qathet School District
4351 Ontario Avenue
Powell River, BC, V8A 1V3
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@qathetschooldistrict

COMMITTEE OF THE WHOLE

4:00 pm, Wednesday, September 9, 2026
School Board Office

AGENDA

1. APPROVAL OF AGENDA

1.a) **MOTION**: "THAT the Committee of the Whole Meeting Agenda of September 9, 2026, be adopted as circulated."

2. STANDING COMMITTEES

2.a) Audit

2.a.i) 2025/2026 - Audited Financial Statements

- Financial Statement, Discussion & Analysis
- Financial Statements

2.b) Finance and Facilities

2.b.i) 2027/2028 - Minor Capital Plan

- Capital Plan Summary
- Board Resolution

2.c) Education and Strategic Planning

2.c.i) N/A

2.d) Policy Development

2.d.i) N/A

3. OTHER INFORMATION

3.a) Administrative Procedure Updates

3.a.i) AP 160 – Safety in the Workplace and related forms

3.a.ii) AP 175 – Safety: Violence in the Workplace and related forms

3.b) Board Meeting Calendar – Proposed Amendment

3.b.i) Revised 2026/2027 Board Meeting Calendar

4.c) Indigenous Focused Learning Day Summary

4. ADJOURNMENT

4.a) **MOTION**: "THAT the Committee of the Whole Meeting of September 9, 2026, be adjourned."

SH/attachment

MEMORANDUM

Date: September 9, 2026
To: Board of Education
From: Steve Hopkins, Secretary-Treasurer
Re: Approval of 2025/2026 Audited Financial Statements

1.0 BACKGROUND

Audited financial statements (Appendix A) must be approved annually by the Board and submitted to the Ministry of Education and Childcare by September 30th each year.

As part of the Financial Governance and Accountability requirements set by the Ministry of Education and Childcare, districts are also expected to develop a Financial Statement Discussion and Analysis Report (Appendix B) to accompany the audited financial statements each year. The intent of this additional report is to provide supplementary information that will assist end users to better understand the information

2.0 ADDITIONAL INFORMATION

The audit team from MNP Chartered Professional Accountants were in town to conduct their field work the week of August 24th with the balance of their work completed in early September.

The 2026 Audit Findings Report (Appendix C) summarizes their work and covers the following topics:

- Engagement Status
- Independent Auditors Report
- Audit and Reporting Matters
- Auditors Views of Significant Accounting Practices
- Management Representations
- Auditor Independence

3.0 OPTIONS FOR ACTION

Option 1 – To approve the 2025/2026 Audited Financial Statements as presented.

Option 2 – Make recommendations for further adjustments to the Audited Financial Statements.

4.0 STAFF RECOMMENDATION

THAT: The Board of Education approve the Audited Financial Statements for the year ended June 30, 2026.

5.0 APPENDICES

(A) 2025/2026 Audited Financial Statements
(B) 2025/2026 Financial Statement Discussion and Analysis Report
(C) Appendix C – 2026 Audit Findings Report (To be included for the meeting of September 23rd)

Financial Statement Discussion and Analysis

2025/2026

Introduction

The following Financial Statement Discussion and Analysis should be read in conjunction with the audited financial statements and accompanying notes for the qathet School District for the year ended June 30, 2026. The purpose of the Financial Statement Discussion and Analysis is to highlight information and provide explanations, which enhance the reader's understanding of the school district's financial statements as well as the factors that influenced the financial results presented in these statements. The preparation of the Financial Statement Discussion and Analysis is the responsibility of the management of the school district.

Overview of the qathet School District

The qathet School District is situated in a beautiful coastal community on the Upper Sunshine Coast in the qathet Regional District and on the traditional territory of the Tla'amin Nation. Just over 130 km from Vancouver, BC, Powell River is surrounded by forest, mountains, and many freshwater bodies of water and is part of the coastal mountain range. With the Pacific Ocean to its west, the region enjoys a temperate climate. The qathet Regional District currently has a population of 21,496 (Statistics Canada: 2021 Census).

The District serves approximately 3,200 students in four K-7 elementary schools, one dual track K-7 elementary school, one remote island K-7 elementary school, a K-12 online learning school, an alternate school, and one 8-12 secondary school.

A number of additional program opportunities are provided including Before and After School Care, Early Learning and Strong Start Programs, French Immersion, ʔayʔaǰuθəm Language, Dual Credit Academics and Trades, an International Student Program as well oversees an Auditory Outreach Program on behalf of the Province.

All decisions made by the qathet School District are guided by its vision and core values and based on research and consultation. Similarly, the district's initiatives and resources are aligned to support its commitment to fostering a culture of care and belonging where the well-being and success of all learners is supported; providing intentional support for a growth mindset, collaboration, interdependence, and staff development; and being a forward-thinking, research-based, ethical, effective, efficient, sustainable, and connected organization.

Our Principles

- Many Ways of Knowing, Learning, and Being
- Diversity, Equity, and Human Dignity
- A Healthy Work and Learning Environment
- Innovation, Curiosity, and Creativity
- Openness, Transparency, and Accountability

Our Mission

Learning and Growing, Together

Our Vision

Creating Brighter Tomorrows for All

Our Values

Integrity: We strive to be a living example of what we want to see in the education system through continued self and organizational reflection to ensure the confidence of those we serve

Respect: We honour others, value selflessness, and always strive to act considerately and honestly. We are intentional with our words and actively listen to others. We promote collaboration and power sharing to achieve positive change that benefits the entire learning community.

Courage: We practice courage by moving beyond our comfort zones, embracing obstacles, and taking responsibility for our errors, allowing us to better ourselves and serve our learning community with excellence.

Curiosity: We cultivate a safe environment to explore new ideas, take risks, and challenge the status quo. We understand curiosity as critical for transformative growth, change, and innovation

Inclusivity: We promote inclusivity by changing mindsets and behaviours, and cultivating welcoming and fair environments that actively oppose oppression. We strive to ensure everyone is seen, connected, supported, and proud.

Good Relations: We strive for balance in our relationship with ourselves, others, and the lands and waters that sustain us. We consider the impact of our actions on past, present, and future generations and strive to leave a positive legacy for them.

Strategic Priorities

Cultivating an Ethic of Learning (titɩwšɛm taʔow)

Ensure early learners and students have the best possible learning experience.

- Focus on foundational learning in literacy and numeracy.
- Enhance early learning plans, opportunities, and partnerships.
- Foster deep learning so all students can flourish in a rapidly changing world.
- Increase student engagement and voice.
- Expand school food programs to ensure all students have access to nutritious meals and are ready to learn.

Cultivating Curiosity (payot gagayɛɬtən)

Transform our learning environments into places of innovation.

- Continue to support land based and place based learning.
- Strengthen personalized and flexible learning opportunities, including redesigning learning spaces.
- Create a culture of inquiry and innovation.
- Strengthen our competencies around environmental stewardship.

Cultivating Connection (paʔa kʷʊms qʷayigən)

Prioritize mental health, community connections, and social-emotional learning.

- Enhance mental health opportunities and partnerships that support well-being.
- Engage, involve, and support connections within the school and community.
- Continue to create and promote safe, welcoming, and inclusive learning environments.
- Promote the development of social-emotional learning skills.

Supporting Self-Determination (ʔaʔǰɩnxʷegəs)
Ensure holistic Indigenous student success.

- Ensure consistent access to enriching, innovative, identity affirming, and culturally relevant opportunities and supports.
- Ensure educational spaces are culturally safe by committing to system wide respect of this place and our shared history by prioritizing Indigenous languages, perspectives, values and cultures.
- Support students with setting goals for the future (ʔimot θ titiwšɛm, toχnɛgosəmčxʷʊm θoθo).

Cultivating Truth and Reconciliation (gʊnaʔxʷuθs)
Honour Truth and Reconciliation.

- Work to undo the legacies of colonialism through diverse pathways including supporting ʔayʔaǰuθəm language revitalization initiatives and education.
- Continue our commitment to the Truth and Reconciliation Commissions Calls to Action and the United Nation’s Declaration on the Rights of Indigenous Peoples.

Cultivating Integrity/Responsibility (hays qayumɩxʷ ʔayʔaytawθ)
Prioritize climate change, organizational health, and sustainability.

- Provide climate action education and leadership opportunities grounded in Indigenous ways of knowing.
- Align planning, processes, policies, and procedures to improve the effectiveness of the system.

Strategic Priorities and Goals

The strategic priorities and goals for qathet School District are established on a rolling five-year planning cycle and are summarized in departmental operational plans and school growth plans. The board-approved budget supports the specific strategic goals identified in operational plans and school growth plans.

For 2025/2026, resources have been allocated in support of:

Literacy and Numeracy
Food Security
Family Support
Sexual Health
Indigenous History, Culture, and Language
Early Learning
Counselling and Mental Health
Technology
Outdoor Education
Applied Design, Skills, and Technologies

Understanding qathet School District Financial Statements

The District uses fund accounting and deferral accounting and each of its funds has certain restrictions in accounting for funds received and expended. These methods are primarily used in the public sector where the goal is to avoid budget deficits while providing the greatest benefit to the public by strategically allocating the resources that are available. In this respect, school districts are expected to ensure that available funds are being used in the most efficient way possible to maximize the potential benefit of each dollar and in the specific manner for which they were intended.

The District's financial statements include the following audited statements:

- **Statement of Financial Position (Statement 1)**
- **Statement of Operations (Statement 2)**
- **Statement of Changes in Net Financial Assets (Debt) (Statement 4)**
- **Statement of Cash Flows (Statement 5)**

The notes to the financial statements provide information regarding the District's accounting policies and details what is included in the account balances in the financial statements. Following the notes to the financial statements are supplementary unaudited schedules that provide information about the individual funds.

Changes in Accumulated Surplus (Deficit) (Schedule 1)

Summarizes the surplus (deficit for the year and accumulated surplus amounts for each of the three funds: operating, special purpose, and capital funds).

Operating Fund (Schedule 2)

The operating fund includes operating grants and other revenue used to fund instructional programs, school and district administration, facilities operations, custodial services, maintenance, and transportation.

Special Purpose Fund (Schedule 3)

The special purpose fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and other sources that have restrictions on how they may be spent (e.g. Classroom Enhancement Fund, Annual Facilities Grant, Community LINK, Ready Set Learn and School Generated Funds).

Capital Fund (schedule 4)

The capital fund includes capital expenditures related to facilities and equipment that are funded by Ministry of Education capital grants, operating funds, and special purpose funds. An annual deficit in the capital fund that is a result of amortization expense and budgeted capital assets purchased from operating and special purpose funds exceeding the amortization of deferred capital revenue plus budgeted local capital revenue is permitted under the Accounting Practices Order of the Ministry of Education.

Financial Highlights

93% of the School District's operating revenue comes from the Ministry of Education and Childcare. The amount of funding is determined through an allocation formula that considers student enrollment and various other supplements including recognition of the unique geographic needs of our region. The balance of operating revenue consists of international student fees, funding through our Tla'amin Education agreement, a funding agreement with School District 93, support from the Industry Training Authority as well as some building leases, investment income and other miscellaneous revenues.

Salary and benefit costs continue to account for more than three quarters of the organization's operating costs with the remainder spent on various services, supplies and utilities.

Below is a summary list of considerations that influenced the organization's financial outlook for the school year including significant planned and unplanned expenditures of note.

Summary of Significant Events

The qathet School District has experienced another year of significant transition, with Superintendent Paul McKenzie completing his first full year in the role. Throughout the year, the District continued to review programs, services, and organizational structures with a focus on strengthening student outcomes, using resources effectively and ensuring supports are responsive to evolving student needs. This work included an increased emphasis on evidence-informed decision-making, foundational literacy and numeracy, and strengthening classroom instruction, while also identifying opportunities to improve how resources and supports are allocated across the District.

After several years of budgets that were supported with the availability of surplus funds, the 2025/2026 spending and staffing plan was developed to match anticipated annual revenues.

Despite a leaner financial landscape, no staff or services were reduced during the school year with the savings predominantly coming from reduced spending on maintenance and operations through the reduced procurement of various services and supplies.

Enrolment and Revenue

- Total annualized enrolment of approximately 3,100 students includes enrolment of over 33% in a blended online learning program.
- 28% of the operating grant from the Ministry of Education and Childcare was derived from the supplement for Unique Student Needs.
- Amended grant revenues include approximately $750,000 for labour market settlements.

Service Delivery and Spending

- Budgeted salaries do not reflect the anticipated wage increases because of the delayed timing of the grant announcement.
- Actual salaries for teachers and non-union staff include the salary increases which were paid retroactively to the beginning of the school year.
- Support staff were not included in these retroactive payments as local bargaining has yet to conclude.
- Planned reductions in maintenance and operations spending were implemented mid-year to assist in balancing the reduced budget.

Capital Works and Equipment Replacement

- The classroom addition project at Edgehill Elementary School was ongoing throughout the year with September 2026 scheduled for opening day.
- Lighting upgrades at Edgehill and Westview Elementary.
- Infrastructure upgrades in support of a student meal program.
- A new school bus was purchased.

Financial Analysis of the School District

Statement of Financial Position

	2026	2025	Variance $
Financial Assets			
Cash and Cash Equivalents	8,639,351	5,793,639	2,845,712
Accounts Receivable - MOECC	148,000	657,024	(509,024)
Accounts Receivable - Other	697,520	466,073	231,447
Total Financial Assets	**9,484,871**	**6,916,736**	**2,568,135**
Liabilities			
Accounts Payable	4,019,759	3,738,257	281,502
Unearned Revenue	612,427	424,739	187,688
Deferred Revenue	1,225,411	1,007,883	217,528
Deferred Capital Revenue	53,184,789	44,043,907	9,140,882
Employee Future Benefits	987,937	906,006	81,931
Asset Retirement Obligation	1,221,410	1,267,726	(46,316)
Total Liabilities	**61,251,733**	**51,388,518**	**9,863,215**
Net Debt	**(51,766,862)**	**(44,471,782)**	**(7,295,080)**
Non-Financial Assets			
Tangible Capital Assets	62,151,951	53,343,722	8,808,229
Prepaid Expenses	85,326	259,612	(174,286)
Total Non-Financial Assets	**62,237,277**	**53,603,334**	**8,633,943**
Accumulated Surplus	**$ 10,470,415**	**$ 9,131,552**	**$ 1,338,863**

- Increased cash balances attributed mostly to increased revenues resulting in an increased accumulated surplus.

Income Statements

Revenues

The tables below summarize actual operating revenues and expenditures as compared to budgeted:

	Actual	Budgeted	Variance
Operating Grant, Ministry of Education	$ 41,858,383	$ 41,798,658	$ 59,725
Other MOE Grants	1,594,441	674,829	919,612
Provincial Grants - Other	79,000	50,000	29,000
Tuition	814,299	720,000	94,299
Other Education Authorities	81,951	110,000	(28,049)
First Nations (LEA)	1,587,125	1,411,479	175,646
Miscellaneous Revenues	468,432	290,000	178,432
Rentals	115,440	97,000	18,440
Interest	48,019	50,000	(1,981)
Total Operating Revenue	**$ 46,647,090**	**$ 45,201,966**	**$ 1,445,124**

- Ministry of Education & Childcare Grants were materially higher with the addition of the labour settlement funding.
- Higher than forecasted International Student enrolment accounts for the increased tuition revenue.
- There were more students than projected covered by the Tla’amin Education Agreement accounting for the increase in funding from First Nations.
- Conservative forecasts for both the cafeteria revenues and Before and After School parent fee revenues account for much of the variance categorized as miscellaneous revenues.

Expenses

	Actual	Budgeted	Variance
Salaries			
Teachers	$ 14,842,306	14,697,255	$ (145,051)
Principals & Vice-Principals	2,955,911	2,788,416	(167,495)
Education Assistants	4,206,726	4,400,491	193,765
Support Staff	3,884,318	3,876,165	(8,153)
Other Professionals	2,125,661	2,135,574	9,913
Substitutes	1,310,595	1,354,892	44,297
Total Salaries	**29,325,517**	**29,252,793**	**(72,724)**
Employees Benefits	7,517,997	7,189,972	(328,025)
Total Salary and Benefits	**36,843,514**	**36,442,765**	**(400,749)**
Services and Supplies	7,441,785	8,270,162	828,377
Utilities	690,275	596,000	(94,275)
Total Services and Supplies	**8,132,060**	**8,866,162**	**734,102**
Total Operating Expense	**$ 44,975,574**	**$ 45,308,927**	**$ 333,353**

Operating Deficit for the year	**$ 1,671,516**	**$ (106,961)**	**$ 1,778,477**

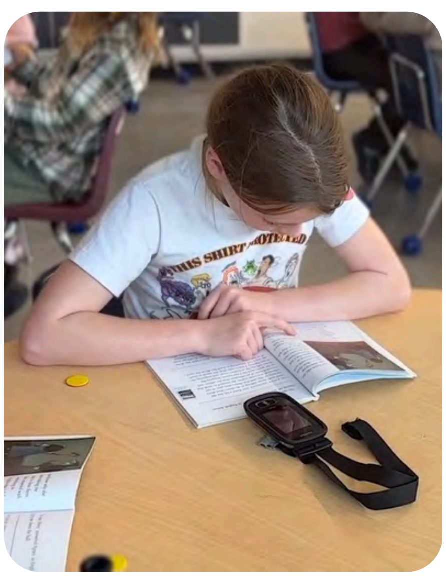
- Benefit costs continue to present challenges with increased utilization rates resulting in spending more than what is in the budget.
- Salary costs for teachers and Other Professionals include retroactive salary adjustments which accounts for much of the variance.
- Support Staff wages do not yet reflect the anticipated wage increase as local bargaining has not yet concluded.

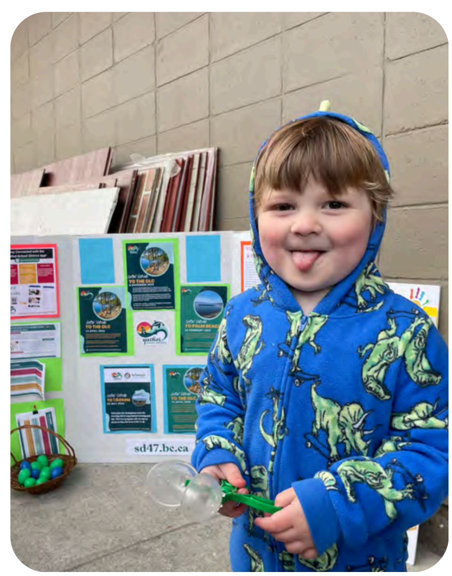
Special Purpose Fund Contribution Summary

- The special purpose fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and other sources that have restrictions on how the funds are spent. The following special purpose funds have been included in the 2025/26 audited statements:

Annual Facility Grant (AFG)	$122,953	These funds are used throughout District schools to address ongoing maintenance and improvement needs.
Learning Improvement Fund (LIF)	$145,707	Funding used specifically to augment Educational Assistants' hours providing additional support to complex learners.
School Generated Funds & Bursaries	$1,371,048 *$456,389 Deferred*	Funds that are generated locally at the school level and used for school operations and in support of students.
Strong Start	$136,000	Strong Start early learning centres provide school-based, drop-in programs for children aged birth to five and their parents or caregivers.
Ready, Set, Learn	$17,150	Eligible RSL events for 3-to-5-year old children and their parents are hosted to support early learning.
Official Languages in Education French Programs (OLEP)	$79,724	Funding for core French-language and Immersion programs and curriculum resources.
Community Link	$230,412	Funding for programs and initiatives to improve the education performance of vulnerable students, including both academic achievement and social functioning.
Classroom Enhancement Fund (CEF)	$3,158,437	Eligible expenses include teacher staffing, overhead staffing and equipment costs resulting from restoration of class size and composition language.
Feeding Futures/National Food	$537,614 *$124,858 Deferred*	In school food programs.

Mental Health in Schools	$55,000	To support increased awareness of issues related to mental health.
Professional Learning Grant	$68,867 *$170,000 Deferred*	Career pathway pilot program initiative.
Early Learning Related Funds	$255,400 *$403,300 Deferred*	Includes Seamless, Day, Just B4 & Others
Student & Family Affordability Grant	$1,591,182 *$70,864 Deferred*	Auditory Outreach Program assists schools throughout the province through loans of assistive listening devices for individual students with hearing loss identified as needing this technology for school use.





Capital Funds

The Strategic Facilities Plan adopted by the Board in January 2021 identifies long term capital needs and acts as a guide when making applications to government in support of capital planning.

The District is required to submit a five-year capital plan to the Ministry of Education for additional funding for capital projects as described below.

Annual Facilities Grant (AFG) funds are used throughout District schools to address ongoing maintenance and improvement needs.

Major Capital – Expansion Program (EXP) projects are investments that contribute to the creation of additional classroom spaces.

School Enhancement Program (SEP) projects are investments that contribute to the safety and function of the school while extending the life of the asset.

Carbon Neutral Capital Program (CNCP) projects are investments that contribute to measurable emission reductions and operational costs savings expected as a result of completed projects.

Playground Equipment Program (PEP) projects are investments in new or replacement equipment that is universal in design.

Food Infrastructure Program (FIP) projects are investments in new or replacement equipment that supports the preparation and delivery of school food programs.

Local Capital is a fund consisting of resources set aside by the Board targeted in support of capital needs not otherwise funded by the province. Examples of such investments include portable classrooms and equipment such as maintenance vehicles.

New Spaces Fund is available by application to support the creation of childcare spaces.

	Capital Spending
AFG (Capital Portion)	$ 739,811
EXP	$8,490,110
SEP	$ 1,125,000
CNCP	$ 255,000
PEP	-
FIP	$157,709
Local Capital	-
BUS	$168,516

- The section titled *Summary of Significant Events* includes information describing some of the projects undertaken as part of the capital plan.

Future Considerations - Risks and Opportunities

Powell River schools are near, and in some instances, at capacity. With the active real estate market over the last few years there has been a slow but incremental increase in the local student population. The district may have to consider strategies such as changes to the current grade configuration or additional investments into portable classrooms in the not-too-distant future.

School Districts across the Province are continuing to face significant challenges in the recruitment and retention of qualified staff and the School District has been no different with several strategic positions taking longer than anticipated to fill.

Contacting Management

This financial report is designed to provide the School District's stakeholders with a general but more detailed overview of the school district's finances and to demonstrate increased accountability for the public funds received by the school district. If you have questions about this financial report, please contact the Office of the Secretary-Treasurer at (604) 414 2604.

Audited Financial Statements of

School District No. 47 (qathet)

And Independent Auditors' Report thereon

June 30, 2026

DRAFT - Not Finalized
August 27, 2026 10:19

School District No. 47 (qathet)

June 30, 2026

Table of Contents

School District No. 47 (qathet)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 47 (qathet) 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. 47 (qathet) (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, MNP, 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. 47 (qathet) 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. 47 (qathet)

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

School District No. 47 (qathet)

Statement of Financial Position

As at June 30, 2026

	2026 Actual	2025 Actual
	$	$
Financial Assets		
Cash and Cash Equivalents	**8,639,351**	5,793,639
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	**148,000**	657,024
Other (Note 3)	**697,520**	466,073
Total Financial Assets	**9,484,871**	6,916,736
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	**4,019,759**	3,738,257
Unearned Revenue (Note 9)	**612,427**	424,739
Deferred Revenue (Note 6)	**1,225,411**	1,007,883
Deferred Capital Revenue (Note 7)	**53,184,789**	44,043,907
Employee Future Benefits (Note 8)	**987,937**	906,006
Asset Retirement Obligation (Note 16)	**1,221,410**	1,267,726
Total Liabilities	**61,251,733**	51,388,518
Net Debt	**(51,766,862)**	(44,471,782)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	**62,151,951**	53,343,722
Prepaid Expenses	**85,326**	259,612
Total Non-Financial Assets	**62,237,277**	53,603,334
Accumulated Surplus (Deficit) (Note 18)	**10,470,415**	9,131,552

Contingent Liabilities (Note 11)

Approved by the Board

Signature of the Chairperson of the Board of Education — Date Signed

Signature of the Superintendent — Date Signed

Signature of the Secretary Treasurer — Date Signed

School District No. 47 (qathet)

Statement of Operations
Year Ended June 30, 2026

	2026 Budget (Note 17)	**2026 Actual**	2025 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	48,933,784	**49,851,270**	48,052,013
Other	50,000	**79,000**	74,720
Tuition	720,000	**814,299**	981,927
Other Revenue	3,761,479	**3,508,556**	4,038,281
Rentals and Leases	97,000	**115,440**	97,072
Investment Income	55,000	**48,019**	88,520
Amortization of Deferred Capital Revenue	1,900,000	**1,965,564**	1,876,982
Total Revenue	55,517,263	**56,382,148**	55,209,515
Expenses (Note 5)			
Instruction	45,531,333	**44,809,751**	45,686,327
District Administration	2,506,874	**2,498,196**	2,729,360
Operations and Maintenance	6,675,601	**6,407,593**	6,127,306
Transportation and Housing	1,305,416	**1,327,745**	1,365,523
Total Expense	56,019,224	**55,043,285**	55,908,516
Surplus (Deficit) for the year	(501,961)	**1,338,863**	(699,001)
Accumulated Surplus (Deficit) from Operations, beginning of year		**9,131,552**	9,830,553
Accumulated Surplus (Deficit) from Operations, end of year		**10,470,415**	9,131,552

School District No. 47 (qathet)

Statement of Changes in Net Debt

Year Ended June 30, 2026

	2026 Budget (Note 17)	**2026 Actual**	2025 Actual
	$	**$**	$
Surplus (Deficit) for the year	(501,961)	**1,338,863**	(699,001)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets		**(11,106,446)**	(5,644,121)
Amortization of Tangible Capital Assets	2,300,000	**2,298,217**	2,216,627
Total Effect of change in Tangible Capital Assets	2,300,000	**(8,808,229)**	(3,427,494)
Acquisition of Prepaid Expenses		**174,286**	(158,366)
Total Effect of change in Other Non-Financial Assets	-	**174,286**	(158,366)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	1,798,039	**(7,295,080)**	(4,284,861)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		**(7,295,080)**	(4,284,861)
Net Debt, beginning of year		**(44,471,782)**	(40,186,921)
Net Debt, end of year		**(51,766,862)**	(44,471,782)

School District No. 47 (qathet)

Statement of Cash Flows

Year Ended June 30, 2026

	2026 Actual	2025 Actual
	$	$
Operating Transactions		
Surplus (Deficit) for the year	**1,338,863**	(699,001)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	**277,577**	(259,560)
Prepaid Expenses	**174,286**	(158,366)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	**281,502**	360,520
Unearned Revenue	**187,688**	(158,387)
Deferred Revenue	**217,528**	73,354
Employee Future Benefits	**81,931**	79,482
Asset Retirement Obligations	**(46,316)**	(55,952)
Amortization of Tangible Capital Assets	**2,298,217**	2,216,627
Amortization of Deferred Capital Revenue	**(1,965,564)**	(1,876,982)
Total Operating Transactions	**2,845,712**	(478,265)
Capital Transactions		
Tangible Capital Assets Purchased	**(2,616,336)**	(3,432,392)
Tangible Capital Assets -WIP Purchased	**(8,490,110)**	(2,211,729)
Total Capital Transactions	**(11,106,446)**	(5,644,121)
Financing Transactions		
Capital Revenue Received	**11,106,446**	5,565,769
Total Financing Transactions	**11,106,446**	5,565,769
Net Increase (Decrease) in Cash and Cash Equivalents	**2,845,712**	(556,617)
Cash and Cash Equivalents, beginning of year	**5,793,639**	6,350,256
Cash and Cash Equivalents, end of year	**8,639,351**	5,793,639
Cash and Cash Equivalents, end of year, is made up of:		
Cash	**8,639,351**	5,793,639
	8,639,351	5,793,639

The accompanying notes are an integral part of these financial statements.

NOTE 1 AUTHORITY AND PURPOSE

The School District, 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. 47 (qathet)", and operates as "qathet School District." 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. 47 (qathet) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(e) and 2(l).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in notes 2(e) and 2(l), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense.

As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require 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.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Basis of Accounting (cont'd)

The impact of this difference on the financial statements of the School District is as follows:

Year-ended June 30, 2025 – increase in annual surplus by $3,688,787
June 30, 2025 – increase in accumulated surplus and increase in deferred contributions by $44,043,907
Year-ended June 30, 2026 – increase in annual surplus by $3,688,787
June 30, 2026 – increase in accumulated surplus and increase in deferred contributions by $53,184,789

b) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid securities that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

Accounts receivables 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 (l).

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

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

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

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. See note 2 (a) for the impact of this policy on these financial statements.

f) Prepaid Expenses

Some software licensing and supports, are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

g) 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 Notes 13 – Interfund Transfers and Note 18 – Accumulated Surplus).

h) 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 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)*

h) Employee Future Benefits (cont'd)

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

i) Liability for Contaminated Sites

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

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

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

j) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2 a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, asset retirement obligations, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

k) 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

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

k) Tangible Capital Assets (cont'd)

attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.

- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.

- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

l) Revenue Recognition

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

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility

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

l) Revenue Recognition (cont'd)

criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

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

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

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 2(a) for the impact of this policy on these financial statements.

Revenue from transactions with performance obligations is recognized when (or as) the performance obligation is satisfied (by providing the promised goods or services to a payor).

Revenue from transactions with no performance obligations is recognized when the district:
(a) has the authority to claim or retain an inflow of economic resources; and
(b) identifies a past transaction or event that gives rise to an asset.

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.

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

m) Expenses

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

Categories of Salaries

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

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures 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.

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.

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.

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

n) Financial Instruments (cont'd)

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) Statement of Remeasurement Gains and Losses

A statement of re-measurement gains and losses has not been presented as the District does not hold any financial assets or liabilities that would give rise to remeasurement gains or losses.

p) Asset Retirement Obligations

A liability is recognized when, as at the financial reporting date:

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

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive method. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2k). Assumptions used in the calculations are reviewed annually.

q) Future Changes in Accounting Policies

The School District is proposing to change its accounting policy for financial statement presentation in accordance with Section PS 1202, Financial Statement Presentation, as issued by the Public Sector Accounting Board (PSAB). The proposed change would involve adopting new presentation requirements, introducing new statements, or modifying classification of assets/liabilities. The rationale for the proposed change is to improve the relevance and reliability of financial information, align with updated PSAB guidance, enhance comparability.

If adopted, the change would be effective for fiscal years beginning July 1, 2026, with prior period amounts restated to conform to the new presentation requirements, as required by PSAS 1202. The anticipated impact of the proposed change includes changes to line items, new disclosures, revised statement formats. The School District will assess materiality and provide further details upon adoption.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

	2026	2025
Due from Federal Government	$163,242	$107,579
Due from Others	682,278	358,494
	$845,520	$466,073

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	2026	2025
Trade and other payables	$1,365,150	$1,002,246
Salaries and benefits payable	259,952	420,248
Deductions Payable	2,394,657	2,315,763
	$4,019,759	$3,738,257

NOTE 5 EXPENSE BY OBJECT

	2026	2025
Salaries	$33,309,696	$33,817,832
Benefits	8,376,876	8,210,779
Services and supplies	11,058,496	11,663,278
Amortization	2,298,217	2,216,627
	$55,043,285	$55,908,516

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. Detailed information about the changes in deferred revenue are as follows:

	2026	2025
Balance, beginning of year	$ 1,007,883	$ 934,529
Increases:		
Provincial Grant – MOE	$6,656,802	$6,245,677
Other	1,330,220	2,065,875
	7,987,022	8,311,552
Decreases:		
Transfers to Revenue	7,769,494	8,238,198
Net Changes for the year	217,528	73,354
Balance, end of the year	$1,225,411	$1,007,883

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. Detailed information about the changes in deferred capital revenue is as follows:

	Deferred Cap Revenue	Unspent Def. Cap Revenue	Total 2026	2025
Balance, beginning of year	$44,043,907	$ -	$ 44,043,907	$ 40,335,120
Increases:				
Transfers from DC - Capital Additions	2,616,336	-	2,616,336	3,354,040
Transfers from DC – WIP	8,490,110		8,490,110	
Provincial Grants – MECC				222,000
Provincial Grants - Other				
Other				
	11,106,446	-	11,106,446	5,787,769
Decreases:				
Amortization	1,965,564		1,965,564	1,876,982
Transfers to DCR - Capital Additions		-		222,000
Net Changes	9,140,882	-	9,140,882	3,688,787
Balance, end of the year	$53,184,789	$ -	$ 53,184,789	$ 44,043,907

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.

	2026	2025
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	$1,140,857	$831,828
Service Cost	114,956	70,535
Interest Cost	46,756	36,763
Benefit Payments	(80,727)	(42,965)
Increase (Decrease) in obligation due to Plan Amendment	-	-
Actuarial (Gain) Loss	(134,141)	244,696
Accrued Benefit Obligation – March 31	$1,087,701	$1,140,857
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	$1,087,701	$1,140,857
Market Value of Plan Assets – March 31	-	-
Funded Status – Deficit	(1,087,701)	(1,140,857)
Employer Contributions After Measurement Date	42,893	18,208
Benefits Expense After Measurement Date	(40,485)	(40,428)
Unamortized Net Actuarial Loss	97,354	257,071
Accrued Benefit Liability – June 30	$(987,939)	$(906,006)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	$906,006	$826,524
Net expense for Fiscal Year	187,344	128,740
Employer Contributions	(105,412)	(49,258)
Accrued Benefit Liability – June 30	$987,939	$906,006

NOTE 8 EMPLOYEE FUTURE BENEFITS *(Continued)*

	2026	2025
Components of Net Benefit Expense		
Service Cost	$113,680	$81,640
Interest Cost	48,089	39,261
Amortization of Net Actuarial Loss	25,575	7,839
Net Benefit Expense	$187,344	$128,740

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

Discount Rate – April 1	4.00%	4.25%
Discount Rate – March 31	4.50%	4.00%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	11.7	11.7

NOTE 9 UNEARNED REVENUE

	2026	2025
Balance, beginning of year	$424,739	$583,126
Changes for the year:		
Increase:		
Tuition fees	581263	401,375
Rental/Lease of facilities	7,800	23,364
	589,063	424,739
Decrease:		
Tuition fees	401,375	581,858
Rental/Lease of facilities	-	1,268
	401,375	583,126
Net changes for the year	187,688	(158,387)
Balance, end of year	$612,427	$424,739

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2026	Net Book Value 2025
Sites	$4,151,237	$4,151,237
Buildings	55,691,661	46,827,843
Furniture & Equipment	1,278,420	1,444,484
Vehicles	1,015,917	876,002
Computer Software	-	-
Computer Hardware	14,716	44,156
Total	$62,151,951	$53,343,722

June 30, 2026

Cost	Opening Cost	Additions	Disposals	Total 2026
Sites	$4,151,237	$	$	$4,151,237
Buildings	82,178,182	2,240,779	-	84,418,961
Buildings – WIP	2,211,729	8,490,110	-	10,701,839
Furniture & Equipment	2,695,671	102,709	118,584	2,679,796
Vehicles	1,192,903	272,848	-	1,465,751
Computer Software	-	-	-	-
Computer Hardware	147,197	-	-	147,197
Total Cost	$92,576,919	$11,064,446	$118,584	$103,564,781

Accumulated Amortization	Opening Accumulated Amortization	Additions	Disposals	Total 2026
Sites	$	$	$	$
Buildings	37,562,068	1,867,071	-	39,429,139
Furniture & Equipment	1,251,187	268,773	118,584	1,401,376
Vehicles	316,901	132,933	-	449,834
Computer Software	-	-	-	-
Computer Hardware	103,041	29,440	-	132,481
Total Amortization	$39,233,197	$2,298,217	$118,584	$41,412,830

NOTE 10 TANGIBLE CAPITAL ASSETS *(Continued)*

June 30, 2025

Cost	Opening Cost	Additions	Disposals	Total 2025
Sites	$4,151,237	$	$	$4,151,237
Buildings	79,362,610	2,815,572	-	82,178,182
Buildings – WIP	-	2,211,729	-	2,211,729
Furniture & Equipment	2,728,169	18,648	51,146	2,695,671
Vehicles	916,759	598,172	322,028	1,192,903
Computer Software	-	-	-	-
Computer Hardware	147,197	-	-	147,197
Total Cost	$87,305,972	$5,644,121	$373,174	$92,576,919

Accumulated Amortization	Opening Accumulated Amortization	Additions	Disposals	Total 2025
Sites	$	$	$	$
Buildings	35,751,556	1,810,512	-	37,562,068
Furniture & Equipment	1,031,141	271,192	51,146	1,251,187
Vehicles	533,446	105,483	322,028	316,901
Computer Software	-	-	-	-
Computer Hardware	73,601	29,440	-	103,041
Total Amortization	$37,389,744	$2,216,627	$373,174	$39,233,197

NOTE 11 CONTINGENT LIABILITIES

Ongoing Legal Proceedings

In the ordinary course of operations, the School District has legal proceedings brought against it and provision has been included in liabilities where appropriate. It is the opinion of management that final determination of these claims will not have a material effect on the financial position or operations of the School District.

NOTE 12 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trusteed 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 51,000 active members and approximately 42,000 retired members. As of December 31, 2024, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 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, 2024, indicated a $2,675 million funding surplus for basic pension benefits on a going concern basis.

The school district paid $3,358,872 for employer contributions to the plans for the year ended June 30, 2026 (2025: $3,362,500)

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026. The next valuation for the Municipal Pension Plan will be as at December 31, 2027.

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.

NOTE 13 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ending June 30, 2026, were NIL

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.

NOTE 15 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 16 ASSET RETIREMENT OBLIGATION

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

Asset Retirement Obligation, July 1, 2025	$1,267,726
Settlements during the year	46,316
Asset Retirement Obligation, closing balance	$1,221,410

NOTE 17 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 25, 2026. The Board adopted a preliminary annual budget on June 25, 2025. 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:

	2026 Amended	2026 Annual	Difference
Revenues			
Provincial Grants			
Ministry of Education	48,933,784	47,398,501	1,535,283
Other	50,000	75,000	(25,000)
Tuition	720,000	720,000	-
Other Revenue	3,761,479	3,389,133	372,346
Rentals and Leases	97,000	75,400	21,600
Investment Income	55,000	80,000	(25,000)
Amortization of Deferred Capital Revenue	1,900,000	1,900,000	-
Total Revenue	55,517,263	53,638,034	1,879,229
Expenses			
Instruction	45,531,333	43,599,724	1,913,609
District Administration	2,506,874	2,496,947	9,927
Operations and Maintenance	6,675,601	6,656,637	18,964
Transportation and Housing	1,305,416	1,334,726	(29,310)
Total Expenses	56,019,224	54,088,034	1,931,190
Surplus (Deficit) for the year	(501,961)	(450,000)	(51,961)
Effects of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	-	-	-
Amortization of Tangible Capital Assets	2,300,000	2,,300,000	-
Total Effect of change in Tangible Capital Assets	2,199,010	2,000,000	199,010
(Increase) Decrease in Net Financial Assets (Debt)	1,798,039	1,850,000	(51,961)

NOTE 18 ACCUMULATED SURPLUS

	2026	2025
Internally Restricted (appropriated) by Board for:		
School & Program Based Resources:		
Career Planning	$82,084	$-
Indigenous Education Council (ICE)	122,841	58,600
Future Capital Cost Share (Edgehill Addition)	250,000	250,000
Teacher Mentorship	22,075	23,208
School Resources Carried Forward	157,530	22,082
Subtotal Internally Restricted Operating Surplus	634,530	353,890
Unrestricted Operating Surplus (Contingency)	1,965,133	620,573
	2,599,663	974,463
Local Capital:		
Replacement Fund for Artificial Playfield	50,000	50,000
Equipment Replacement Fund	75,000	75,000
Administration Building Upgrade	-	-
	125,000	125,000
Investment In Capital Assets	7,745,752	8,032,089
Total Available for Future Operations	$10,470,415	$9,131,552

NOTE 19 RISK MANAGEMENT

All significant financial assets, financial liabilities and equity instruments of the School District are either recognized or disclosed in the financial statements together with other information relevant for making a reasonable assessment of future cash flows, interest rate risk and credit risk.

- Credit Risk

  Financial instruments that potentially subject the School District to concentrations of credit risk consist primarily of other receivables. The maximum credit risk exposure is $697,520 (2025 - $466,073).

NOTE 19 RISK MANAGEMENT *(Continued)*

The School District manages its credit risk by performing regular credit assessments of its customers and provides allowances for potentially uncollectible accounts receivable.

- Liquidity Risk
  Liquidity risk is the risk that the School District will encounter difficulty in meeting obligations associated with financial liabilities.

  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 to 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.

- Foreign Currency Risk
  Foreign currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. In seeking to manage the risks from foreign exchange rate fluctuations, the School District does not hold significant funds in U.S. dollars in order to reduce their risk against adverse movements in the foreign exchange rates.

- Financial Asset Impairment
  At each year-end date, the School District is required to evaluate and record any other-than-temporary impairment of its financial assets, other than those classified as held for trading. Accordingly, the School District has compared the carrying value of each of these financial assets to its fair value as at June 30, 2025. No provision for impairment was recorded in the current year, as the fair value of all financial assets tested exceeded their carrying value.

- Fair Values of Financial Instruments
  The carrying amount of cash, accounts receivable and accounts payable and accrued liabilities approximates their fair value due to the short-term maturities of these items.

- Risk Management Policy
  The School District, as part of its operations, has established objectives to mitigate credit risk as risk management objectives. In seeking to meet these objectives, the School District follows a risk management policy approved by its Board of Trustees.

School District No. 47 (qathet)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2026

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Actual	2025 Actual
	$	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	974,463		8,157,089	**9,131,552**	9,830,553
Changes for the year					
Surplus (Deficit) for the year	1,671,516		(332,653)	**1,338,863**	(699,001)
Interfund Transfers					
Other	(46,316)		46,316	-	
Net Changes for the year	**1,625,200**	**-**	**(286,337)**	**1,338,863**	**(699,001)**
Accumulated Surplus (Deficit), end of year - Statement 2	**2,599,663**	**-**	**7,870,752**	**10,470,415**	9,131,552

School District No. 47 (qathet)

Schedule of Operating Operations
Year Ended June 30, 2026

	2026 Budget (Note 17)	**2026 Actual**	2025 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	42,473,487	**43,452,824**	41,868,394
Other	50,000	**79,000**	74,720
Tuition	720,000	**814,299**	981,927
Other Revenue	1,811,479	**2,137,508**	1,983,702
Rentals and Leases	97,000	**115,440**	97,072
Investment Income	50,000	**48,019**	88,520
Total Revenue	45,201,966	**46,647,090**	45,094,335
Expenses			
Instruction	37,343,275	**37,267,496**	37,673,216
District Administration	2,437,588	**2,428,910**	2,661,362
Operations and Maintenance	4,322,648	**4,084,356**	3,859,073
Transportation and Housing	1,205,416	**1,194,812**	1,260,040
Total Expense	45,308,927	**44,975,574**	45,453,691
Operating Surplus (Deficit) for the year	(106,961)	**1,671,516**	(359,356)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	106,961		
Net Transfers (to) from other funds			
Local Capital			103,043
Other		**(46,316)**	
Total Net Transfers	-	**(46,316)**	103,043
Total Operating Surplus (Deficit), for the year	-	**1,625,200**	(256,313)
Operating Surplus (Deficit), beginning of year		**974,463**	1,230,776
Operating Surplus (Deficit), end of year		**2,599,663**	974,463
Operating Surplus (Deficit), end of year			
Internally Restricted		**634,530**	353,890
Unrestricted		**1,965,133**	620,573
Total Operating Surplus (Deficit), end of year		**2,599,663**	974,463

School District No. 47 (qathet)

Schedule of Operating Revenue by Source
Year Ended June 30, 2026

	2026 Budget (Note 17)	**2026 Actual**	2025 Actual
	$	**$**	$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	43,210,137	**43,445,508**	42,318,464
ISC/LEA Recovery	(1,411,479)	**(1,587,125)**	(1,411,479)
Other Ministry of Education and Child Care Grants			
Pay Equity	243,304	**243,304**	243,304
Funding for Graduated Adults	2,000	**8,634**	6,136
Student Transportation Fund	91,754	**91,754**	91,754
Foundation Skills Assessment (FSA) Scorer Grant	7,500	**7,506**	7,506
Child Care Funding	100,000	**195,650**	127,004
Labour Settlement Funding		**750,018**	421,422
ICY Clinical Counsellor Funding	230,271	**230,270**	64,283
Indigenous Education Councils (IEC) Funding		**67,305**	
Total Provincial Grants - Ministry of Education and Child Care	42,473,487	**43,452,824**	41,868,394
Provincial Grants - Other	50,000	**79,000**	74,720
Tuition			
Summer School Fees			6,540
International and Out of Province Students	720,000	**814,299**	975,387
Total Tuition	720,000	**814,299**	981,927
Other Revenues			
Other School District/Education Authorities	110,000	**81,951**	136,293
Funding from First Nations	1,411,479	**1,587,125**	1,411,479
Miscellaneous			
Misc. Billings & Recoveries	75,000	**129,349**	119,950
Before & After Care Fees	100,000	**119,585**	134,801
Cafeteria Revenue	75,000	**158,083**	149,672
Fortis BC Rebate	40,000	**40,681**	
Purchase Card Rebate		**20,734**	22,265
Art Starts Grant			9,242
Total Other Revenue	1,811,479	**2,137,508**	1,983,702
Rentals and Leases	97,000	**115,440**	97,072
Investment Income	50,000	**48,019**	88,520
Total Operating Revenue	45,201,966	**46,647,090**	45,094,335

School District No. 47 (qathet)

Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026 Budget (Note 17)	**2026 Actual**	2025 Actual
	$	**$**	$
Salaries			
Teachers	14,697,255	**14,842,306**	14,963,846
Principals and Vice Principals	2,788,416	**2,955,911**	3,095,177
Educational Assistants	4,400,491	**4,206,726**	4,390,581
Support Staff	3,876,165	**3,884,318**	3,591,369
Other Professionals	2,135,574	**2,125,661**	2,282,425
Substitutes	1,354,892	**1,310,595**	1,694,944
Total Salaries	29,252,793	**29,325,517**	30,018,342
Employee Benefits	7,189,972	**7,517,997**	7,448,859
Total Salaries and Benefits	36,442,765	**36,843,514**	37,467,201
Services and Supplies			
Services	3,927,661	**3,702,224**	3,444,600
Student Transportation	8,000	**5,415**	9,586
Professional Development and Travel	418,997	**430,631**	430,920
Rentals and Leases	263,000	**205,416**	288,041
Dues and Fees	347,740	**365,915**	375,516
Insurance	117,000	**112,037**	113,236
Supplies	3,187,764	**2,620,147**	2,618,704
Utilities	596,000	**690,275**	705,887
Total Services and Supplies	8,866,162	**8,132,060**	7,986,490
Total Operating Expense	45,308,927	**44,975,574**	45,453,691

School District No. 47 (qathet)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	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	11,840,930	54,521		175,628	146,484	834,486	**13,052,049**
1.03 Career Programs	81,940				27,413		**109,353**
1.07 Library Services	203,544	8,726					**212,270**
1.08 Counselling	504,828	44,834			110,259		**659,921**
1.10 Special Education	1,748,949	380,367	4,206,726		572,165	283,264	**7,191,471**
1.20 Early Learning and Child Care				195,258			**195,258**
1.30 English Language Learning	48,739						**48,739**
1.31 Indigenous Education	321,448	152,648		183,850	10,276	2,257	**670,479**
1.41 School Administration		1,872,483		1,033,810		20,935	**2,927,228**
1.60 Summer School						68,782	**68,782**
1.61 Continuing Education							-
1.62 International and Out of Province Students	91,928	72,115			77,348	1,401	**242,792**
Total Function 1	**14,842,306**	**2,585,694**	**4,206,726**	**1,588,546**	**943,945**	**1,211,125**	**25,378,342**
4 District Administration							
4.11 Educational Administration		370,217			228,102		**598,319**
4.40 School District Governance				450	124,780	399	**125,629**
4.41 Business Administration				228,517	567,967		**796,484**
Total Function 4	**-**	**370,217**	**-**	**228,967**	**920,849**	**399**	**1,520,432**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				47,951	98,626		**146,577**
5.50 Maintenance Operations				1,361,317	124,630	53,304	**1,539,251**
5.52 Maintenance of Grounds				94,051			**94,051**
5.56 Utilities							-
Total Function 5	**-**	**-**	**-**	**1,503,319**	**223,256**	**53,304**	**1,779,879**
7 Transportation and Housing							
7.41 Transportation and Housing Administration				25,526	37,611		**63,137**
7.70 Student Transportation				537,960		45,767	**583,727**
Total Function 7	**-**	**-**	**-**	**563,486**	**37,611**	**45,767**	**646,864**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**14,842,306**	**2,955,911**	**4,206,726**	**3,884,318**	**2,125,661**	**1,310,595**	**29,325,517**

School District No. 47 (qathet)

Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Actual	2026 Budget (Note 17)	2025 Actual
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	**13,052,049**	3,390,897	**16,442,946**	2,690,075	**19,133,021**	19,566,989	19,787,736
1.03 Career Programs	**109,353**	20,022	**129,375**	15,940	**145,315**	177,692	196,488
1.07 Library Services	**212,270**	54,800	**267,070**	18,706	**285,776**	339,624	309,154
1.08 Counselling	**659,921**	170,068	**829,989**	8,012	**838,001**	782,565	788,365
1.10 Special Education	**7,191,471**	1,948,160	**9,139,631**	2,006,276	**11,145,907**	10,925,129	10,826,755
1.20 Early Learning and Child Care	**195,258**	53,535	**248,793**	10,485	**259,278**	369,782	229,945
1.30 English Language Learning	**48,739**	14,879	**63,618**	2,082	**65,700**	64,945	65,245
1.31 Indigenous Education	**670,479**	177,575	**848,054**	49,570	**897,624**	837,475	959,046
1.41 School Administration	**2,927,228**	685,612	**3,612,840**	76,675	**3,689,515**	3,500,204	3,573,310
1.60 Summer School	**68,782**	12,334	**81,116**	1,523	**82,639**	77,500	158,906
1.61 Continuing Education	**-**		**-**		**-**		96,514
1.62 International and Out of Province Students	**242,792**	59,961	**302,753**	421,967	**724,720**	701,370	681,752
Total Function 1	**25,378,342**	**6,587,843**	**31,966,185**	**5,301,311**	**37,267,496**	37,343,275	37,673,216
4 District Administration							
4.11 Educational Administration	**598,319**	144,904	**743,223**	109,938	**853,161**	766,725	1,222,233
4.40 School District Governance	**125,629**	13,643	**139,272**	68,323	**207,595**	313,135	209,266
4.41 Business Administration	**796,484**	189,859	**986,343**	381,811	**1,368,154**	1,357,728	1,229,863
Total Function 4	**1,520,432**	**348,406**	**1,868,838**	**560,072**	**2,428,910**	2,437,588	2,661,362
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	**146,577**	54,300	**200,877**	125,746	**326,623**	328,308	319,580
5.50 Maintenance Operations	**1,539,251**	347,991	**1,887,242**	957,745	**2,844,987**	3,186,501	2,628,994
5.52 Maintenance of Grounds	**94,051**	23,058	**117,109**	105,362	**222,471**	211,839	204,612
5.56 Utilities	**-**		**-**	690,275	**690,275**	596,000	705,887
Total Function 5	**1,779,879**	**425,349**	**2,205,228**	**1,879,128**	**4,084,356**	4,322,648	3,859,073
7 Transportation and Housing							
7.41 Transportation and Housing Administration	**63,137**	15,883	**79,020**	2,812	**81,832**	101,992	95,752
7.70 Student Transportation	**583,727**	140,516	**724,243**	388,737	**1,112,980**	1,103,424	1,164,288
Total Function 7	**646,864**	**156,399**	**803,263**	**391,549**	**1,194,812**	1,205,416	1,260,040
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	-	-
Total Functions 1 - 9	**29,325,517**	**7,517,997**	**36,843,514**	**8,132,060**	**44,975,574**	45,308,927	45,453,691

School District No. 47 (qathet)

Schedule of Special Purpose Operations

Year Ended June 30, 2026

	2026 Budget (Note 17)	**2026 Actual**	2025 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	6,460,297	**6,398,446**	6,183,619
Other Revenue	1,950,000	**1,371,048**	2,054,579
Total Revenue	8,410,297	**7,769,494**	8,238,198
Expenses			
Instruction	8,188,058	**7,542,255**	8,013,111
District Administration	69,286	**69,286**	67,998
Operations and Maintenance	152,953	**157,953**	157,089
Total Expense	8,410,297	**7,769,494**	8,238,198
Special Purpose Surplus (Deficit) for the year	-	**-**	-
Total Special Purpose Surplus (Deficit) for the year	-	**-**	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		**-**	-

School District No. 47 (qathet)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year			229,066	268,151					
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	122,953	145,707			136,000	17,150	79,724	230,412	141,494
Other			31,146	1,299,074					
	122,953	145,707	31,146	1,299,074	136,000	17,150	79,724	230,412	141,494
Less: Allocated to Revenue	122,953	145,707	57,200	1,313,848	136,000	17,150	79,724	230,412	141,494
Deferred Revenue, end of year	**-**	**-**	**203,012**	**253,377**	**-**	**-**	**-**	**-**	**-**
Revenues									
Provincial Grants - Ministry of Education and Child Care	122,953	145,707			136,000	17,150	79,724	230,412	141,494
Other Revenue			57,200	1,313,848					
	122,953	145,707	57,200	1,313,848	136,000	17,150	79,724	230,412	141,494
Expenses									
Salaries									
Teachers							27,729	107,897	7,500
Principals and Vice Principals									
Educational Assistants		126,702						42,579	
Support Staff					108,800				35,000
Other Professionals								29,925	
Substitutes						6,500	9,555		79,121
	-	126,702	-	-	108,800	6,500	37,284	180,401	121,621
Employee Benefits		19,005			25,436	780	4,159	42,592	8,500
Services and Supplies	122,953		57,200	1,313,848	1,764	9,870	38,281	7,419	11,373
	122,953	145,707	57,200	1,313,848	136,000	17,150	79,724	230,412	141,494
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (qathet)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Seamless Day Kindergarten	JUST B4	Early Care & Learning (ECL)	Feeding Futures Fund	Professional Learning Grant	National School Food Program
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year							78,679	238,867	74,379
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,460,808	556,135	55,000	55,400	25,000	578,300	397,844		111,570
Other									
	2,460,808	556,135	55,000	55,400	25,000	578,300	397,844	-	111,570
Less: Allocated to Revenue	2,460,808	556,135	55,000	55,400	25,000	175,000	432,857	68,867	104,757
Deferred Revenue, end of year	**-**	**-**	**-**	**-**	**-**	**403,300**	**43,666**	**170,000**	**81,192**
Revenues									
Provincial Grants - Ministry of Education and Child Care	2,460,808	556,135	55,000	55,400	25,000	175,000	432,857	68,867	104,757
Other Revenue									
	2,460,808	556,135	55,000	55,400	25,000	175,000	432,857	68,867	104,757
Expenses									
Salaries									
Teachers	1,982,981	235,425					3,909	23,877	
Principals and Vice Principals						30,500	4,353		
Educational Assistants		15,498					43,785		
Support Staff				44,320	20,835	28,875	18,463		
Other Professionals						80,779	67,832		
Substitutes		201,060	7,500					29,982	
	1,982,981	451,983	7,500	44,320	20,835	140,154	138,342	53,859	-
Employee Benefits	477,827	67,191		11,080	4,165	27,116	23,795	5,208	
Services and Supplies		36,961	47,500			7,730	270,720	9,800	104,757
	2,460,808	556,135	55,000	55,400	25,000	175,000	432,857	68,867	104,757
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (qathet)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Auditory Outreach Program	TOTAL
	$	$
Deferred Revenue, beginning of year	118,741	1,007,883
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care	1,543,305	6,656,802
Other		1,330,220
	1,543,305	7,987,022
Less: Allocated to Revenue	1,591,182	7,769,494
Deferred Revenue, end of year	**70,864**	**1,225,411**
Revenues		
Provincial Grants - Ministry of Education and Child Care	1,591,182	6,398,446
Other Revenue		1,371,048
	1,591,182	7,769,494
Expenses		
Salaries		
Teachers	48,865	2,438,183
Principals and Vice Principals	152,648	187,501
Educational Assistants		228,564
Support Staff	84,218	340,511
Other Professionals	277,166	455,702
Substitutes		333,718
	562,897	3,984,179
Employee Benefits	142,025	858,879
Services and Supplies	886,260	2,926,436
	1,591,182	7,769,494
Net Revenue (Expense) before Interfund Transfers	-	-
Interfund Transfers		
	-	-
Net Revenue (Expense)	-	-

School District No. 47 (qathet)

Schedule of Capital Operations

Year Ended June 30, 2026

	2026 Budget (Note 17)	2026 Actual Invested in Tangible Capital Assets	Local Capital	Fund Balance	2025 Actual
	$	$	$	$	$
Revenues					
Investment Income	5,000			-	
Amortization of Deferred Capital Revenue	1,900,000	**1,965,564**		**1,965,564**	1,876,982
Total Revenue	1,905,000	**1,965,564**	**-**	**1,965,564**	1,876,982
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	2,200,000	**2,165,284**		**2,165,284**	2,111,144
Transportation and Housing	100,000	**132,933**		**132,933**	105,483
Total Expense	2,300,000	**2,298,217**	**-**	**2,298,217**	2,216,627
Capital Surplus (Deficit) for the year	(395,000)	**(332,653)**	**-**	**(332,653)**	(339,645)
Net Transfers (to) from other funds					
Local Capital				-	(103,043)
Settlement of Asset Retirement Obligation		**46,316**		**46,316**	
Total Net Transfers	-	**46,316**	**-**	**46,316**	(103,043)
Total Capital Surplus (Deficit) for the year	(395,000)	**(286,337)**	**-**	**(286,337)**	(442,688)
Capital Surplus (Deficit), beginning of year		**8,032,089**	**125,000**	**8,157,089**	8,599,777
Capital Surplus (Deficit), end of year		**7,745,752**	**125,000**	**7,870,752**	8,157,089

School District No. 47 (qathet)

Tangible Capital Assets
Year Ended June 30, 2026

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	4,151,237	82,178,182	2,695,671	1,192,903		147,197	**90,365,190**
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,240,779	102,709	272,848			**2,616,336**
	-	2,240,779	102,709	272,848	-	-	**2,616,336**
Decrease:							
Deemed Disposals			118,584				**118,584**
	-	-	118,584	-	-	-	**118,584**
Cost, end of year	4,151,237	84,418,961	2,679,796	1,465,751	-	147,197	**92,862,942**
Work in Progress, end of year		10,701,839					**10,701,839**
Cost and Work in Progress, end of year	4,151,237	95,120,800	2,679,796	1,465,751	-	147,197	**103,564,781**
Accumulated Amortization, beginning of year		37,562,068	1,251,187	316,901		103,041	**39,233,197**
Changes for the Year							
Amortization for the Year		1,867,071	268,773	132,933		29,440	**2,298,217**
		1,867,071	268,773	132,933	-	29,440	**2,298,217**
Deemed Disposals			118,584				**118,584**
Written-off During Year							**-**
District Entered							**-**
		-	118,584	-	-	-	**118,584**
Accumulated Amortization, end of year		39,429,139	1,401,376	449,834	-	132,481	**41,412,830**
Tangible Capital Assets - Net	**4,151,237**	**55,691,661**	**1,278,420**	**1,015,917**	**-**	**14,716**	**62,151,951**

School District No. 47 (qathet)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2026

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	$	$	$	$	$
Work in Progress, beginning of year	2,211,729				**2,211,729**
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	8,490,110				**8,490,110**
	8,490,110	-	-	-	**8,490,110**
Net Changes for the Year	8,490,110	-	-	-	**8,490,110**
Work in Progress, end of year	**10,701,839**	**-**	**-**	**-**	**10,701,839**

School District No. 47 (qathet)

Deferred Capital Revenue
Year Ended June 30, 2026

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	$	$	$	$
Deferred Capital Revenue, beginning of year	39,090,780	4,053,343	899,784	**44,043,907**
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,616,336			**2,616,336**
	2,616,336	-	-	**2,616,336**
Decrease:				
Amortization of Deferred Capital Revenue	1,760,232	144,019	61,313	**1,965,564**
	1,760,232	144,019	61,313	**1,965,564**
Net Changes for the Year	856,104	(144,019)	(61,313)	**650,772**
Deferred Capital Revenue, end of year	39,946,884	3,909,324	838,471	**44,694,679**
Work in Progress, beginning of year				**-**
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	8,490,110			**8,490,110**
	8,490,110	-	-	**8,490,110**
Net Changes for the Year	8,490,110	-	-	**8,490,110**
Work in Progress, end of year	8,490,110	-	-	**8,490,110**
Total Deferred Capital Revenue, end of year	**48,436,994**	**3,909,324**	**838,471**	**53,184,789**

School District No. 47 (qathet)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2026

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	$	$	$	$	$	$
Balance, beginning of year						-
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	11,106,446					**11,106,446**
	11,106,446	-	-	-	-	**11,106,446**
Decrease:						
Transferred to DCR - Capital Additions	2,616,336					**2,616,336**
Transferred to DCR - Work in Progress	8,490,110					**8,490,110**
	11,106,446	-	-	-	-	**11,106,446**
Net Changes for the Year	-	-	-	-	-	-
Balance, end of year	-	-	-	-	-	-

MEMORANDUM

Date: June 24, 2026
To: Board of Education
From: Steve Hopkins, Secretary-Treasurer
Re: Approval of 2027/2028 Minor Capital Plan

1.0 BACKGROUND

Boards of Education are required to submit a Capital Plan to the Ministry of Education and Childcare each year. Major Capital Items are due by June 30th each year whereas Minor Capital Items are due by September 30th.

Ministry Capital Program Breakdown

Major Capital Programs:
- Seismic Mitigation Program
- School Expansion Program
- School Replacement Program
- Rural Districts Program

Minor Capital Programs:
- School Enhancement Program
- Carbon Neutral Capital Program
- Bus Acquisition
- Playground Equipment Program
- Food Infrastructure Program

Other:
- Annual Facility Grant
- Building Envelope Program
- Child Care

2.0 ADDITIONAL INFORMATION

School Enhancement Program (SEP)
Mechanical System & Ventilation Upgrade – Kelly Creek Elementary
Estimate - $1.9 million

Similar to recent SEP project submissions, a Mechanical System upgrade a Kelly Creek is being reviewed for Summer of 2026 to replace the current HVAC system which has reached end of life and does not have cooling capacity. As the District works to improve infrastructure climate resiliency, extreme heat events can have a dramatic effect on learning environments and has been a focus for a number of years. The project application will include improvements to the existing school spaces, including twelve unit ventilators, a new gym unit, improved ventilation, increased building efficiency, and an automated DDC control. This project would also reduce GHG emissions at this site with the significant reduction of propane use.

Carbon Neutral Capital Program (CNCP)
Mechanical System Upgrade – Phase 1 Brooks Secondary School
Estimate - $300,000

The project would decouple the domestic hot water tanks from the large boiler systems to enable their shutdown for approx. 4 months of the year and upgrading to a new hot water tank and fully condensing, modular boiler loop for a hot water only with much greater efficiency.

35 kW Solar Panel Array – Edgehill Elementary School
Estimate - $175,000

During Detailed Design of the School Addition project, additional roof structural capacity was added to accommodate a solar panel array over the new classroom block. The proposed new array replaces the older 1-phase system with a new and much larger solar array which matches the 3-ph electrical infrastructure.

Bus Acquisition Program (BUS)
Estimate - $247,000

One diesel bus (A8470) to fit the criteria for replacement. Electric bus options have been explored but electric fleet funding options are limited with new provincial/federal programs expected in the near future. Currently enrolled in BC Hydro EV Fleet ready program to support funding applications which will support future funding applications contingent on Infrastructure plan acceptance.

Playground Equipment Program (PEP)
Kelly Creek School Playground Replacement
Estimate - $190,290

Following the completion of a 2024 playground audit of all playgrounds by a certified third-party, Kelly Creek was a priority for replacement playground equipment based on age, condition, and accessibility. Further consultation was obtained from a Playground Equipment supplier for improved accessibility to the playground and greatly improved accessibility features for the playground space.

3.0 OPTIONS FOR ACTION

Option 1 – To approve the proposed projects to be submitted under the Minor Capital Plan as outlined above.

Option 2 – Direct staff to bring forward alternative projects for Board consideration.

4.0 STAFF RECOMMENDATION

THAT: The Board of Education approves the submission of the Minor Capital Plan as presented.

5.0 APPENDICES

(A) Capital Plan Summary
(B) Capital Plan Resolution (Minor Capital)

Capital Plan Overview 2027-2028

Summary

The following projects are recommended for consideration under several government capital planning funding envelopes with an emphasis placed on system renewal and energy conservation. Every planned minor capital project submission incorporates sustainability initiatives where practicable and will result in direct reductions in GHG emissions.

The Capital Plan overview is the amended version of the original Capital Plan for 2027-2028 which was presented to the Board in June for the Major Capital programs. The amended plan has finalized planned minor capital projects under the Ministry funding programs, including School Enhancement Program (SEP), Carbon Neutral Capital Program (CNCP), Bus Acquisition Program (BUS), and Playground Equipment Program (PEP).

Seismic Mitigation Program (SMP)

[SMP Submitted in June 2026 as Part of Ministry Major Capital Project]

Seismic Improvements – Texada School

Estimate - $5 million

Texada Elementary School was previously reviewed for seismic risk assessment based on The National Building Code Hazard (2% in 50 years). The school is designated as H1 which is a vulnerable structure at highest risk of widespread damage or structural failure. Within the H1 category, the assessment priority is P2, which has high probability of total damage in a moderate earthquake (5% in 50 years). Demolition of the building would be likely after an event. The proposed project under the SMP would retrofit portions of the building structure to improve structural integrity in the event of an earthquake.

Seismic Improvements - James Thomson School

Estimate - $3.3 million

James Thomson School was reviewed with similar H1 risk rating, but assessment priority was at P3 which indicates a moderate probability of total damage in a moderate earthquake with costly repairs expected after an event.

School Enhancement Program (SEP)

Mechanical System & Ventilation Upgrade – Kelly Creek Elementary

Estimate - $1.2 million

The District received partial funding for the Mechanical System upgrade at Kelly Creek Elementary in the 2025-2026 funding year (Electrical Upgrades for mechanical equipment and new gym unit). The SEP funding submission would include the completion of Phase 2 of the project, including the conversion of older, propane-fired central Rooftop Units with unit ventilators units in all classrooms. This is a continuation of capital project work as the District works to improve infrastructure climate resiliency, extreme heat events can have a dramatic effect on learning environments and has been a focus for a number of years. The project application will include improvements to the existing school spaces, including twelve-unit ventilators, improved ventilation, increased building efficiency, and an automated DDC control. This project would also reduce GHG emissions at this site with the complete removal propane use at this school site.

Mechanical System Upgrade – Phase 2 Brooks Secondary School

Estimate - $800,000

Following the work performed in the 2025-2026 funding year to design and purchase the domestic hot water system for the school's central heating system, the 2nd phase of the Mechanical system upgrade would include the replacement of both of the two large boilers with an array of fully condensing boilers. This upgrade would allow the system to adapt to building demands with much greater efficiency. The 2nd phase is part of a multi-year project plan to update aging mechanical infrastructure and address climate resiliencies and extreme heat events.

Carbon Neutral Capital Program (CNCP)

Electric Bus Vehicle Charging Infrastructure

Estimate - $215,000

The District had previously explored the purchase of an electric bus, as well as the required Electric Bus Vehicle Charging infrastructure. An electrical engineering consultant prepared a preliminary engineering report for necessary infrastructure upgrades at the bus garage, but further funding applications were stopped as BC Ferries no longer permitted inoperable or damaged electric vehicles. In May 2026, BC Ferries once again allowed some inoperable electric vehicles on board the Ferries. Given recent changes, the District is upgrading necessary infrastructure needs in preparation for a potential electric bus purchase in 2028 as part of the Bus Acquisition Program (BUS) Program.

Kelly Creek Solar Panel Array

Estimate - $125,000

As part of the School District's ongoing installation of solar panel arrays with our typical flat roof elementary school configurations, Kelly Creek has space to accommodate up to a 35kW solar array. With the ongoing work for the Kelly Creek HVAC Upgrade and 3-phase power infrastructure improvements, the array installation will integrate with the current work with engaged contractors to potentially to both scopes of work.

Bus Acquisition Program (BUS)

A3473 Type-C School Bus Replacement

Estimate - $240,000

One school bus (A3473) has reached the Ministry requirements for both age and kilometers for a Type-C bus this year and eligible for replacement through the BUS program. The BUS program has changed this year and will no longer be supporting the full cost of a Type-D bus. Funding will include up to Type-C School bus, which is a direct replacement for A3473.

Playground Equipment Program (PEP)

Kelly Creek Playground Replacement

Estimate - $193,390

Following the completion of a 2024 playground audit of all playgrounds by a certified third-party, Kelly Creek was a priority for replacement playground equipment based on age, condition, and accessibility. Further consultation was obtained from a Playground Equipment supplier for improved accessibility to the playground and greatly improved accessibility features for the playground space. This project is a resubmission from last year as it was not approved for funding.

qathet School District

4351 Ontario Avenue
Powell River, BC, V8A 1V3
604 485 6271 • sd47.bc.ca
@qathetschooldistrict

In accordance with provisions under section 142 (4) of the *School Act*, the Board of Education of School District No. 47 (*qathet*) hereby approves the proposed Five-Year Capital Plan for 2027/28, as provided on the Five-Year Capital Plan Summary for 2027/28 submitted to the Ministry of Education.

I hereby certify this to be a true copy of the resolution for the approval of the proposed Five-Year Capital Plan for 2027/2028 adopted by the Board of Education, on this the *23rd* day of *September, 2026*.

____

Secretary-Treasurer Signature

____

Secretary-Treasurer Name

SAFETY IN THE WORKPLACE

Background

The District recognizes the importance of maintaining a safe, danger free environment for all employees and students and encourages all employees, students, and management staff to work together towards this goal.

Procedures

1. General

   1.1. Each Principal or Supervisor has a responsibility to ensure that a regular inspection and subsequent reporting of all safety hazards is done for the facilities in their charge. Also included as part of these responsibilities is that of ensuring that all employees are aware of safe work practices and how to handle emergency work procedures.

2. Joint Occupational Health & Safety Committee

   2.1. There shall be a Joint Occupational Health & Safety Committee established for each school and department (worksite) consisting of a minimum of the Principal or Supervisor and one CUPE and one qTA employee, where possible, selected by the workers in that location. Members of the Joint Occupational Health & Safety Committee shall be elected by their union or be volunteers as per WorkSafe BC.

3. Inspections and Reporting

   3.1. Each committee shall ensure that a complete inspection of the workplace is done at least once a month and more often where the situation is warranted. This report shall be filed or forwarded to the ~~District Safety Officer~~Health and Safety Manager.

   3.2. All employees who operate or supervise the operation of hazardous machinery shall examine their equipment on a regular basis and immediately report any dangerous situations to their Supervisor. Any equipment in an unsafe condition must be immediately disconnected and not used until the problem is rectified.

   3.3. The ~~District Safety Officer~~Health and Safety Manager will perform special inspections of work locations upon request from the site based Joint Occupational Health & Safety Committee and report problem areas to the District Safety Committee.

   3.4. Any safety problems that cannot be secured immediately must be reported verbally to the Director of Operations who shall ensure proper measures are taken.

4. Incident and Accident Reporting/I~~i~~nvestigation

   All Incidents, Accidents and Injuries must be reported:

   4.1. Minor Incidents and Injuries (i.e., ~~not likely to require medical attention~~classified as Lower Risk) These incidents and injuries must be reported by the employee to the First Aid Attendant and site administrator. All minor injuries are to be reviewed by the on-site Safety Committee monthly and a copy of the First Aid Report and Preliminary Incident Investigation (A1) must be completed within ~~48~~ 24 hours of the injury being reported and emailed to healthandsafety@sd47.bc.ca. See section A1 of Form 160-1 and optional 160-2.

   4.2. Accidents classified as High Risk or Medium Risk~~beyond the qualifications of the on-site First Aid Attendant or requiring medical attention or having the potential to require medical attention~~:
   Accidents falling under these circumstances are to use the following procedures:

   4.2.1. It is the responsibility of the injured employee to report the accident to their supervisor and on-site First Aid Attendant. See Form 160-1 and optional 160-2.

   4.2.2. It is the responsibility of the Supervisor to report the accident to the Human Resource Department and the ~~District Safety Officer~~Health and Safety Manager by way of healthandsafety@sd47.bc.ca.

   4.2.3. It is the responsibility of the ~~Director of Human Resources~~Health and Safety Manager to ensure reporting of ~~the~~ an accident ~~, on a Form 7,~~ to WorkSafe BC, as required.

   4.3. Follow Up – The Accident Investigation
   Each ~~completed Form 7 requires an~~High Risk and Medium Risk accident requires a Preliminary Incident Investigation (A1) to be completed within 24 hours, and a Full ~~i~~Investigation ~~r~~Report (A2) to be completed within 72 hours, of the injury being reported. These completed reports must be emailed to healthandsafety@sd47.bc.ca. ~~(~~See Form 160-1 and optional 160-2~~)~~.

   4.4. Follow Up Procedure for Accident Investigation

      4.4.1. The Director of Human Resources or Health and Safety Manager will immediately request the on-site supervisor to complete an accident investigation report with a member of the Joint Occupational Health & Safety Committee.

      4.4.2. When completed, this report shall be forwarded to the Director of Human Resources and to the ~~District Safety Officer~~Health and Safety Manager without undue delay.

      4.4.3. The ~~Director of Human Resources~~Health and Safety Manager shall review the report and produce copies or detail the information for:

         4.4.3.1. File copy.

         ~~4.4.3.2.~~ WorkSafe BC, with details if required.

         4.4.3.2.

      ~~4.4.3.3. The District Safety Officer.~~

   ~~4.4.3.4.~~4.5. The District Safety ~~Officer~~ Committee will review all accident ~~investigation~~ summary reports at their regular meetings and make recommendations as necessary.

5. District Safety Committee Membership

   5.1. The District Safety Committee shall be made up of two CUPE representatives, two teacher representatives and two management representatives, and meet monthly.

   * NOTE: The District Safety Committee is not a requirement of WorkSafe BC, the District meets the requirement by having a Joint Occupational Health & Safety Representative at each applicable work site. The site committee must have a terms of reference in accordance with WorkSafe BC.

Reference: Sections 17, 20, 22, 65, 85 *School Act*
Health Act
Safety Standards Act
Workers' Compensation Act
Communicable Diseases Regulation
Occupational Health and Safety Regulation

Adopted: June 28, 1989
Reviewed: December 8, 1998
Revised: ~~May 18, 2022~~Aug 31, 2026

SAFETY IN THE WORKPLACE

Background

The District recognizes the importance of maintaining a safe, danger free environment for all employees and students and encourages all employees, students, and management staff to work together towards this goal.

Procedures

1. General

    1.1. Each Principal or Supervisor has a responsibility to ensure that a regular inspection and subsequent reporting of all safety hazards is done for the facilities in their charge. Also included as part of these responsibilities is that of ensuring that all employees are aware of safe work practices and how to handle emergency work procedures.

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    2.1. There shall be a Joint Occupational Health & Safety Committee established for each school and department (worksite) consisting of a minimum of the Principal or Supervisor and one CUPE and one qTA employee, where possible, selected by the workers in that location. Members of the Joint Occupational Health & Safety Committee shall be elected by their union or be volunteers as per WorkSafe BC.

3. Inspections and Reporting

    3.1. Each committee shall ensure that a complete inspection of the workplace is done at least once a month and more often where the situation is warranted. This report shall be filed or forwarded to the Health and Safety Manager.

    3.2. All employees who operate or supervise the operation of hazardous machinery shall examine their equipment on a regular basis and immediately report any dangerous situations to their Supervisor. Any equipment in an unsafe condition must be immediately disconnected and not used until the problem is rectified.

    3.3. The Health and Safety Manager will perform special inspections of work locations upon request from the site based Joint Occupational Health & Safety Committee and report problem areas to the District Safety Committee.

    3.4. Any safety problems that cannot be secured immediately must be reported verbally to the Director of Operations who shall ensure proper measures are taken.

4. Incident and Accident Reporting/Investigation

All Incidents, Accidents and Injuries must be reported:

4.1. Minor Incidents and Injuries (i.e., classified as Lower Risk)
These incidents and injuries must be reported by the employee to the First Aid Attendant and site administrator. All minor injuries are to be reviewed by the on-site Safety Committee monthly and a copy of the First Aid Report and Preliminary Incident Investigation (A1) must be completed within 24 hours of the injury being reported and emailed to healthandsafety@sd47.bc.ca. See section A1 of Form 160-1 and optional 160-2.

4.2. Accidents classified as High Risk or Medium Risk:
Accidents falling under these circumstances are to use the following procedures:

4.2.1. It is the responsibility of the injured employee to report the accident to their supervisor and on-site First Aid Attendant. See Form 160-1 and optional 160-2.

4.2.2. It is the responsibility of the Supervisor to report the accident to the Human Resource Department and the Health and Safety Manager by way of healthandsafety@sd47.bc.ca.

4.2.3. It is the responsibility of the Health and Safety Manager to ensure reporting of an accident to WorkSafe BC, as required.

4.3. Follow Up – The Accident Investigation
Each High Risk and Medium Risk accident requires a Preliminary Incident Investigation (A1) to be completed within 24 hours, and a Full Investigation Report (A2) to be completed within 72 hours, of the injury being reported. These completed reports must be emailed to healthandsafety@sd47.bc.ca. See Form 160-1 and optional 160-2.

4.4. Follow Up Procedure for Accident Investigation

4.4.1. The Director of Human Resources or Health and Safety Manager will immediately request the on-site supervisor to complete an accident investigation report with a member of the Joint Occupational Health & Safety Committee.

4.4.2. When completed, this report shall be forwarded to the Director of Human Resources and to the Health and Safety Manager without undue delay.

4.4.3. The Health and Safety Manager shall review the report and produce copies or detail the information for:

4.4.3.1. File copy.

4.4.3.2. WorkSafe BC, with details if required.

4.5. The District Safety Committee will review all accident summary reports at their regular meetings and make recommendations as necessary.

5. District Safety Committee Membership

5.1. The District Safety Committee shall be made up of two CUPE representatives, two teacher representatives and two management representatives, and meet monthly.

* NOTE: The District Safety Committee is not a requirement of WorkSafe BC, the District meets the requirement by having a Joint Occupational Health & Safety Representative at each applicable work site. The site committee must have a terms of reference in accordance with WorkSafe BC.

Reference: Sections 17, 20, 22, 65, 85 *School Act*
Health Act
Safety Standards Act
Workers' Compensation Act
Communicable Diseases Regulation
Occupational Health and Safety Regulation

Adopted: June 28, 1989
Reviewed: December 8, 1998
Revised: Aug 31, 2026

Incident Report & Investigation Report – A1 / A2

Form 160-1 v02 (Revision Date: 21Aug2026)

HSE Incident #	Incident No
Location	
Employee Name	

ALL: *If additional space is required, please use separate sheets of paper and attach them to the report form.*

A1 Instructions for: **Injured Employee** or Designate – submit day of injury

1. Notify the Main Office and obtain an Injury Package.
2. You MUST report your injury to the on-site First Aid Attendant or if after hours, you MUST report to your Principal or Supervisor by phone immediately.
3. **Complete the Employee Section of the A1 form** (fill in all areas). *The Principal or Supervisor (or delegate) or employee representative may complete this section if the employee is unable to do so, is absent from work, or requires their assistance.* Use **Form 160-2** to provide additional details or statements.
4. After receiving First Aid or medical attention, **submit your completed A1 form to the Principal or Supervisor.**
5. Notify Human Resources and bring the Injury Package to your health care provider if you will be away from work *after the day of injury* or *if you seek health care*. In either of these cases, call WorkSafeBC 1-888-967-5377 (M-F 8:00-18:00) to report your injury or see here to report your injury online anytime.
6. qathet School District uses School District 23 services for Worker's Compensation Board (WCB) claims reporting and management. Employees may be contacted by a SD23 representative for WCB claim purposes.
7. If you need assistance with a WCB Claim, contact your union or if unrepresented, the Workers' Advisers Office (link) for free WCB claim advice and assistance at 1-800-661-4066.

A1 Instructions for: **First Aid Attendant(s)**

1. **Complete FIRST AID REPORT section.** First Aid Attendant's Report First Aid assessment and treatment must be carried out by persons that have a valid first aid certificate. Provide completed A1 report to employee.
2. Provide an INJURY PACKAGE to the worker if healthcare may be sought or if the worker will be away from work.

A1 Instructions for: **Principal or Supervisor – PRELIMINARY INVESTIGATION** – submit within 24 hours

1. **Complete A1 Preliminary Investigation Report section for ALL incidents that are reported.**
2. Classify the incident as High or Med or Lower risk, according to the **highest risk column** that you check off. For High or Med risk with ◆, **immediately notify Health and Safety Manager and complete A2 within 72 hrs**.
3. For student-involved workplace violence incidents that are High or Med risk, use **Form 160-3** to conduct debriefs.
4. **Provide an INJURY PACKAGE to the injured worker(s)** *if healthcare is or may be sought*, or *if the injured worker will or may be away from work*. In these cases, the A1 report will be submitted to SD23 for WCB claim reporting.
5. Consider temporary modifications necessary for the injured worker's tasks to promote healing and recovery.
6. Maintain regular contact with employees who are injured at work, in consultation with Human Resources.
7. ***Submit the completed A1 within 24 hours to healthandsafety@sd47.bc.ca and copy your JHSC.***

A2 Instructions for: **Principal or Supervisor – FULL INVESTIGATION** – submit within 72 hours

Complete the FULL Investigation Report section for High and Med Risk incidents. The investigation should be completed with the JHSC WORKER REP if they are reasonably available, but if not available then the report should be finalized in consultation with the JHSC WORKER REP. Details from these reports are submitted to WBC.

Submit the completed A2 within 72 hours to healthandsafety@sd47.bc.ca *and copy your JHSC.*

Details from the A2 report may be submitted to WorkSafeBC and/or SD23 by the Health and Safety Manager.

HSE Incident # Incident No
Location
Employee Name

Incident Report & Investigation Report – A1 / A2

Form 160-1 v02 (Revision Date: 21Aug2026)

A1 Employee Incident Report

A1 Employee's Section – must be completed for any injury or incident involving workers

WORKER INFORMATION

Last name:	First name:	Job Title or Position:	SD47 Location or Address:

Work Phone No.	☐ ≥25 years old ☐ <25 years old	Hire Date (approx.): Enter date	Time on this Job Assignment: Months *or* Years (circle)	☐ Full-time ☐ Part-time/Casual ☐ Contract ☐ Other:

SD47 Manager/Supervisor full name:	Supervisor contact number:	Employer and Contact Name/Phone number, if not SD47:

DATES and DETAILS of INCIDENT

Date of incident/onset:	Time of event:	Date Reported to Manager:	Time Reported to Manager:	Location/room/area of Incident:

What happened previously that led to the incident (that day, previous months/years)**?**

Describe what happened, including what task or activity you were performing, what you were doing, the injury and how it happened:

If applicable, indicate those who may have contributed to Workplace Violence (WPV), threats or actual, that caused this incident: ☐ **N/A**

☐ *Student, PEN/initials (no name): Age: Existing Safey Plan? ☐Yes ☐No ☐Unsure

☐ Parent/Guardian ☐ Co-Worker ☐ Other (specify): Name or description:

**Incident debrief (Form 160-3) is required for student-involved incidents that are classified as High or Med risk; optional for Lower risk*

Was anyone else impacted or directly involved? (name, description of involvement)	**Witness name(s) and contact information:**

Employee and/or Witness Statement(s) attached? ☐Yes ☐No If yes, number of pages:

Employee Signature	**Date Form Completed by Employee** Enter date

A1 First Aid Attendant's Section – First Aid Record ☐ **Not applicable** (no injury)

Date of initial First Aid treatment Click to enter date	Time of reporting to first aid: Click to enter date	Follow-up with employee: ☐ Yes ☐ No	Date for Follow-up: Click to enter date ☐ **N/A**

Describe injuries (body parts, signs and symptoms - NOT medical diagnosis or known ailments):	Witnesses:

Nature of first aid rendered:

Post-treatment advice or arrangements made (ambulance / medical aid / return to work / follow-up):	☐ Provided qSD Injury Package (notify Principal / Manager)

First Aid Attendant's name: (please print)	**First aid attendant's signature:**	**Date Form completed by First Aid Attendant:** Enter date

Incident Report & Investigation Report – A1 / A2

Form 160-1 v02 (Revision Date: 21Aug2026)

HSE Incident #	Incident No
	Location
	Employee Name

A1 Manager's Section – PRELIMINARY INVESTIGATION – submit within 24 hours

CLASSIFICATION: Check **ALL** that apply - *if ◆ indicated: NOTIFY Health & Safety Manager and SECURE scene immediately*

Affected area(s):	*Check all that apply*	☐ Arm	☐ Hand	☐ Leg	☐ Foot	Dominant Hand:
	☐*Head/Face ☐*Respiratory System ☐ Neck/Back/Torso	☐ R ☐ L	☐ R ☐ L	☐ R ☐ L	☐ R ☐ L	☐Right ☐Left

Date and time initial First Aid treatment: Enter date or ☐ None	Did / will employee seek medical attention? ☐ No ☐ Yes, date (first visit): Enter date	Name and address of health care provider:

Did the incident occur during worker's normal shift?	☐Yes ☐No	Has the worker reported similar injury / pain before?	☐Yes ☐No
Was the worker performing their regular duties?	☐Yes ☐No	Will the worker be away from work due to the injury?	☐Yes ☐No
Were the worker's actions for the purpose of work?	☐Yes ☐No	If yes, first date missed? Enter date Date of return? Enter date	

HIGH RISK – A1+A2 Investigation Report	MEDIUM RISK – A1+A2 Investigation Report	LOWER RISK – submit this A1 Report only
☐ ◆Serious Injury (SI)** or Death	☐ ◆Healthcare/Hospital treatment, or intended	☐ First-Aid, minor injury
☐ ◆Major structural failure or collapse	☐ ◆First-Aid Treatment, potential for SI**	☐ Pain/strain report, no injury
☐ ◆Fire/explosion	☐ ◆Injury no treatment, potential SI** (Near Miss)	☐ No injury/treatment, minor injury/pot. (Near Miss)
☐ ◆Spill/release >1L or any to drain/outside	☐ ◆No injury, potential SI** (Near Miss)	☐ Minor spills <1L chemical/biological indoors
☐ ◆Diving incident (*per WCA regulation: link*)	☐ Violence – injury, or recurring behavioural	☐ Violence – no injury, but potential for (Near Miss)
☐ ◆Blasting accident with personal injury	☐ Injury during excursion/event	☐ Excursion/wildlife incident, no injury (Near Miss)
☐ ◆Lost Time Injury – beyond date of injury	☐ Exposure to chemicals/biologicals	☐ Other – specify:

***Serious Injury (SI):** *life-threatening or can cause permanent impairment e.g., major fractures, amputations, serious burns, brain injuries, blindness, etc.*

DIRECT CAUSES: Check ALL that apply – if ◆ indicated, NOTIFY HSE immediately

Event that occurred IMMEDIATELY before the undesired outcome - provide details in description

☐◆Contact with Electrical Current	☐ Caught in/on	☐ Forced/awkward posture
☐◆Spark / Arc / Electrical	☐ Caught between/under	☐ Repetitive use (>10x/min.)
☐◆Work in Confined Spaces	☐ Struck against/by (non-student)	☐ Reaching
☐◆Fire or Explosion	☐ Animal Contact / Threat	☐ Pushing/pulling weight ______ lb or kg
☐◆Contact with chemical or biological	☐ Sharps	☐ Lifting/lowering weight ______ lb or kg
☐◆Contact with hot/cold	☐ Atmospheric hazards	☐ Below knees? ☐ Above Shoulder?
☐◆High-energy falling/moving object e.g. projectile	☐ Hot/cold environment	☐ Gradual Onset
☐◆Fall from height: ________ ft or m (circle)	☐ Slipped / tripped	☐ Student interaction (aggression)
☐ Fall from same level (incl. steps / stairs)	☐ Excessive Noise	☐ Student interaction (non-aggression)
☐ Uncontrolled spill / release	☐ Inclement weather/natural occurrence	☐ Personal interaction (non-student)

Describe the event and the sequence of events that caused the incident, including unsafe acts, unsafe conditions or unsafe procedures:

Provide reasons here if any part of A1 Preliminary Report is not available within 24 hours

Prior similar injury or incident? ☐Yes ☐ No *If yes, when?*

IMMEDIATE ACTION(S) TAKEN TO PREVENT FURTHER HARM, LOSS OR RECURRENCE

Action	Person Responsible	Completion Date
		Enter date
		Enter date

Principal / Manager: *"I have reviewed the details of this report and discussed preventive actions with the employee. I have discussed and given the employee a qSD INJURY PACKAGE"*	☐ **Incident Debrief (Form 160-3) scheduled on** Enter date ***Required for** High or Med Risk*

Manager Name (please print):	**Manager Signature:**	**Date Form Completed by Manager:** Enter date

Incident Report & Investigation Report – A1 / A2

Form 160-1 v02 (Revision Date: 21Aug2026)

HSE Incident #	Incident No
Location	
Employee Name	

A2 Manager's Section – FULL INVESTIGATION REPORT – submit within 72 hour

REQUIRED for High or Med Risk **OPTIONAL** for Lower Risk

INDIRECT CAUSES (Unsafe Actions, Unsafe Conditions):

Events that created situations where direct causes of incidents exist - provide details in description

Check all that apply. *****UNSAFE ACTIONS*****

- ☐ distracted (eyes/mind not on task)
- ☐ failure to secure (closing, locking)
- ☐ failure to use/improper use of PPE
- ☐ failure to warn (sign, alarm)
- ☐ improper manual material handling (lifted improperly, twisted, overreached)
- ☐ improper loading or unloading
- ☐ removing/making safety device inoperable
- ☐ operating at unsafe speed (hurrying/rushing)
- ☐ operating equipment without authority/training
- ☐ servicing equipment in operation
- ☐ operating mobile equipment unsafely
- ☐ using defective equipment
- ☐ improper use of equipment
- ☐ standing / positioned in 'line of fire'
- ☐ improper posture/position for task
- ☐ failure to maintain equipment (e.g. not sharpening knife)
- ☐ bullying / harassing behaviour
- ☐ threatening or violent act
- ☐ failure to follow written work rules, procedures or instructions

Check all that apply. *****UNSAFE CONDITIONS*****

- ☐ congested or restricted area/activity
- ☐ exposed to excessive noise
- ☐ fire or explosion hazard
- ☐ high or low temperature (<0°C or >28 °C)
- ☐ slippery/icy conditions or surfaces
- ☐ radiation exposure (ionizing/non-ionizing)
- ☐ hazardous atmosphere (dust, gas, steam, smoke…)
- ☐ inadequate lighting/excessive
- ☐ inadequate PPE or attire
- ☐ inadequate ventilation
- ☐ poor housekeeping; disorder
- ☐ hazardous or improper storage or stacking of materials/product
- ☐ inadequate support/ assistance
- ☐ inadequate/missing tools and equipment (e.g. safety cutter, mesh glove, etc.)
- ☐ defective tools or equipment
- ☐ inadequate safety equipment/devices (glove, barriers, guards, e-stops)
- ☐ pinch point (gears, pulleys, belts, etc.)
- ☐ inadequate warning system (alarm, beepers, ammonia detection sensor)

Describe/explain it and how it caused it:

Personal and Job Factor(s) that contributed and if eliminated or modified could have helped to prevent the undesired outcome

Check all that apply *****PERSONAL FACTORS*****

- ☐ lack of awareness / knowledge / judgement
- ☐ lack of skill (initial instruction, practice, not coached)
- ☐ physical limitation (strength, size, reach)
- ☐ related pre-existing medical condition
- ☐ lack of team work, strained relationship with others
- ☐ unusual fatigue
- ☐ preoccupation or frustration
- ☐ complacency (routine tasks, many years in same job)
- ☐ improper motivation (peer pressure, save time/effort)
- ☐ abuse or misuse/misconduct (intentional or unintentional)

Check all that apply *****JOB FACTORS*****

- ☐ improper or inadequate equipment/tool (not maintained)
- ☐ inadequate engineering controls (hazard not eliminated, reduced to meet ergonomic standards, design specifications)
- ☐ inadequate leadership/coaching/feedback
- ☐ inadequate maintenance/inspection (preventative or reparative)
- ☐ inadequate or no orientation and onboarding
- ☐ inadequate training (knowledge of skill and ability to perform)
- ☐ unclear roles, responsibilities accountabilities
- ☐ lack of pre-operational checks for equipment/machine
- ☐ inadequate preparation or planning or lack of resources
- ☐ inadequate work instructions/procedures/student safety plan
- ☐ conformance / compliance with requirements not monitored
- ☐ excessive overtime
- ☐ not employee's regular job
- ☐ conflicting demands / priorities
- ☐ inadequate communication (within team, between shifts)
- ☐ no pre-start up review (new/changed methods, equipment)
- ☐ excessive wear and tear of PPE (e.g. worn soles on boots)

Describe/explain it and how it caused it:

Incident Report & Investigation Report – A1 / A2

Form 160-1 v02 (Revision Date: 21Aug2026)

HSE Incident #	Incident No
Location	
Employee Name	

MANAGEMENT SYSTEM (MS) CONTROL CAUSAL FACTORS – Check all that apply			
Indicate the Health and Safety MS elements as either: Inadequate Program (IP) or Non-Compliance (NC)			
1. Leadership and administration	1. ☐IP or ☐NC	10. Knowledge and skill training	10. ☐IP or ☐NC
2. Leadership training	2. ☐IP or ☐NC	11. Personal protective equipment	11. ☐IP or ☐NC
3. Planned inspections and maintenance	3. ☐IP or ☐NC	12. Health and hygiene (air/noise) control	12. ☐IP or ☐NC
4. Critical task analysis and procedures	4. ☐IP or ☐NC	13. Engineering and change-management	13. ☐IP or ☐NC
5. Accident/incident investigation	5. ☐IP or ☐NC	14. Personal communications	14. ☐IP or ☐NC
6. Task observation	6. ☐IP or ☐NC	15. Group communications	15. ☐IP or ☐NC
7. Emergency preparedness	7. ☐IP or ☐NC	16. Hiring and placement	16. ☐IP or ☐NC
8. Rules and work permits	8. ☐IP or ☐NC	17. Materials and services management	17. ☐IP or ☐NC
9. Student support service/processes	9. ☐IP or ☐NC	18. Other:	18. ☐IP or ☐NC

Describe/explain it and how it caused it or what was missing:

Conclusions / Other Comments or Notes:

CAPA No.	Corrective Action/Preventative Action (CAPA) to PREVENT Recurrence of Similar Incidents in Future	Person Responsible	Target Completion Date	Actual Completion Date
1			Enter date	Enter date
2			Enter date	Enter date
3			Enter date	Enter date
4			Enter date	Enter date
5			Enter date	Enter date

A2 Investigation Report - Finalized (required)			
Representative of	**Name**	**Title**	**Date**
Management			Enter date
Site JHSC Worker Rep			Enter date
Other			Enter date
A2 Review of Findings and CAPA – Acknowledgement (optional)			
Injured Employee			Enter date
Other			Enter date

PRINCIPAL / MANAGER: **Scan/Email completed A2 Investigation Report within 72 hours** to healthandsafety@sd47.bc.ca

REFERENCE: Examples of workplace violence in the education sector (other examples may exist)

The specific context of the situation and the knowledge of the individual involved in the action must always be considered. The worker must have reasonable cause to believe they are at risk of injury.

	WORKPLACE VIOLENCE REPORTING REQUIRED		BEHAVIOUR LOGGING POSSIBLE
Body part where the action originates	**Contact violence (harmful/injurious physical contact) attempted or actual**	**Non contact violence (verbal, written, gesture threat of contact violence)**	**Actions not typically considered Workplace violence***
Head region	Head butting, or biting a worker	Threats directed toward worker: verbal, gesture, or written, which give the worker reasonable cause to believe that the worker is at risk of contact violence including: comments that induce fear for the worker's physical safety, ganging up or stalking.	glaring, head banging – against object or person other than a worker, involuntary head movement causing harm to a worker, moaning and crying, name calling, not listening/non compliance, screaming, staring, spitting, licking, mucus/phlegm, swearing, threatening to self harm, yelling,
Upper body – arms and body	Worker contact by pushing, shoving, pulling/twisting, grabbing, scratching, punching, slapping, pinching, throwing , slamming against, checking, use of weapons or weaponized objects, inappropriate age touching.	Gesturing to punch, slap with credible ability to make contact, and cause injury, threats using weapons or weaponized objects	clearing flailing holding hands involuntary arm or body movements reaching toward rocking rubbing slamming objects smashing objects touching repeatedly twisting – their own body
Lower body (legs and feet)	Kicking, Stomping on someone, intentional tripping of a worker	Pursuing	Bolting Flailing involuntary leg movements Leaving area Stomping

*These items could be considered baseline behaviour or if not part of baseline behaviour could, under certain situations, be part of workplace violent actions.

Note: Sexual harassment falls under bullying and harassment. Follow the internal bullying and harassment procedures.

Source: *BCPSEA, OHS Resources and Tools, Workplace Violence Examples, Revision: 1.0, Date. 2021-06-02, p. 4, link: https://bcpsea.bc.ca/wp-content/uploads/2021/06/OHS-Workplace-Violence-Examples.pdf, accessed Apr 24, 20*

Incident Report Statement - Optional

AP 160-2 v02 (Revision Date: 21Aug2026)

HSE Incident #

INCIDENT INFORMATION (Injury or Event)		**Page 1**
Last name of injured worker (if applicable)	First name of injured worker (if applicable)	Date of event/onset: Enter date

NAME OF PERSON MAKING THIS STATEMENT	**Injured Worker ☐**	**Witness☐**
Last name:	First name:	Contact Information (phone/email):

STATEMENT - *explain your association with the incident and what you saw, know or experienced, or other pertinent information*

Click or tap here to enter text.

SIGNATURES: ***You are verifying that this statement accurately depicts the comments of the person making this statement***

Signature of person making statement		**Statement Date**	Enter date
Name of person recording statement (if different than above or N/Ap)		**Total # of Pages**	

This statement must be attached and submitted with the completed Investigation Form 160-1 for the same incident no.

Incident Report Statement - Optional

AP 160-2 v02 (Revision Date: 21Aug2026)

HSE Incident #

STATEMENT – continued *(this page may be duplicated as needed)*	**Page ___**
Click or tap here to enter text.	

Incident Debrief Meeting and Record Form

Form 160-3 v01 (Revision Date: 21Aug2026)

Where an incident of aggressive student behaviour or *significant student behaviour intervention* has occurred, there are basic components* of a post-incident protocol that must be recognized:

PROTOCOL/PROCESS

1. Staff/other injury assessment
2. Reassurance and follow-up for students
3. Communication protocol, if required
4. **Immediate staff debriefing -** *required for High and Med risk incidents, optional for Lower risk incidents*
5. Documentation – *Staff incident reports, student behavioural records or reports*
6. Follow-up debriefing / Check-in / Ongoing staff support

Key concepts in holding a debrief meeting (#4 in the above protocol):

- All behaviour incidents involving students place considerable stress on staff and students.
- Each individual responds in a way that is unique to that individual.
- Debriefing serves both as an immediate response and as a component in developing new prevention/intervention strategies.
- Immediately following the incident may not be the best time to objectively review the interventions that were used/attempted, depending on the emotional state of the staff. However, the debrief should occur as soon as possible.
- RECORD every debrief meeting using the attached MINUTE TEMPLATE and keep a copy with student records.
- Share the outcome with affected workers and provide opportunity for questions or clarification.

Guidelines for conducting a post-incident debriefing:

- Schedule as soon as possible following the incident (when staff are available).
- Include a facilitator, usually the principal or designate.
- Confidentiality is respected.
- Everyone participating should be instructed on the purpose and to avoid judgement and criticism of actions or emotions.
- Remind everyone to be open to individual and process improvements.
- Everyone involved should have the opportunity to provide their perspective of what happened and how they felt during and after the incident.
- Everyone involved in supporting the student should be informed about what is happening with the student involved, related to behaviour (i.e., follow-up actions to address behaviour and to mitigate future risk potential).
- Remind participants about the School Districts resources for counselling (e.g. Homewood Health, Employee Family Assistance Program).
- Recognize individual strengths and contributions.

Incident Debrief Meeting and Record Form

Form 160-3 v01 (Revision Date: 21Aug2026)

COVER PAGE

CONFIDENTIAL: To be kept with working student file ONLY (not G4).
DO NOT file STAFF incident report(s) with this record.

Meeting Schedule
Required for High and Med risk staff incidents. Optional for Lower risk staff incidents.

DATE of MEETING:	
NAME OF STUDENT:	
SCHOOL:	
REFERENCE (HSE Incident # / Other):	

Meeting Attendees
Must always include Principal and injured staff member. Other attendees at discretion of Principal.

Principal or Designate (Facilitator):	
Classroom Teacher(s):	
Educational Assistant(s):	
Inclusive Ed Teacher(s):	
Other Relevant Person(s) (Role):	

Post-Meeting Acknowledgement

Acknowledgement of workers involved with the incident or affected by outcomes from this meeting.
"I have been informed of the incident(s) that led to this meeting, the debrief findings and the action plans on the following pages. I have had an opportunity to ask questions, and I understand that I should seek clarification if I am uncertain about how to safely interact with this student in the future."

Worker's Name	Signature	Review Date

Action Items Completed / Closed

Followed up and Filed By (Print Name)	Signature	Date

Incident Debrief Meeting and Record Form

Form 160-3 v01 (Revision Date: 21Aug2026)

STUDENT INTERVENTIONS THAT OCCURRED: ✓ all that apply

❑ Disengagement	❑ Self-regulation break/space	❑ Hold & secure space	❑ First Aid
❑ Lock down	❑ Room evacuation	❑ RCMP	❑ Medical
Other (specify/notes):			

DISCUSS DETAILS OF INCIDENT and INTERVENTIONS (PRE, DURING, POST)

What were the antecedents to the behaviour? Was there a specific trigger?

What worked well? What didn't? How can the response or intervention be strengthened?

qathet SCHOOL DISTRICT

Incident Debrief Meeting and Record Form

Form 160-3 v01 (Revision Date: 21Aug2026)

Determine actions, including possible actions to reduce the likelihood and severity of future incidents:

	POSSIBLE ACTIONS	Y/N		POSSIBLE ACTIONS	Y/N
1	Injury report student		9	Follow-up with RCMP	
2	Follow up with parent/guardian		10	Follow-up/debrief with other staff who need to be aware	
3	Follow-up with student involved		11	Psychological / crisis support	
4	Follow-up with other students involved, as appropriate		12	Review/update the Risk Reduction Plan (Safety Plan)	
5	Review FBA / PBS / ABC		13	Add/remove/modify equipment (PPE/other)	
6	Review / update IEP		14	Create/update Individual Safe Work Instruction (ISWI)	
7	Physical intervention recorded		15	Training / Instruction	
8	Other:		16	Other:	

Specify Agreed Upon Actions and Details for Implementation: *Reference No. above for Yes Response*			
Ref No.	**Action**	**Person Who Will do Action**	**Target Date**

Communication Plan (Provide relevant information for workers involved in future interactions with the student)		
Action	**Person Who Will do Action**	**Target Date**

SAFETY: VIOLENCE IN THE WORKPLACE

Background

The District is committed to providing and maintaining a safe environment for its employees. This includes but is not limited to its responsibility to provide appropriate services and support to those employees within the system whose behaviors may threaten injury or cause injury to employees of the District.

The District believes that it is the responsibility of all employees, including administrators, to identify situations of risk so that appropriate planning for prevention, intervention and follow-up can be put in place.

The District's Safety Committee is to ensure that the procedures established under this Administrative Procedure apply to all operations within the District. This Committee will provide ongoing reports to the Superintendent.

All District employees have a right to work in an environment free from intimidation, threats or acts of violence. The Superintendent will develop procedures and guidelines in accordance with WCB Occupational Health and Safety Regulations to help minimize the risk associated with workplace violence.

Definition

Workplace violence: The attempted or actual exercise by any person of any physical force to cause injury to a worker, including any threatening statement or behaviors which gives a worker reasonable cause to believe that the worker is at risk of injury.

Procedures

1. Risks Identification
   - 1.1. Identification of situations of risk of violence is the responsibility of all District employees. They are to be immediately reported to the site Supervisor/Principal who will report the situation(s) to the Superintendent.
   - 1.2. Upon identification of risk, each site supervisor will ensure that a risk assessment and plan, specific to that workplace, has been formulated. The document will include the consideration of:
     - 1.2.1. Previous experience in that place of employment.
     - 1.2.2. Occupational experience in similar places of employment.
     - 1.2.3. The location and circumstances in which work will take place.

1.3. The results of the Risk Assessment will be reported to the District Safety Committee as well as to the Supervisor/Principal. If an urgent need for action is required, the Secretary-Treasurer will take all necessary steps to immediately reduce the risk.

2. Situation of Risk of Violence

2.1. Employees working with students with diverse needs are also to refer to **Administrative Procedure 354 – Physical Restraint and Seclusion of Students.**

2.2. In the case of risks involving students with -diverse needs the site supervisor will inform the school-based team. The school-based team will review the incident and adjust the I.E.P. and/or safety plan accordingly.

2.3. Once a risk has been identified, an action plan will be developed as soon as practical by the safety committee under the direction of the site Supervisor/Principal. Committee members will include:

2.3.1. Site Supervisor/Principal.

2.3.2. Employee at risk.

2.3.3. Support person for employee (employee at risk to designate).

2.3.4. Appropriate resource personnel as required.

2.4. The Action Plan will include but not be limited to the following:

2.4.1. Name(s) of person(s) creating the risk.

2.4.2. Name(s) of person(s) directly at risk.

2.4.3. A description of the behavior which is creating a risk.

2.4.4. A description of the expected behavior.

2.4.5. Efforts in the past, if any, to change behavior of the person(s) creating the risk.

2.4.6. Procedures/strategies to effect desired behavior and to eliminate or minimize risk to workers.

2.4.7. At risk personnel to be notified and provided with information related to the risk of violence from persons who have a history of violent behavior and with whom such personnel are likely to encounter in the course of their work.

2.5. Principals/Supervisors are responsible for filing all Action Plans at the work site with a copy forwarded to the District Safety Committee. The Committee will review the Action.

2.6. The site Supervisor/Principal is responsible for ensuring the Action Plans are implemented and that sources of financial support are identified, if needed to implement an Action Plan.

3. Informing Staff of Identified Risks

3.1. Where employees are at risk as a result of a reported incident, the Principal/Supervisor shall meet with affected staff to apprise them of the situation and to discuss:

3.1.1. Identity of person(s) who may display violent behaviors (also see clause 2.3).

3.1.2. Current action plans.

3.1.3. Reporting procedures.

4. Dealing with an ~~Emergency~~Incident

4.1. When an incident involving violence occurs, the first action of employees will be to secure the safety of students, themselves, and other staff.

4.2. In the event of a sudden potentially high-risk violent incident by a child or youth (not including students with diverse abilities and disabilities) occurring, the VTRA protocol will be enacted. (see **Administrative Procedure 358 – Violent Risk Threat Assessment**).

4.3. Employees shall use whatever means necessary to remove themselves from or to defuse the situation and shall then call for assistance using their best judgment, balancing the severity of the incident with the most appropriate response. Assistance may be obtained from:

4.3.1. Immediate Supervisor.

4.3.2. District staff.

4.3.3. Other employees.

4.3.4. Community agencies, such as: R.C.M.P., ambulance, fire department.

4.4. As soon as practical after an incident of violence that *does not* involve a worker, the Principal/Supervisor will complete a "Violent Incident Report" (Form 175-1) of the incident ~~for filing with the District Safety Committee~~.

4.5. Any worker who reports ~~an injury or adverse symptom resulting from~~ an incident of violence with or without injury ~~will be advised to consult a physician of the worker's choice - for treatment or referral and~~ will complete an "Employee Incident~~/Injury~~ Report" (Section A1 of Form ~~165~~160-1 and optional 160-2), which shall be investigated by the supervisor within ~~48~~ 24 hours.

4.6. The Principal/Supervisor will arrange for an ~~critical~~ incident debriefing session, using Form 160-3, for those directly involved and for those who express a need, including for all incidents reported as High Risk or Medium Risk on Form 160-1.

5. Employee Education

5.1. These workplace violence prevention procedures shall be included in new employee orientations and shall be discussed once each year by all employee groups under direction of the Supervisor/Principals.

Reference: Sections 20, 22, 65, 85 *School Act*

Adopted: March 1997
Reviewed: February 14, 2024
Revised: ~~June 12, 2024~~August 31, 2026

SAFETY: VIOLENCE IN THE WORKPLACE

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      1.2.3. The location and circumstances in which work will take place.

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2.6. The site Supervisor/Principal is responsible for ensuring the Action Plans are implemented and that sources of financial support are identified, if needed to implement an Action Plan.

3. Informing Staff of Identified Risks

3.1. Where employees are at risk as a result of a reported incident, the Principal/Supervisor shall meet with affected staff to apprise them of the situation and to discuss:

3.1.1. Identity of person(s) who may display violent behaviors (also see clause 2.3).

3.1.2. Current action plans.

3.1.3. Reporting procedures.

4. Dealing with an Incident

4.1. When an incident involving violence occurs, the first action of employees will be to secure the safety of students, themselves, and other staff.

4.2. In the event of a sudden potentially high-risk violent incident by a child or youth (not including students with diverse abilities and disabilities) occurring, the VTRA protocol will be enacted. (see **Administrative Procedure 358 – Violent Risk Threat Assessment**).

4.3. Employees shall use whatever means necessary to remove themselves from or to defuse the situation and shall then call for assistance using their best judgment, balancing the severity of the incident with the most appropriate response. Assistance may be obtained from:

4.3.1. Immediate Supervisor.

4.3.2. District staff.

4.3.3. Other employees.

4.3.4. Community agencies, such as: R.C.M.P., ambulance, fire department.

4.4. As soon as practical after an incident of violence that *does not* involve a worker, the Principal/Supervisor will complete a "Violent Incident Report" (Form 175-1) of the incident.

4.5. Any worker who reports an incident of violence with or without injury will complete an "Employee Incident Report" (Section A1 of Form 160-1 and optional 160-2), which shall be investigated by the supervisor within 24 hours.

4.6. The Principal/Supervisor will arrange for an incident debriefing session, using Form 160-3, for those directly involved and for those who express a need, including for all incidents reported as High Risk or Medium Risk on Form 160-1.

5. Employee Education

5.1. These workplace violence prevention procedures shall be included in new employee orientations and shall be discussed once each year by all employee groups under direction of the Supervisor/Principals.

Reference: Sections 20, 22, 65, 85 *School Act*

Adopted: March 1997
Reviewed: February 14, 2024
Revised: August 31, 2026

Form 175-1 (DRAFT Revision2)

qathet School District

Violent Incident Report

Instructions: Use this form if no workers were involved or affected. Use Form 160-1 if workers were involved.

Date of Incident: (mm/dd/yyyy)	**School Location of Incident:**	
Exact Location of Incident:		**Time of Incident:**
Person Affected by Threat/Violence		
Full Name:	**Address / Contact Information:**	
This person is a: ☐ Parent ☐ Student ☐ Other:		
Refer to *AP530 Insurance Management* for additional reporting requirements (if applicable)		
Description of Injury (if any):		
Type of Incident (Check appropriate): ☐ Physical Violence ☐ Threat of Violence ☐ Other:		
Action Taken: ☐ Administrator notified ☐ Safety Committee notified ☐ Parent/Guardian notified (if applicable) ☐ Police notified ☐ Have site staff been advised		
Person Making/Committing Threat/Violence		
Full Name:	**Address / Contact Information:**	
This person is a: ☐ Parent ☐ Student ☐ Other:		
If a student, refer to *AP358 Violent Threat Risk Assessment* for additional reporting and assessment requirements (if applicable)		
Describe Incident (attach additional page if necessary):		
Witnesses (if any):		
Completed By (Full Name, Title):		**Date:** (mm/dd/yyyy)

Submit the completed form to healthandsafety@sd47.bc.ca.

MEMORANDUM

Date: September 9, 2026
To: Board of Education
From: Paul McKenzie, Superintendent
Re: 2026/2027 Board Meeting Schedule

1.0 BACKGROUND

At the June Regular Meeting, the Board approved the Board Meeting Schedule for the 2026/2027 school year. Since that time, senior administration has identified a scheduling conflict with the Regular Meeting scheduled for November 25, 2026.

Staff are therefore proposing that the November Regular Meeting be rescheduled to November 18, 2026.

2.0 ADDITIONAL INFORMATION

In addition to the proposed meeting date change, staff are suggesting that the Board tentatively schedule an orientation session for the incoming Board for the afternoon of November 12, 2026.

This tentative date would provide an opportunity for the newly elected Board to participate in an initial orientation prior to its first Regular Meeting.

3.0 OPTIONS FOR ACTION

Option 1 – Approve the revisions to the 2026/2027 Board Meeting Schedule.

Option 2 – Make recommendations for further adjustments to the 2026/2027 Board Meeting Schedule.

4.0 STAFF RECOMMENDATION

THAT: The Board of Education approve the revisions to the 2026/2027 Board Meeting Schedule.

5.0 APPENDICES

(A) Revised 2026/2027 Board Meeting Schedule

2026-2027
Board Meeting Schedule

Current Board Schedule:
CotW - Second Wed (except Dec & Mar)
Reg/Closed - Fourth Wed (except Dec & Mar)

SEPT

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Sept 7 - Labour Day
Sept 9 - Committee of the Whole
Sept 23 - Regular / Closed Meetings
Sept 25 - Professional Day
Sept 30 - National Day for Truth
and Reconciliation

OCT

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Oct 12 - Thanksgiving
Oct 17 - Local School Election Voting Day
Oct 23 - Professional Day

There are no board meetings scheduled
due to Local School Elections

NOV

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Nov 4 - Inaugural Meeting of the Board
Nov 11 - Remembrance Day
Nov 18 - Regular / Closed Meetings
Nov 26-28 - BCSTA Trustee Academy

DEC

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Dec 9 - Regular / Closed Meetings
Dec 21 to 31 - Winter Break

JAN

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Jan 1 - Winter Break / New Year's Day
Jan 13 - Committee of the Whole
Jan 27 - Regular / Closed Meetings

FEB

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

Feb 10 - Committee of the Whole
Feb 12 - Professional Day
Feb 15 - Family Day
Feb 24 - Regular / Closed Meeting

MAR

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Mar 10 - Regular / Closed Meetings
Mar 15 to 25 - Spring Break
Mar 26 - Good Friday
Mar 29 - Easter Monday

APR

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Apr 14 - Committee of the Whole
Apr 15-17 - BCSTA Annual General Meeting
Apr 28 - Regular / Closed Meetings

MAY

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

May 12 - Committee of the Whole
May 21 - Professional Day
May 24 - Victoria Day
May 26 - Regular / Closed Meetings

JUN

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Jun 9 - Committee of the Whole
Jun234 - Regular / Closed Meeting
Jun 30 - Admin Day

Indigenous Focused Learning Day

SEPTEMBER 25th, 2026 for All Staff (Register Here)

Register today!

What's Happening?

- **Theme**: qʷagə ʔoɬƛ̓ʷ (Come In); **Location**: ƛ̓išosəm (Tla'amin); **Who**: All Staff
- **Why This Year is Unique**: We are being hosted by Tla'amin and the full day will be delivered by Tla'amin community members and knowledge keepers

History of the 6th Professional Learning Day in BC

- Grounded in reconciliation commitments (TRC Calls to Action, curriculum redesign, BC Tripartite Education Agreements, UNDRIP)
- Provincial commitment that at least one non-instructional day each year would be dedicated to Indigenous-focused professional learning in order to:
  - Focus on **Indigenous knowledge, histories, and perspectives**
  - Support **local First Nations relationships and learning priorities**
  - Deepen understanding of: land-based learning; language revitalization; culturally safe practice; systemic inequities and colonization

Jessica