fees that have been paid by the trustee, officer or employee prior to the approval of the Board.

6. **Amounts Payable:** Any amount that may be payable by the Board shall be reduced by any court costs awarded to the trustee, officer or employee.

7. **Advancing Legal Costs:** The Board shall give consideration to advancing legal costs to the trustee, officer or employee prior to the final resolution of a claim or action in order to prevent undue hardship. When the Board advances such costs to a trustee, officer or employee, the trustee, officer or employee shall provide written authorization for the Board to deduct an amount equivalent to the costs advanced from future funds payable to the trustee, officer or employee by the Board.

The authorization shall only be used by the Board if it is determined at a later date that the trustee, officer or employee is not entitled to be indemnified pursuant to the terms of this bylaw.

8. **Severability:** If any section or lesser portion of this bylaw is held invalid, the invalidity shall not affect the validity of the remaining portions of this bylaw.

READ A FIRST TIME xx day of
 READ A SECOND TIME THE xx day of
 READ A THIRD TIME, RECONSIDERED AND ADOPTED THE xx day of

 Board Chair

 Secretary Treasurer

BOARD OF EDUCATION

DECISION REPORT

DATE: September 14, 2021
TO: Board of Education
FROM: Rohan Arul-pragasam, Superintendent
RE: **POLICY RENOVATION PROJECT – SECTION 100**

RECOMMENDATION:

THAT the Board of Education abandon existing Policy 101 as the policy has been made redundant by the approval of [Policy 110](#), June 15, 2021.

BACKGROUND:

These policy revisions continue the work that was commenced last year to enhance district policy in order to provide greater clarity, identify policies that are no longer current and/or assess board and administrative regulations that are primarily operational in nature.

The work around this task commenced in March, 2020 and was interrupted due to COVID-19, resuming in September 2020. Subsequent to two additional working sessions with the Board, these policies supplement the initial grouping of governance policy presented for Board approval in December.

Work will continue on governance policies over the next two months and, as revisions are made, those policies will be brought forward. Board bylaws will be reviewed and updated as needed as part of this process.

Once the governance section is complete, work will continue on subsequent policy sections. In accordance with current policy, the Board will have the benefit of the Education Policy Advisory Committee (EPAC) to advise the Board on matters related to education policy under Policies 500 – Students, 600 – Instructional-Education Programs and 900 – Community Relations.

The tentative new policy structure is:

Bylaws

- 100 – Governance
- 200 – Partner & Community Relations
- 300 – Students, Instruction & Programs
- 400 – Health & Safety
- 500 – Human Resources
- 600 – Business & Support Services

**BOARD OF EDUCATION
School District #33 (Chilliwack)**

**101
POLICY
District Aim, Beliefs and Motto**

The Board of Education has adopted the following **Aim, Beliefs, and Motto** to guide the work of the district:

AIM

Every student a graduate prepared for opportunities beyond graduation.

BELIEFS

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.

MOTTO

Partners in Learning!

Cross Refs:

Adopted:
Reviewed: January 15, 2008
Revised: March 23, 2010

BOARD OF EDUCATION

DECISION REPORT

DATE: September 14, 2021

TO: Board of Education

FROM: Rohan Arul-pragasam, Superintendent

RE: **FRAMEWORK FOR ENHANCING STUDENT LEARNING REPORT**

RECOMMENDATION

THAT the Board of Education approve the Framework for Enhancing Student Learning Report to be submitted to the Ministry by September 30, 2021.

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.

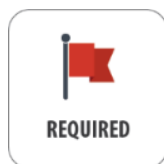
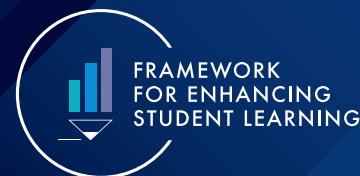
School Boards' expectations for implementing the Framework for Enhancing Student Learning policy include:

- 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](#)

FRAMEWORK FOR ENHANCING STUDENT LEARNING

A shared commitment to improve student success and equity of learning outcomes for every student in public education in British Columbia



CONFIRMATION OF ADHERENCE TO MINISTERIAL ORDER REQUIREMENTS FOR ENHANCING STUDENT LEARNING REPORT

The purpose of this document is to support school districts with ensuring their Enhancing Student Learning Report meets all the requirements set out in the [Enhancing Student Learning Ministerial Order](#).



A| PUBLIC ASSURANCE (*CONTENT*)

The Enhancing Student Learning Report:

- is available on the district's website home page;
- provides a link to the current strategic plan and is provided to Ministry between June 30th and September 30th annually (EDUC.Framework@gov.bc.ca);
- displays the current year of the strategic plan;
- provides a description of the district's local context; and
- is approved by the board (board chair signature and/or approved motion from public board meeting).



B| EVIDENCE OF A CONTINUOUS IMPROVEMENT CYCLE (*PROCESS*)

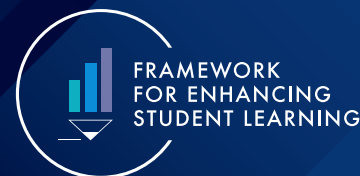
Report includes a description of the district's annual review process including implementation, monitoring, evaluation and alignment.

The Enhancing Student Learning Report:

- includes evidence of a review cycle that includes the district and their schools;
- articulates how the existing or adjusted plan will be implemented;
- describes the process for ongoing engagement with education stakeholders and Indigenous peoples;
- evaluates the impact of the implemented strategies from the past year;
- addresses relevant findings resulting from the review;
- clearly identifies emerging areas of need to confirm and/or adapt strategies;
- shows any new adaptations to strategies or objectives (as required); and
- shows re-alignment of resources to support adapted strategies (as required).

FRAMEWORK FOR ENHANCING STUDENT LEARNING

A shared commitment to improve student success and equity of learning outcomes for every student in public education in British Columbia



C| RESULTS REPORTING (*CONTENT*)

The Enhancing Student Learning Report:

- includes all provincial results provided by the Ministry to districts annually in accordance with the [Framework for Enhancing Student Learning Policy](#);
- provides additional relevant local measures and results (qualitative and quantitative); and
- includes contextual information.



D| RESULTS REVIEW (*PROCESS*)

Report includes a description of the district's process to review provincial and relevant local results.

The Enhancing Student Learning Report:

- includes the analysis and interpretation of results provided by the Ministry to districts annually in accordance with [Framework for Enhancing Student Learning Policy](#), specifically for Indigenous students, children and youth in care and students with disabilities or diverse abilities;
- includes the analysis and interpretation of additional relevant local results (qualitative and quantitative);
- includes the analysis and interpretation of additional results required by existing Local Education Agreements, Equity Action Plans and/or Aboriginal Education Enhancement Agreements; and
- includes contextual information including the identification of trends as applicable.



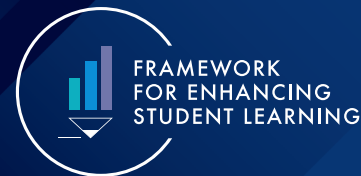
E| ADAPTED PLAN (*CONTENT*)

The Enhancing Student Learning Report:

- includes an evaluation of the impact of previously implemented strategies in relation to student success;
- shows the adaptation of district strategies to address emerging areas of needs (as required);
- provides the modification or update of objectives (as required); and
- shows the re-alignment of district financial and operational plans for implementation (as required).

FRAMEWORK FOR ENHANCING STUDENT LEARNING

A shared commitment to improve student success and equity of learning outcomes for every student in public education in British Columbia



F| IMPLEMENTATION (*PROCESS*)

Report includes a description of the district's process to implement the strategies identified in their strategic plan.

The Enhancing Student Learning Report:

- identifies the approach to implement new or existing high-yield research-based strategies to achieve goals and objectives identified in the current strategic plan;
- shows the re-allocation of adequate resourcing to implement new or existing strategies (as required); and
- shows the re-alignment of operational plans (as required).

BOARD OF EDUCATION

INFORMATION REPORT

DATE: September 14, 2020
TO: Board of Education
FROM: Heather Maahs, Audit Working Committee Chair
RE: **AUDIT WORKING COMMITTEE REPORT**

The Board of Education will receive the Audit Working Committee Report of September 8, 2021.

Minutes

Audit Working Committee Meeting
Sept 8, 2021



Chilliwack
School District

AUDIT COMMITTEE MEETING

Meeting Held Wednesday, Sept 8, 2021 – 2:30 p.m.
Remotely – via Zoom

Attendance:	Heather Maahs Darrell Furgason Carin Bondar Don Davis Michael Olson Joel Chiasson	Chair Trustee Trustee Community Member Community Member Community Member
Staff:	Rohan Arul-pragasam Gerry Slykhuis Mark Friesen Talana McInally	Interim Superintendent Secretary Treasurer Assistant Secretary Treasurer Executive Assistant (Recorder)
Also in Attendance:	Tim Holloway David Swankey	KPMG Trustee

1. CALL TO ORDER – WELCOME & INDIGENOUS LAND ACKNOWLEDGEMENT

Meeting was called to order at 2:37 p.m.

2. APPROVAL OF AGENDA

Mover: Mike Olson

Seconder: Joel Chiasson

THAT the agenda be approved as circulated.

CARRIED

3. APPROVAL OF MINUTES

Mover: Don Davis

Seconder: Mike Olson

THAT the minutes of the May 25, 2021 meeting be approved as circulated.

CARRIED

Minutes

Audit Working Committee Meeting
Sept 8, 2021



Chilliwack
School District

4. **AUDIT/YEAR-END REVIEW**

4.1 AUDIT FINDINGS REPORT – KPMG

Tim Holloway of KPMG reviewed the Audit Findings Report and Audited Financial Statements for School District 33 (Chilliwack) for the year ended June 30, 2021.

Tim reviewed the Executive Summary within the Audit Findings Report and responded to questions raised by the committee members.

4.2 RESERVE SUMMARY

The Assistant Secretary Treasurer reviewed the Reserve Summary as of June 30, 2021 and gave further details of the Unrestricted and Restricted balances. The Unrestricted accounts have a balance of \$1.7 million. The district was able to transfer \$5,028,300 to the Restricted Capital Cost Sharing account which represents its full commitment to the Stitò:s and Vedder Elementary building projects.

4.3 FINANCIAL STATEMENT DISCUSSION & ANALYSIS

The Secretary Treasurer reviewed the Financial Statement Discussion & Analysis report that will be an annual report to the Board. The report will be posted on the website under Financial Information.

5. **KPMG DISCUSSION WITH BOARD: STAFF EXCUSED**

3:31 p.m. – District staff left the Zoom meeting. Trustee and community members were provided an opportunity for discussion with Tim Holloway, KPMG.

3:41 p.m. – District staff returned to the Zoom meeting.

6. **ADJOURNMENT**

The meeting was adjourned at 3:43 p.m.

BOARD OF EDUCATION

INFORMATION REPORT

DATE: September 14, 2021

TO: Board of Education

FROM: Gerry Slykhuis, Secretary Treasurer

RE: **FINANCIAL STATEMENT DISCUSSION & ANALYSIS REPORT 2020/21**

The Board of Education will receive the Financial Statement Discussion & Analysis (FSDA) report with the 2020/21 audited financial statements.

Every year, Boards of Education prepare audited financial statements. These financial statements alone do not provide stakeholders with all of the information necessary to assess the school district's financial performance. The supplementary FSDA report gives management a means of explaining the financial statement results to readers in a comprehensive manner. The FSDA is unaudited, however; the commentary within the FSDA is consistent with the audited financial statements.

The FSDA will be forwarded to the Ministry of Education along with the Financial Statements, and it will also be posted on the School District website for public viewing.



Chilliwack
School District

Financial Statement Discussion Analysis 2020/2021

School District No. 33 - Chilliwack



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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, 2021 and will provide clarity to the variances from prior years. The school district financial statements represent the consolidation of three separate funds: operating, special purpose, and capital.

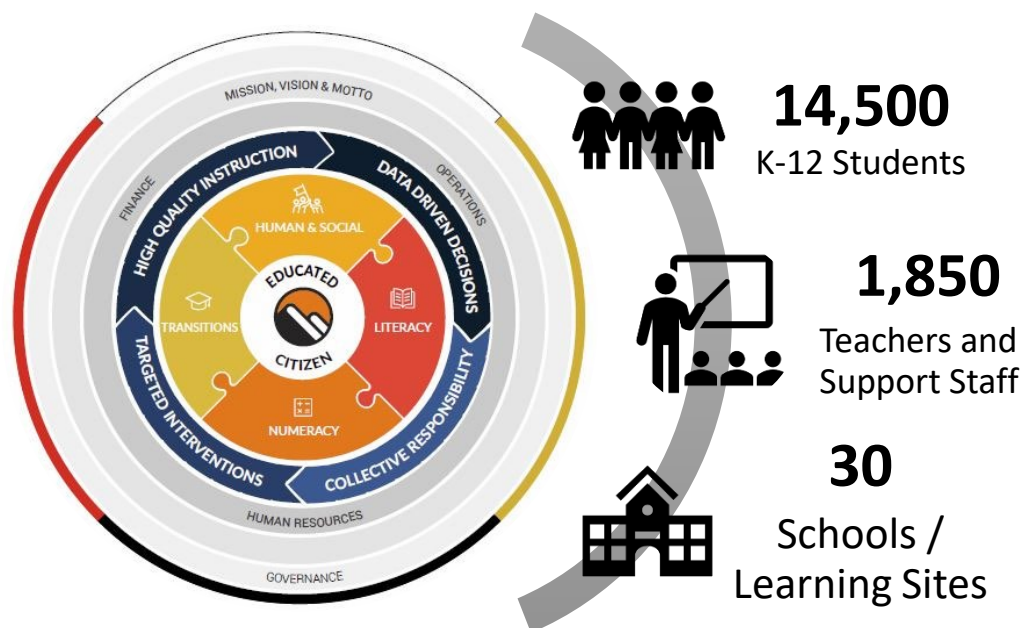
1.1 About Us

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

As one of the fastest growing school districts in the province, the Chilliwack School District covers approximately 1,825 square kilometers including Chilliwack, Sardis, Vedder, and the surrounding areas of Yarrow, Cultus Lake, Rosedale and Greendale.

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

Our facilities are attended by more than 14,500 full and part-time students and are served by approximately 1,850 teachers and support staff.



1.2 Board Authority, Roles and Responsibilities

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

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

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

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





1.3 Our Mission Statement

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

1.4 Our Vision Statement

Syós:ys lets'e th'ále, lets'emó:t (One heart, one mind, working together for a common purpose.)

1.5 Our Motto: "Partners in Learning"

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



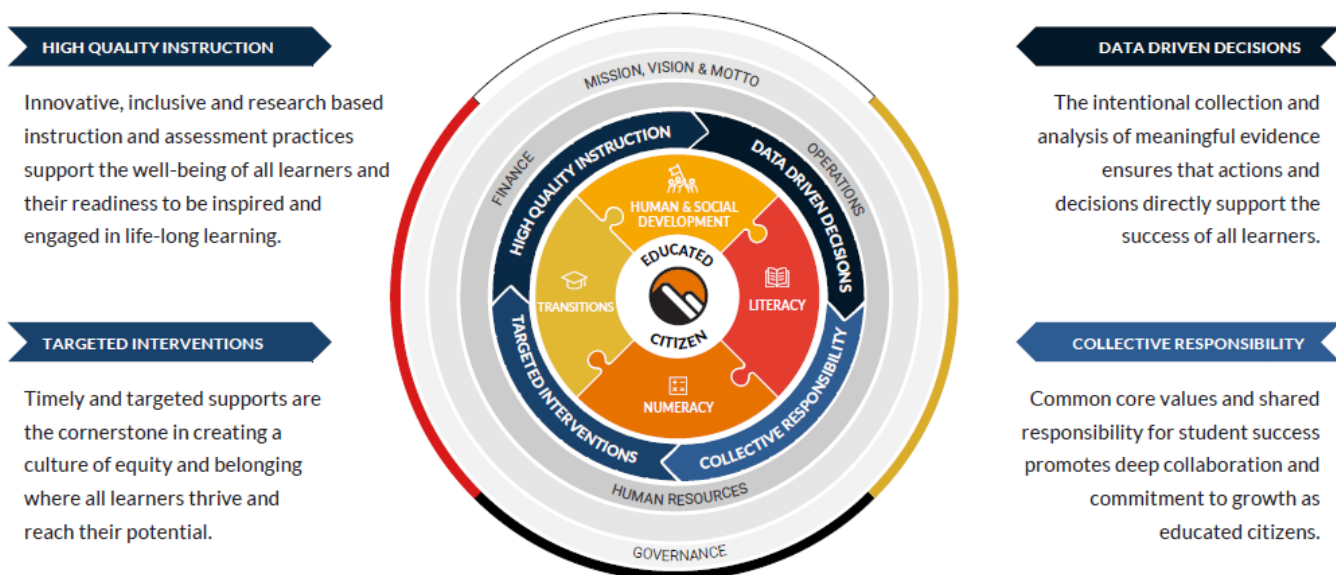
2.0 Strategic Plan

At its June 15, 2021 meeting, the Chilliwack Board of Education approved [Strategic Plan 2021-2025](#). This Strategic Plan set priorities and defines the path of our school district.

The Strategic Plan has four main priorities:

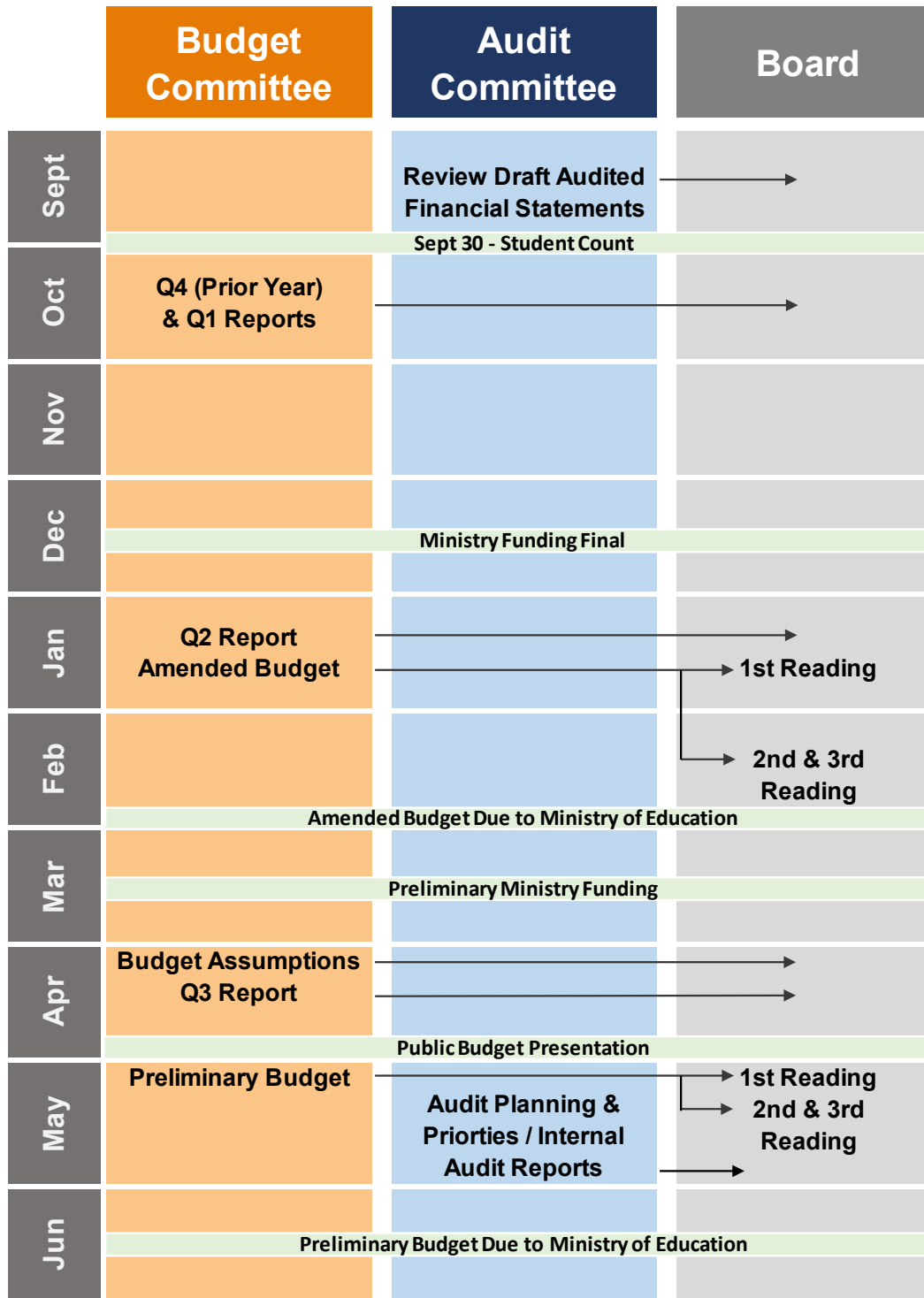
- High Quality Instruction
- Targeted Interventions
- Data Driven Decisions
- Collective Responsibility

Operational plans for HR, Finance and Operations are in progress, and will become the direction for these support departments for the next five years.



3.0 Financial Governance and Planning Cycle

3.1 Planning Cycle (Timelines 2020/21)



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

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

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

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

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

The Budget Committee will consist of three (3) trustees of the Board and 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, Indigenous community, district management employees and up to two (2) community representatives. Any trustee may attend as an observer.



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

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

The committee will consist of three (3) Trustees and up to two (2) community members who are financially literate in these processes. Any trustee may attend committee meetings as an observer.



3.3 Public Budget Presentation

Public Budget Presentation - 2021/22 Operating Budget

On April 12, 2021, the Budget Committee of the Chilliwack Board of Education held a public presentation during the Regular Board meeting and invited input into the 2021/2022 Operating Budget. Secretary Treasurer Gerry Slykhuis presented an overview of the School District's financial information and budget development process. It also included a 3-year financial plan. 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



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

The Statement of Financial Position (balance sheet) presents the school district's financial assets and liabilities at the fiscal year end. It provides a comparative analysis of the district's net financial position for fiscal years ending June 30, 2020 and June 30, 2021 along with the year over year dollar and percentage changes.

	2021	2020	Change	%
Financial Assets				
Cash and Cash Equivalents	39,236,198	32,347,549	6,888,649	21%
Accounts Receivable				
Due from Province - Ministry of Education	4,859,056	1,248,387	3,610,669	289%
Due from LEA/Direct Funding	78,303	167,765	(89,462)	-53%
Other	502,668	199,902	302,766	151%
Total Financial Assets	44,676,225	33,963,603	10,712,622	32%
Liabilities				
Bank Overdraft				
Accounts Payable and Accrued Liabilities	23,195,565	18,414,475	4,781,090	26%
Unearned Revenue	1,407,600	716,681	690,919	96%
Deferred Revenue	2,084,801	1,473,638	611,163	41%
Deferred Capital Revenue	197,827,652	168,825,892	29,001,760	17%
Employee Future Benefits	4,027,631	3,832,170	195,461	5%
Other Liabilities	1,075,441	544,076	531,365	98%
Total Liabilities	229,618,690	193,806,932	35,811,758	18%
Net Financial Assets (Debt)	(184,942,465)	(159,843,329)	(25,099,136)	16%
Non-Financial Assets				
Tangible Capital Assets	258,153,321	230,798,099	27,355,222	12%
Restricted Assets-Endowments	73,261	73,261	0	0%
Prepaid Expenses	1,226,560	447,949	778,611	174%
Total Non-Financial Assets	259,453,142	231,319,309	28,133,833	12%
Accumulated Surplus (Deficit)	74,510,677	71,475,980	3,034,697	4%



Explanation of Components of Financial Position

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

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

- **Due from Province** includes reimbursements receivable for expenses made on capital projects.
- **Due from LEA** relates to funding owed to the District from local First Nation Bands for their students attending schools in the District.
- **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 for Capital projects. This account will increase as new building projects are constructed and decrease to match the amortization on those buildings. Note how the increase this year closely relates to that of Tangible Capital Assets.

Employee Future Benefits relate to retirement payments to employees for years of service and are 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.

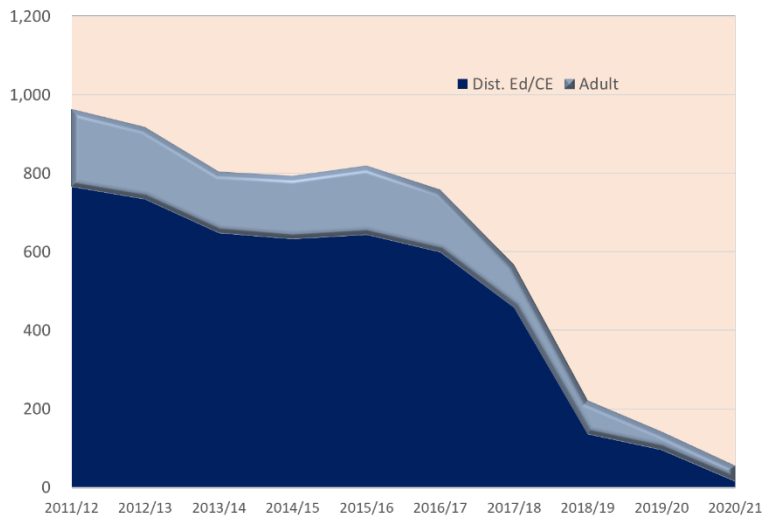
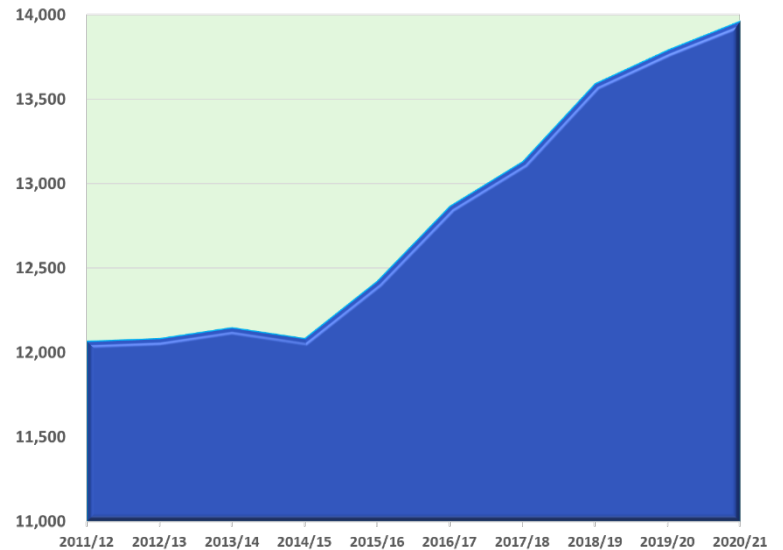
Prepaid Expenses are expenditures that have been made for a future period (e.g., next year's insurance premiums paid in advance).



5.0 Financial Highlights

5.1 Enrolment

For the 3-year period from 2011/12 to 2014/15 student enrolment was relatively stable. Since then, enrolment has been growing rapidly, going from 12,082 Full Time Equivalent (FTE) K-12 students to 13,960 FTE. This is an increase of 1,878 FTE students (an average 313 students per year). Last year growth was impacted somewhat by the pandemic, however we are projecting a significant increase for the 2021/22 school year.



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 is currently changing to a blended learning model.

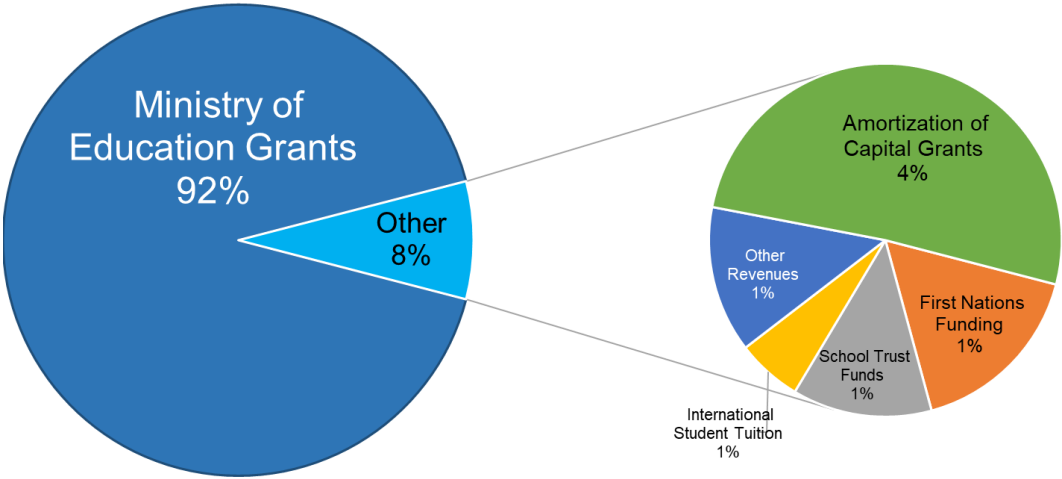


5.2 Revenues

Total revenues for the School District were \$172 million for 2020/21. Revenue is heavily reliant upon funding from the Provincial government which is based mainly on student enrolments. The grant is calculated on student enrolment which is compiled through a data collection process called 1701 in September, February, May and July. The District receives a fixed amount per full-time equivalent student (FTE). The District also receives supplementary grants for students who are identified as having unique needs and for other demographic and geographical factors.

92% of the District's revenue is from Ministry of Education funding, 1% of revenue is First Nations funding, 1% are funds raised by schools through their trust funds, 1% of revenue is generated from International Education Programs, 4% is associated with the recognition of deferred capital grants, and the balance through other revenue programs such as other facility rentals and investment income.

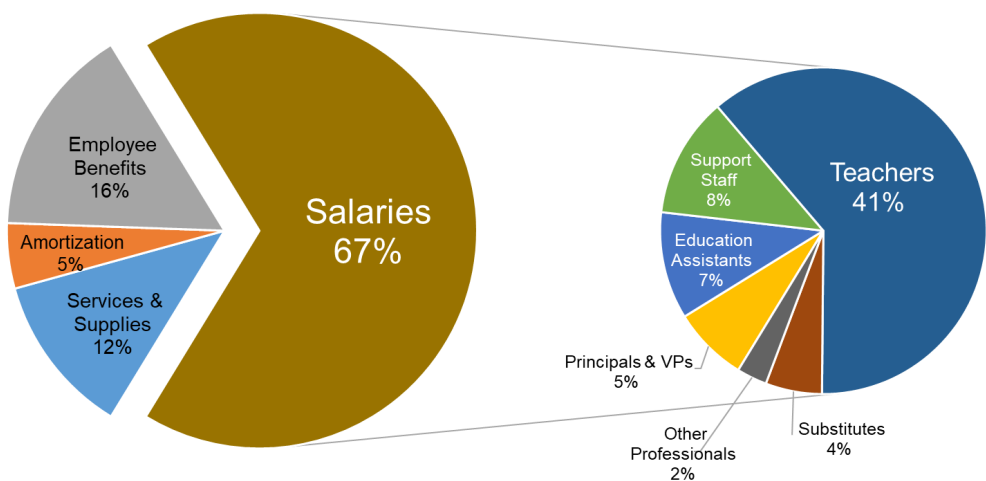
Revenues increased 5.8% versus last year due mainly to increases in government grants for enrolment increases and collective agreement wage increases. As well, Federal and Provincial funding of \$6.3 million was provided to deal with the COVID-19 pandemic. Other Revenues such as international student tuition, rental income and investment income were impacted negatively by the COVID-19 pandemic.



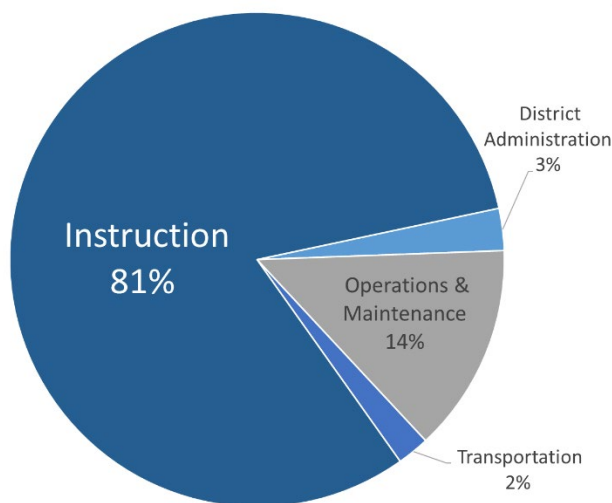
5.3 Expenditures

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 mainly due 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

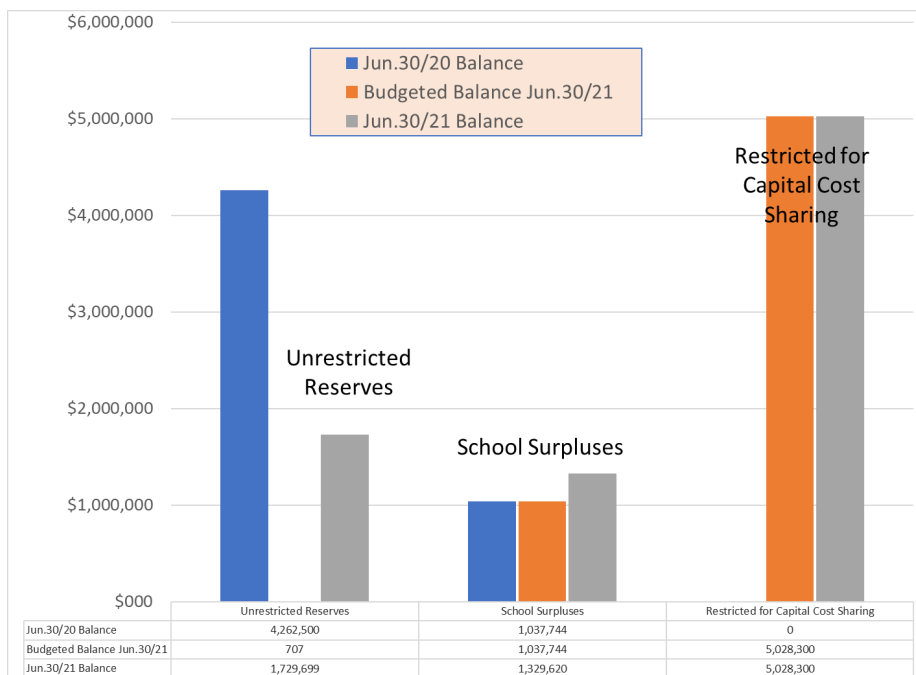
The COVID-19 pandemic had a significant impact on expenditures again this year. Federal and provincial funding allowed us to invest significant additional resources for cleaning supplies, protective equipment, addition custodial staff, student supports, etc. There is more detail around these in the Financial Analysis section later in this document.



5.5 Reserves

Unrestricted Reserves (all funds) decreased in 2020/21 from \$4,262,500 to \$1,729,699. The main reason that the total dropped was because \$5,028,300 was transferred to a Restricted Reserve to cover the District commitment to provide funding towards the cost of the new Stitó:s Lá:lém Totí:lt school and the Vedder Elementary addition.

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 \$291,876 this year to \$1,329,620, due mainly to reduced program expenditures during the pandemic.



6.0 Financial Analysis of the School District as a Whole

6.1 Analysis of Operating Results to Budget and Last Year

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2021. This section of the report is a summary of the School District's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year, as well as in comparison with the. These sections are broken down into three areas: Revenues, Wages and Benefits, and Supplies and Services. This is only an introduction and should be read in conjunction with the School District's financial statements.

Revenues

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
REVENUE							
Provincial Grants, Ministry of Education	138,656,355	138,618,644	134,349,615	(37,711)	(0%)	4,269,029	3%
LEA/Direct Funding from First Nations	2,356,455	2,318,375	2,366,835	(38,080)	(2%)	(48,460)	(2%)
Provincial Grants, Other	150,000	158,100	213,700	8,100	5%	(55,600)	(26%)
International Student Tuition	770,079	831,627	1,635,323	61,548	8%	(803,696)	(49%)
Other Revenue	295,337	340,052	362,638	44,715	15%	(22,586)	(6%)
Rentals & Leases	130,000	130,479	368,715	479	0%	(238,236)	(65%)
Investment Income	231,000	320,266	392,213	89,266	39%	(71,947)	(18%)
Total Revenue	142,589,226	142,717,543	139,689,039	128,317	0%	3,028,504	2%



Provincial Grants – Ministry of Education

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Provincial Grants – Ministry of Education	138,656,355	138,618,644	134,349,615	(37,711)	(0%)	4,269,029	3%

- Our February count for Special Needs students was up from our budget estimate by approximately \$450,000.
- The Holdback Funding that we anticipated was \$417,000 lower.
- Adult Continuing Education enrolment was down by \$85,000.

- Funding for collective agreement settlements with the unionized staff: \$2,413,000
- Enrolment increases: \$1,623,000
- Salary Differential funding which fluctuates with the average teacher salary in the District: (\$401,000)
- Decrease in the amount deducted from our operating grant for First Nations students: \$38,000
- Geographic Factors funding increase: \$136,000
- Holdback Funding received: \$447,000

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

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
LEA/Direct Funding from First Nations	2,356,455	2,318,375	2,366,835	(38,080)	(2%)	(48,460)	(2%)

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

- On-reserve enrolment was down versus the budgeted amount resulting in a \$38,000 reduction.

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

- Lower enrolments resulted in \$48,000 lower billings.

Provincial Grant – Other

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Provincial Grants, Other	150,000	158,100	213,700	8,100	5%	(55,600)	(26%)

No significant variance to budget.

Industry Trade Authority (ITA) funding was reduced (\$55,000) due to the pandemic impact on students in trades programs.



International Student Tuition

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
International Student Tuition	770,079	831,627	1,635,323	61,548	8%	(803,696)	(49%)

Due to the pandemic, this was a difficult year to estimate international student enrolment. Fortunately we ended up with a small increase (\$62,000) versus our budgeted amount.

International students are billed \$13,500 per FTE. The travel restrictions imposed due to the pandemic resulted in the loss of almost half of our international students (\$803,000).

Other Revenues

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Other Revenues	295,337	340,052	362,638	44,715	15%	(22,586)	(6%)

We received \$55,000 in funding from the Pacific Community Resources Society (PCRS) for one of our teachers to work with their Traverse Program (a youth drug and alcohol program).

- Distance Ed. textbook deposits & course fees received last year: (\$80,000)
- Funding from the Pacific Community Resources Society (PCRS) for one of our teachers to work with their Traverse Program (a youth drug and alcohol program) \$55,000
- Energy rebates not available in 2019/20: \$43,000
- Transportation fee increase: \$10,000
- Telus rebate received last year: (\$34,000)
- UBC EDI funding received last year: (\$38,000)
- Auction proceeds: \$33,000
- Other grants received last year: (\$14,000)

Rentals & Leases

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Rentals & Leases	130,000	130,479	368,715	479	0%	(238,236)	(65%)

No significant variance to budget.

The shutdown of sites due to the pandemic, resulted in the loss of over two-thirds (\$238,000) in rents for use of our facilities.



Investment Income

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Investment Income	231,000	320,266	392,213	89,266	39%	(71,947)	(18%)

Ending the year with a surplus was beneficial to our cash position which benefited our investment income.

We also ensured that capital project funding was received prior to large payments being made to contractors.

Our improved financial position provided more cash for investment. This helped offset the pandemic impact on interest rates, which are now half of what they were at the beginning of March 2020.

The net of these is a loss of (\$72,000) interest income.



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

Wages & Benefits

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
EXPENSE							
Salaries							
Teachers	61,720,720	60,758,312	60,079,197	(962,408)	(2%)	679,115	1%
Principals & Vice-Principals	8,416,670	8,364,200	7,724,471	(52,470)	(1%)	639,729	8%
Education Assistants	11,939,833	11,015,385	11,393,568	(924,448)	(8%)	(378,183)	(3%)
Support Staff	12,767,032	12,206,366	12,765,041	(560,666)	(4%)	(558,675)	(4%)
Other Professionals	3,325,172	3,398,265	3,316,307	73,093	2%	81,958	2%
Substitutes	5,620,602	5,982,312	4,640,645	361,710	6%	1,341,667	29%
Total Salaries	103,790,029	101,724,840	99,919,229	(2,065,189)	(2%)	1,805,611	2%
Employee Benefits	23,663,152	23,702,207	23,396,154	39,055	0%	306,053	1%
Total Salaries & Benefits	127,453,181	125,427,047	123,315,383	(2,026,134)	(2%)	2,111,664	2%
Services & Supplies	15,256,474	13,777,450	13,920,397	(1,479,024)	(9.7%)	(142,947)	(1%)
Total Expense	142,709,655	139,204,497	137,235,780	(3,505,158)	(2%)	1,968,717	1%



Teachers

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Teachers	61,720,720	60,758,312	60,079,197	(962,408)	(2%)	679,115	1%

The positive salary variance was mainly due to the following:

- Excluding the collective agreement wage increases, the average teacher salary dropped between last year and this year due to the number of new hires: (\$520,000)
- Staff vacancies and miscellaneous variances: (\$351,000)
- Indigenous program vacancies: (\$91,000)

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

- More teachers hired due to the enrolment increase: \$915,000
- Collective agreement increases: \$1,805,000
- COVID-19 funded positions: (\$865,000)
- Indigenous program vacancies: \$93,000
- Excluding the collective agreement wage increases, the average teacher salary dropped between last year and this year due to the number of new hires: (\$520,000)
- Distance Ed positions: (\$379,000)
- Staff reductions: (\$288,000)

Principals & Vice Principals

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Principals & Vice Principals	8,416,670	8,364,200	7,724,471	(52,470)	(1%)	639,729	8%

Each year we budget 0.5 FTE extra in case an administrator is ill and needs a temporary replacement. This was not required this year, leading to the current positive variance.

- Wage increases: \$398,000
- Staffing increases due to enrolment: \$79,000
- Staffing for new school: \$121,000
- Positions no longer funded through Special Purpose Funds: \$75,000
- July vacancies: (\$34,000)



Education Assistants

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Education Assistants	11,939,833	11,015,385	11,393,568	(924,448)	(8%)	(378,183)	(3%)

The large positive variance is made primarily of two items:

- Indigenous Ed EAs – staff vacancies resulted in a \$326,000 positive variance here.
- Budget Error – an error in the preparation of the budget resulted in the hours for the Learning Improvement Fund EAs being double counted. This totalled \$300,000 for the year.
- As part of the collective agreement, \$85,000 was available as a Service Improvement Fund. CUPE was not able to utilize it this year.
- The average annual hours for EAs was lower than budgeted due to less work days in June and large number of leaves without pay for staff who have exhausted their sick banks due to the pandemic. These totalled approximately \$98,000
- The remainder of the variance is due to staff vacancies.

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: \$594,000
- Collective agreement increases: \$293,000
- Indigenous EA staff vacancies: (\$326,000)
- Budget Adjustments:
 - Average annual hours: (\$423,000)
 - Learning Improvement Fund double counted: (\$300,000)
- COVID-19 funded positions: (\$171,000)



Support Staff

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Support Staff	12,767,032	12,206,366	12,765,041	(560,666)	(4%)	(558,675)	(4%)

Part of the reason for the positive variance is due to staff vacancies in the following areas:

- District Clerical \$60,000
- School Support \$66,000

We also had large favourable variances in the following areas:

- Operations \$74,000 – this is due to the number of staff working on COVID-19-related work, which is charged against the special funding that we received.
- Custodial \$262,000 – our hiring has not been able to keep pace with the large increase in staff to deal with the pandemic.
- Bus Drivers \$260,000 – despite drivers assisting with cleaning at our schools, there is still significantly less hours being worked due to reduced school trips.

Negative variances to this budget included:

- Operations charge outs to other programs was under budget leading to a negative variance of \$160,000.

The positive variance is mainly due to the following:

- Collective agreement increases: \$218,000
- COVID-19 funded positions (\$460,000)
- Staff vacancies and reduced regular hours due to COVID-19 related work:
 - Operations: \$74,000
 - Custodial: \$262,000
 - Bus drivers: \$260,000
 - Operations charge outs: \$27,000
- Budget Adjustments:
 - Vacation pay rates: \$136,000
 - Crossing guards miscategorized: \$110,000
 - Bus driver annual hours: (\$89,000)

Other Professionals

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Other Professionals	3,325,172	3,398,265	3,316,307	73,093	2%	81,958	2%

- Some unused vacation pay is paid out each December resulting in a negative variance (\$40,000).
- With the hiring of a new Operational Health & Safety position, we had duplicate staffing for a transition period (\$21,000).

- Wage increases: \$146,000
- Staff reductions: (\$56,000)
- Duplicate Operational Health & Safety staffing for transition period (\$21,000)



Substitutes

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Substitutes	5,620,602	5,982,312	4,640,645	361,710	6%	1,341,667	29%

This unfavourable variance is in the following areas:

- Teachers \$(358,000)
- CUPE 10 month staff (108,000)
- Bus drivers (24,000)
- Custodians 114,000
- Clerical 14,000

The favourable variances in custodial is due to the number of casuals hired into COVID-19 work, which has limited the number of substitutes available to cover absences.

- Collective agreement increases: \$223,000
- Last year's Substitute costs were down over \$631,000 due to the school closures during the pandemic. Excluding this, the current year increases were as follows:
 - Teachers: \$431,000
 - 10-month support staff: \$157,000
 - Bus drivers: \$24,000
 - The large number of casual custodians hired into COVID-19 work limited the casuals available to cover absences. This resulted in a reduction in custodial substitute costs (\$114,000).

Employee Benefits

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Employee Benefits	23,663,152	23,702,207	23,396,154	39,055	0%	306,053	1%

Benefits would have had a positive variance corresponding to the positive salary variance except for these items:

- Retroactive pension payments for contract Occupational Therapists (\$72,000)
- Worksafe BC rate increase (\$165,000)
- Increase in Extended Health average costs (\$257,000)

Most of the variances are due to the differences in salaries costs.

Other impacts:

- Rate changes account for the following:
 - WorkSafe rate; \$218,000
 - MSP premiums eliminated (1/2 year): \$226,000
 - CPP rate: \$175,000
- Retroactive pension payments for contract Occupational Therapists: \$72,000



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 10% under budget. Details for each Supply category are explained below.

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
NON-DISTRICT PORTION OF SUPPLIES/SERVICES:							
Schools	4,352,751	3,765,476	3,249,451	(587,275)	(13%)	516,025	16%
Indigenous Education	876,622	720,926	681,041	(155,696)	(18%)	39,885	6%
DISTRICT PORTION OF SUPPLIES/SERVICES:							
Services	2,680,961	2,981,477	2,627,268	300,516	11%	354,209	13%
Student Transportation	46,000	4,320	45,155	(41,680)	(91%)	(40,835)	(90%)
Professional Development & Travel	877,257	598,604	803,946	(278,653)	(32%)	(205,342)	(26%)
Rentals & Leases	31,500	22,986	31,360	(8,514)	(27%)	(8,374)	(27%)
Dues & Fees	265,050	213,612	351,062	(51,438)	(19%)	(137,450)	(39%)
Insurance	308,881	297,457	274,590	(11,424)	(4%)	22,867	8%
Supplies	3,323,161	3,225,770	3,579,904	(97,391)	(3%)	(354,134)	(10%)
Utilities	2,494,292	1,946,819	2,276,620	(547,473)	(21.9%)	(329,801)	(14%)
	15,256,475	13,777,449	13,920,397	(1,479,025)	(10%)	(142,948)	(1%)



Schools

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Schools	4,352,751	3,765,476	3,249,451	(587,275)	(13%)	516,025	16%

Given that schools had unspent funds from the prior school year due to the suspension of in-class learning in the Spring, schools had budgeted to increase their spending in the current year.

With the prolonged uncertainty of the pandemic, schools were unable to spend these budgets as programs weren't being run at a normal level.

The current year's spending more closely resembles a non-COVID-19 year (2018/19 was \$3.8 million) given that schools were operating continuously throughout the year. In 2019/20 schools were unable to spend their supplies budgets as they were closed for 2 months due to the suspension of in-class learning.

Indigenous Education

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Indigenous Education	876,622	720,926	681,041	(155,696)	(18%)	39,885	6%

Over the past number of years, funding for Indigenous Education has increased significantly. The district has responded by adding indigenous language learning opportunities and other new programs. Spending was underbudget this year as many students were at home learners so not as many direct resources were needed.

The increase in spending from the prior year is partially explained by a 3.4% increase in the per student funding available for indigenous students. Schools were open for the full 10 months this year as opposed to only 8 months in 2019/20.



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	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Services	2,680,961	2,981,477	2,627,268	300,516	11%	354,209	13%

Service areas where costs exceeded budget include:

- \$369,000 reclassification of Next Generation Network from Utilities
- \$68,000 additional costs to run the trustee by-election due to COVID-19 protocols
- \$20,000 Ministry appointed advisor that wasn't budgeted

Departments saw the following reduced costs:

- \$33,000 maintenance repairs
- \$34,000 legal & Human Resources investigations
- \$25,000 Learning Services contracts
- \$48,000 software contract changes
- \$19,000 Employee Assistance Program usage

Major increases in Services from 2019/20 include:

- \$369,000 reclassification of Next Generation Network (NGN) costs from Utilities
- \$133,000 trustee by-election costs
- \$20,000 for Ministry appointed advisor

Notable decreases in Services from 2019/20 include:

- \$47,000 International Student commissions
- \$46,000 software contract changes
- \$26,000 Employee Assistance Program usage
- \$46,000 Performing Arts and other 3rd party contracts that weren't available during COVID-19.

Student Transportation

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

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Student Transportation	46,000	4,320	45,155	(41,680)	(91%)	(40,835)	(90%)

Budget expectation was based on 2019/20 actual experience. With minimal sports and fieldtrips this year, there was little need for contract bussing.

With minimal sports and fieldtrips this year, the need for contract bussing was negligible compared with 2019/20.



Professional Development & Travel

This account includes costs incurred for training and travel.

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Professional Development & Travel	877,257	598,604	803,946	(278,653)	(32%)	(205,342)	(26%)

2020/21 budgets were built in anticipation of COVID-19 restrictions being lifted and district departments being able to participate in professional development and travel close to the same levels as pre-pandemic. The continuation of restrictions meant that there was less in person professional development. Travel budgets were also underspent as the uptake for on-line meetings at the time of budgeting was unknown.

Decreases in the current year are broken down as \$110,000 in travel and \$95,000 in professional development.

A large portion of the decrease in travel was in international recruiting (\$30,000). The remainder of the decrease was less travel to conferences and less in district travel with more meetings conducted over Zoom or Teams.

Several professional development opportunities were either cancelled or moved online this year. Several annual off-site events were not held in 2020/21 including those hosted by Curriculum and Learning Services as well as the Principal/Vice Principal leadership retreat.

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	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Rentals & Leases	31,500	22,986	31,360	(8,514)	(27%)	(8,374)	(27%)

The one-time catch-up lease payment for Cultus Lake Elementary from 2019/20 was incorrectly included in this year's budget making it appear that the district had a drop in rent.

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	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Dues & Fees	265,050	213,612	351,062	(51,438)	(19%)	(137,450)	(39%)

Fees were lower than budgeted as there were less students enrolled in UFV trades programs. This was due to factors such as less programs currently being offered by UFV. Also, students were reluctant to enroll in available programs either due to timetabling with the Octet system or the COVID-19 protocols that were required.

The majority of dues and fees are paid to UFV for dual credit trades programs. 2019/20 was the final year for many programs including Dairy Production, Horticulture and Health & Human Services explaining the lower fees paid in 2020/21.

Insurance

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

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Insurance	308,881	297,457	274,590	(11,424)	(4%)	22,867	8%

Vehicle insurance premiums were lower than budgeted as a result of a general rate reduction by ICBC as the corporation experienced lower claims submission during the pandemic.

Schools Protection Plan (SPP) increased its rates in 2020/21 due to increasing operating costs and a sector wide increase in claims. In addition, with ICBC moving to a "no fault" insurance model, some coverage such as hit-and-run is no longer covered under ICBC's basic coverage so SPP is now picking up this liability on district vehicles.



Supplies

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

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Supplies	3,323,161	3,225,770	3,579,904	(97,391)	(3%)	(354,134)	(10%)

Most supplies areas tracked close to their respective budget. There was an overall 3% decrease compared to budget which means that most district programs were carried out as planned.

In 2019/20, with the onset of the pandemic, there was a need for the district to make expenditures on supplies for safety protocols such as cleaning supplies. As well, the district invested in significant technology in response to learn at home needs.

With the Federal and Provincial government providing COVID-19 related grants in 2020/21, expenses for related safety measures were paid from these grants which meant a \$65,000 decrease in operating expenses from the prior year. As well, technology purchases shifted to providing laptops for learn at home students which also came from the grant. The decrease in technology spending represents \$217,000 of the overall drop in supplies expense from 2019/20.

Utilities

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

Operating Budget	2020/21		2019/20	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Utilities	2,494,292	1,946,819	2,276,620	(547,473)	(21.9%)	(329,801)	(14%)

Most of the variance can be explained by the following:

- \$369,000 of Next Generation Network (NGN) costs have been combined with other information services provided by the Ministry of Education and are now classified as "Digital Services Recoveries" and reported under Services.
- \$200,000 reduction in electricity due to less occupancy of facilities (e.g., Rentals and after school activities) and the further impact of moving to LED lighting.

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

- \$318,000 was due to the reclassification of NGN costs to Services in 2020/21.
- \$55,000 reduction in electricity costs due to building upgrades with more efficient LED lighting.
- \$36,000 increase in heating costs from COVID-19 safety protocols relating to increasing airflow
- \$9,000 increase in garbage collection with increasing landfill costs.



6.2 Special Purpose Funds

Special Purpose Funds consist of restricted grants and other funding subject to a legislative or contractual restriction on its use. These revenues are deferred until the relevant expenditures are incurred. The School District incurred the following expenditures in 2020/2021 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	See discussion in the Capital Projects section under "Annual Facility Grant (AFG) Funding."
Learning Improvement Fund (LIF)	Ministry of Education	\$490,428	\$483,293	Funding to augment Educational Assistants' hours to provide additional support to complex learners.
Scholarships and Bursaries	Other and Investment Income	\$101,662	\$96,340	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	\$1,710,753	\$1,773,332	Monies collected by schools for field trips, school sports, and fundraising for school equipment.
Strong Start	Ministry of Education	\$224,000	\$224,493	Funding for Strong Start early learning centers to provide school-based, drop-in programs for children from birth to age five and their parents or caregivers.
Ready, Set, Learn (RSL)	Ministry of Education	\$49,000	\$36,711	Funding for eligible RSL events for 3 to 5-year-olds and their parents to support and facilitate a smooth transition to Kindergarten
Official Languages in Education French Programs (OLEP)	Ministry of Education	\$152,054	\$143,466	Funding for core French- language programs and curriculum resources.
Community LINK	Ministry of Education	\$722,132	\$717,386	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	\$9,637,001	\$8,988,073	Funding for eligible expenses resulting from restoration of class size and composition language. Expenses include teacher staffing, overhead staffing and equipment costs
First Nation Student Transportation	Ministry of Education	\$137,311	\$102,935	Funding to support the transportation needs of on-reserve First Nation students to/from school and extra-curricular activities.
Mental Health in Schools	Ministry of Education	\$51,000	\$28,993	Funding for Mental Health literacy activities with a goal to build a safe, caring and inclusive environment in schools.
Changing Results for Young Students (CR4YC)	Ministry of Education	\$6,000	\$4,210	Funding for 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	\$61,582	\$45,613	Funding for ASSAI supports participating school districts to offer safe, accessible, high-quality, and fun programming that meets the needs of their school communities.



6.2 Special Purpose Funds (continued)

GRANT	SOURCE	AMOUNT RECEIVED	AMOUNT EXPENDED	DISCUSSION
Safe Return to School	Ministry of Education	\$1,073,102	\$1,073,102	Provincial funding in response to COVID-19. (see below)
Federal Safe Return to Class	Ministry of Education	\$5,201,988	\$5,201,988	Federal funding in response to COVID-19. (see below)

Special Purpose Grants Related to Safety Protocols for COVID-19

To support the health and safety of students and staff during the pandemic, both the Provincial and the Federal governments provided the district with special one-time grants totaling \$6,275,090.

Through assessing the safety needs of the district as well as addressing the complex learning needs of students who were transitioning back to the classroom, the funds were used as follows:

Safe Return to Class - Federal/Provincial	
Cleaning staff	\$1,020,046
Transportation	121,709
First Nations Support	87,432
Hybrid & Transition Support Teachers/EAs	1,918,386
Additional Divisions (Teachers)	606,176
Support Staff (Clerical, SAs, EAs)	201,631
Recruiting, Contract TOCs	133,224
PPE	335,574
Improved Hand Hygiene	227,547
Cleaning Supplies & Equipment	191,369
Redeployed Teaching Staff (i.e Int'l)	435,529
HVAC	177,400
Contact Tracing Software	160,429
Technology	156,945
Mental Health Support	94,447
OH&S Manager Support	33,416
Barriers and space adaptations	181,774
Communications	67,056
Utilities (maintaining fresh airflow)	125,000
	\$6,275,090



6.3 Capital Fund Accounts

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

During the year ended June 30, 2021, the District invested \$35.5 million in capital additions, as follows:

2020/21 Projects	Current Year Additions	TOTAL SPENT TO DATE
Stitó:s Lá:lém Totí:lt School	\$ 16,564,821	\$ 27,716,352
Imagine High Renos/Gym	9,005,365	10,435,546
Vedder Elementary Addition	2,090,244	2,187,284
GWG Secondary Addition	2,367,772	2,413,046
Sardis Secondary Addition	7,112	7,112
New Eastside Elementary	305	305
School Enhancement Program	1,504,284	1,504,284
Carbon Neutral Climate Program	26,213	26,213
Building Envelope Program	1,259,148	1,259,148
Facility Improvements (AFG)	-	-
School Buses	1,878,006	1,878,006
Playground-Robertson	175,000	175,000
Playground-Promontory	170,221	170,221
Portables		-
Vehicles & Equipment	480,333	480,333
	\$ 35,528,824	\$ 48,252,850

Funding to make these additions came from the following sources: \$34.8 million from the Ministry of Education, \$0.5 million from District Operating Funds, and \$0.2 million from other sources.



6.4 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 \$47.6 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 involved the addition of a gymnasium and renovation to the former UFV site on Yale Road. The total cost of the project was \$17.8 million. The school opened September 2021 with space for 600 students.

The addition to **Vedder Elementary School** is currently under construction. The two-storey, 10-classroom addition 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 under construction. It will add space for an additional 450 students and has a budget of \$23.9 million. The two-story, 18 additional teaching spaces includes trades space, a robotics tech program, a shared outdoor covered area, and additional washrooms. It is expected to be occupied in September 2022.

The Ministry of Education has also given support for two additional major capital projects: A **new elementary school** in the eastern part of Chilliwack, and an **addition to Sardis Senior Secondary**. The District is currently developing detailed business cases for presentation to the Ministry by the end of November.

For updates on current major capital projects in the district, visit <https://www.sd33.bc.ca/capital-projects>.



6.5 Capital Fund Balances

Specific balances in the Capital Fund are as follows:

Capital Funds	June 30, 2021	June 30, 2020	Change
Bylaw Capital	\$ -	\$ -	\$ -
Restricted Capital	-	1	(1)
Other Provincial Capital	65	65	-
Land Capital	4,255,880	3,745,515	510,365
Other Capital	650,290	140,577	509,713
Local Capital	5,101,574	2,293,332	2,808,242
	\$ 10,007,809	\$ 6,179,490	\$ 3,828,319

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.

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. Most of the balance in the fund at June 30, 2021 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.



6.6 Reserves – Operating, Special Purpose and Capital Balances

Reserves

	June 30, 2021	June 30, 2020
1. Operating Fund Accumulated Surplus		
Internally Restricted	\$ 2,472,266	\$ 1,306,614
Unrestricted Operating Surplus	1,656,425	1,969,168
Total	4,128,691	3,275,782
2. Special Purpose Funds Surplus	73,261	73,261
3. Capital Fund Accumulated Surplus		
Local Capital	73,274	2,293,332
Restricted for Capital Cost Sharing	5,028,300	-
Investment in Tangible Capital Assets	65,207,151	65,833,606
Total	70,308,725	68,126,938
Total Accumulated Surplus	\$ 74,510,677	\$ 71,475,981

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 \$4,128,691 operating surplus of which \$2,472,266 was internally restricted for specific purposes and \$1,656,425 was unrestricted. While the majority of the restricted reserve balance (\$1,329,620) represents school surpluses that are carried forward for expenditures in a future year, there is also a \$665,000 surplus in Indigenous Education as many students were at home learners this year so less resources were required. As well, there is \$447,000 of holdback funds from the Ministry of Education to be used to address learning impacts resulting from the pandemic.

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 three categories of Capital Fund Surpluses:

The **Local Capital** reserve fund represents a portion of accumulated operating surpluses designated to fund the purchase of Tangible Capital Assets which are not funded directly from the Ministry of Education. The Local Capital Reserve fund is increased if the Board of Education passes a motion to transfer operating surpluses to Local Capital.

The **Capital Cost Sharing** reserve fund represents the District's share of the costs towards building new schools or school additions. The current balance of \$5,028,300 reflects the remaining commitment required for the new Stitó:s school (\$5,000,00) and the Vedder Elementary addition (\$500,000).

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.

**an aerial shot of Stitó:s Lá:lém Totí:lt Elementary / Middle School – February 2021*



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

Enrolment Growth

The District's long-term student enrolment projections show ongoing, moderate growth across the city. After a number of years of having to purchase portables to address this growth, we are excited to see the approval of several capital building projects to alleviate this pressure. There is a continuing need to identify new building sites to keep pace with the growth. That said, it appears that enrolment for the 2021/22 school year will far exceed previous years.

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 three years.

Pandemic

The COVID-19 pandemic continues to impact school operations such as maintaining enhanced cleaning protocols. From a student perspective, assessing learning gaps and mental health issues will be a major focus of staff and administration this next year.

It will take some time to rebuild operational areas back to pre-pandemic levels (eg. International Student Program). The District has adjusted operating budgets accordingly, and in some cases, opportunities have been found to do things differently such as more on-line meetings which reduce travel costs.

Strategic Plan

At its June 15, 2021 meeting, the Chilliwack Board of Education approved [Strategic Plan 2021-2025](#). Operational plans for Human Resources, Finance and Operations are in progress, and will support the education initiatives contained in the Strategic Plan.



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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BOARD OF EDUCATION

INFORMATION REPORT

DATE: September 14, 2021

TO: Board of Education

FROM: Gerry Slykhuis, Secretary Treasurer

RE: TRUSTEE REMUNERATION

BACKGROUND:

[Policy 190](#) states that trustee remuneration will be adjusted annually effective July 1st each year. The adjustment will reflect the Canadian Consumer Price Index (CPI) established for July of each year for the previous 12 months.

CPI for the twelve months ending June 30, 2021 was 3.1% higher. Therefore, trustee remuneration was adjusted effective July 1, 2021 as follows:

	Previous Rate	New Rate	Total Increase
Trustee	\$21,687	\$22,359	\$672
Vice Chair	\$22,967	\$23,679	\$712
Chair	\$24,551	\$25,312	\$761

TRUSTEE REPORT

Trustee: Willow Reichelt

Report Date: September 7, 2021

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.

Welcome back everyone! I'm not going to list anything we all attended, and I know we all mostly took a break from board stuff over the summer, but here are two things of note that I participated in.

- August 13: Board Chairs Meeting: Preview of back-to-school plan. I received no information other than what was subsequently made public.
- August 27: I was invited by Councillor Bud Mercer to the City of Chilliwack's Community Safety Governance Committee. This session was just a review of the plan. I will keep the Board updated as the committee gets going.

UPCOMING EVENTS OF INTEREST TO THE BOARD

- Human Services Program BBQ at CSS at 5:00 on September 16. All trustees are welcome to attend.

TRUSTEE REPORT

Trustee: Jared Mumford

Report Date: September 8, 2021

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.

- Aug 24, 2021: CHC Meeting (Co-Chair)
- Aug 25, 2021: All Leaders Workshop w/ senior SD33 staff & Trustees
- Aug 27, 2021: Update Call w/ Dep. MoE MacDonald & Dep. PHO Dr. Gustafson
- Aug 31, 2021: Indigenous Education Adv. Committee Meeting
- Sep 01, 2021: Board Working Session
- Sep 07, 2021: Chair / Vice-Chair Meeting

UPCOMING EVENTS OF INTEREST TO THE BOARD

- Sep 16, 2021: CSS Human Service Career Enrichment BBQ

TRUSTEE REPORT

Trustee: Carin Bondar

Report Date: September 8

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.

- Indigenous Graduation (May 2021)
- Working session with PVP (August 2021)
- Keynote speaker at the 'Electrical Workers Minority Caucus' of BC (August 2021)
- Working session with Board (September 2021)
- YHC committee (September 2021)

UPCOMING EVENTS OF INTEREST TO THE BOARD

- Possible collaboration between UFV and Chilliwack School District (Imagine or GWG) in the 'City Studio' program in the area of sustainable fashion
- Continued dialogue with science teaching faculty at SSS to coordinate topics and schedules for students preparing to attend university science
- Possible pride music-video production with the LGBTQ2+ community in the school district. Video can be used for spirit assemblies and on social media.

TRUSTEE REPORT

Trustee: David Swankey

Report Date: September 14, 2021

UPCOMING EVENTS OF INTEREST TO THE BOARD

- SD33 DPAC will continue meeting online for now. Their first meeting of the year will be held on September 22nd; their schedule of meetings may be found at <https://sd33.bc.ca/dpac-meetings-20212022>
- September 16th, SD33 DPAC will be hosting inclusion education advocate Suzanne Perreault for an online presentation/information session regarding IEPs
- October 13th, SD33 DPAC will be holding their PAC 101 night
- September 27th – October 10th, GoByBike Week will be hosted in Chilliwack and throughout BC

MEETING SUMMARIES

Committee of the Whole Meeting – June 15, 2021

Trustees: Willow Reichelt, Jared Mumford, Carin Bondar, Darrell Furgason, Heather Maahs, Barry Neufeld, David Swankey

Staff: Rohan Arul-pragasam, Gerry Slykhuis, Paula Jordan, Kirk Savage, David Manuel, Talana McNally

Special Advisor: Mr. M. McKay

1. Achievement / Student Success Information
2. Board Working Session

In-Camera Meeting – June 15, 2021

Trustees: Willow Reichelt, Jared Mumford, Carin Bondar, Darrell Furgason, Heather Maahs, David Swankey

Staff: Rohan Arul-pragasam, Gerry Slykhuis, Tamara Ilersich, Talana McNally

Special Advisor: Mr. M. McKay

1. HR Report
2. BCPSEA Report
3. Superintendent
4. Service Recognition