



**THE BOARD OF EDUCATION  
School District #33 (Chilliwack)  
Regular Public Board Meeting  
(Live Streamed and Recorded)**

**AGENDA**

**September 12, 2023**

**5:30 pm**

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**1. CALL TO ORDER – School District Office**

- 1.1. Call to Order – **Welcome, Acknowledgment of Traditional Territory and Diversity Statement**
- 1.2. Adoption of the Agenda  
(THAT the agenda be adopted as circulated.)
- 1.3. Approval of the Minutes  
(THAT the minutes of the June 27, 2023 meeting be approved as circulated.)

**2. PRESENTATIONS**

- 2.1. Strategic Plan Presentation: FESL Report

**3. INFORMATION ITEMS**

- 3.1. Trustee Renumeration
- 3.2. Audit Working Committee Report
- 3.3. BCSTA Report
- 3.4. Trustee Written Reports
- 3.5. Superintendent's Update

**4. PUBLIC PARTICIPATION – COMMENTS/QUESTIONS CONCERNING THE AGENDA**

**5. ACTION ITEMS**

- 5.1. 2022-2023 Audited Financial Statements & FSDA
- 5.2. FESL Report
- 5.3. Annual Five-Year Capital Plan 2024-25 – Revised Minor Capital Plan for BUS

- 5.4. Bylaw 5: Board Meeting Procedures (Revised)
- 5.5. Policy 181 – Trustee Professional Development (Revised)
- 5.6. Policy Renovation Project – Policies to be Reaffirmed
  - 5.6.1. Policy 520 – Public Interest Disclosure
- 5.7. Policy Renovation Project – Policies to be Repealed
  - 5.7.1. Policy 432 – Unauthorized Personnel
  - 5.7.2. Policy 506 – Administering Medications to Students
  - 5.7.3. Policy 507 – Student Records
  - 5.7.4. Policy 516 – Sharing Information by Child and Youth Care Workers
  - 5.7.5. Policy 526 – Allergic Shock (Anaphylaxis)
  - 5.7.6. Policy 701 – Occupational Health and Safety

**6. MEETING SUMMARIES**

**7. PUBLIC PARTICIPATION – COMMENTS/QUESTIONS CONCERNING THE AGENDA**

**8. ADJOURNMENT**

- 8.1. Next Board of Education Meeting: October 10, 2023 at 5:30pm



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

**Date of Meeting:** Tuesday, June 27, 2023

**Location:** School District Office

**Members Present:**

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

**Regrets:** Trustee Heather Maahs

**Staff Present:**

Superintendent	Rohan Arul-pragasam
Secretary Treasurer	Simone Sangster
Assistant Superintendent	Paula Jordan
Assistant Superintendent	Kirk Savage
Assistant Superintendent	Dave Manuel
Director of Facilities and Transportation	Allan Van Tassel
Assistant Director of HR	Rachael Green
Executive Assistant	Talana McInally

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**1. CALL TO ORDER**

**1.1. Call to Order**

The Board Chair called the meeting to order at 5:30 p.m. – **Welcome, Acknowledgment of Traditional Territory**

**1.2. Adoption of the Agenda**

**124.23** Moved by: Trustee Bondar  
Seconded by: Trustee Westerby

THAT the agenda be adopted as circulated.

**CARRIED**

**1.3. Approval of the Minutes**

**125.23** Moved by: Trustee Reid

Seconded by: Trustee Swankey

THAT the minutes of the June 13, 2023 Regular Board Meeting be approved as circulated.

**CARRIED**

**2. PRESENTATION**

**2.1. Strategic Plan Presentation: Strategic Plan Highlights 2022-23**

Assistant School Superintendent Kirk Savage presented the Chilliwack School District's first annual Board of Education report on strategic plan progress. This report encompasses a collection of stories that exemplifies the efforts to advance the four goal areas of Literacy, Numeracy, Human and Social Development and Transitions throughout the 2022-23 school year.

**3. INFORMATION ITEMS**

**3.1. BCSTA Report**

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

**3.2. Trustee Written Reports**

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

- Trustee Maahs' Trustee Written Report informed a Notice of Motion and was included in the agenda package

**4. PUBLIC PARTICIPATION – COMMENTS/QUESTIONS CONCERNING THE AGENDA**

- Reporting and comparing consecutive FSA scores
- Policy 524 – Physical Restraint and Seclusion of Students in School Settings
- Strategic Plan Highlights report
- Administrative Procedures – input and revision
- Policy 608 – Assistance Dogs
- Policy 433 – Provision of Menstrual Products

**5. ACTION ITEMS**

Meeting Recessed at 6:00 pm  
Meeting called back to order at 6:04 pm

**5.1. Annual Five-Year Capital Plan, 2024/25 & School Food Infrastructure Plan for 2023/24**

**126.23** Moved by: Trustee Swankey  
Seconded by: Trustee Bondar

THAT the Board of Education of School District No. 33 (Chilliwack), in accordance with provisions under section 142(4) of the School Act, approve the proposed Major Programs in the Five-Year Capital Plan for 2024/25, as provided on the Five-Year Capital Plan Summary outlined in the attached document.

**CARRIED**

**127.23** Moved by: Trustee Reid  
Seconded by: Trustee Westerby

THAT the Board of Education of School District No. 33 (Chilliwack), in accordance with provisions under section 142(4) of the School Act, approve the proposed Minor Programs in the Five-Year Capital Plan for 2024/25, as provided on the Five-Year Capital Plan Summary outlined in the attached document.

**CARRIED**

**128.23** Moved by: Trustee Bondar  
Seconded by: Trustee Westerby

THAT the Board of Education of School District No. 33 (Chilliwack), in accordance with provisions under section 142(4) of the School Act, approve the proposed Building Envelope Program in the Five-Year Capital Plan for 2024/25, as provided on the Five-Year Capital Plan Summary outlined in the attached document.

**CARRIED**

**129.23** Moved by: Trustee Westerby  
Seconded by: Trustee Bondar

THAT the Board of Education of School District No. 33 (Chilliwack), in accordance with provisions under section 142(4) of the School Act, approve the proposed School Food Infrastructure Program in the Five-Year Capital Plan for 2023/24, as provided on the 2023/24 Five-Year Capital Plan Summary outlined in the attached document.

**CARRIED**

**5.2. Policy Renovation Project – Policies to be Reaffirmed**

**5.2.1. Policy 433: Provision of Menstrual Products**

**130.23** Moved by: Trustee Westerby  
Seconded by: Trustee Swankey

THAT the Board of Education reaffirm Policy 433 Provision of Menstrual Products - (535 Provision of Menstrual Products) as presented.

**NO VOTE**

**131.23** Moved by: Trustee Westerby  
Seconded by: Trustee Reid

THAT Policy 433: Provision of Menstrual Products be amended to add “specifically in all variations of washrooms (Male, Female, Gender-Neutral)” to the end of procedure number three.

**CARRIED**

**For: Bondar, Reichelt, Reid, Swankey, Westerby**

Opposed: Procee

132.23 Moved by: Trustee Westerby  
Seconded by: Trustee Reid

THAT Policy 433: Provision of Menstrual Products be approved as amended.

**CARRIED**

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

133.23 Moved by: Trustee Swankey  
Seconded by: Trustee Bondar

THAT the Board of Education send a letter to the Minister of Education & Childcare and the Parliamentary Secretary for Gender Equity, communicating the cost pressures associated with addressing period poverty by providing menstrual products in schools and requesting support for boards in delivering these supports for students.

**CARRIED**

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

**5.2.2. Policy 520: Public Interest Disclosures**

134.23 Moved by: Trustee Swankey  
Seconded by: Trustee Bondar

THAT Policy 520 Public Interest Disclosures (404 – Whistleblower Protection) be referred back to Staff for consideration.

**CARRIED**

Meeting Recessed at 6:56 pm  
Meeting called back to order at 7:05 pm

**5.3. Policy Renovation Project – Policies to be Repealed**

**5.3.1. Board Regulation 300.2: School Administration Entitlements**

135.23 Moved by: Westerby  
Seconded by: Swankey

THAT the Board of Education repeal Board Regulation 300.2 School Administrative Entitlements.

**CARRIED**

**5.3.2. Policy 400: District Code of Conduct**

136.23 Moved by: Trustee Bondar  
Seconded by: Trustee Westerby

THAT the Board of Education repeal 400: District Code of Conduct.

**CARRIED**

**5.3.3. Policy 403: Police Information Check - Volunteers**

137.23 Moved by: Trustee Reid  
Seconded by: Trustee Bondar

THAT the Board of Education repeal Policy 403 Police Information Check – Volunteers.

**CARRIED**

**5.3.4. Policy 416: Exchange Teaching**

**138.23** Moved by: Trustee Bondar  
Seconded by: Trustee Westerby

THAT the Board of Education repeal Policy 416 Exchange Teaching.

**CARRIED**

**5.3.5. Policy 422: Smoke/Tobacco and E-Cigarette (Vapour) – Free Environments**

**139.23** Moved by: Trustee Bondar  
Seconded by: Trustee Swankey

THAT the Board of Education repeal Policy 422 Smoke/Tobacco and E-Cigarette (Vapour) – Free Environments.

**CARRIED**

**5.3.6. Policy 424: Child Abuse and Neglect**

**140.23** Moved by: Trustee Swankey  
Seconded by: Trustee Bondar

THAT the Board of Education repeal Policy 424 Child Abuse and Neglect.

**CARRIED**

**5.3.7. Policy 430: Staffing Allocations**

**141.23** Moved by: Trustee Reid  
Seconded by: Trustee Bondar

THAT the Board of Education repeal Policy 430 Staffing Allocations.

**CARRIED**

**5.3.8. Policy 508: Distance Learning Ordinarily Resident**

**142.23** Moved by: Trustee Bondar  
Seconded by: Trustee Westerby

THAT the Board of Education repeal Policy 508 Distance Learning Ordinarily Resident.

**CARRIED**

**5.3.9. Policy 513: Student Safety Equipment**

**143.23** Moved by: Trustee Reid  
Seconded by: Trustee Westerby

THAT the Board of Education repeal Policy 513 Student Safety Equipment.

**CARRIED**

**5.3.10. Policy 524: Physical Restraint and Seclusion of Students in School Settings**

**144.23** Moved by: Trustee Swankey  
Seconded by: Trustee Bondar

THAT the Board of Education direct the Superintendent to garner feedback from the Advisory Committee on Inclusive Education on Policy 524 & Administrative Procedure 427.

**CARRIED**

**5.3.11. Policy 533: Maintenance of Order & Policy 717: Trespassing**

**145.23** Moved by: Trustee Westerby  
Seconded by: Trustee Bondar

THAT the Board of Education repeal Policy 533 Maintenance of Order and Policy 717 Trespassing.

**5.3.12. Policy 608: Assistant Dogs & Policy 610: Pets/Animals in the Classroom**

**146.23** Moved by: Trustee Swankey  
Seconded by: Trustee Bondar

THAT the Board of Education repeal Policy 608 Assistance Dogs and Policy 610 Pets/Animals in the Classroom.

**CARRIED**

**5.3.13. Policy 702: First Aid**

**147.23** Moved by: Trustee Westerby  
Seconded by: Trustee Reid

THAT the Board of Education repeal Policy 702 First Aid.

**CARRIED**

**6. MEETING SUMMARIES**

**May 9, 2023 In-Camera Meeting**

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

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



Guest: Raj Dhasi

1. HR Report
2. BCPSEA Report
3. Board Annual Performance Review
4. Superintendent Annual Performance Review

**7. PUBLIC PARTICIPATION – COMMENTS/QUESTIONS CONCERNING AGENDA ITEMS**

- Policy 433 – Menstrual Products
- Policy 424 – Child Abuse and Neglect
- Machine & supply cost for menstrual products
- Education in schools on menstrual products

**8. ADJOURNMENT**

The meeting was adjourned at 8:01 p.m.

**7.1. Next Board of Education Meeting Date**

**Tuesday, September 12, 2023  
5:30 p.m.  
School District Office**

\_\_\_\_\_  
Board Chair

\_\_\_\_\_  
Secretary-Treasurer

## BOARD OF EDUCATION

### PRESENTATION

**DATE:** September 12, 2023

**TO:** Board of Education

**FROM:** David Manuel, Assistant Superintendent  
Kirk Savage, Assistant Superintendent  
Paula Jordan, Assistant Superintendent  
Rohan Arul-pragasam, Superintendent

**RE: STRATEGIC PLAN UPDATE – FRAMEWORK FOR ENHANCING  
STUDENT LEARNING (FESL)**

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The senior leadership team will lead a presentation regarding the Framework for Enhancing Student Learning (FESL) report as part of a continuous improvement cycle and progress updates in reference to Strategic Plan goals.

#### **Goal: Literacy**

We are dedicated to ensuring that students are proficient in foundational literacy skills and increase their abilities, confidence and willingness to engage with language to acquire, construct and communicate in meaningful ways from Early Learning Years (pre-K) through to Grade 12.

#### **Goal: Numeracy**

We are dedicated to ensuring that all students become proficient in numeracy skills that allow them to create, apply and conceptualize mathematics in real world situations from Early Learning Years (pre-K) through to Grade 12.

#### **Goal: Human & Social Development**

We celebrate diversity, embrace inclusion and foster a sense of belonging to ensure all students thrive. Equity and inclusion are foundational to learning and leading, and are critical to success, wellbeing and fulfillment.

#### **Goal: Transitions**

Students experience pivotal transition points throughout their education, from pre-K to Kindergarten, from grade to grade, school to school, and from school to post-secondary or work situations. We acknowledge our responsibility to support all learners, so they successfully complete their education (pre-K through to Grade 12) with a sense of dignity and purpose, and opportunities to meet their goals.

## BOARD OF EDUCATION

### INFORMATION REPORT

**DATE:** September 12, 2023  
**TO:** Board of Education  
**FROM:** Simone Sangster, Secretary Treasurer  
**RE:** **TRUSTEE REMUNERATION**

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#### **BACKGROUND:**

[Policy 190](#) states that trustee remuneration will be adjusted annually effective July 1<sup>st</sup> 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, 2023 was 2.8% higher. Therefore, trustee remuneration was adjusted effective July 1, 2023 as follows:

	Previous Rate	New Rate	Total Increase
<b>Trustee</b>	\$24,170	\$24,847	\$677
<b>Vice Chair</b>	\$25,597	\$26,314	\$717
<b>Chair</b>	\$27,362	\$28,128	\$766

## **BOARD OF EDUCATION**

### **INFORMATION REPORT**

**DATE:** September 12, 2023  
**TO:** Board of Education  
**FROM:** Heather Maahs, Audit Committee Chair  
**RE:** **AUDIT WORKING COMMITTEE REPORT**

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The Board of Education will receive the Audit Working Committee Report of September 7, 2023.

# Minutes

Audit Working Committee Meeting  
September 7, 2023



Chilliwack  
School District

## AUDIT WORKING COMMITTEE MEETING

Meeting Held Thursday, September 7, 2023 – 2:30 p.m.  
SDO

Attendance:	Heather Maahs Richard Procee Willow Reichelt	Chair Trustee Trustee
Staff:	Simone Sangster Mark Friesen Kristy Hodson Talana McInally	Secretary Treasurer Assistant Secretary Treasurer Manager of Finance Executive Assistant (Recorder)
Also in Attendance:	Tim Holloway	KPMG
Regrets:	Michael Olson Rohan Arul-pragasam	Community Member Superintendent

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

Meeting was called to order at 2:33 p.m.

### 2. **APPROVAL OF AGENDA**

The Agenda was amended to add item #6 – Financial Integrity and Toolkit Sessions and the amended agenda was approved by unanimous consent.

### 3. **APPROVAL OF MINUTES**

The minutes of the June 6, 2023 meeting was approved unanimously.

**CARRIED**

# Minutes

Audit Working Committee Meeting  
September 7, 2023



## 4. REVIEW OF AUDIT / YEAR-END

### 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, 2022.

Tim reviewed the Audit Findings Report with in depth explanations of the Areas of Audit Focus and Audit Risks sections 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, 2023 and gave further details of the Unrestricted and Restricted balances. The Unrestricted accounts have a balance of \$5.9 million. The district has fulfilled the \$5,028,300 commitment in Capital Cost Sharing to the Stitò:s and Vedder Elementary building projects.

### 4.3 FINANCIAL STATEMENT DISCUSSION & ANALYSIS

The 2022-23 Financial Statement Discussion & Analysis report was shared as supplemental information to the Audited Financial Statements.

## 5. DISCUSSION WITH KPMG and BOARD: STAFF EXCUSED

3:22 p.m. – District staff left meeting. Trustee members were provided an opportunity for discussion with Tim Holloway, KPMG.

3:38 p.m. – District staff returned to the meeting.

## 6. FINANCIAL INTEGRITY and TOOLKIT (F.I.T.) SESSIONS

Kristy Hodson, Manager of Finance, introduced the committee to the Financial Integrity and Toolkit (F.I.T.) Sessions that are provided to school administration, business managers, accounting clerks and clerical annually. These sessions offer cash control testing, collaboration and other Finance support and training opportunities.

## 7. ADJOURNMENT

The meeting was adjourned at 3:46 p.m.

## BOARD OF EDUCATION

### INFORMATION REPORT

**DATE:** September 12, 2023  
**TO:** Board of Education  
**FROM:** Margaret Reid, BCSTA Representative  
**RE: BCSTA REPORT**

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

# TRUSTEE REPORT

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Trustee: Willow Reichelt

Report Date: September 6, 2023

Welcome to a new school year!

Thank you to all of the staff members who worked hard over the summer to make sure everything was ready for students last week. You are much appreciated.

To all of our students, I wish you a wonderful school year full of deep learning and new experiences.

Trustees, I look forward to a productive year as we settle into our roles and come together as a team.



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# TRUSTEE REPORT

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Trustee: David Swankey

Report Date: Sept 6<sup>th</sup>, 2023

## 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.*

- July 14<sup>th</sup> – Met with BCSTA staff to review Bylaw Review & Legislative Committee Work Plans
- July 17<sup>th</sup> – Chaired BCSTA Bylaw Review Committee Mtg.
- Aug 22/23<sup>rd</sup> – Attended District All-Leaders Working Session
- Aug 25<sup>th</sup> – Met with BCSTA staff to review Bylaw Committee Work Plan
- Aug 28/29<sup>th</sup> – Attended Board Working Session
- Aug 30<sup>th</sup> – Chaired BCSTA Bylaw Review Committee Mtg.

## UPCOMING EVENTS OF INTEREST TO THE BOARD

- Oct 19<sup>th</sup>-22<sup>nd</sup> – BEdAccess hosted Education Conference “AdvoCon 2023”
  - <https://bcedaccess.com/advocon2023/>
- Nov 23<sup>rd</sup>-26<sup>th</sup> – BCSTA Academy
- Nov 30<sup>th</sup>-Dec 2<sup>nd</sup> – 27<sup>th</sup> Annual FNEESC Education Conference
  - <http://www.fnesc.ca/conference/>

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# TRUSTEE REPORT

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Trustee: Teri Westerby

Report Date: September 6<sup>th</sup>

## Welcome Back!

*With the start of a new school year, I wanted to take a moment to welcome back all students and staff and extend my heartfelt wishes for a wonderful academic year ahead. I trust that you all had a fantastic summer filled with fun activities, laughter, and happy moments that you will cherish for years to come.*

*As for the board, we had an incredibly productive summer as we met on several occasions to work towards a shared goal of ensuring the success of our students, staff, and faculty. We were fortunate enough to have the opportunity to come together with all the leaders in the district on August 22nd and 23rd to discuss the concept of inclusive education. With the guidance of our keynote speaker, Rod Allen, and expertise from Len Pierre, we engaged with the framework of Indigenous Cultural Safety & Humility, making certain that we are delivering the best possible education experience to all our students.*

*On August 28th and 29th, we as the board held a fruitful meeting to discuss governance and collaboration in order to be more effective as Trustees in the years ahead. Our discussions and insightful exchanges have paved the way to exciting developments for the board in the coming years.*

*Lastly, I had the great privilege of witnessing the signing of a historic Memorandum of Understanding between the Skwah First Nation and the Chilliwack School District for an Adult Education Program partnership on Friday, September 1st. This unprecedented partnership is a truly exciting opportunity for Chilliwack residents and a testament to our unwavering commitment to providing the best possible education to everyone in our community.*

*Once again, welcome back, enjoy the start of the new academic year, and let us all work together to make it a great success.*

*Warm Regards,*

*Teri Westerby*

## BOARD OF EDUCATION

### DECISION REPORT

**DATE:** September 12, 2023  
**TO:** Board of Education  
**FROM:** Simone Sangster, Secretary Treasurer  
**RE:** **2022-2023 AUDITED FINANCIAL STATEMENTS & FSDA**

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#### **RECOMMENDATION:**

THAT the Board approve the 2022-2023 Audited Financial Statements as presented.

#### **BACKGROUND:**

The Assistant Secretary Treasurer, Mark Friesen, and Tim Holloway, Lead Audit Engagement Partner – KPMG, will present the 2022-2023 Audited Financial Statements included in this package.

The supplementary Financial Statement Discussion & Analysis (FSDA) report is provided along with the audited financial statements. 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.

Audited Financial Statements of

# **School District No. 33 (Chilliwack)**

And Independent Auditors' Report thereon

June 30, 2023

# School District No. 33 (Chilliwack)

June 30, 2023

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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, 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 Schools of the Board of Education \_\_\_\_\_ Date Signed \_\_\_\_\_

Signature of the Superintendent \_\_\_\_\_ Date Signed \_\_\_\_\_

Signature of the Secretary Treasurer

Date Signed

# School District No. 33 (Chilliwack)

## Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	40,155,197	44,234,912
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	280,717	4,064,664
Due from First Nations	344,113	519,732
Other (Note 3)	267,613	471,481
<b>Total Financial Assets</b>	<b>41,047,640</b>	<b>49,290,789</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	17,693,932	22,942,899
Unearned Revenue (Note 5)	1,842,637	1,866,531
Deferred Revenue (Note 6)	3,329,111	2,388,495
Deferred Capital Revenue (Note 7)	242,337,300	236,009,675
Employee Future Benefits (Note 8)	4,567,987	4,335,814
Asset Retirement Obligation (Note 9)	13,870,683	13,870,683
Other Liabilities	1,363,679	1,313,699
<b>Total Liabilities</b>	<b>285,005,329</b>	<b>282,727,796</b>
<b>Net Debt</b>	<b>(243,957,689)</b>	<b>(233,437,007)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 10)	305,260,198	294,354,196
Restricted Assets (Endowments) (Note 12)	73,261	73,261
Prepaid Expenses	530,758	447,605
Supplies Inventory		
<b>Total Non-Financial Assets</b>	<b>305,864,217</b>	<b>294,875,062</b>
<b>Accumulated Surplus (Deficit) (Note 19)</b>	<b>61,906,528</b>	<b>61,438,055</b>
<b>Accumulated Surplus (Deficit) is comprised of:</b>		
Accumulated Surplus (Deficit) from Operations	61,906,528	61,438,055
Accumulated Remeasurement Gains (Losses)		
	<b>61,906,528</b>	<b>61,438,055</b>

Contractual Obligations (Note 16)

Contingent Liabilities (Note 17)

Approved by the Board

Signature of the Chairperson of the Board of Education	DRAFT	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, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	168,801,533	<b>175,044,946</b>	162,185,807
Other	266,234	<b>214,649</b>	364,688
Tuition	1,876,625	<b>2,199,961</b>	1,547,028
Other Revenue	6,483,089	<b>8,090,362</b>	6,620,525
Rentals and Leases	230,000	<b>221,897</b>	240,526
Investment Income	1,015,000	<b>1,401,772</b>	360,185
Amortization of Deferred Capital Revenue	8,990,302	<b>8,935,001</b>	7,442,754
<b>Total Revenue</b>	<u>187,662,783</u>	<u><b>196,108,588</b></u>	<u>178,761,513</u>
<b>Expenses</b>			
Instruction	156,737,066	<b>158,031,669</b>	143,704,890
District Administration	5,022,434	<b>5,211,924</b>	4,917,746
Operations and Maintenance	27,359,195	<b>27,075,768</b>	24,788,725
Transportation and Housing	5,032,493	<b>5,320,754</b>	4,579,083
<b>Total Expense</b>	<u>194,151,188</u>	<u><b>195,640,115</b></u>	<u>177,990,444</u>
<b>Surplus (Deficit) for the year</b>	<u>(6,488,405)</u>	<u><b>468,473</b></u>	<u>771,069</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>61,438,055</b>	60,666,986
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u><b>61,906,528</b></u></u>	<u>61,438,055</u>



# School District No. 33 (Chilliwack)

Statement of Changes in Net Debt  
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(6,488,405)	<b>468,473</b>	771,069
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(25,533,644)	<b>(21,098,066)</b>	(44,741,221)
Amortization of Tangible Capital Assets	10,260,553	<b>10,192,064</b>	8,567,338
<b>Total Effect of change in Tangible Capital Assets</b>	(15,273,091)	<b>(10,906,002)</b>	(36,173,883)
Acquisition of Prepaid Expenses		<b>(530,758)</b>	(447,605)
Use of Prepaid Expenses		<b>447,605</b>	1,226,560
<b>Total Effect of change in Other Non-Financial Assets</b>	-	<b>(83,153)</b>	778,955
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(21,761,496)</u>	<b>(10,520,682)</b>	(34,623,859)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>(10,520,682)</b>	(34,623,859)
<b>Net Debt, beginning of year</b>		<b>(233,437,007)</b>	(198,813,148)
<b>Net Debt, end of year</b>		<b>(243,957,689)</b>	(233,437,007)

# School District No. 33 (Chilliwack)

Statement of Cash Flows  
Year Ended June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	468,473	771,069
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	4,163,434	384,150
Prepaid Expenses	(83,153)	778,955
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(5,248,967)	(252,666)
Unearned Revenue	(23,894)	458,931
Deferred Revenue	940,616	303,694
Employee Future Benefits	232,173	308,183
Other Liabilities	49,980	238,258
Amortization of Tangible Capital Assets	10,192,064	8,567,338
Amortization of Deferred Capital Revenue	(8,935,001)	(7,442,754)
Bylaw Capital Spent on Non Capital Items	(1,823,819)	(1,894,534)
<b>Total Operating Transactions</b>	<u>(68,094)</u>	<u>2,220,624</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(20,888,964)	(3,915,587)
Tangible Capital Assets -WIP Purchased	(209,102)	(40,825,634)
<b>Total Capital Transactions</b>	<u>(21,098,066)</u>	<u>(44,741,221)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	17,086,445	47,519,311
<b>Total Financing Transactions</b>	<u>17,086,445</u>	<u>47,519,311</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>(4,079,715)</u>	4,998,714
<b>Cash and Cash Equivalents, beginning of year</b>	<u>44,234,912</u>	39,236,198
<b>Cash and Cash Equivalents, end of year</b>	<u>40,155,197</u>	44,234,912
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash Equivalents	<u>40,155,197</u>	44,234,912
	<u>40,155,197</u>	44,234,912

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**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.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

a) Basis of accounting

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

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

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

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

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Unearned Revenue

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

e) Deferred Revenue and Deferred Capital Revenue

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

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

f) Asset Retirement Obligation:

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

g) Employee Future Benefits

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

The most recent valuation of the obligation was performed at March 31, 202 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

g) Employee Future Benefits (cont'd)

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

h) Tangible Capital Assets

The following criteria apply:

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

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

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

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

i) Prepaid Expenses

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

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

j) Funds and Reserves

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

k) Revenue Recognition

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

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

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

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

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

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

k) Revenue Recognition (cont'd)

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

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

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

l) Expenses

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

Allocation of Costs

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

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.



**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

n) Financial Instruments

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

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

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

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

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

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

o) Measurement Uncertainty

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

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

p) Future Changes in Accounting Policy(ies)

*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.

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	June 30, 2023	June 30, 2022
	<u>          </u>	<u>          </u>
Trade receivables	\$ 99,442	\$ 90,339
GST receivable	116,720	355,321
Rent receivable	12,838	13,484
Other	38,613	12,337
	<u>\$ 267,613</u>	<u>\$ 471,481</u>

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 4      ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER**

	June 30, 2023	June 30, 2022
Trade payables	\$ 1,909,983	\$ 4,243,098
Salaries and benefits payable	14,959,406	12,841,568
Accrued vacation pay	582,699	626,690
Construction holdbacks	237,260	5,090,673
Other	4,584	140,870
	\$ 17,693,932	\$ 22,942,899

**NOTE 5      UNEARNED REVENUE**

	June 30, 2023	June 30, 2022
Balance, beginning of year	\$ 1,866,531	\$ 1,407,600
Increase:		
Tuition fees collected	2,166,067	1,908,479
Other	10,000	97,480
	2,176,067	2,005,959
Decrease:		
Tuition fees recognized	2,199,961	1,547,028
Balance, end of year	\$ 1,842,637	\$ 1,866,531

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**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, 2023</u>	<u>June 30, 2022</u>
Balance, beginning of year	\$ 2,388,495	\$ 2,084,801
Increase: Contributions received		
Provincial Grants – Ministry of Education	16,028,058	13,748,068
Provincial Grants - Other	94,263	53,591
Other	4,507,012	3,765,414
Investment income	74,199	12,290
	<u>20,703,532</u>	<u>17,579,363</u>
Decrease:		
Expenses	19,762,916	16,626,741
Recovered		648,928
	<u>19,762,916</u>	<u>17,275,669</u>
Net changes for the year	<u>940,616</u>	<u>303,694</u>
Balance, end of year	<u>\$ 3,329,111</u>	<u>\$ 2,388,495</u>

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**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 2023	Unspent Capital 2023	Total Deferred Capital Revenue 2023	Total Deferred Capital Revenue 2022
Balance, beginning of year	\$229,946,925	\$6,062,750	\$236,009,675	\$197,827,652
Increase:				
Transfer from Unspent – Capital Additions	15,353,863	-	15,353,863	3,642,628
Transfer from Unspent – Work in Progress	209,102	-	209,102	40,825,634
Transfer from Deferred Capital Revenue – Work in Progress	-	-	-	-
Provincial Grants – Ministry of Education	-	14,033,536	14,033,536	46,338,902
Other Income	-	3,052,909	3,052,909	1,180,409
	<u>15,562,965</u>	<u>17,086,445</u>	<u>32,649,410</u>	<u>91,987,573</u>
Decrease:				
Amortization of Deferred Capital	8,935,001	-	8,935,001	7,442,754
Capital Additions–transfer to Deferred Capital	-	15,353,863	15,353,863	3,642,628
Work in Progress–transfer to Deferred Capital	-	209,102	209,102	40,825,634
Site Purchases - transfer to Revenue	-	-	-	-
Facility Improvements Not Capitalized	-	1,823,819	1,823,819	1,894,534
	<u>8,935,001</u>	<u>17,386,784</u>	<u>26,321,785</u>	<u>53,805,550</u>
Net changes for the year	<u>6,627,964</u>	<u>(300,339)</u>	<u>6,327,625</u>	<u>38,182,023</u>
Balance, end of year	<u>\$236,574,889</u>	<u>\$5,762,411</u>	<u>\$242,337,300</u>	<u>\$236,009,675</u>

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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, 2023</u>	<u>June 30, 2022</u>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 4,505,928	\$ 4,619,895
Service Cost	410,009	409,678
Interest Cost	153,966	121,332
Benefit Payments	(374,192)	(366,508)
Actuarial (Gain) Loss	(155,097)	(278,469)
Accrued Benefit Obligation – March 31	<u>\$4,540,614</u>	<u>\$4,505,928</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	\$ 4,540,614	\$ 4,505,928
Market Value of Plan Assets - March 31	<u>-</u>	<u>-</u>
Funded Status - Surplus (Deficit)	(4,540,614)	(4,505,928)
Employer Contributions After Measurement Date	188,039	158,834
Benefits Expense After Measurement Date	(144,154)	(140,994)
Unamortized Net Actuarial (Gain) Loss	(71,258)	152,275
Accrued Benefit Asset (Liability) - June 30	<u>\$ (4,567,987)</u>	<u>\$ (4,335,814)</u>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability - July 1	\$ 4,335,813	\$ 4,027,631
Net Expense for Fiscal Year	635,571	629,442
Employer Contributions	(403,397)	(321,260)
Accrued Benefit Liability - June 30	<u>\$ 4,567,987</u>	<u>\$ 4,335,814</u>
<b>Components of Net Benefit Expense</b>		
Service Cost	\$ 404,052	\$ 409,761
Interest Cost	163,083	129,491
Amortization of Net Actuarial (Gain)/Loss	68,436	90,191
Net Benefit Expense	<u>\$ 635,571</u>	<u>\$ 629,442</u>
Discount Rate - April 1	3.25%	2.50%
Discount Rate - March 31	4.00%	3.25%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	12.8	12.8

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 9 ASSET RETIREMENT OBLIGATION**  
PS 3280

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 21). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset Retirement Obligation, July 1, 2022 (see Note 21)	\$13,870,683
Settlements during the year	-
Asset Retirement Obligation, closing balance	<u>\$13,870,683</u>

**NOTE 10 TANGIBLE CAPITAL ASSETS**

**Net Book Value**

	Net Book Value June 30, 2023	Net Book Value June 30, 2022 (As restated - note 21)
Sites	\$ 47,351,859	\$ 47,351,859
Buildings	\$ 243,441,678	169,708,685
Buildings - work in progress	381,728	68,838,383
Furniture & Equipment	9,044,179	3,598,813
Vehicles	4,204,821	4,524,297
Computer Software	74,527	111,228
Computer Hardware	761,406	220,931
<b>Total</b>	<u>\$ 305,260,198</u>	<u>\$ 294,354,196</u>

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**June 30, 2023**

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

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

**June 30, 2022**

Cost:	Balance at July 1, 2021	(ARO - note 21)	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2022 (As restated - note 21)
Sites	\$ 47,351,859	\$ -	\$ -	\$ -	\$ -	\$ 47,351,859
Buildings	286,098,183	13,870,683	3,024,473	-	12,854,359	315,847,698
Buildings - work in progress	42,759,644	-	40,825,634	-	(14,746,895)	68,838,383
Furniture & Equipment	7,481,054	-	88,959	(814,837)	1,739,036	8,494,212
Vehicles	6,356,371	-	787,222	(231,543)	-	6,912,050
Computer Software	235,534	-	14,933	(59,016)	-	191,451
Computer Hardware	218,111	-	-	-	153,500	371,611
<b>Total</b>	<b>\$ 390,500,756</b>	<b>\$ 13,870,683</b>	<b>\$ 44,741,221</b>	<b>\$ (1,105,396)</b>	<b>\$ -</b>	<b>\$ 448,007,264</b>

Accumulated Amortization:	Balance at July 1, 2021	(ARO - note 21)	Additions	Disposals	Balance at June 30, 2022 (As restated - note 21)
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	125,291,839	13,861,685	6,985,489	-	146,139,013
Furniture & Equipment	4,911,473	-	798,763	(814,837)	4,895,399
Vehicles	1,955,875	-	663,421	(231,543)	2,387,753
Computer Software	96,540	-	42,699	(59,016)	80,223
Computer Hardware	91,708	-	58,972	-	150,680
<b>Total</b>	<b>\$ 132,347,435</b>	<b>\$ 13,861,685</b>	<b>\$ 8,549,344</b>	<b>\$ (1,105,396)</b>	<b>\$ 153,653,068</b>



**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 11      EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 from school districts.

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

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

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

The School District paid \$13,017,593 (2022: \$12,266,523) for employer contributions to the plans for the year ended June 30, 2023.

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023, with results available in 2024. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 2025.

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, 2023**

**NOTE 12 RESTRICTED ASSETS - ENDOWMENT FUNDS**

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

Name of Endowment	Balance July 1, 2022	Contribution s	Balance July 1, 2023
Brunt	\$ 30,000	\$ -	\$ 30,000
Nelson	10,000	-	10,000
Newberry	13,000	-	13,000
Ford Mountain	20,261	-	20,261
<b>Total</b>	<b>\$ 73,261</b>	<b>\$ -</b>	<b>\$ 73,261</b>

**NOTE 13 INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2023, were as follows:

- A transfer in the amount of 495,002 (2022 - \$272,959) was made from the operating fund to the capital fund for capital equipment purchases.

**NOTE 14 RELATED PARTY TRANSACTIONS**

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

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 15 BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 21, 2023. The Board adopted a preliminary annual budget on June 14, 2022. 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:

	2023 Amended	2023 Preliminary	Difference
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	\$168,801,533	\$165,225,559	\$ 3,575,974
Other	266,234	247,404	18,830
Federal Grants		2,985,000	(2,985,000)
Tuition	1,876,625	1,646,625	230,000
Other Revenue	6,483,089	2,931,123	3,551,966
Rentals and Leases	230,000	217,260	12,740
Investment Income	1,015,000	298,500	716,500
Amortization of Deferred Capital Revenue	8,990,302	8,841,080	149,222
<b>Total Revenue</b>	<b>187,662,783</b>	<b>182,392,551</b>	<b>5,270,232</b>
<b>Expenses</b>			
Instruction	156,737,066	147,484,190	9,252,876
District Administration	5,022,434	5,602,153	(579,719)
Operations and Maintenance	27,359,195	26,237,098	1,122,097
Transportation and Housing	5,032,493	4,687,387	345,106
<b>Total Expenses</b>	<b>194,151,188</b>	<b>184,010,828</b>	<b>10,140,360</b>
<b>Surplus (Deficit) for the year</b>	<b>(6,488,405)</b>	<b>(1,618,277)</b>	<b>(4,870,128)</b>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets			
From Local Capital	(5,598,301)	(554,274)	(5,044,027)
From Deferred Capital Revenue	(19,935,343)		(19,935,343)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(25,533,644)</b>	<b>(554,274)</b>	<b>(24,979,370)</b>
Amortization of Tangible Capital Assets	10,260,553	10,011,357	249,196
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(15,273,091)</b>	<b>9,457,083</b>	<b>(24,730,174)</b>
<b>(Increase) Decrease in Net Financial Assets</b>	<b>\$ (21,761,496)</b>	<b>\$ 7,838,806</b>	<b>\$ (29,600,302)</b>

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 16 CONTRACTUAL OBLIGATIONS**

The School District has a total of \$10,537,558 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:**

AD Rundle - Portable Moves x 8	Purchase order	\$ 204,813
Bernard Elementary - Playground Replacement	Purchase order	195,000
McCammom Elementary - Roof Replacement	Purchase order	350,000
Strathcona Elementary - Rooftop Unit Replacement	Purchase order	616,658
Transportation Dept	Purchase order	1,533,299
AD Rundle - Painting - Exterior Complete	Purchase order	77,000
Central Elementary - Painting - Exterior Complete	Purchase order	83,000
Cheam Elementary - Painting - Exterior Complete	Purchase order	38,000
Cheam Elementary - Telecom Upgrade - LAN System	Purchase order	18,000
Chilliwack Middle - Roof Replacement Area 10	Purchase order	95,000
Chilliwack Secondary - Telecom Upgrade - LAN System	Purchase order	101,000
Cultus Lake Elementary - Telecom Upgrade - LAN System	Purchase order	16,000
GW Graham Secondary - HVAC Dust Collector Upgrade	Contract	300,000
Greendale Elementary - Telecom Upgrade - LAN System	Purchase order	11,000
Kwiyeqel Secondary - Site Upgrade - Main Rear Stair Structural Repairs	Purchase order	80,000
Kwiyeqel Secondary - Painting - Exterior Complete	Purchase order	36,000
Kwiyeqel Secondary - Telecom Upgrade - LAN System	Purchase order	7,000
Leary Integrated Arts & Tech Elementary - Telecom Upgrade - LAN System	Purchase order	16,000
Little Mountain Elementary - Painting Exterior Complete	Purchase order	50,000
Little Mountain Elementary - Flooring Upgrade - Main Hallways and Common Areas	Purchase order	20,000
McCammom Elementary - Telecom Upgrade - LAN System	Purchase order	23,000
Mt Slesse Middle - Fire Alarm Renewal	Purchase order	15,000
Mt Slesse Middle - Telecom Upgrade - LAN System	Purchase order	39,000
Promontory Heights Elementary - Telecom Upgrade - LAN System	Purchase order	34,000
Robertson Elementary - Flooring Upgrade - Library Flooring	Purchase order	50,000
Robertson Elementary - HVAC Roof Top Unit Upgrade	Purchase order	85,000
Sardis Elementary - Telecom Upgrade - LAN System	Purchase order	25,000
Sardis Secondary - Telecom Upgrade - LAN System	Purchase order	101,000
Sardis Secondary - Flooring Upgrade - Main Hallways and Common Areas	Purchase order	115,000
Strathcona Elementary - Telecom Upgrade - LAN System	Purchase order	20,000
Vedder Elementary - Building Envelope Upgrades - Wall Repair & Window Replacement	Purchase order	40,000
Vedder Middle - Roof Replacement Area 7	Purchase order	220,000
Vedder Middle - Flooring Replacement and Structural Floor Repair & Window Replacement	Purchase order	89,257
Vedder Middle - Telecom Upgrade - LAN System	Purchase order	39,000
Promontory Heights Elementary - Playground Replacement	Purchase order	224,000
Unsworth Elementary - Building Envelope Upgrades - Wall Repair & Window Replacement	Contract	1,232,000
Vedder Elementary - Building Envelope Upgrades - Wall Repair & Window Replacement	Contract	1,288,000
Sardis Secondary Addition - Architectural Services	Contract	1,690,434
GW Graham Sec. Addition	Contract	508,329
Stitos Elementary Middle	Contract	851,768
Total Construction Commitments		\$ 10,537,558

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 17     CONTINGENT LIABILITIES**

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

**NOTE 18     EXPENSES BY OBJECT**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Salaries and benefits	\$ 159,950,447	\$ 147,264,509
Services and supplies	25,497,604	22,158,597
Amortization	<u>10,192,064</u>	<u>8,567,338</u>
	<u>\$ 195,640,115</u>	<u>\$ 177,990,444</u>

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 19 ACCUMULATED SURPLUS**

	June 30, 2023	June 30, 2022
<b>Operating Fund Accumulated Surplus</b>		
Internally Restricted (appropriated) by Board for:		
School-based Carry Forwards	\$ 984,352	\$ 1,528,101
Aboriginal Education Targeted Funds Unexpended	10,678	625,452
International Support	30,000	30,000
<b>Total Internally Restricted Operating Surplus</b>	<b>1,025,030</b>	<b>2,183,553</b>
<b>Unrestricted Operating Surplus (Contingency)</b>	<b>5,956,889</b>	<b>3,567,832</b>
<b>Total Operating Fund Accumulated Surplus</b>	<b>\$ 6,981,919</b>	<b>\$ 5,751,385</b>
<b>Special Purpose Funds Surplus</b>	<b>\$ 73,261</b>	<b>\$ 73,261</b>
<b>Capital Fund Accumulated Surplus</b>		
Local Capital	61,475	73,274
Restricted for Capital Cost Sharing	-	5,028,300
Investment in Tangible Capital Assets	54,789,873	50,511,835
<b>Total Capital Fund Accumulated Surplus</b>	<b>\$ 54,851,348</b>	<b>\$ 55,613,409</b>
<b>Total Accumulated Surplus</b>	<b>\$ 61,906,528</b>	<b>\$ 61,438,055</b>

**NOTE 20 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.

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 21      PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY**  
 PS 2120

On July 1, 2022, the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related asset or April 1, 1988 (effective date of the *Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes*).

*The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:*

	Increase (Decrease)
Asset Retirement Obligation (liability)	\$13,870,683
Tangible Capital Assets – cost	13,870,683
Tangible Capital Assets – accumulated amortization	13,861,685
Operations & Maintenance Expense – Asset amortization (2022)	17,994
Accumulated Surplus – Invested in Capital Assets	(13,861,685)

**NOTE 22      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.

**SCHOOL DISTRICT NO. 33 (CHILLIWACK)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 22     RISK MANAGEMENT (cont'd)**

b) Market risk

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

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

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

c) Liquidity risk

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

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

Risk management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2022 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, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	5,751,385	73,261	55,613,409	<b>61,438,055</b>	74,510,677
Prior Period Adjustments					(13,843,691)
<b>Accumulated Surplus (Deficit), beginning of year, as restated</b>	<b>5,751,385</b>	<b>73,261</b>	<b>55,613,409</b>	<b>61,438,055</b>	60,666,986
<b>Changes for the year</b>					
Surplus (Deficit) for the year	1,725,536		(1,257,063)	<b>468,473</b>	771,069
Interfund Transfers					
Tangible Capital Assets Purchased	(5,535,101)		5,535,101	-	
Local Capital	5,040,099		(5,040,099)	-	
<b>Net Changes for the year</b>	<b>1,230,534</b>	-	<b>(762,061)</b>	<b>468,473</b>	<b>771,069</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>6,981,919</b>	<b>73,261</b>	<b>54,851,348</b>	<b>61,906,528</b>	61,438,055

# School District No. 33 (Chilliwack)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	151,092,772	<b>158,011,959</b>	147,206,738
Other	160,000	<b>147,140</b>	279,600
Tuition	1,876,625	<b>2,199,961</b>	1,547,028
Other Revenue	3,186,707	<b>3,678,322</b>	3,175,697
Rentals and Leases	230,000	<b>221,897</b>	240,526
Investment Income	980,000	<b>1,327,573</b>	347,895
<b>Total Revenue</b>	<b>157,526,104</b>	<b>165,586,852</b>	<b>152,797,484</b>
<b>Expenses</b>			
Instruction	138,345,834	<b>138,536,775</b>	127,433,417
District Administration	5,022,434	<b>5,211,924</b>	4,917,746
Operations and Maintenance	15,153,380	<b>15,508,155</b>	14,672,952
Transportation and Housing	4,222,610	<b>4,604,462</b>	3,877,716
<b>Total Expense</b>	<b>162,744,258</b>	<b>163,861,316</b>	<b>150,901,831</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(5,218,154)</b>	<b>1,725,536</b>	<b>1,895,653</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>5,714,880</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		<b>(5,535,101)</b>	(272,959)
Local Capital	(496,726)	<b>5,040,099</b>	
<b>Total Net Transfers</b>	<b>(496,726)</b>	<b>(495,002)</b>	<b>(272,959)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>1,230,534</b>	<b>1,622,694</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>5,751,385</b>	<b>4,128,691</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>6,981,919</b>	<b>5,751,385</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>1,025,030</b>	2,183,553
Unrestricted		<b>5,956,889</b>	3,567,832
<b>Total Operating Surplus (Deficit), end of year</b>		<b>6,981,919</b>	<b>5,751,385</b>

# School District No. 33 (Chilliwack)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	152,298,541	<b>153,304,934</b>	148,213,175
ISC/LEA Recovery	(2,640,377)	<b>(2,791,233)</b>	(2,640,327)
Other Ministry of Education and Child Care Grants			
Pay Equity	864,624	<b>864,624</b>	864,624
Funding for Graduated Adults	5,344	<b>10,689</b>	11,947
Student Transportation Fund	329,456	<b>329,456</b>	329,456
Support Staff Benefits Grant	216,448	<b>220,285</b>	216,448
FSA Scorer Grant	14,329	<b>14,329</b>	14,329
Early Learning Framework (ELF) Implementation	2,026	<b>2,026</b>	3,556
Labour Settlement Funding		<b>6,054,468</b>	
Extreme Weather Grant			193,530
Equity Scan Grant	2,381	<b>2,381</b>	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>151,092,772</b>	<b>158,011,959</b>	147,206,738
<b>Provincial Grants - Other</b>	<b>160,000</b>	<b>147,140</b>	279,600
<b>Tuition</b>			
International and Out of Province Students	1,876,625	<b>2,199,961</b>	1,547,028
<b>Total Tuition</b>	<b>1,876,625</b>	<b>2,199,961</b>	1,547,028
<b>Other Revenues</b>			
Funding from First Nations	2,640,377	<b>2,791,233</b>	2,640,371
Miscellaneous			
Distance Learning Course Fees			430
Transportation Fee Revenue	333,050	<b>387,014</b>	325,735
Energy Program Revenue	30,000	<b>149,979</b>	35,258
Other Miscellaneous	183,280	<b>350,096</b>	167,289
Textbook Deposit Revenue			6,614
<b>Total Other Revenue</b>	<b>3,186,707</b>	<b>3,678,322</b>	3,175,697
<b>Rentals and Leases</b>	<b>230,000</b>	<b>221,897</b>	240,526
<b>Investment Income</b>	<b>980,000</b>	<b>1,327,573</b>	347,895
<b>Total Operating Revenue</b>	<b>157,526,104</b>	<b>165,586,852</b>	152,797,484

# School District No. 33 (Chilliwack)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object  
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
<b>Salaries</b>			
Teachers	69,833,312	<b>69,824,658</b>	64,858,061
Principals and Vice Principals	9,250,933	<b>9,081,099</b>	8,810,821
Educational Assistants	13,934,944	<b>14,321,951</b>	12,625,234
Support Staff	14,473,141	<b>14,655,879</b>	13,462,135
Other Professionals	3,629,942	<b>3,646,063</b>	3,583,787
Substitutes	6,433,314	<b>6,516,258</b>	5,844,300
<b>Total Salaries</b>	<b>117,555,586</b>	<b>118,045,908</b>	109,184,338
<b>Employee Benefits</b>	27,841,983	<b>28,579,969</b>	25,969,127
<b>Total Salaries and Benefits</b>	<b>145,397,569</b>	<b>146,625,877</b>	135,153,465
<b>Services and Supplies</b>			
Services	4,689,747	<b>4,754,464</b>	4,346,087
Student Transportation	32,000	<b>44,031</b>	23,698
Professional Development and Travel	1,030,215	<b>958,061</b>	802,422
Rentals and Leases	25,000	<b>36,879</b>	23,817
Dues and Fees	267,774	<b>248,061</b>	181,358
Insurance	276,500	<b>311,466</b>	257,896
Supplies	8,558,453	<b>8,380,136</b>	7,627,986
Utilities	2,467,000	<b>2,502,341</b>	2,485,102
<b>Total Services and Supplies</b>	<b>17,346,689</b>	<b>17,235,439</b>	15,748,366
<b>Total Operating Expense</b>	<b>162,744,258</b>	<b>163,861,316</b>	150,901,831

# School District No. 33 (Chilliwack)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	56,463,535	358,616		658,134		4,286,366	61,766,651
1.03 Career Programs				675,456	57,599	7,391	740,446
1.07 Library Services	1,422,589	53,149		23,579		72,587	1,571,904
1.08 Counselling	2,205,516					26,090	2,231,606
1.10 Special Education	7,425,970	344,972	13,093,695	415,119		800,749	22,080,505
1.30 English Language Learning	955,729	64,046				74,730	1,094,505
1.31 Indigenous Education	934,744	162,795	1,215,477	11,624	99,646	162,827	2,587,113
1.41 School Administration	249,855	7,802,725		2,697,934	488,140	256,967	11,495,621
1.60 Summer School	147,545		12,779				160,324
1.61 Continuing Education	19,175						19,175
1.62 International and Out of Province Students		139,514		31,788	39,515	2,351	213,168
1.64 Other				81,059			81,059
<b>Total Function 1</b>	<b>69,824,658</b>	<b>8,925,817</b>	<b>14,321,951</b>	<b>4,594,693</b>	<b>684,900</b>	<b>5,690,058</b>	<b>104,042,077</b>
<b>4 District Administration</b>							
4.11 Educational Administration					783,024		783,024
4.40 School District Governance					174,052		174,052
4.41 Business Administration		155,282		563,589	1,372,837		2,091,708
<b>Total Function 4</b>	<b>-</b>	<b>155,282</b>	<b>-</b>	<b>563,589</b>	<b>2,329,913</b>	<b>-</b>	<b>3,048,784</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				61,885	485,249		547,134
5.50 Maintenance Operations				6,557,494		532,949	7,090,443
5.52 Maintenance of Grounds				658,585		61,073	719,658
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,277,964</b>	<b>485,249</b>	<b>594,022</b>	<b>8,357,235</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				258,029	146,001		404,030
7.70 Student Transportation				1,961,604			1,961,604
7.73 Housing						232,178	232,178
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,219,633</b>	<b>146,001</b>	<b>232,178</b>	<b>2,597,812</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>69,824,658</b>	<b>9,081,099</b>	<b>14,321,951</b>	<b>14,655,879</b>	<b>3,646,063</b>	<b>6,516,258</b>	<b>118,045,908</b>

# School District No. 33 (Chilliwack)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget	2022 Actual (Restated - Note 21)
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	61,766,651	15,287,824	77,054,475	5,961,735	83,016,210	83,998,760	77,103,010
1.03 Career Programs	740,446	200,476	940,922	300,328	1,241,250	1,495,360	1,024,550
1.07 Library Services	1,571,904	378,854	1,950,758	134,369	2,085,127	2,083,664	2,126,310
1.08 Counselling	2,231,606	552,758	2,784,364		2,784,364	2,843,084	2,665,048
1.10 Special Education	22,080,505	5,560,177	27,640,682	678,732	28,319,414	28,586,436	26,258,404
1.30 English Language Learning	1,094,505	262,791	1,357,296	13,525	1,370,821	1,535,552	1,326,238
1.31 Indigenous Education	2,587,113	606,394	3,193,507	1,303,352	4,496,859	4,550,635	3,787,022
1.41 School Administration	11,495,621	2,514,181	14,009,802	130,860	14,140,662	12,150,879	11,960,710
1.60 Summer School	160,324	32,008	192,332	7,640	199,972	153,111	177,472
1.61 Continuing Education	19,175	93	19,268	1,211	20,479	3,000	121,748
1.62 International and Out of Province Students	213,168	39,556	252,724	463,265	715,989	800,008	746,892
1.64 Other	81,059	18,935	99,994	45,634	145,628	145,345	136,013
<b>Total Function 1</b>	<b>104,042,077</b>	<b>25,454,047</b>	<b>129,496,124</b>	<b>9,040,651</b>	<b>138,536,775</b>	<b>138,345,834</b>	<b>127,433,417</b>
<b>4 District Administration</b>							
4.11 Educational Administration	783,024	162,742	945,766	213,150	1,158,916	1,065,106	1,013,891
4.40 School District Governance	174,052	12,090	186,142	334,610	520,752	446,973	353,324
4.41 Business Administration	2,091,708	450,836	2,542,544	989,712	3,532,256	3,510,355	3,550,531
<b>Total Function 4</b>	<b>3,048,784</b>	<b>625,668</b>	<b>3,674,452</b>	<b>1,537,472</b>	<b>5,211,924</b>	<b>5,022,434</b>	<b>4,917,746</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	547,134	130,001	677,135	270,027	947,162	902,740	886,397
5.50 Maintenance Operations	7,090,443	1,597,836	8,688,279	2,049,149	10,737,428	10,444,952	9,921,268
5.52 Maintenance of Grounds	719,658	160,055	879,713	441,510	1,321,223	1,338,688	1,380,185
5.56 Utilities	-	-	-	2,502,342	2,502,342	2,467,000	2,485,102
<b>Total Function 5</b>	<b>8,357,235</b>	<b>1,887,892</b>	<b>10,245,127</b>	<b>5,263,028</b>	<b>15,508,155</b>	<b>15,153,380</b>	<b>14,672,952</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	404,030	86,365	490,395	168,555	658,950	513,022	477,956
7.70 Student Transportation	1,961,604	525,997	2,487,601	1,225,733	3,713,334	3,709,588	3,399,760
7.73 Housing	232,178		232,178		232,178		
<b>Total Function 7</b>	<b>2,597,812</b>	<b>612,362</b>	<b>3,210,174</b>	<b>1,394,288</b>	<b>4,604,462</b>	<b>4,222,610</b>	<b>3,877,716</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>118,045,908</b>	<b>28,579,969</b>	<b>146,625,877</b>	<b>17,235,439</b>	<b>163,861,316</b>	<b>162,744,258</b>	<b>150,901,831</b>

# School District No. 33 (Chilliwack)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	15,824,001	<b>15,209,168</b>	13,084,594
Other	106,234	<b>67,509</b>	85,029
Other Revenue	3,296,382	<b>4,412,040</b>	3,444,828
Investment Income	35,000	<b>74,199</b>	12,290
<b>Total Revenue</b>	<u>19,261,617</u>	<u><b>19,762,916</b></u>	<u>16,626,741</u>
<b>Expenses</b>			
Instruction	18,391,232	<b>19,494,894</b>	16,271,473
Operations and Maintenance	793,268	<b>245,932</b>	317,322
Transportation and Housing	77,117	<b>22,090</b>	37,946
<b>Total Expense</b>	<u>19,261,617</u>	<u><b>19,762,916</b></u>	<u>16,626,741</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>		<b>73,261</b>	73,261
<b>Special Purpose Surplus (Deficit), end of year</b>		<u><b>73,261</b></u>	<u>73,261</u>
<b>Special Purpose Surplus (Deficit), end of year</b>		<b>73,261</b>	73,261
Endowment Contributions		<b>73,261</b>	73,261
<b>Total Special Purpose Surplus (Deficit), end of year</b>		<u><b>73,261</b></u>	<u>73,261</u>

**School District No. 33 (Chilliwack)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	129,580	1,244	2,536	318,699	1,178,431	22,134	34,056	20,777	5,748
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	456,617	537,401				224,000	49,000	172,623	740,968
Provincial Grants - Other									
Other				149,614	4,273,259	14,415			
Investment Income				14,806	59,393				
	456,617	537,401	-	164,420	4,332,652	238,415	49,000	172,623	740,968
<b>Less:</b> Allocated to Revenue	38,861	531,426	-	140,700	4,232,118	234,670	30,163	129,523	727,806
<b>Deferred Revenue, end of year</b>	<b>547,336</b>	<b>7,219</b>	<b>2,536</b>	<b>342,419</b>	<b>1,278,965</b>	<b>25,879</b>	<b>52,893</b>	<b>63,877</b>	<b>18,910</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	38,861	531,426				234,670	30,163	129,523	727,806
Provincial Grants - Other									
Other Revenue				125,894	4,172,725				
Investment Income				14,806	59,393				
	38,861	531,426	-	140,700	4,232,118	234,670	30,163	129,523	727,806
<b>Expenses</b>									
Salaries									
Teachers								50,577	
Principals and Vice Principals						2,112			
Educational Assistants		411,633							556,581
Support Staff						169,461			
Other Professionals									
Substitutes					7,501	3,194	11,501	1,750	4,765
	-	411,633	-	-	7,501	174,767	11,501	52,327	561,346
Employee Benefits		119,793				48,929		12,561	142,854
Services and Supplies	38,861			140,700	4,224,617	10,974	18,662	64,635	23,606
	38,861	531,426	-	140,700	4,232,118	234,670	30,163	129,523	727,806
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**School District No. 33 (Chilliwack)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

	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 / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	41,188	-	273,425	51,762	3,691	-	207,071	49,800
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	405,248	11,043,716	357,000	48,364	51,000	11,250			55,400
Provincial Grants - Other									69,724
Other									
Investment Income									
	405,248	11,043,716	357,000	48,364	51,000	11,250	-	-	125,124
<b>Less:</b> Allocated to Revenue	405,248	11,060,673	357,000	22,090	84,539	9,502	-	207,071	137,462
<b>Deferred Revenue, end of year</b>	-	<b>24,231</b>	-	<b>299,699</b>	<b>18,223</b>	<b>5,439</b>	-	-	<b>37,462</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	405,248	11,060,673	357,000	22,090	84,539	9,502		207,071	67,738
Provincial Grants - Other									
Other Revenue									69,724
Investment Income									
	405,248	11,060,673	357,000	22,090	84,539	9,502	-	207,071	137,462
<b>Expenses</b>									
Salaries									
Teachers		8,916,082							
Principals and Vice Principals	93,039								
Educational Assistants									16,893
Support Staff	77,264					53			81,845
Other Professionals	11,280								10,073
Substitutes	128,879								253
	310,462	8,916,082	-	-	-	1,553	-	-	109,064
Employee Benefits	70,616	2,144,591							25,487
Services and Supplies	24,170		357,000	22,090	84,539	7,949		207,071	2,911
	405,248	11,060,673	357,000	22,090	84,539	9,502	-	207,071	137,462
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 33 (Chilliwack)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	After School Sports Initiative	Miscellaneous Grants	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>						11,971	36,382	2,388,495
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	130,000	1,526,471	25,000	19,000	175,000			16,028,058
Provincial Grants - Other						94,263		94,263
Other								4,507,012
Investment Income								74,199
	130,000	1,526,471	25,000	19,000	175,000	94,263	-	20,703,532
<b>Less:</b> Allocated to Revenue	29,095	1,071,909	25,000	16,269	175,000	67,509	29,282	19,762,916
<b>Deferred Revenue, end of year</b>	<b>100,905</b>	<b>454,562</b>	<b>-</b>	<b>2,731</b>	<b>-</b>	<b>38,725</b>	<b>7,100</b>	<b>3,329,111</b>
<b>Revenues</b>								
Provincial Grants - Ministry of Education and Child Care	29,095	1,071,909	10,585	16,269	175,000			15,209,168
Provincial Grants - Other						67,509		67,509
Other Revenue			14,415				29,282	4,412,040
Investment Income								74,199
	29,095	1,071,909	25,000	16,269	175,000	67,509	29,282	19,762,916
<b>Expenses</b>								
Salaries								
Teachers								8,966,659
Principals and Vice Principals					145,097			240,248
Educational Assistants						374		985,481
Support Staff			18,070					346,693
Other Professionals						4,620		25,973
Substitutes								159,343
	-	-	18,070	-	145,097	4,994	-	10,724,397
Employee Benefits			5,520		29,822			2,600,173
Services and Supplies	29,095	1,071,909	1,410	16,269	81	62,515	29,282	6,438,346
	29,095	1,071,909	25,000	16,269	175,000	67,509	29,282	19,762,916
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 33 (Chilliwack)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated - Note 21)
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care	1,884,760	1,823,819		1,823,819	1,894,475
Other				-	59
Amortization of Deferred Capital Revenue	8,990,302	8,935,001		8,935,001	7,442,754
<b>Total Revenue</b>	<b>10,875,062</b>	<b>10,758,820</b>	<b>-</b>	<b>10,758,820</b>	<b>9,337,288</b>
<b>Expenses</b>					
Operations and Maintenance	1,884,760	1,823,819		1,823,819	1,894,534
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,527,787	9,497,862		9,497,862	7,903,917
Transportation and Housing	732,766	694,202		694,202	663,421
<b>Total Expense</b>	<b>12,145,313</b>	<b>12,015,883</b>	<b>-</b>	<b>12,015,883</b>	<b>10,461,872</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(1,270,251)</b>	<b>(1,257,063)</b>	<b>-</b>	<b>(1,257,063)</b>	<b>(1,124,584)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	496,726	5,535,101		5,535,101	272,959
Local Capital			(5,040,099)	(5,040,099)	
<b>Total Net Transfers</b>	<b>496,726</b>	<b>5,535,101</b>	<b>(5,040,099)</b>	<b>495,002</b>	<b>272,959</b>
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(773,525)</b>	<b>4,278,038</b>	<b>(5,040,099)</b>	<b>(762,061)</b>	<b>(851,625)</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>50,511,835</b>	<b>5,101,574</b>	<b>55,613,409</b>	<b>70,308,725</b>
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(13,843,691)
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<b>50,511,835</b>	<b>5,101,574</b>	<b>55,613,409</b>	<b>56,465,034</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>54,789,873</b>	<b>61,475</b>	<b>54,851,348</b>	<b>55,613,409</b>

# School District No. 33 (Chilliwack)

Tangible Capital Assets  
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	47,351,859	301,977,015	8,494,212	6,912,050	191,451	371,611	<b>365,298,198</b>
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		13,870,683					<b>13,870,683</b>
<b>Cost, beginning of year, as restated</b>	<b>47,351,859</b>	<b>315,847,698</b>	<b>8,494,212</b>	<b>6,912,050</b>	<b>191,451</b>	<b>371,611</b>	<b>379,168,881</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		8,522,908	2,498,144	17,665		308,323	<b>11,347,040</b>
Deferred Capital Revenue - Other		3,788,019	218,804				<b>4,006,823</b>
Operating Fund		2,736,514	2,441,526	357,061			<b>5,535,101</b>
Transferred from Work in Progress		66,890,911	1,415,100			359,746	<b>68,665,757</b>
	-	81,938,352	6,573,574	374,726	-	668,069	<b>89,554,721</b>
Decrease:							
Deemed Disposals			997,832	314,790	15,888	135,349	<b>1,463,859</b>
	-	-	997,832	314,790	15,888	135,349	<b>1,463,859</b>
<b>Cost, end of year</b>	<b>47,351,859</b>	<b>397,786,050</b>	<b>14,069,954</b>	<b>6,971,986</b>	<b>175,563</b>	<b>904,331</b>	<b>467,259,743</b>
<b>Work in Progress, end of year</b>		381,728					<b>381,728</b>
<b>Cost and Work in Progress, end of year</b>	<b>47,351,859</b>	<b>398,167,778</b>	<b>14,069,954</b>	<b>6,971,986</b>	<b>175,563</b>	<b>904,331</b>	<b>467,641,471</b>
<b>Accumulated Amortization, beginning of year</b>							
Prior Period Adjustments		132,277,328	4,895,399	2,387,753	80,223	150,680	<b>139,791,383</b>
To Recognize Asset Retirement Obligation		13,861,685					<b>13,861,685</b>
<b>Accumulated Amortization, beginning of year, as restated</b>		<b>146,139,013</b>	<b>4,895,399</b>	<b>2,387,753</b>	<b>80,223</b>	<b>150,680</b>	<b>153,653,068</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		8,205,359	1,128,208	694,202	36,701	127,594	<b>10,192,064</b>
Decrease:							
Deemed Disposals			997,832	314,790	15,888	135,349	<b>1,463,859</b>
			997,832	314,790	15,888	135,349	<b>1,463,859</b>
<b>Accumulated Amortization, end of year</b>		<b>154,344,372</b>	<b>5,025,775</b>	<b>2,767,165</b>	<b>101,036</b>	<b>142,925</b>	<b>162,381,273</b>
<b>Tangible Capital Assets - Net</b>	<b>47,351,859</b>	<b>243,823,406</b>	<b>9,044,179</b>	<b>4,204,821</b>	<b>74,527</b>	<b>761,406</b>	<b>305,260,198</b>

**School District No. 33 (Chilliwack)**

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	67,063,537	1,415,100		359,746	<b>68,838,383</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	209,102				<b>209,102</b>
	209,102	-	-	-	<b>209,102</b>
Decrease:					
Transferred to Tangible Capital Assets	66,890,911	1,415,100		359,746	<b>68,665,757</b>
	66,890,911	1,415,100	-	359,746	<b>68,665,757</b>
<b>Net Changes for the Year</b>	<b>(66,681,809)</b>	<b>(1,415,100)</b>	<b>-</b>	<b>(359,746)</b>	<b>(68,456,655)</b>
<b>Work in Progress, end of year</b>	<b>381,728</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>381,728</b>

# School District No. 33 (Chilliwack)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	160,393,380	121,624	719,338	<b>161,234,342</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	11,347,040	108,471	3,898,352	<b>15,353,863</b>
Transferred from Work in Progress	68,068,258	471,699		<b>68,539,957</b>
	<u>79,415,298</u>	<u>580,170</u>	<u>3,898,352</u>	<b>83,893,820</b>
Decrease:				
Amortization of Deferred Capital Revenue	8,756,003	22,698	156,300	<b>8,935,001</b>
	<u>8,756,003</u>	<u>22,698</u>	<u>156,300</u>	<b>8,935,001</b>
<b>Net Changes for the Year</b>	<u>70,659,295</u>	<u>557,472</u>	<u>3,742,052</u>	<b>74,958,819</b>
<b>Deferred Capital Revenue, end of year</b>	<u>231,052,675</u>	<u>679,096</u>	<u>4,461,390</u>	<b>236,193,161</b>
<b>Work in Progress, beginning of year</b>	68,240,884	471,699		<b>68,712,583</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	209,102			<b>209,102</b>
	<u>209,102</u>	-	-	<b>209,102</b>
Decrease				
Transferred to Deferred Capital Revenue	68,068,258	471,699		<b>68,539,957</b>
	<u>68,068,258</u>	<u>471,699</u>	-	<b>68,539,957</b>
<b>Net Changes for the Year</b>	<u>(67,859,156)</u>	<u>(471,699)</u>	-	<b>(68,330,855)</b>
<b>Work in Progress, end of year</b>	<u>381,728</u>	-	-	<b>381,728</b>
<b>Total Deferred Capital Revenue, end of year</b>	<u>231,434,403</u>	<u>679,096</u>	<u>4,461,390</u>	<b>236,574,889</b>

# School District No. 33 (Chilliwack)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>			6	4,694,289	1,368,455	<b>6,062,750</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	13,876,885		156,651			<b>14,033,536</b>
Other				244,784	60,115	<b>304,899</b>
Investment Income				196,010		<b>196,010</b>
Municipal Contributions					2,552,000	<b>2,552,000</b>
	<u>13,876,885</u>	<u>-</u>	<u>156,651</u>	<u>440,794</u>	<u>2,612,115</u>	<u><b>17,086,445</b></u>
Decrease:						
Transferred to DCR - Capital Additions	11,347,040		108,471		3,898,352	<b>15,353,863</b>
Transferred to DCR - Work in Progress	209,102					<b>209,102</b>
Facility Improvements Not Capitalized	1,823,819					<b>1,823,819</b>
	<u>13,379,961</u>	<u>-</u>	<u>108,471</u>	<u>-</u>	<u>3,898,352</u>	<u><b>17,386,784</b></u>
<b>Net Changes for the Year</b>	<u>496,924</u>	<u>-</u>	<u>48,180</u>	<u>440,794</u>	<u>(1,286,237)</u>	<u><b>(300,339)</b></u>
<b>Balance, end of year</b>	<u><b>496,924</b></u>	<u><b>-</b></u>	<u><b>48,186</b></u>	<u><b>5,135,083</b></u>	<u><b>82,218</b></u>	<u><b>5,762,411</b></u>

## RESERVE SUMMARY

	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	Ending Balance Jun.30/22	Ending Balance Jun.30/23
<b>UNRESTRICTED:</b>								
Unrestricted Surplus	2,640,519	4,650,712	5,272,913	2,208,342	1,969,168	1,656,425	3,567,832	5,956,889
Local Capital	1,156,851	1,357,588	292,715	1,293,334	2,293,332	73,274	73,274	61,475
	<b>3,797,370</b>	<b>6,008,300</b>	<b>5,565,628</b>	<b>3,501,676</b>	<b>4,262,500</b>	<b>1,729,699</b>	<b>3,641,106</b>	<b>6,018,364</b>
<b>RESTRICTED:</b>								
Internally Restricted Equity	3,991,590	3,014,627	1,907,017	762,691	1,306,613	2,472,266	2,183,553	1,025,030
Restricted for Capital Cost Sharing						5,028,300	5,028,300	0
Invested in Capital Assets	53,759,950	54,222,329	60,453,035	65,797,475	65,833,606	65,207,151	64,373,520	54,789,873
Endowments	73,261	73,261	73,261	73,261	73,261	73,261	73,261	73,261
	<b>57,824,801</b>	<b>57,310,217</b>	<b>62,433,313</b>	<b>66,633,427</b>	<b>67,213,480</b>	<b>72,780,978</b>	<b>71,658,634</b>	<b>55,888,164</b>





Chilliwack  
School District

# Financial Statement Discussion Analysis 2022/2023



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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, 2023 and will provide clarity to the variances from prior years. The school district financial statements represent the consolidation of three separate funds: operating, special purpose, and capital.

## 1.1 About Us

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

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

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

More than 14,500 full and part-time students attend our facilities plus 1,098 Early Learning students (Pre-K) and are served by approximately 2,100 active staff members.





## 1.2 Board Authority, Roles, and Responsibilities

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

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

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

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





\* Leary Elementary Field Day to celebrate their success over the 2022-2023 school year

### 1.3 Our Mission Statement

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

### 1.4 Our Vision Statement

Syós:ys lets'e th'ále, lets'emó:t

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

### 1.5 Our Motto: “Partners in Learning”

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

### 1.6 Our Core Values

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





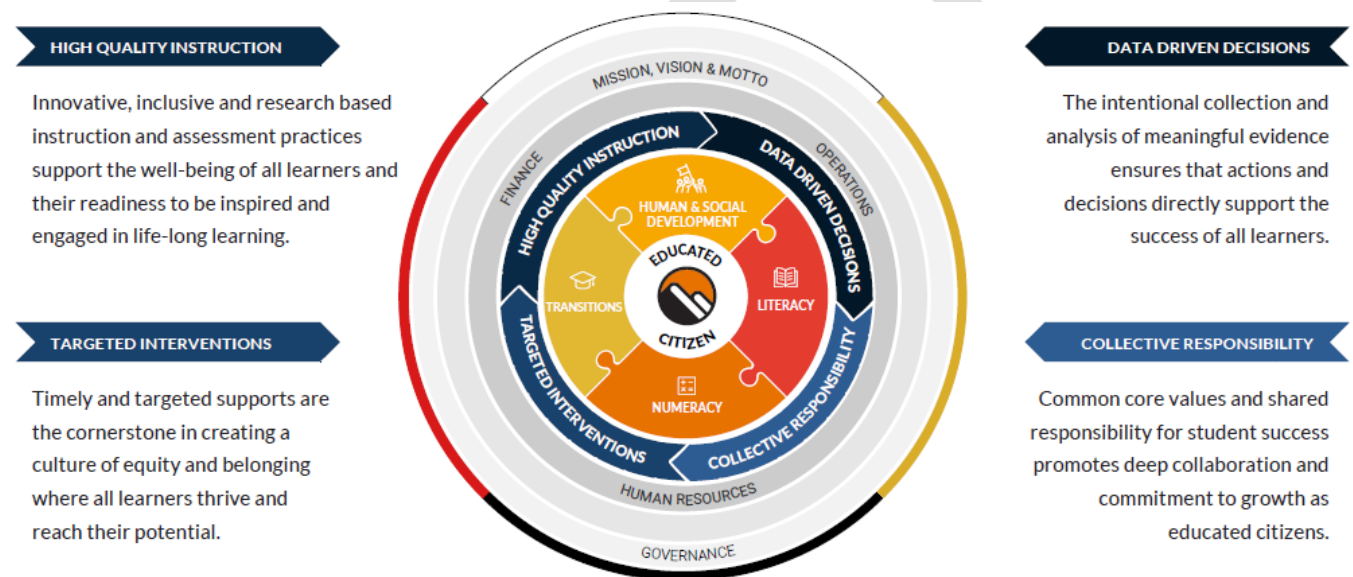
## 2.0 Strategic Plan

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

The Strategic Plan has four main priorities:

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

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

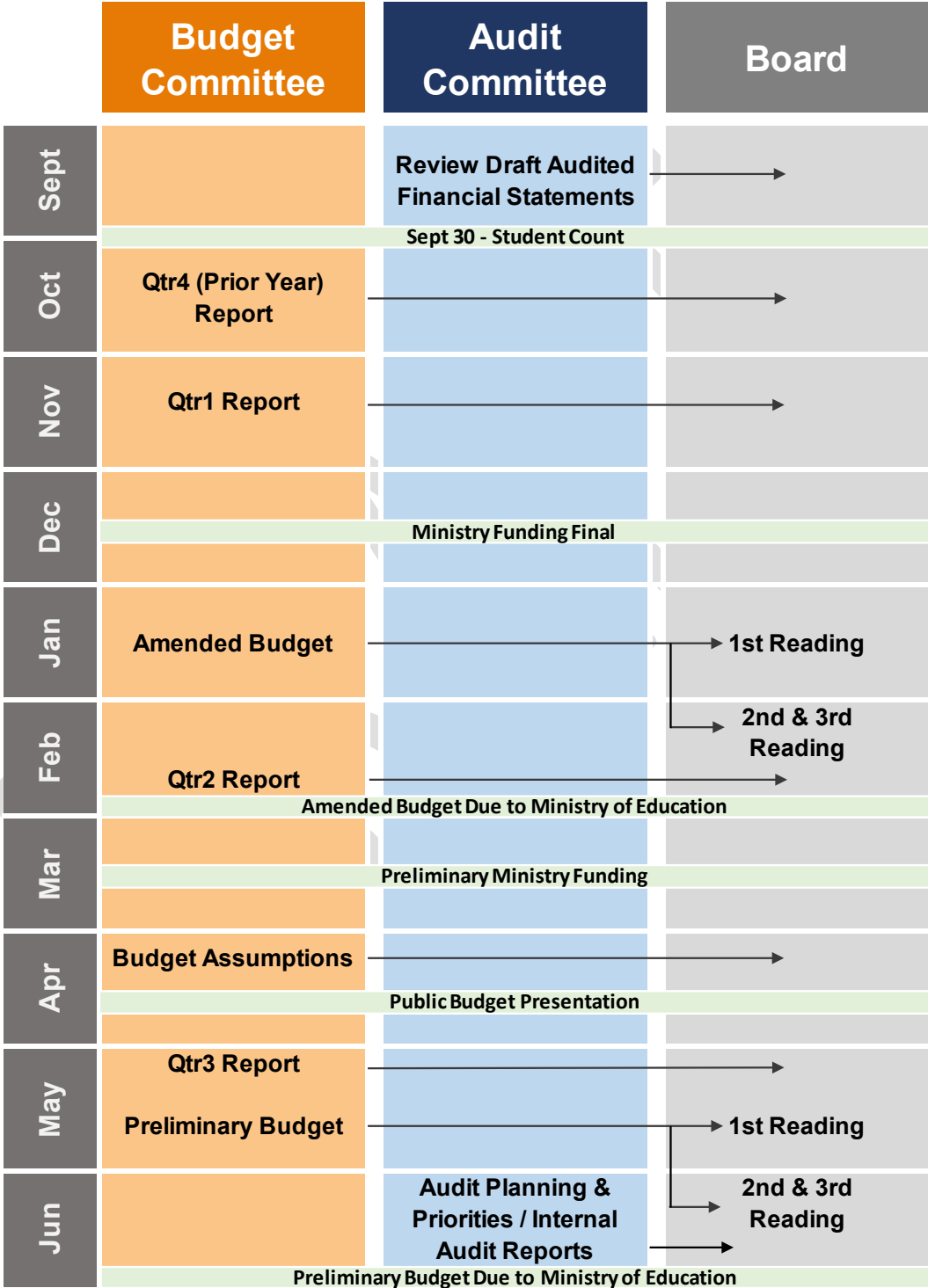


\* McCammon Elementary students at a canoe pull event – June 2023



# 3.0 Financial Governance and Planning Cycle

## 3.1 Planning Cycle (Timelines 2022/23)



### 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.

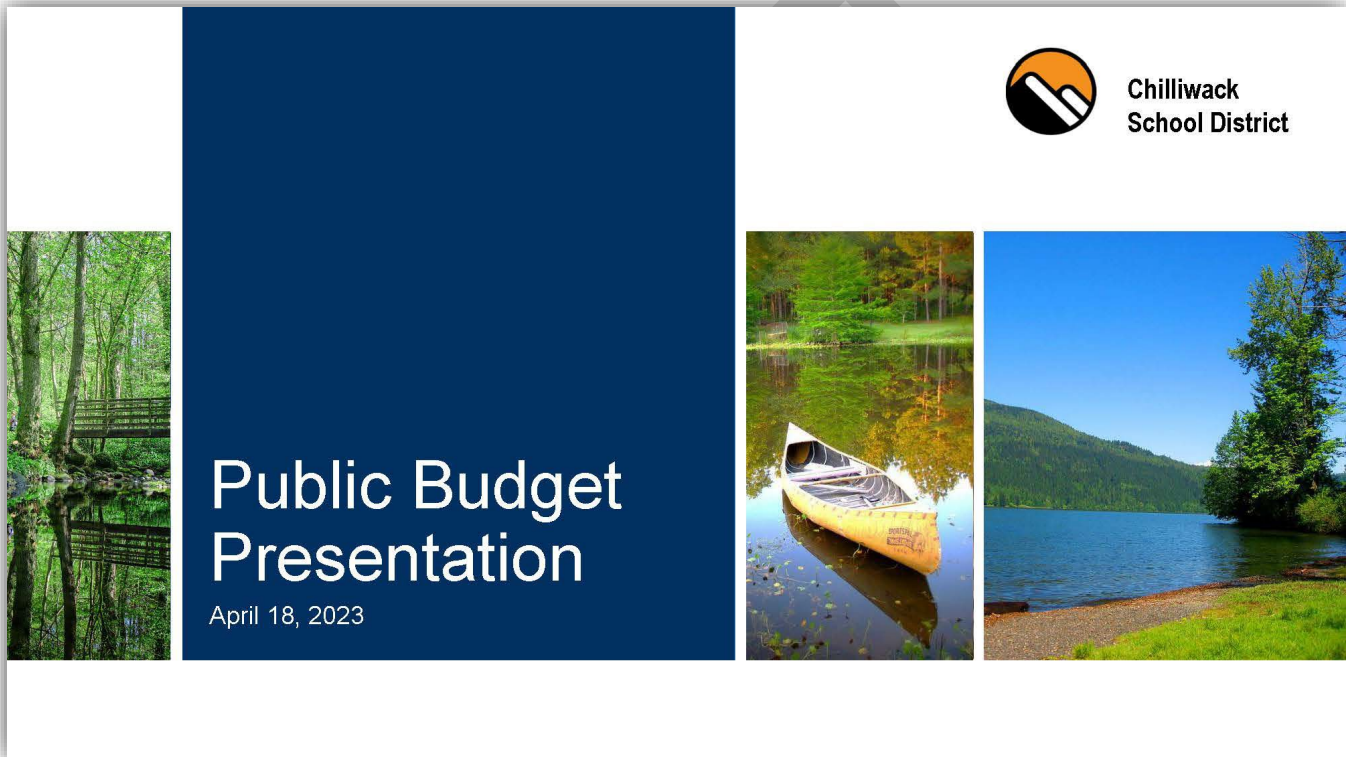




### 3.3 Public Budget Presentation

#### Public Budget Presentation - 2022/23 Operating Budget

On April 18, 2022, the Chilliwack Board of Education hosted the public presentation during the Regular Board meeting and invited input into the 2023/2024 Operating Budget. Secretary Treasurer Simone Sangster and Assistant Secretary Treasurer Mark Friesen presented an overview of the School District's financial information and budget development process. This presentation was presented live and recorded for the public to [view](#). Questions from the public were welcome before, during and after the recording.



Microsoft PowerPoint Presentation – click above image to view PDF version



## 4.0 Financial Statement Composition Overview

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



### OPERATING FUND

Includes revenues and expenses related to the daily operation of the district, including school and administrative functions.



### SPECIAL PURPOSE FUNDS

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



### CAPITAL FUND

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



## 4.1 Statement of Financial Position

The Statement of Financial Position (balance sheet) presents the school district's financial assets and liabilities at the fiscal year-end. It provides a comparative analysis of the district's net financial position for fiscal years ending June 30, 2022 and June 30, 2023 along with the year over year dollar and percentage changes.

	2023	2022	Change	%
<b>Financial Assets</b>				
Cash and Cash Equivalents	40,155,197	44,234,912	(4,079,715)	-9%
Accounts Receivable				
Due from Province - Ministry of Education & Child Care	280,717	4,064,664	(3,783,947)	-93%
Due from LEA/Direct Funding	344,113	519,732	(175,619)	-34%
Other	267,613	471,481	(203,868)	-43%
<b>Total Financial Assets</b>	<b>41,047,640</b>	<b>49,290,789</b>	<b>(8,243,149)</b>	<b>-17%</b>
<b>Liabilities</b>				
Accounts Payable and Accrued Liabilities	17,693,932	22,942,899	(5,248,967)	-23%
Unearned Revenue	1,842,637	1,866,531	(23,894)	-1%
Deferred Revenue	3,329,111	2,388,495	940,616	39%
Deferred Capital Revenue	242,337,300	236,009,675	6,327,625	3%
Employee Future Benefits	4,567,987	4,335,814	232,173	5%
Asset Retirement Obligation	13,870,683	13,870,683	0	0%
Other Liabilities	1,363,679	1,313,699	49,980	4%
<b>Total Liabilities</b>	<b>285,005,329</b>	<b>282,727,796</b>	<b>2,277,533</b>	<b>1%</b>
<b>Net Financial Assets (Debt)</b>	<b>(243,957,689)</b>	<b>(233,437,007)</b>	<b>(10,520,682)</b>	<b>5%</b>
<b>Non-Financial Assets</b>				
Tangible Capital Assets	305,260,198	294,354,196	10,906,002	4%
Restricted Assets-Endowments	73,261	73,261	0	0%
Prepaid Expenses	530,758	447,605	83,153	19%
<b>Total Non-Financial Assets</b>	<b>305,864,217</b>	<b>294,875,062</b>	<b>10,989,155</b>	<b>4%</b>
<b>Accumulated Surplus (Deficit)</b>	<b>61,906,528</b>	<b>61,438,055</b>	<b>468,473</b>	<b>1%</b>



## Explanation of Components of Financial Position

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

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

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

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

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

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

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

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

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

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

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

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

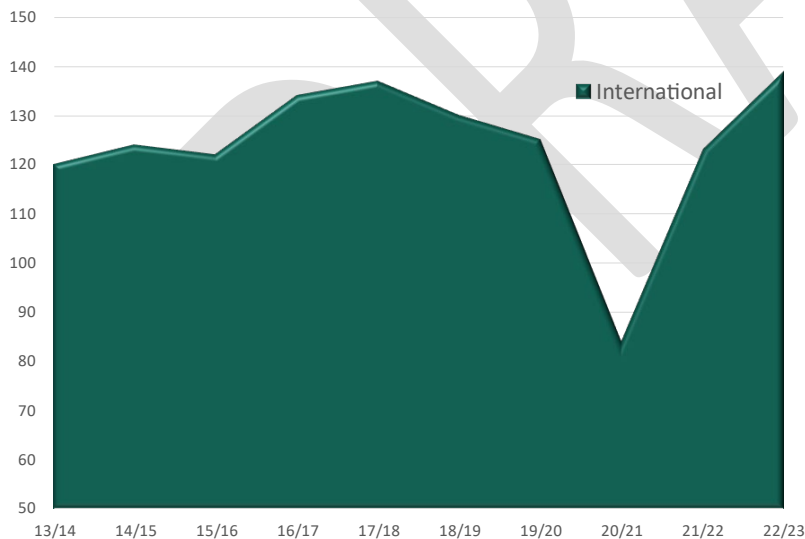
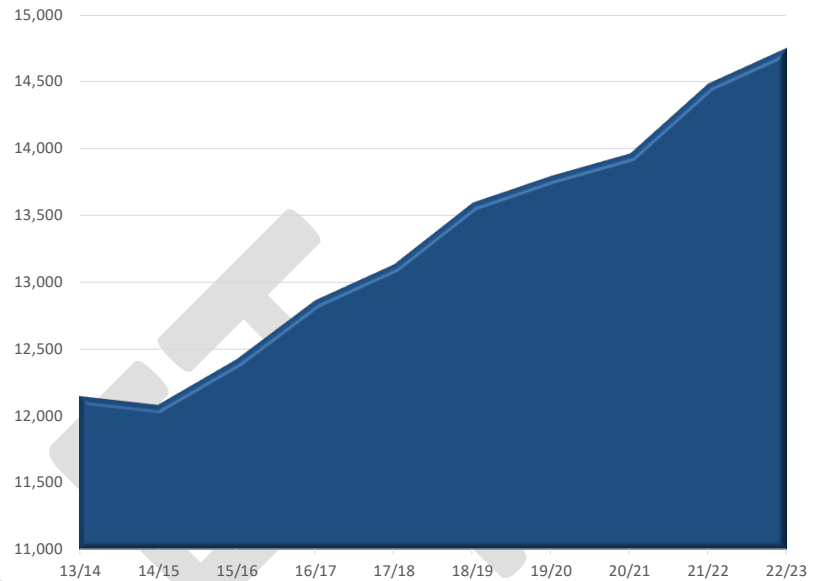


## 5.0 Financial Highlights

### 5.1 Enrolment

In the past seven years, our enrolment has increased from 12,419 Full Time Equivalent (FTE) K-12 students to 14,749 FTE. This is an increase of 2,350 students, and an average of 336 students per year.

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



International student enrolment grew again last year reaching the maximum pre-pandemic number of students. Early indications are for continued growth in 2023-24. With three capital projects concluding last year and more scheduled in the next few years, there should be capacity for further growth in international student numbers.

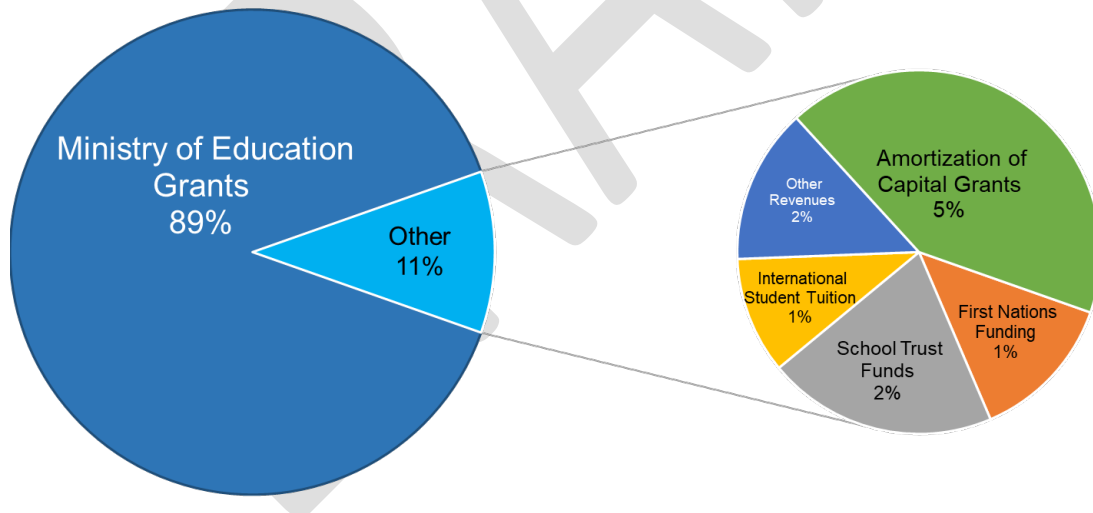


## 5.2 Revenues

Total revenues for the School District were \$197 million for 2022/23. Revenue is heavily reliant upon funding from the provincial government which is based mainly on student enrolments. The grant is calculated on student enrolment which is compiled through a data collection process called 1701 in September, February, May, and July. The District receives a fixed amount per full-time equivalent student (FTE). The District also receives supplementary grants for students who are identified as having unique needs and for other demographic and geographical factors.

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

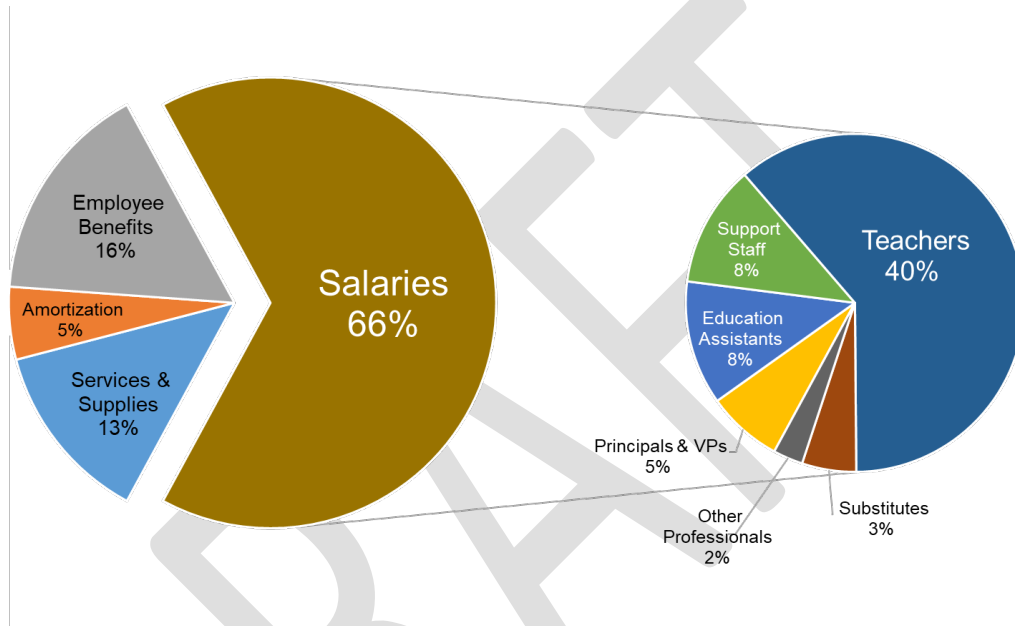
Revenues increased 10.3% versus last year due mainly to increases in government grants for enrolment increases and collective agreement wage increases. New sources of revenue in 2022/23 included \$1.5 million for the Family Affordability Fund and \$100,000 in start-up funding for early child care. Other Revenues such as international student tuition, investment income, and school trust income had significant growth year over year.



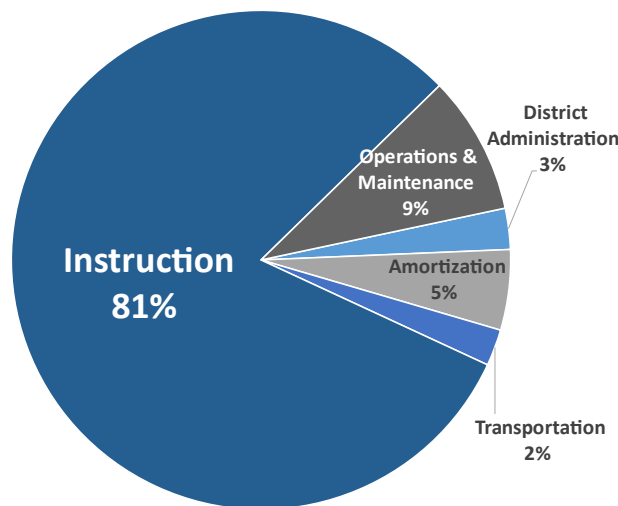
### 5.3 Expenditures

The School District's expenses primarily consist of salaries and benefits, accounting for 82% of the total. Among these salaries, 59% are allocated to teachers. The remaining portion of the expenditures is dedicated to supplies, services (encompassing utilities, professional development, and maintenance), as well as the amortization of capital assets.

Overall expenses are up by 10% versus last year. This increase can be attributed to higher staffing requirements due to a significant growth in enrollment, settlements regarding collective agreement wages, elevated benefit premiums, and expenses related to replacement staff.



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





## 5.4 Student and Family Affordability Fund

This year, our school district secured \$1.5 million through the Ministry of Education and Child Care to assist financially struggling families through the “Student and Family Affordability Fund.” Schools were able to directly connect with families and support them with the majority of these dollars and our community partners were able to further support our school community through the following initiatives:

ORGANIZATION/ PROGRAM	INITIATIVE	AMOUNT
Chilliwack Bowls of Hope Society	Enhancing food options for lunches that are delivered to schools. Providing nutritious meal kits to families.	\$75,000
	<i>Winter Warmth Program</i> : winter coats, boots, and socks <i>We've Got Your Back</i> : school supplies including calculators	\$70,000
Chilliwack Community Services	<i>Starfish Backpack Program</i> : providing support for bi-weekly food hampers, increased protein options with extra funding.	\$55,000
Chilliwack Youth Health Centre	Providing enhanced food options to youth who frequent counselling services.	\$10,000
Mémiyelntel Program	Additional transportation, food, and school supplies for 40 students in the program.	\$18,000
Community Cupboard	Assisting families with food hampers, ability to purchase more fresh fruits and dairy.	\$10,000
Free Store - Skwah First Nation	Assisting families with fresh foods, dairy, meat, fruit - as well as hygiene products.	\$10,000

## 5.5 Governance Costs

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

Expense Category	Amount
Trustee Stipends & Benefits	\$186,140
Contract Services	45,650
Legal	7,730
Elections	132,220
BCSTA Membership	52,890
Travel & Professional Development	22,080
Staff Retirement/Recognition	35,720
Telephone/Internet Allowance	3,870
Technology	8,950
Advertising	6,650
PAC Grants	6,300
Supplies	12,540
<b>Total</b>	<b>\$520,740</b>





## 5.6 Reserves

Unrestricted Reserves (accumulated surpluses) increased this year from \$3,641,106 to \$6,018,364. This ending balance brings the district close the Board's targeted reserve amount of 3.5% of operating expenditures which would be \$6.3 million.

Schools are permitted to carry over any budget surpluses to the next year. The total school surpluses (which are included in restricted reserves) decreased by \$543,749 this year to \$984,352.

Any unspent targeted funding for Indigenous Education Programs may also be carried over into the next year. The total Indigenous Education surplus (which is included in restricted reserves) decreased by \$614,774 this year to \$10,678.

At the start of the year, we had \$5,028,300 in 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 School addition both of which were completed this fiscal year.



## 6.0 Financial Analysis of the School District as a Whole

### 6.1 Analysis of Operating Results to Amended Budget and Last Year

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2023. This section of the report is a summary of the School District's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year, as well as in comparison with the amended budget. In the charts that follow, any reference to "budget" implies the amended budget. These sections are broken down into three areas: Revenues, Wages and Benefits, and Supplies and Services. This is only an introduction and should be read in conjunction with the School District's financial statements.

#### Revenues

Operating Budget	2022/23		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>REVENUE</b>							
Provincial Grants, Ministry of Education & Child Care	151,092,772	158,011,959	147,206,738	6,919,187	5%	10,805,221	7%
LEA/Direct Funding from First Nations	2,640,377	2,791,233	2,640,371	150,856	6%	150,862	6%
Provincial Grants, Other	160,000	147,140	279,600	(12,860)	(8%)	(132,460)	(47%)
International Student Tuition	1,876,625	2,199,961	1,547,028	323,336	17%	652,933	42%
Other Revenue	546,330	887,089	535,325	340,759	62%	351,764	66%
Rentals & Leases	230,000	221,897	240,526	(8,103)	(4%)	(18,629)	(8%)
Investment Income	980,000	1,327,573	347,895	347,573	35%	979,678	282%
<b>Total Revenue</b>	<b>157,526,104</b>	<b>165,586,852</b>	<b>152,797,483</b>	<b>8,060,748</b>	<b>5.1%</b>	<b>12,789,369</b>	<b>8%</b>



## Provincial Grants – Ministry of Education & Child Care

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Provincial Grants – Ministry of Education &amp; Child Care</b>	151,092,772	158,011,959	147,206,738	6,919,187	5%	10,805,221	7%

- Funding for students under a Local Education Agreement (LEA) is deducted from our operating grant, and we then bill the local First Nations directly. There were more students than budgeted: (\$151,000)
- Funding for labour settlement agreements was not included in budget as it hadn't been announced at the time of budget approval: \$6,054,468
- February enrolment count was higher than budgeted: \$996,000

- Funding for students under a Local Education Agreement (LEA) is deducted from our operating grant, and we then bill the local First Nations directly. There was an increase in students: (\$151,000)
- Enrolment increases: \$5,351,000
- Funding for collective agreement settlements with unionized staff: \$6,054,468
- Salary Differential Funding which fluctuates with the average teacher salary in the District: (\$259,000)
- Prior year included funding for the costs associated with flooding: (\$194,000)

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

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>LEA/Direct Funding from First Nations</b>	2,640,377	2,791,233	2,640,371	150,856	6%	150,862	6%

- Funding for students under a Local Education Agreement (LEA) is deducted from our operating grant, and we then bill the local First Nations directly. There were more students than budgeted: \$151,000.

- Funding for students under a Local Education Agreement (LEA) is deducted from our operating grant, and we then bill the local First Nations directly. There were more students than the prior year: \$151,000



## Provincial Grant – Other

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Provincial Grants, Other	160,000	147,140	279,600	(12,860)	(8%)	(132,460)	(47%)

- ERASE Bullying grant from Ministry of Public Safety: \$10,500
- Industry Training Authority (ITA) funding decrease due to timing of new intakes as ITA changed funding model in prior year to only fund at intake: (\$23,400)

- ERASE Bullying grant from Ministry of Public Safety lower this year: (\$5,000)
- One time funding from ITA when changing funding model last year: (\$53,000)
- Decrease in ITA grants due to students no longer getting funds when completing: (\$73,000)

## International Student Tuition

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
International Student Tuition	1,876,625	2,199,961	1,547,028	323,336	17%	652,933	42%

The District welcomed 137 full year equivalent students in 2022-23 up from 123 students last year.

International Program continues to rebound from pandemic levels with an increase of \$653,000 over last year and up \$565,000 from 2019/20.

## Other Revenues

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Other Revenues	546,330	887,089	535,325	340,759	62%	351,764	66%

- Transportation Fees up \$54,000 from budget
- Energy program rebates up \$120,000 from budget
- Trans-Mountain Pipeline payment of \$68,000
- BCTF reimbursement payment of \$84,000 for wages payment from 2021-22 recognized in 2022-23
- PST audit claim payment of \$50,000

- Trans-Mountain Pipeline payment of \$68,000
- BCTF reimbursement payment of \$84,000 for wages payment from 2021-22 recognized in 2022-23
- PST audit claim payment of \$50,000



### Rentals & Leases

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Rentals &amp; Leases</b>	230,000	221,897	240,526	(8,103)	(4%)	(18,629)	(8%)

- Rentals are down slightly from budget: \$8,000

- Rent relief for Child Youth Health Centre (\$22,000)

### Investment Income

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Investment Income</b>	980,000	1,327,573	347,895	347,573	35%	979,678	282%

- Interest rate increase: \$347,500
- Interest rates continued to increase above the projected amounts. Interest rates increased from 4.2% when projections were being made to over 5% by the end of June.

- Interest rate increase: \$980,000
- Interest rates were below 1% for 2021/2022 until April 2022. In 2022/2023 interest grew from 2.5% to over 5% from the beginning to the end of the year.



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

### Wages & Benefits

Operating Budget	2022/23		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>EXPENSE</b>							
Salaries							
Teachers	69,833,312	69,824,656	64,858,061	(8,656)	(0%)	4,966,595	8%
Principals & Vice-Principals	9,250,933	9,083,234	8,810,821	(167,699)	(2%)	272,413	3%
Education Assistants	13,934,944	14,321,952	12,625,234	387,008	3%	1,696,718	13%
Support Staff	14,473,141	14,655,878	13,462,135	182,737	1%	1,193,743	9%
Other Professionals	3,629,942	3,646,063	3,583,787	16,121	0%	62,276	2%
Substitutes	6,433,314	6,516,257	5,844,300	82,943	1%	671,957	11%
<b>Total Salaries</b>	<b>117,555,586</b>	<b>118,048,040</b>	<b>109,184,338</b>	<b>492,454</b>	<b>0%</b>	<b>8,863,702</b>	<b>8%</b>
Employee Benefits	27,841,983	28,579,969	25,969,127	737,986	3%	2,610,842	10%
<b>Total Salaries &amp; Benefits</b>	<b>145,397,569</b>	<b>146,628,009</b>	<b>135,153,465</b>	<b>1,223,440</b>	<b>1%</b>	<b>11,474,544</b>	<b>8%</b>
Services & Supplies	17,346,689	17,233,303	15,748,366	(113,386)	(1%)	1,484,937	9%
<b>Total Expense</b>	<b>162,744,258</b>	<b>163,861,312</b>	<b>150,901,831</b>	<b>1,117,054</b>	<b>1%</b>	<b>12,959,481</b>	<b>9%</b>



## Teachers

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Teachers	69,833,312	69,824,656	64,858,061	(8,656)	(0%)	4,966,595	8%

The variance in salaries was negligible due to the following:

- Labour settlement increases were known and fully costed when the budget was constructed.
- There was minimal vacant positions and when positions were vacant, TTOC salaries were coded to regular teacher salaries.

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

- Enrolment increases: \$1,434,000
- Collective agreement increases: \$2,500,000
- Average teacher cost increases: \$654,000
- More teachers purchased by secondary schools: \$409,000

## Principals & Vice Principals

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Principals & Vice Principals	9,250,933	9,083,234	8,810,821	(167,699)	(2%)	272,413	3%

The favourable salary variance is due mainly to unpaid staff illnesses covered by substitutes

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

- Wage increases: \$226,000
- New Indigenous Ed VP: \$129,000
- Staff reduction District Principal-Curriculum: (\$129,000)
- Imagine High VP: \$129,000
- Change in staff vacancies Jul/Aug: \$96,000



## Education Assistants

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Education Assistants</b>	13,934,944	14,321,952	12,625,234	387,008	3%	1,696,718	13%

The favourable salary variance is made primarily of the following:

- Staff vacancies (\$240,000)

Negative variances to this budget included:

- Labour settlement increases not included in budget: \$629,000

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

- More EAs hired due to increased special needs student enrolment: \$750,000
- Collective agreement increases: \$629,000
- Change in staff vacancies 22/23 vs 21/22: \$180,000

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## Support Staff

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Support Staff</b>	14,473,141	14,655,878	13,462,135	182,737	1%	1,193,743	9%

The favourable salary variance is due to staff vacancies in the following areas:

- Trades & Grounds Staff: (\$279,000)
- Custodial Staff: (\$150,000)
- Bus Drivers: (\$65,000)

Note some of these vacancies were covered by replacement staff and shown in "Substitutes".

Negative variances to this budget included:

- Labour settlement increases not included in budget: \$478,000
- Additional clerical time not budgeted: \$75,000
- Operations charge outs to other programs was under budget leading to a negative variance of \$126,000.

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

- Collective agreement increases: \$539,000
- Staffing for Stitó:s opening: \$347,000
- Custodians for GWG & Vedder Elementary additions: \$57,000
- New Electronics Tech position: \$58,000
- Behaviour Consultant additional positions: \$128,000
- Bus drivers for new bus routes: \$77,000

## Other Professionals

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Other Professionals</b>	3,629,942	3,646,063	3,583,787	16,121	0%	62,276	2%

The unfavourable salary variance is due mainly to staff vacancies offset by severance paid.

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

- Wage increases: \$96,000
- Severance net of staff vacancies: \$85,000
- Imagine High staffing: \$69,000
- Misc. Staffing changes: (\$64,000)



## Substitutes

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Substitutes</b>	6,433,314	6,516,257	5,844,300	82,943	1%	671,957	11%

Favourable variances due to less absences than expected from Covid:

- TTOCs: (\$236,000)
- EAs: (\$37,000)

Negative variances to this budget included:

- Labour settlement increases not included in budget: \$41,000
- Higher than expected contract PVP: \$42,000
- Replacement staff used for vacancies:
  - a. Custodial: \$104,000
  - b. Bus Drivers: \$59,000
  - c. Grounds/Trades: \$43,000

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

Labour settlement increases: \$214,000  
 Enrolment increases: \$68,000  
 Contract PVP usage: \$54,000

Increase use of TTOCs and Eas: \$135,000  
 Clerical absences: \$37,000  
 Custodial absences: \$104,000  
 Bus driver absences: \$37,000  
 Grounds/Trades absences: \$22,000

## Employee Benefits

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Employee Benefits</b>	27,841,983	28,579,969	25,969,127	737,986	3%	2,610,842	10%

Benefits are higher than budget due to the following:

- Benefits within labour settlement increases not included in budget: \$281,000
- Accrual for higher usage of teacher benefits:
  - a. Extended Health: \$196,000
  - b. Dental \$144,000
- Support Ext Health & Dental use: \$39,000
- Benefits for additional wages paid: \$78,000

- Collective agreement increases and staffing changes: \$715,141
- Increased premiums for Extended Health Benefits and Dental usage: \$510,777
- Increased rates for EI, CPP and Worksafe: \$1,364,923



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

### Supplies and Services

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

Operating Budget	2022/23		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>NON-DISTRICT PORTION OF SUPPLIES/SERVICES</b>							
Schools	4,026,877	3,707,049	3,819,968	(319,828)	(8%)	(112,919)	(3%)
Indigenous Education	1,347,728	1,303,352	900,549	(44,376)	(3%)	402,803	45%
<b>DISTRICT PORTION OF SUPPLIES/SERVICES</b>							
Services	3,910,460	4,015,697	3,615,398	105,237	3%	400,299	11%
Student Transportation	13,000	28,849	12,221	15,849	122%	16,628	136%
Professional Development & Travel	903,316	849,194	682,140	(54,122)	(6%)	167,054	24%
Rentals & Leases	25,000	36,879	23,817	11,879	48%	13,061	55%
Dues & Fees	267,774	248,061	181,358	(19,713)	(7%)	66,703	37%
Insurance	276,500	311,466	257,896	34,966	13%	53,570	21%
Supplies	4,109,034	4,230,416	3,769,917	121,382	3%	460,499	12%
Utilities	2,467,000	2,502,341	2,485,102	35,341	1.4%	17,239	1%
<b>Total Supplies/Services</b>	<b>17,346,689</b>	<b>17,233,303</b>	<b>15,748,366</b>	<b>(113,386)</b>	<b>(1%)</b>	<b>1,484,937</b>	<b>9%</b>



## Schools

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Schools</b>	4,026,877	3,707,049	3,819,968	(319,828)	(8%)	(112,919)	(3%)

Many schools this year had planned for significant technology and equipment replacements within their budgets. Due to global supply chain issues, there were many orders that were not filled by the end of the school year which resulted in the large underspending of school budgets.

School spending was comparable to the prior year. There continued to be global supply chain issues for technology and equipment replacements, which accounted for some of the underspending. Three schools completed capital projects which contain capital budget for technology and equipment purchases lowering the need for schools to use operating budgets. This included GW Graham \$74,300, Vedder Elementary \$14,000 and Stitó:s \$32,500 under spending budget.

## Indigenous Education

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Indigenous Education</b>	1,347,728	1,303,352	900,549	(44,376)	(3%)	402,803	45%

Spending on Indigenous education was close to budget.

Spending increased from the prior year as the Indigenous Education Department focused more resources on staffing resource spending. This includes increased spending on teachers \$166,000 and Education Assistants \$92,000 and the accompanying benefits \$25,000.

Spending also increased in contract services \$20,000 and technology \$17,000.



## 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	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Services	3,910,460	4,015,697	3,615,398	105,237	3%	400,299	11%

Service areas where costs exceeded budget include:

- \$42,000 due to higher than anticipated election expenses
- \$63,000 increased costs for MyEd BC student information software and Next Generation Network
- \$123,000 Pipe break at Sardis Secondary

Service areas where budget exceeded costs include:

- \$22,000 HR service contracts below expected amount.
- \$78,000 Psych Ed assessments budgeted for 2022/2023 not fully completed before year-end.

Services increased from the prior year as follows:

- \$56,000 in international agent fees and homestay coordinator with the increase in international students
- \$94,000 Student Services contracts for hard to fill positions (Vision, SLP, Psych Ed)
- \$41,000 on assessment software for curriculum.
- \$209,000 increased costs on building and equipment servicing, including inflationary costs and unplanned costs such as abnormal cold spell this winter causing frozen water lines and water damage to buildings
- \$77,000 in increased transportation costs for vehicle maintenance and software charges.

## Student Transportation

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

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
Student Transportation	13,000	28,849	12,221	15,849	122%	16,628	136%

The district's current bus fleet was not able to absorb the increased post-pandemic increases in field trips in particular due to delays in receiving buses from the province and preparing the buses for service.

Athletics tournaments and fieldtrip activities resumed to a pre-pandemic level resulting in a need for more contract bussing than in the prior year.



### Professional Development & Travel

This account includes costs incurred for training and travel.

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Professional Development &amp; Travel</b>	903,316	849,194	682,140	(54,122)	(6%)	167,054	24%

Travel expenses were close to budget considering the budgeted expense amounts were made early in the school year with incomplete knowledge as to what the effect of COVID would be on professional development and travel.

2022/23 saw the full end to travel restrictions, the district had an increase in travel this year of \$167,000. This included district leaders fully returning to professional development events, both within the district and throughout the province.

### 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	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Rentals &amp; Leases</b>	25,000	36,879	23,817	11,879	48%	13,061	55%

Increase (\$12,000) due to the need to rent additional buses due to the late delivery of replacement buses from the province.

Increase (\$12,000) due to the need to rent additional buses due to the late delivery of replacement buses from the province.



### 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	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Dues &amp; Fees</b>	267,774	248,061	181,358	(19,713)	(7%)	66,703	37%

The majority of dues and fees are paid to UFV for dual credit trades programs. In 2022/23 there were less attendees than originally projected.

2022/23 had more students enroll in dual credit programs than in 2021/22.

### Insurance

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

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Insurance</b>	276,500	311,466	257,896	34,966	13%	53,570	21%

Schools Protection Plan (SPP) increased its premiums by \$66,000 from what was budgeted.

Vehicle insurance premiums were lower than budgeted (\$28,000) as a result of a general rate reduction by ICBC.

SPP (property insurance) increased its rates in 2022/23 by \$66,000 from the prior year. Rates are adjusted due to claims activity within the sector.



## 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	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Supplies</b>	4,109,034	4,230,416	3,769,917	121,382	3%	460,499	12%

Supplies areas where costs exceeded budget include:

- \$48,000 Vehicle Fuel and Oil and \$135,000 Transportation Supplies
- \$72,000 Theft/Vandalism
- \$31,000 Disability Management and Health & Safety

Items that came in lower than budget include:

- (\$43,000) Student Services Assessments
- (\$86,000) Cessna Renovations
- (\$31,000) Disability Management and Health & Safety
- 

A significant contributing factor to the increase in supplies spending from the prior year was due to inflation. Examples of cost increases include:

- \$192,000 in transportation costs
- \$105,000 maintenance supplies.

## Utilities

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

Operating Budget	2022/2023		2021/22	Increase (Decrease) vs. BUDGET		Increase (Decrease) from PRIOR YEAR	
	BUDGET	ACTUAL	ACTUAL	\$	%	\$	%
<b>Utilities</b>	2,467,000	2,502,341	2,485,102	35,341	1.4%	17,239	1%

Most of the variance can be explained by the following:

- (\$109,000) savings in electricity. with lower A/C costs due to a cooler spring
- \$120,000 increase in heating due to a continued high natural gas prices and increased ventilation in classrooms.
- \$21,000 increase in water and sewer.

Utilities increased from the prior year as follows:

- \$(52,000) decrease in electricity.
- \$52,000 increase in heating due to a continued high natural gas prices and increased ventilation in classrooms.





## 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 2021/2022 as related to significant Special Purpose grants:

GRANT	SOURCE	AMOUNT RECEIVED	AMOUNT EXPENDED	DISCUSSION
Annual Facility Grant (AFG) Operating Portion	Ministry of Education & Child Care	\$456,617	\$38,861	See discussion in the Capital Projects section under "Annual Facility Grant (AFG) Funding."
Learning Improvement Fund (LIF)	Ministry of Education & Child Care	\$537,401	\$531,426	Funding to augment Educational Assistants' hours to provide additional support to complex learners.
Scholarships and Bursaries	Other and Investment Income	\$164,420	\$140,700	Funds collected from donors which are awarded to graduating students in the district to attend post-secondary schools.
School Generated Funds	Other and Investment Income	\$4,332,652	\$4,232,118	Monies collected by schools for field trips, school sports, and fundraising for school equipment.
Strong Start	Ministry of Education & Child Care	\$238,415	\$234,670	Funding for Strong Start early learning centers to provide school-based, drop-in programs for children from birth to age five and their parents or caregivers.
Ready, Set, Learn (RSL)	Ministry of Education & Child Care	\$49,000	\$30,163	Funding for eligible RSL events for 3 to 5-year-olds and their parents to support and facilitate a smooth transition to Kindergarten
Official Languages in Education French Programs (OLEP)	Ministry of Education & Child Care	\$172,623	\$129,523	Funding for core French-language programs and curriculum resources.
Community LINK	Ministry of Education & Child Care	\$740,968	\$727,806	Funding for programs and initiatives to improve the education performance of vulnerable students, including both academic achievement and social functioning.
Classroom Enhancement Fund (CEF) Overhead, Staffing and Remedies	Ministry of Education & Child Care	\$11,805,964	\$11,822,921	Funding for eligible expenses resulting from restoration of class size and composition language. Expenses include teacher staffing, overhead staffing, and equipment costs
First Nation Student Transportation	Ministry of Education & Child Care	\$48,364	\$22,000	Funding to support the transportation needs of on-reserve First Nation students to/from school and extra-curricular activities.
Mental Health in Schools	Ministry of Education & Child Care	\$51,000	\$84,539	Funding for Mental Health literacy activities with a goal to build a safe, caring, and inclusive environment in schools.
Changing Results for Young Students (CR4YC)	Ministry of Education & Child Care	\$11,250	\$9,502	Funding for collaborative professional learning for early learning educators focused on improving social-emotional outcomes for young children.
Federal Safe Return to Class / Ventilation Fund	Ministry of Education & Child Care	\$0*	\$207,071	Funding to improve ventilation systems in schools including ventilation filter upgrades and enhancing control systems that increase airflow in schools. *Funding was provided in 2021/22



## 6.2 Special Purpose Funds (continued)

GRANT	SOURCE	AMOUNT RECEIVED	AMOUNT EXPENDED	DISCUSSION
Early Childhood Education Dual Credit	Ministry of Education & Child Care	\$130,000	\$29,095	Funding to help set up and train secondary school students for a career in Early Childhood Education.
Student & Family Affordability	Ministry of Education & Child Care	\$1,526,471	\$1,071,909	Funding to make back-to-school more affordable for the most vulnerable in the school community. Focused spending on food security and school supplies.
Seamless Day Kindergarten	Ministry of Education & Child Care and Other Income	\$125,124	\$137,462	Funding to support transitions between before/after school care and the kindergarten classroom.
Just B4	Ministry of Education & Child Care	\$25,000	\$25,000	Supplement to the Strong Start program targeting students just about to enter Kindergarten with a focus on developing skills in engaging with others, well-being, and communication
Early Years to Kindergarten (SEY2KT)	Ministry of Education & Child Care	\$19,000	\$16,269	Funding to help develop partnerships with community-based learning experiences to ensure coherent transitions to Kindergarten.
Early Care and Learning	Ministry of Education & Child Care	\$175,000	\$175,000	Funding to help to pay for staffing to plan for expansion of child care on school grounds including aligning district resources with early learning initiatives and an environmental scan.
After School Sport and Arts Initiative	Ministry of Education & Child Care	\$94,263	\$67,509	Funding for ASSAI supports participating school Districts to offer safe, accessible, high-quality, and fun programming that meets the needs of their school communities.



## 6.3 Capital Fund Accounts

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

During the year ended June 30, 2023, the District invested \$21.1 million in capital additions, as follows:

2022/23 Projects	Current Year Additions	TOTAL SPENT TO DATE
Stitó:s Lá:lém Totí:lt School	\$ 8,574,847	\$ 55,307,531
Imagine High Renos/Gym	60,783	\$ 14,807,678
Vedder Elementary Addition	2,673,985	\$ 10,145,195
GWG Secondary Addition	4,710,378	\$ 19,172,241
Sardis Secondary Addition	202,874	\$ 299,339
New Eastside Elementary	6,228	\$ 82,389
School Enhancement Program	1,437,639	\$ 1,437,639
Carbon Neutral Climate Program	301,014	\$ 301,014
Building Envelope Program	2,184,030	\$ 2,184,030
Childcare Spaces	108,471	\$ 108,471
School Buses	17,665	\$ 17,665
Playgrounds	261,156	\$ 261,156
Vehicles & Equipment	558,996	\$ 558,996
	<u>\$ 21,098,066</u>	<u>\$ 104,683,344</u>

Funding to make these additions came from the following sources: \$15.6 million from the Ministry of Education & Child Care, \$5.5 million from District Operating Funds.





## 6.4 Major Capital Projects

**Stitó:s Lá:lém Totí:lt Elementary/ Middle School** opened its doors to staff and students in September 2022. The budget of \$56.3 million was made up of \$47.6 million from the Ministry of Education & Child Care, \$5.0 million from the Chilliwack School District, and \$3.75 million funding from the City of Chilliwack for the turf fields.

The addition to **Vedder Elementary School** completed construction at the end of the summer in August 2022. The two-storey, 10-classroom addition included space for 240 more students and inclusive washrooms with a budget of \$12.3 million.

The addition to **GW Graham Secondary School** completed construction in the fall of 2022. It added space for an additional 450 students and had a budget of \$23.9 million. This two-story addition included 18 additional teaching spaces, trades space, a robotics tech program, a shared outdoor covered area, and inclusive washrooms.

The Ministry of Education & Child Care has approved an **addition to Sardis Senior Secondary** comprising 18 classrooms for 400 students, drama and music performance space and inclusive washrooms. This is expected to begin construction in Spring, 2024.

Two other major capital projects that have been supported by the Ministry are an east side elementary on a district owned property near Rosedale and a land purchase on the south side of town.

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



\* GW Graham inclusive washrooms & outdoor covered area



## 6.5 Capital Fund Balances

Specific balances in the Capital Fund are as follows:

Capital Funds	June 30 2023	June 30 2022	Change
Bylaw Capital	\$ -	\$ -	\$ -
Restricted Capital	-	-	-
Other Provincial Capital	6	6	-
Land Capital	5,135,083	4,694,289	440,794
Other Capital	627,322	1,368,455	(741,133)
Local Capital	61,476	5,101,574	(5,040,098)
	<u>\$ 5,823,887</u>	<u>\$ 11,164,324</u>	<u>\$ (5,340,437)</u>

### Bylaw Capital

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

### Restricted Capital

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

### Other Provincial Capital

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

### Land Capital

The balance in the Land Capital Reserve Fund is comprised of School Site Acquisition Charges (SSAC), which municipalities collect on behalf of school districts to help school boards pay for future school sites.

Municipalities collect these charges for each new residential parcel to be created and new multiple family residential units to be constructed on an existing parcel. The funds may only be used to purchase ministry approved sites for new schools.

### Other Capital

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

### Local Capital Reserve

The Board's Local Capital Reserve is designated for local capital expenditures. The balance in the fund at June 30, 2023 represents a commitment for vehicle purchases that were delayed due to supply chain issues in the industry.



## 6.6 Reserves – Operating, Special Purpose and Capital Balances

### Reserves

	June 30 2023	June 30 2022
<b>1. Operating Fund Accumulated Surplus</b>		
Internally Restricted	\$ 1,025,030	\$ 2,183,553
Unrestricted Operating Surplus	5,956,889	3,567,832
Total	6,981,919	5,751,385
<b>2. Special Purpose Funds Surplus</b>		
	73,261	73,261
<b>3. Capital Fund Accumulated Surplus</b>		
Local Capital	61,475	73,274
Restricted for Capital Cost Sharing	0	5,028,300
Investment in Tangible Capital Assets	54,789,873	50,511,835
Total	54,851,348	55,613,409
<b>Total Accumulated Surplus</b>	<b>\$ 61,906,528</b>	<b>\$ 61,438,055</b>

### 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 \$6,981,919 operating surplus of which \$1,025,030 was internally restricted for specific purposes and \$5,956,889 was unrestricted. The majority of the restricted reserve balance (\$984,352) represents school surpluses that are carried forward for expenditures in a future year. The remainder of the restricted surplus represents targeted funding for Indigenous learners as well as funds for international student support.

### 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 & Child Care. The Local Capital Reserve fund is increased if the Board of Education passes a motion to transfer operating surpluses to Local Capital.

The **Capital Cost Sharing** reserve fund represents the District's share of the costs towards building new schools or school additions. The opening balance of \$5,028,300 reflected the remaining commitment required for the new Stitó:s school (\$5,000,000) and the Vedder Elementary addition (\$500,000) which were both completed in this fiscal year.

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.

*\*GW Graham's new Food's room*



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

### Enrolment Growth

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

### Strategic Plan

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. We opened up several new spaces this year (Stitó:s Elementary/Middle, GW Graham Secondary addition, Vedder Elementary addition) which will certainly help alleviate our immediate dependence on portables. However, the portables being freed up by these new spaces are being redeployed to other areas of the District with capacity issues.

The District currently has 94 portables, which are expensive to purchase and maintain. While new schools and expansions opened in September 2022 and an addition to Sardis Secondary will open in a 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 considerable time.

### Inflation and Supply Chain Issues

While inflation has come down off its highs of 2022, our operating grant from the government has not caught up to the reality of higher prices. This is putting significant pressure on our operating budget as cost increases need to be funded through savings in other areas.

At the same time, supply chains are still challenged in meeting demands. This disruption to our access to technology, building materials, and other commodities has created operational, financial, and inflationary risk.

### Recruitment and Retention

Jobs recovery in Canada since the COVID-19 lockdowns has been strong, and the unemployment rate is at an historic low. This has resulted in a shortage of workers across wide ranges of occupations. This has put a lot of pressure on our ability to recruit and retain staff.





## 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

### DECISION REPORT

**DATE:** September 12, 2023

**TO:** Board of Education

**FROM:** Rohan Arul-pragasam, Superintendent

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

---

#### RECOMMENDATION

THAT the Board of Education approve the Framework for Enhancing Student Learning Report to be submitted to the Ministry by September 30, 2023.

#### Framework for Enhancing Student Learning:

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

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

#### Highlights of the Framework:

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

**Expectations:**

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

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

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

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

[Framework for Enhancing Student Learning Report](#)

## BOARD OF EDUCATION

### DECISION REPORT

**DATE:** September 12, 2023

**TO:** Board of Education

**FROM:** Simone Sangster, Secretary Treasurer

**RE:** **ANNUAL FIVE-YEAR CAPITAL PLAN, 2024/2025 – REVISED MINOR CAPITAL PLAN FOR BUS ACQUISITION REQUESTS**

---

#### **RECOMMENDATIONS:**

THAT the Board of Education of School District No. 33 (Chilliwack), in accordance with provisions under section 142(4) of the School Act, approve the proposed revised Minor Capital Programs in the Five-Year Capital Plan for 2024/25, as provided on the Five-Year Capital Plan Summary outlined in the attached document.

#### **BACKGROUND:**

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

In June 2023, the board approved resolutions describing our Major capital, building envelope program, school food infrastructure, and minor capital requests to the Ministry. The Minor capital submission was not due until September 30 along with the provision for a second submission for the school food infrastructure program. Today, we are bringing a revised minor capital plan to reflect the plans for the Bus Acquisition Program (BUS).

The attachments to this report include the Ministry template used for our submissions. These are requests for possible work in 2024-25 and are not approved. Moreover, the dollar amounts are best estimates and indicative of expected costs. The plan and board resolution provide the ministry with an indication of what is important and the order of priority.

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

A board-adopted bylaw is not required at this point in the annual Capital Plan process as the projects are proposed. We will return to the board early in 2024 with By Law resolutions, once the Ministry has identified which, if any, projects are funded.

# Submission Summary

<b>Submission Summary:</b>	Minor 2024/2025   2023-09-30
<b>Submission Type:</b>	Capital Plan
<b>School District:</b>	Chilliwack (SD33)
<b>Open Date:</b>	2023-04-14
<b>Close Date:</b>	2023-09-30
<b>Submission Status:</b>	Draft

Submission Category	Sum Total Funding Requested
SEP	\$2,754,500
PEP	\$585,000
CNCP	\$2,854,125
BUS	\$317,303
<b>Total</b>	<b>\$6,510,928</b>

BUS					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	163388	Transportation	Replacement	Bus Replacement	\$186,067
2	159568	Transportation	New (BUS)	Special needs bus require due to increased enrolment.	\$131,236
Submission Category Total:					<b>\$317,303</b>
CNCP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	151320	Vedder Middle School	HVAC (CNCP)	Replacement of older, inefficient hot water boilers and DHW heaters with new high	\$622,750
2	159489	Chilliwack Middle School	HVAC (CNCP)	Boiler replacement with high efficiency condensing boilers	\$907,625
3	162688	East Chilliwack Elementary	HVAC (CNCP)	Roof top unit and make up air replacement. Gas fired furnace system renewal.	\$297,500
4	163038	Cheam Elementary	HVAC (CNCP)	Roof top unit and make up air replacement. Gas fired furnace system renewal.	\$426,250
5	163039	McCammon Elementary	HVAC (CNCP)	Roof top unit and make up air replacement. Gas fired furnace system renewal.	\$600,000
Submission Category Total:					<b>\$2,854,125</b>
PEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	154465	Cultus Lake Community School	Replacement (PEP)	Equipment at end of life (24 years) and unable to source replacement parts.	\$195,000
2	158483	Unsworth Elementary	Replacement (PEP)	Equipment at end of life (21 years) and unable to source replacement parts.	\$195,000
3	162617	Strathcona Elementary	Replacement (PEP)	Equipment at end of life (20 years) and unable to source replacement parts.	\$195,000
Submission Category Total:					<b>\$585,000</b>
SEP					

## Submission Summary

SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	162711	Sardis Secondary	HVAC (SEP)	(Phase 1) Replacement of older, inefficient hot water boilers and DHW heaters	\$895,000
2	162702	Sardis Secondary	Electrical (SEP)	LED lighting and control upgrade. Replace all existing linear fluorescent lighting in	\$900,000
3	162694	Mount Slesse Middle School	Roofing (SEP)	Roof Replacement area 1 & 1A	\$410,000
4	162698	Little Mountain Elementary	Roofing (SEP)	Roof Replacement area 7	\$310,000
5	162697	Chilliwack Middle School	Roofing (SEP)	Roof Replacement area 5	\$239,500
				Submission Category Total:	<b>\$2,754,500</b>



## **RESOLUTION – MINOR CAPITAL PROGRAMS**

In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No. 33 (Chilliwack) hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2024/25, as provided on the Five-Year Capital Plan Summary for 2024/25 submitted to the Ministry of Education and Child Care.

I hereby certify this to be a true copy of the resolution for the approval of the proposed Five-Year Capital Plan (Minor Capital Programs) for 2024/25 adopted by the Board of Education, on this the 12<sup>th</sup> day of September 2023.

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Secretary-Treasurer Signature

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Secretary-Treasurer Name



## BOARD OF EDUCATION

### DECISION REPORT

**DATE:** September 13, 2023  
**TO:** Board of Education  
**FROM:** Simone Sangster, Secretary Treasurer  
**RE:** **BYLAW 5 – BOARD MEETING PROCEDURES (REVISED)**

---

#### **RECOMMENDATION:**

1. THAT the Board approve three readings of Bylaw 5 – Board Meeting Procedures (Revised).  
*(vote must be unanimous)*
2. THAT the Board approve first, second and third readings of Bylaw 5 – Board Meeting Procedures.

#### **BACKGROUND:**

The attached edits in Bylaw 5 – Board Meeting Procedures consider following:

- Items 4.2.1 and 7.6.1 updated to align with current CVC meeting schedule
- Item 3.4 revised to reference Policy 131 – Trustee Conflict of Interest
- Item 4.5.10 added a “Superintendent Update” agenda item, which considers Trustee Maahs’ notice of motion from June 27, 2023; this also provides consistency in communication to district partner groups
- Item 7.11 removed for redundancy (covered in 3.4)

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## BYLAW 5 BOARD MEETING PROCEDURES

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

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

AND WHEREAS the Board wishes to enact meeting procedures to ensure that meetings shall be conducted in a democratic and expeditious manner, with an intent to serve students and the public.

NOW THEREFORE the Board enacts as follows:

This bylaw may be cited as School District No. 33 (Chilliwack) Board Meeting Procedures Bylaw 5.

### 1. Oath of Office, Inaugural Meeting and Election of Board Officers

- 1.1. A person elected or appointed as a Trustee must take a prescribed oath of office, by oath or solemn affirmation, within the timelines outlined in the *School Act*, before taking their seat on the Board.
- 1.2. After the general local election of Trustees, the Secretary Treasurer will convene a first meeting of the Board as soon as possible and, in any event, within 30 days from the date that the new Board begins its term of office.
- 1.3. The Secretary Treasurer will call the meeting to order and will preside until a Chair has been elected.
- 1.4. The Secretary Treasurer will announce the results of Trustee elections and confirm that all Trustees have taken the oath of office, or will administer or cause the oath of office to be administered.
- 1.5. The Secretary Treasurer will call for nominations for the position of Board Chair.
  - 1.5.1. Trustees may not nominate themselves.
  - 1.5.2. Nominations do not require a seconder.
  - 1.5.3. After each nomination, the Secretary Treasurer will request that each candidate accept or decline their nomination.
  - 1.5.4. Once nominations are closed, Trustees, who have accepted a nomination, may address their colleagues for two minutes.
  - 1.5.5. Trustees who are not elected for one office may accept a nomination for another office.
- 1.6. The Secretary Treasurer will then conduct a vote by secret ballot. The Secretary Treasurer may designate one or more staff members as scrutineers to count the ballots. A person

receiving a clear majority of votes cast shall be elected Board Chair. If no person receives a majority, further ballots will be taken.

- 1.6.1. If more than two candidates are on a ballot and no majority is reached, then candidate/s with one vote will be eliminated from the next ballot.
  - 1.6.2. In the event of a 3-2-2 vote the Trustees with two votes will be on a separate ballot and the winner will be included in a final ballot with the Trustee who received three votes.
  - 1.6.3. The Secretary Treasurer will declare the duly elected Chair of the Board for the ensuing year and will vacate the Chair.
  - 1.6.4. All ballots shall be destroyed by motion of the Board.
- 1.7. Upon assuming the chair, the Board Chair will call for nominations for Vice-Chair, and then for the BCSTA Provincial Councilor and BCPSEA representative (and their alternates) for the ensuing year and will conduct each election in the same manner as described in 1.5 and 1.6 above.
  - 1.8. The Chair and Trustees serve at the pleasure of the Board or until the annual special meeting in the following December.

## **2. Annual Special Meeting and Election of Board Officers**

- 2.1. In the years when no inaugural meeting is required, an annual special meeting of the Board will be held no later than the second Tuesday in December. The Secretary Treasurer will preside as Chair at the meeting to elect a chair as per 1.5 and 1.6 above. When the Board Chair is elected, the Chair will then proceed as per 1.7 above.

## **3. Meetings of the Board - General Provisions**

- 3.1. Annually, the Board of Education will determine the schedule of Board meetings for the following school year.
- 3.2. All meetings will begin with an acknowledgement of Traditional Stó:lō Territory.
- 3.3. A quorum of the Board is a majority of the Trustees holding office at the time of the meeting.
- 3.4. Any Trustee with a conflict of interest shall immediately declare so and follow the guidelines in Policy 131 Trustee Conflict of Interest.
- 3.5. At the appointed time for commencement of a meeting, the presiding officer will ascertain that a quorum is present before proceeding to the business of the meeting. If a quorum has not been made within one-half hour after the appointed time, the meeting shall stand adjourned until the next meeting date or until another meeting has been called in accordance with this Bylaw.
- 3.6. In the event both the Chair and Vice Chair are absent, a chair will be decided by drawing of lots of those trustees willing to have their name stand.

- 3.7. After a meeting has commenced, if notice is drawn to a lack of quorum, the presiding officer shall adjourn the meeting to the next regular meeting date or to another meeting called in accordance with this Bylaw.
- 3.8. Meetings of the Board shall be conducted in accordance with this Bylaw and, where the Bylaw is silent, using Robert's Rules of Order, Newly Revised.
- 3.9. A motion, when introduced, brings business before the meeting.
  - 3.9.1. The presiding officer may divide a motion containing more than one subject and it will be voted on in the form in which it is divided.
  - 3.9.2. A replacement or substitute motion or an amendment should be worded in a concise, unambiguous, and complete form and, if lengthy or complex, should be provided in writing. Staff can provide assistance with wording, if requested.
  - 3.9.3. All debateable motions shall be seconded.
- 3.10. Wherever possible, requests for information are to be addressed prior to the question being considered.
- 3.11. Debate shall be strictly relevant to the question before the meeting and the presiding officer will advise speakers when violating this rule.
  - 3.11.1. Speakers shall be recognized by the Chair and will address remarks to the Chair.
  - 3.11.2. Each Trustee has the right to speak twice on the same question on the same day but cannot make second comments so long as any Trustee who has not spoken on that question desires to speak. No Trustee shall speak for more than three minutes at one time.
  - 3.11.3. Debate may be extended, subject to a motion requiring a majority vote.
- 3.12. A matter of privilege (a matter dealing with the rights or interests of the Board as a whole or of a Trustee personally) may be raised at any time and will be dealt with forthwith before resumption of business.
- 3.13. No Trustee shall interrupt another Trustee who has the floor except to raise a point of order or a point of privilege, or to disclose a conflict of interest.
- 3.14. It is expected that all Trustees present at a duly constituted meeting of the Board will vote on each motion, unless a Trustee has a declared conflict of interest, in which case the Trustee must not vote.
  - 3.14.1. The Board chair shall vote at the same time as other Trustees.
  - 3.14.2. Voting, unless elsewhere stipulated, shall be by show of hands. The record will indicate Trustees in favour, opposed or abstained for each motion.
- 3.15. The Board-approved written minutes are the official record of a meeting.

#### **4. Regular Public Meetings**

- 4.1. Regular Board meetings shall be open to the public.

- 4.2. The Chair will ensure that a draft agenda and notice of meeting is prepared in consultation with the Vice Chair, the Superintendent and the Secretary Treasurer. Proposed items may be requested to be on the draft agenda in one of the following ways:
  - 4.2.1. By notifying the Board Chair, Vice Chair or Superintendent eleven (11) days prior to the board meeting.
  - 4.2.2. By notice of motion at a previous meeting within the trustee's written report.
  - 4.2.3. As a request from a committee of the Board.
- 4.3. Where a Trustee has proposed an item for the agenda and it has not been included, the Chair will advise the Trustee and provide reasons.
- 4.4. The proposed agenda and supporting documentation will be posted on the district website on Friday afternoon prior to the meeting. Written notice of each meeting, together with the proposed agenda, will be provided to each Trustee by email using the school district provided email account at least 24 hours prior to the agenda being made public.
- 4.5. The order of business at regular Board meetings shall be:
  - 4.5.1. call to order, acknowledgement and inclusion statement
  - 4.5.2. adoption of agenda
  - 4.5.3. reading and approval of minutes
  - 4.5.4. strategic presentations/delegations
  - 4.5.5. reports
    - 4.5.5.1. written Board Advisory and Working Committee reports and/or minutes
    - 4.5.5.2. Trustee written reports
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  - 4.5.6. public participation: comments and/or questions concerning the agenda
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  - 4.5.8. meeting summaries
  - 4.5.9. public participation: comments and/or questions concerning the agenda
  - 4.5.10. superintendent update
  - 4.5.11. adjournment
- 4.6. An addition or deletion to the agenda, or change to the order of business, may be proposed by any Trustee at the adoption of the agenda. Any addition to the agenda, or change to the order of business, shall require a majority vote.
- 4.7. Trustee Reports
  - 4.7.1. Trustees will prepare a short, written report regarding their liaison and representation assignments.
- 4.8. A regular meeting will stand adjourned at three hours after its commencement unless a resolution is passed by a majority vote to extend the hour of adjournment.
- 4.9. Minutes of the proceedings of regular meetings will be stored in digital format certified as correct by the Secretary Treasurer or other employee designated by the Board under the *School Act*, and signed by the Chair or other member presiding at the meeting or at the next meeting at which the minutes are adopted.
  - 4.9.1. The minutes of the regular public meeting will be open for inspection at all reasonable times.

4.9.2. Copies and extracts will be made available in accordance with the *School Act*.

4.10. If the Secretary Treasurer is unable to attend the meeting, another employee must be appointed by Board motion to serve as acting Secretary Treasurer to record motions and their disposition.

4.11. In accordance with the *School Act*, the Chair may expel from the meeting a person, other than a Trustee, that the Chair considers is conducting themselves improperly.

4.11.1. A majority of the Trustees present at a meeting of the Board may expel a Trustee from the meeting for improper conduct.

## **5. Public Participation in the Public Meeting**

5.1. Communication with the public is extremely important. The public Board meeting is the formally designated means of transacting Board business. Two public participation periods are therefore provided solely as a means for ensuring that community members who are present in the audience have an opportunity to provide comments and/or ask questions about business or issues pertaining to the Board agenda.

5.2. The public participation periods are open to comments and/or questions from the public concerning the agenda.

5.2.1. Each public participation period will generally be allotted fifteen minutes.

5.2.2. Speakers must identify themselves before speaking.

5.2.3. Individuals will be limited to a total of two minutes per speaker.

5.2.4. Persons addressing the Board are reminded that, when requests or questions are directed to the Board, actions or answers to many questions may be deferred pending Board consideration.

5.2.5. The Chair may indicate another means of response if question cannot be answered at the time.

5.3. Community members who have other comments or questions are encouraged to contact Trustees or the Superintendent or, if desired, to appear as a formal delegation on the Board agenda in accordance with section six of this Bylaw.

5.4. Matters currently under negotiation or litigation, or related to personnel or student circumstances, are not permitted and will not be addressed in the public participation periods.

5.5. The Chair shall have the authority to terminate the remarks of any individual who does not adhere to this Bylaw.

## **6. Delegations**

6.1. Delegations comprised of an individual or groups of students, parents, teachers and others are welcome at regular meetings.

6.2. Delegations that wish to appear before the Board shall submit a request in writing to the Secretary Treasurer ten days prior to the meeting, outlining the item(s) they wish to present and naming a spokesperson.

- 6.3. A maximum of ten minutes will be allowed for each delegation to make a presentation.
- 6.4. The Secretary Treasurer will review the delegation request at the agenda review meeting and, if accepted, will then make the appropriate arrangements for the delegation to appear.
- 6.5. A delegation accepted to appear before the Board may present written material to the Board which must be provided at least five working days prior to the meeting for inclusion on the Board agenda.
- 6.6. The Board will hear the delegation's presentation and the Trustees may ask questions for clarification. The Board will ordinarily take the presentation under advisement and will take action after due deliberation, usually at a subsequent meeting.
- 6.7. If circumstances warrant, the Board may receive such individuals or delegations "in-camera".

## **7. In-camera Board Meetings**

- 7.1. If, in the opinion of the Board, the public interest so requires, persons other than Trustees may be excluded from a meeting.
- 7.2. Unless otherwise determined by the Board, the following matters shall be considered in an in-camera meeting:
  - 7.2.1. salary claims and adjustments and consideration of requests of employees and Board officers with respect to collective bargaining procedures;
  - 7.2.2. accident claims and other matters where Board liability may arise;
  - 7.2.3. legal opinions respecting the liability or interest of the Board;
  - 7.2.4. the conduct, efficiency, discipline, suspension, termination or retirement of employees;
  - 7.2.5. medical reports;
  - 7.2.6. matters pertaining to individual students including the conduct, discipline suspension or expulsion of students;
  - 7.2.7. staff changes including appointments, transfers, resignations, promotions and demotions;
  - 7.2.8. purchase of real property including the designation of new sites, consideration of appraisal reports and accounts claimed by owners, determination of Board offers and expropriation procedures;
  - 7.2.9. lease, sale or exchange of real property prior to finalization thereof;
  - 7.2.10. matters pertaining to the safety, security or protection of Board property; and
  - 7.2.11. such other matters where the Board decides that the public interest is best served.
- 7.3. If the Secretary Treasurer is unable to attend the meeting, another employee must be appointed by Board motion to serve as acting Secretary Treasurer for the purpose of the meeting, to record motions and their disposition.
- 7.4. No Trustee shall disclose to the public the proceedings of an in-camera meeting unless a resolution has been passed at the in-camera meeting to allow such disclosure, except such as might be necessary to enforce the conflict of interest provisions of the *School Act*.

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Related Legislation: School Act [RSBC 1996, Part 4, Division 6, Section 50; and Part 6, Division 1, Sections 65-72] and [Local Elections Campaign Financing Act, Section 47(1)(a)] and Local Government Elections Regulation

Adopted: February 8, 2022

Amended: February 7, 2023, September 12, 2023



- 7.5. The Board will prepare a meeting summary listing the general nature of the matters discussed. The in-camera meeting summary will be presented at the next regular public meeting of the Board.
- 7.6. The Chair will ensure a draft agenda and notice of an in-camera meeting is prepared in consultation with the Vice Chair, the Superintendent and the Secretary Treasurer. Proposed items may be requested to be on the draft agenda in one of the following ways:
  - 7.6.1. By notifying the Board Chair, Vice Chair or Superintendent eleven (11) days prior to the meeting.
  - 7.6.2. By notice of motion at the previous meeting.
  - 7.6.3. As a request from a committee of the Board.
- 7.7. Where a Trustee has proposed an item for the agenda and it has not been included, the Chair will advise the Trustee and provide reasons.
- 7.8. The proposed agenda and supporting documentation will be provided to each Trustee by email using the school district provided email account at least 48 hours prior to the meeting.
- 7.9. The order of business at in-camera meetings shall be:
  - 7.9.1. call to order
  - 7.9.2. meeting attendance
  - 7.9.3. adoption of agenda
  - 7.9.4. approval of minutes
  - 7.9.5. information items
  - 7.9.6. action items
  - 7.9.7. adjournment
- 7.10. A change to the order of business may be proposed by any Trustee at the adoption of the agenda. Any addition or deletion to the agenda, or change to the order of business, shall require a majority vote.
- 7.11. An in-camera meeting shall adjourn or recess at least 15 minutes before the regular public meeting and shall not exceed a total of 2 hours unless a resolution is passed by a majority vote to extend the hour of adjournment.

## **8. Special Meetings**

- 8.1. Special meetings are any Board meetings held between the regularly scheduled meetings.
- 8.2. A special public or special in-camera meeting of the Board may be called by the Chair or, upon written request by a majority of the Trustees, will be called by the Secretary Treasurer.
- 8.3. The agenda and supporting documentation will be provided to each Trustee by email using the school district provided email account at least 48 hours prior to the meeting.
  - 8.3.1. Delivery of a written notice and the agenda may be waived by a majority vote of Trustees holding office, provided all reasonable steps have been taken to notify all Trustees of the meeting.



- 8.4. No business other than that for which the meeting was called shall be conducted at the meeting unless waived unanimously by all Trustees present.
- 8.5. If the Secretary Treasurer is unable to attend the meeting, another employee must be appointed by Board motion as acting Secretary Treasurer for the purpose of the meeting, to record motions and their disposition.

**9. Electronic Participation by Trustees**

- 9.1. In accordance with the *School Act*, Trustees may participate in or attend a meeting of the Board by telephone or other means of communication, provided that all Trustees and other persons participating in or attending the meeting are able to communicate with each other.
- 9.2. If a Trustee participates in or attends a meeting of the Board by telephone or other means of communication, the Trustee is to be counted for the purpose of establishing a quorum.

READ A FIRST TIME THE 7<sup>th</sup> day of February 2023  
READ A SECOND TIME THE 7<sup>th</sup> day of February 2023  
READ A THIRD TIME AND ADOPTED THE 7<sup>th</sup> day of February 2023

\_\_\_\_\_  
Board Chair

\_\_\_\_\_  
Secretary Treasurer

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## BYLAW 5 BOARD MEETING PROCEDURES

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

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  - 1.5.1. Trustees may not nominate themselves.
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  - 1.5.3. After each nomination, the Secretary Treasurer will request that each candidate accept or decline their nomination.
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- 1.6. The Secretary Treasurer will then conduct a vote by secret ballot. The Secretary Treasurer may designate one or more staff members as scrutineers to count the ballots. A person

receiving a clear majority of votes cast shall be elected Board Chair. If no person receives a majority, further ballots will be taken.

1.6.1. If more than two candidates are on a ballot and no majority is reached, then candidate/s with one vote will be eliminated from the next ballot.

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1.6.3. The Secretary Treasurer will declare the duly elected Chair of the Board for the ensuing year and will vacate the Chair.

1.6.4. All ballots shall be destroyed by motion of the Board.

1.7. Upon assuming the chair, the Board Chair will call for nominations for Vice-Chair, and then for the BCSTA Provincial Councilor and BCPSEA representative (and their alternates) for the ensuing year and will conduct each election in the same manner as described in 1.5 and 1.6 above.

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## **3. Meetings of the Board - General Provisions**

3.1. Annually, the Board of Education will determine the schedule of Board meetings for the following school year.

3.2. All meetings will begin with an acknowledgement of Traditional Stó:lō Territory.

3.3. A quorum of the Board is a majority of the Trustees holding office at the time of the meeting.

3.4. Any Trustee with a conflict of interest shall immediately declare so and ~~leave the meeting or the part of the meeting during which the matter is under consideration.~~ follow the guidelines in Policy 131 Trustee Conflict of Interest.

3.5. At the appointed time for commencement of a meeting, the presiding officer will ascertain that a quorum is present before proceeding to the business of the meeting. If a quorum has not been made within one-half hour after the appointed time, the meeting shall stand adjourned until the next meeting date or until another meeting has been called in accordance with this Bylaw.

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- 3.14. It is expected that all Trustees present at a duly constituted meeting of the Board will vote on each motion, unless a Trustee has a declared conflict of interest, in which case the Trustee must not vote.
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Related Legislation: School Act [RSBC 1996, Part 4, Division 6, Section 50; and Part 6, Division 1, Sections 65-72] and [Local Elections Campaign Financing Act, Section 47(1)(a)] and Local Government Elections Regulation

Adopted: February 8, 2022

Amended: February 7, 2023, September 12, 2023

4.9.2. Copies and extracts will be made available in accordance with the *School Act*.

4.10. If the Secretary Treasurer is unable to attend the meeting, another employee must be appointed by Board motion to serve as acting Secretary Treasurer to record motions and their disposition.

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Adopted: February 8, 2022

Amended: February 7, 2023, [September 12, 2023](#)

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- 6.4. The Secretary Treasurer will review the delegation request at the agenda review meeting and, if accepted, will then make the appropriate arrangements for the delegation to appear.
- 6.5. A delegation accepted to appear before the Board may present written material to the Board which must be provided at least five working days prior to the meeting for inclusion on the Board agenda.
- 6.6. The Board will hear the delegation's presentation and the Trustees may ask questions for clarification. The Board will ordinarily take the presentation under advisement and will take action after due deliberation, usually at a subsequent meeting.
- 6.7. If circumstances warrant, the Board may receive such individuals or delegations "in-camera".

## **7. In-camera Board Meetings**

- 7.1. If, in the opinion of the Board, the public interest so requires, persons other than Trustees may be excluded from a meeting.
- 7.2. Unless otherwise determined by the Board, the following matters shall be considered in an in-camera meeting:
  - 7.2.1. salary claims and adjustments and consideration of requests of employees and Board officers with respect to collective bargaining procedures;
  - 7.2.2. accident claims and other matters where Board liability may arise;
  - 7.2.3. legal opinions respecting the liability or interest of the Board;
  - 7.2.4. the conduct, efficiency, discipline, suspension, termination or retirement of employees;
  - 7.2.5. medical reports;
  - 7.2.6. matters pertaining to individual students including the conduct, discipline suspension or expulsion of students;
  - 7.2.7. staff changes including appointments, transfers, resignations, promotions and demotions;
  - 7.2.8. purchase of real property including the designation of new sites, consideration of appraisal reports and accounts claimed by owners, determination of Board offers and expropriation procedures;
  - 7.2.9. lease, sale or exchange of real property prior to finalization thereof;
  - 7.2.10. matters pertaining to the safety, security or protection of Board property; and
  - 7.2.11. such other matters where the Board decides that the public interest is best served.
- 7.3. If the Secretary Treasurer is unable to attend the meeting, another employee must be appointed by Board motion to serve as acting Secretary Treasurer for the purpose of the meeting, to record motions and their disposition.
- 7.4. No Trustee shall disclose to the public the proceedings of an in-camera meeting unless a resolution has been passed at the in-camera meeting to allow such disclosure, except such as might be necessary to enforce the conflict of interest provisions of the *School Act*.

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Related Legislation: School Act [RSBC 1996, Part 4, Division 6, Section 50; and Part 6, Division 1, Sections 65-72] and [Local Elections Campaign Financing Act, Section 47(1)(a)] and Local Government Elections Regulation

Adopted: February 8, 2022

Amended: February 7, 2023, [September 12, 2023](#)



- 7.5. The Board will prepare a meeting summary listing the general nature of the matters discussed. The in-camera meeting summary will be presented at the next regular public meeting of the Board.
- 7.6. The Chair will ensure a draft agenda and notice of an in-camera meeting is prepared in consultation with the Vice Chair, the Superintendent and the Secretary Treasurer. Proposed items may be requested to be on the draft agenda in one of the following ways:
  - 7.6.1. By notifying the Board Chair, Vice Chair or Superintendent ~~one week~~eleven (11) days prior to the meeting.
  - 7.6.2. By notice of motion at the previous meeting.
  - 7.6.3. As a request from a committee of the Board.
- 7.7. Where a Trustee has proposed an item for the agenda and it has not been included, the Chair will advise the Trustee and provide reasons.
- 7.8. The proposed agenda and supporting documentation will be provided to each Trustee by email using the school district provided email account at least 48 hours prior to the meeting.
- 7.9. The order of business at in-camera meetings shall be:
  - 7.9.1. call to order
  - 7.9.2. meeting attendance
  - 7.9.3. adoption of agenda
  - 7.9.4. approval of minutes
  - 7.9.5. information items
  - 7.9.6. action items
  - 7.9.7. adjournment
- 7.10. A change to the order of business may be proposed by any Trustee at the adoption of the agenda. Any addition or deletion to the agenda, or change to the order of business, shall require a majority vote.

~~7.11. Any Trustee with a conflict of interest shall immediately declare so and leave the meeting or the part of the meeting during which the matter is under consideration.~~

~~7.12.~~7.11. An in-camera meeting shall adjourn or recess at least 15 minutes before the regular public meeting and shall not exceed a total of 2 hours unless a resolution is passed by a majority vote to extend the hour of adjournment.

## 8. Special Meetings

- 8.1. Special meetings are any Board meetings held between the regularly scheduled meetings.
- 8.2. A special public or special in-camera meeting of the Board may be called by the Chair or, upon written request by a majority of the Trustees, will be called by the Secretary Treasurer.
- 8.3. The agenda and supporting documentation will be provided to each Trustee by email using the school district provided email account at least 48 hours prior to the meeting.

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Related Legislation: School Act [RSBC 1996, Part 4, Division 6, Section 50; and Part 6, Division 1, Sections 65-72] and [Local Elections Campaign Financing Act, Section 47(1)(a)] and Local Government Elections Regulation

Adopted: February 8, 2022

Amended: February 7, 2023, September 12, 2023



8.3.1. Delivery of a written notice and the agenda may be waived by a majority vote of Trustees holding office, provided all reasonable steps have been taken to notify all Trustees of the meeting.

8.4. No business other than that for which the meeting was called shall be conducted at the meeting unless waived unanimously by all Trustees present.

8.5. If the Secretary Treasurer is unable to attend the meeting, another employee must be appointed by Board motion as acting Secretary Treasurer for the purpose of the meeting, to record motions and their disposition.

## 9. Electronic Participation by Trustees

9.1. In accordance with the *School Act*, Trustees may participate in or attend a meeting of the Board by telephone or other means of communication, provided that all Trustees and other persons participating in or attending the meeting are able to communicate with each other.

9.2. If a Trustee participates in or attends a meeting of the Board by telephone or other means of communication, the Trustee is to be counted for the purpose of establishing a quorum.

READ A FIRST TIME THE 7<sup>th</sup> day of February 2023  
READ A SECOND TIME THE 7<sup>th</sup> day of February 2023  
READ A THIRD TIME AND ADOPTED THE 7<sup>th</sup> day of February 2023

\_\_\_\_\_  
Board Chair

\_\_\_\_\_  
Secretary Treasurer

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Related Legislation: School Act [RSBC 1996, Part 4, Division 6, Section 50; and Part 6, Division 1, Sections 65-72] and [Local Elections Campaign Financing Act, Section 47(1)(a)] and Local Government Elections Regulation

Adopted: February 8, 2022

Amended: February 7, 2023, [September 12, 2023](#)

## BOARD OF EDUCATION

### DECISION REPORT

**DATE:** September 12, 2023  
**TO:** Board of Education  
**FROM:** Simone Sangster, Secretary Treasurer  
**RE:** **POLICY 181: TRUSTEE PROFESSIONAL LEARNING (REVISED)**

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**RECOMMENDATION:**

THAT the Board of Education approve revised Policy 181 – Trustee Professional Learning as attached.

## **POLICY 181 TRUSTEE PROFESSIONAL LEARNING**

Fulfillment of Board responsibilities requires Trustees to remain informed and develop their knowledge and skills. Trustees are encouraged to seek, identify and attend seminars, conferences or workshops related to their roles and responsibilities.

The Board shall include funds in the governance budget each fiscal year to cover trustee professional learning expenses. These funds will be prorated in the year of an election. The amount is available on July 1 of each year.

### Guidelines

1. Trustees annual budget allocation of \$2,500 is for attendance at relevant professional development opportunities. Unspent professional development funds can be carried over to the next year for a maximum annual balance of \$5,000. Attendance at British Columbia School Trustees Association Annual General Meetings is reimbursed under a separate budget line
2. District staff will make Trustees aware of learning opportunities available to assist with their professional learning planning. From time to time, group activities with the Board may be recommended.
3. Regarding learning experiences such as seminars, conferences and workshops, Trustees will advise the Board in advance of their intentions, prior to making any commitments.
4. Publications related to a Trustee's duties can be reimbursed from a Trustee's professional learning budget.
5. Reimbursement will be made in accordance with the Trustee Expense Policy.

## POLICY 181 TRUSTEE PROFESSIONAL LEARNING

Fulfillment of Board responsibilities requires Trustees to remain informed and develop their knowledge and skills. Trustees are encouraged to seek, identify and attend seminars, conferences or workshops related to their roles and responsibilities.

The Board shall include funds in the governance budget annual each fiscal year governance budget to cover trustee professional learning expenses. These funds will be prorated in the year of an election. The amount is available on July 1 of each year.

### Guidelines

1. Trustees ~~have an~~ annual budget allocation of \$2,500 ~~is~~ for attendance at relevant professional development opportunities. Unspent professional development funds can be carried over to the next year ~~until the end of the elected term of office for a maximum annual balance of \$5,000~~. Attendance at British Columbia School Trustees Association Annual General Meetings is reimbursed under a separate budget line
2. District staff will make Trustees aware of learning opportunities available to assist with their professional learning planning. From time to time, group activities with the Board may be recommended.
3. Regarding learning experiences such as seminars, conferences and workshops, Trustees will advise the Board in advance of their intentions, prior to making any commitments.
4. Publications related to a Trustee's duties can be reimbursed from a Trustee's professional learning budget.
5. Reimbursement will be made in accordance with the Trustee Expense Policy.

## BOARD OF EDUCATION

### DECISION REPORT

**DATE:** September 12, 2023

**TO:** Board of Education

**FROM:** Rohan Arul-pragasam, Superintendent and Rachael Green, Asst. Director,  
Human Resources

**RE:** **POLICY 520: PUBLIC INTEREST DISCLOSURE**

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#### RECOMMENDATION:

THAT the Board of Education reaffirm Policy 520 Public Interest Disclosure ([404 – Whistleblower Protection](#)) as presented.

#### BACKGROUND:

The [Public Interest Disclosure Act](#) (PIDA) came into force on December 1, 2019 with the intended purpose of establishing “whistleblower” protection for employees in the broader public sector. In this first phase, the PIDA currently applies only to ministries of the provincial government and to independent offices of the legislature.

In April 2022, the [Attorney General announced](#) that the Province is taking a phased approach to bringing public sector organizations under the PIDA and indicated that the K-12 public education sector are to implement the necessary changes brought by the act by December 2023.

In June 2023, we conducted a further review of the reporting requirements outlined in the Act. These requirements pertain to the obligation of making a report accessible to the public, which must encompass all disclosures of wrongdoing made within a school year in the Chilliwack School District. This includes disclosures reported to the Ombudsperson, provided that the Superintendent has been informed about these disclosures or ongoing investigations. This particular mandate has been integrated into the PIDA (Public Interest Disclosure Act) policy.

To enhance transparency and accountability, we have introduced an additional reporting stipulation within the Administrative Procedure. Under this new provision, the public report will initially be presented to the Board of Education during an In-Camera meeting before its public release.

## **POLICY 520 PUBLIC INTEREST DISCLOSURE**

All employees, and others performing work on behalf of the District, are expected to conduct themselves in a professional manner, to adhere to applicable laws, regulations, policies and procedures that apply to their work activities and to demonstrate ethical behavior in all their decisions and interactions.

The Board is committed to honesty, integrity, and accountability in its operations, programs, and services and to promoting a culture of openness and transparency.

The Board encourages and supports all personnel in bringing forward reports of unlawful acts and acts of wrongdoing in a manner consistent with the provisions of the British Columbia *Public Interest Disclosure Act* (“PIDA”).

The purpose of this Policy and related Administrative Procedures is to establish a process, in compliance with the PIDA, for employees and trustees to report, in good faith, wrongful or unlawful conduct without fear of retaliation or reprisal.

This Policy applies to alleged wrongdoing related to the School District’s operations or personnel. This Policy does not displace other mechanisms set out in School District Policy for addressing and enforcing standards of conduct, disputes, complaints, or grievances, including issues of discrimination, bullying and harassment, occupational health and safety, or disputes over employment matters or under collective agreements.

### **1. Definitions**

In this Policy the following capitalized terms are defined as indicated:

- 1.1. “Advice” means advice that may be requested in respect of making a Disclosure or a complaint about a Reprisal under this Policy or the PIDA;
- 1.2. “Discloser” means an Employee or Trustee who makes a Disclosure or seeks Advice or makes a complaint about a Reprisal;
- 1.3. “Disclosure” means a report of Wrongdoing made under this Policy;
- 1.4. “Employee” refers to a past and present employee of the School District;
- 1.5. “FIPPA” means the Freedom of Information and Protection of Privacy Act, and all regulations thereto;
- 1.6. “Investigation” means an investigation undertaken by the School District under this Policy or by the Ombudsperson under the PIDA;

- 1.7. “Personal Information” has the same meaning set out in FIPPA, namely “recorded information about an identifiable individual”, and includes any information from which the identity of the Discloser or any person who is accused of Wrongdoing or participates in an Investigation can be deduced or inferred;
- 1.8. “Personnel” means Employees and Trustees;
- 1.9. “PIDA” means the Public Interest Disclosure Act of British Columbia, and all regulations thereto;
- 1.10. “Procedure” means the School District’s Administrative Procedure associated with this Policy, as amended;
- 1.11. “Reprisal” means the imposition of, and any threat to impose, discipline, demotion, termination or any other act that adversely affects employment or working condition of a member of Personnel because they made a Disclosure, sought Advice, made a complaint about a Reprisal or participated in an Investigation;
- 1.12. “Trustee” means a past or present member of the School District’s Board of Education; and
- 1.13. “Wrongdoing” refers to:
- 1.13.1. a serious act or omission that, if proven, would constitute an offence under an enactment of British Columbia or Canada;
  - 1.13.2. an act or omission that creates a substantial and specific danger to the life, health or safety of persons, or to the environment, other than a danger that is inherent in the performance of an employee’s duties or functions;
  - 1.13.3. a serious misuse of public funds or public assets;
  - 1.13.4. gross or systematic mismanagement; or
  - 1.13.5. knowingly directing or counselling a person to commit any act or omission described in paragraphs (a) to (d) above.

## 2. Statement of Principles

- 2.1. The School District is committed to supporting ethical conduct in its operations and seeks to foster a culture in which Employees and Trustees are encouraged to disclose Wrongdoing, including by receiving, investigating and responding to Disclosures and by providing information and training about the PIDA, this Policy and the Procedures.

- 2.2. The School District will investigate Disclosures that it receives under this Policy. Investigations under this Policy will be carried out in accordance with the principles of procedural fairness and natural justice.
- 2.3. The School District will not commit or tolerate Reprisals against any Employee or Trustee who, in good faith, makes a request for Advice, makes a Disclosure, participates in an Investigation or makes a complaint under this Policy.
- 2.4. The School District is committed to protecting the privacy of Disclosers, persons accused of Wrongdoing and those who participate in Investigations in a manner that is consistent with its obligations under the PIDA and FIPPA.
3. Privacy and Confidentiality
- 3.1. All Personal Information that the School District collects, uses or shares in the course of receiving or responding to a Disclosure, a request for Advice, a complaint of a Reprisal, or conducting an Investigation will be treated as confidential and will be used and disclosed as described in this Policy, the Procedures, the PIDA or as otherwise permitted or required under FIPPA and other applicable laws.
4. Reporting
- 4.1. Each year, the Superintendent shall prepare, in accordance with the requirements of the PIDA, and make available, a report concerning any Disclosures received, Investigations undertaken and findings of Wrongdoing. All reporting under this Policy will be in compliance with the requirements of FIPPA.
5. Responsibility
- 5.1. The Superintendent is responsible for the administration of this Policy and shall ensure that training and instruction is available to all Employees and Trustees concerning this Policy, the Procedures and the PIDA.
- 5.2. In the event that the Superintendent is unable or unavailable to perform their duties under this Policy, the Superintendent may delegate their authority in writing to the Secretary-Treasurer or other senior members of Personnel.



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## ADMINISTRATIVE PROCEDURE 510 PUBLIC INTEREST DISCLOSURES

These procedures support the implementation of Policy 520 Public Interest Disclosures.

### Definitions

Capitalized terms in this Procedure have the meanings set out in the Policy, and the following additional terms shall have the following meanings.

- **Designated Officer:** the Superintendent and any other senior member of Personnel designated by the Superintendent from time to time, which includes, in accordance with section V. of this Procedure, the Secretary Treasurer, Assistant Director of Human Resources, and the Chair of the Board of Education.
- **Disclosure Form:** Form 510A: Whistleblower Complaint Report Form.
- **Ombudsperson:** The Ombudsperson of British Columbia.
- **Policy:** Policy 520: Public Interest Disclosures
- **Protection Official:**
  - in respect of a health-related matter, the provincial health officer.
  - in respect of an environmental matter, the agency responsible for the Emergency Program Act.
  - in any other case, a police force in British Columbia.
- **Referral:** a referral of allegations of Wrongdoing received from the Ombudsperson or another government institution for investigation by the School District in accordance with the PIDA
- **Respondent:** a person against whom allegations of Wrongdoing or a complaint of reprisal is made.
- **School:**
  - a body of students that is organized as a unit for educational purposes under the supervision of a principal, vice principal or director of instruction.
  - the teachers and other staff members associated with the unit, and the facilities associated with the unit.
  - and includes a Provincial resource program and a distributed learning school operated by a board.
- **Supervisor:**
  - an Employee's direct management supervisor.
  - for School-based Employees, the Principal or any Vice-Principal at the School where the Employee is assigned.
  - for Trustees, the Board Chair or the Superintendent.
- **Urgent Risk:** when a member of Personnel reasonably believes that a matter constitutes an imminent risk of a substantial and specific danger to the life, health or safety of persons or to the environment.

## 1. Who May Make a Disclosure

- 1.1. Any Employee may report Wrongdoing under this Policy if the alleged Wrongdoing occurred while the Employee was employed or engaged by the School District.
- 1.2. Any Trustee may report Wrongdoing under this Policy if the alleged Wrongdoing occurred while the Trustee was holding office.
- 1.3. Complaints or reports received from members of the public or from Employees or Trustees who were not engaged by the School District at the time that Wrongdoing occurred or is alleged to have occurred are outside the scope of the Policy and this Procedure.

## 2. How to Make a Disclosure

- 2.1. An Employee or Trustee who reasonably believes that a Wrongdoing has been committed or is about to be committed may make a Disclosure to any of the following:
  - 2.1.1. that person's Supervisor.
  - 2.1.2. the Superintendent.
  - 2.1.3. a Designated Officer other than the Superintendent.
  - 2.1.4. the Ombudsperson.
- 2.2. A Disclosure should be submitted in writing using the Disclosure Form or in other written form, and include the following information if known:
  - 2.2.1. a description of the Wrongdoing.
  - 2.2.2. the name of the person(s) alleged to be responsible for or to have participated in the Wrongdoing.
  - 2.2.3. the date or expected date of the Wrongdoing.
  - 2.2.4. if the Wrongdoing relates to an obligation under a statute or enactment, the name of that statute or enactment.
  - 2.2.5. whether the Wrongdoing has already been reported, and if so, to whom and a description of the response received.
- 2.3. A Disclosure may be submitted to the School District on an anonymous basis but must contain sufficient information to permit the School District to conduct a full and fair investigation into the alleged Wrongdoing. If a Disclosure does not contain sufficient detail to permit investigation, the School District may take no action with respect to the Disclosure. Any notices required to be given to a Discloser under this Policy or the PIDA will not be provided to an anonymous Discloser, except at the discretion of the Designated Officer and where the Disclosure has provided contact information.

- 2.4. A Discloser who is considering making a Disclosure may request Advice from any of their union representative or employee association representative, a lawyer, their Supervisor, a Designated Officer, or the Ombudsperson.
- 2.5. A Discloser should not make a Disclosure to a person if the allegations relate, in whole or in part, to Wrongdoing by that person, and any person who receives a Disclosure or Referral and reasonably believes that the allegations of Wrongdoing relate to their own acts or omissions must refer the allegations of Wrongdoing to another person under this Policy with responsibility for receiving a Disclosure.

### 3. How to Make a Disclosure About Urgent Risk

- 3.1. The PIDA permits Employees and Trustees to make public disclosures if the Employee or Trustee reasonably believes that a matter poses an Urgent Risk. An Urgent Risk only arises if there is reasonable and credible evidence of an imminent risk of a substantial and specific danger to the life, health or safety of persons or to the environment.
- 3.2. Before making a public disclosure of an Urgent Risk the Employee or Trustee must:
  - 3.2.1. consult with the relevant Protection Official (public health officer, Emergency Management BC, or police).
  - 3.2.2. receive and follow the direction of that Protection Official, including if the Protection Official directs the Employee not to make the public disclosure.
  - 3.2.3. refrain from disclosing, publishing or otherwise sharing Personal Information except as necessary to address the Urgent Risk.
  - 3.2.4. refrain from disclosing any information that is privileged or subject to a restriction on disclosure under the PIDA or any other enactment of British Columbia or Canada, including legal advice privilege, litigation privilege or another ground of common law privilege.
  - 3.2.5. seek appropriate advice if the Employee is uncertain about what Personal Information, privileged or other information may be disclosed as part of a public disclosure.
- 3.3. An Employee who makes a public disclosure in relation to an Urgent Risk is expected to provide timely notification to their Supervisor or the Superintendent about the public disclosure or submit a Disclosure in accordance Section 2: **How to Make a Disclosure**.
- 3.4. If the Employee decides not to make a public disclosure or is directed by a Protection Official not to do so, the Employee is nevertheless expected to report Urgent Risks without delay to the Superintendent or a Designated Officer.

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#### 4. Referral of Disclosure to Designated Officer

- 4.1. Each Supervisor or other Personnel who receives a Disclosure or Referral under this Policy must promptly refer the Disclosure or Referral, including all Disclosures Forms and other materials supplied, to the appropriate Designated Officer as follows:
- 4.1.1. Unless the allegations concern alleged Wrongdoing by the Superintendent, the Disclosure or Referral shall first be referred to the Superintendent, who may delegate their duties under the Policy and this Procedure to any other Designated Officer.
- 4.1.2. If the allegations concern alleged Wrongdoing by the Superintendent, then the Disclosure or Referral should be referred to the Office of the Ombudsperson.

#### 5. Responsibilities of the Designated Officer

5.1. The Designated Officer is responsible to:

- Receive and respond to any Disclosure or Referral.
- Receive and respond to reports made by Personnel about Urgent Risks.
- If the Designated Officer reasonably believes that an Urgent Risk exists, the Designated Officer may make a report to the relevant Protection Official.
- Review allegations of Wrongdoing in a Disclosure or Referral and determine if they fall within the scope of the PIDA or the Policy.
- Refer disclosures or allegations falling outside the scope of the PIDA or this Policy to the appropriate authority or dispute resolution process, as applicable.
- If a Disclosure relates to Wrongdoing at another government body that is subject to the PIDA, refer the Disclosure to that institution.
- Seek clarification of the allegations of Wrongdoing from the Discloser or referring institution as needed.
- If appropriate, initiate an Investigation into allegations of Wrongdoing in accordance with section VIII. Below.
- Assess the risk of any Reprisal to the Discloser, and take appropriate action, if any, to mitigate that risk.
- Manage communications with the Discloser and Respondent.
- Notify the Discloser and the Respondent of the outcome of the Investigation in accordance with Section 8: Investigations.
- Ensure that, in accordance with the Privacy and Confidentiality section of this Procedure, all Personal Information received by the School District related to the Disclosure, Referral, request for Advice or any Investigation is appropriately

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protected against such risks as unauthorized access, collection, use, disclosure, theft or loss in accordance with FIPPA and the PIDA.

## 6. Responsibilities of Employees

6.1. All Employees and Trustees are responsible to:

- 6.1.1. make any Disclosures in good faith and on the basis of a reasonable belief that Wrongdoing has or is expected to occur.
- 6.1.2. refrain from engaging in Reprisals and report all Reprisals in accordance with this Procedure and the PIDA.
- 6.1.3. maintain the confidentiality of Personal Information received in connection with a Disclosure, Referral, request for Advice or Investigation in accordance with the Policy, this Procedure, and the PIDA.
- 6.1.4. provide their reasonable cooperation with investigations by the School District or the Ombudsperson.
- 6.1.5. seek appropriate advice if an Employee is uncertain about whether to make a Disclosure or a public disclosure of an Urgent Risk.
- 6.1.6. comply with the requirements of this Procedure and the PIDA concerning Urgent Risks.

## 7. Investigations

- 7.1. Every person involved in receiving, reviewing and investigating Disclosures, Referrals or complaints of Reprisals must carry out those function in an expeditious, fair and proportionate manner as appropriate in the circumstances and as required under the PIDA.
- 7.2. The School District shall seek to complete all Investigations within 30 calendar days of receipt of a Disclosure or Referral or complaint of Reprisals, but the Designated Officer may shorten or extend this time period depending on the nature and complexity of the allegations.
- 7.3. The Designated Officer may expand the scope of any Investigation beyond the allegations set out in the Disclosure or Referral to ensure that any potential Wrongdoing discovered during an Investigation is investigated.
- 7.4. All Investigations shall be conducted by an internal or external investigator with sufficient qualifications and experience to carry out the Investigation.
- 7.5. The Designated Officer may consult with the Ombudsperson regarding a Disclosure or Referral or refer allegations of Wrongdoing in whole or in part to the Ombudsperson, provided that notice of the referral is provided to the applicable Discloser.
- 7.6. The Designated Officer may refuse to investigate or postpone or stop an Investigation if the Designated Officer reasonably believes that:
  - 7.6.1. the Disclosure or Referral does not provide adequate particulars of the Wrongdoing.

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



- 7.6.2. the Disclosure or Referral is frivolous or vexatious, has not been made in good faith, has not been made by a person entitled to make a Disclosure or Referral under the Policy or the PIDA, or does not deal with Wrongdoing.
- 7.6.3. the Investigation would serve no useful purpose or could not reasonably be conducted due to the passage or length of time between the date of the alleged Wrongdoing and the date of the Disclosure or Referral.
- 7.6.4. the Disclosure relates solely to a public policy decision.
- 7.6.5. the allegations are already being or have been appropriately investigated by the Ombudsperson, the School District or other appropriate authority.
- 7.6.6. the Investigation may compromise another investigation.
- 7.6.7. the PIDA otherwise requires or permits the School District to suspend or stop the Investigation.
- 7.7. Subject to the School District's obligations under FIPPA and section II1. 3. above, the Discloser and the Respondent(s) will be provided with a summary of the School District's findings, including:
  - 7.7.1. notice of any finding of Wrongdoing.
  - 7.7.2. a summary of the reasons supporting any finding of Wrongdoing.
  - 7.7.3. any recommendations to address findings of Wrongdoing.

## **8. Privacy and Confidentiality**

- 8.1. All Personal Information that the School District collects, uses or shares in connection with a Disclosure, Referral, or request for Advice, or an Investigation shall be treated as confidential and shall be used and disclosed by the School District only as described in the Policy, the Procedures and the PIDA unless otherwise permitted or required under FIPPA or other applicable laws.
- 8.2. Personal Information that is collected, used or shared by the School District in the course of receiving, responding to or investigating a Disclosure, a request for Advice, a Referral, or a complaint of a Reprisal shall be limited to the Personal Information that is reasonably required for these purposes.
- 8.3. Any person who, in their capacity as an employee or trustee of the School District, receives information about the identity of a Discloser shall maintain the identity of the Discloser in confidence, and may only use or share that information for the purposes described in this Policy or the PIDA, except with the consent of the Discloser or as authorized or required by the PIDA or other applicable laws.
- 8.4. The School District shall ensure there are reasonable security measures in place to protect all Personal Information that the School District collects or uses in the course of receiving or responding to a Disclosure, a request for Advice, a Referral, or complaint of a Reprisal or conducting an Investigation, including by ensuring that such information is subject to appropriate controls to ensure that it is only shared by its employees and trustees internally on a need to know basis.



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



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**9. Reprisals**

- 9.1. The School District will not tolerate Reprisals against Employees or Trustees.
- 9.2. Any member of Personnel who believes that they have been the subject of a Reprisal may make a complaint to:
- 9.2.1. the Ombudsperson, who may investigate in accordance with the procedures set out in the PIDA.
  - 9.2.2. to a Designated Officer, who shall investigate the complaint in accordance with the provisions of this Procedure.
- 9.3. Any member of Personnel who engages in any Reprisals shall be subject to disciplinary action up to and including dismissal.

**10. Annual Report**

The Superintendent shall submit to the Board, in an in-camera meeting, an annual summary of actions taken under Policy 520 – Public Interest Disclosure. The summary will include reports received and acted upon during the school year, July 1 to June 30.

## Whistleblower Complaint Report Form

The District will handle all complaints with strict confidentiality. The process has been designed to protect your identity when communicating your concern. It is important for employees or stakeholders making a complaint to understand that the investigation of a complaint will be most effective if they have provided their name and contact information, when submitting a complaint. Should you not wish to provide your name, reported incidents will still be accepted and investigated as appropriate.

### Whistle Blower's Contact Information (Not Required)

Name		Position	
Department/School		Work Phone	
Address		Home Phone	
Best Time/Place to Contact You			

### Suspect(s) Information

Name		Position	
Department/School		Work Phone	
Home Address/Home Phone (If Non-Employee)			

### Witness (es) Information

Name		Position	
Department/School		Work Phone	
Name		Position	
Department/School		Work Phone	



**COMPLAINT:** Briefly describe the improper activity and how you know about it. Specify what, who, when, where and how. If there is more than one allegation, number each allegation and use as many pages as necessary.

What improper activity occurred?

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For how long has this improper activity been taking place?

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Who participated in the improper activity?

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Where did this improper activity happen?

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What enabled this improper activity to happen (how)?

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**EVIDENCE**

Please describe how an investigator could locate supporting documentation or attach a copy of evidence that you already have in your possession. You should NOT ATTEMPT TO OBTAIN evidence for which you do not have a right of access. As such, whistle blowers are “reporting parties” not investigators.

## BOARD OF EDUCATION

### DECISION REPORT

**DATE:** September 12, 2023  
**TO:** Board of Education  
**FROM:** Rachael Green, Asst. Director, Human Resources  
**RE:** **POLICY 432: UNAUTHORIZED PERSONNEL**

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#### **RECOMMENDATION:**

THAT the Board of Education repeal [Policy 432 Unauthorized Personnel](#).

#### **BACKGROUND:**

The work on the policy manual commenced in March 2020 to enhance district policies to provide greater clarity, identify policies that are no longer current and assess board and administrative regulations that are primarily operational in nature. The policy manual work was suspended briefly due to the global pandemic and resumed in September 2020.

We have now completed the **100 – Governance, 200 – Partner & Community Relations, 300 – Students, Instruction & Programs, and 600 – Business & Support Services** Policy sections. We are currently in the process of completing the **400 – Health & Safety** and **500 – Human Resources** Policy sections.

The new policy structure is as follows:

#### Bylaws

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

Policy 432 Unauthorized Personnel has been recommended for repeal and guidelines are covered under the local Collective Agreements, and School Act Regulations (B.C. Reg. 265/89). Policy Manual review core principle provides guidance that the Board does not duplicate information embedded in the [School Act](#), [School Act Regulations And Orders In Council](#), [School Act Ministerial Orders](#), Ministry of Education and Child Care and Government of B.C. Policies and published information in the revised Board Policy Manual.

## BOARD OF EDUCATION

### DECISION REPORT

**DATE:** September 12, 2023  
**TO:** Board of Education  
**FROM:** Rachael Green, Asst. Director, Human Resources  
**RE:** **POLICY 506: ADMINISTERING MEDICATIONS TO STUDENTS**

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#### **RECOMMENDATION:**

THAT the Board of Education repeal [Policy 506 Administering Medications to Students](#).

#### **BACKGROUND:**

The work on the policy manual commenced in March 2020 to enhance district policies to provide greater clarity, identify policies that are no longer current and assess board and administrative regulations that are primarily operational in nature. The policy manual work was suspended briefly due to the global pandemic and resumed in September 2020.

We have now completed the **100 – Governance, 200 – Partner & Community Relations, 300 – Students, Instruction & Programs, and 600 – Business & Support Services** Policy sections. We are currently in the process of completing the **400 – Health & Safety** and **500 – Human Resources** Policy sections.

The new policy structure is as follows:

Bylaws

100 – Governance

200 – Partner & Community Relations

300 – Students, Instruction & Programs

400 – Health & Safety

500 – Human Resources

600 – Business & Support Services

Policy 506 Administering Medications to Students has been recommended for repeal as it has been made redundant by updated Administrative Procedure 425.

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

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**506  
POLICY  
Administering Medications to Students**

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Except in emergency situations, designated staff will administer (*or supervise the self-administration of*) medications to students only if the following conditions are met:

1. The medication is required while the child is attending school.
2. A parent has requested the school's assistance and has completed the Medical Alert Form concerning administration at the school.
3. Written authorization and instruction has been received from an attending physician and parent/guardian.
4. Where medication, which is administered on a regular basis, is required while the child is at school, parents and authorized community health professional or an authorized employee shall have access to the pupil to administer the required medication.

If a student child meets the Provincial Nursing Support Services (NSS) criteria/guidelines and therefore admitted for NSS services, then the NSS coordinator will “delegate” the medication administration to the child specific assigned education assistant. Medication administration is typically delegated to those children who require medication via G-tube and generally not an oral medication. Some oral medications may be delegated (such as Ativan) if the need for the medication is required frequently e.g. for prolonged seizure activity.

5. School personnel have received adequate instruction from the parent/guardian and (where the child meets criteria for delegated care), assistance from Nursing Support Services concerning the administration of the medication. More than one employee at a school shall be adequately instructed in the administration of the medication in order to provide an alternative person in cases of absence or unavailability.

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Cross Refs:

Adopted: November 12, 1980  
Reviewed: November 23, 2004, May 6, 2014  
Revised: February 26, 2002, May 6, 2014

Nursing Support Services will provide consultation to schools at the time a child is being discharged specifically from NSS services regarding the delegation of medication management. NSS will help develop a plan at this transition with the school following the school's procedure.

6. The medications are provided to the school in their original prescription container.
7. Nonprescription medicines such as acetaminophen are not the school's responsibility.

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## ADMINISTRATIVE PROCEDURE 425 ADMINISTERING MEDICATIONS TO STUDENTS

The District believes that the parent/guardian is the primary caregiver to their child and is responsible for administering or supervising (to administer or supervise) the self-administration of medication. The District recognizes that there may be situations where it is necessary that medication must be administered during school hours and when (where) a parent is not available. Therefore, where administration or supervision of administration of medication cannot be done by persons other than employees, the following procedure will be followed to ensure that students remain in optimal health.

### Procedure:

Except in emergency situations, designated staff will administer (*or supervise the self-administration of*) medications to students only if the following conditions are met:

1. The medication is required while the child is attending school.
2. A parent has requested the school's assistance and has completed the Medical Alert Form concerning administration at the school.
3. Written authorization and instruction has been received from an attending physician and parent/guardian (refer to Forms 425A and 425C).
4. Where medication, which is administered on a regular basis, is required while the child is at school, parents and authorized community health professional or an authorized employee shall have access to the student to administer the required medication.
5. If a student meets the Provincial Nursing Support Services (NSS) criteria/guidelines and is admitted for NSS services, then the NSS coordinator will "delegate" the medication administration to the applicable school staff. Medication administration is typically delegated to those children who require medication via G-tube and generally not an oral medication. Some oral medications may be delegated (if the need for the medication is required frequently e.g., for prolonged seizure activity).
6. School personnel have received adequate instruction from the parent/guardian and (where the child meets criteria for delegated care), assistance from Nursing Support Services concerning the administration of the medication. More than one employee at a school shall be adequately instructed in the administration of the medication in order to provide an alternative person in cases of absence or unavailability.
7. The medications are provided to the school in their original prescription container.

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

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8. Other than exceptional temporary circumstances, nonprescription medicines such as acetaminophen are not the school's responsibility. Where there are exceptional circumstances, the school will request that parents complete Form 425C.

NOTE: Nursing Support Services will provide consultation to schools at the time a child is being discharged specifically from NSS services regarding the delegation of medication management. NSS will help develop a plan at this transition with the school following the school's procedure.

Additional Requirements

A log shall be kept in the school stating the name of the student, the date and time of usage of the medication, circumstances surrounding its administration, and any other pertinent information. Each log entry is to be initialed by the person administering or supervising the self-administration of the medication. Form 425B will be used for this purpose.

## REQUEST FOR ADMINISTRATION OF MEDICATION AT SCHOOL

Student Name: \_\_\_\_\_ School Name: \_\_\_\_\_

**A. TO BE COMPLETED BY PRESCRIBING PHYSICIAN**

Condition(s) which make medication necessary: \_\_\_\_\_

NAME OF MEDICATION	DOSAGE	DIRECTIONS FOR USE
1.		
2.		
3.		
4.		
<b>Additional comments:</b> (possible reactions, consequences of missing medication, storage duration)		Physicians Name: <i>(please print)</i>
		Physicians Signature:
		Date:

**B. TO BE COMPLETED BY PARENT OR GUARDIAN – INFORMED AUTHORIZATION AND RELEASE**

I request the school to give medication (must be in the original container) as prescribed on this form to my child, whose name is: \_\_\_\_\_. I will notify the school, in writing, promptly of any changes in medication or dosages ordered. I will provide the medications listed above.

- EPIPEN – I request that the administration of the EpiPen be provided. I understand that the service will be provided by a person without medical or nursing training. It is my responsibility as parent / guardian to provide the school with current EpiPens for my child's use and care.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name – Parent/Guardian

\_\_\_\_\_  
Signature – Parent/Guardian



**C. INFORMATION & TRAINING**

Prior to administration of any medication, each designated staff member who is responsible for the administration or supervision of the medication must date and sign below to indicate they have been informed of administration and/or has been trained, where required, by the public health nurse.

School Year: \_\_\_\_\_

DATE	STUDENT NAME (please print)	STAFF NAME (please print)	SIGNATURE

**D. AUTHORIZATION**

\_\_\_\_\_ Date

\_\_\_\_\_ Principal's Name

\_\_\_\_\_ Principal's Signature

**E. TRAINING & PROCEDURES REVIEWED**

\_\_\_\_\_ Date

\_\_\_\_\_ PHN's Name

\_\_\_\_\_ PHN's Signature



## MEDICINE DISPENSING RECORD

Student Name	Teacher Name	Amount	Mon	Tues	Wed	Thur	Fri

Student Name	Teacher Name	Amount	Mon	Tues	Wed	Thur	Fri

Student Name	Teacher Name	Amount	Mon	Tues	Wed	Thur	Fri

Student Name	Teacher Name	Amount	Mon	Tues	Wed	Thur	Fri

## REQUEST FOR TEMPORARY ADMINISTRATION OF NON-PRESCRIPTION MEDICATION AT SCHOOL

Student Name: \_\_\_\_\_ School Name: \_\_\_\_\_

**TO BE COMPLETED BY PARENT / GUARDIAN**

Condition(s) which make medication necessary: \_\_\_\_\_

NAME OF MEDICATION	DOSAGE	DIRECTIONS FOR USE
1.		
2.		
3.		
4.		
<b>Additional comments:</b> (possible reactions, consequences of missing medication, storage duration)		

I request the school to give medication (must be provided in the original container) as prescribed on this form to my child, \_\_\_\_\_ for the following dates (not to exceed 5 calendar days). I will notify the school promptly of any changes in medications needed. I will provide the medications listed above.

\_\_\_\_\_  
Date\_\_\_\_\_  
Name – Parent/Guardian\_\_\_\_\_  
Signature – Parent/Guardian

## BOARD OF EDUCATION

### DECISION REPORT

**DATE:** September 12, 2023  
**TO:** Board of Education  
**FROM:** Rohan Arul-pragasam, Superintendent  
**RE:** **POLICY 507: STUDENT RECORDS**

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#### **RECOMMENDATION:**

THAT the Board of Education repeal [Policy 507 Student Records](#).

#### **BACKGROUND:**

The work on the policy manual commenced in March 2020 to enhance district policies to provide greater clarity, identify policies that are no longer current and assess board and administrative regulations that are primarily operational in nature. The policy manual work was suspended briefly due to the global pandemic and resumed in September 2020.

We have now completed the **100 – Governance, 200 – Partner & Community Relations, 300 – Students, Instruction & Programs, and 600 – Business & Support Services** Policy sections. We are currently in the process of completing the **400 – Health & Safety** and **500 – Human Resources** Policy sections.

The new policy structure is as follows:

Bylaws

100 – Governance

200 – Partner & Community Relations

300 – Students, Instruction & Programs

400 – Health & Safety

500 – Human Resources

600 – Business & Support Services

Policy 507 Student Records has been recommended for repeal as it has been made redundant by updated Administrative Procedure 312.

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

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**507  
POLICY  
Student Records**

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A student record consists of:

1. "Permanent Student Record" which is the Permanent Record Card (form 1704) and a minimum of the most recent two years of the Student Progress Reports **or:** an official copy of the transcript of grades
2. A Student File which contains, at a minimum, the following:
  - Current student record inclusions as listed on form 1704
  - A copy of the student's current Student Learning Plan (if applicable)
  - A copy of the student's current IEP (if applicable)

Student record data are designed to promote the welfare of students. When parents and students provide information about themselves, they have a right to expect that such information will be used in a professional manner, and in the best interests of the students.

Student records remain the property of the school district.

Student records will be kept in accordance with the *School Act* and Regulations, the Freedom of Information & Protection of Privacy Act and Regulations, Ministerial Orders, Youth Criminal Justice Act, Family Act and this Board Policy and Regulation. It is the responsibility of school district personnel, who are authorized by the Board, to ensure that accurate records are kept and preserved in original form or electronically as prescribed in the accompanying regulation.

The Superintendent of Schools shall be responsible for implementing appropriate procedures for the storage, retrieval and transfer of student records in the school district, consistent with this policy and regulation.

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Cross Refs: *School Act* and Regulations Ministerial Orders M14/91, M190/91 Sharing Information with Probation, [Youth Criminal Justice Act](#), [Freedom of Information & Protection of Privacy Act and Regulations](#)

Adopted: May 25, 1993  
Reviewed:  
Revised: January 27, 2015

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## ADMINISTRATIVE PROCEDURE 312 STUDENT RECORDS

All student records shall be maintained in a manner that ensures the confidentiality of information and the privacy of students and their families and becomes a part of the student's file.

As per the Ministry of Education ([Permanent Student Record Instructions](#) / [Student Records Order](#)), Permanent Student Records must be retained by Districts for 55 years after a student has withdrawn or graduated from school and stored according to District policies and/or administrative procedures. All student records, either in written and/or electronic form, shall be subject to the following procedures regarding content, access and retention.

### Definitions

#### **School Act:**

"parent" means, in respect of a student or of a child registered under section 13,

- (a) a parent or other person who has guardianship or custody of the student or child, other than a parent or person who, under an agreement or order made under the *Family Law Act* that allocates parental responsibilities, does not have parental responsibilities in relation to the student's or child's education, or
- (b) a person who usually has the care and control of the student or child.

**Permanent Student Record** (PSR) consists of the following **two** parts:

1. Form 1704.
2. A minimum of the two most recent years of Student Progress Reports (including documentation to support orally communicated letter grades) **or** an official copy of the Transcript of Grades.

**Student File (student record):** shall be established and maintained for each student enrolled in the public education system. The student file will contain copies of current records used in the planning and administration of the student's education program.

### Procedures

The principal/designate is responsible for the establishment and maintenance of a record for each student registered in his/her/their school including security of the access to records ([School Act Section 79](#)).

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Related Legislation: *School Act* and Regulations Ministerial Orders M14/91, M190/91 Sharing Information with Probation, [Youth Criminal Justice Act](#), [Freedom of Information & Protection of Privacy Act and Regulations](#)

Related Contract Article: Nil  
Adopted: Mar 25, 1993  
Amended: January 27, 2015

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

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The student record consists of all information collected or maintained by the District pertaining to the student but does not include notes prepared by and for the exclusive use of a teacher or administrator.

## Contents of student records:

Any information placed on a student's record must be done so with the knowledge:

- That the student, and his/her/their parent/guardian, as defined in the [School Act](#), have access to all information contained in the student record (School Act, [Section 9](#)).
- That the information is considered to be official documentation of the District.

The student's school file shall contain but not be limited to the following:

- A copy of learning updates/report cards.
- Individual educational plans.
- Medical information.
- Indigenous Education Information.
- A summary of interpretive tests and/or interpretive reports based on such tests. All such entries shall include the name of the person conducting the test (e.g., classroom teacher) and the entry date.
- Demographic information including legal name, birthdate, legal guardianship, citizenship and visa information if applicable, and other information as required by the Ministry.
- Court orders as indicated by the legal alert.
- Other documents (i.e., name change or immigration document).

## Removal or Correction of Student File Entries

Persons with access rights according to the School Act, section 9, may request the principal/designate to correct entries in a student's record.

The principal/designate, on receiving such a request, shall make a ruling with regards to the request from the student or the parent/guardian

If the principal/designate denies the request to alter the student record, the record shall be annotated with a notation of the proposed correction and that the correction was denied.

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Related Legislation: *School Act* and Regulations Ministerial Orders M14/91, M190/91 Sharing Information with Probation, [Youth Criminal Justice Act](#), [Freedom of Information & Protection of Privacy Act and Regulations](#)

Related Contract Article: Nil  
Adopted: Mar 25, 1993  
Amended: January 27, 2015



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

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The principal/designate shall be responsible for the periodic culling of information from student records.

Disposal of student information shall be done in a way that preserves confidentiality, as for example, use of the console for shredding.

## Confidentiality of Student Information and Access to Records

A student record is confidential.

Access to the student record shall be permitted only to the student or a parent/guardian as defined in the School Act. A parent/guardian without parental responsibilities for educational decisions respecting the student, may obtain access to the student record only if:

- The person with parental responsibilities for educational decisions respecting the student has consented in writing, or
- The parent without parental responsibilities with respect to the student is granted access to the student's record by a court order, or
- There is a written agreement between the parent/guardian with parental responsibilities for educational decisions respecting the student and the parent/guardian without such responsibilities that permits access to student information.

The principal/designate shall determine which school staff shall be authorized to access a student's record. As a guideline, staff access is to be limited to teachers in direct contact with the student or to support staff with direct responsibility for the maintenance of student records. The Superintendent/Designate shall determine and make known to schools, which District staff have access to student records.

Any examination of the student record by a student or parent/guardian, as defined in the School Act shall occur in the presence of the principal/designate to interpret the records. Prior arrangement shall be required in order to give the principal/designate adequate opportunity to arrange for the examination of the student's record and for the redacting of any confidential information which refers to another student or individual whose confidentiality must be protected and may be compromised through this process.

## Transfer of Student Records

In the event that the student transfers to another school within the District, the entire student record shall be sent directly to the principal/designate of the receiving school upon receipt of the appropriate request for records.

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Related Legislation: *School Act* and Regulations Ministerial Orders M14/91, M190/91 Sharing Information with Probation, [Youth Criminal Justice Act](#), [Freedom of Information & Protection of Privacy Act and Regulations](#)

Related Contract Article: Nil  
Adopted: Mar 25, 1993  
Amended: January 27, 2015

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

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Where a District receives a request from a District in British Columbia to which a student transfers, the District must transfer the student's file.

When a student transfers to an independent school or an educational institution outside of British Columbia, a copy only of the documents set out in section 2 above will be transferred upon receipt of a request from the principal/designate of the receiving school. The original Student File is to be maintained at the school as set out below.

No records are to be provided to 'schools' that are not public schools or independent schools, as defined in the [Independent Schools Act](#) and in British Columbia, listed in the Ministry document Public and Independent Schools Book.

Laser Fische system shall be maintained at each school by the principal/designate for the purpose of recording all student record transfers.

Principals/Designates shall comply with requests for copies of a student record only when such requests are accompanied by written authorization to release the information, signed by the student, or by the parent/guardian, as defined in the School Act.

## Retention of Student Records

The Permanent Student File includes electronic and/or paper records as mandated by the Ministry of Education (Permanent Student Record Instructions / Student Records Order). Documents include the Permanent Student Record (also known as the 1704 form) and inclusions, and the Official Student Transcript or the two most recent Student Progress Reports.

The Permanent Student Records and Official Transcripts must be retained by the District for 55 years after a student has withdrawn or graduated from school (Ministry of Education – Permanent Student Records Instructions / Student Records Order). After five years, the principal/designate will provide the Permanent Student Records and Official Transcripts in electronic format to the School Board Office.

## Appeals Regarding A Decision of An Employee:

As per Policy 390 – Resolving Concerns, the Board of Education believes that when a parent/guardian has a concern about the action or decision of any employee, their concern should be first channeled through the employee and then the principal of the school. If resolution is not reached at the school level, a concern may be forwarded to the appropriate Assistant Superintendent before being referred to the Superintendent for consideration.

Pursuant to Section 11 of the BC School Act and Board Bylaw 4: Appeal Procedure, a student and/or the student's parent/guardian may appeal an action taken by Board personnel that they

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Related Legislation: *School Act* and Regulations Ministerial Orders M14/91, M190/91 Sharing Information with Probation, [Youth Criminal Justice Act](#), [Freedom of Information & Protection of Privacy Act and Regulations](#)

Related Contract Article: Nil  
Adopted: Mar 25, 1993  
Amended: January 27, 2015

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

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believe significantly affects the education, health, or safety of the student, once the above steps have been considered.

DRAFT

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Related Legislation: *School Act* and Regulations Ministerial Orders M14/91, M190/91 Sharing Information with Probation, [Youth Criminal Justice Act](#), [Freedom of Information & Protection of Privacy Act and Regulations](#)

Related Contract Article: Nil  
Adopted: Mar 25, 1993  
Amended: January 27, 2015

## BOARD OF EDUCATION

### DECISION REPORT

**DATE:** September 12, 2023  
**TO:** Board of Education  
**FROM:** Rohan Arul-pragasam, Superintendent  
**RE:** **POLICY 516: SHARING INFORMATION BY YOUTH CARE WORKERS WITH SCHOOL PRINCIPALS**

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#### **RECOMMENDATION:**

THAT the Board of Education repeal [Policy 516 Sharing Information by Youth Care Workers with School Principals](#).

#### **BACKGROUND:**

The work on the policy manual commenced in March 2020 to enhance district policies to provide greater clarity, identify policies that are no longer current and assess board and administrative regulations that are primarily operational in nature. The policy manual work was suspended briefly due to the global pandemic and resumed in September 2020.

We have now completed the **100 – Governance, 200 – Partner & Community Relations, 300 – Students, Instruction & Programs, and 600 – Business & Support Services** Policy sections. We are currently in the process of completing the **400 – Health & Safety** and **500 – Human Resources** Policy sections.

The new policy structure is as follows:

#### Bylaws

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

Policy 516, which addresses information sharing by Youth Care Workers with School Principals, has been recommended for repeal. This decision is based on the policy's redundancy since Youth Care Workers are now directly employed by the School District.

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

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**516  
POLICY  
Sharing Information by Youth Care Workers with School  
Principals**

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The Board of Education supports the sharing of appropriate information among Ministries to support programming for students and the well being of students and staff.

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Cross Refs: [Youth Criminal Justice Act 125 \(6, 7\)](#)  
[WorkSafeBC Occupational Health and Safety Regulation Section 4.30 \(1, 2, 3\)](#)

Adopted: April 27, 1999  
Reviewed:  
Revised: November 25, 2014

## BOARD OF EDUCATION

### DECISION REPORT

**DATE:** September 12, 2023  
**TO:** Board of Education  
**FROM:** Rachael Green, Asst. Director, Human Resources  
**RE:** **POLICY 526: ALLERGIC SHOCK (ANAPHYLAXIS)**

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#### **RECOMMENDATION:**

THAT the Board of Education repeal [Policy 526 Allergic Shock \(Anaphylaxis\)](#).

#### **BACKGROUND:**

The work on the policy manual commenced in March 2020 to enhance district policies to provide greater clarity, identify policies that are no longer current and assess board and administrative regulations that are primarily operational in nature. The policy manual work was suspended briefly due to the global pandemic and resumed in September 2020.

We have now completed the **100 – Governance, 200 – Partner & Community Relations, 300 – Students, Instruction & Programs, and 600 – Business & Support Services** Policy sections. We are currently in the process of completing the **400 – Health & Safety** and **500 – Human Resources** Policy sections.

The new policy structure is as follows:

Bylaws

100 – Governance

200 – Partner & Community Relations

300 – Students, Instruction & Programs

400 – Health & Safety

500 – Human Resources

600 – Business & Support Services

Policy 526 Allergic Shock (Anaphylaxis) has been recommended for repeal as it has been made redundant by updated Administrative Procedure 427.

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

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**526  
POLICY  
Allergic Shock (Anaphylaxis)**

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The Chilliwack School Board is responsible for providing a safe environment for the students in our schools. Whereas some students suffer from life-threatening allergic reactions, the Board expects that school administrators, teachers and support staff be informed and aware of the threat of allergic shock. They should know measures to reasonably avoid the allergens for affected students and be able to respond to an allergic reaction emergency.

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## ADMINISTRATIVE PROCEDURE 427 ALLERGIC SHOCK (ANAPHYLAXIS) PROCEDURES

The District is responsible for providing a safe environment for the students in our schools. Whereas some students suffer from life-threatening allergic reactions, the District expects that school administrators, teachers and support staff be informed and aware of the threat of allergic shock. They should know measures to reasonably avoid the allergens for affected students and be able to respond to an allergic reaction emergency.

### Definitions

- **Anaphylaxis** is a sudden and severe allergic reaction, which can be fatal, requiring immediate medical emergency measures be taken.
- **At-Risk Anaphylaxis** is a condition that is diagnosed and/or stipulated by a Physician and communicated in writing by the Physician to the principal of the school that the student attends.

### Procedure

In order for school personnel to effectively respond to life-threatening allergic shock reactions the following procedures are recommended.

#### 1. INFORMATION AND AWARENESS

**1.1 Parents** - it is expected that parents will identify children with anaphylaxis to the school principal and provide information regarding the following:

- identifying allergens that trigger reaction.
- description of a treatment protocol signed by a physician plus an adequate supply of auto-injectors (or other medications)
- regular updates on the child's condition.
- permission for the posting and sharing of the child's photographs and medical information normally contained in the medical alert form.
- to provide a medical alert bracelet to be worn by the student at all times.

**1.2 School Staff** - the principal or designate shall ensure that:

- all staff are alerted and the child identified to the staff.
- all staff are alerted to board policy and procedures on managing anaphylaxis.
- allergy alert forms are placed in key locations.
- parents are included in the decision to post information.
- appropriate staff are instructed in the use of the auto-injector in the classroom.
- ensure teachers-on-call are informed on any anaphylaxis students when in service.



**1.3 Training of Staff** - the principal with the assistance of public health nurses will provide:

- annually to staff, teachers-on-call and volunteers wherever an anaphylaxis child is enrolled in-service on anaphylaxis and how to respond to an emergency
- all teachers and staff including bus drivers, who are in a position of responsibility for children with anaphylaxis will receive personal training in the use of the auto-injector.
- in-service training including specific information from parents on their child and parent participation in the use of the auto-injector.
- information about the potential sources of specific allergens is widely circulated including visible and hidden food sources of allergens such as in prepared foods, the importance of reading labels, and the danger of cross-contamination through shared utensils and non-food sources.

**1.4 Sharing Information with Other Students and Parents** – the principal with the assistance of public health nurses will:

- identify students suffering life-threatening allergies to all students in the school and enlist their cooperation in a manner appropriate to the child's age and maturity and in consultation with the parents of the child.
- Consult with the anaphylaxis student prior to sharing the allergy with peers (at secondary school level).
- Instruct students on basic procedures concerning anaphylactic shock.

**1.5 Sharing Information with Parents and Parent Organizations**

- Principals should inform parents of the presence of a student with life threatening allergies in their child's classroom and/or school and the measures being taken to protect the student.
- Parents should be asked to cooperate and avoid including the allergen in school lunches and snacks.
- Parents may be informed of alternative foods to the allergen, food labeling, ingredient lists to be provided when food is being brought from home.
- Parents should be involved in establishing specific programs for their own children, in training staff in emergency procedures and in reviewing school policies to reduce the risk of exposure to allergens.

## **2. AVOIDANCE OF THE ALLERGEN**

The following recommendations should be considered in the context of the anaphylactic child's age and maturity. As children mature they should be expected to take increasing personal responsibility for avoidance of their specific allergens.

The balance to be achieved in allergen avoidance is to find ways to minimize the risk of exposure without depriving the anaphylactic child of normal peer interactions or placing unreasonable restrictions on the activities of other children in the school. It is understood

that schools and classrooms will exercise discretion in adapting to the needs of individual children and/the allergens which trigger reactions.

### **2.1 Ideas for Providing Allergen-Free Areas**

- If possible, avoid using the classrooms of an anaphylactic child as a lunch room.
- If the classroom must be used as a lunchroom, establish it as an allergen free area, using a cooperative approach with students and parents.
- Establish at least one common eating area or a section of a single common eating area as “allergen-free”.
- Develop strategies for monitoring allergen-free areas and for identifying high risk areas for anaphylactic students.
- If allergen-free eating areas cannot be established provide a safe eating area for the anaphylactic child.

### **2.2 Establishing Safe Lunchroom and Eating Area Procedures**

The most minute quantities of allergens can trigger a deadly reaction. The school should exercise control over all food products not only those directly consumed by the anaphylactic student. This includes:

- Require anaphylactic students to eat only food prepared at home.
- Discourage the sharing of food, utensils and containers.
- Increase lunch-hour supervision in classrooms with an anaphylactic child.
- Encourage the anaphylactic child to take mealtime precautions like:
  - placing food on wax paper or a paper napkin rather than directly on the desk or table.
  - taking only one item at a time from the lunch bag to prevent other children from touching the food; and
  - packing up their lunch and leaving it with the lunch supervisor if it is necessary to leave the room during lunchtime.
- Establish a hand-washing routine before and after eating.
- If the school has a food service keep the allergen, including all products with the allergen as an ingredient, off the menu. Provide in-service for staff and volunteers with special emphasis on cross-contamination and labeling issues.
- If the school has a vending machine, ensure that products containing the allergen are not available.
- Ensure that tables and other eating surfaces are washed clean after eating, using a cleansing agent approved for school use.

### **2.3 Ideas Regarding Allergens Hidden in School Activities**

Not all allergic reactions to food are a result of exposure at meal times.

- Teachers, particularly in the primary grades, should be aware of the possible allergens present in curricular materials like:
  - play-dough;
  - bean-bags, stuffed toys (peanut shells are sometimes used);
  - counting aids (beans, peas);

## Administrative Procedure

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- toys, books and other items which may have become contaminated in the course of normal use
  - science projects
  - special seasonal activities, like Easter eggs and garden projects.
- Computer keyboards and musical instruments should be wiped before and after use.
  - Anaphylactic children should not be involved in garbage disposal, yard clean-ups or other activities which could bring them into contact with food wrappers, containers or debris.
  - Foods are often stored in lockers and desks. Allowing the anaphylactic child to keep the same locker and desk all year may help prevent accidental contamination.

### 2.4 Ideas for Holidays and Special Celebrations

- Establish a class fund for special events and have the classroom teacher or the parent of the anaphylactic child provide only safe food.
- If foods are to come into the classroom from home, remind parents of the anaphylactic child's allergens and insist on ingredient lists.
- Limit the anaphylactic child to food brought from his or her own home.
- Focus on activities rather than food to mark special occasions.

### 2.5 Field Trips Ideas

In addition to the usual school safety precautions applying to field trips, the following procedures should be in place to protect the anaphylactic child.

- Include a separate "serious medical conditions" section as a part of the school's registration/permission forms for all field trips in which the details of the anaphylactic student's allergens, symptoms and treatment can be recorded. A copy of this information should be available on site at any time during the field trip.
- Require all supervisors, staff and parents to be aware of the identity of the anaphylactic child, the allergens, symptoms and treatment.
- Ensure that a supervisor with training in the use of the auto-injector is assigned responsibility for the anaphylactic child.
- If practical, consider providing a cell phone for buses used on field trips.
- Require the parent of the anaphylactic child to provide several auto-injectors to be administered every 10-15 minutes en route to the nearest hospital if breathing problems persist or if symptoms reoccur.
- If the risk factors are too great to control, the anaphylactic child may be unable to participate in the field trip. Parents should be involved in this decision.

### 2.6 Ideas for Substitute Teachers, Parent Volunteers and Others with Occasional Contact

- Require the regular classroom teacher to keep information about the anaphylactic student's allergies and emergency procedures in a visible location.
- Ensure that procedures are in place for informing substitute teachers and volunteers about anaphylactic students.
- Involve substitute teachers and volunteers in regular in-service programs or provide separate in-service for them.

### 2.7 Anaphylaxis to Insect Venom

The school cannot take responsibility for possible exposure to bees, hornets, wasps and yellow-jackets, but certain precautions can be taken by the student and the school to reduce the risk of exposure.

- Avoid wearing loose, hanging clothes, floral patterns, blue and yellow clothing, and fragrances.
- Check for the presence of bees and wasps, especially nesting areas and arrange for their removal.
- If soft drinks are being consumed outdoors, pour them into a cup and dispose of cans in a covered container.
- Ensure that garbage is properly covered.
- Caution children not to throw sticks or stones at insect's nests.
- Allow students who are anaphylactic to insect stings to remain indoors for recess during bee/wasp season.
- Immediately remove a child with an allergy to insect venom from the room if a bee or wasp gets in.

In case of insect stings, never slap or brush the insect off and never pinch the stinger if the child is stung. Instead, pluck the stinger out with a fingernail or credit card.

## 3. EMERGENCY RESPONSE PROTOCOL

Even when precautions are taken, an anaphylactic student may come into contact with an allergen while at school. It is essential that the school develop a response protocols and that all staff are aware of how to implement it. A separate emergency plan should be developed for each anaphylactic child, in conjunction with the child's parents, physician, and **school nurse** kept in a readily accessible location. The plan should clearly identify individual roles.

Anaphylactic children usually know when a reaction is taking place. School personnel should be encouraged to listen to the student. If they complain of any symptoms, which could signal the onset of a reaction they should not hesitate to enact the emergency response. There is no danger in reacting too quickly but there is grave danger in reacting too slowly.

### 3.1 Symptoms of Anaphylaxis

Signs and symptoms of a severe allergic reaction can occur within minutes of exposure to an offending substance. Reactions usually occur within two hours of exposure, but in rarer cases can develop hours later. Specific warning signs, as well as the severity and intensity of symptoms, can vary from person to person and sometimes from attack to attack in the same person.

An anaphylactic reaction can involve any of the following symptoms, which may appear alone or in any combination, regardless of the triggering allergen:

- Skin: hives, swelling (eyes, lips, hands, feet), itching, warmth, redness, rash

## Administrative Procedure

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- **Respiratory (breathing):** wheezing, shortness of breath, throat tightness, cough, hoarse voice, chest pain/tightness, nasal congestion or hay fever-like symptoms (runny itchy nose and watery eyes, sneezing), trouble swallowing
- **Gastrointestinal (stomach):** nausea, pain/cramps, vomiting, diarrhea
- **Cardiovascular (heart):** pale/blue colour, weak pulse, passing out, dizzy/lightheaded, shock
- **Other:** anxiety, feeling of “impending doom”, headache, uterine cramps in females
- **Critical/Serious: May lead to serious consequences if untreated**
  - **Feeling dizzy, lightheaded or faint**
  - **Swelling of the mouth, throat or tongue, which can cause breathing and swallowing difficulties**

### 3.2 Emergency Plans

Every emergency plan should include procedures to:

- Communicate the emergency rapidly to a staff person who is trained in the use of the auto-injector.
- Administer the auto-injector (NOTE: Although most anaphylactic children learn to administer their own medication by about age 8, individuals of any age may require help during a reaction because of the rapid progression of symptoms, or because of the stress of the situation. Adult supervision is required).
- Telephone 911 (Inform the emergency operator that a child is having an anaphylactic reaction).
- If no ambulance service is available transport the child to hospital at once.
- Telephone the hospital to inform them that a child having an anaphylactic reaction is en route.
- Notify the police and provide them with a description of the vehicle and license number if transportation is by car.
- Telephone the parents of the child.
- If breathing does not improve or if symptoms reoccur administer epinephrine every 10-15 minutes while waiting for the ambulance and enroute to the hospital.
- Assign a staff person to take extra auto-injectors, accompany (or follow, if necessary) the child to the hospital, and stay with him or her until a parent or guardian arrives.

### Location of Auto-injectors

- Auto-injectors should be kept in a covered and secure area but unlocked for quick access. Although epinephrine is not a dangerous drug, the sharp needle of the self injector can cause injury especially if injected into the fingertip.
- As soon as they are old enough, students should carry their own auto-injectors. Many young children carry an injection kit in a fanny pack around their waist at all times.
- An up-to-date supply of auto-injectors, provided by the parents should be available in an easily accessible, unlocked area of the child’s classroom and/or in a central area of the school (office or staff room).
- All staff should know the location of the auto-injectors. Classmates should be aware of the location of the auto-injector in the classroom.

**3.3 Role-Playing**

The school should occasionally simulate an anaphylactic emergency similar to a fire drill to ensure that all elements of the emergency plan are in place.

**3.4 Review Process**

School emergency procedures for each anaphylactic student should be reviewed annually with staff, the school nurse and parents. In the event of an emergency response, an immediate evaluation of the procedure should be undertaken.

DRAFT

## BOARD OF EDUCATION

### DECISION REPORT

**DATE:** September 12, 2023  
**TO:** Board of Education  
**FROM:** Rachael Green, Asst. Director, Human Resources  
**RE:** **POLICY 701: OCCUPATIONAL HEALTH AND SAFETY**

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#### **RECOMMENDATION:**

THAT the Board of Education repeal [Policy 701 Occupational Health and Safety](#).

#### **BACKGROUND:**

The work on the policy manual commenced in March 2020 to enhance district policies to provide greater clarity, identify policies that are no longer current and assess board and administrative regulations that are primarily operational in nature. The policy manual work was suspended briefly due to the global pandemic and resumed in September 2020.

We have now completed the **100 – Governance, 200 – Partner & Community Relations, 300 – Students, Instruction & Programs, and 600 – Business & Support Services** Policy sections. We are currently in the process of completing the **400 – Health & Safety** and **500 – Human Resources** Policy sections.

The new policy structure is as follows:

#### Bylaws

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

Policy 701 Occupational Health and Safety has been recommended for repeal as it has been made redundant by Administrative Procedure 450 and the internal District Occupational Health & Safety Program which includes all required policies and programs.

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

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**701  
POLICY  
Occupational Health and Safety**

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The Board of Education of School District No. 33 is committed to ensuring a safe and healthy workplace for all its employees. The Board recognizes that it is an employee's right to work in a safe and healthy work environment.

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Cross Refs:

Adopted: May 8, 1990  
Reviewed:  
Revised: June 26, 2007



## **ADMINISTRATIVE PROCEDURE 450 OCCUPATIONAL HEALTH AND SAFETY**

The Chilliwack School District is committed to an occupational health and safety management system that protects its employees and therefore also protects its students, volunteers, contractors, and the general public. The District recognizes that it is an employee's right to work in a safe and healthy environment.

In addition, the District supports Stay at Work and Graduated Return to Work initiatives in order to keep employees connected to the workplace and to support them in their rehabilitation efforts to return to their pre-injury occupation in the shortest possible time.

### **Responsibilities:**

The development and maintenance of a safe and healthy environment is a shared responsibility. Employees at every level are responsible for the District's health and safety culture.

1. Employer – consists of senior leadership responsible for the oversight of all operations of the school district. It shall be the responsibility of the Employer to:
  - establish and maintain adequate standards of maintenance of facilities and equipment.
  - mitigate physical and health hazards and to develop appropriate work procedures.
  - have first aid equipment and attendants as per an assessment.
  - provide employees with the information, instruction, and supervision necessary for the health and safety of employees in carrying out their work.
  - implement health and safety programs and procedures for all employees at the worksite.
  - promote compliance with the Workers Compensation Act and WorkSafeBC Occupational Health and Safety Regulations and orders.
2. Supervisor – persons who instruct, direct, and control employees in the performance of their duties (examples: principals, vice principals, managers, teachers, foreman lead custodians, lead secretaries, and resource teachers, etc). It shall be the responsibility of the Supervisor to:
  - inform and instruct employees in the proper work procedures to obtain optimal output without accidents and occupational disease.
  - secure the observance by employees of proper work methods and regulatory compliance.
  - correct unsafe work practices.
  - be aware of their work area's potential hazards.
  - consult and cooperate with site-based joint occupational health and safety committee representatives.
3. Worker – every employee of the District. It is the responsibility of every employee to:
  - follow procedures, to observe regulations pertaining to their work.

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- report unsafe acts and conditions that they observe.
  - report workplace injuries, exposures, or occupational diseases to their supervisor.
  - cooperate in achieving the objective of a healthy and safe workplace.
4. Occupational Health and Safety Manager - responsible for program developments and implementation in accordance with regulatory and district requirements. This includes:
    - developing, implementing, and monitoring health and safety programs.
    - informing all district employees in program procedures and responsibilities.
    - conducting reviews on the effectiveness of programs and taking corrective action as necessary.
  5. Joint Occupational Health and Safety Committee (JOHSC) - site-based committees as required by the Workers Compensation Act and Occupation Health and Safety Regulations consisting of employer and worker representatives. The JOHSC is responsible to identify and help resolve health and safety issues at the worksite.
  6. District Advisory Committee on Health and Safety (DACHS) - a contractual committee in accordance with the CUPE and CTA Collective Agreements. This Committee is not required by WorkSafeBC. While the site-based Joint Occupational Health and Safety Committees are identified in the Workers Compensation Act and Occupational Health and Safety Regulations, it is recognized that the District Advisory Committee can fulfill an important role from a broader perspective.

## **MEETING SUMMARIES**

### **In-Camera Meeting – June 27, 2023**

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

Regrets: Heather Maahs

Staff: Rohan Arul-pragasam, Simone Sangster, Allan Van Tassel, Talana McInally

1. BCPSEA Report
2. Superintendent Annual Performance Review

### **Special In-Camera Meeting – June 30, 2023**

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

Regrets: David Swankey

Staff: Rohan Arul-pragasam, Simone Sangster, Allan Van Tassel, Talana McInally

1. Property Update