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

REGULAR BOARD MEETING

4:00 pm, Wednesday, September 23, 2026
School Board Office

A G E N D A

Notice of Recording: This meeting is being recorded and will be archived on the qathet School District website for public viewing.

LAND ACKNOWLEDGEMENT

PRESENTATIONS:
2025/2026 Audited Financial Statements – MNP Audit Team

QUESTION PERIOD

CHAIRPERSON'S REMARKS

1. **ADOPTION OF AGENDA**
MOTION: "THAT the Regular meeting agenda of September 23, 2026, be adopted as circulated."

2. **ADOPTION OF MINUTES**
MOTION: "THAT the Regular meeting minutes of June 24, 2026, be adopted as circulated."

3. **REPORT OF CLOSED MEETINGS**
3.a) June 24, 2026 – The Board met in-camera to discuss items which include property and personnel.

4. **INCOMING CORRESPONDENCE**
4.a) Ministry of Attorney General - Response to Advocacy Regarding Time Change

MOTION: "THAT the correspondence listed in item 4.a) be received."

5. **OUTGOING CORRESPONDENCE**
5.a) Kubota, M. - Letter of Appreciation
5.b) Prichard, H. and Terra Centric Staff - Letter of Appreciation

6. **SUPERINTENDENT OF SCHOOLS' REPORT**
6.a) School Opening Report for September 2026
- Appendix A – Summer Work Report
- Appendix B – School Opening Presentation

6.b) Enhancing Student Learning (ESL) Report
- Appendix A – Draft Annual Enhancing Student Learning Report 2026
- Appendix B – Annual Enhancing Student Learning Report Presentation

MOTION: "THAT Board of Education receive and approve the Annual Enhancing Student Learning Report 2025, as presented at the September 23, 2026, Public Board Meeting."

6.c) Suspension, Exclusion, and Seclusion Report – September 2, 2025, to June 30, 2026

MOTION: "THAT the Superintendent of Schools' Report be received as presented."

7. SECRETARY-TREASURER'S REPORT

7.a) N/A

8. COMMITTEE REPORTS

Recommended Motions arising from the Committee of the Whole of September 09, 2026

8.a) Approval of the 2025/2026 Audited Financial Statements
- Appendix A – Audited Financial Statements
- Appendix B – Financial Statement Discussion & Analysis Report

MOTION: "TO approve the operating surplus restrictions of $634,530 and the Local Capital restriction of $125,000 as detailed in NOTE 18 of the financial statements for the year ended June 30, 2026."

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

8.b) Approval of the 2027/2028 Minor Capital Plan
- Appendix A – Minor Capital Plan
- Appendix B – Minor Capital Plan Resolution

MOTION: "THAT the Board of Education approve the submission of the Minor Capital Plan."

8.c) Revised 2026/2027 Board Meeting Calendar

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

9. OTHER BUSINESS

9.a) Quarterly Review of Board Work Plan

9.b) AP 424 Teacher Conversion Rescission
- Appendix A – AP 424 Teacher Conversion (to be rescinded)

QUESTION PERIOD

MEDIA QUESTION PERIOD

ADJOURNMENT

MOTION: "THAT the Regular Meeting of September 23, 2026, be adjourned."

SH/attachments

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

REGULAR BOARD MEETING

4:00 pm, Wednesday, June 24, 2026
School Board Office

MINUTES

Present:	Jaclyn Miller, Gretchen Conti, Dale Lawson, Maureen Mason
Also in attendance:	Paul McKenzie (Superintendent), Steve Hopkins (Secretary-Treasurer)
Regrets:	Kirsten Van't Schip

The meeting was called to order at 4:04 pm by Chairperson J. Miller

LAND ACKNOWLEDGEMENT

PRESENTATIONS

Kindergarten Transition – M. Kubota

Ms. Kubota shared her family's positive experience with her child's transition to kindergarten at James Thomson Elementary, expressing sincere gratitude to the staff who supported her child throughout the year. She described the significant challenges her child initially experienced and the thoughtful, collaborative approach taken by the principal, counsellor, teachers, and support staff to help build confidence, a sense of belonging, and a love of school. Ms. Kubota emphasized the importance of positive early school experiences and recognized the dedication, compassion, and teamwork of frontline staff, noting that the success of her child's transition was a direct result of their care and commitment. She thanked the Board for the opportunity to publicly acknowledge the outstanding work of district staff.

Grade 7 Camps at Outdoor Learning Centre – H. Pritchard

Mr. Pritchard and staff from Terra Centric presented an overview of the Grade 7 Camp program at the Outdoor Learning Centre, highlighting its role in supporting students' transition from elementary to secondary school. Now in its 21st year, the program focuses on teamwork, communication, problem-solving, leadership, and belonging through outdoor education, arts, and experiential learning. Presenters shared positive feedback from teachers and students, noting improvements in student confidence, connection, and collaboration, as well as increased attendance over the previous year. They emphasized the value of providing students with opportunities to disconnect from technology, build relationships across schools prior to transitioning to Brooks Secondary, and experience success in a supportive, inclusive environment. Former participants who now serve as camp leaders reflected on the lasting impact the program had on their personal growth and career paths. In response to a trustee question, presenters indicated there is potential to expand the program in the future, including exploring additional experiences for Grade 8 students or extending the Grade 7 camp model.

Capital Project Quarterly Update Edgehill Elementary School – J. Formosa
Mr. Formosa provided a final construction update on the Edgehill Elementary School addition project in advance of its opening. He shared progress photos and reported that exterior envelope work and concrete finishing are nearing completion, while interior millwork, LED lighting, classroom furnishings, and teacher workstations have been installed. He also highlighted several summer projects, including the completion of the new spindle, and the installation of a 35 kWh solar array that will complement the school's heat pump system, reducing energy consumption and greenhouse gas emissions. In response to a trustee question regarding construction waste, Mr. Formosa outlined efforts to retain and repurpose existing furnishings where feasible, noting that the portable classrooms will be demolished as relocation costs outweigh the benefits. Trustees expressed their appreciation to Edgehill staff and students for their patience throughout construction, and thanked Mr. Formosa and Unitech for their work on the project.

QUESTION PERIOD
There were no questions.

CHAIRPERSON'S REMARKS
"As this is our final Board meeting of the 2025–2026 school year, I've been reflecting on a moment from earlier this month at the Brooks Secondary graduation ceremony.

Watching graduates cross the stage is always moving. It is a celebration of years of learning, growth, perseverance, and support from families, friends, teachers, and staff. But it is also a reminder that education is, at its heart, about helping young people prepare for what comes next.

June is a season of endings and beginnings. Students are wrapping up another school year, staff are preparing classrooms for summer, and families are marking important milestones. For our graduating Class of 2026, this moment represents the closing of one chapter and the start of another.

Our graduates leave our schools with knowledge and skills, but also with experiences that have shaped who they are. They have demonstrated resilience, determination, creativity, and kindness. Whether their next step is post-secondary education, trades training, employment, travel, or service to their communities, we are confident they will continue to make meaningful contributions wherever life takes them.

On behalf of the Board of Education, congratulations to the graduating Class of 2026. We are incredibly proud of all that you have accomplished and excited for all that lies ahead.

June is also a time of important recognition. This month we celebrate Pride Month and reaffirm our commitment to creating schools where everyone feels welcome, valued, and respected. We also recognize National Indigenous History Month and National Indigenous Peoples Day on June 21, an opportunity to celebrate the cultures, histories, and contributions of First Nations, Inuit, and Métis Peoples while continuing our shared journey of learning and reconciliation. Last week, grade 6 and 7 students from across the district gathered in ṫiׅšosəm to celebrate the occasion with prairie teachings, Inuit games, a choir performance and more.

As the school year comes to a close, I would like to extend sincere thanks to all staff across the qathet School District. To our teachers, support staff, administrators, custodians, maintenance and operations teams, bus drivers, office staff, and district staff: thank you. Your care, professionalism, and commitment make a difference in the lives of students every day.

Finally, I would like to note that this fall will bring another important milestone for public education in our community: the School Trustee Election. On October 17, residents will elect five Trustees to serve our district for the next four years. Serving as a Trustee is a meaningful way to contribute to the future of public education, and we encourage anyone interested to learn more about the role. Information about an upcoming candidate information session will be shared in the coming months.

As we conclude another successful school year, thank you to everyone who helps make our schools vibrant places of learning, belonging, and opportunity. I wish all students, staff, and families a safe, restful, and well-deserved summer."

1. ADOPTION OF AGENDA

MOVED: **D. LAWSON**

SECONDED: **M. MASON**

THAT the Regular meeting agenda of June 24, 2026, be adopted as circulated.

STATUS: **CARRIED**

2. ADOPTION OF MINUTES

MOVED: **D. LAWSON**

SECONDED: **G. CONTI**

THAT the Regular meeting minutes of May 27, 2026, be adopted as circulated.

STATUS: **CARRIED**

3. REPORT OF CLOSED MEETINGS

3.a) May 27, 2026 – The Board met in-camera to discuss items which include property and personnel.

4. INCOMING CORRESPONDENCE

4.a) IEC Delegation to Board

4.b) Ombudsperson Quarterly Report

MOVED: **D. LAWSON**

SECONDED: **M. MASON**

THAT the correspondence listed in item 4.a) to 4.b) be received.

STATUS: **CARRIED**

5. OUTGOING CORRESPONDENCE

5.a) Board to Premier Eby - Permanent Standard Time and Student Safety (draft)

Trustees reviewed the draft advocacy letter to Premier Eby. With no further changes proposed, the Board approved the letter for sending.

6. SUPERINTENDENT OF SCHOOLS' REPORT

6.a) Superintendent Year in Review (oral)

Superintendent McKenzie reflected on his first year in the district, sharing observations and lessons learned through time spent in schools, classrooms, and conversations with students, staff, and families. He emphasized the importance of listening to student voice, fostering belonging, and recognizing the impact that caring relationships have on student success. The presentation highlighted the district's commitment to supporting the whole child, strengthening connections with the Tla'amin Nation, and ensuring that learning is grounded in meaningful relationships and community. Superintendent McKenzie concluded by expressing appreciation for the collective efforts of staff, families, trustees, and community partners in creating the conditions that enable every student to thrive.

6.b) School Calendar & Feedback

Superintendent McKenzie summarized the feedback received during the public consultation on the draft school calendar, noting that only a small number of responses were received. Feedback included requests to separate Spring Break from the Easter long weekend and to align the calendar with neighbouring districts, while CUPE suggested including annual early dismissal and parent-teacher conference dates. Staff recommended retaining the proposed calendar structure, noting that it aligns with neighbouring districts and the District's longstanding practice of scheduling Spring Break during the last two weeks of March. Operational dates such as early dismissals and conference schedules will continue to be added to the annual school calendar once finalized.

MOVED: **D. LAWSON**

SECONDED: **G. CONTI**

THAT the 2028-2029 School Calendar be approved.

STATUS: **CARRIED**

6.c) Suspension, Exclusion, and Seclusion Report – September 2, 2025, to May 31, 2026

The report was provided for information.

MOVED: **G. CONTI**

SECONDED: **D. LAWSON**

THAT the Superintendent of Schools' Report be received as presented.

STATUS: **CARRIED**

7. SECRETARY-TREASURER'S REPORT

7.a) Major Capital Projects

Secretary-Treasurer Hopkins presented the proposed 2027/2028 Capital Plan for submission to the Ministry of Education and Child Care. The plan identifies seismic upgrade projects for Texada Elementary School and James Thomson School as the District's major capital priorities, while also outlining proposed minor capital projects for future submission, including mechanical and ventilation upgrades, carbon reduction initiatives, school bus replacement, solar infrastructure, and playground renewal. Secretary-Treasurer Hopkins noted that the major capital submission is due June 30, with the remaining capital priorities to return to the Board for approval in September.

MOVED: **D. LAWSON**

SECONDED: **M. MASON**

THAT The Board of Education approve the submission of the Major Capital Plan as presented.

STATUS: **CARRIED**

8. COMMITTEE REPORTS

8.a) Committee of the Whole Report for June 10, 2026 - Recommended motions arising:

8.a.i) 2026–2027 Annual Budget

MOVED: **D. LAWSON**

SECONDED: **G. CONTI**

THAT the 2026-2027 Annual Board Budget be adopted and approved for submission to the Ministry of Education and Childcare.

STATUS: **CARRIED**

8.a.ii) 2026-2027 Board Meeting Calendar

MOVED: **G. CONTI**

SECONDED: **M. MASON**

TO approve the 2026-2027 Board Meeting Calendar.

STATUS: **CARRIED**

8.a.iii) 2026-2027 Board Annual Work Plan

Secretary-Treasurer Hopkins reported on revisions made to the draft 2026–2027 Board Annual Work Plan since the Committee of the Whole meeting. Updates included moving several items from October, adding trustee orientation activities to November, and incorporating the annual meeting with the Indigenous Education Council into the annual schedule. Additional formatting and removal of duplicates will be completed before the work plan is posted.

MOVED: **G. CONTI**

SECONDED: **D. LAWSON**

TO approve the 2026-2027 Board Annual Work Plan.

STATUS: **CARRIED**

9. OTHER BUSINESS

9.a) Policy 16 – Indemnity By-law

Secretary-Treasurer Hopkins advised that the draft Indemnity By-law had been updated to incorporate trustee feedback received at the previous meeting, along with minor revisions recommended by legal counsel. The revised by-law was presented for Board consideration.

MOVED: **D. LAWSON**

SECONDED: **M. MASON**

THAT the Board approve the revisions to Policy 16 – Indemnity By-law.

STATUS: **CARRIED**

9.b) Superintendent Evaluation

Trustees reviewed the revised Superintendent Evaluation policy. The revisions included updates to Appendix A and the removal of Appendices B and C to streamline the evaluation process.

MOVED: **D. LAWSON**

SECONDED: **M. MASON**

THAT the Board approve the revised Policy 12 – Appendix A: Superintendent Evaluation, and rescind Policy 12 – Appendices B and C.

STATUS: **CARRIED**

9.c) Trustee Elections Bylaw

Secretary-Treasurer Hopkins advised that, following discussions with the City of Powell River, additional revisions to the Trustee Elections Bylaw are required to ensure the bylaw appropriately delegates election responsibilities for areas outside the City of Powell River to the qathet Regional District.

MOVED: **GC**

SECONDED: **MM**

THAT the Board approve the revisions to Policy 7 = Appendix A: Trustee Election Bylaw.

STATUS: **CARRIED**

QUESTION PERIOD

There were no questions.

MEDIA QUESTION PERIOD

There was no media present.

<u>ADJOURNMENT</u>

MOVED: **D. LAWSON**

THAT the Regular Meeting of June 24, 2026 be adjourned.

STATUS: **CARRIED**

The meeting adjourned at 5:30 pm.

J. Miller	S. Hopkins
Chairperson	Secretary-Treasurer

SH/attachment

Erica Reimer

From: AG Justice Services AG:EX <AGJUSERV@gov.bc.ca>
Sent: July 23, 2026 1:15 PM
To: Erica Reimer
Subject: 704284 - Miller

Jaclyn Miller
Email: Erica.Reimer@sd47.bc.ca

Dear Jaclyn Miller:

Thank you for your June 24, 2026 letter to Premier David Eby, about the recent adoption of permanent Daylight Saving Time (DST) in British Columbia. Your email was forwarded to our office for a reply.

On March 2, 2026, the government announced a permanent change to the way we observe time in British Columbia. On March 8, 2026, when the clocks "sprang forward", British Columbians moved to a single, year-round time system. This means the province no longer shifts clocks twice a year. Instead, we will observe a consistent, fixed time going forward, called "Pacific Time". Pacific Time aligns with what has traditionally been known as DST.

While individuals may have different opinions about adopting DST or Standard Time, scientific studies have found the twice-yearly change carries higher health risks than observing one time system year-round. This change reflects the strong preference expressed by a majority of British Columbians and aims to reduce disruptions caused by seasonal time changes.

This decision follows a survey conducted in 2019, where more than 223,000 British Columbians participated, and an overwhelming 93% indicated their desire to adopt permanent DST. As a result, beginning in November, British Columbians will no longer lose an hour to the seasonal time change, will gain an extra hour of evening daylight in the winter, and will instead maintain a consistent schedule year-round.

The government is now working on the implementation of Pacific Time. Over the next eight months, government will work with public agencies, industry partners, and federal counterparts to ensure the transition proceeds smoothly. This includes supporting updates to digital systems, scheduling tools, and other services that rely on time-zone data.

Starting this work now will ensure that everyone has ample time to prepare before the usual fall time-change period arrives. We are committed to providing regular and ongoing public updates during implementation to identify and address any emerging issues.

We hope this information is helpful to you. Thank you again for writing.

Justice Services Branch
Ministry of Attorney General

qathet
School District

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

September 1, 2026

Meriko Kubota

Delivered via Email

Dear Ms. Kubota,

On behalf of the Board of Education, please accept our apologies for the delay in sending our thanks following your presentation at our June 24 meeting.

We greatly appreciated hearing about your family's experience with your child's transition to kindergarten at James Thomson Elementary and your thoughtful recognition of the staff who supported your child throughout the year. Your story was a meaningful example of the kind of caring, inclusive learning environment we strive to create for every student, and strongly reflects our Strategic Plan commitments to an Ethic of Learning and Self-Determination.

As we begin the 2026–27 school year and welcome a new group of children and families into our schools, your presentation is a timely reminder of just how important those first experiences of school can be in building confidence, belonging, and a love of learning.

Thank you again for taking the time to share your experience with the Board and to recognize the care and commitment of our staff. We wish you and your family all the best for the 2026-27 school year!

Yours truly,

J Miller

Jaclyn Miller
Chairperson
Board of Education
qathet School District

qathet
School District

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

August 26, 2026

Hugh Pritchard
Terra Centric Team

Delivered via Email

Dear Mr. Pritchard and the Terra Centric Team,

As we begin the 2026–27 school year, the Board wanted to take the opportunity to follow up and thank you for joining us at our June 24 meeting to share an update on the Grade 7 Camp program at the Outdoor Learning Centre.

We appreciated hearing about the continued impact of this long-standing program and the important role it plays in helping students build confidence, relationships, leadership skills, and a sense of belonging as they prepare for secondary school. We especially enjoyed hearing from former participants who have returned as camp leaders and learning about the lasting impact the experience has had on them.

The enthusiasm and energy your team brought to the presentation was wonderful to see and clearly reflected the care and commitment you bring to the program. It was evident how much you value creating meaningful experiences for students and how proud you are of what the program has become over its many years.

As another group of students begins their Grade 7 year, we look forward to seeing the program continue to provide opportunities for students from across the District to connect, take on new challenges, and learn together.

Thank you again for all that you bring to this experience for our students. We wish you and the team another successful and rewarding year ahead.

Yours truly,

J Miller

Jaclyn Miller
Chairperson
Board of Education
qathet School District

MEMORANDUM

Date: September 23, 2026
To: Board of Education of qathet School District
From: Paul McKenzie, Superintendent
Re: School Opening Report

1.0 BACKGROUND

This annual report covers the period of June 30, 2026, to September 23, 2026 (unless otherwise noted).

2.0 SUPERINTENDENT'S COMMENTS

The start of a new school year is an exciting time, and I am both proud and grateful for the collective efforts of our staff and administrators in ensuring an outstanding opening to our 2026-27 school year! I would be remiss if I did not acknowledge our facilities leadership team for the tremendous efforts on the numerous summer initiatives undertaken across the district. This gratitude extends to our maintenance crews, custodial staff, and transportation department for all of the behind-the-scenes work to ensure that our schools were ready for opening day.

Over the summer, to provide continuity of learning and additional support for secondary students who would benefit from further instruction in core academic areas, the District once again offered summer learning opportunities. The three-week secondary program, held at Brooks Secondary School, served 17 students and was staffed by three teachers with support from clerical staff. In addition, a three-week elementary summer learning program was offered at Tla'amin Cousins' House and was supported by two teachers and two educational assistants.

Learning over the summer extended to our Leadership Team as well. In preparation for the year ahead, the team met for a full day learning 'advance' with educator and school leader Kristi Blakeway in a session entitled 'Open Doors: Our Students, Our Schools, Our Stories, a Compassionate Systems approach to professional learning focused on leadership, relationships, and building strong school communities. As well, on September 15th, the administrative team also participated in professional learning with Dr. Una Malcolm, CEO of Dyslexia Canada, who focused on multi-tiered systems of support, including the role of strong universal classroom practices, early identification, and targeted intervention in supporting student success. Dr. Malcolm also facilitated sessions throughout the week for district leaders, all elementary teachers, Grade 8 and 9 teachers, and Inclusive Education teachers, with a focus on literacy and multi-tiered systems of support. She also provided two literacy-focused sessions for parents, which were well received.

In this same theme, and with the later start to the school year, it was important to quickly establish our new system of supports. Our newly formed Targeted Student Success Teacher (TSST) Team and Tier 1 Instructional Coaches have truly hit the ground running. Each TSST and Instructional Coach has been paired and assigned to term-based placements across two schools, supporting a coordinated approach to strengthening classroom instruction and providing targeted support for students.

Despite being only six days into the school year, (at the time of the writing of this report) the teams have already completed DIBELS screening assessments for all Kindergarten to Grade 7 students across the District. This early assessment information will help schools identify areas of strength and need and inform the next steps in supporting student learning.

The next phase of the teams' work will involve collaborating closely with schools to review assessment information, identify areas of strength and need, and determine appropriate instructional strategies and targeted interventions to support our most vulnerable learners.

Alongside this learning, our senior team spent considerable time preparing for the year ahead, including finalizing the annual Framework for Enhancing Student Learning report, which is included in the September Superintendent's Report, and developing our 2026-27 Operational Plans, which will be submitted for information to the newly elected Board in November. Over the summer, our IT Department and Learning Services team also continued work with Softlanding on the integration of a data management warehouse for our District. This platform will strengthen our ability to access, integrate, analyze, and use information from various data sources to inform decision-making and inspire curiosity about student learning and well-being across the district. It will also strengthen our support for student learning, school inquiry-based planning, operational planning aligned with our Strategic Plan, and reporting to the Board and Ministry.

Another area of continued focus is the responsible use of artificial intelligence in teaching, learning, and district operations. We continue to explore opportunities presented by emerging AI tools while ensuring appropriate attention to privacy and organizational risk. As new tools and applications are considered, staff are expected to follow district guidelines, FIPPA requirements, and established privacy processes prior to implementation. This includes completing a Privacy Scan and, where required, a Privacy Impact Assessment or Supplemental Review, with particular attention to the collection, use, storage, and location of student, employee, and other confidential information.

With the upcoming trustee election, the District has also been supporting prospective candidates and preparing for the transition to a new Board. On September 2, we hosted a well-attended candidate information session using materials developed through the Board Development Planning Ad Hoc Committee. The session provided individuals considering running for trustee with information about the role and responsibilities of trustees, Board governance, and the work of the District. Looking ahead, DPAC, with support from the qathet Teachers' Association and CUPE, is planning an all-candidates session, which is scheduled for October 5.

Looking ahead, one of our most significant upcoming learning opportunities will take place on September 25, when all qathet School District staff will participate in an Indigenous Focused Learning Day hosted by Tla'amin Nation in ṫïšosəm. The day is grounded in the expression qʷagə ʔołṫxʷ, meaning you're invited or come in, reflecting Tla'amin Nation's invitation for District staff to learn together in community. The day will provide an opportunity for staff across all roles to deepen their understanding of Tla'amin history, language, knowledge, territory, and contemporary community life, while strengthening relationships between the District and Nation. Staff will participate in a community tour, shared learning, and a choice of sessions led by Tla'amin knowledge keepers, community members, and partners. Learning opportunities will explore local history and territory, ʔayʔajuθəm language and place names, Tla'amin approaches to supporting children and families, storytelling and mathematics, community-developed curriculum resources, and truth and reconciliation through film and dialogue. The day reflects the District's ongoing commitment to learning alongside Tla'amin Nation and to strengthening culturally responsive, place-based practices that support the experiences and outcomes of Indigenous students.

In closing, we enter this year with a strong focus on student learning and well-being, supported by new instructional initiatives, professional learning, and strengthened systems of support. I am both proud and grateful for the collective efforts of our staff and administrators in ensuring an outstanding opening to our 2026-27 school year. This collective energy serves as a reminder that student success and well-being is built through the contributions of many people working together. I am excited about the opportunities ahead and confident that, as a community, we will continue to create caring, inclusive, and successful learning environments for all students.

3.0 INFORMATION STATEMENTS

District Enrolment Trends

ENROLLMENT MyEd DATA - SEPTEMBER, 2026 COMPARED TO SEPTEMBER, 2025											
Data below is September, 2026 MyEd Data											
School	**K**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**TOTAL Headcount Sept 16, 2026 (MyEd Data)**	**TOTAL Headcount Sept, 2025 (MyED data)**	**Head count +/- from 2025-2026**
Edgehill Elementary	20	21	34	24	31	25	37	25	216	215	1
Henderson Elementary	14	16	13	21	11	18	11	26	130	125	5
James Thomson Elementary	23	24	27	35	24	44	27	33	237	261	-24
Kelly Creek Elementary	16	14	17	25	15	28	21	26	162	174	-12
Texada Elementary	2	3	2	7	11	2	4	5	36	36	0
Westview Elementary	32	36	34	43	53	32	48	51	329	359	-30
Sub Total:	**107**	**114**	**127**	**155**	**145**	**149**	**148**	**166**	**1111**	**1170**	**-59**

As of September 16, 2026, 1,111 students are registered in our elementary schools, representing a decrease of 59 students when compared to the September 30th snapshot from the prior year. At Brooks Secondary School, 948 students are currently enrolled, an increase of approximately 22 students from last year's September 30th snapshot. It is important to note that this number will be in flux as we approach our 1701 count date for the end of September. These numbers do not include International or Alternate Education students.

Alternative Education/Westview Learning Centre

Westview Learning Centre begins the school year with 16 students enrolled, the majority of whom are in Grades 11 and 12. This represents a decrease of four students compared with September 2025 enrolment.

Partners in Education/Online Learning

In our Provincial Online Learning School, PIE, we have 1399 students currently enrolled, or in the process of registering, in our K-12 online programs across British Columbia. Of the 1399 registered, 1129.5 are currently eligible for FTE. This number does fluctuate between September and June as students become active in their courses or educational programs and move in and out of other schools or other Boards or Authorities. Online schools allow students to be educated, in part or whole, at sites outside of brick-and-mortar school locations. In-person opportunities are also available at most PIE locations across the province to augment online learning activities.

International Education Program

International Education continues to grow, with 82 students enrolled at Brooks Secondary as of September 8, 2026, compared with 77 last year, 65 in 2024/25 and 46 in 2023/24. This year's enrolment includes 10 returning and 72 new students participating in 10-month, five-month and three-month programs. Students represent eight countries, with the largest groups coming from Germany and Brazil. Based on current applications and interest, the District anticipates welcoming approximately 30 additional international students during the school year.

Inclusive Education Program

The EA staffing meeting was held on June 26 to support the placement of educational assistants prior to the start of the school year. A small number of positions continue to be posted as a result of leaves and staff movement between sites.

Kindergarten transition meetings were held in May and June to support incoming students and help schools plan for individual needs based on information from preschools, families and community support providers. This process also helps connect students with appropriate school-based supports, including speech-language pathology, physiotherapy and educational assistant support, prior to school entry.

Schools continue to identify students with disabilities or diverse abilities who have recently enrolled or were assessed over the summer. Early information suggests that the overall number of designated students is close to spring projections. Following the September 1701 data collection, school and district teams will review finalized information and identify any additional support needs.

Route 10 has been operating since the first day of school and currently transports 14 students to three school sites. The bus also supports student participation in therapeutic riding and provides accessible transportation for field trips and other learning opportunities.

Dual Credit Program

Dual Credit participation has shown a commendable increate this year, with 87 students enrolled compared with 73 last year. This includes 22 students participating in trades programs, up from 20 last year, and 26 students enrolled in health and child care programs, compared with 25 last year. A further 39 students are enrolled in dual credit courses through the District's post-secondary institution partners, an increase from 28 students last year.

Of particular note, the Board/Authority Authorized (BAA) course Care Economy Career Sampler, approved by the Board last school year, has generated significant student interest and will be offered in Semester 2. The course provides students with an opportunity to explore career pathways within the care economy and complements the District's growing range of dual credit and career education opportunities.

Indigenous Education

Our school district serves nearly 350 students with Indigenous ancestry in our schools and another 144 through our online learning school. Indigenous students in our district make up approximately 14% of our total student population and they represent over 30 different First Nations and Metis communities across Canada. The District also serves six Inuit students.

The Indigenous Education Council (IEC) continues its work in alignment with Ministry requirements and the District's ongoing commitment to relationship-building. Tla'amin leadership has appointed the IEC Chair and approved the Vice-Chair, with an additional Tla'amin representative still to be appointed following a vacancy. Four regular IEC meetings are scheduled for the coming school year, along with plans for a retreat involving the IEC and incoming Board of Education.

Food Program

The District's school food program continues to grow, supported by ongoing National School Food Program and Feeding Futures funding, along with valuable contributions from community partners. The centralized food program pilot has expanded to Westview Elementary, bringing the total to four schools receiving daily prepared meals and weekly grocery items, while the Kelly Creek Community School Association continues to provide meals for Kelly Creek students. Planning is underway to extend food service to Texada Elementary, Brooks Secondary, and Oceanview Learning Centre, as well as to introduce a breakfast menu. A new internal online ordering system developed by IT is helping streamline school orders and distribution. The program also continues to build relationships with local and BC food producers and expand food literacy opportunities that connect food, learning, growing, and local food systems.

Child Care Program

Several enhancements have been made to District-operated child care programs for 2026/27. Just B4 Preschool now operates five days per week, while the Edgehill Seamless Day Kindergarten program has been discontinued. To maintain available child care spaces for families, Edgehill Before and After School Care has expanded eligibility to include kindergarten-aged children. Program operating hours have also been expanded, with before-school care beginning at 7:15 a.m. and after-school care extending until 5:15 p.m. at all locations.

Additional staffing has been added to support program quality and capacity. Each after-school program now includes dedicated planning and preparation time for one staff member and an additional staff member to support programming and reduce child-to-staff ratios. The District also operated a 27-space summer childcare program in July and will offer a one-week Spring Break childcare program for families. These changes are intended to expand access for families, enhance program quality, and improve supervision and support for children.

Human Resources

As of September 16, 2026 all teaching vacancies have been filled. Recruitment remains ongoing for a small number of support staff positions created through leaves and operational requirements, as well as an external posting for a school counsellor. The District continues to expand its casual employee call-out lists and monitor enrolment to determine whether any staffing adjustments are required to meet class size, composition, and support needs.

The District is pleased to welcome a new Facilities Manager, Keith McMillan, who will join the District in October and provide leadership for facilities operations, maintenance planning, and capital projects. In addition, responsibility for Transportation Services has been added to the portfolio of the District's Health and Safety Manager. Combining these responsibilities supports a coordinated approach to employee and student safety, regulatory compliance, risk management, and operational oversight.

As of September 16, 2026, the district employs 361.75 FTE regular staff (405 by headcount), consisting of:

- 9.50 FTE District-level Senior Administration
- 14.60 FTE Exempt Staff
- 16.00 FTE Administrators (Principals/Vice-Principals)
- 162.98 FTE Teachers
- 158.67 FTE Support Staff

Student Success and Instructional Support Initiatives

As part of the District's ongoing commitment to improving student achievement and strengthening inclusive classroom practices, six new teacher positions have been created for the 2026/27 school year.

Three Targeted Student Success Teacher (TSST) positions have been established to provide targeted support for students requiring additional assistance to engage successfully with the BC Curriculum. These teachers work collaboratively with classroom teachers, Inclusive Education staff, and school teams to deliver interventions, coordinate supports, and use assessment information to help students achieve success in literacy, numeracy, executive functioning, and other key learning areas.

In addition, three Tier 1 Instructional Coach positions have been created to support classroom instruction across the district. These coaches work alongside teachers to strengthen instructional practices, support the effective use of assessment data, facilitate professional learning, and build collective capacity within schools.

Together, these new positions represent a significant investment in early intervention, instructional excellence, and student success by strengthening both direct student supports and classroom instructional practices.

Financial

The external auditors were on site during the week of August 24 and have since concluded their year-end review of the District's financial statements. The District's fiscal, accounting, and control processes were once again found to be comprehensive and appropriate, resulting in a clean audit.

Transportation

Transportation procedures were updated for the start of the 2026/27 school year, with bus passes now required for all registered riders. Following the initial distribution of passes prior to school opening, schools are supporting the administration of temporary passes for registered students who have forgotten or lost their pass, while replacement passes are coordinated through the Transportation Department. These procedures are intended to support accurate ridership information and help ensure students are travelling on their assigned routes.

Processes for extracurricular and school trip transportation have also been clarified for the coming year. Transportation requests are submitted through Traversa at least five working days in advance and are scheduled following administrator approval, subject to bus and driver availability. Transportation for District events continues to be covered through the District budget, while schools receive an annual transportation allocation to support curricular and extracurricular opportunities. Administrators approve trips within their allocated budgets and may supplement those allocations to support additional activities.

Facilities

The District had another busy summer, with several significant projects underway across multiple buildings, including the remaining planned renovations at Edgehill Elementary. Schools opened with minimal disruption to operations. At Edgehill, the school opened as planned, with several weeks of renovation work remaining to complete the project. Maintenance and custodial staff worked diligently throughout the summer to complete projects and ensure buildings were ready to welcome students, families, and staff on opening day.

Communications

Throughout 2025/26, Communications continued to strengthen how the district connects with staff, families and the broader community, with an increased focus on strategic storytelling and support for district priorities.

The team partnered with more than 50 staff members during the year, providing communications planning, storytelling, branding, media relations, and promotional and educational resources. This work supported initiatives across literacy, Indigenous Education, digital literacy, International

Education, French Immersion, early learning and childcare, inclusive education, career education, sustainability and student voice.

The department also supported several distinct initiatives and partnerships. International Education received a comprehensive communications refresh, including a new visual identity, videos, marketing materials and ongoing storytelling. Texada also received a new logo and assets. The team led and/or supported community-facing initiatives including the Community Connections Expo, A Conversation with Marie Wilson and the district-wide təm kʷaθ nan (Namesake) screening in partnership with Tla'amin Nation.

District storytelling continued to grow significantly in reach. Communications published 146 website stories while achieving the district's strongest social media performance to date. Facebook followers grew 13%, from 1,928 to 2,184, while Instagram added 198 followers. Facebook content views reached 140,941 in June, nearly four times the previous June, while Instagram reached a record 6,672 accounts that month. These results were achieved while website publishing remained relatively consistent year over year, suggesting that stronger storytelling, visuals and strategic content distribution helped district stories reach larger audiences.

Internal communications remained another important focus. Ten staff newsletters were distributed, averaging ~300 opens per edition, or approximately 75% of the district's 405 employees. Professional development content consistently generated the most clicks, while Superintendent video messages were among the highest-performing items whenever they appeared.

The internal SharePoint portal also continued to serve as an important resource for employees. Teacher Resources received 3,784 views, District Forms 2,734 and Communications 1,988, with Student Support Services and Human Resources also among the most frequently accessed sections.

Overall, the year reflected a continued shift beyond sharing information toward using communications strategically to increase awareness of district programs, celebrate student success and voice, support staff and leaders, and strengthen connections across the district and community.

<u>Technology</u>

Our Information Technology Department completed several infrastructure and device upgrades over the summer. Following last year's transition to secure Wi-Fi, the District's wired network has now been moved into the same secure environment. Staff and student devices also continue to transition into centralized Intune management, strengthening security and device administration across the District.

Significant device upgrades were completed at Brooks, Westview, Edgehill and James Thomson, including new and replacement laptops and laptop carts. At Brooks, IT also created a new 15-station high-performance student computer lab to support applications such as Autodesk and Adobe. Changes to Microsoft 365 licensing took effect this year, with staff retaining access to

Microsoft 365 web applications while District licensing no longer provides installable Office applications on personal devices.

4.0 APPENDICES

a. Summer Work Presentation

b. School Opening Presentation

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

Appendix A – Summer 2026 Facilities Project Summary

Kelly Creek School

New Electrical Room and HVAC Infrastructure Upgrade

The 1st phase of the Kelly Creek HVAC Upgrade project began over summer, including civil work and electrical infrastructure installed under the front parking lot area and concrete/asphalt restored over top. The new electrical room is being completed for the new 3-phase electrical transformation and distribution equipment which will support added capacity for the building for all-electric HVAC equipment. The gym ductwork began with plans for final installation of all electrical work and gym HVAC Unit over this year and finishing in March 2026. This planned work for the balance of the school year will be minimally invasive and non-disruptive to school in session. The 2nd phase of this project, pending 2027-2028 Minor Capital approvals, will include the full HVAC upgrade and remove propane from Kelly Creek.

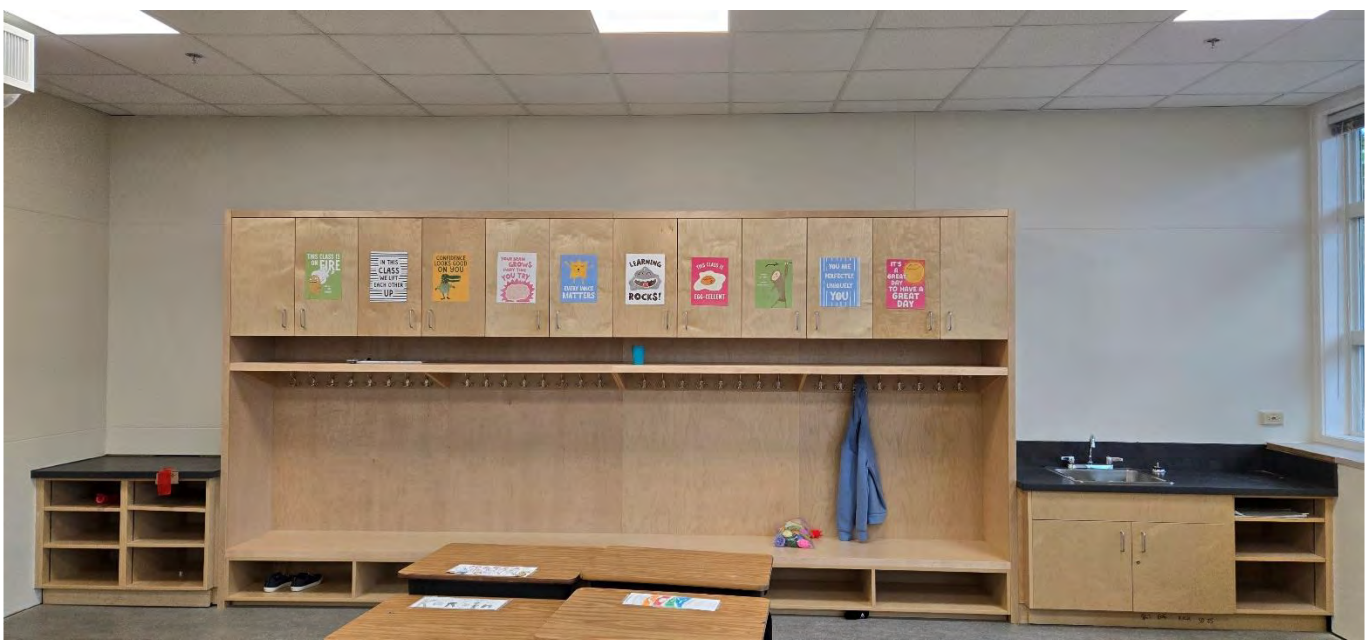
Edgehill School

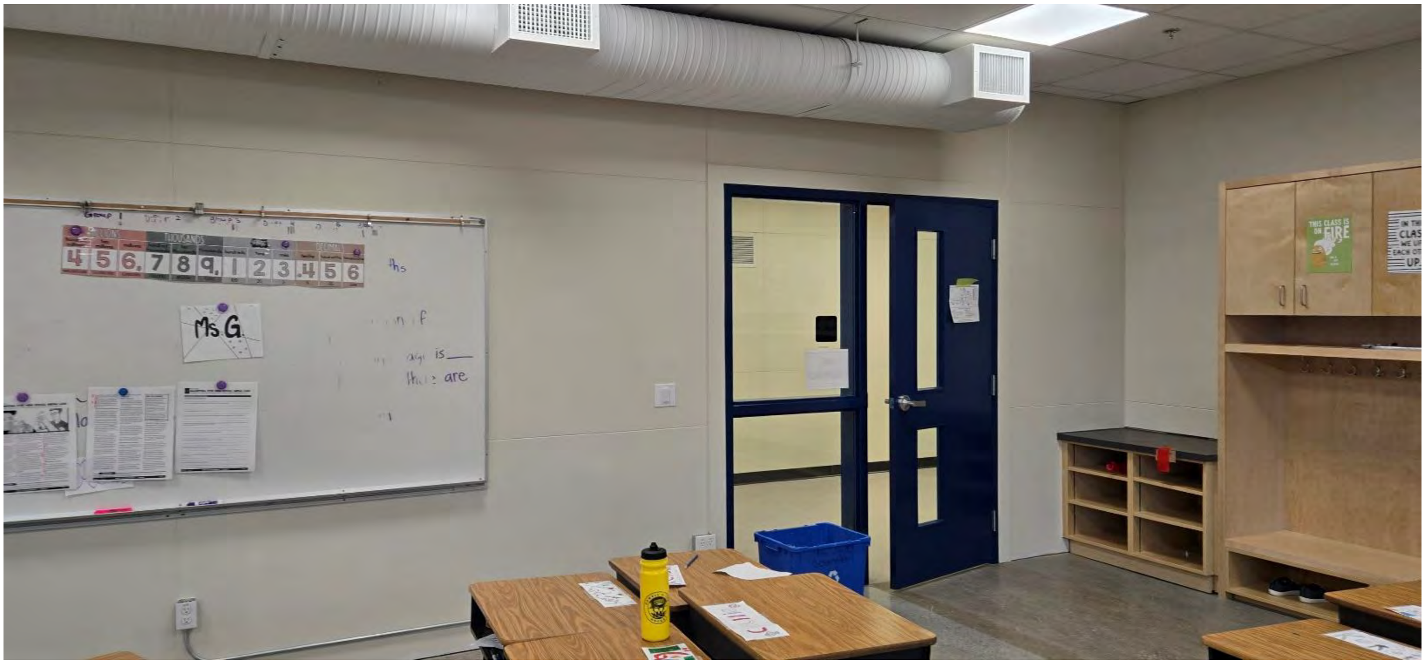
Existing Wing Updates – Millwork, lighting, washrooms, hallways, plumbing, ceilings, new classroom doors, new main and side entry doors

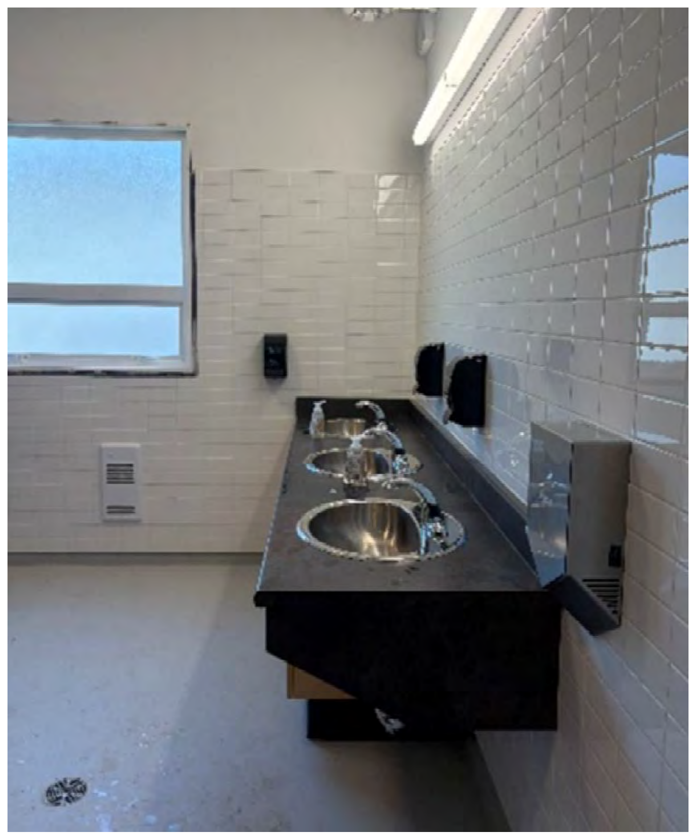
The addition and renovation project is nearing final completion with consultants performing final reviews and contractors completing final handover items. For the existing side, crews were very busy in school spaces over the summer and completed the following:

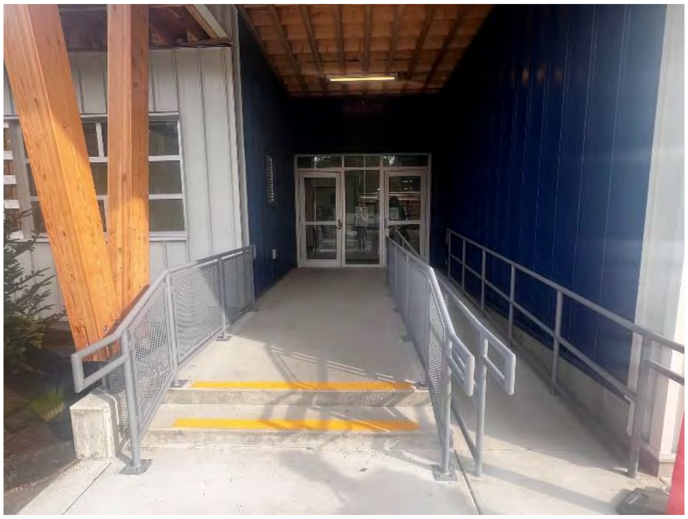
- New millwork in all existing classrooms
- New plumbing throughout entire building, including new sinks in all classrooms
- New wall covering in all hallways
- New classroom doors with side windows
- New main entrance doors, including new covered mass-timber entryway, and new side entry doors
- New LED lighting with dimming controls for all classrooms
- Gym stage removal, structural upgrades to gym block, new gym floor, new line painting, and new basketball hoops
- All washrooms renovated, including new flooring, tile, stalls, millwork, and fixtures
- Gaga ball court rubber surfacing

The existing classroom wall coverings were delayed due to late notice material and trade shortages which compounded a tight and very compact schedule. Maintenance staff and Contractors continue to work with school staff to complete all spaces by the end of September with refinished classrooms throughout.




4 5 6, 7 8 9, 1 2 3, 4 5 6
Ms G
THIS CLASS IS ON FIRE



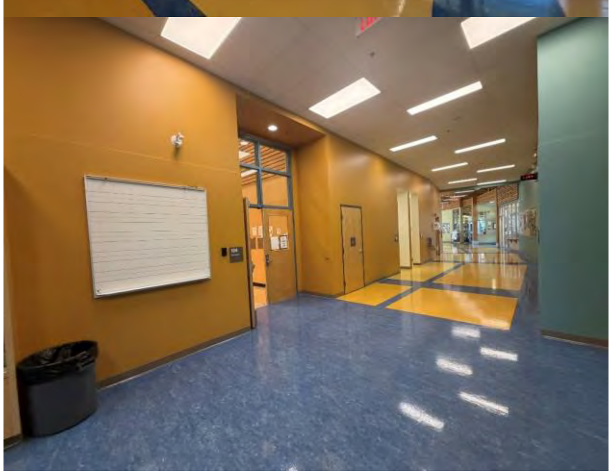


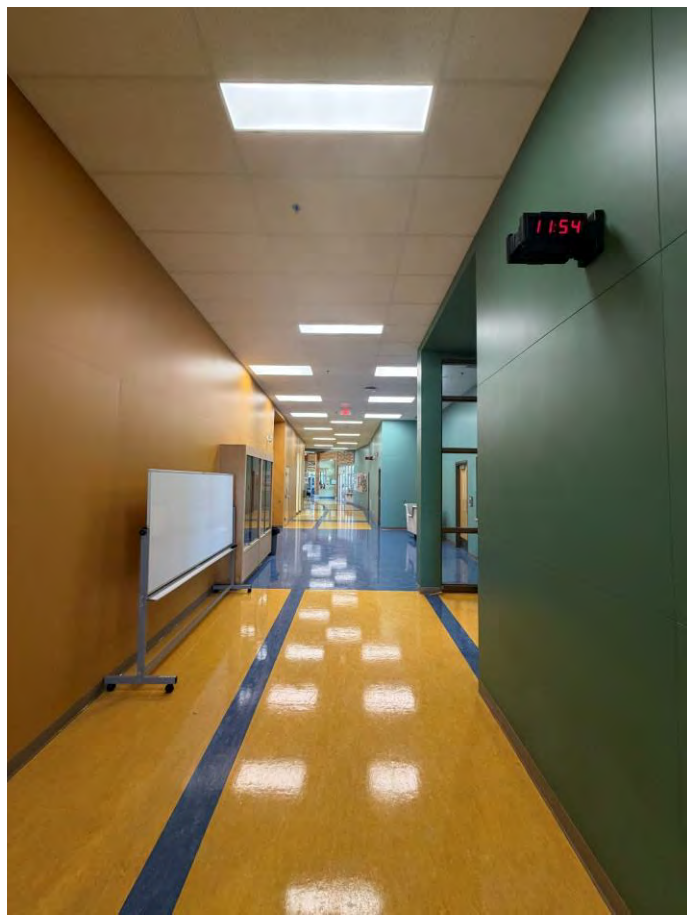
Westview School

Exterior Siding Replacement – Phase 2 and Interior Painting

The second section of exterior siding was replaced with a superior and long-lasting cement board and steel channel system which is a stock item allowing panels to be replaced if ever damaged without custom ordering. This project is part of a phased siding replacement project to be completed over multiple years in small portions.

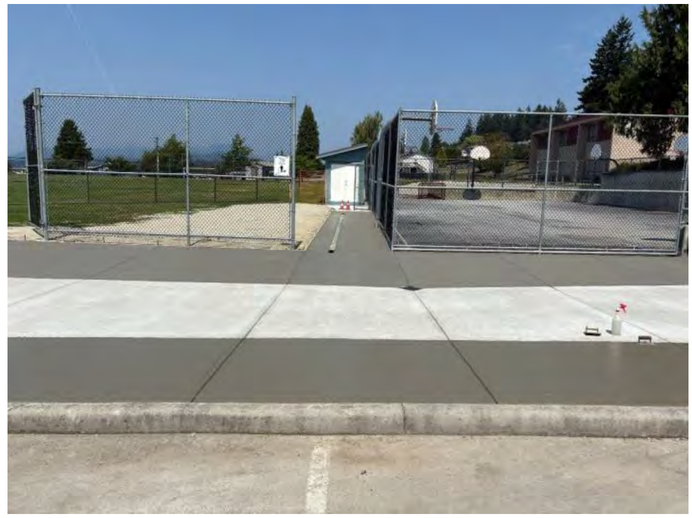
Indoor areas of the school were also refreshed this summer with new paint in main foyer and hallway areas.





Sports court area and pathway civil concrete work

The pathway leading up to and adjacent to the outdoor sports court had additional concrete work completed to address areas with high foot traffic that become muddy during wetter seasons.



Outdoor classroom cleanup and setup

Work was completed to clean up the area provided by Vancouver Island University for outdoor classroom space in the wooded area. Arborist work, flail mowing, and general cleanup of space was completed to make space safe and accessible for classrooms.

Gym floor refinishing

While flooring contractors were engaged for the Edgehill major capital project, the gym floor at a few of our schools, including Westview were resurfaced as part of our preventative maintenance program to maintain floor and painted line integrity.

Texada School

Foods Room

The foods room is being renovated with new flooring and a consolidated double workstation kitchen to right size the space for both food preparation and culinary learning opportunities. Flooring work, rough electrical and plumbing work were completed during the summer. Millwork and finishing carpentry work began in September with new appliances ready for installation upon completion.

Henderson School

Gaga Ball Court

A new gaga ball court was added at Henderson over the summer similar to the installation at Edgehill. Gaga Ball is a growing activity amongst elementary schools and may continue to grow to the remainder of elementary schools in the next couple of years.

Library Shelving

The existing hydronic heat vent and bookcase were removed, and a new section of book shelving was added to provide more storage and display options for media-tech resources.

Oceanview School

Gym floor resurfacing

The Oceanview gym has the highest community use with it being open 7 days a week for both school activities and community use. The gym has seen increased maintenance and heavy wear coinciding with this level of usage. While the other two gyms that were serviced this summer only needed a refinish of the existing protection coating, the Oceanview gym required a complete sand down, line paint, and new finish to maintain the integrity of the wood sport floor.

James Thomson School

Gaga Ball Court

A new gaga ball court was added at James Thomson over the summer similar to the installation at Edgehill. Gaga Ball is a growing activity amongst elementary schools and may continue to grow to the remainder of elementary schools in the next couple of years.

Playground Rework

With the installation of the new gaga ball court, some areas of the playground areas and features of the playground were relocated or reconfigured to ensure the continued safety of playground equipment. Additional fall protection (sand/pea gravel) was installed where equipment was moved to provide the necessary fall protection for equipment which poses a fall risk.

Brooks School

Gym floor refinish

While flooring contractors were engaged for our major capital project, the gym floor at a few of our schools, including Brooks were resurfaced as part of our preventative maintenance program to maintain floor and painted line integrity.

Student bus stop pathway

The grassy area from the end of sidewalk/parking lot has been used as a natural path for students to travel to/from the municipal bus stop. This pathway has had civil improvements to provide a gravel path to prevent erosion and muddy surfaces during wet seasons.

District

Painting and exposed wood staining refresh

Across the District, this summer had also had a focus on outdoor painting and exposed wood stain recoating to maintain both aesthetic and integrity of soffits, beams, posts, fascia, siding, etc.

MEMORANDUM

Date: September 23, 2026
To: Board of Education
From: Paul McKenzie, Superintendent
Prepared by: Kristen Brach, Director of Instruction; Vianne Kintzinger, Director of Instruction; Tawnie Gaudreau, Director of Inclusive Education; Jessica Johnson, District Principal Indigenous Education
Re: **Annual Enhancing Student Learning Report 2026**

1.0 BACKGROUND

The Framework for Enhancing Student Learning (FESL) is British Columbia's approach to continuous improvement of public education. The Framework facilitates the improvement of student learning outcomes and the equity within those outcomes.

The Framework consists of three main components:

- A Policy guiding the requirement for Boards of Education to have multi-year strategic plans focused on improving student learning outcomes;
- A Ministerial Order requiring Boards of Education to publicly report progress on their strategic priorities about student learning outcomes;
- A Continuous Improvement Program that consists of a coordinated capacity-building approach to effective strategic planning for all school districts.

All BC school districts are expected to participate in an annual process to regularly review and analyze data and evidence to identify and act on findings in a timely manner. The district's continuous improvement cycle is the review process to produce the Annual Enhancing Student Learning Report.

Districts are required to provide an update to the Ministry of Education and Child Care each year on progress made regarding the priorities identified in the Board's Strategic Plan.

2.0 ADDITIONAL INFORMATION

On September 1, 2020, the Enhancing Student Learning Reporting Order was enacted by the Minister of Education. Section 2 of the Reporting Order States:

"Each year a board must prepare and submit to the Minister a report completed in accordance with this order between June 30 and September 30, or a date otherwise determined by the Minister."

"To account for Truth and Reconciliation Day, submissions will be accepted until October 1, 2026."

3.0 OPTIONS FOR ACTION:

(A) Approve the Annual Enhancing Student Learning Report 2026

(B) Request amendments to the Annual Enhancing Student Learning Report 2026

4.0 STAFF RECOMMENDATION:

THAT: the Board of Education receive and approve the Annual Enhancing Student Learning Report 2026, as presented at the September 23, 2026, Public Board Meeting.

5.0 APPENDICES

(A) Draft Annual Enhancing Student Learning Report 2026
(B) Annual Enhancing Student Learning Report 2026 Presentation

qathet School District (qSD) SD047

Enhancing Student Learning Report
September 2026

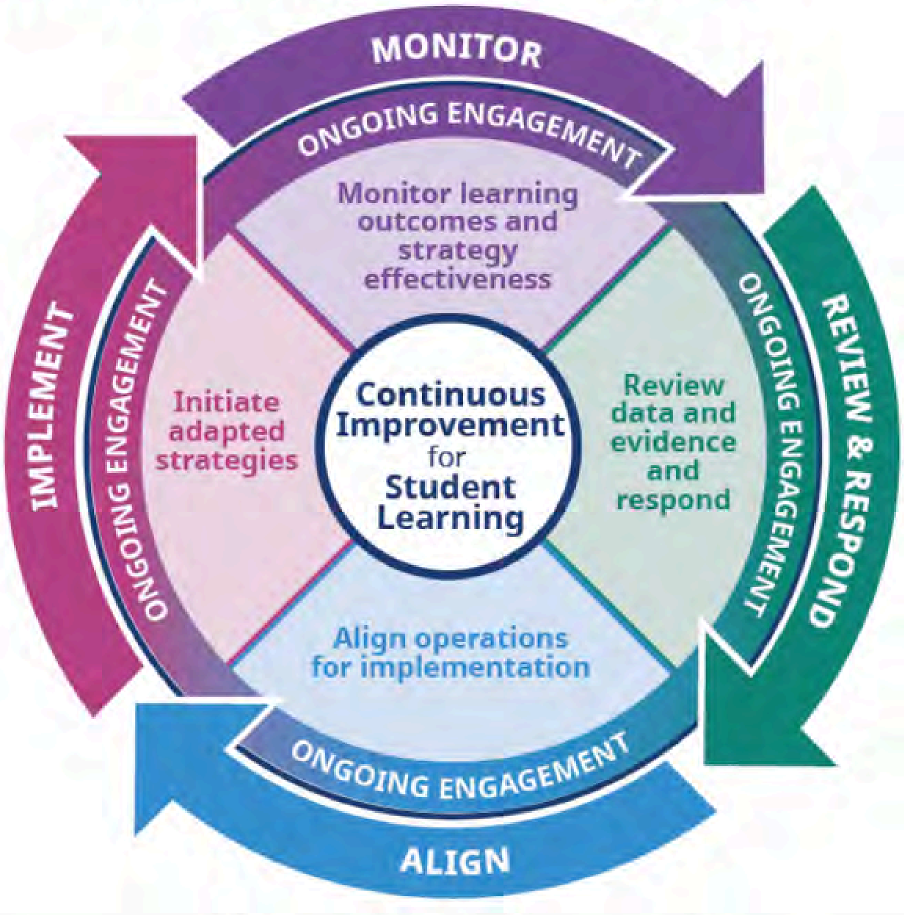
In Review of Year 3 of the 2023-2028 Strategic Plan Framework

Enhancing Student Learning Report:

Ministry Note

Each school district in British Columbia submits an annual report as required by the Enhancing Student Learning Reporting Order (Reporting Order). As of 2025, the report submission process occurs on a three-year cycle. In this three-year cycle, a district team submits one Enhancing Student Learning report and two Interim Progress Reports. The Report provides a progress update on the district's work to continuously improve learning outcomes, with a particular focus on equity of outcomes. It also summarizes the results of the district's ongoing review of student learning data and evidence. To expedite and standardize reporting, parts of this report are structured using a ministry-provided template.

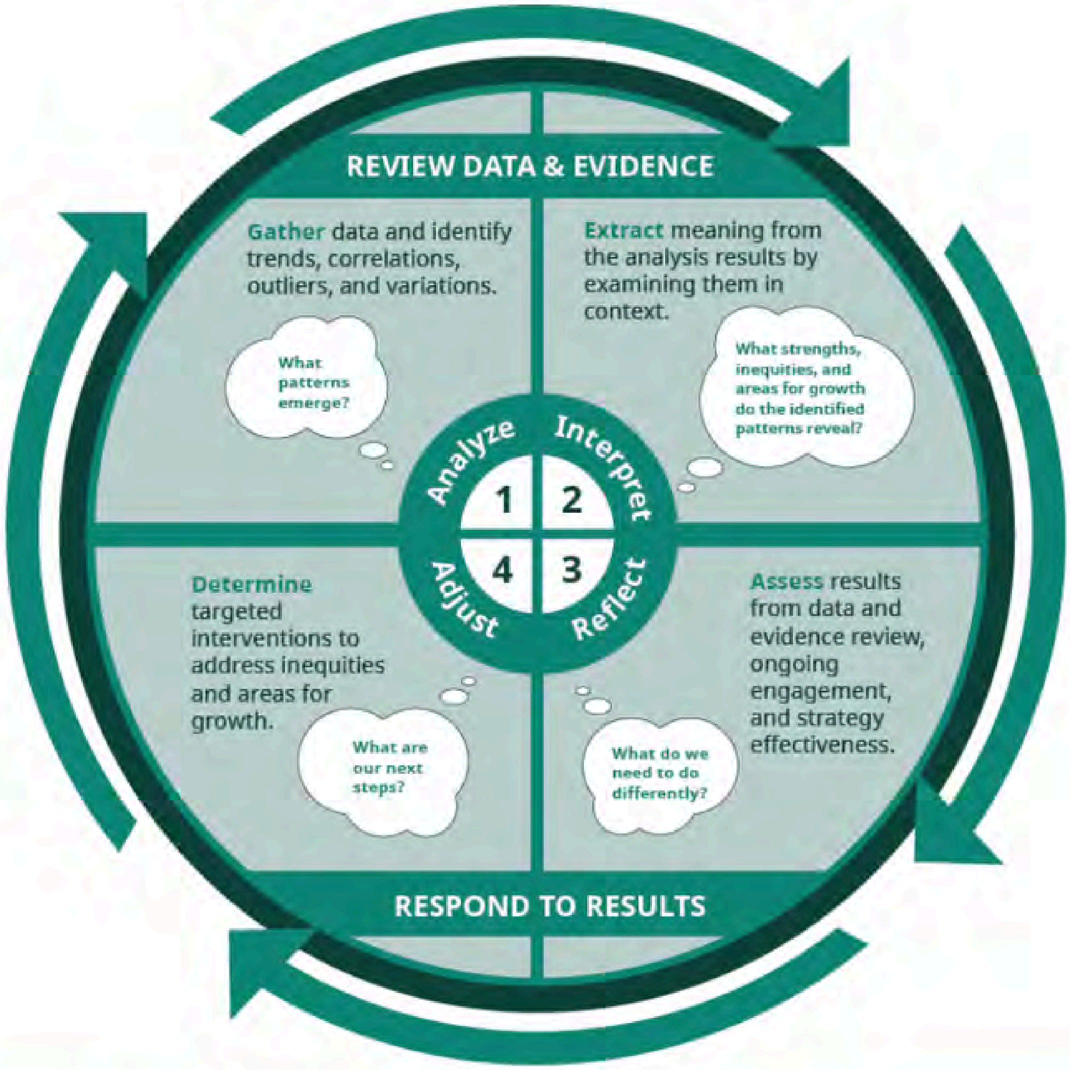
The Report provides information on the district's continuous improvement processes, with a focus on processes included within the Continuous Improvement Cycle:



A **continuous improvement cycle** is a critical element of the ongoing commitment to raising system performance. District Continuous improvement cycles are developed by the senior team and ensure a focus on the educational success of every student and effective and efficient district operations. The continuous improvement cycle is actioned annually by the district team and allows them to implement, monitor, review and respond, and align targeted strategies and resources to improve student learning outcomes.

District teams must evaluate and adjust strategies to meet objectives to best target areas for growth and improve learning outcomes for all students. Adjustments are based on evidence-informed decisions uncovered in the analysis and interpretation of provincial- and district-level data and evidence. Districts must evaluate data and evidence and adjust strategies based on the results of this review. This "Review and Respond Cycle" is actioned within the "Review and Respond" portion of the Continuous Improvement Cycle and the outcomes are summarized and reported out on in the annual Enhancing Student Learning Report.

Review and Respond Cycle:



For the purpose of this document, please note:

The use of Local First Nation(s) refers to a First Nation, a Treaty First Nation or the Nisga'a Nation in whose traditional territory the board operates.

"Indigenous students, children and youth in care, and students with disabilities or diverse abilities" are referred to as the priority populations identified in the Framework for Enhancing Student Learning Policy.

CONTENTS

Review Data and Evidence

Review Data and Evidence Provides:

- **Visuals** of the provincial data required by the Enhancing Student Learning Reporting Order
- **A summary** of the district team's:
  1. **Analysis** (What patterns emerge?)
  2. **Interpretation** (What strengths, inequities, and areas for growth do the identified patterns reveal?)

A note on provincial data provided in this template:

The ministry has provided visual representations for the required provincial measures set out in the Enhancing Student Learning Reporting Order. These are grouped into three categories:

- Intellectual development (literacy & numeracy proficiency);
- Human and social development (student feelings of welcomeness, safety, and belonging); and
- Career development (graduation and post-secondary transition rates).

Please note: As per the Protection of Personal Information when Reporting on Small Populations policy, this report **does not** display data points that:

- reflect groups of 9 students or fewer, or
- pose a risk of individual student identification through the mosaic effect.

Data that is not displayed as per the above policy is **masked data**.

A note on children and youth in care data:

As of 2026, the children and youth in care (CYIC) cohort was changed to include students from three Care categories:

- In Care,
- Out of Care (Kinship Care), and
- Youth Services.

Previously, only students that were in the In Care or Youth Services category were included in provincial data for the children and youth in care cohort. This update will result in a more comprehensive view of students that have had agreements with the Ministry of Children and Family Development and will result in more students appearing in this category. The category has been renamed from CYIC All Resident Students to CYIC All Legal Groups Resident Students. For a more comprehensive overview, please see the Children and Youth in Care: How Are We Doing? report here.

Interpreting the provincial data graphs	
Masked	This marker indicates that the data is masked according to the above policy to protect student privacy.
No Data	This marker indicates that no data is available for this cohort and year. This means there are no students in the selected cohort (i.e., cohort=0).

Intellectual Development

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

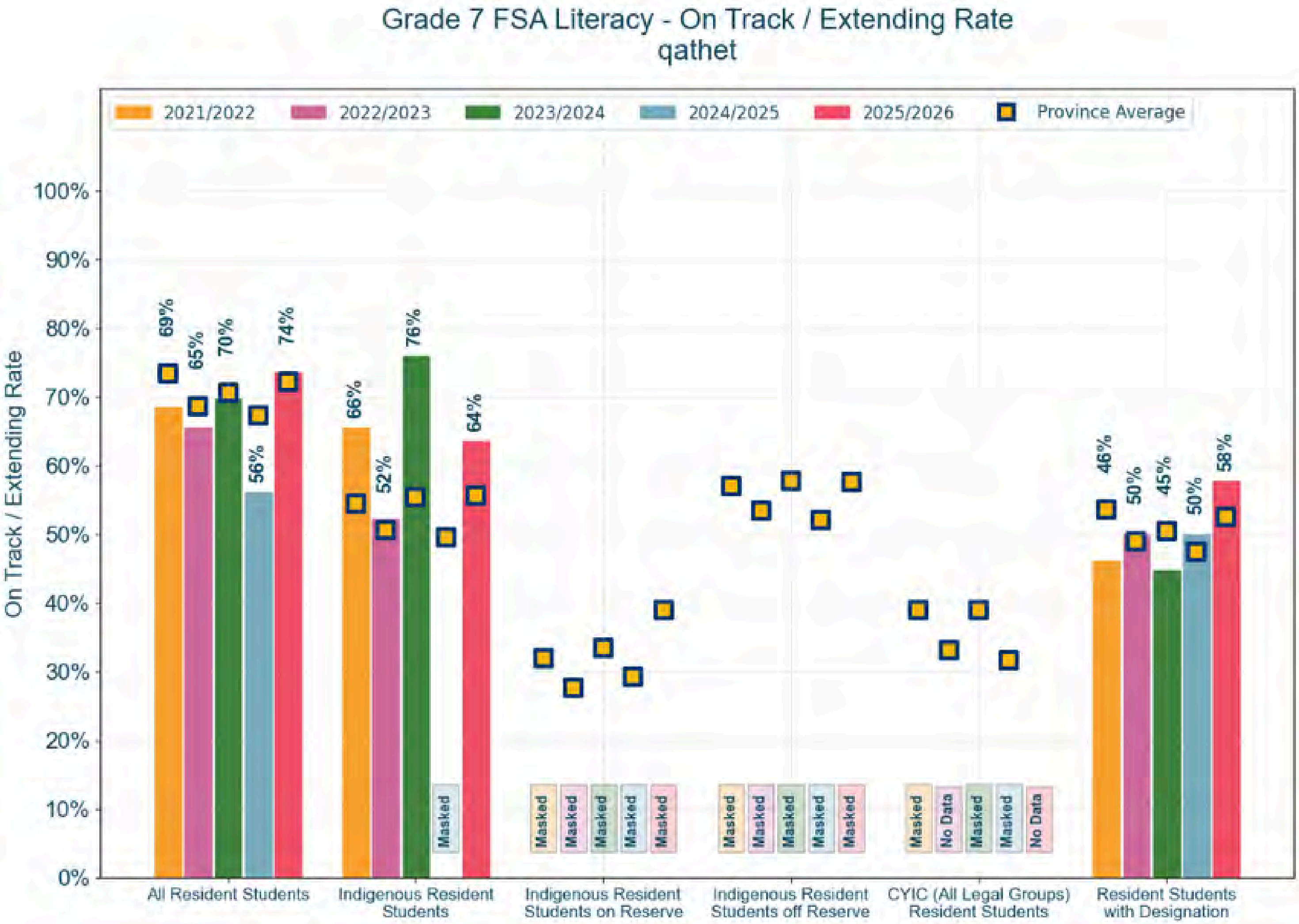
Grade 4 FSA Literacy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	242 | 61%	289 | 65%	271 | 62%	250 | 74%	248 | 76%
Indigenous Resident Students	36 | 58%	40 | 73%	44 | 70%	40 | 80%	38 | 76%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	0	Masked	0	0
Resident Students with Designation	38 | 34%	49 | 33%	48 | 42%	37 | 46%	41 | 59%

Grade 4 FSA Literacy - On Track / Extending Rate
qathet

Grade 7 FSA Literacy - Expected Count | Participation Rate

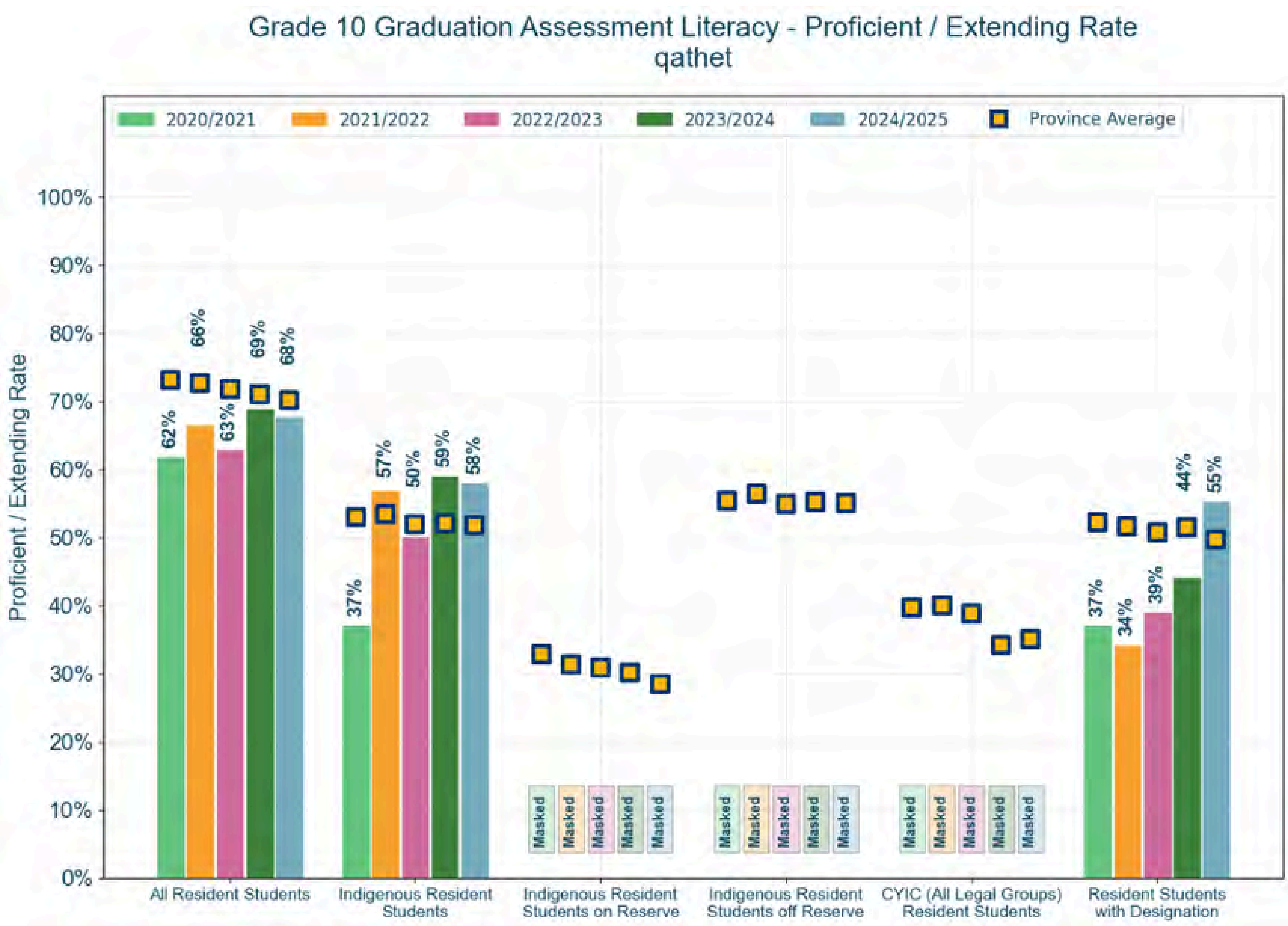
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	230 | 68%	268 | 63%	240 | 68%	227 | 72%	278 | 74%
Indigenous Resident Students	47 | 62%	42 | 55%	40 | 63%	35 | 83%	44 | 75%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	0	Masked	Masked	0
Resident Students with Designation	56 | 46%	62 | 39%	65 | 45%	63 | 54%	74 | 61%



Measure 1.2: Grade 10 Literacy Expectations

Grade 10 Graduation Assessment Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	187 | 63%	229 | 78%	196 | 76%	223 | 80%	233 | 76%
Indigenous Resident Students	30 | 57%	40 | 70%	37 | 59%	43 | 67%	48 | 73%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	54 | 39%	65 | 60%	59 | 54%	65 | 57%	70 | 47%



Analysis and Interpretation:

Outcome 1 - Literacy

Grade 4, 7, and 10 Literacy Expectations

1. Key Context

- The participation rates for FSA literacy increased over the last five-year period for all resident students: The grade 4 cohort participation increased from 61% in 2021/22 to 76% in 2025/26, and the grade 7 cohort increased from 68% in 2021/22 to 74% in 2025/26. Participation rates improved for resident students with diverse abilities and disabilities; participation in the grade 4 cohort increased from 34% in 2021/22 to 59% in 2025/26 and the grade 7 cohort increased from 46% in 2021/22 to 61% in 2025/26.

- The Grade 10 Literacy Assessment participation was relatively stable and generally higher than FSA participation, ranging from 63% to 80% for all resident students, with 76% participation in 2024/25.

- The priority-population results are masked or suppressed due to the small cohort sizes, particularly for Children and Youth in Care and Indigenous learners on/off reserve; this limits the ability to report detailed subgroup trends publicly.

- The district's DIBELS data provides an additional early literacy indicator for K–7 students; in 2025/26, the overall end-of-year DIBELS profile indicated there are currently 52% of students at or above grade level expectations.

- Students enrolled in the qathet District Online Learning School (POLS) comprise over 30% of the District's graduation cohort. Consequently, the low participation rates within the online learning program have a substantial influence on the District's overall participation results.

2. What new information emerged when comparing the provincial data with relevant local data?

- For relevant local data, please see the [Enhancing Student Learning Local Data Report](#).

- The FSA results indicate that all resident grade 4 students are generally at or above the provincial average over several years, with 77% on track or extending in 2025/26. However, while FSA results show a relatively high percentage of students on track or extending, local DIBELS screener data indicates that many K–7 students continue to require additional or intensive literacy support. When comparing FSA results and local DIBELS data, given the significant difference between the assessment tools, the results may suggest that some students may be experiencing challenges with fluency and speed rather than reading comprehension.

- The grade 7 FSA literacy results show improvement for all resident students from 56% in 2024/25 to 74% in 2025/26, while DIBELS grade 7 end-of-year data in 2025/26 indicates 50% of students are at or above grade level expectations. Additionally, there has been a 13% increase in the number of students with diverse abilities and disabilities that are on track or extending on the grade 7 FSA over the past two years and are above the provincial average for the 25/26 school year.

- The grade 10 Literacy Assessment results for all resident students remain relatively consistent over time, ranging from 62% to 69% proficient/extending, with 68% in 2024/25; however, results for students with disabilities or diverse abilities remain lower overall, despite improvement to 55% in 2024/25. Additionally, there has been a 11% improvement in the number of students with diverse abilities and disabilities that are proficient/extending on the grade 10 Literacy Assessment since last year and are also above the provincial results.

- Evidenced by the FSA and Grade 10 Literacy Assessment data, students with disabilities or diverse abilities show improved results in several areas, but continue to perform below all resident students, indicating a persistent equity gap.

3. What strengths were identified?

- The grade 4 literacy results for all resident students increased from 62% on track/extending in 2024/25 to 77% in 2025/26, returning to a level comparable to earlier stronger results.

- The grade 7 literacy results for all resident students improved from 56% in 2024/25 to 74% in 2025/26, representing the highest result shown across a five-year period.

- The Indigenous resident students showed positive literacy results over several years: grade 4 Indigenous resident students were 62% on track/extending in 2025/26, and grade 7 Indigenous resident students were 64% in 2025/26, both above the provincial average.

- The students with disabilities or diverse abilities showed improvement in Grade 7 FSA literacy, increasing from 46% in 2021/22 to 58% in 2025/26, and in Grade 10 Literacy Assessment, increasing from 37% in 2020/21 to 55% in 2024/25.

4. What areas for growth were identified:

- **For all students?**
    - Grade 4 and grade 7 cohorts FSA results fluctuate across years, suggesting that literacy outcomes are not yet consistently sustained across cohorts. For example, grade 4 all resident students cohort ranged from 62% to 77% on track and extending, while grade 7 cohort ranged from 56% to 74%.

    - Local DIBELS data indicates that a substantial proportion of students continue to require additional literacy support; in 2025/26, 48% of all K–7 students could benefit from intensive or strategic support at year-end. This indicates the need for early, improved tier 1 instruction.

- ## For Indigenous learners?
  - Literacy results for Indigenous resident student show variability across years. Grade 4 Indigenous resident students ranged from 48% to 67% on track and extending, and grade 7 Indigenous resident students ranged from 52% to 76% across the years shown.
  - Several Indigenous learner subgroups are masked, including on-reserve and off-reserve categories, which limits deeper public analysis of trends within Indigenous student results. Small cohort sizes lead to increased volatility in results. Students residing on former reserve still show achievement gaps when compared with their non-Indigenous peers indicating persistent inequities.

- ## For children and youth in care?
  - Children and Youth in Care results are masked or show no data across most literacy measures because of small cohort sizes; this limits public reporting and makes it difficult to identify patterns using the provided charts alone.
  - Further analysis of individual results for Children and Youth in Care indicates that while literacy intervention is required, students are making improvements in literacy skill acquisition.

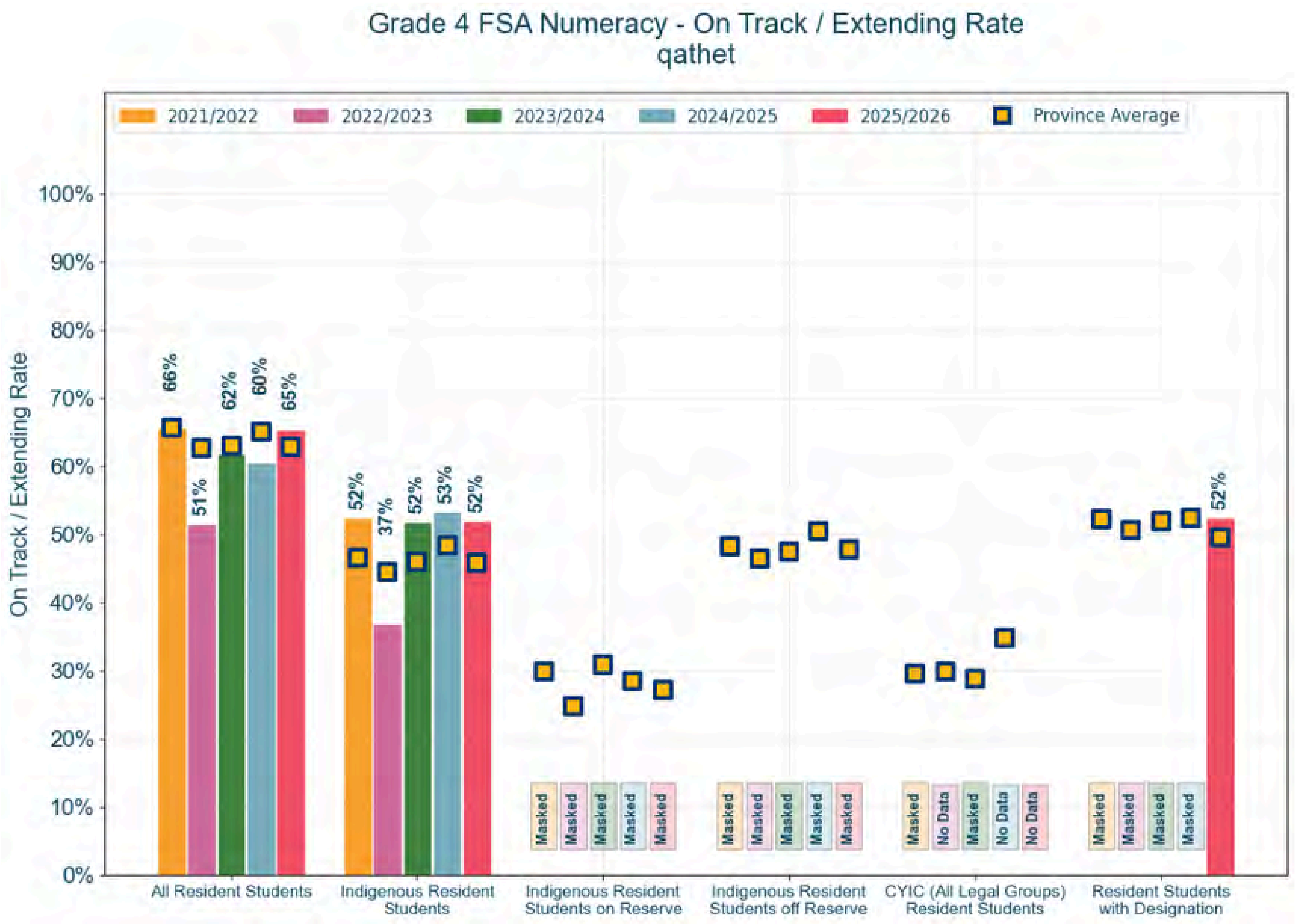
- ## For students with disabilities or diverse abilities?
  - Students with disabilities or diverse abilities continue to perform below all resident students across the measures shown. In 2025/26, 54% of grade 4 students with disabilities or diverse abilities were on track or extending compared with 77% for all resident students, and 58% of grade 7 students with disabilities or diverse abilities compared with 74% for all resident students. While there have been improvements with this cohort, they continue to perform below all resident students indicating persistent inequity.
  - Grade 10 students with disabilities or diverse abilities improved to 55% proficient or extending in 2024/25, but this remained below the 68% result for all resident students. While it is recognized that many of these students participate in the District's Provincial Online School, a thorough assessment of programs and services to this priority group within the POLS is needed to ensure equity of programing.

Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

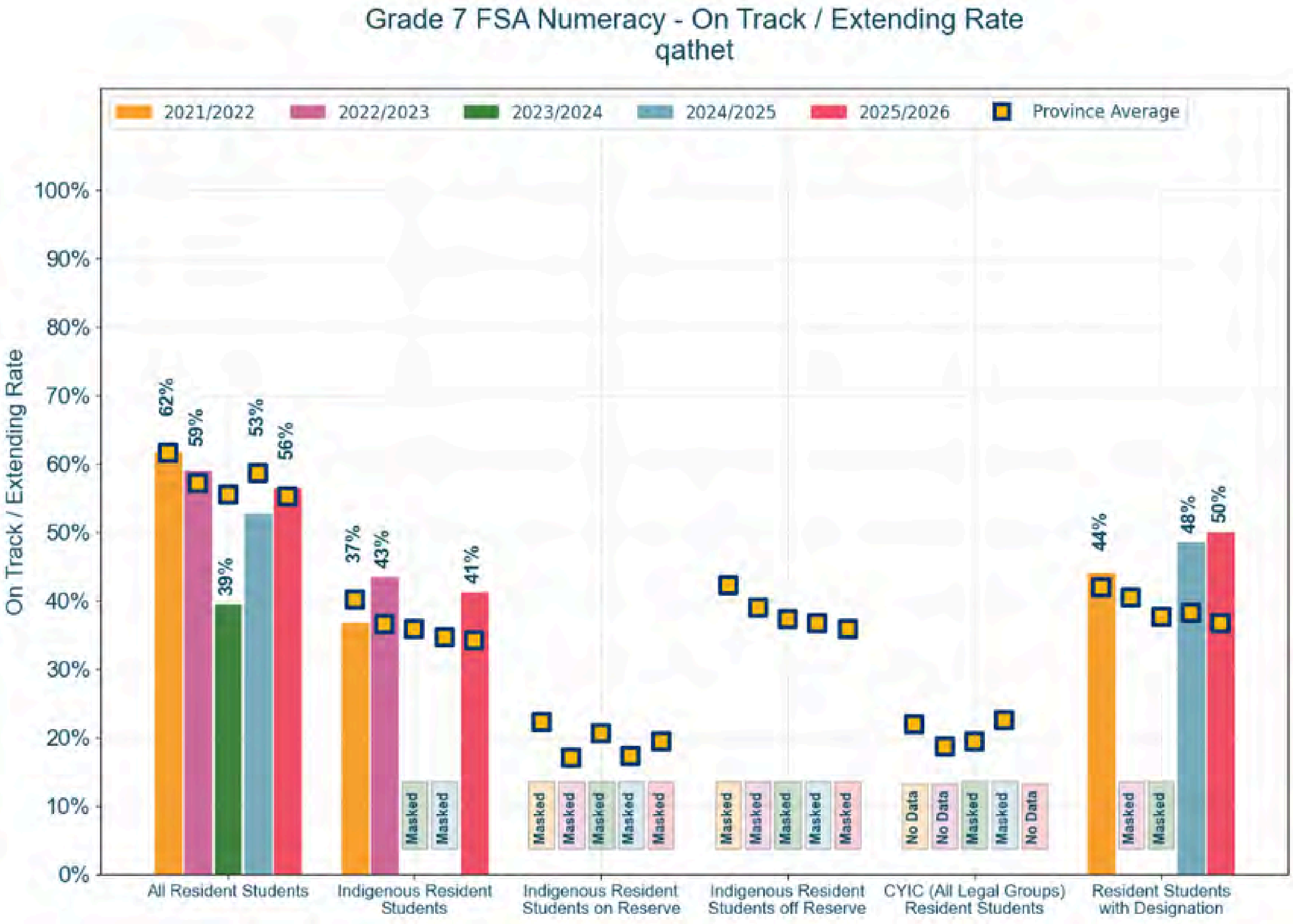
Grade 4 FSA Numeracy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	242 | 60%	289 | 65%	271 | 62%	250 | 74%	248 | 75%
Indigenous Resident Students	36 | 64%	40 | 75%	44 | 70%	40 | 80%	38 | 76%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	0	Masked	0	0
Resident Students with Designation	38 | 29%	49 | 35%	48 | 40%	37 | 43%	41 | 56%



Grade 7 FSA Numeracy - Expected Count | Participation Rate

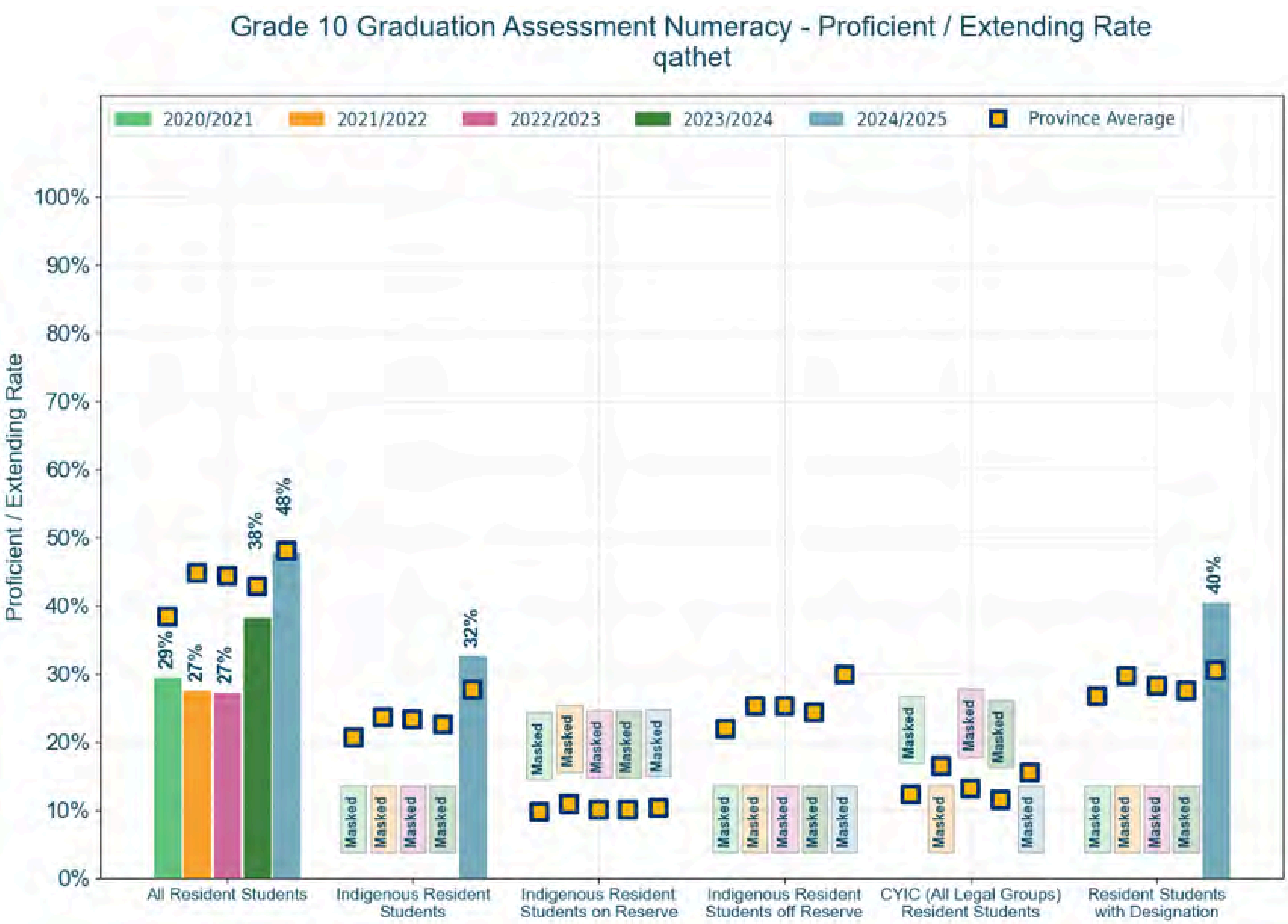
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	230 | 67%	268 | 63%	240 | 67%	227 | 72%	278 | 73%
Indigenous Resident Students	47 | 64%	42 | 55%	40 | 63%	35 | 83%	44 | 77%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	0	Masked	Masked	0
Resident Students with Designation	56 | 45%	62 | 37%	65 | 40%	63 | 52%	74 | 59%



Measure 2.2: Grade 10 Numeracy Expectations

Grade 10 Graduation Assessment Numeracy - Expected Count | Participation Rate

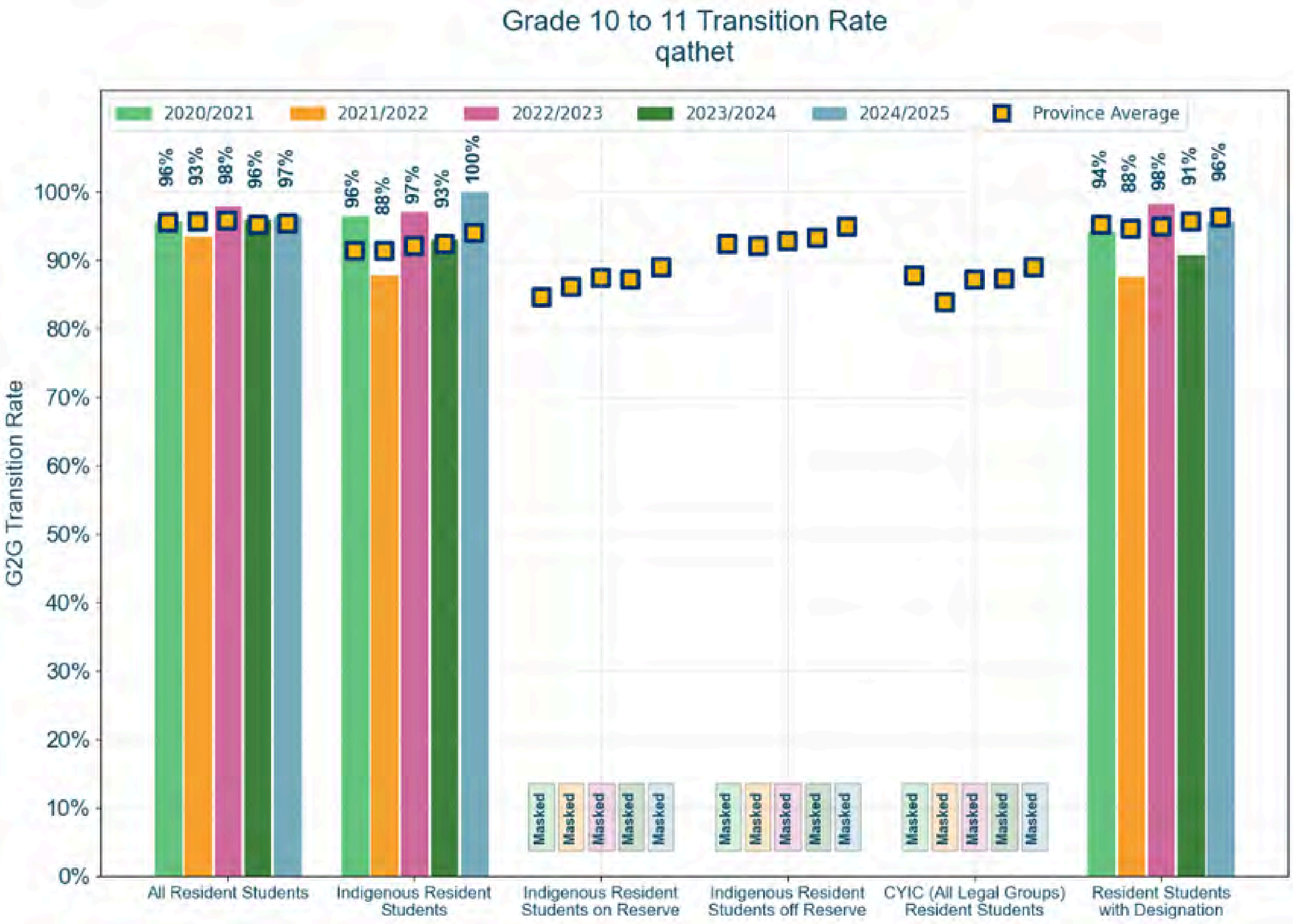
	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	185 | 66%	229 | 69%	193 | 76%	226 | 77%	232 | 75%
Indigenous Resident Students	28 | 46%	42 | 60%	37 | 62%	45 | 64%	47 | 72%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	53 | 40%	65 | 49%	59 | 59%	66 | 53%	69 | 46%



Measure 2.3: Grade-to-Grade Transitions

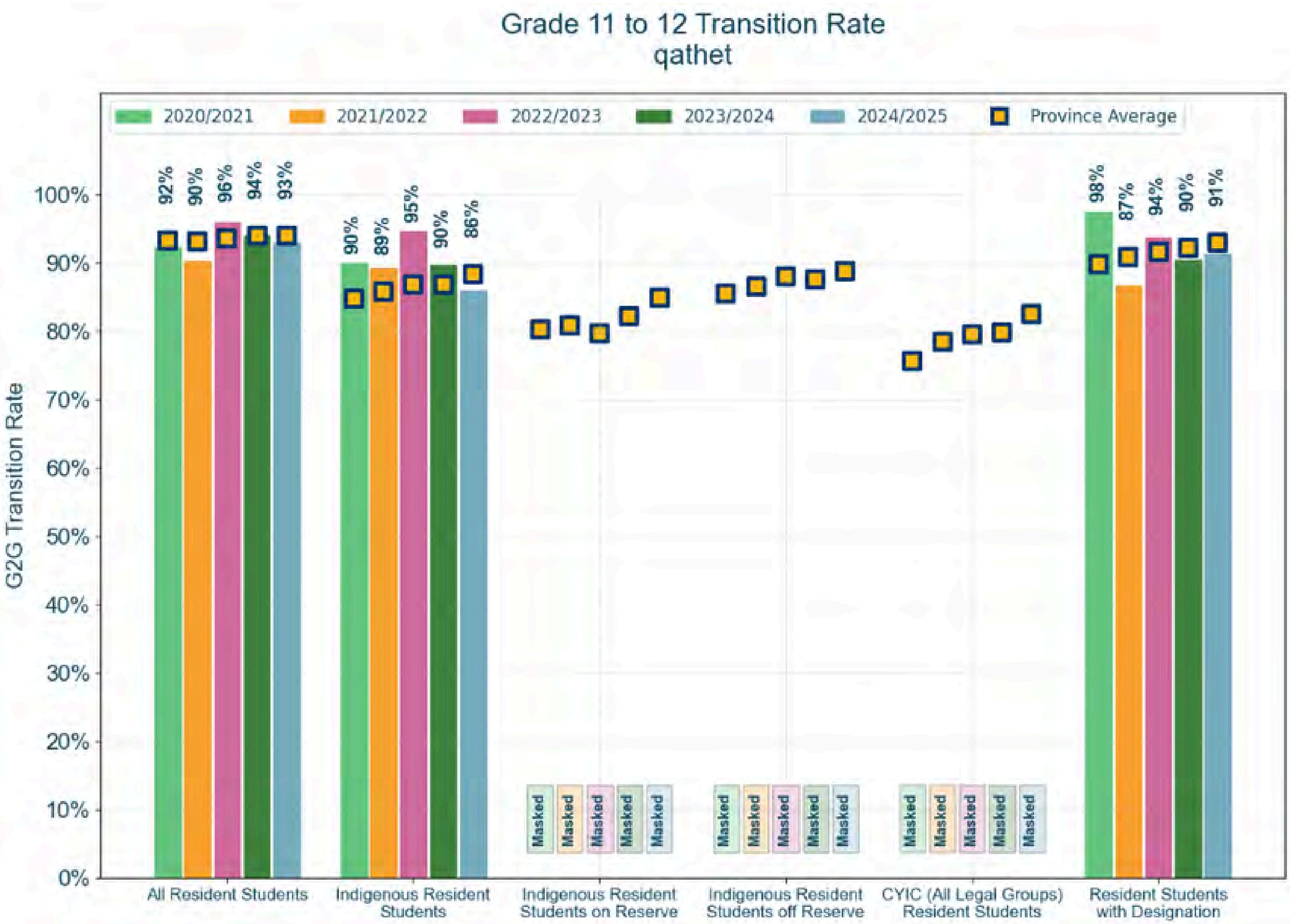
Grade 10 to 11 Transition - Cohort Count

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	183	227	188	221	230
Indigenous Resident Students	28	41	34	43	48
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	52	65	59	65	70



Grade 11 to 12 Transition - Cohort Count

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	172	186	222	202	227
Indigenous Resident Students	20	28	37	39	43
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	41	53	64	73	69



Analyze 1 | Interpret 2

Grade 4, 7, and 10 Numeracy Expectations and Grade-to-Grade Transitions

1. Key Context

- The participation rates for FSA numeracy increased over time for all resident students: grade 4 increased from 60% in 2021/22 to 75% in 2025/26, and grade 7 increased from 67% to 73% over the same period.
- The Grade 10 Numeracy Assessment participation rate has remained relatively stable over time, ranging from 66% to 77%, with a participation rate of 75% in 2024/25. It is important to note that students enrolled in the Provincial Online Learning School (POLS) represent a significant portion of the district's graduation cohort. While the POLS participation rate of 44% exceeds the provincial POLS participation rate of 23%, it continues to have an impact on the district's overall participation rate .
- The results for the priority populations (e.g., Children and Youth in Care, Indigenous learners on/off reserve) are frequently masked due to small cohort sizes, limiting detailed sub group analysis.
- Local numeracy assessment data (SNAP K–7) shows variability across competencies (communicating, reasoning, understanding, problem solving), with many students demonstrating strength at the developing and proficient level but with continued inconsistency across strands.

2. What new information emerged when comparing the provincial data with relevant local data?

- For relevant local data, please see the Enhancing Student Learning Local Data Report.
- The FSA results for grades 4 suggest some improvement in numeracy performance (60% on track or extending in 2024/25 to 65% in 2025/26, while local assessment data (SNAP) demonstrates variability across problem solving and reasoning, indicating inconsistent skill development.
- The grade 7 FSA numeracy results increased from 53% on track and extending in 2024/25 to 56% in 2025/26 which is slightly above the province. Local data continues to show a mix of proficiency levels across competencies, indicating inconsistent skill development.
- The grade 10 Numeracy Assessment results show gradual improvement over time for all students (reaching 48% proficient and extending in 2024/25), but this remains below provincial averages and indicates ongoing system-level need.
- Across all measures, students with disabilities or diverse abilities demonstrate improvement in numeracy outcomes over time, but continue to perform below all resident students, confirming a persistent equity disparity across both provincial and local data.

3. What strengths were identified?

- The grade 4 numeracy results for all resident students show improvements and consistency, with results returning to 65% on track and extending in 2025/26 after a decline in earlier years.
- The grade 7 numeracy results show a positive upward trend from 53% to 56% on track and extending in the most recent year, indicating incremental improvement.
- The Graduation Numeracy 10 Assessment shows a strong participation rate with all residents. The results in 2024/25 indicate that students are meeting the provincial average of 48% proficient or extending.
- Indigenous resident students demonstrate some strong results in recent years, particularly in grade 4 (52% on track and extending in 2025/26) and grade 7 (41% in students on track and extending).
- Students with disabilities or diverse abilities (masked data) show improvement in numeracy for both FSA and Grade 10 assessments and were above the provincial data.

4. What areas for growth were identified:

- **For all students?**
  - Numeracy outcomes overall show less sustained improvement over time, particularly at grade 7 and grade 10 levels.
  - Results fluctuate across years and cohorts, with grade 4 ranging from 51% to 66% on track and extending and grade 7 from 39% to 56%, indicating inconsistent achievement.
  - Local assessment data (SNAP) indicates inconsistent results across numeracy competencies. This was particularly evident in reasoning and problem solving, suggesting the need for a focused Tier 1 approach in these areas.
- **For Indigenous learners?**
  - The results for Indigenous student show inconsistent skill acquisition across years and grades (e.g., grade 4 ranging from 37% to 52% of students on track and extending, grade 7 with fluctuating results including masked years and recent improvement).
  - Masked data for subgroups limits deeper analysis and identification of trends for Indigenous learners across contexts. Targeted interventions will be necessary to close gaps between students on the former reserve and all resident students. Indigenous learners continue to perform below all resident students indicating persistent inequity.

- **For children and youth in care?**
  - Available numeracy data for Children and Youth in Care is largely masked or unavailable due to small cohort sizes, limiting the ability to identify trends or patterns in achievement.

- **For students with disabilities or diverse abilities?**
  - Students with disabilities or diverse abilities continue to perform below all resident students in numeracy across grade 4, grade 7, and grade 10 assessments. They continue to perform below all resident students, indicating persistent inequity.

  - While improvement is evident in the current data (e.g., grade 4 increasing to 52% of students on track and extending, grade 7 to 50%, and grade 10 to 40%), a significant gap persists compared to overall student performance.

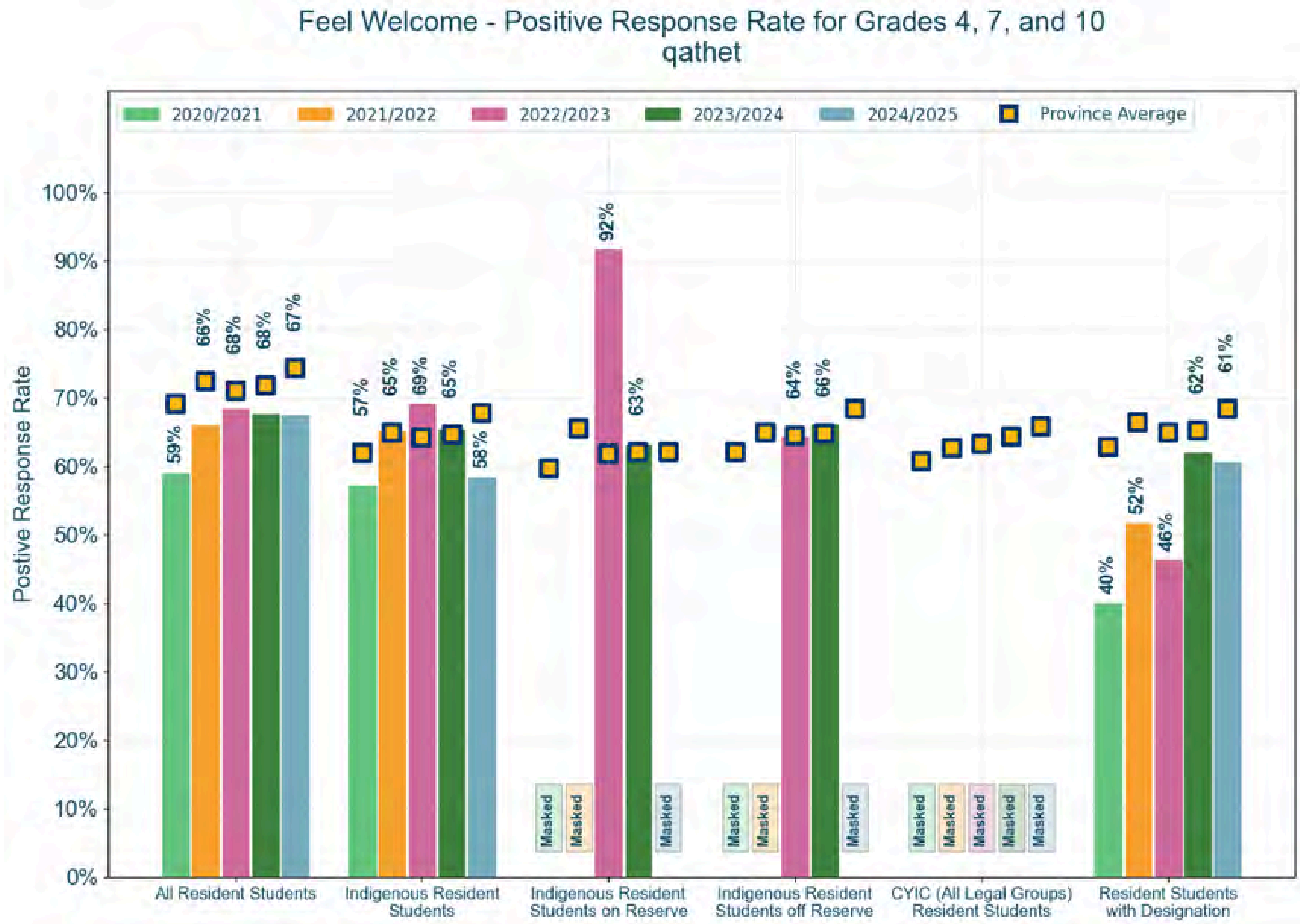
Human and Social Development

Educational Outcome 3: Feel Welcome, Safe, and Connected

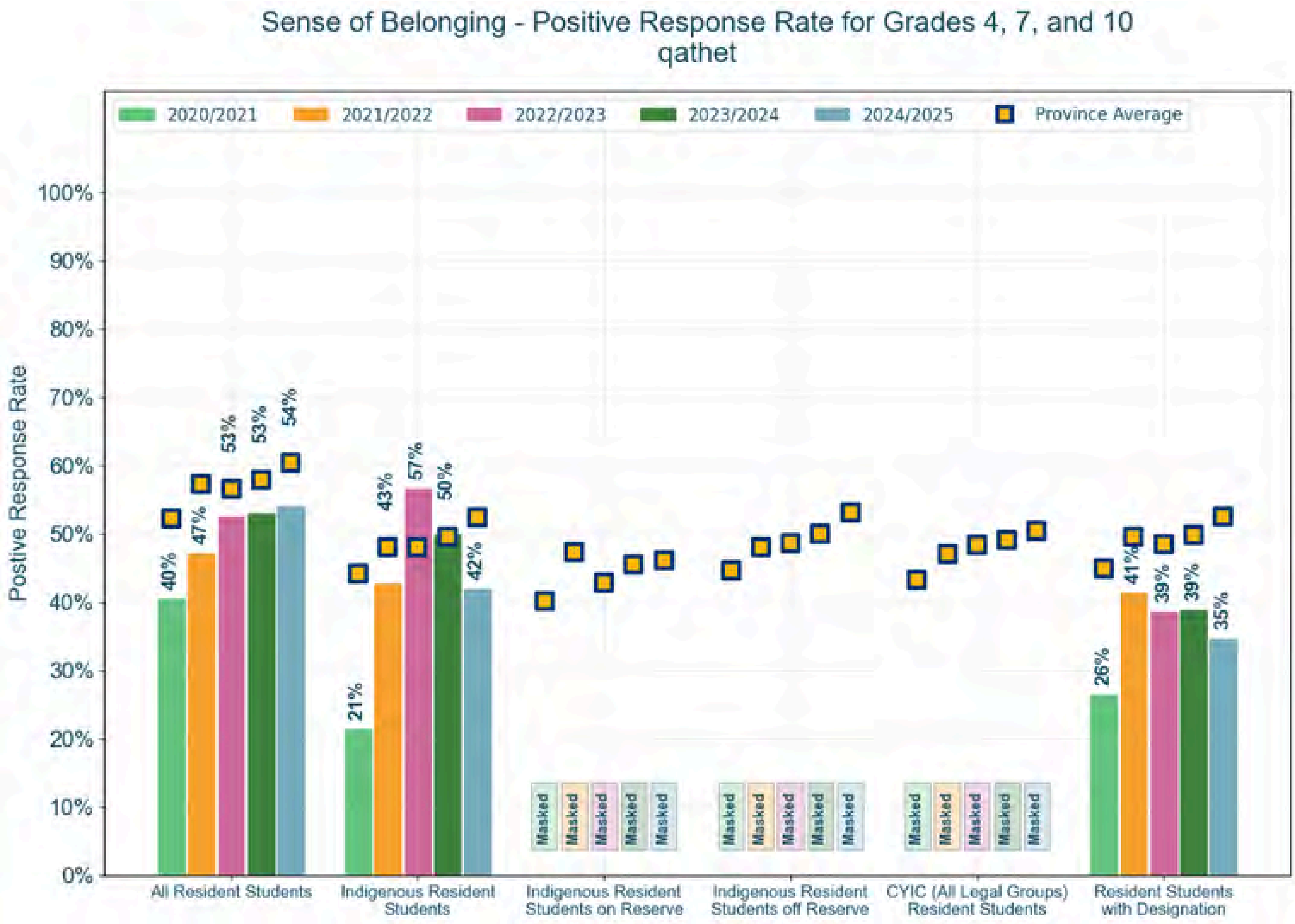
Measure 3.1: Students Feel Welcome and Safe, and Have a Sense of Belonging at School

Student Learning Survey - Expected Count | Participation Rate for Grades 4, 7, and 10

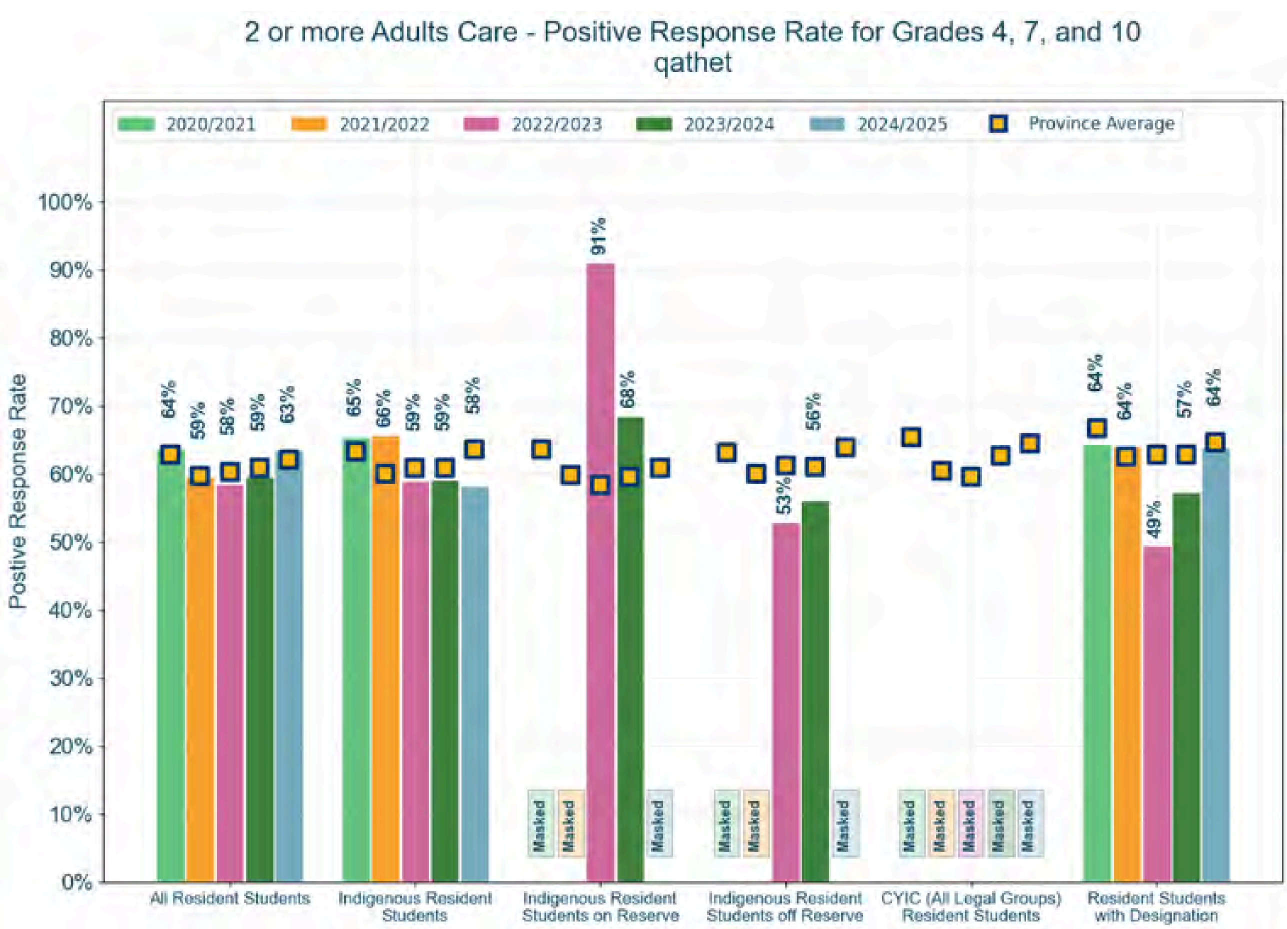
	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	398 | 79%	439 | 85%	469 | 85%	489 | 87%	454 | 86%
Indigenous Resident Students	74 | 66%	76 | 83%	90 | 77%	98 | 80%	88 | 76%
Indigenous Resident Students on Reserve	22 | 45%	13 | 77%	16 | 75%	26 | 73%	15 | 80%
Indigenous Resident Students off Reserve	52 | 75%	63 | 84%	74 | 77%	72 | 82%	73 | 75%
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	87 | 61%	90 | 68%	91 | 70%	107 | 75%	82 | 72%


Feel Welcome - Positive Response Rate for Grades 4, 7, and 10
qathet
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025
Province Average
Postive Response Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
59%
66%
68%
68%
67%
57%
65%
69%
65%
58%
92%
63%
64%
66%
40%
52%
46%
62%
61%
Masked
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC (All Legal Groups) Resident Students
Resident Students with Designation


Feel Safe - Positive Response Rate for Grades 4, 7, and 10
qathet
Province Average
Postive Response Rate
100%
80%
60%
40%
20%
0%
69%
75%
75%
74%
75%
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025



Measure 3.2: Students Feel that Adults Care About Them at School



Analysis and Interpretation:

Outcome 3 - Feel Welcome, Safe, and Connected

Feel Welcome, Feel Safe, Sense of Belonging

1. Key Context

- Participation in the Student Learning Survey remains consistent and relatively high across grades 4, 7, and 10, with 86% participation for all resident students in 2024/25, demonstrating strong student engagement which helps inform district planning and decision making.
- Over the four-year period, students reporting feeling welcome at school has been relatively stable at 67%.
- Post Covid, measures of sense of belonging and feeling safe show relatively stable results over time, generally in the mid-range (53%–54% for belonging and 74%-75% for feeling safe at school).
- School connectedness and relationships with caring adults are key contributors to student well-being and success. Student Learning Survey Data has shown a small increase over the past three years in students identifying 2 or more adults who care and is also above the provincial average. Local MDI and YDI also show similar results in students identifying 2 or more adults who care.

2. What new information emerged when comparing the provincial data with relevant local data?

- For relevant local data, please see the Enhancing Student Learning Local Data Report.
- While Student Learning Survey results show moderate improvements in feeling welcome, local MDI/YDI data indicates stronger performance in identifying adults who care, suggesting relationships may be a relative strength compared to overall school connectedness.
- Sense of belonging remains consistently below provincial data, despite improvements over time, indicating an ongoing area of focus.
- Students with disabilities or diverse abilities show notable improvement in feeling welcome (40% to 61%) and adults who care has now reached 64%, yet their sense of belonging remains lower (35% in 2024/25), indicating the need to strengthen school belonging among this priority population.
- Indigenous student results show decreases in several areas including feeling welcome and a sense of belonging but remain inconsistent across cohorts. Staffing has remained consistent. Analysis with the IEC will help inform steps to improve students' feelings of being welcome, safe, and connected at school.

3. What strengths were identified?

- Feeling welcome at school has remained steadily, with all resident students increasing to 67% positive response in 2024/25.

- Students with disabilities or diverse abilities show gains in identifying caring adults, highlighting ongoing efforts to develop relationships and foster inclusive school environments.

- Students reported feeling safe is consistent over time remaining around 75%, suggesting that most students feel physically and emotionally safe at school.

- As evidenced in the student learning survey masked data, children and youth in care have shown improvement in their sense of belonging, and their results are above district and provincial averages for all students.

4. What areas for growth were identified:

- **For all students?**
  - Sense of belonging remains an area for growth, with results improving from 40% to 54%, yet still below provincial comparison levels and other well-being measures.
  - Students identifying two or more adults who care remains relatively consistent over time, with results for all students in the low-to-mid 60% range, consistent with local MDI findings. These results remain on par or slightly below provincial averages.
  - While students report feeling safe, there has been limited improvement over time, suggesting the need to deepen students' perception of safety as relational and emotional, not simply physical.
  - Differences between stronger "adults who care" results and lower belonging results suggest that connection to adults does not always translate into overall school connectedness.
- **For Indigenous learners?**
  - Indigenous student results show variation across measures and years, with improvements in feeling welcome and belonging not yet consistently sustained.
  - Local district analysis suggests a decline in belonging for Indigenous learners; therefore, continued focus on culturally responsive and identity-affirming environments is needed to strengthen consistency.
- **For children and youth in care?**
  - District-level reporting indicates inconsistent results in identifying caring adults for this group, suggesting a need for continued targeted support.
  - While we recognize that there has been some improvement in feeling welcome and identifying adults who care, our results have fluctuated and highlight the need for continued emphasis on creating safe, caring, and welcoming schools.

- **For students with disabilities or diverse abilities?**
  - Although improvements are evident, students with disabilities and diverse abilities' sense of belonging remain significantly lower in comparison to all resident students (35% compared to 54%).
  - Results indicate positive progress in helping students feel welcomed and supported; however, opportunities remain to strengthen students' overall sense of belonging, and connection within the school community.

Career Development

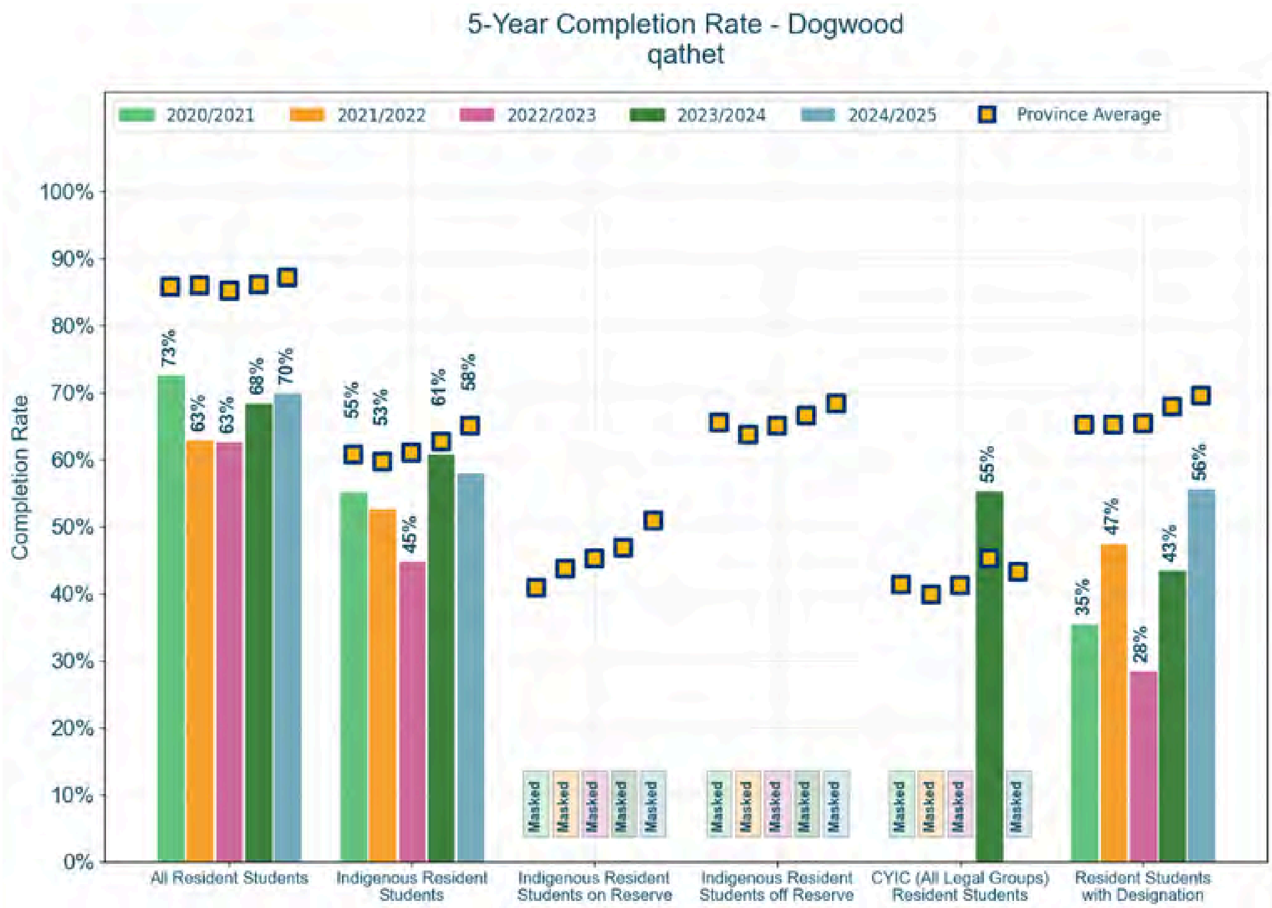
Educational Outcome 4: Graduation

Measure 4.1: Achieved Dogwood within 5 Years

Completion Rate - Cohort Count | Outmigration Estimation

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	201 | 19	185 | 20	203 | 19	252 | 24	221 | 18
Indigenous Resident Students	32 | 3	26 | 3	27 | 2	40 | 4	45 | 4
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	20 | 2	19 | 2
Resident Students with Designation	56 | 5	49 | 5	66 | 6	84 | 8	90 | 7


5-Year Completion Rate - Dogwood + Adult Dogwood
qathet
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025
Province Average
Completion Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
75%
68%
65%
71%
72%
59%
66%
53%
64%
58%
55%
57%
43%
56%
32%
46%
60%
Masked
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC (All Legal Groups) Resident Students
Resident Students with Designation


5-Year Completion Rate - Dogwood
qathet
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025
Province Average
Completion Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
73%
63%
63%
68%
70%
55%
53%
45%
61%
58%
55%
35%
47%
28%
43%
56%
Masked
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC (All Legal Groups) Resident Students
Resident Students with Designation

Analysis and Interpretation:

Outcome 4 - Graduation

Achieved Dogwood Within 5 Years

1. Key Context

- Secondary student transitions remain strong, with Grade 10–11 transition rates ranging from 93%–98% and Grade 11–12 transition rates ranging from 92%–96% over recent years, indicating that most students remain engaged and on track toward graduation.

- Although below the provincial average, the district's five-year completion rate for all residents has continued to improve with a 70.5% completion in 2024/25.

- The District's POL, with a large cohort size, continues to significantly impact the overall completion rate for the district.

- Completion rates for Indigenous learners and students with diverse abilities and disabilities programs show improvement over time but remain below district-wide rates in the standard school, highlighting the need for continued targeted support.

- Student survey data indicates that many students feel their school is preparing them for future careers and post-secondary pathways, though responses suggest opportunities to strengthen confidence and readiness for life after graduation.

2. What new information emerged when comparing the provincial data with relevant local data?

- For relevant local data, please see the Enhancing Student Learning Local Data Report.

- Although completion rates for Indigenous learners and students with diverse abilities and disabilities remain higher than the provincial averages at the standard secondary school, they continue to fall below overall district completion rates. This indicates that equity gaps in long-term student outcomes persist and remain an important area of focus for the district.

- Student perceptions of post-secondary readiness are generally positive; however, survey responses suggest that not all students feel fully prepared for career and post-secondary transitions, indicating an opportunity to strengthen career planning and pathway awareness.

- Graduation assessment results show stronger performance in Literacy than Numeracy, suggesting that mathematical readiness may influence some students' confidence regarding post-secondary and career pathways.

3. What strengths were identified?

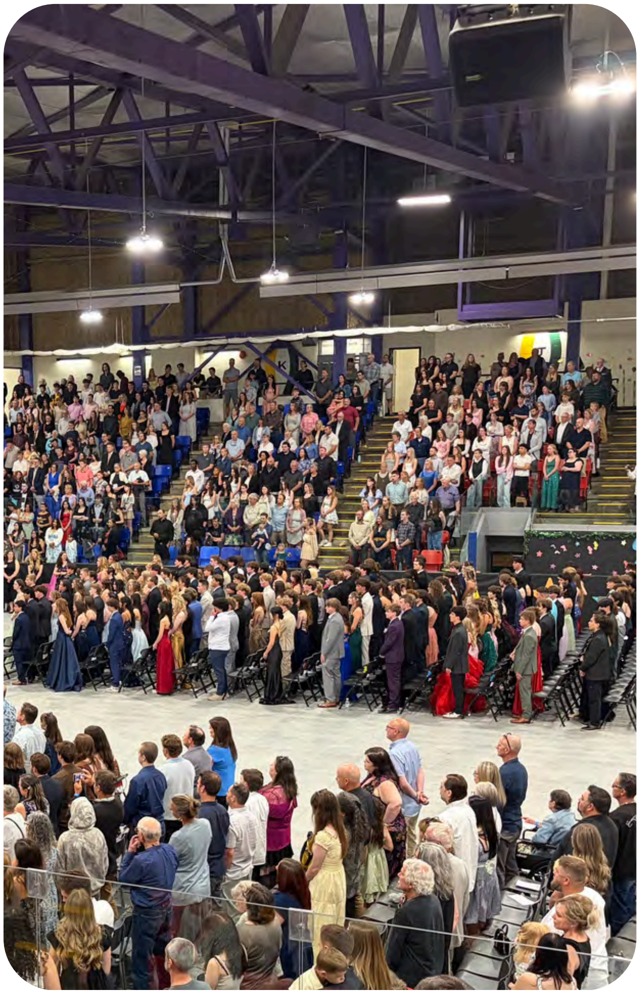
- Grade-to-grade transition rates remain high, indicating that students are successfully progressing toward graduation.

- The five year graduation rate for Indigenous students in the standard school (brick and mortar) is well above the provincial average at 83.6% compared to the Indigenous students in the province at 73%.

- Student participation rates on Graduation Assessments remain strong, with approximately 75–76% participation for Grade 10 Literacy and Numeracy assessments.

- Student survey data indicates that many students believe their school is helping prepare them for life after secondary school and future career pathways.

4. What areas for growth were identified:



- **For all students?**
    - Continue to strengthen intervention and timely supports for grade 12 students in both the regular and online schools to ensure successful Dogwood Graduation.
    - Continue strengthening career exploration, career awareness, and pathway planning to increase student confidence regarding future education and employment opportunities.
    - Increase opportunities for students to connect classroom learning with authentic career, community, and post-secondary experiences.
    - Continue to improve literacy skills in the later secondary years as the Graduation Assessment for Literacy 12 indicates this remains a challenge.
    - Continue improving numeracy outcomes, as Graduation Assessment results indicate this remains an area of challenge for many students.
- **For Indigenous learners?**
    - While completion and transition rates have improved at the standard school, Indigenous student outcomes remain below the standard school average in some measures, indicating a need for continued targeted support and pathway development.
    - Continue to strengthen culturally responsive career pathways and mentorship opportunities connected to Indigenous identity, language, culture, and community.

- ### For children and youth in care?
  - Data remains limited due to small cohort sizes and masking, making trend analysis difficult. Continued individualized transition planning and wrap-around support remain important.

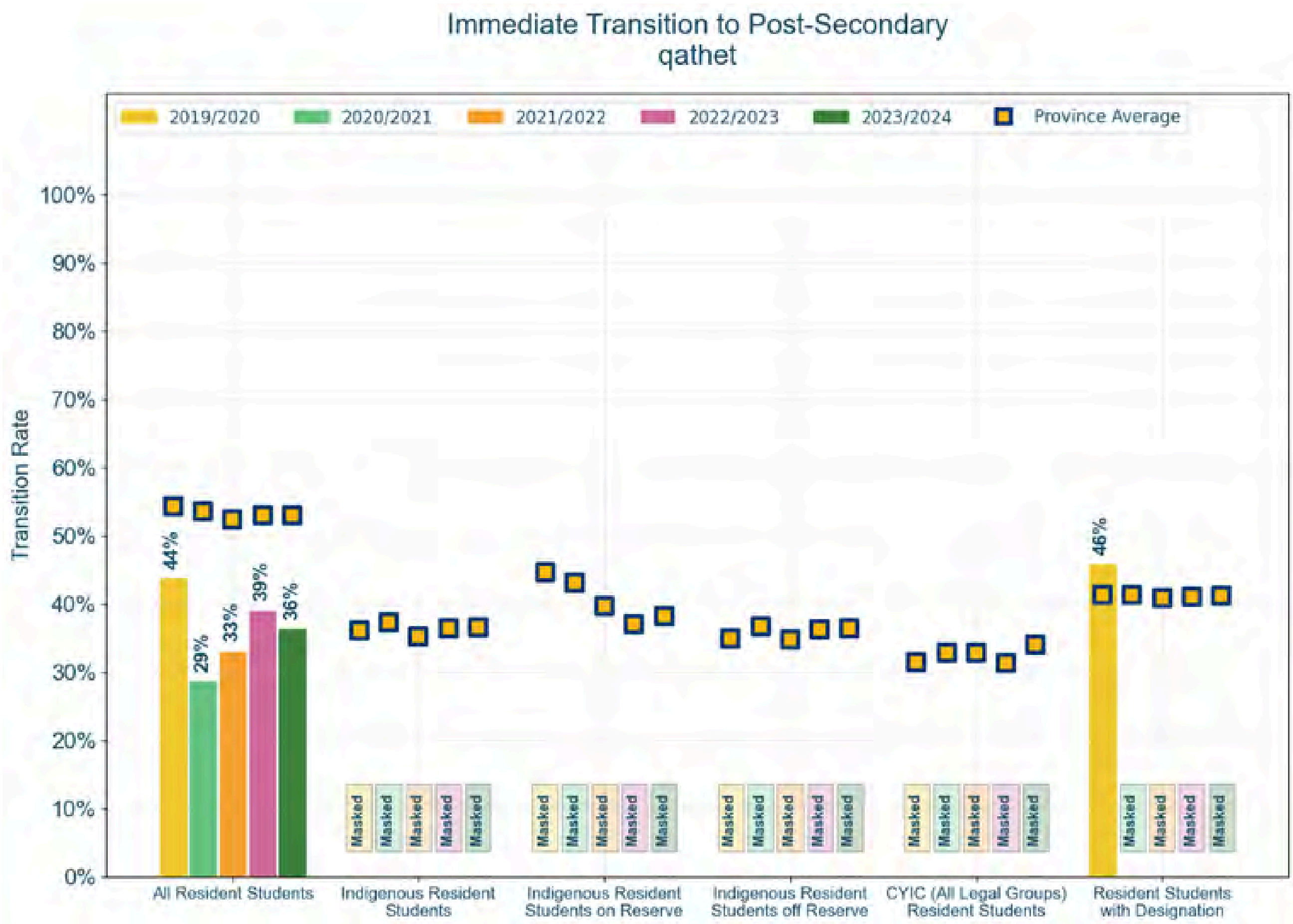
- ### For students with disabilities or diverse abilities?
  - Completion rates remain below district averages, indicating a need for strengthened transition planning and post-secondary pathway supports.
  - Continue expanding opportunities for work experience, career exploration, and individualized planning that aligns with student strengths and interests.

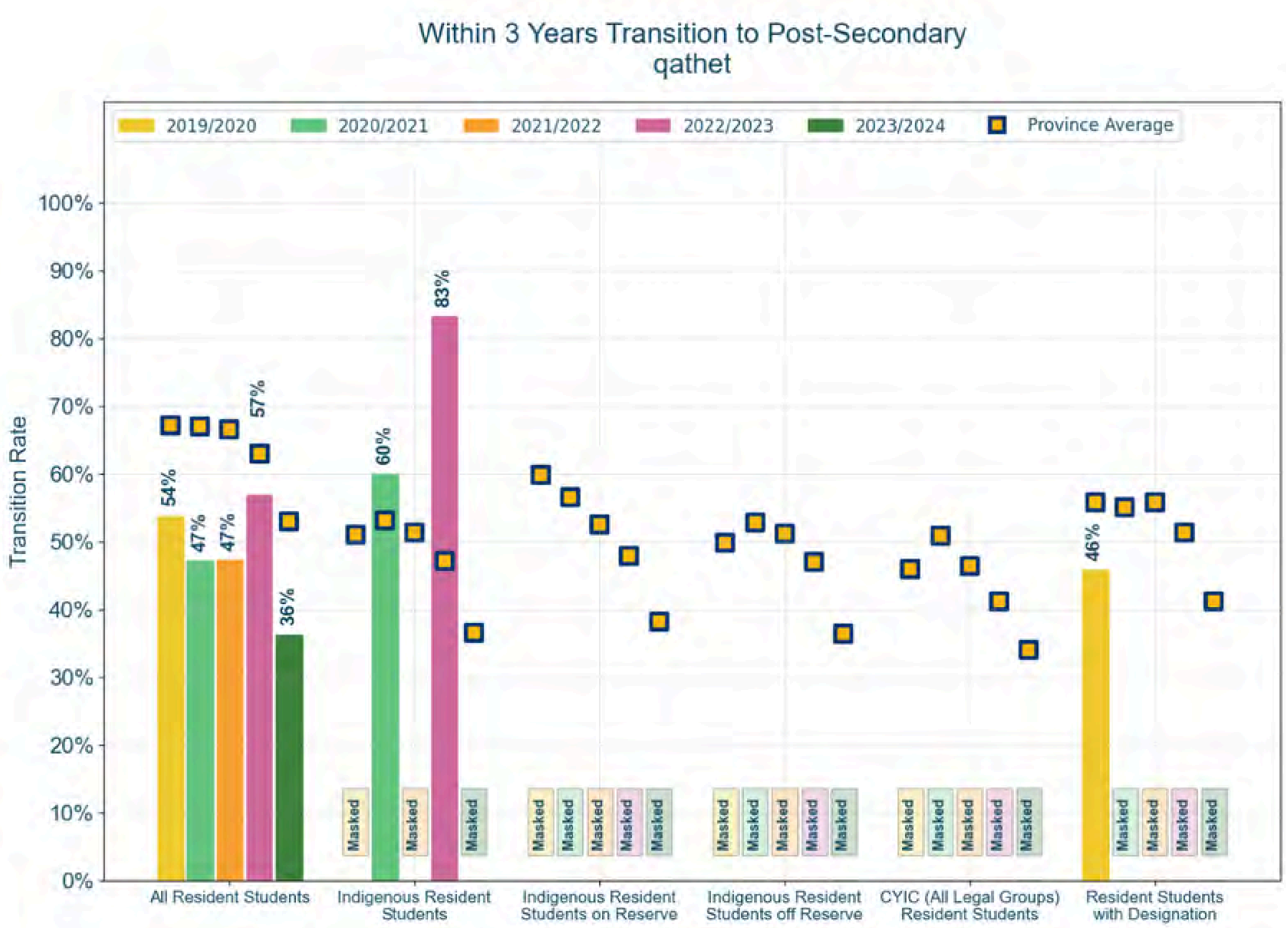
Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Post-Secondary Transitions

Transition to Post-Secondary - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	158	140	112	123	174
Indigenous Resident Students	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	24	Masked	Masked	Masked	Masked


Immediate Transition to Post-Secondary
qathet
2019/2020
2020/2021
2021/2022
2022/2023
2023/2024
Province Average
Transition Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
44%
29%
33%
39%
36%
46%
Masked
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC (All Legal Groups) Resident Students
Resident Students with Designation


Within 3 Years Transition to Post-Secondary
qathet
2019/2020
2020/2021
2021/2022
2022/2023
2023/2024
Province Average
Transition Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
54%
47%
47%
57%
36%
60%
83%
46%
Masked
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC (All Legal Groups) Resident Students
Resident Students with Designation

Analyze 1 Interpret 2

Post-Secondary Transitions

1. Key Context

- The district continues to provide a variety of career-focused pathways including trades training, Youth Work in Trades, Work Experience, Hairdressing, Skills Exploration (Skills X), and Trades Sampler programs. These opportunities allow students to develop Career Awareness, Personal Responsibility, Communication, Collaboration, and Critical Thinking competencies through authentic experiences.

- Student participation in career-focused programs remains strong. Programs such as Work Experience (27 students), Skills X (24 students), Trades Sampler (28 students), Hairdressing (10 students), and several dual-credit trade opportunities provide students with multiple pathways to graduation and future employment.

- Program completion rates are generally high, with many career-focused programs achieving final averages above 80% and several above 90%, including Work Experience (92.5%) and Youth Work in Trades programs (91–95%).

- Grade-to-grade transition rates and six-year completion rates are improving, suggesting that most students are successfully developing the competencies needed to persist through secondary school and prepare for post-secondary education, training, and employment.

2. What new information emerged when comparing the provincial data with relevant local data?

- For relevant local data, please see the Enhancing Student Learning Local Data Report.

- High school transition rates suggest students are successfully progressing through school; local career pathway data further demonstrates that many students are actively engaging in hands-on experiences that support development of Career and Life competencies.

- Local career program data provides evidence of students applying learning in authentic settings, particularly through trade certifications, work experience placements, and industry partnerships that are not reflected in provincial achievement measures.

- Student participation in trades, work experience, and dual-credit opportunities demonstrates strong interest in diverse pathways beyond traditional academic programs.

- Local pathway data suggests that students benefit from opportunities to connect learning to future goals, supporting district findings that career development contributes positively to engagement and successful transitions.

3. What strengths were identified?

- Students are participating in a broad range of career-focused programs, including trades, work experience, hairdressing, Skills X, and dual-credit opportunities, providing multiple entry points for developing life and career competencies.

- Career pathway programs demonstrate strong student success rates, with final averages ranging from approximately 80% to 95% across most offerings.

- Transition rates between Grade 10–11 and Grade 11–12 remain consistently high, indicating strong persistence, goal-setting, and educational engagement.

- The district has established strong community and post-secondary partnerships that provide students with opportunities to apply learning in authentic and meaningful contexts.

4. What areas for growth were identified:

- **For all students?**
  - Continue expanding opportunities for students to explore a variety of career pathways and connect their learning to future goals.
  - Increase opportunities for students to explicitly reflect on and demonstrate the Core Competencies associated with career development, including communication, collaboration, critical thinking, creativity, and personal awareness.
  - Strengthen students' understanding of post-secondary options, labour market opportunities, and emerging careers.
- **For Indigenous learners?**
  - Continue to strengthen culturally responsive pathway programming and opportunities that connect career development with Indigenous identity, culture, community, and land-based learning.
  - Expand Indigenous mentorship opportunities and exposure to diverse post-secondary and employment pathways.
- **For children and youth in care?**
  - Continue individualized planning and wrap-around supports to support successful transitions through school and into employment, training, or post-secondary pathways.
  - Monitor participation and access to career-focused opportunities to ensure equitable engagement.
- **For students with disabilities or diverse abilities?**
  - Strengthen individualized transition planning and opportunities for workplace learning, community-based experiences, and career exploration.
  - Continue to develop pathways that support diverse post-secondary, employment, and independent living goals.

District Context

Territorial Acknowledgement

We would like to acknowledge and thank the Coast Salish peoples, specifically the ɬaʔamɩn Nation whose traditional and treaty territory qathet School District (qSD) resides on. We are grateful to carry out our work on these lands and appreciate the opportunity to learn from the original keepers of this land about relationships of care and interdependence. We recognize the ongoing impacts of colonialism and are committed to our own learning and unlearning while courageously working towards decolonization and Indigenization through truth, healing, celebration, and reconciliation.

About qathet School District

qathet School District is situated in a beautiful coastal community on the Upper Sunshine Coast surrounded by the qathet Regional District and on the traditional and treaty territory of the ɬaʔamɩn Nation. Just over 130 km from Vancouver, qathet School District 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). In the qathet region, the median family income is $94,159 while provincially the median income is $113,137. Locally, the unemployment rate is 0.24% above the provincial unemployment rate.

qathet School District serves approximately 3,600 students in five elementary schools, one remote island elementary school, one online learning school, an alternate school, and one secondary school. We also provide several additional programs, including the following:

- ʔayʔaǰuθəm Language Program (K-12)
- Before and After School Program
- Dual Credit Academics and Trades
- French Immersion (K-12)
- GIJE (Guided Indigenized Journey to Excellence) 10-12 program
- International Education Program
- Just B4 Pre-School Program
- Outdoor Learning Center
- Provincial Auditory Outreach Program
- qaymɩxʷqɛnəmšt (K-1 ʔayʔaǰuθəm immersion language pilot)
- Strong Start Programs
- Summer Learning Programs

qathet School District has a diverse student population that includes:

School Year	All Students	Online	Indigenous	On Reserve	Métis	Students with diverse abilities	CYIC
2025/2026	3441	1327	498	111	115	742	19

Like many rural districts, we have had some challenges finding and retaining educators with certain specializations: school counsellors, inclusive education teachers, senior math and science teachers, music teachers, Indigenous language educators, and French Immersion teachers. We have also experienced difficulty finding and retaining qualified Education Assistants. Fortunately, we have been successful in maintaining a healthy Teacher Teaching on Call (TTOC) list, even while drawing on the list of TTOCs for various teaching positions throughout the year.

Current Strategic Plan Priorities

qathet School District shares the common goal of continuously improving the quality of public education for all students. Over the past several years, the Ministry of Education and Child Care has broadened its approach to continuous improvement, which is reflected in the **Framework for Enhancing Student Learning Policy.** We use the Framework for Enhancing Student Learning (the Framework), in addition to other existing foundational guides, to establish strategic plan priorities that will improve student success and equity of outcomes, with a focus on Indigenous students, children and youth in care, and students with disabilities or diverse abilities.

qathet School District's 2023-2028 Strategic Plan centres around students' needs – their learning, well-being, and voices – and is designed to lead to stronger outcomes for all students:

1. Cultivating an Ethic of Learning (titιwšɛm ʔəms taʔow)

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

2. Cultivating Curiosity (payot gagayɛɬtən)

Transform our learning environments into places of innovation.

3. Cultivating Connection (paʔa kʷʊms qʷayigən)

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

4. Supporting Self-Determination (ʔaʔjιnxʷegəs)

Ensure holistic Indigenous student success.

5. Cultivating Truth and Reconciliation (gʊnaʔxʷuθs)

Honour Truth and reconciliation.

6. Cultivating Integrity/Responsibility (hays qayumιxʷ ʔayʔaytawθ)

Prioritize climate change, organizational health, and sustainability.

qathet School District also incorporates key foundational guides and plans to inform our Strategic Plan and commitment to continuous improvement:

BC's Declaration on the Rights of Indigenous Peoples Act (DRIPA)
BC Tripartite Education Agreement (BCTEA)
Bill 40
The Educated Citizen
The First Peoples Principles of Learning
OECD Education Strategy
Tla'amin Education Agreement
Tla'amin Final Agreement
Truth and Reconciliation Commission Calls to Action
United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP)

Reflect and Adjust

Intellectual Development				
Strategic Plan Goals: Cultivating an Ethic of Learning, Cultivating an Ethic of Curiosity, Cultivating Self-Determination				
Strategic Plan Objectives: 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....				
Area for Growth	**Strategy**	**Targeted Learners**	**Strategy Impact** *(Pre-Existing Strategies Only)*	**Adjustments and Adaptions** *(Pre-Existing Strategies Only)*
Inconsistent literacy outcomes across cohorts and continuing intervention needs identified through FSA, DIBELS, and report card data.	Implementation of evidence-informed literacy practices, DIBELS screening, MTSS, ongoing professional learning, instructional coaching, and collaborative inquiry.	All learners	Grade 4 literacy results improved to 77% on track/extending and Grade 7 literacy improved to 74%. DIBELS results indicate continued need for intervention support, particularly in intermediate grades.	**Discontinue** – The current intervention model **Adapt**- A new support model has been developed focusing on Tier 1, Tier 2, and Tier 3 student success. This involves the creation of a district team of Targeted Student Success Teachers and Tier 1 Instructional Coaches to support foundational skills and knowledge development as well as social and emotional learning.
Numeracy outcomes remain below literacy outcomes and performance varies across cohorts.	MTSS, ongoing professional learning, instructional coaching, and collaborative inquiry.	All learners	Modest improvement in Grade 4 and Grade 7 FSA numeracy and increasing success for students with disabilities/diverse abilities; however, Graduation Assessment numeracy results continue to lag behind literacy outcomes.	**Adapt**- A new support model has been developed focusing on Tier 1, Tier 2, and Tier 3 student success. This involves the creation of a district team of Targeted Student Success Teachers and Tier 1 Instructional Coaches to support foundational skills and knowledge development as well as social and emotional learning.
When analyzing the district data, despite targeted interventions and supports continued work is needed to strengthen instructional consistency across classrooms and schools while ensuring intervention supports operate effectively within the District's MTSS framework. Inequities across priority populations are also a concern.	Continued implementation of MTSS structures, progress monitoring, and school and district-based teams. Increased collaboration and consistency between school teams (inclusive ed, tsst, coaches, p/vp, Indigenous ed). Continue the class review process. Increased focus on Tier 1 instruction to support foundational skills and knowledge development as well as social and emotional learning. Adapt the class review process at each elementary school with extra focus on Tier 1 instruction. We will be continuing the priority population review meetings.	All learners	FSA DIBELS SNAP Progress monitoring Learning updates data Graduation Assessments Graduation Rates Class Review data Student Learning Survey Attendance Data MDI YDI Increased use of early identification and intervention practices; achievement gaps remain for some learner groups.	**Discontinue** – The current intervention model **Adapt**- A new support model has been developed focusing on Tier 1, Tier 2, and Tier 3 student success. This involves the creation of a district team of Targeted Student Success Teachers and Tier 1 Instructional Coaches to support foundational skills and knowledge development as well as social and emotional learning. Align processes, structures, and supports across the district to ensure consistent delivery of services and student supports, while introducing Tier 1 Instructional Coaches to build educator capacity and strengthen foundational skills and knowledge development as well as social and emotional learning. We will be implementing the Soft Landing platform to strengthen our ability to access, integrate, analyze, and use information from various data sources to inform decision-making and inspire curiosity about student learning and well-being across the district.

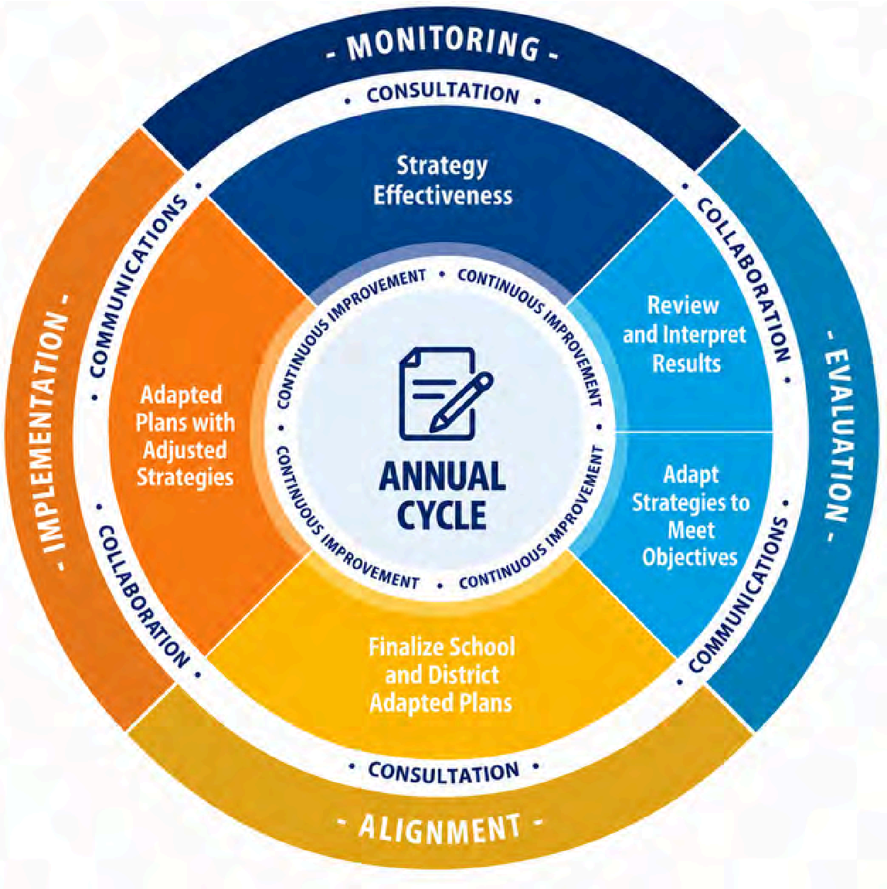
Although Indigenous student success has improved there is still a need for continued focus and improvement of services and supports to ensure equity across our system for each learner.	Grow and develop the Indigenous Education Team.	Indigenous Learners	FSA DIBELS SNAP Progress monitoring Learning updates data Graduation Assessments Graduation Rates	**Adapt**- Although we are not growing the Indigenous Education team, we will continue to provide professional learning opportunities for staff development for focus on foundational skills as well as cultural learning and support.
Human and Social Development				
Strategic Plan Priority: Cultivating Connection; Cultivating Curiosity; Cultivating Self-Determination				
Strategic Plan Objective:				
Persistent disparities for students with disabilities or diverse abilities across achievement and well-being measures.	Inclusive education practices, case management, collaborative planning, and targeted social-emotional supports.	Students with disabilities or diverse abilities.	Students with disabilities and diverse abilities achievement and sense of belonging data show positive trends in some measures, though results remain variable across cohorts. FSA DIBELS SNAP Progress monitoring Learning updates data Graduation Assessments Graduation Rates Student Learning Survey	**Adapt**- A new support model has been developed focusing on Tier 1, Tier 2, and Tier 3 student success. This involves the creation of a district team of Targeted Student Success Teachers, Tier 1 Instructional Coaches, and Inclusive Education Teachers to support foundational skills and knowledge development as well as social and emotional learning.
Need to strengthen culturally responsive and identity-affirming experiences for Indigenous learners.	Partnership with Tla'amin Nation, Indigenous Education programming, culturally responsive learning environments, and land-based learning opportunities.	Indigenous learners	Indigenous student achievement and belonging data show positive trends in some measures, though results remain variable across cohorts. FSA DIBELS SNAP Progress monitoring Learning updates data Graduation Assessments Graduation Rates Student Learning Survey	**Adapt**- Although we are not growing the Indigenous Education team, we will continue to provide professional learning opportunities for staff development for focus on foundational skills as well as cultural learning and support.

Data indicates that not all students are experiencing successful transitions.	Continue to support transitions from home to school, grade to grade with a focus on critical transitional years to provide additional support as necessary.	All learners	MDI data indicates that grade 5 student wellbeing is below other participating districts. Transition meetings and street data indicate that there are gaps for students in transitional years. Student Learning Survey Data	**Adapt** processes, structures, and supports to focus on social and emotional wellness and foundational skills across all system transitions (eg. Entering kindergarten, grade 4, grade 8, grade 10, graduation).
The data indicates that there is a gap between students' sense of belonging and other measures (e.g. feeling welcome, adults who care).	Continue to support student voice and feedback to create safe and caring schools.	All learners	Student Learning Survey Attendance Data MDI YDI Empathy Interviews	**Adapt** – Create structures, processes, and opportunities to gather student voice consistently across the system, particularly for within the priority populations to inform decision making.
Career Development				
Strategic Plan Priority: Cultivating an Ethic of Learning; Cultivating Curiosity; Cultivating Connection; Supporting Self-Determination				
Insert Strategic Plan Objective				
Need to strengthen student awareness of future pathways and ensure equitable access to career pathways and future planning opportunities.	Career education, dual credit opportunities, career exploration, work experience, and trades programming. Individualized transition planning, pathway supports, and targeted outreach for priority populations.	All learners.	High participation and strong success rates in career education programs; transition and completion rates remain strong. Student Learning Survey Transition Rate Transition to Post Secondary Rates Street data	**Continue** to explore dual credit opportunities for all learners, support student learning around post-secondary opportunities, and increased awareness of career pathways. **Continue** to provide purposeful career-life development opportunities for all students (eg. BAA courses, dual credit programs, skilled trades BC programs, career fairs, PSI partnerships).
Although the data indicates completion rates are on an upward trend; there is still a need for improvement.	Improving graduation rate by focusing on student engagement and attendance (weekly meetings) targeted	All learners	Graduation rates Attendance Transition Rates	**Continue**- with weekly meetings to discuss each student's progress. **Adapt**- the data collection to include information specific to attendance in various classrooms. Similar to the brick-and-mortar school, we will implement weekly meetings to support online learners.

District Continuous Improvement Overview

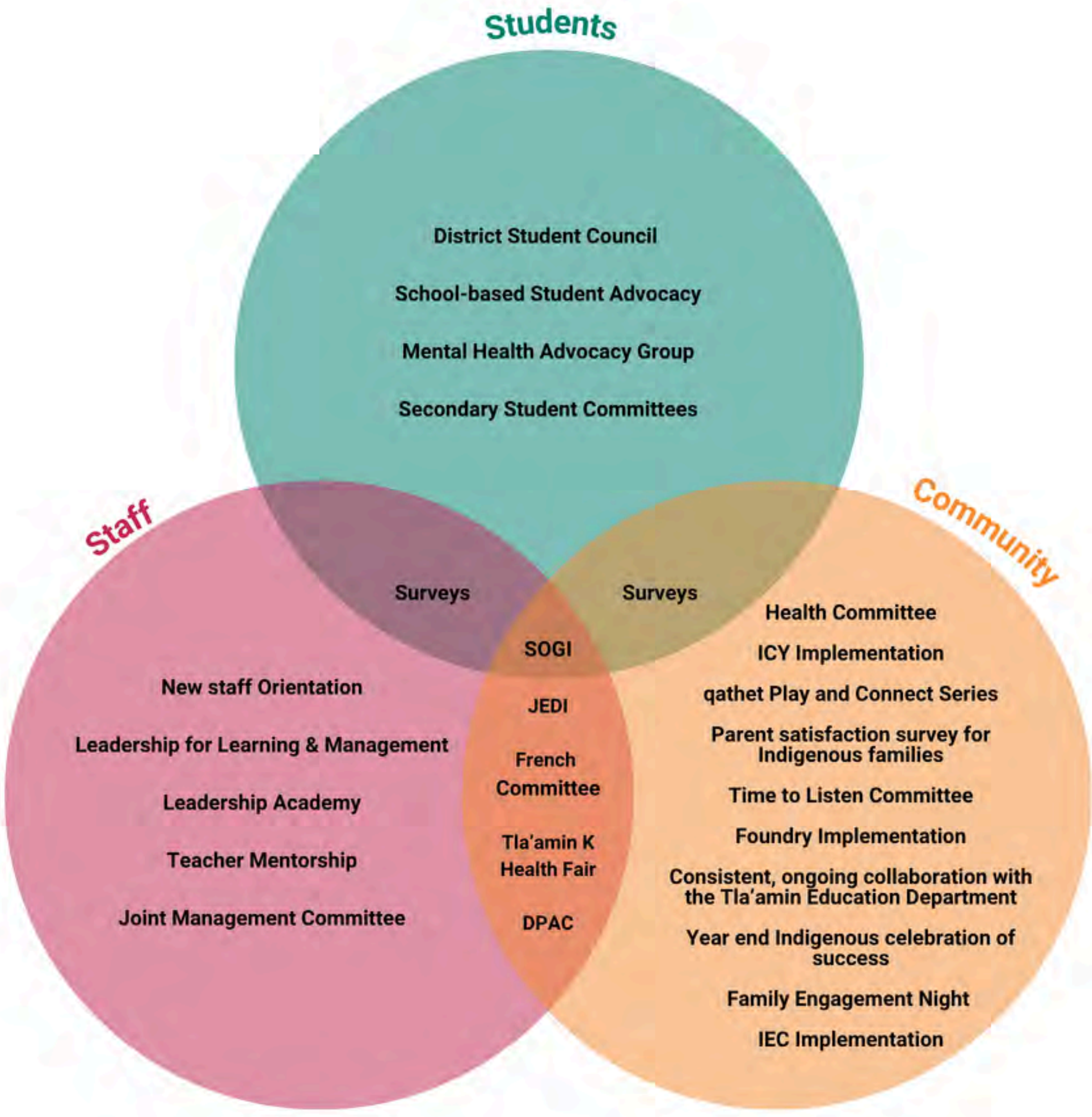
qathet School District also incorporates key foundational guides and plans to inform our Strategic Plan and commitment to continuous improvement:

BC's Declaration on the Rights of Indigenous Peoples Act (DRIPA)
BC Tripartite Education Agreement (BCTEA)
Bill 40
The Educated Citizen
The First Peoples Principles of Learning
OECD Education Strategy
Tla'amin Education Agreement
Tla'amin Final Agreement
Truth and Reconciliation Commission Calls to Action
United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP)



Using the Ministry of Education and Child Care's annual continuous improvement cycle and Administrative Procedure 100 (Strategic Planning: Reporting and Accountability), qathet School District engages in a yearly continuous improvement cycle that reviews and analyzes data and evidence to identify and implement operational adjustments, adaptations, and next steps.

Ongoing Strategic Engagement



The diagram above is a list of engagement opportunities involving students, staff, and community.

Below are a few highlights of the engagement opportunities in the qathet School District and how they have informed the priorities and objectives of the Strategic and Operational Plans.

IEC

The Indigenous Education Council continues to build in strength and clarity. There is currently a vacancy for a third Tla'amin Nation council member. The ongoing connection between the chair and the superintendent has been essential for relationship building and trust. The IEC presented to the School Board, and after the upcoming election, the groups will meet to continue to improve the implementation and effectiveness of IEC functions.

Tla'amin Nation

The District Principal of Indigenous Education has a regular weekly meeting with Tla'amin Nation's Director of Education and K-12 Education Manager to collaborate, problem solve, and co-plan in the interest of Tla'amin and all Indigenous students in the region. This has been essential in having a strong Tla'amin presence and protocol in all areas. The Nation is currently working to replace their Director of Education. In the interim, work has been continuing with the District Principal and the K-12 Education Manager.

Mentorship

Ongoing conversations and collaboration with the Joint Management Committee (JMC), Professional Development Committee, qathet Principals and Vice Principals' Association, qathet Teachers' Association, and Human Resources revealed gaps in support for beginning teachers. Working together, a mentorship program has continued to support the induction of new teachers into the profession.

French Immersion Empathy Interviews

Empathy interviews were conducted with French Immersion students in grade 7, 9, 11, and 12. These interviews indicated that although students were generally satisfied with the program, there was a desire for a scope and sequence from kindergarten through grade twelve to ensure activities were not repeated and that they did not miss any learning opportunities. They also indicated that cultural and language experiences were beneficial to their learning and provided the opportunity to use French in a meaningful way. This led to the hiring of a French Immersion Coordinator to help facilitate the creation of the scope and sequence, as well as to plan events that could be held for all grade levels.

District Student Council

During the 23/24 school year, the district student council was revitalized with meetings occurring six times over the course of the year. In 25/26, the student council included representatives from each of the elementary schools, secondary school, and PIE. The program focused on leadership development and student voice. Students from the committee presented some findings at one of the school board meetings.

Mental Health Collaboration

Supporting student mental health and wellness has been a long-standing strategic plan priority for the qathet Board of Education. Recognizing the need for coordinated and collaborative support for children and youth within the community, opportunities to engage in planning to ensure wrap around support for students, are part of the district's regular and ongoing process.

Engaging with community service providers and partners is welcomed and embraced. An announcement was made in the spring of 2023 that our community would be one of five, receiving funding and support for the implementation of an Integrated Child and Youth Team (ICY). The team is fully staffed and has been supporting students' mental health and well-being needs for the past two years. The ICY Team implementation and the announcement of the establishment of Foundry and the services they provide to local children and youth are welcome additions to our community.

Create Alignment to Enhancing Student Learning

Alignment for Successful Implementation

The board is committed to both long-term and short-term school and district planning. Administrative Procedure 100 supports a multi-year collaborative planning process as the means to improvement in instruction and effective fiscal planning and decision making.

This year, qathet School District is strengthening coherence across the system by ensuring that school growth plans, leadership growth plans, operational plans, and management plans are intentionally aligned with the district's Strategic Plan. This alignment supports shared responsibility for improving student outcomes, deepens connections between planning and practice, and helps ensure that priorities are visible across classrooms, schools, departments, and district decision-making.

The Strategic Plan and its six priorities continue to guide all school and district planning. For the 2026/27 school year, school growth plans, leadership growth plans, operational plans, and management plans will continue to be used together as connected tools for implementation, reflection, monitoring, and adjustment. This shared planning structure helps align actions, resources, professional learning, and supports with the district's commitment to enhancing student learning, equity, well-being, and successful transitions across grades, through graduation, and beyond.

Through this approach, schools and district departments are able to identify local areas for growth while staying connected to system-wide priorities. Leadership growth plans support principals and vice-principals in leading continuous improvement within their school contexts, while operational and management plans ensure that district structures, staffing, resources, and services are organized to support consistent implementation. Together, these plans clarify how the system will respond to evidence, support priority populations, and adapt practices over time.

The district's continuous improvement process includes regular scheduled meetings for review, engagement, and adjustment throughout the year. By aligning school growth, leadership growth, operational, and management planning with the Strategic Plan, qathet School District is building a clearer line of sight between strategic priorities and daily practice, ensuring that planning remains responsive, data-informed, and focused on success for each learner.




AREA	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June
Learning & Student Services	Refection of School Growth Plans	Review , Finalize, and Publish Growth Plans		Monitor Annual Plans			Interim Reporting	Monitor Annual Plans				Review Annual Plans and Successes
					10/12 Provincial Assessments	Annual Assessment Data Released	10/12 Provincial Assessments			10/12 Provincial Assessments		10/12 Provincial Assessments
			FSA Administration Period			Grade to Grade Transition Data	FSA Report Released	PSI Transition Data Released				
			District DIBELS Assessments				District DIBELS Assessments					District DIBELS Assessments
			Elementary Class Review Meetings	IEP Review Meetings			Elementary Class Review Meetings					IEP Review Meetings
			Student Learning Survey Data			"How Are We Doing Report?" Released	Student Learning Survey Administration Period					
				MDI/YDI Administration Period						MDI/YDI Data Released		
Governance			Adopt Annual FESL Report				Review Interim Strategic & Growth Plans Reports	Adopt Local School Calendar			Review Annual Facility Plans	Adopt Capital Plan
			Review Monthly Budget to Actual Spending Reports									
			Adopt Annual Financial Statements	Review Executive Compensation		Trustee Appointments to		Adopt Amended Budget	Approve Budget Process	Review Operating Grants	Develop Board Work Plan	Adopt Annual Budget
Communication & Engagement	Website Maintenance	Back to School Messaging		Ongoing Support of School & Departments in the Development, Promotion & Communication of Good News Stories & Stories of Student Learning								
Human Resources	Exempt Staff Evaluations	Staffing		Ongoing Support for Principals & Managers						Staffing		
Finance	Complete Financial Year End		Identification & Deployment of Any additional Resources in Support of Learning			Develop Amended Budget		Review Anticipated Enrolment	Review Operating Grants	Develop Preliminary Budget		
	Monitor School & Department Spending											
Technology	Deployment of New Equipment		Ongoing Support of Schools & Departments						Technology Planning			
Facilities	Implement Facility Improvements		Ongoing Support of Schools & Departments								Implement Facility Improvements	
								Develop Capital Plans				
Transportation		Finalize Routing & Distribution of Annual Passes								Process Student Bus Applications		
	Fleet Maintenance		Ongoing Conveyancing of Students Including Support of Field Trips & Extra Curricular Events									


qathet
SCHOOL DISTRICT

Suspension, Exclusion and Seclusion Report YTD Sept 2025 to June 2026.xlsx

SUSPENSIONS (BY INCIDENT)	**SEPT**	**OCT**	**NOV**	**DEC**	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUNE**	**YEAR TO DATE**
10 days or less (non-violent)	4	3	5	2				3	3	1	21
10 days or less (violent)	2		5			4		2			13
11-20 days (non-violent)											0
11-20 days (violent)											0
20 days or more (non-violent)											0
20 days or more (violent)											0
Indefinite (non-violent)											0
Indefinite (violent/threats of violence)											0
Indefinite (first drug offence)											0
Less than 20 days (first drug/alcohol offence)		5	2			3	1	4		1	16
Less than 20 days (second + drug/alcohol offence)						1		2			3
20 + days (first drug offence)											0
20 + days (second + drug offence)											0
Indefinite (second + drug/alcohol offence)											0
In-school suspension						3					3
TOTAL SUSPENSIONS	**6**	**8**	**12**	**2**	**0**	**11**	**1**	**11**	**3**	**2**	**56**
EXCLUSIONS											
Exclusions - Elementary											0
Exclusions - Secondary											0
SECLUSIONS											
Seclusions - Elementary											0
Seclusions - Secondary											0

(Violent incidents include: fighting, physical altercations, threats of bodily harm, etc. Verbal is considered violent if threatening)

qathet School District

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

COMMITTEE OF THE WHOLE

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

NOTES

Present:	Jaclyn Miller, Gretchen Conti, Dale Lawson, Maureen Mason
Also in attendance:	Paul McKenzie (Superintendent), Steve Hopkins (Secretary-Treasurer)
Regrets:	Kirsten Van't Schip

The meeting was called to order at 4:00 pm by Chairperson Miller.

1. APPROVAL OF AGENDA

MOVED: G. CONTI

SECONDED: M. MASON

THAT the Committee of the Whole Meeting Agenda of September 9, 2026, be adopted as amended.

STATUS: CARRIED

"Community Engagement" was added to the agenda as item 3.d. at the request of Trustee Mason.

2. STANDING COMMITTEES

2.a) Audit

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

Secretary-Treasurer Hopkins presented the 2025/2026 Audited Financial Statements and supporting Financial Statement Discussion and Analysis. The year concluded with revenue exceeding expenses by approximately $1.6 million, contributing to the rebuilding of the District's accumulated surplus, with the unrestricted portion now approaching $2 million. The Board reviewed operating and special purpose fund results, capital activity, year-over-year spending variances, and the carry-forward of unspent restricted funds. Discussion included the use of special purpose funding, Indigenous Education Council governance funding, and the District's capacity to accommodate future enrolment growth. Staff noted that some 2025/2026 savings, including reduced maintenance and technology expenditures, are not expected to be sustainable as ongoing measures.

2.b) Finance and Facilities

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

Secretary-Treasurer Hopkins presented the proposed 2027/2028 Minor Capital Plan. The proposed plan includes projects under the School Enhancement, Carbon Neutral Capital, Bus Acquisition, and Playground Equipment programs, including mechanical and solar upgrades and playground replacement at Kelly Creek. Discussion included the District's plans for future electric bus infrastructure and whether electric vehicles can be transported reliably by ferry given recent changes to BC Ferries requirements. Staff will confirm the rationale for the change and report back. It was also noted that older playground equipment at Kelly Creek may be removed as it reaches the end of its useful life.

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

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

Health and Safety Manager Lisa McMurray presented revisions to the AP and related incident reporting forms. Discussion focused on the use of "incident" and "accident" terminology, which was clarified to be interchangeable, as well as risk classifications and the process for completing investigation forms. It was clarified that supervisors complete the investigation based on information provided by the employee, with the goal of identifying contributing factors and preventing future incidents. The forms have been consolidated and simplified, particularly for lower-risk incidents, and have been reviewed through the District's health and safety processes. The importance of clear and accurate reporting was emphasized as staff become familiar with the revised forms.

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

Ms. McMurray shared revisions to AP 175, Safety: Violence in the Workplace, and related reporting forms, focusing primarily on how the revised forms align with the procedure. The importance of identifying and anticipating potential risks, developing appropriate prevention strategies, and ensuring clear reporting and follow-up processes was highlighted. The Board also discussed how the revised forms and procedures will be communicated. Updated materials will be shared with principals for dissemination to staff, incorporated into a consolidated health and safety section on the staff portal, and may also be included in October professional development.

3.b) Board Meeting Calendar – Proposed Amendment

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

The Board reviewed a proposed amendment to the 2026/2027 Board Meeting Calendar, which would move the November Regular Meeting to November 18. It was further noted that the inaugural meeting is scheduled for November 4. November 12 was proposed as a potential date for trustee orientation; however, the orientation is not included on the Board Meeting Calendar.

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

3.c) Indigenous Focused Learning Day Summary

Superintendent McKenzie shared an overview of plans for the Indigenous Focused Learning Day on September 25. District employees will travel by bus to the Nation, with the journey forming part of the learning experience through the sharing of information about local landmarks and the area. The day is being planned in collaboration with local Knowledge Keepers, and strong interest and excitement were noted. Trustees were encouraged to register and participate

3.d) Community Engagement

The Board continued discussion on opportunities to strengthen and more explicitly document the District's engagement and consultation practices, particularly for significant decisions and changes. While consultation is already embedded in many existing structures and processes, there was interest in developing a clearer and more intentional approach that identifies when and how engagement occurs. Discussion included the potential for expectations to be reflected in operational planning, policy, or established protocols, as well as opportunities to build staff capacity and skills. The importance of consistent practices that build trust, support collaboration, and ensure people feel heard was emphasized, particularly as the District transitions to a new Board. Staff will consider opportunities to further support and document engagement practices.

4. ADJOURNMENT

MOVED: D. LAWSON

THAT the Committee of the Whole Meeting of September 9, 2026, be adjourned.

STATUS: CARRIED

SH/attachment

MEMORANDUM

Date: September 23, 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

Audited Financial Statements of

School District No. 47 (qathet)

And Independent Auditors' Report thereon

June 30, 2026

School District No. 47 (qathet)

June 30, 2026

Table of Contents

School District No. 47 (qathet)

MANAGEMENT REPORT

Version: 6212-5466-3484

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

Independent Auditor’s Report

To the Board of Education of School District No. 47 (qathet) and the Minister of Education and Child Care:

Opinion

We have audited the financial statements of School District No. 47 (qathet) (the “School District”), which comprise the statement of financial position as at June 30, 2026, and the statements of operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present the financial position of the School District as at June 30, 2026 and the results of its operations, changes in net debt and its cash flows for the year then ended in compliance with, in all material respects to the financial reporting framework based on Section 23.1 of the Budget Transparency and Accountability Act and the Province of British Columbia’s Treasury Board Regulations 257/2010 and 198/2011.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the financial statements section of our report. We are independent of the School District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for opinion.

Emphasis of Matter

We draw attention to Note 2 which describes the financial reporting framework being followed by School District No. 47 (qathet).

Other Information

Management is responsible for the other information. The other information obtained at the date of this auditor’s report comprises of Unaudited Schedules 1-4D attached to the audited financial statements and Financial Statement Discussion and Analysis but does not include the financial statements and our auditor’s report thereon.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor’s report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements in accordance with the financial reporting framework based on Section 23.1 of the Budget Transparency and Accountability Act and the Province of British Columbia’s Treasury Board Regulations 257/2010 and 198/2011, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the School District’s ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to liquidate the School District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the School District’s financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves compliance with the requirements of financial reporting framework based on section 23.1 of the Budget Transparency and Accountability Act and the Province of British Columbia's Treasury Board Regulations 257/2010 and 198/2011.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Nanaimo, BC

Chartered Professional Accountants

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

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

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)

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

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 decrease in deferred contributions by $44,043,907
Year-ended June 30, 2026 – increase in annual surplus by $9,140,882
June 30, 2026 – increase in accumulated surplus and decrease 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	534,278	358,494
	$697,520	$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	$ 0	$ 44,043,907	$ 40,355,120
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	2,211,729
Provincial Grants – MECC		0	0	222,000
Provincial Grants - Other				
Other				
	11,106,446	0	11,106,446	5,787,769
Decreases:				
Amortization	1,965,564		1,965,564	1,876,982
Transfers to DCR - Capital Additions		0		222,000
Net Changes	9,140,882	0	9,140,882	3,688,787
Balance, end of the year	$53,184,789	$ 0	$ 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	97,356	257,071
Accrued Benefit Liability – June 30	$(987,937)	$(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	(105,413)	(49,258)
Accrued Benefit Liability – June 30	$987,937	$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	581,263	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	$11,106,446	$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 as follows:

- Operating to Capital - $46,316

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	-
Capital Assets	2,300,000	2,300,000	-
(Increase) Decrease in Net Financial Assets (Debt)	1,798,039	1,850,000	(51,961)

NOTE 18 ACCUMULATED SURPLUS

Internally Restricted (appropriated) by Board for:	2026	2025
School & Program Based Resources:		
Career Planning	$82,084	$-
Indigenous Education Council (IEC)	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
	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, 2026. 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

Schedule 2A (Unaudited)

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)

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	2026 Actual Local Capital	2026 Actual 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	-	-	-	-	-	-

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**

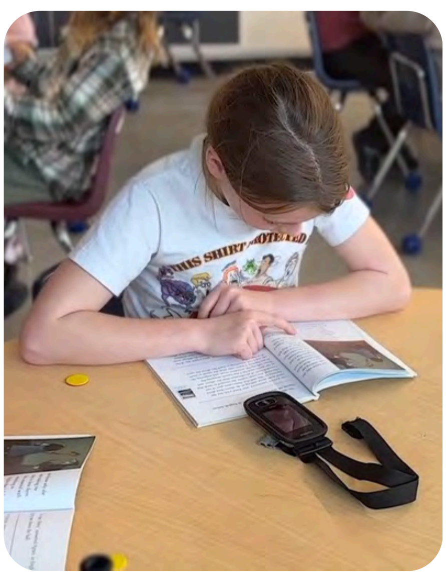
- Benefit costs continue to present challenges with increased utilization rates resulting in spending more than what is in the budget.
- Salary costs for teachers and Other Professionals include retroactive salary adjustments which accounts for much of the variance.
- Support Staff wages do not yet reflect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

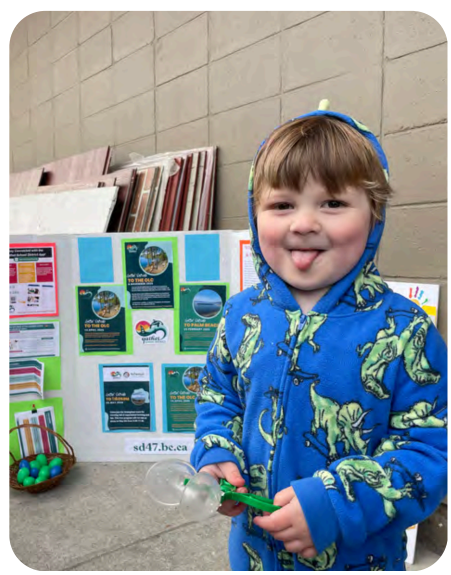
Special Purpose Fund Contribution Summary

- 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.

MEMORANDUM

Date: September 23, 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 - $1.2 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.

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

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

BOARD ANNUAL WORK PLAN
2026-2027

JULY

Board Meeting Agenda Items

☒ No regularly scheduled meetings

Events

☒ Canadian School Boards Association 2026 Trustee Gathering on Education, Innovation and Reconciliation (July 5-8)

AUGUST

Board Meeting Agenda Items

☒ No regularly scheduled meetings

Events

☐ Trustee Working Session (TBD)

SEPTEMBER

Board Meeting Agenda Items

☒ Review the Audit Findings Report, Management letter and Financial Statement Discussion and Analysis Report
☒ Approve the Audited Financial Statements
☒ Approve the submission of the proposed Minor Capital Plan
☒ Approve the Enhancing Student Learning Report
☒ Review the Superintendents School Opening Report
☒ Review the Board Annual Work Plan

Events

☒ Recognize National Truth & Reconciliation Day (September 30)

OCTOBER

Board Meeting Agenda Items

☐ No Meetings in October

Events

- ☐ Recognize World Teachers' Day (October 5)
- ☐ General School Election (October 17)

NOVEMBER

Board Meeting Agenda Items

- ☐ Board Inauguration
- ☐ Election of Board Chairperson & Vice Chairperson
- ☐ Election of Provincial Council and BCPSEA Representatives
- ☐ Review School Growth Plans
- ☐ New Trustee Orientation
- ☐ Review the submission of the Executive Compensation Disclosure Report
- ☐ Review quarterly Fiscal Accountability Report
- ☐ Approve Department Operational Plans

Events

- ☐ Attend and participate in BCSTA Trustee Academy (November 26-28)
- ☐ Attend Remembrance Day Assemblies

DECEMBER

Board Meeting Agenda Items

- ☐ Approve the submission of the annual Statement of Financial Information (SOFI)
- ☐ Approve Trustee Appointments to Board Committees, to Internal Administrative Committees, and to External Committees, Organizations and Agencies
- ☐ Review the Board Annual Work Plan
- ☐ School Presentations: TBD

Events

- ☐ Attend Winter Concerts

JANUARY

Board Meeting Agenda Items

- ☐ Review quarterly Fiscal Accountability Report
- ☐ Review and approve prospective increases to Trustee Remuneration
- ☐ Remit Financial Disclosure Forms by January 15
- ☐ Review proposals for substantive changes
- ☐ School Presentations: TBD

Events

- ☐ Represent the Board at the BCPSEA Annual General Meeting (TBD)

- ☐ Recognize Literacy Week

FEBRUARY

Board Meeting Agenda Items

- ☐ Approve the Amended Annual Budget
- ☐ Review School Calendar Consultation Information
- ☐ Approve the budget development process and timelines for the following years annual budget
- ☐ Review proposed Draft School Calendar Submissions or Amendments (CotW)
- ☐ Proposals: Board Authority Authorized Courses (CotW)
- ☐ Proposals: Academies (CotW)
- ☐ School Presentation: TBD

Events

- ☐ Represent Board at BCSTA Provincial Council (February 19)
- ☐ Recognize Pink Shirt Day – Anti Bullying (February 25)

MARCH

Board Meeting Agenda Items

- ☐ Review the Superintendent's Student Success report
- ☐ Approve School Calendar Submission
- ☐ Review the Board Annual Work Plan
- ☐ School Presentations: TBD

Events

- ☐ Chairperson – Represent at Ministry of Education Annual Partner Liaison Meeting (TBD)

APRIL

Board Meeting Agenda Items

- ☐ Review government grant information for the following years annual budget
- ☐ Approve Capital Plan Bylaw (from Ministry Capital Plan Response Letter)
- ☐ Review quarterly Fiscal Accountability Report
- ☐ Approve terms of engagement and appoint or reappoint auditor
- ☐ School Presentation: TBD

Events

- ☐ Recognize the Anniversary of Tla'amin Treaty (April 5)
- ☐ Recognize Education Week (TBD)
- ☐ Attend BCSTA AGM (April 15-17)

MAY

Board Meeting Agenda Items

- ☐ Approve Annual Facility Grant Plans
- ☐ Formalize Board Development Plan
- ☐ School Presentation: TBD

Events

- ☐ Recognize Mental Health Week (May 3-9)
- ☐ Attend Elementary Track and Field Meet

JUNE

Board Meeting Agenda Items

- ☐ Approve the Annual Budget
- ☐ Approve Major Capital Projects
- ☐ Review Carbon Neutral Action Report
- ☐ Review Strategic Plan
- ☐ Review Board Meeting Calendar
- ☐ Review the Board Annual Work Plan

Events

- ☐ Recognize Children and Youth in Care Week
- ☐ Attend Employee Recognition event
- ☐ Attend Board Retirement Celebration
- ☐ Attend Graduation Ceremonies (June 5)
- ☐ Attend Award & Scholarship Event
- ☐ Recognize National Indigenous Peoples Day (June 21)

ONGOING

- ☐ Advocate for public education
- ☐ Attend trustee development and/or orientation sessions
- ☐ Meet annually with Indigenous Education Council (IEC)
- ☐ Review and approve capital project bylaws as required
- ☐ Undertake trustee & superintendent evaluations
- ☐ Hear appeals as needed
- ☐ Ratify collective agreements as needed
- ☐ Represent Board at BCSTA Branch Meetings
- ☐ Attend school functions
- ☐ Review BCSTA communications, including proposed motions for the BCSTA AGM
- ☐ Receive and consider program review reports, as required

MEMORANDUM

Date: September 23, 2026
To: Board of Education
From: Paul McKenzie, Superintendent
Re: **Rescission of Administrative Procedure 424 – Teacher Conversion**

1.0 BACKGROUND

Administrative Procedure 424 – Teacher Conversion was established to document the District's practice for converting temporary teachers to continuing status based on accumulated service.

During the previous round of provincial bargaining, the BC Public School Employers' Association (BCPSEA) served estoppel on the District's conversion practice. As teacher conversion to continuing status is a provincial collective agreement matter and is not subject to local negotiation, the District was required to discontinue its existing practice and return to the language of Article C.20 – Appointment of Teachers.

To support the transition, the District and qTA entered into a Letter of Understanding that temporarily maintained a modified conversion process through the 2026/2027 Spring Staffing process. During this transition, teachers who had accumulated 400 or more days of temporary teaching service remained eligible for conversion upon their next appointment, with conversion occurring at the FTE of the position accepted.

2.0 ADDITIONAL INFORMATION

The change in conversion practice has been communicated to teaching staff over the course of the transition period. In December 2025, all teachers and Teachers Teaching on Call (TTOCs) received a memorandum explaining BCPSEA's notice of estoppel, the requirement to return to the provincial collective agreement language, and the transitional Letter of Understanding established with the qTA. The communication also included a Q&A providing additional information about the change, how temporary service would be calculated, and how conversion would operate during the transition.

A further memorandum was provided to teachers in March 2026, in advance of the 2026/2027 Spring Staffing process. This communication reiterated the change, outlined how conversion would operate during the final transitional staffing cycle, and confirmed that Spring Staffing 2026/2027 would conclude the District's use of the 400-day service rule. Staff were also encouraged to contact Human Resources directly with questions regarding their employment status or continuing-status eligibility.

The transitional Letter of Understanding remained in effect until the completion of the 2026/2027 Spring Staffing process, which concluded on September 9, 2026. Going forward, temporary teachers will acquire continuing status when they successfully obtain a continuing position in accordance with the Collective Agreement.

As Administrative Procedure 424 reflects a conversion process that is no longer in effect, the procedure is being rescinded.

3.0 APPENDICES

(A) Administrative Procedure 424 – Teacher Conversion

TEACHER CONVERSION

Background

To create transparency and accountability, the District has worked with the Powell River District Teachers' Association (PRDTA) to formulate this Administrative Procedure governing the conversion of teachers from temporary to continuing status. Both parties recognize that this procedure reflects a significant change in District process, and as such it will be reviewed annually.

Procedures

1. The process to fill jobs in the future will be based on the following procedure:
   - 1.1. The District will convert to continuing status, during the spring staffing process, all teachers who have accumulated 400 or more days of temporary teaching in the District upon their next appointment.
   - 1.2. All temporary teachers converting to continuing status will convert at 1.00 FTE, regardless of the position they post into. Teachers who post into less than 1.00 FTE, will be placed on personal leave for the remainder of their FTE (ie: a teacher converts to 1.00 FTE, accepts a 0.80 FTE position, will be granted 0.20 FTE personal leave for that school year).
   - 1.3. Temporary teachers who are not converting will continue to accumulate days through further temporary appointments.
   - 1.4. If there is a position available that is not filled by a continuing teacher, then the most senior and qualified teacher on the list of teachers with more than 400 days will be converted into that position through the spring post and fill process.
   - 1.5. As per the Letter of Agreement, the parties agree that as long as the current administrative procedure for conversion from temporary status to continuing status is in effect, the 'reasonable expectation' in Article C.5.a.iii for teachers on the recall list will not be applied except in the event that the specifications in Article C.5.1.a.i and C.3.5.a.ii cannot be met by any teacher on the recall list.

Reference: Sections 17, 20, 22, 65, 85 *School Act*
Teachers' Act
School Regulation 265/89
Collective Agreement

Adopted: January 21, 2014
Reviewed March 6, 2018
Revised: May 18, 2022