



QUALICUM SCHOOL DISTRICT
REGULAR BOARD MEETING AGENDA

TUESDAY, SEPTEMBER 23, 2025
6:00 PM
VIA VIDEO CONFERENCING

[Join the meeting now](#)

Meeting ID: 255 499 524 539 9

Passcode: Z2bw9T6b

1. CALL TO ORDER AND INTRODUCTIONS

2. ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

3. ADOPTION OF THE AGENDA

Recommendation:

THAT the Board of Education of School District No. 69 (Qualicum) adopt the agenda as presented (*or, as amended*).

4. APPROVAL OF THE CONSENT AGENDA

- a. Approval of Regular Board Meeting Minutes: August 26, 2025 p 1-8
- b. Approval of Special Board Meeting Minutes: August 26, 2025 p 9-10
- c. Ratification of In Camera Board Meeting Minutes: August 26, 2025 p 11
- d. Receipt of Ministry News Releases
 - Minister's statement about returning to school p 12-13
 - More youth will be supported with tools to prevent additions, substance use p 14-15
 - BC launches mandatory early literacy screening to help students succeed p 16-17
 - New community-based teacher-education programs will increase First Nations K-12 teachers p 18-22
- e. Receipt of Reports from Trustee Representatives
 - Canadian School Boards Association - National Indigenous Gathering & Congress – Trustee Young p 23-24
 - OBLT Early Years Table – Trustee Young p 25

Recommendation:

THAT the Board of Education of School District 69 (Qualicum) approve the consent agenda items of the Regular Board Meeting of September 23, 2025, as presented (or amended).

5. DELEGATIONS/PRESENTATIONS (10 MINUTES EACH)

- a. 2024-2025 Audited Financial Statements (Leanne Souchuck) p 26-72
- b. What I did on My Summer Vacation (Trustee Young)
- An Introduction to the Canadian Museum for Human Rights

6. PUBLIC QUESTIONS AND COMMENTS (WRITTEN)

7. BUSINESS ARISING FROM THE MINUTES

8. MOUNT ARROWSMITH TEACHERS' ASSOCIATION

9. CANADIAN UNION OF PUBLIC EMPLOYEES (LOCAL 3570)

10. DISTRICT PARENTS ADVISORY COUNCIL

11. ACTION ITEMS

a. 2024-2025 Audited Financial Statements

(Ron Amos)

p 26-72

i. Indigenous Education Targeted Funding

Recommendation:

THAT the Board of Education of School District No. 69 (Qualicum) request approval from the Ministry of Education and Child Care to underspend the targeted Indigenous Education funding for the 2024-2025 school year in an amount of \$63,560; and,

THAT the Board of Education of School District No. 69 (Qualicum) confirm that the surplus has been allocated and will be spent on Indigenous Education programs in the 2025-2026 fiscal year.

ii. Schedule of Internally Restricted Surplus

Recommendation:

THAT the Board of Education of School District No. 69 (Qualicum) accept the Schedule of Internally Restricted Surplus as presented.

iii. 2024-2025 Audited Financial Statements

Recommendation:

THAT the Board of Education of School District No. 69 (Qualicum) approve the 2024-2025 Audited Financial Statements as presented.

b. School Codes of Conduct

Recommendation:

THAT the Board of Education of School District 69 (Qualicum) receive the School Codes of Conduct for the 2025-2026 school year as previously provided.

12. INFORMATION ITEMS

a. Superintendent's Report

(Peter Jory)

b. Preliminary Enrolment Report

(Gillian Wilson)

c. Educational Programs Update

(Gillian Wilson/Rudy Terpstra)

-
-
13. **EDUCATION COMMITTEE OF THE WHOLE REPORT** (Trustee Young) p 73-74
a. **Framework for Enhancing Student Learning** (Peter Jory) p 75-116
Recommendation:
THAT the Board of Education of School District 69 (Qualicum) approve the Framework for Enhancing Student Learning Report as presented.
14. **FINANCE & OPERATIONS COMMITTEE OF THE WHOLE REPORT** (Trustee Kellogg) p 117-120
a. **2026-2027 Minor Capital Submission** p 121
i. Capital Plan (Minor Capital Programs)
Recommendation:
THAT the Board of Education of School District 69 (Qualicum) support the 2026-2027 Minor Capital Plan (Minor Capital Programs) submission as presented.
ii. **Capital Plan – School Food Infrastructure Program**
Recommendation:
THAT the Board of Education of School District 69 (Qualicum) support the 2026-2027 Minor Capital Plan (School Food Infrastructure Program) submission as presented.
15. **POLICY COMMITTEE OF THE WHOLE REPORT** (Trustee Flynn)
There was no Policy Committee of the Whole held in September.
16. **REPORTS FROM REPRESENTATIVES TO OUTSIDE ORGANIZATIONS**
17. **TRUSTEE ITEMS**
a. **Board External and District Committee Representatives** (Trustee Flynn) p 122-123
Trustee Liaison Schools for 2025-2026
18. **NEW OR UNFINISHED BUSINESS**
19. **BOARD CORRESPONDENCE AND MEDIA**
20. **PUBLIC QUESTION PERIOD**
21. **ADJOURNMENT**



Yath ísum
Always growing
Grandissons ensemble

QUALICUM SCHOOL DISTRICT
REGULAR BOARD MEETING MINUTES

TUESDAY, AUGUST 26, 2025
6:00 PM
VIA VIDEO-CONFERENCING

ATTENDEES

Trustees

Eve Flynn	Board Chairperson
Carol Kellogg	Vice Chairperson
Barry Kurland	Trustee
Elaine Young	Trustee
Julie Austin	Trustee

Administration

Peter Jory	Superintendent of Schools
Ron Amos	Secretary Treasurer
Gillian Wilson	Associate Superintendent of Schools
Rudy Terpstra	Director of Instruction
Ryan Brennan	Director of Instruction – Human Resources
Phil Munro	Director of Operations
Autumn Taylor	Principal, PASS/CEAP
	Qualicum District Principals and Vice Principals Association

Education Partners

Mount Arrowsmith Teachers Association (MATA)
Canadian Union of Public Employees (CUPE) Local 3570
District Parents Advisory Council (DPAC)

1. CALL TO ORDER

Chair Flynn called the virtual meeting to order at 6:00 p.m.

2. ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

Chair Flynn welcomed all attendees to the first meeting of the 2025/2026 school year. She then acknowledged that the Board was meeting on the shared traditional territory of Coast Salish Peoples, particularly the Qualicum and Snaw-Naw-As (Nanoose) First Nations, and she thanked them for the stewardship of this land and allowing the Board to live, work, learn and play on these lands.

3. ADOPTION OF THE AGENDA

25-74R

Moved: Trustee Kellogg *Seconded:* Trustee Young

THAT the Board of Education of School District No. 69 (Qualicum) adopt the agenda as presented.

CARRIED UNANIMOUSLY

4. APPROVAL OF THE CONSENT AGENDA

- a. Approval of Regular Board Meeting Minutes: June 24, 2025
- b. Ratification of In Camera Board Meeting Minutes: June 24, 2025

25-75R

Moved: Trustee Young *Seconded:* Trustee Kellogg

THAT the Board of Education of School District No. 69 (Qualicum) approve the consent agenda items of the Regular Board Meeting of August 26, 2025, as presented.

CARRIED UNANIMOUSLY

5. DELEGATIONS/PRESENTATIONS

None

6. PUBLIC QUESTIONS AND COMMENTS (RELATED TO AGENDA ITEMS)

None

7. BUSINESS ARISING FROM THE MINUTES**a. 2025/2026 Trustee Meeting Schedule**

Trustee Flynn reported that trustees have determined that the Committee of the Whole meetings will now be recorded. The Trustee Chair for the Committees of the Whole will remain the same; however, a change to the schedule for the meetings was decided as follows:

- Education Committee of the Whole will be held on the second Tuesday of the month between September and June, with the exception of December and March, when no meeting is held. (The time of the meeting will be confirmed after consultation with schools and the November date is yet to be determined as it conflicts with Remembrance Day)
- Finance & Operations and Policy Committees of the Whole will be held on the third Tuesday of the month, at 10:30 and 1:00 respectively, between September and June, with the exception of December and March, when no meeting is held.

The In Camera and Regular Board Meetings will remain as previously scheduled on the fourth Tuesday of the month, with the exception of December and March, when they will be held on the second Tuesday of the month.

8. MOUNT ARROWSMITH TEACHERS' ASSOCIATION (MATA)

Matt Woods, MATA President, reported on the following:

- Appreciation for living in this part of the world on the unceded lands of the Qualicum and Snaw-Naw-As Nations and appreciative of the Indigenous Nations and their stewardship of this land and those who are now on this land can continue this stewardship for future generations.
- Many teachers are preparing their classrooms for students by organizing all the supplies they can get, creating their class seating charts and getting lessons prepared for the first week back. Even those teachers that have yet to receive confirmation of their classes and students and student lists that they are teaching, they are in their rooms still preparing as best as they can. As he has mentioned earlier, this is due to that flawed Ministry of Education and Child Care dystopian funding model of education that prevents districts from planning accordingly and having to rely on waiting to count students in seats before classes can be

confirmed. This can mean that the first week back can be stressful for teachers, administrators, parent and students especially.

- He then highlighted that Monday, September 1st is Labour Day. Oftentimes most people think of this upcoming weekend as a last chance to enjoy a long weekend before the end of summer or to get organized for the start of a new school year; however, it is also a time to reflect on the history of labour and labour relations, especially the importance of labour and the labour union movement. Historically Labour Day celebrations began in the 1890's, often with parades and different forms of union participation. Today, many unions celebrate this day in many ways. The Nanaimo Duncan and District Labour Council, will be holding a Labour Day picnic at Transfer Beach in Ladysmith from 11 to 3:00 and he encouraged anyone in that area on Monday to attend and support those initiatives.
- Mr. Woods reminded attendees that teachers are still at the Provincial bargaining table and are hopeful that teachers will be able to have a fair and negotiated deal at the bargaining table. He noted that while there are concerns with other unions that may potentially be taking some strike votes, the teachers union's hope was that they would not have to go down that road.
- He noted that it was unfortunate that the Board has decided to hold all its Committee of the Whole meetings on Tuesday as MATA has historically tried to hold Tuesdays for its union activities. The Union will have to consider whether it is able to contain all their union meetings to Tuesdays.
- MATA looks forward to working with all education stakeholders this year to create an environment that is a trusting, relational and supportive environment for students as well as MATA members. An environment that supports teachers to thrive will also support students.

9. **CANADIAN UNION OF PUBLIC EMPLOYEES (CUPE) LOCAL 3570**

Ewen Rycroft, CUPE Local 3570 President, reported on the following:

- On behalf of CUPE 3570, he acknowledged the tremendous efforts of CUPE members over the summer months. While many enjoy a well-deserved break, CUPE members across the District continued to work quietly and diligently and with pride to ensure our schools are safe, clean and ready for students and staff to return. Whether it is maintenance staff repairing and upgrading facilities, custodians deep cleaning every classroom, administrative preparing schedules and resources, or education assistants attending training and planning sessions, CUPE remains committed, as always to supporting student success year round.
- To those who were able to take some time off, he hoped that they had a restful and restorative break. Their return adds to the full strength of the school communities and the Union is excited to start the year fresh and united.
- CUPE members look forward to continuing their work alongside teachers, administrators, families and the Board to support the next group of students as they learn, grow and prepare to graduate. Every role within our schools contributes to that journey and CUPE are proud to be an integral part of it. Let us move forward into this year with a spirit of collaboration and mutual respect. Together we will continue to build schools environments that are safe, inclusive and empowering for everyone who walks through the doors.

Trustee Kellogg added her thanks to all the support staff for their work over the summer.

10. DISTRICT PARENT COUNCIL (DPAC)

Erin West, DPAC representative, shared the following:

- Acknowledgement that the transition to a new school year can bring excitement for some families, and real challenges for others. She reminded attendees that Parent Advisory Councils are here to support families by sharing information, helping find solutions, and/or connecting families with resources. She expressed gratitude to the District staff and teachers who are working so hard to make the back-to-school transition as smooth as possible.
- Appreciation for the Board's support at its June meeting to record Committee of the Whole meetings. For many parents, daytime and evening meetings are equally difficult to attend and recordings will assist in families staying informed and engaged.
- The first DPAC meeting of the year will be held on Wednesday, September 17 at 6:30 pm in the Boardroom of the Parksville Quality Foods, and all parents and caregivers are welcome. DPAC's role is to advocate, educate, coordinate, support, and is the collective voice of parents and caregivers in District conversations.
- DPAC is looking for new executive members. If you are passionate about helping schools work for everyone, now is a great time to get involved. Many PACs still have space for a DPAC representative or Director at Large, so please reach out to a member of the interim council.
- DPAC looks forward to working together with the board, staff, and families for a positive year ahead.

11. ACTION ITEMS

None

12. INFORMATION ITEMS**a. Superintendent's Report**

Superintendent Jory expressed his wish that everyone enjoyed a safe summer. He noted that due to the Wesley Ridge wildfire an evacuation centre was established at Ballenas Secondary School; however, it was ultimately not utilized.

Enrollment & Ministry Updates

Provincial enrollment pressures have eased, though the Qualicum School District still projects a 100-student decline, with larger graduating classes than Kindergarten intakes. Last year's sudden drop in students with unique needs required budget adjustments, but early indications this fall show stable numbers. Provincially, priorities include expanding childcare, addressing absenteeism, and rolling out literacy screeners. The Ministry's new curriculum will add Holocaust education and Naloxone/AED training, requiring policies by December. Provincial bargaining, cybersecurity, and the 2026 Ombudsperson's Report are also on the horizon. The Ministry promises changes to the Framework for Enhancing Student Learning (FESL) which will ease, not complicate, reporting.

Transportation & Operations

Transportation overhaul continues with higher early registration, more efficient routing, and fewer "non-riders." *MyRide* App uptake remains low, though it provides valuable real-time bus updates. Operations staff completed regular maintenance plus major projects, ensuring schools are ready for students on September 2nd.

Facilities & Scheduling

The Oceanside Community Track at Ballenas officially opens September 12, which will be a major community asset. He requested that the public remain off the track until the grass is fully established.

Schools will also see later start times this year—20 minutes at elementary schools, 15 at secondary schools—reducing dark winter morning wait times. Schools will be mindful of supervision times as the adjustments to supervision are monitored.

Communications & Strategic Planning

A new Communications Working Group will guide planning, practices, and website replacement for the District.

Principals engaged in summer learning, including work with Campbell River colleagues on the Observable Impact Planning Framework and facilitation skills. This fall's Framework for Enhancing Student Learning (FESL) Report will show alignment between school plans and district strategy, along with new leadership learning teams.

Personnel & Community Engagement

The District welcomed Carolyn Smith as vice-principal of False Bay School, joining from Edmonton via Vancouver Island West. Ms. Smith has been settling in well on Lasqueti and collaborating with CEAP/PASS Principal Autumn Taylor. A September 8th consultation at False Bay School will advance the False Bay replacement project, with grade configuration discussions scheduled later in the night's agenda.

b. Educational Programs Updates

Associate Superintendent Wilson welcomed attendees back to the 25/26 school year and noted the following:

- Grade 8 students will attend high school on the first day of school without other grades present. This arrangement is intended to help them acclimate to the larger school environment. A 3-hour early dismissal will be in effect for these students on that day.
- Kindergarten families have been advised to check their school's website and/or email for specific start dates. The reconnecting start will span two to three days. This approach allows for adjustments to class configurations based on late registrations or withdrawals. On the first day, students will return to their previous year's teacher and classroom. Teachers will focus on core competencies and activities that support school culture-building.
- Collaboration is underway between the Associate Superintendent and Director of Instruction Terpstra on the District's Literacy Plan and related professional development for teachers. Initial discussions with principals and vice principals are scheduled for Wednesday, August 27th, to outline the framework and emphasize literacy as a key factor in student success.
- The District continues its work on Trauma-Informed Practice, building on previous efforts including working with Bruce Perry's Neurosequential Model of Education. This initiative aligns with the District's Strategic Priority of fostering belonging. The working group is exploring ways to re-engage with the science of learning and how the brain functions and what parts need to be working when a person is engaged in the learning process.

Director of Instruction Terpstra spoke to the following:

- While most of the staff and students on the education side take a break over the summer, there were 20 students in the Career Education Program who were exploring their careers and spending three weeks over the summer in work placements coordinated by teacher, Martin Jedlik. Students in careers already as bakers and chefs have started training at Vancouver Island University this week.
- Schools will be receiving the *Qualicum School District Guidelines for the use of Artificial Intelligence* (AI) along with supplementary supporting documents and resources.
- Assessment and Communicating Student Learning Guide is related to the literacy initiative by the Ministry and the District will be looking at literacy screeners coming in the next years. In regard to Learning Updates, most schools will have communications home by mid-October with elementary learning updates to be provided in December, March and June and secondary learning updates to be provided in November, January, April and June. He noted that communication is ongoing throughout the year and includes parent teacher nights and celebrations of learning.
- The school goals of Literacy and Numeracy will continue to move forward and there will be check-ins through assessments across the system, including provincial and district assessments as has been past practice. While this helps to track the District's data, more importantly it drives what staff are learning as to how students can be supported in moving forward in their learning.
- While data for grad assessments for Numeracy in the District had indicated below-target performance in the past, Director of Instruction Terpstra was pleased to advise that, due to the work being done to focus on Numeracy, recent data shows the District's grad assessment in Numeracy tracking upwards, with a fairly significant increase this past year.
- The Qualicum School District Athletic Handbook has been finalized book.
- The District will continue its Learning Initiatives.
- The District will be partnering with the Qualicum First Nations to host an Early Years Conference, which will be held on May 14-16. Educators will be attending from all over the province.

c. 2025 Summer Projects Update

Director of Operations Munro presented a slide show of before and after photos of the various projects undertaken, completed, still underway and planned for the future throughout the District. He noted that it is a real team effort throughout the year by members of the custodial, trades, transportation, clerical, supplemental work crew as well as the department managers who have also been on hand to support staff and ensure projects are completed.

Mr. Munro also acknowledged what can be achieved with the assistance of Parent Advisory Councils. As an example, the new playground planned at Springwood Elementary School has been financially supported in large by grants applied for and received by that school's PAC.

Mr. Munro closed by stating that the work by the Transportation department to review and improve the bus application process and routes could not be understated. The District will be in a place this year where all routes will be mirrored, with students being picked up and dropped off by the same bus. One of the benefits of this is that only one route would be affected in the case of a break down and one group of families advised. Parents were encouraged to download

the MyRide App as it provides real time information as to when their child is on the bus and where the bus is along the route.

Trustees asked Mr. Munro to extend the Board's heartfelt thanks for all the work by the support staff.

13. EDUCATION COMMITTEE OF THE WHOLE REPORT

The next meeting will be held on Tuesday, September 9, 2025, with a start time of noon, pending confirmation with schools on the new date and time. The meeting will be held via video-conferencing and will be recorded.

14. FINANCE & OPERATIONS COMMITTEE OF THE WHOLE REPORT

The next meeting will be held on Tuesday, September 16, 2025 at 10:30 a.m. via video-conferencing and will be recorded.

15. POLICY COMMITTEE OF THE WHOLE REPORT

The next meeting will be held on Tuesday, September 16, 2025 at 1:00 p.m. via video-conferencing and will be recorded.

16. REPORTS FROM REPRESENTATIVES TO OUTSIDE ORGANIZATIONS

None

17. TRUSTEE ITEMS

None

18. NEW OR UNFINISHED BUSINESS

a. False Bay School K-12 Discussion

Superintendent Jory displayed a briefing note that had been shared with trustees earlier in the day which outlined the background to staff's recommendation to reconfigure False Bay School from K-9 to K-12 effective September 2025, following strong interest expressed by False Bay Schools parents and caregivers to expand False Bay School to include secondary programming.

Trustees shared their support of the recommendation to allow all students on Lasqueti to attend False Bay School, while also alleviating the financial hardship on families who would have to incur additional costs to have their secondary child attend high school.

25-76R

Moved: Trustee Young *Seconded:* Trustee Kellogg

THAT the Board of Education of the School District 69 (Qualicum) approve the reconfiguration of False Bay School from Kindergarten to Grade 9, to Kindergarten to Grade 12, effective September 2025.

CARRIED UNANIMOUSLY

19. BOARD CORRESPONDENCE AND MEDIA

None

20. PUBLIC QUESTION PERIOD

Trustees and Senior Staff received comments/questions on the following topics:

- Changes to the Scheduling of the Committee of the Whole Meetings to take place on Tuesdays. *The Board chose Tuesday as Mondays are often holidays, which required two Committee meetings being rescheduled, resulting in 3 back to back Committee meeting. Having a dedicated committee and board meeting day frees up the other days of the week for other trustee business. It was noted that Board Bylaw language allows the board to review the schedule in August of each year.*
- Summer Work Updates and how those could be shared with all staff. *The presentation has been shared with school administrators to share with their staff. Mr. Munro agreed to also provide a copy to the MATA president to share with his meetings with executive members.*

21. ADJOURNMENT

Trustee Kellogg moved to adjourn the meeting at 7:29 p.m.

CHAIRPERSON

SECRETARY TREASURER

**ADJOURNMENT OF THE REGULAR BOARD MEETING WAS FOLLOWED BY THE
SPECIAL BOARD MEETING FOR THE YEARLY ELECTIONS OF
CHAIRPERSON AND VICE CHAIRPERSON OF THE BOARD**



**SPECIAL BOARD MEETING MINUTES
ANNUAL ELECTION OF CHAIRPERSON/VICE CHAIRPERSON**

**TUESDAY, AUGUST 26, 2025
VIA VIDEO-CONFERENCING**

ATTENDEES

Trustees

Julie Austin	Trustee
Eve Flynn	Trustee
Carol Kellogg	Trustee
Barry Kurland	Trustee
Elaine Young	Trustee

Administration

Peter Jory	Superintendent of Schools
Ron Amos	Secretary Treasurer
Gillian Wilson	Associate Superintendent of Schools
Rudy Terpstra	Director of Instruction
Ryan Brennan	Director of Instruction – Human Resources
Phil Munro	General Manager of Operations
Mark McInnes	Vice Principal, École Oceanside Elementary School Qualicum District Principals' & Vice Principals' Association Representative
Karin Hergt	Executive Assistant (Recording Secretary)

Education Partners

Mount Arrowsmith Teachers Association (MATA)
Canadian Union of Public Employees (CUPE) Local 3570
District Parents Advisory Council (DPAC)

1. CALL TO ORDER

Secretary Treasurer Amos called the video-conference meeting to order at 7:30 p.m. in accordance with Qualicum School District Board Bylaw 2: *Board Structure* for the annual election of Chairperson and Vice Chairperson of the Board. He noted that the nominations and voting by ballots will be done by text as the meeting was being held via teleconference.

2. ELECTION OF BOARD CHAIRPERSON

The Secretary Treasurer/Superintendent called for nominations by electronic ballot for the position of Chairperson of the Board.

Trustee Eve Flynn was nominated to the position of Chair.

Trustee Flynn accepted the nomination.

No further nominations were received.

Trustee Flynn was acclaimed as Chairperson of the Board effective September 1, 2025.

Chair Flynn assumed the Chair.

3. ELECTION OF THE VICE CHAIRPERSON OF THE BOARD

Chair Flynn then called for nominations by electronic ballot for the position of Vice Chairperson of the Board.

Trustee Kellogg was nominated for the position of Vice Chairperson of the Board.

Trustee Kellogg accepted the nomination.

No further nominations were received.

Trustee Kellogg was acclaimed as Vice Chairperson of the Board effective September 1, 2025.

25-77R

Moved Trustee Young *Seconded* Trustee Kellogg

THAT the electronic ballots for the nominations of Chairperson and Vice-Chairperson of the Board of Education of Qualicum School District be destroyed/deleted.

CARRIED UNANIMOUSLY

4. BANKING RESOLUTION**25-78R**

Moved Trustee Kellogg *Seconded* Trustee Young

THAT the Chairperson, Vice Chairperson, Secretary Treasurer and Assistant Secretary Treasurer for the Board of Education of School District No. 69 (Qualicum) be authorized to sign the banking resolution, in accordance with Bylaw 4: *Banking*.

CARRIED UNANIMOUSLY

5. DISCUSSION OF COMMITTEE AND REPRESENTATIVE APPOINTMENTS & TRUSTEE LIAISON SCHOOLS

Chair Flynn noted that the COW Trustee Chairs will remain as in 24/205 and she will reach out to determine the trustees' preferences for district and external committees, liaison schools and the Trustee Representatives to the monthly DPAC meetings.

Trustee Young expressed her preference to remain on the Early Learning Table and offered her seat at the Curriculum Implementation Advisory Council should someone else be interested in assuming that responsibility. Vice Chair Kellogg agreed to attend the first DPAC meeting on September 17th. Any other changes will be announced at the September Regular Board Meeting.

6. ADJOURNMENT

Trustee Kellogg moved to adjourn the meeting at 7:41 p.m.

 CHAIRPERSON

 SECRETARY TREASURER



QUALICUM SCHOOL DISTRICT

IN-CAMERA MEETING

SECTION 72 REPORT AUGUST 28, 2025 Via Video-Conferencing

ATTENDEES:

Trustees

Eve Flynn	Board Chairperson
Carol Kellogg	Vice Chairperson
Barry Kurland	Trustee
Elaine Young	Trustee

Administration

Peter Jory	Superintendent of Schools
Ron Amos	Secretary Treasurer
Gillian Wilson	Associate Superintendent of Schools

Regrets

Trustee Austin

The Board of Education discussed the following topics:

- Land
- Legal
- Labour Relations/Personnel

No motions were presented for approval on the above-noted topics

Chairperson

Secretary Treasurer

STATEMENT

For Immediate Release

Ministry of Education and Child Care

2025ECC0024-000803

Sept. 2, 2025

Minister's statement about returning to school

VICTORIA – Lisa Beare, Minister of Education and Child Care, has issued the following statement about returning to learning:

“While I’m sure many students wish summer could be just a little longer, I am thrilled to welcome students and staff to the start of another school year. It is always so exciting on the first day as students and staff walk through the school doors and fill the hallways with excitement, laughter and anticipation – ready to take on the new learning journey in the year ahead.

“As minister of education and child care, I’m proud to support the people who make schools strong: educators; school district staff; trustees; support staff; families; and students. This year, creating a safe, inclusive and welcoming school environment remains a top priority for our government. Every student deserves to show up as their full, authentic self and to know they belong.

“Programs, such as Expect Respect and a Safe Education (Erase), are already helping schools support mental wellness and provide anti-bullying resources. Erase also contains great resources for parents and families, such as training to support families and caregivers in navigating the digital world and tips for having difficult conversations around bullying. Access zones will be in place again this year to help keep students and staff safe and free from harmful disruptions on or near school grounds.

“Students need to be fed to do their best. Almost 90% of schools in B.C. are operating school food programs since we introduced funding for Feeding Futures. These programs work toward ensuring no child learns on an empty stomach.

“We are updating what students learn. Holocaust education has been added to Grade 10 social studies. Students will also explore Black history, Japanese Canadian internment and discrimination faced by Indigenous Peoples.

“Students will also be learning life-saving skills. CPR and automated external defibrillation (AED) learning are now part of the Grade 10 physical and health education.

“This year, all elementary schools will begin early literacy screening, starting in kindergarten. This will help identify students who may need additional reading support so students can get help earlier in their education.

“Since 2018, we have funded the creation of approximately 14,000 new licensed child care spaces on school grounds throughout the province. By expanding access and reducing the cost of child care, we’re working to provide children with early learning experiences that set them

up for school and enable families to access child care and education in one place.

“We are building for the future. This year, new schools and additions are opening around the province, and many more are being built or upgraded through the Ministry of Infrastructure.

“We know teachers play one of the most important roles in a child’s learning. We are investing in teacher training, recruitment and retention, with a focus on Indigenous teachers and teachers in rural areas. Because mentorship plays a key role in retention and professional growth, we are working with sector partners to bring back a provincial teacher mentorship program. As we begin a new school year, I want to thank every educator and staff member. Your work matters. Together, we are building a better future for every student in B.C.

“While I know that we do face challenges with fiscal and global uncertainty, I am committed to working with families and education partners to create the kind of school system we can all be proud of. One that is inclusive, responsive, safe and rooted in the values of care, equity and opportunity.

“I’m excited about the year ahead and proud to support our public education system. Here’s to another engaging, exciting and fun-filled school year!”

Learn More:

Learn more about Erase: <https://www.erase.gov.bc.ca>

Contact:

Ministry of Education and Child Care
Media Relations
250 208-7705

Connect with the Province of B.C. at: news.gov.bc.ca/connect

NEWS RELEASE

For Immediate Release
2025HLTH0082-000855
Sept. 11, 2025

Ministry of Health

More youth will be supported with tools to prevent addiction, substance use

COURTENAY – More young people will soon have better access to the tools they need to manage stress, build resilience and prevent early substance use and mental-health challenges with the expansion of drug- and substance-use prevention supports.

“We know young people today are under more pressure than ever, from social media to school stress, and they need support early on,” said Josie Osborne, Minister of Health. “By expanding the PreVenture program to more schools, we’re giving students tools to understand the risks of substance use, while building the confidence and skills they need to handle life’s challenges and stay healthy.”

The PreVenture program is an evidence-based program that helps students of 12-18 years develop skills to navigate common challenges, such as peer pressure, identity development and interpersonal conflict, all of which are key factors in helping to prevent early drug and substance use and mental-health challenges.

“It’s more important than ever to make sure young people have the support they need to live healthy, fulfilling lives, especially when things get tough,” said Lisa Beare, Minister of Education and Child Care. “Programs like PreVenture give youth the tools to manage stress, deal with peer pressure and look after their mental health. By providing these kinds of resources, we’re reinforcing our commitment to keeping kids safe and supported, so they can thrive both in and out of the classroom.”

Since launching in 2023 and as of this school year, the program has expanded to more than 80 schools in more than 20 school districts through partnerships with districts and regional health authorities. Any school districts or schools that are interested in implementing the PreVenture program are encouraged to connect with the Foundry team.

“Mental-health challenges have become increasingly complicated for young people today, and without support, they can have a lasting impact on their lives,” said Jodie Wickens, Minister of Children and Family Development. “PreVenture gives young people the ability to prevent crisis and gives them hope for a brighter future.”

Foundry provides schools with comprehensive support, including training for school staff, coaching and implementation resources to deliver the PreVenture program, at no direct cost to schools. The Ministry of Health is investing \$2 million in annual funding for the program.

Enhancing supports for people of all ages living with mental-health and addiction challenges is an integral part of government’s work to build a full continuum of mental-health and substance-use care that works for everyone.

Quotes:

Steve Mathias, executive director, Foundry, Providence Health Care —

“Foundry is committed to breaking down barriers to access mental-health and substance-use support so young people feel more comfortable reaching out for connection, support and life-saving services. This important investment will enable substance-use prevention initiatives like the PreVenture program to reach more young people earlier, before their concerns become challenges.”

Michelle Waite, board chair, Comox Valley Schools —

“The PreVenture program equips young people with practical strategies to understand themselves, manage stress and make healthy choices. We’re thankful for the partnerships that make it possible to bring prevention directly into our classrooms. Studies show that strong mental-health supports can positively impact the path of a young person’s life.”

Dr. Patricia Conrod, developer, PreVenture program —

“The personality-targeted approach to school-based drug prevention began with a small Canadian trial that included B.C. schools and youth participants. This early study and subsequent studies have demonstrated that this program reduces adolescent substance use and harms. It is wonderful to see this program has become so widely accessible to young people in the province, as it will likely have significant impact.”

Quick Facts:

- The PreVenture program is an evidence-based initiative developed in Canada and validated through funded research from the Canadian Institutes of Health Research.
- The PreVenture program has proven effective in delaying the initiation of substance use and reducing it by up to 80%, as well as reducing anxiety, depressive symptoms and suicidal ideation among youth.

Learn More:

To learn more about PreVenture, visit: <https://preventureprogram.com/>

To learn more about Foundry and the services offered, visit: <https://foundrybc.ca/>

To learn how B.C. is building better mental-health and addictions care, visit: <https://gov.bc.ca/BetterCare>

Contact:

Ministry of Health
Media Relations
250 952-1887

Connect with the Province of B.C. at: news.gov.bc.ca/connect

NEWS RELEASE

For Immediate Release

Ministry of Education and Child Care

2025ECC0025-000851

Sept. 12, 2025

B.C. launches mandatory early literacy screening to help students succeed

NEW WESTMINSTER – Early literacy screening will help students with reading challenges, including those with dyslexia and other learning disabilities, to get help with reading sooner.

“Starting school should be a time of discovery and excitement, but for some kids, it’s also when learning challenges first appear,” said Lisa Beare, Minister of Education and Child Care. “Early literacy screening helps spot those challenges quickly so students can get the help they need at a younger age, before small struggles become big barriers. Every child should have the opportunity to thrive in school and that starts with recognizing their needs early and responding with care.”

Beginning this school year, kindergarten students in B.C. will be screened to determine where they are in their development of reading skills. This brief screening can identify early signs of reading difficulties and help ensure timely, targeted support is provided to students who may benefit from additional assistance.

“Children enter school with different literacy experiences and needs,” said Alicia Smith, executive director, Dyslexia Canada. “Early screening gives educators an efficient way to understand those needs, plan effective instruction for the whole class and ensure students who need extra support can get help sooner, before they fall behind.”

School districts will use screening tools that align with the criteria set by the Ministry of Education and Child Care. The ministry will be working with school districts, literacy experts, researchers and education partners to plan a standardized approach to screening for students from kindergarten to third grade in the coming years. This will include a single, made-in-B.C. screening tool for all schools to use.

In April 2024, the B.C. government pledged \$30 million over three years to support literacy initiatives to improve literacy for all children, including children with learning differences, such as dyslexia.

Quotes:

Raj Chouhan, MLA for Burnaby-New Westminister –

“Strengthening literacy supports doesn’t just help students do better in school, it also builds their confidence and improves their mental health and well-being. Our government is committed to making sure all students have what they need to grow, thrive and succeed. When we give kids the right help early, we set them up for success in school and in life.”

Sandra Singh, director of instruction, learning and innovation, New Westminister Schools –

“New Westminster Schools gratefully acknowledges the Ministry of Education and Child Care for its support through the K-12 literacy supports initiative grant. This funding enables the implementation of early literacy screening, targeted student interventions and professional learning for educators. We recognize the dedication and commitment of teachers in delivering evidence-informed instruction that meets diverse learning needs. Supporting every student in becoming a confident, proficient reader is key to helping them reach their full potential.”

Learn More:

For more information about the B.C. government’s initiatives to improve literacy for all children, visit: <https://news.gov.bc.ca/releases/2024PREM0020-000563>

Contact:

Ministry of Education and Child Care
Media Relations
Elizabeth.Roscoe@gov.bc.ca
778 678-2926

Connect with the Province of B.C. at: news.gov.bc.ca/connect

NEWS RELEASE

For Immediate Release
2025PSFS0040-000871
Sept. 15, 2025

Ministry of Post-Secondary Education and Future Skills
First Nations Education Steering Committee

New community-based teacher-education programs will increase First Nations K-12 teachers

LADYSMITH – The Province, in partnership with the First Nations Education Steering Committee (FNESC) and the Indigenous Adult and Higher Learning Association (IAHLA), is supporting the development of First Nations-led community-based teacher-education programs to address the significant shortage of First Nations teachers in the province.

“A strong economy depends on an inclusive, skilled workforce, and in B.C., that means ensuring everyone can access the tools, skills and education they need to build a fulfilling life,” said Jessie Sunner, Minister of Post-Secondary Education and Future Skills. “First Nations-led programming plays a vital role in strengthening local teaching capacity and ensuring meaningful First Nations representation in classrooms. Increasing recruitment and retention of First Nations teachers is part of our government’s ongoing commitment to meaningful reconciliation and to advancing First Nations self-determination throughout B.C.”

According to the 2021 Canadian census, Indigenous people make up 5.9% of B.C.'s population. Approximately 5% of teachers in B.C. self-identify as being Indigenous. Indigenous students make up approximately 12% of K-12 public school students.

Increasing the number of First Nations teachers is an essential step toward reconciliation and building a more inclusive education system in B.C. Under the Declaration on the Rights of Indigenous Peoples Act Action Plan Item 4.02, the Province has committed to develop and implement an effective recruitment and retention strategy to increase the number of Indigenous teachers in the K-12 public education system. The Ministry of Post-Secondary Education and Future Skills has been working closely with the Ministry of Education and Child Care, FNESC and IAHLA through a joint working group to co-develop initiatives to support First Nations teachers.

“We acknowledge the work of these First Nations and their partners in bringing teacher-education programs into their communities,” said Kéxióyseléq, Tyrone McNeil, president, First Nations Education Steering Committee. “First Nations learners deserve to see First Nations teachers in their classrooms. This is an important first step and we look forward to working with the Province to ensure ongoing support for First Nation community-based teacher-education programs.”

As part of the StrongerBC: Future Ready action plan, the Ministry of Post-Secondary Education and Future Skills allocated \$5.4 million over two years to support community-based First Nations teacher education. This funding will help create a more inclusive education system in B.C.

Three First Nations received \$1 million to support the delivery of their bachelor of education

programs. The programs are starting between fall 2025 and early 2026, and are expected to enroll approximately 50-60 students with graduates as early as 2028.

- Stz'uminus Education Society, in partnership with the University of Victoria (UVic), has launched a language revitalization certificate program, ladder into a diploma and then a bachelor of education in Indigenous language revitalization in Hul'q'umi'num'. The inaugural cohort includes 17 learners from the Stz'uminus First Nation.
- Bonaparte First Nation, in collaboration with Nicola Valley Institute of Technology and the University of British Columbia, will offer a third-year entry Bachelor of Education.
- Mowachaht-Muchalaht First Nation, in partnership with UVic, has launched a language revitalization certificate program, ladder into a diploma and then a bachelor of education in Indigenous language revitalization Nuuchahnulth.

In addition to these programs, six other First Nations and First Nations-led organizations received \$50,000 to support the early stages of developing teacher-education programs, in partnership with post-secondary institutions, to be delivered in their communities.

By supporting more First Nations individuals to become certified teachers, the Province is committed to increasing Indigenous representation in the K-12 workforce, fostering deeper understanding of First Nations' perspectives, histories, cultures and languages, and strengthening the teaching workforce to better serve communities throughout the province.

"This funding will support First Nations in bringing teacher-education programs into their communities to meet the unique needs of their learners and reduce the barriers that many First Nations students experience when attending a post-secondary institution," said sumaxat^w, Tracey Kim Bonneau, chair, Indigenous Adult and Higher Learning Association. "These programs will begin to address the critical need for First Nations teachers, particularly First Nation language teachers, across the province. We know from the response to this call that many more First Nations want to offer similar programs, and we are committed to working together to ensure the sustainability of the initiative."

Quick Facts:

- The Ministry of Post-Secondary Education and Future Skills worked closely with the Ministry of Education and Child Care, the First Nations Education Steering Committee and the Indigenous Adult and Higher Learning Association to co-develop the call for proposals that was launched in September 2024 and closed in December 2024.
- Six First Nations and organizations designated by First Nations were awarded \$50,000 grants for partnership and/or program development, including Ktunaxa Nation Council, Fort Nelson First Nation, Lax Kw'alaams Band, WSÁNEĆ College, Tk'emlups te Secwepemc and Wilp Wilxo'oskwhl Nisga'a Institute.

Learn More:

To learn more about FNEESC, visit: <http://www.fnesc.ca/>

To learn more about IAHLA, visit: <https://www.iahla.ca/>

To learn more about Declaration Act Action Plan, visit: <https://declaration.gov.bc.ca/>

A backgrounder follows.

Contacts:

Ministry of Post-Secondary Education and
Future Skills
Media Relations
250 889-9334

Alexa Fordy
FNESC manager
Post Secondary Education and Training Policy
604 925-6087

Connect with the Province of B.C. at: news.gov.bc.ca/connect

BACKGROUND

For Immediate Release
2025PSFS0040-000871
Sept. 15, 2025

Ministry of Post-Secondary Education and Future Skills
First Nations Education Steering Committee

What people are saying about the teacher-education programs

Lisa Beare, Minister of Education and Child Care –

“Empowering First Nations communities to lead their own teacher-education programs is a vital step toward addressing the shortage of Indigenous educators in our schools. By offering accessible, community-based training opportunities, these programs remove barriers to participation and support the development of culturally grounded, locally connected teachers. This not only increases the number of First Nations teachers in B.C.’s K-12 public education system, but also enhances student success, strengthens cultural identity and builds long-term capacity within communities.”

Spencer Chandra Herbert, Minister of Indigenous Relations and Reconciliation –

“Having more First Nations teachers in classrooms will help to ensure indigenous language, culture and tradition can be passed on to future generations. Working in partnership with First Nations organizations and the education system is another important step on the reconciliation journey toward making a more inclusive province for everyone.”

Gina-Mae Harris, former student and current Hul’q’umi’num lead, Stz’uminus First Nation –

“I am an Indigenous Stz’uminus woman who completed a BEd. Becoming a teacher was a dream I never thought would happen. If given the opportunity to complete my BEd. in my own community and in my own language, Hul’q’umi’num’, I would have done it at a younger age! As an Indigenous person, it is very difficult to leave your community, especially for Indigenous women who face the triple-jeopardy barriers. We are creating Hul’q’umi’num’ speakers that will be completing their teaching degree within community. I am grateful that our Nation supports SES’s language revitalization and the partnerships along the way. We hope that our Stz’uminus youth come forward and take this opportunity. No one owns the Hul’q’umi’num’ language. It belongs to all of us. We must share, support, and not gate-keep as that only creates barriers. Our language deserves to be shared to strengthen our lives. We cannot have our true culture without our language. I am happy for the current students and so grateful that they have come to learn and to teach. You are the future leaders and role models.”

Josie Louie, director of education, Stz’uminus Education Society –

“The Stz’uminus First Nation’s partnership with the University of Victoria is providing a teacher-education program that aims to address the need for qualified teachers in British Columbia, particularly within First Nations communities. This program provides First Nations students with the opportunity to become certified educators, offering them the flexibility to work either in their own communities or in public schools. The program specifically seeks to increase the number of First Nations teachers in the K–12 education system within the mid-region of

Vancouver Island, spanning from Duncan to Nanaimo.”

Verna Billy Minnabarriet, council for Bonaparte First Nation –

“Bonaparte First Nation is very excited to be partnered with Nicola Valley Institute of Technology and University of British Columbia to offer an Indigenous bachelor of education in the community of Merritt, which addresses the central Interior of B.C. It is exciting to move the program forward to open opportunities for First Nations learners to be educated and work in their respective communities. We look forward to a long positive relationship and to hopefully continue to offer this program in communities.”

Jan Hare, dean, UBC Faculty of Education –

“The UBC Faculty of Education is proud to partner with Bonaparte First Nation and the Nicola Valley Institute of Technology to expand opportunities for Indigenous learners to become teachers. This community-based teacher-education program reflects the leadership of First Nations in shaping the future of education, while advancing our shared commitment to reconciliation and Indigenous people’s self-determination. We are honoured to walk alongside our First Nations partners in supporting the next generation of educators making a difference in classrooms, schools and communities.”

Azar Kamran, CAO, Mowachaht-Muchalaht First Nation –

“We are proud to partner with the Province of B.C. and the University of Victoria to bring this innovative teacher-education pathway to our community. This program is more than a degree, it is an investment in the future of our language, culture and children. By supporting our members to become teachers, we are building the capacity to teach from a place of cultural strength, ensuring that future generations of Mowachaht-Muchalaht students will learn in a way that reflects who they are and where they come from.”

Contacts:

Ministry of Post-Secondary Education and
Future Skills
Media Relations
250 889-9334

Alexa Fordy
FNESC manager
Post Secondary Education and Training Policy
604 925-6087

Connect with the Province of B.C. at: news.gov.bc.ca/connect



Qualicum School District

Trustee Conference Report

Trustee Representative: Elaine Young
Conference Name: Canadian School Boards Association (CSBA) Trustees Gathering on Indigenous Education and Congress
Meeting Location: Originally planned for 4 days in Winnipeg; reduced to 2 days via Zoom
Meeting Date & Time: July 3 and 4, 2025

Further information on any or all of these speakers and others speaking at the conference is available on request. Trustee Young has a program, a five-page report and a longer set of notes.

Day 1 Introduction and opening:

Inuk Elder Martha Peet – Starting the conference in a good way.

<https://www.youtube.com/watch?v=vPjKGwdHOho>

Session 1 – Keynote David Suzuki

Dr. Suzuki spoke from the point of view of an elder and grandfather. He suggested we need to embrace indigenous ways of knowing and work to appreciate the environment. Environmental change will not happen through government but through people building community on a block by block basis. Creating natural spaces in our schools; positioning environment before economics and understanding we cannot avoid a climate crisis will help us. He stated that if parents love their children, parents will become climate warriors.

Workshop – Politics and Government – Kevin Freedman (Governance Guru)

A discussion on various governance models and emphasis on the roles of School Trustees.

Session 2 – Inuit Education – Dr. Marti Ford

The Nunavut Educational Framework is based on four laws; people must work for all; there is a shared responsibility to be respectful; keep the harmony and balance; and prepare for the future. Schools have adopted these and other values to improve education for all.

Session 3 – Cindy Blackstock and the Spirit Bear’s Guide to Indigenous Education

<https://fncaringsociety.com/SpiritBear>

This website outlines and significant work of the speaker in reforming the First Nations Child Welfare System.

Workshop – School Food Programs Saskatchewan School Board Association

The workshop title “The Case for School Meals in Canada: Advancing School Food Policy and Governance.”

Day 2 Introduction – CSB President summarized the first day of the conference.

Session 1 – Keynote Phil Fontaine – Former Grand Chief of the Assembly of First Nations

A history of the various government led commissions ending with the Truth and Reconciliation and Murdered and Missing Women and Girls Reports. Changes must come. Schools and School Districts have been a big part in recognizing and making changes.



Qualicum School District

Trustee Conference Report

CSBA National Gathering on Indigenous Education and Congress 2026 Announcement

The BC School Trustees' Association will host the next Gathering & Congress in Whistler, July 5-8, 2026.

Workshop – Naturally Healthy School Grounds – Heidi Campbell and Lois Brink (Evergreen is a not for profit developer)

<https://www.evergreen.ca/evergreen-brick-work/activities/the-childrens-garden/>

Further information is available <https://www.evergreen.ca/>

Session 2 – Fred Penner

Fred Penner is a long time children's' entertainer and educator. In his music he seeks to use universal positive messages. This was a lunch time performance of his best work.

Workshop – The Brant Report – Daniel J. Brant ([PDF of the report is available](#))

"Recommendations to provide reconciliation equality across school boards."

Session 3 – Clara Hughes – Olympic medals in speed skating (Winter) and cycling (Summer).

In addition to her Olympic involvement, Clara Hughes has been a spokesperson for improving mental health. Her presentation was positive and high energy focusing on her own struggles with mental ill-health.

Closing – Inuk Elder Martha Peet

Extinguishing the qulliq (a traditional half-moon shaped Inuit oil lamp) and acknowledging that we have been blessed with the gift of knowledge. The Water Song closed the conference.



Qualicum School District

Trustee Representative Committee Report

Trustee Representative: Elaine Young
Committee Name: Early Years/OBLT Coalition
Meeting Location: Via Teams
Meeting Date & Time: September 11, 2025

Note that these are based on the notes of the meeting as I was unable to attend.

Mission Statement

Building Learning Together Early Years Coalition focuses on encouraging healthy relationships with families, with each other and with community as it relates to the importance of early learning and successful development for young children.

Our Vision:

Thriving children, families and community.

Attendance: Oceanside Building Learning Together (OBLT); Arrowsmith Recreation (ACRA); QSD: RDN - Rec.; Island Health – Dental and Public Health; Metis Nation of BC; Vancouver Island Regional Library (VIRL)

1. Review and possible changes to mission/vision. Considerations to come to the next meeting.
2. Each agency updated on the summer programs and the beginning of fall programming. Please refer to the websites/active living guide for updates to programming.
3. Highlights
 - Metis Nation reported lots of resources available.
 - RDN looking for youth and adult staff. Recreation Grants are open and the applications are available to non-profits to support rec.
 - OBLT moving back into Munchkinlands as the fall begins.
 - QSD expanding childcare options in order to reduce waitlists.
 - Island Health has low cost/free food list being prepared. Early Years members to report on available food options.

Next Meeting October 9 at noon

Audited Financial Statements of

School District No. 69 (Qualicum)

And Independent Auditors' Report thereon

June 30, 2025

School District No. 69 (Qualicum)

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	8-21
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	22
Schedule of Operating Operations - Schedule 2	23
Schedule 2A - Schedule of Operating Revenue by Source	24
Schedule 2B - Schedule of Operating Expense by Object	25
Schedule 2C - Operating Expense by Function, Program and Object	26
Schedule of Special Purpose Operations - Schedule 3	28
Schedule 3A - Changes in Special Purpose Funds and Expense by Object	29
Schedule of Capital Operations - Schedule 4	32
Schedule 4A - Tangible Capital Assets	33
Schedule 4B - Tangible Capital Assets - Work in Progress	34
Schedule 4C - Deferred Capital Revenue	35
Schedule 4D - Changes in Unspent Deferred Capital Revenue	36

School District No. 69 (Qualicum)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 69 (Qualicum) 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. 69 (Qualicum) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, MPS Chartered Professional Accountants, 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. 69 (Qualicum) 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. 69 (Qualicum)

DRAFT

Signature of the Superintendent of Education _____ Date Signed _____

Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer

Date Signed

INDEPENDENT AUDITORS' REPORT

To the Board of Education of School District No. 69 (Qualicum), and
To the Minister of Education, Province of British Columbia

Opinion

We have audited the accompanying consolidated financial statements of School District No. 69 (Qualicum), which comprise the statement of financial position as at June 30, 2025, the statements of operations, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of School District No. 69 (Qualicum) as at June 30, 2025, and the results of its operations, changes in net debt and 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 the Province of British Columbia.

Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' 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.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 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 auditors' 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 auditors' 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.

CHARTERED PROFESSIONAL ACCOUNTANTS

Parksville, Canada
September 23, 2025

School District No. 69 (Qualicum)

Statement of Financial Position

As at June 30, 2025

Statement 1

	2025 Actual \$	2024 Actual \$
Financial Assets		
Cash and Cash Equivalents	16,108,693	15,273,784
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	854,987	1,240,226
Other (Note 3)	381,576	432,320
Total Financial Assets	17,345,256	16,946,330
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	4,805,446	5,277,673
Unearned Revenue (Note 5)	2,485,541	2,199,328
Deferred Revenue (Note 6)	917,500	971,594
Deferred Capital Revenue (Note 7)	45,808,683	44,316,226
Employee Future Benefits (Note 8)	6,558,821	6,467,464
Asset Retirement Obligation (Note 18)	2,817,927	2,817,927
Total Liabilities	63,393,918	62,050,212
Net Debt	(46,048,662)	(45,103,882)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	60,387,079	60,148,020
Prepaid Expenses	284,205	164,640
Total Non-Financial Assets	60,671,284	60,312,660
Accumulated Surplus (Deficit) (Note 13)	14,622,622	15,208,778

Contractual Rights (Note 14)

Contingent Liabilities (Note 10)

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

DRAFT

School District No. 69 (Qualicum)

Statement 2

Statement of Operations
Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	62,893,275	62,996,372	62,164,588
Other	150,000	159,395	159,560
Tuition	3,650,000	3,647,781	3,654,088
Other Revenue	2,115,000	2,192,949	2,105,166
Rentals and Leases	750,000	775,592	745,368
Investment Income	550,000	403,093	603,017
Amortization of Deferred Capital Revenue	2,650,314	2,665,332	2,620,603
Total Revenue	<u>72,758,589</u>	<u>72,840,514</u>	<u>72,052,390</u>
Expenses			
Instruction	55,710,224	56,160,722	54,878,276
District Administration	3,119,726	3,061,320	2,978,142
Operations and Maintenance	11,567,491	11,368,105	11,997,332
Transportation and Housing	2,902,130	2,836,523	2,806,394
Total Expense	<u>73,299,571</u>	<u>73,426,670</u>	<u>72,660,144</u>
Surplus (Deficit) for the year	<u>(540,982)</u>	<u>(586,156)</u>	<u>(607,754)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		15,208,778	15,816,532
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>14,622,622</u></u>	<u>15,208,778</u>

School District No. 69 (Qualicum)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(540,982)</u>	<u>(586,156)</u>	<u>(607,754)</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets		(3,250,073)	(3,821,442)
Amortization of Tangible Capital Assets	2,996,131	3,011,014	2,962,058
Total Effect of change in Tangible Capital Assets	<u>2,996,131</u>	<u>(239,059)</u>	<u>(859,384)</u>
Use of Prepaid Expenses		(284,205)	(164,640)
Acquisition of Supplies Inventory		164,640	226,119
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(119,565)</u>	<u>61,479</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>2,455,149</u>	<u>(944,780)</u>	<u>(1,405,659)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(944,780)</u>	<u>(1,405,659)</u>
Net Debt, beginning of year		<u>(45,103,882)</u>	<u>(43,698,223)</u>
Net Debt, end of year		<u><u>(46,048,662)</u></u>	<u><u>(45,103,882)</u></u>

School District No. 69 (Qualicum)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2025

	2025 Actual \$	2024 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	(586,156)	(607,754)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	435,983	(508,307)
Prepaid Expenses	(119,565)	61,479
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(472,227)	754,701
Unearned Revenue	286,213	196,837
Deferred Revenue	(54,094)	92,924
Employee Future Benefits	91,357	27,927
Amortization of Tangible Capital Assets	3,011,014	2,962,058
Amortization of Deferred Capital Revenue	(2,665,332)	(2,620,603)
Services and Supplies purchased with Bylaw Capital	(525,751)	(1,932,671)
Total Operating Transactions	(598,558)	(1,573,409)
Capital Transactions		
Tangible Capital Assets Purchased	(2,160,248)	(2,981,191)
Tangible Capital Assets -WIP Purchased	(1,089,825)	(840,251)
Total Capital Transactions	(3,250,073)	(3,821,442)
Financing Transactions		
Capital Revenue Received	4,683,540	5,384,670
Total Financing Transactions	4,683,540	5,384,670
Net Increase (Decrease) in Cash and Cash Equivalents	834,909	(10,181)
Cash and Cash Equivalents, beginning of year	15,273,784	15,283,965
Cash and Cash Equivalents, end of year	16,108,693	15,273,784
Cash and Cash Equivalents, end of year, is made up of:		
Cash	16,108,693	15,273,784
	16,108,693	15,273,784

SCHOOL DISTRICT NO. 69 (QUALICUM)
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. 69 (Qualicum)" and operates as "School District No. 69 (Qualicum)." 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. 69 (Qualicum) 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 in regard to the accounting for government transfers as set out in Notes 2(e) and 2(k).

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

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

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

- Government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- Externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

The impacts of this difference on the financial statements of the School District are as follows:

Year ended June 30, 2024 - increase in annual surplus by \$725,447

June 30, 2024 - increase in accumulated surplus and decrease in deferred contributions by \$43,279,859

Year ended June 30, 2025 - increase in annual surplus by \$319,891

June 30, 2025 - increase in accumulated surplus and decrease in deferred contributions by \$43,599,750

SCHOOL DISTRICT NO. 69 (QUALICUM)
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 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 and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

e) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by the Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2(k).

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. See Note 2(a) for the impacts of this policy on these financial statements.

f) 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 (EARS�) of active employees covered under the plan.

SCHOOL DISTRICT NO. 69 (QUALICUM)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

f) Employee Future Benefits (continued)

The most recent valuation of the obligation was performed at March 31, 2025 and projected to March 31, 2025. The next valuation will be performed at March 31, 2028 for use at June 30, 2028. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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.

g) Asset Retirement Obligations

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

- 1) There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- 2) The past transaction or event giving rise to the liability has occurred;
- 3) It is expected that future economic benefits will be given up; and
- 4) 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(h)). Assumptions used in the calculations are reviewed annually.

h) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to 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.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.

SCHOOL DISTRICT NO. 69 (QUALICUM)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

h) Tangible Capital Assets (continued)

- 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 and Equipment	10 years
Vehicles	10 years
Computer Hardware	5 years

i) Prepaid Expenses

Amounts for maintenance contracts and other services are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

j) Funds and Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 13 - Accumulated Surplus).

k) Revenue Recognition

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

Contributions received 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.
- Contributions restricted for tangible capital asset acquisitions, other than sites, are recorded as deferred capital revenue and amortized over the useful life of the related assets.

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

SCHOOL DISTRICT NO. 69 (QUALICUM)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

k) Revenue Recognition (continued)

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 impacts 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:

- 1) Has the authority to claim or retain an inflow of economic resources; and
- 2) 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.

l) Expenditures

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

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and 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.

SCHOOL DISTRICT NO. 69 (QUALICUM)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

m) 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.

All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these instruments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

All financial assets, except derivatives, are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

n) Measurement Uncertainty

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

NOTE 3 ACCOUNTS RECEIVABLE - OTHER RECEIVABLES

	2025	2024
Due from Federal Government	\$ 86,934	\$ 105,214
Mount Arrowsmith Teachers Association	30,194	56,125
Little Gnomes Childcare	37,087	37,087
Smith Performance Basketball	11,571	11,571
Parksville Civic & Technology Centre	-	30,093
CUPE Local 3570	47,057	20,012
Other	168,733	172,219
	\$ 381,576	\$ 432,320

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2025	2024
Trades payable	\$ 546,845	\$ 1,210,222
Salaries and benefits payable	3,419,575	3,267,464
Accrued vacation pay	252,965	252,213
Employer health tax payable	296,981	299,632
Other	289,080	248,142
	\$ 4,805,446	\$ 5,277,673

SCHOOL DISTRICT NO. 69 (QUALICUM)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 5 UNEARNED REVENUE

	2025	2024
Tuition fees	\$ 2,485,541	\$ 2,189,803
Rentals	-	9,525
	<u>\$ 2,485,541</u>	<u>\$ 2,199,328</u>

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 the Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled. Detailed information about the changes in deferred revenue is included in Schedule 3A.

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 the Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Detailed information about the changes in deferred capital revenue is included in Schedule 4C and 4D.

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	\$ 5,983,729	\$ 6,100,692
Service Cost	440,550	447,830
Interest Cost	258,666	247,824
Benefit Payments	(435,498)	(609,046)
Increase in Obligation due to Plan Amendment	-	-
Actuarial (Gain) Loss	525,141	(203,571)
Accrued Benefit Obligation – March 31	<u>\$ 6,775,588</u>	<u>\$ 5,983,729</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ 6,775,588	\$ 5,983,729
Market Value of Plan Assets – March 31	-	-
Funded Status – Deficit	(6,775,588)	(5,983,729)
Employer Contributions After Measurement Date	359,367	213,575
Benefits Expense After Measurement Date	(197,194)	(174,805)
Unamortized Net Actuarial (Gain) Loss	54,593	(522,505)
Accrued Benefit Liability – June 30	<u>\$ (6,558,821)</u>	<u>\$ (6,467,464)</u>

SCHOOL DISTRICT NO. 69 (QUALICUM)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 8 EMPLOYEE FUTURE BENEFITS (continued)

Reconciliation of Change in Accrued Benefit Liability

Accrued Benefit Liability – July 1	\$ 6,467,463	\$ 6,439,537
Net expense for fiscal year	672,648	681,954
Employer Contributions	(581,290)	(654,027)
Accrued Benefit Liability – June 30	\$ 6,558,821	\$ 6,467,464

Components of Net Benefit Expense

Service Cost	\$ 461,242	\$ 446,010
Interest Cost	260,364	250,535
Immediate Recognition of Plan Amendment	-	-
Amortization of Net Actuarial Loss	(48,957)	(14,591)
Net Benefit Expense	\$ 672,648	\$ 681,954

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

	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% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	10.9	10.9

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value:

	June 30, 2025	June 30, 2024
Sites	\$ 11,929,778	\$ 11,929,778
Buildings	43,714,420	44,399,641
Buildings – Work in Progress	1,930,076	840,251
Furniture and Equipment	853,382	739,552
Vehicles	1,946,791	2,213,398
Computer Hardware	12,632	25,400
Total	\$ 60,387,079	\$ 60,148,020

June 30, 2025

Cost:	Opening Balance	Additions	Disposals	Transfers (WIP)	Total 2025
Sites	\$ 11,929,778	\$ -	\$ -	\$ -	\$ 11,929,778
Buildings	115,998,234	1,728,221	-	-	117,726,455
Buildings – Work in Progress	840,251	1,089,825	-	-	1,930,076
Furniture and Equipment	1,292,482	249,379	123,357	-	1,418,504
Vehicles	4,401,223	182,648	-	-	4,583,871
Computer Hardware	63,839	-	-	-	63,839
Total	\$ 134,525,807	\$ 3,250,073	\$ 123,357	\$ -	\$ 137,652,523

SCHOOL DISTRICT NO. 69 (QUALICUM)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 9 TANGIBLE CAPITAL ASSETS (continued)

Accumulated Amortization:	Opening Balance	Additions	Disposals	Total 2025
Buildings	\$ 71,598,593	\$ 2,413,442	\$ -	\$ 74,012,035
Furniture and Equipment	552,930	135,549	123,357	565,122
Vehicles	2,187,825	449,255	-	2,637,080
Computer Hardware	38,439	12,768	-	51,207
Total	\$ 74,377,787	\$ 3,011,014	\$ 123,357	\$ 77,265,444

Buildings – Work in Progress (WIP) having a value of \$1,930,076 (2024: \$840,251) have not been amortized. Amortization of these assets will commence when the asset is put into service.

June 30, 2024

Cost:	Opening Balance	Additions	Disposals	Transfers (WIP)	Total 2024
Sites	\$ 11,929,778	\$ -	\$ -	\$ -	\$ 11,929,778
Buildings	113,916,433	2,081,801	-	-	115,998,234
Buildings – Work in Progress	-	840,251	-	-	840,251
Furniture and Equipment	1,213,812	241,717	163,047	-	1,292,482
Vehicles	4,491,426	647,254	737,457	-	4,401,223
Computer Hardware	53,420	10,419	-	-	63,839
Total	\$ 131,604,869	\$ 3,821,442	\$ 900,504	\$ -	\$134,525,807

Accumulated Amortization:	Opening Balance	Additions	Disposals	Total 2024
Buildings	\$ 69,218,208	\$ 2,380,385	\$ -	\$ 71,598,593
Furniture and Equipment	590,662	125,315	163,047	552,930
Vehicles	2,480,650	444,632	737,457	2,187,825
Computer Hardware	26,713	11,726	-	38,439
Total	\$ 72,316,233	\$ 2,962,058	\$ 900,504	\$ 74,377,787

NOTE 10 CONTINGENT LIABILITIES

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

NOTE 11 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investment of assets and administration of benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula.

SCHOOL DISTRICT NO. 69 (QUALICUM)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 11 EMPLOYEE PENSION PLANS (continued)

As at December 31, 2024, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2024, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from School Districts. Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

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

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

The School District paid \$4,931,009 for employer contributions to these plans in the year ended June 30, 2025 (2024 - \$4,698,894).

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

NOTE 12 EXPENSE BY OBJECT

	2025	2024
Salaries and benefits	\$ 59,970,467	\$ 57,694,088
Services and supplies	10,445,189	12,003,998
Amortization	3,011,014	2,962,058
	<u>\$ 73,426,670</u>	<u>\$ 72,660,144</u>

NOTE 13 ACCUMULATED SURPLUS

Accumulated surplus consists of:

	2025	2024
Invested in tangible capital assets	\$ 13,922,443	\$ 14,003,275
Local capital surplus	-	-
Total capital surplus	13,922,443	14,003,275
Operating surplus	700,179	1,205,503
	<u>\$ 14,622,622</u>	<u>\$ 15,208,778</u>

SCHOOL DISTRICT NO. 69 (QUALICUM)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 13 ACCUMULATED SURPLUS (continued)

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

- Capital assets were purchased with Operating funds (\$264,850).

The operating surplus has been internally restricted (appropriated) for:

	2025	2024
School budgets	\$ 5,247	\$ 49,597
Capital maintenance	-	53,214
Software	-	90,234
Indigenous education	63,560	104,931
Appropriated for future years' operating budget	631,372	907,527
Internally restricted	700,179	1,205,503
Unrestricted operating surplus	-	-
Total operating surplus	<u>\$ 700,179</u>	<u>\$ 1,205,503</u>

NOTE 14 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of contracts entered into for the rental of facilities. The following summarizes the contractual rights of the School District for future assets:

	2026	2027	2028	2029	2030	Thereafter
Future rental revenue	<u>\$ 198,627</u>	<u>\$ 184,490</u>	<u>\$ 105,049</u>	<u>\$ 105,049</u>	<u>\$ 105,049</u>	<u>\$ 210,098</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.

NOTE 16 BUDGET FIGURES

The budget figures included in the financial statements are not audited. The budget figures data presented in these financial statements is based upon the 2024/25 amended annual budget adopted by the Board on February 25, 2025. The following chart compares the original annual budget bylaw approved April 29, 2024 to the amended annual budget bylaw reported in these financial statements.

SCHOOL DISTRICT NO. 69 (QUALICUM)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 16 BUDGET FIGURES (continued)

	2025 Amended Annual Budget	2025 Annual Budget
Revenues		
Provincial Grants		
Ministry of Education	\$ 62,893,275	\$ 62,641,128
Other Provincial Revenues	2,800,314	2,781,359
Tuition	3,650,000	3,900,000
Other Revenue	2,115,000	1,485,000
Rentals and Leases	750,000	750,000
Investment Income	550,000	600,000
Total Revenue	<u>72,758,589</u>	<u>72,157,487</u>
Expenses		
Instruction	\$ 55,710,224	\$ 55,004,452
District Administration	3,119,726	2,997,381
Operations and Maintenance	11,567,491	11,205,865
Transportation and Housing	2,902,130	2,789,577
Total Expenses	<u>73,299,571</u>	<u>71,997,275</u>
Net Revenue (Expense)	(540,982)	160,212
Budgeted Allocation of Surplus	195,165	-
Budgeted Surplus (Deficit) for the year	<u><u>\$ (345,817)</u></u>	<u><u>\$ 160,212</u></u>

NOTE 17 ECONOMIC DEPENDENCE

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

NOTE 18 ASSET RETIREMENT OBLIGATION

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

Asset Retirement Obligation, July 1, 2024	\$ 2,817,927
Settlements during the year	<u>-</u>
Asset Retirement Obligation, closing balance	<u><u>\$ 2,817,927</u></u>

SCHOOL DISTRICT NO. 69 (QUALICUM)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 19 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 and cash equivalents, accounts 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 accounts receivable are due from the Province and are collectible.

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

b) Market risk:

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

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in 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 Ministry of Finance.

c) Liquidity risk:

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

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

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

SCHOOL DISTRICT NO. 69 (QUALICUM)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 20 SUBSEQUENT EVENT

The School District has entered into an agreement with the Regional District of Nanaimo (RDN) for the sale of the former French Creek School site for \$1,300,000. The sale is subject to the RDN conducting a public referendum for the financing of the purchase, which is expected to occur in the fall of 2025.

School District No. 69 (Qualicum)

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	1,205,503		14,003,275	15,208,778	15,816,532
Changes for the year					
Surplus (Deficit) for the year	(240,474)		(345,682)	(586,156)	(607,754)
Interfund Transfers					
Tangible Capital Assets Purchased	(264,850)		264,850	-	
Net Changes for the year	(505,324)	-	(80,832)	(586,156)	(607,754)
Accumulated Surplus (Deficit), end of year - Statement 2	700,179	-	13,922,443	14,622,622	15,208,778

School District No. 69 (Qualicum)

Schedule 2

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	54,714,020	54,848,896	53,388,833
Other	150,000	159,395	159,560
Tuition	3,650,000	3,647,781	3,654,088
Other Revenue	385,000	381,921	402,684
Rentals and Leases	750,000	775,592	745,368
Investment Income	550,000	403,093	594,397
Total Revenue	60,199,020	60,216,678	58,944,930
Expenses			
Instruction	46,886,633	47,064,153	46,655,966
District Administration	3,119,726	3,061,320	2,978,142
Operations and Maintenance	8,062,099	8,081,212	7,347,852
Transportation and Housing	2,325,727	2,250,467	2,237,889
Total Expense	60,394,185	60,457,152	59,219,849
Operating Surplus (Deficit) for the year	(195,165)	(240,474)	(274,919)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	195,165		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(264,850)	(153,762)
Total Net Transfers	-	(264,850)	(153,762)
Total Operating Surplus (Deficit), for the year	-	(505,324)	(428,681)
Operating Surplus (Deficit), beginning of year		1,205,503	1,634,184
Operating Surplus (Deficit), end of year		700,179	1,205,503
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 13)		700,179	1,205,503
Total Operating Surplus (Deficit), end of year		700,179	1,205,503

School District No. 69 (Qualicum)

Schedule 2A

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	52,732,827	52,706,919	50,907,621
Other Ministry of Education and Child Care Grants			
Pay Equity	936,176	936,176	936,176
Funding for Graduated Adults		5,335	9,290
Student Transportation Fund	426,341	426,341	426,341
Support Staff Benefits Grant	70,000	70,329	70,329
FSA Scorer Grant		8,187	8,187
Child Care Funding		67,001	31,507
Labour Settlement Funding	548,676	495,995	851,904
Integrated Child and Youth Team		63,205	147,478
Indigenous Education Council Funding		69,408	
Total Provincial Grants - Ministry of Education and Child Care	54,714,020	54,848,896	53,388,833
Provincial Grants - Other	150,000	159,395	159,560
Tuition			
International and Out of Province Students	3,650,000	3,647,781	3,654,088
Total Tuition	3,650,000	3,647,781	3,654,088
Other Revenues			
Miscellaneous			
Transportation Revenue	100,000	90,972	49,000
Miscellaneous	110,000	101,322	216,802
Child Care Revenue	175,000	175,564	122,773
Peard Dividend		14,063	14,109
Total Other Revenue	385,000	381,921	402,684
Rentals and Leases	750,000	775,592	745,368
Investment Income	550,000	403,093	594,397
Total Operating Revenue	60,199,020	60,216,678	58,944,930

School District No. 69 (Qualicum)

Schedule 2B

Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Salaries			
Teachers	22,563,124	22,553,994	22,122,209
Principals and Vice Principals	4,172,367	4,235,710	3,928,685
Educational Assistants	3,535,273	3,809,864	3,834,299
Support Staff	6,636,221	6,820,342	6,360,590
Other Professionals	2,147,576	2,139,889	1,823,117
Substitutes	2,443,045	2,135,592	2,506,986
Total Salaries	41,497,606	41,695,391	40,575,886
Employee Benefits	11,317,884	11,414,548	10,897,287
Total Salaries and Benefits	52,815,490	53,109,939	51,473,173
Services and Supplies			
Services	3,517,047	3,126,143	3,209,035
Professional Development and Travel	391,500	447,660	486,093
Rentals and Leases	30,000	20,213	22,082
Dues and Fees	68,000	98,562	97,175
Insurance	230,000	215,093	197,473
Supplies	2,186,148	2,408,638	2,700,172
Utilities	1,156,000	1,030,904	1,034,646
Total Services and Supplies	7,578,695	7,347,213	7,746,676
Total Operating Expense	60,394,185	60,457,152	59,219,849

School District No. 69 (Qualicum)

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	18,201,144	920,644		36,251		1,330,045	20,488,084
1.03 Career Programs	139,838			48,524			188,362
1.07 Library Services	679,134	41,393		252,457		952	973,936
1.08 Counselling	830,595						830,595
1.10 Inclusive Education	2,187,295	160,893	3,184,943	44,953	149,400	352,778	6,080,262
1.20 Early Learning and Child Care			142,278				142,278
1.30 English Language Learning	148,825						148,825
1.31 Indigenous Education	67,972	144,882	482,643	18,286			713,783
1.41 School Administration		2,462,154		1,209,447		33,826	3,705,427
1.62 International and Out of Province Students	299,191	323,012		111,695	179,947		913,845
1.64 Other							-
Total Function 1	22,553,994	4,052,978	3,809,864	1,721,613	329,347	1,717,601	34,185,397
4 District Administration							
4.11 Educational Administration		182,732		21,078	509,694		713,504
4.40 School District Governance					133,173		133,173
4.41 Business Administration				409,320	767,616	1,373	1,178,309
Total Function 4	-	182,732	-	430,398	1,410,483	1,373	2,024,986
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				65,466	321,138		386,604
5.50 Maintenance Operations				3,146,243		277,513	3,423,756
5.52 Maintenance of Grounds				304,363			304,363
5.56 Utilities							-
Total Function 5	-	-	-	3,516,072	321,138	277,513	4,114,723
7 Transportation and Housing							
7.41 Transportation and Housing Administration				68,841	78,921		147,762
7.70 Student Transportation				1,083,418		139,105	1,222,523
7.73 Housing							-
Total Function 7	-	-	-	1,152,259	78,921	139,105	1,370,285
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	22,553,994	4,235,710	3,809,864	6,820,342	2,139,889	2,135,592	41,695,391

School District No. 69 (Qualicum)

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	2024 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	20,488,084	5,570,837	26,058,921	756,151	26,815,072	26,793,557	26,566,028
1.03 Career Programs	188,362	49,699	238,061	387,006	625,067	549,954	558,286
1.07 Library Services	973,936	268,429	1,242,365	22,819	1,265,184	1,268,252	1,144,821
1.08 Counselling	830,595	229,740	1,060,335		1,060,335	1,188,423	1,342,820
1.10 Inclusive Education	6,080,262	1,872,873	7,953,135	77,126	8,030,261	7,792,951	8,413,553
1.20 Early Learning and Child Care	142,278	38,974	181,252		181,252	114,132	84,203
1.30 English Language Learning	148,825	42,367	191,192		191,192	188,996	182,725
1.31 Indigenous Education	713,783	191,764	905,547	128,230	1,033,777	1,096,510	825,308
1.41 School Administration	3,705,427	1,001,349	4,706,776	73,363	4,780,139	4,766,208	4,337,899
1.62 International and Out of Province Students							
1.64 Other	-	238,934	1,152,779	1,929,095	3,081,874	3,127,650	3,144,683
Total Function 1	34,185,397	9,504,966	43,690,363	3,373,790	47,064,153	46,886,633	46,655,966
4 District Administration							
4.11 Educational Administration	713,504	166,798	880,302	79,024	959,326	952,186	917,145
4.40 School District Governance	133,173	9,894	143,067	96,243	239,310	253,955	237,107
4.41 Business Administration	1,178,309	284,205	1,462,514	400,170	1,862,684	1,913,585	1,823,890
Total Function 4	2,024,986	460,897	2,485,883	575,437	3,061,320	3,119,726	2,978,142
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	386,604	94,068	480,672	287,087	767,759	766,886	467,541
5.50 Maintenance Operations	3,423,756	876,156	4,299,912	1,291,619	5,591,531	5,621,013	5,404,506
5.52 Maintenance of Grounds	304,363	78,416	382,779	184,599	567,378	463,200	307,059
5.56 Utilities	-		-	1,154,544	1,154,544	1,211,000	1,168,746
Total Function 5	4,114,723	1,048,640	5,163,363	2,917,849	8,081,212	8,062,099	7,347,852
7 Transportation and Housing							
7.41 Transportation and Housing Administration	147,762	37,442	185,204	145,112	330,316	274,722	229,518
7.70 Student Transportation	1,222,523	362,603	1,585,126	283,756	1,868,882	2,011,005	1,947,105
7.73 Housing	-		-	51,269	51,269	40,000	61,266
Total Function 7	1,370,285	400,045	1,770,330	480,137	2,250,467	2,325,727	2,237,889
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	41,695,391	11,414,548	53,109,939	7,347,213	60,457,152	60,394,185	59,219,849

School District No. 69 (Qualicum)

Schedule 3

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	7,429,255	7,621,725	6,843,084
Other Revenue	1,730,000	1,811,028	1,702,482
Total Revenue	9,159,255	9,432,753	8,545,566
Expenses			
Instruction	8,823,591	9,096,569	8,222,310
Operations and Maintenance	199,383	199,383	199,383
Transportation and Housing	136,281	136,801	123,873
Total Expense	9,159,255	9,432,753	8,545,566
Special Purpose Surplus (Deficit) for the year	-	-	-
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 69 (Qualicum)

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

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Other

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues
Provincial Grants - Ministry of Education and Child Care
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	18,364	731,446	-	-	7,756	-	-	-
199,383	188,432	1,739,359	96,000	22,050	125,734	442,357	456,281	4,568,269
199,383	188,432	1,739,359	96,000	22,050	125,734	442,357	456,281	4,568,269
199,383	169,292	1,811,028	96,000	22,050	126,168	442,357	456,281	4,568,269
-	37,504	659,777	-	-	7,322	-	-	-
199,383	169,292	1,811,028	96,000	22,050	126,168	442,357	456,281	4,568,269
199,383	169,292	1,811,028	96,000	22,050	126,168	442,357	456,281	4,568,269
147,517	131,240	-	-	-	39,917	26,983	238,988	3,568,960
147,517	131,240	-	-	-	39,917	373,417	359,276	3,568,960
34,897	38,052	1,811,028	96,000	22,050	10,777	68,940	97,005	999,309
16,969					75,474			
199,383	169,292	1,811,028	96,000	22,050	126,168	442,357	456,281	4,568,269
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)

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

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Other

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Net Revenue (Expense)

Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	11,452	-	-	-	40,000	130,550	-	-
114,650	140,529	55,000	6,750	55,400	44,000	19,000	175,000	175,000
114,650	140,529	55,000	6,750	55,400	44,000	-	19,000	175,000
114,650	136,801	55,000	6,750	55,400	84,000	130,550	19,000	175,000
-	15,180	-	-	-	-	-	-	-
114,650	136,801	55,000	6,750	55,400	84,000	130,550	19,000	175,000
114,650	105,228	40,215	-	47,020	14,100	-	14,671	115,537
114,650	30,162	7,627	6,750	8,380	3,360	-	4,329	28,320
114,650	1,411	7,158	6,750	66,540	66,540	130,550	19,000	31,143
114,650	136,801	55,000	6,750	55,400	84,000	130,550	19,000	175,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Other

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Net Revenue (Expense)

Feeding Futures Fund	Health Career Grants	Professional Learning Grant	WEX Enhancement	National School Food Program	TOTAL
\$	\$	\$	\$	\$	\$
32,026	-	-	-	-	971,594
517,809	25,000	238,867	50,000	98,789	7,639,300
517,809	25,000	238,867	50,000	98,789	9,378,659
549,835	25,000	140,610	15,736	33,593	9,432,753
-	-	98,257	34,264	65,196	917,500
549,835	25,000	140,610	15,736	33,593	7,621,725
549,835	25,000	140,610	15,736	33,593	1,811,028
68,611		105,862	10,549		3,868,930
211,202					204,122
279,813	-	105,862	10,549	-	716,662
58,211			3,187		678,258
211,811	25,000	34,748	2,000	33,593	5,467,972
549,835	25,000	140,610	15,736	33,593	1,392,556
-	-	-	-	-	2,572,225
-	-	-	-	-	9,432,753
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

School District No. 69 (Qualicum)

Schedule 4

Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual			2024 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	750,000	525,751		525,751	1,932,671
Investment Income				-	8,620
Amortization of Deferred Capital Revenue	2,650,314	2,665,332		2,665,332	2,620,603
Total Revenue	<u>3,400,314</u>	<u>3,191,083</u>	-	<u>3,191,083</u>	4,561,894
Expenses					
Operations and Maintenance	750,000	525,751		525,751	1,932,671
Amortization of Tangible Capital Assets					
Operations and Maintenance	2,556,009	2,561,759		2,561,759	2,517,426
Transportation and Housing	440,122	449,255		449,255	444,632
Total Expense	<u>3,746,131</u>	<u>3,536,765</u>	-	<u>3,536,765</u>	4,894,729
Capital Surplus (Deficit) for the year	<u>(345,817)</u>	<u>(345,682)</u>	-	<u>(345,682)</u>	(332,835)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		264,850		264,850	153,762
Total Net Transfers	<u>-</u>	<u>264,850</u>	-	<u>264,850</u>	153,762
Total Capital Surplus (Deficit) for the year	<u>(345,817)</u>	<u>(80,832)</u>	-	<u>(80,832)</u>	(179,073)
Capital Surplus (Deficit), beginning of year		14,003,275		14,003,275	14,182,348
Capital Surplus (Deficit), end of year		<u>13,922,443</u>	-	<u>13,922,443</u>	14,003,275

School District No. 69 (Qualicum)

Tangible Capital Assets
Year Ended June 30, 2025

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	11,929,778	115,998,234	1,292,482	4,401,223	-	63,839	133,685,556
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,682,984	212,414				1,895,398
Operating Fund		45,237	36,965	182,648			264,850
Decrease:							
Deemed Disposals							
	-	-	-	-	-	-	-
Cost, end of year	11,929,778	117,726,455	1,418,504	4,583,871	-	63,839	135,722,447
Work in Progress, end of year		1,930,076					1,930,076
Cost and Work in Progress, end of year	11,929,778	119,656,531	1,418,504	4,583,871	-	63,839	137,652,523
Accumulated Amortization, beginning of year							
Changes for the Year							
Increase: Amortization for the Year		71,598,593	552,930	2,187,825		38,439	74,377,787
Decrease:							
Deemed Disposals							
		2,413,442	135,549	449,255		12,768	3,011,014
Accumulated Amortization, end of year							
Tangible Capital Assets - Net	11,929,778	45,644,496	853,382	1,946,791	-	12,632	60,387,079

School District No. 69 (Qualicum)

Schedule 4B

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	840,251				840,251
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	278,840				278,840
Deferred Capital Revenue - Other	810,985				810,985
	1,089,825	-	-	-	1,089,825
Net Changes for the Year	1,089,825	-	-	-	1,089,825
Work in Progress, end of year	1,930,076	-	-	-	1,930,076

School District No. 69 (Qualicum)

Schedule 4C

Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	40,232,337	2,326,617	14,287	42,573,241
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,895,398			1,895,398
	1,895,398	-	-	1,895,398
Decrease:				
Amortization of Deferred Capital Revenue	2,581,919	75,826	7,587	2,665,332
	2,581,919	75,826	7,587	2,665,332
Net Changes for the Year	(686,521)	(75,826)	(7,587)	(769,934)
Deferred Capital Revenue, end of year	39,545,816	2,250,791	6,700	41,803,307
Work in Progress, beginning of year			706,618	706,618
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	278,840	21,450	789,535	1,089,825
	278,840	21,450	789,535	1,089,825
Net Changes for the Year	278,840	21,450	789,535	1,089,825
Work in Progress, end of year	278,840	21,450	1,496,153	1,796,443
Total Deferred Capital Revenue, end of year	39,824,656	2,272,241	1,502,853	43,599,750

School District No. 69 (Qualicum)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2025

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	-	15,984	-	230,992	789,391	1,036,367
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,699,989					2,699,989
Provincial Grants - Other			1,974,840			1,974,840
Other					144	144
Investment Income				8,567		8,567
	2,699,989	-	1,974,840	8,567	144	4,683,540
Decrease:						
Transferred to DCR - Capital Additions	1,895,398					1,895,398
Transferred to DCR - Work in Progress	278,840		21,450		789,535	1,089,825
Purchase of Services and Supplies	525,751					525,751
	2,699,989	-	21,450	-	789,535	3,510,974
	-	-	1,953,390	8,567	(789,391)	1,172,566
	-	15,984	1,953,390	239,559	-	2,208,933

Net Changes for the Year

Balance, end of year

School District No. 69 (Qualicum)
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2025

The following is a discussion and analysis of the Qualicum School District's financial performance for the fiscal year ended June 30, 2025. This report is a summary of the district's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year and budget. This report should be read in conjunction with the School District's financial statements.

OVERVIEW OF THE SCHOOL DISTRICT

The Qualicum School District serves more than 4,400 student FTE in: 11 school sites (8 elementary schools, 2 secondary schools and 1 alternate education school), Family Place, Collaborative Education Alternate Program, Indigenous Education Program and the Qualicum International Student Program.

The Board completed their Strategic Plan for 2023 to 2028 which guides the Board of Education and its employees and partners in delivering educational programs through the period 2023/24 to 2027/28. The Plan identified the following Strategic Priorities:

- To Learn – Focusing on student curricular skills and competencies that lead to meaningful graduation and a successful life beyond school
- To Give – Students leading local and global change
- To Grow – Supporting all learners in pursuit of equity of outcomes
- To Belong – Developing critical social skills and all the strategies necessary for a healthy self

UNDERSTANDING SCHOOL DISTRICT FINANCIAL PERFORMANCE

Annual surplus and accumulated surplus¹ are key financial statement performance indicators; however, interpreting the meaning of these figures in BC school districts is complicated by the use of fund accounting and deferral accounting. The use of fund accounting means the financial statements of school districts are a consolidation of three separate funds (operating, special purpose and capital), and each of these funds differs with respect to the methods of accounting used and the legislative and other constraints on budgeting and financial results. This means financial performance can only be fully understood by reviewing each fund separately. Financial

¹ Annual surplus is the extent to which annual revenues exceed expenses. If annual expenses exceed revenues the result is referred to as an annual deficit. An accumulated surplus position is the extent to which revenues from all prior years have exceeded expenses from all previous years. An accumulated deficit position occurs when expenses from all previous years exceed revenues from all previous years. When an accumulated deficit occurs, it means future revenues are needed to pay for past expenditures.

performance for each fund is reported in the supplementary schedules that follow the notes to the financial statements.

Operating Fund 2025 Revenues: \$60.2 million (2024-58.9M)	Annual program revenues and expenditures are reported within the operating fund and special purpose fund (see below). Annual and accumulated surplus within the operating fund are important indicators of financial performance and financial health for school districts. This is because school districts are not permitted to budget for or incur an <u>accumulated</u> deficit position. This means when a school district has accumulated operating surplus available it can be used to budget for future expenditures and to reduce financial risk associated with unforeseen expenditures.
Special Purpose Fund 2025 Revenues: \$9.4 million (2024-8.5M)	The special purpose fund includes grants and school generated funds that are restricted for a specific purpose. Annual and accumulated surplus is always zero because revenues are recognized only as related expenditures occur (deferral method of accounting). If expenditures for a program within the special purpose fund exceed available revenues, the resulting deficit is transferred to the operating fund reducing accumulated operating surplus.
Capital Fund 2025 Capital Funding Received or Receivable: \$3.2M (2024-4.6M) 2025 Capital Assets Purchased: \$2.2 million (2024-3.0M)	<p>The capital fund reports investment in and financing activities related to capital assets. Capital contributions (funding) from the Province are accounted for using the deferral method of accounting, whereby recognition of capital funding revenue is spread out over the life of the related capital assets to match with the amortization expense which reflects the use of the asset over its life. This means capital fund revenues are not a reflection of funding actually received in a given year. Also, capital revenues only offset amortization expense in the capital fund to the extent assets were funded by provincial capital grants. As many capital investments are funded by operating revenues (recorded as transfers of accumulated operating surplus to the capital fund), the capital fund normally reports an annual deficit.</p> <p>In short, capital fund revenues, expenses and annual deficit are not a meaningful indicator of annual financial performance.</p>

FINANCIAL HIGHLIGHTS

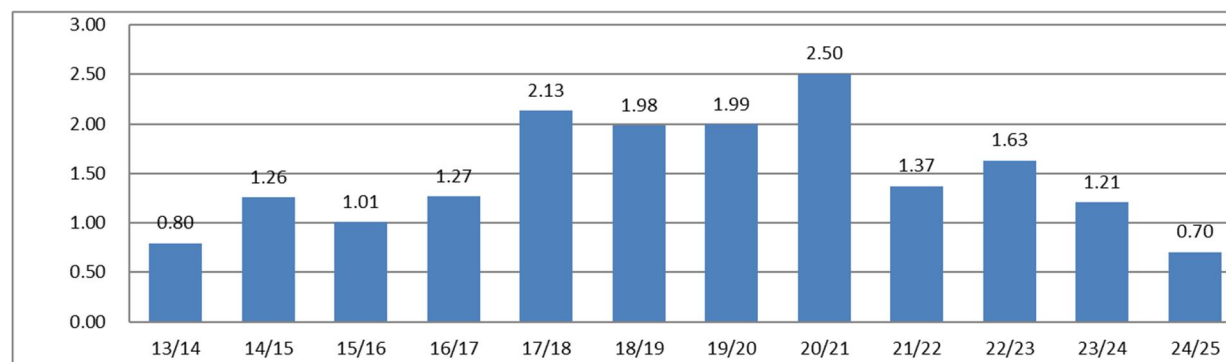
As reported in the Statement of Operations, for the year ended June 30, 2025 the district's expenses exceeded its revenues resulting in a combined annual deficit of \$586,156 (2024 combined deficit was \$607,754). This was comprised of the combined financial results of the operating fund and the capital fund as follows:

Annual Surplus (Deficit)	June 30, 2025	June 30, 2024
Operating Fund	-505,324	-428,681
Capital Fund	-80,832	-179,073
Combined	-586,156	-607,754

Looking at the operating fund, the annual deficit of \$505,324 resulted in a decrease to accumulated operating surplus from \$1,205,503 at the beginning of the year to \$700,179 as at June 30, 2025. This overall decrease in accumulated operating surplus was the result of a small increase in revenues that was exceeded by the increase in expenditures. While actual results in a number of expenditure areas were either higher or lower than budget, the impact of these variances came to an increase of \$327,817 in expenditures.

Maintaining an accumulated operating surplus has alleviated some of the budget pressure over the past few fiscal years particularly due to impact of the pandemic and the economic uncertainties it created. As shown in Exhibit 1, accumulated operating surplus had increased in previous years to a high of \$2.50 million at the end of fiscal year 2021, however the unprecedented impact of the pandemic led to a need to use the surplus to balance the budget as Ministry funding has not kept up with inflationary and other pressures.

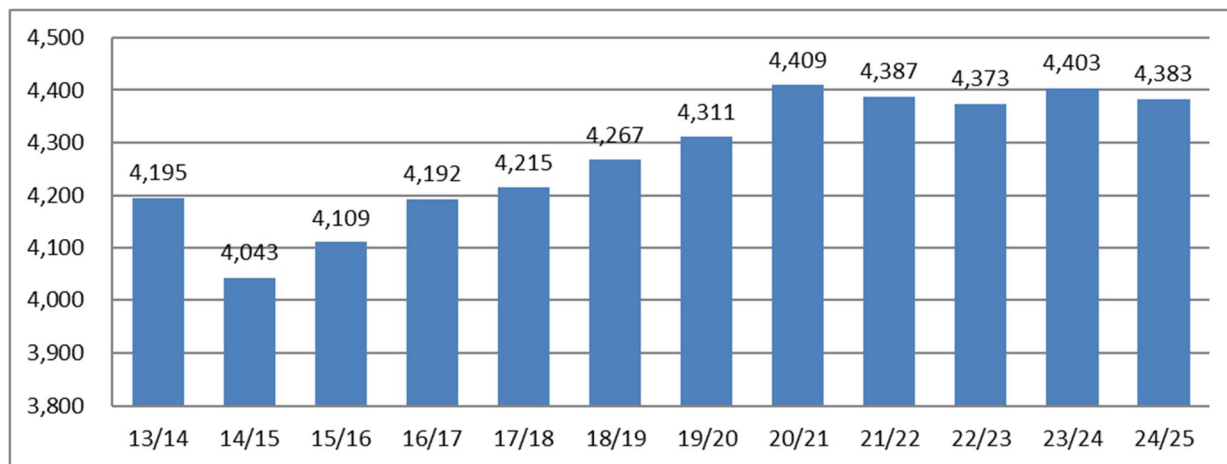
Exhibit 1: Accumulated Operating Surplus (\$ millions) by Fiscal Year



In the past several years, provincial funding rates have not kept up with inflation or other financial pressures. These pressures contributed to some use of accumulated operating surplus as presented in Exhibit 1. Provincial operating grants, which comprise approximately 91% of total operating fund revenues, are determined largely based on student enrolment. As funding per pupil remains stagnant, financial pressure results because many program expenditures such as facility and administration costs do not vary directly with student enrolment.

The trend in student enrolment is important for understanding both historical financial performance and the risk related to future budgetary balance. Under the per pupil funding formula, when enrolment increases a district is better able to fund overall program costs increasing financial flexibility. As shown in Exhibit 2, the school district experienced a period of small growth followed by no growth in student enrolment. The result of this unstable enrolment means that there continues to be a risk to program and financial stability, i.e. no new students means no new revenues to support financial pressures.

Exhibit 2: Funded FTE Enrolment by Fiscal Year



Capital Investment

During the year ended June 30, 2025, the district invested \$2,160,248 in capital additions that were funded by: Provincial capital funding (\$1,895,398) and other funds (\$264,850). The majority of this capital investment related to the following facility projects:

Project	Total Allocation	Invested in 2024/25	Completion Date
Winchelsea Learning Centre Roof	700,000	607,485	Completed
2024-25 Ballenas Secondary Interior	400,000	309,918	Completed
2024-25 Carbon Neutral Capital Projects	390,000	117,186	Completed
2024-25 Annual Facilities Site Upgrades	1,074,973	113,796	Completed
2025-26 Ballenas Secondary Interior	495,000	90,745	Fall 2025
Kwalikum Secondary Interior	510,000	127,497	Fall 2025
2025-26 Carbon Neutral Capital Projects	440,000	194,438	Fall 2025
Springwood Elementary Playground	200,000	1,020	Fall 2025
Food Infrastructure	313,249	151,721	Spring 2026
2025-26 Annual Facilities Site Upgrades	1,199,693	181,592	Spring 2026
Operating Fund Asset Purchases		264,850	
TOTAL INVESTED IN 2024/25		2,160,248	

Significant Events

Global Events – Global events such as tariffs and political turmoil has continued to pressure the international supply chain resulting in economic uncertainties and leading to inflationary effects. Energy market disruptions have also increased gas and fuel prices impacting heating and transportation costs.

International Student Program – As anticipated, the ISP program was profoundly affected by the pandemic and its ability to bring international students to the School District. The resultant rebound of the program in the following two years with an increase in enrolment has supported the financial impacts in other areas. However, we are now experiencing volatile enrolment due to homestay limitations and continued global instability for the program resulting in fluctuations in funding contributions.

School Capacity Constraints – with the restoration of class size language and some elementary schools are close to capacity, in past years, growth has been accommodated by renovating internal space to create more classrooms. To accommodate future growth the district has been reviewing several options starting with minor boundary changes, which have cost implications for both the capital plan (capital fund) and the operating fund. The District started review of its Long Range Facility Plan in early 2021/22 in order to better align facilities with district enrolment. The Plan continues to be monitored annually through the Finance and Operations Committee.

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT

In this section, actual results are compared to the prior year and budget (where applicable). For the statement of operations, the analysis is performed for each of the three funds.

Statement of Financial Position (All Funds)

The table below includes explanations for significant variances in the statement of financial position relative to the prior year.

	2025	2024	Analysis of Variance
Accounts Payable and Accrued Liabilities	4,805,446	5,277,673	Decreased by \$472,227 primarily due to a decrease in capital project cost commitments at year-end.
Deferred Capital Revenue	45,808,683	44,316,226	Increased by \$1,492,457 primarily due to an increase in capital funding for major projects.
Tangible Capital Assets	60,387,079	60,148,020	Increased by \$239,059 due to a greater amount of additions to capital assets than capital asset amortization.

Statement of Operations by Fund – Operating Fund

The 2024/25 Annual Budget did not include any planned appropriation of accumulated operating surplus for educational programs. However other appropriations consist of future projects including school/district budgets that are carried forward, and future operational needs. There is no unrestricted accumulated operating surplus.

Detailed information on the operating fund is presented in schedules 2 to 2C following the notes to the financial statements. Revenues, expenditures and accumulated operating surplus are analysed in greater detail below.

Operating Fund Revenues

A high level summary of operating fund revenues is presented below and explanations of significant variances follows. A more detailed presentation of operating revenues is presented in schedule 2A following the notes to the financial statements.

	Amended Budget 2024/25	Actual 2024/25	Difference to Budget	
Provincial Grants	54,714,020	54,848,896	134,876	New IEC and ICY grant
Other Provincial Revenues	150,000	159,395	9,395	
Offshore Tuition	3,650,000	3,647,781	-2,219	
Miscellaneous other	385,000	381,921	-3,079	
Rental and Leases	750,000	775,592	25,592	add'l tenant revenues
Investment Income	550,000	403,093	-146,907	Interest rates decreased
Total Revenues	60,199,020	60,216,678	17,658	

Operating Fund Expenses

Expenses in the financial statements are presented both by function (program) and by object (category of expense). Operating fund expenses are presented below using each method with explanations of significant variances following. A more detailed presentation of operating expenses is presented in schedules 2B and 2C following the notes to the financial statements.

Analysis of Variances by Function

Operating Fund Expenditures by Function	Amended Budget 2024/25	Actual 2024/25	Difference	
Instruction	46,886,633	47,064,153	-177,520	increased wage costs incl. paid leaves
District Administration	3,119,726	3,061,320	58,406	reduced legal costs
Operations and Maintenance	8,062,099	8,081,212	-19,113	Inflationary costs
Transportation	2,325,727	2,250,467	75,260	capital transfer (see below Fund Transfers)
Fund Transfers	-	264,850	-264,850	capital purchases from operating funds
Total	60,394,185	60,722,002	-327,817	

Analysis of Variances by Object

Operating Fund Expenditures by Object	Amended Budget 2024/25	Actual 2024/25	Difference	
Teachers	22,563,124	22,553,994	9,130	
Principals and Vice Principals	4,172,367	4,235,710	-63,343	increased costs incl. paid leaves
Support Staff	10,171,494	10,630,206	-458,712	staffing increases and allocation with subs
Other Professionals	2,147,576	2,139,889	7,687	
Substitutes	2,443,045	2,135,592	307,453	decreased replacement costs and allocation
Benefits	11,317,884	11,414,548	-96,664	ben associated with incr. wage costs
Total Salaries and Benefits	52,815,490	53,109,939	-294,449	
Total Supplies and Services	7,578,695	7,347,213	231,482	capital transfers (see below Fund Transfers)
Fund Transfers	-	264,850	-264,850	capital purchases from operating funds
Total Operating Expenditures	60,394,185	60,722,002	-327,817	

Accumulated Operating Surplus

Understanding the components of accumulated operating surplus is necessary for knowing how much of the balance relates to multi-year funding of programs (surplus carry-forwards) and how much of the balance is available to reduce financial risk associated with unforeseen expenditures or to fund additional expenditures in the future. The components of the closing accumulated surplus are presented in the table below:

	Actual 2022/23	Actual 2023/24	Actual 2024/25
School budgets	40,000	49,597	5,247
Capital maintenance	268,700	53,214	0
Indigenous Education	0	104,931	63,560
Software	125,000	90,234	0
Budgeted allocation of surplus	0	0	0
Appropriated for future years' operating budget	1,200,484	907,527	631,372
Internally restricted	1,634,184	1,205,503	700,179
Unrestricted operating surplus	0	0	0
Internally restricted	1,634,184	1,205,503	700,179

The appropriated operating surplus decreased from \$1,205,503 to \$700,179 and includes no use of surplus to balance the 2025/26 budget and an appropriation (\$631,372) for future operational needs. There is no unrestricted operating surplus.

Detailed information on the operating fund is presented in schedules 2 to 2C following the notes to the financial statements.

Statement of Operations by Fund – Special Purpose Fund

	Amended Budget 2024/25	Actual 2024/25	Difference	
Provincial Grants	7,429,255	7,621,725	192,470	new PLG, WEX, and NSFP grants
Other Revenue	1,730,000	1,811,028	81,028	additional school generated revenues
Expenditures	(9,159,255)	(9,432,753)	(273,498)	spend down of carryforwards
Annual Surplus (Deficit)	0	0	0	

Provincial Grants in 2024/25 increased over the amended budget by \$192,470 primarily due to the new grants for Professional Learning, Work Experience Enhancement, and National School Food Programs.

Other Revenues derived from School Generated Funds, increased over the amended budget by \$81,028 primarily due to schools receiving additional grants and funds for affordable meal delivery, and extracurricular and field trips activities.

Detailed information on the special purpose fund is presented in schedules 3 to 3A following the notes to the financial statements.

Statement of Operations by Fund – Capital Fund

	Amended Budget 2024/25	Actual 2024/25	Difference	
Provincial Grants	3,400,314	3,191,083	-209,231	reduced expenditure of Capital funds
Expenditures	(3,746,131)	(3,536,765)	209,366	reduced expenditure of Capital funds
Fund Transfers	-	264,850	264,850	capital purchases through operating fund
Change in Accumulated Surplus	(345,817)	(80,832)	264,985	

Revenues and expenses have both decreased over the budget and the prior year. This is a result of significant pre-spending on capital projects in the prior year. Revenues and expenses in the capital fund are generally predictable and consistent, as they reflect the recognition of capital funding (as revenue) and the usage of capital assets over their life (as amortization expense). Fund transfers from the operating fund were a result of purchase of goods that were capital in nature.

Within the capital fund the following two balances are important as they represent funds available for future capital investment:

- Local Capital Reserve – this balance forms part of accumulated surplus in the capital fund and represents funds available for investment in capital assets at the discretion of the Board of Education. These funds are generated primarily from proceeds of disposition of assets that are allocated to the School Board.
- MEd Restricted Capital – this balance forms part of the deferred capital revenue balance in the capital fund and represents funds available for investment in capital assets at the discretion of the Ministry of Education. These funds are generated primarily from proceeds of disposition of assets that are allocated to the Minister of Education pursuant to the *School Act*.

The table below presents the 2024/25 closing balances in Local Capital and other Unspent Deferred Capital reserves and indicate what portion of the balances are already committed to future capital investments.

	Local Capital- 2024/25	Unspent Deferred Capital Reserves			
		M Ed Restricted Capital	Land Capital	Other Provincial Capital	Other Capital
Committed for:					
• Ballenas running track	0				
• Qualicum Beach child care centre	0			1,953,390	
• Land purchases	0		239,559		
Total commitments	0	0	239,559	1,953,390	0
Uncommitted balance	0	15,984	0	0	0
Balance, at end of year	0	15,984	239,559	1,953,390	0

Other Capital reserve included contributions received from Regional District of Nanaimo, City of Parksville, Town of Qualicum and other public contributions to fund the Ballenas running track renewal project. The track renewal project was substantially completed in 2024/25, therefore no balance remains in the Other Capital reserve.

Other Capital reserve - List of Contributors	BSS Track Replacement	24/25 Additions	24/25 Balance
RDN	491,800	0	491,800
City of Parksville	750,000	0	750,000
Town of Qualicum	75,000	0	75,000
Public	109,967	0	109,967
School District 69	133,634	0	133,634
Interest revenue	69,242	144	69,386
Costs to date			(1,629,787)
	1,629,643	144	0

Detailed information on the capital fund is presented in schedules 4 to 4D following the notes to the financial statements.

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the School District's stakeholders with a general overview of the School District's finances and to demonstrate the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Secretary Treasurer's office.



**Qualicum School District
Education Committee of the Whole Report
Tuesday, September 9, 2025
Via Video Conferencing
11:30 a.m.**

Facilitator: Trustee Elaine Young

Mandate:

To discuss and make recommendations to the Board on aspects of teaching, learning and educational equity. We will strive to have all students receive whatever they need to develop to their full academic and social potential and to thrive every day.

We would like to give thanks and acknowledge that the lands on which we work and learn are on the shared traditional territory of the Qualicum and Snaw-Naw-As (Nanoose) First Nations People

Please note: This meeting was recorded and the approximate times of the various agenda topics have been noted to assist people in finding topics of interest.

A. PRESENTATIONS (15 Minutes Each)

I. SCHOOL/STUDENTS

- i. Arrowview Elementary - Shoots with Roots | Milner Gardens**
Teacher Julie Whynacht (Time on recording 1 hour and 40 minutes)
Fabulous video of the class at Milner – Slugs, worms, kids, and compost.
After the video, a presentation from educator and students.

II. PROGRAM(S)

- i. Framework for Enhancing Student Learning (FESL)**
Superintendent Jory (Time on recording 10 Minutes)
A full presentation of the FESL report that is required by the Provincial Government. This 35-page document provides the statistical analysis and narrative explaining our results. It is a very good introduction to where Qualicum School District performs relative to the provincial results. It is only one measure that is used in the district.

B. EDUCATION UPDATES

- i. Director of Instruction/Associate Superintendent**
Director of Instruction Terpstra (Time on Recording 30 Minutes)
- **AI Guidelines:** Presented with an explanation of the AI working group and progress up to now.
 - **Updates to the Assessment and Student Learning Document:** This relates to the complexities of the reporting cycle.
 - **Learning Rounds:** A new initiative where teachers in similar levels at two different schools will discuss learning in their classrooms. A schedule has been presented and will be verified in the next few days.

Associate Superintendent Wilson (Time of recording 45 minutes)

- **Kindergarten Update:** Students are getting settled in.
- **Understanding Combined Classes:** A summary of the some of the rationale for class placements in Qualicum School District schools.

- **PreVenture Program:** A program that provides better access to tools for students ages 12-18 to manage stress, build resilience, and prevent early substance use and mental health challenges.
- **New Class at Arrowview Elementary:** This addition will ease enrolment pressure from surrounding schools as well.
- **State of the Child and Youth Report:** Qualicum School District is a member of the Child and Youth Wellness Action Group, which took part in the State of the Child and Youth Report. Once the report is released, it will be presented at a future Education Committee Meeting.
- **Literacy Group and Plan:** The Province is focusing on early literacy. Further reports will come as work continues.

C. BUSINESS ARISING/INFORMATION *(Time of recording 50 Minutes)*

- **Meeting Time:** The time of day is still being determined which will best allow for student participation. Trustee Young and Director of Instruction Terpstra will follow up and announce.
- **Schedule:** An alternate and more flexible schedule of topics was presented and will be piloted and continually assessed.

D. ITEM(S) TO RECOMMEND FOR APPROVAL TO BOARD MEETING

- Framework for Enhancing Student Learning (FESL Report)

E. UPCOMING TOPICS

- State of the Child and Youth Report
- Updates on Enrollment and Literacy Project

F. NEXT MEETING

Tuesday, October 14, 2025 time TBD via video-conferencing

G. ADJOURNMENT



QUALICUM SCHOOL DISTRICT

Yath éisum / Always growing / Grandissons ensemble

Enhancing Student Learning Report

September 2025

Part 1: Review Data and Evidence

Pre-Populated Provincial Template

In Review of Year 2 of the Qualicum School District's Strategic Plan for 2023-2028

Approved by Board on September 23, 2025 (TBD)

Contents

Intellectual Development.....	5
Educational Outcome 1: Literacy	5
Educational Outcome 2: Numeracy	13
Human and Social Development.....	22
Educational Outcome 3: Feel Welcome, Safe, and Connected	22
Career Development.....	30
Educational Outcome 4: Graduation.....	30
Educational Outcome 5: Life and Career Core Competencies	34

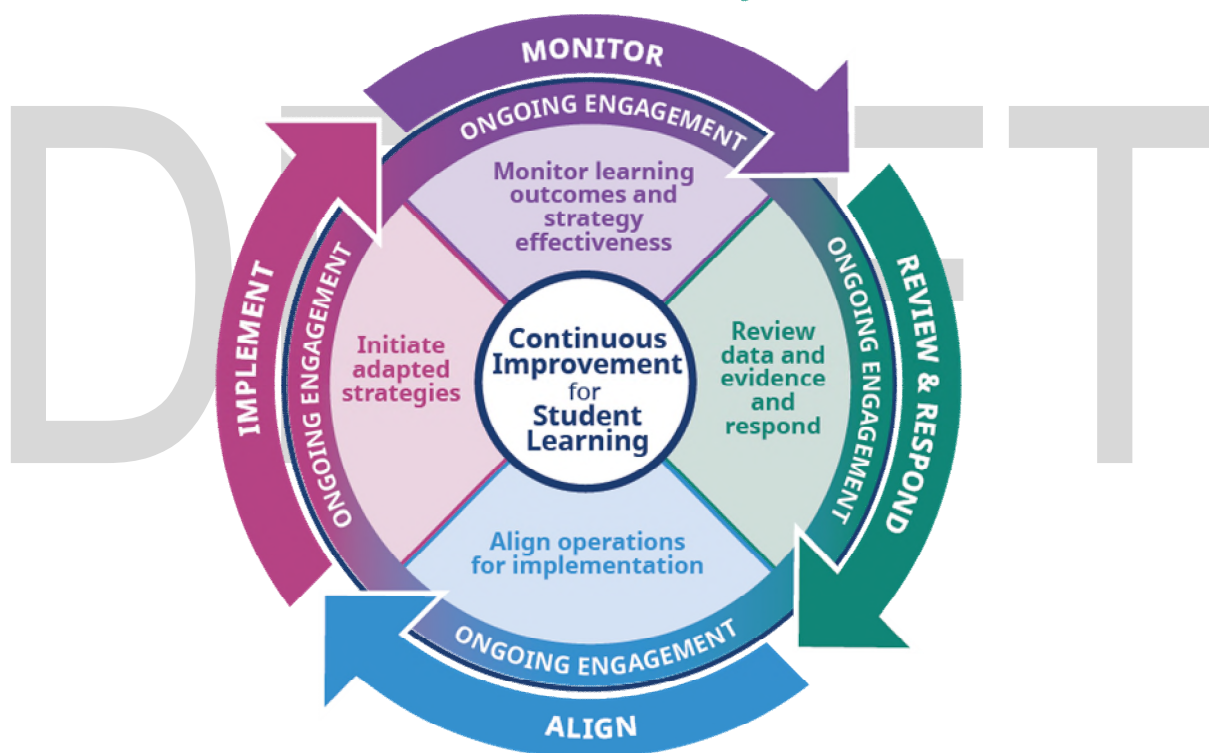
DRAFT

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.

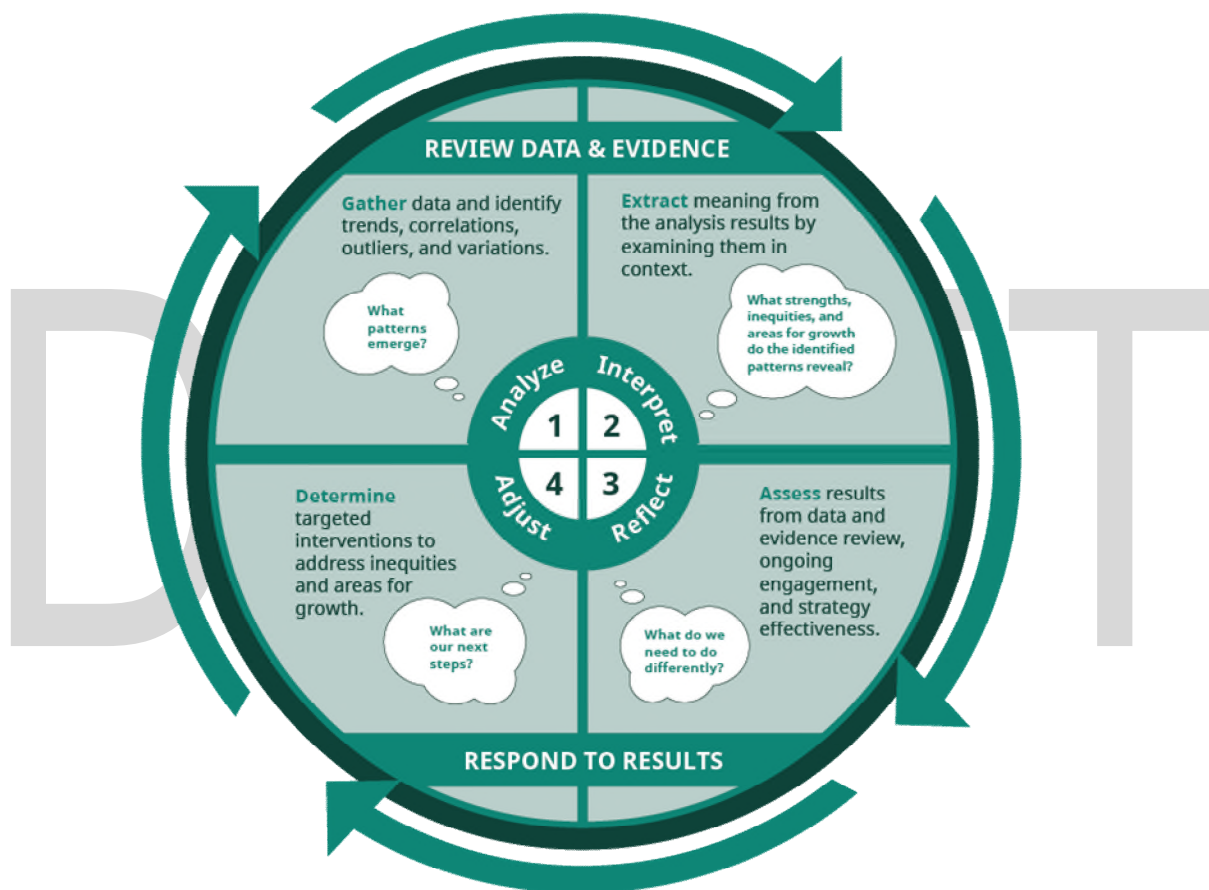
The Report provides information on the district's continuous improvement processes, with a focus on processes included within the **Continuous Improvement Cycle**:



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

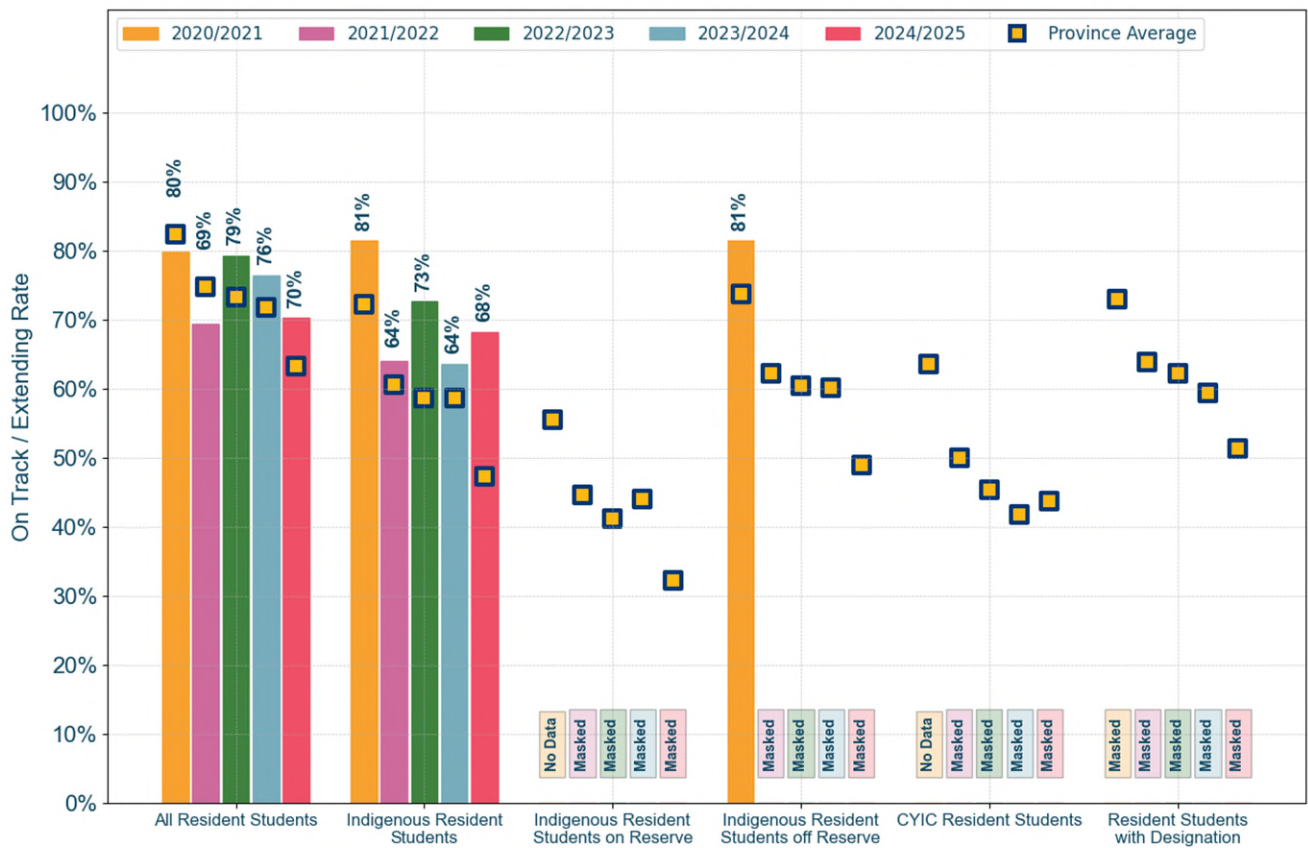
Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

SD069 - Grade 4 FSA Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	332 52%	337 74%	354 93%	313 92%	334 97%
Indigenous Resident Students	54 50%	39 64%	49 90%	50 88%	43 95%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	0	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	19 58%	23 65%	23 65%	26 77%

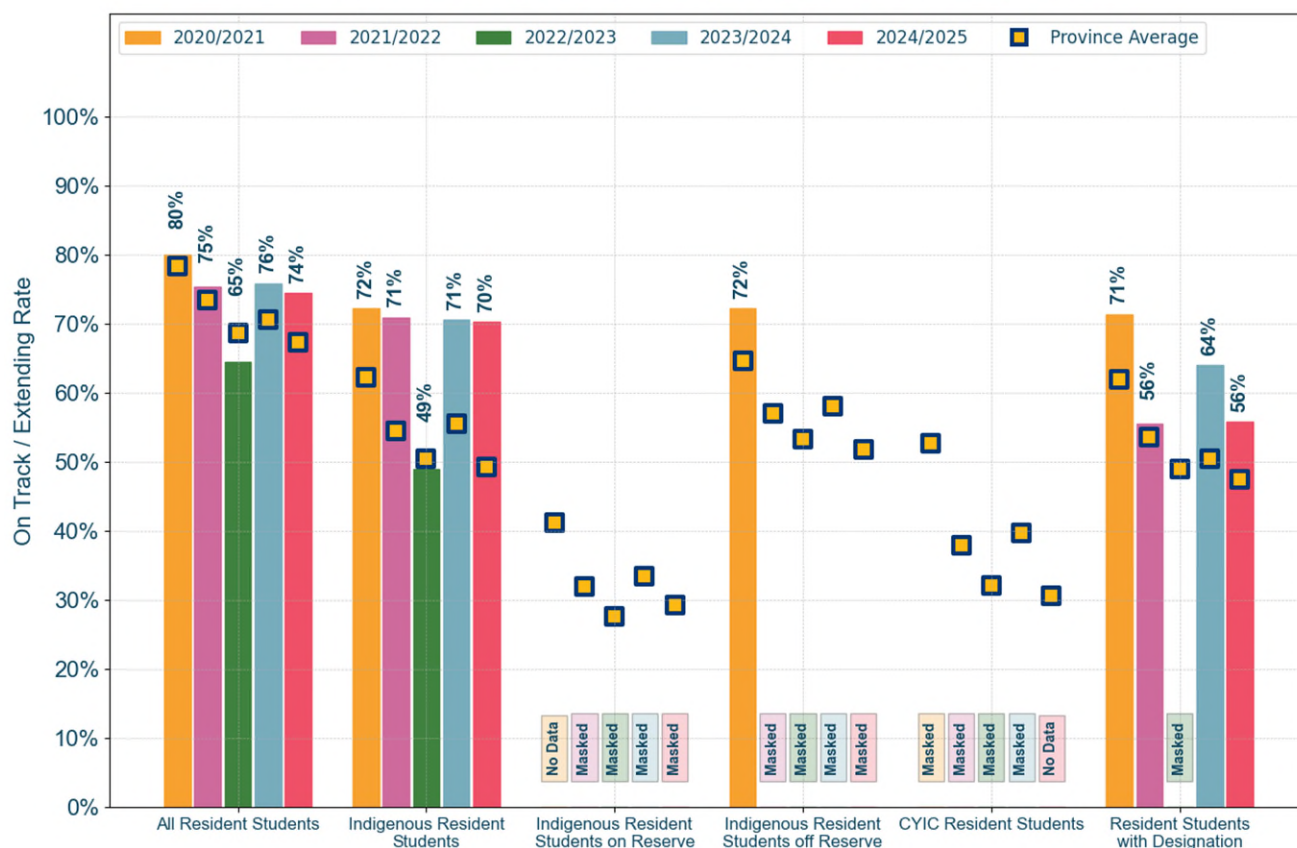
SD069 - Grade 4 FSA Literacy - On Track / Extending Rate



SD069 - Grade 7 FSA Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	359 52%	324 79%	310 92%	349 89%	361 94%
Indigenous Resident Students	47 38%	40 78%	52 87%	56 91%	42 88%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	59 36%	48 56%	47 79%	41 61%	58 90%

SD069 - Grade 7 FSA Literacy - On Track / Extending Rate

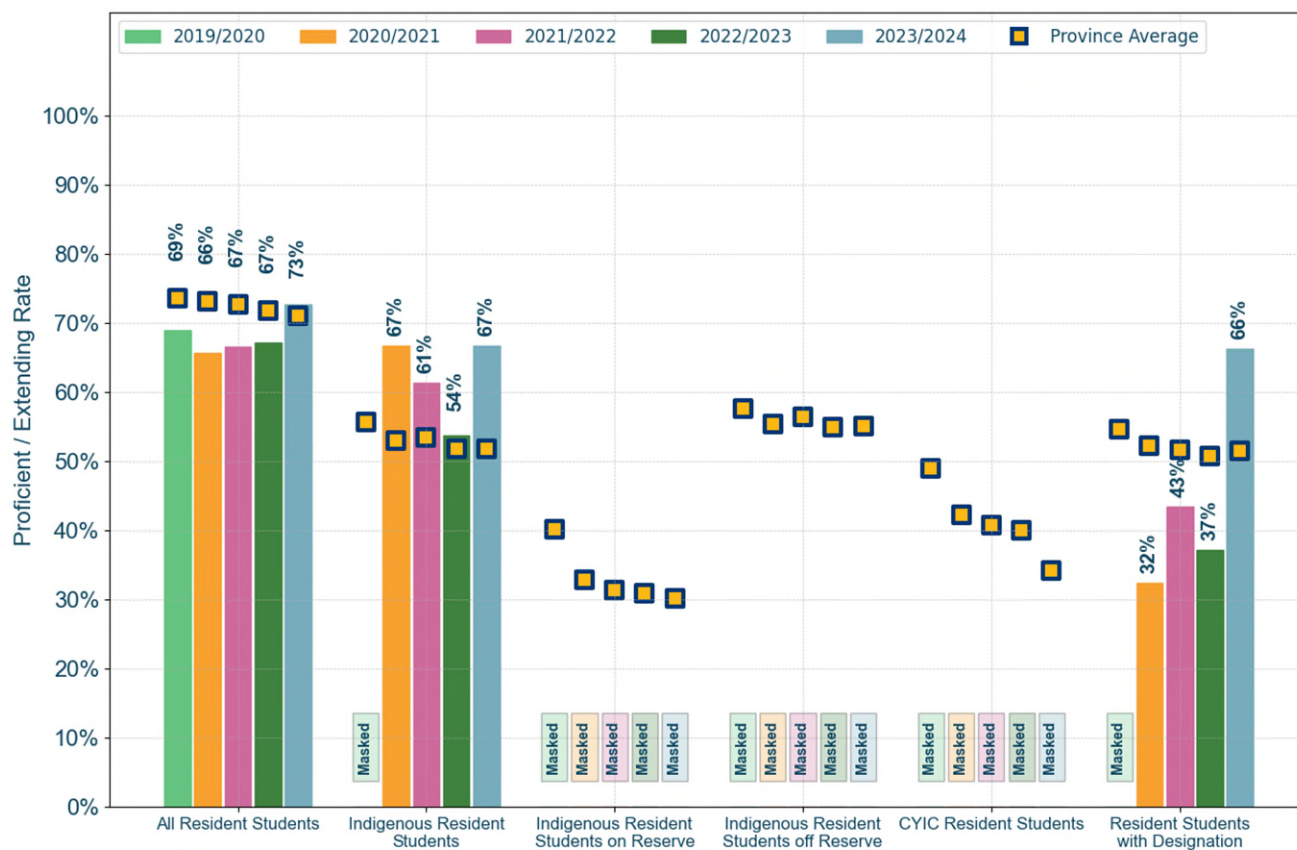


Measure 1.2: Grade 10 Literacy Expectations

SD069 - Grade 10 Graduation Assessment Literacy - Expected Count | Participation Rate

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	301 38%	328 75%	321 84%	349 85%	387 88%
Indigenous Resident Students	40 35%	46 72%	49 76%	56 82%	47 83%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	57 25%	60 57%	56 73%	94 77%	82 78%

SD069 - Grade 10 Graduation Assessment Literacy - Proficient / Extending Rate



Analysis:

Outcome 1 - Literacy

Grade 4, 7, and 10 Literacy Expectations

Analyze
1

ANALYSIS SUMMARY REQUIREMENTS

Delete Instructions
Before Publication

Please provide a **brief** summary for this analysis section.

MAXIMUM 1 PAGE

Analyze Gather data and identify trends, correlations, outliers, and variations.

1 Key Context:

- **Brief overview of clarifying information** (i.e., what additional information does the reader need to know about the charts above?). For example:
 - Masked data acknowledgements
 - Participation rates/cohort size
 - Demographic notes
 - Provincial Online Learning School (POLS) enrollment

What
patterns
emerge?

2 Trends:

- **Brief overview of notable trends**, including:
 - Trends over three or more years
 - Trends for priority populations:
 - Indigenous students on and off reserve
 - Children and youth in care
 - Students with designations

3 Comparisons:

- **Brief overview of relevant comparisons.** For example:
 - Provincial averages/typical range
 - Specific cohorts of students

Literacy – Analysis Summary

1. Literacy Achievement and Participation Rates

In the Qualicum School District (QSD) in 2024-25, Grade 4 literacy results showed that 70% of students were On Track or Extending, as were 74% of Grade 7 students in the Foundation Skills Assessment (FSA). Results from the 2023-24 Graduation Literacy Assessment (GLA) showed 74% of Grade 10 students as On Track or Extending. Both the Grade 4 and Grade 7 FSA results were slightly lower than the previous year, and the Grade 10 GLA showed a slight increase. All three of these assessment results were in decline at the provincial level, so QSD FSA Literacy

results were well above the provincial averages and our Grade 10 GLA results have pulled even for the first time since its inception.

Participation in literacy assessments have risen sharply over the last five years. The most recent participation rates were 97% for Grade 4, 94% for Grade 7, and 88% for Grade 10—well above provincial participation rates. While some subgroup results remained masked due to small cohort sizes, particularly in Grade 7 and for some priority populations, participation across the district strengthened to support more meaningful longitudinal analysis. Higher achievement results from four and five years ago were likely bolstered due to proportionally higher exclusion rates for struggling and reluctant learners in the pandemic era and should be discounted as a result.

2. Outcomes for Priority Populations

Among Indigenous learners, literacy achievement has shown continued progress. In Grade 4, 68% of Indigenous students were On Track or Extending, up from 64% the previous year. In Grade 7, Indigenous students showed as On Track or Extending 70% of the time, up a percent from the previous year. In Grade 10, Indigenous students achieved 67% On Track or Extending, a result fairly close to the all-student district average and stronger than many provincial comparators. Although data for Indigenous students living on reserve is often masked due to small cohort sizes, internal monitoring confirms similar positive trends. However, there was also evidence of vulnerability, as several students were not yet meeting grade-level expectations.

For students with designations, 56% of Grade 7 learners and 66% of Grade 10 learners were On Track or Extending, each above the provincial averages—with the Grade 4 masked due to smaller cohort numbers. These relative successes were further supported by classroom-based assessments and school team observations. While provincial data for children and youth in care is masked, local data collection showed modest academic progress and more consistent participation in school-based literacy supports.

Given that local Indigenous students are subject to fewer vulnerability indicators than the provincial average for this population, QSD's goal is for Indigenous student achievement to consistently meet or exceed provincial averages and fall within the higher end of the provincial performance range.

3. Comparative Results and Trends

Overall, QSD's Grade 4, Grade 7, and Grade 10 literacy results exceeded provincial averages, outcomes which are notable given the district's lower household income and post-secondary education rates—factors that are strongly correlated with student achievement. That the district continues to meet or exceed provincial benchmarks despite these challenges is a positive sign.

Indigenous student achievement at all literacy assessment levels exceeded provincial averages, supporting the district's equity goals and validating targeted efforts in literacy instruction and cultural responsiveness. Students with designations continue to face achievement gaps; however, these gaps have narrowed modestly over the past three years, particularly at the secondary level. Participation rates remained strong across all groups, further strengthening confidence in trend analysis and comparisons.

Interpretation:

Outcome 1 - Literacy

Grade 4, 7, and 10 Literacy Expectations



Please refer to the [Guidelines for Reporting on Masked Data](#) to ensure student privacy when referencing small populations.

INTERPRETATION SUMMARY REQUIREMENTS

Delete Instructions
Before Publication

Please provide a **brief** summary for this interpretation section.

MAXIMUM 1 PAGE

Interpret Extract meaning from the analysis results by examining them in context.

- 1 What new information emerged when comparing the provincial data with **relevant local data**?
- 2 What **strengths and areas for growth** were uncovered?
- 3 How do the results from the analysis inform the district's commitments to improving **equity for all priority populations**?

What strengths, inequities, and areas for growth do the identified patterns reveal?

District teams will include their response to the data and evidence review (i.e., strategies and adjustments) in **Part 2: Respond to Results**.

Literacy – Interpretation Summary

What is going well?

Though results were somewhat flat relative to previous years, the QSD managed to resist the achievement slide that much of the province is facing, with Grade 4 and 7 FSA results still exceeding the provincial average and Grade 10 GLA achievement matching the provincial average. Increasing participation rates—up to 97% in Grade 4, 94% in Grade 7, and 88% in Grade 10—signaled a more inclusive and consistent approach to assessment, and affirmed that results are broadly representative of student learning across the system.

Notably, Indigenous students in all three assessments performed well above provincial averages, a success that reflects strong collaboration with Indigenous communities and a sustained focus on culturally responsive practice. Students with designations did particularly well in secondary literacy. These gains were reinforced by classroom evidence and the strengthening of inclusive practices.

What are we learning?

We are learning that strong literacy outcomes in QSD are possible even in the face of socioeconomic barriers. When instruction is consistent, supports are timely, and student engagement is high, achievement can remain strong despite local vulnerabilities such as lower household income, reduced access to post-secondary education, and rising mental health concerns.

We are also seeing that equity-informed efforts are producing results, especially for Indigenous learners. However, the same depth of impact is not yet evident for children and youth in care. These students require not only instructional support, but also wraparound services and more intensive monitoring over time. Participation rates have been key to deepening our understanding of subgroup performance, and ongoing efforts to maintain those high rates remain essential.

Staff reflections and school-based inquiry are reinforcing the importance of early identification, targeted intervention, and alignment between classroom assessment and provincial measures. The impact of our *Planning Learning for Each Student* and *Assessment and Communicating Student Learning* operational plans is beginning to emerge in the data for many students in our priority populations.

Household income and parental and caregiver education levels are strong influences on student achievement. According to the British Columbia Student Success website, household income in the Qualicum School District is \$91,385—significantly lower than the provincial average of \$113,137. Additionally, only 32% of households in the district report post-secondary education, compared to 42% provincially. Emerging issues related to mental health and housing scarcity have also contributed to increased student vulnerability in the region. As such, achieving even average levels of performance in the all resident student category should be considered commendable, and exceeding provincial results should be reason to celebrate.

What will we do next?

The district will continue to build on recent successes by scaling up proven strategies, especially in early literacy. Key next steps include expanding access to evidence-based screening tools, strengthening tiered supports, and continuing to refine classroom assessment practices to ensure alignment with curriculum and provincial standards. We are hoping to see a return of our once robust “Buddy Reader” program where parents and caregivers once frequented our classrooms to support students in partners and small groups.

We will also sharpen our focus on equity. While Indigenous learners are performing well, we recognize that sustaining these results will require ongoing attention to cultural responsiveness, relationship-building, and learner identity. For students with designations and children and youth in care, we will invest further in coordinated supports, staff training, and targeted literacy interventions at both the classroom and system levels.

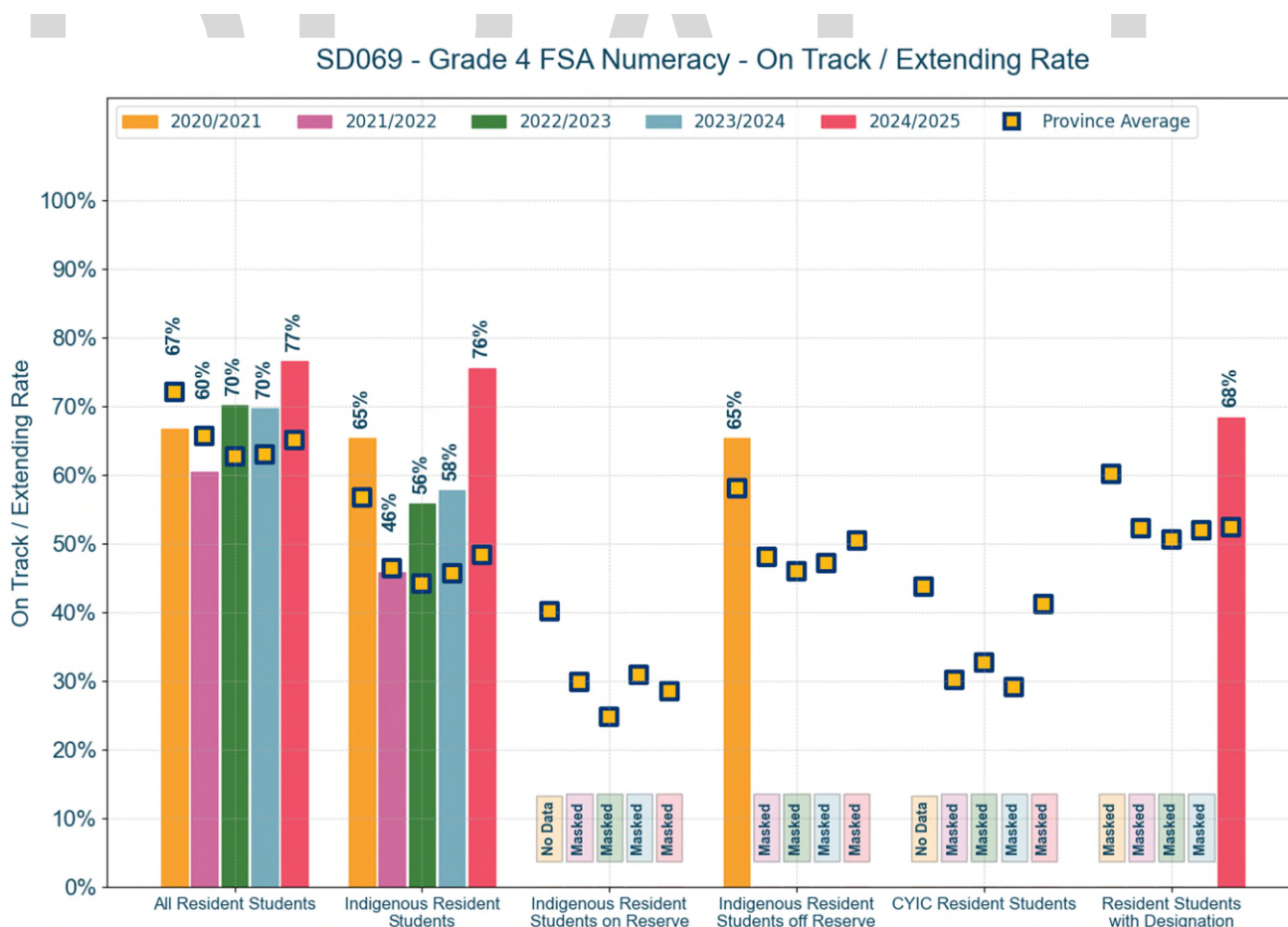
Finally, we will continue to monitor the influence of structural barriers—including income, housing, and mental health—on student outcomes, and advocate for community partnerships and policy supports that can help mitigate these challenges. Literacy remains a key district priority, and our planning efforts will continue to reflect that commitment.

Educational Outcome 2: Numeracy and Transition

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

SD069 - Grade 4 FSA Numeracy - Expected Count | Participation Rate

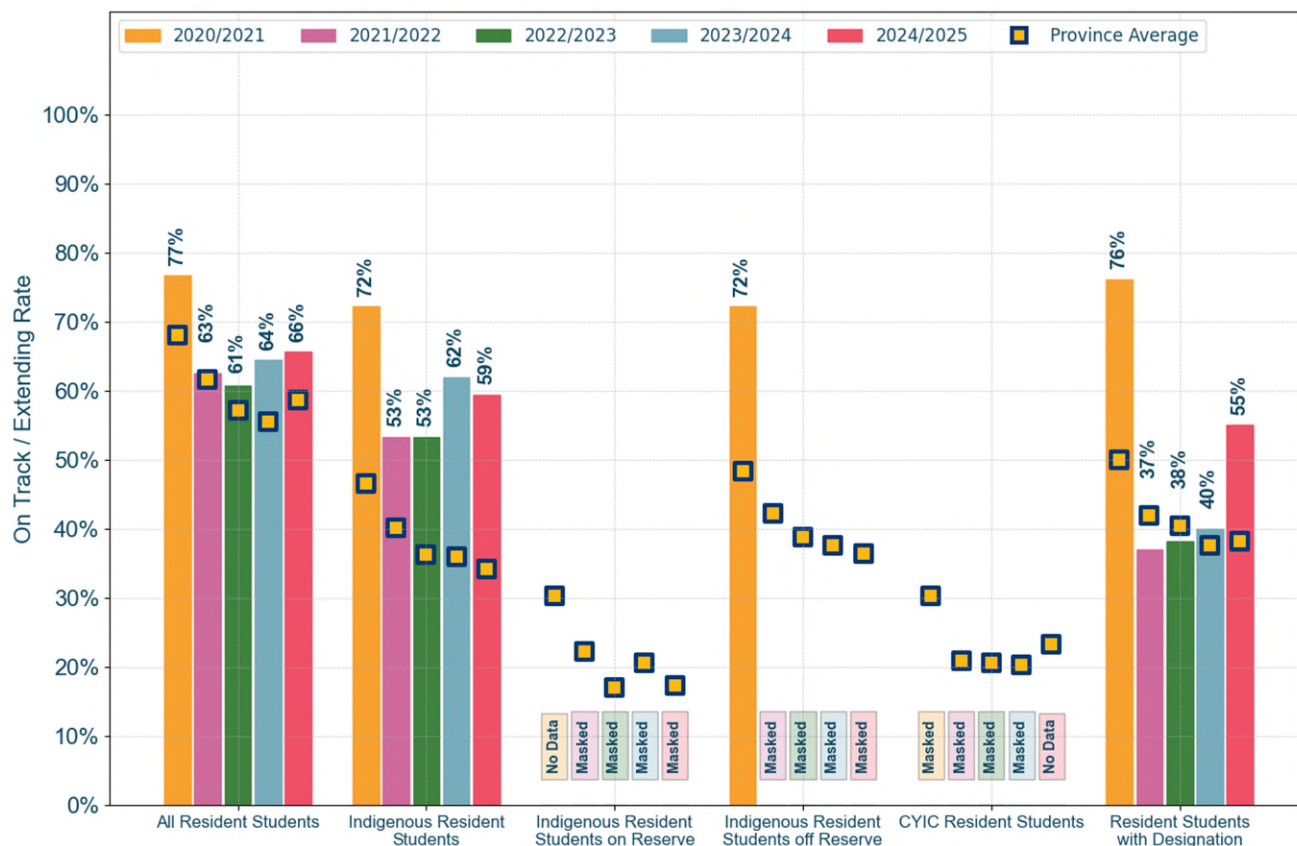
	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	332 52%	337 74%	354 93%	313 94%	334 96%
Indigenous Resident Students	54 48%	39 62%	49 88%	50 90%	43 95%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	0	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	19 63%	23 61%	23 65%	26 73%



SD069 - Grade 7 FSA Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	359 52%	324 78%	310 91%	349 90%	361 93%
Indigenous Resident Students	47 38%	40 75%	52 87%	56 89%	42 88%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	59 36%	48 56%	47 72%	41 61%	58 84%

SD069 - Grade 7 FSA Numeracy - On Track / Extending Rate

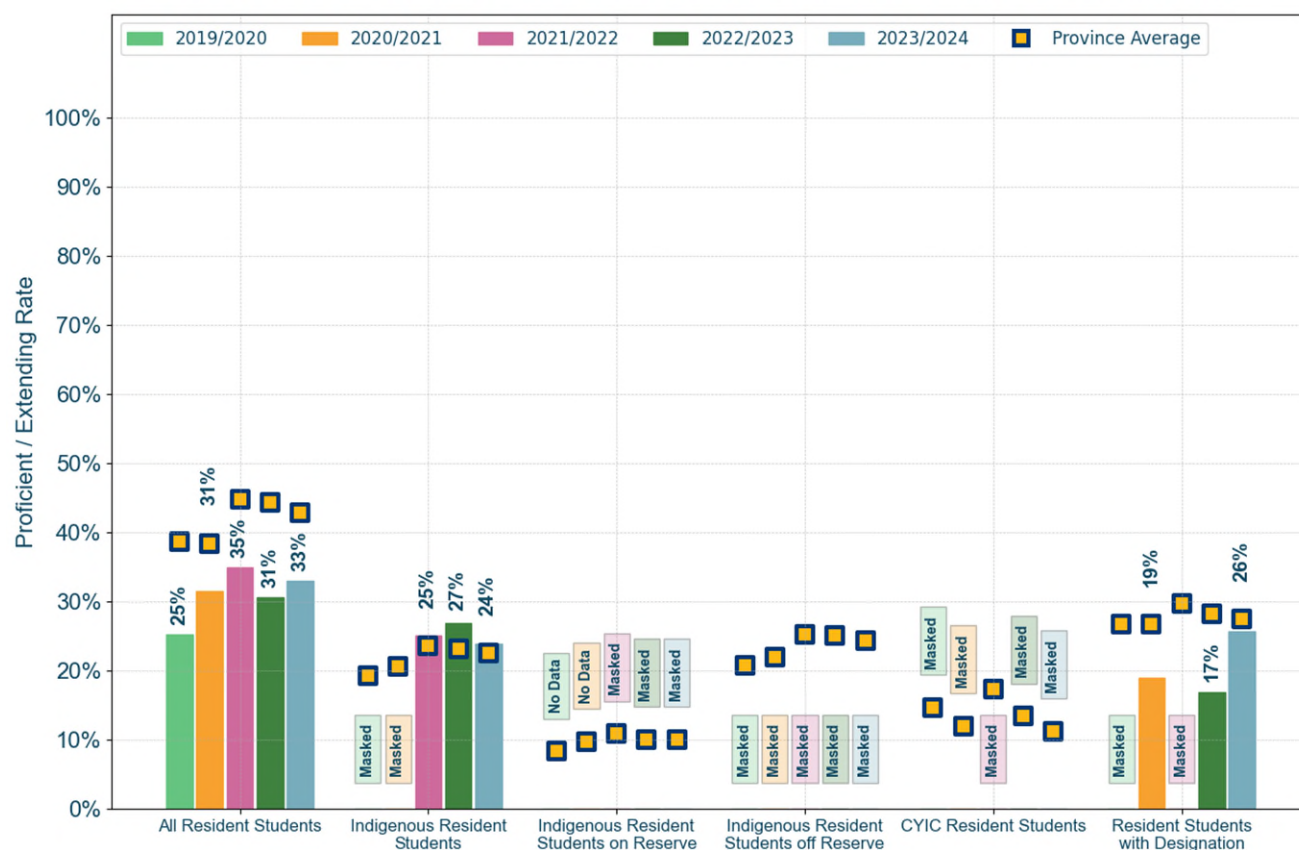


Measure 2.2: Grade 10 Numeracy Expectations

SD069 - Grade 10 Graduation Assessment Numeracy - Expected Count | Participation Rate

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	299 43%	325 77%	320 84%	348 83%	386 88%
Indigenous Resident Students	40 35%	44 66%	48 81%	56 80%	47 72%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	57 37%	60 62%	56 70%	94 72%	82 76%

SD069 - Grade 10 Graduation Assessment Numeracy - Proficient / Extending Rate

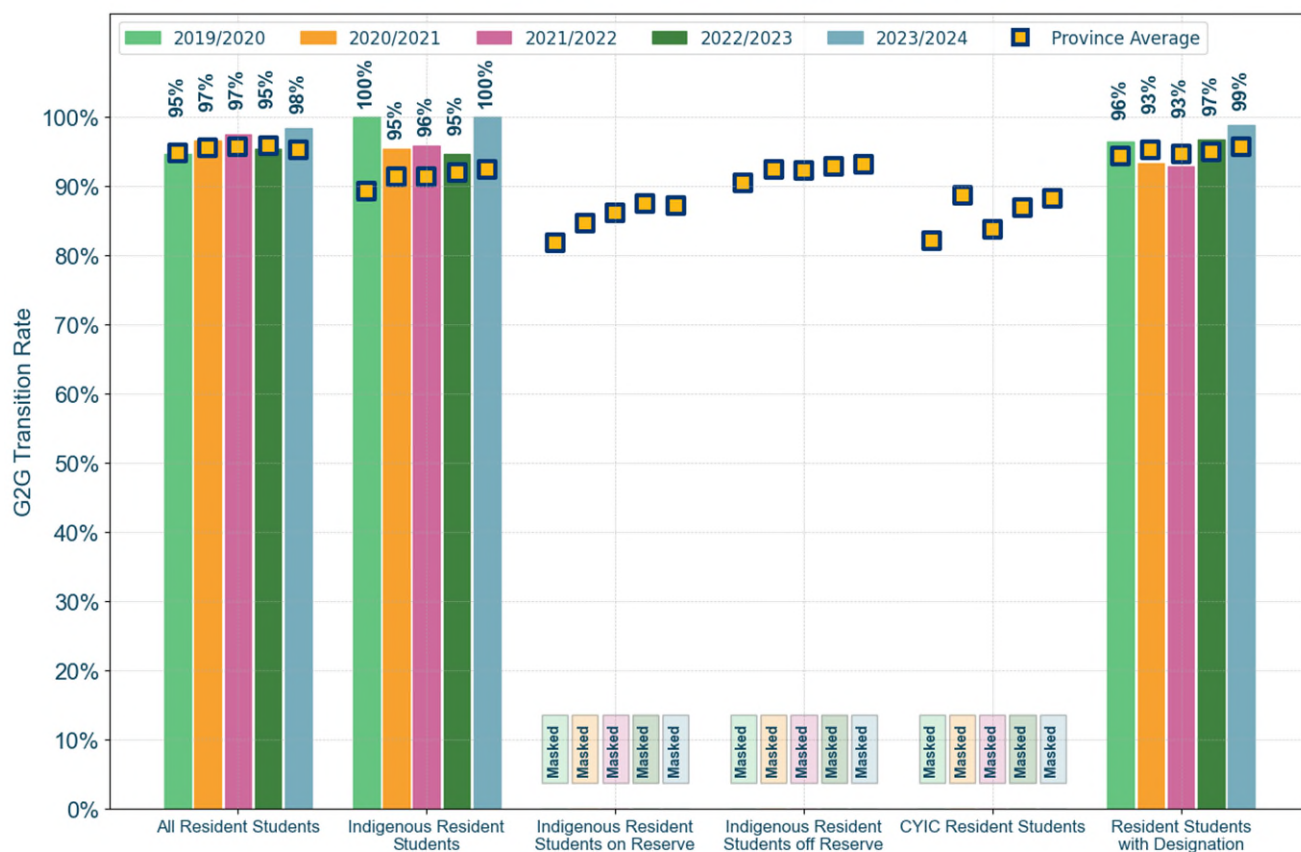


Measure 2.3: Grade-to-Grade Transitions

SD069 - Grade 10 to 11 Transition - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	301	325	319	348	387
Indigenous Resident Students	40	44	49	56	47
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	57	60	56	94	81

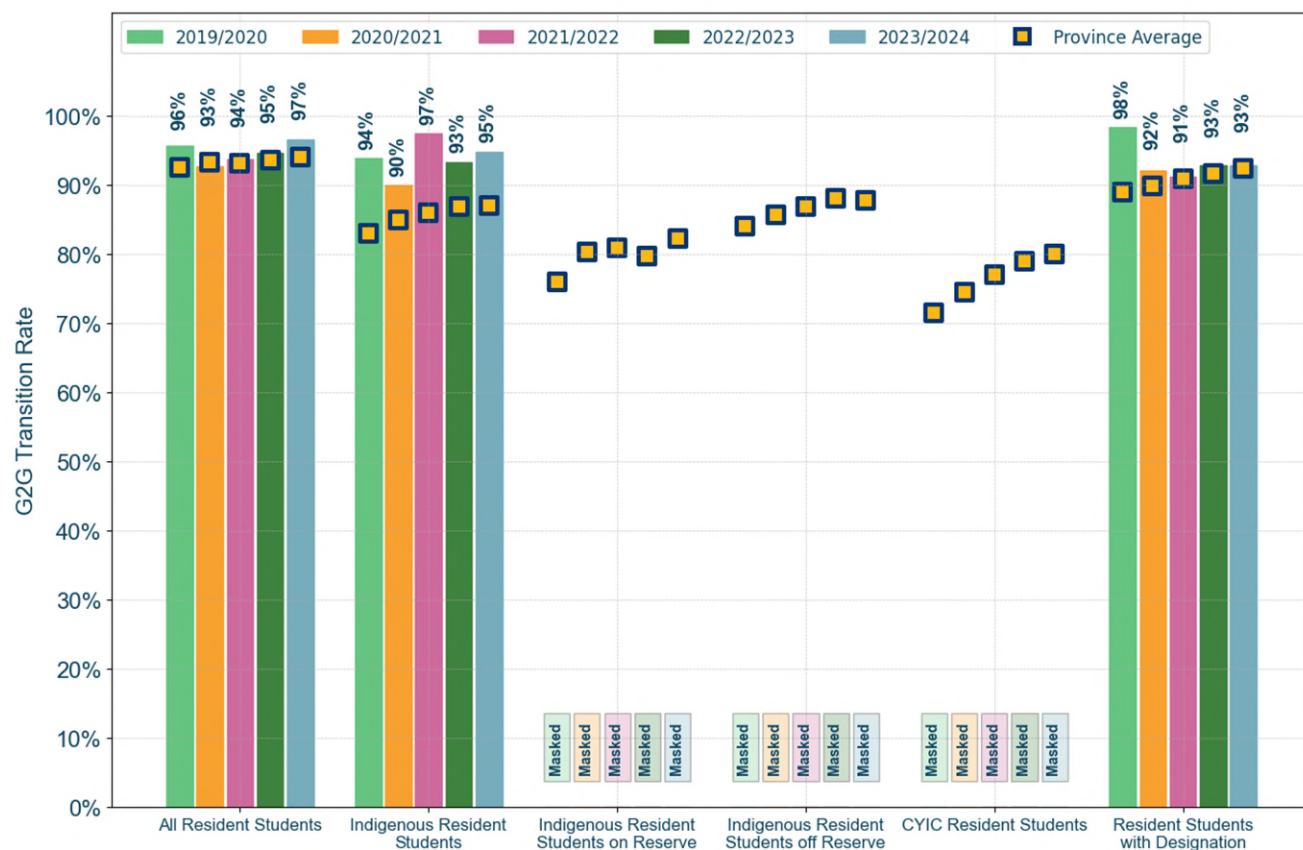
SD069 - Grade 10 to 11 Transition Rate



SD069 - Grade 11 to 12 Transition - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	353	301	321	322	349
Indigenous Resident Students	49	40	39	45	58
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	62	63	57	56	98

SD069 - Grade 11 to 12 Transition Rate



Analysis:

Outcome 2 - Numeracy

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

Analyze
1

ANALYSIS SUMMARY REQUIREMENTS

Delete Instructions
Before Publication

Please provide a **brief** summary for this analysis section.

MAXIMUM 1 PAGE

Analyze Gather data and identify trends, correlations, outliers, and variations.

1 Key Context:

- **Brief overview of clarifying information** (i.e., what additional information does the reader need to know about the charts above?). For example:
 - Masked data acknowledgements
 - Participation rates/cohort size
 - Demographic notes
 - Provincial Online Learning School (POLS) enrollment

What
patterns
emerge?

2 Trends:

- **Brief overview of notable trends**, including:
 - Trends over three or more years
 - Trends for priority populations:
 - Indigenous students on and off reserve
 - Children and youth in care
 - Students with designations

3 Comparisons:

- **Brief overview of relevant comparisons.** For example:
 - Provincial averages/typical range
 - Specific cohorts of students

Numeracy – Analysis Summary

****See Graduation Section for Transition Content**

1. Numeracy Achievement and Participation Rates

In the QSD in 2024–25, 77% of Grade 4 students achieved a score of proficient or higher on the numeracy FSA, outperforming the provincial average of 65%. Grade 7 outcomes, while slightly lower the Grade 4 results, remained solid at 66% proficiency—well above the provincial average of 59%. Results from the 2023-24 Graduation Numeracy Assessment (GNA) showed QSD students at Proficient or Extending just 33% of the time, a slight improvement from the previous

year, but still several percent below provincial outcomes. All of these show a positive trend over the previous four years. As with the literacy results, the bump up in achievement we saw five years ago should be discounted due to poor participation and a higher proportion of struggling and reluctant learners excluded from those sessions.

Participation rates in the FSA and GNA continue to be high, with 96% of Grade 4 students, 93% of Grade 7 students, and 88% of Grade 10 students completing the assessments. The FSA participation rates have trended positively since their low in 2020-21 where we dropped well below the provincial averages, to recent years where we are again well above, giving the assessment renewed credibility as a system tool. Grade 10 GNA participation trend upward in a manner similar to provincial results once the assessment become mandatory.

2. Outcomes for Priority Populations

Indigenous students in QSD continued to demonstrate strong performance in the elementary and intermediate years. On the 2024–25 numeracy FSA, 76% of Grade 4 Indigenous students and 59% of Grade 7 Indigenous students achieved proficiency—significantly above the provincial Indigenous averages of 48% and 41%, respectively. Indigenous students matched the provincial Indigenous rate of 24%.

With students on reserve, Grade 4 numeracy patterns mirrored literacy results, with a handful of students reaching *proficient* levels but many remaining at *emerging* or *developing*. Grade 7 numeracy outcomes appeared weaker overall, with several students at *emerging* or *developing* levels and limited evidence of proficiency. Missing or incomplete data also suggested that participation remains a challenge. At the Graduation Literacy Assessment stage, participation among on-reserve students was inconsistent, with several students not writing the exam.

Students with designations also showed stronger-than-average outcomes in Grades 4 and 7 numeracy, but their GNA results remain disproportionately low relative to their all resident counterparts. Youth in care, while not fully represented in provincial data due to masking, are often overrepresented among students scoring at the lowest levels or not completing the assessment.

3. Comparative Results and Trends

QSD students exceeded provincial benchmarks in elementary and intermediate numeracy, with particular strength among Indigenous learners. High participation rates and strong foundational instruction suggest an effective model in the early grades. However, the significant deficit in Grade 10 outcomes—particularly among vulnerable groups—signals a need for more focused intervention and systemic realignment, or the continuation of practices determined to be impactful once the 2023-24 results are *officially* available.

Interpretation:

Outcome 2 - Numeracy



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

Please refer to the [Guidelines for Reporting on Masked Data](#) to ensure student privacy when referencing small populations.

INTERPRETATION SUMMARY REQUIREMENTS

Delete Instructions
Before Publication

Please provide a **brief** summary for this interpretation section.

MAXIMUM 1 PAGE

Interpret Extract meaning from the analysis results by examining them in context.

- 1 What new information emerged when comparing the provincial data with **relevant local data**?
- 2 What **strengths and areas for growth** were uncovered?
- 3 How do the results from the analysis inform the district's commitments to improving **equity for all priority populations**?

What strengths, inequities, and areas for growth do the identified patterns reveal?

District teams will include their response to the data and evidence review (i.e., strategies and adjustments) in **Part 2: Respond to Results**.

Numeracy – Interpretation Summary

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

Previous to the last five years, QSD numeracy results were typically at or slightly below the provincial averages for the Grade 4 and 7 FSA, but substantially lower than the provincial averages for the Grade 10, raising questions about that gap. Recent focus on numeracy across the district, as described below, has seemingly led to a surge in the FSA results, but generated further confusion regarding the Grade 10 GNA results.

Use of data from district assessments in grades 6 and 9, along with ongoing classroom assessments will continue to provide critical formative insight to school staff. As described above, priority populations remain a concern.

2. What strengths and areas for growth were uncovered?

Improvements are evident in Grades 4 and 7 numeracy has been a goal priority in many school plans, and instruction has been well-supported by classroom-based assessment tools, responsive planning, and collaborative instructional models. High participation rates confirm that students are engaged in the assessments, and that classroom environments are fostering early confidence and success. The key area for growth has been Grade 10 numeracy. Students appeared to struggle

with the applied reasoning and non-routine problem-solving featured in the GNA. While many demonstrate procedural fluency in classroom settings, challenges persist in mathematical transfer, open-ended thinking, and confidence with unfamiliar tasks. These gaps suggest a misalignment between classroom instruction and the assessment format. For students with diverse learning needs, accessibility and format may further complicate their ability to demonstrate understanding.

Extensive work has gone on in both secondary schools to address these issues. Engagement at district numeracy learning sessions has been formidable, many teachers have collaborated on learning strategies to address the provincial math curriculum and create more relevant learning activities. Release days for collaborative planning have been available through the Needs Response Teams (NRT) funding, and have been especially well used across the district to address numeracy challenges. All teachers and principals have ongoing access to provincial, district, and classroom assessment data through a data repository so they can better inform their planning and instructional practice. As well, extra efforts have been made to prepare the students for the assessment experience and create an environment that builds resilience leading to success.

While achievement gaps remain a concern for the 2023-24 report, anecdotal reports from the 2024–25 numeracy GNA suggest that student confidence and engagement were *profoundly* stronger than in previous years, and we were excited to note that recently available session results from 2024-25 show evidence of a strong positive shift. We are therefore expecting a similar surge in outcomes to those seen in this year’s Grade 4 and Grade 7 FSA results at the Grade 10 level for the FESL report next year.

3. How do the results inform the district’s commitments to improving equity for all priority populations?

The success of Indigenous learners and students with designations in the early years affirms the impact of inclusive instruction, early intervention, and culturally responsive practices. However, real equity also requires that students sustain their success into secondary and beyond. The significant drop in GNA proficiency among all groups—especially for those historically underserved—reinforces the need for better transitions and more consistent secondary support.

To close these gaps, QSD is investing in professional development focused on conceptual understanding, mathematical discourse, and alignment with GNA competencies. MTSS practices are being refined to better support students as they move between tiers, and flexible assessment strategies are being explored to provide accessible, meaningful demonstrations of learning for students with complex profiles. These findings emphasize the need for targeted preparation, re-assessment opportunities, and stronger monitoring of assessment readiness.

Again, given the regions modest demographic profile and lower percentage of parents and caregivers with post-secondary education as described in the literacy section, achieving even average levels of performance should be considered commendable in the QSD, and exceeding provincial results should be reason to celebrate. The Qualicum School District’s *To Learn* and *To Grow* strategic goals continue to guide this work, with a focus on building confidence, fostering competence, and ensuring that all learners are prepared for success beyond graduation.

Human and Social Development

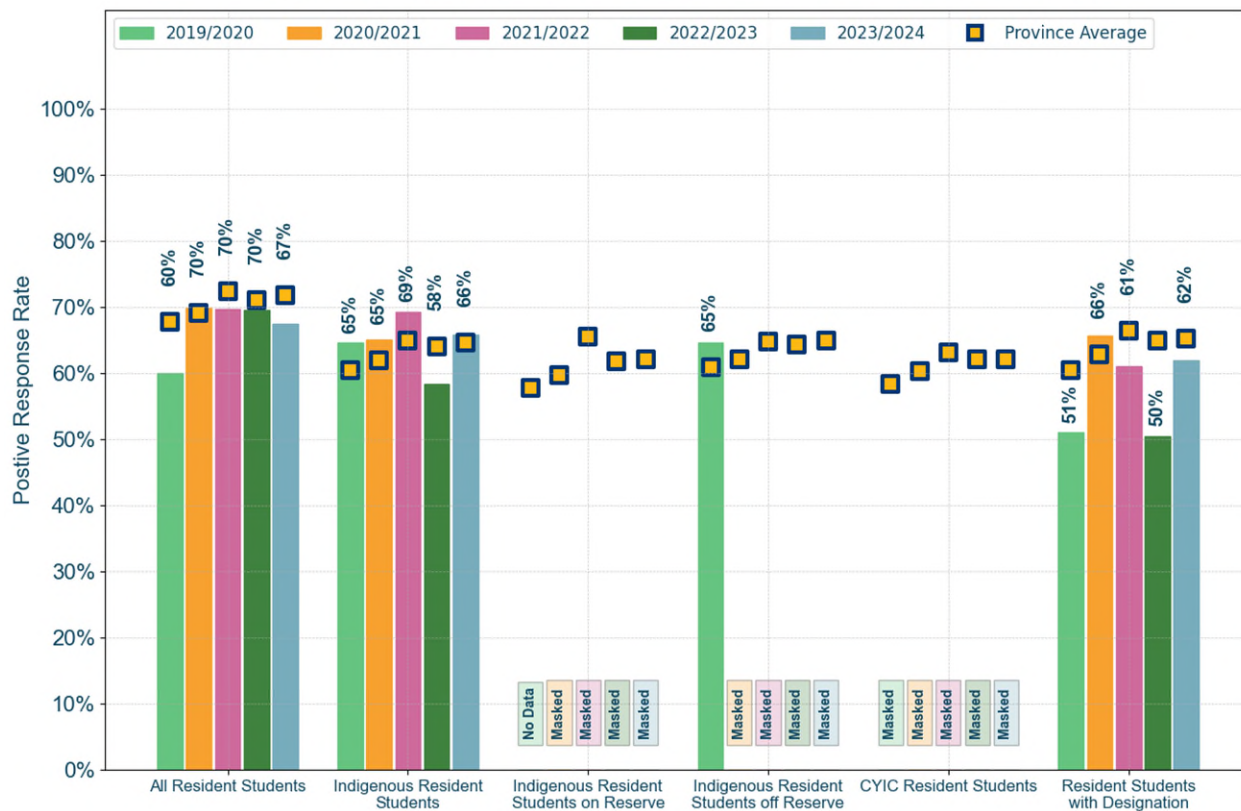
Educational Outcome 3: Feel Welcome, Safe, and Connected

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

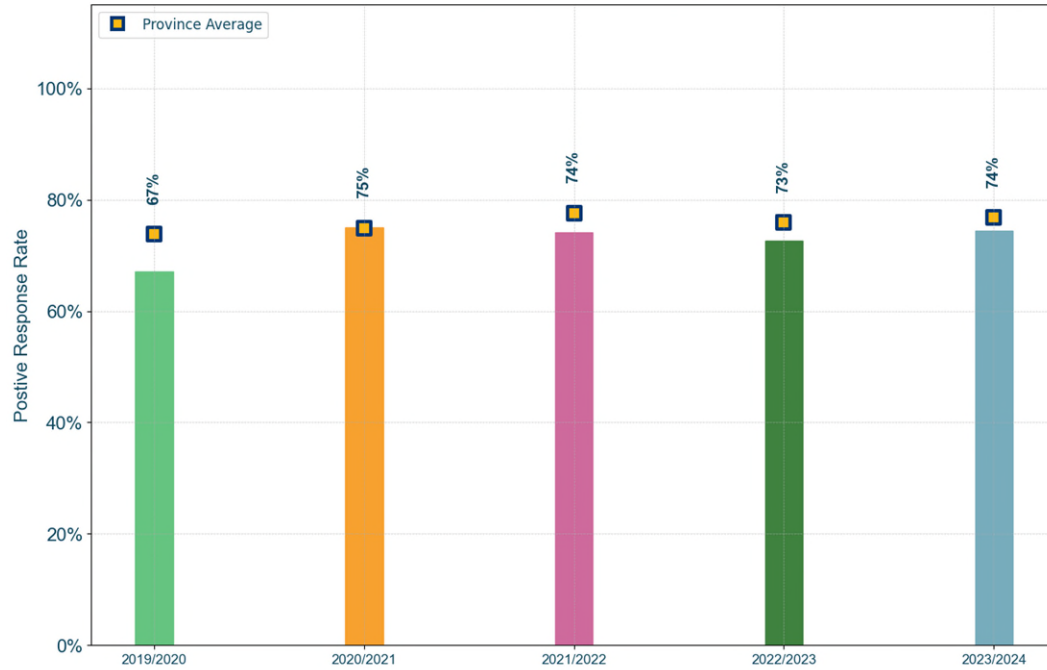
SD069 - Student Learning Survey - Expected Count | Participation Rate for Grades 4, 7, and 10

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	888 42%	938 71%	932 75%	980 74%	1036 81%
Indigenous Resident Students	124 39%	137 64%	123 72%	152 64%	152 76%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	129 36%	124 51%	119 73%	157 61%	145 63%

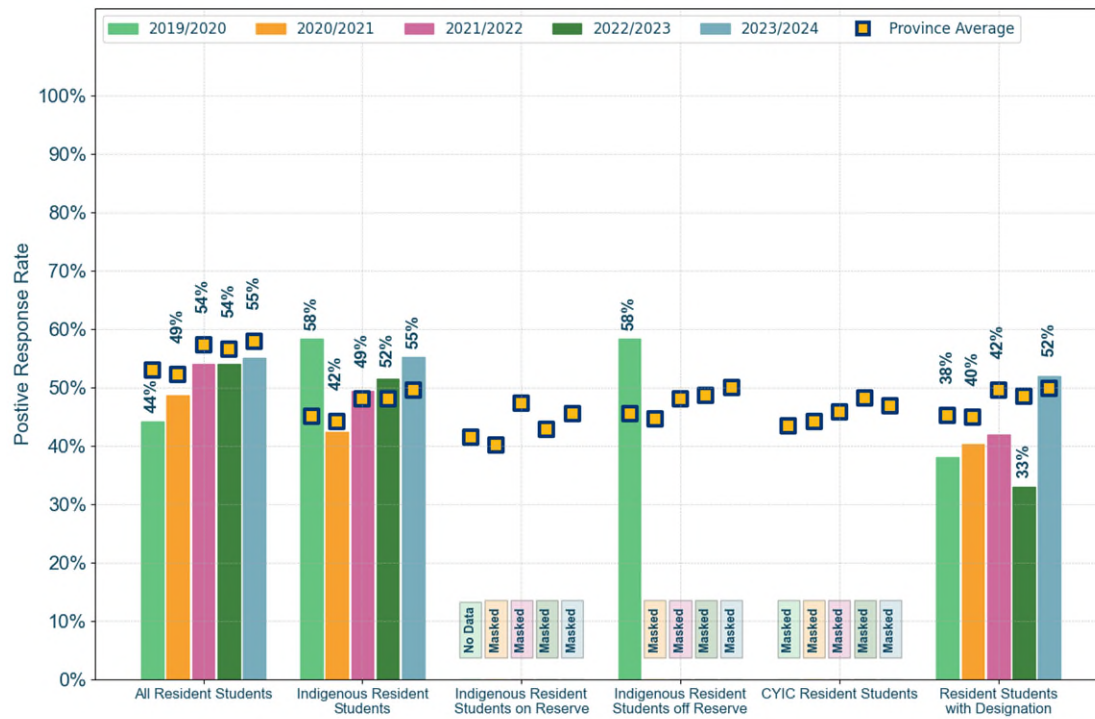
SD069 - Feel Welcome - Positive Response Rate for Grades 4, 7, and 10



SD069 - Feel Safe - Positive Response Rate for Grades 4, 7, and 10

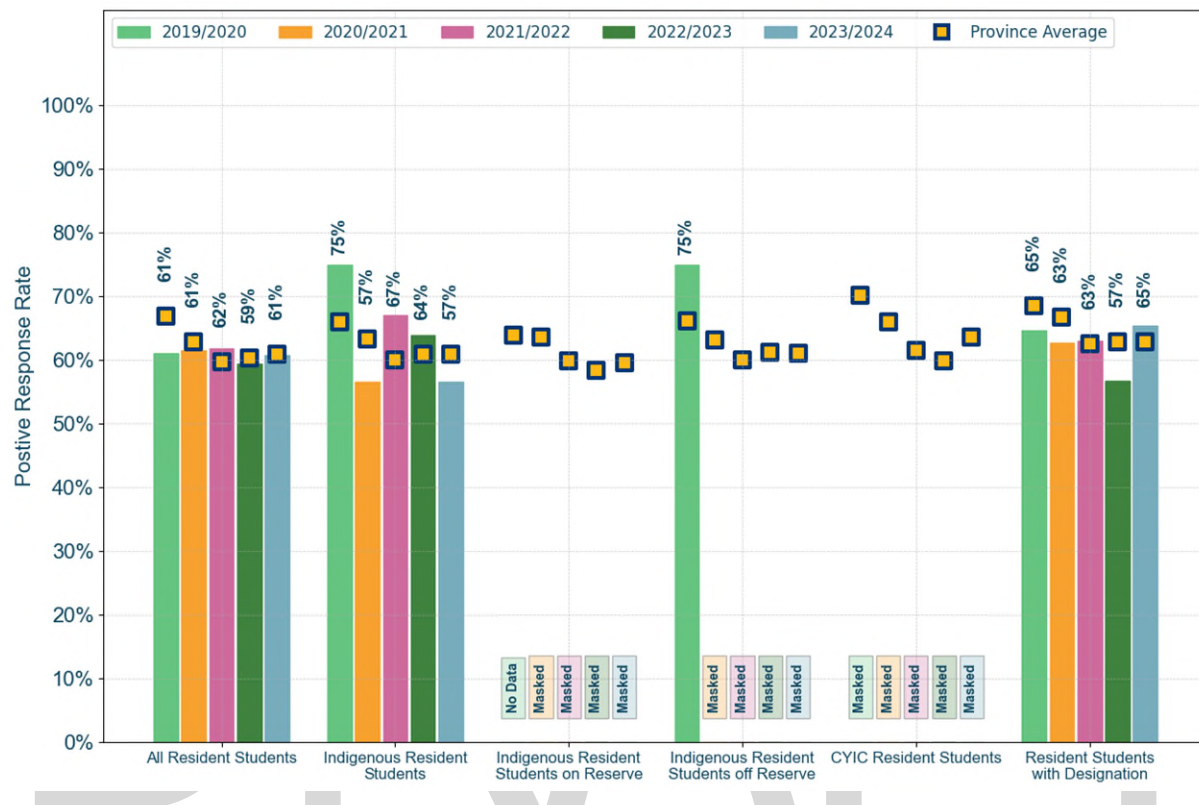


SD069 - Sense of Belonging - Positive Response Rate for Grades 4, 7, and 10



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

SD069 - 2 or more Adults Care - Positive Response Rate for Grades 4, 7, and 10



Analysis:

Outcome 3 - Feel Welcome, Safe, and Connected

Feel Welcome, Feel Safe, Sense of Belonging

Analyze
1

Delete Instructions
Before Publication

ANALYSIS SUMMARY REQUIREMENTS

Please provide a **brief** summary for this analysis section.

MAXIMUM 1 PAGE

Analyze Gather data and identify trends, correlations, outliers, and variations.

1

Key Context:

- **Brief overview of clarifying information** (i.e., what additional information does the reader need to know about the charts above?). For example:
 - Masked data acknowledgements
 - Participation rates/cohort size
 - Demographic notes
 - Provincial Online Learning School (POLS) enrollment

What
patterns
emerge?

2

Trends:

- **Brief overview of notable trends**, including:
 - Trends over three or more years
 - Trends for priority populations:
 - Indigenous students on and off reserve
 - Children and youth in care
 - Students with designations

3

Comparisons:

- **Brief overview of relevant comparisons.** For example:
 - Provincial averages/typical range
 - Specific cohorts of students

Human and Social Development – Analysis Summary

1. Student Well-being and Connectedness

Student Learning Survey data from 2023–24 indicates that QSD all resident students in grades 4, 7, and 10 trailed the province slightly in regard to feeling welcome, safe, or that they belong at school. If this data is disaggregated between elementary and secondary, it is apparent that QSD all resident students generally felt more positively than the rest of the province at elementary, but lower than the rest of the province at secondary, as depicted on the public facing [BC Student Success website](#). Responses to having adults who care were more in line with provincial results and is not broken out between elementary and secondary on the Student Success website.

2. Outcomes for Priority Populations

Survey responses from priority groups—including Indigenous learners, students with designations, and children and youth in care—presented a mixed picture. While provincial data for some priority groups were masked due to low cohort numbers, internal tracking provided some insight.

Indigenous learners in QSD reported stronger cultural belonging and adult support than provincial norms might suggest, supported by Indigenous Education staff, culturally grounded programs, and community partnerships. These students appeared more connected to school life in districts with embedded Indigenous leadership and programming.

Students with designations, however, often reported lower levels of belonging and confidence. While many benefited from inclusive practices and support teams, others remained disengaged, especially in larger or less structured environments. This group may struggle to build strong peer relationships or feel a sense of safety within the broader school culture.

Children and youth in care are among the most vulnerable. While participation data is limited, local feedback highlights ongoing challenges with safety, trust, and well-being. These students often face instability at home and at school, and frequent transitions can interrupt the formation of lasting adult connections. Despite targeted support from school-based teams, outcomes remained inconsistent and highly individualized.

3. Comparative Results and Trends

QSD's social-emotional data reflected broader provincial patterns: younger students tended to report more positive experiences, while indicators declined steadily in later grades. QSD results were generally aligned with provincial benchmarks, with some advantages in early grades for belonging and adult support. However, declines in secondary student connectedness and emotional health exceed even provincial trends and raise ongoing concerns. Gender-diverse students and those reporting mental health challenges show particularly low results in belonging and optimism, echoing patterns seen across B.C.

Interpretation:

Outcome 3 - Feel Welcome, Safe, and Connected

Feel Welcome, Feel Safe, Sense of Belonging



Please refer to the Guidelines for Reporting on Masked Data to ensure student privacy when referencing small populations.

INTERPRETATION SUMMARY REQUIREMENTS

Delete Instructions
Before Publication

Please provide a **brief** summary for this interpretation section.

MAXIMUM 1 PAGE

Interpret Extract meaning from the analysis results by examining them in context.

- 1 What new information emerged when comparing the provincial data with **relevant local data**?
- 2 What **strengths and areas for growth** were uncovered?
- 3 How do the results from the analysis inform the district's commitments to improving **equity for all priority populations**?

What strengths, inequities, and areas for growth do the identified patterns reveal?

District teams will include their response to the data and evidence review (i.e., strategies and adjustments) in **Part 2: Respond to Results**.

Interpretation Summary – Human and Social Development

1. What is going well?

Younger students in QSD are developing a strong sense of belonging and self-worth. Elementary student responses consistently exceeded provincial averages on indicators such as school connectedness, optimism, and the presence of caring adults. These results reflected the success of welcoming school environments, responsive classroom practices, and strong adult-student relationships at the primary level.

Indigenous learners are also experiencing deeper connections to school, supported by culturally responsive programming, the visible presence of Indigenous staff and role models, and collaboration with local Nations. Initiatives such as land-based learning, language revitalization, and cultural events are helping Indigenous students feel respected and supported in their school communities.

Participation in the Student Learning Survey remained strong, and school teams are increasingly using both survey data and internal tools to understand school climate and student needs. This has improved alignment between social-emotional supports and instructional practice and enabled earlier identification of emerging concerns.

2. What needs further attention?

While early years results were promising, a clear decline in belonging and well-being was evident and they transitioned to secondary school, where students reported lower feelings of safety, optimism, and school engagement. These patterns, while common across the province, remain concerning given rising mental health needs, housing insecurity, and post-pandemic adjustment.

Students with designations, gender-diverse students, and youth in care consistently report lower levels of belonging and safety. Although supports are in place, they are not always perceived as meaningful or accessible. For youth in care, disruptions in living situations and repeated school transitions often prevent the development of consistent adult relationships and sustained emotional support.

There is also a need to ensure all school environments are inclusive and responsive to diverse emotional needs. Larger secondary settings, unstructured time, and complex peer dynamics appear to impact vulnerable students most, particularly those with trauma histories or social-emotional challenges.

3. What actions are being taken or planned to support equity and improved outcomes?

QSD is actively working to strengthen school connectedness across all levels. At the elementary level, schools are implementing social-emotional learning and trauma-informed practices with a focus on early intervention. Morning meetings, check-ins, and classroom routines are helping to build strong adult-student relationships and emotional literacy.

To counter declines in middle years, the district is developing more intentional transitions between Grades 6–7 and 7–8, including advisory models, orientation programs, and developmental supports. Staff learning focuses on identity, peer dynamics, and mental health literacy.

At the secondary level, access to trusted adults is expanding through mentorship, Indigenous support workers, counsellors, and youth care staff. Schools are reviewing supervision, peer programming, and inclusive clubs to create affirming spaces for all learners. Case management for youth in care remains a priority, with cross-sector partnerships supporting long-term stability and individualized plans.

The district continues to elevate student voice through focus groups and collaborative inquiry, ensuring the design of inclusive, safe learning environments reflects the lived experiences of students themselves. The critical piece to respond to the information collected from students and use that to continue evolve practice in ways that make the school environment more accessible and welcoming.

As is the case with the Graduation Assessments and Graduation data, the data collected in these surveys are still from the 2022-23 school year. Therefore, any changes from the work that has occurred this recent year will not be visible until the next report, and we remain optimistic that we will see movement in the data when the next report is published.

DRAFT

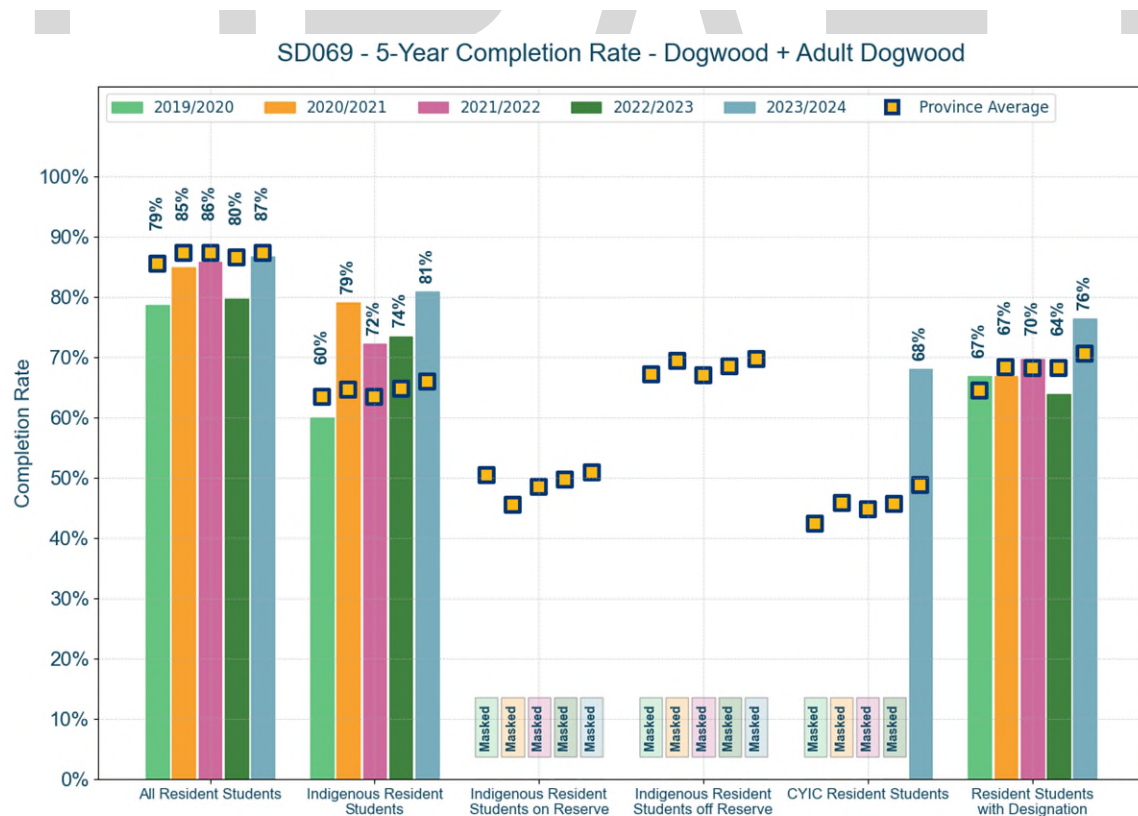
Career Development

Educational Outcome 4: Graduation

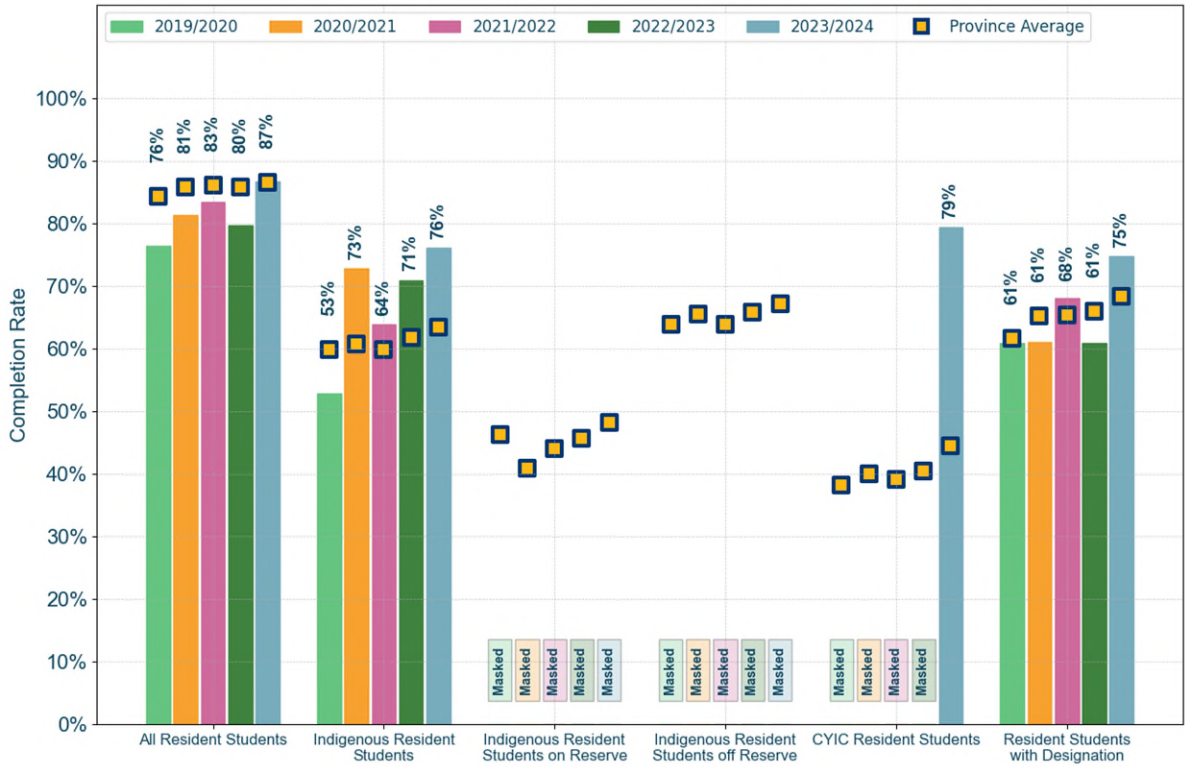
Measure 4.1: Achieved Dogwood within 5 Years

SD069 - Completion Rate - Cohort Count | Outmigration Estimation

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	329 18	378 21	320 25	343 21	327 21
Indigenous Resident Students	44 2	51 3	39 3	42 3	45 3
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	19 1
Resident Students with Designation	71 4	73 4	65 5	70 4	67 4



SD069 - 5-Year Completion Rate - Dogwood



Analysis:

Outcome 4 - Graduation

Achieved Dogwood Within 5 Years



Delete Instructions
Before Publication

ANALYSIS SUMMARY REQUIREMENTS

Please provide a brief summary for this analysis section.

MAXIMUM 1 PAGE

Analyze Gather data and identify trends, correlations, outliers, and variations.

1

Key Context:

- **Brief overview of clarifying information** (i.e., what additional information does the reader need to know about the charts above?). For example:
 - Masked data acknowledgements
 - Participation rates/cohort size
 - Demographic notes
 - Provincial Online Learning School (POLS) enrollment

What
patterns
emerge?

2

Trends:

- **Brief overview of notable trends**, including:
 - Trends over three or more years
 - Trends for priority populations:
 - Indigenous students on and off reserve
 - Children and youth in care
 - Students with designations
 - Trends for Adult Dogwoods for priority learners

3

Comparisons:

- **Brief overview of relevant comparisons.** For example:
 - Provincial averages/typical range
 - Specific cohorts of students

Graduation and Transition – Analysis Summary

1. Graduation Rates and Completion and Grade to Grade Transition Outcomes

Graduation outcomes in the Qualicum School District have improved steadily over the last five years. In 2023-24, 87% of all resident students graduated—matching the provincial rate with the Adult Dogwood having virtually no impact on results. All resident QSD grade to grade transition rates from grade 10 to grade 11 and from grade 11 to grade 12 have trended slowly upward over the past five years, and as of 2022-23, showed above the provincial averages consistently across that time frame.

2. Outcomes for Priority Populations

Graduation results for priority populations in QSD remain strong overall. In 2023-24, 76% of Indigenous students graduated with the full Dogwood credential—significantly higher than the provincial average of 64%, with the Adult Dogwood adding another 5% to that total. On-reserve students in the grade 12 cohort have *all* graduated in the most recent three years, though the number is far too small to unmask. QSD Indigenous student results also show considerably higher transition rates than their provincial counterparts, with the most recent group of students transitioning from grade 10 to 11 at 100%, which is higher than the all resident results.

Students with designations continue to perform well in comparison to their provincial peers. In 2023-24, 75% of students with designations graduated with full Dogwood credentials, also in excess of the provincial average. The most recent cohort of students with designations transitioned from grade 10 to 11 at 99%, also higher than the all resident rate. Grade 11 to 12 rates for these two groups are stronger than the provincial averages but slightly lower than local all resident results.

In regard to children in care, graduation status is difficult to interpret directly from this small sample, though a number of students in Grade 12 appear to be nearing eligibility. Historical records and continued enrollment suggest that some are on track to complete. However, unresolved assessment participation could remain a barrier to graduation for a few students, highlighting the importance of strong tracking and school-level case management.

3. Comparative Results and Trends

QSD now matches or exceeds provincial averages for all resident students, Indigenous students, and students with designations, though the results for the priority populations are still below the all resident rates. These results are particularly noteworthy given regional challenges such as lower household income and lower levels of parental post-secondary education—factors often correlated with lower graduation rates.

Interpretation:

Outcome 4 - Graduation



Achieved Dogwood Within 5 Years

Please refer to the [Guidelines for Reporting on Masked Data](#) to ensure student privacy when referencing small populations.

INTERPRETATION SUMMARY REQUIREMENTS

Delete Instructions
Before Publication

Please provide a **brief** summary for this interpretation section.

MAXIMUM 1 PAGE

Interpret Extract meaning from the analysis results by examining them in context.

- 1 What new information emerged when comparing the provincial data with **relevant local data**?
- 2 What **strengths and areas for growth** were uncovered?
- 3 How do the results from the analysis, including Adult Dogwood trends, inform the district's commitments to improving **equity for all priority populations**?

What strengths, inequities, and areas for growth do the identified patterns reveal?

District teams will include their response to the data and evidence review (i.e., strategies and adjustments) in **Part 2: Respond to Results**.

Interpretation Summary – Graduation and Transition

1. What is going well?

Graduation continues to be a district strength. QSD's overall rate matched the provincial average, and most subgroups—particularly Indigenous students and students with designations—performed above provincial benchmarks. These results reflected the district's commitment to inclusion, flexibility, and student-centered planning, supported by investments in instructional quality, personalized supports, and multiple pathways to graduation.

QSD schools offer flexible programs such as trades training, dual credit, and alternate settings that align with diverse learning profiles and personal circumstances. Case management, responsive scheduling, and collaborative planning help keep students engaged through the later secondary years. Indigenous student success remains a point of pride, supported by strong relationships with local Nations, dedicated staff, and culturally responsive programming that affirms identity and fosters connection. Students with designations also achieved strong results through IEP-aligned pathways and inclusive school cultures.

2. What needs further attention?

While results are strong overall, children and youth in care remain the most vulnerable group. Some succeed with targeted supports and consistent adult relationships, but many face barriers such as housing instability, mental health challenges, and frequent transitions that delay or derail graduation.

More broadly, earlier identification of at-risk students is needed. While alternate and adult programs are essential, early intervention—through stronger transitions, relationships, and personalized pathways—remains more effective. Another area of focus is post-graduation readiness. Ensuring that all graduates have both the credential and the confidence to succeed in post-secondary learning or employment is a continuing priority.

Supporting on-reserve students effectively means going beyond classroom interventions. It requires strong partnership with families, the Indigenous Education Council, and community leaders to build a foundation of trust, consistency, and shared responsibility for student success.

3. What actions are being taken or planned to support equity and improved outcomes?

QSD advances graduation success through early identification, flexible programming, and strong collaboration with partner agencies. School teams use early warning indicators, case reviews, and team-based planning to track progress and intervene before risks escalate. Inclusive Education, Indigenous Education, and counselling staff play central roles.

For students with designations, IEP-driven planning aligns supports with credit requirements and long-term goals. For children and youth in care, schools work closely with MCFD and other agencies to ensure continuity, track attendance, and provide safe, individualized learning environments.

Children and youth in care remain a group with more complex needs and variable outcomes. Although provincial data is masked, local case reviews suggest that while some of these students meet graduation requirements on time, others require extended timelines or alternate certification pathways. School teams continue to provide targeted tracking, wraparound supports, and cross-agency coordination to improve long-term success for these learners.

While graduation trends have remained relatively stable, the district continues to rely on alternate and adult education programs to ensure students who need more time or different settings are able to complete. Internal data shows that a small number of students return after age 18 to earn a credential, reinforcing the importance of offering multiple, flexible pathways to success.

Alternate and adult programs remain a vital equity strategy, positioned not just as a fallback but as proactive supports for learners who benefit from smaller settings, flexible timelines, or tailored approaches. Their continued development helps ensure every student has a pathway to graduation, regardless of circumstance.

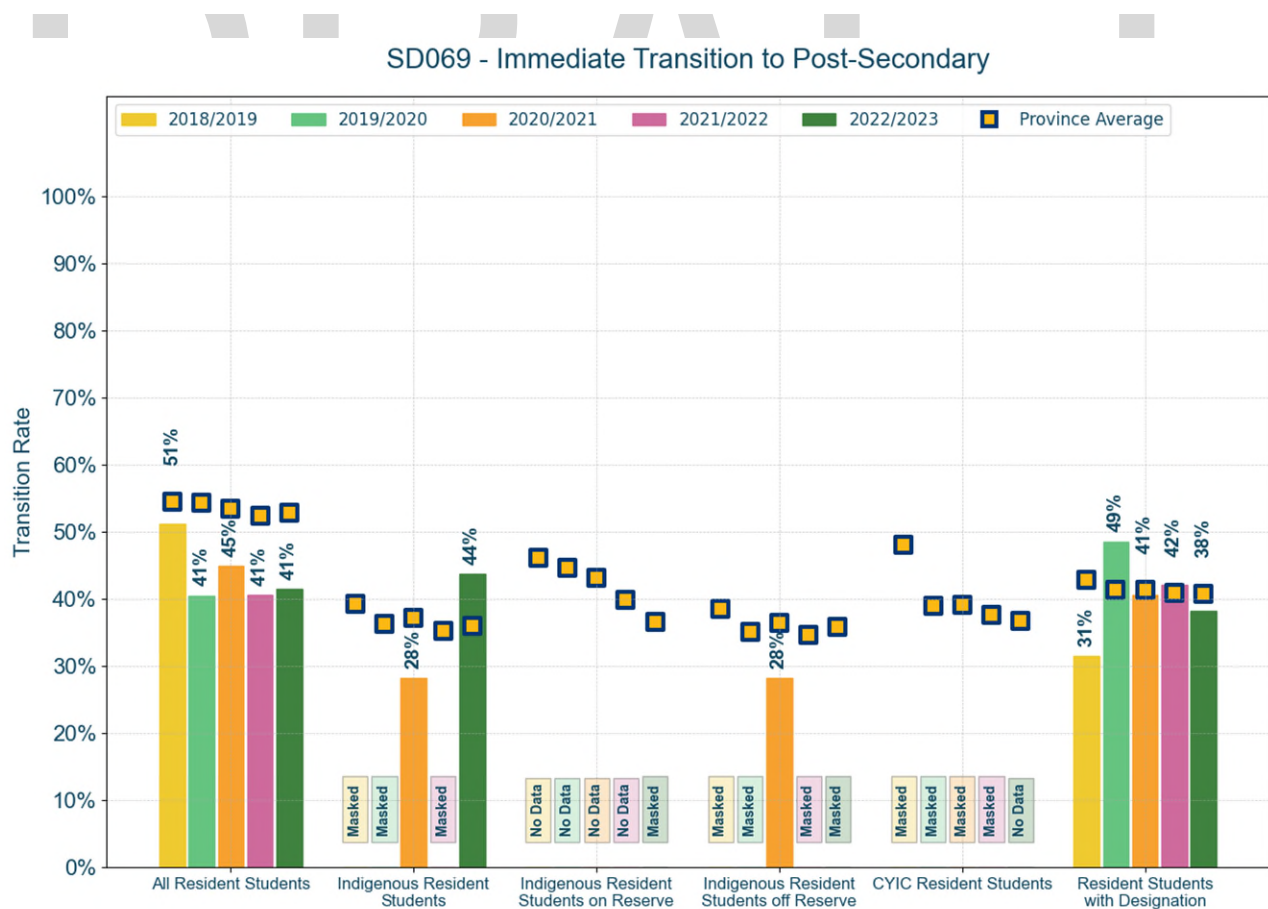
The district remains committed to monitoring equity gaps and adapting programming to support all students in reaching graduation.

Educational Outcome 5: Life and Career Core Competencies

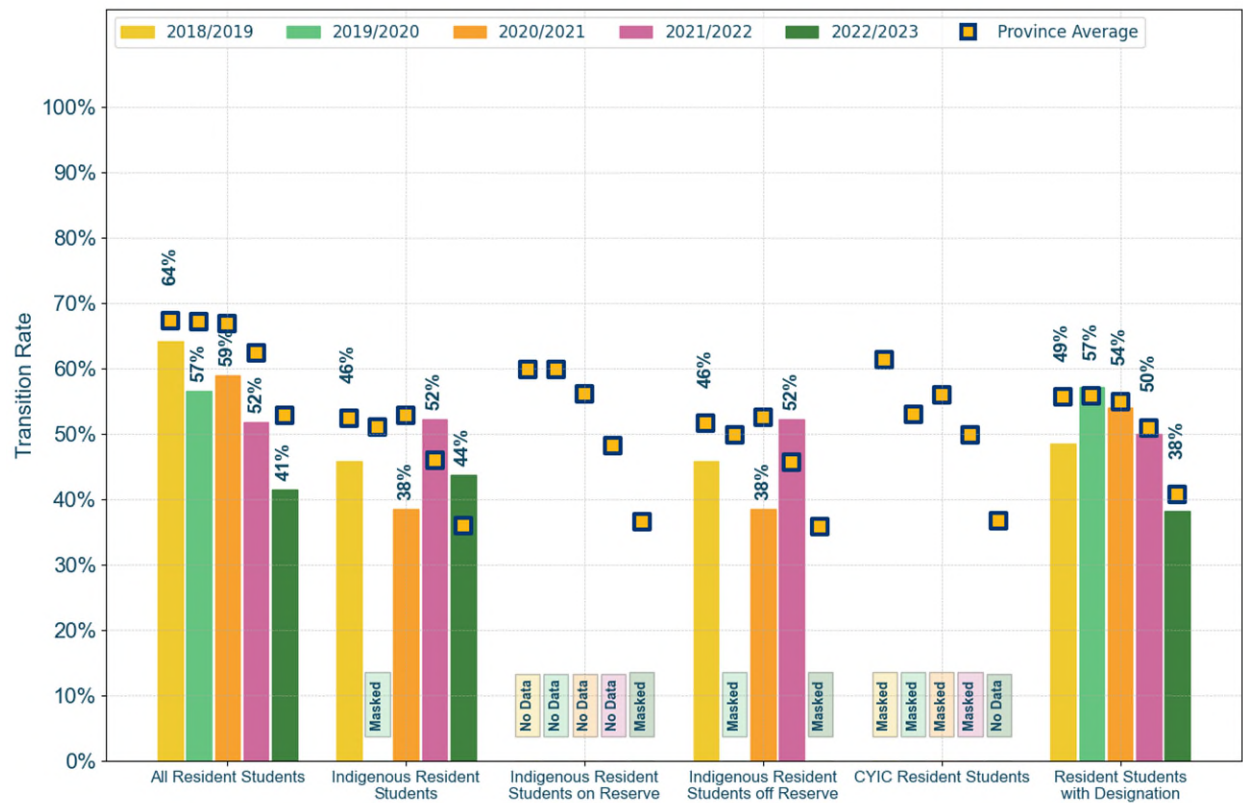
Measure 5.1: Post-Secondary Transitions

SD069 - Transition to Post-Secondary - Cohort Count

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
All Resident Students	254	237	292	249	258
Indigenous Resident Students	Masked	Masked	39	Masked	32
Indigenous Resident Students on Reserve	0	0	0	0	Masked
Indigenous Resident Students off Reserve	Masked	Masked	39	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	35	35	37	38	34



SD069 - Within 3 Years Transition to Post-Secondary



Analysis:

Outcome 5 - Life and Career Core Competencies

Post-Secondary Transitions

Analyze
1

ANALYSIS SUMMARY REQUIREMENTS

Delete Instructions
Before Publication

Please provide a **brief** summary for this analysis section.

MAXIMUM 1 PAGE

Analyze Gather data and identify trends, correlations, outliers, and variations.

1

Key Context:

- **Brief overview of clarifying information** (i.e., what additional information does the reader need to know about the charts above?). For example:
 - Masked data acknowledgements
 - Participation rates/cohort size
 - Demographic notes
 - Provincial Online Learning School (POLS) enrollment

What
patterns
emerge?

2

Trends:

- **Brief overview of notable trends**, including:
 - Trends over three or more years
 - Trends for priority populations:
 - Indigenous students on and off reserve
 - Children and youth in care
 - Students with designations

3

Comparisons:

- **Brief overview of relevant comparisons.** For example:
 - Provincial averages/typical range
 - Specific cohorts of students

Life and Career Competencies – Analysis Summary

1. Student Readiness and Career Exploration

Post-secondary transition rates remained below provincial averages. According to Ministry data, 41% of QSD graduates transitioned to post-secondary within one year, compared to 54% provincially. After three years, the gap narrows—57% for QSD versus 65% provincially—suggesting that many students delay post-secondary for employment, gap years, or adult upgrading. While some delays are intentional, others may reflect barriers such as financial constraints, limited transportation, or the absence of a local post-secondary institution.

2. Outcomes for Priority Populations

Post-secondary transition outcomes for priority populations vary. Indigenous students in QSD transitioned at 44% after one year—higher than the provincial Indigenous average of 36%—and 51% after three years. These results reflected the district’s focus on culturally responsive education, strong relationships with Indigenous families, and targeted supports through the Indigenous Education department.

Students with designations transitioned at lower rates: 38% within one year and 41% within three years, aligning with provincial averages for this group. Barriers for these students often include challenges with independence, system navigation, and access to supported post-secondary or employment options. While some move directly into the workforce or community-based learning, others require services that are limited or difficult to access within the local region.

Children and youth in care remained the most vulnerable group. While provincial data is masked, local teams report that these students often need intensive transition support. Success is closely linked to stable adult relationships, housing, and mental health resources, all of which can be inconsistently available.

3. Comparative Results and Trends

Compared to provincial averages, QSD’s post-secondary transition rates are consistently lower in both short- and medium-term windows. While QSD graduation rates are strong, the results show us that a significant number of QSD students either delay or bypass post-secondary education. The three-year transition data shows that many eventually do enroll, but the delay may reflect structural or economic barriers rather than student intent.

Indigenous students outperform their provincial peers in both timeframes—a promising sign that culturally focused strategies are having a positive effect. In contrast, transition rates for students with designations remain lower than average and reflect broader gaps seen in achievement and well-being data.

Interpretation:

Outcome 5 - Life and Career Core Competencies

Post-Secondary Transitions



Please refer to the Guidelines for Reporting on Masked Data to ensure student privacy when referencing small populations.

INTERPRETATION SUMMARY REQUIREMENTS

Please provide a **brief** summary for this interpretation section.

MAXIMUM 1 PAGE

Interpret Extract meaning from the analysis results by examining them in context.

- 1 What new information emerged when comparing the provincial data with **relevant local data**?
- 2 What **strengths and areas for growth** were uncovered?
- 3 How do the results from the analysis inform the district's commitments to improving **equity for all priority populations**?

District teams will include their response to the data and evidence review (i.e., strategies and adjustments) in **Part 2: Respond to Results**.

What strengths, inequities, and areas for growth do the identified patterns reveal?

Interpretation Summary – Life and Career Competencies

1. What is going well?

QSD continues to support life and career competencies through a diverse set of programs. Career-life education is embedded throughout Grades 10–12, with students accessing dual-credit, trades training, work experience, and flexible graduation pathways. Schools integrate career planning into advisory structures and draw on local partnerships to provide authentic, community-based learning.

Graduation rates remain high, and students leave school with a range of practical and digital skills. While immediate post-secondary transition rates are below provincial averages, many graduates pursue employment, trades, or upgrading—often by choice. Internal evidence shows that students exit with agency and an understanding of their options, even when those options follow a non-traditional timeline.

Life and career readiness are further supported by flexible scheduling, personalized pathways, and strong community connections. Many graduates possess workplace readiness skills but delay post-secondary education to gain experience or respond to life circumstances.

Indigenous outcomes in this area are especially promising. Their post-secondary transition rates exceed provincial averages for Indigenous learners, reflecting the strength of QSD's Indigenous Education programming and long-standing relationships with families and local Nations.

2. What needs further attention?

Despite strong graduation results and diverse offerings, QSD students transition to post-secondary education at lower rates than peers across the province—especially in the first year after graduation. While some students choose to delay post-secondary to work, travel, or reflect, others may be limited by structural barriers such as lower household income, transportation challenges, and the absence of a local college or university. Students without financial resources, family experience in post-secondary, or nearby options may struggle to access opportunities—even when academically ready.

Students with designations continue to experience lower transition rates. These learners may need extra support with independence, system navigation, or executive functioning. In some cases, local gaps in community services or supported post-secondary programming leave limited options after graduation. Youth in care also face compounded challenges—such as housing instability or mental health needs—that require sustained and coordinated support to ensure successful transitions.

A further challenge is the lack of robust local data on long-term outcomes. While the three-year transition window offers helpful insight, the district does not currently track persistence in post-secondary or employment outcomes beyond Ministry reporting.

3. What actions are being taken or planned to support equity and improved outcomes?

QSD is aligning Career-Life Education and Career-Life Connections more closely with student interests, graduation planning, and local context. Schools are partnering with employers, post-secondary institutions, and Indigenous Education staff to provide real-world experiences such as mentorship, career panels, and work placements.

For students with designations, transition planning is integrated into IEP development and includes targeted skills for adult life. Youth in care benefit from early, coordinated planning involving MCFD and other partners, with attention to long-term supports that continue beyond graduation.

Flexible programming and inclusive scheduling remain central strategies for keeping options open. The district is also working to enhance the role of student voice in shaping programming, improve staff readiness to support transitions, and strengthen long-term pathways to adult learning and employment. These efforts reflect QSD's commitment to ensuring that all students—regardless of circumstance—can move forward with confidence and purpose after graduation.

QSD is reviewing its career development programming to support more seamless transitions. Next steps include expanding post-secondary and employer partnerships, enhancing student planning tools, and strengthening targeted supports for students facing structural disadvantage—ensuring that all learners have viable, supported pathways into adult life.



Yath éisum
Always growing
Grandissons ensemble

**Qualicum School District
Finance & Operations Committee of the Whole Report
Tuesday, September 16, 2025
Via Video Conferencing
10:30 a.m.**

Facilitator: Trustee Carol Kellogg

Mandate: *To discuss and make recommendations to the board on financial, facilities, maintenance, technology and transportation matters with a view to environmental sustainability.*

1. ACKNOWLEDGEMENT OF TRADITIONAL TERRITORIES

Trustee Kellogg gave thanks and acknowledged that the lands on which the District works and learns are on the shared traditional territory of the Qualicum and Snaw-Naw-As (Nanoose) First Nations People.

2. PRESENTATIONS (10 MINUTES)

None

3. PROJECT UPDATES

a. Oceanside Community Track

Phil Munro, Director of Operations, provided an update of the recent Track Opening event held on Friday, September 12. It marked the completion of a project that began in May of the previous year. The construction took 15 months from start to finish and was a highly anticipated development for the community. The project was delivered on budget, with approximately \$1.6 million in funding, and was praised for the quality of the final result. Additionally, the school district invested an extra \$300,000 from Annual Facility Grant to level and reseed the football field.

The track includes several new features such as fencing at either end and pedestrian chicanes to control access in an effort to help protect the track surface. A wheelchair-accessible ramp has also been installed at the eastern end of the track near the high school. Concerns have arisen over e-bikes and motorcycles using the track which will potentially cause damage. The school is urging the community to help discourage this kind of misuse.

It was emphasized that the track is first and foremost a school facility during school hours. While members of the public are welcome to use it, this access will be limited during school hours.

Signage will be posted to emphasize appropriate use of the track, with the hope that community vigilance will help to monitor against misuse. It was also shared the like all our school fields, RDN will be managing the after-hours bookings for community use of the facilities.

4. ITEMS FOR DISCUSSION

None

5. INFORMATION ITEM(S)**a. 2024-2025 Year End Financial Summary**

Ron Amos, Secretary Treasurer, provided a high-level overview of the district's year-end financials. It was shared that along with the Financial Statement Discussion and Analysis (FSDA), the financial statements will be formally presented to the Board by the auditors at an in-camera session next week.

The summary is intended for public communication and does not include the full detail of the financial schedules and statements that will be shared with the Board. It focuses primarily on the operating fund's revenues and expenditures, comparing the amended budget adopted in February 2025 with the actual results as of June 30, 2025, and also includes the 2023–24 fiscal year for comparison.

Revenues generally came in on budget whereas expenditure saw some differences. Teacher salaries were roughly on budget, but there were added costs associated with principal medical and long-term leaves. Educational assistants and support staff were over budget by a combined \$450,000. Substitute staffing, which had been a cost pressure in previous years, saw savings of about \$300,000 due to changes in replacement practices and tighter controls. However, it remains unclear whether some of these savings were due to additional costs in other staffing areas. Overall, salary and benefits expenditures were approximately \$300,000 over budget. Supplies and services came in on target.

At the end of the year the district's remaining surplus stood at approximately \$700,000. Although the district did not finish the year as strongly as hoped, it was emphasized that the financial outcome was anticipated, given the identified risks related to enrollment and operating grant in the Fall of 2024. The existing surplus helped cushion the impact. Looking forward, the district believes it is beginning to stabilize its financial position with its preparation for the 2025–26 fiscal year.

b. Financial Statement Discussion and Analysis (FSDA)

Ryan Hung, Assistant Secretary Treasurer, providing a high-level summary of the report including the history of the FSDA and its importance as they are read in conjunction with the Financial Statements.

The document begins with an overview of the school district—its strategic plan, number of students, and number of schools. It then outlines the district's accounting structure, which consists of three main funds: the Operating Fund (used for day-to-day expenses and aligned with the annual budget), the Special Purpose Fund (which tracks targeted grants like the Annual Facilities Grant, Learning Improvement Fund, and Community Link), and the Capital Fund (used for major capital projects like new schools, building upgrades, and bus purchases).

He then walked the committee through the document. Some of the highlights presented included the enrollment chart and its impact on the operating grants, as well as other reserves and how they are being used. It was also shared that the chart showing capital allocations and expenditures represents the entire allocated budget whereas the expenditures presents only the expenditures spent within that fiscal year.

c. 2024-2025 Childcare Summary of Programs

Ryan Hung, Assistant Secretary Treasurer, provided an update to the childcare programs and walked the committee through the document that summarizes the 2024–25 financial results for the school district’s childcare programs, including enrollment, revenues, and expenses across the locations at Errington, Oceanside, Bowser, and Springwood.

Looking ahead, there is some concern about the potential loss of special purpose funding from Early Care and Learning (ECL) and Seamless Day grants. If these funds were to disappear, the operating fund would need to absorb around \$63,000 in staffing costs, resulting in an annual net loss of about \$30,000 to the childcare programs.

d. Finance & Operations Committee Yearly Work Plan

Trustee Kellogg, spoke to the work plan that was included in the agenda. This annual schedule, lists the required items that will come to the Committee as well as other ad hoc requests as they come forward. It was noted that the plan will be reformatted to line up to the school year, i.e. September to June.

e. Transportation/Bus schedule update

Phil Munro, Director of Operations was asked to provide a quick update of the school.

The district’s bus network serves approximately 1,900 students annually. This year, 1,500 students registered on time (April–June), allowing for effective route planning over the summer. However, 400 late registrations came in during the first week of school, forcing route changes and delays.

Staff worked overtime to process these changes as well as pursuing registrations for the 150 students that are riding buses but aren’t currently registered.

Routing software has helped improve efficiency and safety. For example, buses now avoid crossing busy highways unnecessarily and AM and PM routes are now mirrored. 1,200 parents have signed up for the MyRideK12 by Tyler Technologies app, which includes real-time GPS tracking. An FAQ summary is also available on the QSD website with information on registrations and how to find your student ID numbers.

It was noted that early registration leads to smoother operations. The system is stabilizing, but early sign-up remains critical for an efficient start to the school year.

6. ITEMS FOR RECOMMENDATION TO THE BOARD

a. 2026-2027 Minor Capital Submission

Phil Munro, Director of Operations, provided a report on the planning going into this month’s capital plan submission. It was highlighted that the planned projects will include a new roofing project for Errington as well as the continued work to improve the HVAC controls at various schools. Other considerations will likely include a playground structure and kitchen renovations. Approved projects will be announced in March 2026, so that the projects can begin as early as April.

7. FUTURE TOPICS

- a. Q1 Financial Summary
- b. Enrolment Report
- c. Multi-Year Financial Plan

8. NEXT MEETING DATE:

Tuesday, October 21, 2025 at 10:30 via TEAMS

9. ADJOURNMENT

Minor Projects:**Requested for 2026 - 2027****School Enhancement Program (SEP)**

Priority	Facility Name	Project Type	Primary Driver	Project Description	Project Benefits	26/27	27/28	28/29	29/30	30/31
1	Errington Elementary	Building Enclosure upgrade	System Renewal	Roof replacement	Prolongs life of building	\$1,045,000				
2	Arrowview Elementary	Building Enclosure upgrades	System Renewal	Roof replacement	Prolongs life of building		\$1,045,000			

Carbon Neutral Capital Program (CNCPP)

Priority	Facility Name	Project Type	Primary Driver	Project Description	Project Benefits	26/27	27/28	28/29	29/30	30/31
1	EES, KSS, NBES, QBES	HVAC upgrades	Energy Efficiency	Install Variable Frequency Drives (VFD's) on air handlers	Emissions reduction/cost savings/educational opportunities	\$245,000				
2	AES, EES, NBES, QBES	HVAC Upgrades	Energy Efficiency	Install Variable Frequency Drives (VFD's) on water heating pump loops	Emissions reduction/cost savings/educational opportunities	\$220,000				
3	Nanoose Bay Elementary	Electrical upgrades	Energy Efficiency	Replace main electrical switch gear	Emissions reduction/cost savings	\$225,000				

Playground Equipment Program (PEP)

Priority	Facility Name	Project Type	Age	Rationale	Type of Equipment request	26/27	27/28	28/29	29/30	30/31
1	Errington Elementary	Playground replacement	24 years	Wood structure	Universally Accessible	\$200,000				

Food Infrastructure Program (FIP)

Priority	Facility Name	Project Type		Project Description	Project Benefits	26/27	27/28	28/29	29/30	30/31
1	BES, BSS	Food Infrastructure		Replace old infrastructure and		\$110,000				

Bus Replacement Program (BUS)

Unit#	Current Bus Type	Comments	Year	Kilometers	VIN	26/27	27/28	28/29	29/30	30/31
11690A	A2 Under 6350kg (1-24)	Age	2013	144,413	1GB6G5BG3C1155318	\$97,176				
A4691	A2 Under 6350kg (1-24)	Age	2013	163,625	1GB6G5BG6D1189898	\$97,176				
A5690	A2 Under 6350kg (1-24)	Age	2016	183,484	1GB6G5BG2D1190255		\$97,176			
A5691	A2 Under 6350kg (1-24)	Age	2016	240,924	1GB6G5BG4D1192718		\$97,176			
A3692	C (70-75)	Mileage	2014	300,387	4UZABRDU2ECFN6167		TBD			

Board Committee and Representative Appointments 2025-2026

External	
BCSTA Provincial Council <i>Alternate</i>	Eve Flynn Carol Kellogg
BCPSEA Representative Council <i>Alternate</i>	Barry Kurland Julie Austin
Early Years Table <i>Alternate</i>	Elaine Young Julie Austin
Early Learning & Child Care Council of Oceanside (ELCCCO)	Julie Austin
District Committees	
Appeals	All Trustees
Audit Committee	All Trustees
BCPVPA (QDPVPA) Negotiations	Julie Austin
CUPE Negotiations Committee <i>Alternate</i>	Elaine Young Eve Flynn
Curriculum Implementation Advisory Committee	Carol Kellogg
District Health & Safety Committee <i>Alternate</i>	Carol Kellogg Eve Flynn
Board of Education Scholarship Committee	TBD yearly
Education Committee of the Whole	All Trustees Elaine Young - Chair
Finance and Operations Committee of the Whole	All Trustees Carol Kellogg - Chair
French Language Advisory Committee	Julie Austin
Long Service/Retirement Committee	Eve Flynn/Carol Kellogg
MATA Grievances <i>Alternate</i>	Eve Flynn Carol Kellogg
Policy Committee of the Whole	All Trustees Eve Flynn - Chair
MATA Negotiations/Mid Contract Modifications	TBD
District Parent Advisory Council	Monthly Trustee Reps
Wednesday, September 17 Wednesday, October 15 Wednesday, November 19 Wednesday, January 21 Wednesday, February 18 Wednesday, April 15 Wednesday, May 20	Trustee Kellogg Trustee Flynn Trustee Austin Trustee Young Trustee Kurland Trustee Kellogg or Trustee Flynn Trustee Austin

**SCHOOL DISTRICT NO. 69 (QUALICUM)
BOARD OF EDUCATION 2025-2026**

TRUSTEE	PHONE	LIAISON SCHOOLS
Julie Austin Trustee Electoral Area F Coombs Errington	250-752-4469 jaustin@sd69.bc.ca	Errington Elementary École Oceanside Elementary
Eve Flynn (Board Chair) Electoral Area E Nanoose Bay	250-240-2845 eflynn@sd69.bc.ca	Ballenas Secondary Nanoose Bay Elementary
Carol Kellogg (Board Vice Chair) Electoral Area G Parksville Qualicum Beach qathet RD Area E	250-357-9662 ckellogg@sd69.bc.ca	Springwood Elementary False Bay School Arrowview Elementary PASS/CEAP
Barry Kurland Trustee Electoral Area H Bowser Qualicum Bay	250-927-5805 bkurland@sd69.bc.ca	Bowser Elementary International Student Program
R. Elaine Young Trustee Electoral Area G Parksville Qualicum Beach qathet RD Area E	250-927-0375 eyoung@sd69.bc.ca	Qualicum Beach Elementary Kwalikum Secondary