Cariboo-Chilcotin School District

Public Board of Education Meeting Agenda

September 28, 2026
6:30 p.m.
School District Office

1. **Board Chair opens the meeting and calls the meeting to Order**
2. **Land Acknowledgement**

   Acknowledgement that the meeting was being held on the traditional and unceded territory of Secwepemcúl'ecw, specifically T'exelc, and that Cariboo-Chilcotin School District is proud to serve the students and families of the Secwepemc, Tsilhqot'in and Dakelh Nations.

3. **Approval of Agenda**
   THAT *the agenda for September 28, 2026, Public Meeting of the Board of Education be approved.*

4. **Approval of Minutes**

   THAT *the minutes of June 22, 2026, Public Meeting of the Board of Education be approved as presented.*

5. **Consent Items**

   Summary Report of June 22, 2026, In-Camera Meeting of the Board of Education.

   THAT *the report from June 22, 2026, In-Camera Committee of the Whole meeting of the Board of Education be approved, and any recommendations contained therein.*

6. **Delegation / Presentations**

   6.1.1 Int. Field Trip - Sr. Tour Band to travel to Austria and Switzerland– Yvonne Davis

   6.1.2 Financial Auditor's Report, Financial Statements, and Financial Statement Disclosure & Analysis Report (FSD&A)

   THAT *the Board of Education School District No. 27 (Cariboo-Chilcotin) approve the draft 2026/2027 Financial Statements and accompanying documents.*

7. **Reports on Progress**

   7.1. Superintendent Report

8. **Committee of the Whole Report**

   THAT *the minutes of September 14, 2026, Committee of the Whole be approved by the Whole meeting be approved by the Board of Education and any recommendations contained therein.*

   8.1 Review of FESL Snapshot Report and Updated District Plan for Learner Success for submission

   THAT *the Board of Education of School District No. 27 (Cariboo-Chilcotin) hereby approves the proposed submission of the Framework for Enhancing Student Learning Interim Progress Report to the Ministry of Education and Child Care as presented.*

8.2 Minor Capital Plan Approval

In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No. 27 (Cariboo Chilcotin) hereby approves the proposed Capital Plan (Minor Capital Programs) for 2027/28, as provided on the Capital Plan Summary for 2027/28 submitted to the Ministry of Education and Child Care.

9. New Business

9.1 Columneetza Jr. Secondary – BC HYDRO Statutory Right of Way

Motion 3 – Third Reading
THAT *the Board of Education of School District 27 (Cariboo Chilcotin) approves the Columneetza Jr. Secondary BC Hydro Statutory Right of Way – Bylaw 2026-2 to read for the* ***third and final*** *time at this Regular meeting of the Board, on September 28, 2026.*

10. Trustees' Report

11. Question Period

12. Adjournment

Board of Education Meeting Minutes

CARIBOO - CHILCOTIN SCHOOL DISTRICT

June 22, 2026 (6:30 p.m.)

Trustees in Attendance:	Mary Forbes (Chair), Willow Macdonald, Michael Franklin.
TEAMS:	Linda Martens.
Regrets:	Angie Delainey, Melissa Coates, Anne Kohut.
Staff:	Superintendent Cheryl Lenardon, Secretary-Treasurer Taryn Aumond, Director of Finance Fawn Wiebe, Directors of Instruction Grant Gustafson, Hattie Darney, Director of Operations Marc Loewen, and Executive Assistant Jodi Symmes.

1. **Board Chair opens the meeting and calls the meeting to Order**
   The Board Chair called the meeting to order at 6:30 p.m.

2. **Land Acknowledgement**
   Acknowledgement that the meeting was being held on the traditional and unceded territory of Secwepemcúl'ecw, specifically T'exelc, and that Cariboo-Chilcotin School District is proud to serve the students and families of the Secwepemc, Tsilhqot'in and Dakelh Nations.

3. **Approval of Agenda**

   ***THAT** the agenda for June 22, 2026, Public Meeting of the Board of Education be approved.*

O2026.06.22-01	Moved: Trustee Frankin
Carried	Seconded: Trustee Macdonald

4. **Approval of Minutes**

   ***THAT** the minutes of May 25, 2026, Public Meeting of the Board of Education be approved as presented.*

O2026.06.22-02	Moved: Trustee Franklin
Carried	Seconded: Trustee Macdonald

5. **Consent Items**

   ***THAT** the report from May 25, 2026, In-Camera Committee of the Whole meeting of the Board of Education be approved, and any recommendations contained therein.*

O2026.06.22-03	Moved: Trustee Franklin
Carried	Seconded: Trustee Macdonald

6. **Delegation / Presentations**

   Indigenous Role Models – Director of Instruction, Grant Gustafson

   The 23rd Role Model ceremony was held on May 28th. Since its inception, CCSD27 has had 70 students participate. The 2026 winners, Anaiya Hink and Landen Williams, gave a brief presentation to the Board, sharing their passions, their reasons for wanting to be role models, and their future aspirations.

CCSH27 outgoing Role Model Terrance Ramos provided the Board with an overview of his exceptionally busy year in the role. Highlights included attending 19 pow wows, attending the Gathering of Voices, assisting community members, and assisting Micheal Lane on the Indigenous Float to hand out candy. Michaellaine Evans was unable to attend this evening.

RCMP/Columneetza Wood Working Project - Staff Sgt. Brad McKinnon/Principal Holly Zurak

Staff Sgt. McKinnon praised the districts' ongoing positive working relationships with students, teachers, and administration. Local RCMP members worked with Columneetza students who built three different styles of wooden storage boxes for RCMP vehicles across the Cariboo-Chilcotin. Students were gifted with hoodies and hats for their contributions, and they received information about the new recruitment initiative of the RCMP, called The Red Serge Program. The program confirms physical readiness in applicants earlier in the recruiting process to align fitness expectations well before training begins and encourages communication between recruiters and applicants throughout the process. Students had the opportunity to learn about career options.

7. Reports on Progress

7.1 Superintendents Report

Superintendent Lenardon reviewed her report with the Board providing information on events that have taken place within the District as the school year wraps up and summer begins for students and staff. The biggest celebrations across the district are, of course, our graduation ceremonies at Lake City Secondary and Peter Skene Ogden, where we proudly honour the achievements of our graduating students. Congratulations to all of our Graduates!

8. Committee of the Whole Report

***THAT** the minutes of June 8, 2026, Committee of the Whole be approved by the Board of Education and any recommendations contained therein.*

O2026.06.22-04	Moved: Trustee Franklin
Carried	Seconded: Trustee Macdonald

9. New Business

9.1. 2026/27 Annual Budget Approval and feedback

***THAT** the Board of Education of School District No. 27 (Cariboo-Chilcotin) approves the 2026/27 Annual Budget in the amount of **$77,761,673**, to be read for the **third and final** time at this meeting of the Board, on June 22, 2026.*

O2026.06.22-05	Moved: Trustee Macdonald
Carried	Seconded: Trustee Franklin

CARIBOO - CHILCOTIN SCHOOL DISTRICT

9.2 Elections Bylaw - B2707-3 Trustee Election and By-Election

Motion 1 – Procedural

THAT *School District No. 27 (Cariboo-Chilcotin) Elections Bylaw - B2707-3 Trustee Election and By-Election receive* ***three*** *readings at this Board meeting held June 22, 2026*

O2026.06.22-05	1. Moved: Trustee Frankin
Carried	Seconded: Trustee Macdonald

Motion 2 – Procedural

THAT *the Board of Education of School District No. 27 (Cariboo - Chilcotin)* ***repeal*** *Bylaw B2707-2 dated March 21, 2025.*

O2026.06.22-06	Moved: Trustee Macdonlad
Carried	Seconded: Trustee Franklin

Motion 3 – First Reading

THAT *the Board of Education of School District 27 (Cariboo Chilcotin), approves Elections Bylaw - B2707-3 Trustee Election and By-Election to be read for the* ***first*** *time at this Regular meeting of the Board, on June 22, 2026.*

O2026.06.22-07	Moved: Trustee Franklin
Carried	Seconded: Trustee Macdonald

Motion 4 – Second Reading

THAT *the Board of Education of School District 27 (Cariboo Chilcotin), approves Elections Bylaw - B2707-3 Trustee Election and By-Election to be read for the* ***second*** *time at this Regular meeting of the Board, on June 22, 2026.*

O2026.06.22-08	Moved: Trustee Franklin
Carried	Seconded: Trustee Martens

Motion 5 – Third and Final Reading

THAT *the Board of Education of School District No. 27 (Cariboo - Chilcotin) unanimously approves Bylaw 2707-3 Trustee Election and By-Election, to be read for a* ***third*** *and* ***final*** *time at this meeting June 22, 2026.*

O2026.06.22-09	Moved: Trustee Franklin
Carried	Seconded: Trustee Macdonald

9.3 Trustee Elections Officer Appointment

THAT *the Board of Education of School District No. 27 (Cariboo - Chilcotin) pursuant to Section 58(1) and (2) of the Local Government Act, appoint Secretary-Treasurer Taryn Aumond as the Chief Electoral Officer for conducting the 2026 General Local Election with the power to appoint other election officials as* *required for the administration and conduct of the 2026 General Local Election and that Neilane Mayhew of Two Rivers Consulting be appointed as Deputy Elections Office for the 2026 General Local Election.*

O2026.06.22-10	Moved: Trustee Franklin
Carried	Seconded: Trustee Macdonald

9.4 Policy 160 – Trustee Remuneration

THAT *the Board of Education of School District No. 27 (Cariboo - Chilcotin) approve updated Policy 160 Trustee Remuneration as presented.*

O2026.06.22-11	Moved: Trustee Franklin
Carried	Seconded: Trustee Macdonald

9.5 Policies Review - 100 Foundation Statement, 123 Delegation of Authority, 125 Role of the Trustee

THAT *the Board of Education of School District No. 27 (Cariboo - Chilcotin) approve Policies 100 Foundation Statement, 123 Delegation of Authority and 125 Role of the Trustee be approved as presented.*

O2026.06.22-12	Moved: Trustee Franklin
Carried	Seconded: Trustee Macdonald

9.6 COLUMNEETZA Jr. SECONDARY – BC HYDRO Statutory Right of Way

Motion 1 – First Reading

THAT *the Board of Education of School District 27 (Cariboo Chilcotin) approves the Columneetza Jr. Secondary BC Hydro Statutory Right of Way – Bylaw 2026-2 to be read for the **first** time at this Regular meeting of the Board, on June 22, 2026.*

O2026.06.22-13	Moved: Trustee Macdonald
Carried	Seconded: Trustee Franklin

Motion 2 – Second Reading

THAT *the Board of Education of School District 27 (Cariboo Chilcotin) approves the Columneetza Jr. Secondary BC Hydro Statutory Right of Way – Bylaw 2026-2 to read for the **second** time at this Regular meeting of the Board, on June 22, 2026.*

O2026.06.22-14	Moved: Trustee Macdonald
Carried	Seconded: Trustee Martens

10. Trustees' Report

11. Question Period – No questions were submitted

12. Adjournment 7:10 p.m.

O2026.02.22-14	Moved: Trustee Macdonald
Carried	Seconded: Trustee Franklin

Taryn Aumond
Secretary-Treasurer

Mary Forbes
Chair

Cariboo-Chilcotin School District

Agenda Item: 5

In-Camera Meeting Notes provided pursuant to Section 72 (3) of the School Act:

"A board must prepare a record containing a general statement as to the nature of the matters discussed and the general nature of the decisions reached at a meeting from which persons other than trustees or officers of the board, or both, were excluded, and the record must be open for inspection at all reasonable times by any person, who may make copies and extracts on payment of a fee set by the board".

DATE:	June 22, 2026
TRUSTEE PRESENT:	Mary Forbes (Chair), Willow Macdonald, Michael Franklin.
TRUSTEE ATTENDING VIA TEAMS:	Linda Martens.
REGRETS:	Angie Delainey, Melissa Coates, Anne Kohut.
STAFF PRESENT:	Superintendent Cheryl Lenardon, Secretary-Treasurer Taryn Aumond, Director of Finance, Fawn Wiebe. Directors of Instruction Grant Gustafson, Hattie Darney, Director of Operations Marc Loewen, and Executive Assistant Jodi Symmes.

1. Board Chair opens the meeting and calls the meeting to order at 5:00 p.m.
2. Land Acknowledgment
3. Approval of Agenda
4. Approval of Minutes
5. Action Items
   - 5.1. Approval of In-Camera - Committee of the Whole
6. Discussion Items
   - 6.1. Response Plan Report
   - 6.2. Support Staff Bargaining update
   - 6.3. Staffing Report
   - 6.4. Policy 650 – Disposal of Assets – Disposal of Busses
7. Information Items
8. Adjournment

School District No .27 (Cariboo-Chilcotin)

Financial Statement

Discussion and Analysis

For the Year Ended June 30, 2026

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INTRODUCTION

The following Financial Statement Discussion and Analysis should be read in conjunction with the Audited Financial Statements for the year ended June 30, 2026.

The purpose of this report is to provide readers with a better understanding of the school district's financial statements and to assist in assessing the overall financial condition of the district.

DISTRICT OVERVIEW

Cariboo-Chilcotin School District operates on the traditional unceded territories of the Secwepemc, Tsilhqot'in, and Dakelh Nations. We recognize it is a privilege to do our work in this special place. We understand our legislated responsibility and the moral imperative to act for truth and reconciliation with care, wisdom, and respect to right historic harm done by the education system. We are committed to the success of Indigenous learners and to learning about local First Nations culture by all members of the school district community. We serve the students and families of twelve First Nation communities, which include Tŝideldel First Nation (Alexis Creek Band), Tl'etinqox Government (Anaham Band), Yuneŝit'in Government (Stone Band), Tl'esqox (Toosey Band), Xeni Gwet'in First Nation (Nemiah Valley), ?Esdilagh (Alexandria Band), Tsq'escen (Canim Lake Band), Stswecem'c/Xget'tem (Canoe Cree/Dog Creek Band), Esk'etemc First Nation (Alkali Lake), Xatśūll̓ (Soda Creek First Nations), T'exelc (Williams Lake First Nation) and Ulkatchot'en (Ulkatcho First Nation).

Cariboo-Chilcotin School District No. 27 extends over a large geographic area roughly the size of New Brunswick in the interior of BC. We are sparsely populated with 487 people per square kilometer of land area within our district communities, compared with the provincial average of 3,644 people per square kilometer. We remain one of the largest employers in the region with over 850 staff, serving approximately 4,400 students from Kindergarten to Grade 12 across 24 schools. More than 1,450 Indigenous students attend our schools, representing on-reserve, off-reserve, and Métis ancestry. Approximately 10% of learners have designations for disabilities or diverse abilities. The number of children and youth in care (CYIC) is variable with children moving in and out of care and reliance on individual MCFD workers and caregivers to update schools. There were 57 CYIC at the end of the school year.

STRATEGIC FRAMEWORK

Mission Statement

Ensuring all students have meaningful learning experiences, empowering them to succeed in an ever-changing world.

School District Vision

We envision an encouraging and understanding learning environment where everyone demonstrates a sense of belonging, mastery, independence, and generosity.

Core Operating Values

The Pillars of Support for the School District No. 27 Mission and Vision are characterized by the following four core operating values:

RESPECT

RESPONSIBILITY

KINDNESS AND CARING

ACCEPTANCE

Current Strategic Plan Priorities

Cariboo-Chilcotin School District looks forward to sharing our next multi-year plan this Fall. We are committed to continuous improvement for ALL learners in Cariboo-Chilcotin School District to flourish. We intentionally act to raise and level the bar of achievement. This means higher achievement and equity of outcomes across all groups of students. We pay particular attention to the outcomes of Indigenous students, children and youth in care, and students with disabilities or diverse abilities. We direct our resources, time, and energy to the following key focus areas confirmed by the Board of Education:

Collective Responsibility
- Common information
- Professional conversations
- Collaborative relationships
- Intentional action

Instructional Capacity
- Literacy
- Numeracy
- Assessment
- Collaborative Professional Development

Inclusive Learning Communities
- Safe, welcome environments
- Meaningful engagement in learning
- Connection to caring adults
- Student voice

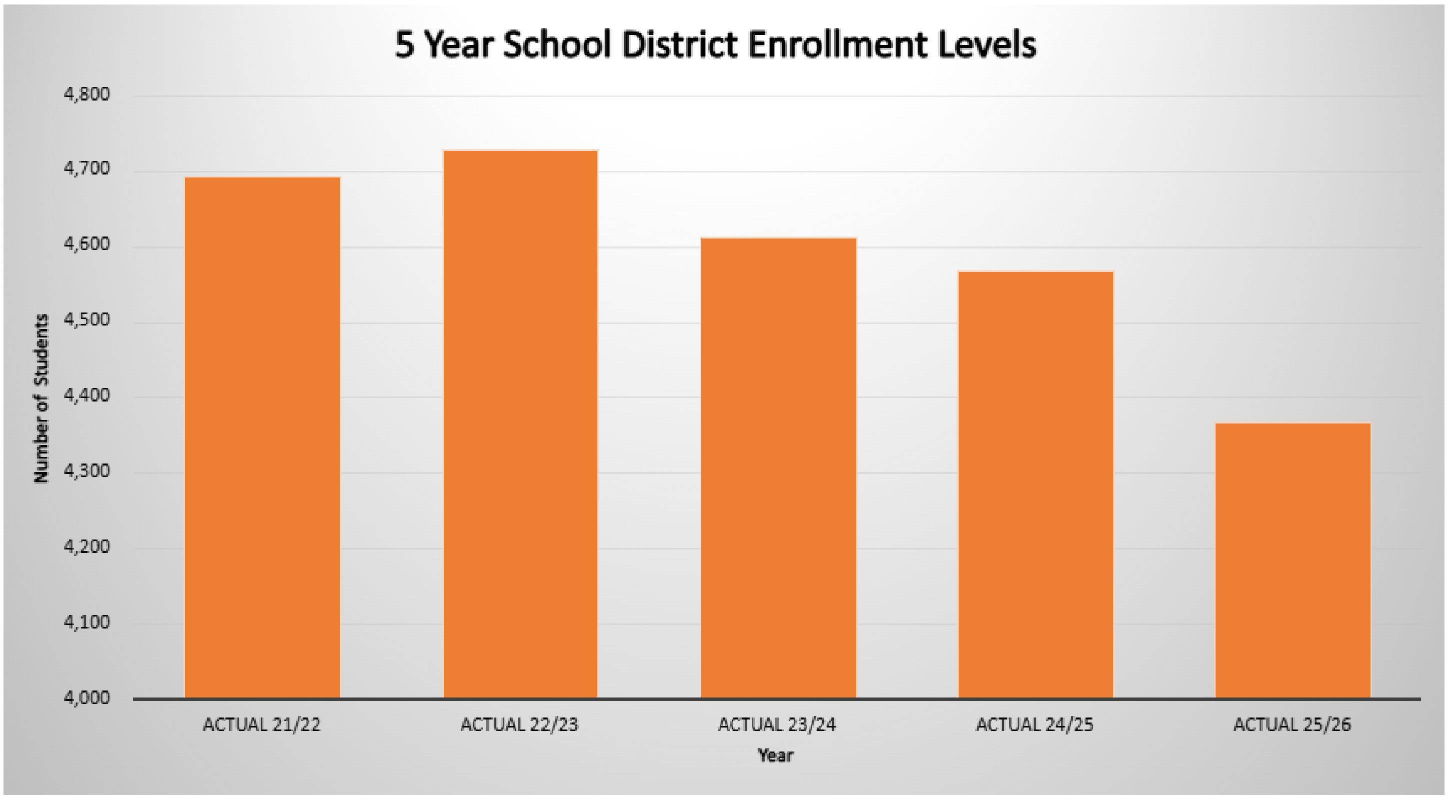
Indigenous Learning & Culture
- Local cultural learning
- Language
- Equity of outcomes
- Belonging, Mastery, Independence, Generosity

Place-Based Learning
- Time outdoors
- Time in nature
- Learning on and from the land
- Local learning

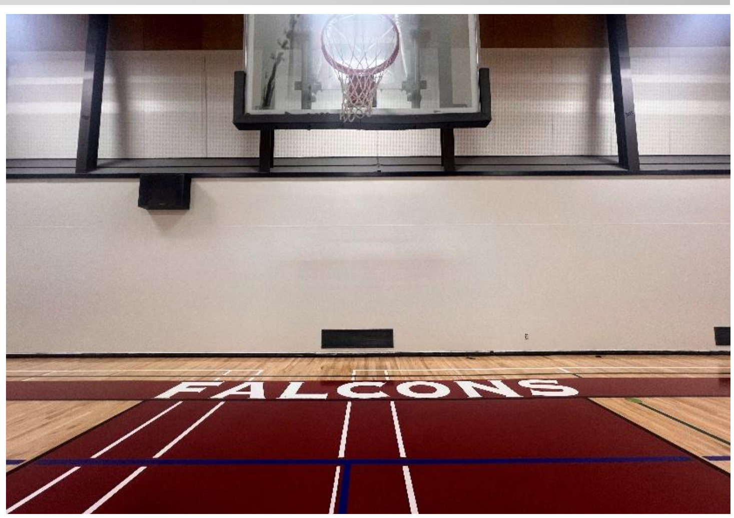
ENROLLMENT

Student enrollment represents the key driver for determining operating grant revenue and staffing allocations across the district. Over the past five years, enrollment has trended downward following a temporary post-pandemic surge in the 2021/22 and 2022/23 school years.

For the 2025/2026 fiscal year, the district recorded a funded enrollment of 4,368.44 school-age FTE (and 4,370.81 total FTE including adult education). Standard regular schools accounted for 4,289.44 FTE, alternate school programs accounted for 31.00 FTE, and online learning served 48.00 FTE. In addition, the district registered 25 home-schooled learners.



A large portion of school funding comes from the Ministry of Education and Child Care (MECC) based on student FTE. Because of this year's enrollment decrease, the district triggered provincial Funding Protection in the 2025/2026 year, which buffered the immediate financial impact and helped stabilize baseline instructional and operational services across our schools.



FINANCIAL HIGHLIGHTS

School District No. 27 (Cariboo-Chilcotin) had another productive year maintaining its facilities and advancing major capital and operational priorities.

Some of the main financial highlights of the year were as follows:

District Wide

Cariboo-Chilcotin School District No. 27 made strong progress on our capital plan this year. Under provincial Bylaw Capital, we purchased seven replacement school buses to maintain safe student transport across our rural routes. Major facility enhancements included the 100 Mile Elementary building envelope project, electrical upgrades at Lake City Secondary, and kitchen modernizations at Peter Skene Ogden Secondary and Horse Lake Elementary. We also installed commercial kitchen equipment at Lake City Secondary and completed early learning projects at Chilcotin Road Daycare and the Columneetza Dormitory.

The Maintenance Department

Facility maintenance teams focused on essential building envelope renewals, interior updates, and health and safety priorities across the district. Using our Annual Facility Grant (AFG), we completed envelope restorations, exterior painting, and roofing repairs. Interior learning spaces were refreshed with washroom upgrades and new flooring, including refinishing the Columneetza Gymnasium floor. Crews also completed kitchen updates, boiler and DDC replacements, emergency lighting installations, backup battery maintenance, door and sidewalk repairs, and paving.

The IT Department

The IT Department completed a major multi-year network overhaul, transitioning our schools from legacy wiring to modern high-speed wireless across all sites. We replaced the majority of student and teacher devices, migrating them to a unified cloud platform for improved security and manageability. In addition, data centre cooling was upgraded, phone systems shifted to digital calling, keyless entry was finalized across all facilities, surveillance cameras and PA systems were updated, and new applications were launched for web services, laptop inventory, and safety training.

Financial Statement Discussion & Analysis

STATEMENT OF FINANCIAL POSITION

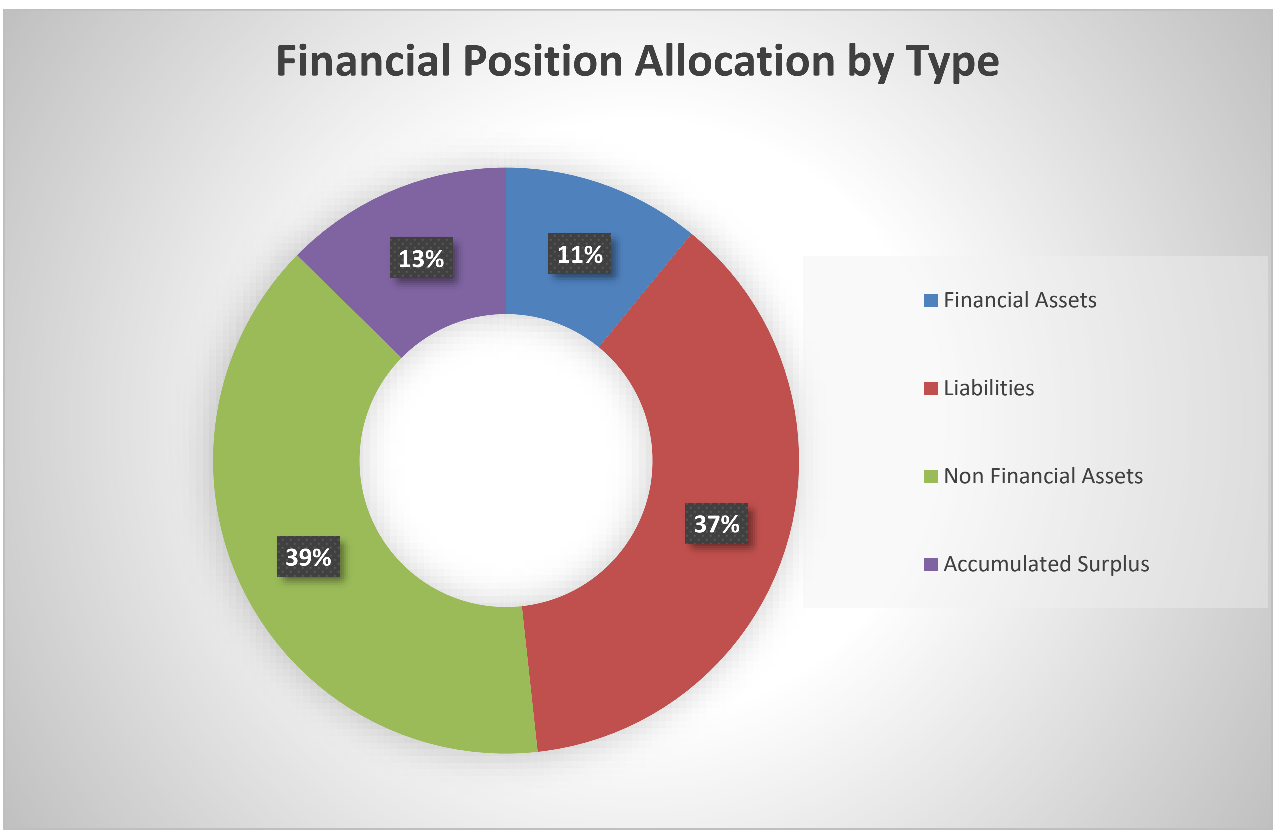
The Statement of Financial Position represents a snapshot of the overall assets and liabilities of the district at the end of the fiscal year. It outlines the year-over-year comparison of the net financial position for the fiscal years ending June 30, 2026, and June 30, 2025.

The largest item on the Balance Sheet is Non-Financial Assets (39%), which includes items such as Tangible Capital Assets, Prepaids, and Supply Inventories.

Liabilities make up the second biggest component of the Balance Sheet (37%); they represent payments owing such as Accounts Payable, Asset Retirement Obligations (ARO), Capital Lease Obligations, and Deferred Revenues.

Financial Assets account for 11% of the graph and are predominantly made up of cash and cash equivalents and receivables.

The final item is the Accumulated Surplus amount which represents the overall surplus of the district (13%). At the end of June 30, 2026, the district had an Accumulated Surplus of $27.5 million dollars.



Financial Statement Discussion & Analysis

STATEMENT OF FINANCIAL POSITION

Financial Assets increased by $3.95 million over last year, driven by a $4.48 million increase in cash reserves from targeted capital draws, lower capital cash outlays, and disciplined operating spending.

Liabilities increased by $3.54 million, primarily due to a $2.23 million increase in Deferred Capital Revenue for facility renewals, along with increases in construction Accounts Payable ($748,212) and Special Purpose Deferred Revenue ($674,849).

Statement of Financial Position
As at June 30, 2026

	2026 Actual	2025 Actual
	$	$
Financial Assets		
Cash and Cash Equivalents	**21,935,167**	17,451,416
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	**442,914**	348,373
Due from Province - Other		
Due from First Nations	**1,072,685**	932,673
Other	**270,500**	1,038,579
Total Financial Assets	**23,721,266**	19,771,041
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care		
Due to Province - Other		
Other	**6,207,705**	5,459,493
Unearned Revenue		14,113
Deferred Revenue	**2,369,517**	1,694,668
Deferred Capital Revenue	**64,351,594**	62,121,862
Employee Future Benefits	**2,085,678**	2,232,232
Asset Retirement Obligation	**4,909,249**	4,945,000
Capital Lease Obligations	**679,705**	600,913
Other Liabilities	**601,907**	597,257
Total Liabilities	**81,205,355**	77,665,538
Net Debt	**(57,484,089)**	(57,894,497)
Non-Financial Assets		
Tangible Capital Assets	**84,628,449**	82,786,395
Restricted Assets (Endowments)	**15,000**	15,000
Prepaid Expenses	**290,907**	376,220
Supplies Inventory	**17,569**	21,076
Total Non-Financial Assets	**84,951,925**	83,198,691
Accumulated Surplus (Deficit)	**27,467,836**	25,304,194

Non-Financial Assets increased by $1.75 million dollars, reflecting capital additions outperforming annual amortization. Net Debt improved by $410,408 over the prior year. The Accumulated Surplus increased by $2.16 million dollars, driven by an operating fund surplus of $1.86 million (with $647,340 transferred to Local Capital). Operational savings were achieved through administration, maintenance, and benefits management throughout the year.

Financial Statement Discussion & Analysis

STATEMENT OF FINANCIAL POSITION

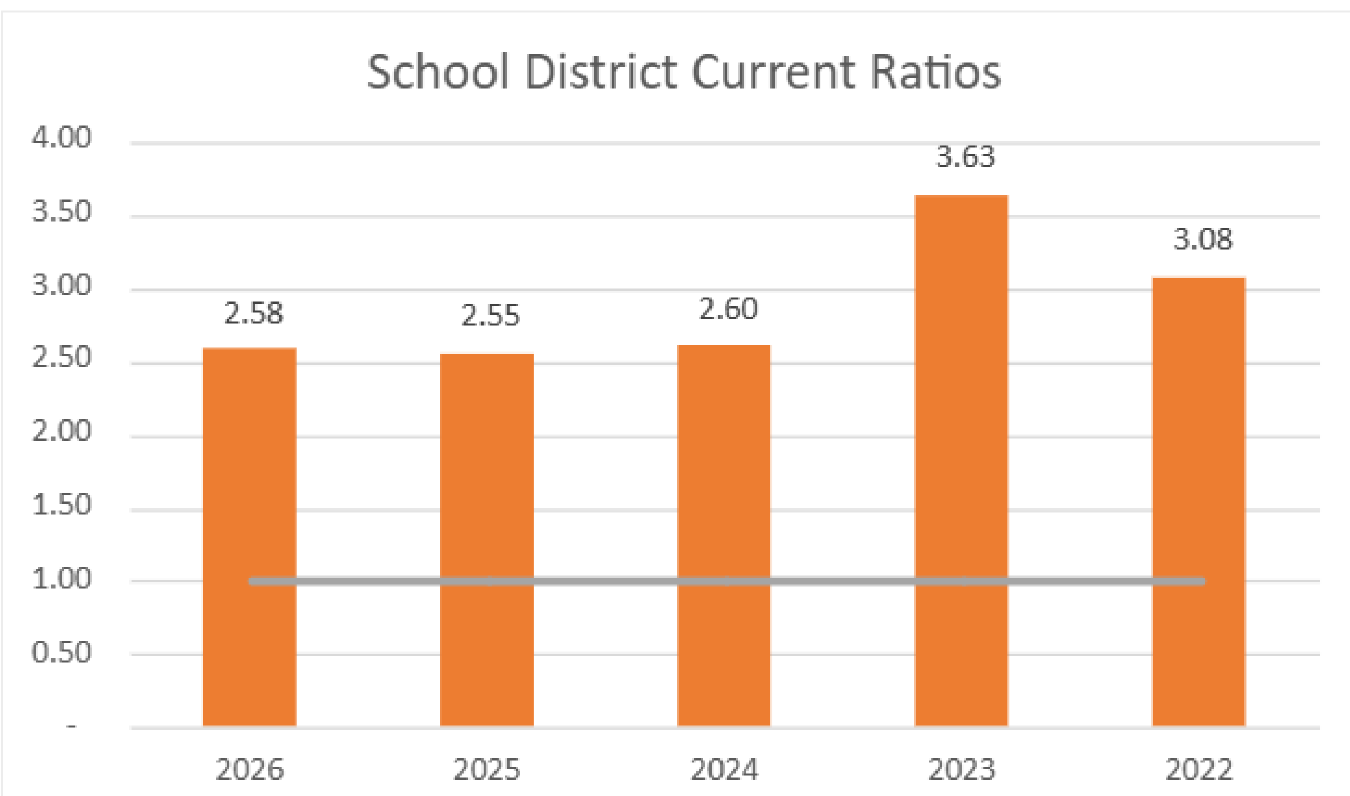
A key indicator of the district's financial health and short-term solvency is the current ratio. It measures the district's ability to cover its short-term financial obligations with its liquid current assets. A ratio greater than 1.0 indicates that the district holds sufficient short-term resources to satisfy immediate liabilities as they come due without relying on operating debt or emergency borrowing.

The current ratio is calculated by dividing total financial assets by current liabilities (excluding non-current and amortizing balances such as Deferred Capital Revenue, Asset Retirement Obligations, and non-current Employee Future Benefits).

$$\textbf{Current Ratio} = \frac{\textbf{Current Assets}}{\textbf{Current Liabilities}}$$

For the fiscal year ended June 30, 2026, the district's current ratio remained consistent at 2.58 (compared to 2.55 in 2025), reflecting strong working capital and a healthy liquidity position.

The 5-year trend highlights consistent liquidity across the district. Following elevated levels in 2021/2022 and 2022/2023 associated with post-pandemic surplus holdbacks and project timing, the ratio has stabilized comfortably above 2.50. This position allows the district to absorb timing differences in grant receipts and maintain uninterrupted day-to-day operations.

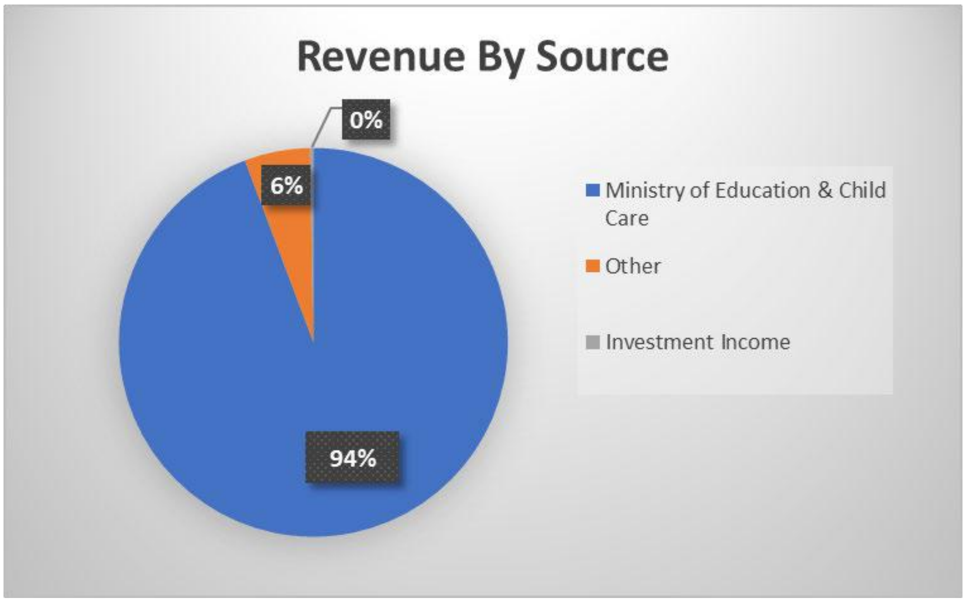


Financial Statement Discussion & Analysis

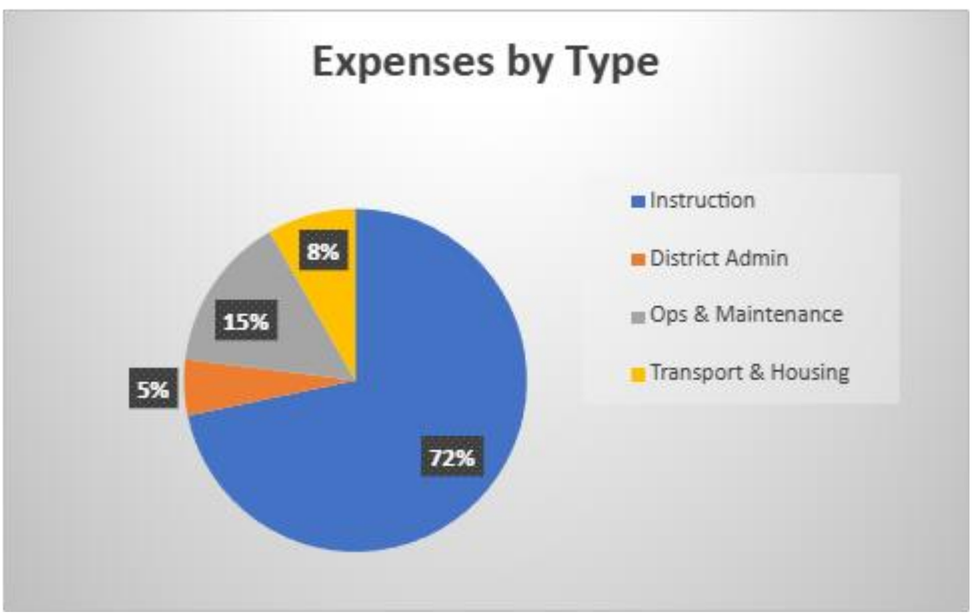
STATEMENT OF OPERATIONS - OPERATING FUND

The Statement of Operations for the Operating Fund reflects the day-to-day revenues and expenses required to deliver instructional programs and maintain district operations.

For the fiscal year ended June 30, 2026, total operating revenue was **$65.05 million**, while operating expenses totaled **$63.19 million**, resulting in an operating surplus of **$1.86 million** before transfers.



Provincial funding from the Ministry of Education and Child Care (MECC) remains the primary funding source for district operations, accounting for 94.3% ($61.59 million) of operating revenue. Funding from other sources including First Nations, tuition, other grants, rental revenues represent the second-largest share at 5.5% ($3.57 million). The remaining 0.2% is interest income earned on operating cash balances.



Operating expenditures totaled $63.19 million, with the vast majority directly supporting schools and classrooms. Instruction accounted for the largest share at 71.7% ($45.30 million), followed by Operations and Maintenance at 14.7% ($9.29 million), Transportation and Housing at 8.3% ($5.26 million), and District Administration at 5.3% ($3.33 million).

STATEMENT OF OPERATIONS - OPERATING FUND

The Operating Fund ended the year with an operating surplus before transfers of $1.86 million, compared to a budgeted surplus of $217,141. Net transfers of $647,340 were made to Local Capital to support ongoing multi-year capital projects, and $63,039 was used for tangible capital asset purchases. This resulted in an overall net operating surplus of $1,146,956 for the year, bringing the accumulated Operating Fund surplus balance to $4,189,709 as at June 30, 2026.

Schedule of Operating Operations
Year Ended June 30, 2026

	2026 Budget	**2026 Actual**	2025 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	60,705,759	**61,585,360**	61,547,889
Other	70,000	**46,560**	81,950
Federal Grants			
Tuition	3,550	**8,750**	26,375
Other Revenue	3,186,916	**3,143,222**	3,310,236
Rentals and Leases	172,000	**138,813**	139,681
Investment Income	100,000	**123,762**	176,391
Total Revenue	64,238,225	**65,046,467**	65,282,522
Expenses			
Instruction	43,808,567	**45,301,795**	44,702,327
District Administration	4,326,292	**3,331,759**	3,539,444
Operations and Maintenance	10,643,043	**9,290,977**	9,687,332
Transportation and Housing	5,243,182	**5,264,601**	5,140,263
Debt Services			
Total Expense	64,021,084	**63,189,132**	63,069,366
Operating Surplus (Deficit) for the year	217,141	**1,857,335**	2,213,156
Budgeted Appropriation (Retirement) of Surplus (Deficit)	486,859		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(50,000)	**(63,039)**	(21,127)
Local Capital			(900,000)
Other	(654,000)	**(647,340)**	(624,086)
Total Net Transfers	(704,000)	**(710,379)**	(1,545,213)
Total Operating Surplus (Deficit), for the year	-	**1,146,956**	667,943
Operating Surplus (Deficit), beginning of year		**3,042,753**	2,374,810
Operating Surplus (Deficit), end of year		**4,189,709**	3,042,753

Financial Statement Discussion & Analysis

STATEMENT OF OPERATIONS - OPERATING FUND

Amended Budget vs Actuals Variance:

Initial projections pointed to potential fiscal tightening due to declining funded enrollment. However, targeted savings, position gapping, and unbudgeted provincial revenues delivered a positive year-end operating result.

The table below reconciles the movement from a balanced amended budget to an ending net operating surplus of $1,146,956.

Key drivers of the surplus included $1.35 million in Maintenance savings and $994,533 in District Administration savings from staffing vacancies, lower contracted services, and deferred projects. Benefits contributed another $239,595 in savings. Revenue additions included $368,922 in provincial Funding Protection and $1.00 million in Labour Settlement Funding, which helped absorb instructional cost increases and allowed the district to leave its $486,859 budgeted surplus reserve untouched.

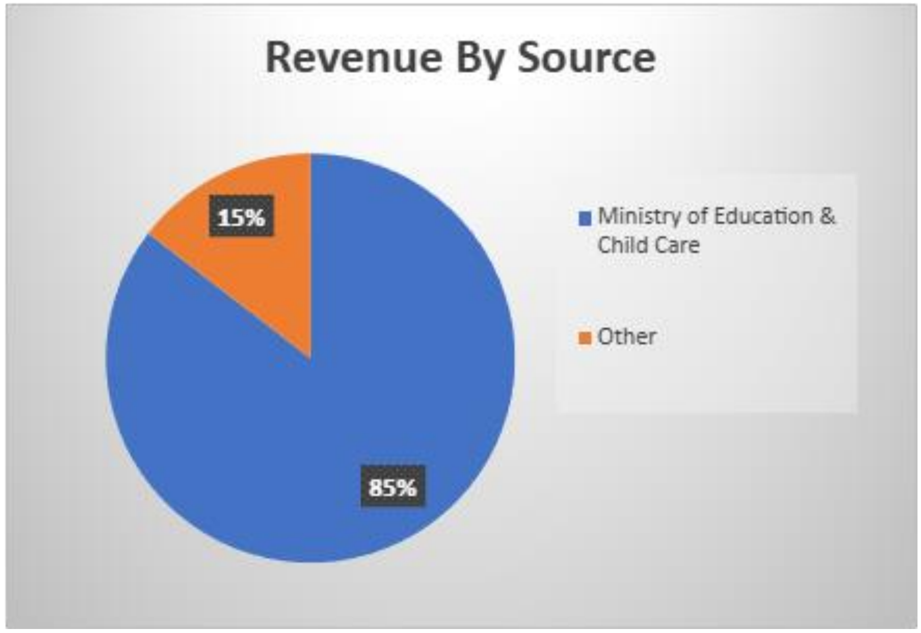
Surplus Variance Reconciliation Table

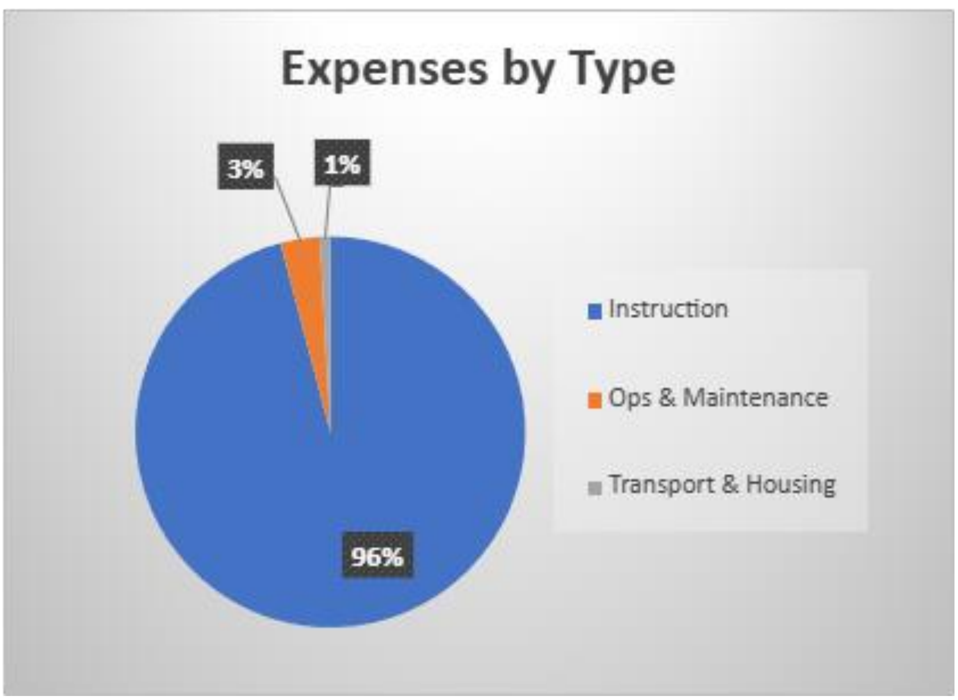
Surplus Variance Items	2026 Amended Budget	2026 Actual	Variance ($)
Operating Fund Surplus	217,141	1,857,335	1,640,194
Budgeted Surplus Appropriation (Retained)	486,859	-	(486,859)
Adjusted End of Year Operating Fund Surplus	704,000	1,857,335	1,153,335
Net Capital Transfers	(704,000)	(710,379)	(6,379)
Year End Surplus less transfers to other funds	**-**	**1,146,956**	**1,146,956**
Variance Drivers/Cost Savings:			
Operations & Maintenance Net Savings			1,352,066
District Administration Net Savings			994,533
Net Operating Revenues Above Budget			808,242
Cost Pressures Absorbed in the Year:			
Instruction Wage & Support Costs			(1,493,228)
Planned Surplus Appropriation Not Drawn			(486,859)
Transportation Department Variance			(21,419)
Net Capital Transfers Variance			(6,379)
Net Operating Surplus Explained			**1,146,956**

STATEMENT OF OPERATIONS - SPECIAL PURPOSE FUNDS

Special Purpose Funds are designated for specific programs and services as mandated by the funding source, which includes provincial ministries, the federal government, and local community contributions. School-generated funds are also included in this category, representing fundraising and fees collected and spent at the school level to support school-based activities and initiatives.

The Ministry of Education and Child Care (MECC) make up 85% of the Special Purpose Funds revenues.





Within the Special Purpose Funds expenses, Instructional costs continue to make up most of the costs at 96% followed by Operations and Maintenance at 3% and lastly Transportation and Housing at 1%.

Special Purpose Funds do not generate operational surpluses or deficits, as revenues are recognized only as eligible qualifying expenses are incurred. Any unspent funding balances sit as deferred revenue on the Statement of Financial Position until expended in subsequent periods.

STATEMENT OF OPERATIONS - SPECIAL PURPOSE FUNDS

Schedule of Special Purpose Operations
Year Ended June 30, 2026

	2026 Budget	**2026 Actual**	2025 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	8,056,858	**8,230,155**	8,124,894
Other	56,005	**131,150**	141,091
Other Revenue	1,000,750	**1,197,651**	1,359,914
Investment Income		**24,545**	7,056
Total Revenue	9,113,613	**9,583,501**	9,632,955
Expenses			
Instruction	8,649,502	**9,173,874**	9,251,385
Operations and Maintenance	311,807	**311,807**	312,373
Transportation and Housing	152,304	**82,051**	69,197
Total Expense	9,113,613	**9,567,732**	9,632,955
Special Purpose Surplus (Deficit) for the year	-	**15,769**	-
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		**(15,769)**	
Tangible Capital Assets - Work in Progress			
Other			
Total Net Transfers	-	**(15,769)**	-
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year		**15,000**	15,000
Special Purpose Surplus (Deficit), end of year		**15,000**	15,000
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		**15,000**	15,000
Total Special Purpose Surplus (Deficit), end of year		**15,000**	15,000

STATEMENT OF OPERATIONS – CAPITAL FUNDS

Each year the district invests capital funding into various projects to renew, modernize, and replace assets across our schools and facilities. These projects address critical facility lifecycle needs ranging from building envelope remediation, mechanical HVAC renewals, and washroom modernizations to school bus fleet replacement, electrical enhancements, and tech infrastructure.

During the 2025/2026 fiscal year, the district invested $6.74 million into tangible capital assets and active work-in-progress capital projects. Funding was delivered across several key sources, led by Ministry of Infrastructure Bylaw Capital, the Annual Facility Grant (AFG), Local Capital reserves, and targeted child care capital grants. Additionally, the district recognized $1.55 million in proceeds from capital property disposals, which were directed to capital reserves in accordance with provincial regulations.

Below is a summary of some of the larger projects ongoing and completed by the district in the 25/26 Year:

- Building envelope and exterior upgrades at 100 Mile Elementary
- District-wide roofing replacement projects (PSO, 108 Mile, Forest Grove, 100 Mile Elm)
- Chilcotin Road and regional childcare space commitments
- Heating and ventilation (HVAC) mechanical upgrades
- Accessible playground equipment
- School PA communications, intrusion monitoring, and physical security upgrades
- Cybersecurity and network infrastructure refresh projects
- Major school bus fleet replacements (7 buses)
- Computer hardware and technology device replacements across school site
- Food infrastructure updates

STATEMENT OF OPERATIONS - CAPITAL FUNDS

Tangible Capital Assets
Year Ended June 30, 2026

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	6,838,305	144,346,079	2,056,103	8,509,933	42,628	3,476,229	**165,269,277**
Prior Period Adjustments							
Cost, beginning of year, as restated	6,838,305	144,346,079	2,056,103	8,509,933	42,628	3,476,229	**165,269,277**
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,780,259	50,133	1,371,158			**4,201,550**
Deferred Capital Revenue - Other		230,623					**230,623**
Operating Fund			46,602			16,437	**63,039**
Special Purpose Funds			15,769				**15,769**
Local Capital		98,764	125,608			20,254	**244,626**
Acquisitions via Capital Lease						710,852	**710,852**
Transferred from Work in Progress		844,401	51,241				**895,642**
	-	3,954,047	289,353	1,371,158	-	747,543	**6,362,101**
Decrease:							
Disposed of	3,855						**3,855**
Deemed Disposals			98,185	767,375	28,786	64,715	**959,061**
Written-off/down During Year							**-**
	3,855	-	98,185	767,375	28,786	64,715	**962,916**
Cost, end of year	6,834,450	148,300,126	2,247,271	9,113,716	13,842	4,159,057	**170,668,462**
Work in Progress, end of year		1,272,576	1,373				**1,273,949**
Cost and Work in Progress, end of year	6,834,450	149,572,702	2,248,644	9,113,716	13,842	4,159,057	**171,942,411**
Accumulated Amortization, beginning of year		77,385,728	663,154	3,583,647	35,467	1,710,528	**83,378,524**
Prior Period Adjustments							
Accumulated Amortization, beginning of year, as restated		77,385,728	663,154	3,583,647	35,467	1,710,528	**83,378,524**
Changes for the Year							
Increase:							
Amortization for the Year		3,028,973	215,169	881,182	5,647	763,528	**4,894,499**
		3,028,973	215,169	881,182	5,647	763,528	**4,894,499**
Decrease:							
Disposed of							**-**
Deemed Disposals			98,185	767,375	28,786	64,715	**959,061**
Written-off During Year							**-**
		-	98,185	767,375	28,786	64,715	**959,061**
Accumulated Amortization, end of year		80,414,701	780,138	3,697,454	12,328	2,409,341	**87,313,962**
Tangible Capital Assets - Net	**6,834,450**	**69,158,001**	**1,468,506**	**5,416,262**	**1,514**	**1,749,716**	**84,628,449**

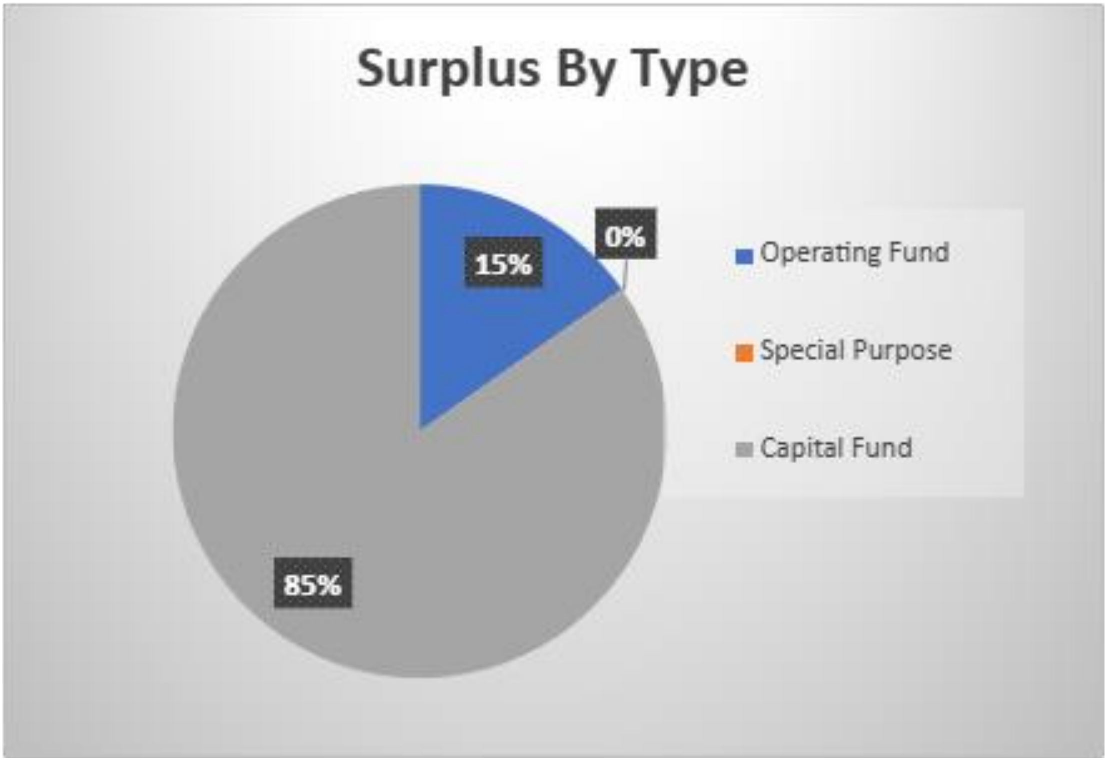
STATEMENT OF OPERATIONS - CAPITAL FUNDS

The district successfully executed its capital plan throughout the 2025/2026 school year, starting and completing critical renewal projects across our facilities. Addressing aging infrastructure, improving energy performance, and modernizing learning and operational spaces remain key priorities across all sites.

Reviewing our Tangible Capital Assets, the Net Book Value (NBV) increased to $84.6 million as at June 30, 2026, an increase of $1.8 million over the prior year ($82.8 million in 2024/2025). Total capital additions and active work-in-progress investments ($6.74 million) outpaced annual amortization ($4.89 million), demonstrating that the district continues to reinvest in its facilities and fleet faster than they are depreciating.

This ongoing capital reinvestment helps stabilize the average physical age of our school facilities and support assets. The district will continue targeted capital renewals into 2026/2027 by leveraging Ministry Bylaw Capital, Annual Facility Grants, and healthy Local Capital reserves to address long-term operational and educational needs.

Financial Statement Discussion & Analysis



ACCUMULATED SURPLUS (DEFICIT)

The Accumulated Surplus is the combined year over year total surplus or defiict that the district maintains. The surplus is a measure of the cumulative financial state the distric is in as a whole.

As shown in the chart, the Operating Fund Surplus accounts for 15% ($4.19 million) of the total Accumulated Surplus, and a significant portion of those funds is internally restricted for targeted programs, contingency reserves, and school carryovers. The Special Purpose Fund Surplus (<1%) consists solely of a non-spendable endowment fund ($15,000). The Capital Fund Surplus represents 85% ($23.26 million) of the total, which is divided between investments in existing tangible capital assets and Local Capital reserves committed to specific Board capital priorities.

During 2025/2026, the district drew $876,686 from Local Capital for direct capital purchases and active work-in-progress projects, representing a 13% usage of the opening fund balance ($6.63 million). Supported by proceeds from surplus property disposals and annual transfers from operating, the Local Capital reserve closed the year in a strengthened position at $8.23 million, providing crucial runway to support long-term facility renewals and fleet investments without over-relying on single-year operating surpluses.

Financial Statement Discussion & Analysis

ACCUMULATED SURPLUS (DEFICIT)

This year the district reported an Operating Surplus before transfers of $1.857 million dollars. This topped up the prior year's surplus of $3.043 million dollars to $4.900 million dollars in the Operating Funds Surplus. Then we deducted the committed $0.710 million dollar transfers of Surplus to Local Capital and Tangible Capital Asset purchases to end the year at $4.190 million in Operating Funds Surplus.

	2026	2025
Operating Fund		
Internally restricted:		
School Budget Balances	88,009	37,590
Indigenous Education Council (IEC)	163,275	102,433
Indigenous Commitments	558,620	817,518
Unrestricted	3,379,805	2,085,212
Operating Funds	4,189,709	3,042,753
Special Purpose Funds	15,000	15,000
Capital Fund		
Invested in Tangible Capital Assets	15,029,046	15,611,600
Local Capital	8,234,081	6,634,841
	23,263,127	22,246,441
Total Accumulated Surplus	27,467,836	25,304,194

Of the $4.190 million dollars in Operating Funds Surplus, $0.810 million dollars of these funds are earmarked for specific programs and can only be spent on those items. The remaining $3.380 million dollars are classified as Unrestricted Contingent Surplus, which is subject to Board Policy 630 reserve allocations.

Only two portions of reported Accumulated Surplus truly represent surplus funds available to spend: the Operating Surplus of $4.190 million dollars and the Local Capital Surplus of $8.234 million dollars, providing a total available surplus of $12.424 million which can be utilized for operational and capital planning. The $15.029 million that makes up the Invested in Tangible Capital Assets and the $15 thousand in Special Purpose Funds are not accessible surplus funds within the district's Accumulated Surplus.

ACCUMULATED SURPLUS (DEFICIT)

Within the Accumulated Surplus - Capital Fund are funds restricted for specific Local Capital projects that align with the strategic goals of the district. These funds are earmarked to enable the district to plan and execute multi-year capital priorities with minimal disruption from annual operational funding fluctuations. Identifying these targeted commitments within Local Capital provides transparency regarding where district capital reserves are allocated.

	2026	2025
Local Capital Project Breakdown		
Building Envelope	1,000,000	1,000,000
Facilities Reserve	1,000,000	1,000,000
PA Security Projects	-	89,182
Physical Security Projects	-	92,447
Cybersecurity Project	73,675	93,675
Camera Security Project	34,558	35,943
Network/Electrical Wiring Project	1,000,000	1,000,000
Maint/Transportation Yard Upgrades	5,125,848	3,323,594
Local Capital Total	8,234,081	6,634,841

Overall, the district maintains a healthy capital surplus balance, avoiding the need for external debt to finance capital renewals or program needs. In 2025/2026, the district completed its dedicated PA and physical security projects, drew down balances for cybersecurity and security camera deployments, and transferred $647,340 from operating into Local Capital for capital leases. Combined with net capital property disposal proceeds, the district directed $1.80 million into the Maintenance and Transportation Yard Upgrades reserve, ensuring funding is secured for this critical multi-year infrastructure initiative.

FUTURE RISKS

Recruitment and retention remain persistent near-term operational challenges across the district, especially within rural and remote communities. Sourcing certified educators, educational assistants, bus drivers, and skilled trades continues to strain daily operations, increase overtime, and challenge succession planning. Concurrently, non-discretionary benefit costs continue to climb; rising statutory CPP and EI contribution limits alongside inflationary increases to extended health and dental premiums place relentless upward pressure on a budget where compensation accounts for over 86% of operating expenditures.

Enrolment volatility and changing regional demographics present significant structural risks. While provincial Funding Protection currently buffers the district from sharp grant reductions, this relief diminishes over time. If funded student FTE does not stabilize, fixed overhead costs for facilities and extensive bus routes will outpace per-pupil operating grants, creating multi-year structural budget pressures.

Physical infrastructure and climate risks also demand proactive management across our expansive geography. Decades-old facilities face escalating deferred maintenance that outstrips annual Ministry capital grants, while intensifying seasonal wildfire and severe winter conditions drive unexpected repair and utility costs. Maintaining dedicated Local Capital reserves remains vital to address critical mechanical and building envelope needs before costly failures occur.

Finally, digital threats and shifting monetary policies introduce new vulnerabilities. Sophisticated cyberattacks on educational networks require constant capital reinvestment in network hardening, threat detection, and data security. Meanwhile, projected central bank interest rate cuts will compress district investment income on operating cash and Local Capital holdings, reducing a valuable supplementary revenue source and reinforcing the need for disciplined reserve stewardship.

CONTACTING MANAGEMENT

This financial report is designed to provide the School District No. 27 (Cariboo-Chilcotin) stakeholders with a general but more detailed overview of the district's finances and to demonstrate increased accountability for the public funds received by School District No. 27 (Cariboo-Chilcotin).

If you have any questions about this financial report, please contact the Secretary-Treasurer at the district office or you can visit the School District No.27 Website https://www.sd27.bc.ca/

Audited Financial Statements of

School District No. 27 (Cariboo-Chilcotin)

And Independent Auditors' Report thereon

June 30, 2026

DRAFT - Not Finalized
September 10, 2026 13:27

School District No. 27 (Cariboo-Chilcotin)

June 30, 2026

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School District No. 27 (Cariboo-Chilcotin)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 27 (Cariboo-Chilcotin) 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. 27 (Cariboo-Chilcotin) (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. 27 (Cariboo-Chilcotin) 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. 27 (Cariboo-Chilcotin)

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. 27 (Cariboo-Chilcotin)

Statement of Financial Position

As at June 30, 2026

	2026 Actual	2025 Actual
	$	$
Financial Assets		
Cash and Cash Equivalents	**21,935,167**	17,451,416
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	**442,914**	348,373
Due from First Nations	**1,072,685**	932,673
Other (Note 3)	**270,500**	1,038,579
Total Financial Assets	**23,721,266**	19,771,041
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	**6,207,705**	5,459,493
Unearned Revenue (Note 5)		14,113
Deferred Revenue (Note 6)	**2,369,517**	1,694,668
Deferred Capital Revenue (Note 7)	**64,351,594**	62,121,862
Employee Future Benefits (Note 8)	**2,085,678**	2,232,232
Asset Retirement Obligation (Note 9)	**4,909,249**	4,945,000
Capital Lease Obligations (Note 10)	**679,705**	600,913
Other Liabilities	**601,907**	597,257
Total Liabilities	**81,205,355**	77,665,538
Net Debt	**(57,484,089)**	(57,894,497)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	**84,628,449**	82,786,395
Restricted Assets (Endowments) (Note 13)	**15,000**	15,000
Prepaid Expenses	**290,907**	376,220
Supplies Inventory	**17,569**	21,076
Total Non-Financial Assets	**84,951,925**	83,198,691
Accumulated Surplus (Deficit) (Note 21)	**27,467,836**	25,304,194

Contractual Obligations (Note 16)

Contingent Liabilities (Note 17)

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. 27 (Cariboo-Chilcotin)

Statement of Operations

Year Ended June 30, 2026

	2026 Budget (Note 19)	**2026 Actual**	2025 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	68,762,617	**69,815,515**	69,672,783
Other	126,005	**177,710**	223,041
Tuition	3,550	**8,750**	26,375
Other Revenue	4,187,666	**4,340,873**	4,670,150
Rentals and Leases	172,000	**138,813**	139,681
Investment Income	300,000	**411,756**	522,761
Gain (Loss) on Disposal of Tangible Capital Assets	1,546,066	**1,546,066**	
Amortization of Deferred Capital Revenue	3,023,310	**3,390,802**	3,064,589
Total Revenue	78,121,214	**79,830,285**	78,319,380
Expenses			
Instruction	52,458,069	**54,475,669**	53,953,712
District Administration	4,326,292	**3,331,759**	3,539,444
Operations and Maintenance	14,946,381	**13,616,101**	13,639,091
Transportation and Housing	6,258,110	**6,227,834**	6,016,399
Debt Services	4,000	**15,280**	12,848
ARO Liability Settlement			(277,082)
Total Expense	77,992,852	**77,666,643**	76,884,412
Surplus (Deficit) for the year	128,362	**2,163,642**	1,434,968
Accumulated Surplus (Deficit) from Operations, beginning of year		**25,304,194**	23,869,226
Accumulated Surplus (Deficit) from Operations, end of year		**27,467,836**	25,304,194

School District No. 27 (Cariboo-Chilcotin)

Statement of Changes in Net Debt

Year Ended June 30, 2026

	2026 Budget (Note 19)	**2026 Actual**	2025 Actual
	$	**$**	$
Surplus (Deficit) for the year	128,362	**2,163,642**	1,434,968
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(2,200,000)	**(6,740,408)**	(9,917,989)
Amortization of Tangible Capital Assets	4,854,155	**4,894,499**	4,446,325
Net carrying value of Tangible Capital Assets disposed of		**3,855**	
Total Effect of change in Tangible Capital Assets	2,654,155	**(1,842,054)**	(5,471,664)
Acquisition of Prepaid Expenses		**(1,189,707)**	(916,330)
Use of Prepaid Expenses		**1,275,020**	1,095,948
Acquisition of Supplies Inventory		**(67,725)**	(82,592)
Use of Supplies Inventory		**71,232**	67,674
Total Effect of change in Other Non-Financial Assets	-	**88,820**	164,700
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	2,782,517	**410,408**	(3,871,996)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		**410,408**	(3,871,996)
Net Debt, beginning of year		**(57,894,497)**	(54,022,501)
Net Debt, end of year		**(57,484,089)**	(57,894,497)

School District No. 27 (Cariboo-Chilcotin)

Statement of Cash Flows

Year Ended June 30, 2026

	2026 Actual	2025 Actual
	$	$
Operating Transactions		
Surplus (Deficit) for the year	**2,163,642**	1,434,968
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	**533,526**	2,428,525
Supplies Inventories	**3,507**	(14,918)
Prepaid Expenses	**85,313**	179,617
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	**748,212**	(1,688,057)
Unearned Revenue	**(14,113)**	1,113
Deferred Revenue	**674,849**	182,700
Employee Future Benefits	**(146,554)**	(75,604)
Asset Retirement Obligations	**(35,751)**	(277,082)
Other Liabilities	**4,650**	(2,156)
Loss (Gain) on Disposal of Tangible Capital Assets	**(1,546,066)**	
Amortization of Tangible Capital Assets	**4,894,499**	4,446,325
Amortization of Deferred Capital Revenue	**(3,390,802)**	(3,064,589)
Total Operating Transactions	**3,974,912**	3,550,842
Capital Transactions		
Tangible Capital Assets Purchased (Note 18)	**(4,755,607)**	(8,872,419)
Tangible Capital Assets -WIP Purchased	**(1,273,949)**	(895,642)
District Portion of Proceeds on Disposal	**1,549,921**	
Total Capital Transactions	**(4,479,635)**	(9,768,061)
Financing Transactions		
Loan Payments	**(632,060)**	(611,238)
Capital Revenue Received	**5,620,534**	4,956,938
Total Financing Transactions	**4,988,474**	4,345,700
Net Increase (Decrease) in Cash and Cash Equivalents	**4,483,751**	(1,871,519)
Cash and Cash Equivalents, beginning of year	**17,451,416**	19,322,935
Cash and Cash Equivalents, end of year	**21,935,167**	17,451,416
Cash and Cash Equivalents, end of year, is made up of:		
Cash	**21,935,167**	17,451,416
	21,935,167	17,451,416

Supplementary Cash Flow Information (Note 18)

NOTE 1 AUTHORITY AND PURPOSE

The School District, established in 1946, operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 27 (Cariboo Chilcotin)", and operates as "School District No. 27 (Cariboo Chilcotin)." 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. 27 (Cariboo Chilcotin) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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 with regards to the accounting for government transfers as set out in Notes 2(e), 2(f) and 2(n).

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), 2(f), and 2(n), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize non-capital restricted contributions into revenue in the fiscal period in which the restriction that the contribution is subject to is met and 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. Canadian public sector accounting standards would require these contributions, if they are government transfers, to be recognized into revenue immediately when received unless they contain a stipulation that meets the definition of a liability.

As a result, revenue recognized in the statement of operations and certain capital revenue would be recorded differently under Canadian Public Sector Accounting Standards. The impact of this difference on the financial statements of the School District is as follows:

	June 30, 2026	June 30, 2025
Increase in Annual Surplus	2,229,732	1,892,349
Increase in Accumulated Surplus	64,351,594	62,121,862
Decrease in Deferred contributions	64,351,594	62,121,862

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

b) Cash and Cash Equivalents

Cash and cash equivalents include cash in the bank, deposits in the Provincial Ministry of Finance Central Deposit Program, 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 receivable are measured at amortized cost and shown net of allowance for doubtful accounts.

d) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods. Revenue will be recognized in that future period when the courses are provided.

e) Deferred 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 (n).

f) Deferred Capital Revenue

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

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

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime 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, 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.

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

h) 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 2 j). Assumptions used in the calculations are reviewed annually.

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

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.

At this time, the School District has determined there are no liabilities for contaminated sites.

j) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement, or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.

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

- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.

- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.

- Buildings that are demolished or destroyed are written-off.

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

j) Tangible Capital Assets (continued)

- Works of art, historic assets and 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

k) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incidental to ownership of the property to the School District are considered capital leases.

These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

l) Prepaid Expenses

Payments for insurance, subscriptions, software, utilities, membership and maintenance contracts for use within the School District are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

m) Funds and Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers between various funds and reserves are adjusted in the respective fund and recorded. (see Note 21 – Accumulated Surplus).

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

n) Revenue Recognition

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

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

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

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

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

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

o) 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/Vice-Principals.
- Superintendent, Deputy Superintendent, Secretary-Treasurer, Directors, Managers, 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 indigenous 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.

p) Endowment Contributions

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

q) 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.

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

q) Financial Instruments (continued)

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. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

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

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

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

r) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2a 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. Areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization, asset retirement obligation, and estimated employee future benefits. Actual results could differ from those estimates.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2026	2025
Due from Federal Government	53,540	74,656
Other accounts receivable	216,960	963,923
	270,500	1,038,579

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2026	2025
Trade payables	1,281,380	859,580
Salaries and benefits payable	3,966,820	3,543,735
Accrued vacation pay	912,678	1,010,792
Other	46,827	45,386
	6,207,705	5,459,493

NOTE 5 UNEARNED REVENUE

	2026	2025
Balance, beginning of year	14,113	13,000
Changes for the year:		
Increase:		
Rental/Lease of facilities	-	9,450
	14,113	22,450
Decrease:		
Rental/Lease of facilities	14,113	8,337
Net changes for the year	(14,113)	1,113
Balance, end of year	-	14,113

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.

	2026	2025
Balance, beginning of year	1,694,668	1,511,968
Changes for the year:		
Increase:		
Grants: Provincial – Ministry of Education	8,773,844	8,406,279
Provincial – Other	159,700	105,609
School Generated Funds	1,193,348	1,281,064
Other	91,811	15,441
Interest	25,352	7,262
	10,244,055	9,815,655
Decrease:		
Adjustment: Recovered by Ministry of Education	(14,295)	-
Allocated to Revenue:		
Provincial – Ministry of Education	8,230,155	8,124,894
Provincial – Other	131,150	141,091
School Generated Funds	1,197,401	1,345,806
Other	250	14,108
Interest	24,545	7,056
	9,569,206	9,632,955
Net changes for the year	674,849	182,700
Balance, end of year	2,369,517	1,694,668

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.

	2026	2025
Deferred capital revenue subject to amortization		
Balance, beginning of year	60,733,236	51,953,104
Increases:		
Capital additions	4,432,173	4,926,851
Transfer from work in progress	895,642	6,917,870
Decreases:		
Amortization	3,390,802	3,064,589
Net change for the year	1,937,013	8,780,132
Balance, end of year	62,670,249	60,733,236
Deferred capital revenue - work in progress		
Balance, beginning of year	895,642	6,917,870
Increases:		
Transfers from DCC	1,273,949	895,642
Decreases:		
Transfer to DCR subject to amortization	895,642	6,917,870
Net change for the year	378,307	(6,022,228)
Balance, end of year	1,273,949	895,642
Deferred capital revenue – unspent		
Balance, beginning of year	492,984	1,358,539
Increases:		
Provincial grants – Ministry of Education	5,505,914	4,916,938
Investment income	14,620	40,000
Other	100,000	-
Decreases:		
Transfer to DCR – subject to amortization	(4,432,173)	(4,926,851)
Transfer to DCR – work in progress	(1,273,949)	(895,642)
Net change for the year	(85,588)	(865,555)
Balance, end of year	407,396	492,984
Total deferred capital revenue balance, end of year	64,351,594	62,121,862

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	1,681,565	1,494,987
Service Cost	122,623	147,627
Interest Cost	65,730	66,463
Benefit Payments	(209,462)	(243,483)
Decrease in obligation due to plan amendment	-	(29,590)
Actuarial (Gain) Loss	(159,473)	245,561
Accrued Benefit Obligation – March 31	1,500,983	1,681,565
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	1,500,983	1,681,565
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(1,500,983)	(1,681,565)
Employer Contributions After Measurement Date	37,622	54,256
Benefits Expense After Measurement Date	(46,828)	(47,088)
Unamortized Net Actuarial (Gain) Loss	(575,489)	(557,835)
Accrued Benefit Asset (Liability) - June 30	(2,085,678)	(2,232,232)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	2,232,232	2,307,836
Net Expense for Fiscal Year	46,274	43,342
Employer Contributions	(192,828)	(118,946)
Accrued Benefit Liability (Asset) - June 30	2,085,678	2,232,232
Components of Net Benefit Expense		
Service Cost	121,447	141,376
Interest Cost	66,646	66,280
Immediate Recognition of Plan Amendment	-	(29,590)
Amortization of Net Actuarial (Gain)/Loss	(141,819)	(134,724)
Net Benefit Expense (Income)	46,274	43,342

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

Assumptions	2026	2025
Discount Rate - April 1	4.00%	4.25%
Discount Rate - March 31	4.50%	4.00%
Long Term Salary Growth - April 1	2.50% + sen	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + sen	2.50% + seniority
EARSL - March 31	11.1	11.1

NOTE 9 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.

	2026	2025
Asset Retirement Obligation, opening balance	4,945,000	5,222,082
Settlements during the year	35,751	-
Adjustments to estimate	-	277,082
Asset Retirement Obligation, closing balance	4,909,249	4,945,000

NOTE 10 CAPITAL LEASE OBLIGATIONS

Macquarie Equipment capital lease payable in annual instalments of $6,333-$167,595, matures October 2029, secured by equipment with a net book value of $729,686 (2025 - $803,325).

Repayments are due as follows:	
2027	344,333
2028	198,531
2029	163,733
Total Minimum Lease Payments	706,597
Less: imputed interest	(26,892)
	679,705

Lease payments included in prepaid expenses	147,387

NOTE 11 TANGIBLE CAPITAL ASSETS

	Net Book Value 2026	Net Book Value 2025
Sites	6,834,450	6,838,305
Buildings	67,885,425	66,960,351
Buildings – work in progress	1,272,576	84,401
Furniture & Equipment	1,467,133	1,392,949
Furniture & Equipment - work in progress	1,373	51,241
Vehicles	5,416,262	4,926,286
Computer Software	1,514	7,161
Computer Hardware	1,749,716	1,765,701
	84,628,449	82,026,395

June 30, 2026

	Opening Cost	Additions	Disposals/ Write-down	Transfers (WIP)	Total 2026
Sites	6,838,305	-	(3,855)	-	6,834,450
Buildings	144,346,079	3,109,646	-	844,401	148,300,126
Buildings – WIP	844,401	1,272,576	-	(844,401)	1,272,576
Furniture & Equipment	2,056,103	238,112	(98,185)	51,241	2,247,271
Furniture & Equipment - WIP	51,241	1,373	-	(51,241)	1,373
Vehicles	8,509,933	1,371,158	(767,375)	-	9,113,716
Computer Software	42,628	-	(28,786)	-	13,842
Computer Hardware	3,476,229	747,543	(64,715)	-	4,159,057
Total	166,164,919	6,740,408	(962,916)	-	171,942,411

	Opening Accumulated Amortization	Additions	Disposals/ Write-down	Total 2026
Buildings	77,385,728	3,028,973	-	80,414,701
Furniture & Equipment	663,154	215,169	(98,185)	780,138
Vehicles	3,583,647	881,182	(767,375)	3,697,454
Computer Software	35,467	5,647	(28,786)	12,328
Computer Hardware	1,710,528	763,528	(64,715)	2,409,341
Total	83,378,524	4,894,499	(959,061)	87,313,962

NOTE 11 TANGIBLE CAPITAL ASSETS *(Continued)*

June 30, 2025

	Opening Cost	Additions	Disposals/ Write-down	Transfers (WIP)	Total 2025
Sites	6,838,305	-	-	-	6,838,305
Buildings	130,850,096	6,855,195	(277,082)	6,917,870	144,346,079
Buildings – WIP	6,917,870	844,401	-	(6,917,870)	844,401
Furniture & Equipment	1,322,914	867,108	(133,919)	-	2,056,103
Furniture & Equipment - WIP	-	51,241	-	-	51,241
Vehicles	7,628,854	1,122,664	(241,585)	-	8,509,933
Computer Software	42,628	-	-	-	42,628
Computer Hardware	3,348,114	177,380	(49,265)	-	3,476,229
Total	156,948,781	9,917,989	(701,851)	-	166,164,919

	Opening Accumulated Amortization	Additions	Disposals/ Write-down	Total 2025
Buildings	74,883,335	2,779,475	(277,082)	77,385,728
Furniture & Equipment	628,122	168,951	(133,919)	663,154
Vehicles	3,018,293	806,939	(241,585)	3,583,647
Computer Software	26,941	8,526	-	35,467
Computer Hardware	1,077,359	682,434	(49,265)	1,710,528
Total	79,634,050	4,446,325	(701,851)	83,378,524

Included in Computer Hardware is leased equipment with a net book value of $729,686 (2025 - $803,325).

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, 2025, the Teachers' Pension Plan has about 52,000 active members and approximately 43,000 retired members. As of December 31, 2024, the Municipal Pension Plan has about 273,000 active members including approximately 32,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2023, indicated a $4,572 million funding surplus for basic pension benefits on a going concern basis.

NOTE 12 EMPLOYEE PENSION PLANS *(Continued)*

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2024, indicated a $3,738 million funding surplus for basic pension benefits on a going concern basis.

The School District paid $4,735,150 for employer contributions to the plans for the year ended June 30, 2026 (2025 - $4,632,118)

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 RESTRICTED ASSETS – ENDOWMENT FUNDS

Donors have placed restrictions on their contributions to the endowment funds of the School District. One restriction is that the original contribution should not be spent. Another potential restriction is that any investment income of the endowment fund that is required to offset the eroding effect of inflation or preserve the original value of the endowment should also not be spent.

Name of Endowment	2025	Contributions	2026
IKON Scholarship	10,000	-	10,000
WL Forestry Capital Scholarship	5,000	-	5,000
Total	15,000	-	15,000

NOTE 14 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2026 were as follows:

	2026	2025
Capital assets purchased from Operating Fund	710,379	645,213
Capital assets purchased from Special Purpose Funds	15,769	
Transferred to local capital from Operating Fund (being amounts internally restricted for future capital asset purchases)	-	900,000
	726,148	1,545,213

NOTE 15 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 16 CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multiple- year contracts for the delivery of services. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the underperformed portion of the contracts.

Contractual Obligations	2027	2028	2029	2030	2031
Pinty Bowes	3,581	3,581	3,581	3,581	597
MFD by Quality Office	97,798	97,798	-	-	-
Total	101,379	101,379	3,581	3,581	597

NOTE 17 CONTINGENT LIABILITIES

The School District, in conducting its usual business activities, is involved in various legal claims and litigation. In the event any unsettled claims are successful, management believes that such claims are not expected to have a material or adverse effect on the School District's financial position.

NOTE 18 SUPPLEMENTARY CASH FLOW INFORMATION

During the year $6,740,408 (2025 - $15,940,217) of tangible capital assets were purchased, of which:

- $710,852 (2025 - $149,928) were financed by a capital lease obligation,
- $895,642 (2025 - $6,917,870) is completed work-in-progress,
- and the remaining $5,133,914 (2025 - $8,872,419) were obtained through cash from bylaw capital, local capital and operating dollars.

NOTE 19 BUDGET FIGURES

The annual budget was adopted on June 23, 2025. Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 23, 2026. The original and amended budgets are presented below.

	2026 Annual Amended Budget	2026 Annual Budget
Revenues		
Provincial Grants		
Ministry of Education	68,762,617	68,795,777
Other	126,005	425,000
Tuition	3,550	-
Other Revenue	4,187,666	4,082,911
Rentals and Leases	172,000	172,000
Investment Income	300,000	300,000
Gain on Disposal of Tangible Capital Assets	1,546,066	-
Amortization of Deferred Capital Revenue	3,023,310	3,023,310
Total Revenue	78,121,214	76,798,998
Expenses		
Instruction	52,458,069	52,137,140
District Administration	4,326,292	4,085,620
Operations and Maintenance	14,946,381	15,051,156
Transportation and Housing	6,258,110	6,451,927
Debt Services	4,000	4,000
Total Expenses	77,992,852	77,729,843
Net Revenue (Expense)	128,362	(930,845)

NOTE 20 EXPENSE BY OBJECT

	2026	2025
Salaries and benefits	61,386,226	60,583,301
Services and supplies	11,370,638	12,119,020
Amortization	4,894,499	4,446,325
Asset retirement obligation (recovery)	-	(277,082)
Debt services	15,280	12,848
	77,666,643	76,884,412

NOTE 21 ACCUMULATED SURPLUS

The School District has established a number of funds to demonstrate compliance with legislation and to reflect the School District's intentions to undertake certain future activities.

The Operating Fund accounts for the School District's operating grants and other operating revenues. Legislation requires that the School District present a balanced budget for the Operating Fund, whereby budgeted expense does not exceed the total of budgeted revenue and any surplus in the Operating Fund carried forward from previous years.

The Capital Fund accounts for the School District's investment in its existing capital infrastructure, including the existing buildings, furniture, computers and equipment. It also reflects intentions to make future capital asset purchases.

The Special Purpose Funds account for grants and contributions received which are directed by agreement with a third party towards specific activities. Externally restricted surpluses are amounts for which an agreement with a third party targets the use of the surplus to a particular activity. Amounts not restricted by agreement with a third party may be transferred between funds to reflect future intentions of the School District. Internally restricted surpluses have been allocated to a particular activity.

	2026	2025
Operating Fund		
Internally restricted:		
School budget balances	88,009	37,590
Enrolment Decline Stabilization	800,000	-
Indigenous Education Council (IEC)	194,547	102,433
Indigenous commitments	615,402	817,518
Unrestricted	2,491,751	2,085,212
Operating Funds	4,189,709	3,042,753
Special Purpose Funds	15,000	15,000
Capital Fund		
Invested in tangible capital assets	15,029,046	15,611,600
Local Capital	8,234,081	6,634,841
	23,263,127	22,246,441
Total Accumulated Surplus	27,467,836	25,304,194

	2026	2025
Local Capital Project Breakdown		
Building Envelope	1,000,000	1,000,000
Facilities Reserve	1,000,000	1,000,000
PA Security Projects	-	89,182
Physical Security Projects	-	92,447
Cybersecurity Project	73,675	93,675
Camera Security Project	34,558	35,943
Network/Electrical Wiring Project	1,000,000	1,000,000
Maint/Transportation Yard Upgrades	5,125,848	3,323,594
Local Capital Total	8,234,081	6,634,841

NOTE 22 ECONOMIC DEPENDENCE

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

NOTE 23 RISK MANAGEMENT

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

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

a) Credit risk

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

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

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

a) Market risk

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in the Central Deposit Program with the Province and in recognized British Columbia institutions.

NOTE 23 RISK MANAGEMENT *(Continued)*

b) Liquidity risk

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due. The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2025 related to credit, market or liquidity risks.

School District No. 27 (Cariboo-Chilcotin)

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	3,042,753	15,000	22,246,441	**25,304,194**	23,869,226
Changes for the year					
Surplus (Deficit) for the year	1,857,335	15,769	290,538	**2,163,642**	1,434,968
Interfund Transfers					
Tangible Capital Assets Purchased	(63,039)	(15,769)	78,808	**-**	
Other	(647,340)		647,340	**-**	
Net Changes for the year	**1,146,956**	**-**	**1,016,686**	**2,163,642**	**1,434,968**
Accumulated Surplus (Deficit), end of year - Statement 2	**4,189,709**	**15,000**	**23,263,127**	**27,467,836**	25,304,194

School District No. 27 (Cariboo-Chilcotin)

Schedule of Operating Operations

Year Ended June 30, 2026

	2026 Budget (Note 19)	**2026 Actual**	2025 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	60,705,759	**61,585,360**	61,547,889
Other	70,000	**46,560**	81,950
Tuition	3,550	**8,750**	26,375
Other Revenue	3,186,916	**3,143,222**	3,310,236
Rentals and Leases	172,000	**138,813**	139,681
Investment Income	100,000	**123,762**	176,391
Total Revenue	64,238,225	**65,046,467**	65,282,522
Expenses			
Instruction	43,808,567	**45,301,795**	44,702,327
District Administration	4,326,292	**3,331,759**	3,539,444
Operations and Maintenance	10,643,043	**9,290,977**	9,687,332
Transportation and Housing	5,243,182	**5,264,601**	5,140,263
Total Expense	64,021,084	**63,189,132**	63,069,366
Operating Surplus (Deficit) for the year	217,141	**1,857,335**	2,213,156
Budgeted Appropriation (Retirement) of Surplus (Deficit)	486,859		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(50,000)	**(63,039)**	(21,127)
Local Capital			(900,000)
Other	(654,000)	**(647,340)**	(624,086)
Total Net Transfers	(704,000)	**(710,379)**	(1,545,213)
Total Operating Surplus (Deficit), for the year	-	**1,146,956**	667,943
Operating Surplus (Deficit), beginning of year		**3,042,753**	2,374,810
Operating Surplus (Deficit), end of year		**4,189,709**	3,042,753
Operating Surplus (Deficit), end of year			
Internally Restricted		**809,904**	957,541
Unrestricted		**3,379,805**	2,085,212
Total Operating Surplus (Deficit), end of year		**4,189,709**	3,042,753

School District No. 27 (Cariboo-Chilcotin)

Schedule of Operating Revenue by Source

Year Ended June 30, 2026

	2026 Budget (Note 19)	**2026 Actual**	2025 Actual
	$	**$**	$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	62,293,627	**61,959,811**	62,275,980
ISC/LEA Recovery	(3,036,916)	**(3,016,149)**	(2,931,911)
Other Ministry of Education and Child Care Grants			
Pay Equity	665,837	**665,837**	665,837
Student Transportation Fund	739,024	**739,024**	739,024
Support Staff Benefits Grant			27,764
Foundation Skills Assessment (FSA) Scorer Grant	8,187	**8,187**	8,187
Labour Settlement Funding		**1,002,060**	566,345
Indigenous Education Councils (IEC) Funding		**179,823**	160,663
NGN Self-Provisioned Site Grants	36,000	**36,000**	36,000
Recruitment & Retention (FRSP) Grants		**10,767**	
Total Provincial Grants - Ministry of Education and Child Care	60,705,759	**61,585,360**	61,547,889
Provincial Grants - Other	70,000	**46,560**	81,950
Tuition			
International and Out of Province Students	3,550	**8,750**	26,375
Total Tuition	3,550	**8,750**	26,375
Other Revenues			
Funding from First Nations	3,036,916	**3,016,149**	2,931,911
Miscellaneous			
Other Revenues	150,000	**118,373**	375,375
Trades TRU		**5,000**	
Hard Rocks		**3,700**	2,950
Total Other Revenue	3,186,916	**3,143,222**	3,310,236
Rentals and Leases	172,000	**138,813**	139,681
Investment Income	100,000	**123,762**	176,391
Total Operating Revenue	64,238,225	**65,046,467**	65,282,522

School District No. 27 (Cariboo-Chilcotin)

Schedule of Operating Expense by Object

Year Ended June 30, 2026

	2026 Budget (Note 19)	**2026 Actual**	2025 Actual
	$	**$**	$
Salaries			
Teachers	19,935,903	**20,820,449**	20,601,038
Principals and Vice Principals	5,116,063	**5,129,753**	4,982,863
Educational Assistants	4,337,871	**4,224,289**	4,205,347
Support Staff	9,493,493	**9,842,975**	9,640,084
Other Professionals	2,808,607	**2,186,302**	1,968,712
Substitutes	1,855,801	**1,817,833**	1,861,811
Total Salaries	43,547,738	**44,021,601**	43,259,855
Employee Benefits	10,638,564	**10,398,969**	10,561,167
Total Salaries and Benefits	54,186,302	**54,420,570**	53,821,022
Services and Supplies			
Services	2,509,568	**1,795,346**	2,155,853
Student Transportation	241,391	**179,046**	222,163
Professional Development and Travel	653,516	**761,006**	833,073
Rentals and Leases	204,000	**216,749**	210,381
Dues and Fees	569,200	**331,779**	360,480
Insurance	240,000	**241,929**	251,359
Supplies	4,041,957	**3,878,627**	3,668,907
Utilities	1,375,150	**1,364,080**	1,546,128
Total Services and Supplies	9,834,782	**8,768,562**	9,248,344
Total Operating Expense	64,021,084	**63,189,132**	63,069,366

School District No. 27 (Cariboo-Chilcotin)

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	16,701,704	1,252,725	119,878	211,887	183,510	1,723,594	**20,193,298**
1.03 Career Programs		124,565		97,024		1,077	**222,666**
1.07 Library Services	584,674			163,020			**747,694**
1.08 Counselling	669,634						**669,634**
1.10 Inclusive Education	2,348,142		3,172,323	200,498		10,971	**5,731,934**
1.30 English Language Learning							**-**
1.31 Indigenous Education	516,295	158,750	932,088	47,810		5,520	**1,660,463**
1.41 School Administration		3,587,811		1,328,648		62,063	**4,978,522**
1.64 Other				21,272		14,490	**35,762**
Total Function 1	**20,820,449**	**5,123,851**	**4,224,289**	**2,070,159**	**183,510**	**1,817,715**	**34,239,973**
4 District Administration							
4.11 Educational Administration		5,902		199	658,578	118	**664,797**
4.40 School District Governance					197,030		**197,030**
4.41 Business Administration				208,214	641,150		**849,364**
Total Function 4	**-**	**5,902**	**-**	**208,413**	**1,496,758**	**118**	**1,711,191**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				49,158	446,560		**495,718**
5.50 Maintenance Operations				4,171,721			**4,171,721**
5.52 Maintenance of Grounds				268,112			**268,112**
5.56 Utilities							**-**
Total Function 5	**-**	**-**	**-**	**4,488,991**	**446,560**	**-**	**4,935,551**
7 Transportation and Housing							
7.41 Transportation and Housing Administration				148,815	59,474		**208,289**
7.70 Student Transportation				2,926,597			**2,926,597**
7.73 Housing							**-**
Total Function 7	**-**	**-**	**-**	**3,075,412**	**59,474**	**-**	**3,134,886**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**20,820,449**	**5,129,753**	**4,224,289**	**9,842,975**	**2,186,302**	**1,817,833**	**44,021,601**

School District No. 27 (Cariboo-Chilcotin)

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 19)	2025 Actual
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	**20,193,298**	4,691,442	**24,884,740**	1,353,365	**26,238,105**	25,088,232	26,493,519
1.03 Career Programs	**222,666**	47,330	**269,996**	119,842	**389,838**	485,160	434,329
1.07 Library Services	**747,694**	178,784	**926,478**	580	**927,058**	842,071	894,379
1.08 Counselling	**669,634**	158,296	**827,930**		**827,930**	853,466	979,338
1.10 Inclusive Education	**5,731,934**	1,500,213	**7,232,147**	232,660	**7,464,807**	7,541,912	7,255,097
1.30 English Language Learning	**-**	(236)	**(236)**		**(236)**		128
1.31 Indigenous Education	**1,660,463**	432,586	**2,093,049**	595,377	**2,688,426**	3,189,762	2,347,885
1.41 School Administration	**4,978,522**	1,095,807	**6,074,329**	386,558	**6,460,887**	5,642,264	6,014,285
1.64 Other	**35,762**	4,563	**40,325**	264,655	**304,980**	165,700	283,367
Total Function 1	**34,239,973**	**8,108,785**	**42,348,758**	**2,953,037**	**45,301,795**	43,808,567	44,702,327
4 District Administration							
4.11 Educational Administration	**664,797**	101,895	**766,692**	125,781	**892,473**	1,625,954	1,072,026
4.40 School District Governance	**197,030**	6,559	**203,589**	167,055	**370,644**	423,729	410,069
4.41 Business Administration	**849,364**	253,357	**1,102,721**	965,921	**2,068,642**	2,276,609	2,057,349
Total Function 4	**1,711,191**	**361,811**	**2,073,002**	**1,258,757**	**3,331,759**	4,326,292	3,539,444
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	**495,718**	142,622	**638,340**	238,047	**876,387**	847,053	950,341
5.50 Maintenance Operations	**4,171,721**	981,068	**5,152,789**	1,505,083	**6,657,872**	7,396,586	6,718,587
5.52 Maintenance of Grounds	**268,112**	61,580	**329,692**	101,687	**431,379**	829,254	519,365
5.56 Utilities	**-**		**-**	1,325,339	**1,325,339**	1,570,150	1,499,039
Total Function 5	**4,935,551**	**1,185,270**	**6,120,821**	**3,170,156**	**9,290,977**	10,643,043	9,687,332
7 Transportation and Housing							
7.41 Transportation and Housing Administration	**208,289**	50,067	**258,356**	6,168	**264,524**	249,665	292,499
7.70 Student Transportation	**2,926,597**	693,036	**3,619,633**	1,380,444	**5,000,077**	4,848,517	4,847,764
7.73 Housing	**-**		**-**		**-**	145,000	
Total Function 7	**3,134,886**	**743,103**	**3,877,989**	**1,386,612**	**5,264,601**	5,243,182	5,140,263
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	-	-
Total Functions 1 - 9	**44,021,601**	**10,398,969**	**54,420,570**	**8,768,562**	**63,189,132**	64,021,084	63,069,366

School District No. 27 (Cariboo-Chilcotin)

Schedule of Special Purpose Operations

Year Ended June 30, 2026

	2026 Budget (Note 19)	**2026 Actual**	2025 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	8,056,858	**8,230,155**	8,124,894
Other	56,005	**131,150**	141,091
Other Revenue	1,000,750	**1,197,651**	1,359,914
Investment Income		**24,545**	7,056
Total Revenue	9,113,613	**9,583,501**	9,632,955
Expenses			
Instruction	8,649,502	**9,173,874**	9,251,385
Operations and Maintenance	311,807	**311,807**	312,373
Transportation and Housing	152,304	**82,051**	69,197
Total Expense	9,113,613	**9,567,732**	9,632,955
Special Purpose Surplus (Deficit) for the year	-	**15,769**	-
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		**(15,769)**	
Total Net Transfers	-	**(15,769)**	-
Total Special Purpose Surplus (Deficit) for the year	-	**-**	-
Special Purpose Surplus (Deficit), beginning of year		**15,000**	15,000
Special Purpose Surplus (Deficit), end of year		**15,000**	15,000
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		**15,000**	15,000
Total Special Purpose Surplus (Deficit), end of year		**15,000**	15,000

School District No. 27 (Cariboo-Chilcotin)

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		24,820	3,860	719,142	1,357	9,964	55,767	7,015	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	311,807	222,904			238,000	41,650	149,506	750,295	667,633
Provincial Grants - Other									
Other			91,811	1,193,348					
Investment Income			807				2,012		
	311,807	222,904	92,618	1,193,348	238,000	41,650	151,518	750,295	667,633
Less: Allocated to Revenue	311,807	247,724	250	1,197,401	239,357	50,900	207,285	757,310	667,633
Recovered									
Deferred Revenue, end of year	**-**	**-**	**96,228**	**715,089**	**-**	**714**	**-**	**-**	**-**
Revenues									
Provincial Grants - Ministry of Education and Child Care	311,807	247,724			239,357	50,900	205,273	757,310	667,633
Provincial Grants - Other									
Other Revenue			250	1,197,401					
Investment Income							2,012		
	311,807	247,724	250	1,197,401	239,357	50,900	207,285	757,310	667,633
Expenses									
Salaries									
Teachers							112,050		
Principals and Vice Principals									
Educational Assistants		198,900			167,033		4,899	447,135	385,463
Support Staff						1,421			54,826
Other Professionals						6,000			94,183
Substitutes						1,907	90		
	-	198,900	-	-	167,033	9,328	117,039	447,135	534,472
Employee Benefits		48,824			45,727	1,500	23,421	126,014	133,161
Services and Supplies	311,807		250	1,197,401	26,597	40,072	66,825	184,161	
	311,807	247,724	250	1,197,401	239,357	50,900	207,285	757,310	667,633
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children (CR4YC)	Early Childhood Education (ECE) Dual Credit Program	Early Care & Learning (ECL)	Feeding Futures Fund	Health Career Grants
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year		5,258	139,439	18,728	24,316	34,369		70,821	26,531
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,573,171	19,771	67,424	55,000			525,000	596,893	
Provincial Grants - Other									
Other									
Investment Income			5,030						
	4,573,171	19,771	72,454	55,000	-	-	525,000	596,893	-
Less: Allocated to Revenue	4,573,171	10,297	82,051	72,116	1,666	34,369	175,000	556,401	17,309
Recovered									
Deferred Revenue, end of year	**-**	**14,732**	**129,842**	**1,612**	**22,650**	**-**	**350,000**	**111,313**	**9,222**
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,573,171	10,297	77,021	72,116	1,666	34,369	175,000	556,401	17,309
Provincial Grants - Other									
Other Revenue									
Investment Income			5,030						
	4,573,171	10,297	82,051	72,116	1,666	34,369	175,000	556,401	17,309
Expenses									
Salaries									
Teachers	3,707,667	10,297							
Principals and Vice Principals						24,594			5,386
Educational Assistants								60,732	
Support Staff			10,250						
Other Professionals							140,601	19,711	
Substitutes				10,149	1,666				
	3,707,667	10,297	10,250	10,149	1,666	24,594	140,601	80,443	5,386
Employee Benefits	865,504		2,538			8,188	34,399	19,803	1,346
Services and Supplies			69,263	61,967		1,587		456,155	10,577
	4,573,171	10,297	82,051	72,116	1,666	34,369	175,000	556,401	17,309
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

School District No. 27 (Cariboo-Chilcotin)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Professional Learning Grant	National School Food Program	Health Promoting School Card	Artists in Schools	Nenqayni PRP	(PROV) CR4YC	ERASE	POPEY Lit Screening	TOTAL
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	238,867	133,194	113,118	4,747	14,295	31,517	17,543		1,694,668
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care		199,790			355,000				8,773,844
Provincial Grants - Other			30,527				119,173	10,000	159,700
Other									1,285,159
Investment Income	8,617	4,805	4,081						25,352
	8,617	204,595	34,608	-	355,000	-	119,173	10,000	10,244,055
Less: Allocated to Revenue	8,868	176,474	15,806	-	61,132	-	119,174	-	9,583,501
Recovered					(14,295)				(14,295)
Deferred Revenue, end of year	**238,616**	**161,315**	**131,920**	**4,747**	**322,458**	**31,517**	**17,542**	**10,000**	**2,369,517**
Revenues									
Provincial Grants - Ministry of Education and Child Care		171,669			61,132				8,230,155
Provincial Grants - Other	251		11,725				119,174		131,150
Other Revenue									1,197,651
Investment Income	8,617	4,805	4,081						24,545
	8,868	176,474	15,806	-	61,132	-	119,174	-	9,583,501
Expenses									
Salaries									
Teachers					26,022				3,856,036
Principals and Vice Principals					1,553				31,533
Educational Assistants		10,504			9,987				1,284,653
Support Staff					6,158				72,655
Other Professionals							88,919		349,414
Substitutes	609		987		7,530				22,938
	609	10,504	987	-	51,250	-	88,919	-	5,617,229
Employee Benefits		2,796			9,653		25,553		1,348,427
Services and Supplies	8,259	147,405	14,819		229		4,702		2,602,076
	8,868	160,705	15,806	-	61,132	-	119,174	-	9,567,732
Net Revenue (Expense) before Interfund Transfers	-	15,769	-	-	-	-	-	-	15,769
Interfund Transfers									
Tangible Capital Assets Purchased		(15,769)							(15,769)
	-	(15,769)	-	-	-	-	-	-	(15,769)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule of Capital Operations

Year Ended June 30, 2026

	2026 Budget (Note 19)	2026 Actual Invested in Tangible Capital Assets	2026 Actual Local Capital	2026 Actual Fund Balance	2025 Actual
	$	$	$	$	$
Revenues					
Investment Income	200,000		**263,449**	**263,449**	339,314
Gain (Loss) on Disposal of Tangible Capital Assets	1,546,066	**1,546,066**		**1,546,066**	
Amortization of Deferred Capital Revenue	3,023,310	**3,390,802**		**3,390,802**	3,064,589
Total Revenue	4,769,376	**4,936,868**	**263,449**	**5,200,317**	3,403,903
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,991,531	**4,013,317**		**4,013,317**	3,639,386
Transportation and Housing	862,624	**881,182**		**881,182**	806,939
Debt Services					
Capital Lease Interest	4,000		**15,280**	**15,280**	12,848
ARO Liability				**-**	(277,082)
Total Expense	4,858,155	**4,894,499**	**15,280**	**4,909,779**	4,182,091
Capital Surplus (Deficit) for the year	(88,779)	**42,369**	**248,169**	**290,538**	(778,188)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	50,000	**78,808**		**78,808**	21,127
Local Capital				**-**	900,000
Capital Lease Payment	654,000		**647,340**	**647,340**	624,086
Total Net Transfers	704,000	**78,808**	**647,340**	**726,148**	1,545,213
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		**(1,580,417)**	**1,580,417**	**-**	
Tangible Capital Assets Purchased from Local Capital		**244,626**	**(244,626)**	**-**	
Principal Payment					
Capital Lease		**632,060**	**(632,060)**	**-**	
Total Other Adjustments to Fund Balances		**(703,731)**	**703,731**	**-**	
Total Capital Surplus (Deficit) for the year	615,221	**(582,554)**	**1,599,240**	**1,016,686**	767,025
Capital Surplus (Deficit), beginning of year		**15,611,600**	**6,634,841**	**22,246,441**	21,479,416
Capital Surplus (Deficit), end of year		**15,029,046**	**8,234,081**	**23,263,127**	22,246,441

School District No. 27 (Cariboo-Chilcotin)

Tangible Capital Assets
Year Ended June 30, 2026

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	6,838,305	144,346,079	2,056,103	8,509,933	42,628	3,476,229	**165,269,277**
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,780,259	50,133	1,371,158			**4,201,550**
Deferred Capital Revenue - Other		230,623					**230,623**
Operating Fund			46,602			16,437	**63,039**
Special Purpose Funds			15,769				**15,769**
Local Capital		98,764	125,608			20,254	**244,626**
Acquisitions via Capital Lease						710,852	**710,852**
Transferred from Work in Progress		844,401	51,241				**895,642**
	-	3,954,047	289,353	1,371,158	-	747,543	**6,362,101**
Decrease:							
Disposed of	3,855						**3,855**
Deemed Disposals			98,185	767,375	28,786	64,715	**959,061**
	3,855	-	98,185	767,375	28,786	64,715	**962,916**
Cost, end of year	6,834,450	148,300,126	2,247,271	9,113,716	13,842	4,159,057	**170,668,462**
Work in Progress, end of year		1,272,576	1,373				**1,273,949**
Cost and Work in Progress, end of year	6,834,450	149,572,702	2,248,644	9,113,716	13,842	4,159,057	**171,942,411**
Accumulated Amortization, beginning of year		77,385,728	663,154	3,583,647	35,467	1,710,528	**83,378,524**
Changes for the Year							
Amortization for the Year		3,028,973	215,169	881,182	5,647	763,528	**4,894,499**
		3,028,973	215,169	881,182	5,647	763,528	**4,894,499**
Deemed Disposals			98,185	767,375	28,786	64,715	**959,061**
Written-off During Year							**-**
District Entered							**-**
		-	98,185	767,375	28,786	64,715	**959,061**
Accumulated Amortization, end of year		80,414,701	780,138	3,697,454	12,328	2,409,341	**87,313,962**
Tangible Capital Assets - Net	**6,834,450**	**69,158,001**	**1,468,506**	**5,416,262**	**1,514**	**1,749,716**	**84,628,449**

School District No. 27 (Cariboo-Chilcotin)

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	844,401	51,241			**895,642**
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	1,272,576	1,373			**1,273,949**
	1,272,576	1,373	-	-	**1,273,949**
Decrease:					
Transferred to Tangible Capital Assets	844,401	51,241			**895,642**
	844,401	51,241	-	-	**895,642**
Net Changes for the Year	428,175	(49,868)	-	-	**378,307**
Work in Progress, end of year	**1,272,576**	**1,373**	**-**	**-**	**1,273,949**

School District No. 27 (Cariboo-Chilcotin)

Deferred Capital Revenue
Year Ended June 30, 2026

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	$	$	$	$
Deferred Capital Revenue, beginning of year	50,558,254	10,038,864	136,118	**60,733,236**
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	4,201,550	130,623	100,000	**4,432,173**
Transferred from Work in Progress	697,132	198,510		**895,642**
	4,898,682	329,133	100,000	**5,327,815**
Decrease:				
Amortization of Deferred Capital Revenue	3,064,060	320,892	5,850	**3,390,802**
	3,064,060	320,892	5,850	**3,390,802**
Net Changes for the Year	1,834,622	8,241	94,150	**1,937,013**
Deferred Capital Revenue, end of year	52,392,876	10,047,105	230,268	**62,670,249**
Work in Progress, beginning of year	697,132	198,510		**895,642**
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,273,949			**1,273,949**
	1,273,949	-	-	**1,273,949**
Decrease				
Transferred to Deferred Capital Revenue	697,132	198,510		**895,642**
	697,132	198,510	-	**895,642**
Net Changes for the Year	576,817	(198,510)	-	**378,307**
Work in Progress, end of year	1,273,949	-	-	**1,273,949**
Total Deferred Capital Revenue, end of year	**53,666,825**	**10,047,105**	**230,268**	**63,944,198**

School District No. 27 (Cariboo-Chilcotin)

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		417,758	75,226			**492,984**
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	5,475,499		30,415			**5,505,914**
Other					100,000	**100,000**
Investment Income		14,620				**14,620**
	5,475,499	14,620	30,415	-	100,000	**5,620,534**
Decrease:						
Transferred to DCR - Capital Additions	4,201,550	24,982	105,641		100,000	**4,432,173**
Transferred to DCR - Work in Progress	1,273,949					**1,273,949**
	5,475,499	24,982	105,641	-	100,000	**5,706,122**
Net Changes for the Year	-	(10,362)	(75,226)	-	-	**(85,588)**
Balance, end of year	**-**	**407,396**	**-**	**-**	**-**	**407,396**

Item: 7.1

COLLECTIVE RESPONSIBILITY | INSTRUCTIONAL CAPACITY | SAFE, CARING & INCLUSIVE LEARNING COMMUNITIES | INDIGENOUS LEARNING & CULTURE | PLACE-BASED LEARNING

Key Focus Areas of 2024-2027 District Plan for Student Success

Superintendent Report

to

Cariboo-Chilcotin School District Board of Education

September 28, 2026

August Leadership Days

COLLECTIVE RESPONSIBILITY | INSTRUCTIONAL CAPACITY | SAFE, CARING & INCLUSIVE LEARNING COMMUNITIES | INDIGENOUS LEARNING & CULTURE | PLACE-BASED LEARNING

District leadership spent three days in August learning, planning, and preparing for a successful start to the 2026-2027 school year. In addition to business sessions, the group had the opportunity to gather at the beautiful Williams Lake First Nation Arbor for outdoor learning activities with *Mentorship in the Wild* author Court Rustemeyer.

The experience was enriched by the generosity of the Williams Lake First Nation Culture Team, who shared teachings and traditions including salmon canning, Secwepemctsín language, pine needle basket making, and a sweat ceremony. Drumming and a round dance brought everyone together in a spirit of learning, connection, and celebration. Time spent on the land provided meaningful opportunities to deepen understanding of local First Nations knowledge, culture, and community while strengthening relationships across the team.



Focus area posts Walking the Talk for a Good Year and Starting In A Good Way

Welcoming Our Newest Teachers

COLLECTIVE RESPONSIBILITY | INSTRUCTIONAL CAPACITY | SAFE, CARING & INCLUSIVE LEARNING COMMUNITIES | INDIGENOUS LEARNING & CULTURE | PLACE-BASED LEARNING

CCSD is intentional about giving new teachers a solid start to their career in the district. Focus area post Growing Roots Together: “the week before school starts finds a collaboration between the

Cariboo Chilcotin Teachers' Association, Principals, and SD27 Human Resources to welcome new teachers to the district with a shared commitment to creating the conditions for them to thrive. Grounded in the importance of Indigenous education and place-based learning, this welcome connects teachers to the lands, communities and relationships that shape learning in SD27. Like roots that strengthen through connection, teachers grow through shared knowledge and mutual support—knowing they belong, who they can turn to, and that supporting student success is a collective responsibility."

District Day

COLLECTIVE RESPONSIBILITY | INSTRUCTIONAL CAPACITY | SAFE, CARING & INCLUSIVE LEARNING COMMUNITIES | INDIGENOUS LEARNING & CULTURE | PLACE-BASED LEARNING

Collective Welcome

District Day is an opportunity to gather all staff in the district together at school sites joined virtually for learning and fostering shared vision and collective responsibility. On September 8 the staff was welcomed to the First Nations territories

Kukpi7 Sellars and Nits'il?in Solomon honoured the district with territorial welcomes. Representatives of the Board of Education, Cariboo-Chilcotin Teachers Association (CCTA), International Union of Operating Engineers (IUOE), and Principals and Vice-Principals Association (PVPA) brought greetings. The superintendent's address expressed gratitude to staff, the invitation to slow down and begin the year with community and culture building, and to share and celebrate growth and success.

Every Role Matters - Shaping Student Experience Together for Reconciliation.

Post: "award winning writer, editor, professor, and podcast, television, and radio figure, Niigaan Sinclair addressed the entire staff of Cariboo-Chilcotin School District on District Day September 8, 2026. He delivered a powerful message to education staff but also all of the other team members across departments and settings who together create the tone and culture that students experience. Niigaan shared stories including his father Murray Sinclair's visit to the area in 2013 to celebrate the very first ever Orange Shirt Day. He spoke to the importance of moving reconciliation from awareness to practice that goes beyond Social Studies and isolated units to embedded pedagogy that becomes just part of who we are and how we do things in CCSD. There is much to be proud of in our system and community and the hope is that everyone on our team feels empowered to continue the work to make our district a safe, caring, and welcoming place that honours everyone in it and achieves equity for all learners. Thank you to the Indigenous Education Council (IEC) for recommending Niigaan as a presenter for District Day."

A focus area post from 150 Mile Elementary demonstrates the impact of the presentation. Principal Craig Munroe explained, "after the keynote my staff and I took some time to debrief and thought that this was what Mr. Sinclair was trying to get at with regards to our educational processes. Drum making, and the knowledge behind it, cannot rest solely on the shoulders of a First Nations representative or else if they are not present this learning does not happen - we are trying to make sure this is just part of what we do because it is important (just like Math).

It is part of the tradition and Indigenous learning program in our school district that students each make drums the year they transition from elementary to secondary school. Seeing the school staff take responsibility for carrying on the teachings they have been gifted is a commitment to reconciliation."

All schools participated in local First Nations learning on District Day, demonstrating a shared commitment to reconciliation and building stronger connections with Indigenous communities. Through experiences grounded in local knowledge and relationships, staff deepened their understanding of Indigenous languages, cultures, ways of knowing, and principles of learning. This learning supports the district's ongoing efforts to embed Indigenous perspectives and practices throughout schools and classrooms, helping to create more inclusive and responsive learning environments for all students.

First Days of School

COLLECTIVE RESPONSIBILITY | SAFE, CARING & INCLUSIVE LEARNING COMMUNITIES | INDIGENOUS LEARNING & CULTURE | PLACE-BASED LEARNING

The start of a new school year was marked by a wide range of welcoming and celebratory activities across the district. Post: "Marie Sharpe Elementary began the first day of school as a community in circle, outside, with a welcome to Secwepemcúl̓ecw and dancing led by the WLFN Culture Team – Kukwstsétsemc! Families, district staff, and the RCMP were part of the inclusive and joyful celebration alongside the K-6 students both new and returning. We even had a flock of geese join in. Overheard said by Principal Heather McKinnon: 'but first community and dancing!' That is exactly the intention behind the start up activities across schools in Cariboo-Chilcotin School District (CCSD).

Everyone learned about different kinds of pow wow dances and joined in. A circle dance allowed every person there to personally greet the other members of the school community."

Visit the district and school websites to explore the Success Stories section and see how schools helped students and families feel connected, supported, and excited for the year ahead.

RCMP Presence

COLLECTIVE RESPONSIBILITY | SAFE, CARING & INCLUSIVE LEARNING COMMUNITIES

RCMP Making Connections

Police Liaison Visit at Lac La Hache

CCSD enjoys strong and positive partnerships with the RCMP in the communities both organizations serve. Local officers and leadership are responsive when support is needed and are committed to building positive relationships with students throughout the year. As valued members of school communities, RCMP members were highly visible at the start of the school year, helping to create welcoming, safe, and supportive environments for students, staff, and families.

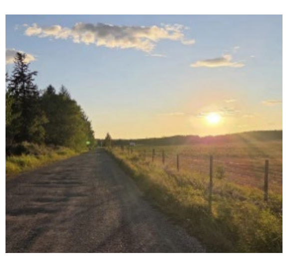
Preliminary Enrollment Pattern

We are in the pattern of declining enrollment that was predicted for our region but interrupted with a temporary increase through the pandemic. Our current enrollment represents a drop in students in each grade cohort that will move through the system over the next thirteen years, with a bulge at grades 6 to 8. New students moving into district have been largely at the secondary level. The preliminary student headcount is 4340 which is 98 students fewer than the final headcount at September 30, 2025.

Schools are still confirming enrollment, following up with families who have not attended and ensuring records and schedules are accurate for our September 30 snapshot date that determines our funding for the school year. Final counts and FTE will be reported to the Board in October.

Website

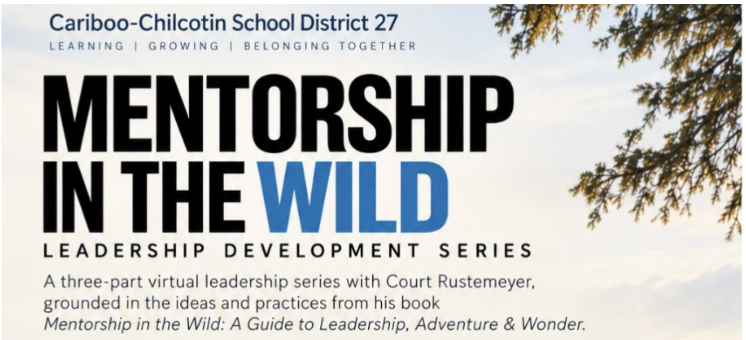
COLLECTIVE RESPONSIBILITY | PLACE-BASED LEARNING



The CCSD website continues to evolve to provide a more user-friendly experience, improved access to information, and a stronger reflection of the incredible landscapes and communities that are home to our schools. Staff were invited to contribute their favourite photographs for the site's seasonal features, and the images shared this season beautifully showcase the places where we live, learn, and work. The refreshed website is both informative and visually engaging, serving as a reminder of how fortunate we are to call this region home.

Mentorship In The Wild

COLLECTIVE RESPONSIBILITY | INSTRUCTIONAL CAPACITY | SAFE, CARING & INCLUSIVE LEARNING COMMUNITIES | PLACE-BASED LEARNING

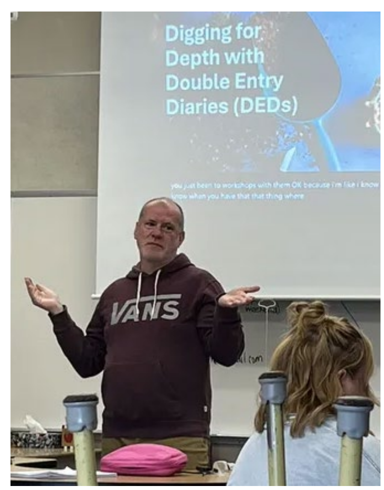


More than 50 CCSD staff members signed up for a three-part leadership development series with author, educator, and adventurer Court Rustemeyer. This is the second year of Court's partnership with the district to help create a culture where more people feel empowered to lead. The first session on September 17, Becoming Someone's Trailhead, was about meaningful relationships, presence, and the power of everyday moments creating the foundation for strong leadership.

Professional Development Day and Learning Rounds

COLLECTIVE RESPONSIBILITY | INSTRUCTIONAL CAPACITY | SAFE, CARING & INCLUSIVE LEARNING COMMUNITIES | INDIGENOUS LEARNING & CULTURE | PLACE-BASED LEARNING

September 21 was a non-instructional day (NID) for educator professional development. The CCTA organized a slate of learning options for teachers including digital tools for student portfolios and career planning, primary and Grade 7 math assessment and teaching strategies, building food literacy, primary literacy instruction, improving student writing, and truth & reconciliation.

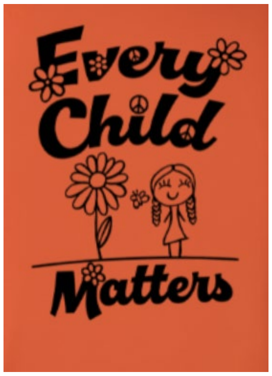


Presenter Bryan Gidinski led workshops on intermediate and secondary literacy on the NID and followed with two days of co-teaching with CCSD teachers in their classrooms while other teachers observed and reflected on the demonstrated practice. Learning rounds are an effective way to support build instructional capacity.

Item: 7.1

National Day for Truth and Reconciliation and Orange Shirt Day

COLLECTIVE RESPONSIBILITY | INSTRUCTIONAL CAPACITY | SAFE, CARING & INCLUSIVE LEARNING COMMUNITIES | INDIGENOUS LEARNING & CULTURE | PLACE-BASED LEARNING



Orange Shirt Society 2026 design

September 30 marks the National Day for Truth and Reconciliation and Orange Shirt Day. Originating in Williams Lake, Orange Shirt Day honours Residential School Survivors, their families, and the children who never returned home. The day provides an opportunity to reflect on the lasting impacts of residential schools, deepen understanding, and advance truth, healing, and reconciliation. Students, staff, and community members are encouraged to wear orange to recognize that *Every Child Matters*.

Throughout the week, CCSD schools will engage students in learning, reflection, and activities that support understanding of the history and legacy of residential schools. Staff and families are also encouraged to participate in local community events and opportunities for learning and remembrance.

Key Focus Areas of CCSD District Plan for Learner Success

Schools continue to contribute powerful images and descriptions to help share the story of how the key focus areas of the District are coming to life across the Cariboo-Chilcotin. These examples may be viewed on the district website as focus area posts.

This work is embedded in daily life in our schools and across departments. There is significant cross-over of the themes as all members of the school district community act for greater collective responsibility, instructional capacity, inclusive learning communities, Indigenous learning and culture, and place-based learning. Please take a few moments to explore our stories and celebrate our success with us.

Collective Responsibility
- Common information
- Professional conversations
- Collaborative relationships
- Intentional action

Instructional Capacity
- Literacy
- Numeracy
- Assessment
- Collaborative Professional Development

Inclusive Learning Communities
- Safe, welcome environments
- Meaningful engagement in learning
- Connection to caring adults
- Student voice

Indigenous Learning & Culture
- Local cultural learning
- Language
- Equity of outcomes
- Belonging, Mastery, Independence, Generosity

Place-Based Learning
- Time outdoors
- Time in nature
- Learning on and from the land
- Local learning

Committee of the Whole Meeting Report

CARIBOO - CHILCOTIN SCHOOL DISTRICT

September 14, 2026 (4:31 p.m. – 6:04 p.m.)

Trustees in Attendance:	Mary Forbes (Chaired Mtg.), Michael Franklin, Willow Macdonald, Melissa Coates.
Teams:	Linda Martins, Anne Kohut.
Regrets:	Angie Delainey.
Staff:	Superintendent Cheryl Lenardon, Secretary-Treasurer Taryn Aumond, Director of Operations Marc Loewen, and Executive Assistant Jodi Symmes.

Agenda Item	Notes	Recommended Action
Acknowledgment of Traditional Territory		
1. FESL Snapshot Data Discussion	Superintendent Lenardon provided an update on the districts Framework for Enhancing Student Learning initiatives. The three focus pillars are Intellectual Development, Human and Social, and Carrer Development. To note, is the increase in participation across the district. This continued increase is important as it will continue to indicate accuracy in the data. Grade 10 to 11 Transition – refers to "dropouts", the CCSD27 does not have a high drop out rate, as you can see from the data.	***THAT*** *the Board of Education of School District No. 27 (Cariboo-Chilcotin) hereby approves the proposed submission of the Framework for Enhancing Student Learning Interim Progress Report to the Ministry of Education and Child Care.*
2. 2027-2028 Minor Capital Submission	Director Loewen went through the 2027-28 Minor Capital submission with the committee and answered questions related to the district's submission for the year.	***THAT*** *the Board of Education passes the following resolution:* *In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No. 27 (Cariboo-Chilcotin) hereby approves the proposed Capital Plan (Minor Capital Programs) for 2027/28, as provided on the Capital Plan Summary for 2027/28 submitted to the Ministry of Education and Child Care.*

Agenda Item	Notes	Recommended Action
3. Financial – Financial Statements, and Financial Statement Disclosure & Analysis Report.	Secretary-Treasurer Aumond reviewed the draft Financial Statements, and Financial Statement Disclosure & Analysis Report with committee before the final documents will be brought to the Board for approval at the September 28, 2026, Board meeting.	None. Information only.
Representatives from:		
Proposed Future Meeting Dates:		

MEETING	DATE (2nd Monday)	TIME	LOCATION
Committee of the Whole	**Tuesday,** October 13, 2026	4:30 p.m.	Board Office
Committees of the Whole	November 9, 2026	4:30 p.m.	Board Office
Committee of the Whole	***No meeting being held***	4:30 p.m.	Board Office
Committee of the Whole	January 11, 2027	4:30 p.m.	Board Office
Committee of the Whole	February 8, 2027	4:30 p.m.	Board Office
Committee of the Whole	***No meeting being held***	4:30 p.m.	Board Office
Committee of the Whole	April 12, 2027	4:30 p.m.	Board Office
Committee of the Whole	May 10, 2027	4:30 p.m.	Board Office
Committee of the Whole	June 14, 2027	4:30 p.m.	Board Office

BRIEFING NOTE

Cariboo-Chilcotin School District

TO: **Board of Education**

FROM: **Cheryl Lenardon, Superintendent**

DATE: **September 28, 2026**

RE: **Item: 8.1 - Framework for Enhancing Student Learning Interim Progress Report**

ISSUE

The District is required to submit the annual Framework for Enhancing Student Learning (FESL) Interim Progress Report by October 1, 2026.

BACKGROUND

The District is beginning year 3 of the 3-year plan to enhance student learning. The District is required to submit an interim progress report. The report has been drafted using the pre-populated data template provided by the Ministry of Education & Child Care. The template is a visual representation of all the student performance data required by the Enhancing Student Learning Reporting Order. The data is masked where necessary and disaggregated to show results for Indigenous students on and off reserve, children and youth in care, and students with disabilities or diverse abilities. To reflect the Educated Citizen, data is organized into three pillars:

- Intellectual Development
- Human and Social Development
- Career Development

The draft report includes an analysis of key trends, learnings, and existing or emerging areas for growth with attention to inequities illuminated by the disaggregated student performance data sets. The draft was reviewed in detail by the Committee of the Whole on September 8, 2026.

Superintendent Lenardon facilitated an in-depth review of and discussion about the report with the Committee of the whole on September 8, 2026.

The Committee recommended Board approval for submission of the Framework for Enhancing Student Learning Interim Progress Report to the Ministry of Education and Child Care by October 1, 2026.

RECOMMENDATION

THAT *the Board of Education of School District No. 27 (Cariboo-Chilcotin) hereby approves the proposed submission of the Framework for Enhancing Student Learning Interim Progress Report to the Ministry of Education and Child Care as presented.*

Cariboo-Chilcotin
SD027

Interim Progress Report September 2026

In Review of Year 2 of 3 of District Plan for Student Success 2024-2027

Approved by Board on September 28, 2026

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A Note on the Interim Progress Report

Every year, district teams gather, analyze, interpret, and triangulate local and provincial data. This annual data and evidence review allows the team to monitor student outcomes and identify areas for growth on an annual basis. The findings are shared with the Indigenous Education Council (IEC), education partners, the public, and the ministry through the Enhancing Student Learning Report or the Interim Progress Report.

While the internal work of data and evidence review remains the same each year, the Interim Progress Report is intended to ease the burden of reporting for district teams. The Interim Progress Report highlights key areas for growth and strategic adjustments from the data review. Whereas, the Enhancing Student Learning Report, completed every third year, provides a comprehensive account of the district team's processes and development of this report will take longer to complete.

Interim Progress Report for Enhancing Student Learning:

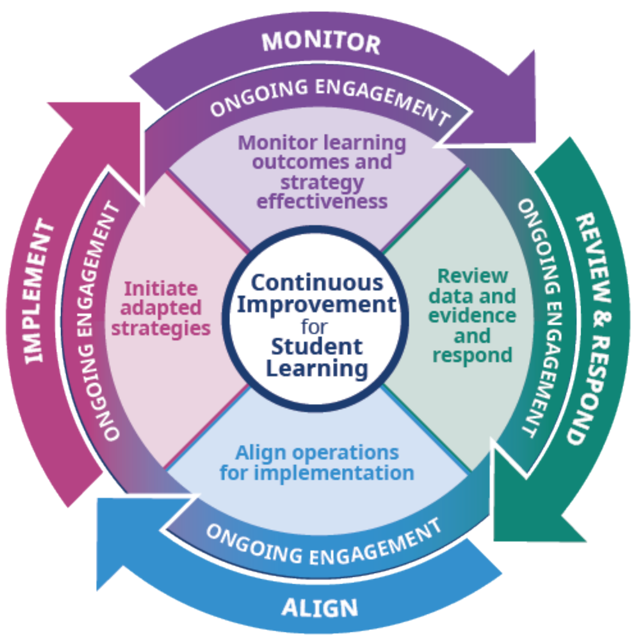
Ministry Note

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. Although brief and more concise, the Interim Progress Report meets the requirements of the Reporting Order.

The Interim Progress Report, as well as the full Enhancing Student Learning Report, both provide an update on the district team's work to continuously improve student learning outcomes, with a particular focus on improving equity of outcomes. Both reports summarize the results of the district team's ongoing review of student learning data and evidence.

For the Interim Progress Report, district teams are required to use the ministry-provided templates to standardize and expedite the reporting and annual review process.

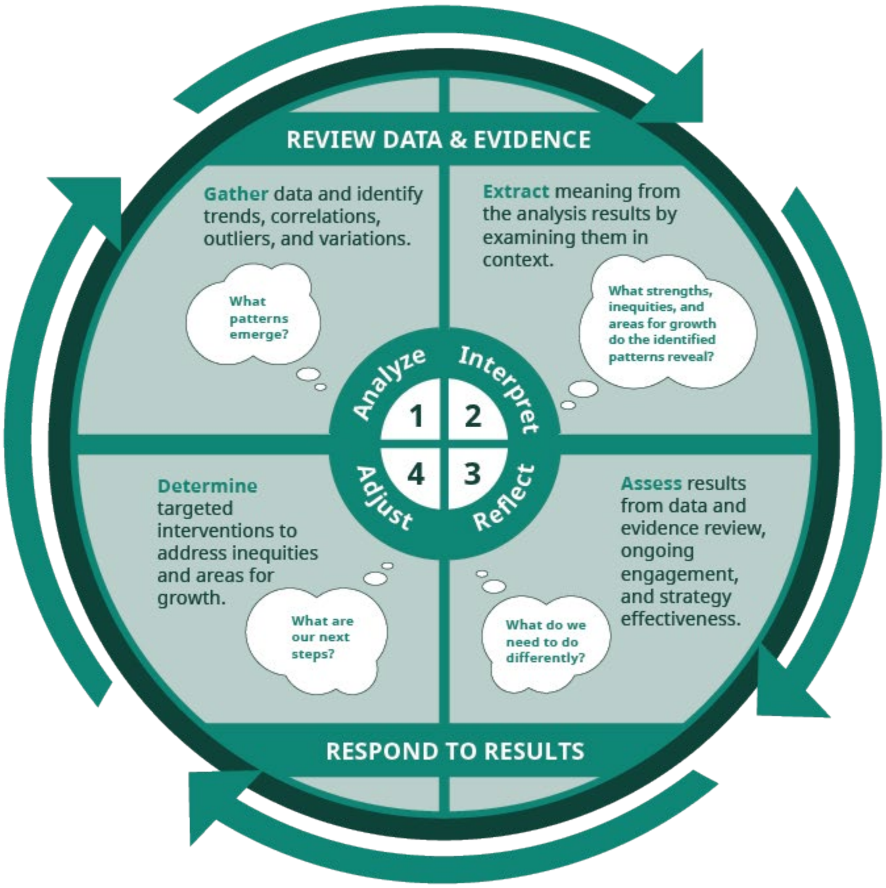
The Interim Progress Report provides information on the district's continuous improvement processes, with a focus on processes included within the Continuous Improvement Cycle:



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.

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).

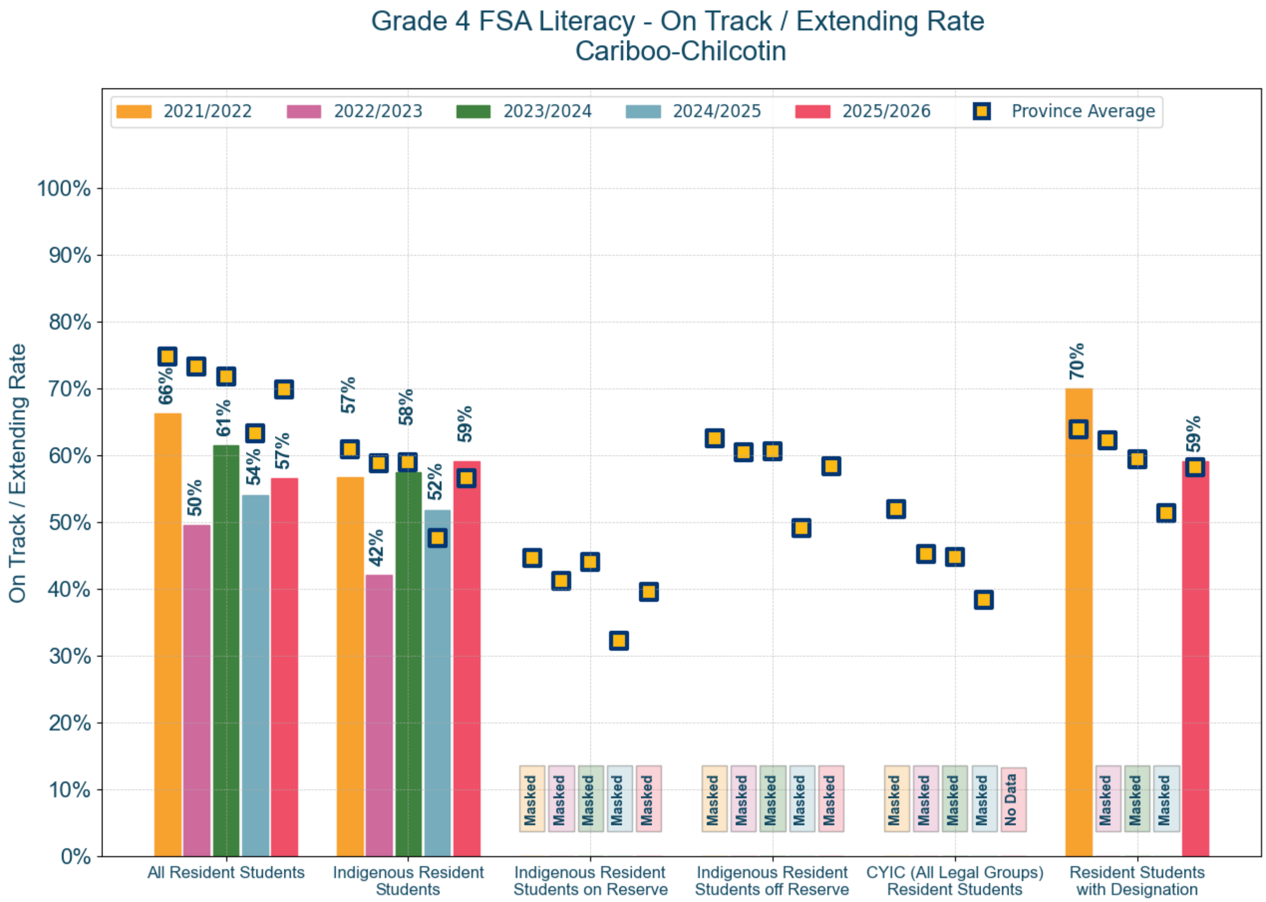
Intellectual Development

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

Grade 4 FSA Literacy - Expected Count | Participation Rate

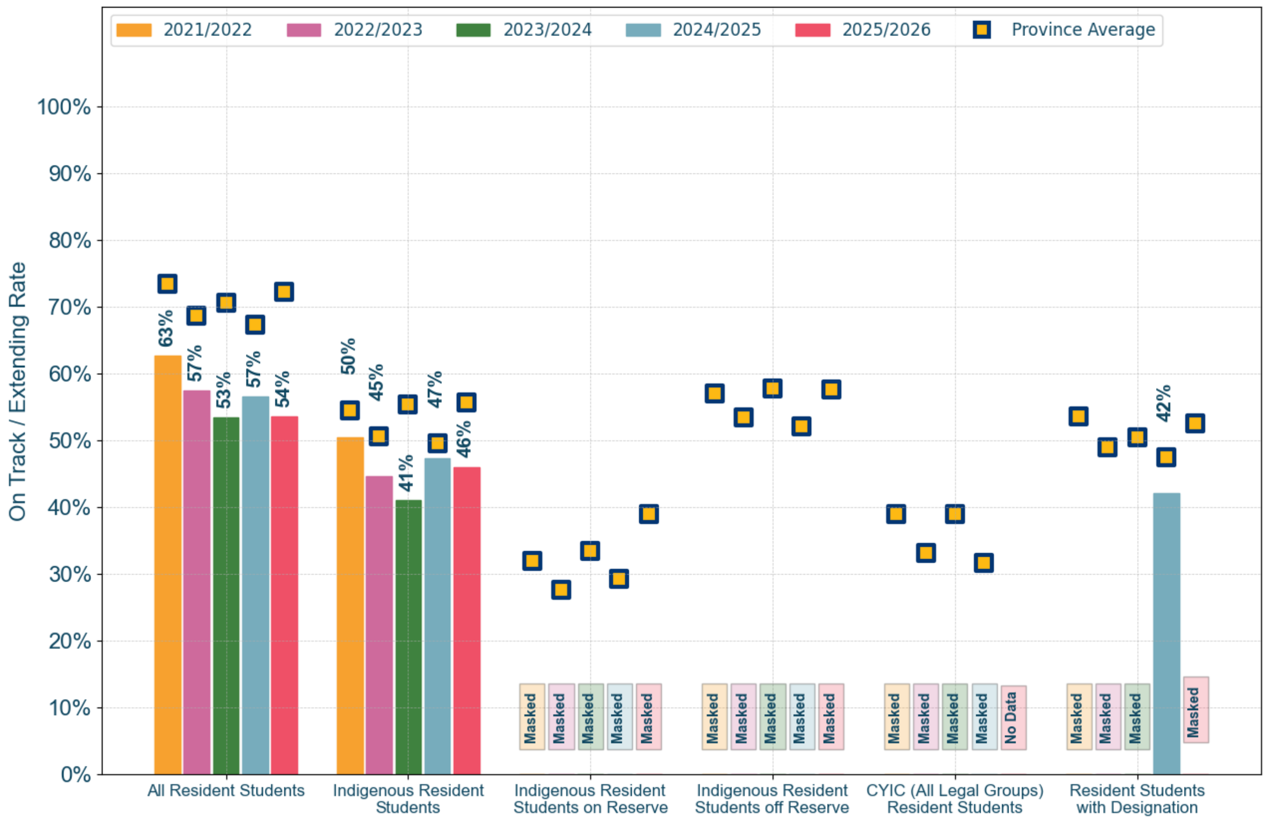
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	363 | 92%	354 | 96%	347 | 92%	324 | 94%	325 | 96%
Indigenous Resident Students	135 | 89%	115 | 93%	121 | 93%	114 | 95%	114 | 96%
Indigenous Resident Students on Reserve	Masked	Masked	13 | 85%	14 | 93%	11 | 100%
Indigenous Resident Students off Reserve	Masked	Masked	108 | 94%	100 | 95%	103 | 96%
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	28 | 71%	19 | 68%	21 | 76%	16 | 75%	29 | 76%



Grade 7 FSA Literacy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	400 | 96%	350 | 93%	352 | 95%	381 | 95%	385 | 95%
Indigenous Resident Students	122 | 96%	121 | 91%	117 | 96%	136 | 93%	124 | 91%
Indigenous Resident Students on Reserve	25 | 100%	17 | 76%	13 | 92%	20 | 95%	17 | 82%
Indigenous Resident Students off Reserve	97 | 95%	104 | 93%	104 | 96%	116 | 93%	107 | 93%
CYIC (All Legal Groups) Resident Students	10 | 100%	Masked	Masked	Masked	0
Resident Students with Designation	37 | 81%	33 | 79%	39 | 87%	47 | 81%	47 | 83%

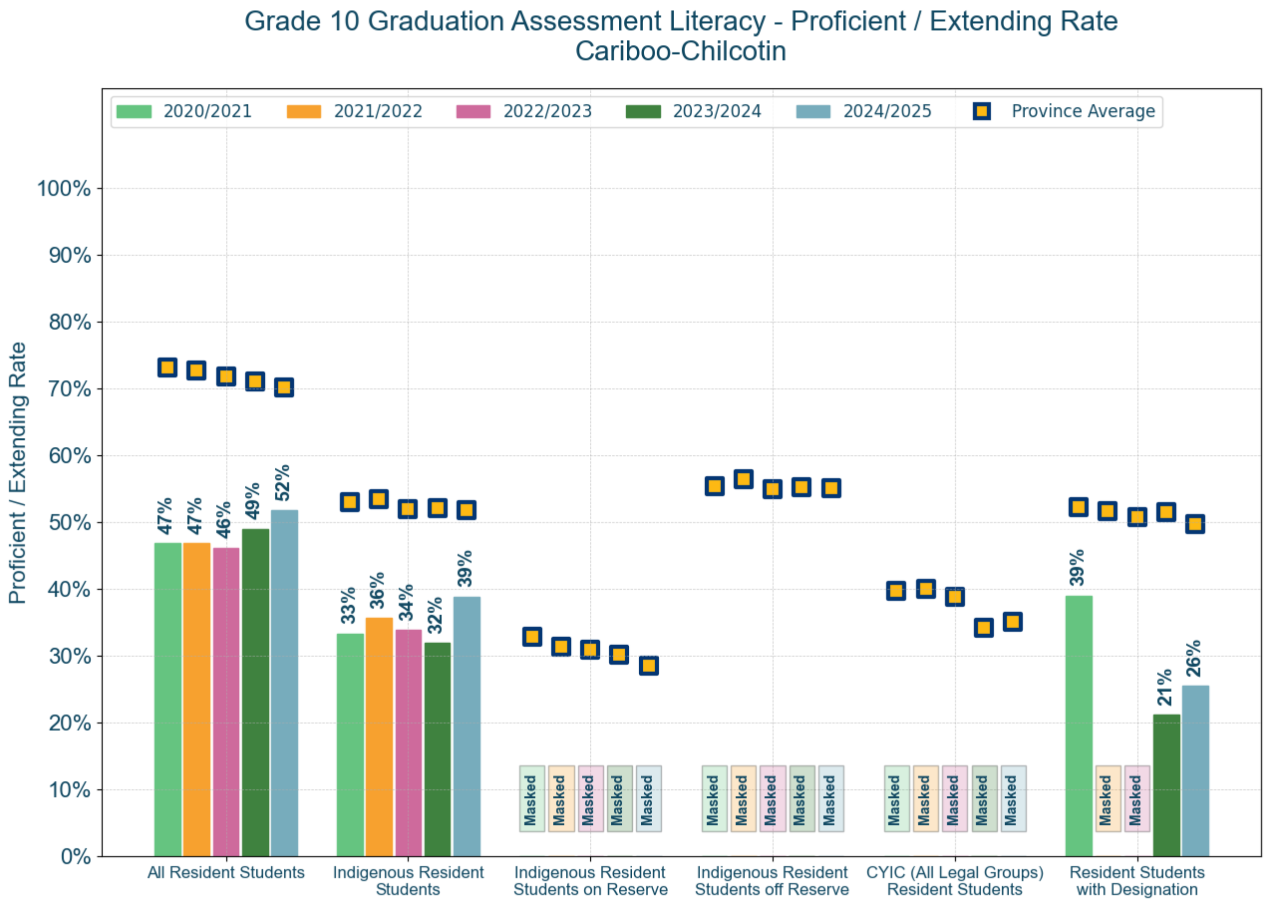
Grade 7 FSA Literacy - On Track / Extending Rate
Cariboo-Chilcotin



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	349 | 77%	374 | 72%	421 | 81%	398 | 85%	392 | 85%
Indigenous Resident Students	125 | 59%	149 | 61%	139 | 71%	143 | 76%	127 | 78%
Indigenous Resident Students on Reserve	42 | 38%	45 | 44%	42 | 60%	49 | 67%	38 | 68%
Indigenous Resident Students off Reserve	83 | 70%	104 | 68%	97 | 75%	94 | 81%	89 | 82%
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	43 | 65%	30 | 70%	42 | 67%	57 | 79%	53 | 77%



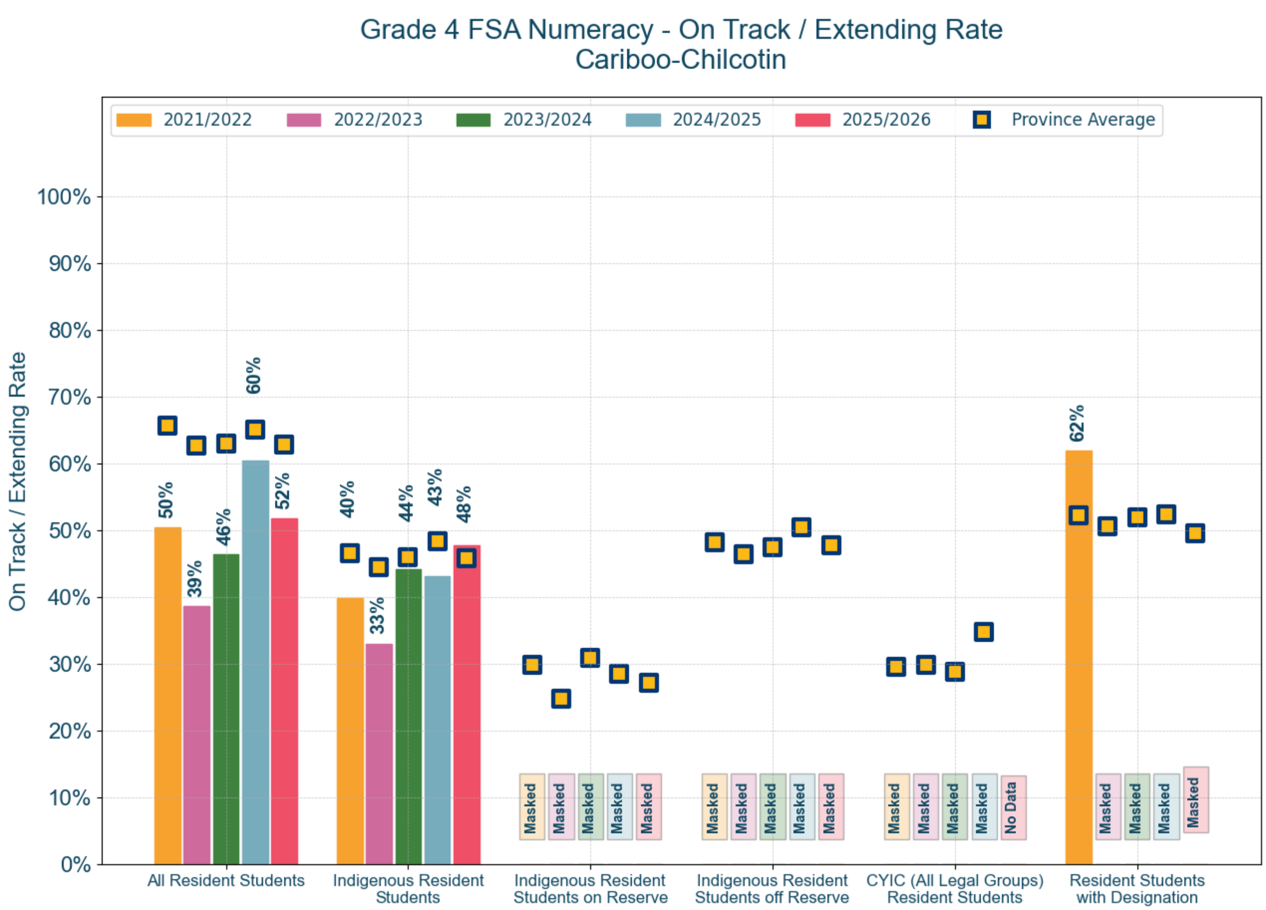
Grade 10 Graduation Assessment Literacy - Proficient / Extending Rate
Cariboo-Chilcotin
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025
Province Average
Proficient / Extending Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
47%
47%
46%
49%
52%
33%
36%
34%
32%
39%
Masked
39%
21%
26%
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC (All Legal Groups) Resident Students
Resident Students with Designation

Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

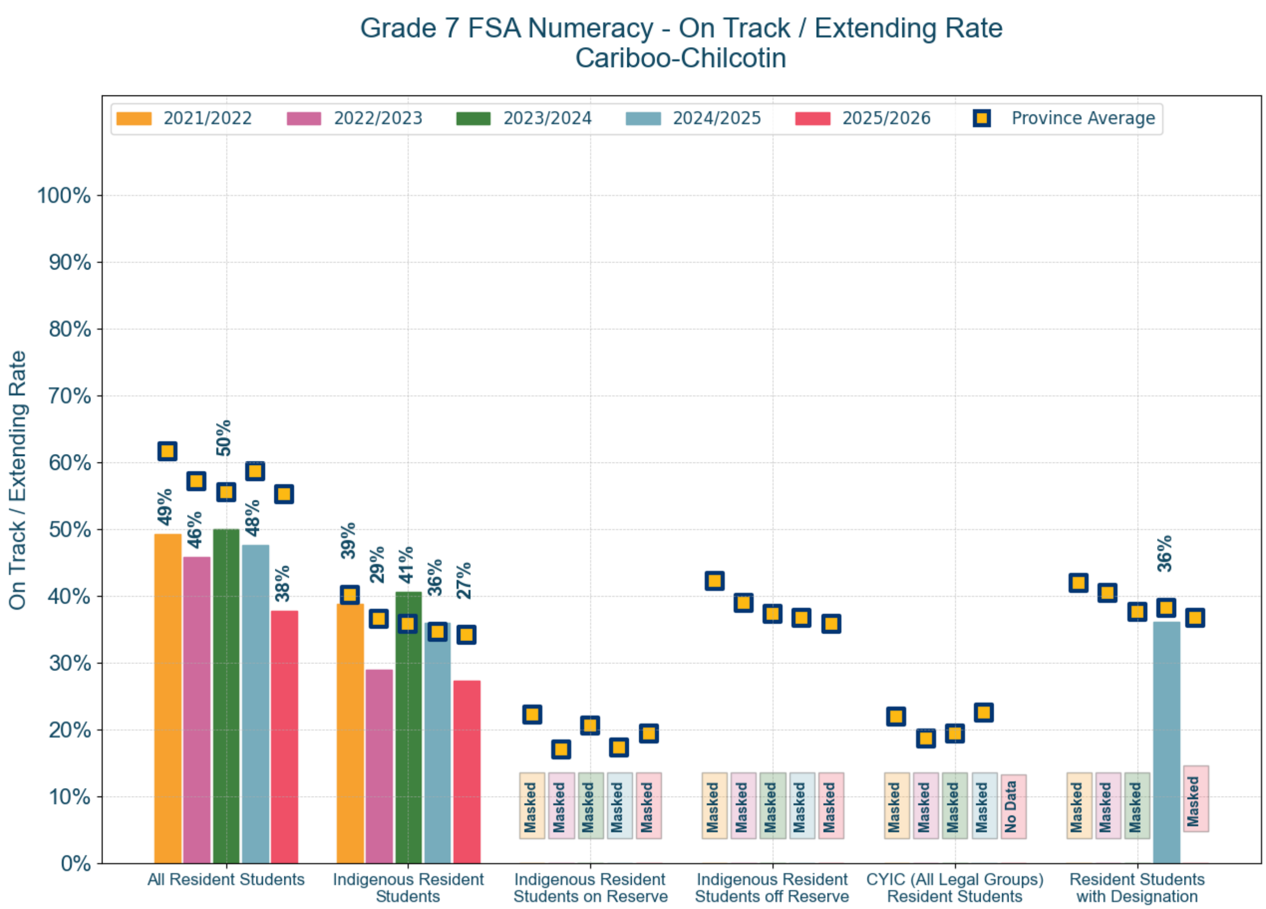
Grade 4 FSA Numeracy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	363 | 93%	354 | 96%	347 | 93%	324 | 94%	325 | 96%
Indigenous Resident Students	135 | 91%	115 | 92%	121 | 92%	114 | 96%	114 | 97%
Indigenous Resident Students on Reserve	Masked	Masked	13 | 85%	14 | 100%	11 | 100%
Indigenous Resident Students off Reserve	Masked	Masked	108 | 93%	100 | 95%	103 | 97%
CYIC (All Legal Groups) Resident Students	10 | 100%	Masked	Masked	Masked	0
Resident Students with Designation	28 | 75%	19 | 79%	21 | 67%	16 | 75%	29 | 76%



Grade 7 FSA Numeracy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	400 | 96%	350 | 92%	352 | 95%	381 | 94%	385 | 92%
Indigenous Resident Students	122 | 95%	121 | 88%	117 | 95%	136 | 94%	124 | 89%
Indigenous Resident Students on Reserve	25 | 96%	17 | 65%	13 | 85%	20 | 95%	17 | 82%
Indigenous Resident Students off Reserve	97 | 95%	104 | 92%	104 | 96%	116 | 94%	107 | 90%
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	37 | 81%	33 | 79%	39 | 85%	47 | 77%	47 | 77%

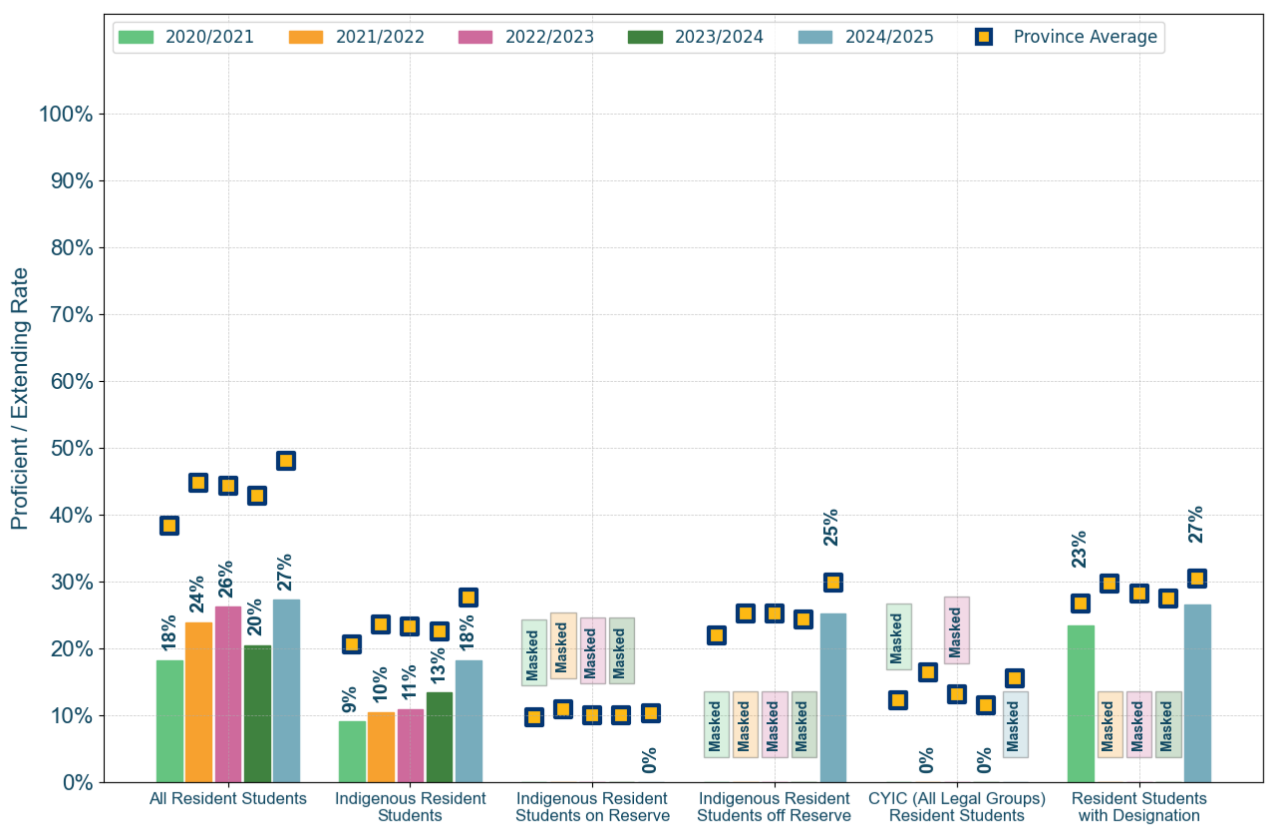


Measure 2.2: Grade 10 Numeracy Expectations

Grade 10 Graduation Assessment Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	351 | 77%	366 | 78%	433 | 82%	398 | 82%	395 | 85%
Indigenous Resident Students	128 | 62%	149 | 68%	146 | 70%	144 | 70%	131 | 76%
Indigenous Resident Students on Reserve	44 | 41%	44 | 55%	43 | 60%	49 | 55%	39 | 64%
Indigenous Resident Students off Reserve	84 | 73%	105 | 74%	103 | 74%	95 | 78%	92 | 82%
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	13 | 85%	Masked
Resident Students with Designation	45 | 49%	30 | 70%	42 | 67%	57 | 75%	54 | 80%

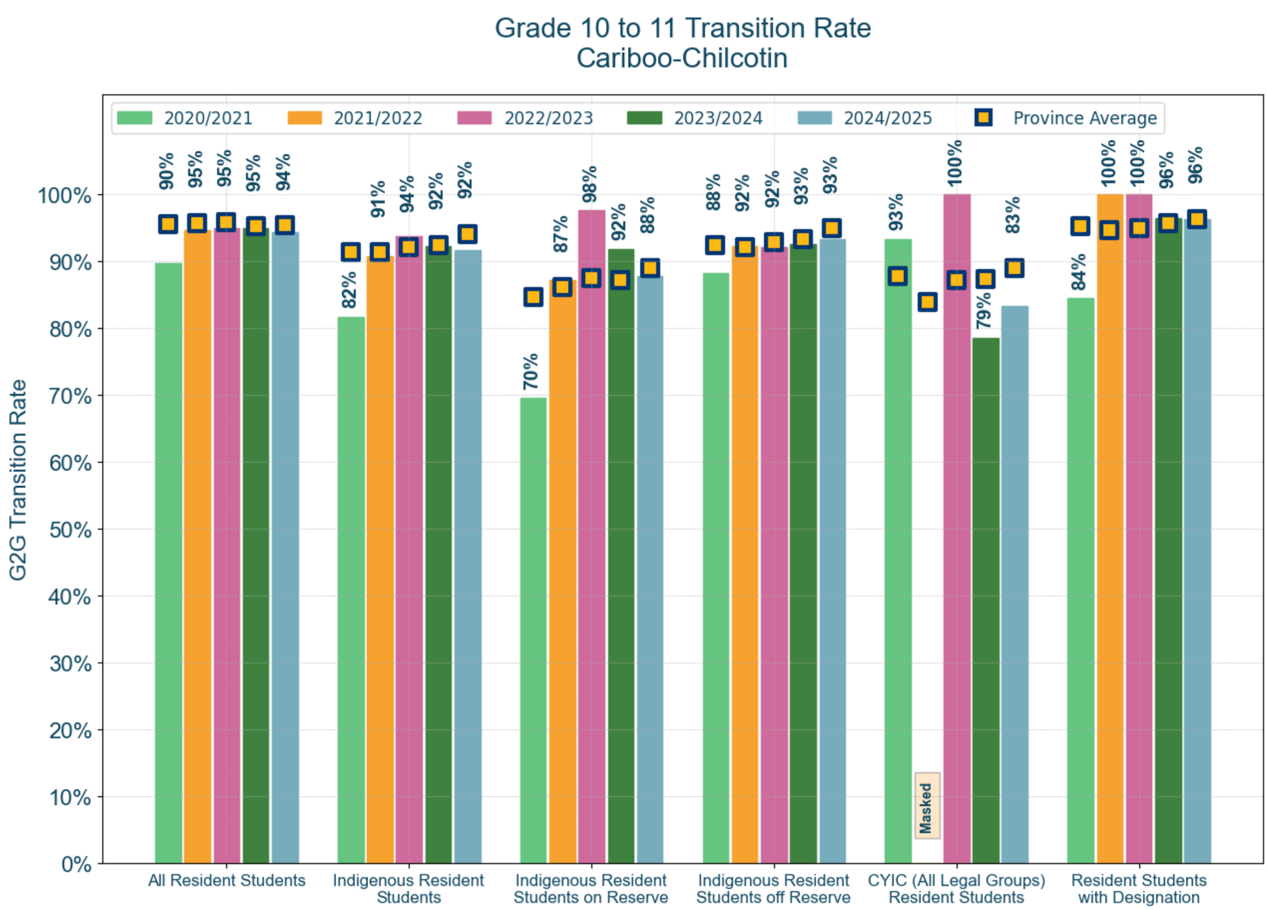
Grade 10 Graduation Assessment Numeracy - Proficient / Extending Rate
Cariboo-Chilcotin



Measure 2.3: Grade-to-Grade Transitions

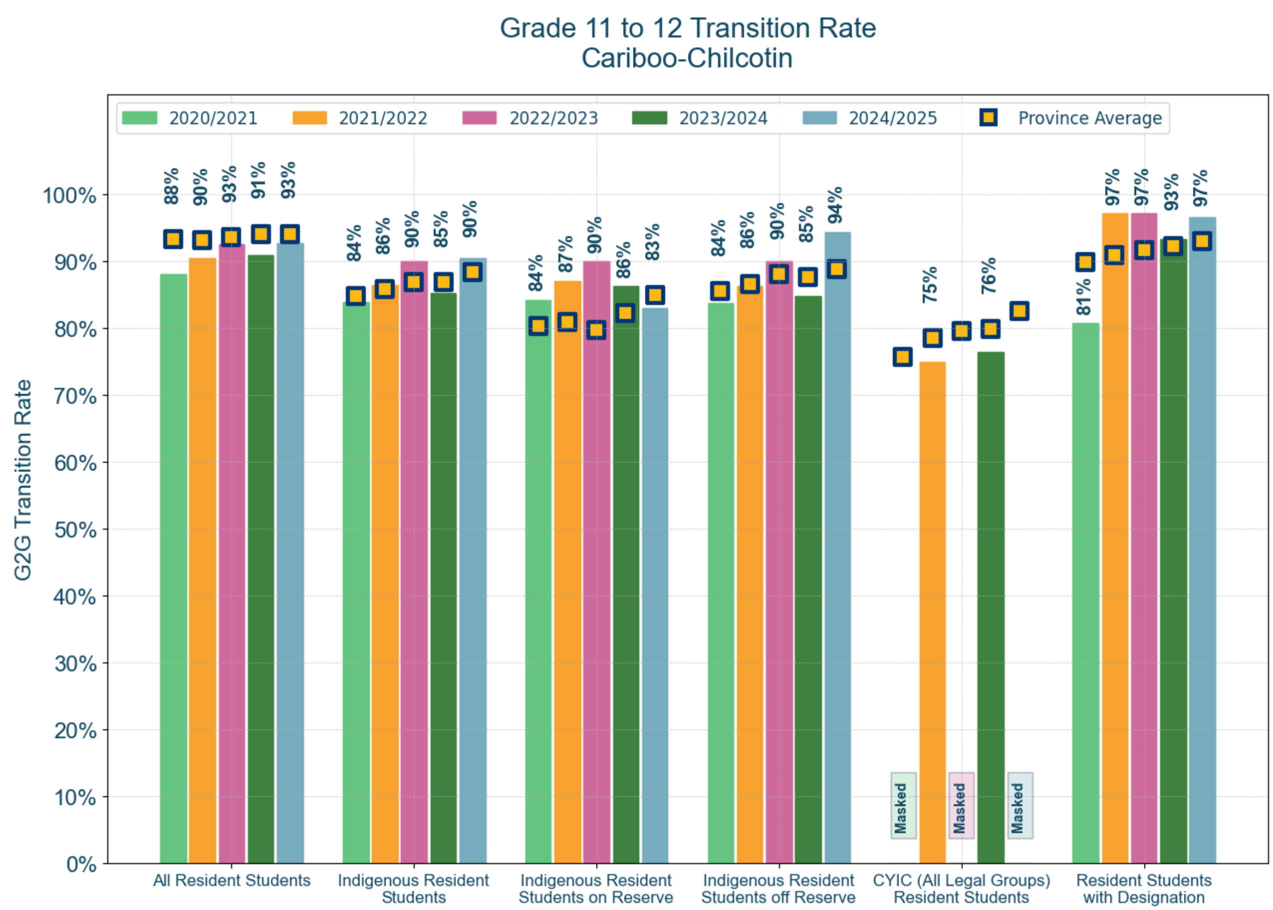
Grade 10 to 11 Transition - Cohort Count

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	361	374	431	401	394
Indigenous Resident Students	131	151	143	143	131
Indigenous Resident Students on Reserve	46	47	42	49	41
Indigenous Resident Students off Reserve	85	104	101	94	90
CYIC (All Legal Groups) Resident Students	15	Masked	11	14	12
Resident Students with Designation	45	31	43	57	53



Grade 11 to 12 Transition - Cohort Count

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	362	347	378	426	374
Indigenous Resident Students	118	111	151	143	136
Indigenous Resident Students on Reserve	38	31	50	51	47
Indigenous Resident Students off Reserve	80	80	101	92	89
CYIC (All Legal Groups) Resident Students	Masked	16	Masked	17	Masked
Resident Students with Designation	52	35	35	45	58



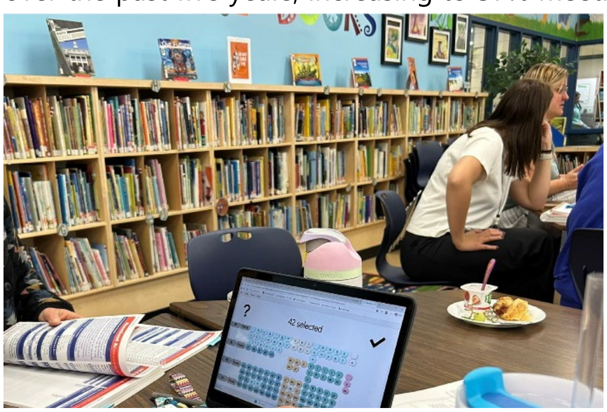
Review Data and Evidence: Intellectual Development

So what?

Using a maximum of three to five bullet points, please respond to the question:

What areas for growth are affirmed or identified by the data review? Did anything surprising emerge from the data review?

- **Participation in provincial assessments continues to strengthen.** FSA participation rates for all students in 2025-2026 were 96% in both Grade 4 Literacy and Numeracy, and 95% and 92% respectively in Grade 7 Literacy and Numeracy. Indigenous student participation in Grade 4 Literacy increased from 89% to 96%, with 100% of Indigenous students living in community completing the assessment. Participation among Indigenous students in community was lower in Grade 7 Literacy at 82%. Participation in the Grade 10 Graduation Literacy and Numeracy Assessments, at 85%, has not yet reached the district's expectation but has steadily improved from 72% and 77% respectively in 2021-2022. Ensuring broad participation is an important equity measure, as representative results provide a clearer picture of student achievement and areas requiring support. As participation has increased, the district has seen several areas of growth alongside continuing opportunities for improvement.
- **Literacy results show gradual improvement, although achievement remains below provincial levels in several areas.** Grade 4 Literacy FSA results for all students have fluctuated over the past five years, increasing to 57% meeting expectations in 2025-2026 from 54% the previous year. While still below the provincial average overall, Indigenous students achieved 59%, exceeding the provincial average for that group. Grade 7 Literacy results have remained relatively stable, ranging between 53% and 57% for all students since 2022-2023, with Indigenous students achieving 46% in the most recent year. Results on the Grade 10 Graduation Literacy Assessment have improved modestly while provincial results have declined slightly; however, district performance remains below the provincial average. Indigenous students meeting expectations increased to 39%, up from 32% the previous year. These results indicate gradual progress while highlighting the need for continued focus on literacy achievement across all grade levels.



Grounding Our Primary Literacy Instruction

- **Numeracy results demonstrate encouraging progress over time.** Grade 4 Numeracy FSA results have varied from year to year but show an overall gradual upward trend. Results for

Indigenous students increased by five percentage points from the previous year, slightly above the provincial average. Grade 7 Numeracy FSA results declined in 2024-2025, consistent with a provincial decline, although the decrease was greater in the district than BC. Results on the Grade 10 Graduation Numeracy Assessment have shown improvement over time, including five percentage point gains for both all students and Indigenous students in 2024-2025, the most recent year for which results are available. Results are improving but have significant room for growth.

- **Grade-to-grade transition rates remain strong and continue to improve overall.** Transition to Grade 12 for Indigenous students as a whole, Indigenous students living out of community, and students with designations exceeds the provincial average. Strong transition rates indicate that students are remaining engaged in the school system, providing ongoing opportunities to support learning, well-being, and successful completion. Further attention is needed to support Indigenous students living in community and the small cohort of children and youth in care during the graduation years, where transition rates indicate opportunities for additional focus and support.

Respond to Results: Intellectual Development

Now what?

Using a maximum of three to five bullet points, please respond to the question:
What key strategic adjustments will be made based on the above areas for growth to improve learning outcomes for all students and enhance equity of outcomes for priority populations?

Please note: As this report reflects an interim year, the district team may be continuing to monitor strategy impact and have limited, if any, adjustments to share.

- **School planning processes have again been strengthened** through the identification of universal, targeted, and intensive literacy and numeracy interventions aligned with the specific needs of student groups and individual learners. The district's data warehouse and dashboards are available to principals and teachers, providing access to common student data sets that support evidence-informed decision-making, monitoring of progress, and enhanced collaboration across schools. Enhanced school plan templates are now pre-populated with data to support principal time spent engaging staff in professional conversation about the information. Principals will meet with senior staff mid year to review plan progress.
- **Assessment practices continue to expand and improve.** Literacy screening has been extended to Grade 3 aligned with provincial expectations, and additional fluency and comprehension assessments will be introduced this year for students in Grades 4 to 7. These tools will strengthen schools' ability to identify student needs early, select appropriate interventions, and monitor their effectiveness as part of the school improvement planning

cycle. A dedicated district helping teacher will support classroom teachers with implementation and planning from results.

- **Numeracy learning rounds will continue to build instructional capacity across the district.** This year, learning rounds with numeracy specialist Carol Fullerton will focus more on Grades 4 to 7, building on the positive progress achieved in the primary years. The learning rounds will support consistent implementation of the Coast Mountain Numeracy Assessment, which has seen increased use over the past two years, and will help educators plan responsive instructional next steps based on assessment results.

Grade 7 Numeracy Team Making It Count

- **Improving participation and achievement on the Grade 10 Graduation Literacy and Numeracy Assessments remains a district priority.** Schools will be provided with a new tracking system to monitor student participation in both the Fall and Spring assessment session to ensure no one is missed. In addition, cross-curricular and cross-grade literacy and numeracy teams at each secondary school will support greater alignment between classroom instruction and assessment expectations, helping to improve both participation rates and student outcomes.

See our Instructional Capacity and Place-Based Learning Key Focus Area Success Stories

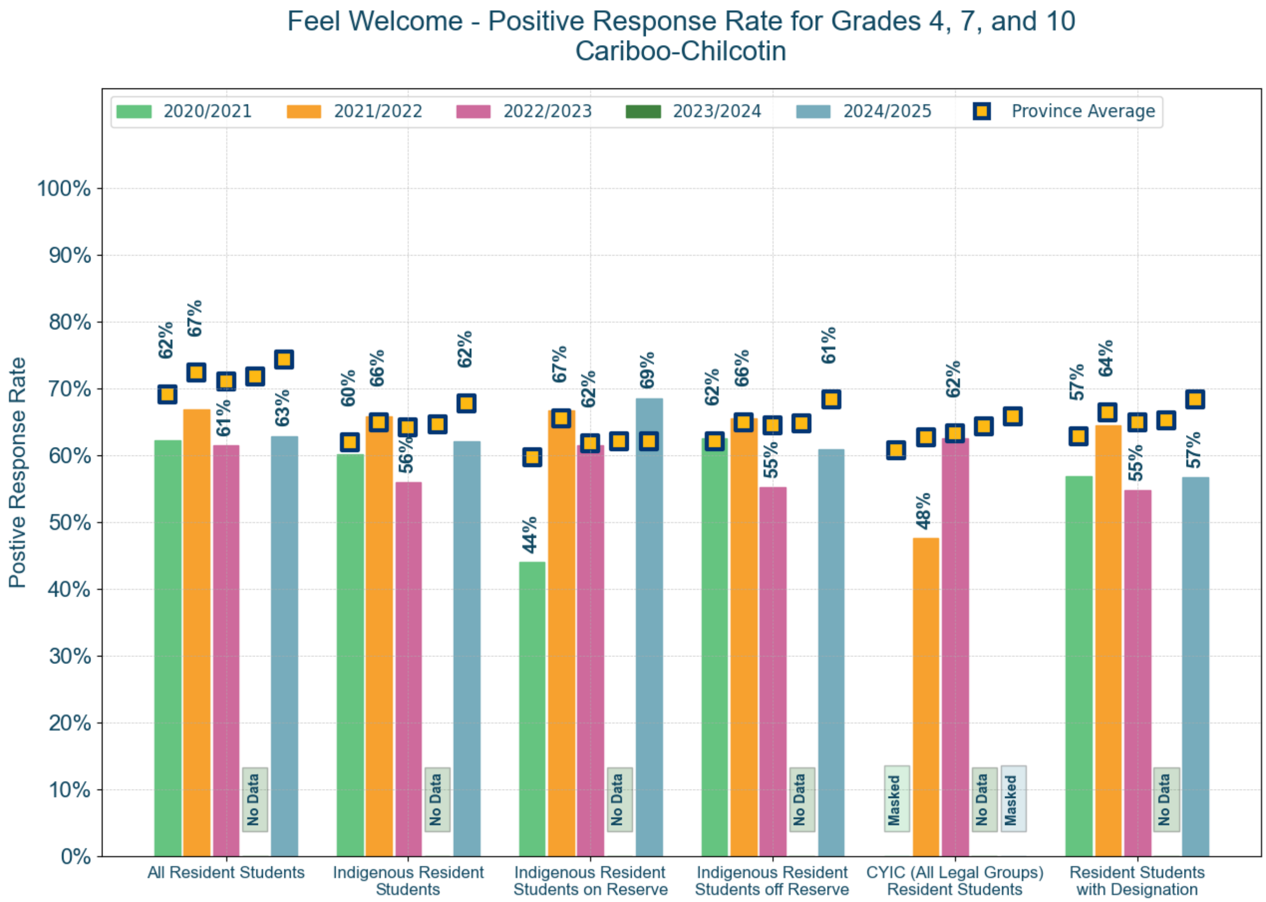
Human and Social Development

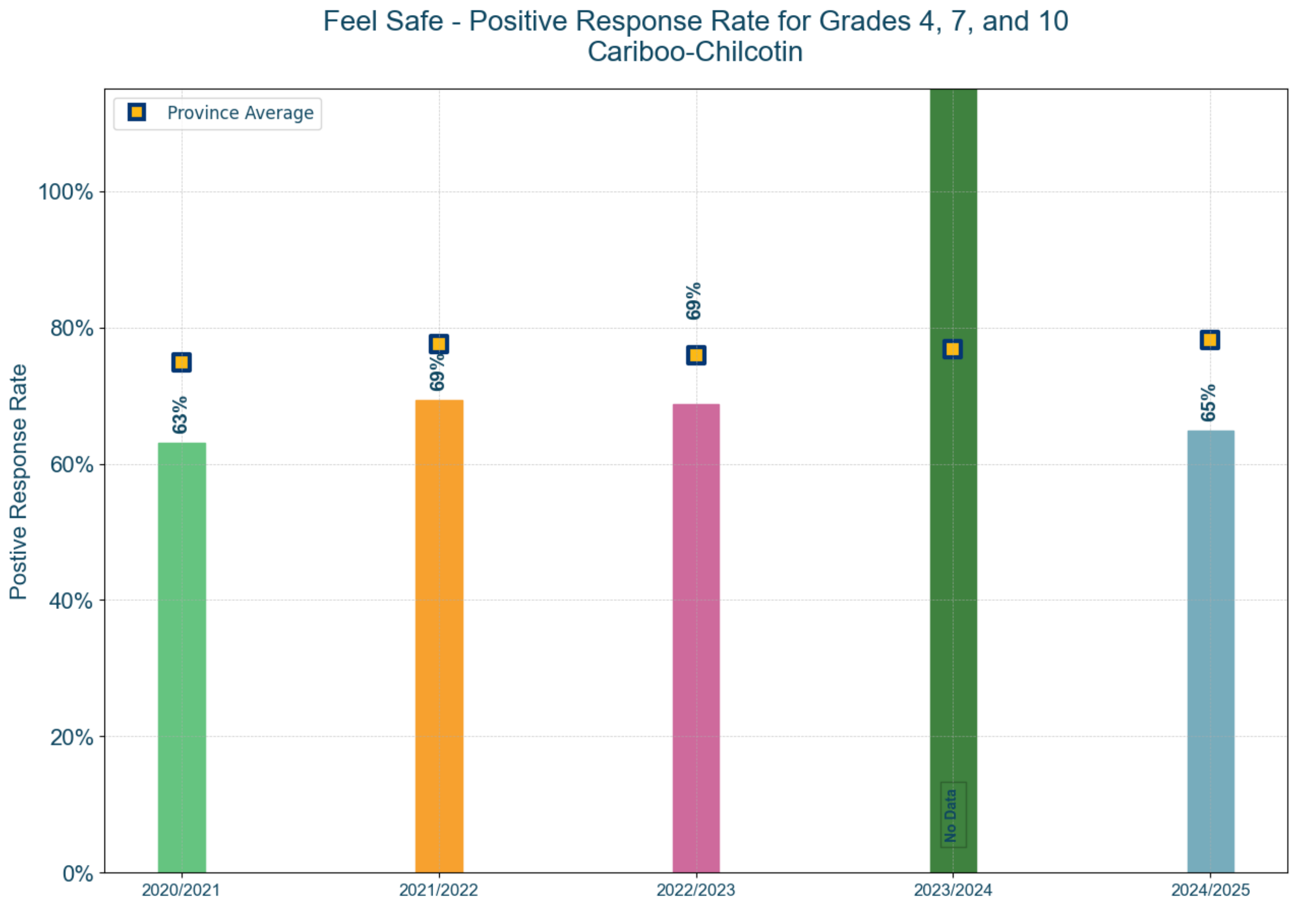
Educational Outcome 3: Feel Welcome, Safe, and Connected

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

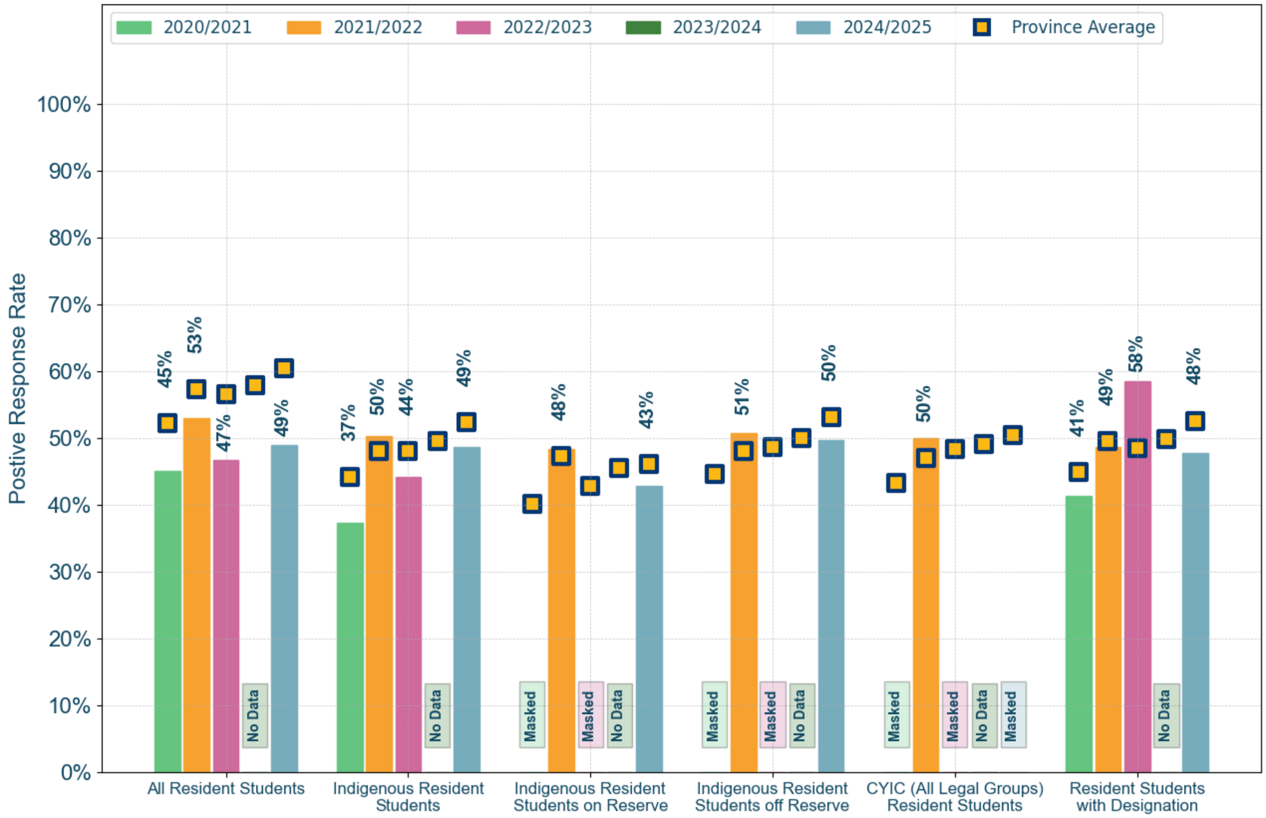
Student Learning Survey - Expected Count | Participation Rate for Grades 4, 7, and 10

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	1008 | 69%	1119 | 84%	1122 | 78%	Masked	1087 | 62%
Indigenous Resident Students	343 | 56%	403 | 78%	376 | 70%	Masked	381 | 60%
Indigenous Resident Students on Reserve	75 | 36%	83 | 70%	65 | 55%	Masked	76 | 47%
Indigenous Resident Students off Reserve	268 | 62%	320 | 80%	311 | 74%	Masked	305 | 63%
CYIC (All Legal Groups) Resident Students	28 | 54%	30 | 73%	26 | 65%	34 | 0%	27 | 44%
Resident Students with Designation	105 | 55%	96 | 73%	95 | 72%	Masked	115 | 57%

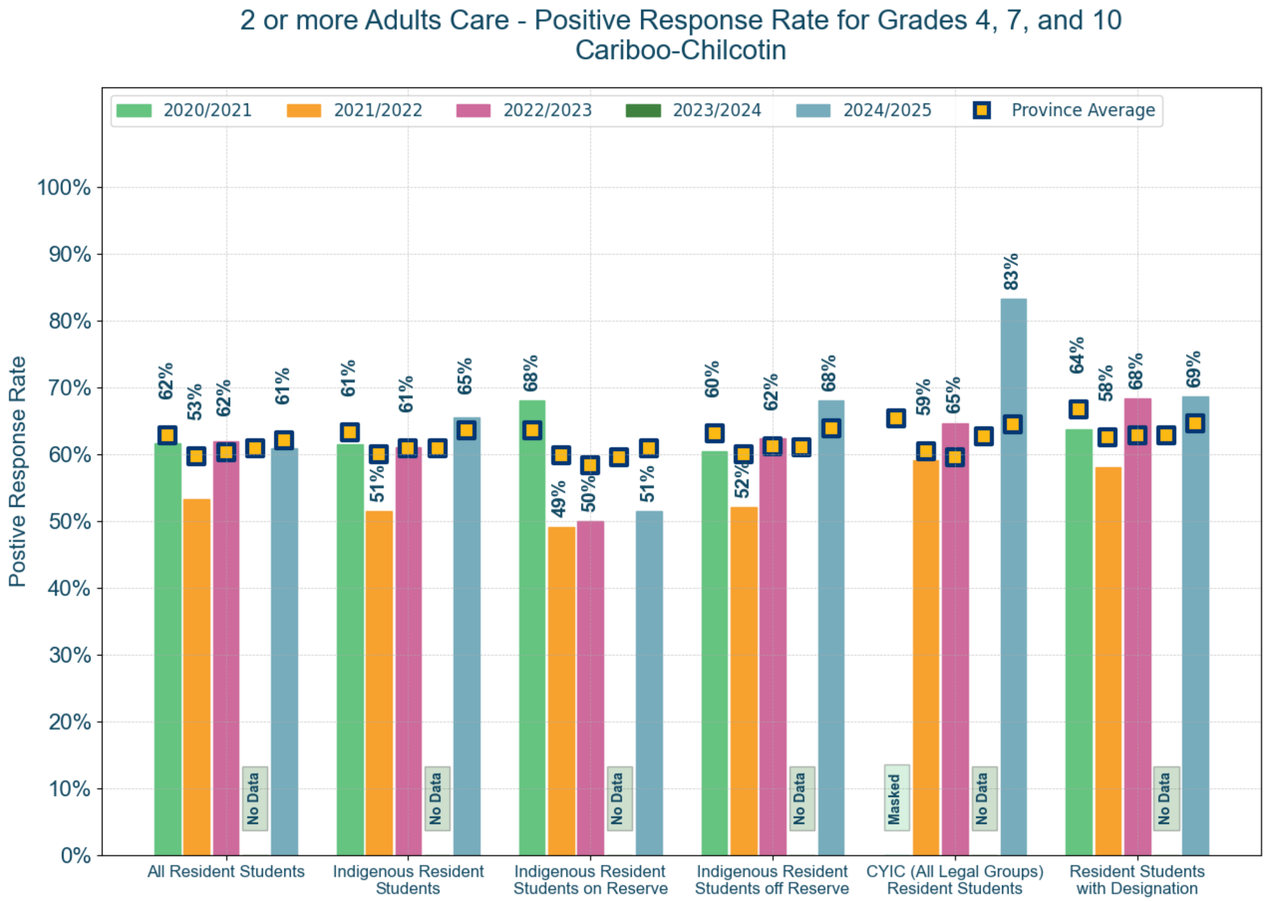

Feel Welcome - Positive Response Rate for Grades 4, 7, and 10
Cariboo-Chilcotin
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025
Province Average
Postive Response Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
62%
67%
61%
No Data
63%
60%
66%
56%
No Data
62%
44%
67%
62%
No Data
69%
62%
66%
55%
No Data
61%
Masked
48%
62%
No Data
Masked
57%
64%
55%
No Data
57%
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
Cariboo-Chilcotin
Province Average
Postive Response Rate
100%
80%
60%
40%
20%
0%
63%
69%
69%
No Data
65%
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025

Sense of Belonging - Positive Response Rate for Grades 4, 7, and 10
Cariboo-Chilcotin



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



Review Data and Evidence: Human and Social Development

So what?

Using a maximum of three to five bullet points, please respond to the question:
What areas for growth are affirmed or identified by the data review? Did anything surprising emerge from the data review?

- **The Human and Social Development data requires careful interpretation.** Trend analysis is limited by a missing year of district data and the masking of several data points due to small student populations in the BC Student Learning Survey. Despite these limitations, several notable results emerged in 2024-2025. The percentage of students reporting that they feel welcome at school remained stable at 63%, consistent with the district average across the four years of available data. Indigenous students living in community reported a higher sense of feeling welcome at 69%, exceeding both the district and provincial averages. Sense of belonging results were below provincial levels overall. Positive responses related to having two or more adults at school who care about students were at or above the provincial average for all groups except Indigenous students living in community.
- **Local student voice data provides encouraging evidence of strong relationships between students and staff.** In the 2025-2026 district student self-reflection survey for Grades 3 to 12, 94% of students reported that at least one adult at school cares about them, 85% reported having two or more caring adults, and 49% reported having four or more. Among the 26 students identified as children and youth in care (CYIC), 85% also reported having two or more caring adults at school; however, this group also had a higher percentage of students reporting no caring adult connections at school (11%). First Nations students living in community reported strong connections, with 88% indicating they have two or more caring adults at school; 90% of students with designations responded positively on the same measure.

Morning Welcome

- **Student perceptions of safety remain an area for continued attention.** In 2024-2025, the percentage of students reporting on the BC Student Learning Survey that they feel safe at school declined by four percentage points from the previous available survey cycle to 65%. At the same time, the 2024-2025 Cariboo-Chilcotin School Community and Climate Review conducted by Safer Schools found that 70% of students in Grades 6 to 12 reported feeling safe at school frequently or extremely often, while an additional 21% reported feeling somewhat safe. The positive responses of all and most of the time for feeling safe at school were 77% on the District Student Self-Reflection Survey for Grades 3 to 12 in 2024-2025. These findings provide important insight into student experiences. The recommendations arising from the review inform a comprehensive district action plan that includes more than 60 strategies to strengthen school safety, belonging, and well-being.

- **Attendance continues to be one of the district's most important indicators of student connection and engagement and necessary condition for success.** In 2024-2025, 38% of students attended school for 90% or more of the year. While this remains far below desired levels, it represents an improvement of three percentage points from 2023-2024 and eight percentage points from 2022-2023. Sustained improvements in attendance are critical, as regular school participation is foundational to students benefiting from enhanced instruction, intervention supports, and services that are being implemented across the district.

Now what?

Using a maximum of three to five bullet points, please respond to the question:

What key strategic adjustments will be made based on the above areas for growth to improve learning outcomes for all students and enhance equity of outcomes for priority populations?

Please note: As this report reflects an interim year, the district team may be continuing to monitor strategy impact and have limited, if any, adjustments to share.

- **The district has implemented a local student self-reflection survey for students in Grades 3 to 12, providing valuable and timely insight into student well-being, belonging, and engagement.** Schools have immediate access to results through interactive dashboards that allow staff to disaggregate and filter data by student groups and individual learners. This enables more targeted supports, personalized planning, and evidence-informed decision-making. The survey provides schools with actionable information that directly informs Human and Social Development goals within School Plans for Student Success. Principals are using this information and this year school-based teams (SBT) will be supported to use it in their work with individual students and families.
- **Strengthening supports for Children and Youth in Care remains a district priority.** District leadership will continue to seek provincial support to establish a level of collaboration with the Ministry of Children and Family Development (MCFD) that has not yet been achieved. Key priorities include secure data-sharing processes, coordinated information exchange, and collaborative monitoring and planning for individual children and youth in care between schools and MCFD to ensure timely and responsive supports.
- **The district will continue to deepen collaboration with local First Nations communities.** District leadership will work directly with First Nation Communities with Local Education Agreements to establish more of the working relationship and processes that have been successful in recent years (data sharing and ongoing district supported meetings with

school principals and First Nation Education Coordinators to review and support individual students.)

- **Professional learning and leadership development will continue to model the educational experiences we aim to provide for students.** Principal meetings, staff learning opportunities, district protocols, and professional development sessions are intentionally designed around the values and practices we seek to foster throughout the system. Ongoing adult learning in the First Peoples Principles of Learning through local Indigenous-led teachings, Compassionate Systems approaches, and outdoor experiential learning is embedded across district activities. The expectation is that these approaches will be reflected in classrooms and schools so that students experience the same sense of connection, belonging, and engagement that educators are developing through their own learning.

Symmetry: Starting the Year in a Good Way with Leadership and Staff and Students and Families

- **Improving attendance remains a key district focus.** Schools have been implementing strategies from the FNESC Attendance Toolkit, and attendance has been identified as a specific target area within School Plans for Student Success. Attendance dashboards support ongoing monitoring and planning at both the school and district levels. In addition, the district's Super Attendance recognition program celebrates students who achieve 90% or better attendance each month and year to date or improve their attendance by 10% or more from the previous month. To further support these efforts, the district will launch a public attendance campaign aimed at building family and community awareness of the importance of regular school attendance and encouraging collective support for student success.

See our Safe, Caring, and Inclusive Learning Communities and Indigenous Learning and Culture Key Focus Area Success Stories

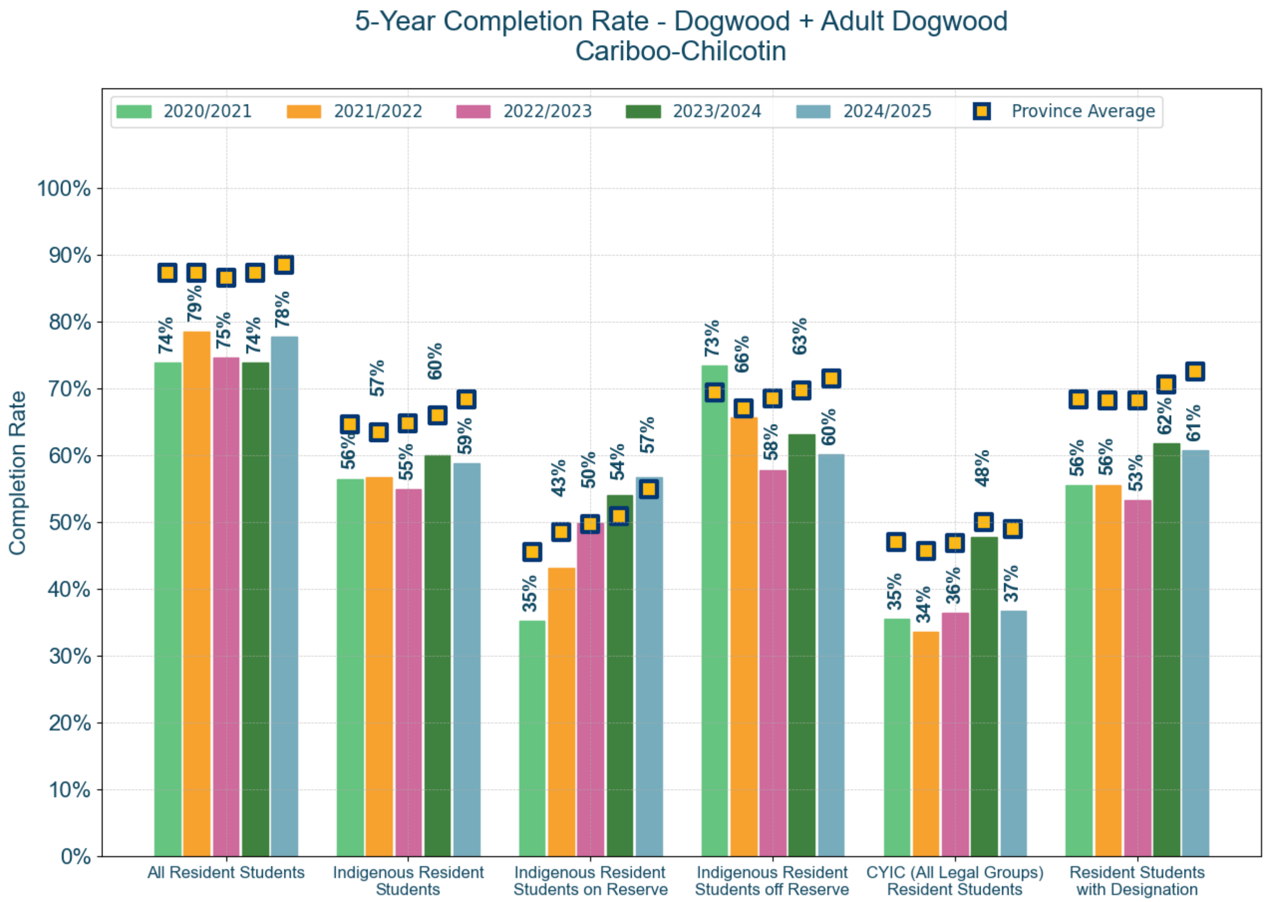
Career Development

Educational Outcome 4: Graduation

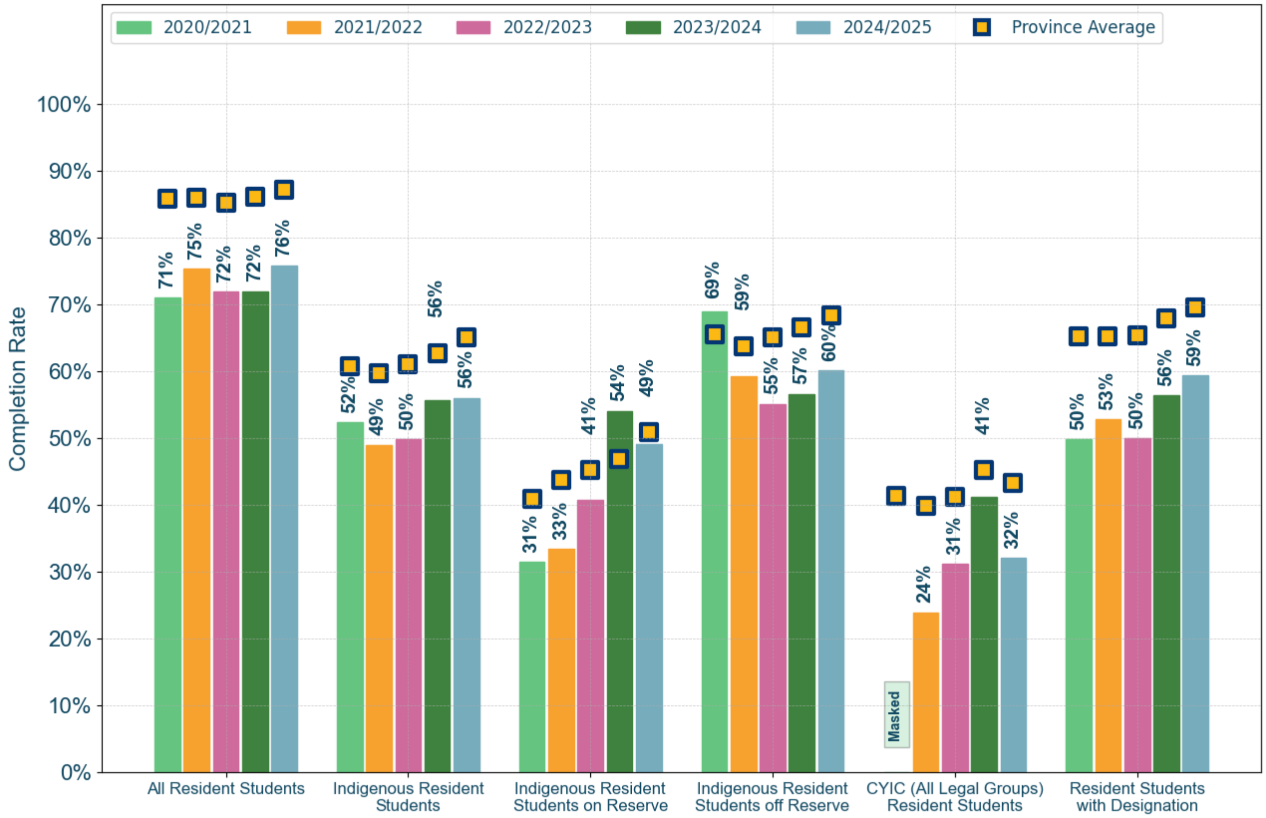
Measure 4.1: Achieved Dogwood within 5 Years

Completion Rate - Cohort Count | Outmigration Estimation

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	384 | 32	417 | 42	376 | 34	411 | 40	457 | 42
Indigenous Resident Students	134 | 12	144 | 15	132 | 14	159 | 17	157 | 16
Indigenous Resident Students on Reserve	60 | 6	58 | 7	50 | 6	57 | 7	60 | 7
Indigenous Resident Students off Reserve	74 | 6	86 | 8	82 | 8	102 | 10	97 | 9
CYIC (All Legal Groups) Resident Students	31 | 3	47 | 5	43 | 5	52 | 6	49 | 5
Resident Students with Designation	57 | 5	80 | 8	66 | 6	63 | 6	84 | 8


5-Year Completion Rate - Dogwood + Adult Dogwood
Cariboo-Chilcotin
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025
Province Average
Completion Rate
0%
10%
20%
30%
40%
50%
60%
70%
80%
90%
100%
74%
79%
75%
74%
78%
56%
57%
55%
60%
59%
35%
43%
50%
54%
57%
73%
66%
58%
63%
60%
35%
34%
36%
48%
37%
56%
56%
53%
62%
61%
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
Cariboo-Chilcotin

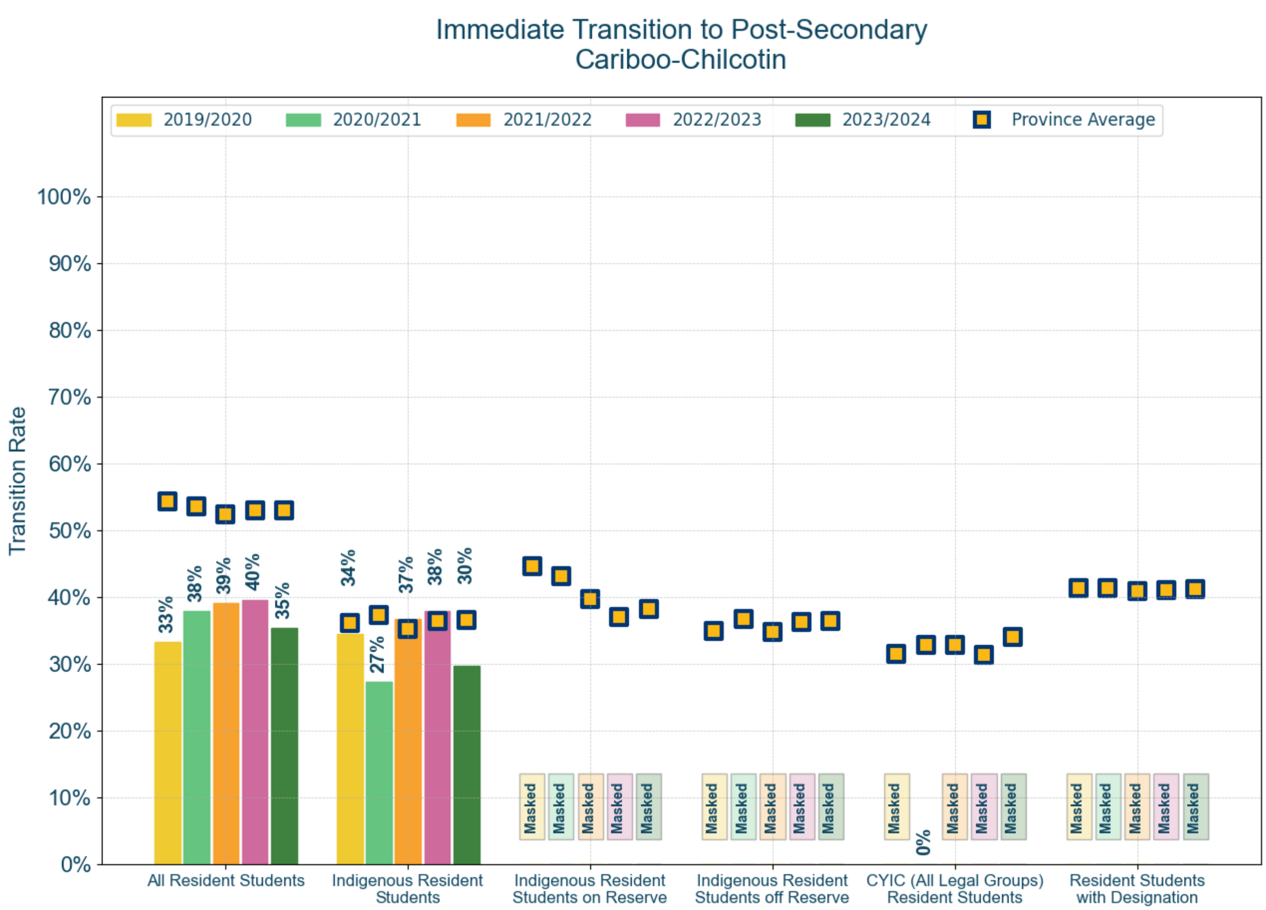


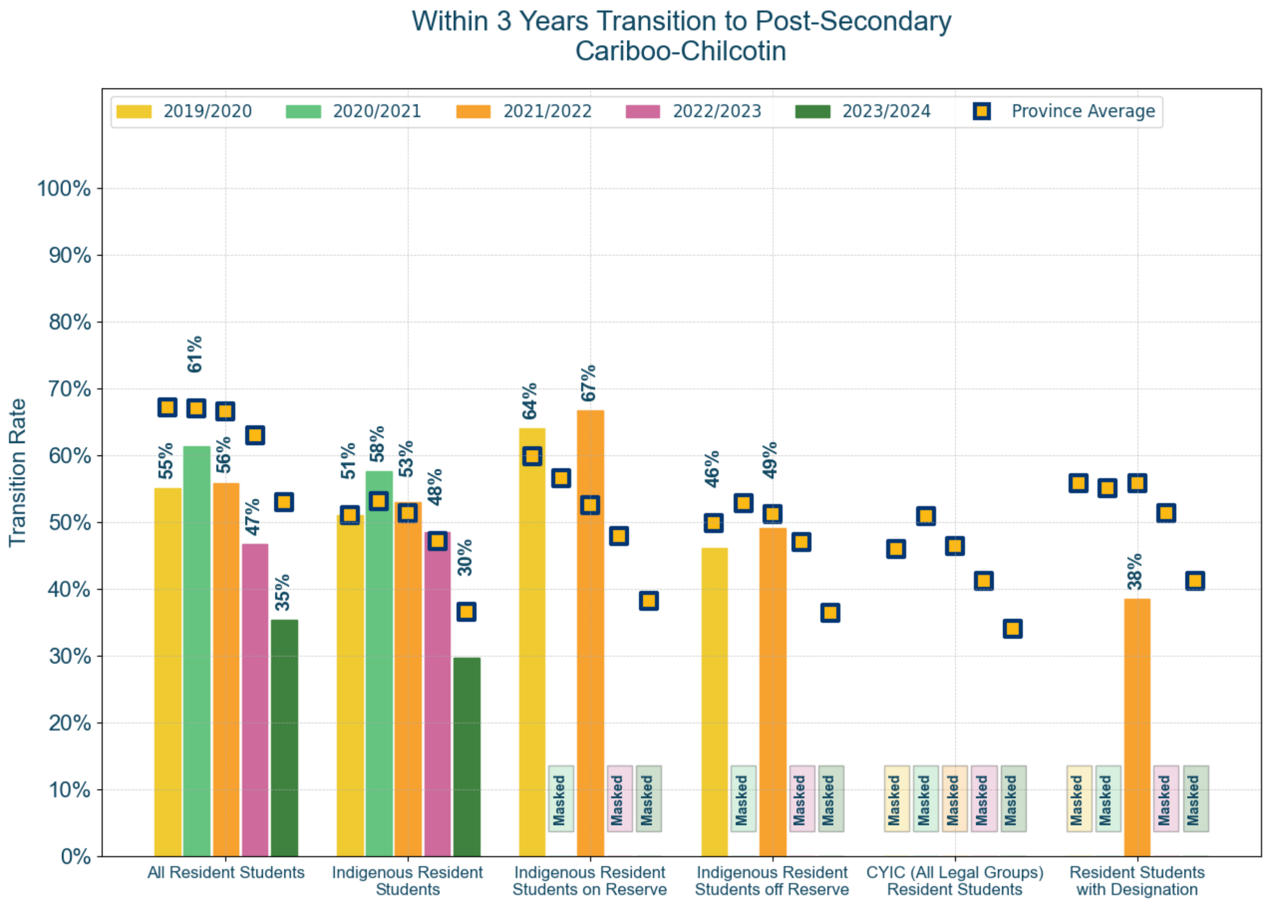
Educational Outcome 5: Life and Career Core Competencies

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	256	267	297	255	283
Indigenous Resident Students	90	66	68	66	84
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	10	Masked	Masked	Masked
Resident Students with Designation	Masked	Masked	Masked	Masked	Masked




Within 3 Years Transition to Post-Secondary
Cariboo-Chilcotin
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%
55%
61%
56%
47%
35%
51%
58%
53%
48%
30%
64%
67%
46%
49%
38%
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

Review Data and Evidence: Career Development

So what?

Using a maximum of three to five bullet points, please respond to the question:
What areas for growth are affirmed or identified by the data review? Did anything surprising emerge from the data review?

- **Five-year completion rates have remained relatively stable while demonstrating an overall positive trend.** Although results have fluctuated from year to year, the district's five-year completion rate increased from 74% to 78% over the reporting period. Indigenous students have shown modest improvement overall, while Indigenous students living in community have demonstrated significant gains, increasing by 22 percentage points to 59%, slightly above the provincial average. Results for Indigenous students living outside community have declined during the same period. Children and youth in care (CYIC) continue to have the lowest completion rates among student groups, highlighting the need for continued targeted support. Students with designations have shown encouraging progress, with graduation rates improving in each of the past two years.

Class of 2026

- **When Adult Dogwood graduates are excluded, completion results indicate broader improvement across student groups.** Adjusted results show positive trends over time for all students, Indigenous students, Indigenous students living in community, Children and Youth in Care, and students with designations. Indigenous students living outside community demonstrate a slight overall improvement when viewed across the five-year period, despite a significant spike in results during 2021-2022 that impacts the trend line. There was a larger number of Indigenous students living in community in 2024-2025 who graduated in the adult program due to their individual circumstances, but overall there has been a reduction in the difference between the Dogwood and Adult Dogwood to 2% for all students as the district is intentional about pathways with the greatest opportunities for students. .
- **Post-secondary transition data is more difficult to interpret due to extensive masking of results.** Nineteen of the thirty data points related to immediate transition to post-secondary education are masked because of small student populations. Among the available data, the district shows a slight increase in immediate transition rates over the five-year period despite a decline in the most recent year. However, district results remain well below the provincial

average. Approximately half of the data points for transition to post-secondary within three years are also masked. Available results indicate a notable decline over time in both district and provincial transition rates, suggesting a broader trend that warrants continued monitoring and further exploration.

4 Adjust 3 Reflect

Now what?

Using a maximum of three to five bullet points, please respond to the question:

What key strategic adjustments will be made based on the above areas for growth to improve learning outcomes for all students and enhance equity of outcomes for priority populations?

Please note: As this report reflects an interim year, the district team may be continuing to monitor strategy impact and have limited, if any, adjustments to share.

- **Improving completion rates remains a key district priority.** During the coming year, senior district leadership will meet quarterly with each secondary school to review the graduation status of every Grade 12 student. These reviews will focus on identifying students and student groups at risk of not completing graduation requirements and ensuring that targeted supports, interventions, and plans are in place to improve successful completion.
- **The district is strengthening monitoring and communication processes to support student success in the graduation program.** Automated alerts have been established to notify district staff and the First Nation Education Coordinator where appropriate whenever a student's graduation program status changes. In addition, the district is developing a formal process to ensure written informed consent is obtained for any program changes that would result in a student pursuing an Adult Dogwood pathway.
- **Understanding students' post-secondary pathways will be a focus for continuous improvement.** This year, the district will establish a baseline of exit-plan data for graduating students as they leave Grade 12. Collecting and analyzing this information will provide a clearer picture of post-secondary destinations and transitions, supporting future planning, targeted interventions, and strategies to increase successful transitions to post-secondary education, training, and employment.

Career Exploration

See our Collective Responsibility Key Focus Area Success Stories

BRIEFING NOTE

Cariboo-Chilcotin School District

TO: **The Board of Education**

FROM: **Marcus Loewen, Director of Operations**

DATE: **September 28, 2026**

RE: **Item: 8.2 - 2027-2028 Minor Capital Plan Approval**

BACKGROUND

The School Act provides that the Minister of Education and Child Care may require a Board of Education to prepare and submit a capital plan for its school district to the Ministry. Under this authority, the Ministry has established that capital plans will be submitted annually for its review.

The capital plan must set out particulars for each capital project that a board proposes to undertake during a period specified by the Minister, with five years as the requested period for Government capital planning purposes. A key requirement for the submitted capital plan is an estimate of the capital funding required for each proposed capital project.

Thus, each year the district submits minor and major capital requests to the Ministry that require additional funding beyond the Annual Facilities Grant (AFG). Major Capital requests are typically for large projects like the replacement of Marie Sharpe Elementary. Minor Capital would typically involve the purchase of newer school buses, HVAC upgrades, energy savings projects, playgrounds, roofing projects etc.

Similar to last year, the submission deadline dates are as follows:

- Annual Facility Grant (AFG) – May 15, 2026 - **submitted**
- Major Capital – June 30, 2026 – **submitted**
- Minor Capital deadline is September 30, 2026, and is outlined in this briefing note. Minor Capital includes:
  - School Enhancement Project (SEP)
  - Carbon Neutral Program (CNCP)
  - Playground Equipment Program (PEP)
  - Bus Acquisition Program (BUS)
  - Food Infrastructure Program (FIP)
  - Building Envelope Program (BEP)

Director of Operations Marcus Loewen and Manager of Transportation Ben Bennison have prepared a list of our top priorities for minor capital items requests for the September 30, 2026, submission deadline.

DISCUSSION

CCSD27 minor capital request will include:

- 6 buses, with funding to be determined,
- 108 Mile replacement two primary heat pumps under CNCP- $850,000
- Big Lake playground under PEP - $200,000
- Marie Sharpe roof under SEP- $1,500,000
- 150 Mile building Envelope upgrade under BEP (phased over two years) phase one $1,370,000.

Districts are requested to provide multiple items in each category. CCSD27 will also be submitting additional options in each category.

- Under PEP, we will also submit for new playgrounds at 100 Mile and Likely Elementary Schools
- Under SEP, we will also submit a $350,000 request for an electrical service replacement project to support future HVAC upgrades at Marie Sharpe, and $850,000 for a lower floor washroom renovation at Mile 108.
- Under CNCP, we will also request HVAC upgrades at Mountview $850,000 and Forest Grove $500,000.

In addition to any approved Minor Capital requests, Facilities also utilizes AFG to support emergent projects.

RECOMMENDATION

THAT the Board of Education pass the following resolution:

In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No. 27 (Cariboo-Chilcotin) hereby approves the proposed Capital Plan (Minor Capital Programs) for 2027/28, as provided on the Capital Plan Summary for 2027/28 submitted to the Ministry of Education and Child Care.

BRIEFING NOTE

Cariboo-Chilcotin School District

TO: **Board of Education**

FROM: **Marc Loewen, Director of Operations**

DATE: **September 28, 2026**

RE: **Item: 9.1 - Columneetza Jr. Secondary – BC HYDRO Statutory Right of Way**

BACKGROUND

British Columbia Hydro and Power Authority ("BC HYDRO") has requested that a Statutory Right of Way (SRW) be provided on the Columneetza Jr. Secondary site to accommodate the upgrade to new infrastructure that was installed in 2022.

This Statutory Right of Way Bylaw was not requested from BC Hydro at the time the work was being done. BC Hydro did have approval to do the work from the School District Operations Department.

RECOMMENDATION

THAT *the Board of Education of School District No. 27 (Cariboo-Chilcotin) approves the Columneetza Jr. Secondary – BC HYDRO Statutory Right of Way to be read for the* ***third and final*** *time at this meeting of the Board, on September 28, 2026.*

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 27 (Cariboo-Chilcotin)
COLUMNEETZA Jr. SECONDARY SCHOOL BC HYDRO STATUTORY
RIGHT-OF-WAY – BYLAW 2026-2

WHEREAS section 65 (5) of the School Act provides that a board of education may exercise a power with respect to the acquisition or disposal of property owned or administered by the board only by bylaw;

AND WHEREAS pursuant to Section 96 (1) of the School Act, “land” includes any interest in land, including any right, title or estate in it of any tenure;

AND WHEREAS:

I. British Columbia Hydro and Power Authority (“BC HYDRO”) propose to register a Statutory Right-of-Way on land owned by The Board of Education of School District No. 27 (Cariboo-Chilcotin) (“Board”) legally described as PID: 011-736-429 –Lot A District Lot 71 Cariboo District Plan 16617, on the Columneetza Jr. Secondary School (“Property”), The Board of Education of School District No. 27 (Cariboo-Chilcotin) (the “Owner”).

II. BC Hydro proposes a Statutory Right-of-Way to the portion of land in the same location of the existing BC Hydro and Power Authority Statutory Right-of-Way (ST200002) as shown on the site plan attached hereto as Schedule, subject to the Standard Charge Term agreement;

III. the Property is facility number 27047;

the address of the Property is 1045/1115 Western Avenue, Williams Lake, British Columbia, V2G 1T3 and the legal description of the Property is:

Parcel Identifier: 011-736-429 –Lot A District Lot 71 Cariboo District Plan 16617

I. the Board is satisfied that the granting of the Statutory Right-of-Way to BC HYDRO will not interfere with the Board’s use of the Property for educational purposes.

NOW THEREFORE be it resolved as a Bylaw of the Board that the Board grant the Statutory Right-of-Way to BC HYDRO.

BE IT FURTHER resolved that the Secretary-Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver the Statutory Right-of-Way to BC HYDRO in registrable form and on such terms as the Secretary-Treasurer may consider advisable, and all related and ancillary documents required to complete the granting of the Statutory Right-of-Way.

This bylaw may be *cited as “*Columneetza Jr. Secondary School BC HYDRO *Statutory Right of Way – Bylaw 2026-2”.*

READ A FIRST TIME THIS **22nd** DAY OF **JUNE 2026**.

READ A SECOND TIME THIS **22nd** DAY OF **JUNE 2026**.

READ A THIRD AND FINAL TIME, PASSED, AND ADOPTED THIS **28th** DAY OF **SEPTEMBER 2026**.

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Chairperson of the Board

Corporate Seal

____

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original *"*Columneetza Jr. Secondary School BC HYDRO *Statutory Right of Way – Bylaw 2026-2"*, adopted by the Board this 28th day of September 2026.

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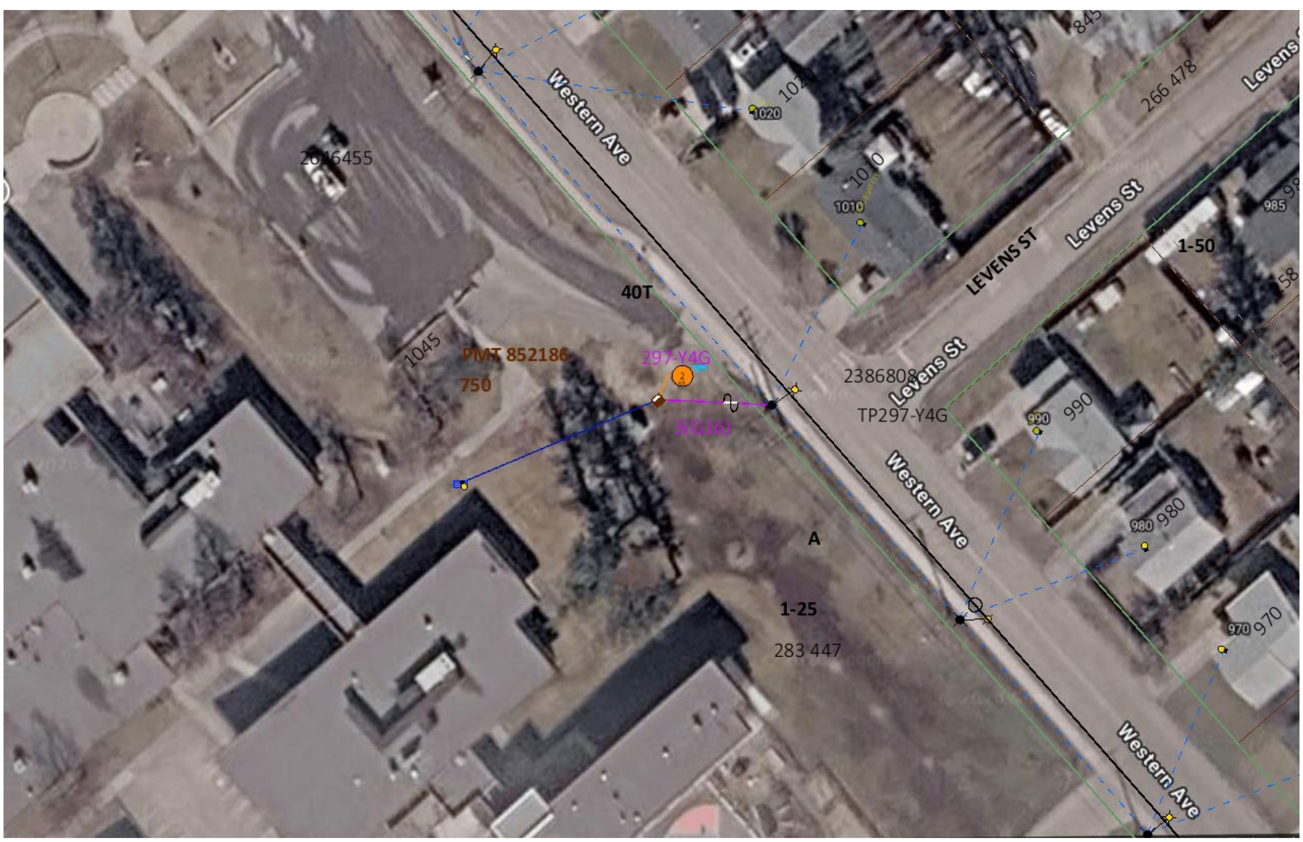
Secretary-Treasurer



Western Ave
1020
266 478
1010
1010
985
LEVENS ST
Levens St
1-50
40T
1045
PMT 852186
750
297-Y4G
2386808
Levens St
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990
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283 447
970
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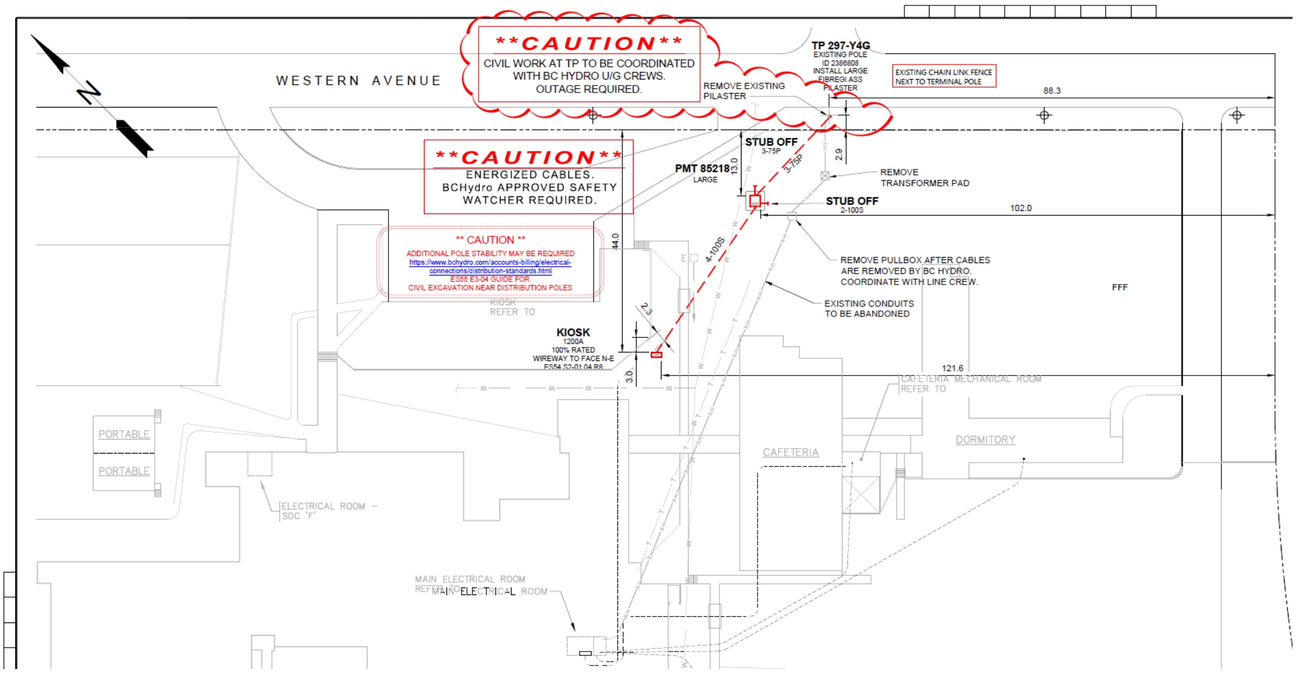
Western Ave



CAUTION
CIVIL WORK AT TP TO BE COORDINATED WITH BC HYDRO U/G CREWS. OUTAGE REQUIRED.
WESTERN AVENUE
N
TP 297-Y4G
EXISTING POLE
EXISTING CHAIN LINK FENCE NEXT TO TERMINAL POLE
88.3
REMOVE EXISTING PILASTER
CAUTION
ENERGIZED CABLES. BCHydro APPROVED SAFETY WATCHER REQUIRED.
STUB OFF
3-75P
PMT 85218
LARGE
13.0
2.9
REMOVE TRANSFORMER PAD
STUB OFF
2-100S
102.0
** CAUTION **
ADDITIONAL POLE STABILITY MAY BE REQUIRED
https://www.bchydro.com/accounts-billing/electrical-connections/distribution-standards.html
ES55 E3-04 GUIDE FOR CIVIL EXCAVATION NEAR DISTRIBUTION POLES
44.0
4-100S
REMOVE PULLBOX AFTER CABLES ARE REMOVED BY BC HYDRO. COORDINATE WITH LINE CREW.
EXISTING CONDUITS TO BE ABANDONED
FFF
KIOSK REFER TO
2.3
KIOSK
1200A
100% RATED
WIREWAY TO FACE N-E
3.0
121.6
CAFETERIA MECHANICAL ROOM REFER TO
CAFETERIA
DORMITORY
PORTABLE
PORTABLE
ELECTRICAL ROOM - SDC "F"
MAIN ELECTRICAL ROOM REFER TO
MAIN ELECTRICAL ROOM