

Public Board of Education Meeting Agenda



September 22, 2025
6:30 p.m.
School District Office

1. Acknowledgement that the meeting is being held on the traditional and unceded territory of the Northern Secwepemc People.

- 1.1. Call to Order

2. Approval of Agenda

THAT the agenda for September 22, 2025, Public Meeting of the Board of Education be approved.

- 2.1. Approval of Minutes

THAT the minutes of June 23, 2025, Public Meeting of the Board of Education be approved as presented.

- 2.2. Consent Items

THAT the report of June 23, 2025, In-Camera Meeting of the Board of Education be approved as presented.

3. Delegation / Presentations

- 3.1 Esk'etemc Delegation

4. Reports on Progress

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

Auditor's Report

Audited Financial Statements

Financial Statement Disclosure & Analysis Report

THAT the Board of Education School District No. 27 (Cariboo-Chilcotin) approve the draft 2025/2026 Financial Statements and accompanying documents.

- 4.2 Superintendent Reports

- 4.2.1 Approval of Board and Superintendent Joint Work Plan

THAT the Board of Education approves the Board and Superintendent working plan for the 2025-26 year.

“Learning, Growing, and Belonging Together”

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

***THAT** the Board of Education receives and submits the Enhancing Student Learning Report.*

4.2.3 Educational – Program Start-up Report - verbal

4.3 Acting Secretary-Treasurer Reports

4.3.1 Minor Capital Plan Presentation

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 2026/27, as provided on the Capital Plan Summary for 2026/27 submitted to the Ministry of Education and Child Care.

4.3.2 Capital – Annual Facility Grant Report (Summer Projects)

4.4 Committee of the Whole Report

Link to report

***THAT** the Board of Education receives the Committee of the Whole Report, and approves any recommendations contained therein.*

5. New Business – None.

6. Trustees' Report – None.

7. Question and Comment Period

8. Adjournment

Public Board of Education Meeting Minutes



June 23, 2025 (6:30 p.m)

Trustees in Attendance: Angie Delainey (Chair), Anne Kohut, Michael Franklin, Willow Macdonald, Mary Forbes.

TEAMS: Linda Martens.

Regrets:

Staff: Superintendent Cheryl Lenardon, Director of Human Resources Taryn Aumond, Directors of Instruction Wendell Hiltz, Sean Cameron, Grant Gustafson, Director of Operations Marc Loewen, Manager of Finance Paul Wallin, Executive Assistant Jodi Symmes.

1. Opening by Acting Secretary-Treasurer

Pursuant to Section 50, c2 of the School Act:

On June 23, 2025, the Board of Education will hold its meeting, with the Acting Secretary-Treasurer presiding over the proceedings.

Call to Order – **6:31 p.m.** 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.

Trustee Melissa Coates has been declared the successful candidate for Zone 4 for the remainder of the current Cariboo-Chilcotin School District #27 Board term.

The Trustee Oath of Office was taken by Ms. Melissa Coates.

The Secretary-Treasurer will conduct elections for the following position:

- BCPSEA Representative

MOTION to appoint Directors Aumond and Hiltz as scrutineers

Nominate Trustee Willow Macdonald
Acclaimed to the position

Alternate BCPSEA – Trustee Coates
Acclaimed to the position

2025.06.23-01

Moved: Trustee Forbes
Seconded: Trustee Kohut

2. Approval of Agenda

THAT the agenda for June 23, 2025, Public Meeting of the Board of Education be approved.

“Learning, Growing, and Belonging Together”

2025.06.23-02

Moved: Trustee Forbes
 Seconded: Trustee Franklin

2.1 Adoption of Minutes

THAT the minutes of May 26, 2025, Public Meeting of the Board of Education be approved as presented.

2025.06.23-03

Moved: Trustee Forbes
 Seconded: Trustee Coates

THAT the minutes of June 19, 2025, Special Public Meeting of the Board of Education be approved as presented.

2025.06.23-04

Moved: Trustee Kohut
 Seconded: Trustee Franklin

2.2 In-Camera Meeting Report

THAT the report of May 26, 2025, In-Camera Meeting of the Board be approved as presented.

2025.06.23-05

Moved: Trustee Franklin
 Seconded: Trustee Coates

THAT the minutes of June 19, 2025, Special In-Camera Meeting of the Board of Education be approved as presented.

2025.06.23-06

Moved: Trustee Macdonald
 Seconded: Trustee Forbes

3. Presentation

3.1. Foundry Cariboo Chilcotin - Presentation will be moved to September or October 2025.

4. Delegation – None.

5. Reports

5.1. Superintendent Report / Acting Secretary-Treasurer

5.1.1. 2025-26 Annual Budget

THAT the Board of Education approves the Annual Budget Bylaw for fiscal year 2025-2026 for the amount of \$79,929,843, to be read for the **third** and final time at this meeting of the board on June 23, 2025.

2025.06.23-07

Moved: Trustee Forbes
 Seconded: Trustee Franklin

5.1.2. Major Capital

THAT the Board of Education of School District No. 27 (Cariboo-Chilcotin) approves the proposed Five-Year Major Capital Plan to be submitted for 2026/2027 to the Ministry of Education and Child Care at this meeting of the board on June 23, 2025.

2025.06.23-08

Moved: Trustee Macdonald
 Seconded: Trustee Kohut

5.1.3. Procedural bylaw

THAT the Board of Education approves the **REPEAL** of Procedural bylaw B2702 at this meeting of the board on June 23, 2025.

2025.06.23-09

Moved: Trustee Macdonald
 Seconded: Trustee Kohut

THAT the Board of Education approves Procedural bylaw B2702-1 for the **third** final time at this meeting of the board on June 23, 2025.

2025.06.23-10

Moved: Trustee Macdonald
 Seconded: Trustee Forbes

5.1.4. Committee Policy

THAT the Board of Education of School District No. 27 (Cariboo-Chilcotin) adopt **amended** Policy 140 Board Committees, at this meeting of the Board, on June 23, 2025.

2025.06.23-11

Moved: Trustee Macdonald
 Seconded: Trustee Forbes

5.1.5. Indigenous Council Terms of Reference.

Director Gustafson provided an overview of the new terms of reference for the Indigenous Education Council (IEC), formerly First Nations Education Council (FNEC).

5.2. Committee Reports

Draft - Finance, Facilities and Transportation Committee
Draft - Education Committee

5.3. Trustees' Report – None.

5.4. Liaison – None.

6. Information (Reading File)

7. Adjournment

THAT the public meeting of the Board of Education be adjourned at 7:19 p.m.

2025.06.23-12

Moved: Trustee Forbes
Seconded: Trustee Coates

8. Public Comments

Cheryl Lenardon
Acting - Secretary-Treasurer

Angie Delainey
Chair

Agenda Item: 2.2

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 23, 2025
TRUSTEE PRESENT:	Angie Delainey (Chair), Anne Kohut, Mary Forbes, Michael Franklin, Willow Macdonald.
TRUSTEE ATTENDING VIA TEAMS:	Linda Martens.
REGRETS:	
STAFF PRESENT:	Superintendent Cheryl Lenardon, Directors of Instruction Sean Cameron, Wendell Hiltz, Grant Gustafson, Director of Operations Marc Loewen, Ben Bennison, Manager of Transportation, and Executive Assistant Jodi Symmes.

1. Opening by Chair

1.1. Call to Order – 5:04 p.m. and acknowledgment of traditional territory.

2. Agenda and Minutes

2.1. Approval of Agenda

3. Action Items

3.1. ST Appointment

3.2. Bargaining Update

4. Discussion Items

5. Information Items

5.1. Staffing Update

6. Adjournment –

Recess is called at 6:10 pm. The In-Camera meeting was reconvened at 8:02 p.m.

Audited Financial Statements of

School District No. 27 (Cariboo-Chilcotin)

And Independent Auditors' Report thereon

June 30, 2025

School District No. 27 (Cariboo-Chilcotin)

9

June 30, 2025

Table of Contents

Management Report	1
Independent Auditors' Report	2-3
Statement of Financial Position - Statement 1	4
Statement of Operations - Statement 2	5
Statement of Changes in Net Debt - Statement 4	6
Statement of Cash Flows - Statement 5	7
Notes to the Financial Statements	8-29
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	30
Schedule of Operating Operations - Schedule 2 (Unaudited)	31
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	32
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	33
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	34
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	36
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	37
Schedule of Capital Operations - Schedule 4 (Unaudited)	40
Schedule 4A - Tangible Capital Assets (Unaudited)	41
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited)	42
Schedule 4C - Deferred Capital Revenue (Unaudited)	43
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited)	44

MANAGEMENT REPORT

Version: 5341-4595-2613

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 bi-annual basis and externally audited financial statements yearly.

The external auditors, MNP LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 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

Independent Auditor's Report

To the Board of Education of School District No. 27 (Cariboo-Chilcotin) and the Minister of Education and Child Care:

Opinion

We have audited the financial statements of School District No. 27 (Cariboo-Chilcotin) (the "School District"), which comprise the statement of financial position as at June 30, 2025, and the statements of operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School District as at June 30, 2025, and the results of its operations, net debt and its cash flows for the year then ended in accordance with the financial reporting provisions 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 (the "special purpose framework").

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2(a) to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the School District in complying with the special purpose framework. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

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

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

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

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the special purpose framework, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Williams Lake, British Columbia

September 22, 2025

Chartered Professional Accountants

School District No. 27 (Cariboo-Chilcotin)

Statement of Financial Position

As at June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	17,451,416	19,322,935
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	348,373	2,717,888
Due from First Nations	932,673	1,075,240
Other (Note 3)	1,038,579	955,022
Total Financial Assets	19,771,041	24,071,085
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	5,459,493	7,147,550
Unearned Revenue (Note 5)	14,113	13,000
Deferred Revenue (Note 6)	1,694,668	1,511,968
Deferred Capital Revenue (Note 7)	62,121,862	60,229,513
Employee Future Benefits (Note 8)	2,232,232	2,307,836
Asset Retirement Obligation (Note 9)	4,945,000	5,222,082
Capital Lease Obligations (Note 10)	600,913	1,062,224
Other Liabilities	597,257	599,413
Total Liabilities	77,665,538	78,093,586
Net Debt	(57,894,497)	(54,022,501)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	82,786,395	77,314,731
Restricted Assets (Endowments) (Note 13)	15,000	15,000
Prepaid Expenses	376,220	555,838
Supplies Inventory	21,076	6,158
Total Non-Financial Assets	83,198,691	77,891,727
Accumulated Surplus (Deficit) (Note 22)	25,304,194	23,869,226

Contractual Obligations (Note 16)

Contingent Liabilities (Note 17)

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
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Signature of the Secretary Treasurer	Date Signed
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School District No. 27 (Cariboo-Chilcotin)

14 Statement 2

Statement of Operations

Year Ended June 30, 2025

	2025 Budget (Note 20)	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	69,957,532	69,672,783	67,720,512
Other	249,812	223,041	135,312
Tuition	20,475	26,375	13,750
Other Revenue	4,498,513	4,670,150	4,893,126
Rentals and Leases	125,000	139,681	135,526
Investment Income	557,700	522,761	900,011
Amortization of Deferred Capital Revenue	3,017,022	3,064,589	2,841,544
Total Revenue	<u>78,426,054</u>	<u>78,319,380</u>	<u>76,639,781</u>
Expenses			
Instruction	55,353,259	53,953,712	53,102,638
District Administration	3,192,898	3,539,444	3,149,002
Operations and Maintenance	14,373,247	13,639,091	13,395,431
Transportation and Housing	6,485,851	6,016,399	6,482,500
Debt Services	4,000	12,848	2,795
ARO Liability		(277,082)	
Total Expense	<u>79,409,255</u>	<u>76,884,412</u>	<u>76,132,366</u>
Surplus (Deficit) for the year	<u>(983,201)</u>	<u>1,434,968</u>	<u>507,415</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		23,869,226	23,361,811
Accumulated Surplus (Deficit) from Operations, end of year		<u>25,304,194</u>	<u>23,869,226</u>

School District No. 27 (Cariboo-Chilcotin)

Statement of Changes in Net Debt

Year Ended June 30, 2025

	2025 Budget (Note 20)	2025 Actual	2024 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(983,201)	1,434,968	507,415
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(8,358,164)	(9,917,989)	(13,745,703)
Amortization of Tangible Capital Assets	4,453,460	4,446,325	4,103,154
Total Effect of change in Tangible Capital Assets	(3,904,704)	(5,471,664)	(9,642,549)
Acquisition of Prepaid Expenses		(916,331)	(1,188,456)
Use of Prepaid Expenses		1,095,949	953,226
Acquisition of Supplies Inventory		(82,592)	(61,997)
Use of Supplies Inventory		67,674	82,264
Total Effect of change in Other Non-Financial Assets	-	164,700	(214,963)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(4,887,905)	(3,871,996)	(9,350,097)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(3,871,996)	(9,350,097)
Net Debt, beginning of year		(54,022,501)	(44,672,404)
Net Debt, end of year		(57,894,497)	(54,022,501)

School District No. 27 (Cariboo-Chilcotin)

16 Statement 5

Statement of Cash Flows

Year Ended June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,434,968	507,415
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	2,428,525	(3,682,968)
Supplies Inventories	(14,918)	20,267
Prepaid Expenses	179,617	(235,230)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(1,688,057)	2,444,501
Unearned Revenue	1,113	6,142
Deferred Revenue	182,700	(176,222)
Employee Future Benefits	(75,604)	(120,620)
Asset Retirement Obligations	(277,082)	(59,157)
Other Liabilities	(2,156)	(52,499)
Amortization of Tangible Capital Assets	4,446,325	4,103,154
Amortization of Deferred Capital Revenue	(3,064,589)	(2,841,544)
Total Operating Transactions	3,550,842	(86,761)
Capital Transactions		
Tangible Capital Assets Purchased (Note 19)	(8,872,419)	(7,490,757)
Tangible Capital Assets -WIP Purchased	(895,642)	(6,116,060)
Total Capital Transactions	(9,768,061)	(13,606,817)
Financing Transactions		
Loan Payments	(611,238)	(559,934)
Capital Revenue Received	4,956,938	9,090,412
Total Financing Transactions	4,345,700	8,530,478
Net Increase (Decrease) in Cash and Cash Equivalents	(1,871,519)	(5,163,100)
Cash and Cash Equivalents, beginning of year	19,322,935	24,486,035
Cash and Cash Equivalents, end of year	17,451,416	19,322,935
Cash and Cash Equivalents, end of year, is made up of:		
Cash	17,451,416	19,322,935
	17,451,416	19,322,935
Supplementary Cash Flow Information (Note 19)		

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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:

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Increase in Annual Surplus	1,892,349	6,248,568
Increase in Accumulated Surplus	62,121,862	60,229,513
Decrease in Deferred contributions	62,121,862	60,229,513

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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.

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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.

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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.

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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 22 – Accumulated Surplus).

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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.

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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.

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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**

	2025	2024
Due from Federal Government	74,656	118,843
Other accounts receivable	963,923	836,179
	<u>1,038,579</u>	<u>955,022</u>

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2025	2024
Trade payables	859,580	3,038,916
Salaries and benefits payable	3,543,735	3,192,533
Accrued vacation pay	1,010,792	859,668
Other	45,386	56,433
	<u>5,459,493</u>	<u>7,147,550</u>

NOTE 5 UNEARNED REVENUE

	2025	2024
Balance, beginning of year	13,000	6,858
Changes for the year:		
Increase:		
Rental/Lease of facilities	9,450	13,000
	<u>22,450</u>	<u>19,858</u>
Decrease:		
Rental/Lease of facilities	8,337	6,858
Net changes for the year	<u>1,113</u>	<u>6,142</u>
Balance, end of year	<u>14,113</u>	<u>13,000</u>

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 6 DEFERRED REVENUE

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled.

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	1,511,968	1,688,190
Changes for the year:		
Increase:		
Grants: Provincial – Ministry of Education	8,406,279	7,813,680
Provincial – Other	105,609	118,599
School Generated Funds	1,281,064	1,422,408
Other	15,441	18,700
Interest	7,262	49,591
	<u>9,815,655</u>	<u>9,422,978</u>
Decrease:		
Adjustment: Recovered by Ministry of Education	-	26,173
Allocated to Revenue:		
Provincial – Ministry of Education	8,124,894	8,000,758
Provincial – Other	141,091	62,975
School Generated Funds	1,345,806	1,439,762
Other	14,108	23,464
Interest	7,056	46,068
	<u>9,632,955</u>	<u>9,599,200</u>
Net changes for the year	<u>182,700</u>	<u>(176,222)</u>
Balance, end of year	<u>1,694,668</u>	<u>1,511,968</u>

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 7 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

	2025	2024
Deferred capital revenue subject to amortization		
Balance, beginning of year	51,953,104	47,471,119
Increases:		
Capital additions	4,926,851	6,213,000
Transfer from work in progress	6,917,870	1,110,529
Decreases:		
Amortization	3,064,589	2,841,544
Net change for the year	8,780,132	4,481,985
Balance, end of year	60,733,236	51,953,104
 Deferred capital revenue - work in progress		
Balance, beginning of year	6,917,870	1,912,339
Increases:		
Transfers from DCC	895,642	6,116,060
Decreases:		
Transfer to DCR subject to amortization	6,917,870	1,110,529
Net change for the year	(6,022,228)	5,005,531
Balance, end of year	895,642	6,917,870
 Deferred capital revenue – unspent		
Balance, beginning of year	1,358,539	4,597,187
Increases:		
Provincial grants – Ministry of Education	4,916,938	8,804,619
Investment income	40,000	149,150
Other	-	136,643
Decreases:		
Transfer to DCR – subject to amortization	(4,926,851)	(6,213,000)
Transfer to DCR – work in progress	(895,642)	(6,116,060)
Net change for the year	(865,555)	(3,238,648)
Balance, end of year	492,984	1,358,539
Total deferred capital revenue balance, end of year	62,121,862	60,229,513

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

	2025	2024
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	1,494,987	1,475,227
Service Cost	147,627	149,659
Interest Cost	66,463	61,667
Benefit Payments	(243,483)	(96,557)
Decrease in obligation due to plan amendment	(29,590)	-
Actuarial (Gain) Loss	245,561	(95,009)
Accrued Benefit Obligation – March 31	<u>1,681,565</u>	<u>1,494,987</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	1,681,565	1,494,987
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(1,681,565)	(1,494,987)
Employer Contributions After Measurement Date	54,256	178,794
Benefits Expense After Measurement Date	(47,088)	(53,523)
Unamortized Net Actuarial (Gain) Loss	(557,835)	(938,120)
Accrued Benefit Asset (Liability) - June 30	<u>(2,232,232)</u>	<u>(2,307,836)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	2,307,836	2,428,456
Net Expense for Fiscal Year	43,342	100,384
Employer Contributions	(118,946)	(221,004)
Accrued Benefit Liability (Asset) - June 30	<u>2,232,232</u>	<u>2,307,836</u>

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

Assumptions	2025	2024
Discount Rate - April 1	4.25%	4.00%
Discount Rate - March 31	4.00%	4.25%
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	9.0

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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.

	2025	2024
Asset Retirement Obligation, opening balance	5,222,082	5,281,239
Settlements during the year	-	59,157
Adjustments to estimate	277,082	-
Asset Retirement Obligation, closing balance	<u>4,945,000</u>	<u>5,222,082</u>

NOTE 10 CAPITAL LEASE OBLIGATIONS

Macquarie Equipment capital lease payable in annual instalments of \$6,240-\$116,547, matures August 2027, secured by equipment with a net book value of \$803,325 (2024 - \$1,166,098).

Repayments are due as follows:

2026	501,762
2027	75,270
2028	<u>39,037</u>
Total Minimum Lease Payments	616,069
Less: imputed interest	<u>(15,156)</u>
	<u>600,913</u>

Lease payments included in prepaid expenses	116,316
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SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 11 TANGIBLE CAPITAL ASSETS

	Net Book Value 2025	Net Book Value 2024
Sites	6,838,305	6,838,305
Buildings	66,960,351	55,966,761
Buildings – work in progress	844,401	6,917,870
Furniture & Equipment	1,392,949	694,792
Furniture & Equipment - work in progress	51,241	-
Vehicles	4,926,286	4,610,561
Computer Software	7,161	15,687
Computer Hardware	1,765,701	2,270,755
	<u>82,786,395</u>	<u>77,314,731</u>

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	<u>156,948,781</u>	<u>9,917,989</u>	<u>(701,851)</u>	<u>-</u>	<u>166,164,919</u>

	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	<u>79,634,050</u>	<u>4,446,325</u>	<u>(701,851)</u>	<u>83,378,524</u>

Included in Computer Hardware is leased equipment with a net book value of \$803,325 (2024 - \$1,166,098).

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 11 **TANGIBLE CAPITAL ASSETS** *(Continued)*

June 30, 2024

	Opening Cost	Additions	Disposals/ Write-down	Transfers (WIP)	Total 2024
Sites	6,838,305	-	-	-	6,838,305
Buildings	124,686,471	5,053,096	-	1,110,529	130,850,096
Buildings – work in progress	1,912,339	6,116,060	-	(1,110,529)	6,917,870
Furniture & Equipment	1,635,445	68,642	(381,173)	-	1,322,914
Vehicles	8,603,342	1,644,938	(2,619,426)	-	7,628,854
Computer Software	99,756	-	(57,128)	-	42,628
Computer Hardware	3,018,979	862,967	(533,832)	-	3,348,114
Total	146,794,637	13,745,703	(3,591,559)	-	156,948,781

	Opening Accumulated Amortization	Additions	Disposals/ Write-down	Total 2024
Buildings	72,390,656	2,492,679	-	74,883,335
Furniture & Equipment	861,377	147,918	(381,173)	628,122
Vehicles	4,826,109	811,610	(2,619,426)	3,018,293
Computer Software	69,831	14,238	(57,128)	26,941
Computer Hardware	974,482	636,709	(533,832)	1,077,359
Total	79,122,455	4,103,154	(3,591,559)	79,634,050

NOTE 12 **EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2024, the Teachers' Pension Plan has about 52,000 active members and approximately 43,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members including approximately 31,000 from school districts.

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

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

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

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 12 **EMPLOYEE PENSION PLANS** *(Continued)*

The School District paid \$4,632,118 for employer contributions to the plans for the year ended June 30, 2025 (2024 - \$4,506,431)

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, 2024.

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

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	2024	Contributions	2025
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, 2025 were as follows:

	2025	2024
Capital assets purchased from Operating Fund	645,213	666,538
Transferred to local capital from Operating Fund (being amounts internally restricted for future capital asset purchases)	900,000	2,750,000
	<u>1,545,213</u>	<u>3,416,538</u>

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.

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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	2026	2027	2028
Pinty Bowes	612	-	-
MFD by Quality Office	97,798	97,798	97,798
Total	98,410	97,798	97,798

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 SUBSEQUENT EVENT

Subsequent to the date of the financial statements, sites with a cost of \$3,855 were sold for proceeds of \$1,550,000, for a gain of \$1,546,145.

NOTE 19 SUPPLEMENTARY CASH FLOW INFORMATION

During the year \$15,940,217 (2024 - \$8,740,172) of tangible capital assets were purchased, of which:

- \$149,928 (2024 - \$138,886) were financed by a capital lease obligation,
- \$6,917,870 (2024 - \$1,110,529) is completed work-in-progress,
- and the remaining \$8,872,419 (2024 - \$7,490,757) were obtained through cash from bylaw capital, local capital and operating dollars.

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 20 BUDGET FIGURES

The annual budget was adopted on June 25, 2024. Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on March 10, 2025. The original and amended budgets are presented below.

	2025	2025
	Annual Amended	Annual
	Budget	Budget
Revenues		
Provincial Grants		
Ministry of Education	69,957,532	68,451,507
Other	249,812	251,447
Tuition	20,475	-
Other Revenue	4,498,513	4,267,912
Rentals and Leases	125,000	125,000
Investment Income	557,700	662,891
Amortization of Deferred Capital Revenue	3,017,022	3,000,022
Total Revenue	78,426,054	76,758,779
Expenses		
Instruction	55,353,259	52,833,980
District Administration	3,192,898	2,812,665
Operations and Maintenance	14,373,247	14,542,346
Transportation and Housing	6,485,851	6,752,881
Debt Services	4,000	7,000
Total Expenses	79,409,255	76,948,872
Net Revenue (Expense)	(983,201)	(190,093)

NOTE 21 EXPENSE BY OBJECT

	2025	2024
Salaries and benefits	60,583,301	59,472,960
Services and supplies	12,119,020	12,553,457
Amortization	4,446,325	4,103,154
Asset retirement obligation (recovery)	(277,082)	-
Debt services	12,848	2,795
	76,884,412	76,132,366

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 22 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.

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 22 **ACCUMULATED SURPLUS** *(continued)*

	2025	2024
Operating Fund		
Internally restricted:		
School budget balances	37,590	38,289
Indigenous Education Council (IEC)	102,433	-
Indigenous commitments	817,518	630,763
Unrestricted	2,085,212	1,705,758
Operating Funds	<u>3,042,753</u>	<u>2,374,810</u>
Special Purpose Funds	<u>15,000</u>	<u>15,000</u>
Capital Fund		
Invested in tangible capital assets	15,611,600	12,159,448
Local Capital	6,634,841	9,319,968
	<u>22,246,441</u>	<u>21,479,416</u>
Total Accumulated Surplus	<u>25,304,194</u>	<u>23,869,226</u>
	2025	2024
Local Capital Project Breakdown		
Daycare Project	-	800,000
Dorm Project Upstairs	-	1,800,000
White Fleet Replacements	-	80,000
Mini Bus for Sport/Extra Curricular	-	160,000
Building Envelope	1,000,000	1,000,000
Facilities Reserve	1,000,000	1,000,000
PA Security Projects	89,182	500,000
Physical Security Projects	92,447	100,000
Cybersecurity Project	93,675	100,000
Camera Security Project	35,943	100,000
Network/Electrical Wiring Project	1,000,000	1,000,000
Maint/Transportation Yard Upgrades	3,323,594	2,679,968
Local Capital Total	<u>6,634,841</u>	<u>9,319,968</u>

NOTE 23 **ECONOMIC DEPENDENCE**

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

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 24 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.

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.

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 24 RISK MANAGEMENT *(Continued)*

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 1³⁹ (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Actual	2024 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,374,810	15,000	21,479,416	23,869,226	23,361,811
Changes for the year					
Surplus (Deficit) for the year	2,213,156		(778,188)	1,434,968	507,415
Interfund Transfers					
Tangible Capital Assets Purchased	(21,127)		21,127	-	
Local Capital	(900,000)		900,000	-	
Other	(624,086)		624,086	-	
Net Changes for the year	667,943	-	767,025	1,434,968	507,415
Accumulated Surplus (Deficit), end of year - Statement 2	3,042,753	15,000	22,246,441	25,304,194	23,869,226

School District No. 27 (Cariboo-Chilcotin)

⁴⁰
Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget (Note 20)	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	61,698,458	61,547,889	59,719,754
Other	80,000	81,950	72,337
Tuition	20,475	26,375	13,750
Other Revenue	3,134,147	3,310,236	3,429,900
Rentals and Leases	125,000	139,681	135,526
Investment Income	150,000	176,391	564,387
Total Revenue	65,208,080	65,282,522	63,935,654
Expenses			
Instruction	45,965,042	44,702,327	43,947,292
District Administration	3,192,898	3,539,444	3,149,002
Operations and Maintenance	10,404,618	9,687,332	9,851,803
Transportation and Housing	5,588,285	5,140,263	5,564,450
Total Expense	65,150,843	63,069,366	62,512,547
Operating Surplus (Deficit) for the year	57,237	2,213,156	1,423,107
Budgeted Appropriation (Retirement) of Surplus (Deficit)	630,763		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(50,000)	(21,127)	(103,809)
Local Capital		(900,000)	(2,750,000)
Other	(638,000)	(624,086)	(562,729)
Total Net Transfers	(688,000)	(1,545,213)	(3,416,538)
Total Operating Surplus (Deficit), for the year	-	667,943	(1,993,431)
Operating Surplus (Deficit), beginning of year		2,374,810	4,368,241
Operating Surplus (Deficit), end of year		3,042,753	2,374,810
Operating Surplus (Deficit), end of year			
Internally Restricted		957,541	669,052
Unrestricted		2,085,212	1,705,758
Total Operating Surplus (Deficit), end of year		3,042,753	2,374,810

School District No. 27 (Cariboo-Chilcotin)

Schedule 2A (Unaudited)⁴¹

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Budget (Note 20)	2025 Actual	2024 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	62,587,212	62,275,980	60,150,687
ISC/LEA Recovery	(2,931,911)	(2,931,911)	(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	27,764	27,764
FSA Scorer Grant	8,187	8,187	8,187
Labour Settlement Funding	566,345	566,345	1,010,425
NGN-PLNET Nemiah Valley	36,000	36,000	36,000
Premier Awards			3,000
FRSP Recruitment & Retention			10,741
Indigenous Ed Counsels		160,663	
Total Provincial Grants - Ministry of Education and Child Care	61,698,458	61,547,889	59,719,754
Provincial Grants - Other	80,000	81,950	72,337
Tuition			
International and Out of Province Students	20,475	26,375	13,750
Total Tuition	20,475	26,375	13,750
Other Revenues			
Funding from First Nations	2,931,911	2,931,911	2,931,911
Miscellaneous			
Other Revenues	172,236	375,375	479,093
Trades TRU	10,000		4,906
Hard Rocks	20,000	2,950	13,990
Total Other Revenue	3,134,147	3,310,236	3,429,900
Rentals and Leases	125,000	139,681	135,526
Investment Income	150,000	176,391	564,387
Total Operating Revenue	65,208,080	65,282,522	63,935,654

School District No. 27 (Cariboo-Chilcotin)

Schedule 2B⁴² (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2025

	2025 Budget (Note 20)	2025 Actual	2024 Actual
	\$	\$	\$
Salaries			
Teachers	20,538,739	20,601,038	20,784,673
Principals and Vice Principals	5,459,210	4,982,863	5,018,574
Educational Assistants	4,051,654	4,205,347	3,860,582
Support Staff	9,847,592	9,640,084	9,713,953
Other Professionals	1,993,863	1,968,712	2,304,552
Substitutes	1,645,951	1,861,811	1,423,617
Total Salaries	43,537,009	43,259,855	43,105,951
Employee Benefits	10,874,043	10,561,167	10,166,626
Total Salaries and Benefits	54,411,052	53,821,022	53,272,577
Services and Supplies			
Services	1,849,750	2,155,853	1,942,891
Student Transportation	260,600	222,163	206,803
Professional Development and Travel	1,030,687	833,073	1,081,608
Rentals and Leases	252,000	210,381	204,944
Dues and Fees	384,150	360,480	268,546
Insurance	215,410	251,359	158,316
Supplies	5,082,194	3,668,907	3,861,655
Utilities	1,665,000	1,546,128	1,515,207
Total Services and Supplies	10,739,791	9,248,344	9,239,970
Total Operating Expense	65,150,843	63,069,366	62,512,547

School District No. 27 (Cariboo-Chilcotin)

Schedule 2C (Unaudited)⁴³

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	16,617,300	1,405,194	103,355	255,024	119,370	1,776,216	20,276,459
1.03 Career Programs		141,359		93,581			234,940
1.07 Library Services	555,348			168,517			723,865
1.08 Counselling	792,127						792,127
1.10 Inclusive Education	2,210,736		3,250,650	129,086		504	5,590,976
1.20 Early Learning and Child Care							-
1.30 English Language Learning							-
1.31 Indigenous Education	425,527	144,320	851,342	41,731		23,817	1,486,737
1.41 School Administration		3,268,999		1,236,147		44,465	4,549,611
1.64 Other				21,404	1,165	16,809	39,378
Total Function 1	20,601,038	4,959,872	4,205,347	1,945,490	120,535	1,861,811	33,694,093
4 District Administration							
4.11 Educational Administration		10,424			533,273		543,697
4.40 School District Governance		12,567		8,217	168,411		189,195
4.41 Business Administration				233,568	670,336		903,904
Total Function 4	-	22,991	-	241,785	1,372,020	-	1,636,796
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				58,278	398,149		456,427
5.50 Maintenance Operations				4,031,572			4,031,572
5.52 Maintenance of Grounds				339,109			339,109
5.56 Utilities							-
Total Function 5	-	-	-	4,428,959	398,149	-	4,827,108
7 Transportation and Housing							
7.41 Transportation and Housing Administration				148,585	78,008		226,593
7.70 Student Transportation				2,875,265			2,875,265
Total Function 7	-	-	-	3,023,850	78,008	-	3,101,858
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,601,038	4,982,863	4,205,347	9,640,084	1,968,712	1,861,811	43,259,855

School District No. 27 (Cariboo-Chilcotin)

Schedule 2C (Unaudited)⁴⁴

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget (Note 20)	2024 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	20,276,459	4,746,759	25,023,218	1,470,301	26,493,519	26,949,616	25,341,823
1.03 Career Programs	234,940	52,328	287,268	147,061	434,329	525,107	646,270
1.07 Library Services	723,865	167,131	890,996	3,383	894,379	873,402	932,318
1.08 Counselling	792,127	187,211	979,338		979,338	957,831	807,060
1.10 Inclusive Education	5,590,976	1,345,888	6,936,864	318,233	7,255,097	7,127,795	7,141,122
1.20 Early Learning and Child Care	-		-		-	300	
1.30 English Language Learning	-	128	128		128	5,500	69,034
1.31 Indigenous Education	1,486,737	346,498	1,833,235	514,650	2,347,885	3,165,403	2,262,437
1.41 School Administration	4,549,611	1,009,511	5,559,122	455,163	6,014,285	6,159,883	6,537,501
1.64 Other	39,378	4,391	43,769	239,598	283,367	200,205	209,727
Total Function 1	33,694,093	7,859,845	41,553,938	3,148,389	44,702,327	45,965,042	43,947,292
4 District Administration							
4.11 Educational Administration	543,697	443,388	987,085	84,941	1,072,026	929,532	1,182,793
4.40 School District Governance	189,195	10,772	199,967	210,102	410,069	485,035	307,187
4.41 Business Administration	903,904	364,436	1,268,340	789,009	2,057,349	1,778,331	1,659,022
Total Function 4	1,636,796	818,596	2,455,392	1,084,052	3,539,444	3,192,898	3,149,002
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	456,427	197,578	654,005	296,336	950,341	882,700	947,278
5.50 Maintenance Operations	4,031,572	914,806	4,946,378	1,772,209	6,718,587	7,300,955	7,016,549
5.52 Maintenance of Grounds	339,109	59,901	399,010	120,355	519,365	615,963	417,065
5.56 Utilities	-		-	1,499,039	1,499,039	1,605,000	1,470,911
Total Function 5	4,827,108	1,172,285	5,999,393	3,687,939	9,687,332	10,404,618	9,851,803
7 Transportation and Housing							
7.41 Transportation and Housing Administration	226,593	51,633	278,226	14,273	292,499	347,723	367,223
7.70 Student Transportation	2,875,265	658,808	3,534,073	1,313,691	4,847,764	5,240,562	5,197,227
Total Function 7	3,101,858	710,441	3,812,299	1,327,964	5,140,263	5,588,285	5,564,450
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	43,259,855	10,561,167	53,821,022	9,248,344	63,069,366	65,150,843	62,512,547

School District No. 27 (Cariboo-Chilcotin)

⁴⁵
Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget (Note 20)	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	8,259,074	8,124,894	8,000,758
Other	169,812	141,091	62,975
Other Revenue	1,364,366	1,359,914	1,463,226
Investment Income	7,700	7,056	46,068
Total Revenue	<u>9,800,952</u>	<u>9,632,955</u>	<u>9,573,027</u>
Expenses			
Instruction	9,388,217	9,251,385	9,155,346
Operations and Maintenance	312,373	312,373	252,084
Transportation and Housing	100,362	69,197	106,440
Total Expense	<u>9,800,952</u>	<u>9,632,955</u>	<u>9,513,870</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>59,157</u>
Net Transfers (to) from other funds			
Other			(59,157)
Total Net Transfers	<u>-</u>	<u>-</u>	<u>(59,157)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year		15,000	15,000
Special Purpose Surplus (Deficit), end of year		<u>15,000</u>	<u>15,000</u>
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		15,000	15,000
Total Special Purpose Surplus (Deficit), end of year		<u>15,000</u>	<u>15,000</u>

School District No. 27 (Cariboo-Chilcotin)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

46
Schedule 3A (Unaudited)

	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	566	16,693	4,804	783,884	11,370	17,834	101,545	27,487	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	311,807	221,150			224,000	49,000	142,296	737,288	648,187
Provincial Grants - Other				1,281,064		200			
Other			206				2,591		
Investment Income									
	311,807	221,150	206	1,281,064	224,000	49,200	144,887	737,288	648,187
Less: Allocated to Revenue	312,373	213,023	1,150	1,345,806	234,013	57,070	190,665	757,760	648,187
Deferred Revenue, end of year	-	24,820	3,860	719,142	1,357	9,964	55,767	7,015	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	312,373	213,023			234,013	57,070	188,074	757,760	648,187
Provincial Grants - Other									
Other Revenue			1,150	1,345,806					
Investment Income							2,591		
	312,373	213,023	1,150	1,345,806	234,013	57,070	190,665	757,760	648,187
Expenses									
Salaries									
Teachers							91,658		
Principals and Vice Principals									
Educational Assistants		177,244			172,084		5,126	473,028	376,327
Support Staff						4,073			54,812
Other Professionals						20,000			81,639
Substitutes						1,959	1,438	667	
	-	177,244	-	-	172,084	26,032	98,222	473,695	512,778
Employee Benefits		35,779			37,147	5,000	21,293	121,435	135,409
Services and Supplies	312,373		1,150	1,345,806	24,782	26,038	71,150	162,630	
	312,373	213,023	1,150	1,345,806	234,013	57,070	190,665	757,760	648,187
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

⁴⁷
Schedule 3A (Unaudited)

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Early Childhood Education Dual Credit Program	Student & Family Affordability	ECL (Early Care & Learning)	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		9,831	117,652	9,840	139,641	23,500	24,036		42,178
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,194,323	9,069	88,665	55,000	161,250	31,000		175,000	609,911
Provincial Grants - Other									
Other									
Investment Income			2,319						
	4,194,323	9,069	90,984	55,000	161,250	31,000	-	175,000	609,911
Less: Allocated to Revenue	4,194,323	13,642	69,197	46,112	245,058	20,131	24,036	175,000	581,268
Deferred Revenue, end of year	-	5,258	139,439	18,728	55,833	34,369	-	-	70,821
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,194,323	13,642	66,878	46,112	245,058	20,131	24,036	175,000	581,268
Provincial Grants - Other									
Other Revenue									
Investment Income			2,319						
	4,194,323	13,642	69,197	46,112	245,058	20,131	24,036	175,000	581,268
Expenses									
Salaries									
Teachers	3,420,664	13,432							
Principals and Vice Principals						10,000			
Educational Assistants									62,808
Support Staff			10,000						
Other Professionals								137,723	15,202
Substitutes				17,731	4,913				
	3,420,664	13,432	10,000	17,731	4,913	10,000	-	137,723	78,010
Employee Benefits	773,659	210	2,500	366	918	2,500		33,431	15,838
Services and Supplies			56,697	28,015	239,227	7,631	24,036	3,846	487,420
	4,194,323	13,642	69,197	46,112	245,058	20,131	24,036	175,000	581,268
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

48
Schedule 3A (Unaudited)

	Health Career Grants	Professional Learning Grant	Health Promoting School Card	Artists in Schools	Nenayni PRP	ERASE	NSFP	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	12,500		113,838	2,464		52,305		1,511,968
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	25,000	238,867			351,272		133,194	8,406,279
Provincial Grants - Other			31,009			74,600		105,609
Other				15,241				1,296,505
Investment Income			2,146					7,262
	25,000	238,867	33,155	15,241	351,272	74,600	133,194	9,815,655
Less: Allocated to Revenue	10,969	-	33,875	12,958	336,977	109,362	-	9,632,955
Deferred Revenue, end of year	26,531	238,867	113,118	4,747	14,295	17,543	133,194	1,694,668
Revenues								
Provincial Grants - Ministry of Education and Child Care	10,969				336,977			8,124,894
Provincial Grants - Other			31,729			109,362		141,091
Other Revenue				12,958				1,359,914
Investment Income			2,146					7,056
	10,969	-	33,875	12,958	336,977	109,362	-	9,632,955
Expenses								
Salaries								
Teachers					190,489			3,716,243
Principals and Vice Principals					7,888			17,888
Educational Assistants					57,178			1,323,795
Support Staff					6,260			75,145
Other Professionals						76,749		331,313
Substitutes			2,526					29,234
	-	-	2,526	-	261,815	76,749	-	5,493,618
Employee Benefits					60,781	22,395		1,268,661
Services and Supplies	10,969		31,349	12,958	14,381	10,218		2,870,676
	10,969	-	33,875	12,958	336,977	109,362	-	9,632,955
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-
Interfund Transfers								
	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 4⁴⁹ (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Budget (Note 20)	2025 Actual			2024 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income	400,000		339,314	339,314	289,556
Amortization of Deferred Capital Revenue	3,017,022	3,064,589		3,064,589	2,841,544
Total Revenue	3,417,022	3,064,589	339,314	3,403,903	3,131,100
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,656,256	3,639,386		3,639,386	3,291,544
Transportation and Housing	797,204	806,939		806,939	811,610
Debt Services					
Capital Lease Interest	4,000		12,848	12,848	2,795
ARO Liability		(277,082)		(277,082)	
Total Expense	4,457,460	4,169,243	12,848	4,182,091	4,105,949
Capital Surplus (Deficit) for the year	(1,040,438)	(1,104,654)	326,466	(778,188)	(974,849)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	50,000	21,127		21,127	103,809
Local Capital			900,000	900,000	2,750,000
Capital Lease Payment	638,000		624,086	624,086	562,729
Settlement of Asset Retirement Obligation				-	59,157
Total Net Transfers	688,000	21,127	1,524,086	1,545,213	3,475,695
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		3,924,441	(3,924,441)	-	
Principal Payment					
Capital Lease		611,238	(611,238)	-	
Total Other Adjustments to Fund Balances		4,535,679	(4,535,679)	-	
Total Capital Surplus (Deficit) for the year	(352,438)	3,452,152	(2,685,127)	767,025	2,500,846
Capital Surplus (Deficit), beginning of year		12,159,448	9,319,968	21,479,416	18,978,570
Capital Surplus (Deficit), end of year		15,611,600	6,634,841	22,246,441	21,479,416

School District No. 27 (Cariboo-Chilcotin)

Tangible Capital Assets
Year Ended June 30, 2025

Schedule 50
4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	6,838,305	130,850,096	1,322,914	7,628,854	42,628	3,348,114	150,030,911
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,361,968	195,000	1,046,003			3,602,971
Deferred Capital Revenue - Other		1,126,647	197,233				1,323,880
Operating Fund						21,127	21,127
Local Capital		3,366,580	474,875	76,661		6,325	3,924,441
Acquisitions via Capital Lease						149,928	149,928
Transferred from Work in Progress		6,917,870					6,917,870
	-	13,773,065	867,108	1,122,664	-	177,380	15,940,217
Decrease:							
Deemed Disposals			133,919	241,585		49,265	424,769
ARO Liability		277,082					277,082
	-	277,082	133,919	241,585	-	49,265	701,851
Cost, end of year	6,838,305	144,346,079	2,056,103	8,509,933	42,628	3,476,229	165,269,277
Work in Progress, end of year		844,401	51,241				895,642
Cost and Work in Progress, end of year	6,838,305	145,190,480	2,107,344	8,509,933	42,628	3,476,229	166,164,919
Accumulated Amortization, beginning of year		74,883,335	628,122	3,018,293	26,941	1,077,359	79,634,050
Changes for the Year							
Increase: Amortization for the Year		2,779,475	168,951	806,939	8,526	682,434	4,446,325
Decrease:							
Deemed Disposals			133,919	241,585	-	49,265	424,769
ARO Liability		277,082					277,082
		277,082	133,919	241,585	-	49,265	701,851
Accumulated Amortization, end of year		77,385,728	663,154	3,583,647	35,467	1,710,528	83,378,524
Tangible Capital Assets - Net	6,838,305	67,804,752	1,444,190	4,926,286	7,161	1,765,701	82,786,395

School District No. 27 (Cariboo-Chilcotin)

Schedule 4B (Unaudited)⁵¹

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2025

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	6,917,870	-	-	-	6,917,870
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	645,891	51,241			697,132
Deferred Capital Revenue - Other	198,510				198,510
	844,401	51,241	-	-	895,642
Decrease:					
Transferred to Tangible Capital Assets	6,917,870				6,917,870
	6,917,870	-	-	-	6,917,870
Net Changes for the Year	(6,073,469)	51,241	-	-	(6,022,228)
Work in Progress, end of year	844,401	51,241	-	-	895,642

School District No. 27 (Cariboo-Chilcotin)Schedule 52
4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	48,134,222	3,813,563	5,319	51,953,104
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	3,602,971	1,323,880		4,926,851
Transferred from Work in Progress	1,650,137	5,131,090	136,643	6,917,870
	5,253,108	6,454,970	136,643	11,844,721
Decrease:				
Amortization of Deferred Capital Revenue	2,829,076	229,669	5,844	3,064,589
	2,829,076	229,669	5,844	3,064,589
Net Changes for the Year	2,424,032	6,225,301	130,799	8,780,132
Deferred Capital Revenue, end of year	50,558,254	10,038,864	136,118	60,733,236
Work in Progress, beginning of year	1,650,137	5,131,090	136,643	6,917,870
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	697,132	198,510		895,642
	697,132	198,510	-	895,642
Decrease				
Transferred to Deferred Capital Revenue	1,650,137	5,131,090	136,643	6,917,870
	1,650,137	5,131,090	136,643	6,917,870
Net Changes for the Year	(953,005)	(4,932,580)	(136,643)	(6,022,228)
Work in Progress, end of year	697,132	198,510	-	895,642
Total Deferred Capital Revenue, end of year	51,255,386	10,237,374	136,118	61,628,878

School District No. 27 (Cariboo-Chilcotin)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2025

Schedule 53
4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		1,358,539				1,358,539
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	4,300,103		616,835			4,916,938
MECC Restricted Portion of Proceeds on Disposal		40,000				40,000
	4,300,103	40,000	616,835	-	-	4,956,938
Decrease:						
Transferred to DCR - Capital Additions	3,602,971	980,781	343,099			4,926,851
Transferred to DCR - Work in Progress	697,132		198,510			895,642
	4,300,103	980,781	541,609	-	-	5,822,493
Net Changes for the Year	-	(940,781)	75,226	-	-	(865,555)
Balance, end of year	-	417,758	75,226	-	-	492,984



School District No .27 (Cariboo-Chilcotin)



Financial Statement Discussion and Analysis For the Year Ended June 30, 2025

Financial Statement Discussion & Analysis



TABLE OF CONTENTS

Introduction	3
District Overview	3
Strategic Framework	4
Enrollment	5
Financial Highlights	6
Statement of Financial Position	7
Statement of Operations	
Operating Fund	10
Special Purpose Funds	13
Capital Funds	15
Accumulated Surplus	18
Future Risks	21
Contacting Management	22



Financial Statement Discussion & Analysis



INTRODUCTION

The following Financial Statement and Discussion and Analysis should be read in conjunction with the Audited Financial Statements for the year ended June 30, 2025.

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 Tsideldel First Nation (Alexis Creek Band), Tl'etinqox Government (Anaham Band), Yunesit'in Government (Stone Band), Tl'esoqox (Toosey Band), Xeni Gwet'in First Nation (Nemiah Valley), ?Esdilagh (Alexandria Band), Tsq'escen' (Canim Lake Band), Stswecem'c/Xgat'tem (Canoe Cree/Dog Creek Band), Esk'etemc First Nation (Alkali Lake), Xatsūł' (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 beautiful interior of BC. We are sparsely populated with 487 people per square kilometer of land, compared with the BC average of 3,644 people per square kilometer. We are one of the largest employers in the region with over 850 staff, serving approximately 4600 students from kindergarten to Grade 12 in 24 schools. Our enrollment had been in decline for many years, then increased unexpectedly following the pandemic, and is now levelling out. More than 1450 Indigenous students attend our schools. These students are on-reserve, off-reserve, and Métis in 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 49 CYIC at the end of the school year.

Financial Statement Discussion & Analysis



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

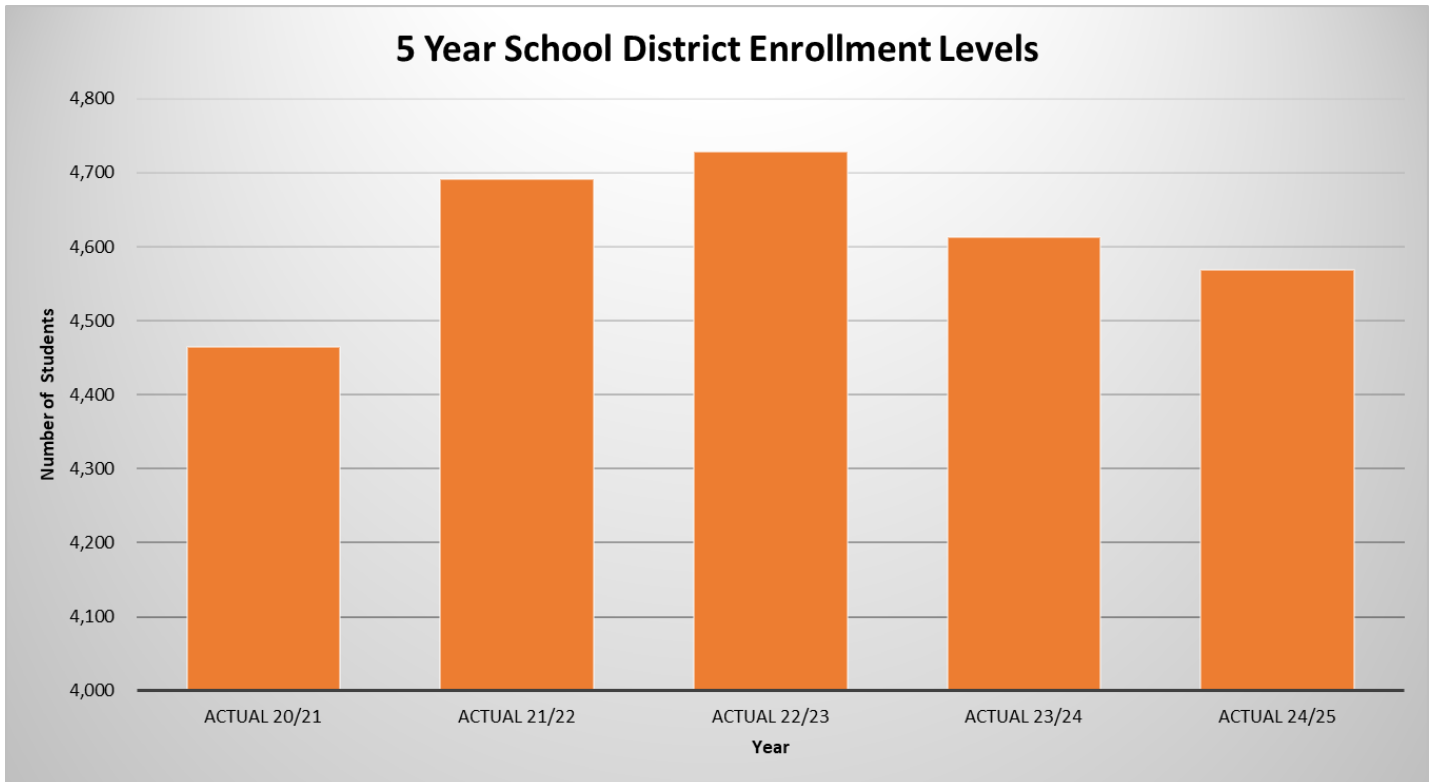
- Time outdoors
- Time in nature
- Learning on and from the land
- Local learning

Financial Statement Discussion & Analysis



ENROLLMENT

Student enrollment represents the key component for determining both the operating revenue and staffing costs for the district. Over the last 5 years enrollment has been relatively stable with a slight dip in the 20/21 year mainly because of the COVID-19 pandemic. We saw a slight decrease in student enrollment over last year.



A large portion of school funding comes from the Ministry of Education and Child Care (MECC), the funding levels are determined based on student enrollment on a Full Time Equivalent (FTE) basis and has subtle increases and decreases based on various factors surrounding student funding categories.



Financial Statement Discussion & Analysis



FINANCIAL HIGHLIGHTS

School District No. 27 (Cariboo-Chilcotin) had a very busy year continuing to make progress on their capital projects

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

District Wide

Cariboo-Chilcotin School District No. 27 was granted funding from the Ministry of Infrastructure (Education & Child Care Branch) to renovate an old Portable into a new Child Care facility at Chilcotin Road Elementary School, the portable was completely torn down with exception to the framing, all new interior finishes, siding, roof and plumbing, HVAC systems, accessible ramping, fire alarm systems. All work was completed in house by the maintenance department. We also opened a new Daycare Facility at the site of the former Columneetza Dorm building in the spring, this will increase our childcare capacity within Williams Lake area.

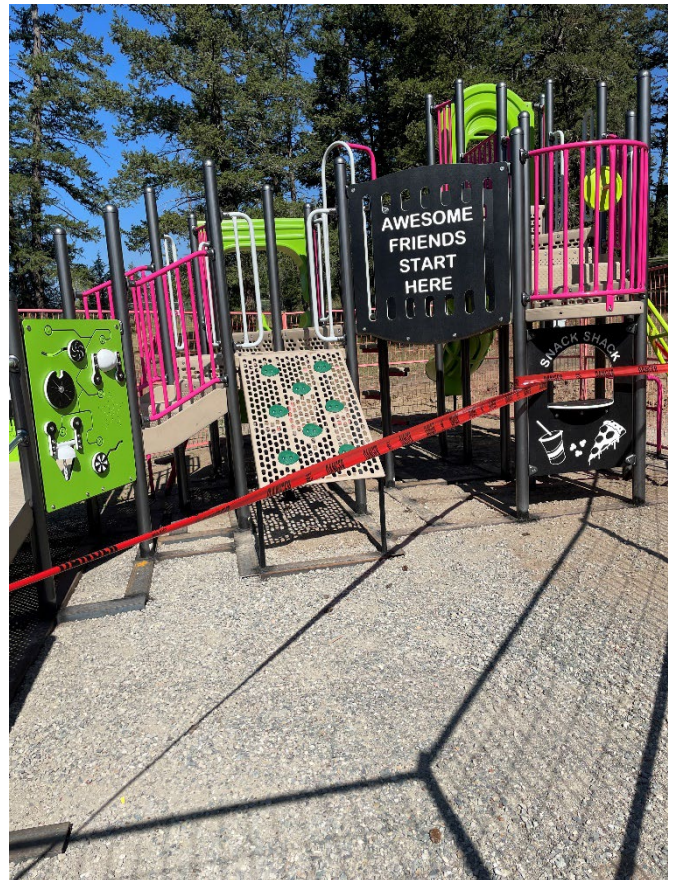
The Maintenance Department

Within the district there have been ongoing efforts to improve accessibility at all facilities. A new hard surface path was installed at Cataline Elementary to improve access to the accessible playground. At 108 Mile Elementary, an accessibility ramp was installed to allow access to the play field and playground, prior to this installation the only access was stairs. New accessible playgrounds at Lac Le Hache Elementary and 108 Mile Elementary were installed that included new soft surface material for wheelchair access.

100 Mile Elementary and Forest Grove Schools got a building fresh look to the outside of the building with a building envelope project this year.

The IT Department

The district installed some new PA systems in a number of facilities this year as a continuation of our commitment to improving building safety. The first phases of this project included new fire alarm systems, the installation of security systems (FOBS) and fire and intrusion monitoring systems. The new PA system will work together with the security systems to improve lockdown procedures and communication to all staff during emergency situations.



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, 2025, and June 30, 2024.

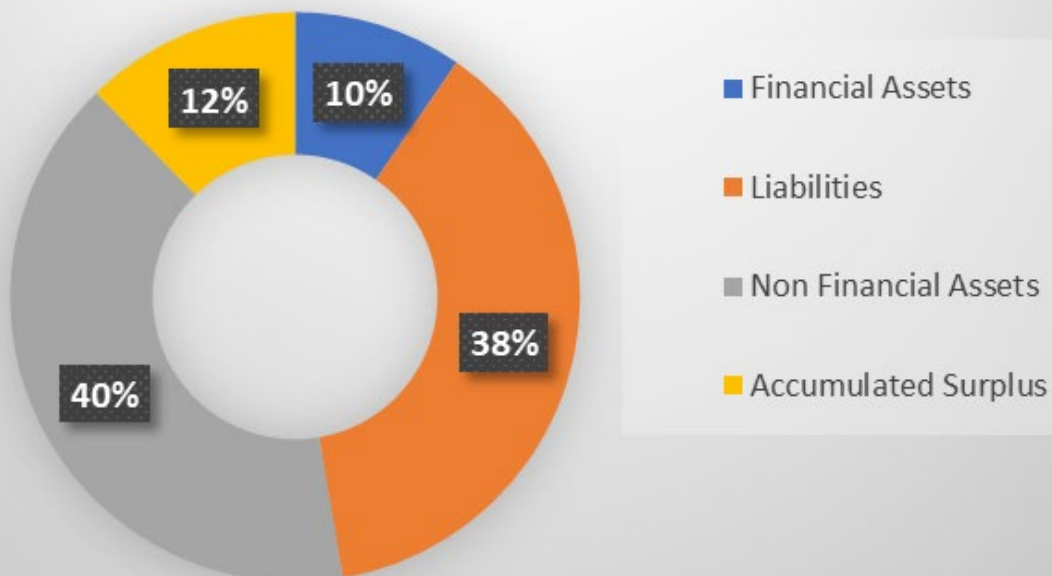
A largest item on the Balance Sheet is the Non-Financial Assets (40%) which includes items such as Tangible Capital Assets, Prepaids and Supply Inventories.

Liabilities make up the second biggest component of the Balance Sheet (38%) they represent payments owing such as Accounts Payable, Asset Retirement Obligations (ARO) and Deferred Revenues.

Financial Assets account for a small percent of the graph (10%) and are usually made up of cash and cash equivalents.

The final item is the Accumulated Surplus amount which represents the Overall Surplus or Deficit of the district (12%). At the end of June 30, 2025, the district had an Accumulated Surplus of \$25.3 million dollars.

Financial Position Allocation by Type



Financial Statement Discussion & Analysis



STATEMENT OF FINANCIAL POSITION

The Financial Assets decreased by \$4.3 million dollars over last year because of our aggressive capital spending in the 24/25 year, which has shrunk cash reserves by \$1.87 Million in the year.

Liabilities decreased slightly by \$0.43 million dollars this year due to lowering capital lease obligations and reducing Asset Retirement Obligation in the year.

Statement of Financial Position As at June 30, 2025

	2025 Actual \$	2024 Actual \$
Financial Assets		
Cash and Cash Equivalents	17,451,416	19,322,935
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	348,373	2,717,888
Due from First Nations	932,673	1,075,240
Other	1,038,579	955,022
Total Financial Assets	19,771,041	24,071,085
Liabilities		
Accounts Payable and Accrued Liabilities		
Other	5,459,493	7,147,549
Unearned Revenue	14,113	13,000
Deferred Revenue	1,694,668	1,511,968
Deferred Capital Revenue	62,121,863	60,229,514
Employee Future Benefits	2,232,232	2,307,836
Asset Retirement Obligation	4,945,000	5,222,082
Capital Lease Obligations	600,913	1,062,224
Other Liabilities	597,257	599,413
Total Liabilities	77,665,539	78,093,586
Net Debt	(57,894,498)	(54,022,501)
Non-Financial Assets		
Tangible Capital Assets	82,786,395	77,314,731
Restricted Assets (Endowments)	15,000	15,000
Prepaid Expenses	376,221	555,838
Supplies Inventory	21,076	6,158
Total Non-Financial Assets	83,198,692	77,891,727
Accumulated Surplus (Deficit)	25,304,194	23,869,226

Non-Financial Assets increased by \$5.3 million dollars which is a result of the districts increased capital investment. Part of this increase was related to transferring \$0.9 Million in Operating Surplus to Local Capital in the year to help plan future capital projects. The Accumulated Surplus Increased by \$1.4 million which is higher due an increase of \$289,000 on our Operational Restricted funds mainly the Indigenous Education Council (IEC) and Indigenous Education Commitments. The remainder of the surplus was the result of cost savings achieved throughout our departments in the year and not executing our excluded staff hiring plan.

Financial Statement Discussion & Analysis

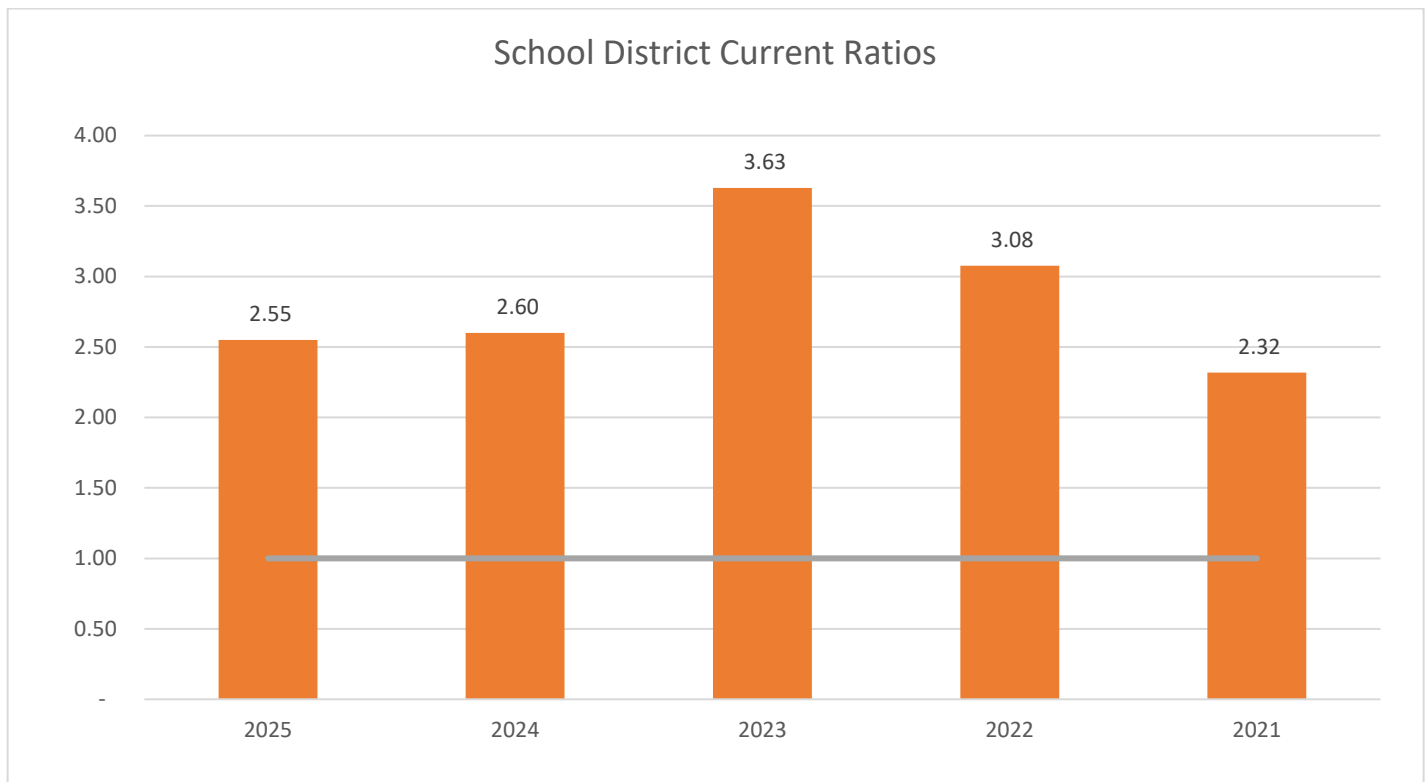


STATEMENT OF FINANCIAL POSITION

One measure of financial health of an entity is to calculate and evaluate the current ratio of the district. This measure is calculated by dividing the current assets by the current liabilities on the Statement of Financial Position. This ratio is a good measure of the liquidity of the district. The ratio identifies if there are enough current assets on hand to cover the current liabilities in the short term. A current ratio greater than 1 represents that there is adequate coverage of assets to meet these liabilities.

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

The district is in good shape with regards to our liquidity with a high current ratio of 2.55 which is consistent with last year. Generally, a ratio number under 1 might be cause for concern if it persists over a series of years. A ratio under 1 would indicate the district might have difficulty covering its immediate liabilities and may need to look to utilizing debt to cover future expenditures.

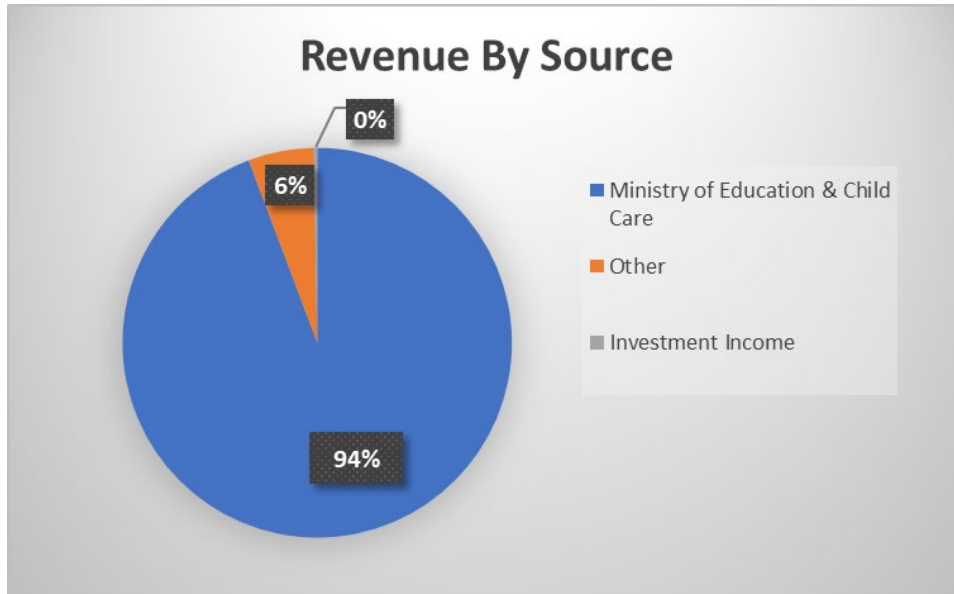


Financial Statement Discussion & Analysis



STATEMENT OF OPERATIONS - OPERATING FUND

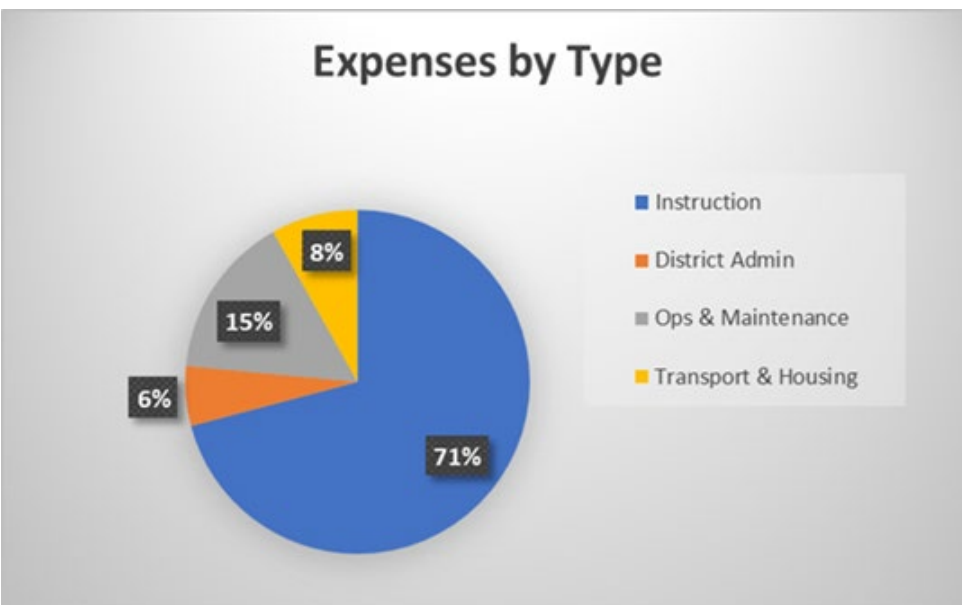
The Statement of Operating Operations represents the day-to-day operating revenue and costs of the district for the year.



Most of the revenue is derived from Ministry of Education and Child Care (MECC) grants representing 94% of the total operating revenue for the year. Other revenue sources total 6% and Investment Income was minimal in the year.

Overall revenues increased by \$1.3 million dollars in the 24/25 year vs last year. This is a positive indicator and reflects continuous commitment in funding levels from government bodies. A portion of

the revenue increase relates to labour settlement funding and the new Indigenous Education Council funding.



Overall expenses were higher by \$0.6 million dollars in 24/25. We were able find some cost savings of \$600,000 in our Operations and Transportations Departments over last year which was offset by an increase of \$1.1 Million dollars in the Instruction and Administration areas. Some of these cost savings resulted from our underspending our restricted funds by \$957,000 in the year and not being able to recruit and hire some planned positions. Most of the District expenditures were

related to Instruction at 71%. Operations and Maintenance account for 15% of the total costs. Transportation and Housing representing 8% of expenses. Finally, District Administration makes up the remaining 6% of spending.

Financial Statement Discussion & Analysis



STATEMENT OF OPERATIONS - OPERATING FUND

The district finished the year with a surplus of \$2.2 million dollars of which \$645,000 was needed for our operating capital and capital lease obligations. The remaining net amount less those obligations leave the district with approx. \$1.6 million annual surplus not excluding the (\$900,000) transfer to Local Capital. Had we spent our above listed restricted funds (\$957,000) and successfully executed our hiring plan (\$390,000) we would have experienced a much lower surplus of approx. \$253,000.

Schedule of Operating Operations
Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	61,698,458	61,547,889	59,719,754
Other	80,000	81,950	72,337
Tuition	20,475	26,375	13,750
Other Revenue	3,134,147	3,310,236	3,429,900
Rentals and Leases	125,000	139,681	135,526
Investment Income	150,000	176,391	564,387
Total Revenue	65,208,080	65,282,522	63,935,654
Expenses			
Instruction	45,965,042	44,702,327	43,947,292
District Administration	3,192,898	3,539,444	3,149,002
Operations and Maintenance	10,404,618	9,687,332	9,851,803
Transportation and Housing	5,588,285	5,140,263	5,564,450
Total Expense	65,150,843	63,069,366	62,512,547
Operating Surplus (Deficit) for the year	57,237	2,213,156	1,423,107
Budgeted Appropriation (Retirement) of Surplus (Deficit)	630,763		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(50,000)	(21,127)	(103,809)
Local Capital		(900,000)	(2,750,000)
Other	(638,000)	(624,086)	(562,729)
Total Net Transfers	(688,000)	(1,545,213)	(3,416,538)
Total Operating Surplus (Deficit), for the year	-	667,943	(1,993,431)
Operating Surplus (Deficit), beginning of year		2,374,810	4,368,241
Operating Surplus (Deficit), end of year		3,042,753	2,374,810

Financial Statement Discussion & Analysis



STATEMENT OF OPERATIONS - OPERATING FUND

Amended Budget vs Actuals Variance:

Highlights of some of the larger items that impacted our final surplus balance vs early year projections. Earlier in the school year there was some concern that the district could potentially end up in a situation that resulted in a deficit position at the year end based on initial projections.

This section breaks down the main cost items that changed between the early year projections and the end of the year that resulted in our current surplus position.

The table below outlines approximately \$2.9 Million in cost variances that occurred during the year that landed us in a surplus position.

Surplus Variance Items	2025 Amended Budget	2025 Actual
Operating Fund Surplus	57,237	2,213,156
Carryover Budget Appropriation (Indigenous Ed Commitments)	630,763	-
Adjusted End of Year Operating Fund Surplus	688,000	2,213,156
Tangible Capital Assets Purchased	(50,000)	(21,127)
Less Capital Lease Obligations	(638,000)	(624,086)
Year End Surplus less transfers from other funds	-	1,567,943
-Additional Funding from Ministry for Classroom Enhancement Fund (Feb 2025) (Wages Allocated to Special Purpose Fund from Operating)		(372,787)
-Underspent Indigenous Ed Commitments		(817,518)
-Underspent Indigenous Education Council (IEC)		(102,433)
-Transportation Department Cost Savings		(467,000)
-Maintenance Department Cost Savings		(165,000)
-Utilities Cost Savings		(106,000)
-Application of PEBT Benefit Refund in the Year		(131,000)
-Final Benefit Loading percent was 24.4% vs 25.0% budgeted		(312,876)
-Unfilled Excluded Positions		(412,000)
Surplus (Deficit) Reconciliation		(1,318,671)

Financial Statement Discussion & Analysis

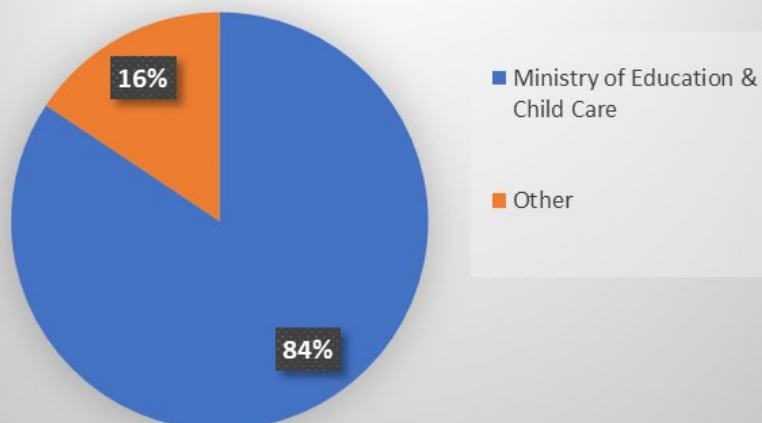


STATEMENT OF OPERATIONS - SPECIAL PURPOSE FUNDS

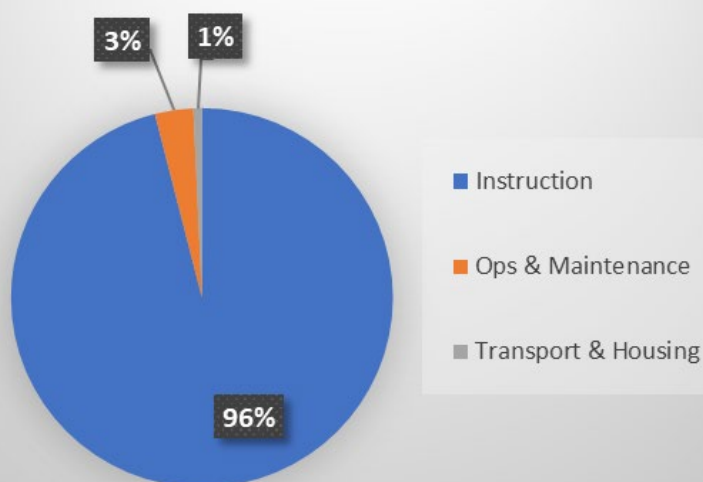
Special Purpose Funds are funds received by the district and are designated for a specific use. The district gets the funds from both provincial and federal governments and from other sources. School funds are included in other sources; they include fundraising for school purposes as well as funds collected and paid out through school accounts in support of school-based programs.

The Ministry of Education and Child Care (MECC) make up 84% of the Special Purpose Funds revenues.

Revenue By Source



Expenses by Type



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 run surpluses or deficits as they operate on a set amount of funding for each project. These revenues get used up as the expenditures are spent on that specific program. The deferred revenues sit on the Statement of Financial Position until the expenses are spent, at which time they are recognized.

Financial Statement Discussion & Analysis



STATEMENT OF OPERATIONS - SPECIAL PURPOSE FUNDS

Schedule of Special Purpose Operations Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	8,259,074	8,124,894	8,000,758
Other	169,812	141,091	62,975
Other Revenue	1,364,366	1,359,914	1,463,226
Investment Income	7,700	7,056	46,068
Total Revenue	<u>9,800,952</u>	<u>9,632,955</u>	<u>9,573,027</u>
Expenses			
Instruction	9,388,217	9,251,385	9,155,346
Operations and Maintenance	312,373	312,373	252,084
Transportation and Housing	100,362	69,197	106,440
Total Expense	<u>9,800,952</u>	<u>9,632,955</u>	<u>9,513,870</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>59,157</u>
Net Transfers (to) from other funds			
Other			(59,157)
Total Net Transfers	<u>-</u>	<u>-</u>	<u>(59,157)</u>
Total Special Purpose Surplus (Deficit) for the year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Special Purpose Surplus (Deficit), beginning of year		15,000	15,000
Special Purpose Surplus (Deficit), end of year		<u>15,000</u>	<u>15,000</u>
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		15,000	15,000
Total Special Purpose Surplus (Deficit), end of year		<u>15,000</u>	<u>15,000</u>

Financial Statement Discussion & Analysis



STATEMENT OF OPERATIONS – CAPITAL FUNDS

Each year the district spends amounts on capital in various projects to renew or replace assets across the district. They can range from school renovations (flooring, roofing, HVAC upgrades, landscaping, accessibility improvements, painting) and playgrounds to bus replacements and new computers. The district spent just over \$15.9 million dollars on capital projects in the year. The funding sources varied from MECC, Restricted Capital, Operating Surplus to Local Capital.

Below is a summary of some of the larger projects ongoing and completed by the district in the 24/25 Year:

- Roofing Projects at 100 Mile and Forest Grove and PSO
- Chilcotin Road Daycare Project
- School PA System Upgrades
- Tatla Lake HVAC upgrades
- 108 Mile Accessible Playground
- Kitchen Equipment at Lake City Secondary School
- Upper Floor Training and Meeting Facility at Columneetza Site
- Completed and opened the Columneetza Daycare
- Accessible Playgrounds at Lac La Hache
- Camera Security Project PSO
- Physical Door Security Projects
- Cybersecurity Projects
- Five School Buses
- School Network Upgrades (various)



Financial Statement Discussion & Analysis



STATEMENT OF OPERATIONS - CAPITAL FUNDS

Tangible Capital Assets
Year Ended June 30, 2025

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	6,838,305	130,850,096	1,322,914	7,628,854	42,628	3,348,114	150,030,911
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,361,968	195,000	1,046,003			3,602,971
Deferred Capital Revenue - Other		1,126,647	197,233				1,323,880
Operating Fund						21,127	21,127
Local Capital		3,366,580	474,875	76,661		6,325	3,924,441
Acquisitions via Capital Lease						149,928	149,928
Transferred from Work in Progress		6,917,870					6,917,870
	-	13,773,065	867,108	1,122,664	-	177,380	15,940,217
Decrease:							
Deemed Disposals			133,919	241,585		49,265	424,769
ARO Liability		277,082					277,082
	-	277,082	133,919	241,585	-	49,265	701,851
Cost, end of year	6,838,305	144,346,079	2,056,103	8,509,933	42,628	3,476,229	165,269,277
Work in Progress, end of year		844,401	51,241				895,642
Cost and Work in Progress, end of year	6,838,305	145,190,480	2,107,344	8,509,933	42,628	3,476,229	166,164,919
Accumulated Amortization, beginning of year		74,883,335	628,122	3,018,293	26,941	1,077,359	79,634,050
Changes for the Year							
Increase: Amortization for the Year		2,779,475	168,951	806,939	8,526	682,434	4,446,325
Decrease:							
Deemed Disposals			133,919	241,585	-	49,265	424,769
ARO Liability		277,082					277,082
		277,082	133,919	241,585	-	49,265	701,851
Accumulated Amortization, end of year		77,385,728	663,154	3,583,647	35,467	1,710,528	83,378,524
Tangible Capital Assets - Net	6,838,305	67,804,752	1,444,190	4,926,286	7,161	1,765,701	82,786,395

Financial Statement Discussion & Analysis



STATEMENT OF OPERATIONS - CAPITAL FUNDS

The district executed their capital plan well in the 24/25 year both starting and completing many projects. Updating and upgrading various aging district assets has become a priority and we see this trend continuing across all our schools.

In looking at our Tangible Capital Assets we notice that in 24/25 we were able to increase the Net Book Value of our assets to \$82.8 million dollars. This is an increase of \$5.5 million dollars. This is a good sign which indicates we are continuously updating our assets at a faster rate than they are depreciating, investments necessary to keep them in good operating condition.

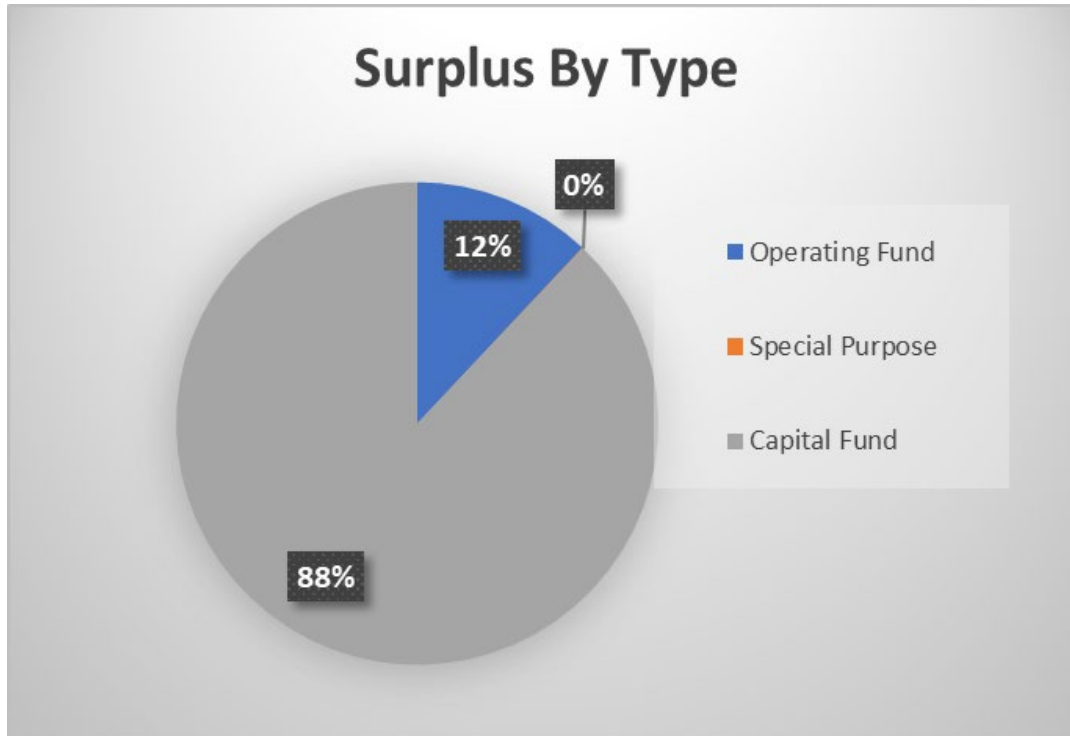
The overall age of the Tangible Capital Assets is decreasing as the district has made good progress on executing our capital projects in the current year. The district will continue this investment going forward, although not at the same rate as our surplus balances are declining.



Financial Statement Discussion & Analysis



ACCUMULATED SURPLUS (DEFICIT)



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

As you can see to the left the Operating Fund Surplus only makes up 12% of the Total Accumulated Surplus, and of that some of those funds are restricted. The Special Purpose Fund Surplus (<1%) also have

conditions tied to their use so they are restricted as well. The Capital Fund Surplus (88%) have specific uses under the Capital Projects and Local Capital Projects which also have limitations on them.

The district spent \$2.685 million in local capital which represents a 29% usage of this fund in one year. Although this is good, it is not sustainable unless they can generate sizable surplus balances to continue these funding levels which is unlikely.

Financial Statement Discussion & Analysis



ACCUMULATED SURPLUS (DEFICIT)

This year the district reported a Net Operating Surplus of \$1.568 million dollars. This topped up the prior year's surplus of \$2.374 million dollars to \$3.942 million dollars in the Operating Funds Surplus. Then we deducted the committed \$0.9 million dollar transfer of Surplus to Local Capital to end the year at \$3.042 million in Operating Funds Surplus.

	2025	2024
Operating Fund		
Internally restricted:		
School Budget Balances	37,590	38,289
Indigenous Education Council (IEC)	102,433	-
Indigenous Commitments	817,518	630,763
Unrestricted	2,085,212	1,705,758
Operating Funds	<u>3,042,753</u>	<u>2,374,810</u>
Special Purpose Funds	<u>15,000</u>	<u>15,000</u>
Capital Fund		
Invested in Tangible Capital Assets	15,611,600	12,159,448
Local Capital	6,634,841	9,319,968
	<u>22,246,441</u>	<u>21,479,416</u>
Total Accumulated Surplus	<u><u>25,304,194</u></u>	<u><u>23,869,226</u></u>

Of the \$3.042 million dollars in Operating Funds Surplus \$0.957 million dollars of these funds are earmarked for specific programs and can only be spent on those items. The remaining \$2.085 million dollars are classified as Unrestricted Contingent Surplus and falls with Board Policy and Ministry recommendations for contingency reserves.

Only two portions of reported Accumulated Surplus truly represent surplus funds available to spend. Those are the Operating Surplus of \$3.042 million dollars and the Local Capital Surplus of \$6.634 million providing a total available surplus of \$9.676 million which can be utilized for spending. The \$15.611 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 districts Accumulated Surplus.

Financial Statement Discussion & Analysis



ACCUMULATED SURPLUS (DEFICIT)

Within the Accumulated Surplus - Capital Fund are funds that are restricted for various Local Capital projects. The below list is projects that align with the strategic goals of the district. The funds are earmarked to allow the district to successfully execute longer-term capital goals with minimal yearly funding changes. Identifying these multi-year projects within Local Capital increases transparency of where the district is allocating resources.

	2025	2024
Local Capital Project Breakdown		
Daycare Project	-	800,000
Dorm Project Upstairs	-	1,800,000
White Fleet Replacements	-	80,000
Mini Bus for Sport/Extra Curricular	-	160,000
Building Envelope	1,000,000	1,000,000
Facilities Reserve	1,000,000	1,000,000
PA Security Projects	89,182	500,000
Physical Security Projects	92,447	100,000
Cybersecurity Project	93,675	100,000
Camera Security Project	35,943	100,000
Network/Electrical Wiring Project	1,000,000	1,000,000
Maint/Transportation Yard Upgrades	3,323,594	2,679,968
Local Capital Total	6,634,841	9,319,968

Overall, the district is maintaining an adequate surplus balance and is in a good position. We are not in a deficit position which means we are not required to use debt to fund any projects or programs. In addition, we reported a small operating surplus and were able to transfer \$900,000 to Local Capital in the year which helps to replenish our capital funds. The district has been purposely moving Operating Surplus funds to Local Capital to address the future long-term capital needs of the district.

Financial Statement Discussion & Analysis



FUTURE RISKS

Labour shortages and higher staff turnover probably represent one of the biggest near-term challenges that the district faces with regards to future risks. The district has found it challenging to hire and retain teachers, substitutes, education assistants, and all types of support services including bus drivers and custodial staff. The longer-term risk is that the district may struggle with succession planning with the higher turnover rates. This problem is also a national issue within Canada, but the impact of a shortage of teachers, professionals and support staff is being felt across the district. Work force projections indicate ongoing challenges, but the district is taking steps to try to address the shortage.

Increases to our employee benefits costs has been trending upwards, we are noticing increases in CPP, EI and WCB rates as well as extended health and dental insurance. As these costs continue to escalate, we might need to look at ways to mitigate their impact.

Another risk area that has been on the rise in BC more recently are the potential for cyberattacks on district network. On an ongoing basis it is important to be aware of the continued threat to our information and systems and reinforces why we need to maintain ongoing investment in protecting our systems from these evolving threats.



The potential of falling interest rates will impact our ability to generate investment income for our district especially since we have reduced our Local Capital Surplus balance over the last couple of years. We utilize these returns to augment our district surpluses to facilitate our mandate of improving student learning.

Financial Statement Discussion & Analysis



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/>



TO: Board of Education

FROM: Cheryl Lenardon, Superintendent

DATE: September 22, 2025

RE: Item: 4.2.1 - Joint Board and Superintendent Work Plan 2025-2026

ISSUE

The Board of Education, in consultation with the Superintendent, has developed a strategic work plan to guide its governance activities during the 2025-2026 school year. This plan reflects both the ongoing governance and compliance obligations of the district and the unique priorities and events expected in the upcoming school year.

A Board Work Plan is like a roadmap that helps a board know what to focus on during the year. Its main purpose is to make sure the board is working on the most important things that support the organization's mission and goals. The plan lists by month key dates, Board tasked to be completed, items to monitor to meet their fiduciary responsibility, and governance events that are strategic or generative in nature. A Board Work Plan keeps everyone on track, shows what the board has achieved, and helps to make sure the Superintendent is aligned with Board priorities.

The 2025-2026 work plan will form the basis for future work plan iterations.

RECOMMENDATION

THAT the Board of Education approve the Joint Board and Superintendent Work Plan 2025-2026 as presented.

School District No.27 (Cariboo-Chilcotin)

Joint Board and Superintendent Work Plan 2025-2026

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

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

Core Operating Values: The following four core operating values characterize the Pillars of Support for our Mission and Vision:

Respect – Responsibility – Kindness and Caring – Acceptance

These statements will act as a guide for the School District's decisions around its learning priorities, its practices, its Policies, its processes and its budget allocations. The Mission, Vision and Values focus on providing a wholistic and supportive learning experience to children.

District Themes: Walking Together for the Success of *All* Learners, Be a Good Ancestor

Our Pillars: Generosity. Mastery. Independence. Belonging.

Strategic Priorities from the Strategic Plan (Key Focus Areas):

Collective Responsibility
Instructional Capacity
Safe, Caring, and Inclusive Learning Communities
Indigenous Learning & Culture
Place-Based Learning

District Calendar: www.sd27.bc.ca/calendar

FESL Review Cycle: [Provided with working session materials. Will be added to website and linked as part of FESL documentation]

District Climate and Culture Review Plan: <https://www.sd27.bc.ca/documents/d068196c-2f8f-409d-9642-74f247d55e95/District-Review-Response-Plan-August-2025.pdf>

September 2025

KEY DATES	
September 1	Labour Day – Statutory Holiday
September 2	District Day - Non-Instructional Day
September 2	Agenda Setting Committee of the Whole & Board
September 3	First Day of School
September 8	Committee of the Whole
September 22	Regular & In-Camera Board Meeting
September 22-26	Truth and Reconciliation Week
September 29	Agenda Setting Committee of the Whole & Board
September 29	Pro-D Day
September 30	National Day for Truth and Reconciliation – Statutory Holiday/Orange Shirt Day

BOARD TASKS TO BE COMPLETED	
1	Approval of Board / Superintendent Joint Work Plan
2	Review FESL Snapshot Report and Updated District Plan for Learner Success for submission
3	Financial Auditor's Report, Financial Statements, and Financial Statement Disclosure & Analysis Report (FSD&A)
4	Public Sector Executive Compensation Disclosure Report
5	Capital Plan Approval (Minor Projects)

MONITORING SCHEDULE (Fiduciary in Nature)	
1	Educational – Program Start-up Report
2	Financial – Preliminary District Enrolment and Staffing Variance Report
3	Strategic – Ministry of Education and Child Care Summer Update (BCSSA Session)
4	Capital – Annual Facility Grant Report (Summer Projects)
5	Human Resources – School Start-up Staffing Report

GOVERNANCE FOCUS (Strategic and Generative in Nature)	
1	District Day
2	School Events
3	Truth and Reconciliation Week – participate in activities
4	Orange Shirt Day – participate in activities

October 2025

KEY DATES	
October 5	World Teacher Day
October 6	Committee of the Whole
October 7	DPAC Meeting
October 13	Thanksgiving – Statutory Holiday
October 17-18 (19 Optional Tour)	Branch Meeting – Terrace
October 24	BCSTA Provincial Council Meeting (online)
October 24	Pro-D
October 27	Regular & In-Camera Board Meeting

BOARD TASKS TO BE COMPLETED	
1	Long Range Facilities Plan – Renewal Process

MONITORING SCHEDULE (Fiduciary in Nature)	
1	Educational – First Nation Local Education Agreements, 1701 data, Class size and compliance
2	Educational – Orange Shirt Day - report on activities
3	Educational – FESL data (attendance), Place-based Learning update
4	Operational – Transportation Services School Start-up Report
5	Financial – Q1 Finance Report (Enrolment, Grants, and Staffing Changes)

GOVERNANCE FOCUS (Strategic and Generative in Nature)	
1	School Events and District Parent Advisory Council Meeting
2	BCSTA Provincial Council Meeting
3	Recognize World Teacher Day

November 2025

2023 KEY DATES	
November 3	Agenda Setting Committee of the Whole & Board
November 6-7	BCPSEA Learning Symposium – Reps Attend
November 11	Remembrance Day / Schools Closed
November 10	Committee of the Whole
November 24	Regular & In-Camera Board Meeting
November 24	Pro-D
November 26	Board Working Session (Westin Bayshore)
November 26	Board Dinner (TBA)
November 27-29	BCSTA Trustee Academy (Westin Bayshore) **

BOARD TASKS TO BE COMPLETED	
1	Board Governance Review (Working Session)
2	Approve School Plans

MONITORING SCHEDULE (Fiduciary in Nature)	
1	Educational – FESL data (attendance, preliminary FSA results), school example of key focus area work and success
2	Leadership – Maintenance of Administrative Procedures
3	Child Care – Annual Operating Report

GOVERNANCE FOCUS (Strategic and Generative in Nature)	
1	School Events
2	Policy Review Plan
3	BCSTA – Trustee Academy (Pre-Conference and Various Sessions)
4	BCPSEA – Symposium (Various Sessions)
5	Attend Remembrance Day Ceremonies (Schools and Community)

December 2025

2023 KEY DATES	
December 1	Agenda Setting Committee of the Whole & Board
December 8	Committee of the Whole
December 15	Regular & In-Camera Board Meeting
December 22- January 2	Winter Break

BOARD TASKS TO BE COMPLETED	
1	Organizational Meeting – Election of Officers, Review Trustee Committees
2	Winter Holiday Events

MONITORING SCHEDULE (Fiduciary in Nature)	
1	Educational – FESL data (Grad rates), school example of key focus area work and success
2	Financial – Statement of Financial Information (SOFI)

GOVERNANCE FOCUS (Strategic and Generative in Nature)	
1	School Events
2	BCSTA – Prepare submission of motions to Provincial Council Meeting (January deadline)
3	Approve Trustee Committee and Appointments

January 2026

KEY DATES

January 5	Classes Resume
January 5	Agenda Setting Committee of the Whole & Board
January 12	Committee of the Whole
January 26	Regular & In-Camera Board Meeting
January 29	BCPSEA AGM

BOARD TASKS TO BE COMPLETED

1	Board Authorized Course Approval

MONITORING SCHEDULE (Fiduciary in Nature)

1	Education –Ministry of Education and Child Care <i>How are We Doing Reports</i>
2	Educational – FESL data (attendance, Elementary term 1 report cards for literacy and numeracy), school example of key focus area work and success)
3	Operations – Major Capital Project Status Update
4	Financial – Q2 Finance Report (Enrolment, Grants, and Budget Variances)
5	Financial – Amended Operating Budget Report
6	Education - Terms of Reference for District Anti-Racism Committee

GOVERNANCE FOCUS (Strategic and Generative in Nature)

1	School Events
2	Strategic Plan – Review Progress on Key Priority Goal and Objectives
3	2026/27 Operating Budget Engagement Process
4	BCPSEA – Annual General Meeting
5	BCSTA – Prepare submission of motion to BCSTA Annual General Meeting (February deadline)
6	Engagement – Long Range Facilities Plan

February 2026

KEY DATES	
February 2	Agenda Setting Committee of the Whole & Board
February 9	Committee of the Whole
February 13	Pro-D Day
February 16	Family Day – Statutory Holiday
February 18	Working Session – Part 1
February 19	Working Session – Part 2
February 20	BCSTA Provincial Council Meeting (online)
February 23	Regular and In-Camera Board Meeting

BOARD TASKS TO BE COMPLETED	
1	Approval of Amended 2025/26 Operating Budget Bylaw
2	Working sessions (Budget)

MONITORING SCHEDULE (Fiduciary in Nature)	
1	Educational – FESL data (attendance, Secondary semester 1 report cards for English and Math), school example of key focus area work and success)
2	Transportation – System Efficiency and Issues Report
3	Financial – 2026/27 Operating Budget “status quo” budget
4	Financial – School Community Budget Priority input process (coordinate around working session or not?)

GOVERNANCE FOCUS (Strategic and Generative in Nature)	
1	School Events
2	Engagement – DPAC and PAC Chairs on Preliminary Budget and Capital Plan
3	BCSTA Provincial Council Meeting
4	Engagement – Two-Year School Calendar
5	Engagement – Long Range Facilities Plan

March 2026

KEY DATES	
March 2	Agenda Setting Board Meeting & Board
March 9	Regular & In-Camera Board Meeting
March 16-27	Spring Break

BOARD TASKS TO BE COMPLETED	
1	Capital Plan Submission (Review and Establish Priorities)
2	Approval 2026/27 Annual Facility Grant Program
3	Approve 2026/27 School Fees
4	Approve Two-Year School Calendar
5	Capital – Long Range Facilities Plan - Final Plan Approval
6	Superintendent Performance Evaluation – Finalization of Process

MONITORING SCHEDULE (Fiduciary in Nature)	
1	Financial – Ministry of Education Funding Announcement

GOVERNANCE FOCUS (Strategic and Generative in Nature)	
1	School Liaison – School Events
2	Preliminary Operating Budget Engagement

April 2026

KEY DATES	
March 30	First Day Back
April 3 and 6	Good Friday – Easter Monday Statutory Holiday
April 7	Agenda Setting Committee of the Whole & Board
April 8	Board Working Session (Westin Bayshore)
April 9-11	BCSTA Pre-Conference & AGM (Westin Bayshore)
April 13	Committee of the Whole
April 24	Pro-D Day
April 27	Regular & In-Camera Board Meeting
April 28	Day of Mourning in BC (Observe at Regular Board Meeting)

BOARD TASKS TO BE COMPLETED	
1	Finalize School Calendar
2	Approve Capital Plan Bylaw
3	Board Working Session
4	Board / Superintendent Strategic Plan Review

MONITORING SCHEDULE (Fiduciary in Nature)	
1	Educational – FESL data (attendance, elem term 2 report cards for literacy and numeracy), school example of key focus area work and success
2	Educational - Program of Choice Report
3	Financial – Q3 Finance Report (Enrolment, Grants, and Fiscal Year-End Projection)
4	Human Resources – Staffing Plan and Process
5	Capital – Local Capital Project and Budget Report

GOVERNANCE FOCUS (Strategic and Generative in Nature)	
1	School Events
2	Education – Kindergarten Registration Enrolment, School of Choice Reports
3	Observe the “Day of Mourning”
4	BCSTA – Annual General Meeting
5	BCSTA Provincial Council Meeting

May 2026

KEY DATES	
May 4	Agenda Setting Committee of the Whole & Board
May 5	MMIWG Red Dress Day
May 11	Committee of the Whole
May 18	Victoria Day – Statutory Holiday
May 25	Regular & In-Camera Board Meeting
TBD	Indigenous Role Model Celebration

BOARD TASKS TO BE COMPLETED	
1	Preliminary 2025/26 Operation Budget Bylaw Approval
2	Joint Board and Superintendent 2026/27 Work Plan – Preliminary Planning
3	Exempt Compensation Guidelines
4	Superintendent Performance Evaluation – Finalize Report

MONITORING SCHEDULE (Fiduciary in Nature)	
1	Educational – FESL data (attendance), school example of key focus area work and success
2	Educational – Indigenous Education Year in Review Report
3	Human Resources – Staffing Plan and Process
4	Operational – Major Capital Project Status

GOVERNANCE FOCUS (Strategic and Generative in Nature)	
1	School Events, Indigenous Role Model Celebration
2	Strategic Plan – Board Approve Revisions to 2026-2027 Strategic Plan (Election Transition)
3	Observe MMIWG Red Dress Day

June 2026

KEY DATES	
June 1	Agenda Setting Committee of the Whole & Board
June 8	Committee of the Whole
June 18	Retirement Dinner
June 21	National Indigenous Peoples Day
June 22	Regular & In-Camera Board Meeting
June 25	Last Day of School
June 26	School Administration Day

BOARD TASKS TO BE COMPLETED	
1	2026/27 Capital Projects Approval (Major and Building Envelope)
2	2026/27 Board Meeting Schedule
3	Governance Framework – Review and Adjust for 2026/27 School Year

MONITORING SCHEDULE (Fiduciary in Nature)	
1	Education – School Plan Results review
2	Financial – Q4 Pre-Audit Financial Projection
3	Operations – Closed Capiton Television (CCTV) Annual Report (Policy 610 - AP 610-2 Video Surveillance)

GOVERNANCE FOCUS (Strategic and Generative in Nature)	
1	School Liaison – Grads and other school events
2	School Year-End Assemblies
3	Acknowledge National Indigenous People's Day – Traditional Welcome, attend events in district
4	Preliminary plans for election (plan candidate information session)

July and August 2026

KEY DATES

July 5-8	Canadian School Boards' Association Congress (Whistler)
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BOARD TASKS TO BE COMPLETED

1	School Start-up
2	*Need to Schedule a Working session for August
3	2026-2027 Workplan

MONITORING SCHEDULE (Fiduciary in Nature)

1	
2	

GOVERNANCE FOCUS (Strategic and Generative in Nature)

1	BCSTA – Prepare submission of motions to Provincial Council Meeting (September deadline)
2	Review 2025-2026 FESL Data and District Plan for Learner Success progress/updates, discuss process for preparing for new 3 year plan
3	

TO: Board of Education

FROM: Cheryl Lenardon, Superintendent

DATE: September 22, 2025

RE: Item: 4.2.2 - FESL Interim Progress Report and Updated District Plan for Learner Success

ISSUE

The Interim Progress Report is an annual opportunity for district teams to reflect on the progress made toward achieving the district strategic plan priorities in the previous school year. After a review of data and evidence, district teams adjust strategies based on evidence-informed decisions to address areas for growth and improve student learning outcomes.

This is a new process and format as part of a three-year submission cycle introduced in 2025 for the Enhancing Student Learning Report. Within this three-year cycle, each district will submit the Enhancing Student Learning Report for review by an external review team and two Interim Progress Reports for review by an internal ministry review team. The Interim Progress Report on the District Plan for Learner Success for the 2024-2025 school year has been prepared using the new template provided by the ministry.

The Board has previously confirmed the key focus areas for the coming year, reviewed the provincial template prepopulated with school-district data and provincial comparator data, and reviewed the map of the key strategies of the plan.

Additional local data sets have been added to the template in this draft and analysis has been provided. Continued gaps and recent gains are addressed in the report as well as contextual challenges and next steps.

There is a significant way to go to achieve high success for Cariboo-Chilcotin students overall and equity for the priority groups of learners we are paying particular attention to. There are also promising indicators that we are moving in the right direction.

There is much to be proud of and good reason for optimism. The next year of the District Plan for Learner Success relies on commitment to work together as a school district community and focus all attention on improving learning and positive student outcomes. The updated summary of the plan is the map for this work.

The final Interim Progress Report will be submitted to the Ministry of Education and made available on our school district website by October 1, 2025.

RECOMMENDATION

THAT the Board of Education receive and submit the Enhancing Student Learning Report.

“Learning, Growing, and Belonging Together”

Cariboo-Chilcotin
SD027



Enhancing Student Learning Report

September 2025

Part 1: Review Data and Evidence

Pre-Populated Provincial Template

In Review of Year 2 of District Plan for Learner Success, 2024-2027

Reviewed by the Board on September 22, 2025



Contents

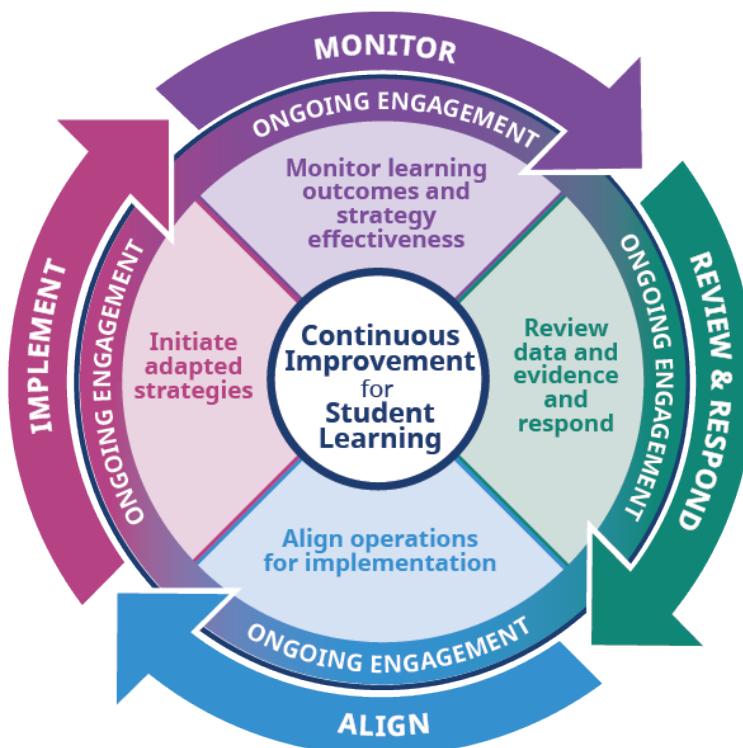
Intellectual Development	5
Educational Outcome 1: Literacy.....	5
Educational Outcome 2: Numeracy.....	12
Human and Social Development.....	22
Educational Outcome 3: Feel Welcome, Safe, and Connected.....	22
Career Development	31
Educational Outcome 4: Graduation.....	31
Educational Outcome 5: Life and Career Core Competencies.....	36

Enhancing Student Learning Report:

Ministry Note

Each school district in British Columbia submits the Enhancing Student Learning Report annually, as required by the Enhancing Student Learning Reporting Order. The Report provides a progress update on the district's work to continuously improve learning outcomes, with a particular focus on equity of outcomes. It also summarizes the results of the district's ongoing review of student learning data and evidence. To expedite and standardize reporting, parts of this report are structured using a ministry-provided template.

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



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

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

Review and Respond Cycle:



For the purpose of this document, please note:

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

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

The plan created by superintendents to operationalize the board’s Strategic Plan within the district is referred to as an “implementation plan”. The name of this plan may vary between districts, with other names such as an operational plan or action plan.

Review Data and Evidence

Part 1



Review Data and Evidence Provides:

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

A note on provincial data provided in this template:

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

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

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

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

Intellectual Development

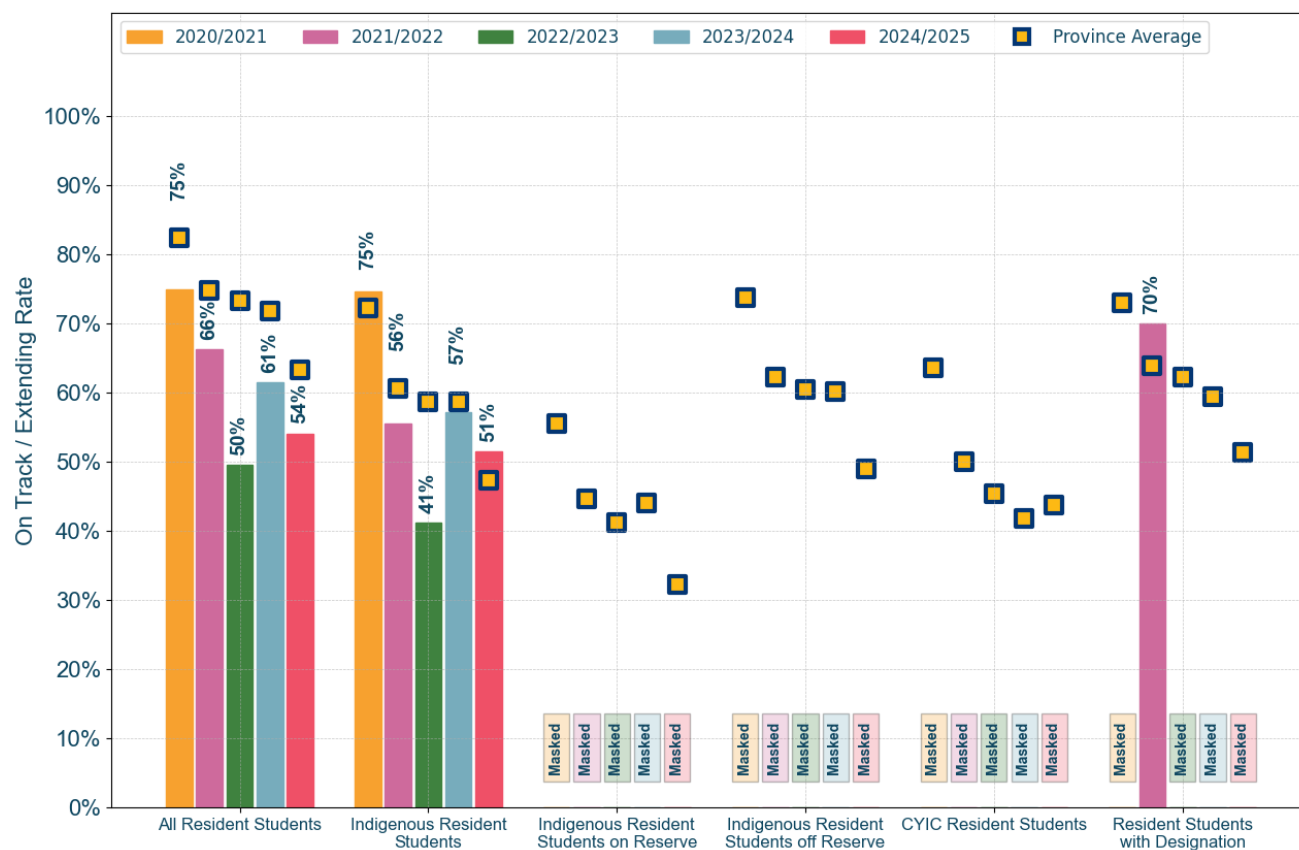
Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

SD027 - Grade 4 FSA Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	336 87%	363 92%	354 96%	347 92%	324 94%
Indigenous Resident Students	108 81%	132 89%	110 93%	119 94%	108 95%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	13 85%	14 93%
Indigenous Resident Students off Reserve	Masked	Masked	Masked	106 95%	94 96%
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	18 78%	28 71%	19 68%	21 76%	16 75%

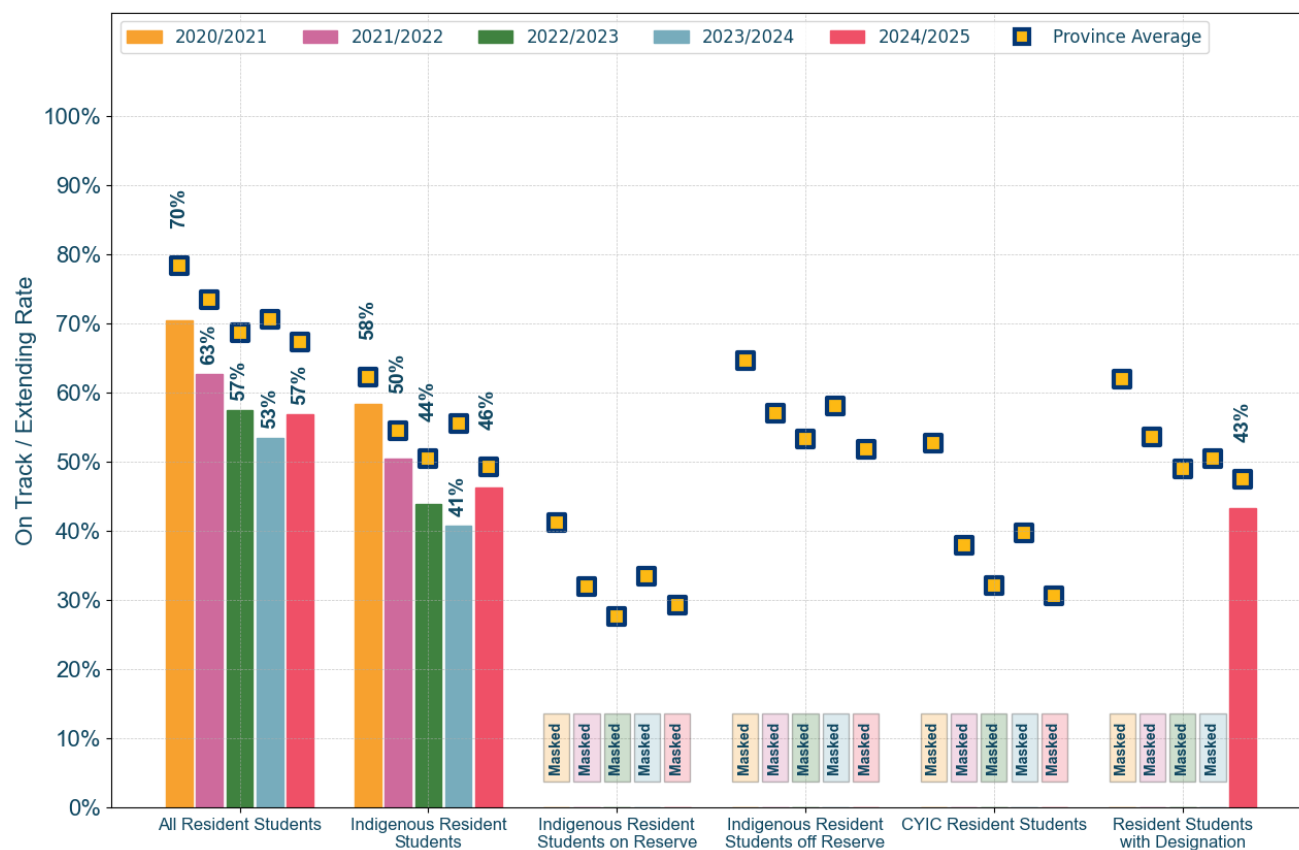
SD027 - Grade 4 FSA Literacy - On Track / Extending Rate



SD027 - Grade 7 FSA Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	380 80%	400 96%	350 93%	352 95%	380 94%
Indigenous Resident Students	125 71%	118 96%	118 91%	113 96%	133 92%
Indigenous Resident Students on Reserve	23 43%	25 100%	17 76%	13 92%	21 90%
Indigenous Resident Students off Reserve	102 77%	93 95%	101 93%	100 96%	112 93%
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	42 67%	37 81%	33 79%	39 87%	46 80%

SD027 - Grade 7 FSA Literacy - On Track / Extending Rate

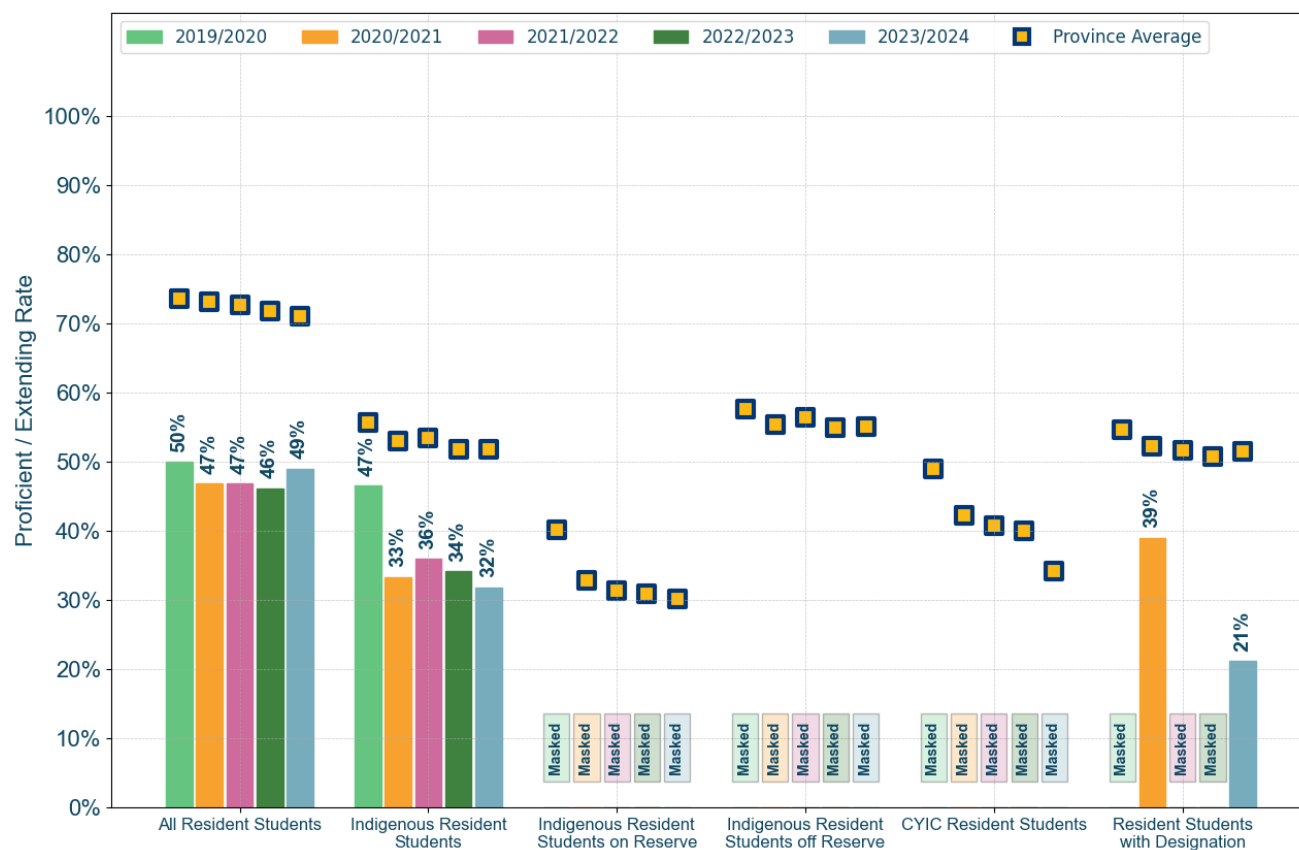


Measure 1.2: Grade 10 Literacy Expectations

SD027 - Grade 10 Graduation Assessment Literacy - Expected Count | Participation Rate

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	396 39%	349 77%	374 72%	421 81%	398 85%
Indigenous Resident Students	142 30%	125 59%	148 61%	138 70%	141 76%
Indigenous Resident Students on Reserve	45 24%	42 38%	45 44%	42 60%	49 67%
Indigenous Resident Students off Reserve	97 33%	83 70%	103 68%	96 75%	92 80%
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	62 39%	43 65%	30 70%	42 67%	57 79%

SD027 - Grade 10 Graduation Assessment Literacy - Proficient / Extending Rate



***Please see Appendix 1.1 for local Literacy data sets.**

Analysis:

Outcome 1 - Literacy



Grade 4, 7, and 10 Literacy Expectations

Key Context:

It is important to note that Indigenous students living on reserve and children and youth in care (CYIC) are typically masked due to small cohort sizes. While these students may not be shown in all data sets included in this report, they are tracked using a local data system and staff at the district and school level also meet regularly to review the success of the students in these groups we are paying particular attention to.

Overall the district continues to have positive completion rates for all provincial assessments. The Grade 4 and 7 Foundation Skills Assessment (FSA) participation rate has remained above 90% for the past 4 years. The Grade 10 Literacy Assessment participation remains below our goal of 90% or greater but we have observed increases each year over the last 5 years. Ensuring we have a high participation rate for all these assessments is critical to ensuring results are representative of the student population.

It is important to note, even with high participation rates, the cohorts in our district are relatively small from a statistical perspective. Significant variations in the percentage of students proficient/extending, for example, can be attributed to a change in results of small number of students. It is critical for the district to focus on trends and emerging trends, rather than single year variances. It is also important for us to compare performance of the district cohort with the provincial cohort to understand assessment variance year to year and changes in performance.

Trends:

Due to small cohort sizes, we see significant variance between years when looking at 5 year and 3 year trends for FSA and the Grade 10 Literacy Assessment. For Grade 4 FSA Literacy, the 5 year average for all students in the district is 61.2% with the 3 year average being 55%. Performance for the most recent year, 54%, is below the 5 year average but in line with the 3 year average. Similar results are observed with Grade 7 FSA Literacy with the 5 year average being 60%, 3 year average 55.6%, and the most current year 57%. When reviewing FSA data it is important to note the 2020/2021 assessment was completed in the Spring due to the interruption of the pandemic and the later time of year is likely to have impacted results. With this in mind, the 3 year trend and most recent year is the most accurate data set to consider.

We see greater stability when looking at the Grade 10 Literacy Assessment with 3% or less variance between years over the 5 year period. The 5 year average is 47.8%, 3 year average is 47.3%, and the most recent year result is 49%. The results of the Grade 10 Literacy Assessment remain concerning. Secondary schools are working to both prepare students academically and create high levels of engagement with the assessment.

The overall trends in literacy highlight the need to remain committed to supporting and developing literacy instruction across the grades. The district recognizes making change in student results is a

slow process but is possible with ongoing teacher development and collaboration. Focus on instructional capacity and assessment skills will continue.

Most of our priority populations are masked for public trend analysis due to small cohort sizes but we are able to discuss trends for all Indigenous students combined. For Grade 4 FSA Literacy, the 5 year average is 56%, 3 year average 49.6% , and most recent year 51%. For Grade 7 FSA Literacy the 5 year average is 47.8%, 3 year average 43.6%, and most recent year 46%. For All Indigenous students the 5 year average for Grade 10 Literacy Assessment is 36.4%, 3 year 34%, and most recent year 32%. The results in all literacy assessment areas are concerning and remain a focus for the district.

The small cohort size for Indigenous Resident On Reserve and Children and Youth In Care results in fluctuations in performance year to year, however the overall trend shows these students are achieving below the All Resident group. The one exception to this trend is Grade 4 FSA Literacy. Two years ago Indigenous Residents Living On Reserve scored higher than any other district group over the last 5 years and exceeded the provincial average for that group. Last year All Indigenous Students again exceeded the provincial average and were within 3% of district average for All Resident Students. We recognize this is a small sample size, but are still incredibly proud of these students and this success will be built upon as this cohort moves toward graduation.

Inequities persist across all measures of literacy in the district. Indigenous students continue to perform below the All Resident level but gains have been made toward closing this gap.

Comparisons:

District results for literacy, as measured on the FSA and Grade 10 Literacy Assessment, are below provincial average overall. Due to smaller cohort sizes in the district sample we see greater variability year to year than the provincial average but the district generally performs 5-10% below the province. When looking at the Grade 10 Literacy Assessment the gap jumps to approximately 20% per year.

FSA results started to decline after 2020/2021 and the gap between District and provincial average increased. Over the last three years the pattern of decline has shifted to a pattern of variability between years but each year is proximal to the 3 year average. There was no noticeable change in the Grade 10 Literacy Assessment and the district remains well below provincial average on this measure.

Interpretation:

Outcome 1 - Literacy

Grade 4, 7, and 10 Literacy Expectations



Looking at the results for local assessments and evaluation, including Early Primary Reading Assessment and District Assessment Reading Team (EPRA/DART) assessment, School Wide Write, and report cards, a different data picture emerges. In general, students in Cariboo-Chilcotin perform approximately 20-30% better on local assessments than on provincial assessments. There is some complexity to interpreting the variance. EPRA/DART and School Wide Write are primarily

formative assessment tools designed to help teachers collect student data to guide instruction. Each Spring the district collects the reading and writing scores from these assessments to serve as a district check point and for triangulation of results. The variance between provincial assessments and report cards is more interesting as both are based specifically on the BC curriculum.

The district is not trying to figure out which is accurate, but rather is using the discrepancy as a discussion point to explore how we can improve both. In addition to continuing to improve instructional practices, the district is also working to improve how provincial assessments are facilitated to ensure they are an accurate representation of student achievement in SD 27 and useful to teachers.

Inequities persist across all measures for literacy in the district. Indigenous students continue to perform below the All Resident level but gains have been made in closing this gap. The small cohort size for Indigenous Resident On Reserve and Children and Youth In Care causes fluctuations in performance year to year, however the overall trend shows these students are achieving below the All Resident group. The one exception to this trend is Grade 4 Literacy on the FSA for Indigenous students. Two years ago Indigenous Residents Living On Reserve scored higher than any other group over the last 5 years and exceeded the provincial average and last year the All Indigenous student group exceeded the provincial average for the same group and was within 3% of All Resident Student population.

A strength for the district in this area is the emerging process for completing the FSA. Over the last 2 years district has made a concerted effort to ensure students and families understand the purpose of FSA and that students are prepared for the assessment. While achieving high participation remains important, there is consideration to fair assessment practices and student readiness to demonstrate their abilities. It is encouraging to see no decline in participation rate with the more intentional approach to the assessment. As assessment practices continue to develop we hope to see ongoing improvement with student results. Similar work is now beginning with Grade 10 Literacy to support the assessment being approached as an opportunity to demonstrate actual ability rather than a compliance exercise.

The district seeks improvement on provincial assessments in literacy through teacher professional development, strategic and collaborative planning based on data, and targeted student support. Through ongoing work in these areas our goal is a trend of continuous improvement in this area.

The disruption of the pandemic and the resulting learning gaps and social effects will be with us for several more years as the cohorts of students move through their school careers. This has been particularly true of this region where entire communities were closed for extensive and repeated periods of time and attendance overall, which has been historically low, has not recovered. Only 67% of students attended more than 80% of last school year. That level of absence translates to two months of instruction lost for a third of the students. Attendance rates will need to rise to realize the benefits of improvements in instruction and see better literacy results. Attendance is a goal area of school plans.

In recent years Cariboo-Chilcotin, like many districts across the province, has struggled with staffing shortages and securing qualified teachers across all grades and subjects. Additionally, a high incidence of teacher transfers and moves between schools and assignments has impacted

grade and subject-specific professional development. With the high volume of staff turnover we are not seeing a significant improvement in results, but predict ongoing investments will allow the district to maintain and improve gradually.

Another factor impacting the district's ability to move forward with academic achievement, is the diversion of staff attention from the core work of improving teaching and learning to other issues and external factors. District staff are continuing to work on resolutions to these issues to be able to devote the necessary time and resources to instructional leadership.

The analysis of trend data confirms the need for ongoing intensive literacy interventions particularly at the early grades and for priority populations. While the results for all student groups are of concern, the persistent gaps in literacy achievement for priority populations is important to address.

District and school leaders are committed to ongoing analysis and use of disaggregated data to achieve equity for all priority populations. Results from provincial and district assessments are reviewed and discussed at the school, class, and student level. Using the district data solution, Cariboo Information Management System (CIMS), school staff are reviewing achievement data as part of their school continuous improvement plan. All reports inside CIMS include data filters allowing staff to focus on priority populations and to drill down to individual students. Additionally, under Local Education Agreements (LEA), Band education staff have direct access to individual student data for collaboration with district on supports, and aggregated band level data that can be shared with their leadership and communities. A review and discussion of literacy achievement for each student is part of all LEA meetings.

The results for all students, and in particular priority populations, are not yet where they need to be but with focused attention, high quality data, regular review and dialogue, and intentional intervention, they will continue to improve.

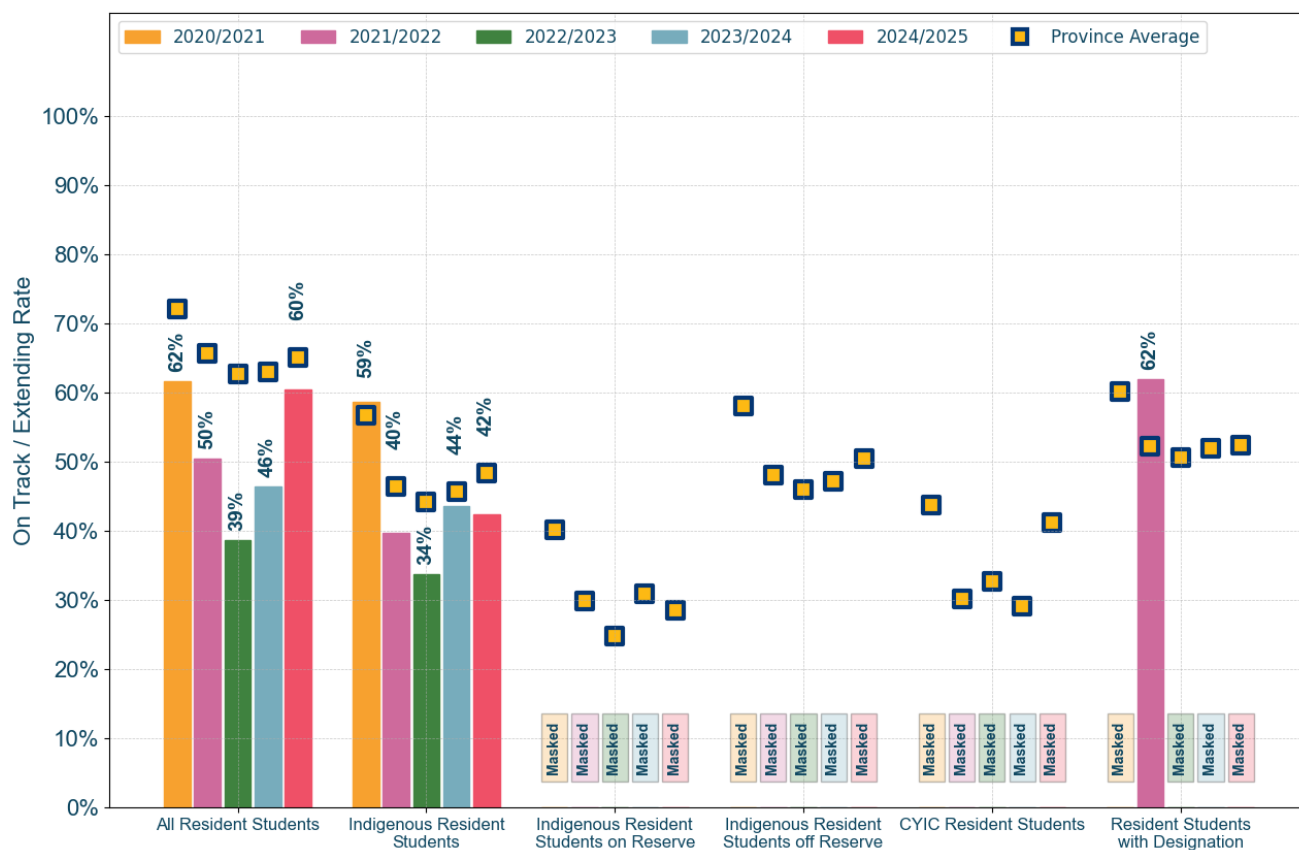
Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

SD027 - Grade 4 FSA Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	336 87%	363 93%	354 96%	347 93%	324 94%
Indigenous Resident Students	108 81%	132 92%	110 92%	119 92%	108 96%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	13 85%	14 100%
Indigenous Resident Students off Reserve	Masked	Masked	Masked	106 93%	94 96%
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	18 78%	28 75%	19 79%	21 67%	16 75%

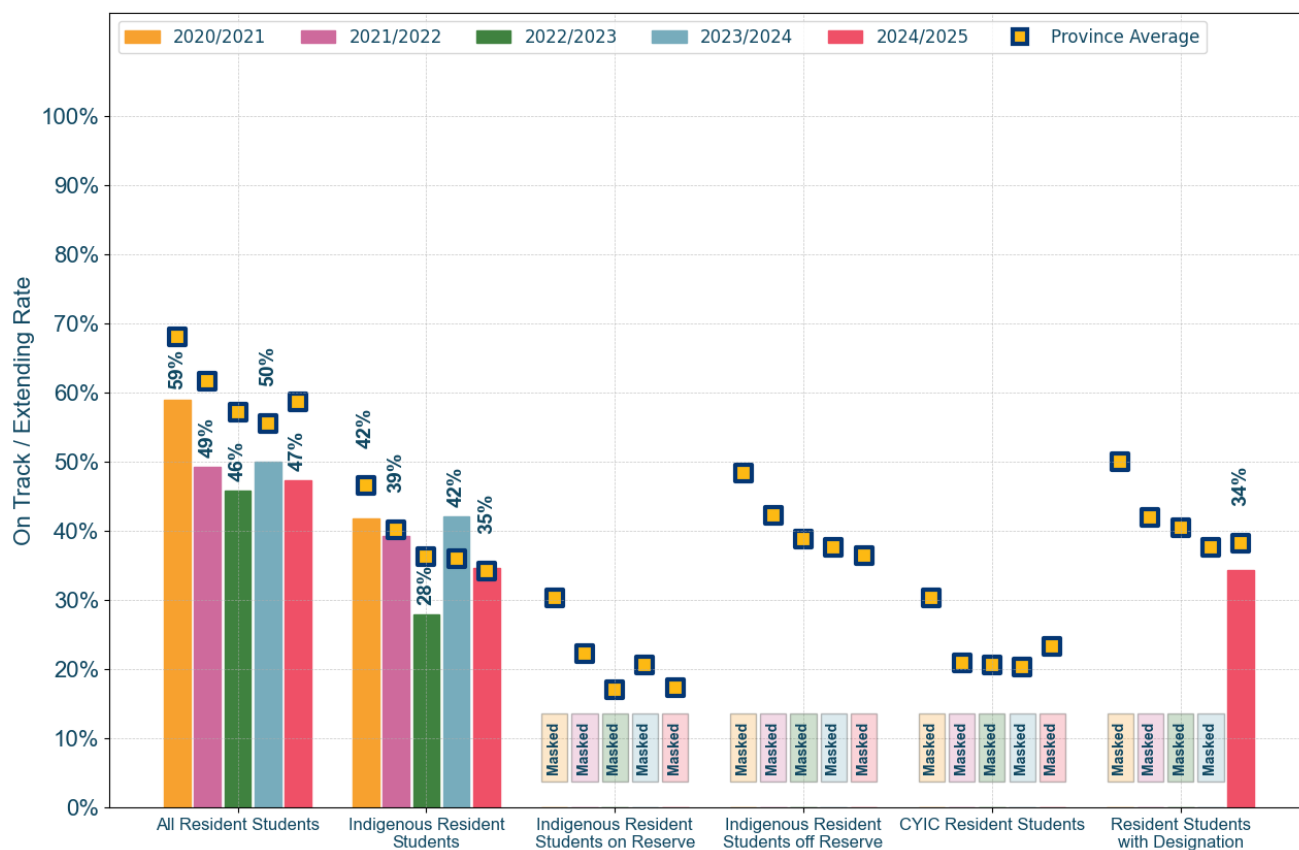
SD027 - Grade 4 FSA Numeracy - On Track / Extending Rate



SD027 - Grade 7 FSA Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	380 79%	400 96%	350 92%	352 95%	380 94%
Indigenous Resident Students	125 69%	118 95%	118 88%	113 95%	133 93%
Indigenous Resident Students on Reserve	23 43%	25 96%	17 65%	13 85%	21 90%
Indigenous Resident Students off Reserve	102 75%	93 95%	101 92%	100 96%	112 94%
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	42 62%	37 81%	33 79%	39 85%	46 76%

SD027 - Grade 7 FSA Numeracy - On Track / Extending Rate

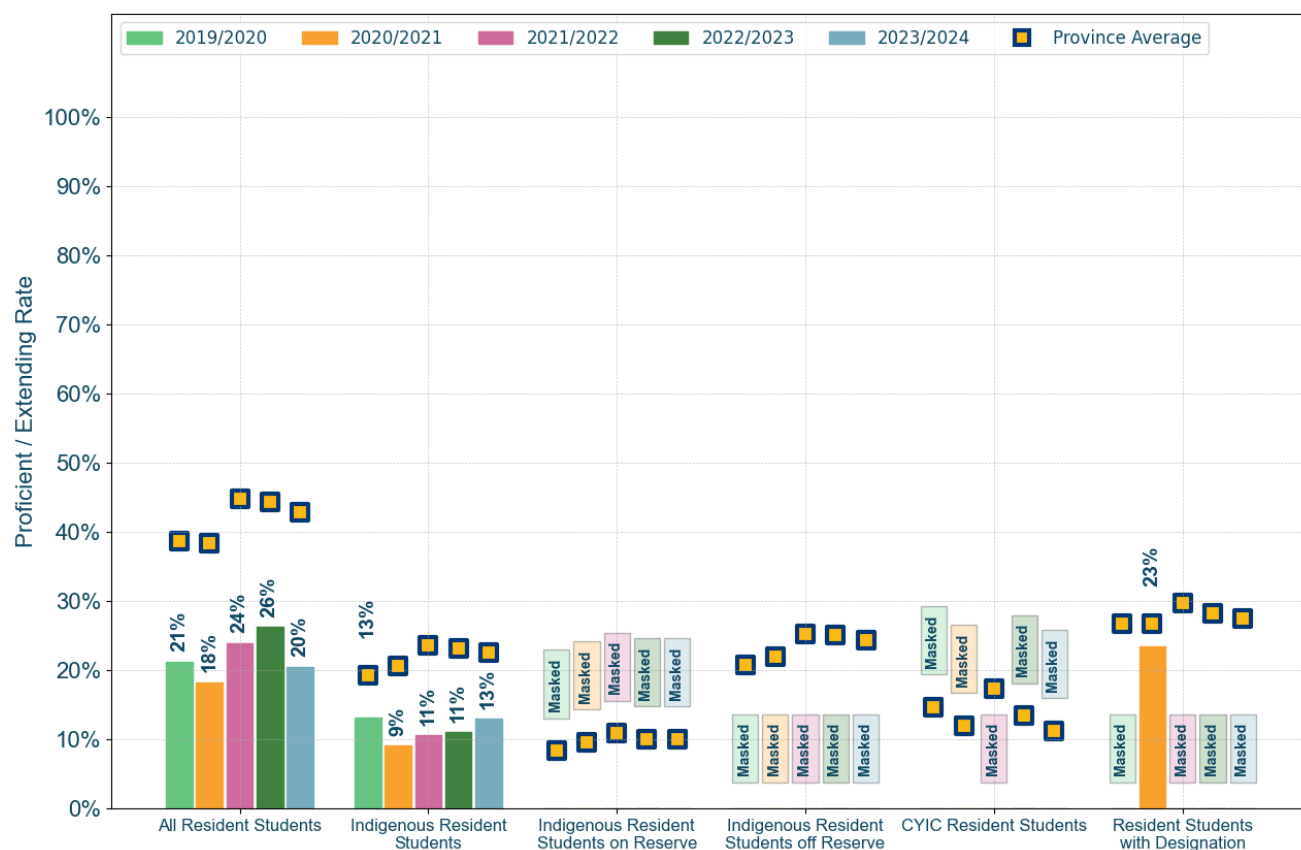


Measure 2.2: Grade 10 Numeracy Expectations

SD027 - Grade 10 Graduation Assessment Numeracy - Expected Count | Participation Rate

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	394 35%	351 77%	366 78%	433 82%	398 82%
Indigenous Resident Students	141 31%	128 62%	148 68%	145 70%	142 70%
Indigenous Resident Students on Reserve	Masked	44 41%	44 55%	43 60%	49 55%
Indigenous Resident Students off Reserve	Masked	84 73%	104 74%	102 74%	93 77%
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	62 21%	45 49%	30 70%	42 67%	57 75%

SD027 - Grade 10 Graduation Assessment Numeracy - Proficient / Extending Rate

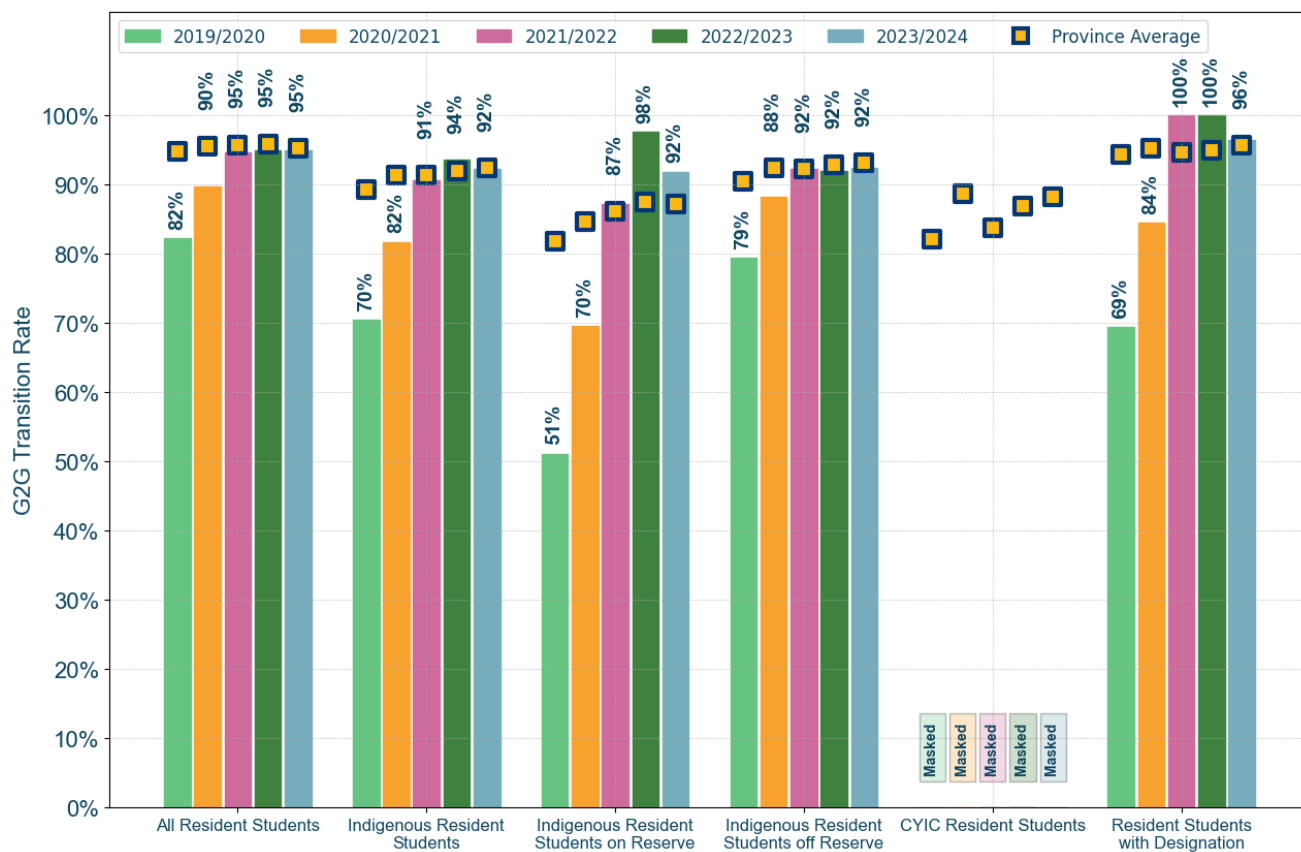


Measure 2.3: Grade-to-Grade Transitions

SD027 - Grade 10 to 11 Transition - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	394	361	374	431	401
Indigenous Resident Students	142	131	150	142	142
Indigenous Resident Students on Reserve	45	46	47	42	49
Indigenous Resident Students off Reserve	97	85	103	100	93
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	62	45	31	43	57

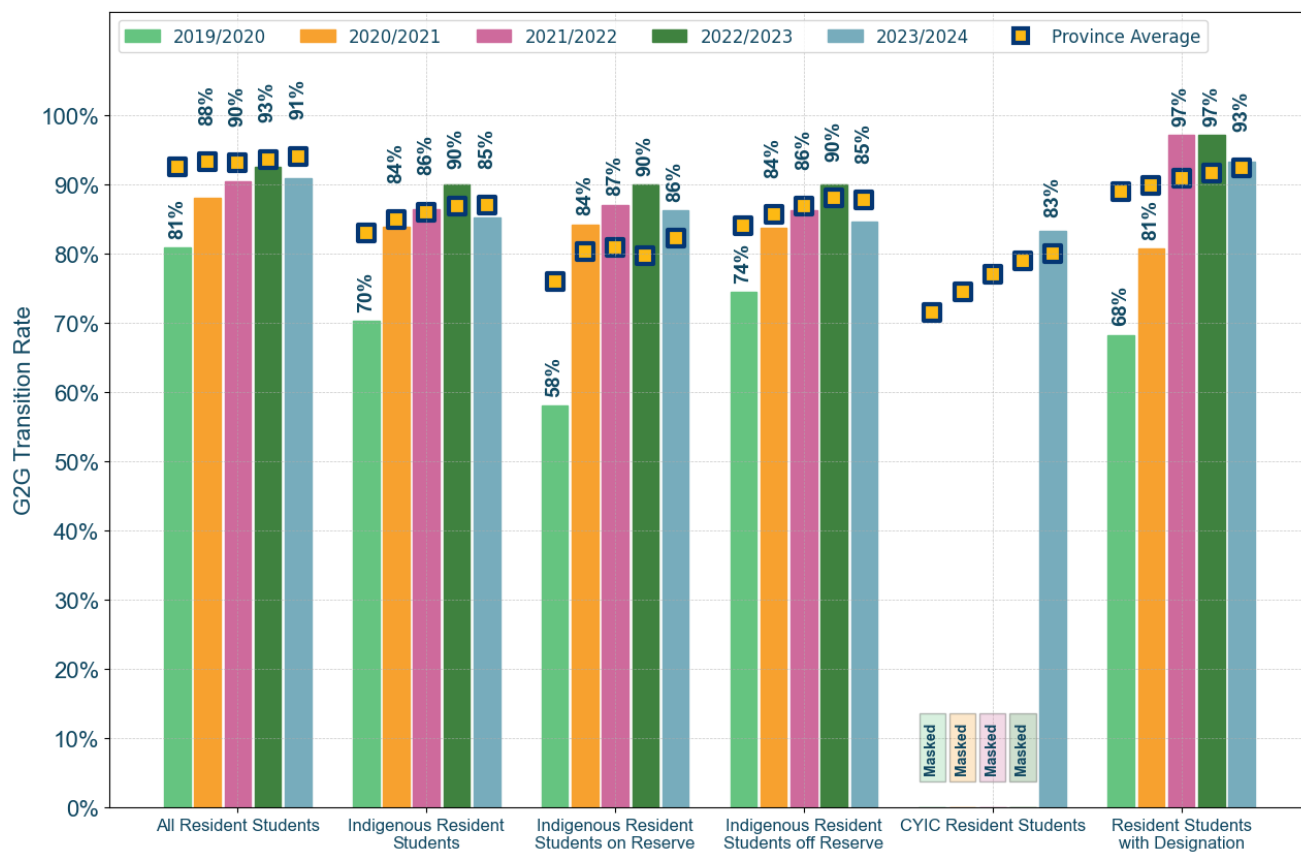
SD027 - Grade 10 to 11 Transition Rate



SD027 - Grade 11 to 12 Transition - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	355	362	347	378	426
Indigenous Resident Students	121	118	111	150	142
Indigenous Resident Students on Reserve	31	38	31	50	51
Indigenous Resident Students off Reserve	90	80	80	100	91
CYIC Resident Students	Masked	Masked	Masked	Masked	12
Resident Students with Designation	41	52	35	35	45

SD027 - Grade 11 to 12 Transition Rate



*Please see Appendix 1.2 for local numeracy data sets.

Analysis:

Outcome 2 - Numeracy



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

Key Context:

It is important to note at the start of the analysis that the small numbers for priority populations cause this data to be masked or creates highly variable changes in trends. Priority populations are tracked in the district data solution, CIMS, and individual student progress is monitored by staff at the school level.

Participation rate for FSA Numeracy is based on same data reviewed in the discussion of literacy. For Grades 4 and 7 FSA the participation rate has stayed above 90% for the last 4 years. The Grade 10 Numeracy Assessment participation remains below our minimum goal of 90% but we have observed increases each year over the last 5 years. For the last 2 years the district achieved 82% completion. Ensuring we have a high participation rate for assessments is critical to ensuring the results are representative of the student population.

Trends:

Due to small cohort sizes we see significant yearly variance when looking at 5 year and 3 year trends for FSA and the Grade 10 Numeracy Assessment. For Grade 4 FSA Numeracy the 5 year average for all students in the district is 51%, the 3 year average 48%, and most current performance 60%. Similar results are observed with Grade 7 FSA Numeracy with the 5 year average of 50%, 3 year average of 48%, and the most recent year at 47%.

The 5 year average for the Grade 10 Numeracy Assessment is 22%, 3 year average is 23%, and most recent year 20%. The results of the Grade 10 Numeracy Assessment remain highly concerning and are a focus of secondary schools to both prepare students and create high levels of engagement with the assessment.

The overall trends in numeracy highlight the need to remain committed to supporting and developing numeracy instruction across the grades. Making drastic change in a single year is not realistic but the district is committed to ongoing incremental improvement at each grade level based on ongoing high quality professional development for teachers. The district is focused on developing core numeracy skills at the elementary level as a foundation for the secondary program, and to secondary programs continuing to identify and respond to gaps each year with each cohort and individual students in numeracy across the curriculum. Numeracy is not a subject-specific competency. It is not only a Math department concern and responsibility. The district piloted a curriculum-based numeracy assessment at a few elementary schools this past year. There is strong alignment between the strategies and approaches of the numeracy learning rounds across the district and this assessment tool. We will fully implement the assessment at the same time as we expand the learning round opportunities for teachers.

Most of our priority populations are masked for public trend analysis due to small cohort sizes but we are able to discuss trends for the combined group of all Indigenous students. For Grade 4 FSA Numeracy the 5 year average is 44%, 3 year average 40%, and most recent year 42%. For Grade 7

FSA Numeracy the 5 year average is 37% with a 3 year average of 35% and most recent year being 35%. Looking at All Indigenous students the 5 year average for Numeracy 10 assessment is 11%, the 3 year average of 12% and most recent year of 13%. The results in all numeracy assessment areas are concerning and remain a focus for the district.

Results for priority populations continue to be widely variable based on low cohort sizes but overall performance in numeracy is generally lower for these groups.

Comparisons:

Numeracy continues to be a concern for the district as we are below the provincial average in all areas, but the gap is less pronounced than observed in literacy. While the difference in numeracy is less than the difference in literacy, the overall performance in numeracy is lower for both the district and the province. Our most recent Grade 10 Numeracy Assessment result was level with our year-to-year trend but significantly below provincial average.

A positive result noted in earlier analysis is that the priority population group of Indigenous Resident Students is performing close to or above provincial averages in the province on FSA Numeracy. The overall performance of the group is below the All Resident Student district average for Grade 4 and 7 FSA, but is the only assessment area where a district cohort consistently matches or exceeds its provincial comparator. While there is significant growth required in this area, and we need to close the gap inside the district, it is positive to see the success of this priority group in comparison to the province. This is an area to seek additional information about to explore if successes can be translated to literacy and other areas.

The district continues to have relative success with grade-to-grade transitions at the secondary level. Across all sub-populations of the data set we are seeing students transition to the next grade at rates of 90% or better. The trend data shows an increase over the last 3 years. Part of this increase is explained by the district ensuring a shared understanding of grade advancement process at the secondary level. In previous years, some students were not being advanced if the school did not see them as completing an arbitrary number of courses at their current grade level. We have clarified that students are to remain in their grade cohorts, even if they are in courses at lower grade levels. We have provided alternate ways for schools to indicate placement on the graduation list or not. The high transition rate for students is positive as it shows evidence of keeping a high percentage of students in the school system at the secondary level (i.e. few dropping out of school early).

Success in this area directly connects to the larger goal of the district under the collective responsibility framework and ensuring all students feel welcome and know adults care about them. As long as students remain in our system we can influence and support their success.

Interpretation:

Outcome 2 - Numeracy



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

We are in the process of implementing a district numeracy assessment. Our current local data comparators are limited to report card data. Similarly to literacy, there is significant variance between the results on the provincial assessments and local report card information. As discussed for literacy, the district is not trying to achieve a perfect match between results of these different measures but is interested in using the differences, and the meaning we make of it through professional conversations, to guide improving the quality of the assessments overall and the instructional practices they inform. The district will implement a district level assessment for numeracy this year as a formative assessment tool for all classroom teachers grades 1-9. The data will also provide a third point for triangulation to understand numeracy achievement by our students.

The newly adopted numeracy assessment has similarities in question structure to the written portion of the FSA Numeracy assessment so we are looking forward to comparisons of these data sets over time. Similar to comments on EPRA/DART, the numeracy assessment is designed and intended to be used as a formative tool, so comparison will be focused on using both data sets to guide practice rather than seeking tight alignment with summative evaluations such as report card performance levels.

An area of success in numeracy is the continued narrowing of achievement differences in the disaggregated data sets and the increasing equity across student populations it represents. The overall performance is still significantly lower than where it needs to be, but it is encouraging to see gaps between student populations closing over time. A success in both Grade 4 and 7 FSA Numeracy is the district Indigenous Resident priority group that continues to close the gap with the All Resident Students group in district and matches or exceeds its provincial comparator. An exception to equity gains was students with Disabilities or Diverse Abilities where a large difference remains requiring exploration.

As raised with respect to literacy, staffing shortages and teacher turnover has a significant impact on numeracy. With high numbers of new or early career teachers coming in and movement with the system, the impact of learning rounds and professional development work with Carol Fullerton will be a multi year process to show up in assessment results. Teachers taking part in the learning opportunities are reporting higher levels of comfort with numeracy instruction and assessment.

External factors and demands discussed in the literacy section are also impacting our collective ability to move forward with numeracy instruction and assessment. District staff are continuing to work on resolutions to other issues to protect staff focus at all levels on improvement in numeracy.

Commitment to achieving equity for all populations and each student requires transparency and full ownership of results, even when those are not where we want or need them be. We are keeping the data for these students front and center in all the work we are doing and supporting open curious professional conversations. Analysis occurs throughout the year using the district reporting solution CIMS for ongoing discussion of results at a school, class, and student level with attention

to each priority population. Numeracy achievement on local and provincial measures is a standing item at all LEA meetings with disaggregated data for all Indigenous students and on and off reserve groups.

Human and Social Development

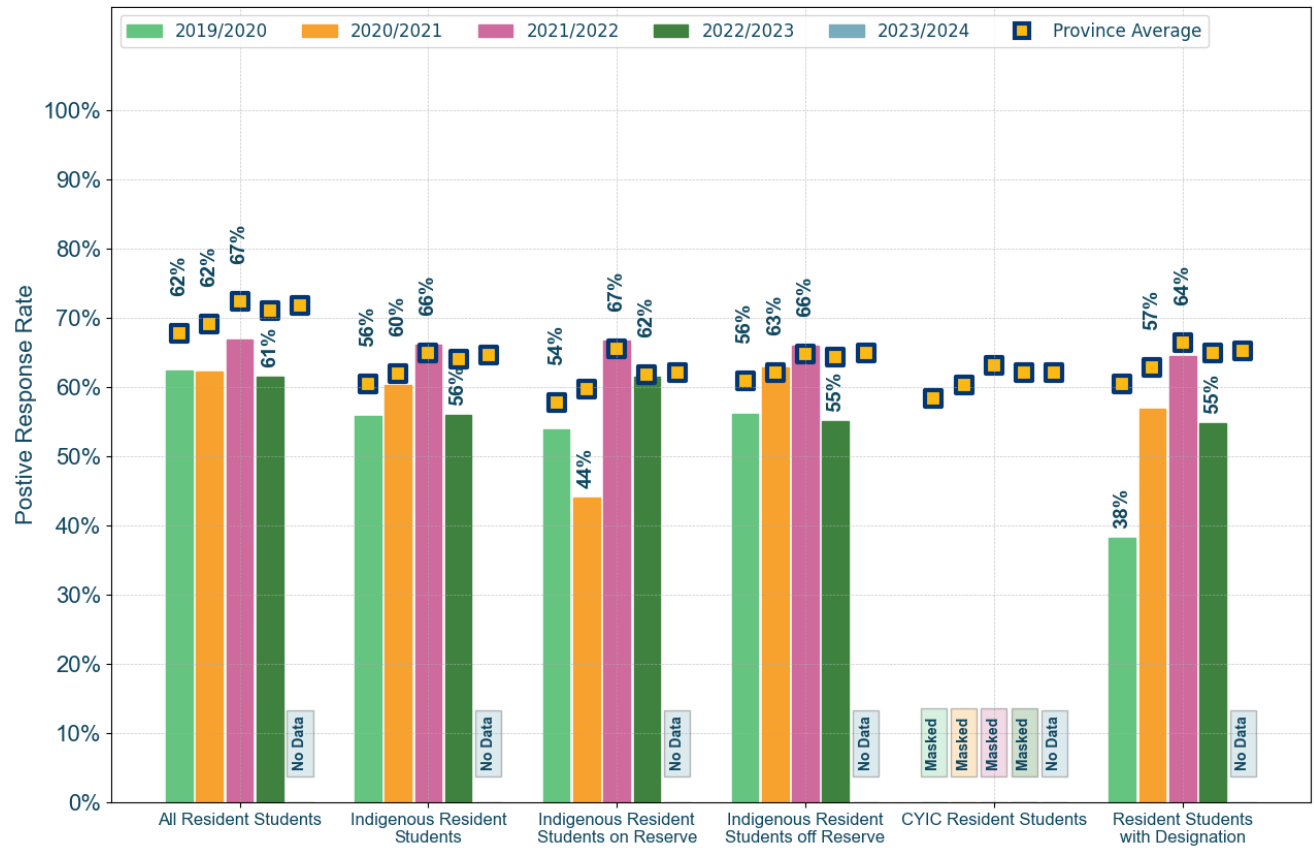
Educational Outcome 3: Feel Welcome, Safe, and Connected

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

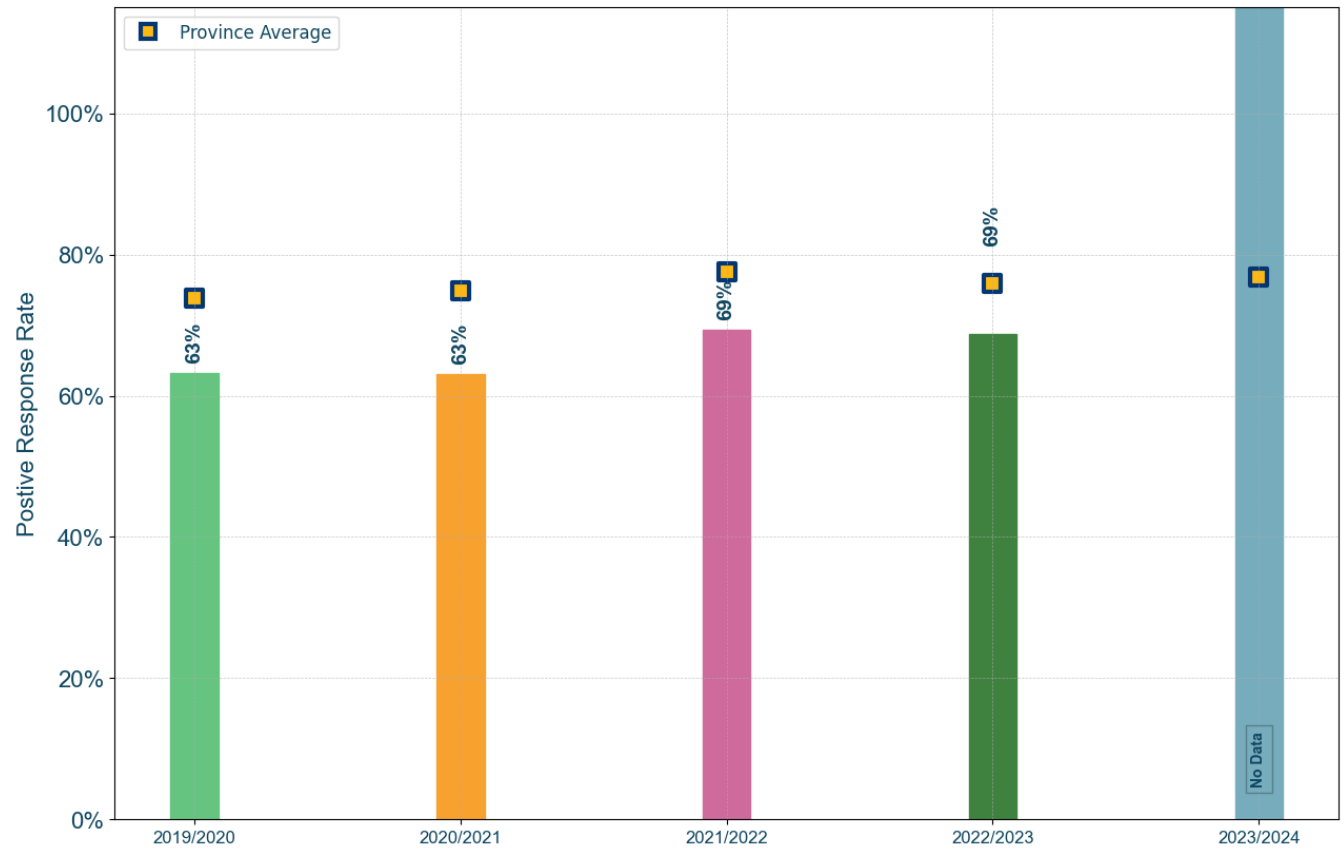
SD027 - Student Learning Survey - Expected Count | Participation Rate for Grades 4, 7, and 10

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	1069 70%	1008 69%	1119 84%	1122 78%	Masked
Indigenous Resident Students	373 60%	339 56%	395 78%	367 71%	Masked
Indigenous Resident Students on Reserve	82 30%	75 36%	83 70%	65 55%	Masked
Indigenous Resident Students off Reserve	291 68%	264 61%	312 80%	302 74%	Masked
CYIC Resident Students	18 56%	14 71%	16 88%	16 69%	17 0%
Resident Students with Designation	128 43%	105 55%	96 73%	95 72%	Masked

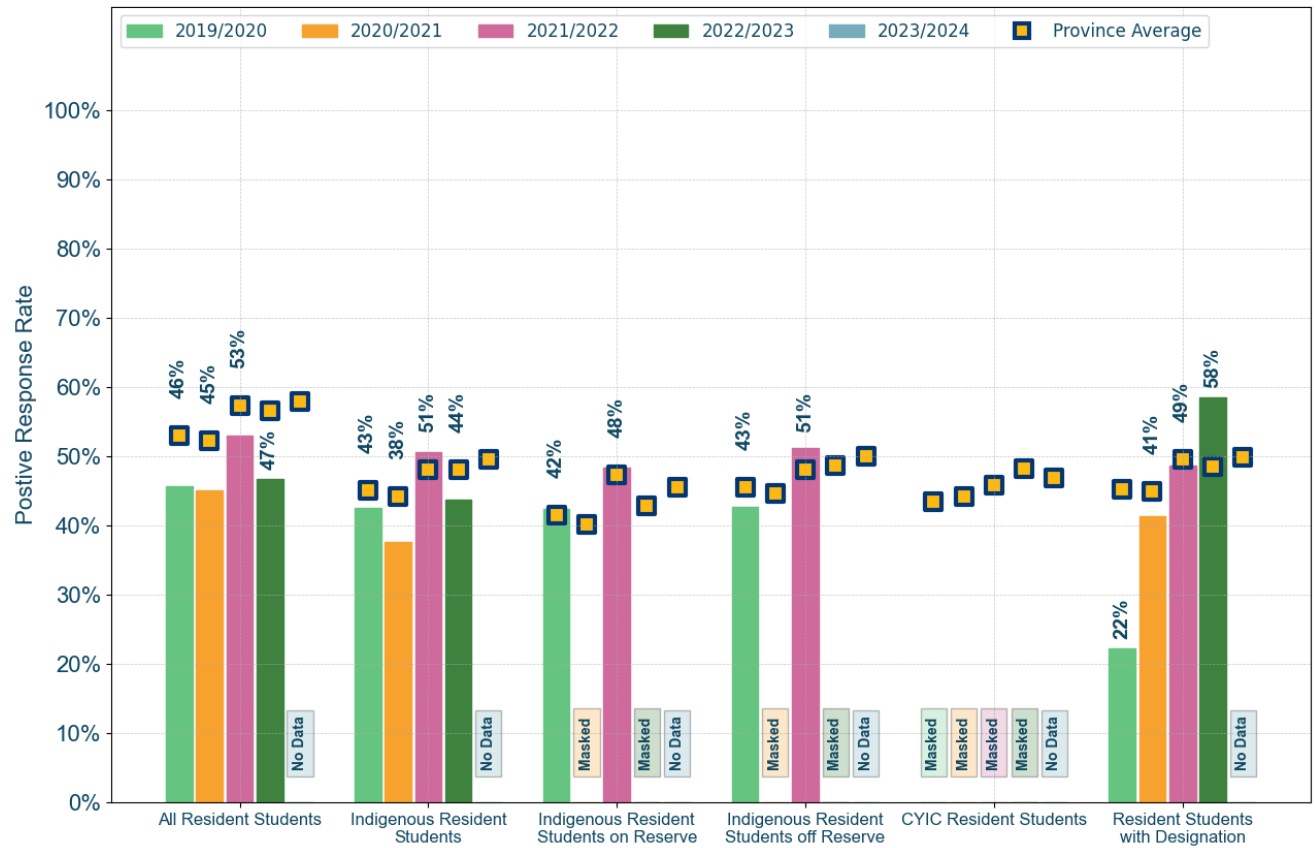
SD027 - Feel Welcome - Positive Response Rate for Grades 4, 7, and 10



SD027 - Feel Safe - Positive Response Rate for Grades 4, 7, and 10

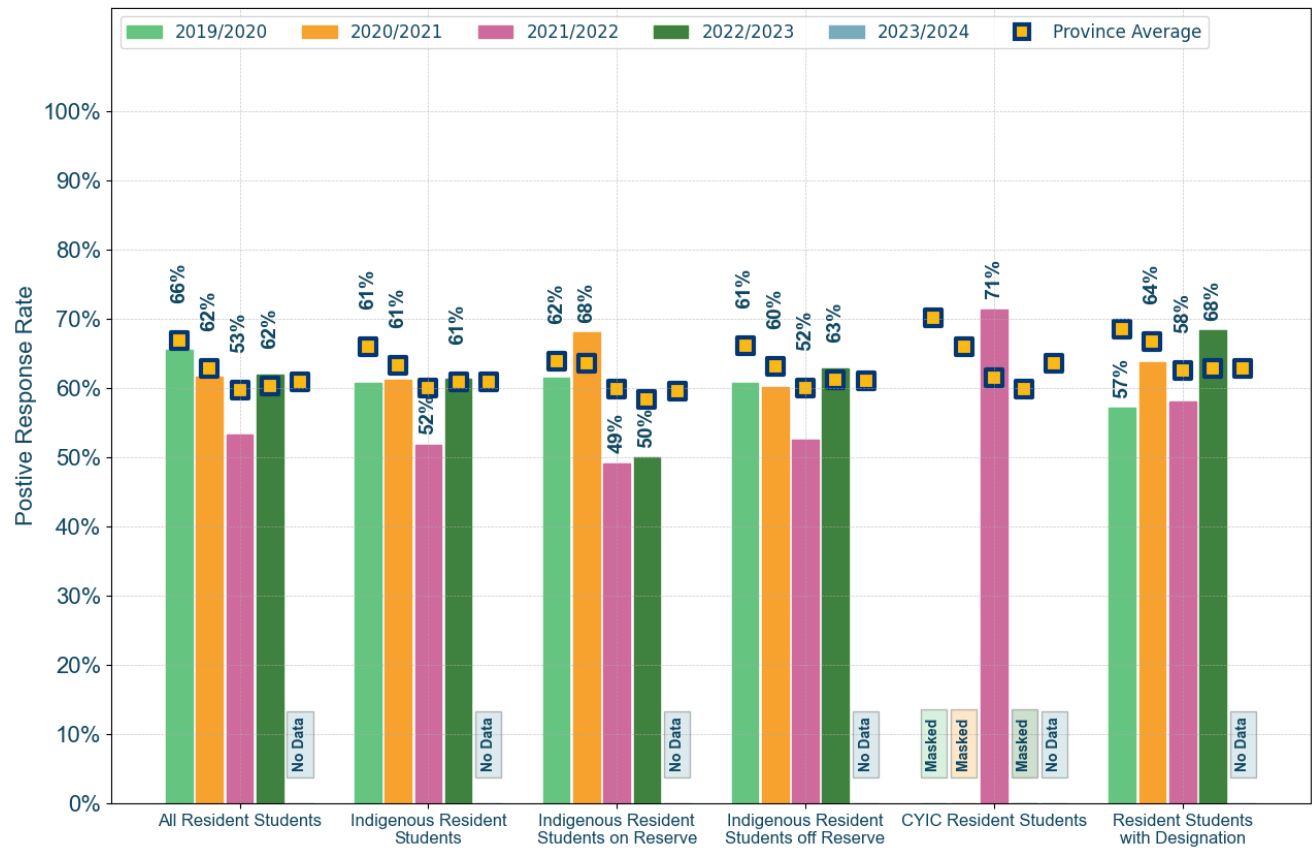


SD027 - Sense of Belonging - Positive Response Rate for Grades 4, 7, and 10



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

SD027 - 2 or more Adults Care - Positive Response Rate for Grades 4, 7, and 10



***Please see Appendix 1.3 for local data sets on human and social development**

Analysis:

Outcome 3 - Feel Welcome, Safe, and Connected



Feel Welcome, Feel Safe, Sense of Belonging

Key Context:

In general the results on the student learning survey have enough respondents to prevent results from being masked. In the 2023 / 2024 year the data on the ministry is showing as masked as the district did not have enough records submitted to show results.

The data for 2023 / 2024 is showing as No Data in the ministry set as the district completed a local version of survey including the key ministry survey questions with the intent of merging the data sets. Unfortunately the data merge was not possible and district is showing as no data for this year. The district has a local set of data for the same questions asked on the ministry survey and results are provided in the appendix. For the 2024 / 2025 school year the district ensured both the ministry and local version of the survey were completed at rates that allow for both sets to be utilized. Ministry data for their survey is included the year after it was completed. Local 2024 / 2025 results are included in the current report and the corresponding ministry data will be included in the report submitted next year when the data is released.

The ministry survey is completed annually by students in grades 4, 7, 10, and 12 with approximately 70% completion rate. The district version is completed by grades 3-12 with a completion rate of >90%.

Trends:

Overall the results in this area are fairly stable across question areas on both the district and provincial surveys. Students reporting feeling welcome has generally been around 60% for the district on the provincial survey. Local results on the district student self assessment has been close to 80% over the last 2 years. Results on the provincial survey for students feeling safe has been >60% over the last 4 years with the result for the last 2 years being just under 70%. On the local self assessment for grades 3-12 the average percentage of students feeling safe over the two most recent years is 85%. Sense of belonging results are the lowest results in the human and social development area with an average of around 50% positive responses for students who completed the survey. The lower results are consistent with results observed throughout the province. Looking at the local results on the district student assessment, students reporting a sense of belonging over the last 2 year are around 80%. The third data point in this area is percentage of students that feel 2 or more adults at school care about them. Over the last 5 years results in this area have been fairly consistent around 60%. The results on the local self assesment was higher with 65% in 2024 and 83% in 2025. Analysis and follow up from results in 2024 showed a high number of students responding “do not know” to this question based on not knowing an exact number of adults beyond the threshold. In consultation with schools the question was adjusted in 2025 to provide better clarity and explanation of what each option meant. A shift in more positive results between years was connected to fewer students selecting the the don’t know option at the lower grades.

In general the trend in results for priority populations align with the trend for the all student group. With smaller numbers in these cohorts, greater year to year variability is observed. Across the 5 year period low points occurred in different years for priority populations so we are not able to determine a clear pattern with year or student groups. The drops and increases did align with the pattern observed with the provincial data so could be connected to broader external factors. While the districts percentage changes did not match province exactly, the years with increases and drops align with provincial trends. A positive pattern in the district data is the alignment between priority populations and the all student group with student perceptions of learning experience being very similar. In some years the results for priority populations exceeded the all student group with some of the most positive performance growth coming from these groups. In the most recent school year the group of students with the most positive result change in this area were the Indigenous students priority population group with highest percent results coming from Indigenous students on reserve.

Comparisons:

Results in this area has the closest alignment to provincial averages. Whereas the gap between district and province averaged between 10-20% in academic areas when looking at sense of belonging, safety, feeling welcome, and adults that care measure the district is within 5% of provincial results and in some years matched or exceed provincial average. Interestingly when looking at sense of belonging and feeling welcome, the priority populations performed better in comparison to the provincial average than the district as whole over the same time period. When looking at the five year trend data the Indigenous priority groups provided the most positive responses and exceeded provincial comparators for feeling welcome, a sense of belonging, and having 2 or more adults that care. Feeling safe is masked for cohort size so we are not able to speak to priority population performance in this area.

Interpretation:

Outcome 3 - Feel Welcome, Safe, and Connected



Feel Welcome, Feel Safe, Sense of Belonging

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

As noted in an earlier discussion, the district completes a local version of the ministry student learning survey designed in the format of student self assessment with the dual intent of collecting system level data on student learning experiences and allowing for educators to use the data to improve the school experience. The self assessment is framed and presented as an opportunity for students to share their honest perception of their individual learning with the understanding that responses will be used by schools to improve school experience for each student. It is further explained to staff that results are not used for any type of school evaluation and the goals are not to improve result values, but to use data to help improve school experience for students which will ultimately lead to better results.

The ministry survey and district self assesment are not directly comparable as students had different conditions (only 10 questions on the local survey, versus more than 60 on the provincial survey, and the purpose of the former known to them as informing school level planning). The district self assessment is also provided to students using a platform that leverages a streamlined login process to reduce cognitive load and potential frustrations as students begin the assessment. The self assessment is also completed by grades 3-12 across the district providing a broader sample of students. While the local self assessment allows educators to provide direct support and follow up with students, the ministry survey provides an anonymous data collection process. Both provide the district with valuable insights to monitor progress and support students.

Student attendance is a key local data set that serves both as a leading and lagging indicator for other focus areas in the district. As a lagging indicator we expect to see gains in attendance following growth made in students feeling welcome, sense of belonging, safe, and knowing that 2 or more adults at school care about them. We understand that a variety of factors impact student attendance but know the more we are able to create environments where students want to be, the greater attendance will be. On the flip side, attendance serves as a leading indicator for improvements in literacy and numeracy. As the number of days in class with meaningful instruction increases, it helps mitigate learning regressions over breaks and leads to peformance gains for students. Additionally, increased student attendance creates continuity that helps teachers provide better whole class and individual student instruction.

Attendance over the last two years has been a district focus with the introduction of the First Nations Education Steering Council (FNESC) resource A Toolkit for Raising the Attendance Rates of First Nations Students in BC. Globally, jurisdictions experienced attendance issues during and following the pandemic. It was acutely felt here with some First Nation communities closed for repeated and/or prolonged periods of time for safety, and many families in general across the district developing routines of non-attendance during the disruption. Schools have been working hard to bring families back into their buildings and communities and re-establish habits of attendance. Data sets provided to principals include year to date and two-week snapshots of

students on-track or not based on 90% attendance, and days missed. Data is displayed in charts and lists with alerts and filters for grades and sub-groups. Attendance data to the individual student level is regularly reviewed at Local Education Agreement meetings with the education coordinators of the nations.

Areas of strength for the district are continued positive results across all measures with human and social development. Creating schools cultures that are intentionally welcoming for all students continues to be a focus for staff. District wide there is a commitment to greet students at the door as they enter the school each morning, particularly in the junior and senior secondary schools, to ensure students know that they are noticed and valued. We are also grateful to local nations who drum students into many of the schools when returning from breaks to support the school community to return together in a good way.

Results for students feeling safe in school was also positive on the District Student Experience Reflection in Spring 2024 with low variability across all and Indigenous students. While we are seeing positive results on the self assessment we also recognize there is work in this area to further create and maintain the type of safe and orderly schools we desire. Ongoing work with student conduct and safety planning is leading to continual growth in this area.

Attendance presents an area of success and area of growth. As noted above the district continues to implement and promote strategies from the FNEESC toolkit for attendance. Many of the strategies are becoming engrained in the culture of schools and are becoming how business is done. The district also has established a number of key data systems that alert staff and families to attendance concerns as part of an early warning system. Drawing from the FNEESC toolkit this school year we will implement a positive attendance recognition system that notifies families for successes in attendance and improvements in attendance.

While we have many things in place to move attendance improvements forward we are still seeing concerning attendance results across the district. With a number of key systems and support structures in place we expect to see gains this year that will evolve into a positive trend in attendance improvement over the next few years.

Results from the analysis inform the districts commitment to improving equity by providing both a success story and a challenge to do better. While it is concerning that the results for priority populations are below the all resident student group it is encouraging seeing positive results when compared to provincial averages. As a province we need to continue to improve in this area and it is encouraging to see the district meeting or exceeding some measures as we move toward equity as a larger system. The work is far from complete and the district is committed to doing the work for continuous improvement.

Career Development

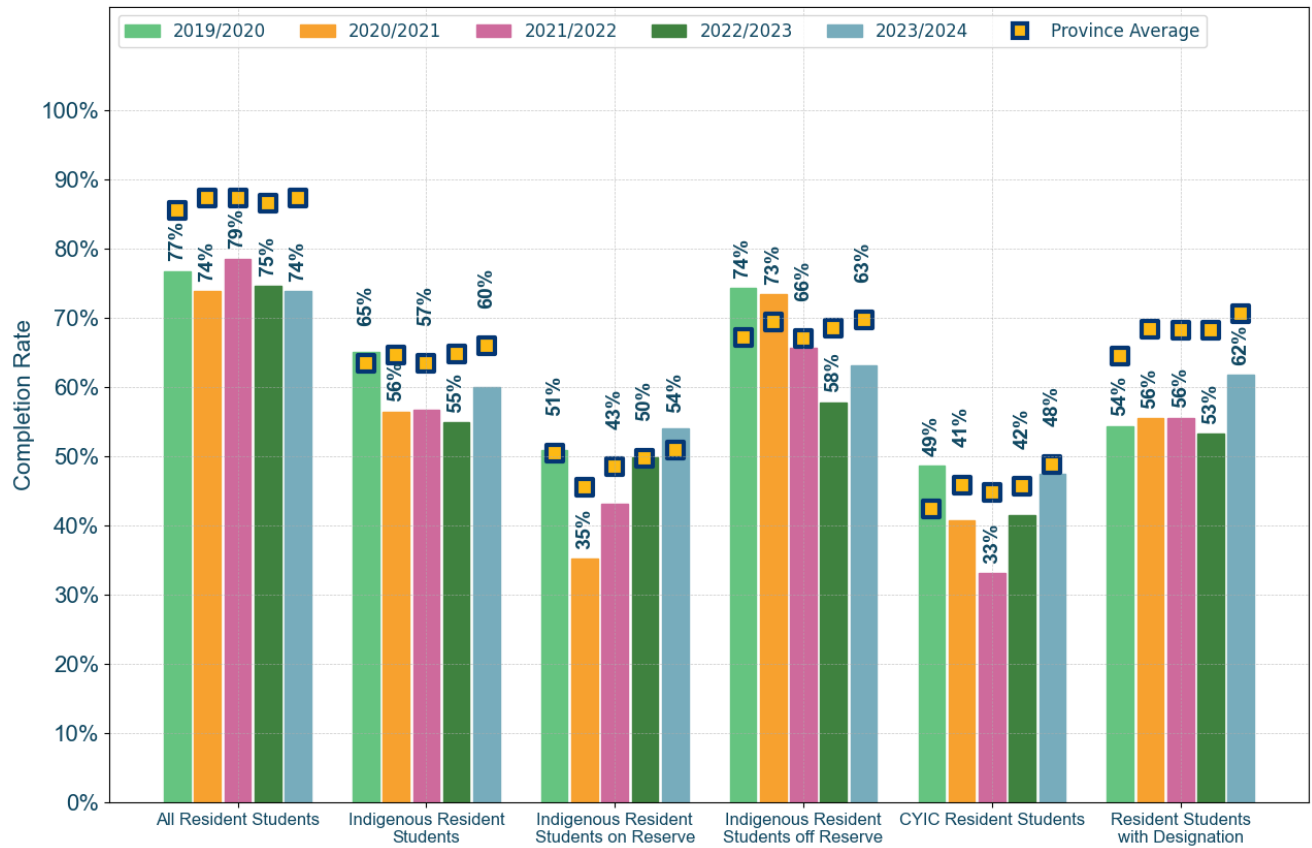
Educational Outcome 4: Graduation

Measure 4.1: Achieved Dogwood within 5 Years

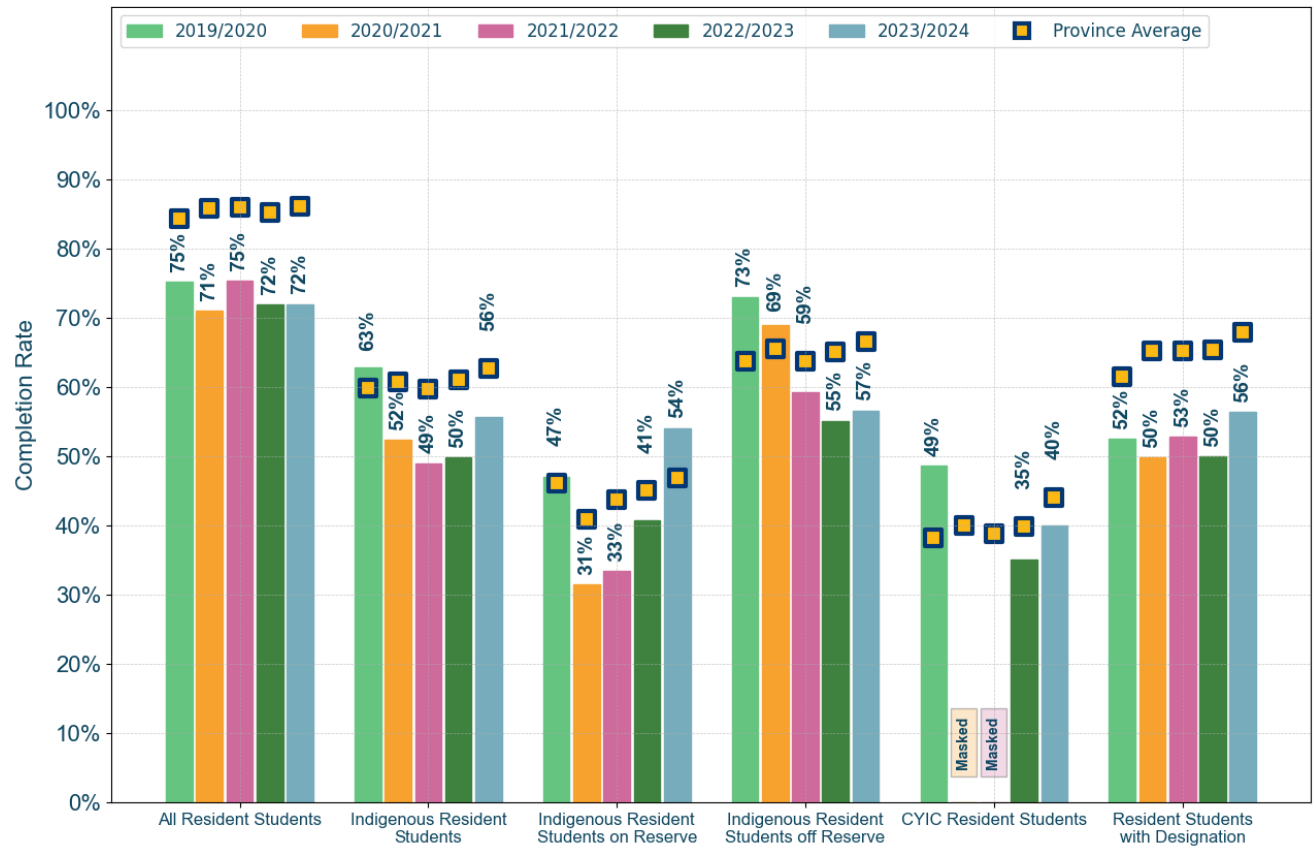
SD027 - Completion Rate - Cohort Count | Outmigration Estimation

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	364 36	384 32	417 42	376 34	411 40
Indigenous Resident Students	145 15	134 12	144 15	132 14	159 17
Indigenous Resident Students on Reserve	57 6	60 6	58 7	50 6	57 7
Indigenous Resident Students off Reserve	88 9	74 6	86 8	82 8	102 10
CYIC Resident Students	39 4	27 2	44 5	35 4	45 5
Resident Students with Designation	59 6	57 5	80 8	66 6	63 6

SD027 - 5-Year Completion Rate - Dogwood + Adult Dogwood



SD027 - 5-Year Completion Rate - Dogwood



Analysis:

Outcome 4 - Graduation



Achieved Dogwood Within 5 Years

Key Context:

For completion rates student numbers for all priority populations are generally high enough to prevent data masking. There were two years between 2021 and 2023 where numbers with CYIC were too low to present results in a public report. Individual students were reviewed at district level.

Similar to other data sets discussed, the smaller cohort sizes in our district led to greater variance than observed with the provincial average. Generally the all resident student group provides a large enough sample to provide stability but priority population groups can be impacted significantly with the change of a few students.

Trends:

The five-year completion rate for all students has been stable at around 70% for the last 5 years. From a long term perspective looking back beyond 5 years, the district is currently higher than averages observed earlier than 2019/2020 when the disruption of the pandemic led to an artificial increase in completion results. While the increase over the last five years is a positive shift the district is still 10-15% below the provincial average for 5 year graduation rate.

The 5-year completion rate for priority populations is on average 10-20% lower than the the all residents group. Within the priority population groups the lowest success rate occurred with Indigenous Resident Students on Reserve and Children and Youth in Care. In both these groups however performance has been trending in a positive direction with most recent result being a 3-year high. Resident students with designations has generally been stable over the last 5 years but observed a jump to a five year high in the most recent year. As noted earlier small cohort sizes can lead to significant changes between years and we will be checking on this with next year's results to see if it is the start of positive trend with this group.

Comparisons:

As noted above the all resident student group continues to be 10-15% below the provincial average. Within our priority populations the gap between provincial average and district results narrows and is reversed in some cases. Over the last 5 years the CYIC group has been within 5% of the province or exceeded provincial rate. A similar pattern is observed with Indigenous priority populations including Indigenous resident, Indigenous resident on reserve, and Indigenous resident off reserve with each group matching or exceeding provincial average. In the current year the only district group to exceed the average for the province was Indigenous Resident students on reserve, and it was by a significant margin. While there is much work to do in this area this group is one of our highest achieving from a provincial comparison perspective. This is success to build on until there is no difference or a positive difference in in-district comparisons of student populations.

Interpretation:

Outcome 4 - Graduation



Achieved Dogwood Within 5 Years

There continue to be gaps between completion rate for the All Resident group and the priority populations. The gap between Indigenous and all students remains and is greatest for Indigenous Residents living on reserve. This group's progress however is also recognized as a success story. Over the last 4 years the group of Indigenous Residents living on reserve has increased its completion rate with a high for the last 5 years at 54%. This group was also the only population of students last year to exceed the provincial average for the same group on any measures. The work and improved achievement of this group of students is worth holding up and building on. One of the major factors in the success we are seeing with this population is the support structures available to students arising from collaboration between community and district. Recognition needs to go to local nations and their incredible education support teams who work closely with schools and district staff for the benefit of their students.

Students with Designations and Diverse abilities remain significantly below the All Resident group and had shown a decline over the last three years when adult dogwood was excluded from data set. The percentage of adult graduation serves as a reminder of the importance of improving not just the percentage of students completing but also the quality of graduation. SD 27 is committed to improving the educational experience at all grades thereby removing incentive or need to utilize the adult graduation program as an option for students. The district will continue to work with local First Nations to support Students On Reserve and together we will achieve equity for their learners.

The ongoing and continual improvement of completion rates for our priority population group and success in relation to the province both informs and confirms the district commitment to improving equity for all students. While the completion rate is not where it needs to be yet, the continual improvement is a success to build from. The ongoing work at all levels of the district is incrementally closing the gap and moving us toward equity. Focusing on Indigenous on reserve students we envision a day when all or many nations achieve 100% completion rate.

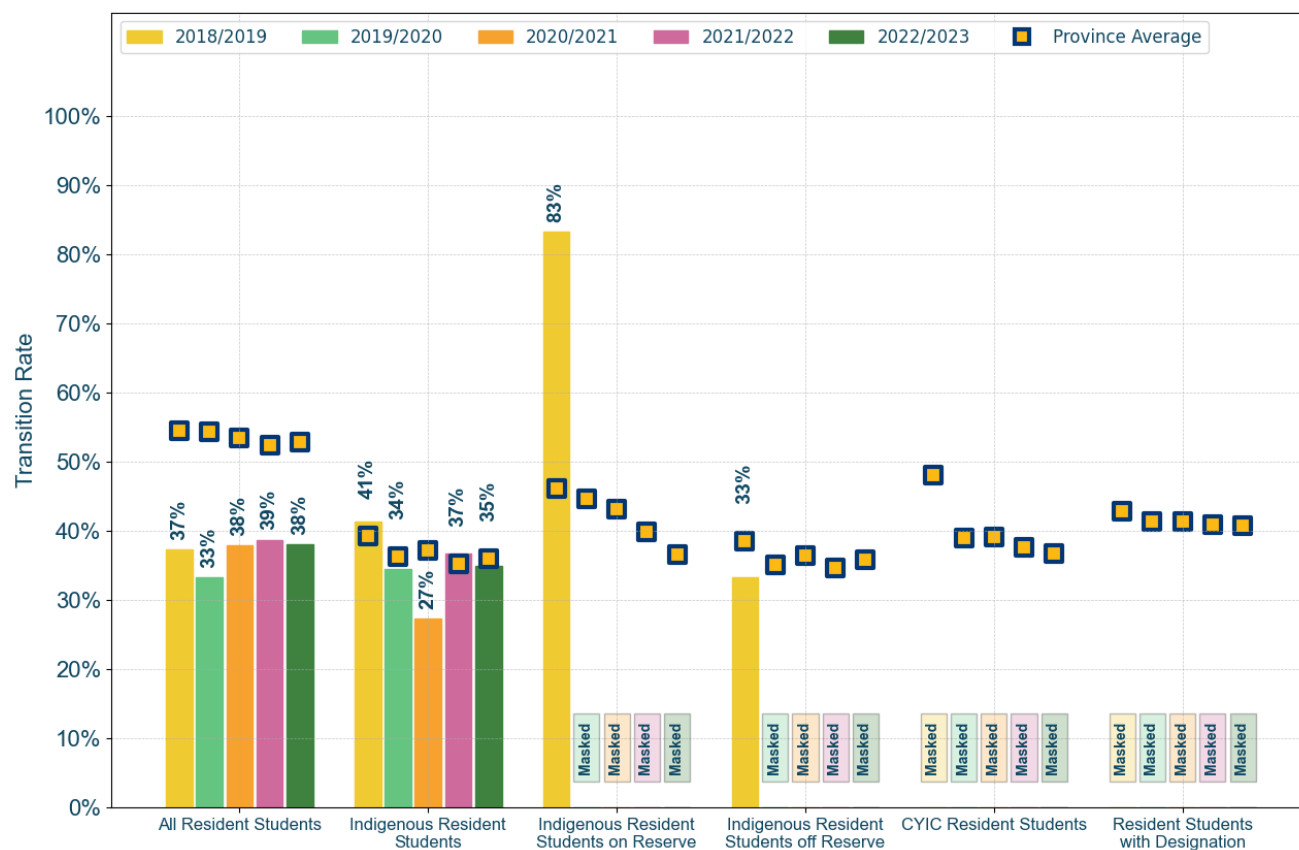
Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Post-Secondary Transitions

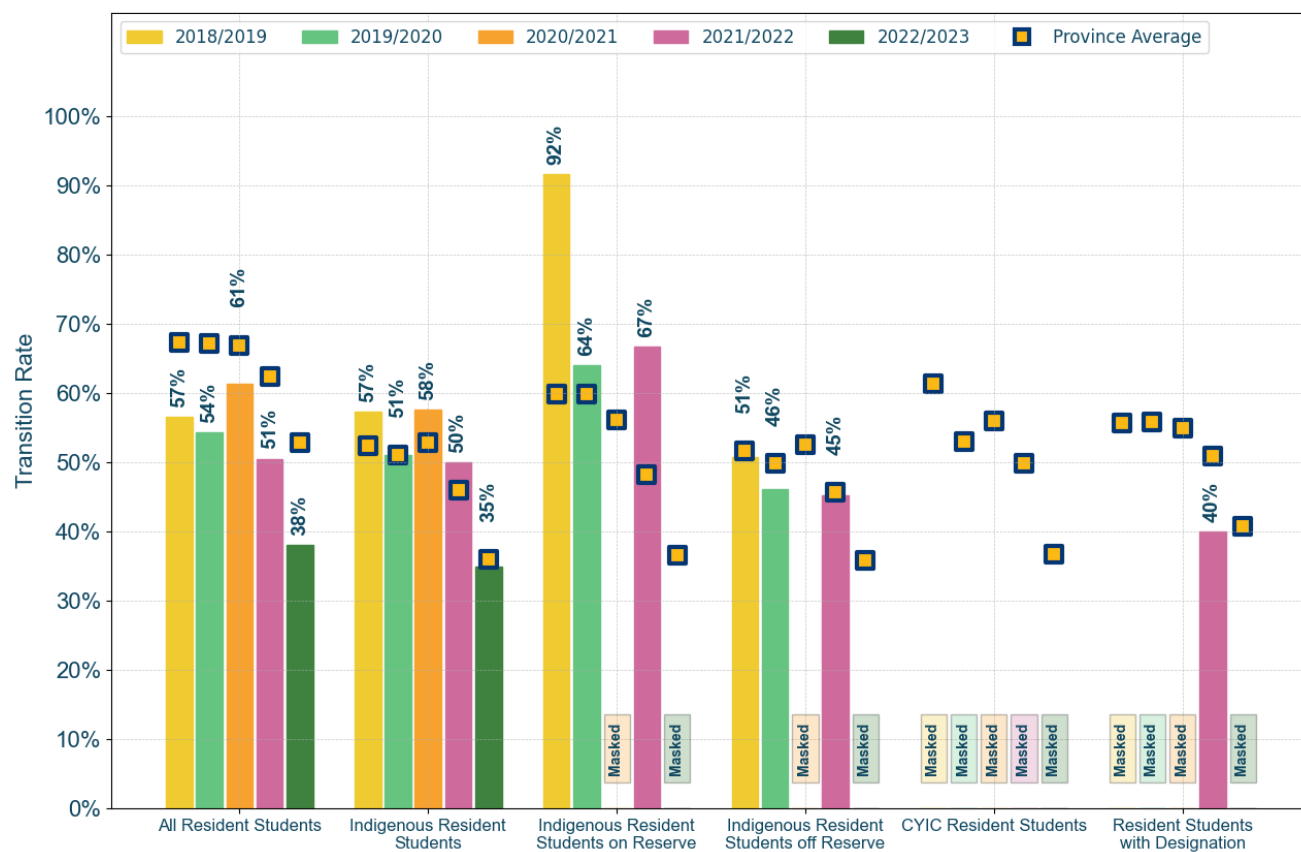
SD027 - Transition to Post-Secondary - Cohort Count

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
All Resident Students	276	256	267	297	255
Indigenous Resident Students	75	90	66	68	66
Indigenous Resident Students on Reserve	12	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	63	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	Masked	Masked	Masked	Masked

SD027 - Immediate Transition to Post-Secondary



SD027 - Within 3 Years Transition to Post-Secondary



Analysis:

Outcome 5 - Life and Career Core Competencies



Post-Secondary Transitions

Key Context

As discussed in previous sections of this report, results for some priority populations are masked due to low numbers. We are attending to the transitions of these students on an individual basis with the involvement of their school and community support team members.

Trends and Comparisons

The trends for transition to post-secondary either immediately or within 3 years has been stable over the last 5 year. The percent of students who attend post secondary immediately has stayed consistently around 40%. The data trend for students attending within 3 years has been declining over the last 3 years with a low of 38%. A similar decline was observed with the provincial average so the single year decline not isolated to the district.

There are some interesting trends for Indigenous students over the last 5 years. For students with immediate transition to post secondary we only have access to data for Indigenous resident students as other results masked. In this group however we see equivalent rates with the all resident student group and results match or exceed provincial averages. Results are not masked for any of the Indigenous priority population groups for transitions within 3 years to post-secondary. Indigenous resident students again show equivalent results to the all resident group and most years exceed provincial averages. Data for Indigenous students on reserve is less consistent based on cohort size but when data is not masked students exceed results for all student group and provincial average. The Indigenous student off reserve group has comparable results with the all student group but falls significantly below results observed for Indigenous students on reserve. Success in this area is believed to be largely connected to community supports and data sharing and collaboration under the LEA.

Interpretation:

Outcome 5 - Life and Career Core Competencies



Post-Secondary Transitions

Post secondary transition data is reviewed by the district, but it does not account for all positive post secondary paths students in the district follow. This data set does not align with plans shared by students as part of capstone presentations for the graduation program and the plans shared during graduation ceremonies which indicate higher participation in post-secondary programs. The post-secondary data provided by the Ministry of Education and Child Care only accesses registration data from BC institutions. Many of the students in SD 27 pursue post-secondary training outside of the province and many pursue vocational opportunities or go directly into the workforce. The district is adjusting its process for withdrawing graduated students from the student information system and will collect the post-secondary plan for each student leaving a ministry tracked graduation cohort. As we increase the rate and quality of graduation we will begin to attend more to students' transitions to post-secondary options. We are committed to every student having dignity, purpose, and options as they cross the stage to leave our system.

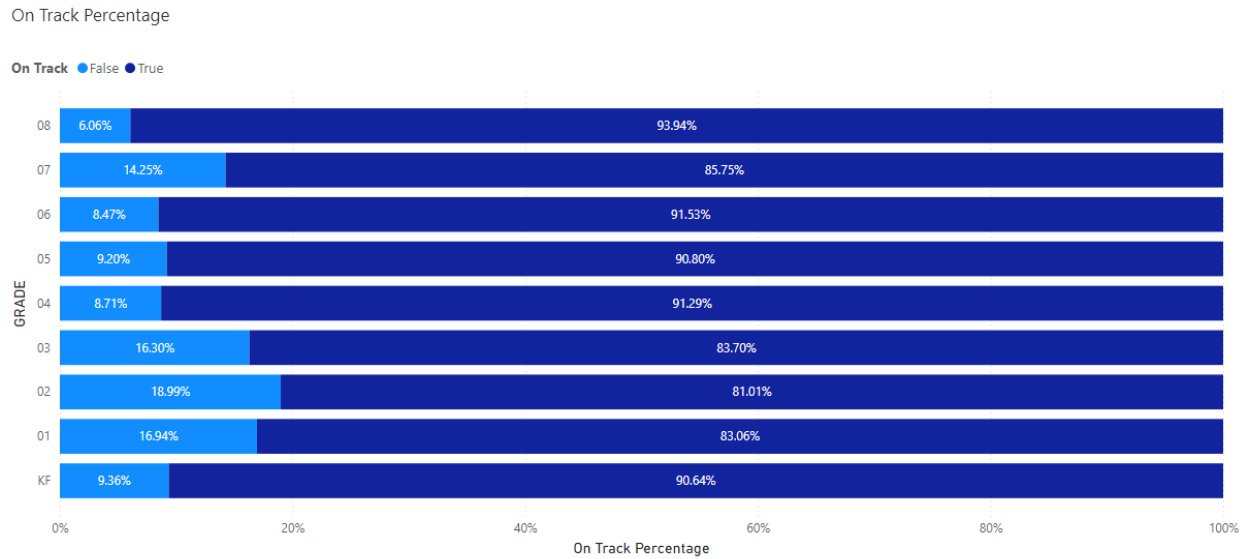
The key result to speak to the success of students from a career and life development perspective is the five-year graduation rate. The analysis of this data set yields both areas of and for improvement. The district is proud of the ongoing increase in the overall graduation rate but we need all groups of students to share equally in that success. We need to improve the quality of graduation for our students to give them the best possible options. Sustained success in this area requires the district to be able to simultaneously celebrate our successes and confront our significant challenges. Cariboo-Chilcotin School District is committed to building on these successes and to seeing the day when all students complete school with what they need for the futures they want for themselves.

Conclusion

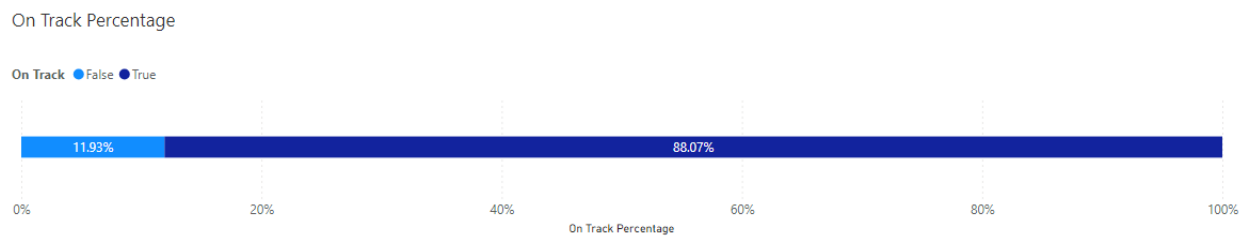
In Cariboo-Chilcotin School District we can move forward by being transparent and simultaneously holding the notions that there are key aspects of our achievement story that are cause for concern and aspects that are cause for celebration. There is overall improvement required and gaps between the achievement of some groups of students and others that demand action. There are also examples where these priority groups show progress and are positive outliers in the provincial picture. This inspires optimism. The good news is that the system improvements made in response to the needs of priority groups of students will benefit all students. We will continue to work hard and work strategically to raise and level the bar of achievement at the same time. It is with this mandate that we respond in the next section to these results with reflection on and adjustments to the strategies of our District Plan for Learner Success.

Appendix 1.1 Local Literacy Data Sets

June 2025 Grade K-8 Report Card Language Arts (Percent of students Developing/Proficient/Extending) By Grade



June 2025 Grade K-8 Report Card Language Arts (Percent of students Developing/Proficient/Extending) All Grade Combined

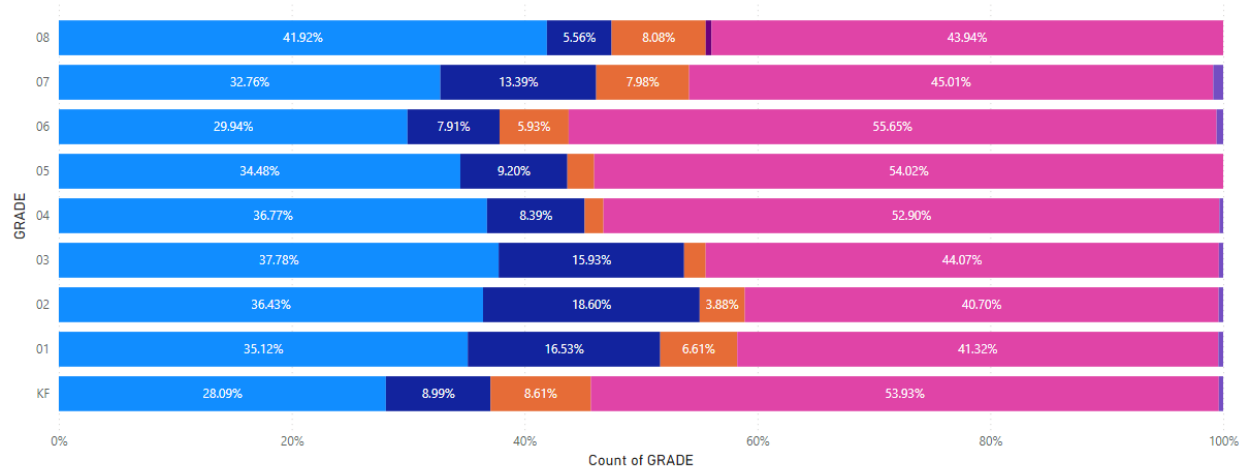


June 2025 Grade 1-7 Report Card Language Arts by Proficiency Scale and Grade

Count of GRADE

BY GRADE, GRADE

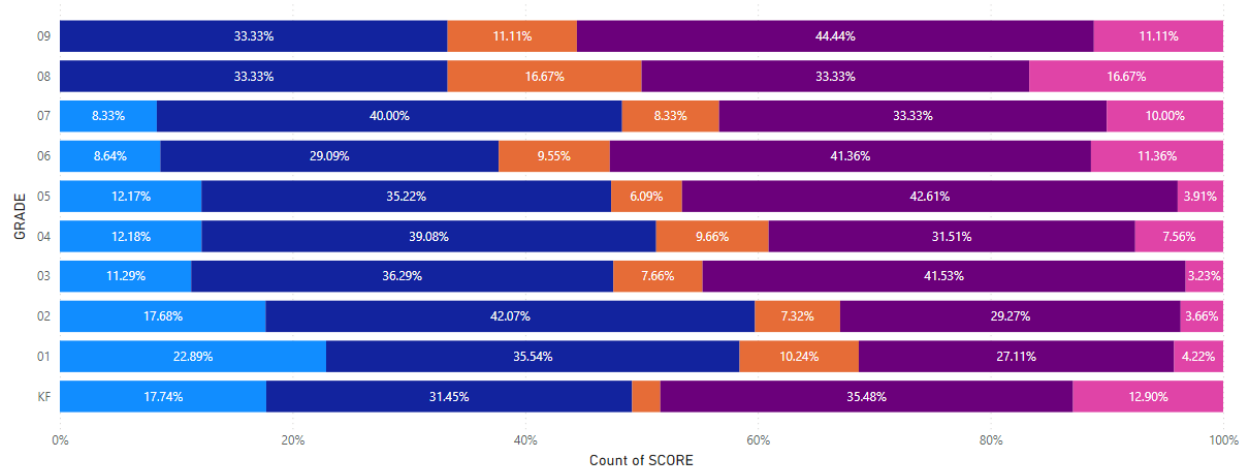
GRADE ● DEV ● EMG ● EXT ● F ● PRF ● W



Spring 2025 Grade 1-9 District Write

SWW Grade K-9

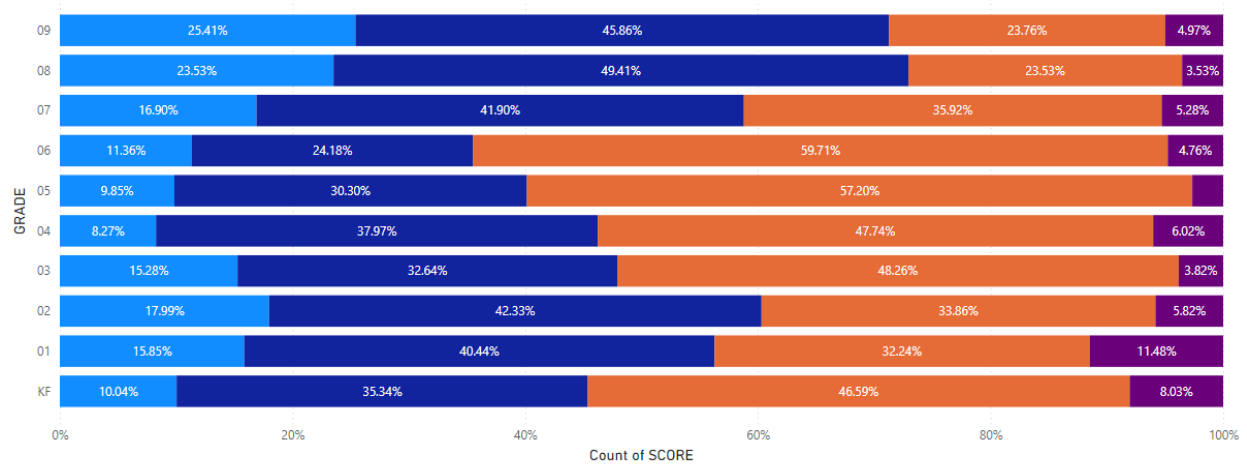
SCORE ● 1 ● 2 ● 2.5 ● 3 ● 4



Spring 2025 Grade 1-9 DART / EPRA Reading Assessment

DART Grade K-9

SCORE ● 1 ● 2 ● 3 ● 4

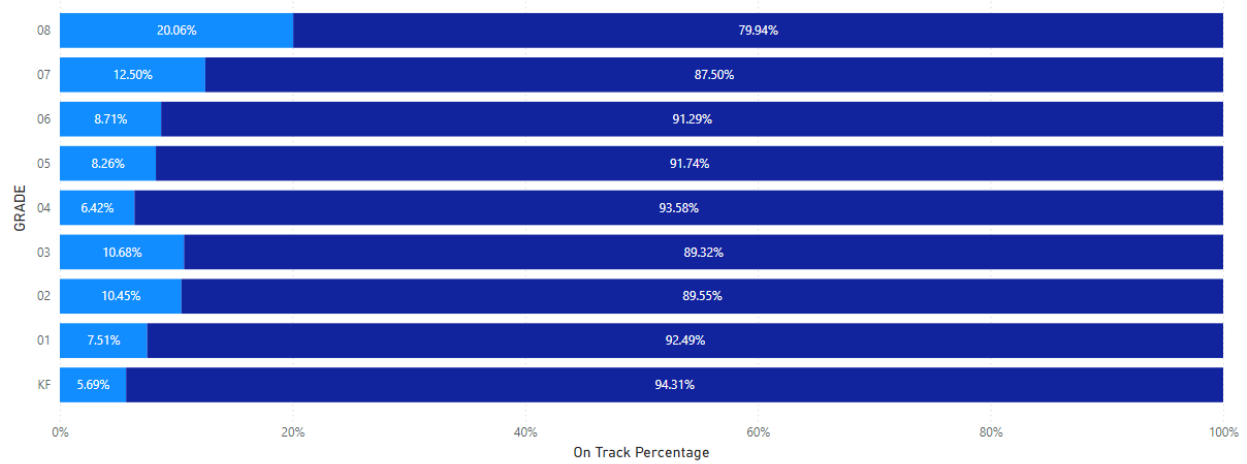


Appendix 1.2 Local Numeracy Data Sets

Grade KF-8 Percent On Track (Developing/Proficient/Extending) by Grade

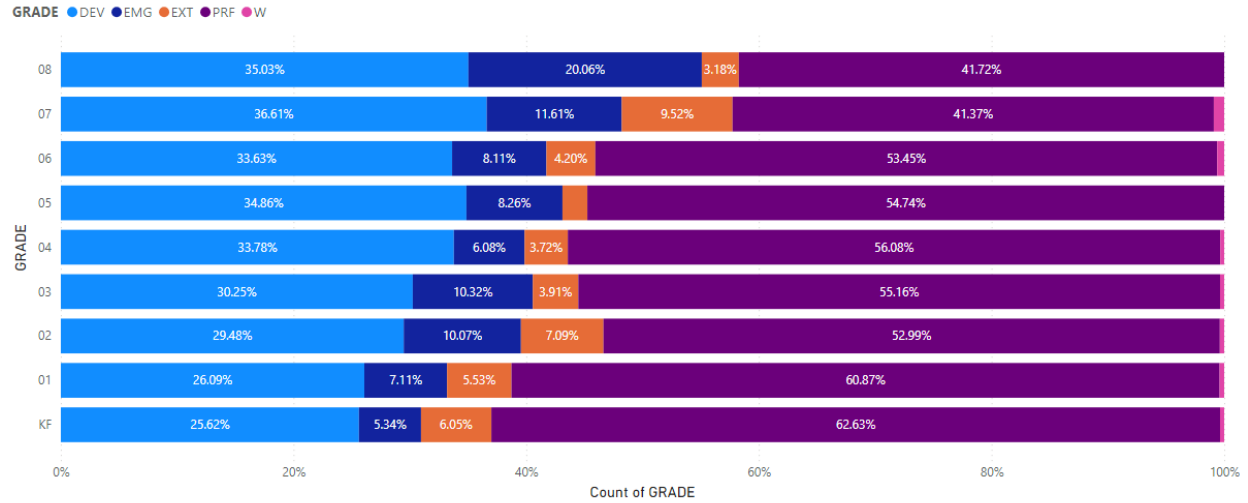
On Track Percentage

On Track ● False ● True



Grade KF-8 June 2025 Report Card Results for Mathematics by proficiency scale and grade

LG Count Math

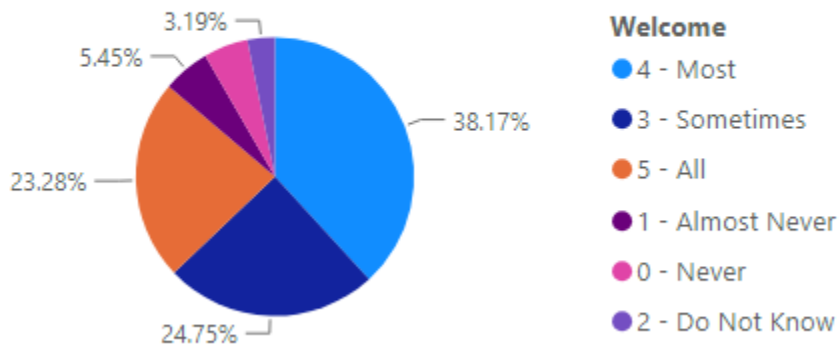


Appendix 1.3 Local Data Sets for Human and Social Development

Feel Welcome (Positive Responses on District Student Reflection for Grades 3-12 Spring 2025)

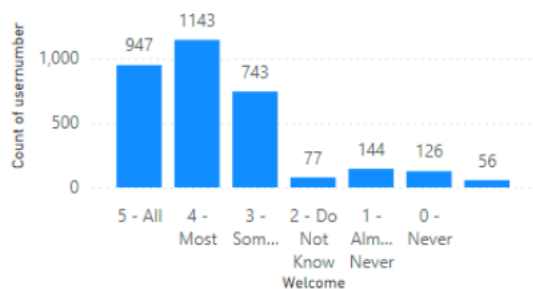
Count of Welcome

BY WELCOME



Feel Welcome (Positive Responses on District Student Reflection for Grades 3-12 Spring 2024)

Feel Welcome At School

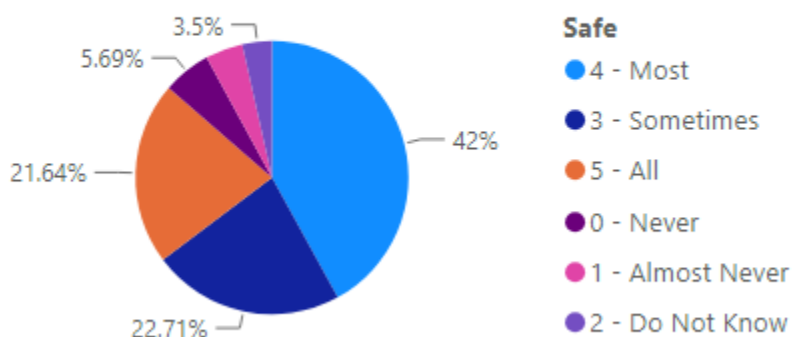


Students Feel Welcome at School	Positive Response Spring 2024 (All, most, some of the time)
All residents	87%
All Indigenous	86%
Indigenous on reserve	86%
Indigenous not on reserve	87%
Children & Youth In Care	88%
All with designations	83%

Feel Safe (Positive Responses on District Student Reflection for Grades 3-12 Spring 2025)

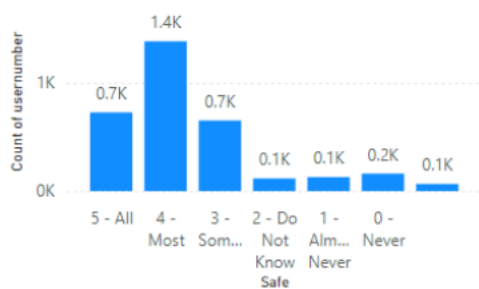
Count of Safe

BY SAFE



Feel Safe (Positive Responses on District Student Reflection for Grades 3-12 Spring 2025)

Feel Safe at School

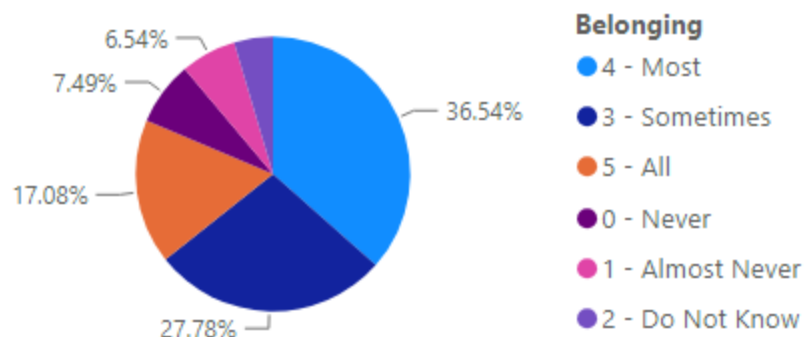


Students Feel Safe at School	Positive Response Spring 2024 (All, most, some of the time)
All residents	86%
All Indigenous	84%
Status on reserve	84%
Indigenous not on reserve	85%
Children & Youth In Care	88%
All with designations	79%

Sense of Belonging (Positive District Student Reflection for Grades 3-12 Spring 2025)

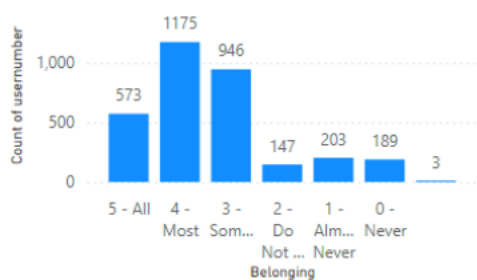
Count of Belonging

BY BELONGING



Sense of Belonging (Positive District Student Reflection for Grades 3-12 Spring 2024)

Sense of Belonging

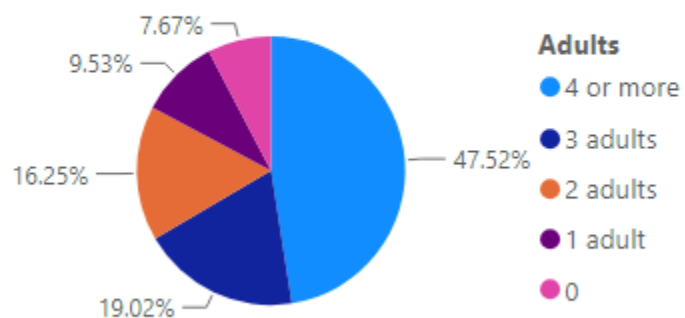


Students Feel They Belong at School	Positive Response Spring 2024 (All, most, some of the time)
All residents	83%
All Indigenous	81%
Status on reserve	79%
Indigenous not on reserve	82%
Children & Youth In Care	80%
All with designations	78%

2 or More Adults that Care (Positive District Student Reflection Responses Grade 3-12 Spring 2025)

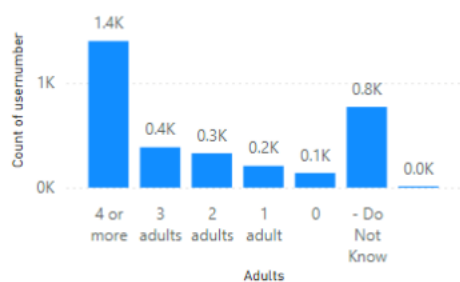
Count of Adults

BY ADULTS



2 or More Adults that Care (Positive District Student Reflection Responses Grades 3-12 Spring 2024)

Number of Adults that Care



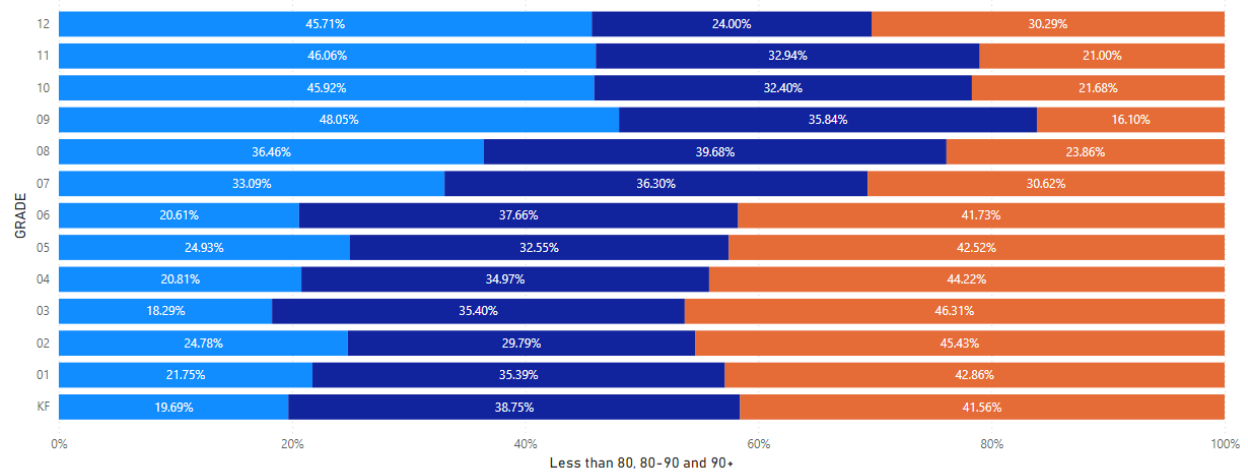
No. Adults at School Students Know care About Them	Positive Response Spring 2024 (2 or more)	Don't Know
All residents	65%	24%
All Indigenous	65%	25%
Status on reserve	65%	28%
Indigenous not on reserve	65%	24%
Children & Youth In Care	68%	28%
All with designations	68%	22%

June 2025 Percentage of Students with 90% or Better Attendance Grades K-12

Less than 80, 80-90, 90+

BY GRADE

● Less than 80 ● 80-90 ● 90+



Part 2b: Respond to Results (Interim Progress Report) Reflect and Adjust



KEY FOCUS AREAS 2024-2025

COLLECTIVE
RESPONSIBILITY

INSTRUCTIONAL
CAPACITY

INCLUSIVE LEARNING
COMMUNITIES

INDIGENOUS LEARNING
& CULTURE

PLACE-BASED
LEARNING

KEY STRATEGIES 2024-2025 • Yr 1 of 3 Yr Plan

Strategy: From Strategy Map for Year 1 (2024-2025) of the District Plan for Learner Success	Strategy Selection & Effectiveness	Adjustments or Adaptations: •Continue, •Discontinue, •Adapt, and/or •Introduce and implement
EFFECTIVE STRUCTURES, PROCESSES, & PRACTICES		
School Plans for Learner Success	•Redesigned school plans to directly align analysis, interpretation, and goal setting with provincial Framework for the Enhancing Student Learning (FESL) Report. •School goal areas: ✓ Literacy ✓ Numeracy ✓ Attendance ✓ Belonging •School plans created and managed with new online Cariboo Information Management System (CIMS) with pre-populated data sets and required reporting areas for interactive and seamless plan creation •School efforts are aligned with district and Ministry goals •Positive feedback from PVP on process	Continue: •Build on schools' experience with initial implementation to deepen planning and intervention in key goal areas •Support for principals to lead evidence-based learning conversations

Data Warehouse & Cariboo-Chilcotin Information Management System	•Built a full data warehouse for District •Created Power BI Reporting Solution with automated role-based permissions and custom dashboards to support decision-making and planning across education and multiple business functions •Integrated as Cariboo Information Management System (CIMS)	Continue and Expand •Development of school data teams for continuous improvement •Use information to monitor progress
Aligned Numeracy and Literacy Strategies (staff learning, assessments, supports)	•Common assessments: Early Primary Reading Assessment (EPRA), District Assessment of Reading Team (DART), District Write, Foundation Skills Assessment (FSA), •Helping teachers support classroom teachers with administration of and planning from assessments •Group marking at elementary and secondary schools •Learning Rounds for literacy and numeracy •Pilot of numeracy assessment (developed by SD 82 with Carole Fullerton) aligned with curriculum •Beginning to establish common standards •Greater connection between curriculum, assessment, and instruction •Anecdotal reporting from principals and helping teachers following sessions that teachers responded positively and benefitted •Increased teacher collaboration on practice supported by schools using school growth funds •Not yet resulting in greater student achievement in literacy and numeracy •Poor student attendance is a barrier to improving academic success •teacher shortage resulting in less experienced and letter of permission teachers is a challenge to focusing on higher level instructional capacity. In a development phase.	Continue: •Implement district numeracy assessment district wide •Provide new teacher supports for readiness to engage in higher level practice development •Provide literacy and numeracy professional learning and support for teachers of all experience levels •Focus on student attendance in school plans to allow for continuity of instruction Introduce and Implement: •Data collection and school teacher experience profiles to target supports
Place-Based Learning Framework and Partnerships	•Promoting and supporting Professional Learning: ✓40 teachers completed <i>Outdoor Learning Certification Course</i> ✓44 - 4 Seasons of Indigenous Learning course ✓10 - registered for Braiding Sweetgrass for Educators course ✓11 - Medicine of Stories course ✓11 - Classroom Gardener course ✓38 Environmental Education Provincial Specialist Association (EPPSA) memberships	Continue: •Existing strategies Add: •Add Learning Rounds for outdoor teaching •Promote TMO Mentorship Program •Create District Outdoor – Social Emotional Learning Team

	•100s of registrations for the Outdoor Learning School and Store (OLS) online afterschool workshops •Place-based Learning sessions on all pro-d days •Classes registered for Take Me Outside (TMO) Yearlong Challenge (and many more for TMO Day and Week activities) •4 Habitat Conservation Trust Foundation (HCTF) certified Wild Schools •All PVP completed Outdoor Council of Canada (OCC) Supervisor Training for Field Trips •PVP Learning for self, team (staff), system (school) •Partners: ✓JUMP! Educo– established working relationship ✓EEPSA memberships ✓Classrooms 2 Communities -teams to conference, presenters at conference, sponsorship, rep on C2C board in 2024-2025. •Formalized partnerships: ✓Scout Island - continued support and partnership ✓Gavin Lake –partnership to support new spring program ✓Outdoor Council of Canada (OCC) collaboration on supervisor training ✓Outdoor Learning School and Store membership and partnership for SD 27 sponsored courses; national network of outdoor learning leaders •New Field Trip system under development •Many posts showing wide-ranging experiences for staff and students in all seasons •Feedback from consultation that is a high priority to continue to focus on •Cariboo-Chilcotin Teachers Association (CCTA) is very supportive of increased professional learning opportunities in this area •56% of Grade 3-12 on 2025 Student Reflection said outdoor learning is part of their school experience most of the time and some of the time. This is 4% higher than the previous year. For elementary <4% reported rarely or never.	•Create an organizer to share the framework (professional learning, peer support, resources and structures, local, provincial, national partnerships)
School Indigenous Cultural Annual Plans	•Schools required to create annual plan with monthly Indigenous culture events aligned with Calendar of locally significant themes and important days and observances including National Indigenous Peoples Day, Orange Shirt Day, Red Dress Day, and to welcome back to school year and after breaks.	Continue: •ongoing development of resource centre kits •Pro-D day opportunities for local First Nation learning for teachers Expand:

	• Pow Wows at elementary and secondary schools • Funding approved by FNEC • Involves Language Teachers and Indigenous Support Workers, and First Nations cultural teams • Elders in residence started at several schools; other schools invited knowledge keepers, chiefs, and elders in, and held events for elders • First Nations Education Council (FNEC), now Indigenous Education Council (IEC), approved honorarium program • District-wide culture projects for Gr 5 and Gr 6 • Cultural field trips on the land and in community • All schools have a plan • Record number of Indigenous Role Model program participants • Numerous examples represented by posts demonstrating regular cultural activities in all schools • 85% of students Grade 3-12 on 2025 Student Reflection Survey report learning about local First Nations culture at school; slight increase from previous year at 82%. • Indigenous learning and culture identified as high priority to continue to focus on in district community input	Elders in Residence and knowledge keepers in schools • Collaborate with IEC on program development to enrich school cultural plans
First Nations and MCFD Secure Data Sharing	• Built secure data sharing system for Education Coordinators of Bands with a Local Education Agreement • Consultation with Bands piloting • Fully implemented with two Bands • Changed Local Education Agreement (LEA) meetings from District providing student information to Band, to Band driving meetings on the basis of information they have in real time. • If Ministry of Children and Families (MCFD) is willing to implement we will have more accurate information to identify and support students in care	Continue: • Expand to remaining Bands Implement: • Identify contact at MCFD to initiate implementation
School Culture Assessment	• Replaced by Climate and Culture Review • Review provided mandate affirming current work and providing direction on further steps • First iteration of living plan to implement recommendations including: ✓ District anti-racism committee to create district anti-racism learning plan ✓ Co-creation of anti-Indigenous racism initiatives and strategies with IEC	Implement: • Response plan • Introduce new elements and adapt as plan progresses

First Nation Education Council Bill 20 Implementation	• Terms of Reference received in June 2025 • Board Policy 140 Committees updated to reflect change status from Board committee	Implementation: • Implement terms of reference changes from First Nations Education Council (FNEC) to Indigenous Education Committee (IEC), including membership, meeting organization, secretariat, all new functions)
Equity in Action Reboot	• Approved end of previous year by FNEC to re-engage • No new action taken	To be discussed with IEC to determine next steps
Youth Community Connections Program	• 1 of 9 high priority districts for erase Organized Crime & Exploitation Prevention Pilot • Grant to support Manager of Youth Connections position • Referral and intake process established for youth with involvement or risk of involvement or victimization of criminality or gangs • Over and above service and support for youth in any school or in community but not yet connected with school • Individual planning to mitigate risk factors with protective factors through coordinated supports with District and community service providers • 10 workshops and 36 information sessions for students, school and community services staffs, parents and caregivers • 38 referrals for the YCCM program. • Successfully transitioned 11 youth into school with continued Youth Community Connections supports • Helped 6 youth into the workforce	Continue: • Build on relationship with RCMP for greater integration • Expand on early prevention programming (Grade 6-7)
Accessibility Plan	• Regional initial plan in place • Online survey to gather local input • New website (translation function embedded, high visibility text and screen scaling for text size for readability, compatible with screen reading solutions) • Accessible portable for childcare at Chilcotin Road • Push button door openers added to Board Office; started long-term project to replace all doorknobs in buildings with lever handles • Accessibility made priority criteria for facility upgrade project requests	Adapt and Continue • Activate local community consultation model to identify barriers and solutions • Repeat Community Navigation training for Youth Engagement and Indigenous Support Workers

Staff Recruitment Plan	•3 year plan in place •Increased participation in career fairs: ✓8 in-person across Canada and 8 virtual fairs: hired 16 teachers •Targeted candidate search through Make a Future for several positions. •Member of working group on recruitment and retention within BC and locally with Chamber of Williams Lake and other local businesses. •Seminars on immigration processes to better understand how to hire and support international teachers. •Hired French Language Assistant through the French Language program and Ministry of Education and Child Care for 2025-2026. •Partnered with Thompson Rivers University to participate in the Teachers with International Teaching Qualification (TWINQ) pilot project to bridge the connection between Master of Education students and our schools: hosted 4 teachers •Expanded Teacher Candidate hosting: ✓11 teacher candidates for 15 practicum placements ✓5 Community Field Experience teacher candidates from UBC •Created new recruitment materials to promote local lifestyle, district focus areas, professional support	Continue: •3 year plan of recruitment and partnerships Introduce and Implement: •Partner with UBC to promote teacher education as a post-secondary path with Northern Indigenous Teacher Education Program (NITEP) at UBC for local Indigenous students
Staff Attendance Support Program	•Drafted framework for program and engaged in discussion with both unions. •Developed Power BI tools to work with attendance data •Baseline attendance averages established •Meetings with employees on an as needed basis.	Implement: •Formalize procedures •PVP Training •Supports for follow up with employees
Internal and External Communications Plan	•Reinforced by Culture and Climate Review as a priority •Communications support engaged •Review with input from staff and partners started •New district and school websites •Use of power app for targeted group communications and automated notifications for transportation •Incident Command Teams system for critical incident response communications set up •Development of app for push notifications families underway	Continue: •Complete review and plan from recommendations

Board Process Review	•Internal review of Board completed •Procedural Bylaw updated •Committee of the Whole structure added •Working sessions and annual workplan implemented •Improved functioning of the Board and processes aligned with wishes of Board	Continue: •Revisit recommendations and progress at future Board working session
District Process and Workflow Review	•Internal review of operations processes underway •Continuous development of Administrative Procedures and operating procedures for District and schools	Continue: •Review of current and Development of new administrative Procedures to follow Policy review
Health & Safety Program Update	•Completed implementation of safety system for online reporting of all incidents, near misses, and workplace incidents of violence bullying and harassment. •Completed implementation of Training module within safety system and updated training for Respectful Workplaces, which will include Standards of Conduct and Professional Boundaries. •Completed implementation of Safety Committee module to provide site based Joint Occupational Health and Safety (JOHS) committees appropriate access to incidents and to record monthly minutes in an accessible platform. •Completed implementation of Return-to-Work module for HR to manage return to works in a system with documented plans, and easy communication with employees and providers. •Training for safety system is in progress and expected to be live by end of September.	Continue: •Complete training within the system •Purchase and implementation of Inspection Module for monthly inspections based on best practice and recorded in one platform; will allow analysis of injuries and other statistical information for sites to be proactive with safety.
Long Term Capital Plan and Transportation Optimization	•Adjusted stops with public consultation •Set up better system for communication with all and route-specific families •Digital rider attendance and cards introduced •Implemented online registration and notification •Changed registration timelines to earlier to support planning and notification •Engaged consultant to support LTFP •Resolved many of the concerns families expressed •Greatly improved experience for families and department for current year (positive feedback communications from parents)	Continue: •Ongoing annual adjustment of routes •Phasing out of legacy courtesy riders to process of annual consideration based on space •Fine-tune use of cards •Continue to explore improved stops sites working with partners
Building Security and	•Security and fire alarm systems of all sites (25 buildings) updated and integrated into new modern network	Continue:

Communications Upgrade	●Building main door access by fob system with automated authorization of access levels by role; automated update of permissions based on status in HR system ●Enhanced safety in emergency situations requiring lockdown ●Fully upgraded of PA systems in 10 schools, 5 partially completed ●Enhanced communication capability for daily and emergency function of school	●Update additional exterior entrances with fob access ●Complete PA system upgrade for remaining schools
Cybersecurity Upgrade	●Developed Incident Response Protocol with Unit 42 ●Firewall hardening with IBM K-12 ●Microsoft Defender security uplift with IX Solutions ●Mitigated risk of data breaches and financial damage due to cybersecurity incident	Continue
CAPACITY BUILDING		
Learning Series with CCTA: Aligned with Plan Priorities	Learning Series of Pro-D days and learning rounds with schools in session: Literacy and Numeracy ●Positive feedback from teachers and principals ●Increased cross-classroom and cross-school collaboration on instruction ●Creating common language and approaches ●Not yet showing up in improved student results	Continue and Adapt: ●Add outdoor teaching learning rounds using provincial and local teacher specialists
New Teacher and LOP Support Program with CCTA	●29 first and second year teachers supported with program of support co-developed and co-delivered with CCTA ●Yearlong framework provided 2 days of workshops and networking together before the start of the year, mentorship, an in-school buddy, release days for observations and collaboration, a dinner and check-ins during the year, and additional funds for pro-d and materials. ●Participants were surveyed and feedback led to adjustments to the workshops and shape of the days in August and other details of the program.	Continue: ●Ed Collective Program Add: ●Include Teachers on Letters of Permission ●Supplementary series for teachers new to Canadian teaching
PVP Instructional Leadership Cohort with Dylan William	●3 sessions participated in by PVP with research projects in between ●Personal plans developed by PVP for incorporating research into their school planning processes and personal professional growth plans. ●Feedback from PVP was positive but able to continue this work without additional sessions this year ●Led to Read to Lead initiative for PVP	Discontinue

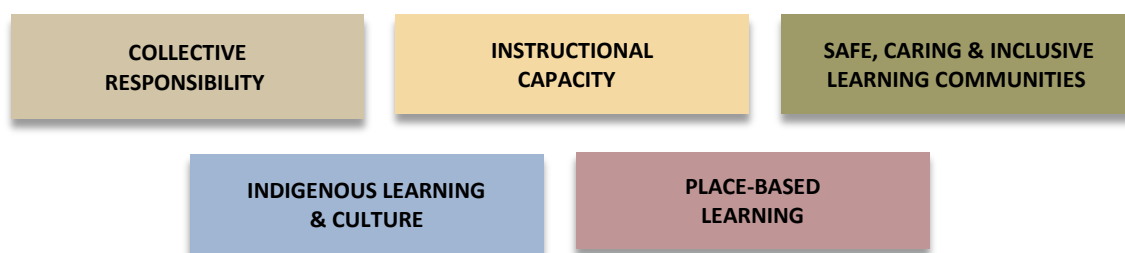
Helping Teacher Model: Aligned with Learning Series, Assessments	•3 district helping teachers assigned to support individual and teams of teachers with assessments and strategies connected to the literacy and numeracy learning rounds. •Helping Teacher service summaries show support provided across schools, with an emphasis on new teachers, focused on literacy, numeracy, assessments, and strategies from learning rounds •Teacher feedback indicates value support	Continue •All current strategies
Collective Responsibility Framework Implementation	•introduced resources to use for meetings and planning to focus widening circle of supporters and increasing intensity of intervention to support a healthy functioning student-teacher-parent/caregiver relationship. •create collective responsibility and connection to work for all staff in their roles •Celebrate staff and partners •Improved data entry and access (MyEd, CIMS) to make decisions and track intervention. •Examples of collective responsibility in posts •Posts demonstrate more education needed to clarify the model and recognize work done in this area	Continue and Adapt: •New formats drafted for sharing in Fall to be more user friendly for meetings and planning, and for celebrating partnerships •Educate community about model and celebrate
Restorative Practice & Circle of Courage Training	•Second year of trauma/circle of courage training (4 sessions in October and April) held with staff and community) •All PVP, all Youth Engagement Workers, All Indigenous Support Workers trained •Other staff and community members trained	Continue: •Retitle strategy to emphasize trauma-informed focus of the training •Annual session to train new staff and partners and refresh as required (booked for April 2026)
Natured By Nurture Mental Health Plan	•Mental Health Plan: Nurtured by Nature in SD 27 based on learning about mental health, building community, and time outdoors •EASE (Everyday Anxiety Strategies for Educators) provided to interested Grades K-12 •MHL (Teaching Mental Health Literacy) compensation to do outside of school day provided to all interested Grades 7-12 with compensation to do outside of school day •<i>Finding Your Purpose</i> workshop and book study attended by 80+ participants •<i>Finding Your Wellness</i> workshop and book study- 60+ participants	Continue: •All current strategies Introduce and Implement: •District Social Emotional Outdoor Learning team

	•Monique Gray Smith session (opening day with 800+ staff, <i>Gathering of Hope</i> outdoor event at Powwow Arbor) •Theme of Walking Together carried through from leadership retreat to opening day with all staff, <u>start up with school staff</u>, to <u>student start</u> was a <u>unifying concept</u> reflected in <u>many ways</u> across the district	
Compassionate Systems Leadership Learning Team	•Team of 6 PVP trained in Compassionate Systems Leadership (CSL) •<u>Summer learning for PVP</u> about CSL •Led activities at each PVP meeting with explicit intention PVP take back to do with own staff and for staff to do with students (model practice development for self, team, system) •District-wide commitment to start year with intentional action to create belonging and build community for staff, students, and families •Positive feedback from staff about slowed down start and intentional community building •24/24 schools began the current year with circle work and compassionate systems practices •2025 Student reflection Survey 86% which is up slightly from previous year at 83% increased student sense of belonging on reflection survey	Continue: •Team to BCSSA Fall Conference on Compassionate Systems Change •Deepen circle practice Introduce and Implement: •Explicitly teach staffs CSL tools and strategies •Incorporate CSL approaches in staff meeting work to do in partnership with CCTA

UPDATED KEY FOCUS AREAS 2025-2026

These focus areas were confirmed for the second year of the plan by the Board of Education in Spring 2025 based on input from public consultation as part of the budget process including with FNEC, school teams (principal, teacher, support staff, PAC member from each school), and input from school staffs and PACs, and students from some schools. Consultation was about which key focus areas remained a high priority, which may no longer be a priority, and what might be missing. Indigenous Learning and Culture and Place-Based Learning were particularly noted as valued.

The title of the key focus area of Inclusive Learning Communities has been adjusted to explicitly reference the component of safety and care: Safe, Caring, & Inclusive Learning Communities. We will continue, adjust, and deepen our work in these areas in this second year of the current plan toward success for all students in Cariboo-Chilcotin School District.



ADDITIONAL KEY STRATEGIES 2025-2026 • Yr 2 of 3 Yr Plan

Strategy: For Strategy Map for Year 2 (2025-2026) of the District Plan for Learner Success	Strategy Selection & Effectiveness	Adjustments or Adaptations: •Continue, •Discontinue, •Adapt, and/or •Introduce and implement
EFFECTIVE STRUCTURES, PROCESSES, & PRACTICES		
Alternate Program Restructure	•Location of alternate program in 100 Mile was not compatible with the program needs; issues with community •program relocated •Brought both programs under experienced alternate program leader; added VP •File review of alternate program in 100 Mile demonstrated need for revised intake and planning process •Recommendation to review included in Culture and Climate Review •Intake and program model of Skyline program to be implemented •Outdoor and nature component to be strengthened •Proceeding from full file review - all students starting current year meet criteria for program •Cariboo Family Enrichment Centre enthusiastic to host program co-located with their services •Positive partnership formed •Effectiveness will in part be determined by ongoing file review for appropriate placement, rates of successful transition out of the program, and documentation of intensive services for all students	Implement
Safe Schools Learning: Staff, Students, Families	•A recommendation of the Culture and Climate Review was to host Safer Schools education sessions for schools and families •Safer Schools sessions for students and families were held previously on a school-by-school (typically other schools invited as appropriate) •Recognized benefit in consistency across district •Effectiveness will be determined in part by participation in training and learning events, increased self-reporting of students feeling safe at school, erase reports received	Adapt •Coordinate district-wide sessions for students (at school) and families (evening) on online safety and bullying •Seek input from DPAC on third session topic

		•Promote online sessions available for families through erase
Anti-Racism & Anti-Indigenous Racism Plans	•Important recommendation from the Culture and Climate Review •Anti-racism learning series for PVP •District anti-racism committee will be formed and create a district learning plan •IEC and district will co-develop anti-indigenous racism strategies and initiatives •Effectiveness will be determined in the remainder of the 3 year plan by delivery of plans to address racism and anti-indigenous racism co-constructed by the district committee and IEC respectively.	Introduce and Implement
PVP Mentorship	•A number of principals and vice-principals (PVP) on the district team new or with few years of experience. •All new PVP participating in BCPVPA Foundations for New Leaders course •All new PVP participating in BCPVPA Mentorship Program •Self-selected networks of peers as part of PVP professional growth plans •Effectiveness will be determined by survey of participating PVP about perceived support and professional growth.	Introduce and Implement
Leadership Development Program	•Recommendation from the Culture and Climate Review •Formalize program for aspiring administrators •Success in the first year will be determined by development of a curriculum and selection of participants •Longer term success will be determined by number of program participants placed in PVP positions in district	Introduce and Implement

UPDATED STRATEGY MAP 2025-2026 • Yr 2 of 3 Yr Plan

CARIBOO-CHILCOTIN SCHOOL DISTRICT PLAN FOR STUDENT SUCCESS 2024-2027 YEAR 2 • 2025-2026



**ENHANCED
STUDENT SUCCESS**



**MEASURE
&
MONITOR**

In Cariboo-
Chilcotin School
District we are

- Developing collective capacity in our key focus areas, for growth,
- For improved practices,
- So learners have better experiences and service,
- Leading to greater success for ALL students.

**ACTION:
EFFECTIVE
STRUCTURES,
PROCESSES, &
PRACTICES**

**ACTION:
CAPACITY
BUILDING**

**KEY GROWTH
AREAS**

Intellectual

- ON-TRACK IN LITERACY
- ON-TRACK IN NUMERACY

- Gr 4 & 7 FSA Reading, Writing, Numeracy
- Gr 10 & 12 Literacy Assessment
- Gr 10 Numeracy Assessment
- Gr to Gr Transitions

Human & Social

- FEEL WELCOME, SAFE, CONNECTED TO SCHOOL

- Gr 4, 7, 10 Student Learning Survey: Safe, Welcome, Sense of Belonging
- Gr 4, 7, 10 Student Learning Survey: Number of adults who care

Career

- GRADUATE
- CORE COMPETENCIES FOR LIFE GOALS

- 5 Year Graduation Rate
- Post-Secondary Transition Rate to BC Institutions

- Report cards (On Track in Language Arts, Math, Attendance)
- District Student Learning Reflection
- Reading, Writing Assessments

SCHOOL AND DEPARTMENT WORKPLANS – Objectives and Key Results (OKR)

School Plans For Learner Success	Data Warehouse & Information Management System	Board Policy Review	Indigenous Education Council Bill 20 Implementation
District Literacy and Numeracy Assessments	Anti-Racism & Anti-Indigenous Racism Plans	Accessibility Plan	Long Term Capital Plan and Transportation Optimization
Alternate Program Restructure	Youth Community Connections Program	Internal and External Communications Plan	Building Security and Communications Upgrade
First Nations and MCFD Secure Data Sharing	Staff Recruitment Plan	Staff Attendance Support Program	Cybersecurity Program
Safe Schools Learning: Staff, Students, Families	District Mental Health Plan	Outdoor Learning Support Partnerships: Local, BC, National	Health & Safety Program Update
Learning Series with CCTA: Aligned with Plan Priorities	PVP Mentorship	Leadership Development Program	Our Collective Responsibility Initiative
New Teacher and LOP Support Program with CCTA	Helping Teacher Model: Aligned with Learning Series, Assessments	Restorative & Trauma-informed Practice, & Circle of Courage Training	Compassionate Systems Leadership Learning Team

COLLECTIVE RESPONSIBILITY

INSTRUCTIONAL
CAPACITY

SAFE, CARING &
INCLUSIVE LEARNING
COMMUNITIES

INDIGENOUS LEARNING
& CULTURE

PLACE-BASED
LEARNING

STRATEGIC ALLOCATION of BUDGET, STAFFING, ATTENTION, and TIME to SUPPORT PLAN PRIORITIES

**STUDENTS WE
ARE PAYING
PARTICULAR
ATTENTION
TO FOR
EQUITY OF
OUTCOMES**

- Indigenous students living on reserve
- Indigenous students living off reserve
- Children & youth in care
- Students with disabilities or diverse abilities



TO: Board of Education

FROM: Russell Horswill, Acting Secretary-Treasurer

DATE: September 22, 2025

RE: Item: 4.3.1 - 2026-2027 Minor Capital Submission

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:

- AFG – May 16th - **submitted**
- Major Capital – June 30th, 2025 – **submitted**
- Minor Capital – deadline September 29, 2025
 - School Enhancement Projects (SEP)
 - Carbon Neutral Capital Projects (CNCP)
 - Playground Equipment Program (PEP)
 - Bus Acquisition Program (BUS)

Acting Secretary-Treasurer Russell Horswill, Director of Operations Marcus Loewen, and Manager of Operations & Transportation Ben Bennison have prepared a list of top priorities for minor capital items requests for the Board's consideration.

DISCUSSION

Attached to this Briefing Note is the Minor Capital Project 2026/2027 Submission Summary totaling \$10,656,916, made up of the following amounts:

- | | |
|-----------------------------------|-------------|
| • Bus Acquisition Program | \$2,206,916 |
| • Carbon Neutral Capital Projects | \$4,050,000 |
| • Playground Equipment Program | \$600,000 |
| • School Enhancement Projects | \$3,800,000 |

Projects listed under each Submission Category are in priority order. It is anticipated that the Ministry of Education and Child Care will respond to the minor capital funding request after the Provincial Budget 2026 has been tabled.

There will not be an opening for minor project requests (under \$500,000) for Childcare infrastructure currently. The Ministry will advise Districts when future Childcare submissions can be made.

In addition to any approved Minor Capital requests, Facilities also utilizes the Annual Facilities Grant and Local Capital funding 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 2026/27, as provided on the Capital Plan Summary for 2026/27 submitted to the Ministry of Education and Child Care.

Submission Summary

Submission Summary:	Minor 2026/2027 2025-09-30 MAIN - K12
Submission Type:	Capital Plan
School District:	Cariboo-Chilcotin (SD27)
Open Date:	2025-04-07
Close Date:	2025-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
BUS	\$2,206,916
CNCP	\$4,050,000
PEP	\$600,000
SEP	\$3,800,000
Total	\$10,656,916

BUS					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	167932	Transportation	Replacement	Age and km's	\$184,649
2	167931	Transportation	Replacement	Age and km's	\$184,649
3	167933	Transportation	Replacement	Age and km's	\$184,649
4	167930	Transportation	Replacement	Age and km's	\$184,649
5	167934	Transportation	Replacement	Age and km's	\$184,649
6	167935	Transportation	Replacement	Age and km's	\$184,649
8	167929	Transportation	Replacement	Very close to age and KM's this has been a bush road bus its whole life	\$175,777
9	163338	Transportation	Replacement	Age and Km's	\$184,649
10	171413	Transportation	Replacement	Age and Km's	\$184,649
12	163393	Transportation	Replacement	Age and Km's	\$184,649
13	163394	Transportation	Replacement	Age and Km's	\$184,649
14	163390	Transportation	Replacement	Age and Km's	\$184,649
Submission Category Total:					\$2,206,916
CNCP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	155366	Mountview Elementary	HVAC (CNCP)	Boiler replacement, currant boiler is near end of life it is the only boiler within the facility, the new proposal would include redundancy.	\$600,000

Submission Summary

2	171225	Mile 108 Elementary	HVAC (CNCP)	2022 a geoexchange system upgrade was completes and at that time it was recommended that the two primary heat pumps be replaced, they were installed in 2010.	\$600,000
3	171182	Mountview Elementary	HVAC (CNCP)	2 new AHU's for gym and classrooms, both units are at end of life.	\$850,000
4	158999	Marie Sharpe Elementary	HVAC (CNCP)	Replace boilers in Mechanical 127 with high efficiency condensing type boilers (3@ IBC Boilers on rack system). These boilers will serve the Central Block and South Block (Admin & Gym). Provide a hydraulic separator, new expansion tank, secondary hydronic heating circulating pumps for the Central Block, Admin. & Gym, Heating load and number of boilers to be verified.	\$2,000,000
Submission Category Total:					\$4,050,000
PEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	167885	Mountview Elementary	Replacement (PEP)	Replacing an older, wooden playground with a new accessible play structure, inspection this fall showed signs of rot and safety concerns. Consultation has happened at the school level.	\$200,000
2	151962	Horsefly Elem-Jr Secondary	Replacement (PEP)	Not to current standards, no replacement part available	\$200,000
3	159335	Likely Elem-Jr Secondary	Replacement (PEP)	Not to Current Standards, older wooden structure that needs to be brought up to accessibility standards and safer play criteria. The community of Likely is a smaller, rural community and a new playground would be a community asset.	\$200,000
Submission Category Total:					\$600,000
SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	167894	Lac La Hache Elementary	Exterior Wall Systems (SEP)	Building envelope projects at Lac La Hache Elementary School. The project would include replacing all the windows & doors, upgrading the insulation, replacing the siding, repairing any rot and damage. The building is in definite need of an upgrade and will not be scheduled for replacement in the next 20 years.	\$1,200,000
2	171178	Marie Sharpe Elementary	Roofing (SEP)	Re roof Marie Sharp total roof area 39653 ft./2, all sections roof are in poor to failed condition.	\$1,500,000
3	171179	Marie Sharpe Elementary	Electrical (SEP)	New electrical service to support CNCP HVAC upgrade request	\$250,000
4	155498	Various	Electrical (SEP)	Bundled Project - 850,000	\$850,000
Submission Category Total:					\$3,800,000

TO: Board of Education

FROM: Marc Loewen, Director of Operations
Russell Horswill, Acting Secretary-Treasurer

DATE: September 22, 2025

RE: Item: 4.3.2 - 2025-26 Annual Facility Grant Submission Summary (Update)

BACKGROUND: ANNUAL FACILITY GRANT (AFG)

The Annual Facility Grant is a grant paid to Boards of Education at the beginning of each school year. The grant is intended for annual facility projects required to maintain facility assets through their anticipated economic life and to prevent premature deterioration of these assets. To comply with Treasury Board direction, each school district must annually provide the Ministry with an AFG project and spending plan prior to the allocation of AFG funding. Specifically, each school district's plan will include a list of AFG projects and expenditures expected to be undertaken during the fiscal year (April 1st to March 31st).

DISCUSSION

In April 2025 the Ministry of Education's Capital Branch announced that School District 27 Annual Facilities Grant would be \$2,161,420 an increase of \$195,045 from 2024-25.

This year's submission will include ten different projects, focusing on the key priorities we have undertaken in the last two years. Building envelope upgrades, accessibility and health and safety. Key points: \$850,000 to support 100 Mile Elementary building envelope upgrade, \$250,000 for hard surfacing paths to Big Toy at Cataline, and new accessible door hardware for 108 Mile House, \$236,420 towards new PA systems, security, and exterior cameras at various sites.

Project updates

- DDC/Furnace replacements (Various sites) 75% Complete
- Washroom Upgrades Columneetza 90% complete
- Flooring 108 Mile Hallways 100% complete
- Building Envelope 100 Mile Elementary 85% complete
- Exterior Painting (Various sites) 95% complete
- Paving Columneetza daycare, Cataline, Chilcotin Road 100% complete
- Emergency Lighting (All sites) 50% complete
- Doors/Sidewalks (Various sites) 40% complete
- Tech Infrastructure (security/PA) 50% complete.

RECOMMENDATION

None. Information only.

"Learning, Growing, and Belonging Together"

Committee of the Whole Meeting Report



September 8, 2025 (4:32 p.m. – 5:47 p.m.)

Trustees in Attendance:

Angie Delainey (Chaired Mtg.), Mary Forbes, Melissa Coates, Willow Macdonald.

TEAMS:

Linda Martens, Anne Kohut.

Regrets:

Michael Franklin.

Staff:

Superintendent Cheryl Lenardon, Acting Secretary-Treasurer Russell Horswill, Executive Assistant Jodi Symmes.

Agenda Item	Notes	Action
Acknowledgment of Traditional Territory		
1. June 10, 2025, Report	No report to review	
2. Ministry of Education and Child Care Summer Update	Superintendent Lenardon presented highlights from the session, including: - Looking Ahead to 25/26 School Year - Ministry of Infrastructure - Bargaining (BCPSEA) - Learning Updates - Striving Towards Indigenous Excellence (Link to PowerPoint Presentation)	None. Information only.
3. FESL Strategy Map Review	Superintendent Lenardon brought forward the FESL Strategy Map for review as the district begins its second year of a three-year District Plan for Learner Success, inquiring whether the committee wishes to make any additions before the Board receives the plan on September 22, 2025.	None. Information only.
4. Draft Financial Statements for 2024-2025	Acting Secretary-Treasurer, Russell Horswill, provided an overview of the DRAFT copy of June 30, 2025, Financial Statements (unaudited) and a DRAFT of the accompanying Financial Statement Disclosure & Analysis (FSD&A) report for information.	None. Information only.

Agenda Item	Notes	Action		
Proposed Future Meeting Dates:				
MEETING		DATE (2 nd Monday)	TIME	LOCATION
Committees of the Whole		October 6, 2025	4:30 p.m.	Board Office
Committees of the Whole		November 10, 2025	4:30 p.m.	Board Office
Committees of the Whole		December 8, 2025	4:30 p.m.	Board Office
Committees of the Whole		January 12, 2026	4:30 p.m.	Board Office
Committees of the Whole		February 9, 2026	4:30 p.m.	Board Office
Committees of the Whole		no meeting	4:30 p.m.	Board Office
Committees of the Whole		April 13, 2026	4:30 p.m.	Board Office
Committees of the Whole		May 11, 2026	4:30 p.m.	Board Office
Committees of the Whole		June 8, 2026	4:30 p.m.	Board Office
Also attending were representatives for:				
DPAC: Kerri Roseboom				
IUOE:				