

## REGULAR BOARD MEETING AGENDA

**Tuesday, September 23, 2025**

**7:00 pm**

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A copy of the Regular Board Meeting Agenda is available on the [School District website](#).

Public Board Meetings are recorded and live streamed on the [School District's YouTube channel](#).

Question items regarding agenda items can be submitted to [boardmeeting@sd71.bc.ca](mailto:boardmeeting@sd71.bc.ca).  
As per Board Procedural Bylaw, questions relating to any matter connected with the business of the current board agenda may be put to the chairperson. The chairperson may respond or redirect to another board member or executive officer of the board for response.

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**1. Call to Order**

**2. Welcome and Land Acknowledgement**

The Board of Education acknowledges that we are on the traditional territories of the K'ómoks First Nation. We would like to thank them for the privilege of living on their land and the gift of working with their children.

**3. Agenda Changes/Additions**

**Motion:**

*THAT* the Board of Education of School District No.71 (Comox Valley) adjust the order of business for this meeting to place the timed agenda item of Board Elections as the first item following approval of the agenda, and that the Audit Committee Board Report be scheduled for 8:30 pm, with the balance of the agenda adjusted accordingly.

**4. Adoption of Agenda**

Pages 1-6

**Motion:**

*THAT* the Board of Education of School District No.71 (Comox Valley) adopt the September 23, 2025, Regular Board Meeting Agenda as amended.

**5. Board Elections**

- A. Board Chairperson
- B. Board Vice-Chairperson

**School District No. 71 (Comox Valley) Board of Education**

**Vision Statement** - *Compassionate, connected and personalized learning for all.*

**Purpose Statement** – *To create safe, equitable learning environments that lift each learner to thrive, grow and to share their unique gifts.*

- C. BCSTA Provincial Council Representative and Alternate
- D. BCPSEA Trustee Representative and Alternate
- E. Destruction of Ballots

**6. Adoption of Board Meeting Minutes**

Pages 7-13

**Motion:**

THAT the Board of Education of School District No.71 (Comox Valley) adopt the August 26, 2025, Regular Public Board Meeting Minutes as presented.

**7. Record of In-Camera Meeting Minutes**

Pages 14

- August 26, 2025 – Regular In-Camera Meeting
- September 16, 2025 – Closed Committee of the Whole Meeting

**8. Presentations / Delegations**

- A. None

**9. Announcements**

**A. Board Chairperson Report**

**B. Superintendent Report**

**10. Standing Committee Reports**

**A. Open Committee of the Whole Board Report**

- i. None

**B. Ad Hoc Policy Committee Board Report**

- i. None

**C. Gender-Based Violence Committee Board Report**

Shannon Aldinger, Trustee

- i. None

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Next Gender-Based Violence Committee Meeting:

TOPIC: Continue Review of Research Findings and Final Report Preparation  
DATE: September 24, 2025  
TIME: 8:30 am  
LOCATION: 607 Cumberland Road, Courtenay

## 11. Decision Items

### A. Audit Committee Board Report for the 2024-2025 Fiscal Year

Pages 15-119

Jennifer Nelson, Assistant Secretary-Treasurer,  
Candice Hilton, Director of Finance, and  
Lenora Lee, Audit Engagement Partner, KPMG

#### **Motion:**

*THAT* the Board of Education of School District No. 71 (Comox Valley) receive KPMG LLP's Report on the Financial Statement Audit for the year ending June 30, 2025; and

*THAT* the Board of Education of School District No. 71 (Comox Valley) receive the Financial Statement Discussion and Analysis for the Year Ended June 30, 2025; and

*THAT* the Board of Education of School District No. 71 (Comox Valley) approve the 2024-2025 Audited Financial Statements as presented.

### B. Interim Progress Report for the Enhancing Student Learning Report

Pages 120-137

Jeremy Morrow, Superintendent

#### **Motion:**

*THAT* the Board of Education of School District No. 71 (Comox Valley) receive the *Interim Progress Report for the Enhancing Student Learning Report* in review of 2024-2025, as presented.

### C. City of Courtenay Proposed Statutory Right-of-Way

Pages 138-156

Molly Proudfoot, Director of Operations

#### **Motion:**

*THAT* the Board of Education of School District No. 71 (Comox Valley) give all three readings of the Bylaw, cited as "School District No. 71 (Comox Valley) Lake Trail Road, Courtenay, BC Multi-Use Pathway Right-of-Way Bylaw, 2025, in one meeting, this date, June 24, 2025.

#### **Motion:**

NOW THEREFORE BE IT RESOLVED as a Bylaw of the Board that the Board enter into the Right of Way and grant the Right of Way to the City in the form required by the City, subject to such amendments as the Secretary-Treasurer may, in his or her

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discretion, consider advisable, and register the Right of Way against title to the Property in the Land Title Office.

BE IT FURTHER RESOLVED as a Bylaw of the Board that the Secretary-Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver the Right of Way in such form and with such amendments thereto as the Secretary-Treasurer may, in his or her discretion, consider advisable, and the Secretary-Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver all related and ancillary documents and all other documents required to complete the granting of the Right of Way to the City on such terms and conditions as the Secretary-Treasurer may, in his or her discretion, consider advisable as witnessed by the signature of the Secretary-Treasurer.

This Bylaw may be cited as "School District No. 71 (Comox Valley) Lake Trail Road, Courtenay, BC Multi-Use Pathway Right-of-Way Bylaw, 2025".

**Motion:**

*THAT* the Board of Education of School District No.71 (Comox Valley) adopt the Bylaw cited as " School District No. 71 (Comox Valley) Lake Trail Road, Courtenay, BC Multi-Use Pathway Right-of-Way Bylaw, 2025", during the September 23, 2025 Regular Board meeting, being a Bylaw that provides the City of Courtenay with a Right-of-Way associated with access to the property to create a multi-use pathway.

Read a first time this 23rd day of September, 2025;

Read a second time this 23rd day of September, 2025;

Read a third time, passed and adopted the 23rd day of September, 2025.

**D. Minor Capital Plan**

Pages 157-159

Molly Proudfoot, Director of Operations

**Motion:**

*THAT* the Board of Education of School District No. 71 (Comox Valley) approve the 2026/27 Minor Capital Plan, as presented.

**12. Information Items**

**A. Learning Services**

**i. Career Education Programs Scan**

Pages 160-186

Jay Dixon, Associate Superintendent,  
Tammie Williamson, Sandwick Continuing Education, and  
Dawn Anderson, Sandwick Continuing Education

**School District No. 71 (Comox Valley) Board of Education**

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**Motion:**

THAT the Board of Education of School District No. 71 (Comox Valley) receive the *Career Education Programs Scan* briefing note and *2025 Career Education Program Scan*, dated March 11, 2025, as presented.

**ii. Executive Compensation Disclosure Report**

Pages 187-194

Jennifer Nelson, Assistant Secretary-Treasurer

**Motion:**

THAT the Board of Education of School District No. 71 (Comox Valley) receive the Executive Compensation Disclosure Report, as presented.

**iii. District Enrollment and Staffing Report - Verbal**

Jeremy Morrow, Superintendent

**B. Business Services**

- i. None

**13. Board Business**

**A. Unfinished Business**

- i. None

**B. New Business**

- i. Notice of Motion  
Shannon Aldinger, Trustee

Pages 195-200

**Motion:**

THAT the Board of Education of School District No. 71 (Comox Valley) waive the requirement for notice of motion and consider the motion regarding a follow-up letter to Minister of Education and Child Care regarding advocacy for gender-based action plan for K-12 education, at this meeting.

**Motion:**

THAT the Board of Education of School District No. 71 (Comox Valley) approve and send the attached draft letter to the Ministry of Education and Child Care as a continuation of its advocacy for the development of a gender-based action plan for K-12 education.

**14. Correspondence**

- A. None

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**15. Public Question Period to the Board**

A. None

**16. Adjournment**

**Motion:**

*THAT* the Board of Education of School District No. 71 (Comox Valley) adjourn this meeting.



**REGULAR BOARD MEETING MINUTES**  
**Tuesday August 26, 2025**  
**7:00 pm**

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**Attendance In Person:**

**Trustees:**

Michelle Waite, Board Chairperson  
Susan Leslie, Vice Chairperson (online)  
Chelsea McCannel-Keene, Trustee  
Sarah Jane Howe, Trustee  
Shannon Aldinger, Trustee  
Cristi May Sacht, Trustee

**Staff:**

Dr. Jeremy Morrow, Superintendent of Schools  
Jennifer Nelson, Assistant Secretary-Treasurer  
Dr. Vivian Collyer, Associate Superintendent  
Joe Heslip, Associate Superintendent  
Jay Dixon, Associate Superintendent  
Sean Lamoureux, Associate Superintendent  
Josh Porter, Director of IT  
Candice Hilton, Director of Finance  
Craig Sorochan, Manager of Communications

**Regrets:** Janice Caton, Trustee

**Recording Secretary:** Candace Jesson, Manager Administrative Services & Projects

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**1. Call to Order**

The Board Chairperson called the meeting to order at 7:03 pm.

**2. Welcome and Land Acknowledgement**

The Board of Education acknowledges that we are on the traditional territories of the K'ómoks First Nation. We would like to thank them for the privilege of living on their land and the gift of working with their children.

**Recommendation:**

THAT the Board of Education of School District No. 71 (Comox Valley) appoint Jeremy Morrow, Superintendent to the additional role of Acting Secretary-Treasurer until further notice.

Howe/McCannel-Keene

**CARRIED**

**3. Agenda Changes/Additions**

Trustee Howe requested the addition of item 'September 23, 2025 Regular Public Board Meeting' be added under 12 - New Board Business (ii).

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Howe/McCannel-Keene  
**UNANIMOUSLY CARRIED**

**4. Adoption of Agenda**

Pages 1-4

**Motion: (RP-2025-08-26-01)**

*THAT* the Board of Education of School District No.71 (Comox Valley) adopt the August 26, 2025, Public Board Meeting Agenda as amended.

Howe/McCannel-Keene  
**CARRIED**

**5. Board Meeting Minutes**

Pages 5-14

**Motion: (RP-2025-08-26-02)**

*THAT* the Board of Education of School District No.71 (Comox Valley) adopt the June 24, 2025, Regular Board Meeting Minutes as presented.

May Sacht/Aldinger  
**CARRIED**

**6. Record of In-Camera Meetings**

Pages 15

- June 24, 2025 – In-Camera Meeting

**7. Presentations / Delegations**

**A. Crisis-Response, Community-Led Program by AVI Health & Community Services**

Pages 16-30

Robyn Dias, CRCL Manager  
Amy Criss, Director of Culture and Community Services

Introduction to community services offered and targeted outreach to schools to build awareness amongst youth (13+). Full presentation available in the meeting recording posted on the District website.

**8. Announcements**

**A. Board Chairperson Report**

- Noted the unusual August meeting; next year's already scheduled.
- Acknowledged staff: many in Learning Services had downtime, while Business Services, Finance, and Operations teams worked through summer.
- Highlighted district participation in the Comox Valley Pride Parade. Expressed appreciation for staff presence and support.
- Concluded by looking forward to productive meetings for the rest of the year.

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## B. Superintendent Report

- Noted appointment of an Acting Secretary-Treasurer due to a medical leave.
- Highlighted district participation in Comox Valley Pride Parade; reaffirmed commitment to safe and inclusive schools.
- Enrollment expected to reach ~11,000; final numbers submitted end of Sept.
- Strategic Plan focus this year: deeper implementation of design principles and personalized supports for learners.
- Summer work: IT upgrades of equipment; Operations maintaining facilities; major capital projects at GP Vanier (child care), Aspen Park (expansion), and Cumberland (expansion/seismic); Finance: year-end and audit underway; HR: ongoing hiring and staffing.
- Hosted Clerical Summer Institute with 70+ staff in attendance.
- Road safety reminder ahead of school start next week.
- Wished staff and families a happy Labour Day weekend.

## 9. Standing Committee Reports

### A. Open Committee of the Whole Board Report

Michelle Waite, Board Chairperson

- i. None

### B. Ad Hoc Policy Committee Board Report

Chelsea McCannel-Keene, Trustee

- i. None

### C. Gender-Based Violence Committee Board Report

Shannon Aldinger, Trustee

Gender-Based Violence Committee Meeting:

TOPIC: Continue Review of Research Findings and Final Report Preparation  
DATE: Wednesday September 24, 2025  
TIME: 8:30 am  
LOCATION: Possibly relocated from the New School Board Office at 2488 Idiens Way to Old School Board Office: Indigenous Education Building at 607 Cumberland Road. To be confirmed.

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## 10. Decision Items

### A. Annual Surplus and Reserve Allocation

Pages 31-33

Jennifer Nelson, Assistant Secretary-Treasurer

Additions/adjustments since June included the contingency reserve increased to 3%, prior-year surplus commitments carried forward, funds for asset renewal/remediation liabilities, and new positions. Full financial statements and position, to be reviewed on Sept. 16 during meeting with auditors and Finance.

#### **Motion: (RP-2025-08-26-03)**

THAT the Board of Education of School District No. 71 (Comox Valley) approve the appropriation of the 2024-2025 operating surplus, as presented.

Howe/McCannel-Keene

**CARRIED**

## 11. Information Items

### A. Learning Services

- i. None

### B. Business Services

#### i. Trustee Remuneration Report

Pages 34

Jennnifer Nelson, Assistant Secretary Treasurer

In 2023, the Board passed a motion to adjust trustee remuneration annually by the May-to-May CPI. For this year, the increase is 2.4%, retroactive to July 1<sup>st</sup>. The briefing note provided includes the revised amounts.

#### **Motion: (RP-2025-08-26-04)**

THAT the Board of Education of School District No. 71 (Comox Valley) receive the Trustee Remuneration Report, dated August 26, 2025, as presented.

McCannel-Keene/Aldinger

**CARRIED**

#### ii. 2025-2028 Multi-Year Financial Plan

Pages 35-45

Jennifer Nelson, Assistant Secretary-Treasurer

Built from 2024–25 adopted budget, with high-level forecasts only (operating funds; excludes capital/special purpose) and strategic priorities incorporated as guiding principles. Revenue assumptions are an anticipated 2026–27 FTE decline in enrollment and correlating income declines. Expense assumptions include no

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ratified salary increases, transportation increase, and inflationary supply cost pressures. Local capital transfer will be reinstated in future years to account for space/portables needs. The contingency reserve percentage will drop in later years as expenditures grow. Noted that the reserve is not being drawn upon to balance the budget. Overall projection: current service levels are maintained over three years if assumptions hold.

**Motion: (RP-2025-08-26-05)**

*THAT* the Board of Education of School District No. 71 (Comox Valley) receive the 2025-2028 Multi-Year Financial Plan, dated August 26, 2025, as presented.

Howe/May Sacht

**CARRIED**

**12. Board Business**

**A. Unfinished Business**

- i. None

**B. New Business**

**i. Approve the 2025-26 Committee of the Whole and Other Board Meetings**

Michelle Waite, Board Chairperson

Pages 46

The proposed schedule of meetings was presented as outlined in the agenda package. Chair assignments are not yet determined; any references to chairing roles should be disregarded.

**Motion: (RP-2025-08-26-06)**

*THAT* the Board of Education of School District No. 71 (Comox Valley) approve the 2025-26 Committee of the Whole Meetings and Other Board Meetings Schedule, as presented.

Howe/McCannel-Keene

**CARRIED**

**ii. Regular Public Board Meeting September 23, 2025**

Michelle Waite, Board Chairperson

Due to Board elections, the Secretary-Treasurer usually opens and presides over the meeting until the Board Chairperson is elected. To ensure transparency a motion is required to appoint a temporary Acting Secretary-Treasurer.

**Motion: (RP-2025-08-26-07)**

*THAT* the Board of Education of School District No. 71 (Comox Valley) appoint Associate Superintendent Joe Heslip, to the role of Acting Secretary-Treasurer for the September 23,

**School District No. 71 (Comox Valley) Board of Education**

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2025, Regular public Board meeting until the conclusion of the election portion of the agenda.

Howe/May Sacht

**CARRIED**

**iii. 2025-26 Board Work Plan**

Pages 47-62

Michelle Waite, Board Chairperson

The plan is a living document and subject to change as district needs and emergent issues arise. Although many items are statutory with fixed dates, others may shift. With that said, official Board business is captured in agendas and minutes, including motions passed. Professional development for trustees is included, reflecting the Board's commitment to ongoing learning.

**Motion: (RP-2025-08-26-08)**

*THAT* the Board of Education of School District No. 71 (Comox Valley) approve the 2025-26 Board Work Plan, as presented.

McCannel-Keene/Howe

**CARRIED**

**13. Correspondence**

**A. CVRD Joint Request for Additional Safety and Security Resources**

Pages 63-65

Michelle Waite, Board Chairperson

The Board was contacted by local government partners over the summer to support a joint advocacy request to the provincial government. The Board, in principle, approved adding its support to the letter, which was also signed by K'ómoks First Nation and several local government partners. A copy of the correspondence sent to the Minister of Public Safety is included in the agenda package.

**14. Public Question Period to the Board**

Questions focused on enrollment growth, student safety funding, and school surpluses and clarification were provided on each.

**15. Meeting Adjournment at 8:37 pm**

**Motion:**

*THAT* the Board of Education of School District No. 71 (Comox Valley) adjourn this meeting.

Howe/McCannel-Keene

**CARRIED**

School District No. 71 (Comox Valley) Board of Education

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**Board Approved on:**  
September 23, 2025

**Certified Correct:**

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Jeremy Morrow  
Superintendent and Acting Secretary-Treasurer

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Michelle Waite  
Board Chairperson

DRAFT

**School District No. 71 (Comox Valley) Board of Education**

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**RECORD OF IN-CAMERA MEETINGS**

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**TO:** Board of Education

**DATE:** September 23, 2025

**FROM:** Office of the Secretary Treasurer

**RE:** Record of In-Camera Meetings

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**RECORD PURSUANT TO SECTION 72 (3) OF THE SCHOOL ACT:**

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

**Matters discussed and decisions reached at the Special In-Camera, Regular In-Camera, and Closed Committee of the Whole meetings held since the last such report:**

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**August 26, 2025 – Regular In-Camera Meeting**

1. Receipt of and updates on governance matters, information for the Board
2. Receipt of and updates on personnel/legal matters, information for the Board
3. Receipt of and updates on land/property matters, information for the Board

The meeting was called to order at 5:46 pm and adjourned at 6:49 pm.

**September 16, 2025 – Closed Committee of the Whole Meeting**

1. Receipt of and updates on a business services matter, information for the Board
2. Receipt of and updates on personnel/legal matters, information for the Board

The meeting was called to order at 5:32 pm and adjourned at 7:28 pm.

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**BRIEFING NOTE**

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**TO:** Board of Education  
**FROM:** Jennifer Nelson, Assistant Secretary-Treasurer  
**RE:** **Audited 2024-25 Financial Statements**

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**DATE:** September 23, 2025

**Purpose**

The purpose is to present the Audit Committee's review of the 2024–25 Audited Financial Statements, Audit Findings Report, and Financial Statement Discussion and Analysis (FSDA) to the Board of Education at the recommendation of the Committee of the Whole and to seek Board approval of the 2024-2025 Audited Financial Statements and receipt of the 2024-2025 Audit Findings Report and FSDA.

**Strategic Alignment**

Providing the 2024-2025 Financial Statements, Audit Findings Report, and FSDA aligns with the Boards Strategic Plan Value of **INTEGRITY**, by upholding high ethical standards through transparency, honesty and accountability.

**Background**

The Audit Committee met with the external auditors (KPMG LLP) to review the 2024–2025 Audited Financial Statements, Audit Findings Report, and FSDA. The Audit Committee reported to the Committee of the Whole September 16, 2025, which in turn recommended approval of the 2024-2025 Financial Statements and receipt of the 2024-2025 Audit Findings Report and FSDA by the Board.

**Analysis**

The Audit Committee confirmed that the financial statements presented represent the financial position of the district and that no material concerns or deficiencies were identified during the audit process. The receipt of a clean audit outcome reflects positively on the district's internal controls, financial reporting practices, and the effective work of the Finance Department. Approval of the 2024-2025 Audited Financial Statements by the Board will complete the statutory reporting process and allow for the submission of the audited financial statements to the Ministry of Education and Child Care in accordance with the required timelines.

**Recommendation**

*THAT* the Board of Education of School District No. 71 (Comox Valley) receive KPMG LLP's Report on the Financial Statement Audit for the year ending June 30, 2025; and

*THAT* the Board of Education of School District No. 71 (Comox Valley) receive the Financial Statement Discussion and Analysis for the Year Ended June 30, 2025; and

*THAT* the Board of Education of School District No. 71 (Comox Valley) approve the 2024-2025 Audited Financial Statements as presented.

Respectfully submitted,

*Jennifer Nelson*

Jennifer Nelson, CPA, CGA  
Assistant Secretary-Treasurer

Attachments:

- School District No. 71 (Comox Valley) Audit Findings Report for the Year Ended June 30, 2025, Prepared by KPMG
- Draft Audited Financial Statements of School District No. 71 (Comox Valley) and Independent Auditor's Report dated June 30, 2025
- Financial Statement Discussion and Analysis for the Year Ended June 30, 2025





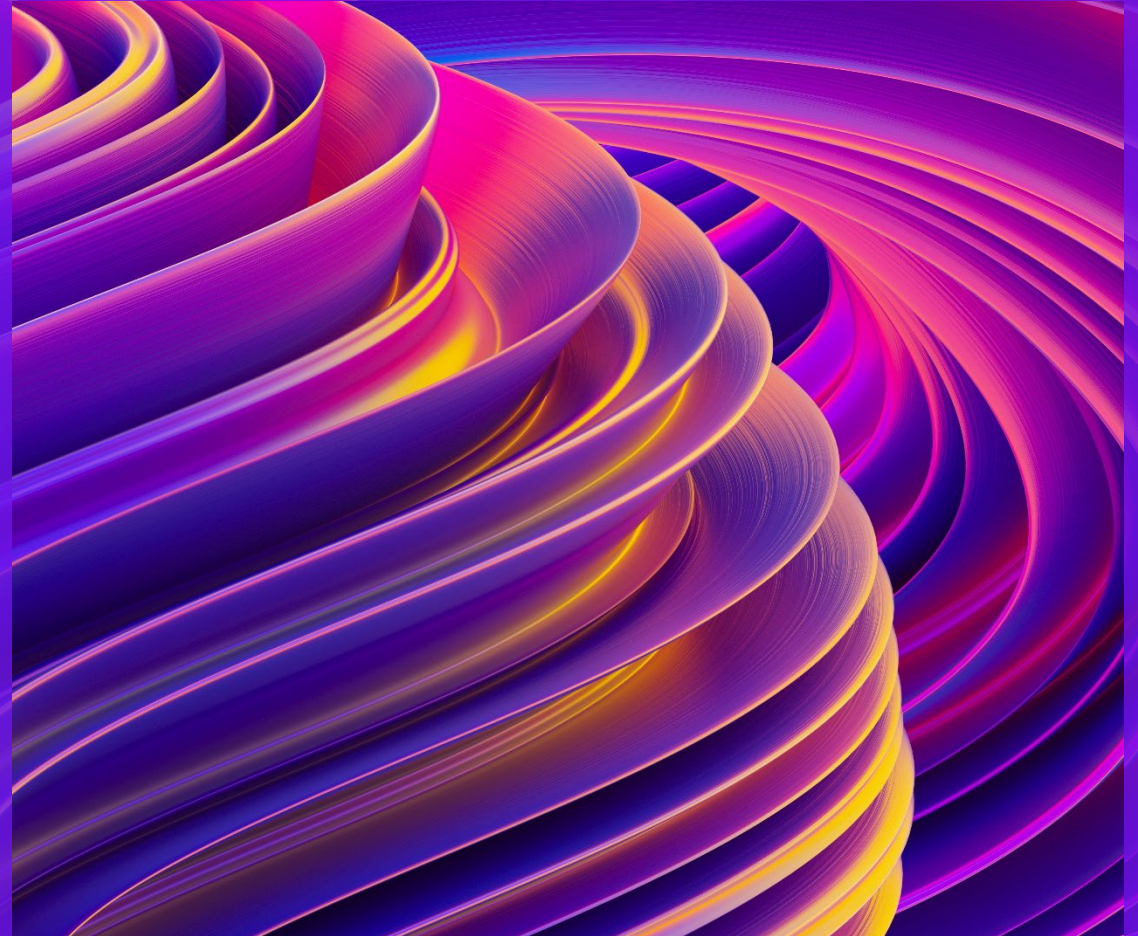
# School District No. 71 (Comox Valley)

**Audit Findings Report**  
for the year ended June 30, 2025

*KPMG LLP*

Prepared for the meeting on September 16, 2025

[kpmg.ca/audit](https://kpmg.ca/audit)





# KPMG contacts

## Key contacts in connection with this engagement



### **Lenora Lee**

Lead Audit Engagement Partner

250-480-3588

lenoramlee@kpmg.ca



### **Cameron Rice-Gural**

Engagement Senior Manager

250-480-3677

cricegural@kpmg.ca

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## Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

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<b>15</b>	<b>Appendices</b>				

The purpose of this report is to assist you, as a member of the Audit Committee, in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management, the Audit Committee, and the Board of Trustees and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



# Audit highlights



No matters to report



Matters to report – see link for details

## Status

We have completed the audit of the financial statements, with the exception of certain remaining outstanding procedures, which are highlighted on the 'Status' slide of this report.



## Significant changes



Significant changes since our audit plan

- There were no significant changes to our audit plan which was originally communicated to you in the audit planning report.

## Risks and results



Significant risks



- No other risks were identified beyond those required by professional standards - presumed risk of management override of controls



Other risks of material misstatement



- Tangible capital assets
- Revenue
- Procurement
- Payroll expenses and liabilities



Going concern matters

## Uncorrected misstatements



Uncorrected misstatements



We identified two differences that remain uncorrected – one is a disclosure difference while the other one impacts accumulated surplus. We concur with management's representation that the differences are not material to the financial statements. A summary of uncorrected misstatements is included in our management representation letter.

## Corrected misstatements



Corrected misstatements

No corrected misstatements were identified.

## Control deficiencies



Control deficiencies



We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting.

## Policies and practices & Specific topics



Significant unusual transactions



Accounting policies and practices



Other financial reporting matters





# Status

As of the date of this report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing our review of the Financial Statement Discussion and Analysis;
- Completing our discussions with the Committee;
- Obtaining evidence of the Board's approval of the financial statements;
- Obtaining a signed management representation letter;
- Completing subsequent event review procedures up to the date of the Board's approval of the financial statements; and
- Reporting to the Office of the Auditor General in response to their letter of instruction as financial statement auditor of the Province of BC.

We will update the Committee, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.





# Auditor's Report on Compliance Framework



## Auditor's Report on Compliance Framework

The financial statements are prepared under Canadian Public Sector Accounting standards ("PSAS"), supplemented by the requirements of Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

These regulations direct the School District to apply Public Sector Accounting Standards (PSAS), except in regard to accounting for restricted contributions. Under the regulations, capital contributions are deferred and amortized on the same basis as the amortization of the related tangible capital assets, not in accordance with the underlying stipulations on the funding, as required under PSAS.

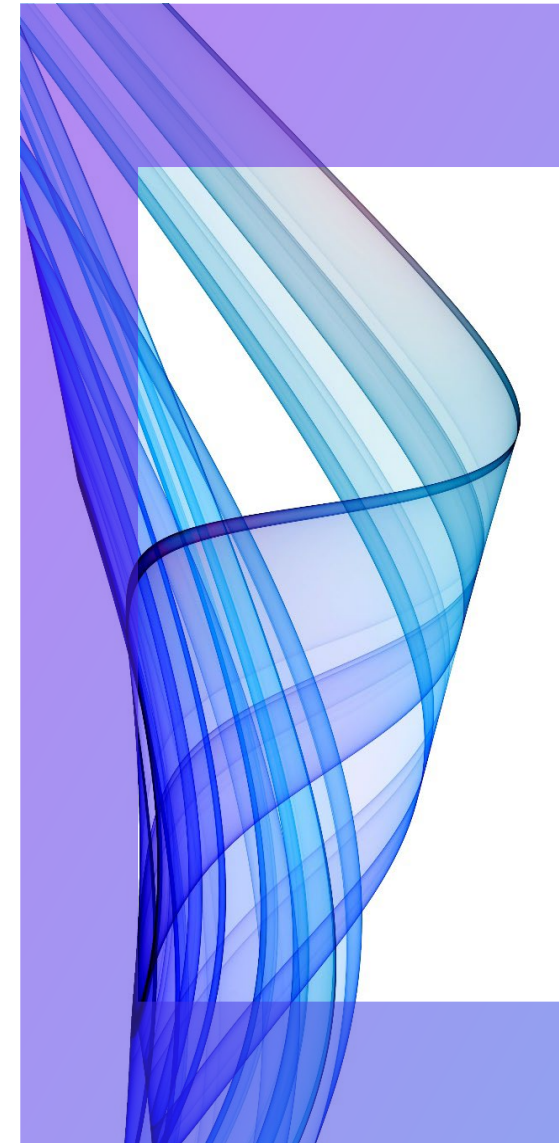
As a result, the School District's revenue recognized in the statement of operations and certain related deferred capital revenue would have been recorded differently under Canadian Public Sector Accounting Standards.

### Our Response

- The Office of the Auditor General ("OAG") has provided a letter of instruction with certain information requests in their role as auditor of the Province of BC and School District 99 (the consolidation of all 60 school districts in BC).
- We will report to OAG accordingly upon approval of the financial statements.

### Results

- We noted no issues as a result of the procedures performed.
- The auditor's report includes an Emphasis of Matter section related to the Special Purpose Financial Reporting Framework. Specifically, that the financial statements are required to be prepared under Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the "Province").





# Significant risks and results



## Fraud risk from management override of controls

This is a presumed fraud risk in accordance with Canadian Auditing Standards. Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities. We have not identified any specific additional risks of management override relating to this audit.

### Our Response

Our procedures included:

- testing of journal entries and other adjustments
- performing a retrospective review of estimates
- evaluating the business rationale of significant unusual transactions.

### Significant findings

- We noted no issues as a result of our testing.





# Other risks of material misstatement and results



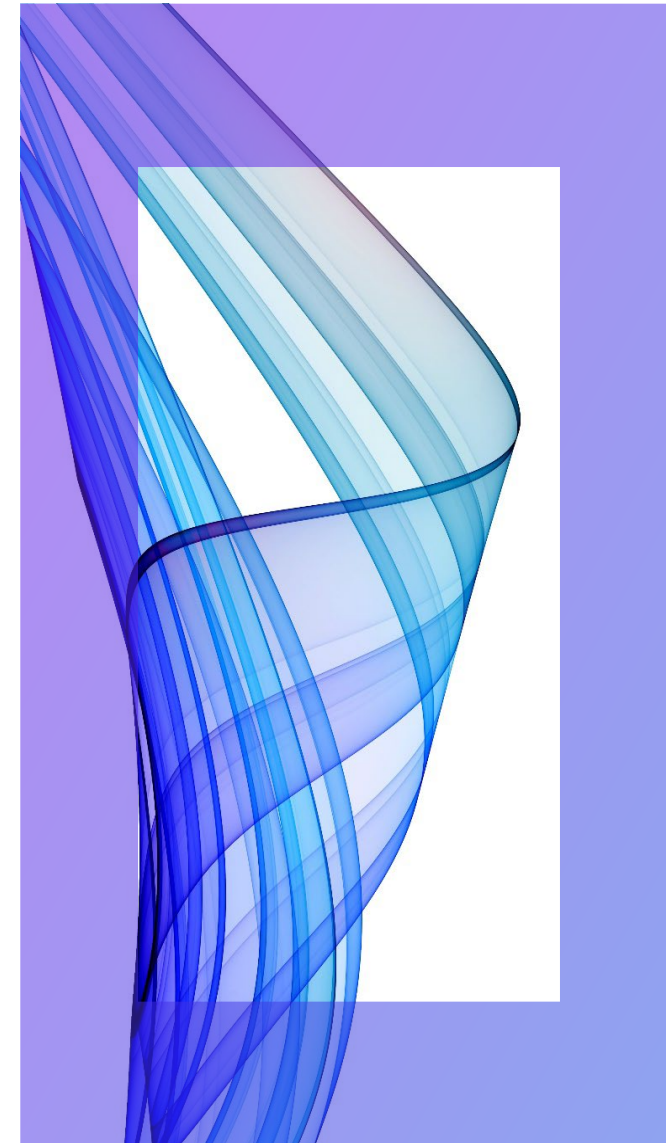
## Tangible capital assets

### Our procedures and results

- During the year, capital additions were \$16.0 million, across buildings, furniture and equipment, vehicles, computer and assets under construction that are not yet ready for use. Significant expenditures for the year included the Aspen Park Elementary School expansion and Vanier Child Care Facility replacement.
- The School District also recognized a change in asset retirement obligation relating to settlements during the year of \$0.1 million.
- We updated our understanding of the process activities and controls over tangible capital assets and deferred capital revenue, including the approval and related review processes for capital expenditures to ensure they are consistent with approved budgets and board approvals.
- We selected a sample of additions for testing and inspected the supporting invoices to determine if the amount recognized agreed to amounts paid, was capital in nature, and eligible per the funding sources.
- We evaluated management's methodology for the change in asset retirement obligations based on cost escalation and actual asbestos remediation costs.
- We performed a reasonability assessment of amortization expense based on estimated useful life of capital assets.
- We confirmed capital revenue received and recognized during the year to assess if amounts are appropriately restricted and accurately recorded.
- We performed a reasonability assessment of the amortized deferred capital contributions recorded during the year based on its correlation to amortization of tangible capital assets.

We provide updated comments regarding accounting for asset retirement obligations, initially reported last year, summarized in the control observations section of our report.

We noted no other issues as a result of the procedures performed.







# Other risks of material misstatement and results



## Revenue

### Our procedures and results

- We updated our understanding of the process activities and controls over revenue, deferred revenue and unearned revenue.
- We obtained a confirmation from the Ministry for the funding provided in the 2025 fiscal year and agreed the operating grants to the amount of revenue recognized.
- We agreed the special purpose funding received and recorded in deferred revenue to the confirmation received from the Ministry. We tested that the special purpose funding recognized as revenue was consistent with the expenses incurred and the purpose of the funding specified by the Ministry.
- We developed an expectation for earned and unearned international student tuition fees based on the approved budget. We compared our expectation to the actual amount recorded and obtained supporting documentation for any significant variances noted.

We noted no issues as a result of the procedures performed.

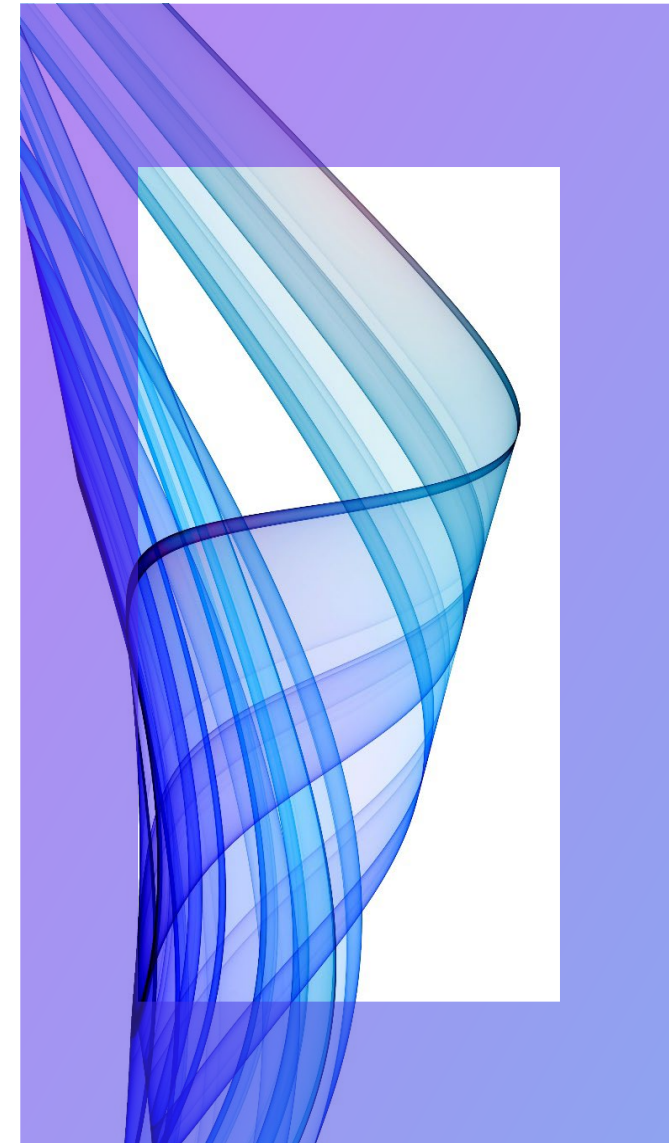


## Procurement

### Our procedures and results

- We updated our understanding of the process activities and controls over expenses, payables and accrued liabilities.
- We performed substantive analytical procedures over expenses by object and by function relative to prior year, obtained an understanding of the variances noted and corroborated significant variances by reviewing supporting documentation.
- We selected a sample of payments made, trade payables recorded and invoices received subsequent to year-end to assess if they were recorded in the appropriate fiscal year.
- We performed a reasonability assessment of the International Education Program and the Teachers Summer Savings Plan (TSSP) liabilities relative to prior year.

We noted no issues as a result of the procedures performed.





# Other risks of material misstatement and results



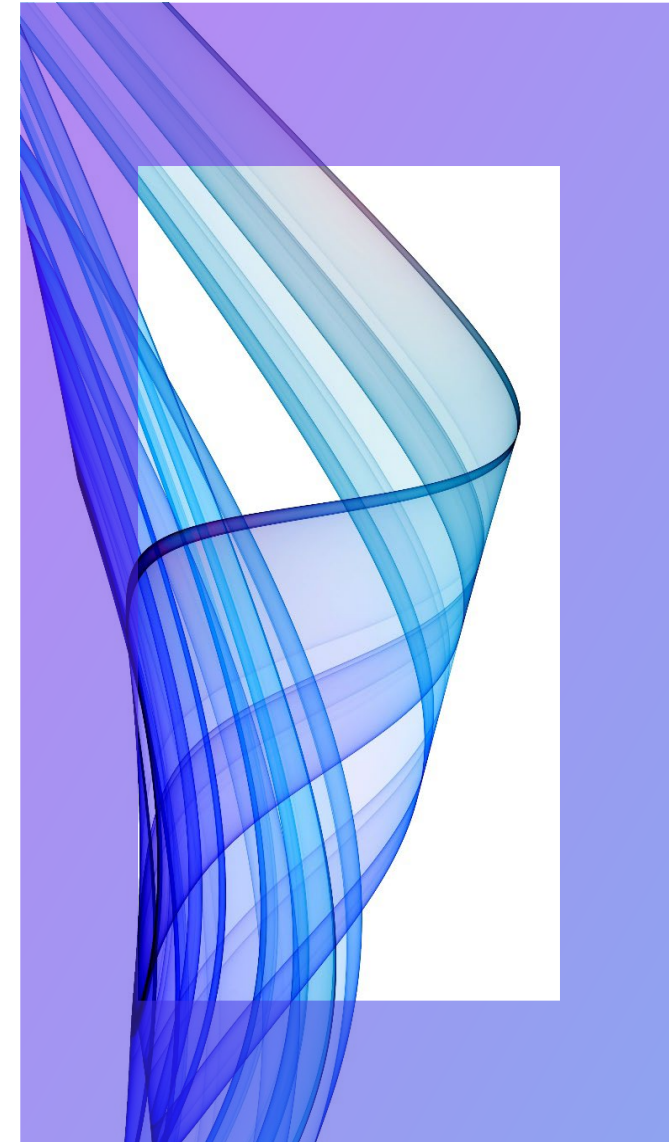
## Payroll expenses and liabilities

### Our procedures and results

- We updated our understanding of the process activities and controls over employee salaries and benefits expense.
- We performed analytical procedures for salaries and benefits expense by comparing actual to approved amended budget.
- The approved amended budget is based on approved wage increases and changes in headcount.
- We obtained the valuation report for employee future benefits performed by Mercer as at March 31, 2025, and management's projection to June 30.
- We reviewed the assumptions used by management and agreed them to the Actuary's report.
- We reviewed financial statement presentation, including related note disclosure and confirm that it is in accordance with PSAB guidelines.

The School District continues to have surpluses on group dental and extended health benefit plans offered to employees. The amount of estimated surplus is not recognized as an asset or internally restricted reserve in the financial statements.

We noted no other issues as a result of the procedures performed.





# Uncorrected misstatements

Uncorrected misstatements include financial presentation and disclosure misstatements.



## Impact of uncorrected misstatements

The management representation letter includes the Summary of Uncorrected Audit Misstatements, which discloses the impact of all uncorrected misstatements considered to be other than clearly trivial, including the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. A summary of the adjustments is noted in the table below.

	Statement of operations	Financial position		
Description	Annual Surplus (Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Opening accumulated surplus (Decrease) Increase
Estimated benefit surplus on PEBT and BCPSEA benefit plans	(300,000)	1,000,000	-	1,300,000
<b>Total misstatements</b>	<b>(300,000)</b>	<b>1,000,000</b>	<b>-</b>	<b>1,300,000</b>

## Impact of disclosure differences

The Public Sector framework requires the statement of operations and statement of changes in net debt present a comparison of the results for the accounting period with those originally planned. Management presented the Amended Annual Budget as the basis for this comparison. The original annual budget has been included in the notes to the financial statements, which provides information related to the differences between the original and amended budget. It is expected that the budget figures may change significantly between the original and amended budget as enrollment figures and Ministry funding is confirmed. The presentation difference is not considered material to the financial statements given that the original annual budget information is provided in the notes to the financial statements.



# Control deficiencies

## Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

## A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

## Significant deficiencies in internal control over financial reporting

A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

**We did not identify any significant deficiencies in internal control over financial reporting.**





# Other observations

Observation	Recommendation
<p><b>Ongoing monitoring of asset retirement obligations</b></p>	<p>With the initial adoption of the standard now complete, we recommend management focus on implementing new processes to maintain the asset and liability values, for example:</p> <ul style="list-style-type: none"> <li>• periodic valuation of the liability to take into account cost escalation or other factors such as new legislation;</li> <li>• reduction in ARO when remediation work takes place;</li> <li>• additional ARO recognition when new contaminants are detected or more precise information is obtained;</li> <li>• validating estimates through actual remediation costs as they occur.</li> </ul> <p>We noted the cost estimate of asset retirement obligations remained at the same value as 2023, with no revision for cost escalation or comparison to current year actual costs.</p> <p>We continue to recommend management consider processes to validate estimates through actual remediation costs as they occur and periodic valuation of the liability to take into account cost escalations.</p> <p>These values are non-cash in nature and only impact the District's Capital Fund, with no impact to the Operating Fund</p> <p>We acknowledge that management is focused on implementing a process for subsequent measurement in FY26.</p>
<p><b>Financial oversight and training for school principals</b></p>	<p>Consistent with prior year, we recommended that management introduce the following processes over school based funds to reduce the risk of misappropriation of funds and reputational damage if funds are used without appropriate approval or review by school administrators.</p> <ol style="list-style-type: none"> <li>1) Introduce periodic school audits performed by the School Board Finance team (internal audit program for schools), which includes periodic reporting to the Board on findings.</li> <li>2) Develop and deliver regular training for non-finance administrators of school funds to communicate expected policies, procedures and permitted use of funds. The training should be required for all new administrators and form part of the annual orientation program.</li> </ol> <p>Management notes it is in the process of creating and implementing the audit program. Trial audits were performed at certain schools in fiscal 2025 with feedback used to refine the audit program. With respect to the development of training tools, a budget guidebook for schools has been created and communicated to school administrators. Training sessions with new Principals has been completed and the guide is available for all administrators. Management will continue to review policies and procedures as part of onboarding with new staff and the Senior Education team are working on dedicating time to review policies and procedures with existing staff through its regular meeting structures and current year calendar.</p> <p>We consider this finding now closed.</p>



# Other financial reporting matters

We also highlight the following:



## Significant accounting policies



- There were no significant accounting policies in controversial or emerging areas.
- There were no issues noted with the timing of the School District's transactions in relation to the period in which they were recorded, other than previously noted.
- There were no issues noted with the extent to which the financial statements are affected by a significant unusual transaction and extent of disclosure of such transactions.
- There were no issues noted with the extent to which the financial statements are affected by non-recurring amounts recognized during the period and extent of disclosure of such transactions.



## Significant accounting estimates



- There were no issues noted with management's identification of accounting estimates.
- There were no issues noted with management's process for making accounting estimates.
- There were no indicators of possible management bias.
- There were no significant factors affecting the District's asset and liability carrying values.



## Significant qualitative aspects of financial statement presentation and disclosure



- There were no issues noted with the judgments made, in formulating particularly sensitive financial statement disclosures.
- There were no issues noted with the overall neutrality, consistency, and clarity of the disclosures in the financial statements.
- There were no significant potential effects on the financial statements of significant risks, exposures and uncertainties.

# Appendices

1

Required  
communications

2

Management  
representation letter

3

Audit Quality

4

Current developments

5

Changes to auditing  
standards

6

Thought leadership  
and insights



# Appendix 1: Required communications



## Auditor's report

Refer to the draft report attached to the financial statements.

## Engagement letter

A copy of the engagement letter has been provided to management.



## Independence

As required by professional standards, we have considered all relationships between KPMG and the District that may have a bearing on independence. We confirm that we are independent with respect to the District within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any other standards or applicable legislation or regulation from July 1, 2024 up until the date of this report.

## Management representation letter

A copy of the management representation letter is attached.



# Appendix 2: Management representation letter

See attached management representation letter

KPMG LLP  
Chartered Professional Accountants  
St. Andrew's Square II  
800-730 View Street  
Victoria, BC V8W 3Y7  
Canada

September 23, 2025

We are writing at your request to confirm our understanding that your audits were for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of School district No. 71 ("the Entity") as at and for the period ended June 30, 2025.

*General:*

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

*Responsibilities:*

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated January 20, 2021, amended on February 14, 2024, including for:
  - a) the preparation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
  - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
    - the names of all related parties and information regarding all relationships and transactions with related parties;
    - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
  - c) providing you with unrestricted access to such relevant information.
  - d) providing you with complete responses to all enquiries made by you during the engagement.
  - e) providing you with additional information that you may request from us for the purpose of the engagement.
  - f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
  - g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.

- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

*Internal control over financial reporting:*

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

*Fraud & non-compliance with laws and regulations:*

- 3) We have disclosed to you:
  - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
  - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
    - management;
    - employees who have significant roles in internal control over financial reporting; or
    - otherswhere such fraud or suspected fraud could have a material effect on the financial statements.
  - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, short sellers, or others.
  - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.
  - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

*Subsequent events:*

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment, or disclosure, in the financial statements have been adjusted or disclosed.

*Related parties:*

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for, and disclosed, in accordance with the relevant financial reporting framework

*Employee future benefits:*

- 8) The employee future benefits costs and obligations have been determined, accounted for and disclosed in accordance with the financial reporting framework.
- 9) All arrangements (contractual or otherwise) by which programs have been established to provide employee benefits have been disclosed to you and included in the determination of employee future benefits costs and obligations.

- 10) The assumptions included in the actuarial valuation are those that management instructed Mercer to use in computing amounts to be used by the Entity in determining non-pension post employment benefits costs and obligations and in making required disclosures in the above-named financial statements, in accordance with the relevant financial reporting framework.
- 11) The source data and plan provisions provided to the actuary for preparation of the actuarial valuation are accurate and complete.
- 12) The extrapolations are accurate and properly reflect the effects of changes and events that occurred subsequent to the most recent valuation and that had a material effect on the extrapolation.
- 13) All material events and changes to the plan subsequent to the most recent actuarial valuation have been properly reflected in the extrapolation.

*Environmental matters:*

- 14) The Entity has appropriately recognized, measured and disclosed liabilities for contaminated sites in the financial statements.

*Estimates:*

- 15) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

*Going concern:*

- 16) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 17) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

*Misstatements:*

- 18) The effects of the uncorrected misstatements described in **Attachment II** are immaterial, both individually and in the aggregate, to the financial statements as a whole.

*Non-SEC registrants or non-reporting issuers:*

- 19) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 20) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

*Other*

- 21) We confirm that we have provided you with a complete list of service organizations (SO) and sub-service organizations (SSO) and that the relevant complementary user entity controls (CUECs) related to each SO/SSO have been designed and implemented. For the purpose of this representation, a service organization is one as defined in CAS 402.



Yours very truly,

---

Candice Hilton, Director of Finance

---

Jennifer Nelson, Assistant Secretary-Treasurer

DRAFT

## **Attachment I – Definitions**

### ***Materiality***

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

### ***Fraud & error***

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

DRAFT

## Attachment II – Summary of Audit Misstatements Schedule(s)

### Uncorrected audit misstatements

	Income effect (\$000)	Financial position (\$000)		
Description	(Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Fund balances (Decrease) Increase
To record payroll benefit costs for the year.	(300)	1,000	-	1,300
<b>Total</b>	<b>(300)</b>	<b>1,000</b>	<b>-</b>	<b>1,300</b>

### Uncorrected misstatements in presentation and disclosure

- 1) The Public Sector framework requires the statement of operations and statement of changes in net debt present a comparison of the results for the accounting period with those originally planned. Management presented the Amended Annual Budget as the basis for this comparison. The original annual budget has been included in the notes to the financial statements, which provides information related to the differences between the original and amended budget. It is expected that the budget figures may change significantly between the original and amended budget as enrollment figures and Ministry funding is confirmed. The presentation difference is not considered material to the financial statements given that the original annual budget information is provided in the notes to the financial statements.



# Appendix 3: Audit quality - How do we deliver audit quality?

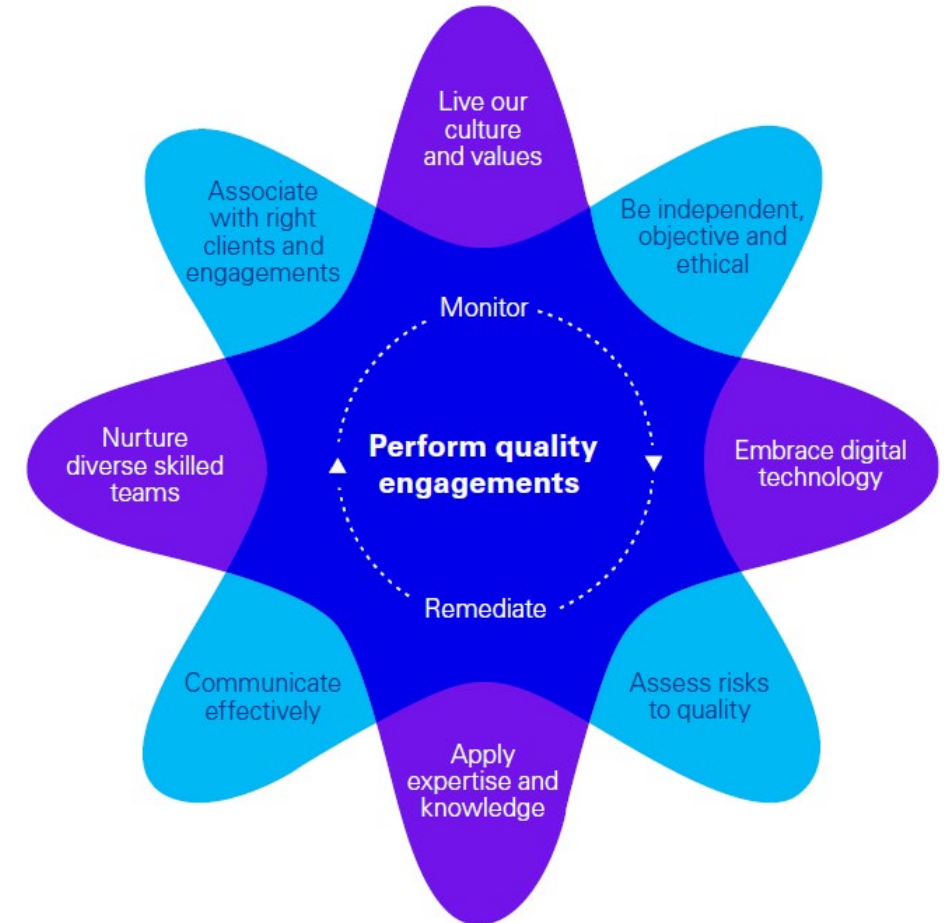
**Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.**

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Our Transparency Report includes our firm's Statement on the Effectiveness of our SoQM.

 [KPMG Canada Transparency Report](#)

**We define 'audit quality' as being the outcome when:**

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



**Doing the right thing. Always.**



# Appendix 4: Current developments

## Changes to accounting standards

Standard	Summary and implications
<b>Concepts Underlying Financial Performance</b> <i>Effective 2027</i>	<ul style="list-style-type: none"> <li>The revised Conceptual Framework is effective for fiscal years beginning on or after April 1, 2026 with early adoption permitted.</li> <li>The framework provides the core concepts and objectives underlying Canadian public sector accounting standards.</li> <li>The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced.</li> </ul>
<b>Financial Statement Presentation</b> <i>Effective 2027</i>	<ul style="list-style-type: none"> <li>The proposed section PS 1202 <i>Financial statement presentation</i> will replace the current section PS 1201 <i>Financial statement presentation</i>. PS 1202 <i>Financial statement presentation</i> will apply to fiscal years beginning on or after April 1, 2026 to coincide with the adoption of the revised conceptual framework. Early adoption is permitted.</li> <li>The proposed section includes the following: <ul style="list-style-type: none"> <li>Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained.</li> <li>Separating liabilities into financial liabilities and non-financial liabilities.</li> <li>Restructuring the statement of financial position to present total assets followed by total liabilities.</li> <li>Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities).</li> <li>Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called “accumulated other”.</li> <li>A new provision whereby an entity can use an amended budget in certain circumstances.</li> <li>Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position.</li> </ul> </li> </ul>



# Appendix 4: Current developments

## Changes to accounting standards (continued)

Standard	Summary and implications
<b>Employee Benefits</b>	<ul style="list-style-type: none"> <li>The Public Sector Accounting Board has issued proposed new standard PS 3251 <i>Employee benefits</i> which would replace the current sections PS 3250 <i>Retirement benefits</i> and PS 3255 <i>Post-employment benefits, compensated absences and termination benefits</i>.</li> <li>After evaluating comments received about the July 2021 exposure draft, a new re-exposure draft was released in October 2024. The re-exposure draft continues to use principles from International Public Sector Accounting Standard 39 <i>Employee benefits</i> as a starting point to develop the Canadian standard.</li> <li>The proposed standard would result in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position.</li> <li>The re-exposure draft also proposes that fully funded post-employment benefit plans use a discount rate based on the expected market-based return of plan assets and unfunded plans use a discount rate based on the market yield of government bonds, high-quality corporate bonds or another appropriate financial instrument. A simplified approach to determining a plan's funding status is provided.</li> <li>For most other topics, the re-exposure draft is consistent with the original exposure draft. A few exceptions are: <ul style="list-style-type: none"> <li>Deferral provisions – Remeasurement gains and losses will be presented as part of accumulated remeasurement gains and losses.</li> <li>Valuation of plan assets – Public sector entities may continue to recognize non-transferable financial instruments that meet the definition of plan assets under existing PS 3250 guidance.</li> <li>Joint defined benefit plans – Defined benefit accounting will be used for measurement of the proportionate share of the plan, instead of previously proposed multi-employer plan accounting which was based on defined contribution plan concepts.</li> <li>Disclosure of other long-term employee benefits and termination benefits – The re-exposure draft does not include prescriptive disclosure requirements for other long-term employee benefits and termination benefits.</li> </ul> </li> <li>The proposed section PS 3251 <i>Employee benefits</i> will apply to fiscal years beginning on or after April 1, 2029. Early adoption will be permitted and guidance applied retroactively, with or without prior period restatement.</li> <li>Comments on the re-exposure draft were due on January 20, 2025. The re-exposure draft can be viewed at the following link: <a href="#">Click here</a></li> </ul>



# Appendix 4: Current developments

## Changes to accounting standards (continued)

Standard	Summary and implications
<b>Intangible assets</b>	<ul style="list-style-type: none"> <li>The Public Sector Accounting Standards Board has issued proposed new standard PS 3155 <i>Intangible Assets</i> which would replace Public Sector Guideline 8 <i>Purchased Intangibles</i>. The new standard would be effective for fiscal years beginning on or after April 1, 2030 with early adoption permitted.</li> <li>The standard will include foundational guidance on acquired and internally generated intangibles. It excludes intangible assets addressed in other public sector accounting standards and other intangible items such as exploration and extraction costs for non-renewable resources or intangible assets related to insurance contracts.</li> <li>The definition of “intangible assets” requires an intangible resource to be separate and identifiable from goodwill. It also requires that the entity has control over the intangible resource, future economic benefits flow from the intangible resource, and the intangible resource is the result of a past transaction and/or other events.</li> <li>Internally generated goodwill is not permitted to be recognized as an asset.</li> <li>An intangible resource is recognized when it meets the definition of an intangible asset and the asset’s cost can be measured in a faithfully representative way. The generation of the asset is classified into a research phase and a development phase. Expenditures from the research phase of an internally generated project are expensed. An intangible asset arising from the development phase can be recognized if it meets certain requirements.</li> <li>Intangible assets are initially measured at cost and subsequently carried at cost less accumulated amortization and accumulated impairment losses. Intangible assets acquired through a non-exchange transaction are measured at fair value as of the date it is acquired.</li> <li>Comments on the exposure draft were due on May 30, 2025. The exposure draft can be viewed at the following link: <a href="#">Click here</a></li> </ul>
<b>Cloud computing arrangements</b>	<ul style="list-style-type: none"> <li>As part of its intangible assets project, the Public Sector Accounting Standards Board is also developing guidance on cloud computing arrangements. To ensure the development of this accounting guidance reflects current practices and needs, a survey has been launched to gather insights. The survey will inform the Public Sector Accounting Board about the types of cloud computing arrangements being encountered, magnitude of costs, key arrangement terms, current accounting policies and unique challenges in practice.</li> <li>The survey closed May 30, 2025 and can be viewed at the following link: <a href="#">Click here</a></li> </ul>





# Appendix 5: Changes to auditing standards

## Effective for current year (periods beginning on or after December 15, 2023)

### ISA 600/CAS 600

.....  
Revised special  
considerations –  
Audits of group  
financial  
statements

Click here for information about CAS 600  
from CPA Canada:  
[Revised CAS 600](#)

## Effective for next year (periods beginning on or after December 15, 2024)

### ISA 260/CAS 260

.....  
Communications  
with those charged  
with governance

### ISA 700/CAS 700

.....  
Forming an opinion  
and reporting on  
the financial  
statements

Click here for information about CAS 260  
and CAS 700 from CPA Canada:  
[Amended CAS 260 and CAS 700](#)



# Appendix 6: Thought leadership and insights

## 2024 Canadian CEO Outlook

KPMG interviewed more than 800 business owners and C-suite leaders across Canada on a variety of topics ranging from their top-of-mind concerns to their acquisition plans, the risks and rewards of artificial intelligence (AI), productivity, the omnipresent threat of cybercrime, and the impact of aging demographics on the workforce.

[Click here](#) to access KPMG's portal.

## Future of Risk

Enterprises are facing an array of reputational, environmental, regulatory and societal forces. To navigate this complex landscape, the C-suite should seek to embrace risk as an enabler of value and fundamentally transform their approach. KPMG's global survey of 400 executives reveals that their top priorities for the next few years are adapting to new risk types and adopting advanced analytics and AI. As organizations align risk management with strategic objectives, closer collaboration across the enterprise will be essential.

[Click here](#) to access KPMG's portal.

## Resilience Amid Complexity

In today's rapidly evolving and interconnected business landscape, organizations face unprecedented challenges and an increasingly complex and volatile risk landscape that can threaten their competitiveness and future survival. We share revealing real-world examples of how companies have overcome their challenges and emerged stronger as the rapid pace of change accelerates and look at the key components of KPMG's enterprise resilience framework and how it is helping these businesses build resilience and achieve their strategic objectives in an increasingly uncertain world.

[Click here](#) to access KPMG's portal.

## Future of Procurement

Procurement is at an exciting point where leaders have the opportunity to recast their functions as strategic powerhouses. In this global report we examine how these forces may affect procurement teams and discuss how procurement leaders can respond – and the capabilities they will need to thrive. Our insights are augmented by findings from the KPMG 2023 Global Procurement Survey, which captured the perspectives of 400 senior procurement professionals around the globe, representing a range of industries.

[Click here](#) to access KPMG's portal.



# Appendix 6: Thought leadership and insights (continued)

## Artificial Intelligence in Financial Reporting and Audit

Artificial intelligence (AI) is transforming the financial reporting and auditing landscape, and is set to dramatically grow across organizations and industries. In our new report, KPMG surveyed 1,800 senior executives across 10 countries, including Canada, confirming the importance of AI in financial reporting and auditing. This report highlights how organizations expect their auditors to lead the AI transformation and drive the transformation of financial reporting. They see a key role for auditors in supporting the safe and responsible rollout of AI, including assurance and attestation over the governance and controls in place to mitigate risks.

[Click here](#) to access KPMG's portal.

## Control System Cybersecurity Annual Report 2024

Based on a survey of more than 630 industry members (13% from government organizations), this report reveals that while the increase in cyberattacks is concerning, organizations have become more proactive in their cybersecurity budgets, focused on prevention, and acknowledging the threat of supply chain attacks. Furthermore, the report highlights a pressing need for skilled cybersecurity professionals in the face of escalating cyber threats. Explore the full report to help gain a clearer understanding of the growing cyber threat landscape and learn how to overcome the roadblocks to progress.

[Click here](#) to access KPMG's portal.

## Cybersecurity Considerations 2024: Government and Public Sector

In every industry, cybersecurity stands as a paramount concern for leaders. Yet, for government and public sector organizations, the game of digital defense takes on a whole new level of intensity. The reason? The sheer volume and sensitivity of data they manage, which can amplify the potential fallout from any breach. These agencies are the custodians of a vast array of personal and critical data, spanning from citizen welfare to public safety and national security. This article delves into the pivotal cybersecurity considerations for the government and public sector. It offers valuable perspectives on critical focus areas and provides actionable strategies for leaders and their security teams to fortify resilience, drive innovation, and uphold trust in an ever-changing environment.

[Click here](#) to access KPMG's portal.



# Appendix 6: Thought leadership and insights (continued)

Our latest thinking on the issues that matter most to the Committees, Board and management.

## KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

## Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

## Audit Committee Guide – Canadian Edition

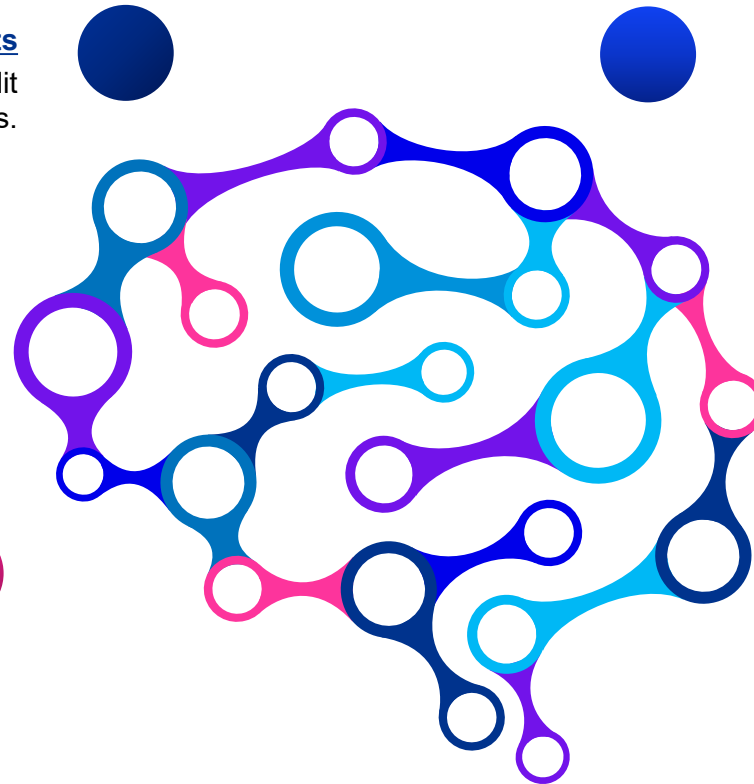
A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

## Accelerate 2025

The key issues driving the audit committee agenda in 2025.

## Sustainability Reporting

Resource centre on implementing the new Canadian reporting standards





# Appendix 6: Thought leadership and insights (continued)

## Current trends in internal audit

Organizations continually face a wide spectrum of risks beyond the already complex financial and regulatory compliance risks. Many organizations are recognizing the impact and benefit of internal audit activity that is agile, properly resourced, effectively managed, and aligned with strategic priorities, which can improve risk management and control processes and drive better efficiencies.

Examples of internal audits are noted below.

### Cost reduction / efficiency planning

Review the governance arrangements for the monitoring and efficiency delivery of programs / services as required. This includes considering how efficiency requirements have been apportioned and communicated to support planning.

### Fraud risk management

Internal Audit assesses whether a fraud risk management framework exists and whether fraud risk assessment is performed at these levels. Internal Audit reviews the overall governance surrounding this process and review the communication and reporting protocols in place.

### Staff inclusion and diversity

Assess the strategy and plan in place for inclusion and diversity amongst staff, their governance and the measures in place to measure achievement of goals. Training and awareness programs offered to staff and faculty to provide understanding of roles and responsibilities and material updated on a regular basis. Increasing trends also include mental health resources and support systems to manage external expectations.

### Asset management / maintenance

Review the processes and controls in place to ensure assets are adequately managed based on an appropriate schedule.

### Business continuity management

Review of the elements of the life cycle of business continuity management (BCM). The main goal is to ensure the recovery of crucial services within an acceptable timeframe following disturbances in operations. Elements may include: business impact analysis, evaluation of threats and vulnerabilities, defining critical asset requirements, preparation of business continuity and disaster recovery plans.

### Cybersecurity and privacy protection

The increase in cyber attacks targeting educational institutions, coupled with implementation of stricter privacy regulations has led to heightened expectations for schools to effectively safeguard the privacy and identities of students and staff. The rapid pace of disruptive innovations driven by new and emerging technologies may introduce additional vulnerabilities.

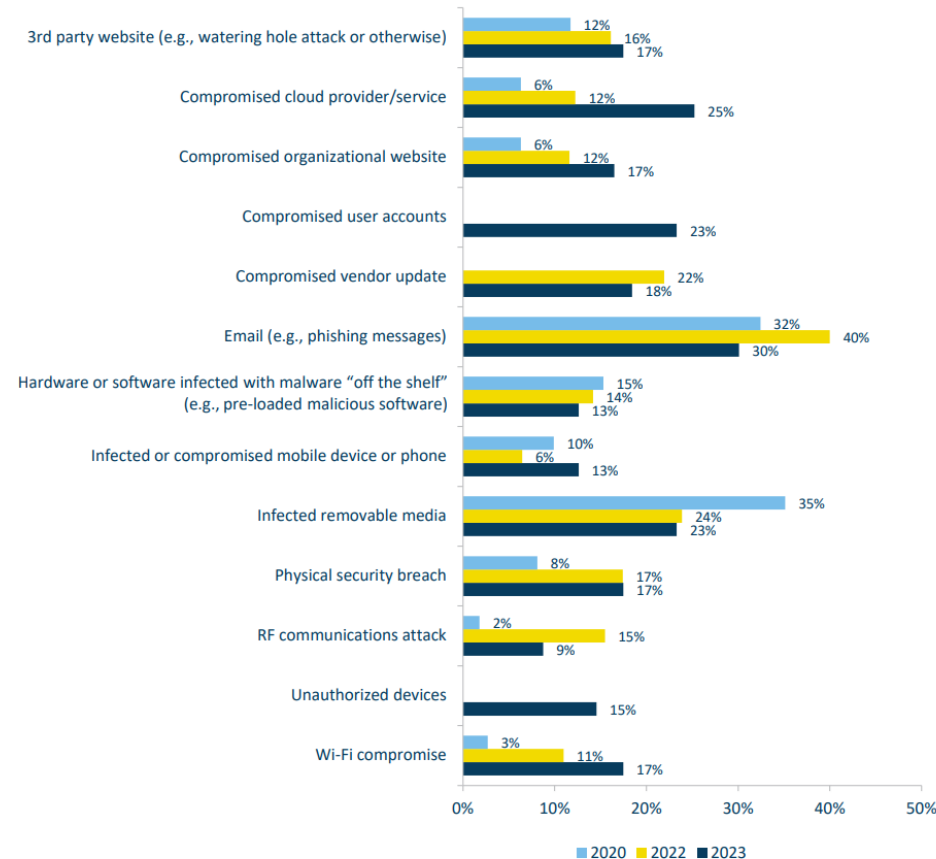


# Appendix 6: Thought leadership and insights (continued)

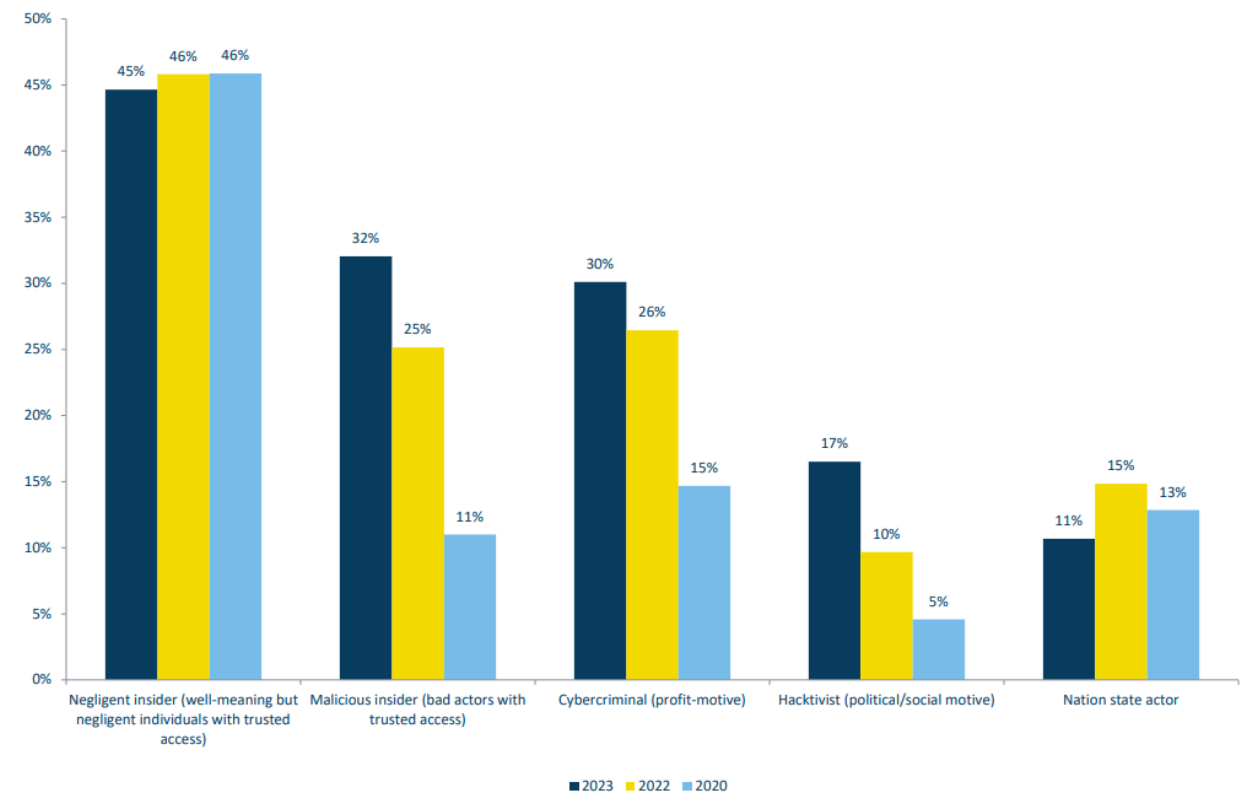
## Ransomware in Canada

Canada is the fourth highest victim of ransomware attacks after the US, UK and Malaysia. Where ransomware attacks are successful, the costs can be substantial. COVID-19, lockdown and a shift to remote working has seen a rise in ransomware incidents. Vulnerabilities in people, process and technology controls, due to a shift to remote working over this period, have presented opportunities for cyber criminals.

### Trends in types and frequency of cyber incidents



### Trends in how cyber incidents arise



Source: The (CS)2 AI-KPMG Control System Cybersecurity Annual Report





# Appendix 6: Thought leadership and insights (continued)

## Where are Finance Teams adopting AI

Finance's role as a business partner has put them in an ideal position to lead enterprise adoption

### Generating commentary

Reduce the time and effort needed to create recurring materials required for financial reporting, business reviews, management reports, and board meetings.

### Generating strategic insights

Partner with other functions to provide insights across the business. Use finance's position to inform strategic decisions and solve problems with pricing, performance, and benchmarking metrics.

### Managing contracts

Generative AI tools can draft contracts with preferred term and prioritize contract reviews based on deviations from standard terms and conditions.



### Forecasting & budgeting

Integrating predictive models, creating scenarios, and generating insights on potential financial outcomes.



### Collecting marketing intelligence

Powerful research tool able to find and synthesize public data to generate insights on markets, competitors, and customers.



### Detecting anomalies

Generative AI shows promise as a tool for detecting errors and potential fraud. It can compare new data with past patterns to identify anomalies.



**AI naturally aligns to CFO's existing responsibilities related to business strategy, digital transformation, and risk management**



# Appendix 6: Thought leadership and insights (continued)

## AI brings Risks as well as Opportunities

### Internal Risks & Considerations



#### Breaking Confidentiality

Many Generative AI models are built to absorb user-inputted data to improve the model over time. This could lead to exposure of key confidential information



#### Employee Misuse and Inaccuracies

Models generate responses based on input, so there is a risk of providing false or malicious content. Employees need to be cautious and review AI-generated content with a critical lens.



#### Talent Implications

Professionals need to be made aware of their role in training and evolving the solution as high-quality output can only be achieved through high-quality, expert queries



#### Policies and Regulations

As the world's understanding of AI evolves, more policies and regulations will be brought upon by regulators which in turn need to be complied with

### External Risks & Considerations



#### Misinformation, Bias and Discrimination

The model could generate a response containing inappropriate information or language. In cases where the model does not have an accurate response, it may 'hallucinate' with a false response.



#### Financial, Brand & Reputational Risk

Copying AI-produced information or code into any deliverable or product could constitute copyright infringement leading to legal and reputational harm



#### Intellectual Property and Copyright

Risks in copyright includes the potential creation of unauthorized plagiarized content, leading to infringement and violations of intellectual property rights



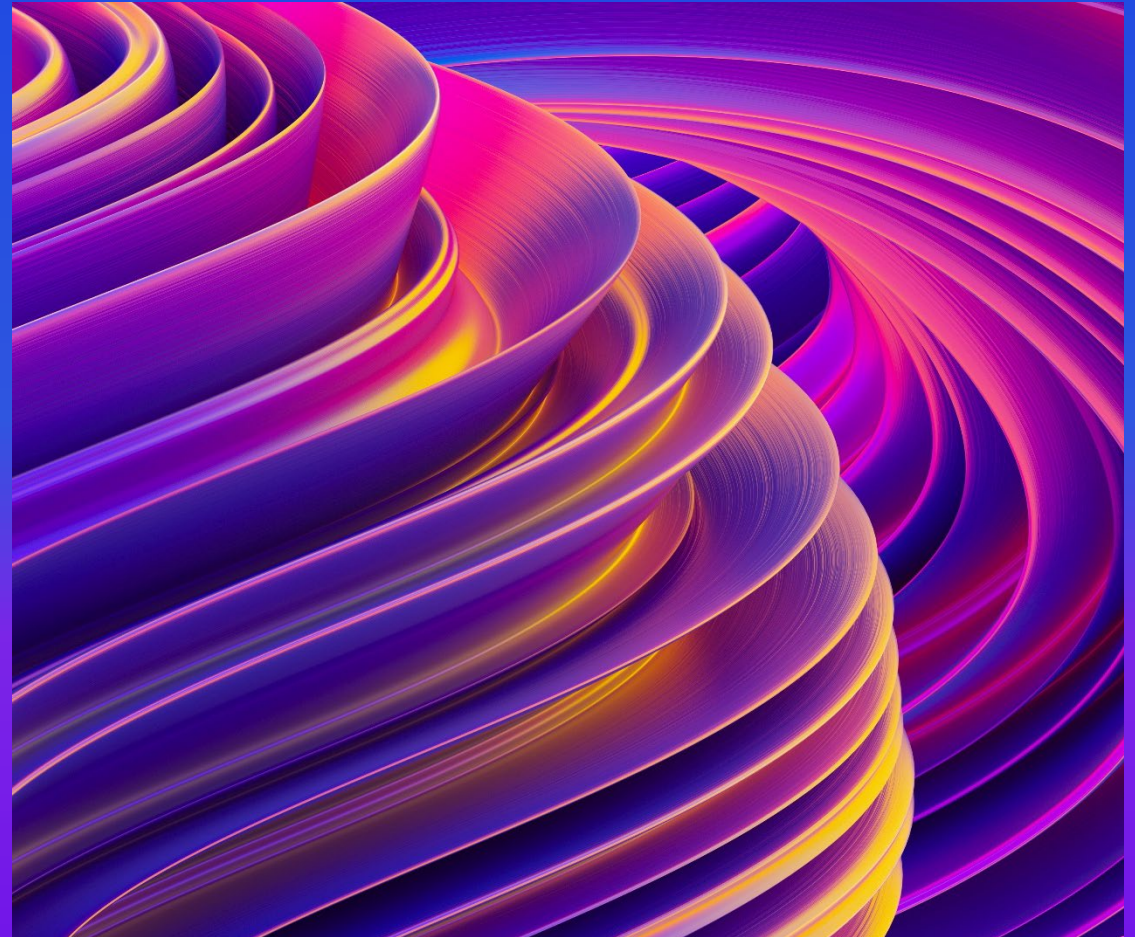
#### Cybersecurity

Generative AI models could be trained and employed for many cybersecurity attacks such as phishing scams, malware, data poisoning etc.



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Audited Financial Statements of

# **School District No. 71 (Comox Valley)**

And Independent Auditors' Report thereon

June 30, 2025

# School District No. 71 (Comox Valley)

June 30, 2025

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# School District No. 71 (Comox Valley)

## MANAGEMENT REPORT

**DRAFT**

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 71 (Comox Valley) 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. 71 (Comox Valley) (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 quarterly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 71 (Comox Valley) 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. 71 (Comox Valley)

**DRAFT**

Signature of the Comptroller of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer

Date Signed





KPMG LLP  
St. Andrew's Square II  
800-730 View Street  
Victoria BC V8W 3Y7  
Telephone 250-480-3500

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 71 (Comox Valley), and  
To the Minister of Education and Child Care, Province of British Columbia

### **Opinion**

We have audited the financial statements of School District No. 71 (Comox Valley) (the Entity), which comprise:

- the statement of financial position as at June 30, 2025
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements of the Entity as at and for the year ended June 30, 2025 of the Entity are prepared, in all material respects, 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 for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditor's Responsibilities for the Audit of the Financial Statements**" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter – Financial Reporting Framework**

We draw attention to note 2(a) to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

### **Other Information**

Management is responsible for the other information. Other information comprises:

- Information, other than the financial statements and the auditor's report thereon, included in the Financial Statement Discussion and Analysis document.
- Unaudited Schedules 1-4 attached to the audited financial statements.

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

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

We obtained the Other Information, other than the financial statements and the auditor's report thereon, included in the Financial Statement Discussion and Analysis document and Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report. We have nothing to report in this regard.

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

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- 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

Victoria, Canada  
DATE

# School District No. 71 (Comox Valley)

Statement 1

## Statement of Financial Position

As at June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents (Note 3)	34,733,832	32,727,833
Accounts Receivable		
Due from Province - Ministry of Education and Child Care (Note 4)	2,395,675	312,288
Other (Note 4)	798,499	709,655
<b>Total Financial Assets</b>	<b>37,928,006</b>	<b>33,749,776</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	16,224,126	13,951,071
Unearned Revenue (Note 6)	2,837,804	2,775,862
Deferred Revenue (Note 7)	3,304,750	2,895,847
Deferred Capital Revenue (Note 8)	146,000,716	140,569,242
Employee Future Benefits (Note 9)	4,095,611	4,124,129
Asset Retirement Obligation (Note 21)	13,280,073	13,407,719
<b>Total Liabilities</b>	<b>185,743,080</b>	<b>177,723,870</b>
<b>Net Debt</b>	<b>(147,815,074)</b>	<b>(143,974,094)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 10)	193,383,104	186,503,589
Prepaid Expenses	1,066,918	901,596
<b>Total Non-Financial Assets</b>	<b>194,450,022</b>	<b>187,405,185</b>
<b>Accumulated Surplus (Deficit) (Note 18)</b>	<b>46,634,948</b>	<b>43,431,091</b>
Contractual Obligations (Note 14)		
Contingent Liabilities (Note 15)		
Approved by the Board		
Signature of the Chairperson of the Board		Date Signed
Signature of the Superintendent		Date Signed
Signature of the Secretary Treasurer		Date Signed

**DRAFT** - Not Finalized

August 27, 2025 15:05

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

# School District No. 71 (Comox Valley)

Statement 2

Statement of Operations

Year Ended June 30, 2025

	2025 Budget (Note 16) \$	2025 Actual \$	2024 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	143,749,188	<b>146,046,470</b>	136,145,959
Other	197,600	<b>189,600</b>	226,500
Tuition	3,176,750	<b>3,301,416</b>	3,052,977
Other Revenue	3,773,065	<b>4,594,913</b>	3,839,156
Rentals and Leases	170,000	<b>221,233</b>	134,800
Investment Income	766,052	<b>902,459</b>	1,173,998
Amortization of Deferred Capital Revenue	6,212,160	<b>6,188,469</b>	5,842,991
<b>Total Revenue</b>	<b>158,044,815</b>	<b>161,444,560</b>	150,416,381
<b>Expenses (Note 17)</b>			
Instruction	126,250,136	<b>125,715,188</b>	116,738,283
District Administration	6,591,139	<b>5,767,907</b>	4,724,382
Operations and Maintenance	24,776,899	<b>23,811,961</b>	23,181,684
Transportation and Housing	3,110,534	<b>2,945,647</b>	2,944,353
<b>Total Expense</b>	<b>160,728,708</b>	<b>158,240,703</b>	147,588,702
<b>Surplus (Deficit) for the year</b>	<b>(2,683,893)</b>	<b>3,203,857</b>	2,827,679
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>43,431,091</b>	40,603,412
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>46,634,948</b>	43,431,091

# School District No. 71 (Comox Valley)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2025

	2025 Budget (Note 16)	2025 Actual	2024 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(2,683,893)</u>	<u>3,203,857</u>	<u>2,827,679</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(14,491,736)	(16,045,365)	(21,606,333)
Amortization of Tangible Capital Assets	9,105,349	9,165,850	8,632,511
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(5,386,387)</u>	<u>(6,879,515)</u>	<u>(12,973,822)</u>
Acquisition of Prepaid Expenses		(1,066,918)	(901,596)
Use of Prepaid Expenses		901,596	1,017,137
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u>(165,322)</u>	<u>115,541</u>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(8,070,280)</u>	<u>(3,840,980)</u>	<u>(10,030,602)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<u>(3,840,980)</u>	<u>(10,030,602)</u>
<b>Net Debt, beginning of year</b>		<u>(143,974,094)</u>	<u>(133,943,492)</u>
<b>Net Debt, end of year</b>		<u><u>(147,815,074)</u></u>	<u><u>(143,974,094)</u></u>

# School District No. 71 (Comox Valley)

Statement 5

## Statement of Cash Flows

Year Ended June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	3,203,857	2,827,679
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(2,172,231)	(357,880)
Prepaid Expenses	(165,322)	115,541
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	2,273,055	1,092,655
Unearned Revenue	61,942	379,995
Deferred Revenue	408,903	717,574
Employee Future Benefits	(28,518)	111,019
Asset Retirement Obligations	(127,646)	-
Amortization of Tangible Capital Assets	9,165,850	8,632,511
Amortization of Deferred Capital Revenue	(6,188,469)	(5,842,991)
Recognition of Deferred Capital Revenue - Settlement of Asset Retirement Obligation	(127,646)	-
<b>Total Operating Transactions</b>	<b>6,303,775</b>	<b>7,676,103</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(6,102,893)	(14,074,797)
Tangible Capital Assets -WIP Purchased	(9,942,472)	(7,531,536)
Adjustment to Deferred Capital Contribution	(6,970)	-
<b>Total Capital Transactions</b>	<b>(16,052,335)</b>	<b>(21,606,333)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	11,754,559	11,531,158
<b>Total Financing Transactions</b>	<b>11,754,559</b>	<b>11,531,158</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>2,005,999</b>	<b>(2,399,072)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>32,727,833</b>	<b>35,126,905</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>34,733,832</b>	<b>32,727,833</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	34,733,832	32,727,833
	<b>34,733,832</b>	<b>32,727,833</b>
Supplementary Cash Flow Information (Note 22)		

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**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. 71 (Comox Valley)", and operates as "School District No. 71 (Comox Valley)." 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. 71 (Comox Valley) is exempt from federal and provincial corporate income taxes.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

a) Basis of Accounting

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

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

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

b) Cash and Cash Equivalents

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

c) Accounts Receivable

Accounts receivable are measured at amortized cost and shown net of allowance for doubtful accounts.



**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

---

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

d) Unearned Revenue

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

e) Deferred Revenue

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

f) Deferred Capital Revenue

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

g) Employee Future Benefits

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

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

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2025 and projected to March 31, 2028. 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.

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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

g) Employee Future Benefits *(Continued)*

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

h) Asset Retirement Obligations

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

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

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

i) Liability for Contaminated Sites

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

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

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

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

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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

j) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement, or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise.

Estimated useful life is as follows:

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

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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

k) Capital Leases

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

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

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

l) Prepaid Expenses

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

m) Funds and Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers between various funds and reserves are adjusted in the respective fund and recorded. (see Note 18 – Accumulated Surplus).

n) Revenue Recognition

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

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

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

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

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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

n) Revenue Recognition (*Continued*)

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

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

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned, or service performed.

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.

o) 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 Directors of Instruction employed under an administrative officer contract are categorized as Principals/Vice-Principals.
- Superintendent, Associate Superintendents, Secretary-Treasurer, Assistant Secretary-Treasurer, Directors, Managers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and indigenous education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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

**p) 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.

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

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

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

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

**q) Measurement Uncertainty**

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

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 3 CASH AND CASH EQUIVALENTS**

	2025	2024
School Generated Funds	\$ 996,301	\$ 840,670
District Funds	33,446,175	31,496,830
Restricted Funds - Teacher Salary Deferral Program	136,974	241,569
BC Ministry of Finance Central Deposit Program	154,382	148,764
	<u>\$ 34,733,832</u>	<u>\$ 32,727,833</u>

**NOTE 4 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	2025	2024
Due from Ministry of Education & Child Care	\$ 2,395,675	\$ 312,288
Other	798,499	709,655
	<u>\$ 3,194,174</u>	<u>\$ 1,021,943</u>

**NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER**

	2025	2024
Trade payables	\$ 2,828,001	\$ 2,495,888
Salaries and benefits payable	3,841,621	3,509,099
Accrued vacation payable	690,749	590,884
Other	8,863,755	7,355,200
	<u>\$ 16,224,126</u>	<u>\$ 13,951,071</u>

**NOTE 6 UNEARNED REVENUE**

	2025	2024
Balance, beginning of year	\$ 2,775,862	\$ 2,395,867
Tuition fees received	3,363,358	3,432,972
Tuition fees recognized	(3,301,416)	(3,052,977)
Balance, end of year	<u>\$ 2,837,804</u>	<u>\$ 2,775,862</u>



**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 7      DEFERRED REVENUE**

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

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 2,895,847	\$ 2,178,273
Grants received:		
Provincial Grants - Ministry of Education	17,747,651	17,114,797
School Generated Funds	3,748,749	3,212,245
Other	33,137	45,095
Subtotal	<u>21,529,537</u>	<u>20,372,137</u>
Revenue recognized:	(21,120,634)	(19,654,563)
Revenue recovered:		
Subtotal	<u>(21,120,634)</u>	<u>(19,654,563)</u>
Balance, end of year	<u>\$ 3,304,750</u>	<u>\$ 2,895,847</u>

**NOTE 8      DEFERRED CAPITAL REVENUE**

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

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 8**      **DEFERRED CAPITAL REVENUE (Continued)**

	2025	2024
<b><u>Deferred capital revenue - subject to amortization</u></b>		
Balance, beginning of year	\$ 136,923,294	\$ 127,575,583
Provincial Grants - Ministry of Education	3,732,442	11,066,313
Transfer in from deferred revenue - WIP	199,229	4,124,389
Amortization of deferred capital revenue	(6,188,469)	(5,842,991)
Balance, end of year	<u>\$ 134,666,496</u>	<u>\$ 136,923,294</u>
	2025	2024
<b><u>Deferred capital revenue - work in progress</u></b>		
Work in progress, beginning of year	\$ 199,229	\$ 4,124,389
Transfer in from deferred capital revenue - Unspent	9,942,472	199,229
Transfer to deferred capital revenue	(199,229)	(4,124,389)
Balance, end of year	<u>\$ 9,942,472</u>	<u>\$ 199,229</u>
	2025	2024
<b><u>Deferred capital revenue - unspent</u></b>		
Unspent deferred capital revenue, beginning of year	\$ 3,446,719	\$ 3,181,103
Provincial Grants - Ministry of Education & Child Care	11,754,559	3,729,667
Provincial Grants - Other	-	7,801,491
Transfer to deferred capital revenue	(3,732,442)	(11,066,313)
Transferred to Revenue - Settlement of ARO	(127,646)	-
Adjustment to deferred capital contribution	(6,970)	-
Transfer to deferred capital revenue - work in progress	(9,942,472)	(199,229)
Balance, end of year	<u>\$ 1,391,748</u>	<u>\$ 3,446,719</u>
Total deferred capital revenue balance, end of year	<u>\$ 146,000,716</u>	<u>\$ 140,569,242</u>

**NOTE 9**      **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.

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 9**      **EMPLOYEE FUTURE BENEFITS (Continued)**

	2025	2024
<b><i>Reconciliation of Accrued Benefit Obligation</i></b>		
Accrued Benefit Obligation - April 1	\$ 3,233,443	\$ 3,248,541
Service Cost	297,786	301,426
Interest Cost	140,356	133,917
Benefit Payments	(282,807)	(198,379)
Increase (Decrease) in obligation due to Plan Amendment	-	-
Actuarial (Gain) Loss	627,592	(252,062)
Accrued Benefit Obligation - March 31	<u>\$ 4,016,370</u>	<u>\$ 3,233,443</u>

	2025	2024
<b><i>Reconciliation of Funded Status at End of Fiscal Year</i></b>		
Accrued Benefit Obligation - March 31	\$ 4,016,370	\$ 3,233,443
Funded Status - Surplus (Deficit)	(4,016,370)	(3,233,443)
Employer Contributions after Measurement Date	60,625	21,993
Benefits Expense After Measurement Date	(129,090)	(109,536)
Unamortized Net Actuarial (Gain) Loss	(10,776)	(803,144)
Accrued Benefit Asset (Liability) - June 30	<u>\$ (4,095,611)</u>	<u>\$ (4,124,129)</u>

<b><i>Reconciliation of Change in Accrued Benefit Liability</i></b>		
Accrued Benefit Liability (Asset) - July 1	\$ 4,124,129	\$ 4,013,110
Net Expense for Fiscal Year	292,921	291,824
Employer Contributions	(321,439)	(180,805)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 4,095,611</u>	<u>\$ 4,124,129</u>

<b><i>Components of Net Benefit Expense</i></b>		
Service Cost	\$ 312,051	\$ 300,516
Interest Cost	145,646	135,527
Immediate Recognition of Plan Amendment	-	-
Amortization of Net Actuarial (Gain)/Loss	(164,776)	(144,219)
Net Benefit Expense (Income)	<u>\$ 292,921</u>	<u>\$ 291,824</u>

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 9**      **EMPLOYEE FUTURE BENEFITS *(Continued)***

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

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Discount Rate - April 1	<b>4.25%</b>	<b>4.00%</b>
Discount Rate - March 31	<b>4.00%</b>	<b>4.25%</b>
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	11 years	9.3 years

**NOTE 10**      **TANGIBLE CAPITAL ASSETS**

<b>Net Book Value:</b>	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Sites	\$ 14,800,889	\$ 14,800,889
Buildings	165,111,430	158,378,176
Furniture & Equipment	9,131,859	8,658,070
Vehicles	1,160,850	1,296,593
Computer Hardware	3,178,076	3,369,861
<b>Total</b>	<u><b>\$193,383,104</b></u>	<u><b>\$186,503,589</b></u>

**June 30, 2025**

<b>Cost:</b>	<u>Balance at July 1, 2024</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers (WIP)</u>	<u>Balance at June 30, 2025</u>
Sites	\$ 14,800,889	\$ -	\$ -	\$ -	\$ 14,800,889
Buildings	283,343,428	10,561,722	-	2,401,211	\$296,306,361
Furniture & Equipment	12,321,174	1,785,454	-	9,725	\$ 14,116,353
Vehicles	2,342,890	97,116	125,717	-	\$ 2,314,289
Computer Hardware	6,847,925	1,190,137	1,066,771	-	\$ 6,971,291
<b>Total</b>	<u><b>\$ 319,656,306</b></u>	<u><b>\$ 13,634,429</b></u>	<u><b>\$ 1,192,488</b></u>	<u><b>2,410,936</b></u>	<u><b>\$334,509,183</b></u>

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2025**

**NOTE 10      TANGIBLE CAPITAL ASSETS *(Continued)***

**June 30, 2025**

<b>Accumulated Amortization:</b>	<b>Balance at July 1, 2024</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at June 30, 2025</b>
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	124,965,252	6,229,679	-	\$ 131,194,931
Furniture & Equipment	3,663,104	1,321,390	-	\$ 4,984,494
Vehicles	1,046,297	232,859	125,717	\$ 1,153,439
Computer Hardware	3,478,064	1,381,922	1,066,771	\$ 3,793,215
<b>Total</b>	<b>\$ 133,152,717</b>	<b>\$ 9,165,850</b>	<b>\$ 1,192,488</b>	<b>\$ 141,126,079</b>

**June 30, 2024**

<b>Cost:</b>	<b>Balance at July 1, 2023</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2024</b>
Sites	\$ 14,800,889	\$ -	\$ -	\$ -	\$ 14,800,889
Buildings	265,716,090	14,214,193	-	3,413,145	\$ 283,343,428
Furniture & Equipment	9,926,260	2,400,912	-	(5,998)	\$ 12,321,174
Vehicles	2,245,646	217,168	119,924	-	\$ 2,342,890
Computer Hardware	6,703,013	1,366,913	1,222,001	-	\$ 6,847,925
<b>Total</b>	<b>\$ 299,391,898</b>	<b>\$ 18,199,186</b>	<b>\$ 1,341,925</b>	<b>3,407,147</b>	<b>\$ 319,656,306</b>

**June 30, 2024**

<b>Accumulated Amortization:</b>	<b>Balance at July 1, 2023</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at June 30, 2024</b>
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	119,029,334	5,935,918	-	\$ 124,965,252
Furniture & Equipment	2,551,032	1,112,072	-	\$ 3,663,104
Vehicles	936,794	229,427	119,924	\$ 1,046,297
Computer Hardware	3,344,971	1,355,094	1,222,001	\$ 3,478,064
<b>Total</b>	<b>\$ 125,862,131</b>	<b>\$ 8,632,511</b>	<b>\$ 1,341,925</b>	<b>\$ 133,152,717</b>

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 11      DISPOSAL OF SITES AND BUILDINGS**

In the 2016-17 school year, the District entered into a tri-party agreement with the Corporation of the City of Courtenay and the Comox Valley Regional District involving a land swap and the sale of the existing School Board Office. Proceeds were recorded as \$600,000 cash and \$265,000 prepaid rent, resulting in a then gain on disposal. The sale of the School Board Office to the Comox Valley Regional District completed on June 18, 2021. In 2021, the District received proceeds of \$700,000, of which \$600,000 was recorded as cash, and \$100,000 as prepaid rent. The disposed office was funded by both Board and Ministry of Education funds. Thus, a portion of the cash proceeds were recorded in 2021 as Ministry of Education Restricted Capital in the amount of \$301,000. The Prepaid Rent began amortization in 2021/22 and will be recorded as such for the life of the 99-year lease agreement.

**NOTE 12      EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investment of assets and administration of benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2024, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2024, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

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

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

The School District paid \$10,465,543 for employer contributions to the plans for the year ended June 30, 2025 (2024: \$9,688,032).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026 with results available in 2027. The next valuation for the Municipal Pension Plan will be as at December 31, 2024 with results available in 2025.

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

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 13      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 14      CONTRACTUAL OBLIGATIONS**

The School District has entered into multiple-year contracts for the construction of tangible capital assets, specifically an 11 classroom prefabricated addition at Aspen Park Elementary and a 16 classroom addition at Cumberland Community School, both funded by the Ministry of Education and Child Care. Ministry news releases were issued in June 2024 regarding both projects. A Child Care facility replacement project at GP Vanier Secondary School funded through the “Child Care BC New Spaces Fund” also began during the 2024-25 school year.

The Aspen Park Elementary expansion project funding agreement finalized with project funding valued at \$11,000,000 with an additional risk reserve of \$5,500,000. This project is expected to be completed in the 2025-26 school year.

The Cumberland Community School expansion project funding agreement finalized with project funding valued at \$29,261,821 with an additional risk reserve of \$2,188,686. A \$200,000 contribution from the District’s local capital reserve is required and the project is expected to be completed in the 2027-28 school year. The GP Vanier Secondary School Child Care facility replacement project funding is valued at \$7,964,871 and is anticipated to be completed in the 2025-26 school year.

On May 23, 2017 the School District entered into a multiple-year contract for transportation services. This contract commenced September 1, 2017 for a minimum duration of five years and the District extended the contract an additional 3 years ending June 30, 2025. As new contract terms are currently being determined costs have been estimated using the value provided for in the 2025-26 annual budget.

2026

Transportation Contract	\$            3,159,892
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**NOTE 15      CONTINGENT LIABILITIES**

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

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 16      BUDGET FIGURES**

Budget figures were approved by the Board through the adoption of an amended annual budget on February 25, 2025. Differences between the amended and original budget adopted June 25, 2024 are presented below:

	<b>AMENDED Annual Budget</b>	<b>Preliminary (Annual) Budget</b>	<b>Change</b>
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	\$ 143,749,188	\$ 139,593,605	\$ (4,155,583)
Other	197,600	222,000	24,400
Tuition	3,176,750	3,176,750	0
Other Revenue	3,773,065	3,111,117	(661,948)
Rentals and Leases	170,000	160,000	(10,000)
Investment Income	766,052	764,000	(2,052)
Amortization of Deferred Capital Revenue	6,212,160	6,208,883	(3,277)
<b>Total Revenue</b>	<b>\$ 158,044,815</b>	<b>\$ 153,236,355</b>	<b>\$ (4,808,460)</b>
<b>Expenses</b>			
Instruction	\$ 126,250,136	\$ 122,807,818	\$ (3,442,318)
District Administration	6,591,139	5,604,627	(986,512)
Operations and Maintenance	24,776,899	23,672,572	(1,104,327)
Transportation and Housing	3,110,534	2,966,637	(143,897)
<b>Total Expense</b>	<b>\$ 160,728,708</b>	<b>\$ 155,051,654</b>	<b>\$ (5,677,054)</b>
<b>Net Revenue (Expense)</b>	<b>\$ (2,683,893)</b>	<b>\$ (1,815,299)</b>	<b>\$ 868,594</b>
<b>Budgeted Allocation of Surplus</b>	<b>2,095,704</b>	<b>799,714</b>	<b>(1,295,990)</b>
<b>Budgeted Surplus (Deficit) for the year</b>	<b>\$ (588,189)</b>	<b>\$ (1,015,585)</b>	<b>\$ (427,396)</b>



**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 17**      **EXPENSE BY OBJECT**

	<u>2025</u>	<u>2024</u>
Salaries and benefits	\$ 128,070,644	\$ 118,323,525
Services and supplies	21,004,209	20,632,666
Amortization	9,165,850	8,632,511
	<u>\$ 158,240,703</u>	<u>\$ 147,588,702</u>

**NOTE 18**      **ACCUMULATED SURPLUS**

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

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

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

The Special Purpose Funds account for grants and contributions received which are directed by agreement with a third party towards specific activities.

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

- \$175,169 was transferred from the operating fund to the capital fund for the purchase of capital assets;
- \$36,109 was transferred from the national school food program special purpose fund to the capital fund for the purchase of capital assets;
- \$1,885,000 was transferred from the operating fund to local capital.

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 18**      **ACCUMULATED SURPLUS (Continued)**

	2025	2024
<b>Operating Fund</b>		
<b>Restricted due to nature of constraints on funds</b>		
Anti-Racism in Early Care	\$ -	\$ 2,426
Integrated Child & Youth Teams (ICY Funding)	227,098	469,821
Indigenous Education Council	25,057	-
Indigenous Focused Grad Requirement	12,700	-
Indigenous Education	476,875	208,704
	<b>\$ 741,730</b>	<b>\$ 680,951</b>
<b>Restricted for anticipated unusual expenses</b>		
Board Office Reserve	\$ 35,182	\$ 100,000
	<b>\$ 35,182</b>	<b>\$ 100,000</b>
<b>Restricted for operations spanning multiple school years</b>		
Net School Surpluses & Grants Carry Forward	\$ 132,756	\$ 54,231
District/Program Initiatives	3,625,614	1,575,559
Purchase Order Commitments	79,628	60,309
Local Capital - Capital Asset Renewal/Remediation	705,000	-
Local Government Shared Use Agreements	-	225,000
Contribution to Major Capital Project - Cumberland	-	200,000
	<b>\$ 4,542,998</b>	<b>\$ 2,115,099</b>
<b>Subtotal - Internally Restricted</b>	<b>\$ 5,319,910</b>	<b>\$ 2,896,050</b>
<b>Unrestricted Contingency Reserve</b>	<b>\$ 3,843,180</b>	<b>\$ 2,386,033</b>
<b>Total available for future operations</b>	<b>\$ 9,163,090</b>	<b>\$ 5,282,083</b>
<b>Capital Fund</b>		
Invested in tangible capital assets	\$ 35,494,066	\$ 35,973,350
Local Capital	1,977,792	2,175,658
	<b>\$ 37,471,858</b>	<b>\$ 38,149,008</b>
<b>Total Accumulated Surplus</b>	<b>\$ 46,634,948</b>	<b>\$ 43,431,091</b>

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 18**      **ACCUMULATED SURPLUS (Continued)**

The local capital surplus has been internally restricted by the Board for:

Board Office Project	\$	53,031
Modulars		1,018,256
IT Reserves		191,997
Vehicle/Fleet Replacement		65,715
ST Contingency Reserve		147,572
Major Capital Project Commitment		200,000
Local Government Commitments		225,000
Facility and Trades Reserves		76,221
	<u>\$</u>	<u>1,977,792</u>

**NOTE 19**      **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 20**      **RISK MANAGEMENT**

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

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

a) Credit risk

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

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

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

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 20**      **RISK MANAGEMENT (*Continued*)**

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 the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

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

The School District is monitoring the potential impacts and options to mitigate risks arising from tariffs and cross border trade.

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, with the exception of additional exposure to market risks from tariffs.

**NOTE 21 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 was 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.

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 21 ASSET RETIREMENT OBLIGATION (Continued)**

	<u>2025</u>	<u>2024</u>
Asset Retirement Obligation, beginning balance	\$ 13,407,719	\$ 13,407,719
Settlements during the year	127,646	-
Asset Retirement Obligation, closing balance	<u>\$ 13,280,073</u>	<u>\$ 13,407,719</u>

**NOTE 22 SUPPLEMENTARY CASH FLOW INFORMATION**

Interest collected and paid during the year was as follows:

	<u>2025</u>	<u>2024</u>
Interest collected	\$ 902,459	\$ 1,173,998
Interest paid	-	-

# School District No. 71 (Comox Valley)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Actual	2024 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	5,282,083		38,149,008	43,431,091	40,603,412
Changes for the year					
Surplus (Deficit) for the year	5,941,176	36,109	(2,773,428)	3,203,857	2,827,679
Interfund Transfers					
Tangible Capital Assets Purchased	(175,169)	(36,109)	211,278	-	
Local Capital	(1,885,000)		1,885,000	-	
Net Changes for the year	3,881,007	-	(677,150)	3,203,857	2,827,679
Accumulated Surplus (Deficit), end of year - Statement 2	9,163,090	-	37,471,858	46,634,948	43,431,091

# School District No. 71 (Comox Valley)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget (Note 16)	2025 Actual	2024 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	125,378,372	128,352,158	119,681,390
Other	197,600	189,600	226,500
Tuition	3,176,750	3,301,416	3,052,977
Other Revenue	629,117	1,074,082	694,257
Rentals and Leases	170,000	221,233	134,800
Investment Income	690,000	793,015	992,839
<b>Total Revenue</b>	<b>130,241,839</b>	<b>133,931,504</b>	<b>124,782,763</b>
<b>Expenses</b>			
Instruction	105,128,489	105,045,557	97,488,814
District Administration	6,591,139	5,767,907	4,724,382
Operations and Maintenance	15,321,056	14,295,617	14,198,679
Transportation and Housing	3,036,859	2,881,247	2,889,753
<b>Total Expense</b>	<b>130,077,543</b>	<b>127,990,328</b>	<b>119,301,628</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>164,296</b>	<b>5,941,176</b>	<b>5,481,135</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>2,095,704</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(375,000)	(175,169)	(245,252)
Local Capital	(1,885,000)	(1,885,000)	(5,905,000)
<b>Total Net Transfers</b>	<b>(2,260,000)</b>	<b>(2,060,169)</b>	<b>(6,150,252)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>3,881,007</b>	<b>(669,117)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>5,282,083</b>	<b>5,951,200</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>9,163,090</b>	<b>5,282,083</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>5,319,910</b>	<b>2,896,050</b>
Unrestricted		<b>3,843,180</b>	<b>2,386,033</b>
<b>Total Operating Surplus (Deficit), end of year</b>		<b>9,163,090</b>	<b>5,282,083</b>

# School District No. 71 (Comox Valley)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Budget (Note 16)	2025 Actual	2024 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	123,099,733	<b>125,817,626</b>	116,246,408
ISC/LEA Recovery	(136,117)	<b>(211,705)</b>	(123,306)
Other Ministry of Education and Child Care Grants			
Pay Equity	451,831	<b>451,831</b>	451,831
Funding for Graduated Adults	115,223	<b>296,947</b>	214,382
Student Transportation Fund	421,375	<b>421,375</b>	421,375
Support Staff Benefits Grant	114,269	<b>114,269</b>	114,269
FSA Scorer Grant	15,214	<b>15,214</b>	12,964
Labour Settlement Funding	1,160,049	<b>1,175,938</b>	1,931,944
Integrated Child and Youth (ICY) Teams	136,795	<b>270,663</b>	411,523
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>125,378,372</b>	<b>128,352,158</b>	119,681,390
<b>Provincial Grants - Other</b>	<b>197,600</b>	<b>189,600</b>	226,500
<b>Tuition</b>			
International and Out of Province Students	3,176,750	<b>3,301,416</b>	3,052,977
<b>Total Tuition</b>	<b>3,176,750</b>	<b>3,301,416</b>	3,052,977
<b>Other Revenues</b>			
Funding from First Nations	136,117	<b>211,705</b>	123,306
Miscellaneous			
Instructional Cafeteria	135,000	<b>166,721</b>	156,547
Miscellaneous	358,000	<b>695,656</b>	414,404
<b>Total Other Revenue</b>	<b>629,117</b>	<b>1,074,082</b>	694,257
<b>Rentals and Leases</b>	<b>170,000</b>	<b>221,233</b>	134,800
<b>Investment Income</b>	<b>690,000</b>	<b>793,015</b>	992,839
<b>Total Operating Revenue</b>	<b>130,241,839</b>	<b>133,931,504</b>	124,782,763



**School District No. 71 (Comox Valley)**

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2025

	2025 Budget (Note 16)	2025 Actual	2024 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	52,303,040	<b>52,674,585</b>	49,113,495
Principals and Vice Principals	7,031,214	<b>7,078,718</b>	6,477,142
Educational Assistants	8,540,663	<b>8,318,059</b>	7,783,772
Support Staff	11,959,926	<b>11,458,242</b>	11,055,070
Other Professionals	4,990,403	<b>4,924,235</b>	4,046,586
Substitutes	4,447,468	<b>4,732,527</b>	3,974,638
<b>Total Salaries</b>	<b>89,272,714</b>	<b>89,186,366</b>	<b>82,450,703</b>
<b>Employee Benefits</b>	22,574,946	<b>22,885,602</b>	20,622,704
<b>Total Salaries and Benefits</b>	<b>111,847,660</b>	<b>112,071,968</b>	<b>103,073,407</b>
<b>Services and Supplies</b>			
Services	4,970,178	<b>4,049,001</b>	4,173,645
Student Transportation	3,011,326	<b>2,853,636</b>	2,863,339
Professional Development and Travel	1,122,173	<b>1,020,700</b>	1,082,585
Rentals and Leases	234,000	<b>246,450</b>	222,661
Dues and Fees	110,000	<b>89,874</b>	81,307
Insurance	263,915	<b>253,574</b>	215,145
Supplies	6,018,791	<b>5,231,640</b>	5,383,031
Utilities	2,499,500	<b>2,173,485</b>	2,206,508
<b>Total Services and Supplies</b>	<b>18,229,883</b>	<b>15,918,360</b>	<b>16,228,221</b>
<b>Total Operating Expense</b>	<b>130,077,543</b>	<b>127,990,328</b>	<b>119,301,628</b>

# School District No. 71 (Comox Valley)

Schedule 2C (Unaudited)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	42,893,870	994,955		64,889		3,222,264	47,175,978
1.03 Career Programs	547,981	106,100	50,197	214,212		14,156	932,646
1.07 Library Services	240,584			876,001		88,462	1,205,047
1.08 Counselling	2,023,725			84,252	248,707	12,450	2,369,134
1.10 Inclusive Education	5,309,708	318,633	7,167,302	251,210	333,128	516,266	13,896,247
1.20 Early Learning and Child Care	26,280			48,814		211	75,305
1.30 English Language Learning	345,122			41,025		2,801	388,948
1.31 Indigenous Education	302,021	202,435	1,100,560	238,896	149,524	9,591	2,003,027
1.41 School Administration		5,208,402		2,323,414		642,410	8,174,226
1.62 International and Out of Province Students	985,294	165,984		179,813	256,354	61,919	1,649,364
1.64 Other				199,427		1,104	200,531
<b>Total Function 1</b>	<b>52,674,585</b>	<b>6,996,509</b>	<b>8,318,059</b>	<b>4,521,953</b>	<b>987,713</b>	<b>4,571,634</b>	<b>78,070,453</b>
<b>4 District Administration</b>							
4.11 Educational Administration		61,893			1,268,980	3,902	1,334,775
4.20 Early Learning and Child Care		20,316					20,316
4.40 School District Governance					287,329		287,329
4.41 Business Administration				453,745	1,527,130		1,980,875
<b>Total Function 4</b>	<b>-</b>	<b>82,209</b>	<b>-</b>	<b>453,745</b>	<b>3,083,439</b>	<b>3,902</b>	<b>3,623,295</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					835,994		835,994
5.50 Maintenance Operations				5,856,892		156,991	6,013,883
5.52 Maintenance of Grounds				625,652			625,652
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,482,544</b>	<b>835,994</b>	<b>156,991</b>	<b>7,475,529</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					17,089		17,089
7.70 Student Transportation							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,089</b>	<b>-</b>	<b>17,089</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>52,674,585</b>	<b>7,078,718</b>	<b>8,318,059</b>	<b>11,458,242</b>	<b>4,924,235</b>	<b>4,732,527</b>	<b>89,186,366</b>

# School District No. 71 (Comox Valley)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget (Note 16)	2024 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	47,175,978	12,374,257	59,550,235	2,974,926	62,525,161	61,952,982	57,380,159
1.03 Career Programs	932,646	238,239	1,170,885	281,087	1,451,972	1,776,066	1,567,044
1.07 Library Services	1,205,047	351,049	1,556,096	336,054	1,892,150	2,111,240	1,831,537
1.08 Counselling	2,369,134	603,273	2,972,407	18,033	2,990,440	3,161,043	2,933,495
1.10 Inclusive Education	13,896,247	3,617,123	17,513,370	571,620	18,084,990	18,146,825	17,032,774
1.20 Early Learning and Child Care	75,305	20,277	95,582	16,027	111,609	138,356	150,344
1.30 English Language Learning	388,948	105,053	494,001	895	494,896	493,568	448,029
1.31 Indigenous Education	2,003,027	522,315	2,525,342	358,217	2,883,559	3,360,444	2,811,447
1.41 School Administration	8,174,226	2,017,185	10,191,411	1,032,844	11,224,255	10,651,787	10,048,380
1.62 International and Out of Province Students	1,649,364	420,218	2,069,582	807,169	2,876,751	2,884,516	2,812,030
1.64 Other	200,531	53,154	253,685	256,089	509,774	451,662	473,575
<b>Total Function 1</b>	<b>78,070,453</b>	<b>20,322,143</b>	<b>98,392,596</b>	<b>6,652,961</b>	<b>105,045,557</b>	<b>105,128,489</b>	<b>97,488,814</b>
<b>4 District Administration</b>							
4.11 Educational Administration	1,334,775	273,522	1,608,297	195,401	1,803,698	2,109,531	1,554,497
4.20 Early Learning and Child Care	20,316	4,590	24,906	6,812	31,718	42,410	6,612
4.40 School District Governance	287,329	38,734	326,063	137,294	463,357	570,854	412,342
4.41 Business Administration	1,980,875	441,368	2,422,243	1,046,891	3,469,134	3,868,344	2,750,931
<b>Total Function 4</b>	<b>3,623,295</b>	<b>758,214</b>	<b>4,381,509</b>	<b>1,386,398</b>	<b>5,767,907</b>	<b>6,591,139</b>	<b>4,724,382</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	835,994	191,873	1,027,867	489,925	1,517,792	1,595,887	1,444,827
5.50 Maintenance Operations	6,013,883	1,480,635	7,494,518	2,118,712	9,613,230	10,257,842	9,597,973
5.52 Maintenance of Grounds	625,652	129,836	755,488	235,622	991,110	967,827	949,371
5.56 Utilities	-	-	-	2,173,485	2,173,485	2,499,500	2,206,508
<b>Total Function 5</b>	<b>7,475,529</b>	<b>1,802,344</b>	<b>9,277,873</b>	<b>5,017,744</b>	<b>14,295,617</b>	<b>15,321,056</b>	<b>14,198,679</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	17,089	2,901	19,990	7,621	27,611	25,533	26,415
7.70 Student Transportation	-	-	-	2,853,636	2,853,636	3,011,326	2,863,338
<b>Total Function 7</b>	<b>17,089</b>	<b>2,901</b>	<b>19,990</b>	<b>2,861,257</b>	<b>2,881,247</b>	<b>3,036,859</b>	<b>2,889,753</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>89,186,366</b>	<b>22,885,602</b>	<b>112,071,968</b>	<b>15,918,360</b>	<b>127,990,328</b>	<b>130,077,543</b>	<b>119,301,628</b>

# School District No. 71 (Comox Valley)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget (Note 16)	2025 Actual	2024 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	18,370,816	17,566,666	16,464,569
Other Revenue	3,143,948	3,520,831	3,144,899
Investment Income	31,052	33,137	45,095
<b>Total Revenue</b>	<b>21,545,816</b>	<b>21,120,634</b>	<b>19,654,563</b>
<b>Expenses</b>			
Instruction	21,121,647	20,669,631	19,249,469
Operations and Maintenance	350,494	350,494	350,494
Transportation and Housing	73,675	64,400	54,600
<b>Total Expense</b>	<b>21,545,816</b>	<b>21,084,525</b>	<b>19,654,563</b>
<b>Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>36,109</b>	<b>-</b>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(36,109)	
<b>Total Net Transfers</b>	<b>-</b>	<b>(36,109)</b>	<b>-</b>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<b>-</b>	<b>-</b>

# School District No. 71 (Comox Valley)

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

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		61,419	817,411	820,602			19,900	29,901	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	350,494	428,480			160,000	39,200	254,404	627,949	1,678,702
Other			42,151	3,555,278					
Investment Income			31,815						
	350,494	428,480	73,966	3,555,278	160,000	39,200	254,404	627,949	1,678,702
<b>Less:</b> Allocated to Revenue	350,494	475,133	71,850	3,379,579	160,000	39,200	271,304	588,325	1,678,702
<b>Deferred Revenue, end of year</b>	-	<b>14,766</b>	<b>819,527</b>	<b>996,301</b>	-	-	<b>3,000</b>	<b>69,525</b>	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	350,494	475,133			160,000	39,200	271,304	588,325	1,678,702
Other Revenue			40,035	3,379,579					
Investment Income			31,815						
	350,494	475,133	71,850	3,379,579	160,000	39,200	271,304	588,325	1,678,702
<b>Expenses</b>									
Salaries									
Teachers							54,350		
Principals and Vice Principals							26,582		292,834
Educational Assistants		217,179					16,190	355,681	617,140
Support Staff	238,094	139,747			123,423	30,581		3,696	182,464
Other Professionals									
Substitutes		15,389			1,105		28,572		243,383
	238,094	372,315	-	-	124,528	30,581	125,694	359,377	1,335,821
Employee Benefits	82,571	102,818			35,472	8,619	26,515	108,188	342,881
Services and Supplies	29,829		71,850	3,379,579			119,095	120,760	
	350,494	475,133	71,850	3,379,579	160,000	39,200	271,304	588,325	1,678,702
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>					46,142	15,178			

# School District No. 71 (Comox Valley)

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

Schedule 3A (Unaudited)

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		4,803	4,723	59,016		24,811	476,298		
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	11,836,943	350,427	68,952	52,000	11,250	47,000		19,000	175,000
Other									
Investment Income									
	11,836,943	350,427	68,952	52,000	11,250	47,000	-	19,000	175,000
<b>Less:</b> Allocated to Revenue	11,836,943	192,070	64,400	39,489	11,250	36,786	350,327	19,000	175,000
<b>Deferred Revenue, end of year</b>	-	<b>163,160</b>	<b>9,275</b>	<b>71,527</b>	-	<b>35,025</b>	<b>125,971</b>	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	11,836,943	192,070	64,400	39,489	11,250	36,786	350,327	19,000	175,000
Other Revenue									
Investment Income									
	11,836,943	192,070	64,400	39,489	11,250	36,786	350,327	19,000	175,000
<b>Expenses</b>									
Salaries									
Teachers	9,223,615	170,638				9,401			
Principals and Vice Principals									142,764
Educational Assistants									
Support Staff							5,131		
Other Professionals									
Substitutes	332,523				7,921			6,571	
	9,556,138	170,638	-	-	7,921	9,401	5,131	6,571	142,764
Employee Benefits	2,280,805	21,432			1,257	2,385	1,481	1,266	32,236
Services and Supplies			64,400	39,489	2,072	25,000	343,715	11,163	
	11,836,943	192,070	64,400	39,489	11,250	36,786	350,327	19,000	175,000
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>			12,460		625				24,906

# School District No. 71 (Comox Valley)

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

Schedule 3A (Unaudited)

	Feeding Futures Fund	Health Career Grants	Professional Learning Grant	Professional Development	CVCF Student Travel	National Food Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	343,240	58,658		153,121	21,944		2,895,847
<b>Add:</b> Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	1,145,246	50,000	225,839			226,765	17,747,651
Other				117,620	33,700		3,748,749
Investment Income					1,322		33,137
	1,145,246	50,000	225,839	117,620	35,022	226,765	21,529,537
<b>Less:</b> Allocated to Revenue	1,147,615	84,966	250	52,012	50,527	45,412	21,120,634
<b>Deferred Revenue, end of year</b>	<b>340,871</b>	<b>23,692</b>	<b>225,589</b>	<b>218,729</b>	<b>6,439</b>	<b>181,353</b>	<b>3,304,750</b>
<b>Revenues</b>							
Provincial Grants - Ministry of Education and Child Care	1,147,615	84,966	250			45,412	17,566,666
Other Revenue				52,012	49,205		3,520,831
Investment Income					1,322		33,137
	1,147,615	84,966	250	52,012	50,527	45,412	21,120,634
<b>Expenses</b>							
Salaries							
Teachers		25,956					9,483,960
Principals and Vice Principals							462,180
Educational Assistants							1,206,190
Support Staff	274,104						997,240
Other Professionals	80,112						80,112
Substitutes	214		204				635,882
	354,430	25,956	204	-	-	-	12,865,564
Employee Benefits	75,961	9,179	46				3,133,112
Services and Supplies	717,224	49,831		52,012	50,527	9,303	5,085,849
	1,147,615	84,966	250	52,012	50,527	9,303	21,084,525
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,109</b>	<b>36,109</b>
<b>Interfund Transfers</b>							
Tangible Capital Assets Purchased						(36,109)	(36,109)
	-	-	-	-	-	(36,109)	(36,109)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>							<b>99,311</b>

# School District No. 71 (Comox Valley)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Budget (Note 16)	2025 Actual			2024 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care		127,646		127,646	
Investment Income	45,000		76,307	76,307	136,064
Amortization of Deferred Capital Revenue	6,212,160	6,188,469		6,188,469	5,842,991
<b>Total Revenue</b>	<b>6,257,160</b>	<b>6,316,115</b>	<b>76,307</b>	<b>6,392,422</b>	<b>5,979,055</b>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,105,349	9,165,850		9,165,850	8,632,511
<b>Total Expense</b>	<b>9,105,349</b>	<b>9,165,850</b>	<b>-</b>	<b>9,165,850</b>	<b>8,632,511</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(2,848,189)</b>	<b>(2,849,735)</b>	<b>76,307</b>	<b>(2,773,428)</b>	<b>(2,653,456)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	375,000	211,278		211,278	245,252
Local Capital	1,885,000		1,885,000	1,885,000	5,905,000
<b>Total Net Transfers</b>	<b>2,260,000</b>	<b>211,278</b>	<b>1,885,000</b>	<b>2,096,278</b>	<b>6,150,252</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		2,159,173	(2,159,173)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>2,159,173</b>	<b>(2,159,173)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(588,189)</b>	<b>(479,284)</b>	<b>(197,866)</b>	<b>(677,150)</b>	<b>3,496,796</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>35,973,350</b>	<b>2,175,658</b>	<b>38,149,008</b>	<b>34,652,212</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>35,494,066</b>	<b>1,977,792</b>	<b>37,471,858</b>	<b>38,149,008</b>



# School District No. 71 (Comox Valley)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2025

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	14,800,889	275,811,892	12,321,174	2,342,890		6,847,925	<b>312,124,770</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,364,292	764,240				<b>3,128,532</b>
Deferred Capital Revenue - Other		149,447	454,463				<b>603,910</b>
Operating Fund			55,025			120,144	<b>175,169</b>
Special Purpose Funds			36,109				<b>36,109</b>
Local Capital		516,447	475,617	97,116		1,069,993	<b>2,159,173</b>
Transferred from Work in Progress		7,531,536					<b>7,531,536</b>
	-	10,561,722	1,785,454	97,116	-	1,190,137	<b>13,634,429</b>
Decrease:							
Deemed Disposals				125,717		1,066,771	<b>1,192,488</b>
	-	-	-	125,717	-	1,066,771	<b>1,192,488</b>
<b>Cost, end of year</b>	14,800,889	286,373,614	14,106,628	2,314,289	-	6,971,291	<b>324,566,711</b>
<b>Work in Progress, end of year</b>		9,932,747	9,725				<b>9,942,472</b>
<b>Cost and Work in Progress, end of year</b>	14,800,889	296,306,361	14,116,353	2,314,289	-	6,971,291	<b>334,509,183</b>
<b>Accumulated Amortization, beginning of year</b>		124,965,252	3,663,104	1,046,297		3,478,064	<b>133,152,717</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		6,229,679	1,321,390	232,859		1,381,922	<b>9,165,850</b>
Decrease:							
Deemed Disposals				125,717		1,066,771	<b>1,192,488</b>
		-	-	125,717	-	1,066,771	<b>1,192,488</b>
<b>Accumulated Amortization, end of year</b>		131,194,931	4,984,494	1,153,439	-	3,793,215	<b>141,126,079</b>
<b>Tangible Capital Assets - Net</b>	<b>14,800,889</b>	<b>165,111,430</b>	<b>9,131,859</b>	<b>1,160,850</b>	<b>-</b>	<b>3,178,076</b>	<b>193,383,104</b>

# School District No. 71 (Comox Valley)

Schedule 4B (Unaudited)

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	7,531,536				7,531,536
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	7,920,403	9,725			7,930,128
Deferred Capital Revenue - Other	2,012,344				2,012,344
	9,932,747	9,725	-	-	9,942,472
Decrease:					
Transferred to Tangible Capital Assets	7,531,536				7,531,536
	7,531,536	-	-	-	7,531,536
Net Changes for the Year	2,401,211	9,725	-	-	2,410,936
Work in Progress, end of year	9,932,747	9,725	-	-	9,942,472

**School District No. 71 (Comox Valley)**

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	120,672,824	16,152,408	98,062	<b>136,923,294</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	3,128,532	590,880	13,030	<b>3,732,442</b>
Transferred from Work in Progress	199,229			<b>199,229</b>
	<u>3,327,761</u>	<u>590,880</u>	<u>13,030</u>	<u><b>3,931,671</b></u>
Decrease:				
Amortization of Deferred Capital Revenue	5,657,206	527,986	3,277	<b>6,188,469</b>
	<u>5,657,206</u>	<u>527,986</u>	<u>3,277</u>	<u><b>6,188,469</b></u>
<b>Net Changes for the Year</b>	<u>(2,329,445)</u>	<u>62,894</u>	<u>9,753</u>	<u><b>(2,256,798)</b></u>
<b>Deferred Capital Revenue, end of year</b>	<u>118,343,379</u>	<u>16,215,302</u>	<u>107,815</u>	<u><b>134,666,496</b></u>
 <b>Work in Progress, beginning of year</b>	 199,229			 <b>199,229</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	7,930,128	2,012,344		<b>9,942,472</b>
	<u>7,930,128</u>	<u>2,012,344</u>	<u>-</u>	<u><b>9,942,472</b></u>
Decrease				
Transferred to Deferred Capital Revenue	199,229			<b>199,229</b>
	<u>199,229</u>	<u>-</u>	<u>-</u>	<u><b>199,229</b></u>
<b>Net Changes for the Year</b>	<u>7,730,899</u>	<u>2,012,344</u>	<u>-</u>	<u><b>9,743,243</b></u>
<b>Work in Progress, end of year</b>	<u>7,930,128</u>	<u>2,012,344</u>	<u>-</u>	<u><b>9,942,472</b></u>
<b>Total Deferred Capital Revenue, end of year</b>	<u><b>126,273,507</b></u>	<u><b>18,227,646</b></u>	<u><b>107,815</b></u>	<u><b>144,608,968</b></u>

# School District No. 71 (Comox Valley)

Schedule 4D (Unaudited)

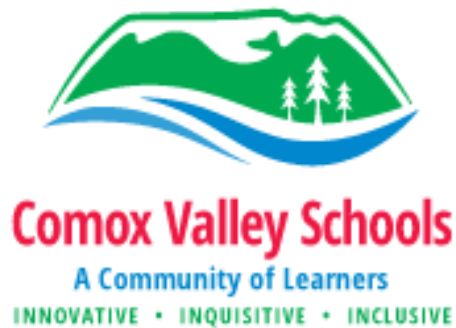
Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
<b>Balance, beginning of year</b>	\$ 240,771	\$	\$ 3,185,948	\$	\$ 20,000	\$ 3,446,719
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	11,170,600		583,959			11,754,559
	11,170,600	-	583,959	-	-	11,754,559
Decrease:						
Transferred to DCR - Capital Additions	3,128,532		590,880		13,030	3,732,442
Transferred to DCR - Work in Progress	7,930,128		2,012,344			9,942,472
Transferred to Revenue - Settlement of Asset Retirement Obligation	127,646					127,646
Adjustment to Deferred Capital Contribution					6,970	6,970
	11,186,306	-	2,603,224	-	20,000	13,809,530
<b>Net Changes for the Year</b>	(15,706)	-	(2,019,265)	-	(20,000)	(2,054,971)
<b>Balance, end of year</b>	225,065	-	1,166,683	-	-	1,391,748

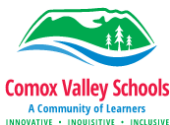
# Financial Statement Discussion and Analysis

For the Year Ended June 30, 2025



**School District No.71 (Comox Valley)**

2488 Idiens Way  
Courtenay, BC  
V9N 9B5  
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# School District No. 71 (Comox Valley)

## Financial Statement Discussion & Analysis

*Year Ended June 30, 2025*

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### INTRODUCTION

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2025. The report is a summary of the School District's financial activities based on current known facts, decisions, or conditions. The results of the current year are discussions in comparison with the prior year, with an emphasis placed on the current year. The financial statements illustrate, in financial terms, how resources have been allocated and consumed during the School District's fiscal year ended June 30. This report should be read in conjunction with the School District's financial statements for the same period.

### ABOUT BC SCHOOL DISTRICT FINANCIAL STATEMENTS

BC School District financial statements are prepared in accordance with section 23.1 of the Budget Transparency and Accountability Act of the Province of BC which requires that financial statements are prepared in accordance with Canadian public sector accounting standards with some exceptions as explained in Note 2 to the Financial Statements. Public sector accounting emphasizes accountability, not profitability. School District Financial Statements have a prescribed common format, and they are consolidated into the Provincial Financial Statements.

Further, Financial Statements of BC School Districts are reported as a consolidation of three separate funds: Operating, Special Purpose, and Capital. In the financial statements, these three separated funds are reported collectively in statements 1 through 5 and separately in schedules 2 (Operating Fund), 3 (Special Purpose Funds) and 4 (Capital Fund). To gain a full understanding of statements 1 through 5, it is important to also review each of the funds separately.

## COMPOSITION OF FINANCIAL STATEMENTS

The two key statements are:

- A **Statement of Financial Position** (page 4), which summarizes the assets and liabilities at June 30th. This provides an indication of the financial health of the District.
- A **Statement of Operations** (page 5), which summarizes the revenues received and expenses incurred during the twelve months between July 1 and June 30. This provides an indication of the funding received by the District and how the funding was spent.

The Statement of Changes in Net Debt, the Statement of Cash Flows and the notes to the financial statements provide further analysis of the District's finances.

The District manages its financial activities in three distinct areas, being the:

- Operating fund;
- Special purpose funds; and the
- Capital fund.

The schedules at the end of the notes to the financial statements are in a format prescribed by the Ministry of Education & Child Care. These schedules provide more detail specific to each of these funds. The balances in these schedules are consistent, when combined, with the financial statements.

Schedule 1 (page 29) illustrates the sum of the funds June 30<sup>th</sup> ending balances.

Schedule 2 (page 30) provides detail on the **Operating Fund**.

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

Schedule 3 (page 35) provides detail on the **Special Purpose Funds**.

The Special Purpose Funds account for grants and contributions that are directed by agreement with a third party towards specific activities. As these are targeted grants, any unspent funding is typically accounted for as deferred revenue, not as accumulated surplus.

Schedule 4 (page 39) provides detail on the **Capital Fund**.

The capital fund accounts for:

- The capital assets of the District, including sites, buildings, furniture & equipment, vehicles, and computer hardware.
- Grants directed by agreement with a third party for the purchase of capital assets.
- Funds restricted by the Board for future capital asset purchases (local capital).

## STATEMENT OF FINANCIAL POSITION (All funds)

Statement 1– page 4.

This statement summarizes the assets and liabilities on June 30, 2025. This statement indicates that overall assets and liabilities are both increasing at a similar rate and Accumulated Surplus continues to grow at a similar rate.

	2024-25	2023-24	\$ Change	% Change
Financial Assets	\$ 37,928,006	\$ 33,749,776	4,178,230	12%
Non Financial Assets	194,450,022	187,405,185	7,044,837	4%
<b>Total Assets</b>	<b>232,378,028</b>	<b>221,154,961</b>	<b>11,223,067</b>	<b>5%</b>
Liabilities	185,743,080	177,723,870	8,019,210	5%
<b>Accumulated Surplus</b>	<b>\$ 46,634,948</b>	<b>\$ 43,431,091</b>	<b>\$ 3,203,857</b>	<b>7%</b>

### Financial Assets

Financial assets are assets that can be used to discharge liabilities and provide working capital funds in the normal course of operations.

The 12% increase in financial assets of \$4.18 million from 2023-24 resulted from changes in the following accounts:

#### Cash and Cash Equivalents – Note 3

At June 30, 2025, the District held \$34.73 million in cash. Of this amount, \$154,382 has been deposited in the Province's Central Deposit Program, and District funds of \$34.579 million are made up of the local capital surplus, operating surplus, deferred revenue, unspent deferred capital revenue and the teacher and support staff summer savings plan funds.

Cash and Cash Equivalents	June 30, 2025	June 30, 2024
School Generated Funds	\$ 996,301	\$ 840,670
District Funds	33,446,175	31,496,830
Restricted Funds - Teacher Salary Deferral Program	136,974	241,569
BC Ministry of Finance Central Deposit Program	154,382	148,764
<b>Total Cash and Cash Equivalents</b>	<b>\$ 34,733,832</b>	<b>\$ 32,727,833</b>



#### Accounts Receivable – Note 4

Accounts receivable at June 30, 2025, include a Ministry of Education and Child Care (MOECC) receivable, a GST receivable and other trade receivables.

Accounts Receivable	June 30, 2025	June 30, 2024
Due from Province - Ministry of Education & Child Care	\$ 2,395,675	\$ 312,288
Due from Federal Government	573,104	523,231
Other	225,395	186,424
<b>Total Accounts Receivable</b>	<b>\$ 3,194,174</b>	<b>\$ 1,021,943</b>

#### Non-Financial Assets

Non-financial assets are tangible capital assets that are used in the operations of the District and are not readily converted to cash.

#### Tangible Capital Assets – Note 10

Tangible capital assets include land (sites), buildings, furniture and equipment, vehicles, and computer hardware that are used in the operations of the District. These assets are amortized over their estimated useful lives to arrive at a net value of \$193.38 million as at June 30, 2025. The increase of \$6.88 million over the prior year is comprised of new assets purchased less amortization.

Capital activity during the year included the start of the Aspen Pre-Fabricated Classroom Addition, Cumberland Expansion, GP Vanier Childcare Centre, Arden and Glacier View Childcare Centre equipment, Denman Energy Upgrades, Tsolum/NIDES Exterior Wall Upgrades, Valley View Accessible Playground, Highland Electrical Upgrades, Food Infrastructure Program, and the purchase of vehicles, furniture and equipment and technology.

#### Prepaid Expenses

Prepaid expenses represent insurance, municipal utilities, licenses, materials, professional dues and fees, and international student program services that are for the following year and total \$1.07 million at June 30, 2025. Also included is \$350,253 in prepaid rent that is associated with the sale of land adjacent to the School Board office to the Comox Valley Regional District which represents 95 years left of prepaid rent. The sale took place in 2016-17 and the prepaid rent began to be amortized in the 21-22 fiscal as the sale of a second parcel of land to the Comox Valley Regional District completed in June of 2021.

#### Financial Liabilities

Financial liabilities are obligations of the District to others arising from prior transactions, the settlement of which will require the use of current and future financial assets.

The increase in total liabilities of \$8.02 million from 2023-24 resulted from changes in the following accounts:

### Accounts Payable and Accrued Liabilities – Note 5

The District's accounts payable and accrued liabilities represent expenses which have been incurred but not yet paid. The increase of \$2.273 million from 2023-24 is mainly due to the accrual of expenses related to ongoing capital projects, an increase in trade payables, and salary increases reflecting higher accruals and liabilities relating to wages.

Accounts Payable and Accrued Liabilities	June 30, 2025	June 30, 2024
Trade and other amounts payable	\$ 2,828,001	\$ 2,495,888
Salaries and benefits payable	3,841,621	3,509,099
Accrued vacation payable	690,749	590,884
Accrued wages and benefits	932,268	1,050,066
Summer savings plan	4,353,889	4,072,398
Deferred homestay revenues	1,689,550	1,640,925
Other accrued liabilities	1,888,048	591,811
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 16,224,126</b>	<b>\$ 13,951,071</b>

### Unearned Revenue – Note 6

The District receives payment of tuition fees for international students in advance of the student commencing their studies in the District. These fees are recognized as earned revenue when the program is provided to the student. The unearned revenue of \$2.8 million represents international student fees received prior to June 30, 2025, for tuition in the 2025-26 school year.

### Deferred Revenue – Note 7

Deferred revenue represents the unspent portion of grants which are targeted for a specific purpose.

Deferred Revenue	June 30, 2025	June 30, 2024
School generated funds - amounts raised by schools for specific projects, such as class trips, school fees and other fundraising	\$ 996,301	\$ 820,602
Scholarships and bursaries - balances administered by the District and amounts awarded but not yet claimed	819,527	817,411
Professional development - contractual funds set aside for support staff, principals/vice-principals and exempt staff	218,729	153,121
Other unspent targeted funds	1,270,193	1,104,713
<b>Total Deferred Revenue</b>	<b>\$ 3,304,750</b>	<b>\$ 2,895,847</b>

## Deferred Capital Revenue and Tangible Capital Assets – Note 8

The deferred capital revenue balance is closely linked to the tangible capital asset balance. Tangible capital assets are items owned by the District which have a lifespan of more than one year. This includes school buildings, sites, furniture and equipment, vehicles, and most computer equipment.

Most of the District's capital expenditures, such as the construction of new schools, is funded through specific grants provided by the Ministry of Education & Child Care (MOECC). Once an asset is built or acquired and is in use, the cost of that asset is amortized over the expected life of that asset. Any grants targeted towards the acquisition of that asset are also amortized over the expected life of that asset.

After allowing for amortization, the District has \$193.3 million of tangible capital assets. Of this, \$146.0 million (being the deferred capital revenue balance) of assets were purchased through targeted grants. The remainder was funded through operating grants and other non-targeted funding.

This inclusion of deferred capital revenue is not consistent with generally accepted accounting principles. The inclusion of this balance is a requirement of the Provincial Government. This is explained in more detail in Note 2 to the financial statements.

The capital fund section, included later in this document, provides a more detailed explanation of the accounting for capital assets and associated grants.

## Employee Future Benefits – Note 9

The employee future benefits liability of \$4.10 million accounts for amounts or benefits owed to current employees as a result of past service. The liability amount is calculated by actuaries based on the District's number of employees, age, length of service, contract terms, and established actuarial assumptions.

Most of this amount accounts for retirement benefits earned by current employees. Support staff and certain members of school and district administration are entitled to a one-time payment from the District on their retirement. The amount of payment depends on years of service and final salary.

The District sets aside a liability each year to reflect expected future payments on retirement. The amount set aside during the year is reflected as an expense and is based on the service to date of employees. The liability is reduced when employees retire, and payments are disbursed.

The remainder of the employee future benefits liability is associated with overtime, accumulated sick time, and death benefits earned but not yet paid.

## Net Financial Assets (Debt) – Statement 1

Net debt is a term unique to public sector financial reporting. The net debt is the difference between the District's financial assets and liabilities at a point in time. The current statement implies that the District has a net debt of \$147.82 million. This is heavily skewed by the deferred capital revenue liability of \$146.0 million. As there is no future cash flow associated with the deferred capital revenue balance, a more meaningful measure of net financial assets or debt excludes that balance, giving a revised figure of net debt of \$1.82 million.

## Accumulated Surplus – Note 18

Accumulated surplus is represented by the accumulated surplus from operations which is made up of both unrestricted and restricted operating reserves. Also included in accumulated surplus are capital funds which include investment in capital funds and capital reserves (local capital) and Ministry restricted capital. Schedule 1 in the Financial Statements (Schedule of Changes in Accumulated Surplus (Deficit) by Fund) details the changes in each fund.

The operating fund surplus consists of internally restricted funds broken out into three subgroups:

- Restricted due to the nature of constraints on the funds
- Restricted for anticipated unusual expenses
- Restrictions for operations spanning multiple school years

Internally restricted operating surplus consists of school surpluses, school staffing commitments, district/program initiatives, targeted grants, local capital equipment and asset remediation and renewal commitments, outstanding purchase orders, and prior year projects carried forward. The amount of internally restricted surplus is \$5,319,910. In addition, as per Board Policy, there is a 3% unrestricted contingency surplus of \$3,843,180.

Capital fund surpluses include amounts invested in tangible assets and local capital reserves. Invested in tangible capital assets represents the net book value of capital assets that have been paid from District operating revenues. Local capital reserves have been set aside for future replacement of District assets and have not been funded by the Province or external contributions.

Accumulated Surplus	June 30, 2025	June 30, 2024
Operating Fund	\$ 9,163,090	\$ 5,282,083
Capital Fund - local capital (amounts available to spend on future capital asset purchases)	1,977,792	2,175,658
Capital Fund - invested in tangible capital assets (the cost of assets owned by the district, net of amortization and targeted grants)	35,494,066	35,973,350
<b>Total Accumulated Surplus</b>	<b>\$ 46,634,948</b>	<b>\$ 43,431,091</b>

## STATEMENT OF OPERATIONS (All funds)

Statement 2 – page 5

The Statement of Operations is cumulative summarizing the revenues received and expenses incurred by the District during the twelve months between July 1 and June 30 for all three funds- Operating, Special Purpose and Capital.

Year Ended	June 30, 2025	June 30, 2024
Total Revenues	161,444,560	150,416,381
Total Expenses	158,240,703	147,588,702
<b>Surplus for the year</b>	<b>\$ 3,203,857</b>	<b>\$ 2,827,679</b>

Overall revenues increased from 2024 by \$11.03 million of which the Ministry of Education & Child Care grant funding increased \$9.90 million. This is a result of increased per student funding (capturing contractual wage increases), higher enrolment, targeted initiatives, and the settlement of asset retirement obligations.

Expenses increased from 2024 by \$10.65 million as wage and benefit increases were implemented and additional educational resources were allocated to support the additional students.

Overall, the District's revenues exceeded its expenditures by \$3.2 million. Broken down by fund, this variance arises as follows:

Fund	Surplus / (deficit) for the year	Commentary
<b>Operating Fund</b>	\$ 3,881,007	See discussion and analysis in the Operating Fund section of this document.
<b>Special Purpose Funds</b>	-	
<b>Capital Fund</b>	\$ (677,150)	The cost of capital assets purchased during the year was less than the net balance of asset amortization and amortization of deferred capital revenue.
<b>Total Surplus</b>	<b>\$ 3,203,857</b>	

Revenues, expenses, and surpluses for each of the individual funds are discussed in more detail below.

## OPERATING FUND

### Overview

Operating fund transactions are reported in the following schedules in the financial statements. Columns with figures for the amended budget, year to June 30, 2025 and year to June 30, 2024 are shown.

Schedule	Page	Overview
<b>2</b>	30	Summarizes the revenues and expenses of the operating fund. Also indicates the amounts spent on capital assets and transferred to the Local Capital fund.
<b>2A</b>	31	Outlines in more detail the operating revenues earned by the District.
<b>2B</b>	32	Summarizes salaries by employee group and other operating cost categories.
<b>2C</b>	33-34	Provides the same information as in 2B, broken down in more detail to show each program the funds were spent on.

### Revenues

Revenues are reported by type for the District. The following table compares actual revenues by category to the budget.

Revenue	2024-25 Actual \$\$	2024-25 Budget \$\$	Variance \$\$	Variance %
<b>Provincial Grants - MOECC</b>	\$ 128,352,158	\$ 125,378,372	\$ 2,973,786	2.37%
<b>Provincial Grants - Other</b>	189,600	197,600	(8,000)	-4.05%
<b>Tuition</b>	3,301,416	3,176,750	124,666	3.92%
<b>Other Revenue</b>	1,074,082	629,117	444,965	70.73%
<b>Rentals and Leases</b>	221,233	170,000	51,233	30.14%
<b>Investment Income</b>	793,015	690,000	103,015	14.93%
<b>Total Revenue</b>	<b>\$ 133,931,504</b>	<b>\$ 130,241,839</b>	<b>\$ 3,689,665</b>	<b>2.83%</b>

### Provincial Grants – Ministry of Education

96% of the District's operating funding is from the Ministry of Education & Child Care. Most of this funding is calculated based on student enrolment and certain identified supports of those students.

The difference in Provincial Grants of \$2.97 million (2.37%) from what was budgeted was mainly due to higher than expected enrolment in online learning and inclusive education.

### Provincial Grants – Other

The amount reflected here of \$189,600 is the funding received from Skilled Trades BC (formerly known as the Industry Training Authority) for trades related programming within the Careers department. This amount has decreased by \$8,000 from 2024.

### Tuition Fees - International Student Program

The District hosts an international program. International students live with homestay families in the region and attend District schools. The students pay a fee to the School District.

### Other Revenue

Other revenue includes Local Education Agreement (LEA) funding from First Nations, Instructional Cafeteria revenue, the OL program delivered to NISGA (SD#92) students, sale of equipment and other miscellaneous revenues received during the year. The difference in other revenue of \$444,965 (70.73%) from what was budgeted was due to higher than anticipated billing in the year for NISGA (SD#92), the receipt of miscellaneous grants, and the sale of equipment that was not budgeted for.

### Rentals and Leases

Rentals and leases revenue include rentals of facility space for external programs and operations such as childcare facilities and youth groups. The higher than budgeted revenue is the result of higher than anticipated demand for facility rentals in the year.

### Investment Income

Investment income is interest earned on cash balances.

Overall, the total operating revenue for the year was \$3.69 million (2.83%) more than what was forecast in the amended budget, mainly due to higher than anticipated enrolment.

The following table compares actual revenues for 2024-25 to actual revenues for the prior year.

Revenue	2024-25 Actual \$\$	2023-24 Actual \$\$	Variance \$\$	Variance %
<b>Provincial Grants - MOECC</b>	\$ 128,352,158	\$ 119,681,390	\$ 8,670,768	7.24%
<b>Provincial Grants - Other</b>	189,600	226,500	(36,900)	-16.29%
<b>Tuition</b>	3,301,416	3,052,977	248,439	8.14%
<b>Other Revenue</b>	1,074,082	694,257	379,825	54.71%
<b>Rentals and Leases</b>	221,233	134,800	86,433	64.12%
<b>Investment Income</b>	793,015	992,839	(199,824)	-20.13%
<b>Total Revenue</b>	<b>\$ 133,931,504</b>	<b>\$ 124,782,763</b>	<b>\$ 9,148,741</b>	<b>7.33%</b>

Overall, the total revenues for the year were \$9.15 million (7.33%) more than the prior year. This is mainly due to increased per student funding from MOECC to capture contractual wage increases in addition to increased District enrolment.

### Operating Expenditures

Expenditures are reported by function for the District. The table below summarizes total expense by function for the year to June 30, 2025.

Function	2024-25 \$\$	2024-25 % of total
<b>Instruction</b>	\$105,045,557	82.1%
<b>District Administration</b>	5,767,907	4.5%
<b>Operations and Maintenance</b>	14,295,617	11.2%
<b>Transportation</b>	2,881,247	2.3%
<b>Total</b>	<b>\$127,990,328</b>	<b>100.0%</b>



## Instruction

This function incorporates all programs related to the instruction of students, including Regular Instruction, Career Programs, Library Services, Counselling, Inclusive Education, Early Learning & Child Care, English Language Learning, Indigenous Education, School Administration, International Programs, and Other.

## District Administration

This function incorporates the cost of all programs related to district governance, early learning & childcare and district administration of educational, business, human resource and communications activities.

## Operations and Maintenance

This function incorporates all programs related to the district's responsibility for the operation, maintenance and safety of sites, buildings, furniture and equipment, and technology. Also included is the cost of maintenance for vehicles and equipment used by employees.

## Transportation

This function includes programs involving the transportation of students.

The following table compares actual expenditure by function to the amended budget.

Function	2024-25 Actual \$\$	2024-25 Budget \$\$	Variance \$\$	Variance %
Instruction	\$ 105,045,557	\$ 105,128,489	\$ (82,932)	-0.08%
District Administration	5,767,907	6,591,139	(823,232)	-12.49%
Operations and Maintenance	14,295,617	15,321,056	(1,025,439)	-6.69%
Transportation	2,881,247	3,036,859	(155,612)	-5.12%
Total	\$ 127,990,328	\$ 130,077,543	\$ (2,087,215)	-1.60%

Costs related to the Instruction function were \$82,932 (-0.08%) less than what was budgeted and can be explained by higher than budgeted spend on Teacher and Substitute wages and benefits offset by some unfilled positions and the underspend of service and supply budgets in Indigenous Education, NIDES, and Integrated Child and Youth Teams. In addition, funds for school growth plans and some prior year surplus restrictions remained unspent. District Administration was \$823,232 (-12.49%) less than budgeted due to some employees on leaves that were not backfilled, as well as several surplus restriction items remaining unspent as they span more than one year.

Operations and Maintenance function was underbudget as there were some unfilled positions and employees on leave for both trades and custodial, in addition utilities savings were realized due to energy savings from continuous optimization projects, ministry recoveries (NGN) and reduction of carbon taxes.

Overall, the variance in operating expenditures from budget in 2024-25 is- \$2,087,215 (-1.6%). The following table compares actual expenditures for 2024-25 to actual expenditures by function for the prior year.

Function	2024-25 Actual \$\$	2023-24 Actual \$\$	Variance \$\$	Variance %
<b>Instruction</b>	\$ 105,045,557	\$ 97,488,814	7,556,743	7.75%
<b>District Administration</b>	5,767,907	4,724,382	1,043,525	22.09%
<b>Operations and Maintenance</b>	14,295,617	14,198,679	96,938	0.68%
<b>Transportation</b>	2,881,247	2,889,753	(8,506)	-0.29%
<b>Total</b>	<b>\$ 127,990,328</b>	<b>\$ 119,301,628</b>	<b>8,688,700</b>	<b>7.28%</b>

Instruction expenses have increased over the prior year by \$7.6 million (7.75%) due to increased enrolment requiring more supplies, services and supports, increased teacher staffing, and wage and benefit increases for administrators, teachers, and support staff.

District Administration expenses increased \$1,043,525 (22.09%) due to the wage and benefit increases and additional staffing costs related positions being filled for a full year that were new or vacant in 2023/2024 and newly created positions. Examples of new administration positions in the 2024-25 year include a Manager of HR – Labour Relations, Assistant Secretary-Treasurer, and Indigenous Engagement and Knowledge Specialist.

Operations and maintenance expenses have increased over the prior year by \$96,938 due to salary increases, inflation, and maintaining additional classroom space offset by several unfilled vacancies and underspend on projects funded by surplus restrictions spanning more than one year.

Overall, the variance in expenditures year over year from 2023-24 is \$8.69 million (7.28%).

## Operating Surplus

The total operating surplus for the year as at June 30, 2025 is \$9.16 million. This is calculated on Schedule 2, on page 30 of the financial statements.

The annual operating surplus is \$5.94 million, which is reduced by transfers during the year that were approved by the Board. These included a \$1.89 million transfer to Local Capital, and an additional \$.18 million of operating funds that were used to purchase capital assets. This resulted in an annual operating surplus of \$3.88 million. The operating surplus at the beginning of the year was \$5.28 million, so the net effect at the end of the year is a total accumulated operating surplus of \$9.16 million.

Operating	2024-25	2023-24	Increase / (Decrease)
<b>Revenues</b>	133,931,504	124,782,763	9,148,741
<b>Expenses</b>	127,990,328	119,301,628	8,688,700
<b>Operating Surplus for the Year</b>	5,941,176	5,481,135	460,041
<b>Transfers</b>	(2,060,169)	(6,150,252)	<b>4,090,083</b>
<b>Total Operating Surplus (Deficit) for the year</b>	3,881,007	(669,117)	
<b>Operating Surplus (Deficit) beginning of the year</b>	5,282,083	5,951,200	
<b>Operating Surplus (Deficit) end of the year</b>	<b>\$ 9,163,090</b>	<b>\$ 5,282,083</b>	

## SPECIAL PURPOSE FUNDS

### Overview

Transactions within the special purpose funds are reported in the following schedules in the financial statements.

Schedule	Page	Overview
<b>3</b>	35	Summarizes the total revenues and expenses of all special purpose funds. Also indicates the amounts spent on capital assets.
<b>3A</b>	36-38	Outlines, by each group of funds, the grants received and expenses for the year to June 30, 2025.

These schedules include funds received from the Ministry of Education & Child Care or other sources that have been designated for a specific purpose.

Year Ended	June 30, 2025	June 30, 2024
Total Revenues	\$ 21,120,634	\$ 19,654,563
Total Expenses	21,084,525	19,654,563
Tangible Capital Assets Purchased	36,109	-
<b>Surplus for the year</b>	<b>\$ -</b>	<b>\$ -</b>

Special Purpose Funds include School Generated Funds, Annual Facilities Grant, Learning Improvement Fund, Strong Start, Ready, Set, Learn, Official Languages in Education Protocol (OLEP), Scholarships and Bursaries, Community Link, First Nation Student Transportation, Mental Health in Schools, Changing Results for Young Children, Professional Development, Student & Family Affordability Fund, Comox Valley Community Foundation Student Travel, Health Career Grants, Early Care & Learning, Early Childhood Education Dual Credit Program, SEY2KT (Early Years to Kindergarten), Feeding Futures, National Food Program, Professional Learning Grant, and the Classroom Enhancement Fund.

### Classroom Enhancement Funds

The grants from the Classroom Enhancement Funds (three components) totalled \$13.87 million. These grants are intended to offset the additional costs associated with the restoration of historical collective agreement language regarding class size and composition.

Direct costs associated with required staffing levels that address class size and composition are accounted for within the 'Classroom Enhancement Fund – Staffing' fund. They include:

- 68.6 FTE additional enrolling teachers needed to offset the reduction in class sizes;
- 25.6 FTE additional non-enrolling teachers for additional support; and

Indirect costs, or overhead, associated with these required changes are accounted for within the 'Classroom Enhancement Fund – Overhead' fund. They include:

- TTOC coverage for sick and other leaves for the additional teachers; and
- Additional support staff needed for the increased number of classes.

To receive the grants, the District must be able to demonstrate to the Provincial Government that the associated direct or indirect costs are the result of the restoration of the collective agreement language.

After best efforts have been applied, certain classes exceed the class size and composition limits outlined in the Collective Agreement. The District is required to provide remedy, typically in the form of additional preparation time or collaboration time to teachers of such classes.

The 'Classroom Enhancement Fund – Remedies' fund provides grant funding to cover the associated expense.

The Classroom Enhancement Funds, although new in the 2017-18 year, are a core part of the District's funding. They fund approximately 15% of the District's teachers.

## **CAPITAL FUND**

### **Overview**

The capital fund, including the local capital fund, accounts for assets owned by the District and the funds used to acquire them.

Provincial grants targeted for the purchase of assets – for example, a grant to renovate a school are recorded in the capital fund. If an asset is purchased using operating funds, then the cost of the asset is treated as a transfer from the operating fund to the capital fund.

Capital funding from the Province is recorded on a deferred basis meaning capital revenue is recorded in the financial statements over the life of the related asset and matched to the annual amortization expense. For example, if the District receives \$30 million to build a new school, that capital revenue is recorded over 40 years and offset by the depreciation of the new school.

The Province does not provide capital grants for asset acquisitions such as modulars, computer equipment, school furniture and equipment, vehicles, maintenance equipment, photocopiers, classroom renovations or district administration buildings. The only source of funding available for these assets is typically operating funds and is the type of expenses comprising the tangible capital assets purchased from operating. To set aside funds to allow the future purchase of major assets, the Board may transfer funds from the operating fund to the local capital fund.

Schedule	Page	Overview
<b>4</b>	39	Summarizes amortization, local capital balances, and transfers to the capital fund from other funds. Also shows the budgeted amounts and prior year amounts.
<b>4A</b>	40	Outlines: <ul style="list-style-type: none"> <li>- the cost of assets acquired during the year;</li> <li>- the amortization of assets by asset class;</li> <li>- the original cost of assets owned by the District, by asset class;</li> <li>- the total amortization of each asset class. This is an estimate of the value of the wear-and-tear of assets over their lifetime;</li> <li>- the net book value of assets, being the cost less amortization.</li> </ul>
<b>4B</b>	41	Outlines the costs to date on construction which is still in progress at June 30, 2025.
<b>4C</b>	42	Accounts for sources of funding spent on the acquisition of capital assets.
<b>4D</b>	43	Accounts for funding received which is targeted towards capital asset purchases and which has yet to be spent.

### Capital Assets

Schedule 4A summarizes the capital assets owned by the District.

*Net book value (cost less amortization) of tangible capital assets – Note 10*

Net Book Value	June 30, 2025	June 30, 2024
<b>Sites</b>	\$ 14,800,889	\$ 14,800,889
<b>Buildings</b>	165,129,205	158,378,176
<b>Furniture &amp; Equipment</b>	9,114,759	8,658,070
<b>Vehicles</b>	1,160,850	1,296,593
<b>Computer Hardware</b>	3,178,076	3,369,861
<b>Total</b>	<b>\$ 193,383,779</b>	<b>\$ 186,503,589</b>

The District has \$193.38 million of funds invested in its capital infrastructure. The majority of the District's capital assets are the school buildings (\$165.13 million).

The cost of the land that the District's schools are located on is \$14.80 million.

The District also has significant investment in vehicles, furniture and equipment (school furniture, shop equipment, etc.) and computer hardware, including servers and student and staff computers. The net book value represents the historical cost of the assets less the accumulated amortization of all District capital assets. It does not reflect current market value.

## Deferred Capital Revenue

Schedule 4C accounts for grants received for capital asset purchases that have been spent throughout the year thus reflecting the net changes both in completed and ongoing projects.

Schedule 4D shows the capital grants received for capital projects and whether the funds received were expensed on completion or ongoing projects or are unspent.

Schedule 4D illustrates that \$11.17 million of grants were received in the year to June 30, 2025 from the Ministry of Education & Child Care in the form of bylaw capital. This includes the annual facilities capital grant. It also reflects the Other Provincial and Other Capital funds received for the construction of the GP Vanier childcare centre. The balance of \$1.39 million at the end of year primarily represents funds received but not expended at June 30<sup>th</sup> towards the GP Vanier Childcare project.

Schedule 4D shows a decrease of \$3.73 million in capital that was then accounted for as deferred capital revenue on Schedule 4C –as Capital Additions. Deferred capital revenue balances are accumulated over the years and amortized over the estimated lifespan of the assets acquired with the grant money. Schedule 4C notes that the deferred capital revenue balance was reduced by \$6.19 million in the year to June 30, 2025 to reflect this amortization.

Historically, the Province has provided targeted funding for major school renovations and replacements. The Province does not typically provide targeted funding for any other capital assets, including the purchase of technology, vehicles, classroom furniture and equipment, administrative buildings, and maintenance equipment.

The total deferred capital revenue balance at June 30, 2025 is \$145 million.

## Capital Projects

During 2024-25, approximately \$6 million was spent on capital projects. Some of these projects include:

- Denman Energy Upgrades
- Annual Facilities Grant projects (roofing, paint, paving, flooring, lighting, fire/PA/phone upgrades)
- GP Vanier Childcare Centre
- Highland electrical upgrades
- Cumberland Expansion
- Aspen Pre-Fabricated Classrooms
- Planned local capital spending
- Valley View Accessible Playground
- Tsolum/NIDES Exterior Wall Upgrades
- Food Infrastructure Program

## Local Capital

The Board's local capital fund is comprised of previous property sale transactions and transfers from operating funds which are approved by the Board through the preliminary and amended budget process. During the 2024-25 year, \$1.89 million was transferred. After the annual approved purchases the balance in Local Capital is \$1.98 million allocated in the following categories:

Purpose	Amount \$
Information Technology Reserve	\$ 191,997
Modulars	1,018,256
Board Office project	53,031
Contingency Reserve	147,572
Fleet Replacement/Facility, Trades Reserves	141,936
Major Capital Project Commitment	200,000
Local Government Commitments	225,000
<b>Total Local Capital Surplus</b>	<b>\$ 1,977,792</b>

## RISKS AND UNCERTAINTIES

### Enrolment - Funding Stability and Staffing Levels

Student enrolment is the critical factor in the District's operating funding from the Province. Accurate estimates of enrolment are key to staff and space capacity planning, as well as District budgeting. Higher or lower actual enrolment than anticipated results in changes to the amount of funding the District receives from the Ministry of Education & Child Care which could result in adjustments to staffing and operations that were not anticipated.

### Labour Disruption

There is risk that agreements with BCTF and CUPE cannot be reached which may lead to labour disruptions.

### Capital Projects

Aging facilities and capacity pressures have been a concern as the District's enrolment has increased over the years. The District continues to apply for both major and minor capital projects. The District also monitors modular inventory and may incur costs associated with purchasing, refurbishing and moving them to applicable sites.

Due to their magnitude, capital projects have the potential to significantly impact the financial position of the district. Capital projects are carefully managed and individual project risk assessments must be done on a continuous basis.



Project agreements with the Ministry of Education and Child Care such as the new spaces projects for Child Care are funded to current cost estimates but still contain a small financial risk. Smaller projects consider contingency requirements when building the overall project budget and are managed internally.

### Inflation

Inflationary cost pressures facing the district continue to rise, the most significant are the heightened cost of bargained employee benefit plans. Although the Ministry of Education and Child Care increased the 2024-25 Operating Grant to capture general contractual wage increases, they have not addressed inflationary costs. As well, some of the Districts Special Purpose Funds do not cover all the associated program costs thus the Operating Fund must supplement the shortfall, limiting the resources that could address some inflationary cost pressures.

### Technology and Cyber Security

Ministry of Education and Child Care does not provide direct funding for technology and it is expected that the operating fund will cover such costs. The District restricts operating funds through an annual transfer to local capital towards the technology plan. If funded by the Ministry, resources could be redirected to additional programming aimed at enhancing student outcomes.

Recently, cyber attacks on public education institutions have occurred and have been rising. The District is pro-active in ensuring the security of systems, however, the reality is that international cyber criminals are incredibly sophisticated and a successful attack against our system has the potential to attract significant costs and/or impacts to the District.

### Extreme Weather and Other Events

The Ministry continues to ask Districts for financial data regarding financial transactions that are incremental to regular operations due to a major event. Major events could include such things as extreme rainfall, heat waves, wildfires, extreme cold, seismic activity, etc.

## CONTACTING SCHOOL DISTRICT FINANCIAL MANAGEMENT

This report is designed to provide SD71 partners with a general overview of SD71 finances and to demonstrate the 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 at 250-334-5500.



**Comox Valley Schools**  
**A Community of Learners**  
**INNOVATIVE • INQUISITIVE • INCLUSIVE**

## BRIEFING NOTE

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**TO:** Board of Education **DATE:** September 23, 2025  
**FROM:** Dr. Jeremy Morrow, Superintendent  
**RE:** Interim Progress Report - Enhancing Student Learning Report for 2024-2025

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### Purpose

To provide the Board of Education with context and overview of the District's *Interim Progress Report for the Enhancing Student Learning Report (ESLR)* in review of 2024-2025 for submission to the Ministry of Education and Child Care.

### Strategic Alignment

The ESLR is a legislated requirement under Section 79.1 of the School Act and directly supports the Ministry's Framework for Enhancing Student Learning. This submission also reflects the District Strategic Plan and our design principles: Decolonizing and Indigenizing; Inclusion; Personalized Learning; Student-Centered Assessment; Social Emotional Learning; Flexible Learning Environments; Digitally Enhanced Learning; and Land-Based Learning. Each strategy has been assessed for effectiveness, with decisions to continue, adapt, introduce, or discontinue based on student data, community engagement, and alignment with district goals.

### Background

The Ministry introduced a three-year reporting cycle. In comprehensive years, the report provides detailed targets, data, and strategies. In interim years, the report focuses on progress updates and refinements. In 2024, the District submitted a comprehensive report.

This submission represents an interim report, which explains its difference in format and depth from prior submissions. The intent is to capture how strategies are working, highlight adjustments, and document emerging practices that will be expanded or adapted. The Ministry encourages districts to use interim reports as opportunities to demonstrate responsiveness, transparency, and alignment with continuous improvement cycles.

### Analysis

As we enter the second year of the Ministry's three-year reporting cycle, instead of a comprehensive baseline, this interim report highlights targeted strategies, their impact to date, and adjustments underway. The emphasis is on clarity, focus, and alignment with the Board's strategic priorities.

Key themes include:

- **Equity and Indigenous Education**  
Continued progress through land-based programs, Elders-in-Residence, and Indigenous Support Workers. Persistent completion-rate gaps remain, but student survey results show gains in belonging, safety, and connection. Targeted expansions (e.g., Indigenous Grad Coach, Nala'atsi extension) are recommended in consultation with rightsholders.
- **Inclusive Education and Well-being**  
Implementation of Low Arousal practices, a three-part Mental Health Plan, and Integrated Child and Youth services has strengthened supports for diverse learners. Initial results show reduced crisis incidents, shorter wait times, and stronger student engagement.
- **Literacy and Numeracy Frameworks**  
District-developed assessments now provide baseline data and a common approach across schools. Early results highlight the need for greater emphasis on emergent literacy and intermediate numeracy instruction. Professional learning is scaling up accordingly.
- **Leadership and Instructional Capacity**  
Principals, vice-principals, and teachers engaged in structured professional learning communities report stronger instructional conversations and evidence of collective efficacy. The district is shifting focus from individual practice to school-team collaboration.
- **Flexible and Career-Focused Learning**  
Technology integration, blended learning pilots, and renewed career pathways continue to expand opportunities.

Overall, the strategies in this report reflect a deliberate balance of continuing what is working, adapting where evidence or feedback calls for change, and introducing targeted innovations to close persistent gaps. The district remains committed to aligning all work with the Strategic Plan and to monitoring results with transparency and accountability.

### **Recommendation**

*THAT* the Board of Education of School District No. 71 (Comox Valley) receive the *Interim Progress Report for the Enhancing Student Learning Report* in review of 2024-2025, as presented.

Respectfully submitted,

*Dr. Jeremy Morrow*

Dr. Jeremy Morrow  
Superintendent of Schools

**Comox Valley Schools**

SD#71

# **Interim Progress Report for the Enhancing Student Learning Report September 2025**

## **Part 2b: Respond to Results**

In Review of Year 2024-2025 of Strategic Plan for Education

Approved by Board on [date]

# Interim Progress Report for Enhancing Student Learning:

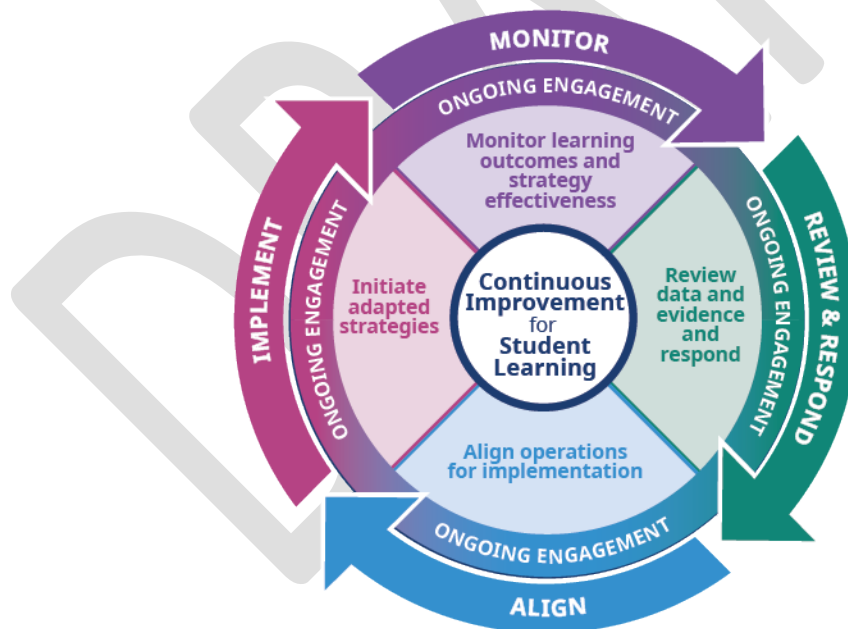
## Ministry Note

Each school district in British Columbia submits an annual report as required by the Enhancing Student Learning Reporting Order (Reporting Order). As of 2025, the report submission process occurs on a 3-year cycle. In this 3-year cycle, a district team submits a full Enhancing Student Learning report once and two Interim Progress Reports. Although brief and more concise, the Interim Progress Report meets the requirements of the Reporting Order.

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

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

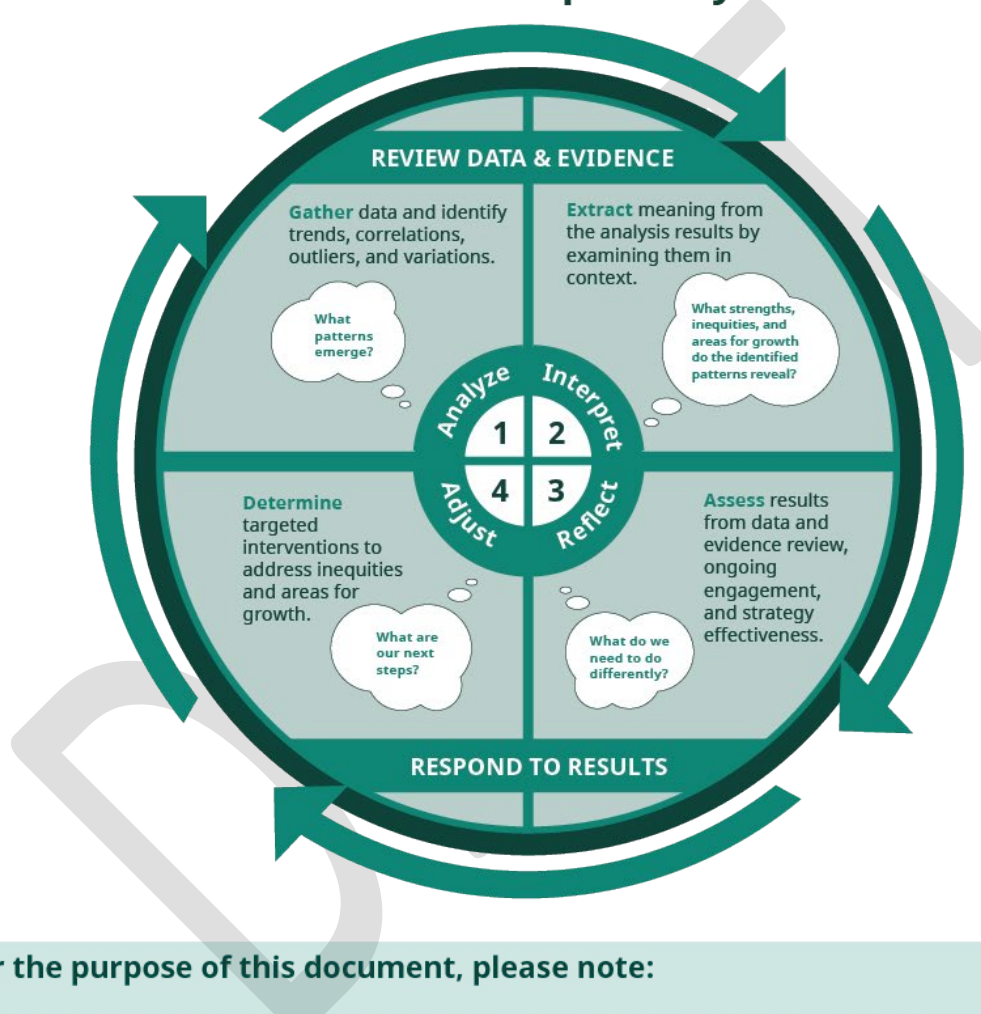
**The Interim Progress Report provides information on the district's continuous improvement processes, with a focus on processes included within the Continuous Improvement Cycle:**



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

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

## Review and Respond Cycle:



### For the purpose of this document, please note:

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

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

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.



# Interim Progress Report

## Respond to Results



### Part 2b

Please reference the district team's analysis and interpretation summaries provided in **Review Data and Evidence (Part 1)** to complete **Respond to Results (Part 2b)**.

### Interim Progress Report Provides:

- **Continuous improvement information.** As per the Framework Policy and the Enhancing Student Learning Reporting Order, the Report must include information on the board's approach to continuous improvement of student achievement and equity of outcomes for all learners.

DRAFT



## Reflect and Adjust Chart



**Please note:** If the district's current Strategic Plan outlines priorities with limited educational focused outcomes, districts teams may choose to complete the chart using the pillars of the Education Citizen—Intellectual Development, Human and Social Development, and Career Development.

Create inclusive, wholistic, and personalized learning environments to enhance each student's development of the core competencies over time.			
Decolonizing and Indigenizing; Inclusion; Personalized Learning; Student-centered Assessment; Social Emotional Learning; Flexible Learning Environments, Digitally Enhanced Learning; and Land-based Learning.			
Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
What targeted actions are being taken?	What gap or problem of practice does this strategy aim to address for a specific cohort of students? Why was this particular strategy chosen?	Based on the review of data and evidence and feedback from engagement, how effectively has this strategy addressed the identified gap or problem of practice to improve student learning outcomes?	Based on their effectiveness, which strategies will the district team: <ul style="list-style-type: none"> <li>• Continue?</li> <li>• Discontinue?</li> <li>• Adapt?</li> <li>• Introduce and implement?</li> </ul>
<b>Warrior Society Program:</b> Indigenous leaders providing cultural mentoring through one-on-one and small group activities on the land.  <b>Kwezen's:</b> Based upon the Warrior's Society Program, provides	These targeted strategies serve priority CYIC and Indigenous learners who have had considerable socio-emotional struggles within the classroom setting. These strategies also aim to improve attendance and	<p>These strategies target the gaps between Indigenous / CYIC and All students in 5 yr completion rates, as well as Gd, 4 / 7 Literacy Numeracy rates and SLS responses indicating well-being.</p> <p>While there remain persistent gaps, staff report a considerable improvement in self-regulation in</p>	<p><b>Continue</b> In consultation with the IEC, staff will review the effectiveness of these strategies.</p> <p><b>Adapt:</b> The Warriors Society Program serves priority students from 5 schools and Kwezens serves priority students from 3 schools. Staff will liaise with other schools to identify need and provide supports.</p>

<p>multiple for <i>female and non-binary</i> priority learners</p> <p><b>Atayokan Therepeutic Riding Program:</b></p>	<p>outcomes for these priority populations.</p> <p>* Priority students shared that they wanted to learn through stories, art and song from positive Indigenous role models on the land.</p> <p>*Therapeutic riding program chosen to provide support to SEL priority learners.</p>	<p>many of the students, positively impacting attendance and engagement within the school setting. Priority students and guardians report gratitude for these opportunities.</p>	
<p><b>30+ Indigenous Support Workers:</b> (ISW) Primary support for Indigenous students. 50:1 ratio in dedicated Indigenous spaces throughout the district.</p> <p><b>Indigenous Support Worker Mentor:</b> Supporting ISWs to ensure students have excellent cultural, educational, socio-emotional support.</p> <p><b>INED Manager:</b> Provide opportunities for ISWs to gather, learn together and</p>	<p>These strategies address the gaps in opportunity and outcome gaps between Indigenous and non-Indigenous students.</p> <p>This longstanding support has provided vital connection for underserved Indigenous students.</p>	<p>These strategies are effective as per the SLS data.</p> <p>“adults care” has Indigenous students’ outcomes above ALL resident students in 2 of the last 3 years in grades 4,7,10.</p> <p>*This strategy, while respected by students, community, and schools is not enough to address over 10% disparity in 5 yr completion rates between Indigenous and non-Indigenous students.</p>	<p><b>Continue:</b> the 50:1 per student ratio, and the model of INED manager building capacity with ISWs outlining duties, strategies and approaches.</p> <p><b>Introduce:</b> Indigenous Support Worker Mentor, to provide additional 1:1 support to all ISWs to ensure best Indigenous focused practices when working with students. We will monitor this new strategy this year.</p>

share strategies and culture.			
<b>Ni'noxola Elders in Residence Program:</b> Elders of diverse Indigenous backgrounds visit schools providing cultural awareness, language, knowledge and ways of being.	This strategy addresses the 4-year downward trend of Indigenous students in grades 4, 7, 10 feeling less safe and less of a sense of belonging at school than non-Indigenous students. This strategy has been implemented through consultation with KFN and the IEC.	This strategy has had mixed (Quantitative) results. Indigenous students in grades 4 & 7 & 12 have experienced the highest increase of feeling at safe at school, while grade 10 students felt decreased safety. Vital (Qualitative) results from students, staff, and community have been overwhelmingly positive. The Elders have created meaningful relationships with priority students and provide a vital connection to culture and ways of being for Indigenous students.	<b>Continue and Adapt:</b> SD71 will expand this strategy: The BOE agreed to cover all current honorariums through core funding, freeing up targeted funds to be used in recruiting more Elders in residence to serve additional schools throughout the district. The IEC previously indicated that they would like to scale up this targeted strategy. Staff will be responsive to this direction.
<b>K'ómoks First Nation Student Success Teacher:</b> Case management of all KFN students. Liaise between Nation/PVP/CDTA/CUPE staff and KFN students & families.  <b>Indigenous Knowledge Specialist:</b> Large/small group/1:1 mentorship and teachings on the land	These positions address attendance and outcome gaps between First Nations students living on reserve and all students. The Success Teacher position is an outcome of the LEA agreement. The Indigenous Knowledge Specialist Position was created to share Indigenous brilliance, history & culture with	Due to very small cohort sizes, 5-year completion rates, & FSA results vary considerably. SLS data re: "feel welcome" on-reserve students' outcomes much higher than Provincial results in 2 of the last 3 years in grades 4, 7, 10, and above district 'all resident students" in 2 of the last 3 years.  These strategies are deeply valued by Rightsholders.	<b>Continue and Adapt:</b> Continue KFN Student Success Teacher, with additional supports, raising profile throughout the district, including:  - 3-4 Indigenous student support team meetings with PVP-Teachers-success teacher  -Increased collaborative opportunities with KFN education manager & SD71 senior staff  -Increased accountability through LEA governance meetings. (Advocacy for additional supports / staffing)  <b>Adapt:</b> Indigenous Knowledge Specialist position. This position began Jan, 2025. Plan to

with KFN students throughout the year.	On-Reserve students, as well as other Indigenous / non-Indigenous students. Both positions paid for through core funding.		increase opportunities to share land-based knowledge as per request from KFN / Indigenous students and staff.
<b>Indigenous Grad Coach:</b> Supports Gd 11-12 Indigenous students at the school with highest Indigenous student population <b>Nala’atsi:</b> Indigenous Centered Learning Program Gd 10-12	These strategies address the gap in 5 & 6 year completion rates of Indigenous students compared to All Students. Nala’atsi also addresses the gap in belonging for priority Indigenous learners.	The Grad Coach position implemented in 2022/23 school year, has had moderate success rates during the past 2 years. Over the past 3 years, Nala’atsi school has provided unique community and land-based opportunities resulting in higher completion rates of Indigenous learners. Students, parents, Elders and community members value Nala’atsi.	<b>Adapt:</b> Approval from IEC to scale up Grad Coach strategy to 2.0 FTE + to provide more direct support of priority Indigenous secondary students.  Seeking approval from IEC to extend Nala’atsi school to provide support to Indigenous learners from Grades 6-12.
<b>Equity Scan</b>	Indigenous community led multi-year, district-wide Equity Scan will address the inequitable outcomes and experiences of Indigenous learners.	While this strategy is still underway, initial feedback from Indigenous community is positive and encouraging.	<b>Continue and Implement:</b> Equity Scanning recommenced during 2024-25, will conclude December 2025. Equity Action Plan, (with direction from community led scanning team) will be completed by May 2026.
<b>Indigenous K-1-2 Program</b> Prioritizing IWVP’s	This strategy addresses the sense of belonging gap for K-1-2 Indigenous learners.	Indigenous students, parents, community, KFN, and IEC have provided positive qualitative feedback.	<b>Continue and Implement:</b> Consult with IEC and KFN who have recommended an expansion of the program to another school closer to K’ómoks First Nation.

<b>Implementing Low Arousal</b> , a behaviour management process used to augment and eventually replace CPI (Crisis Prevention Intervention)	The strategy will address aggression and crisis situations involving diverse learners. This strategy was chosen based on increased violence in the workplace reports received by Health & Safety and EA/Teacher feedback.	The pilot project was implemented in Jan 2025. Initial reports highlight reduced negative interactions and stressful situations involving diverse learners with low intellectual capacity. Data points will be tracked in the current school year and adjustments made as necessary.	<b>Introduce &amp; Implement:</b> All Inclusive Education staff, district program Teachers / EA's and Administrators were trained between January to July 2025.
<b>Introduced a new 3-part Mental Health Plan:</b> (a) Promotion & Protection (b) Preventative & Educate (c) Intervention & Supports	The new mental health plan address student feedback around the lack of awareness, resources and staff members not having the ability or willingness to get involved	Year-end student feedback of the plan was positive. Numerous stories highlighted the impact in keeping students engaged.	<b>Implement &amp; Adapt:</b> SD71 students presented the plan at the provincial forum in May 2025. Consistent feedback will need to be obtained throughout the school year, and adaptations made to remain current.
<b>ICY (Integrated Child and Youth Care)</b>	The gap addressed was long wait times for specialized counselling related supports.	The implementation of ICY has effectively reduced long wait times while intentionally bringing complex services to those child/youth needing the service by providing immediate wrap-around services to CYIC, diverse learners and students exhibiting mental health challenges.	<b>Continue:</b> stats are tracked, and the impact of services identified
<b>Established a Primary Years Identification Team</b> involves Inclusive	Identified need to support post COVID K-gr 3 students exhibiting	The strategy removes the wait time and provides immediate medical and mental support during the most	<b>Continue</b>

education, psychiatry & MCFD.	severe learning and behavioral challenges as identified by parents, teachers, school-based team processes.	crucial student development and learning years. Students suspended, or on partial programs have returned to the classroom. The strategy is effectively keeping students in school.	
<b>Two specialized hirings</b> (1) Behavioral Consultant – excluded (2) EA mentor	Supporting staff to better understand and develop learning environments for our diverse learners & CYIC.	Professionals with specialized training observe students in their learning environment and then help staff, students and families, understand and create plans to enhance the learning environment	<b>Implement:</b> Hirings were completed in June 2025 so the effectiveness and any possible adaptations will be identified in the coming school year.
<b>Parent / Community Workshops &amp; Partners of SD71 Meet and Greet.</b>	Support parents with children struggling in school. It was based on direct feedback from parents, community partners and DPAC	Parent feedback has been positive.	<b>Continue with adaptations</b> – Inclusive education is meeting regularly with DPAC to continually identify parent topics of interest.
<b>LINK:</b> Partnership between North Island College and SD71	Support graduating students with diverse learning needs whose goal is to live independently or semi-independently.	Past student involvement has proven effective in providing semi-independent living and job opportunities.	<b>Reimplementing:</b> The program has been reinstated after two years of being dormant and work and living data will be tracked.
<b>Accessibility Committee &amp; partnership with SPARC BC</b>	Identified through student/parent concerns with accessibility and	Numerous issues raised through electronic feedback surveys resulted in changes to student learning – training in apps, sound fields, physical building alterations	<b>Continue and Adapt:</b> as information is shared and processed by the accessibility committee

	feelings of belonging as identified in the SLS		
<b>Development and implementation of district Literacy Framework:</b> <ul style="list-style-type: none"> <li>Implemented new locally developed Kindergarten and Gr. 2 Literacy Assessments in all schools.</li> <li>Collected baseline data for these grades.</li> <li>Developed, field-tested, and trained teachers in the new locally developed Gr. 6 Literacy Assessment.</li> </ul>	Addressing district's need for a systematic and consistent approach and more fine-grained literacy assessment information to monitor impact of literacy initiatives and to inform the district's planning within the <i>Continuous Improvement Cycle</i> .	<ul style="list-style-type: none"> <li>All K and Gr. 2 teachers collected district check-in data with all students.</li> <li>All Gr. 6 teachers participated in the orientation and administration training for the new literacy assessment and are ready to implement in Fall 2025.</li> <li>Preliminary student literacy data indicates the need to focus on emergent literacy instruction with primary classroom teachers, including phonemic and phonological learning routines.</li> </ul>	<b>Continue and Adapt:</b> <ul style="list-style-type: none"> <li>Continue district's Literacy Frameworks development, implementation, and capacity building. Ensure alignment with new Ministry directions in early literacy and literacy support.</li> <li>Primary teachers - Professional learning series and school residencies with district literacy teachers.</li> <li>Implement the new district literacy assessment in Gr. 6 in Fall 2025 and collect baseline data. Professional learning to support analysis and targeted instruction for intermediate classroom teachers.</li> <li>Intermediate teachers – Professional learning series and support from school-based Curriculum Support Teachers.</li> </ul>
<b>Development and implementation of district Numeracy Framework:</b> <ul style="list-style-type: none"> <li>Supported teachers in trying the district's new, locally developed K-7 number sense whole class assessment and</li> </ul>	Addressing district's need for a systematic and consistent approach and more fine-grained numeracy assessment information to monitor impact of numeracy initiatives and to inform the district's planning within the	All Gr. 3 and 5 teachers have been provided with orientation and administration training for the new numeracy assessments and are ready to implement in Fall 2025.	<b>Continue and Adapt:</b> Implement the new district numeracy assessments in Gr. 3 and 5 and collect baseline data. Focus on providing professional learning to support analysis and targeted instruction for intermediate classroom teachers.

<p>diagnostic assessments.</p> <ul style="list-style-type: none"> <li>Developed the district's new problem-solving assessments for Gr. 3 and 5.</li> </ul>	<p><i>Continuous Improvement Cycle.</i></p>		
<p><b>Enhance student growth in Core Competencies through school-based leadership development:</b> Capacity building series for elementary/middle school principals/vice principals in instructional leadership</p>	<p>School leaders needed to enhance their ability to implement the Strategic Plan for Education, including how to facilitate growth in learning and student-centred assessment.</p>	<p>Principals and vice principals participated in Leading Learning series with 4 half-day sessions of learning, dialogue, and collaboration - Many principals/vice principals are more confident about their knowledge of learning for young children, including the pedagogy of play. They reported positive learning-focused conversations with teachers during classroom visits as a result, and teachers appreciated sharing with their administrators about their students' learning.</p>	<p><b>Continue and Adapt:</b> As per both PVP and teacher feedback, the Leading Learning series will continue, however, move into a focus on how to use learning evidence to inform the development of school goals and to monitor plans, and how to facilitate collaboration that builds Collective Teacher Efficacy (CTE) and effective teams.</p>
<p><b>Enhance student growth in Core Competencies through Curriculum Support Teachers' Community of Practice:</b> Capacity building strategy and structures for elementary teachers</p>	<p>Continued development of Collective Teacher Efficacy in instructional and student-centred assessment practices in addition to authentic approaches to the <i>design principles</i> in the Strategic Plan for Education</p>	<p>Most of our elementary/middle schools have a Curriculum Support Teacher who supports and collaborates with their school-based colleagues to address the literacy and/or numeracy goal for their school. As a Community of Practice, the group meets regularly to discuss literacy and numeracy research, work on effective instructional and</p>	<p><b>Continue:</b> The CST Community of Practice will continue to deepen its growing collective instructional capacity of teachers across schools. The focus this year will be in supporting intermediate colleagues in using locally developed literacy and numeracy assessments to inform instruction, and continued learning about meaningful student-centred assessment that fosters core competency development.</p>



		assessment strategies in support of all learners and explore ways to embed the First Peoples Principles of Learning. Deepened dialogue and reflective practice reveal that this model is showing great success in building instructional capacity and shifting mindsets about student competence across the district.	
<b>Enhance student growth in Core Competencies through Teacher Collaborative Inquiry</b>	Needed professional learning that facilitated implementation of the Strategic Plan for Education (Core Competencies and design principles)	<p>Offered series focused on how to foster student curiosity, agency, and core competencies development, teachers explored play- and inquiry-based learning approaches. Participation rates:</p> <ul style="list-style-type: none"> <li>• Primary – 16 teachers across 7 schools</li> <li>• Intermediate – 10 teachers across 8 schools</li> </ul> <p>For many participants, this was their first experience learning <u>through</u> inquiry while also learning how to teach it with their students. Feedback indicated significant insights and growth in their understandings and practices into progressive instructional and assessment approaches, and student samples and stories demonstrated impact on agency and</p>	<b>Continue and Adapt:</b> Based on feedback from this year’s participants, there is a need to expand this initiative and increase collaboration with colleagues, by encouraging school team participation (rather than individuals) to further deepen growth in collective instructional practice and widen impact on student learning within the school community and across cohorts and years.

		engagement in deeper and meaningful learning.	
<b>Implementing Flexible Learning Environments</b>  <b>-Brightspace Integration:</b> Enabled asynchronous and blended learning opportunities.  <b>-iPad Project:</b> Provided tools and training to support mobile, flexible learning.  <b>-Facility Use Analysis:</b> District comprehensive understanding of space, size, and use constraints to inform future planning.  <b>-NIDES Review and Action Plan:</b> Began redesigning staffing and budget to support flexible, distributed learning models.	Based upon the Nides and career education review, supporting diverse learning needs and varied educational environments to improve student outcomes for priority populations and all students.  These strategies were chosen to create more adaptable, student-centered environments that support equity and access.	Based on student and staff feedback from surveys Initial implementation has improved access to learning tools and environments that support student choice and pacing.	<b>Continue:</b> Use of digital platforms and mobile technology to support flexible learning.  <b>Adapt:</b> Expand flexible scheduling and space use based on facility analysis.  <b>Introduce:</b> Pilot hybrid learning models and explore outdoor/nature-based learning environments.
<b>-Enhancing Career Development and Graduation Success:</b>  <b>-Revised Career Programs:</b> STEP, Dual	To improve graduation outcomes and career readiness for Indigenous students and CYIC and address systematic barriers and provide	There is a need for more targeted, culturally responsive, and data-informed strategies. Completion rates for All Resident Students have	<b>Continue:</b> Graduation tracking, career programs, and personalized supports.  <b>Adapt:</b> Provide culturally grounded supports and community partnerships for students

<p>Credit, and Work Experience programs provided students with real-world skills and post-secondary pathways.</p> <p><b>-Curriculum Development:</b> Career Education 11 course content being redeveloped, supported by Brightspace integration and teacher release time.</p> <p><b>-Technology Integration:</b> Assistive technologies and digital literacy curricula were expanded, including AI working group discussions and cybersecurity enhancements.</p> <p><b>-Community Engagement:</b> Career expos, mentorship programs, and partnerships with local organizations connected students to broader career opportunities.</p>	<p>individualized support to improve the dogwood completion rates.</p>	<p>remained stable (75–76%) but below the provincial average (~78%).</p> <p>Indigenous students show a consistent gap (~63%), with minimal change over five years. Data for CYIC and students with designations is limited due to masking, but trends suggest continued challenges.</p>	<p>through increased collaboration with community.</p> <p><b>Introduce:</b> Disaggregated data tracking for all cohorts of students.</p>
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<p><b>-Data Systems:</b> Power BI tools and a monthly data tracking system were developed to monitor student progress and inform interventions.</p>			
<p><b>Personalized Learning</b> Post Secondary / Career Pathways</p> <p><b>-Dual Credit Academics:</b> Allows students to earn high school and post-secondary credits simultaneously in areas like healthcare, engineering, and business.</p> <p><b>-Trades Sampler Programs:</b></p> <p><b>-Youth Work in Trades:</b></p> <p><b>-District Robotics &amp; Enter Program:</b></p> <p><b>-Culinary Arts Program:</b></p>	<p>Address decreasing PSI transition rates of all students and prioritizing Indigenous students, CYIC and designated students moving to post secondary institutions.</p> <p>Engage and support students in exploring pathways throughout grades 10 to 12. Student interest in Dual Credit Academics is strong..</p>	<p>Program and course enrolment feedback from engagement demonstrated an effective correlation to enhancing Post Secondary / Career Pathway .</p> <p>Comprehensive Career Education Program review identified program effectiveness, and resource allocation as areas of growth.</p>	<p><b>Continue</b> to implement career program review recommendations.</p> <p><b>Continue</b> collaboratively establish additional PSI certificate program opportunities.</p>

**BRIEFING NOTE**

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**TO:** The Board of Education **DATE:** September 23, 2025  
**FROM:** Jeremy Morrow, Superintendent (Acting Secretary-Treasurer)  
**RE:** Lake Trail Road – Multi-Use Pathway Right-of-Way Bylaw, 2025

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**Purpose**

To grant a Statutory Right-of-Way to the City of Courtenay to build a multi-use pathway between Arden Elementary School and Lake Trail Community School.

**Background**

The City of Courtenay (CoC) has requested a Statutory Right-of-Way (SRW) for Lake Trail Community School. In October 2022 and October 2023, the school district provided letters of support to the CoC in response to this request; specifically, for a multi-use pathway between Arden Elementary School and Lake Trail Community School. The CoC is suggesting putting a 2-metre pathway that would encumber Lake Trail Community School property. The multi-use path will create a safe and active way for students to commute to and from school in an area that has been identified as having limited sidewalks and poor visibility in areas. The CoC hopes to begin construction on the pathway in the fall of 2025.

District staff met with CoC staff on March 31, 2025, and the CoC offered \$1.00 amount as compensation for the SRW. Due to the significant benefit the multi-use pathway will bring to students and with no cost or demand for maintenance of the area the District considers this fair market value and recommends acceptance of the offer for compensation.

A Statutory Right-of-Way is considered a disposition of land; therefore a bylaw is required prior to registering it with the land title office.

**Analysis**

Section 3 of the *Disposal of Land or Improvements Order (M193/08)* provides that boards must not dispose of land or improvements by *sale and transfer in fee simple* or by way of a *lease of 10 years or more* unless such disposal is to another board or an independent school for educational purposes or is approved by the Minister in accordance with Section 5 of the *Disposal of Land or Improvements Order (M193/08)*. However, this does not apply to disposal of land or improvements by way of statutory right of way.

The *School Act* (British Columbia) does not define the word “dispose” or “disposal”; however, section 29 of the *Interpretation Act* (British Columbia) defines the word “dispose” to mean to transfer by any

method and includes assign, give, sell, grant, charge, convey, bequeath, devise, lease, divest, release and agree to do any of those things.

Furthermore, Section 65(5) of the *School Act* (British Columbia) provides that a board may exercise a power with respect to the acquisition or disposal of property owned or administered by the board only by bylaw. Before a bylaw is passed, it must be given 3 distinct readings and the board may not give more than 2 readings of a bylaw at any one meeting unless the trustees present at the meeting unanimously agree to give the bylaw all 3 readings at the meeting.

Once the Bylaw has been passed by the Board, the Secretary-Treasurer has authority to sign and execute the SRW documents with a notary or lawyer.

### **Strategic Plan Alignment**

Providing a Statutory Right-of-Way to the CoC to build a multi-use pathway between Arden Elementary School and Lake Trail Community School aligns with the Boards Strategic Plan Value of **SAFETY**.

### **Recommendation**

It is ideal for construction to commence as soon as possible to complete prior to winter weather conditions, therefore it is recommended that the Board pass all 3 readings today.

### **Motion 1:**

*THAT the Board of Education of School District No. 71 (Comox Valley) pass all three readings of the Bylaw, cited as "School District No. 71 (Comox Valley) Lake Trail Road, Courtenay, BC Multi-Use Pathway Right-of-Way Bylaw, 2025", in one meeting, this date, September 23, 2025.*

### **Motion 2:**

*NOW THEREFORE BE IT RESOLVED as a Bylaw of the Board that the Board enter into the Right of Way and grant the Right of Way to the City in the form required by the City, subject to such amendments as the Secretary-Treasurer may, in his or her discretion, consider advisable, and register the Right of Way against title to the Property in the Land Title Office.*

*BE IT FURTHER RESOLVED as a Bylaw of the Board that the Secretary-Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver the Right of Way in such form and with such amendments thereto as the Secretary-Treasurer may, in his or her discretion, consider advisable, and the Secretary-Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver all related and ancillary documents and all other documents required to complete the granting of the Right of Way to the City on such terms and conditions as the Secretary-Treasurer may, in his or her discretion, consider advisable as witnessed by the signature of the Secretary-Treasurer.*

*This Bylaw may be cited as "School District No. 71 (Comox Valley) Lake Trail Road, Courtenay, BC Multi-Use Pathway Right-of-Way Bylaw, 2025".*

**Motion 3:**

*THAT the Board of Education of School District No.71 (Comox Valley) adopt the Bylaw cited as " School District No. 71 (Comox Valley) Lake Trail Road, Courtenay, BC Multi-Use Pathway Right-of-Way Bylaw, 2025", during the September 23, 2025 Regular Board meeting, being a Bylaw that provides the City of Courtenay with a Right-of-Way associated with access to the property to create a multi-use pathway.*

*Read a first time this 23<sup>rd</sup> day of September, 2025*

*Read a second time this 23<sup>rd</sup> day of September, 2025.*

*Read a third time, passed and adopted this 23rd day of September, 2025.*

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Jeremy Morrow', is written over a faint, circular official stamp.

Jeremy Morrow  
Superintendent (Acting Secretary-Treasurer)

**Attachments**

Attachment #1: Lake Trail Road, Courtenay, BC Multi-Use Pathway Right-of-Way Bylaw, 2025

Attachment #2: Lake Trail Road, Courtenay, BC Multi-Use Pathway SRW Form C and Terms of Instrument

**Comox Valley Schools**  
School District No. 71  
**Office of the Secretary-Treasurer**

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (COMOX VALLEY)  
LAKE TRAIL ROAD, COURTENAY, BC MULTI-USE PATHWAY RIGHT-OF-WAY BYLAW, 2025**

WHEREAS a board of education may dispose of land or improvements owned or administered by the board of education under the authority of Section 96(3) of the *School Act* (British Columbia), subject to the Orders of the British Columbia Minister of Education and Child Care (the “**Minister**”);

AND WHEREAS the *Interpretation Act* (British Columbia) defines the word “dispose” to mean to transfer by any method and includes, among other things, grant and charge;

AND WHEREAS the Minister issued *Disposal of Land or Improvements Order* (Ministerial Order M193/08) (the “**Order**”), effective September 3, 2008, requiring disposal of land or improvements by sale and transfer in fee simple and leases of land or improvements for a term of ten years or more to be specifically approved by the Minister, unless such disposal is to another board of education, a francophone education authority or an independent school;

AND WHEREAS a disposal of land or improvements by way of a grant of a statutory right of way does not require approval from the Minister pursuant to the Order;

AND WHEREAS Section 65(5) of the *School Act* (British Columbia) requires a board of education to exercise a power with respect to the acquisition or disposal of property owned or administered by the board of education only by bylaw;

AND WHEREAS:

- A. The Board of Education of School District No. 71 (Comox Valley) (the “**Board**”) is the owner of a certain property located at 805 Willemar Avenue, Courtenay, British Columbia and legally described as follows:

Parcel Identifier: 005-501-946

Legal Description: Amended Lot 2 (DD 58092N), Section 79, Comox District, Plan 8249 Except Part in Plan VIP72063

(the “**Property**”);

- B. the Board operate Puntledge Elementary School (401 Willemar Avenue, Courtenay, BC) and Lake Trail Community School (805 Willemar Avenue, Courtenay, BC) from the Property;
- C. the Property is facility number \_\_\_\_7171071 & 7171052\_\_\_\_;
- D. the City of Courtenay (the “**City**”) has requested that the Board grant to it a statutory right of way (the “**Right of Way**”) for a multi-use pathway through that portion of the Property shown



in bold outline on the draft Explanatory Plan EPP138774, a reduced copy of which is attached hereto as Schedule A;

- E. the Board is satisfied that it would be in the best interest of the Board to grant the Right of Way to the City; and
- F. the Board has determined and hereby confirms that the grant of the Right of Way will not interfere with the Board's use of the Property and will neither conflict with nor detract from the regular or extracurricular program of a school or the current or future educational needs of School District No. 71 (Comox Valley).

NOW THEREFORE BE IT RESOLVED as a Bylaw of the Board that the Board enter into the Right of Way and grant the Right of Way to the City in the form required by the City, subject to such amendments as the Secretary-Treasurer may, in his or her discretion, consider advisable, and register the Right of Way against title to the Property in the Land Title Office.

BE IT FURTHER RESOLVED as a Bylaw of the Board that the Secretary-Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver the Right of Way in such form and with such amendments thereto as the Secretary-Treasurer may, in his or her discretion, consider advisable, and the Secretary-Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver all related and ancillary documents and all other documents required to complete the granting of the Right of Way to the City on such terms and conditions as the Secretary-Treasurer may, in his or her discretion, consider advisable as witnessed by the signature of the Secretary-Treasurer.

This Bylaw may be cited as "School District No. 71 (Comox Valley) Lake Trail Road, Courtenay, BC Multi-Use Pathway Right-of-Way Bylaw, 2025".

Read a first time this \_\_23\_\_ day of September, 2025.

Read a second time this \_\_23\_\_ day of September, 2025.

Upon unanimous agreement of the Trustees of the Board in attendance, this Bylaw was read a third time on the \_\_23\_\_ day of September, 2025, and finally passed and adopted this \_\_23\_\_ day of September, 2025.

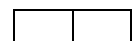
Corporate Seal

\_\_\_\_\_  
Chairperson of the Board

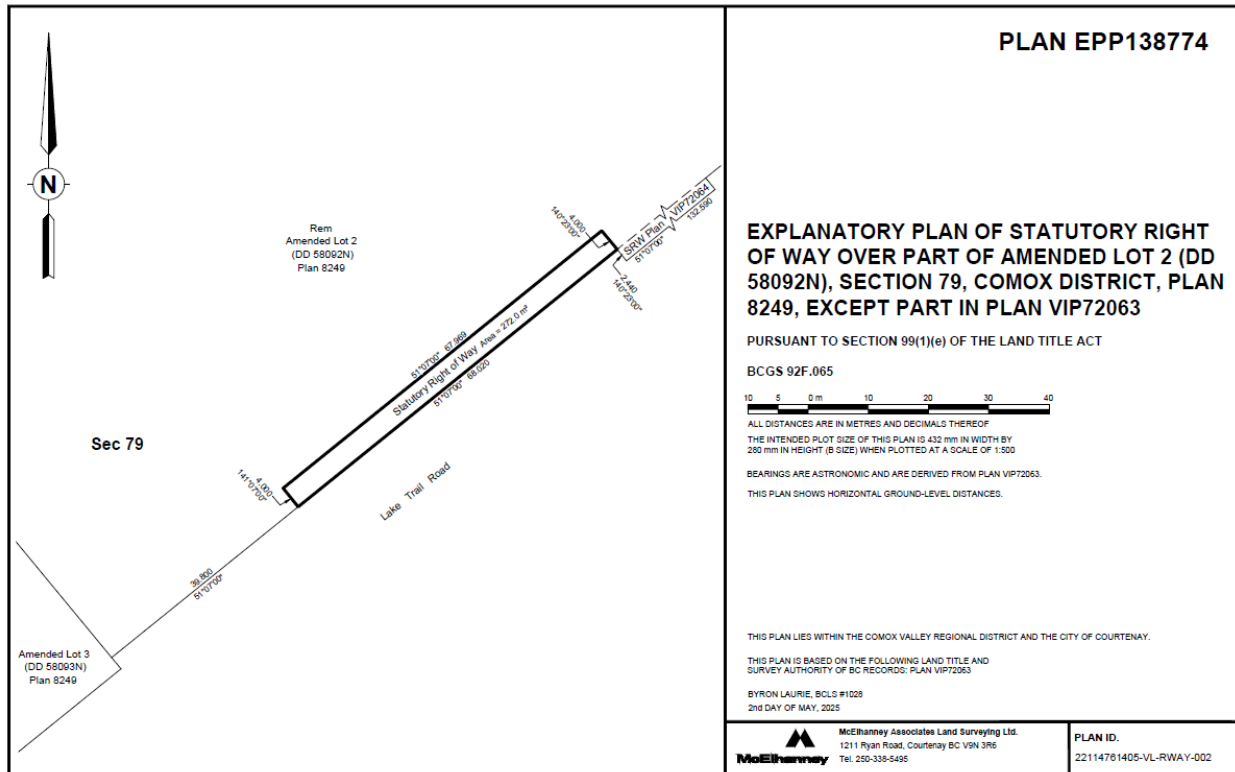
\_\_\_\_\_  
Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of the School District No. 71 (Comox Valley) Lake Trail Road, Courtenay, BC Multi-Use Pathway Right-of-Way Bylaw, 2025, adopted on the \_\_23\_\_ day of September, 2025.

\_\_\_\_\_  
Secretary-Treasurer



**SCHEDULE A  
STATUTORY RIGHT OF WAY AREA**





## 1. Application

**Timothy H. Luk**  
**YOUNG ANDERSON**  
**1616 - 808 Nelson Street**  
**Vancouver BC V6Z 2H2**  
**6046897400**

File No.: 62-441  
SRW-School-805 Willemar Ave

## 2. Description of Land

PID/Plan Number	Legal Description
<b>005-501-946</b>	<b>AMENDED LOT 2 (DD 58092N), SECTION 79, COMOX DISTRICT, PLAN 8249 EXCEPT PART IN PLAN VIP72063</b>

## 3. Nature of Interest

Type	Number	Additional Information
<b>STATUTORY RIGHT OF WAY</b>		<b>S.218</b> <b>Over part on Plan EPP138774</b>

## 4. Terms

Part 2 of this instrument consists of:

**(b) Express Charge Terms Annexed as Part 2**

## 5. Transferor(s)

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**

## 6. Transferee(s)

**THE CORPORATION OF THE CITY OF COURTENAY**  
830 CLIFFE AVENUE  
COURTENAY BC V9N 2J7

## 7. Additional or Modified Terms



8. Execution(s)

This instrument creates, assigns, modifies, enlarges or governs the priority of the interest(s) described in Item 3 and the Transferor(s) and every other signatory agree to be bound by this instrument, and acknowledge(s) receipt of a true copy of the filed standard charge terms, if any.

Witnessing Officer Signature

Execution Date

Transferor / Transferee / Party Signature(s)

\_\_\_\_\_

YYYY-MM-DD

**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 71 (COMOX  
VALLEY)**

By their Authorized Signatory

\_\_\_\_\_  
**Name:**

(as to both signatures)

\_\_\_\_\_  
**Name:**

**Officer Certification**

Your signature constitutes a representation that you are a solicitor, notary public or other person authorized by the *Evidence Act*, R.S.B.C. 1996, c.124, to take affidavits for use in British Columbia and certifies the matters set out in Part 5 of the *Land Title Act* as they pertain to the execution of this instrument.

Witnessing Officer Signature

Execution Date

Transferor / Transferee / Party Signature(s)

\_\_\_\_\_

YYYY-MM-DD

**THE CORPORATION OF THE CITY OF  
COURTENAY**

By their Authorized Signatory

\_\_\_\_\_  
**Name:**

(as to both signatures)

\_\_\_\_\_  
**Name:**

**Officer Certification**

Your signature constitutes a representation that you are a solicitor, notary public or other person authorized by the *Evidence Act*, R.S.B.C. 1996, c.124, to take affidavits for use in British Columbia and certifies the matters set out in Part 5 of the *Land Title Act* as they pertain to the execution of this instrument.



**Electronic Signature**

Your electronic signature is a representation that you are a designate authorized to certify this document under section 168.4 of the *Land Title Act*, RSBC 1996 c.250, that you certify this document under section 168.41(4) of the act, and that an execution copy, or a true copy of that execution copy, is in your possession.

COPY

## TERMS OF INSTRUMENT – PART 2

### STATUTORY RIGHT OF WAY – 805 WILLEMAR AVE

THIS AGREEMENT dated for reference 8 September 2025, is

BETWEEN:

**THE CORPORATION OF THE CITY OF COURTENAY**

830 Cliffe Avenue  
Courtenay, BC V9N 2J7

(the “**City**”)

AND:

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**

2488 Idiens Way  
Courtenay, BC V9N 9B5

(the “**Owner**”)

GIVEN THAT:

- A. The Owner is the registered owner of the parcel of land located the in City of Courtenay, with a civic address of 805 Willemar Avenue, legally described as:
 

PID: 005-501-946  
Legal Description: AMENDED LOT 2 (DD 58092N), SECTION 79, COMOX DISTRICT, PLAN 8249 EXCEPT PART IN PLAN VIP72063

(the “**Lands**”);
- B. Section 218 of the *Land Title Act*, enables the Owner to grant in favour of a municipality an easement without a dominant tenement known as a statutory right of way;
- C. The City wishes to establish a public, multi-use pathway, with additional stormwater conveyancing functions, over a portion of the Lands;
- D. The City requires, and the Owner has agreed to permit the City to use, a portion of the Lands for the construction, installation, improvement, removal, alteration, repair, maintenance, operation, replacement, and use of the Works (as defined below); and
- E. This statutory right of way is necessary for the operation and maintenance of the City’s undertaking.

THIS AGREEMENT is evidence that in consideration of a payment from the City to the Owner of one dollar (\$1.00) and other good and valuable consideration (the receipt and sufficiency of which the Owner acknowledges), the parties covenant and agree with each other, pursuant to section 218 of the *Land Title Act*, as follows:

1. **Defined Terms** – In, and for the purpose of, this Agreement, the following words have the following meanings:
  - (a) **“Right of Way Area”** has the same meaning as set out in clause 2;
  - (b) **“SRW”** has the same meaning as set out in clause 2; and
  - (c) **“Works”** means a multi-use path and stormwater infrastructure, including but not limited to pathways with gravel surfacing, landscaping including riparian plantings, retaining walls, railings, signs, waste receptacles, catch basins, drainage pipes and other facilities and appurtenances necessary or convenient for the passage of the public, the conveyance of stormwater, and use of the Right of Way Area as public multi-use path.
2. **Grant of Statutory Right of Way** – The Owner, for itself, its successors and assigns, hereby gives and grants unto the City, its successors and assigns, in perpetuity the full, free and unrestricted right, license, liberty, privilege, easement and statutory right of way (the **“SRW”**) for the City, its officers, employees, contractors, agents, and invitees (including without the need for specific invitation or authorization, the public) in common with the Owner, at all times hereafter to enter, go, be on, pass and repass, with or without vehicles, personal property and equipment, upon, over, under and through the portions of the Lands outlined in bold and labelled **“Statutory Right of Way”** on explanatory plan EPP138774, prepared by Byron Laurie, BCLS #1028 and dated the 2nd day of May, 2025 (the **“Right of Way Area”**), a reduced copy of which is attached hereto as Schedule A, and at all times hereafter at the City’s will and pleasure to convey, drain, contain, protect, or dispose of stormwater and excess water over, under, and across the Right of Way Area, and in furtherance therefore:
  - (a) enter, go, be on, pass and repass, with or without vehicles, personal property and equipment, upon, over, under, and across the Right of Way Area to:
  - (b) construct and install the Works upon the Right of Way Area and to remove, replace, repair, alter, maintain, clean, inspect, patrol and operate the Works from time to time in the City’s discretion as part of the City’s trail and roadway system;
  - (c) have unobstructed access across the Right of Way Area at any and all times;
  - (d) establish grades and levels upon the Right of Way Area;

- (e) excavate or otherwise alter the contours of the Right of Way Area and to backfill trenches on the Right of Way Area provided such excavation or alteration does not adversely affect the balance of the Owner's Lands;
  - (f) make surveys and tests of the Right of Way Area;
  - (g) remove from the Right of Way Area such structures, improvements, fixtures, fences, gates, trees, shrubs, plants, vehicles, mobile homes, storage facilities and other obstructions whatsoever as, in the City's reasonable opinion, is necessary in order to construct, install, remove, repair, alter, operate, maintain, clean, inspect, patrol or replace the Works;
  - (h) temporarily store upon the Right of Way Area all vehicles, equipment, machinery, materials, or other movable property of any description necessary to construct, install, remove, repair, operate, alter, maintain, inspect, clean or replace the Works; and
  - (i) do all other things on the Right of Way Area as may be reasonably necessary, desirable or incidental to the Works.
3. **Temporary Interruption** - Where the Owner's use of the Lands, including, but not limited to, any redevelopment or construction of the Lands (or any part thereof), requires continuous access to the Right of Way Area, the Owner will advise the City of the need for such access and may request a temporary interruption of the rights granted to the City under clause 2 of this Agreement. The City will not unreasonably refuse such request from the Owner but may require the Owner to take such reasonable measures as to reduce the risk of the interruption to the users of the Right of Way Area.
4. **The Owner's Covenants** – Except as permitted by this Agreement, the Owner covenants and agrees that it:
- (a) must not do or permit to be done anything in the Right of Way Area which in the opinion of the City, acting reasonably, may interfere with, injure or impair the operating efficiency of, or obstruct access to or the use of, the Right of Way Area, the Works or the rights granted under this SRW;
  - (b) permits the City to trim or cut down any tree or other growth on the Right of Way Area which in the opinion of the City, acting reasonably, constitutes or may constitute a danger, impairment or obstruction to the Works or to those using the Right of Way Area in connection with the Works;
  - (c) permits the City to peaceably hold and enjoy the rights hereby granted;



- (d) permits the City to maintain and clean the surface of the Right of Way Area and do all other things in the Right of Way Area which in the reasonable opinion of the City are reasonably necessary for the safe use and preservation of the Right of Way Area for the purposes of the Works and the SRW;
  - (e) must not deposit or place garbage, debris or other material on the Right of Way Area;
  - (f) must not place, install or construct any building, structure or other improvement on the Right of Way Area;
  - (g) must not permit any building, construction, structure or other improvement to overhang the Right of Way Area; and
  - (h) must not carry on blasting on or adjacent to the Right of Way Area without the City's approval, which approval shall not be unreasonably withheld, delayed or conditioned.
5. **Continued Use** - Nothing in this Agreement restricts the Owner from using the Right of Way Area in any manner which does not interfere with rights granted herein to the City.
6. **The City's Covenants** - The City covenants and agrees that it must, in the exercise of its rights hereunder:
- (a) do all things hereby authorized to be done by it over, through, under and upon the Right of Way Area in a good and professional manner so as to cause no unnecessary damage or disturbance to the Owner or the Lands;
  - (b) not bury, without the prior written consent of the Owner, construction debris or rubbish in excavations or backfill;
  - (c) if it damages any structures, buildings, or improvements outside the Right of Way Area and such damage is not caused as a result of the Owner's breach of the terms of this Agreement or the negligence or willful act of the Owner or anyone for whom the Owner is responsible within a reasonable time, repair in a good and professional manner any damaged structure, building or improvement, as closely as practicable to its condition immediately prior to such damage;
  - (d) clean all parts of the Lands to which the City has had access hereunder of all rubbish and debris of any kind created or placed thereon by the City and leave such parts of the Lands in a neat and clean condition;
  - (e) not create nor permit to remain, and remove and discharge or cause to be removed or discharged promptly, at the City's sole cost and expense, any lien,

encumbrance or charge or claim of lien upon the Lands which arises out of the exercise of the SRW and such rights granted in Clause 2;

- (f) minimize any nuisance, inconvenience, or interference with the use of the Lands (other than the Right of Way Area) by the Owner and all other persons permitted by the Owner from time to time;
  - (g) not discharge or use any contaminants on, within or under the Right of Way Area; and
  - (h) comply with all applicable laws when exercising its rights and carrying out its duties under this Agreement.
7. **Works Not Fixtures** – Notwithstanding any rule of law or equity to the contrary, the Works brought onto, set, constructed, laid or installed within, upon or along the Right of Way Area by the City will at all times remain the property of the City notwithstanding that the same may be annexed or affixed to the freehold, and may at any time be removed in whole or in part by the City.
8. **Removal of Works** - Despite clause 7, if the City abandons, releases, or discharges the SRW, the City is not responsible or obligated in any way to remove or pay for the cost of removal of any Works from the Right of Way Area.
9. **Indemnity** – The City covenants and agrees to indemnify and saves harmless the Owner, its elected or appointed officials, officers, and employees from and against any and all liabilities, actions, causes of action, claims, suits, proceedings, judgements, damages, expenses, legal fees, demands and losses of any kind whatsoever suffered or incurred by, or brought against, the Owner, or any of its elected or appointed officials, officers, or employees arising during any time this Agreement remains registered on title to the Lands and from or in connection with:
- (a) the use or existence of the Works;
  - (b) the use of the Right of Way Area by the City;
  - (c) any work performed by or on behalf of the City on the Right of Way Area;
  - (d) the performance of any of the City's covenants, conditions, obligations or provisions under this Agreement;
  - (e) any breach, violation or non-performance of any covenant, condition, obligation or provision under this Agreement by the City; or
  - (f) any injury to person or persons, including death, and any damage to or loss of property suffered by the the Owner, its elected or appointed officials, officers,

employees or agents or others, resulting at any time after the date of this Agreement from the exercise by the City of the SRW and rights granted to them pursuant to this Agreement,

save and except as a result of the negligent acts or omissions, wilful misconduct, or any breach of this Agreement by or on the part of the Owner or its elected or appointed officials, officers, and employees. This clause 9 shall survive the termination or discharge of this Agreement.

10. **No Effect on Powers** – Nothing in this Agreement must:
  - (a) affect or limit the discretion, rights or powers of the City or the City's Approving Officer under any enactment or at common law, including in relation to the use, development or subdivision of the Lands;
  - (b) affect or limit any enactment relating to the use, development or subdivision of the Lands; or
  - (c) relieve the Owner from complying with any enactment, including in relation to the use, development or subdivision of the Lands.
11. **Agreement Runs with Land** – The covenants and statutory right of way herein granted run with the Lands and each and every part into which the Lands may be subdivided or consolidated by any means (including subdivision plan, reference or explanatory plan, strata plan, bare land strata plan or lease) and burden the Lands and bind the successors in title to the Lands until discharged by an instrument in writing duly executed by the City and filed at the appropriate land title office. No part of the title in fee simple to the Lands will pass to or be vested in the City under or by virtue of this Agreement
12. **Sale of Lands** – The City and the Owner agree that the Owner, nor any of its successors in title to the Lands, or portions thereof, as applicable, will be liable for breaches of or non-observance or non-performance of covenants and obligations contained in this Agreement occurring after the date that the Owner or its successors in title, as the case may be, ceases to be the registered owner of the Lands.
13. **Waiver** – No waiver by either party of any requirement or breach of this Agreement will be effective unless it is an express waiver in writing that specifically references the requirement or breach and no such waiver will operate as a waiver of any other requirement or breach or any continuing breach of this Agreement.
14. **Specific Performance** – The Owner agrees that, without affecting any other rights or remedies the City may have in respect of any default of this Agreement, the City is entitled to obtain an order for specific performance or a prohibitory or mandatory injunction, in order to compel performance of the obligations in this Agreement.

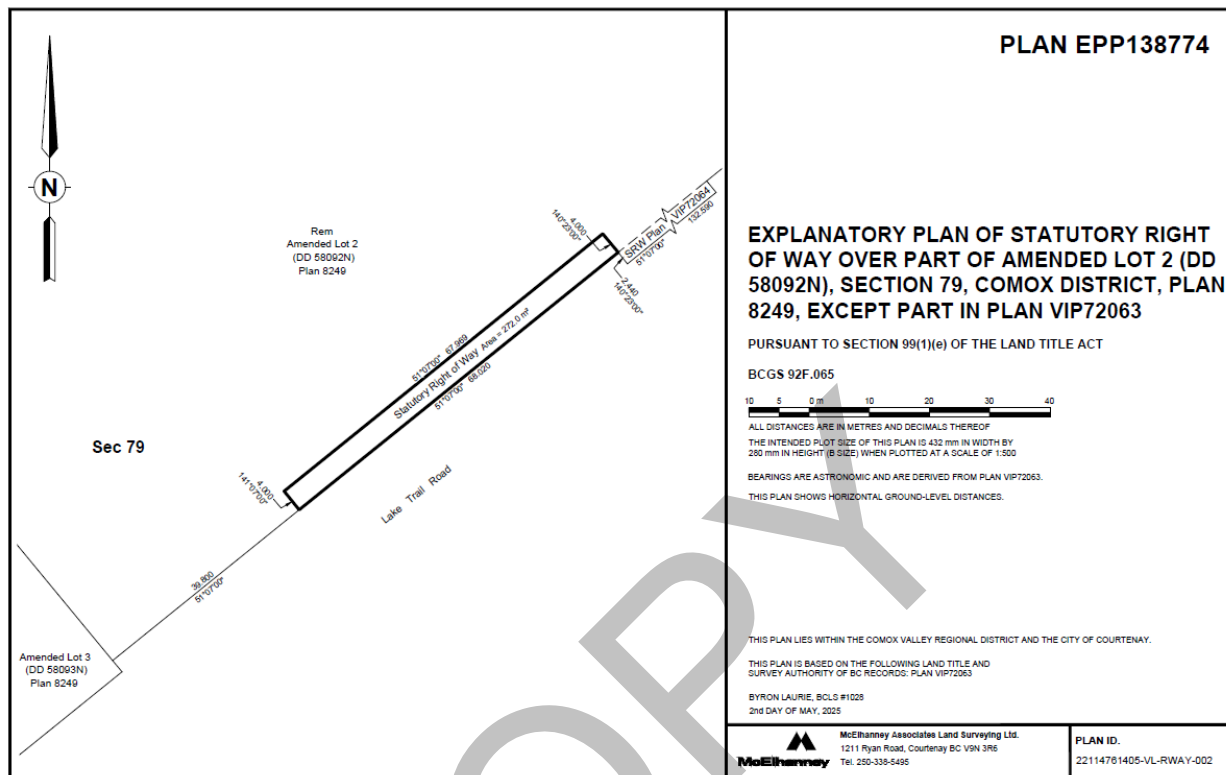
15. **Default** – On default by the Owner of any of its obligations under this Agreement, the City may, but is not obliged to, rectify the default. The Owner must reimburse the City for its reasonable, out of pocket expenses actually incurred in remedying such a default.
16. **Remedies** - No reference to or exercise of any specific right or remedy by the City will prejudice or preclude the City from exercising any other right or remedy, whether allowed at law or in equity or expressly provided for in this Agreement, and no such right or remedy is exclusive or dependent upon any other such remedy and the City may from time to time exercise any one or more of such remedies independently or in combination.
17. **No Other Representations** - Neither the Owner nor the City has made representations, covenants, warranties, guarantees, promises or agreements (oral or otherwise) with the other party other than those contained in this Agreement
18. **Further Licences** – The City may grant licenses to others to exercise the specific rights granted to the City under this Agreement.
19. **Priority** - The Owner will do or cause to be done, at the expense of the Owner, everything necessary to ensure that this Agreement is granted priority over all charges and encumbrances which are registered (or the registration of which is pending) against the title to the Lands save and except:
  - (a) those specifically approved in writing by the City;
  - (b) those in favour of the City;
  - (c) statutory rights of way held by public bodies; and
  - (d) the following specific charges and encumbrances registered against title to the Lands:
    - (i) Exceptions and Reservations M76300 registered against title to the Lands in favour of Esquimalt and Nanaimo Railway Company;
    - (ii) Right of Way H56481 registered against title to the Lands in favour of British Columbia Hydro and Power Authority;
    - (iii) Statutory Right of Way ES19372 registered against title to the Lands in favour of the City;
    - (iv) Statutory Right of Way ET83248 registered against title to the Lands in favour of the City; and
    - (v) Statutory Right of Way CA9496835 registered against title to the Lands in favour of the City.

20. **Further Assurances** – The Owner and the City will execute and do all such further deeds, acts, things and assurances that may be reasonably required to carry out the intent of this Agreement.
21. **Amendments** – Any modification of this Agreement must be in writing, signed by both parties, and must be in a form that can be registered in the appropriate land title office.
22. **Enurement** – This Agreement will enure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.
23. **Interpretation** - In this Agreement:
- (a) reference to the singular includes a reference to the plural, and vice versa, unless the context requires otherwise;
  - (b) article and clause headings have been inserted for ease of reference only and are not to be used in interpreting this agreement;
  - (c) the term “enactment” has the meaning given to it under the *Interpretation Act* on the reference date of this Agreement;
  - (d) reference to any enactment includes any regulations, orders or directives made under the authority of that enactment;
  - (e) reference to any enactment is a reference to that enactment as consolidated, revised, amended, re-enacted or replaced from time to time, unless otherwise expressly provided;
  - (f) reference to a particular numbered section/clause, or to a particular lettered schedule, is, unless otherwise expressly provided, a reference to the correspondingly numbered section/clause or lettered schedule of this Agreement;
  - (g) time is of the essence; and
  - (h) where the word "including" is followed by a list, the contents of the list are not intended to limit or otherwise affect the generality of the expression preceding the word "including".
24. **Governing Law** – This Agreement is governed by and constructed in accordance with the law of the Province of British Columbia, which is deemed to be the proper law hereof.
25. **Schedules** – the following schedules are attached hereto and form an integral part of this Agreement:
- (a) Schedule A – Right of Way Area.

As evidence of their agreement to be bound by this Agreement, the parties have executed the General Instrument – Part 1 (*Land Title Act* Form C) attached to and forming part of this Agreement.

COPY

## Schedule A – Right of Way Area



End of Document

## BRIEFING NOTE

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**TO:** Board of Education **DATE:** September 23<sup>rd</sup>, 2025  
**FROM:** Molly Proudfoot, Director of Operations  
**RE:** **2026-27 Minor Capital Program Submission summary**

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### Purpose

To update the Board of Education on the proposed 2026-2027 Minor Capital Plan submission.

### Background

Annual Five-Year Capital Plan submissions from Boards of Education are used by the Ministry to determine which priority capital projects may be included in the Ministry's Capital Plan for the following fiscal year. The capital plan submissions also provide the Ministry with important insight into future year capital priorities, which can be used for longer term government planning and the determination of potential future capital funding requirements for the public education system.

The Ministry of Infrastructure (MOI) developed a web-based Capital Asset Planning System (MyCAPS) which school districts use to submit their annual Five-Year Capital Plan.

### Annual Submission & Approval Process:

- **April 2025:** Ministry releases Capital Plan Instructions.
- **May—September 2025:** SD prepares annual 5-year Major and Minor Capital Plans (proposed year 1, 2, 3, 4, 5 capital projects).
- **June 30<sup>th</sup>, 2025:** Submission of Major Capital Plan.
- **September 30<sup>th</sup>, 2025:** Submission of Minor Capital Plan.
- **October 1<sup>st</sup>, 2025:** Submission of Food Infrastructure Program Plan.
- **August 2025—December 2025:** MOI reviews/prioritizes 5-year Capital Plans, determines budget for total capital expenditures, and provides recommendations to Minister of Infrastructure for consideration.
- **January to March 2026:** Ministry develops and approves recommended project list for inclusion in the Ministry Capital Plan with appropriate Government approval. MOI issues Capital Plan Response Letters to SDs on or before April 2026, identifying what capital projects have been approved.



**For the Minor Capital submission, Board approval is required for the following programs:**

Minor Capital Funding Programs:

- SEP – School Enhancement Program
- CNCP – Carbon Neutral Capital Program
- BUS – Bus Acquisition Program
- PEP – Playground Equipment Program
- FIP – Food Infrastructure Program

The Ministry will provide each school district with a written response to their submission once the assessment of all submissions is complete and funding for the fiscal year is announced.

**The recommended projects for submission to the Ministry are:**

**SEP – SCHOOL ENHANCEMENT PROGRAM**

School	Project Details
Navigate (NIDES)	Phase III – Exterior Wall System Upgrade
Miracle Beach Elementary	Roofing Upgrade
Various	Flooring Upgrades
Highland Secondary	Storefront Upgrade
Mark R. Isfeld Secondary	Bleacher Replacement

**CNCP – CARBON NEUTRAL CAPITAL PROGRAM**

School	Project Details
Queneesh Elementary School	Mechanical/HVAC Upgrade – ASHP and ERV
Various	Lighting Upgrades – energy efficient fixtures and controls
Various	Replacement of AC units
École Robb Road Elementary	Solar PV System

**BUS – INVENTORY & REPLACEMENT**

Bus transportation for the School District is provided by a third-party; therefore, SD71 is not eligible for a submission under this program.

**PEP – PLAYGROUND EQUIPMENT PROGRAM**

School	Project Details
École Robb Road Elementary	Replace playground structure approaching end of life
École Puntledge Park Elementary	Replace playground structure approaching end of life

## FIP – FOOD INFRASTRUCTURE PROGRAM

School	Project Details
Various	Purchase and installation of new kitchen equipment including space and functionality improvements to existing kitchens

In accordance with section 142 (4) of the School Act, boards of education must provide a Board Resolution in support of its annual Five-Year Capital Plan submission to the Ministry. Boards are to provide a separate Board Resolution for Major Capital, Building Envelope, and Minor Capital program submissions. The prioritization and preparation of projects for the Capital Plan submission is in progress.

### **Recommendation:**

That the Board of Education of School District No. 71 (Comox Valley) approve the 2026/27 Minor Capital as presented.

Respectfully submitted,



Molly Proudfoot  
Director of Operations

## BRIEFING NOTE

**TO:** Board of Education  
**FROM:** Jay Dixon, Associate Superintendent  
**RE:** Career Education Programs Scan

**DATE:** September 23, 2025

### Purpose

This briefing note provides an update on [Comox Valley Career Education](#) programs and the scan conducted during the 2024 -2025 school year.

### Background

Comox Valley Schools Career Programs aspire to offer future ready career pathway opportunities for students. Education pathways for secondary school students have been shifting significantly in recent years driven by technological advancements, evolving workforce demands, and broader societal changes. Comox Valley School's Career Education Programs is designed in alignment with principles embedded within our [strategic plan](#).

A comprehensive scan conducted during 2024-2025 utilized survey, staff meeting planning exercises, interviews with key personnel, focus groups, and district partners. Based on the considerations from the included *2025 Career Education Program Scan* the attached *Career Programs Redesign* document will help guide direction moving forward.

Comox Valley Schools Career Programs aspire to provide more personalized, skills-focused, globally connected, and tech-enabled, with flexible, modular opportunities for students to build their pathways toward higher education, careers, or entrepreneurship.

### Strategic Plan Alignment

#### **1. Personalized Learning**

##### ***a. Personalized Learning Pathways***

Driven by student choice within personally selected workforce sectors, students are moving towards more customized education plans. Customized learning pathways empower students to take ownership of their education, allowing them to select courses, and learning experiences that reflect their individual aspirations and align with their interests, strengths, and career goals.

##### ***b. Blending Lines Between Academic and Vocational Education***

Traditional distinctions between “academic” and “career and technical” education are fading. Students can simultaneously prepare for university and gain industry credentials, often through partnerships between schools, colleges, and employers.

***c. Globalization of Learning***

Students now have access to international courses, virtual exchange programs, and even global certifications. Language skills, cultural awareness, and global citizenship education are becoming integral within curriculum. These learning experiences help students build the competencies needed to collaborate and compete within the global workforce.

**2. Digitally Enhanced Learning**

***a. Integration of Technology and Digital Skills***

Coding, data literacy, AI understanding, project management tools, and other digital competencies are core parts of secondary education. Virtual and augmented reality, collaboration tools, AI tutors, robotics, and online learning platforms also are emerging options that prepare students for evolving industries.

**3. Equity and Inclusion Focus**

***a. Equity***

There is a strong push to close achievement gaps and ensure all students, regardless of background, have access to high-quality pathways that lead to meaningful futures. This includes better support for marginalized and neurodiverse students.

***b. Equal Emphasis on Skills and Degrees***

Employers are increasingly valuing skills — like critical thinking, creativity, collaboration, and problem-solving. Micro-credentials, badges, and portfolios that demonstrate specific competencies are gaining significance.

**4. Experiential Learning**

***a. Flexible Learning Pathways***

Education is becoming more flexible — students may mix online and in-person learning, earn credits through different providers, engage in apprenticeship and work-integrated learning, and take gap years without penalty.

***b. Early Exposure to Careers and Life Skills***

Schools are starting earlier with career exploration, work-based learning (like internships and apprenticeships), financial literacy, entrepreneurial mindset, critical thinking and problem solving, mental health education, and civic engagement.

## **Update**

Moving forward the careers department personnel will support providing experiences and programs for youth that focus on the eight principles above.

Comox Valley School Career Programs encourage students to move from exploring various career-life possibilities and practicing employability skills to applying their refined self-knowledge and career-life strategies as they move forward in advancing preferred future possibilities.

The collaborative and collective responsibility of all staff involved with career programs will align existing career program options and enhance opportunities as per recommendations in the *2025 Career Education Programs Scan* to prepare youth for emerging career pathways.

The Comox Valley Career Programs team will review the recommendations outlined in the attached report over the coming year. This process will involve thoughtful discussion, planning, and alignment with district priorities. In Spring of 2025 we began exploring practical strategies for implementation that support both operational effectiveness and student success. Our goal is to ensure that any changes are sustainable, inclusive, and aligned with the district's strategic vision.

## **Recommendation:**

THAT the Board of Education of School District No. 71 (Comox Valley) receive the *Career Education Programs Scan* briefing note and *2025 Career Education Program Scan*, dated March 11, 2025, as presented.

Respectfully submitted,

*Jay Dixon*

Jay Dixon, Associate Superintendent



# Career Education Programs Scan

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COMOX VALLEY SCHOOLS, 2025



Scott Benwell, PhD  
ADVANTICS LEADERSHIP GROUP LIMITED

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# Report Overview

## Background

The mandate of Public Education in British Columbia is to develop the “Educated Citizen,” which is defined as the intellectual, human and social, and career development of each student in British Columbia. The three pillars of the Educated Citizen serve as the central drivers of strategic planning and operational focus in school districts across the province. Boards of Education are responsible for Strategic Plans that define the local values and priorities held by the district to improve student learning in the district. The nine Design Principles of the Comox Valley Schools’ (the District) Strategic Plan (2024) serve to define how the school district will deliver on the mandate of public education in the Comox Valley. The nine principles in the Strategic Plan are: Decolonizing and Indigenizing, Inclusion, Personalized Learning, Student-Centered Assessment, Social Emotional Learning, Flexible Learning Environments, Digitally Enhanced Learning, and Land-Based Learning. In support of the strategic directions set out by the Board of Education, Comox Valley Schools has undertaken a scan of their Career Education Programs to ensure that services and offerings are optimized, aligned with the Strategic Plan, and consistent with current and future needs of career preparation for each student.

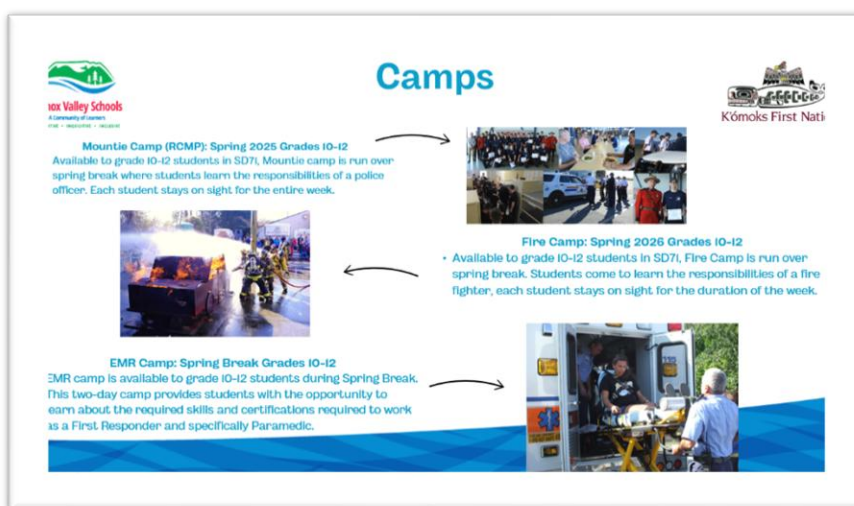
Comox Valley Schools have been recognized for sector-leading approaches to Career Education programming and leadership in service to students, families, and the community through Continuing and Distributed Education programming for many years.

A variety of innovative

programming was observed and noted by the contractor during the conduct of this scan.

Programs to be celebrated are: Certificates (Forklift, Food Safe, First Aid, WHIMIS, Camps, Trade Samplers, Explore Trades (Sandwich), Dual Credit, and Work Experience.

In 2019, the district conducted its last review of Career Education programming (Appendix A) and it implemented some of the recommendations that were made at the time. The District has grown the Dual Credit offerings, made critical and on-going community connections to support Work Experience Programming, and has invested time and energy into key partnerships with First Nations, post-secondary, and industry. Some recommendations from the 2019 report remain relevant and some have increased in urgency as the department strives to stay current





and well-positioned to serve learners across the district as per the vision of the Comox Valley Schools Strategic Plan.

The main project objectives for this updated Scan in 2025 were to:

- Conduct a comprehensive scan of district programs, policies, and practices related to career education, work experience/work-integrated learning, apprenticeship programs, and dual credit approaches.
- Identify innovative and successful approaches/courses/programs within the district. Eg. Career sampler programs and career pathway programming.
- Record and review the challenges, gaps, and opportunities identified by key district personnel and partners.
- Report on key themes and provide recommendations.

The Scan was conducted during the months of January and February 2025 and involved site-visits, individual and focus group interviews, a community survey, and a review of documents and finances related to the department. Additionally, the consultant attended an evening information session for K'omoks First Nation, a Career Education Programs staff meeting, and a project “kick off” meeting with the Superintendent and Secretary/Treasurer.

This report reviews the current approach to career programming in Comox Valley Schools through the experience of those within the system and those served by it. The report synthesizes data collected from multiple points of view and identifies focus areas for improvement. This comprehensive Career Education Programs Scan included the following design elements: review of staffing structures, program offerings, analysis of financial tracking, facilities, community connections, and enhancements of services for students, families, and the communities of Comox Valley Schools.



Recommendations at the end of the report include communication strategies, department organization, accounting practices, equity efforts, reassessing roles and job descriptions, addressing facility issues, and improving administrative and teacher support.

The overall focus of this report is on optimizing program effectiveness, resource allocation, and the maintenance of highly effective Career Education Programs across the district.

## Scan Design

The Program Scan was designed to gather perspectives from multiple partners and stakeholders across the district and within the community in order to build a set of considerations for continued success while operating within a balanced budgetary space.

Design elements were:

1. Develop a survey, interview questions, and focus group processes to generate the raw data inventory for coding, analysis, and the development of insights for next-step planning within the district.
  - a. Surveys were distributed to district contacts identified by the Associate Superintendent and the Communications Manager.
2. Conduct Interviews with leaders/managers/coordinators of career programs within Comox Valley Schools. Interviews were conducted in person, by phone, and/or through Zoom/Teams meeting platforms.
3. Host Focus Group sessions with school administration, representatives of district support staff with assignments in the Career Education Programs, and representatives from the District Parent Advisory Committee, and visit with students enrolled in the career course at Isfeld and students attending Nala'atsi Alternate School.
  - a. Focus groups session with staff were conducted through Zoom/Teams meeting platforms and visits with students were in-person at their schools.
4. Attend school and program site visits.
  - a. The contractor visited the following schools and sites during the four days of on-site information gathering in January 2025:
    - i. Georges P. Vanier Secondary
    - ii. Glacier View Secondary
    - iii. Highland Secondary
    - iv. Mark R. Isfeld Secondary/Ecole Secondaire
    - v. Nala'atsi Alternate School
    - vi. Sandwich Centre
    - vii. K'omoks First Nation (Evening meeting for students and parents)
5. Present findings based on collected raw data. Raw data was analyzed and coded for themes including:
  - a. Identifiable gaps in service
  - b. Challenges
  - c. Opportunities for future growth
  - d. Promising practices

## Scan Findings

In this section, the contractor has maintained the voice of participants in the following summaries of focus group, interview, and survey responses. As such, this section should not be taken as recommendations by the contractor and should be read as a broad narrative of perspective and opinion from the Comox Valley Schools community that provided feedback.

### Focus Groups

#### Administration

The group focused on the evolution and future of Career Education Programs in Comox Valley schools, with discussions on funding models, feedback from administrators, and the potential for district-wide cooperation. The team also addressed concerns about the financial situation and its impact on public services and education, as well as the alignment between the new strategic plan and the current career review process. Lastly, the meeting emphasized the importance of meeting the needs of both students and the community in relation to career programs, and the challenges of balancing these needs.

Considerations for next steps include:

1. Career program staff to explore ways to better communicate opportunities to students through social media and other platforms used by students.
2. Career program staff to explore ways to make programs more inclusive and accessible for Indigenous students consistent with provincial and district direction and local agreements.
3. District leadership to review career program staffing with consideration for alignment with the strategic plan and program growth.
4. District leadership to develop a "cheat sheet" for career program course coding and claiming procedures.
5. Career program staff to continue developing and diversifying academic career programs alongside existing trades programs.


### Sampler Programs

**Trade Sampler Programs (2nd semester of your grade II- 12 year)**

Construction Trade Sampler – Vanier  
• Learn skills in plumbing, carpentry, electrical.

Metal Mechanical Trade Sampler – Isfeld  
• Welding, Fabricating

Transportation Trade Sampler – Vanier  
• Heavy duty mechanic, motorcycle mechanic, auto service technician



6. District leadership to examine how career programs can better serve alternate school students and meet their specific needs.
7. Career program staff to assess and align programs with both student needs and community workforce demands.

### Support Staff (CUPE)

The Work Experience Program Worker team discussed their experiences and concerns about changes in their department, including an apparent shift from personal communication to email-based communication, increased responsibilities, and a feeling of lack of trust from supervisors. They also discussed the evolution of Career Education Programs, the importance of their role in generating revenue for the district, and the challenges of maintaining clear and consistent leadership throughout the organization. The Work Experience Program Worker's expressed their dedication to their students and their desire to be part of decision-making processes.

Considerations for next steps include:

1. Review communication and collaboration processes within the career programs department.
2. Evaluate the balance between administrative oversight and staff autonomy in career programs.
3. Develop clear job descriptions, lines of communication, and supervision responsibilities – these would address many of the issues identified by the support staff.
4. Once available, use financial analytics to review staffing levels across the district.

### DPAC

The District Parents Advisory Committee representatives saw value in Comox Valley Schools Career Education Programs and were supportive of efforts to ensure consistent communication and student opportunities across all schools in the district.

Considerations for next steps include:

1. Communication plan that includes parents as recipients of information about options and opportunities in the Career Education programming across the district.
2. Develop a comprehensive guide for parents to the Graduation Program and credit requirements, including options for Dual Credit, Work Experience, and Apprenticeships.
3. Publish clear guidelines for application processes for programs and opportunities across the district regardless of catchment school.

### Student Group

The contractor had the pleasure of meeting with a group of grade 10 students at Isfeld Secondary and had an informal visit with students attending Nala'atsi Alternate School. The

groups were intentionally selected to capture students that are making decisions about their Graduation Program in support of their career planning. The groups engaged thoughtfully in the discussions and it was evident that students are interested in exploring their options with regard to Career Education Programs in Comox Valley Schools.

Considerations for next steps include:

1. Provide more information about opportunities for Dual Credit, Trades, and Work Experience programming.
2. Address the often-repetitive nature of career-based instruction through the grades. A developed scope and sequence of learning would serve well.
3. Make district programming accessible to all in a way that fits student school schedules and their life in general. For example: Course selection strategies that position students well for immersive semesters in Dual Credit, the district trades programming, and Work Experience opportunities.

## Individual Interviews

One to one interviews were conducted with key representatives from district employee groups. Conversation prompts were designed with the intent to gather insights toward program strengths, challenges, and opportunities. The following section is organized into thematic areas of interest and responsibility and is presented as a summary of voice from multiple stakeholders and partners. The contractor noted genuine and meaningful care in the way participants articulated constructive and future oriented suggestions for consideration by the district.

Considerations for next steps (by area of responsibility) include:

### District

1. District leadership to consider centralizing the Career Education Program department funding and staffing model under a full or part time administrator.
2. District leadership to evaluate the allocation of school-based funding received from the district for career education staffing.
3. Evaluate the potential for expanding the CE school to include adult education and summer school programs.
4. Develop a framework to represent roles, job descriptions, funding, governance, curriculum, and facilities in a simplified, clear manner for the careers department.

## Dual Credit Opportunities

### Dual Credit: Academics Grade 12

- If you meet the pre-requisites, you can take 3 classes or a certificate program while in grade 12.
- Attend college while the school district sponsors your tuition—you pay for the books and student fees.

5. Review the consistency and equity of career education programming and access across different schools in the district.
6. Create a comprehensive checklist and program outline for programs associated with the Youth Work in Trades program to assist future staff members.
7. Implement a system to track and evaluate the outcomes and value-added aspects of work experience placements.
8. District to consider updating Sandwich facilities or find an alternate location for STEP if the program is to be continued.
9. District to review the efficiency and effectiveness of the current ADST program delivery model.

## Careers Department

1. Careers department to evaluate which programs may need to be discontinued due to resource constraints.
2. Review the allocation of funding responsibilities within the Career Education Programs department to ensure appropriate personnel are handling budgetary decisions.
3. Careers department to explore creating more tutorial videos for ADST to reduce in-classroom teaching requirements.
4. Review and address the problematic structure of the career education program, particularly the practice of pulling students out of other classes.



### Adult Graduation Diploma Program

Name: Birthdate: Students must be 18 years or older when they be@t the Adult Graduation Program. Of the five courses required for the Adult Dogwood, at least three must be completed after the adult student has entered the Adult Graduation Program. 2 Completed courses that meet the requirements can be brought forward and applied to the Adult Grad Diploma.

Required Courses	Course Name	Date Started	Date Completed
English 12			
Math 11			
Grade 12 Elective or Social Studies 11			
Grade 12 Elective			
Grade 12 Elective			

## Programming

1. Review and expand program offerings to ensure a balance between traditionally male-dominated and female-dominated career paths, catering to a wider range of student interests.
2. Evaluate the effectiveness of the current Grade 8 careers course and consider ways to make it more engaging and informative for students.

## Communications

1. Develop a comprehensive communication strategy to better inform parents and students about all career program offerings and opportunities.
2. Improve communication about career programs and opportunities to teachers across the district.



3. Implement consistent practices for communicating Career Education Program options to students and parents across all secondary schools.
4. Create a centralized, easily accessible information hub for all Career Education Program offerings across the district.
5. Consider implementing a district-wide event or process for introducing all career program options to incoming high school students and their parents.

## Funding

1. Review the relationship between district and school dual credit funding as it pertains to staffing, tuition and program sustainability.
2. Investigate the possibility of creating a "balance sheet" or economic analysis of the career programs to assess their effectiveness and resource allocation.
3. Make program revenues and expenses transparent and reliable to support collaborative evidence-based decision making.

## Staffing

1. Consider creating an administrator position for the CE school, potentially by reallocating existing resources.
2. Evaluate the current staffing structure in the careers department, considering dedicated full-time staff and increased administrative presence.
3. Review and clarify job descriptions and responsibilities for all positions in the careers department to reduce confusion and improve efficiency.
4. Evaluate the expanding responsibilities of the careers department and consider ways to balance workload or provide additional support.
5. Investigate the workload issues for school-assigned career education teachers, including the lack of prep time and high number of students.
6. Examine the staffing model for the careers department, including the number and roles of program workers compared to teachers.



7. Address the reported workplace behaviour issues and lack of accountability in the careers department.
8. Review the allocation and usage of career education staffing in secondary schools.

## Facilities

1. Examine the possibility of relocating CE school operations from Sandwick to a more suitable location.
2. Address the mice infestation issue in the Sandwick kitchen and improve signage and parking at the facility.
3. Develop a plan to expand the CE school's offerings beyond career education.

## Survey

The survey component of the scan was designed to provide broad access to the Comox Valley Schools extended community. While participation rates were relatively low, some insights added value to this report. Overall, the survey responses identified opportunities for growth in the areas of communication, funding, resource allocation, program accessibility, and inclusivity within career education in Comox Valley Schools.

## Individual Question Response

***Q. Identify the programs and courses (with a brief description) that are showing promise in Comox Valley Schools.***

The Comox Valley Schools offer various promising programs that support equity deserving learners, including Indigenous students, those with Diverse Abilities, and Children and Youth in Care.

Some highlighted programs include:

1. Dual Credit Academics: Allows students to earn high school and post-secondary credits simultaneously in areas like healthcare, engineering, and business.
2. Trades Sampler Programs: Introduces students to different trades through hands-on experiences in fields like carpentry, electrical work, plumbing, and automotive technology.





3. Youth Work in Trades: This apprenticeship program enables students to earn high school credits while working and gaining experience in trades like heavy-duty equipment technician.
4. District Robotics: Engages students in robotics technology, enhancing skills in coding, problem-solving, engineering, and teamwork.
5. Culinary Arts Program: Prepares students for careers in the culinary industry.
6. Community Support: Programs like those offered by the Cumberland Community School Society provide free after-school activities and meals, supporting students' holistic development.

These programs play a crucial role in preparing students for future success, offering practical experiences and valuable skills for various career paths.

***Q. In your opinion, what are the policies, practices, and other conditions / factors required for Career and Workplace Programs to thrive in Comox Valley Schools?***

To ensure the success of Career Education Programs in Comox Valley Schools, key factors would include:

1. Strong leadership and strategic direction.
2. Collaboration among schools, community, and industry
3. Accessible, affordable, and well-advertised opportunities
4. Partnerships with businesses
5. Student-centered, flexible, and diverse programs
6. Incorporating real-world experiences, job shadowing, and mentoring
7. Exposure to a variety of careers and hands-on challenges
8. Consistent offerings across grades, schools, and early program starts
9. Ongoing improvement based on data and student feedback
10. Equitable allocation of staff resources and support for students in exploring career paths

Additionally, advocating for trades education, providing clarity and understanding for all stakeholders, and streamlining program requirements based on stakeholder needs are important considerations for the success of such programs.

***Q. Please identify key partners, collaborators, community champions, and advocates that are making a difference at the school, district, and/or community levels.***

Key stakeholders that are making a difference in promoting career education include:

1. Local teachers, local business owners
2. Chamber of Commerce
3. North Island College
4. Lake Trail Education Society
5. Cumberland Community Forest Society
6. Cumberland Museum
7. Comox Valley Transition Society
8. Skills Canada
9. Robotics programs
10. Aboriginal Support Workers

It was noted that individual staff and community volunteers contribute significantly by connecting students with career opportunities, hosting educational talks, supporting programs like Try-a-Trade, and providing resources for career planning.

## Summary of Challenges

Survey respondents reflected upon all aspects of service delivery for Career Education Programs and noted some challenges encountered in offering programs within Comox Valley Schools.

Challenges identified by respondents include:

1. Lack of clear communication and information for parents and students regarding the purpose and structure of the programs.
2. Outdated websites and difficulties in accessing resources and policies.
3. Limited funds for essential facilities and programs like trades centres.
4. Insufficient support and mentorship at the ground level for teachers and staff, leading to micro-management and lack of collaboration.
5. Inadequate opportunities for hands-on experiences, modified work for students with special needs, and relevant skill training.
6. Need for more diverse career education options and earlier introduction to workplace programs.
7. Challenges in accessing resources and funding for programs such as robotics, equipment, and hands-on learning opportunities.
8. Limited availability of work experience placements, especially for individuals with diverse learning needs.

9. Insufficient career-related options for students with disabilities and a lack of basic occupational education programs.
10. Constraints on student scheduling and course selection, particularly in grades 11 and 12, affecting the ability to explore various career pathways.

### AI Summary - Optimal Future State

The following summary was generated by qualitative research AI analysis. It is included in the Scan Findings as an additional resource common in report generation in 2025.

*The optimal future state for Career & Workplace Programs in Comox Valley Schools would involve alignment of programs from elementary to post-secondary, providing integrated career pathways, mentorship, and learning experiences in trades, technology, health, arts, business, and environmental sciences that meet local workforce needs. The district should establish partnerships with local companies for high school student opportunities and offer programs supporting entrepreneurial skills and green energy training. Funding, support, innovative programs, and hands-on learning opportunities are key for preparing students for the workforce. There should be more trade programs, agriculture opportunities, and a focus on diverse abilities in trades. Summer school and career programs should be integrated, with a centralized Continuing Education and Career Learning Hub. Student input is crucial in designing hands-on programs, and teachers should be consulted for their input in curriculum planning. Better wage increases for support staff, diversity in course offerings, and clear pathways to careers are essential elements for the optimal future state. Ultimately, the goal is for students to have job placements in their future careers before leaving school.*



## Document Review

### ***External Review 2019***

A comprehensive review of programming (Appendix A) was conducted in 2019 (Appendix A) just before the pandemic years. That review identified a number of items that have been implemented and adopted across the department while other recommendations that were not implemented remain relevant in 2025. Comox Valley Schools is to be commended for maintaining strategic direction in Career Education programming. Consistent with the findings of this scan, the 2019 work is strong in vision and focus on positive outcomes for learners.



### ***Presentation Materials***

The contractor had an opportunity to observe Career Education Programs staff present information regarding student programs supported by the department at a meeting with the K'omoks First Nation. Both the Power Point presentation and accompanying brochure style materials were well received and appeared to be well-calibrated for both student and parent understanding.

A notable gap persists between the high quality of printed and electronic information and opinions about communication expressed in survey, interview, and focus-group inquiry for this scan.

### ***School-based Handbooks***

School-based handbooks and course planning materials are typical of those held by secondary schools across the province. Student program options are identified; however, both students and parents identified concerns about getting assistance in the planning process and the availability of course pathways across all Comox Valley Schools.

### ***Career Education Goal Setting Document***

This document (Appendix B) is a good example of strategic thinking and goal setting that can have a positive impact on department identity, coherence, and sustainability. Noting deliverables that influence both Educational Excellence and Community Engagement, the document is well-positioned as a frame of reference to help move toward next steps in the department.

### ***Career Education Roles and Responsibilities, 2022***

Comox Valley Schools maintains staffing dedicated to Career Education Programs (Appendix C) at both the school and district levels. Teaching and Support Staff provide direct service to learners in all manner of tasks within the complex environment of programming options, rules for course claims, generating work placements, and evaluating student performance and

completion for credit. It is noted under this heading that dedicated administrative oversight is largely absent from the department organization chart. It is worth emphasizing here that the absence of dedicated administrative oversight introduces avoidable challenges in human resources, budgeting, communications, and program development.

## Recommendations

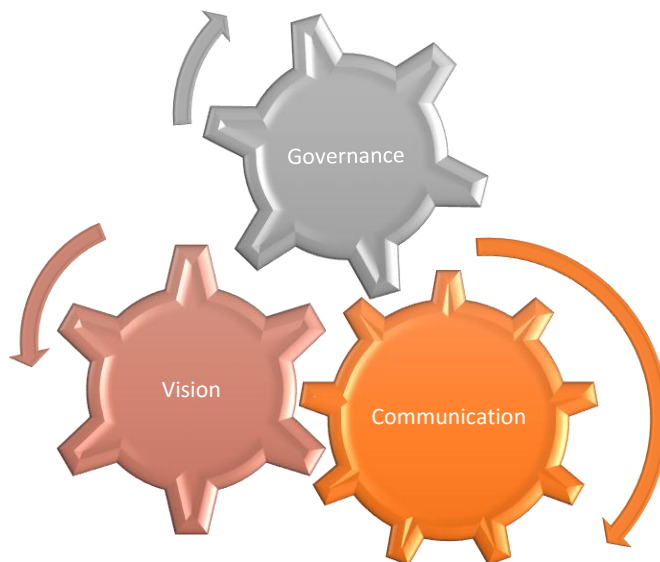
The following set of recommendations and considerations are derived from the rich insights and contributions of the Comox Valley Schools community of learners, practitioners, and partners. The following recommendations are intended to assist in developing strategic direction for Career Development programming across the district.

### Governance

1. Find ways to incorporate (include) Career Education Programs into all aspects of district and school culture. These programs reflect many of the Board's Guiding Principles (see Background of this report) set out in the most recent Strategic Plan.
2. Career Education Programs would benefit from regular and visible inclusion in District level linkages to the Board's Guiding Principles with the Strategic Plan.
3. Regular and on-going collaborative strategic engagement would enhance program culture and sense of value within the district.

### Vision

1. Communicate how Career Education Programs are aligned with the overall direction of Comox Valley Schools with links to Strategic Plans and Goals for service to students.
2. Ensure all staff understand the central role of Career Education programming for student success (Dignity, Purpose, and Options in life for all).
3. Ensure that sustainability of programs is an integral and shared part of department culture through regular review of evidence including enrolment, costs, revenues, and community needs.



## Communication

1. Ensure that timely and clear communication about program options, courses, and opportunities are shared with students, parents, and the community.
2. Develop a unified and consistent district-based message about how Career Education Programs enhance all aspects of student learning experiences.
3. Address the pervasive and historical perspective that career programming is separate from “regular” schooling.
4. Address the enduring perception that trades and industrial career programming is for non-academic students only.
5. Promote the wide range of college level course opportunities through Dual Credit, the enhanced understandings of successful work that students can attain through Work Experience credit, and the specialized areas of interest for both short-term jobs and long-term career development.

## Leadership

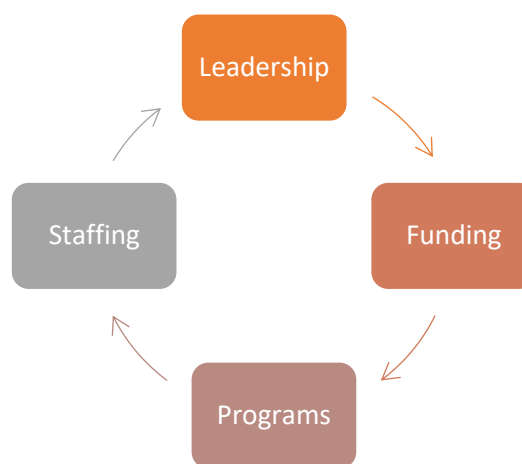
1. Consider dedicated program-based administration to ensure alignment of school and district operations, enhance relationships with First Nations, engage the community, and maintain connection to post-secondary providers.
  - a. A dedicated administrator with responsibility for the department can oversee budget allocations, Ministry course claim policy, WorkSafe policy, funding distribution, staff workflow, and professional growth of the department. Addressing these issues would add significant value to the culture of the department and the job satisfaction of staff.
  - b. Program-based administration would bring a needed Human Resource presence to the department.

## Funding

1. The District would benefit from a detailed analysis of Career Education Program costs and revenue streams. In so doing, evidence-informed decision making will build trust and understanding across employee groups and community.
2. Specifically, there is a need to review school-based practices in relation to course-based funding (1701) revenue and allocation of career program supports including staffing and course offerings.
3. The District would benefit from developing a comprehensive facilities plan based on current and future needs. The plan should include a decision about the continued viability of Sandwich and the need for a “storefront” office space for staff development and community partner meetings.
4. An annual review of program costs and revenue should be conducted by the program administrator in collaboration with senior district staff in advance of annual staffing allocations and school funding.

## Programs

1. Comox Valley Schools offers an impressive range of courses, programs, and learning opportunities associated with Career Education programming. With greater financial information, the District would be able to assess the viability and sustainability of programming on a program-specific basis. Current programming should be routinely reviewed for cost effectiveness and return on investment, particularly when considering additional offerings.
2. Consideration of equitable school-based programming across the district would serve students and families.
3. As a force for equity, consider making programs universally available to students regardless of the school they attend.



## Staffing

1. The District would benefit from additional clarity of school and district-based staffing roles.
  - a. Ensure that the contents of the SD71 Roles and Responsibilities of the Work Experience/Career Department, 2022 accurately represents the realities of what staff are responsible for and actually doing (Job Descriptions).
2. Ensure that clear lines of communication and supervision are published and known to all staff in support of professional Human Resource practices.

## Conclusion

When the entire volume of feedback is taken together, there is a remarkably consistent set of values, aspirations, and experiences shared across Career Education Programs in Comox Valley Schools. As noted above, the contractor attempted to maintain an authentic and accurate voice of scan participants. Participant voice is captured in the “Considerations for Next Steps” sections of the Scan Findings. Broader Recommendations are provided by the contractor and are intended to help streamline and balance the department, be used in district planning and budgeting processes, and may be useful as discussion points in collaborative dialogue within the department. Both the Findings and the Recommendations should be read and considered together in order to realize the fullest possible benefits from this Career Education Programs Scan.



### DEPARTMENT: Careers Education

#### BACKGROUND

The Comox Valley Schools Career Education Department is dedicated to equipping students with the skills, experiences, and knowledge needed to thrive in their future careers. The department includes Sandwick Technical School, and Sandwick Continuing Education School. Staffing to support the department includes three Career Program District Support Teachers, four Work Experience Support Workers, a Secondary Technical Education Program Worker, a Clerical Support position, and 3.25 fte of teaching staff distributed across secondary schools to supplement and support career programs. All staff involved with career programs aspire to offer future ready career pathway opportunities for students.



#### VISION

Compassionate, connected and personalized learning for all.

#### KEY STRATEGIES

Key strategies include supporting students and staff from elementary to secondary through hands-on learning, career exploration, and skill development. Programs like STEP introduce trades and technical skills, offering certifications such as WHMIS and forklift operation. The department partners with local businesses to provide real-world experiences, work placements, and mentorship. Career education starts in grades 4–7 with creative, tool-based ADST projects. Teachers receive training and resources to integrate career learning. Secondary schools offer dual credit options with colleges, letting students earn high school and post-secondary credits simultaneously.

#### OPERATIONAL GOALS

Our goal is to provide personalized, skills-focused, tech-enabled, and globally connected career programs that support students in building pathways to higher education, employment, or entrepreneurship. We aim to recognize each student's unique journey, offering tailored guidance, industry awareness, and real-world context to enhance employability. By partnering with local businesses, organizations, and families, we strive to create enriching, future-focused opportunities that engage learners and foster meaningful connections.

### EDUCATION LEADERSHIP TEAM

**Dr. Jeremy Morrow**  
Superintendent of Schools

**Jay Dixon**  
Associate Superintendent

**Joe Heslip**  
Associate Superintendent

**Vivian Collyer**  
Associate Superintendent

**Sean Lamoureux**  
Associate Superintendent

**Craig Sorochn**  
Manager of Communications



July 10, 2025

Comox Valley Schools -Career Programs Redesign

Jay Dixon, Associate Superintendent

In January of 2025 Comox Valley Schools commissioned a Scan of Career Programs. The *Considerations for Next Steps* section of the scan (itemized below) are taken directly from participant feedback in interview, focus group, and survey responses, provides insights into priority areas for redesign of the various functions, oversight, and program delivery of the department. Based on the consideration from the scan the items have been categorized into eight key themes:

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### **1. Communication & Awareness** (Items 1, 8, 12–15, 33–37)

Focus: Improving how information about career programs is shared with students, parents, and staff.

- Use of social media and student platforms
- Parent communication plans and guides
- Clear application guidelines
- Centralized information hub
- District-wide events for awareness

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### **2. Equity, Inclusion & Accessibility** (Items 2, 6, 17, 22, 31)

Focus: Ensuring all students, including Indigenous and alternate school students, have equitable access.

- Inclusive programming for Indigenous students
- Accessibility for alternate school students
- Gender balance in program offerings
- Equitable access across schools

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### **3. Program Design & Curriculum** (Items 5, 7, 16, 20, 26, 27, 30–32, 50)

Focus: Enhancing the structure, relevance, and diversity of career education programs.

- Diversifying academic and trades programs
- Scope and sequence of instruction

- Expanding CE school offerings
  - Evaluating and updating ADST and Grade 8 careers courses
- 

#### **4. Staffing & Roles** (Items 3, 10, 18–19, 21, 41–45, 47)

Focus: Reviewing and optimizing staffing models, roles, and responsibilities.

- Job descriptions and supervision
  - Centralized staffing models
  - Administrative oversight and support
  - Balancing workload and responsibilities
- 

#### **5. Facilities & Infrastructure** (Items 25, 48–49)

Focus: Physical space and facility improvements.

- Sandwich facility updates
  - Relocation of CE school
  - Health and safety (e.g., mice infestation)
- 

#### **6. Financial Oversight & Resource Allocation** (Items 4, 11, 28, 38–40)

Focus: Budget transparency, funding models, and financial planning.

- Course coding and claiming
  - Financial analytics and balance sheets
  - Transparent budgeting and resource use
- 

#### **7. Program Evaluation & Accountability** (Items 23–24, 29, 39, 46)

Focus: Tracking outcomes, ensuring quality, and addressing internal issues.

- Youth Work in Trades checklist
  - Work experience evaluation
  - Tutorial videos for ADST
  - Workplace behavior and accountability
- 

#### **8. Strategic Planning & Governance** (Items 9, 34, 42–44, 46)

Focus: Leadership, oversight, and long-term planning.

- Administrative oversight vs. autonomy
  - Governance frameworks
  - Expanding responsibilities and support
-

### **Considerations for Next Steps itemized list:**

1. Career program staff to explore ways to better communicate opportunities to students through social media and other platforms used by students.
2. Career program staff to explore ways to make programs more inclusive and accessible for Indigenous students consistent with provincial and district direction and local agreements.
3. District leadership to review career program staffing with consideration for alignment with the strategic plan and program growth.
4. District leadership to develop a "cheat sheet" for career program course coding and claiming procedures.
5. Career program staff to continue developing and diversifying academic career programs alongside existing trades programs.
6. District leadership to examine how career programs can better serve alternate school students and meet their specific needs.
7. Career program staff to assess and align programs with both student needs and community workforce demands.
8. Review communication and collaboration processes within the career programs department.
9. Evaluate the balance between administrative oversight and staff autonomy in career programs.
10. Develop clear job descriptions, lines of communication, and supervision responsibilities – these would address many of the issues identified by the support staff.
11. Once available, use financial analytics to review staffing levels across the district.
12. Communication plan that includes parents as recipients of information about options and opportunities in the Career Education programming across the district.
13. Develop a comprehensive guide for parents to the Graduation Program and credit requirements, including options for Dual Credit, Work Experience, and Apprenticeships.
14. Publish clear guidelines for application processes for programs and opportunities across the district regardless of catchment school.
15. Provide more information about opportunities for Dual Credit, Trades, and Work Experience programming.
16. Address the often-repetitive nature of career-based instruction through the grades. A developed scope and sequence of learning would serve well.
17. Make district programming accessible to all in a way that fits student school schedules and their life in general. For example: Course selection strategies that position students well for immersive semesters in Dual Credit, the district trades programming, and Work Experience opportunities.
18. District leadership to consider centralizing the Career Education Program department funding and staffing model under a full or part time administrator.

19. District leadership to evaluate the allocation of school-based funding received from the district for career education staffing.
20. Evaluate the potential for expanding the CE school to include adult education and summer school programs.
21. Develop a framework to represent roles, job descriptions, funding, governance, curriculum, and facilities in a simplified, clear manner for the careers department.
22. Review the consistency and equity of career education programming and access across different schools in the district.
23. Create a comprehensive checklist and program outline for programs associated with the Youth Work in Trades program to assist future staff members.
24. Implement a system to track and evaluate the outcomes and value-added aspects of work experience placements.
25. District to consider updating Sandwick facilities or find an alternate location for STEP if the program is to be continued.
26. District to review the efficiency and effectiveness of the current ADST program delivery model.
27. Careers department to evaluate which programs may need to be discontinued due to resource constraints.
28. Review the allocation of funding responsibilities within the Career Education Programs department to ensure appropriate personnel are handling budgetary decisions.
29. Careers department to explore creating more tutorial videos for ADST to reduce in-classroom teaching requirements.
30. Review and address the problematic structure of the career education program, particularly the practice of pulling students out of other classes.
31. Review and expand program offerings to ensure a balance between traditionally male-dominated and female-dominated career paths, catering to a wider range of student interests.
32. Evaluate the effectiveness of the current Grade 8 careers course and consider ways to make it more engaging and informative for students.
33. Develop a comprehensive communication strategy to better inform parents and students about all career program offerings and opportunities.
34. Improve communication about career programs and opportunities to teachers across the district.
35. Implement consistent practices for communicating Career Education Program options to students and parents across all secondary schools.
36. Create a centralized, easily accessible information hub for all Career Education Program offerings across the district.
37. Consider implementing a district-wide event or process for introducing all career program options to incoming high school students and their parents.
38. Review the relationship between district and school dual credit funding as it pertains to staffing, tuition and program sustainability.

39. Investigate the possibility of creating a "balance sheet" or economic analysis of the career programs to assess their effectiveness and resource allocation.
40. Make program revenues and expenses transparent and reliable to support collaborative evidence-based decision making.
41. Consider creating an administrator position for the CE school, potentially by reallocating existing resources.
42. Evaluate the current staffing structure in the careers department, considering dedicated full-time staff and increased administrative presence.
43. Review and clarify job descriptions and responsibilities for all positions in the careers department to reduce confusion and improve efficiency.
44. Evaluate the expanding responsibilities of the careers department and consider ways to balance workload or provide additional support.
45. Examine the staffing model for the careers department, including the number and roles of program workers compared to teachers.
46. Address the reported workplace behaviour issues and lack of accountability in the careers department.
47. Review the allocation and usage of career education staffing in secondary schools.
48. Examine the possibility of relocating CE school operations from Sandwich to a more suitable location.
49. Address the mice infestation issue in the Sandwich kitchen and improve signage and parking at the facility.
50. Develop a plan to expand the CE school's offerings beyond career education.

*\*Itemized list prepared with Dr. Scott Benwell Advantics Leadership Group Ltd*

# **Public Sector Executive Compensation Disclosure Report 2024-2025**

## **School District No. 71 (Comox Valley)**

The Board of Education encourages and adopts practices that enable the district to attract, retain, incent, and reward qualified, high-performing employees who are critical to the delivery of quality public education programs to students in School District No. 71 (Comox Valley).

A key component of this approach is the development and maintenance of a framework for executive and exempt staff compensation that is rational, defensible, competitive and able to be effectively administered.

### **Compensation Philosophy**

The Board's compensation philosophy aligns with the statutory system of exempt staff compensation administration in the K-12 public education sector and the British Columbia Public School Employers' Association (BCPSEA) exempt staff compensation management plan (BCPSEA Policy 95-06, *Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement*), which is an approved compensation plan under the *Public Sector Employers Act*.

Compensation mandates/direction facilitated by the Public Sector Employers' Council Secretariat (PSEC Secretariat) from time to time are the official policy of BCPSEA and any adjustments to exempt staff compensation levels must align with the parameters of the prevailing compensation mandate/direction.

The Board's compensation philosophy is based upon a set of principles that guide development, maintenance and decision-making with respect to salary structures and total compensation packages and programs.

At its core is an integrated view of compensation and rewards — not only traditional, quantifiable elements such as salary and benefits (compensation), but also more intangible elements such as career opportunities, learning and career development, work challenge, and supportive culture (rewards). The total rewards compensation program further integrates with plans that establish the board of education's overall education, business, and human resources strategies and objectives to facilitate the attraction and retention of qualified, experienced, motivated and high-potential employees who are committed to the board's overarching goal of delivering a high quality public education experience to BC students.

Inherent in the compensation philosophy are the following core principles:

- **Performance:** The compensation structure and administration of the structure supports and promotes meaningful career growth and development opportunities, and a performance-based (merit) organizational culture.
- **Differentiation:** Differentiation of compensation is supported where there are differences in the scope of the position within an organization, and/or due to superior individual/team contributions.
- **Accountability:** Compensation decisions are objective and based upon a clear and well documented rationale that demonstrates the appropriate expenditure of public funds.

- Transparency: The compensation program is designed, managed, administered, and communicated in a manner that ensures the program is clearly understood by employees and the public while protecting individual personal information.

## Labour Market Comparators

Key to the compensation philosophy is the need to maintain a meaningful level of competitiveness with the relevant external labour market. Consistent with industry standards, “labour market” is defined in the BCPSEA sectoral exempt compensation management plan (Policy 95-06, *Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement*) as:

- The recruitment pool for these employees
- The destination sector for these employees.

The following considerations guide articulation of the relevant labour market:

- Degree of recruitment from these jurisdictions/organizations
- Size of the organization, as size drives the span of control and scope of accountability
- Geographic location
- Transferability of skills
- Comparability of qualifications and experience
- Comparability of authority and consequence of error.

For executive and exempt staff positions in the BC K-12 public education sector, the relevant labour market includes:

1. Other BC school districts (primary labour market)
2. Other BC public sector organizations
3. Other Canadian school districts where relevant (to the extent that BC school districts recruit from and lose employees to these jurisdictions, this segment of the labour market is weighted to Alberta and Ontario (and to a lesser extent, Saskatchewan) consistent with the industry-standard definition of labour market)
4. Selected private sector organizations where relevant.

The Board’s executive and exempt staff salary structure was developed on a total compensation basis, consistent with governance and technical best practice, as part of the BCPSEA Sectoral Exempt Staff Compensation Review Project conducted with the approval of the PSEC Secretariat. This comprehensive market review ensured development of an executive and exempt staff salary structure for each of the province’s 60 public school districts in alignment with each district’s relevant comparator labour market and internal organizational structure. This approach includes:

- Consideration of all components of the total rewards model.
- Consideration of the relevant labour market for compensation comparison purposes.
- Linking pay ranges to neutral, relevant factors (e.g., job content (specific duties/responsibilities), required skill level, required competencies, required qualifications).

- Ensuring appropriate relationships exist between positions in the district's organizational hierarchy.
- Considering the ways in which appropriate organizational and individual performance measures may be linked to the administration of the compensation system.

In balancing external competitiveness with internal equity, the reference point for executive and exempt total compensation is currently the median of the relevant comparator labour market.

The Board's total compensation package for executive/senior management staff is comprised of the following elements.

### **Cash Compensation**

Total cash compensation includes annual base salary and monthly vehicle allowance.

- **Annual base salary**

Annual base salary is considered in the context of the total compensation package.

- **Vehicle provisions**

Due to the diverse geography of the district and the need to visit schools and other district worksites, the Board provides a monthly vehicle allowance to the Superintendent and other senior management positions. The monthly vehicle allowance is set at a level competitive with the vehicle allowances provided to Superintendents and other senior managers in districts of similar size and geography.

### **Non-cash Compensation**

The non-cash elements of the total compensation package include:

- **Health and welfare benefits** such as extended medical, dental, group life, short-term and long-term disability, employee and family assistance program, etc. consistent with such benefits as offered in the K-12 sector generally.
- **Pension benefits** through either the Teachers' Pension Plan or the Municipal Pension Plan.
- **Paid time off** including an annual vacation entitlement of 25-30 days. Pursuant to the *Public Sector Employers Act*, carry forward of unused accumulated vacation is not permitted. If, however, the individual employment contract does allow for carry forward of unused accumulated vacation, then such vacation may be carried forward for one year only and at the end of that year, the unused accumulated vacation must be used in full, paid out, or a combination of the two.

Further, executive/senior management employees receive 5-10 days of paid time off, depending on position, annually. This is in addition to annual vacation entitlement, in recognition of attendance at meetings during evenings and weekends.



## Compensation Administration

The Board engages in consistent and ongoing administration of the compensation structure to ensure that reality matches philosophy and that equity is maintained. An ongoing system of compensation review conducted and managed through BCPSEA and the PSEC Secretariat ensures that total compensation levels are benchmarked externally against the appropriate labour market and internally against appropriate job criteria.

The Board works with BCPSEA to obtain information and advice relating to the executive and exempt compensation structures and to ensure alignment with the compensation mandates/directions established for the provincial public sector by PSEC Secretariat.

### ▪ Annual base salary administration

The salary structure for executive and exempt positions is based on placement at the appropriate salary range in the structure reflective of labour market competitiveness and internal equity. Placement and progression through the salary range is dependent upon competency growth and performance. The maximum of the salary range typically represents the job rate for the position, defined as the salary that should be paid to an incumbent who has established him/herself as meeting all the goals and expectations of the position in a fully satisfactory manner. New hires are generally not placed at the job rate on commencement of employment, although due to the key leadership roles and responsibilities, such individuals are generally recruited at a highly competent level and are often placed at the mid- to maximum point in the salary range reflective of the required competence, qualifications, and experience.

The decision whether to grant a salary increase to the position of Superintendent only is at the sole discretion of the Board of Education and is the only executive/exempt position for which BCPSEA approval of an increase to any element of the compensation package is not required. In determining whether a salary increase is warranted, the Board considers such factors as performance, competence, external competitiveness, and internal equity including the maintenance of appropriate salary differentials through the organization. The Board typically utilizes market compensation data and salary/compensation structures developed by BCPSEA for this position as well as all other positions in the exempt staff structure. Potential increases are considered within the Board's overall compensation budget.

## Accountability

Underlying the Board's compensation philosophy and approach is the understanding that legal and regulatory mandates are considered a baseline for implementing any compensation plan or practice. Compensation administration in the K-12 public education sector currently operates within the following context:

- the *Public Sector Employers Act*, which establishes the legislative policy framework for exempt staff compensation administration in the public sector
- the BCPSEA exempt staff compensation management plan (Policy 95-06, *Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement*), which is an approved compensation plan under the *Public Sector Employers Act*.

- compensation mandates/direction facilitated by the PSEC Secretariat from time to time. Any adjustments to exempt staff compensation levels must align with the parameters of the prevailing compensation mandate/direction.

Under the current compensation administration system in the K-12 sector:

- the Board of Education is solely responsible for the establishment and maintenance of compensation levels for the position of Superintendent of Schools. As elected school trustees, the Board is accountable to its public and therefore ensures that it adheres to proper human resources practices including statutory requirements with respect to executive and exempt staff compensation.
- proposed salary range placement and compensation adjustments for all other executive and exempt positions in the district must be reviewed and approved by BCPSEA prior to implementation.

EXECUTIVE COMPENSATION DISCLOSURE

School District 71 (Comox Valley)

Summary Compensation Table at 2025

Name and Position	Salary	Holdback/Bonus/ Incentive Plan Compensation	Benefits	Pension	All Other Compensation (expanded below)	2024/2025 Total Compensation	Previous Two Years Totals Total Compensation	
							2023/2024	2022/2023
Jeremy Morrow, Superintendent of Schools	\$ 245,555	-	\$ 7,933	\$ 29,268	\$ 20,653	\$ 303,409	\$ 267,906	
Vivian Collyer, Associate Superintendent	\$ 196,515	-	\$ 7,710	\$ 22,759	\$ 11,493	\$ 238,477	\$ 224,055	
Jay Dixon, Associate Superintendent	\$ 198,051	-	\$ 7,710	\$ 22,759	\$ 9,957	\$ 238,477	\$ 224,055	\$ 201,441
Joseph Heslip, Associate Superintendent	\$ 195,263	-	\$ 7,768	\$ 23,488	\$ 27,362	\$ 253,881		
Sean Lamoureux, Associate Superintendent	\$ 197,402	-	\$ 6,221	\$ 22,759	\$ 10,606	\$ 236,988	\$ 223,931	\$ 201,512
Carrie McVeigh, Secretary-Treasurer	\$ 210,593	-	\$ 3,893	\$ 20,014	\$ 22,861	\$ 257,361	\$ 80,692	

EXECUTIVE COMPENSATION DISCLOSURE

Summary Other Compensation Table at 2025

Name and Position	All Other Compensation	Severance	Vacation Payout	Paid Leave	Vehicle / Transportation Allowance	Perquisites / Other Allowances	Other
Jeremy Morrow, Superintendent of Schools	\$ 20,653	-	-	\$ 13,453	\$ 7,200	-	-
Vivian Collyer, Associate Superintendent	\$ 11,493	-	-	\$ 4,893	\$ 6,600	-	-
Jay Dixon, Associate Superintendent	\$ 9,957	-	-	\$ 3,357	\$ 6,600	-	-
Joseph Heslip, Associate Superintendent	\$ 27,362	-	-	\$ 1,791	\$ 6,600	-	\$ 18,971
Sean Lamoureux, Associate Superintendent	\$ 10,606	-	-	\$ 4,006	\$ 6,600	-	-
Carrie McVeigh, Secretary-Treasurer	\$ 22,861	-	\$ 11,286	\$ 4,375	\$ 7,200	-	-

EXECUTIVE COMPENSATION DISCLOSURE

Notes

Jeremy Morrow, Superintendent of Schools	<b>General Note:</b> Employee received a 3.6% performance-based salary increase as of July 1, 2024 in accordance with the K-12 sector-based process for annual, performance-based salary increases for exempt staff. Previous year annualized base salary was incorrectly reported as \$229,174 and should have been \$250,000 per contract.
Vivian Collyer, Associate Superintendent	<b>General Note:</b> Employee received a 6% performance-based salary increase as of July 1, 2024 in accordance with the K-12 sector-based process for annual, performance-based salary increases for exempt staff.
Jay Dixon, Associate Superintendent	<b>General Note:</b> Employee received a 6% performance-based salary increase as of July 1, 2024 in accordance with the K-12 sector-based process for annual, performance-based salary increases for exempt staff.
Joseph Heslip, Associate Superintendent	<b>General Note:</b> Employee started with SD71 on August 1, 2024. <b>Other Note:</b> Reimbursement for travel and accommodation
Sean Lamoureux, Associate Superintendent	<b>General Note:</b> Employee received a 6% performance-based salary increase as of July 1, 2024 in accordance with the K-12 sector-based process for annual, performance-based salary increases for exempt staff.
Carrie McVeigh, Secretary-Treasurer	<b>General Note:</b> Employee received a 3% performance-based salary increase as of July 1, 2024 in accordance with the K-12 sector-based process for annual, performance-based salary increases for exempt staff.

**BRIEFING NOTE**

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**TO:** Board of Education **DATE:** September 16, 2025

**FROM:** Shannon Aldinger, School Trustee (City of Courtenay)

**RE:** **Follow-up letter to Minister of Education & Child Care re:  
advocacy for gender-based action plan for K-12 education**

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**Purpose:**

This Briefing Note seeks the Board of Education's approval to send the attached follow-up letter to the Minister of Education & Child Care as a continuation of our advocacy for the development of a gender-based action plan for K-12 education.

**Strategic Alignment**

The proposed motion supports the Board of Education's Strategic Plan's values, and particularly those of safety, relationships and integrity.

**Background & Analysis:**

Our Board of Education has taken considerable steps to address gender-based violence (GBV).

In 2023, our board submitted a motion to have the BCSTA advocate to the Ministry of Education and Child Care to provide clear guidance about how to respond to student complaints of *peer-to-peer* sexual exploitation and sexual assault, which passed with overwhelming support.

In 2024, our board approved the terms reference to launch a district gender-based violence committee to review district policies, administrative procedures and other practices that relate to GBV and to identify and develop resources and best practices, and that work is underway.

In April 2025, our board submitted a motion to have the BCSTA advocate to the Ministry of Education and Child Care to develop, promote, implement and fund a K-12 Action Plan to address misogyny & sexism and which specifically includes strategies for educators and

for students to identify and respond to gender-based biases and sexual harassment, which passed with overwhelming support. We renewed this request at our virtual meeting with the Minister on May 12, 2025 and sent a follow-up letter to the Minister on May 15, 2025.

Since then, and specifically in June 2025, the Final Report following the year-long Independent Systemic Review of the BC Legal System's Treatment of Intimate Partner Violence and Sexual Violence was released<sup>1</sup>. The Final Report called upon the province to declare gender-based violence an epidemic in BC and to engage in coordinated systemic reform, including beyond the legal system and to include public education as a key component to preventing gender-based violence.

As our Board has not received a response to our May 15, 2025 letter, the release of the Final Report of the Independent Systemic Review provides an opportunity for follow-up with the Minister. The attached draft letter is intended as a follow-up to that request.

### **Recommendation**

That the Board of Education of School District No. 71 (Comox Valley) approve and send the attached draft letter to the Ministry of Education and Child Care as a continuation of its advocacy for the development of a gender-based action plan for K-12 education.

Respectfully submitted,  
Shannon Aldinger  
School Trustee (City of Courtenay)

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<sup>1</sup> Link to the Report's executive summary is here: [https://www2.gov.bc.ca/assets/gov/law-crime-and-justice/about-bc-justice-system/justice-reform-initiatives/systemic-review/dr\\_kim\\_stantons\\_june\\_2025\\_final\\_report\\_-\\_executive\\_summary.pdf](https://www2.gov.bc.ca/assets/gov/law-crime-and-justice/about-bc-justice-system/justice-reform-initiatives/systemic-review/dr_kim_stantons_june_2025_final_report_-_executive_summary.pdf)

Link to the full Report is here: [https://www2.gov.bc.ca/assets/gov/law-crime-and-justice/about-bc-justice-system/justice-reform-initiatives/systemic-review/dr\\_kim\\_stantons\\_june\\_2025\\_final\\_report\\_-\\_independent\\_systemic\\_review\\_the\\_british\\_columbia\\_legal\\_systems\\_treatment\\_of\\_intimate\\_partner\\_violence\\_and\\_sexual\\_violence.pdf](https://www2.gov.bc.ca/assets/gov/law-crime-and-justice/about-bc-justice-system/justice-reform-initiatives/systemic-review/dr_kim_stantons_june_2025_final_report_-_independent_systemic_review_the_british_columbia_legal_systems_treatment_of_intimate_partner_violence_and_sexual_violence.pdf)

September 2025

Honourable Lisa Beare  
Minister of Education & Child Care  
Parliament Buildings  
Victoria, BC V8V 1X4

Dear Minister Beare,

We are writing to follow up on our Board of Education's previous requests that the Ministry of Education and Child Care develop a provincial gender-based action plan for K-12 public education (akin to the action plan to address racism that was launched in 2023). Our Board believes that a systemic response that is multi-faceted, intentional and ongoing is required to address this ongoing societal crisis.

We first made this request through our motion (attached) to the BC Association of School Trustees' Annual General Meeting in April 2025, which passed with an overwhelming majority. We renewed this request in our meeting with you on May 12, 2025 and our subsequent letter (of May 15, 2025), and extended an offer to collaborate with your Ministry to undertake this important work.

In an effort to support and amplify our Board's work, our district's District Parent Advisory Council submitted a substantially similar resolution to the AGM of the BC Confederation of Parent Advisory Councils, and at an Extraordinary General Meeting held in August the motion also passed with an overwhelming majority.

Our Board of Education continues to believe that a *systemic* response that is multi-faceted, intentional and ongoing is required to address this ongoing societal crisis.

The need for *systemic* reform was a dominant theme and key recommendation of the recently completed year long Independent Review of the BC Legal System's Treatment of Intimate Partner Violence and Sexual Violence. In her Report released in June 2025<sup>1</sup>, Dr. Kim Stanton called upon the province to declare gender-based violence an epidemic in BC and to engage in coordinated systemic reform, including beyond the legal system, citing the following alarming statistics:

- over one-third of women & girls aged 15 & up in BC have experienced sexual violence
- nearly half of women & girls aged 15 & up have experienced intimate partner violence
- 94% of survivors of sexual assault do not report it to police

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<sup>1</sup> Link to the Report's executive summary is here: [https://www2.gov.bc.ca/assets/gov/law-crime-and-justice/about-bc-justice-system/justice-reform-initiatives/systemic-review/dr\\_kim\\_stantons\\_june\\_2025\\_final\\_report\\_-\\_executive\\_summary.pdf](https://www2.gov.bc.ca/assets/gov/law-crime-and-justice/about-bc-justice-system/justice-reform-initiatives/systemic-review/dr_kim_stantons_june_2025_final_report_-_executive_summary.pdf)

Link to the full Report is here: [https://www2.gov.bc.ca/assets/gov/law-crime-and-justice/about-bc-justice-system/justice-reform-initiatives/systemic-review/dr\\_kim\\_stantons\\_june\\_2025\\_final\\_report\\_-\\_independent\\_systemic\\_review\\_the\\_british\\_columbia\\_legal\\_systems\\_treatment\\_of\\_intimate\\_partner\\_violence\\_and\\_sexual\\_violence.pdf](https://www2.gov.bc.ca/assets/gov/law-crime-and-justice/about-bc-justice-system/justice-reform-initiatives/systemic-review/dr_kim_stantons_june_2025_final_report_-_independent_systemic_review_the_british_columbia_legal_systems_treatment_of_intimate_partner_violence_and_sexual_violence.pdf)



- 80% of survivors of partner violence do not report sexual or intimate-partner violence

Dr. Stanton specifically included, as Recommendation 4A, prevention through public education as a key component to preventing gender-based violence, stating the following:

Education is a key component of a prevention strategy. Societal attitudes that teach us myths and stereotypes about women (including that survivors lie about experiencing gender-based violence) are shaped by centuries of misogyny, colonialism, racism, and other forms of oppression. A consistent recommendation from past processes has been the need to pair any program and service for survivors with education for the wider public in order to bring about lasting social change.[FN 150] As the Review repeatedly heard from anti-violence workers and researchers, this education should include provision of age-appropriate K-12 education and wider public awareness prevention initiatives, encompassing the issues of bystander intervention, healthy masculinities, consent, and healthy relationships. *Although this sort of training is nominally already offered in BC schools, in order to be effective, it requires direction from leadership (ministry, school boards, principals), along with monitoring and evaluation of the training that is actually occurring.* (emphasis in original)

Our province's own Gender-Based Violence Action Plan, released in December 2023, similarly identified prevention through public education as a key strategy to addressing this pervasive societal problem.

Finally, we note that the ministerial mandate letters sent out by the Premier following the last provincial election urged Ministers to “not be afraid to challenge assumptions, or be innovative, bold and aggressive in achieving the goals set out for you and your Ministry by the people of this province”. We hope that your Ministry will take an “innovative, bold and aggressive” approach to the pervasive problem of gender-based violence by developing, promoting, implementing and funding a provincial gender-based action plan for K-12 public education.

Sincerely,

Board of Education  
Comox Valley Schools

cc. Parliamentary Secretary for Gender Equity Jennifer Blatherwick

## Action to Address Misogyny & Sexism

21.

### Category: Educational Programs

<b>Motion #:</b>	21 : A202521	<b>Sponsor:</b>	Comox Valley
<b>Meeting:</b>	AGM 2025	<b>Action:</b>	<i>not specified</i>
<b>Category:</b>		<b>Outcome:</b>	<i>not specified</i>
<b>Disposition:</b>	Carried		

#### Motion as Adopted:

##### BE IT RESOLVED:

That BCSTA advocate to the Ministry of Education and Child Care to work with the Parliamentary Secretary for Gender Equity to develop, promote, implement and fund a K-12 Action Plan to address misogyny & sexism and to include strategies for educators and students to identify and respond to gender-based biases and sexual harassment.

#### Motion as Presented:

##### BE IT RESOLVED:

That BCSTA advocate to the Ministry of Education and Child Care to work with the Parliamentary Secretary for Gender Equity to develop, promote, implement and fund a K-12 Action Plan to address misogyny & sexism and to include strategies for educators and students to identify and respond to gender-based biases and sexual harassment.

#### Rationale:

This motion is rooted in the recognition that acts of gender based violence, from sexual harassment to sexual assault, exists on a continuum and should not be considered as isolated incidents. Rather each act should be recognized as taking place within in a larger social and cultural context of misogyny and sexism, which requires systemic response that is multi-faceted, intentional and ongoing. This motion seeks to address yet another facet of this ubiquitous problem.

The McCreary Centre's BC Adolescent Health Survey is conducted every 5 years and is described by the McCreary Centre Society as "the most reliable, comprehensive survey of youth aged 12-19 in British Columbia". In 2023, over 38,000 students in 59 of BC's 60 school districts completed the survey.

That survey revealed that 51% of female students aged 12 to 19 in BC reported they had experienced verbal sexual harassment in the previous year and 32% had experienced physical sexual harassment. Non-binary youth in BC reported experiences of physical and verbal sexual harassment at even higher rates (58% verbal and 40% physical sexual harassment).

Similar rates were cited in a 2017 study conducted by Harvard University's Graduate School of Education. Its report, entitled "[The Talk: How Adults Can Promote Young People's Healthy Relationships and Prevent Misogyny and Sexual Harassment](#)", included among its key findings that misogyny and sexual harassment are so pervasive among young people that young people are increasingly desensitized to it and that peer sexual harassment "largely flies under our [adult] radar," with "large numbers of parents, educators, and other adults appear to be either unaware of the seriousness of the problem or don't know how to deal with it."

This motion seeks to further the education of educators adults in the education system and students about the

seriousness of the problem and how to deal with it. It is supported by and consistent with the province's multi-year Gender-Based Violence Action Plan, released in December 2023, which specifically included among its planned actions increasing prevention education and improving systemic response to victims/survivors of sexual violence in British Columbia, as well as province's recent declaration (January 2025) that gender-based violence is an epidemic.

**Reference(s):**

BC Adolescent Health Survey, McCreary Centre Society (2023) [https://mcs.bc.ca/pdf/2023\\_bcahs\\_the\\_big\\_picture.pdf](https://mcs.bc.ca/pdf/2023_bcahs_the_big_picture.pdf)

"The Talk: How Adults Can Promote Young People's Healthy Relationships and Prevent Misogyny and Sexual Harassment" (2017, Harvard University Graduate School of Education)

[https://static1.squarespace.com/static/5b7c56e255b02c683659fe43/t/5bd51a0324a69425bd079b59/1723734772299/mcc\\_the\\_](https://static1.squarespace.com/static/5b7c56e255b02c683659fe43/t/5bd51a0324a69425bd079b59/1723734772299/mcc_the_)

Safe and Supported - British Columbia's Gender-Based Violence Action Plan (December 2023)

<https://www2.gov.bc.ca/assets/gov/british-columbians-our-governments/services-policies-for-government/gender-equity/safe-and-supported-gender-based-violence-action-plan-december-2023.pdf>