



**Chilliwack
School District**

THE BOARD OF EDUCATION

School District #33 (Chilliwack)

Regular Public Board Meeting

(Live Streamed; Attendees may be recorded)

AGENDA

September 23, 2025

5:30 pm

1. CALL TO ORDER – School District Office

- 1.1. Call to Order – **Welcome, Acknowledgment of Traditional Territory and Diversity Statement**
- 1.2. Adoption of the Agenda
(THAT the agenda be adopted as circulated.)
- 1.3. Reading and Approval of the Minutes
(THAT the minutes of the June 30, 2025 Regular Board Meeting be approved as circulated.)

2. INFORMATION ITEMS

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

3. PUBLIC PARTICIPATION – COMMENTS/QUESTIONS CONCERNING THE AGENDA

4. ACTION ITEMS

- 4.1. Framework for Enhancing Student Learning Report (FESL)
- 4.2. 2024-25 Audited Financial Statements, Accumulated Surplus & Financial Statement Discussion and Analysis (FSDA)
- 4.3. Annual Five-Year Capital Plan, 2026-27 – Minor Capital
- 4.4. Property Disposal Bylaw
- 4.5. Signing Authority
- 4.6. Barrier Scan of Policies (200 & 300 Series)

5. PUBLIC PARTICIPATION – COMMENTS/QUESTIONS CONCERNING THE AGENDA

6. SUPERINTENDENT'S UPDATE

7. ADJOURNMENT

7.1. Next Board of Education Meeting: October 14, 2025 at 5:30pm

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

Date of Meeting: Tuesday, June 30, 2025

Location: School District Office

Members Present:

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

Staff Present:

Superintendent	Rohan Arul-pragasam
Secretary Treasurer	Simone Sangster
Assistant Secretary Treasurer	Mark Friesen
Assistant Superintendent	Kirk Savage
Assistant Superintendent	Paula Jordan
Assistant Superintendent	David Manuel
Director of Facilities & Transportation	Allan Van Tassel
Assistant Director of Human Resources	Nadine Clattenburg
Assistant Director of Human Resources	Rachael Green
Executive Assistant	Talana McNally

1. CALL TO ORDER

1.1. Call to Order

The Board Chair called the meeting to order at 12:05 p.m. – **Welcome, Acknowledgment of Traditional Territory and Diversity Statement**

1.2. Adoption of the Agenda

70.25 Moved by: Trustee Reid
Seconded by: Trustee Westerby

THAT the agenda be adopted as circulated.

CARRIED

1.3. Approval of the Minutes

71.25 Moved by: Trustee Throness
Seconded by: Trustee Westerby

THAT the minutes of the June 17, 2025 Regular Board Meeting and June 26, 2025 Special Regular Board Meeting be approved as circulated.

CARRIED

2. PRESENTATION ITEM

2.1. Strategic Plan 2025-2029

Superintendent Arul-Pragasam, along with Strategic Plan Refresh Consultant Janet Carroll and Special Advisor Mark Point, a former Chief of the Skowkale First Nation, presented the revised strategic plan.

3. INFORMATION ITEMS

3.1. Trustee Written Reports

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

3.2. BCSTA Report

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

4. PUBLIC PARTICIPATION – COMMENTS/QUESTIONS CONCERNING THE AGENDA

- Three students from Student Voice and Indigenous Student Voice & Agency (ISVA) shared their positive experiences with the Strategic Plan Refresh process, highlighting:
 - Focus on educating the whole student
 - Equity and inclusion
 - Mental and physical well-being
 - Sense of belonging
 - Indigenous students feeling heard
- District Parent Advisory Council appreciated:
 - Strategic Plan Refresh process
 - Continuation of the District's values
- A former teacher and community member supported the Strategic Plan, especially its holistic approach to supporting the whole student.

Meeting Recessed at 1:20 pm

Meeting called back to order at 1:27 pm

5. ACTION ITEMS

5.1. Lease Agreement Bylaw No. 2025-10

72.25

Moved by: Trustee Reichelt
Seconded by: Trustee Bondar

THAT the Board approve three readings of School District No. 33 (Chilliwack) 103 – 45425 Luckakuck Way, Chilliwack, BC Lease Acquisition Bylaw, 2025, No. 2025-10 at the June 30, 2025 Regular Board Meeting. *(vote must be unanimous)*

CARRIED

73.25

Moved by: Trustee Reichelt
Seconded by: Trustee Bondar

THAT the Board approve first, second and third reading and adopt School District No. 33 (Chilliwack) 103 – 45425 Luckakuck Way, Chilliwack, BC Lease Acquisition Bylaw, 2025, No. 2025-10.

CARRIED

5.2. Policy 110 District Vision, Mission and Motto - Revised

74.25

Moved by: Trustee Reichelt
Seconded by: Trustee Westerby

THAT the Board of Education approve the revised Policy 110: District Purpose, Vision, Motto and Values, as presented in the agenda package, to align with the 2025 Strategic Plan refresh.

NO VOTE

75.25

Moved by: Trustee Throness
Seconded by: Trustee Procee

THAT the Board of Education add “Academic Achievement” to the core values as outlined in the revised Policy 110.

DEFEATED

76.25

Moved by: Trustee Reichelt
Seconded by: Trustee Westerby

THAT the Board of Education approve the revised Policy 110: District Purpose, Vision, Motto and Values, as presented in the agenda package, to align with the 2025 Strategic Plan refresh.

CARRIED

5.3. Strategic Plan 2025-2029

77.25

Moved by: Trustee Reichelt
Seconded by: Trustee Bondar

THAT the Board of Education approve the revised Strategic Plan, 2025-2029 as presented.

CARRIED

6. MEETING SUMMARIES

Meeting summaries were provided listing In-Camera items since the last Regular Public Board Meeting.

7. PUBLIC PARTICIPATION – COMMENTS/QUESTIONS CONCERNING AGENDA ITEMS

- A parent commented on the approved Strategic Plan, provides sense of belonging
- A parent commented on the approved lease bylaw, providing creative spaces for all students and aligned with the District's Core Values

8. SUPERINTENDENT'S UPDATE

The Superintendent provided a brief update, thanking the Board of Education for supporting and approving the revised Strategic Plan 2025-2029.

9. ADJOURNMENT

The meeting was adjourned at 2:27 p.m.

9.1. Next Board of Education Meeting Date

**Monday, September 23, 2025
at 5:30 p.m.
School District Office**

Board Chair

Secretary-Treasurer

INFORMATION REPORT

Regular Board Meeting

DATE: September 23, 2025
TO: Board of Education
FROM: David Swankey, Audit Working Committee Chair
RE: **AUDIT WORKING COMMITTEE REPORT**

Trustee Swankey will provide an update on the Audit Working Committee meetings held on September 9th and 12th, 2025.

At its September 12, 2025 meeting, the Audit Working Committee reviewed the 2024-25 Year End Audited Financial Statements and related schedules.

The Audit Working Committee recommended:

THAT the Board approve the internal restrictions of accumulated operating surplus as presented in Note 19 of the 2024-25 Year End Financial Statements.

THAT the Board approve the 2024-25 Year End Audited Financial Statements.

TRUSTEE REPORT

Trustee: David Swankey

Report Date: Sept 16th, 2025

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 2nd – Attended BCSTA FV Branch President's meeting as Past-President
- Aug 20th – Participated in District All-Leaders Retreat
- Aug 21st – Attended BCSTA Board Mtg
- Aug 22nd – Participated in Board Working Session
- Aug 25th – Attended BCSTA mtg with Minister Beare prior to school startup
- Aug 27th – Joined members of the Board in Governor-to-Governor meeting with First Nations Leadership
- Sept 3rd – Met with FV Region BCPSEA Rep
- Sept 4th – Attended BCSTA Board Chair's Call
- Sept 5th – Met with DPAC Chair
- Sept 9th – Chaired BCSTA Finance & Audit Committee Mtg
 - Presentation of Audited Financial Statements
- Sept 9th – Attended Board Learning Session
 - Preliminary Review of FESL Report
- Sept 9th – Chaired District Audit Working Committee Mtg
 - Presentation of Audited Financial Statements
- Sept 12th – Joined Students and Staff for Kw'yieqel Secondary School's Welcome Back BBQ
- Sept 12th – Visited Bridge Team Store Front on Luckakuck Way
- Sept 14th – Attended Public Memorial for Dan Coulter
 - Huge thanks to the Sardis Drum Line for their performance despite the elements
- Sept 16th – Attended BCSTA/BCPSEA Joint Board Meeting

The Chair/Vice Chair Committee met on June 30th, July 14th, Aug 8th, Sept 2nd, 8th & 15th.

UPCOMING EVENTS OF INTEREST TO THE BOARD

- Sept 26th-27th 2025 – 4th Annual Orange Shirt Day Pow wow at CSS
- Oct 27th-29th 2025 – BCSTA Advocacy Mtgs
- Nov 27th-29th 2025 – BCSTA Academy
- Dec 4th-6th 2025 – FNEESC Annual Conference
- April 9th-11th 2026 – BCSTA AGM
- July 5th-9th 2026 – CSBA National Trustee Gathering on Indigenous Education

TRUSTEE REPORT

Trustee: Throness

Report Date: September 17, 2025

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.

- August 20 All day leaders session
- August 22 All day Board governance session
- August 27 Governor to (Indigenous) governor meeting
- September 9 Audit working committee meeting
- September 9 Board learning session: FESL
- September 11 KSS welcome lunch
- September 11 Audit Committee meeting

TRUSTEE REPORT

Trustee: Teri Westerby

Report Date: September 9th, 2025

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.

- Chair / Vice Chair meetings: September 2nd, 8th, 15th, 23rd
- Audit Working Committee – September 12th
- Board Governance Session – August 22nd
- All Leaders Meeting – August 20th
- Chair / Vice Chair August Planning Meeting – July 14th

UPCOMING EVENTS OF INTEREST TO THE BOARD

- Truth and Reconciliation Pow Wow at Chilliwack Secondary School August 26th + 27th

INFORMATION REPORT

Regular Board Meeting

DATE: September 23, 2025

TO: Board of Education

FROM: Margaret Reid, BCSTA Representative

RE: **BC SCHOOL TRUSTEES ASSOCIATION (BCSTA) UPDATE**

Margaret Reid will provide an update on BCSTA matters.

INFORMATION REPORT

Regular Board Meeting

DATE: September 23, 2025
TO: Board of Education
FROM: David Manuel, Assistant Superintendent
RE: **INDIGENOUS EDUCATION COUNCIL UPDATE**

IEC Meeting Summary – Sept 9, 2025

The IEC first meeting of the school year included discussion about the following items:

- Review of the IEC Terms of Reference with special attention to:
 - filling the roles of Chair and Co-chair
 - Band Council Resolutions (BCR) for IEC membership
 - Student waiver forms
- District Strategic Plan Update
- Updates on the Steqoy:e & Longhouse Extension Program Partnership
- Feedback on the Smudging Policy Review: Administrative Procedure 250
- Representatives for the board committees for the upcoming year
- Nominal roll and Joint Verification process

Next Meeting: Regular IEC meeting is scheduled for October 14, 2025

DECISION REPORT

Regular Board Meeting

DATE: September 23, 2025

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, 2025.

BACKGROUND: 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:

- **The Framework for Enhancing Student Learning:**
 - Creates a system-wide focus on individual student learning to ensure all students in B.C. achieve their full potential, with a particular focus on Indigenous learners, children and youth in care, and students with disabilities or diverse abilities.
 - Provides a structure to ensure that what is measured and reported is consistent with the focus on student success and in keeping with the goals of education in the province of British Columbia.
 - Recognizes the individual learning needs of students and fosters equitable and inclusive learning environments.

- Reflects local and societal contexts, enabling innovative and flexible responses in classrooms, schools and districts with necessary supports from Ministry if required.
- Consistently uses evidence from a variety of sources to ensure responsive and transparent decision-making.
- **The Framework for Enhancing Student Learning (FESL) report:**
 - is a provincial requirement that all districts submit annually. The Enhancing Student Learning Reports and Interim Progress Reports are due to the ministry between June 30 and September 30.
 - It is part of a continuous improvement cycle—measuring where we are now, identifying trends, and informing the next steps in our work.
 - The report is not meant to show immediate solutions, but to provide transparent data that helps guide long-term improvement.
 - A key focus is on data integrity—ensuring we use consistent, reliable measures across time and across the province.
 - The FESL Report connects directly to our Strategic Plan priorities and goals—particularly in literacy, numeracy, well-being, and transitions.
 - Data in the report highlights areas of growth as well as challenges that require focused attention; both are important for accountability and learning.
 - Trustees should view the FESL as a public-facing progress report that keeps us accountable, not as a “final judgment” on success or failure.

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 2025

DECISION REPORT

Regular Board Meeting

DATE: September 23, 2025

TO: Board of Education

FROM: Simone Sangster, Secretary Treasurer

RE: **2024-2025 AUDITED FINANCIAL STATEMENTS, ACCUMULATED SURPLUS AND FINANCIAL STATEMENT DISCUSSION AND ANALYSIS (FSDA)**

RECOMMENDATIONS:

1. THAT the Board of Education approve the interfund transfer of \$528,183 from the Operating Fund to Local Capital for the year ended June 30, 2025.
2. THAT the Board approve the Internal Restrictions of Accumulated Surplus included within Note 19 of the 2024-25 Year End Financial Statements.
3. THAT the Board approve the 2024-2025 Audited Financial Statements as presented.

BACKGROUND:

On September 9 and 12, 2025, the Audit Working Committee reviewed the 2024-2025 Audited Financial Statements, the accumulated surplus, and the supplementary Financial Statement Discussion & Analysis (FSDA) with staff and representatives from KPMG. The committee was also given the opportunity to ask questions.

The audit was conducted in accordance with Canadian Auditing Standards (CAS), and no significant risks were identified. KPMG's audit opinion is that the financial statements as of and for the year ended June 30, 2025 presented are "prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia" with a note that this differs from Canadian public sector accounting standards, which is standard for school districts in British Columbia.

Interfund Transfer Local Capital

The transfer consists of \$1,253,273 of tangible capital assets purchased and delivered in the fiscal year (eg. vehicles and equipment) and \$725,090 of capital projects that were identified and were expensed in the prior year.

Accumulated Surplus

Accumulated Surplus is the amount to which net revenues from all previous years exceed expenses for all previous years for all funds.

In the Operating Fund, the annual surplus may be increased by a current year surplus or creation of a reserve, or it may be utilized (or appropriated). The net remaining surplus is carried forward and can be used in the future.

In the Special Purpose Fund, the accumulated surplus is almost always zero because grant revenues are only recognized and recorded when the related expenditures are incurred. The exception is endowment funds, which are held for specific purposes. Any unspent portion of grants is recorded as a liability in deferred revenue.

In the Capital Fund, revenues only offset amortization expense to the extent that assets were funded by capital grants received from the Province. Since many capital purchases are funded by operating dollars and recorded as transfers from other funds, the Capital Fund normally reports an annual deficit.

The accumulated surplus, by fund, over the last 5 years is made up of the following amounts:

	2025	2024	2023	2022	2021
Operating Fund	10,869,051	9,062,384	6,981,919	5,751,385	4,128,691
Local Capital Fund		725,090	61,475	73,274	73,274
Invested in Capital Assets	53,590,595	53,811,765	54,789,873	69,401,820	70,235,451
Total Accumulated Surplus	64,533,007	63,672,500	61,906,528	75,299,740	74,510,677

Review of Accumulated Operating Surplus

In accordance with Policy 601 Accumulated Operating Surplus and Procedure 601 Accumulated Operating Surplus, the Board of Education will undertake an annual review of the Accumulated Operating Surplus and Local Capital. The report will include the opening balance, planned uses, actual uses and closing balances by the categories identified in the procedure. The Audit committee will provide a recommendation on the reports and any allocations or appropriations prior to consideration by the Board.

	Actual 2025	March Projection	Amended Budget 2025
Opening Balance	9,062,384	9,062,384	9,062,384
Operating Revenue	197,869,109	197,054,420	196,471,236
Operating Expenses	(195,534,259)	(197,626,663)	(198,072,989)
Annual Surplus (Deficit)	2,334,850	(572,242)	(1,601,753)
Capital Asset Purchases	(1,253,273)	(1,552,506)	(1,552,506)
Transfers to Other Funds	725,090	725,091	725,091
Total Surplus (Deficit)	1,806,667	(1,397,847)	(2,429,168)
Closing Balance	10,869,051	7,664,537	6,633,216

The Accumulated Operating Surplus may be classified according to internal restrictions in future years, as defined in the Procedure. The remaining Surplus after these restrictions is called Unrestricted Accumulate Operating Surplus. A target range of 2 to 4 percent of annual operating expenses for the Unrestricted Accumulated Surplus has been established under the Procedure.

As of June 30, 2025 the unrestricted balance is \$7,930,367 or 4.15% of total budgeted operating expenses of \$191,218,969 (4.06% of actual operating expenses). It is within the prescribed range.

	2025	2024
Restricted School-based carry forwards	1,793,342	1,456,608
Restricted Unspent Indigenous Targeted Funds	312,591	235,784
Restricted Unspent Indigenous Education Council Funds	91,196	-
Restricted Unspent Jordan's Principle Funds	227,102	-
Restricted for Early Learning Initiatives	214,453	119,826
Restricted for New Technology	300,000	-
Total Internally Restricted	2,938,684	1,812,218
Unrestricted	7,930,367	7,250,166
Total Accumulated Operating Surplus	10,869,051	9,062,384
Annual Budget Operating Expenses	191,218,969	179,796,583
Unrestricted Surplus as a percentage of Budgeted Operating Expenses	4.15%	4.03%
2025-26 Budget Surplus Appropriation	(696,663)	
June 30, 2026 Estimated Accumulated Unrestricted Operating Surplus	7,233,895	
Unrestricted Surplus as a percentage of Budgeted Operating Expenses	3.59%	

At the time of preparing the 2025-26 budget we projected that the unrestricted accumulated surplus as of June 30, 2024 would be \$6,493,188. Our 2025-26 budget projects a budget deficit of (\$696,663), use of school reserves of \$643,000 and capital asset purchases of \$555,000 for a net reduction or appropriation of unrestricted accumulated surplus of \$696,663. At the time of budget approval, the unrestricted accumulated surplus at the end of the 2025-26 school year was estimated as \$5,796,524 of 2.91%.

Our 2025-26 projected deficit and use of reserves remains unchanged, however given the actual 2024-25 unrestricted accumulated surplus was \$7,930,367, our updated estimate for the unrestricted accumulated surplus at the end of the 2025-26 school year is now \$7,233,895 or 3.63%. of budgeted operating expenditures. This is within the prescribed policy range.

Audited Financial Statements

The audited financial statements reflect the district's financial position and results in compliance with financial reporting requirements. These statements highlight key areas of revenue, expenditure, and overall financial performance for the fiscal year, ensuring transparency and accountability.

Financial Statement Discussion and Analysis

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

Multi-Year Financial Plan

The District's Multi-Year Financial Plan reflects the current year budget and budgets for the following two years based on a consistent service level.

Audited Financial Statements of

School District No. 33 (Chilliwack)

And Independent Auditors' Report thereon

June 30, 2025

School District No. 33 (Chilliwack)

June 30, 2025

Table of Contents

Management Report	1
Independent Auditors' Report	2
Statement of Financial Position - Statement 1	3
Statement of Operations - Statement 2	4
Statement of Changes in Net Debt - Statement 4	5
Statement of Cash Flows - Statement 5	6
Notes to the Financial Statements	
Auditors' Comments on Supplementary Financial Information	7
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	8
Schedule of Operating Operations - Schedule 2 (Unaudited)	9
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	10
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	11
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	12
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	14
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	15
Schedule of Capital Operations - Schedule 4 (Unaudited)	19
Schedule 4A - Tangible Capital Assets (Unaudited)	20
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited)	21
Schedule 4C - Deferred Capital Revenue (Unaudited)	22
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited)	23

School District No. 33 (Chilliwack)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

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

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

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

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

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

On behalf of School District No. 33 (Chilliwack)

DRAFT

Signature of the Superintendent of Education	Date Signed
Signature of Superintendent	Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 33 (Chilliwack)

Statement 1

Statement of Financial Position

As at June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	51,053,163	46,720,745
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	2,949,269	456,669
Due from Province - Other		
Due from First Nations	19,851	602,330
Other (Note 3)	737,611	864,040
Investments in Government Business Enterprises		
Portfolio Investments		
Inventories for Resale		
District Entered		
Total Financial Assets	54,759,894	48,643,784
Liabilities		
Bank Overdraft		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care		
Due to Province - Other		
Other (Note 4)	23,502,594	20,433,150
Unearned Revenue (Note 5)	2,682,065	2,695,596
Deferred Revenue (Note 6)	4,817,454	4,059,276
Deferred Capital Revenue (Note 7)	253,584,548	243,531,344
Employee Future Benefits (Note 8)	5,366,838	4,936,947
Asset Retirement Obligation (Note 9)	14,161,408	13,870,683
Debt		
Capital Lease Obligations		
Other Liabilities	1,817,082	1,776,025
District Entered		
Total Liabilities	305,931,989	291,303,021
Net Debt	(251,172,095)	(242,659,237)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	314,727,083	305,092,985
Restricted Assets (Endowments) (Note 12)	73,261	73,261
Prepaid Expenses	904,758	1,165,491
Supplies Inventory		
Other Assets		
Total Non-Financial Assets	315,705,102	306,331,737
Accumulated Surplus (Deficit) (Note 19)	64,533,007	63,672,500
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	64,533,007	63,672,500
Accumulated Remeasurement Gains (Losses)		
	64,533,007	63,672,500
Unrecognized Assets		
Contractual Obligations (Note 16)		
Contractual Rights		
Measurement Uncertainty		
Contingent Assets		
Contingent Liabilities (Note 17)		

Approved by the Board

DRAFT

Signature of the Chairperson of the Board of Education	Date Signed
Signature of the Superintendent	Date Signed
Signature of the Secretary Treasurer	Date Signed

DRAFT

School District No. 33 (Chilliwack)

Statement 2

Statement of Operations

Year Ended June 30, 2025

	2025 Budget (Note 15)	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	219,998,352	219,911,845	204,448,827
Other	472,225	387,941	304,880
Municipal Grants Spent on Sites	3,000,000	240,651	
Federal Grants		380,788	
Tuition	2,905,550	3,019,487	2,185,115
Other Revenue	8,744,331	9,395,658	8,932,293
Rentals and Leases	250,000	342,738	219,735
Investment Income	1,171,701	1,242,385	1,564,149
Income (Loss) from Investments in Government Business Enterprises			
Gain (Loss) on Disposal of Tangible Capital Assets			
Amortization of Deferred Capital Revenue	10,276,420	10,293,124	10,153,137
District Entered			
Total Revenue	<u>246,818,579</u>	<u>245,214,617</u>	<u>227,808,136</u>
Expenses (Note 18)			
Instruction	201,212,458	197,993,743	182,090,992
District Administration	7,238,086	6,823,628	5,973,222
Operations and Maintenance	32,316,922	32,834,825	31,873,613
Transportation and Housing	6,074,328	6,701,914	6,104,337
Debt Services			
Write-off/down of Buildings and Sites			
District Entered			
Total Expense	<u>246,841,794</u>	<u>244,354,110</u>	<u>226,042,164</u>
Surplus (Deficit) for the year, before endowment contributions	<u>(23,215)</u>	<u>860,507</u>	<u>1,765,972</u>
Endowment Contributions			
Surplus (Deficit) for the year	<u>(23,215)</u>	<u>860,507</u>	<u>1,765,972</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		63,672,500	61,906,528
Accumulated Surplus (Deficit) from Operations, end of year		<u>64,533,007</u>	<u>63,672,500</u>

School District No. 33 (Chilliwack)

Statement 3

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Accumulated Remeasurement Gains (Losses) at beginning of year		
Unrealized Gains (Losses) attributable to:		
Portfolio Investments		
District Entered		
Amounts Reclassified to the Statement of Operations:		
Portfolio Investments		
District Entered		
Net Remeasurement Gains (Losses) for the year	-	-
Accumulated Remeasurement Gains (Losses) at end of year	-	-

School District No. 33 (Chilliwack)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2025

	2025 Budget (Note 15)	2025 Actual	2024 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(23,215)	860,507	1,765,972
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(22,764,148)	(21,642,216)	(11,365,452)
Amortization of Tangible Capital Assets	11,697,882	12,008,118	11,532,665
Net carrying value of Tangible Capital Assets disposed of			
Write-down carrying value of Tangible Capital Assets			
District Entered			
District Entered			
Total Effect of change in Tangible Capital Assets	(11,066,266)	(9,634,098)	167,213
Acquisition of Prepaid Expenses	-	(904,763)	(1,165,491)
Use of Prepaid Expenses	-	1,165,496	530,758
Acquisition of Supplies Inventory			
Use of Supplies Inventory			
Acquisition of Other Assets			
Use of Other Assets			
Endowment Contributions			
District Entered			
District Entered			
Total Effect of change in Other Non-Financial Assets	-	260,733	(634,733)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(11,089,481)	(8,512,858)	1,298,452
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(8,512,858)	1,298,452
Net Debt, beginning of year		(242,659,237)	(243,957,689)
Net Debt, end of year		(251,172,095)	(242,659,237)

School District No. 33 (Chilliwack)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	860,507	1,765,972
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,783,692)	(1,030,596)
Inventories for Resale		
Supplies Inventories		
Prepaid Expenses	260,732	(634,733)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	3,069,444	2,739,215
Unearned Revenue	(13,531)	852,959
Deferred Revenue	758,178	730,165
Employee Future Benefits	429,891	368,960
Asset Retirement Obligations	290,725	-
Other Liabilities	41,058	412,349
Loss (Gain) on Disposal of Tangible Capital Assets		
Amortization of Tangible Capital Assets	12,008,118	11,532,665
Amortization of Deferred Capital Revenue	(10,293,124)	(10,153,137)
Recognition of Deferred Capital Revenue Spent on Sites	(240,651)	
Write-Off/down of Buildings and Sites		
Bylaw Capital Spent on Non Capital Items	(3,008,457)	(2,776,510)
District Entered		
Total Operating Transactions	2,379,198	3,807,309
Capital Transactions		
Tangible Capital Assets Purchased	(8,529,945)	(7,833,372)
Tangible Capital Assets -WIP Purchased	(12,821,546)	(3,532,080)
District Portion of Proceeds on Disposal		
Addition due to change in ARO estimate	(290,725)	-
District Entered		
Total Capital Transactions	(21,642,216)	(11,365,452)
Financing Transactions		
Loan Proceeds		
Loan Payments		
Capital Revenue Received	23,595,436	14,123,691
District Entered		
District Entered		
Total Financing Transactions	23,595,436	14,123,691
Investing Transactions		
Decrease (Increase) in Mortgage Receivable		
Proceeds on Disposal of Portfolio Investments		
Investments in Portfolio Investments		
Decrease (Increase) in Investments in Government Business Enterprises		
District Entered		
District Entered		
Total Investing Transactions	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	4,332,418	6,565,548
Cash and Cash Equivalents, beginning of year	46,720,745	40,155,197
Cash and Cash Equivalents, end of year	51,053,163	46,720,745
Cash and Cash Equivalents, end of year, is made up of:		
Cash		
Cash Equivalents	51,053,163	46,720,745
Bank Overdraft		
	51,053,163	46,720,745
Supplementary Cash Flow Information		

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 1 AUTHORITY AND PURPOSE

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of accounting

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

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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).

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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, 2025 and projected to March 31, 2025. The next valuation will be performed at March 31, 2028 for use at June 30, 2028. 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.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Employee Future Benefits (cont’d)

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

h) Tangible Capital Assets

The following criteria apply:

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Prepaid Expenses

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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 13 – 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, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Revenue Recognition (cont'd)

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

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

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

l) Expenses

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

Allocation of Costs

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

Categories of Salaries

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m) Endowment Contributions

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

n) Financial Instruments

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

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

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Actual results could differ from those estimates.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	June 30, 2025	June 30, 2024
Trade receivables	\$ 81,688	\$ 88,967
GST receivable	446,957	739,242
Rent receivable	2,328	1,085
Other	206,638	34,746
	<u>\$ 737,611</u>	<u>\$ 864,040</u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	June 30, 2025	June 30, 2024
Trade payables	\$ 3,696,489	\$ 2,668,656
Salaries and benefits payable	18,137,795	16,940,922
Accrued vacation pay	409,148	379,103
Construction holdbacks	1,257,018	421,203
Other	2,145	23,266
	<u>\$ 23,502,594</u>	<u>\$ 20,433,150</u>

NOTE 5 UNEARNED REVENUE

	June 30, 2025	June 30, 2024
Balance, beginning of year	\$ 2,695,596	\$ 1,842,637
Tuition fees collected	3,005,956	3,038,074
Tuition fees recognized	<u>(3,019,487)</u>	<u>(2,185,115)</u>
Balance, end of year	<u>\$ 2,682,065</u>	<u>\$ 2,695,596</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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, 2025</u>	<u>June 30, 2024</u>
Balance, beginning of year	\$ 4,059,276	\$ 3,329,111
Increase: Contributions received		
Provincial Grants – Ministry of Education & Child Care	29,038,355	25,921,586
Provincial Grants - Other	117,000	168,512
Other	5,367,443	4,697,055
Investment income	84,654	104,132
	<u>34,607,452</u>	<u>30,891,285</u>
Decrease:		
Expenses	33,803,276	30,037,666
Recovered	45,998	123,454
	<u>33,849,274</u>	<u>30,161,120</u>
Net changes for the year	<u>758,178</u>	<u>730,165</u>
Balance, end of year	<u><u>\$ 4,817,454</u></u>	<u><u>\$ 4,059,276</u></u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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 2025	Unspent Capital 2025	Total Deferred Capital Revenue 2025	Total Deferred Capital Revenue 2024
Balance, beginning of year	\$237,385,784	\$6,145,560	\$243,531,344	\$242,337,300
Increase:				
Transfer from Unspent – Capital Additions	7,036,021	-	7,036,021	7,431,952
Transfer from Unspent – Work in Progress	12,821,546	-	12,821,546	3,532,080
Transfer from Deferred Capital Revenue – Work in Progress	-	-	-	-
Provincial Grants – Ministry of Education & Child Care	-	22,962,748	22,962,748	13,406,693
Other Income	-	632,688	632,688	716,998
	<u>19,857,567</u>	<u>23,595,436</u>	<u>43,453,003</u>	<u>25,087,723</u>
Decrease:				
Amortization of Deferred Capital	10,293,124	-	10,293,124	10,153,137
Capital Additions–transfer to Deferred Capital	-	7,036,021	7,036,021	7,431,952
Work in Progress–transfer to Deferred Capital	-	12,821,546	12,821,546	3,532,080
Site Purchases - transfer to Revenue	-	240,651	240,651	-
Facility Improvements Not Capitalized	-	3,008,457	3,008,457	2,776,510
	<u>10,293,124</u>	<u>23,106,675</u>	<u>33,399,799</u>	<u>23,893,679</u>
Net changes for the year	<u>9,564,443</u>	<u>488,761</u>	<u>10,053,204</u>	<u>1,194,044</u>
Balance, end of year	<u>\$246,950,227</u>	<u>\$6,634,321</u>	<u>\$253,584,548</u>	<u>\$243,531,344</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

	June 30, 2025	June 30, 2024
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 4,690,039	\$ 4,540,614
Service Cost	378,569	386,181
Interest Cost	208,412	190,434
Benefit Payments	(354,413)	(283,426)
Actuarial (Gain) Loss	883,992	(143,764)
Accrued Benefit Obligation – March 31	<u>\$5,806,599</u>	<u>\$4,690,039</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 5,806,599	\$ 4,690,039
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(5,806,599)	(4,690,039)
Employer Contributions After Measurement Date	58,449	171,178
Benefits Expense After Measurement Date	(194,054)	(146,745)
Unamortized Net Actuarial (Gain) Loss	575,365	(271,341)
Accrued Benefit Asset (Liability) - June 30	<u>\$ (5,366,838)</u>	<u>\$ (4,936,947)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	\$ 4,936,946	\$ 4,567,987
Net Expense for Fiscal Year	671,575	635,526
Employer Contributions	(241,683)	(266,566)
Accrued Benefit Liability - June 30	<u>\$ 5,366,838</u>	<u>\$ 4,936,947</u>
Components of Net Benefit Expense		
Service Cost	\$ 418,189	\$ 384,278
Interest Cost	216,101	194,929
Amortization of Net Actuarial (Gain)/Loss	37,286	56,319
Net Benefit Expense	<u>\$ 671,575</u>	<u>\$ 635,525</u>
 Discount Rate - April 1	 4.25%	 4.00%
Discount Rate - March 31	4.00%	4.25%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARS - March 31	11.9	12.8

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 9 ASSET RETIREMENT OBLIGATION

PS 3280

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

Asset Retirement Obligation, opening balance	\$ 13,870,683
Addition due to change in ARO estimate	290,725
Asset Retirement Obligation, closing balance	<u>\$ 14,161,408</u>

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value

	Net Book Value June 30, 2025	Net Book Value June 30, 2024
Sites	\$ 47,592,510	\$ 47,361,378
Buildings	235,342,894	239,520,969
Buildings - work in progress	16,735,353	3,913,808
Furniture & Equipment	8,168,894	8,888,713
Vehicles	6,340,316	4,632,776
Computer Software	34,074	49,043
Computer Hardware	513,042	726,298
Total	\$ 314,727,083	\$ 305,092,985

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

June 30, 2025

Cost:	Balance at July 1, 2024	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2025
Sites	\$ 47,361,378	\$ 231,132			\$ 47,592,510
Buildings	403,141,000	5,508,613			408,649,613
Buildings - work in progress	3,913,808	12,821,546			16,735,354
Furniture & Equipment	11,991,560	485,351	(354,158)		12,122,753
Vehicles	7,655,695	2,595,574	(146,293)		10,104,976
Computer Software	79,274		(8,860)		70,414
Computer Hardware	1,066,285				1,066,285
Total	\$475,209,000	\$ 21,642,216	\$ (509,311)	\$ -	\$496,341,905

Accumulated Amortization:	Balance at July 1, 2024	Additions	Disposals	Balance at June 30, 2025
Sites	\$ -			\$ -
Buildings	163,620,031	9,686,689		173,306,720
Furniture & Equipment	3,102,847	1,205,169	(354,158)	3,953,858
Vehicles	3,022,919	888,034	(146,293)	3,764,660
Computer Software	30,231	14,969	(8,860)	36,340
Computer Hardware	339,987	213,257		553,244
Total	\$170,116,015	\$ 12,008,118	\$ (509,311)	\$ 181,614,822

June 30, 2024

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

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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, 2024, the Teachers' Pension Plan has about 52,000 active members and approximately 43,000 retired members. As of December 31, 2024, the Municipal Pension Plan has about 273,000 active members, including approximately 32,000 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, 2023, indicated a \$4,572 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 \$16,130,025 for employer contributions to the plans for the year ended June 30, 2025 (2024: \$14,950,216).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026. The next valuation for the Municipal Pension Plan was at December 31, 2024.

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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	Contributions	Balance
	July 1, 2024		July 1, 2025
Brunt	\$ 30,000	\$ -	\$ 30,000
Nelson	10,000	-	10,000
Newberry	13,000	-	13,000
Ford Mountain	20,261	-	20,261
Total	<u>\$ 73,261</u>	<u>\$ -</u>	<u>\$ 73,261</u>

NOTE 13 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2025, were as follows:

- A transfer in the amount of \$528,183 (2024 - \$1,065,035) 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, 2025

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 March 11, 2025. The Board adopted a preliminary annual budget on June 11, 2024. 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:

	2025 Amended	2025 Preliminary	Difference
Revenues			
Provincial Grants			
Ministry of Education & Child Care	\$219,998,352	\$208,686,707	\$ 11,311,645
Other	472,225	200,000	272,225
Municipal Grants spent on Sites	3,000,000	3,000,000	-
Tuition	2,905,550	2,380,803	524,747
Other Revenue	8,744,331	7,393,358	1,350,973
Rentals and Leases	250,000	150,000	100,000
Investment Income	1,171,701	1,563,989	(392,288)
Amortization of Deferred Capital Revenue	10,276,420	10,471,166	(194,746)
Total Revenue	<u>246,818,579</u>	<u>233,846,023</u>	<u>12,972,556</u>
Expenses			
Instruction	201,212,458	189,717,497	11,494,961
District Administration	7,238,086	6,514,218	723,868
Operations and Maintenance	32,316,922	32,378,376	(61,454)
Transportation and Housing	6,074,328	5,914,737	159,591
Total Expenses	<u>246,841,794</u>	<u>234,524,828</u>	<u>12,316,966</u>
Surplus (Deficit) for the year	<u>(23,215)</u>	<u>(678,805)</u>	<u>655,590</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets			
From Local Capital	(1,552,506)	(947,000)	(605,506)
From Deferred Capital Revenue	(21,211,642)	(35,051,670)	13,840,028
Total Acquisition of Tangible Capital Assets	<u>(22,764,148)</u>	<u>(35,998,670)</u>	<u>13,234,522</u>
Amortization of Tangible Capital Assets	11,697,882	11,831,894	(134,012)
Total Effect of change in Tangible Capital Assets	<u>(11,066,266)</u>	<u>(24,166,776)</u>	<u>13,100,510</u>
(Increase) Decrease in Net Financial Assets	<u>\$ (11,089,481)</u>	<u>\$(24,845,581)</u>	<u>\$ 13,756,100</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 16 CONTRACTUAL OBLIGATIONS

The School District has a total of \$65,975,406 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.

Stitos - New School	Purchase order	\$ 400,000
Sardis Secondary (SSS) - Addition	Purchase order	13,500,000
McCammon Elementary - Building Envelope	Contract	10,000
East Side Elementary - New School	Contract	35,600,000
Rosedale Traditional (RTS) - Mechanical Upgrade	Contract	550,000
AD Rundle - Architectural Design	Contract	280,000
Cutus Lake Elementary - Building Envelope	Contract	65,000
East Chilliwack Elementary - Mechanical Upgrade	Contract	201,000
Cheam Elementary - Mechanical Upgrade	Contract	150,000
Sardis Secondary (SSS) - HVAC Upgrade	Purchase order	730,000
Sardis Secondary (SSS) - Building Envelope	Contract	65,000
Transportation Dept - Bus Replacement	Contract	987,366
Church Property - Property - Purchase we have a signed purchase agreement	Contract	3,000,040
Cheam Elementary - Fire Alarm Upgrade	Contract	47,000
Little Mountain Elementary - Fire Alarm Upgrade	Contract	46,000
Mt Slesse Middle (MSMS) - Roof Replacement	Contract	390,000
Leary Integrated Arts & Tech - Roof Replacement	Contract	216,000
East Chilliwack Elementary - Roof Replacement	Contract	40,000
Vedder Middle (VMS) - Flooring replacement	Contract	285,000
East Chilliwack Elementary - Mechanical Upgrade	Contract	260,000
Greendale Elementary - Fire Alarm Upgrade	Contract	25,000
GW Graham Secondary - Welding Shop	Contract	28,000
Total Construction Commitments		\$ 56,875,406

As of June 30, 2025, the School District has entered into an agreement to purchase a property at 9460 Charles Street, Chilliwack. The site is adjacent to Chilliwack Middle School and is intended for future school expansion. The purchase closes on July 15, 2025 for a purchase price of \$3,040,000. A deposit of \$150,000 was paid prior to June 30, 2025.

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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, 2025</u>	<u>June 30, 2024</u>
Salaries and benefits	\$ 200,610,891	\$ 184,332,186
Services and supplies	31,735,101	30,177,312
Amortization	12,008,118	11,532,665
	<u>\$ 244,354,110</u>	<u>\$ 226,042,163</u>

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 19 ACCUMULATED SURPLUS

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Operating Fund Accumulated Surplus		
Internally Restricted (appropriated) by Board for:		
School-based Carryforwards	\$ 1,793,342	\$ 1,456,608
Indigenous Education Targeted Funds Unexpended	312,591	235,784
Indigenous Education Council	91,196	-
Jordan's Principle Carryforward	227,102	-
Early Learning Initiatives	214,453	119,826
New Technology	300,000	-
Total Internally Restricted Operating Surplus	2,938,684	1,812,218
 Unrestricted Operating Surplus (Contingency)	 7,930,367	 7,250,166
 Total Operating Fund Accumulated Surplus	 \$ 10,869,051	 \$ 9,062,384
 Special Purpose Funds Surplus	 \$ 73,261	 \$ 73,261
 Capital Fund Accumulated Surplus		
Local Capital	-	725,090
Investment in Tangible Capital Assets	53,590,695	53,811,765
Total Capital Fund Accumulated Surplus	\$ 53,590,695	\$ 54,536,855
 Total Accumulated Surplus	 \$ 64,533,007	 \$ 63,672,500

NOTE 20 ECONOMIC DEPENDENCE

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

NOTE 21 RISK MANAGEMENT

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

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

SCHOOL DISTRICT NO. 33 (CHILLIWACK)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 21 RISK MANAGEMENT (cont'd)

a) Credit risk

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

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

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

b) Market risk

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

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

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

c) Liquidity risk

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

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

Risk management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2024 related to credit, market or liquidity risks.

School District No. 33 (Chilliwack)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Actual	2024 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	9,062,384	73,261	54,536,855	63,672,500	61,906,528
Prior Period Adjustments					
Accumulated Surplus (Deficit), beginning of year, as restated	9,062,384	73,261	54,536,855	63,672,500	61,906,528
Changes for the year					
Surplus (Deficit) for the year	2,334,850		(1,474,343)	860,507	1,765,972
Interfund Transfers					
Tangible Capital Assets Purchased	(1,253,273)		1,253,273	-	-
Tangible Capital Assets - Work in Progress				-	-
Local Capital	725,090		(725,090)	-	-
Other				-	-
Net Changes for the year	1,806,667	-	(946,160)	860,507	1,765,972
Accumulated Surplus (Deficit), end of year - Statement 2	10,869,051	73,261	53,590,695	64,533,007	63,672,500
Accumulated Remeasurement Gains (Losses) - Statement 3	10,869,051	73,261	53,590,695	64,533,007	63,672,500

School District No. 33 (Chilliwack)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget (Note 15) \$	2025 Actual \$	2024 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	187,699,654	188,456,253	176,284,986
Other	200,000	170,560	170,026
Federal Grants		380,788	
Tuition	2,905,550	3,019,487	2,185,115
Other Revenue	4,294,331	4,341,552	4,520,940
Rentals and Leases	250,000	342,738	219,735
Investment Income	1,121,701	1,157,731	1,460,017
Total Revenue	196,471,236	197,869,109	184,840,819
Expenses			
Instruction	167,076,569	164,663,654	153,084,961
District Administration	7,238,086	6,823,628	5,973,222
Operations and Maintenance	18,576,214	18,249,667	17,291,869
Transportation and Housing	5,182,120	5,797,310	5,345,267
Debt Services			
Total Expense	198,072,989	195,534,259	181,695,319
Operating Surplus (Deficit) for the year	(1,601,753)	2,334,850	3,145,500
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,429,168		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(827,415)	(1,253,273)	(401,420)
Tangible Capital Assets - Work in Progress		725,090	(663,615)
Local Capital			
Other			
Total Net Transfers	(827,415)	(528,183)	(1,065,035)
Total Operating Surplus (Deficit), for the year	-	1,806,667	2,080,465
Operating Surplus (Deficit), beginning of year		9,062,384	6,981,919
Prior Period Adjustments			
District Entered			
District Entered			
Operating Surplus (Deficit), beginning of year, as restated		9,062,384	6,981,919
Operating Surplus (Deficit), end of year		10,869,051	9,062,384
Operating Surplus (Deficit), end of year			
Internally Restricted		2,938,684	1,812,218
Unrestricted		7,930,367	7,250,166
Total Operating Surplus (Deficit), end of year		10,869,051	9,062,384

School District No. 33 (Chilliwack)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Budget (Note 15) \$	2025 Actual \$	2024 Actual \$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	187,744,276	187,839,050	174,995,883
ISC/LEA Recovery	(3,231,588)	(3,157,642)	(3,231,588)
Other Ministry of Education and Child Care Grants			
Pay Equity	864,624	864,624	864,624
Funding for Graduated Adults	11,024	20,626	7,915
Student Transportation Fund	329,456	329,456	329,456
Support Staff Benefits Grant	220,285	220,285	220,285
FSA Scorer Grant	14,329	14,329	14,329
Child Care Funding	458,153	491,337	130,279
Labour Settlement Funding	1,834,188	1,834,188	2,953,803
Reduction in Operating Grant for February enrollment estimate	(545,093)	-	-
District Entered			
District Entered			
District Entered			
District Entered			
District Entered			
District Entered			
District Entered			
District Entered			
Total Provincial Grants - Ministry of Education and Child Care	187,699,654	188,456,253	176,284,986
Provincial Grants - Other	200,000	170,560	170,026
Federal Grants		380,788	
Tuition			
Summer School Fees			
Continuing Education			
International and Out of Province Students	2,905,550	3,019,487	2,185,115
District Entered			
Total Tuition	2,905,550	3,019,487	2,185,115
Other Revenues			
School Referendum Taxes			
Other School District/Education Authorities			
Funding from First Nations	3,231,588	3,157,642	3,231,588
Miscellaneous			
Bus Fees	321,037	357,257	391,376
Energy Program	30,000	-	38,541
Child Care Fee for Service	428,060	512,804	490,635
Other Miscellaneous	283,646	310,299	368,641
Donations	-	2,200	159
Distance Learning	-	1,350	-
District Entered			
Total Other Revenue	4,294,331	4,341,552	4,520,940
Rentals and Leases	250,000	342,738	219,735
Investment Income	1,121,701	1,157,731	1,460,017
Total Operating Revenue	196,471,236	197,869,109	184,840,819

School District No. 33 (Chilliwack)**Schedule 2B (Unaudited)**

Schedule of Operating Expense by Object

Year Ended June 30, 2025

	2025 Budget (Note 15)	2025 Actual	2024 Actual
	\$	\$	\$
Salaries			
Teachers	79,420,585	79,240,405	74,507,389
Principals and Vice Principals	9,980,312	9,991,569	9,750,418
Educational Assistants	19,071,670	18,331,208	17,187,253
Support Staff	18,556,549	18,384,060	16,701,179
Other Professionals	5,048,090	4,888,188	4,176,138
Substitutes	8,692,284	8,444,833	7,578,944
Total Salaries	140,769,490	139,280,263	129,901,321
Employee Benefits	36,283,358	35,997,772	32,142,978
Total Salaries and Benefits	177,052,848	175,278,035	162,044,299
Services and Supplies			
Services	5,906,375	6,108,407	5,538,402
Student Transportation	54,500	58,404	192,296
Professional Development and Travel	1,391,361	1,293,813	1,317,198
Rentals and Leases	25,200	59,287	25,202
Dues and Fees	376,199	441,154	267,772
Insurance	415,908	406,092	324,724
Interest			
Supplies	10,196,098	9,547,331	9,660,814
Utilities	2,654,500	2,341,736	2,324,612
District Entered			
Total Services and Supplies	21,020,141	20,256,224	19,651,020
Total Operating Expense	198,072,989	195,534,259	181,695,319

School District No. 33 (Chilliwack)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	64,838,638	301,299	62,456	822,987	-	5,055,687	71,081,067
1.03 Career Programs	-	-	-	917,482	107,327	10,001	1,034,810
1.07 Library Services	1,644,328	47,918	-	1,477	-	96,242	1,789,965
1.08 Counselling	3,335,204	-	-	-	-	97,408	3,432,612
1.10 Inclusive Education	7,484,499	258,507	16,850,633	765,225	-	1,675,955	27,034,819
1.20 Early Learning and Child Care	-	-	-	491,321	152,482	21,320	665,123
1.30 English Language Learning	239,325	-	-	-	-	33,686	273,011
1.31 Indigenous Education	1,256,567	2,138	1,376,525	173	120,381	142,666	2,898,450
1.41 School Administration	124,729	9,071,789	-	3,141,728	489,558	266,972	13,094,776
1.60 Summer School	270,170	-	41,594	-	-	-	311,764
1.61 Continuing Education	46,945	-	-	-	-	-	46,945
1.62 International and Out of Province Students	-	142,846	-	55,564	105,764	-	304,174
1.64 Other	-	-	-	74,022	-	-	74,022
Total Function 1	79,240,405	9,824,497	18,331,208	6,269,979	975,512	7,399,937	122,041,538

4 District Administration							
4.11 Educational Administration	-	-	-	-	1,159,450	-	1,159,450
4.20 Early Learning and Child Care	-	-	-	-	176,446	-	176,446
4.40 School District Governance	-	167,072	-	702,790	1,733,835	260	2,603,957
4.41 Business Administration	-	167,072	-	702,790	3,069,731	260	3,939,853
Total Function 4							

5 Operations and Maintenance							
5.20 Early Learning and Child Care	-	-	-	116,829	641,177	1,136	759,142
5.41 Operations and Maintenance Administration	-	-	-	7,659,885	-	715,930	8,375,815
5.50 Maintenance Operations	-	-	-	766,506	-	69,872	836,378
5.52 Maintenance of Grounds	-	-	-	-	-	-	-
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5				8,543,220	641,177	786,938	9,971,335

7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	280,655	201,768	-	482,423
7.70 Student Transportation	-	-	-	2,587,416	-	257,698	2,845,114
7.73 Housing	-	-	-	-	-	-	-
Total Function 7				2,868,071	201,768	257,698	3,327,537

9 Debt Services							
9.92 Interest on Bank Loans	-	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-	-
Total Function 9							

Total Functions 1 - 9	79,240,405	9,991,569	18,331,208	18,384,060	4,888,188	8,444,833	139,280,263
------------------------------	-------------------	------------------	-------------------	-------------------	------------------	------------------	--------------------

School District No. 33 (Chilliwack)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget (Note 15)	2024 Actual
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,455,832	89,536,899	7,646,524	97,183,423	98,382,129	91,320,803
1.03 Career Programs	317,119	1,351,929	481,570	1,833,499	1,732,208	1,435,719
1.07 Library Services	442,936	2,232,901	151,186	2,384,087	2,644,729	2,407,871
1.08 Counselling	841,033	4,273,645	-	4,273,645	3,794,342	3,541,503
1.10 Inclusive Education	7,242,291	34,277,110	821,228	35,098,338	37,227,561	32,116,141
1.20 Early Learning and Child Care	198,076	863,199	46,144	909,343	929,312	477,369
1.30 English Language Learning	61,507	334,518	18,091	352,609	909,151	552,483
1.31 Indigenous Education	786,612	3,685,062	841,275	4,526,337	5,057,115	4,494,628
1.41 School Administration	3,145,897	16,240,673	137,670	16,378,343	14,780,823	15,466,269
1.60 Summer School	65,031	376,795	14,257	391,052	233,429	291,789
1.61 Continuing Education	1,031	47,976	3,402	51,378	6,000	48,405
1.62 International and Out of Province Students	67,219	371,393	755,256	1,126,649	1,211,556	819,184
1.64 Other	20,875	94,897	60,054	154,951	168,214	112,797
Total Function 1	31,645,459	153,686,997	10,976,657	164,663,654	167,076,569	153,084,961
4 District Administration						
4.11 Educational Administration	243,490	1,402,940	347,550	1,750,490	1,536,166	1,433,507
4.20 Early Learning and Child Care	-	-	-	-	-	-
4.40 School District Governance	12,845	189,291	373,099	562,390	616,261	386,075
4.41 Business Administration	619,077	3,223,034	1,287,714	4,510,748	5,085,659	4,153,640
Total Function 4	875,412	4,815,265	2,008,363	6,823,628	7,238,086	5,973,222
5 Operations and Maintenance						
5.20 Early Learning and Child Care	-	-	-	-	-	-
5.41 Operations and Maintenance Administration	169,643	928,785	358,413	1,287,198	1,293,331	1,118,316
5.50 Maintenance Operations	2,180,400	10,556,215	2,398,240	12,954,455	12,819,980	12,357,639
5.52 Maintenance of Grounds	236,285	1,072,663	593,615	1,666,278	1,808,403	1,491,302
5.56 Utilities	-	-	2,341,736	2,341,736	2,654,500	2,324,612
Total Function 5	2,586,328	12,557,663	5,692,004	18,249,667	18,576,214	17,291,869
7 Transportation and Housing						
7.41 Transportation and Housing Administration	151,404	633,827	153,035	786,862	744,877	702,151
7.70 Student Transportation	739,169	3,584,283	1,426,165	5,010,448	4,437,243	4,643,116
7.73 Housing	-	-	-	-	-	-
Total Function 7	890,573	4,218,110	1,579,200	5,797,310	5,182,120	5,345,267
9 Debt Services						
9.92 Interest on Bank Loans	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	35,997,772	175,278,035	20,256,224	195,534,259	198,072,989	181,695,319

School District No. 33 (Chilliwack)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget (Note 15)	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	29,836,851	28,447,135	25,387,331
Other	272,225	217,381	134,854
Federal Grants			
Other Revenue	4,450,000	5,054,106	4,411,353
Rentals and Leases			
Investment Income	50,000	84,654	104,132
Income (Loss) from Investments in Government Business Enterprises			
District Entered			
Total Revenue	<u>34,609,076</u>	<u>33,803,276</u>	<u>30,037,670</u>
Expenses			
Instruction	34,135,889	33,330,089	29,006,031
District Administration			
Operations and Maintenance	456,617	456,617	1,003,953
Transportation and Housing	16,570	16,570	27,686
Debt Services			
District Entered			
Total Expense	<u>34,609,076</u>	<u>33,803,276</u>	<u>30,037,670</u>
Special Purpose Surplus (Deficit) for the year, before endowment contributions	<u>-</u>	<u>-</u>	<u>-</u>
Endowment Contributions			
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			
Tangible Capital Assets - Work in Progress			
Other			
Total Net Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year		73,261	73,261
Prior Period Adjustments			
District Entered			
District Entered			
Special Purpose Surplus (Deficit), beginning of year, as restated		<u>73,261</u>	<u>73,261</u>
Special Purpose Surplus (Deficit), end of year		<u>73,261</u>	<u>73,261</u>
Special Purpose Surplus (Deficit), end of year			
Related Entities			
Endowment Contributions		73,261	73,261
Total Special Purpose Surplus (Deficit), end of year		<u>73,261</u>	<u>73,261</u>

School District No. 33 (Chilliwack)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

Schedule 3A (Unaudited)

	Annual Facility Grant \$	Learning Improvement Fund \$	Special Education Equipment \$	Scholarships and Bursaries \$	Service Delivery Transformation \$	Special Education Technology \$	School Generated Funds \$	Related Entities \$	Strong Start \$	Ready, Set, Learn \$
Deferred Revenue, beginning of year District Entered	-	-	-	396,539	-	-	1,510,551	-	-	71,137
Deferred Revenue, beginning of year, as restated	-	-	-	396,539	-	-	1,510,551	-	-	71,137
Add: Restricted Grants										
Provincial Grants - Ministry of Education and Child Care	456,617	650,381							224,000	51,450
Provincial Grants - Other										
Federal Grants										
Other				211,742			5,036,551			
Investment Income				16,990			63,920			
District Entered										
Less: Allocated to Revenue	456,617	650,381	-	228,732	-	-	5,100,471	-	224,000	51,450
Recovered	456,617	650,381	-	160,150	-	-	4,873,025	-	224,000	106,699
District Entered										
Deferred Revenue, end of year	-	-	-	465,121	-	-	1,737,997	-	-	15,888
Revenues										
Provincial Grants - Ministry of Education and Child Care										
Provincial Grants - Other	456,617	650,381							224,000	106,699
Federal Grants										
Other Revenue				143,160			4,809,105			
Rentals and Leases										
Investment Income				16,990			63,920			
Income (Loss) from Investments in Government Business Enterprises										
District Entered										
Expenses										
Salaries	456,617	650,381	-	160,150	-	-	4,873,025	-	224,000	106,699
Teachers										
Principals and Vice Principals							3,221			
Educational Assistants		492,143								
Support Staff							646		157,265	52,457
Other Professionals										
Substitutes							47,497		1,946	17,771
Employee Benefits	-	492,143	-	-	-	-	51,364	-	159,211	70,228
Services and Supplies	456,617	158,238							46,705	18,321
District Entered				160,150			4,821,661		18,084	18,150
Net Revenue (Expense) before Interfund Transfers	456,617	650,381	-	160,150	-	-	4,873,025	-	224,000	106,699
Interfund Transfers										
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-	-
Tangible Capital Assets - Work in Progress										
Other	-	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund	-	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

Schedule 3A (Unaudited)

	CommunityLINK		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		Federal Safe Return to Class /		Seamless Day Kindergarten
	OLEP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year																	
District Entered		9,366															360,000
Deferred Revenue, beginning of year, as restated																	
District Entered		9,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	360,000
Add:																	
Restricted Grants																	
Provincial Grants - Ministry of Education and Child Care																	
Provincial Grants - Other	196,203	775,082	445,580	22,389,946	329,016						51,000	11,250					415,400
Federal Grants																	
Other																	
Investment Income																	
District Entered									3,744								
Less:																	
Allocated to Revenue																	
Recovered																	
District Entered																	
Deferred Revenue, end of year																	
District Entered		5,516	-	-	-	-	-	-	113,966	9,303	14,272	-	-	-	-	-	730,142
Revenues																	
Provincial Grants - Ministry of Education and Child Care																	
Provincial Grants - Other	196,203	778,932	445,580	22,389,946	329,016				12,826	80,453	3,561						45,258
Federal Grants																	
Other Revenue																	
Rentals and Leases																	
Investment Income																	
Income (Loss) from Investments in Government Business Enterprises																	
District Entered									3,744								
Expenses																	
Salaries																	
Teachers																	
Principals and Vice Principals																	
Educational Assistants																	
Support Staff	60,641	570,146		17,811,076	2,272												23,572
Other Professionals			79,999														
Substitutes	4,661	5,963	224,698										583				
Employee Benefits	65,302	576,109	317,198	17,811,076	2,272								583				23,572
Services and Supplies	19,150	174,215	82,741	4,578,870	306												4,975
District Entered	111,751	28,608	45,641		326,438				16,570	80,453	2,978						16,711
Net Revenue (Expense) before Interfund Transfers																	
District Entered	196,203	778,932	445,580	22,389,946	329,016				16,570	80,453	3,561						45,258
Net Revenue (Expense) before Interfund Transfers																	
District Entered	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers																	
Tangible Capital Assets Purchased																	
Tangible Capital Assets - Work in Progress																	
Other																	
Net Revenue (Expense)																	
District Entered	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund																	
District Entered	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants	Dual Credit Program Expansion	Professional Learning Grant	ERASE Expect Respect & a Safe Education
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	156,775	472,002	891			739,605	44,798			61,621
District Entered										
Deferred Revenue, beginning of year, as restated	156,775	472,002	891	-	-	739,605	44,798	-	-	61,621
Add:										
Restricted Grants										
Provincial Grants - Ministry of Education and Child Care	72,000		25,000	19,000	175,000	2,128,934	50,000	200,000	221,496	101,000
Provincial Grants - Other										
Federal Grants										
Other				5,468		25,315				
Investment Income										
District Entered										
Less:										
Allocated to Revenue	72,000	-	25,000	24,468	175,000	2,154,249	50,000	200,000	221,496	101,000
Recovered	86,994	360,850	274	20,969	175,000	1,908,122	13,159	144,036	-	100,238
District Entered										
Deferred Revenue, end of year	141,781	111,152	25,617	3,499	-	985,732	81,639	55,964	221,496	62,383
Revenues										
Provincial Grants - Ministry of Education and Child Care	86,994	360,850	274	15,501	175,000	1,882,807	13,159	144,036		100,238
Provincial Grants - Other										
Federal Grants										
Other Revenue				5,468		25,315				
Rentals and Leases										
Investment Income										
Income (Loss) from Investments in Government Business Enterprises										
District Entered										
Expenses										
Salaries										
Teachers						2,787				
Principals and Vice Principals					143,497					
Educational Assistants						132,253				
Support Staff						9,275		25,104		
Other Professionals						85,142				51,202
Substitutes						1,384	6,409			
Employee Benefits					143,497	230,841	6,409	25,104		51,202
Services and Supplies	86,994	360,850	274	20,969	30,289	60,522	6,750	7,551		14,778
District Entered					1,214	1,616,759		111,381		34,258
Net Revenue (Expense) before Interfund Transfers	86,994	360,850	274	20,969	175,000	1,908,122	13,159	144,036	-	100,238
Interfund Transfers										
Tangible Capital Assets Purchased										
Tangible Capital Assets - Work in Progress										
Other										
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund	-	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	After School Sports Initiative	Miscellaneous Grant	Work Experience Enhancement	TOTAL
	\$	\$	\$	\$
	10,762	7,100	-	4,059,276
Deferred Revenue, beginning of year				
District Entered	10,762	7,100	-	4,059,276
Deferred Revenue, beginning of year, as restated				
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care			50,000	28,937,355
Provincial Grants - Other	117,000			218,000
Federal Grants				-
Other		88,367		5,367,443
Investment Income				84,654
District Entered				-
	117,000	88,367	50,000	34,607,452
	117,143	71,058	49,042	33,803,276
Less: Allocated to Revenue				
Recovered				45,998
District Entered				-
Deferred Revenue, end of year	10,619	24,409	958	4,817,454
Revenues				
Provincial Grants - Ministry of Education and Child Care			49,042	28,447,135
Provincial Grants - Other	117,143			217,381
Federal Grants				-
Other Revenue		71,058		5,054,106
Rentals and Leases				-
Investment Income				84,654
Income (Loss) from Investments in Government Business Enterprises				-
District Entered				-
	117,143	71,058	49,042	33,803,276
Expenses				
Salaries				
Teachers				17,819,356
Principals and Vice Principals				167,069
Educational Assistants	4,480		27,634	1,259,663
Support Staff		54,351		406,731
Other Professionals				148,845
Substitutes				310,912
	4,480	54,351	27,634	20,112,576
Employee Benefits		16,440	7,179	5,220,280
Services and Supplies	112,663	267	14,229	8,470,420
District Entered				-
	117,143	71,058	49,042	33,803,276
Net Revenue (Expense) before Interfund Transfers	-	-	-	-
Interfund Transfers				
Tangible Capital Assets Purchased				-
Tangible Capital Assets - Work in Progress				-
Other	-	-	-	-
Net Revenue (Expense)	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund				-

School District No. 33 (Chilliwack)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Budget (Note 15) \$	2025 Actual			2024 Actual \$
		Invested in Tangible Capital Assets \$	Local Capital \$	Fund Balance \$	
Revenues					
Provincial Grants					
Ministry of Education and Child Care	2,461,847	3,008,457		3,008,457	2,776,510
Other				-	
Municipal Grants Spent on Sites	3,000,000	240,651		240,651	-
Federal Grants				-	
Other Revenue				-	
Rentals and Leases				-	
Investment Income				-	
Gain (Loss) on Disposal of Tangible Capital Assets				-	
Amortization of Deferred Capital Revenue	10,276,420	10,293,124		10,293,124	10,153,137
District Entered				-	
Total Revenue	15,738,267	13,542,232	-	13,542,232	12,929,647
Expenses					
Operations and Maintenance	2,461,847	3,008,457		3,008,457	2,776,510
Transportation and Housing				-	
Amortization of Tangible Capital Assets					
Operations and Maintenance	10,822,244	11,120,084		11,120,084	10,801,281
Transportation and Housing	875,638	888,034		888,034	731,384
Write-off/down of Buildings and Sites				-	
Debt Services					
Capital Lease Interest				-	
Capital Loan Interest				-	
District Entered				-	
Total Expense	14,159,729	15,016,575	-	15,016,575	14,309,175
Capital Surplus (Deficit) for the year	1,578,538	(1,474,343)	-	(1,474,343)	(1,379,528)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	-	1,253,273		1,253,273	401,420
Tangible Capital Assets - Work in Progress				-	
Local Capital	827,415		(725,090)	(725,090)	663,615
Capital Lease Payment				-	
Capital Loan Payment				-	
Settlement of Asset Retirement Obligation				-	
District Entered				-	
Total Net Transfers	827,415	1,253,273	(725,090)	528,183	1,065,035
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal				-	
Tangible Capital Assets Purchased from Local Capital				-	
Tangible Capital Assets WIP Purchased from Local Capital				-	
Principal Payment					
Capital Lease				-	
Capital Loan				-	
Settlement of Asset Retirement Obligation from Local Capital				-	
District Entered				-	
District Entered				-	
Total Other Adjustments to Fund Balances		-	-	-	
Total Capital Surplus (Deficit) for the year	2,405,953	(221,070)	(725,090)	(946,160)	(314,493)
Capital Surplus (Deficit), beginning of year		53,811,765	725,090	54,536,855	54,851,348
Prior Period Adjustments					
District Entered					
District Entered					
Capital Surplus (Deficit), beginning of year, as restated		53,811,765	725,090	54,536,855	54,851,348
Capital Surplus (Deficit), end of year		53,590,695	-	53,590,695	54,536,855

School District No. 33 (Chilliwack)

Tangible Capital Assets
Year Ended June 30, 2025

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	47,361,378	403,141,000	11,991,559	7,655,695	79,274	1,066,286	471,295,192
Prior Period Adjustments							
District Entered							-
Cost, beginning of year, as restated	47,361,378	403,141,000	11,991,559	7,655,695	79,274	1,066,286	471,295,192
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	-	5,041,229	76,108	1,479,942	-	-	6,597,279
Deferred Capital Revenue - Other	240,651	176,659	262,083	-	-	-	679,393
Operating Fund	(9,519)	-	147,160	1,115,632	-	-	1,253,273
Special Purpose Funds	-	-	-	-	-	-	-
Local Capital	-	-	-	-	-	-	-
ARO: Addition to the estimate	-	290,725	-	-	-	-	290,725
District Entered							-
Transferred from Work in Progress							-
	231,132	5,508,613	485,351	2,595,574	-	-	8,820,670
Decrease:							
Disposed of							-
Deemed Disposals			354,158	146,293	8,860	-	509,311
Written-off/down During Year							-
District Entered							-
	-	-	354,158	146,293	8,860	-	509,311
Cost, end of year	47,592,510	408,649,613	12,122,752	10,104,976	70,414	1,066,286	479,606,551
Work in Progress, end of year		16,735,354					16,735,354
Cost and Work in Progress, end of year	47,592,510	425,384,967	12,122,752	10,104,976	70,414	1,066,286	496,341,905
Accumulated Amortization, beginning of year							
Prior Period Adjustments							-
District Entered							-
Accumulated Amortization, beginning of year, as restated							
Changes for the Year							
Increase: Amortization for the Year							
Decrease:							
Disposed of							-
Deemed Disposals			354,158	146,293	8,860	-	509,311
Written-off During Year							-
District Entered							-
	-	-	354,158	146,293	8,860	-	509,311
Accumulated Amortization, end of year							
							-
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
Cost, end of year	47,592,510	408,649,613	12,122,752	10,104,976	70,414	1,066,286	479,606,551
Work in Progress, end of year		16,735,354					16,735,354
Cost and Work in Progress, end of year	47,592,510	425,384,967	12,122,752	10,104,976	70,414	1,066,286	496,341,905
Accumulated Amortization, beginning of year							
Prior Period Adjustments							-
District Entered							-
Accumulated Amortization, beginning of year, as restated							
Changes for the Year							
Increase: Amortization for the Year							
Decrease:							
Disposed of							-
Deemed Disposals			354,158	146,293	8,860	-	509,311
Written-off During Year							-
District Entered							-
	-	-	354,158	146,293	8,860	-	509,311
Accumulated Amortization, end of year							
							-
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
Cost, end of year	47,592,510	408,649,613	12,122,752	10,104,976	70,414	1,066,286	479,606,551
Work in Progress, end of year		16,735,354					16,735,354
Cost and Work in Progress, end of year	47,592,510	425,384,967	12,122,752	10,104,976	70,414	1,066,286	496,341,905
Accumulated Amortization, beginning of year							
Prior Period Adjustments							-
District Entered							-
Accumulated Amortization, beginning of year, as restated							
Changes for the Year							
Increase: Amortization for the Year							
Decrease:							
Disposed of							-
Deemed Disposals			354,158	146,293	8,860	-	509,311
Written-off During Year							-
District Entered							-
	-	-	354,158	146,293	8,860	-	509,311
Accumulated Amortization, end of year							
							-
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
Cost, end of year	47,592,510	408,649,613	12,122,752	10,104,976	70,414	1,066,286	479,606,551
Work in Progress, end of year		16,735,354					16,735,354
Cost and Work in Progress, end of year	47,592,510	425,384,967	12,122,752	10,104,976	70,414	1,066,286	496,341,905
Accumulated Amortization, beginning of year							
Prior Period Adjustments							-
District Entered							-
Accumulated Amortization, beginning of year, as restated							
Changes for the Year							
Increase: Amortization for the Year							
Decrease:							
Disposed of							-
Deemed Disposals			354,158	146,293	8,860	-	509,311
Written-off During Year							-
District Entered							-
	-	-	354,158	146,293	8,860	-	509,311
Accumulated Amortization, end of year							
							-
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
Cost, end of year	47,592,510	408,649,613	12,122,752	10,104,976	70,414	1,066,286	479,606,551
Work in Progress, end of year		16,735,354					16,735,354
Cost and Work in Progress, end of year	47,592,510	425,384,967	12,122,752	10,104,976	70,414	1,066,286	496,341,905
Accumulated Amortization, beginning of year							
Prior Period Adjustments							-
District Entered							-
Accumulated Amortization, beginning of year, as restated							
Changes for the Year							
Increase: Amortization for the Year							
Decrease:							
Disposed of							-
Deemed Disposals			354,158	146,293	8,860	-	509,311
Written-off During Year							-
District Entered							-
	-	-	354,158	146,293	8,860	-	509,311
Accumulated Amortization, end of year							
							-
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
Cost, end of year	47,592,510	408,649,613	12,122,752	10,104,976	70,414	1,066,286	479,606,551
Work in Progress, end of year		16,735,354					16,735,354
Cost and Work in Progress, end of year	47,592,510	425,384,967	12,122,752	10,104,976	70,414	1,066,286	496,341,905
Accumulated Amortization, beginning of year							
Prior Period Adjustments							-
District Entered							-
Accumulated Amortization, beginning of year, as restated							
Changes for the Year							
Increase: Amortization for the Year							
Decrease:							
Disposed of							-
Deemed Disposals			354,158	146,293	8,860	-	509,311
Written-off During Year							-
District Entered							-
	-	-	354,158	146,293	8,860	-	509,311
Accumulated Amortization, end of year							
							-
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
Cost, end of year	47,592,510	408,649,613	12,122,752	10,104,976	70,414	1,066,286	479,606,551
Work in Progress, end of year		16,735,354					16,735,354
Cost and Work in Progress, end of year	47,592,510	425,384,967	12,122,752	10,104,976	70,414	1,066,286	496,341,905
Accumulated Amortization, beginning of year							
Prior Period Adjustments							-
District Entered							-
Accumulated Amortization, beginning of year, as restated							
Changes for the Year							
Increase: Amortization for the Year							
Decrease:							
Disposed of							-
Deemed Disposals			354,158	146,293	8,860	-	509,311
Written-off During Year							-
District Entered							-
	-	-	354,158	146,293	8,860	-	509,311
Accumulated Amortization, end of year							
							-
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
Cost, end of year	47,592,510	408,649,613	12,122,752	10,104,976	70,414	1,066,286	479,606,551
Work in Progress, end of year		16,735,354					16,735,354
Cost and Work in Progress, end of year	47,592,510	425,384,967	12,122,752	10,104,976	70,414	1,066,286	496,341,905
Accumulated Amortization, beginning of year							
Prior Period Adjustments							-
District Entered							-
Accumulated Amortization, beginning of year, as restated							
Changes for the Year							
Increase: Amortization for the Year							
Decrease:							
Disposed of							-
Deemed Disposals			354,158	146,293	8,860	-	509,311
Written-off During Year							-
District Entered							-
	-	-	354,158	146,293	8,860	-	509,311
Accumulated Amortization, end of year							
							-
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015
Cost, end of year	47,592,510	408,649,613	12,122,752	10,104,976	70,414	1,066,286	479,606,551
Work in Progress, end of year		16,735,354					16,735,354
Cost and Work in Progress, end of year	47,592,510	425,384,967	12,122,752	10,104,976	70,414	1,066,286	496,341,905
Accumulated Amortization, beginning of year							
Prior Period Adjustments							-
District Entered							-
Accumulated Amortization, beginning of year, as restated							
Changes for the Year							
Increase: Amortization for the Year							
Decrease:							
Disposed of							-
Deemed Disposals			354,158	146,293	8,860	-	509,311
Written-off During Year							-
District Entered							-
	-	-	354,158	146,293	8,860	-	509,311
Accumulated Amortization, end of year							
							-
	163,620,031		3,102,847	3,022,919	30,231	339,987	170,116,015</

School District No. 33 (Chilliwack)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2025

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	3,913,808	-	-	-	3,913,808
Prior Period Adjustments					
District Entered					-
Work in Progress, beginning of year, as restated	3,913,808	-	-	-	3,913,808
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	12,821,546	-	-	-	12,821,546
Deferred Capital Revenue - Other	-	-	-	-	-
Operating Fund	-	-	-	-	-
Special Purpose Funds	-	-	-	-	-
Local Capital	-	-	-	-	-
District Entered					-
	12,821,546	-	-	-	12,821,546
Decrease:					
Transferred to Tangible Capital Assets	-	-	-	-	-
District Entered					-
	-	-	-	-	-
Net Changes for the Year	12,821,546	-	-	-	12,821,546
Work in Progress, end of year	16,735,354	-	-	-	16,735,354

School District No. 33 (Chilliwack)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	228,066,743	1,107,648	4,297,585	233,471,976
Prior Period Adjustments				
District Entered				-
Deferred Capital Revenue, beginning of year, as restated	228,066,743	1,107,648	4,297,585	233,471,976
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	6,597,279	246,374	192,368	7,036,021
Transferred from Work in Progress				-
District Entered				-
District Entered				-
	6,597,279	246,374	192,368	7,036,021
Decrease:				
Amortization of Deferred Capital Revenue	10,019,213	45,535	228,376	10,293,124
Revenue Recognized on Disposal of Buildings	-	-	-	-
Revenue Recognized on Write-off/down of Buildings	-	-	-	-
District Entered				-
District Entered				-
	10,019,213	45,535	228,376	10,293,124
Net Changes for the Year	(3,421,934)	200,839	(36,008)	(3,257,103)
Deferred Capital Revenue, end of year	224,644,809	1,308,487	4,261,577	230,214,873
Work in Progress, beginning of year	3,913,808	-	-	3,913,808
Prior Period Adjustments				
District Entered				-
Work in Progress, beginning of year, as restated	3,913,808	-	-	3,913,808
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	12,821,546	-	-	12,821,546
District Entered				-
	12,821,546	-	-	12,821,546
Decrease				
Transferred to Deferred Capital Revenue				-
District Entered				-
	-	-	-	-
Net Changes for the Year	12,821,546	-	-	12,821,546
Work in Progress, end of year	16,735,354	-	-	16,735,354
Total Deferred Capital Revenue, end of year	241,380,163	1,308,487	4,261,577	246,950,227

School District No. 33 (Chilliwack)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	202,522		68,936	5,852,080	22,022	6,145,560
Prior Period Adjustments						
District Entered						-
Balance, beginning of year, as restated	202,522	-	68,936	5,852,080	22,022	6,145,560
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	22,717,096		245,652			22,962,748
Provincial Grants - Other			-			-
Other				223,976	129,233	353,209
Investment Income				214,479	-	214,479
MECC Restricted Portion of Proceeds on Disposal						-
Transfer project surplus to MECC Restricted (from) Bylaw						-
Donations					65,000	65,000
District Entered						-
District Entered						-
	22,717,096	-	245,652	438,455	194,233	23,595,436
Decrease:						
Transferred to DCR - Capital Additions	6,597,279	-	246,374		192,368	7,036,021
Transferred to DCR - Work in Progress	12,821,546	-	-		-	12,821,546
Transferred to Revenue - Site Purchases	-	-	-	240,651	-	240,651
Transferred to Revenue - Settlement of Asset Retirement Obligation	-	-	-	-	-	-
Facility Improvements Not Capitalised	3,008,457	-	-	-	-	3,008,457
District Entered						-
	22,427,282	-	246,374	240,651	192,368	23,106,675
Net Changes for the Year	289,814	-	(722)	197,804	1,865	488,761
Balance, end of year	492,336	-	68,214	6,049,884	23,887	6,634,321

DECISION REPORT

Regular Board Meeting

DATE: September 23, 2025

TO: Board of Education

FROM: Simone Sangster, Secretary Treasurer

RE: **ANNUAL FIVE-YEAR CAPITAL PLAN, 2026-27 – MINOR CAPITAL**

RECOMMENDATIONS:

1. THAT the Board of Education of School District No. 33 (Chilliwack), in accordance with provisions under section 142(4) of the *School Act*, hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2026/27, as provided on the Five-Year Capital Plan Summary for 2026/27 submitted to the Ministry of Infrastructure. A copy of this document is attached to this report. Resolution No.R2026-02
2. THAT the Board of Education of School District No. 33 (Chilliwack), in accordance with provisions under section 142(4) of the *School Act*, hereby approves the proposed Five-Year Capital Plan (School Food Infrastructure Program) for 2026/27, as provided on the Five-Year Capital Plan Summary for 2026/27 submitted to the Ministry of Infrastructure. A copy of this document is attached to this report. Resolution No.R2026-03
3. THAT the Board of Education of School District No. 33 (Chilliwack), in accordance with provisions under section 142(4) of the *School Act*, hereby approves the proposed Five-Year Capital Plan (Building Envelope Program) for 2026/27, as provided on the Five-Year Capital Plan Summary for 2026/27 submitted to the Ministry of Infrastructure. A copy of this document is attached to this report. Resolution No.R2026-01

BACKGROUND:

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

In June 2025, the board approved resolutions describing the following programs:

Major Capital Programs:

- Seismic Mitigation Program (SMP)

- School Expansion Program (EXP)
- School Replacement Program (REP)

The Minor and Major Capital submissions are due September 30 and the Food Infrastructure Program on October 1. These programs are as follows due September 30:

Minor Capital Programs:

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

Major Capital Program

- Building Envelope Program (BEP)

And October 1

- School Food Infrastructure Program (FIP)

The attachments to this report include the Ministry resolution template used for our submissions. These are requests for possible work in 2026/27 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 2026 with Bylaw resolutions, once the Ministry has identified which, if any, projects are funded.

Submission Summary

Submission Summary:	Minor 2026/2027 2025-09-30 MAIN - K12
Submission Type:	Capital Plan
School District:	Chilliwack (SD33)
Open Date:	2025-04-07
Close Date:	2025-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
PEP	\$600,000
CNCP	\$3,218,859
BUS	\$827,175
BEP	\$0
SEP	\$2,100,368
Total	\$6,746,402

BEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159267	Chilliwack Middle School	Renovation (BEP)	Building Envelope \$4,288,000	
2	154261	Mount Slesse Middle School	Renovation (BEP)	Building Envelope \$1,732,000	
				Submission Category Total:	
BUS					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	163388	Transportation	Replacement	Replacement Bus	\$186,067
2	151859	Transportation	Replacement	Replacement Bus	\$247,082
3	151861	Transportation	Replacement	Replacement Bus	\$247,082
4	159555	Transportation	New (BUS)	New Route Required	\$146,944
				Submission Category Total:	\$827,175

Submission Summary

CNCP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	167822	Cheam Elementary	HVAC (CNCP)	HVAC Upgrade Phase 2 - Roof top unit replacement.	\$595,350
2	159489	Chilliwack Middle School	HVAC (CNCP)	HVAC Upgrade Phase 1 - Boiler replacement.	\$1,190,700
3	163039	McCammon Elementary	HVAC (CNCP)	HVAC Upgrade Phase 1 - Roof top unit replacement.	\$582,120
4	167769	A D Rundle Middle School	HVAC (CNCP)	HVAC Upgrade Phase 1 - Boiler and ventilation Upgrade/replacment.	\$550,368
5	171189	Leary Integrated Arts & Technology Elementary	HVAC (CNCP)	HVAC Upgrade Phase 1 - Furnace replacement with heat pumps.	\$300,321
Submission Category Total:					\$3,218,859
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 and unable to source replacement parts.	\$200,000
2	158483	Unsworth Elementary	Replacement (PEP)	Equipment at end of life and unable to source replacement parts.	\$200,000
3	162617	Strathcona Elementary	Replacement (PEP)	Equipment at end of life and unable to source replacement parts.	\$200,000
Submission Category Total:					\$600,000
SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	167778	Chilliwack Central Elementary Community	HVAC (SEP)	HVAC Upgrade Phase 1	\$550,368
2	171203	Mount Slesse Middle	Roofing (SEP)	Roof Replacement	\$700,000
3	171201	Mount Slesse Middle	Roofing (SEP)	Roof Replacement	\$350,000
4	171202	Sardis Secondary	Interior Construction (SEP)	Flooring Replacement	\$275,000
5	171204	Mount Slesse Middle	Interior Construction (SEP)	Flooring Replacement	\$225,000

Submission Summary

Submission Summary:	Minor 2026/2027 2025-10-01 FIP
Submission Type:	Capital Plan
School District:	Chilliwack (SD33)
Open Date:	2025-04-07
Close Date:	2025-10-01
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
SEP	\$80,000
Total	\$80,000

SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	171304	Imagine High Arts and Technology	Food Infrastructure (SEP)	Commercial kitchen infrastructure upgrade	\$25,000
2	171305	Sardis Secondary	Food Infrastructure (SEP)	Commercial kitchen infrastructure upgrade	\$25,000
3	171306	A D Rundle Middle School	Food Infrastructure (SEP)	Kitchen improvements and infrastructure upgrades.	\$30,000
Submission Category Total:					\$80,000



RESOLUTION NO.R2026-01 – BUILDING ENVELOPE PROGRAM

In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No. 33 (Chilliwack) hereby approves the proposed Five-Year Capital Plan (Building Envelope Program) for 2026/27, as provided on the Five-Year Capital Plan Summary for 2026/27 submitted to the Ministry of Infrastructure.

I hereby certify this to be a true copy of the resolution for the approval of the proposed Five-Year Capital Plan (Building Envelope Program) for 2026/27 adopted by the Board of Education, on this the 23rd day of September 2025.

Secretary Treasurer Signature

Secretary Treasurer Name



**RESOLUTION NO.R2026-03 –
SCHOOL FOOD INFRASTRUCTURE PROGRAM**

In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No. 33 (Chilliwack) hereby approves the proposed Five-Year Capital Plan (School Food Infrastructure Program) for 2026/27, as provided on the Five-Year Capital Plan Summary for 2026/27 submitted to the Ministry of Infrastructure.

I hereby certify this to be a true copy of the resolution for the approval of the proposed Five-Year Capital Plan (School Food Infrastructure Program) for 2026/27 adopted by the Board of Education, on this the 23rd day of September 2025.

Secretary Treasurer Signature

Secretary Treasurer Name



RESOLUTION NO.R2026-02 – 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 2026/27, as provided on the Five-Year Capital Plan Summary for 2026/27 submitted to the Ministry of Infrastructure.

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 2026/27 adopted by the Board of Education, on this the 23rd day of September 2025.

Secretary Treasurer Signature

Secretary Treasurer Name

DECISION REPORT

Regular Board Meeting

DATE: September 23, 2025

TO: Board of Education

FROM: Simone Sangster, Secretary Treasurer

RE: **PROPERTY DISPOSAL BYLAWS, (STATUTORY RIGHTS OF WAY) FOR STITÓ:S**

RECOMMENDATION:

School District No. 33 (Chilliwack) Stitó:s Lá:lém Totí:lt Elementary / Middle School Municipal Storm Drainage Right-of-Way Bylaw, 2025, No. B2025-01D

1. THAT the Board approve three readings of School District No. 33 (Chilliwack) Stitó:s Lá:lém Totí:lt Elementary / Middle School Municipal Storm Drainage Right-of-Way Bylaw, 2025, No. B2025-01D.
2. THAT the Board approve first, second and third reading and adopts School District No. 33 (Chilliwack) Stitó:s Lá:lém Totí:lt Elementary / Middle School Municipal Storm Drainage Right-of-Way Bylaw, 2025, No. B2025-01D.

School District No. 33 (Chilliwack)) Stitó:s Lá:lém Totí:lt Elementary / Middle School Municipal Works Right-of-Way Bylaw, 2025, No. B2025-02D

1. THAT the Board approve three readings of School District No. 33 (Chilliwack) Stitó:s Lá:lém Totí:lt Elementary / Middle School Municipal Works Right-of-Way Bylaw, 2025, No. B2025-02D.
2. THAT the Board approve first, second and third reading and adopts School District No. 33 (Chilliwack) Stitó:s Lá:lém Totí:lt Elementary / Middle School Municipal Works Right-of-Way Bylaw, 2025, No. B2025-02D.

BACKGROUND:

The City of Chilliwack has asked the Board to grant statutory rights-of-way at 5337 Tyson Road, for the city's use:

- a. as access to storm and sanitary sewer (No. B2025-01D)
- b. as system conveying and metering of water usage (Bylaw, 2025, No. B2025-02D)

Granting these rights-of-way will provide a benefit to the entire community, ensuring improved access and services for the citizens of Chilliwack.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 33 (CHILLIWACK)
STITÓ:S LÁ:LÉM TOTÍ:LT ELEMENTARY / MIDDLE SCHOOL MUNICIPAL STORM DRAINAGE
RIGHT-OF-WAY BYLAW, 2025, No. B2025-01D

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

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

AND WHEREAS the Minister issued *Disposal of Land or Improvements Order* (Ministerial Order M193/08) (the “**Order**”), effective September 3, 2008, requiring disposal of land or improvements by sale and transfer in fee simple and leases of land or improvements for a term of ten years or more to be specifically approved by the Minister, unless such disposal is to another board of education, a francophone education authority or an independent school;

AND WHEREAS a disposal of land or improvements by way of a grant of a statutory right of way does not require approval from the Minister pursuant to the Order;

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

AND WHEREAS:

- A. The Board of Education of School District No. 33 (Chilliwack) (the “**Board**”) is the owner of the Stitó:s Lá:lém Totí:lt Elementary / Middle School Site located at 5337 Tyson Road, Chilliwack, British Columbia and legally described as follows:

Parcel Identifier: 028-672-801

Legal Description: LOT 2 SECTION 1 TOWNSHIP 23 NEW WESTMINSTER DISTRICT
PLAN EPP13403

(the “**Property**”);

- B. the Property is facility number 3333046;
- C. the City of Chilliwack (the “**City**”) has requested that the Board grant to it a statutory right of way (the “**Right of Way**”) for a municipal storm sewer drainage system through that portion of the Property shown in bold outline on Explanatory Plan EPP130036, a reduced copy of which is attached hereto as Schedule A;
- D. the Board is satisfied that it would be in the best interest of the Board to grant the Right of Way to the City; and
- E. the Board has determined and hereby confirms that the grant of the Right of Way will not interfere with the Board’s use of the Property and will neither conflict with nor detract from the

regular or extracurricular program of a school or the current or future educational needs of School District No. 33 (Chilliwack).

NOW THEREFORE BE IT RESOLVED as a Bylaw of the Board that the Board enter into the Right of Way and grant the Right of Way to the City in the form required by the City, subject to such amendments as the Secretary Treasurer may, in his or her discretion, consider advisable, and register the Right of Way against title to the Property in the applicable Land Title Office.

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

This Bylaw may be cited as "School District No. 33 (Chilliwack) Stitó:s Lá:lém Totí:lt Elementary / Middle School Municipal Storm Drainage Right-of-Way Bylaw, 2025, No. B2025-01D

Read a first time this 23rd day of September, 2025.

Read a second time this 23rd day of September, 2025.

Upon unanimous agreement of the Trustees of the Board in attendance, this Bylaw was read a third time on the 23rd day of September, 2025, and finally passed and adopted this 23rd day of September, 2025.

Corporate Seal

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of the School District No. 33 (Chilliwack) Stitó:S Lá:Lém Totí:lt Elementary / Middle School Municipal Storm Drainage Right-of-Way Bylaw, 2025, No. B2025-01D, adopted on the 23rd day of September, 2025.

Secretary Treasurer

**SCHEDULE A
STATUTORY RIGHT OF WAY AREA**

**STATUTORY RIGHT OF WAY PLAN
OVER PART OF LOT 2, SECTION 1,
TOWNSHIP 23, NEW WESTMINSTER
DISTRICT PLAN EPP13403.**

PLAN EPP130036

PURSUANT TO SECTION 113 OF THE LAND TITLE ACT

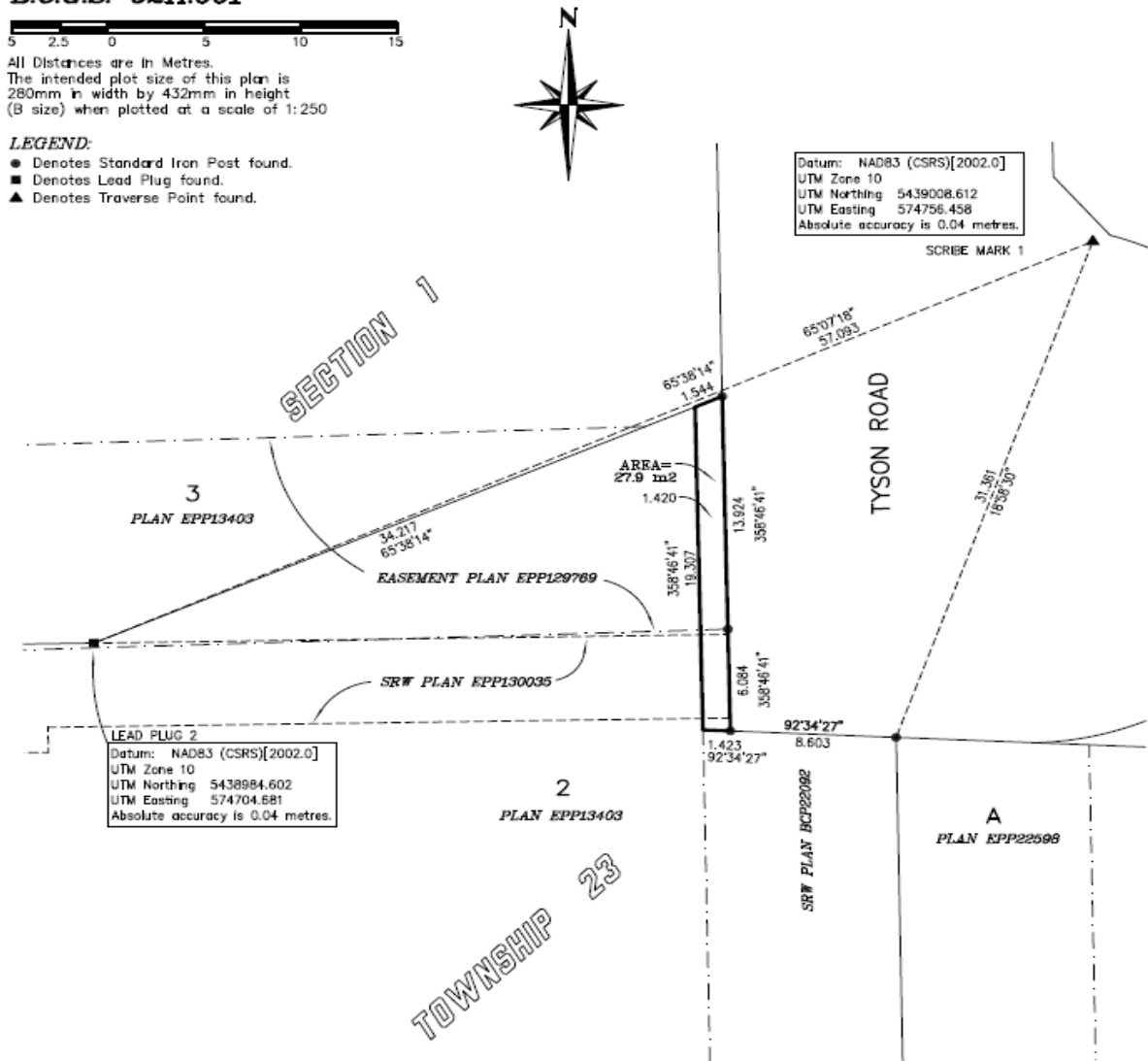
B.C.G.S. 92H.001



All Distances are in Metres.
The intended plot size of this plan is
280mm in width by 432mm in height
(B size) when plotted at a scale of 1:250

LEGEND:

- Denotes Standard Iron Post found.
- Denotes Lead Plug found.
- ▲ Denotes Traverse Point found.



Grid bearings are derived from differential dual frequency GNSS observations and are referred to the central meridian of UTM Zone 10 (123° West Longitude).

This plan shows horizontal ground-level distances unless otherwise specified. To compute grid distances, multiply ground-level distances by the average combined factor of 0.9996664. The average combined factor has been determined based on a mean ellipsoidal elevation of 12 metres.

The UTM coordinates and estimated horizontal positional accuracy achieved are derived from dual frequency GNSS observations post-processed by Natural Resource Canada's PPP service.

Onderwater Land Surveying
B.C. Land Surveyors
#104 - 5830 176 'A' Street
Cloverdale B.C.
WWW.OWDERWATER.CA
FILE: JCW18-09_RW2

*This Plan Lies Within The
Fraser Valley Regional District*

The field survey represented by this plan was completed on the 20th day of June, 2023.
Matthew C. Onderwater, BCLS #805

5-01D

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 33 (CHILLIWACK)
STITÓ:S LÁ:LÉM TOTÍ:LT ELEMENTARY / MIDDLE SCHOOL MUNICIPAL WORKS
RIGHT-OF-WAY BYLAW, 2025, No. B2025-02D

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

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

AND WHEREAS the Minister issued *Disposal of Land or Improvements Order* (Ministerial Order M193/08) (the “**Order**”), effective September 3, 2008, requiring disposal of land or improvements by sale and transfer in fee simple and leases of land or improvements for a term of ten years or more to be specifically approved by the Minister, unless such disposal is to another board of education, a francophone education authority or an independent school;

AND WHEREAS a disposal of land or improvements by way of a grant of a statutory right of way does not require approval from the Minister pursuant to the Order;

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

AND WHEREAS:

- A. The Board of Education of School District No. 33 (Chilliwack) (the “**Board**”) is the owner of the Stitó:s Lá:lém Totí:lt Elementary / Middle School Site located at 5337 Tyson Road, Chilliwack, British Columbia and legally described as follows:

Parcel Identifier: 028-672-801

Legal Description: LOT 2 SECTION 1 TOWNSHIP 23 NEW WESTMINSTER DISTRICT
PLAN EPP13403

(the “**Property**”);

- B. the Property is facility number 3333046;
- C. the City of Chilliwack (the “**City**”) has requested that the Board grant to it a statutory right of way (the “**Right of Way**”) for a municipal Works through that portion of the Property shown in bold outline on Explanatory Plan EPP130036, a reduced copy of which is attached hereto as Schedule A;
- D. the Board is satisfied that it would be in the best interest of the Board to grant the Right of Way to the City; and
- E. the Board has determined and hereby confirms that the grant of the Right of Way will not interfere with the Board’s use of the Property and will neither conflict with nor detract from the

regular or extracurricular program of a school or the current or future educational needs of School District No. 33 (Chilliwack).

NOW THEREFORE BE IT RESOLVED as a Bylaw of the Board that the Board enter into the Right of Way and grant the Right of Way to the City in the form required by the City, subject to such amendments as the Secretary Treasurer may, in his or her discretion, consider advisable, and register the Right of Way against title to the Property in the applicable Land Title Office.

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

This Bylaw may be cited as "School District No. 33 (Chilliwack) Stitó:s Lá:lém Totí:lt Elementary / Middle School Municipal Works Right-of-Way Bylaw, 2025, No. B2025-02D".

Read a first time this 23rd day of September, 2025.

Read a second time this 23rd day of September, 2025.

Upon unanimous agreement of the Trustees of the Board in attendance, this Bylaw was read a third time on the 23rd day of September, 2025, and finally passed and adopted this 23rd day of September, 2025.

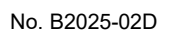
Corporate Seal

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of the School District No. 33 (Chilliwack) Stitó:S Lá:Lém Totí:lt Elementary / Middle School Municipal Works Right-of-Way Bylaw, 2025, No. B2025-02D, adopted on the 23rd day of September, 2025.

Secretary Treasurer



DECISION REPORT

Regular Board Meeting

DATE: September 23, 2025

TO: Board of Education

FROM: Simone Sangster, Secretary Treasurer

RE: **SIGNING AUTHORITY**

RECOMMENDATION:

THAT the Board of Education approve Resolution No. R2026-04 - Signing Authority as attached.

BACKGROUND:

The Board of Education's Policy 620 – Signing Authorities outlines who is authorized to sign on behalf of the district, ensuring proper oversight in financial and contractual matters. Occasionally, external partners or regulatory bodies require a formal Board of Directors Resolution confirming the Board's explicit approval of specific signing authorities.

Reason for Current Request:

While the existing policy already delegates signing authority, this resolution provides a formal, board-approved statement to meet the expectations of certain partners and stakeholders. It is specifically required at this time due to the vacancy in the Assistant Secretary Treasurer position, changes in board leadership and staffing changes. Doing this will ensure that signing authority remains clear, compliant, and uninterrupted.

Purpose of the Resolution:

- Meet requests or legal requirements from external partners.
- Align with legal or regulatory standards beyond the district's internal policy.
- Demonstrate the Board's support for delegated signing authority during the vacancy.

Implications:

Approval of this resolution does not change the current Signing Authorities Policy. It simply documents the adjusted signing authority due to the changes noted, helping maintain compliance, meet external requirements, and support ongoing partnerships.



**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 33 (CHILLIWACK)
SIGNING AUTHORITY RESOLUTION NO.R2026-04**

WHEREAS from time to time the Board of Education of School District No. 33 (Chilliwack) is required to apply signatures to formal legal and other documents which documents must be signed by authorized signatories.

AND WHEREAS the board of education has adopted Policy 620 identifying the authorized signatories in various circumstances, including as follows: “For contracts and other legal documents requiring two officers of the Board, the signing officers shall be any two of the following: the Superintendent of Schools, the Secretary Treasurer or the Assistant Secretary Treasurer”;

IT IS RESOLVED THAT the Board of Education authorizes and approves the following officers to sign, execute, endorse and deliver contracts and other legal documents:

Superintendent	Rohan Arul-pragasam
Secretary Treasurer	Simone Sangster
Assistant Secretary Treasurer	Vacant

I certify this to be a true copy of the resolution for the designation of staff with signing authority adopted by The Board of Education of School District No. 33 (Chilliwack) on this 23rd day of September, 2025.

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

DECISION REPORT

Regular Board Meeting

DATE: September 23, 2025

TO: Board of Education

FROM: Rohan Arul-pragasam, Superintendent

RE: **INITIATION OF BARRIER SCAN ON EDUCATION POLICY ADVISORY COMMITTEE (EPAC) POLICIES**

RECOMMENDATION:

THAT the Board of Education direct the Superintendent to initiate a barrier scan of all Education Policy Advisory Committee (EPAC) policies (Sections 200 and 300 of the Policy Manual), in alignment with Board Policy 161, with the goal of completing this review by June 2026.

BACKGROUND:

The Chilliwack Board of Education is responsible for formulating policies under which the District functions and for ensuring they remain current, functional, and accessible. Since December 2020, the District has undertaken and completed a comprehensive review of all Board policies and administrative procedures. As per Board Policy 161, the next step in this work is to conduct a barrier scan of the Education Policy Advisory Committee (EPAC) policies.

This work aligns with the District's Accessibility Plan and is informed by the Accessible Communications Checklist, ensuring all policies are clear, inclusive, and aligned with the principles of equity, Truth and Reconciliation, and the Declaration on the Rights of Indigenous Peoples Act (DRIPA).

ANALYSIS:

- **Scope of Work:**
 - Policies under review are all Section 200 (Partner & Community Relations) and Section 300 (Students, Instruction & Programs) policies – a total of 33 policies.
 - These will be reviewed through a barrier-free accessibility lens, ensuring alignment with Legislation, Ministry standards, and the SD33 Accessibility Plan.
- **Timeline:**
 - Barrier scan work will begin immediately and proceed according to the established EPAC schedule below.
 - Policies will first be reviewed by EPAC, then shared in draft form with the Board of Education, before being brought forward for decision at a public Board meeting.

Policies	EPAC Meeting	Board Meeting
310, 311 and 312	September 29	October 14
313, 371, 383, 373	October 27	November 18
314, 315, and 320	November 24	December 9
380, 372, and 340	December 15	January 27
370, 360, 361, 321	January 26	February 17
322, 390, 280, 270	February 23	March 10
382, 210, 290, 291	March 30	April 21
220, 221, 230, 231	April 27	May 19
240, 250, 260, 261	May 25	June 16

- **Future Work:**

- Following the 2026 municipal elections, in consultation with the new Board of Education (November 2026), staff will develop a schedule and timeline to continue the barrier scan on the remaining sections of the policy manual, beginning with the 100 Governance section.



Accessible Communications Checklist

In alignment with [SD33's Accessibility Plan](#), this checklist is designed to assist with creating accessible communications, including:

- Policies and Administrative Procedures
- Site-based and other Guiding Documents
- Visuals and Presentation Materials (posters, slideshows, videos, etc.)
- Websites and other External Communications

Written Communication (general accessibility considerations)

Plain language – Purpose, Audience and Structure:

☐

- Is the intention clear and specific?
- Who is the target audience?
- Is the information organized to serve the reader's needs?

Examples included in [Appendix A](#).

Plain Language – Design and Expression:

☐

- Use a conversational tone with the active voice in the present tense.
- Write at a Grade 8 reading level or lower ([Grade Level Checker](#)).
- Use simple, common words.
- Keep sentences short.
- Define and/or spell-out abbreviations and acronyms.
- Consider alternatives to paragraphs (use bullet points, lists and tables).
- Use descriptive headings.
- Avoid using all capital letters (for example, use “policy” instead of “POLICY”).

Examples included in [Appendix A](#).

Use inclusive language:

☐

- Gender neutral
- Person-centric

Examples included in [Appendix B](#).

Include hyperlinks, where applicable (ensure the links are active):

☐

- Relevant Policies, Administrative Procedures or other documents.
- Relevant Legislation, Regulations, or other guidelines/directives.

Policies, Administrative Procedures and Guiding Documents

The document includes:

☐

- A clear and specific purpose.
- Implementation procedures.
- Title.
- Headings (where possible, headings should be embedded in the document – see [Appendix B](#)).
- Bullet points, lists and/or tables.



<ul style="list-style-type: none">• Charts and other visuals that support its readability (see the 'Visuals and Presentation Materials' section, below).• Page numbers (if applicable).	
<input type="checkbox"/>	The document is aligned with the District's Strategic Plan and core values.
<input type="checkbox"/>	The document is aligned with DRIPA (Declaration on the Rights of Indigenous Peoples Act) and TRC (Truth and Reconciliation Commission) Calls to Action.
<input type="checkbox"/>	The document has gone through an equitable consultation process, where applicable (for example, with partner groups and/or affected communities).
<input type="checkbox"/>	It is clear who is responsible for implementing this document (i.e. the District, school administration, a specific department, etc.).

Visuals and Presentation Materials

<input type="checkbox"/>	Use high-contrast colour combinations to make the content easy to see and read (Colour Contrast Checker).
<input type="checkbox"/>	Only use images that are relevant and add context to the text.
<input type="checkbox"/>	Use alternative text (Alt Text) to describe images and visuals for screen readers (see Appendix C).
<input type="checkbox"/>	Avoid using images of text where possible (logos or infographics are ok).
<input type="checkbox"/>	Limit the use of flashing, blinking or animated graphics.
<input type="checkbox"/>	Create transcripts for audio content and captions for video content (see Appendix C).
<input type="checkbox"/>	Ensure all content can be navigated using only a keyboard (for example, to view the Alt Text of an image or to navigate to a hyperlink).

This checklist is to be reviewed on a periodic basis to ensure it stays current and relevant.

Feedback

Please let us know if you have feedback about this checklist by emailing accessibility@sd33.bc.ca:

- Was the checklist easy to understand and use?
- Were the examples provided in the Appendices helpful?
- Do you have any general comments or suggestions about the checklist?



Appendix A

Examples of Plain Language – Purpose, Audience and Structure:

Purpose and Audience:

1. What is the purpose? Are you trying to:
 - Address a specific need?
 - Build a resource?
 - Share your knowledge about a topic?
2. What is your audience looking for?
 - Consider the level of detail your audience needs.
 - The more readable, concise and targeted the information is, the more likely the audience will trust it as a valuable resource.
3. Do you have more than one audience?
 - Consider breaking up the information into sections targeted to each audience, based on the specific needs of each audience.
4. Consider the reader's experience in different contexts:
 - Will the information be accessible in an emergency situation?
 - What if they are overtired, stressed, on a mobile device or on poor internet connection?
 - Is the information easy to navigate and interpret?

Organization and Structure:

- Arrange topics in order so it is easy to follow and understand. For example:
 - Chronological order (timeline)
 - Sequential (step 1, 2, 3...)
 - Hierarchical
- Put the most important information first.
- Remove redundant or unnecessary sections (think about your audience – are the topics relevant to their needs?).

Examples of Plain Language – Design and Expression:

Conversational Tone:

Write as if it is a conversation between you and the audience. Be polite and direct. When possible, use first and second person (you, we, us) instead of third person (they, them, everyone).

Try to write in a positive form, explaining what the reader may or must do instead of what they may or must not do.

Active Voice:

The active voice makes it clear who is responsible for an action. Use the active voice (subject-verb-object) instead of the passive voice (object-verb-subject). For example:



Instead of this (passive):	Say this (active):
• As required under Section B...	• Section B requires you to...

Word Choice:

Use simple, common words. Remove words that do no add meaning. For example:

Instead of this:	Say this:
Planning for future	Planning
Assistance; support	Help
Communicate with staff	Let staff know
In accordance with	According to; in line with
In order to	To
In the event of	If
Individual	Person
Is able to	Can
Method	Way
Obtain	Get
Prior to	Before
Provides you with the opportunity to	Lets you
Request	Ask
Requires assistance	Needs help
Result in	Cause; make; lead to
Skills and abilities	Skills
Utilize; implement	Use
Within your ability	If you can

Appendix B

Examples of Inclusive Language

Gender Neutral Language:

- Pronouns: use “they” or “them” instead of gender-specific pronouns like “he” or “she”.
- Family and relationship terms: use “parent”, “guardian” or “caregiver” instead of “mother” or “father”.
- Other terms: use generic terms like “chairperson” instead of “chairman” or “maintenance hole” instead of “manhole”.

Person-centric Language:

- Accessibility terms should be aligned with Human Rights:
 - use “person with a disability” or “disabled person” instead of “handicapped”, “differently abled” or “the disabled”,
 - use “wheelchair user” instead of “wheelchair-bound” or “confined to a wheelchair”,
 - use “person with mental illness” instead of “mentally ill”, etc.

Embed Headings in a Document

Use the pre-programmed styles in documents (for example, Microsoft Word) to help make the document accessible.

You may modify the pre-programmed styles but ensure you are using a sans-serif font for accessibility (for example: Aptos, Calibri, Ariel, etc.).



Appendix C

Alternative Text (Alt Text)

Alt Text is used to describe the information or function of digital images. It should be clear and concise (try to stay under 15 words). Do not include “image of” or “photo of” in the Alt Text; screen readers will announce it as an image.

If using an image that is already described in text, label it as a Decorative Image instead of using Alt Text. For example:

 Telephone

The telephone image should be labeled as decorative since it is already described in the text.

Transcripts and Closed Captioning (CC)

Transcripts

Transcripts help make audio content accessible. Transcripts should be on the same page as the audio/video content and should include:

- All speech as well as the speakers’ names.
- Relevant non-verbal information in square brackets (for example, [laughing] or [upbeat music]).
- ‘End of transcript’ at the end of the transcript.

Closed Captioning (CC)

It is best to create your own closed captioning. If using an auto-captioning service, make sure you review and edit to ensure it is clear.

Closed Captioning Checklist:

<input type="checkbox"/>	Closed captioning must be word for word the same as the spoken, even if the person speaking makes a mistake (do not skip or change words).
<input type="checkbox"/>	Text should appear as close to the same time as the audio as possible.
<input type="checkbox"/>	Identify who is speaking.
<input type="checkbox"/>	Use a readable font with a solid colour-contrasting background (for example, white font on a solid black background).
<input type="checkbox"/>	Give users enough time to read the captions.
<input type="checkbox"/>	Text should be at the bottom of the screen and cover as little as possible of the visual content.