



## AGENDA

### 1. CALL MEETING TO ORDER AND TERRITORIAL ACKNOWLEDGEMENT

With the intention of holding a safe, caring, and orderly meeting for all we pledge: To do our best to maintain a respectful and inclusive working environment. We will hold this meeting to the highest standard of civility and appropriate conduct so that we may attend to our business effectively and productively.

### 2. ADOPTION OF AGENDA

### 3. APPROVAL OF MINUTES

- (a) Minutes of the Regular Meeting, Public Session held 2025 06 11 ([attachment](#))

### 4. IN-CAMERA SUMMARY

- (a) Summary of In-Camera Meeting held 2025 06 11 ([attachment](#))

### 5. DELEGATIONS

### 6. CORRESPONDENCE

### 7. CHAIRPERSON'S REPORT

- (a) Board's Annual Work Plan 2025/2026 ([attachment](#))

### 8. SUPERINTENDENT'S REPORT

- (a) IEC update **K B U D**
- (b) 2025 Enhancing Student Learning Report ([attachment](#)) **K B U D**  
Motion: *that the Board approve the 2025 Enhanced Student Learning Report*

### 9. SECRETARY TREASURER'S REPORT

- (a) Audit Report ([attachment](#)) **D**
- (b) 2024/2025 Audited Financial Statements ([attachment](#)) **D**  
Motion: *that the Board approve the 2024/2025 School District 64 (Gulf Islands) Audited Financial Statements for the year ending June 30, 2025*
- (c) Financial Statement Discussion and Analysis Report ([attachment](#)) **D**
- (d) Long-Range Facilities Plan 2024/25 - 2033/34 ([link](#)) **D**
- (e) Draft 2026/2027 Five-Year Capital Plan – Minor Submission ([attachments](#)) **D**  
Motion: *that the Board approve the 2026/2027 Five-Year Capital Plan, Minor Submission*
- (f) Facilities – Summer Work Projects Update ([attachment](#)) **D**

### 10. COMMITTEE REPORTS

- (a) Committee of the Whole – no report



## AGENDA

- (b) Education Committee – no report
- (c) Finance, Audit & Facilities Committee – Pre-Audit Meeting Summary 2025 06 25 ([attachment](#))
- (d) Policy Committee
  - i. 2.90 Employee Conflict of Interest ([attachment](#))  
Notice of Motion presented at the public meeting on June 11, 2025, and draft policy circulated for feedback. No feedback received.  
Motion: *that the Board adopts new policy 2.90 Employee Conflict of Interest.*

### 11. TRUSTEE REPORTS

### 12. OTHER BUSINESS

### 13. QUESTION PERIOD

### 14. NEXT MEETING DATES

- (a) Regular Board Meeting – October 8, 2025, at School Board Office
- (b) Policy and Committee of the Whole – September 24, 2025, online

### 15. ADJOURNMENT



<b>Present:</b>	Chaya Katrensky	Chairperson
	Deborah Luporini	Vice Chairperson
	Gregory Lucas	Trustee
	Tisha Boulter	Trustee
	Nancy Macdonald	Trustee
	Rob Pingle	Trustee
	Jeannine Georgeson	Trustee
	Jill Jensen	Superintendent of Schools
	Jesse Guy	Secretary Treasurer
	Lori Deacon	Director of Corporate Services
	Boe Beardsmore	Associate Superintendent
	Lyall Ruehlen	Director of Instruction
	Marc Wright	Information Technology Manager
	Colin Whyte	Director Facilities & Transportation
	Shauna Klem	Executive Assistant
<b>Guests:</b>	Ian Mitchell	GITA President
	Angela Thomas	CUPE President
	Katherine Hazen	DPAC Representative
	Joel Palmer	Palmer Management Consulting

**1. CALL TO ORDER**

The meeting was called to order at 1:00 p.m. by Chair Chaya Katrensky. Trustee Boulter spoke to the privilege and gratitude of living on the sacred traditional territory of the Coast Salish communities, specifically the Hul'qumi'num and SENĆOŦEN speaking peoples – huy tseep q'u.

Chair Katrensky read the opening statement: With the intention of holding a safe, caring, and orderly meeting for all, we pledge to do our best to maintain a respectful and inclusive working environment. We will hold this meeting to the highest standard of civility and appropriate conduct so that we may attend to our business effectively and productively.

**2. ADOPTION OF AGENDA**

The agenda for the Regular Board Meeting, Public Session, held 2025 06 11 was adopted as presented by consensus.

**3. APPROVAL OF MINUTES**

Moved and seconded that the minutes of the Regular Board Meeting, Public Session held 2025 05 14 be approved as presented.

CARRIED 44/25



4. **IN-CAMERA SUMMARIES**

The Summary of the Regular In-Camera Meeting for 2025 05 14 was adopted as presented by consensus.

5. **DELEGATIONS**

6. **CORRESPONDENCE**

7. **CHAIRPERSON'S REPORT**

a. **MEETING BROADCASTING UPDATE** **D B**

Marc Wright presented options to improve broadcasting of Board and Committee meetings. He highlighted persistent technical difficulties with the Microsoft Teams platform and the significant time spent troubleshooting these issues.

Staff recommended transitioning broadcasts to YouTube Live, assigning a facilitator to manage the meeting broadcasts, and standardizing the presentation format as the most fiscally responsible solutions.

Chairperson Katrensky noted that the meeting structure for the upcoming year will help address some of the broadcasting issues as committee meetings will be conducted online.

Following discussion, it was agreed to proceed with the staff recommendation, as ongoing efforts to improve partner group participation and public engagement.

b. **LCC Meeting** **B**

Trustees Boulter, Luporini, Macdonald and Secretary Treasurer Jesse Guy attended the May 15, 2025 LCC public meeting. It was reported that several opportunities were identified for collaboration toward achieving shared goals. The District has a long-standing working relationship with CRD PARC and the LCC expressed a desire for the Joint Use Agreement Committee to be more active.

c. **Meeting with Minister Beare**

Chair Katrensky reported on the Board's conversation with Minister of Education and Child Care Lisa Beare. The Minister has been meeting with all school districts and this meeting provided an opportunity to advocate for funding, specifically around transportation. It was made clear that and additional funding will not be available.

8. **SUPERINTENDENT'S REPORT**

a. **Superintendents Report** **K D B U**

Superintendent Jensen shared an update highlighting the numerous benefits of place-based outdoor learning. She noted that Gulf Island Secondary School Environment Science program was recently





featured in the BC Teachers Federation Magazine. GISS Anatomy & Physiology students participated in three days of experiential learning at Xwaaqw'um for their final project. On Pender Islands, Kindergarten and Grade 1&2 classes have engaged in outdoor learning every Thursday, throughout the school year, finding the experience inspiring and enriching. The Saturna Ecological Education Centre (SEEC) continues to use its outdoor classroom to develop leadership skills, support scientific field research, and strengthen connections with community partners. Superintendent Jensen emphasized that these are only a sampling of the place-based outdoor learning happening across the District, demonstrating innovative ways the curriculum can be delivered through this approach.

Trustees and staff attended the Youth Apprenticeship Awards, where twelve apprentices from the 2024 GISS Grad class were awarded \$1000 each for completing the Youth Work in Trades program. The GISS scholarship ceremony was held on June 6, with Indigenous Graduation scheduled for June 13 and GISS Graduation taking place on June 14. Superintendent Jensen recognized the achievements of the students and expressed appreciation for the dedication and efforts of the staff.

**b. IEC update K D**

A summary of the May 23 Indigenous Council Meeting, at Quw'utsun' Heritage Center, was presented. Quw'utsun, Penelakut, Lyackson, Halalt and the WSANEC school board indicated that they would be appointing representatives to the IEC and it was agreed that representatives would be confirmed within the next two months. The draft Terms of Reference were reviewed, as well as the role of Indigenous Education Councils. Superintendent Jensen shared the Coast Salish Statement of Solidarity, which was discussed at the IEC meeting. The IEC has decided not to extend invitations to Metis representatives to join the council, at this time. The next meeting will be held on June 27, 2025, to formalize the IEC, complete the Terms of Reference and appoint a Chair and Vice Chair.

**c. School Fees D**

Superintendent Jensen presented the approved 2025/26 school fees schedule for each school. The fees will be posted on the district website.

**9. SECRETARY TREASURER'S REPORT**

**a. Monthly Financial Report D**

The monthly operating expense report reveals that expenses are within 0.91% of the amended budget.

**b. Draft 2025/2026 Annual Budget Bylaw D**

Secretary Treasurer Guy presented the draft 2025/2026 Annual Budget and the total budget bylaw amount of \$30,971,370 for the Board's consideration

Moved and seconded that the Annual Budget Bylaw for the fiscal year 2025/26 be read for the second time and passed.

CARRIED 45/25



Moved and seconded that the Annual Budget Bylaw for the fiscal year 2025/26 be read for the third time, passed and adopted.

CARRIED 46/25

c. **Draft Long-Range Facilities Plan 2024/25-2033/34 D**

Joel Palmer, of Palmer Management Consulting, offered Trustees a comprehensive overview of the draft Long Range Facilities Plan. This plan, which is recommended to be updated every 3 to 5 years, typically covers a 10-year planning horizon. It incorporates considerations such as facility condition, enrolment forecasts, grade configurations, government and Ministry priorities and other relevant trends. Mr. Palmer noted that the District's building facilities are in very good condition relative to their age. An area of concern is the number of seismic upgrade projects that have not been approved for capital funding, and it was noted that Provincial funding priorities have placed emphasis on the construction of new buildings over the completion of seismic mitigation projects.

d. **Draft 2026/27 Five Year Capital Plan – Major Submission D**

The five year capital plan – major submission was presented requesting funding for Seismic Mitigation Program projects at schools on Mayne Island, Saturna Island, Galiano Island and Salt Spring Island.

Moved and Seconded that the Board approves the 2026/2027 Five-Year Capital Plan – Major Submission

CARRIED 47/25

e. **Carbon Neutral Report**

The Board received the 2024 Public Sector Organization Climate Change Accountability Report (PSO CCAR) which highlighted efforts to reduce consumption.

**10. COMMITTEE REPORTS**

a. **Committee of the Whole** – no report

b. **Education Committee**

The Board received the 2025 05 28 Education Meeting Summary by consensus

c. **Finance, Audit & Facilities Committee** – no report

d. **Policy Committee**

The Board received the 2025 05 28 Policy Meeting Summary by consensus.

i. *Policy 5.12 Annual Budget*



Moved and Seconded that the Board approves amendments and renumbering of Policy 5.12 Annual Budget (replacing Policy 605 Annual Budget).

CARRIED 48/25

Moved and Seconded that the Board repeals Policy 606 Budget Monitoring and Reporting.

CARRIED 49/25

*ii. 5.20 Student Fees and Financial Hardship*

Moved and Seconded that the Board approves adopted Policy 5.20 Student Fees and Financial Hardship.

CARRIED 50/25

Moved and Seconded that the Board repeals Policy 6700 Student Financial Assistance and Policy 6750 School Fees.

CARRIED 51/25

Through newly adopted policy 5.20 Student Fees and Financial Hardship, the Board has committed to supporting students with financial need to access their educational programs. Operationalizing the policy becomes the responsibility of staff.

Moved and seconded that payment of boarding assistance not exceed a budget of \$20 000 for the 2025/2026 school year, and the practice be discontinued in the 2026/2027 school year.

DEFEATED

*iii. 5.30 Reimbursement of Expenses*

Moved and Seconded that the Board approves amendments, renumbering and renaming of Policy 5.30 Expense Reimbursement (replacing Policy and Procedure 6500 Travel Expenses).

CARRIED 52/25

*iv. 5.40 Donations and Gifts*

Moved and Seconded that the Board approves amendments, renumbering and renaming of Policy 5.40 Donations and Gifts (replacing Policy and Procedure 630 Education Trust Fund)

CARRIED 53/25

*v. 5.60 School Closure*



Moved and Seconded that the Board approves amendments, renumbering and renaming of Policy 5.60 School Closure (replacing Policy and Procedure 635 Permanent School Closure)

CARRIED 54/25

vi. *1.22 Trustee Remuneration*

Moved and seconded that the Board approves amendments to Policy 1.22 Trustee Remuneration

CARRIED 55/25

vii. *2.90 Employee Conflict of Interest*

Notice of Motion was presented to adopt new Policy 2.90 Employee Conflict of Interest. The draft policy will be circulated for feedback. Board will consider feedback and approval and the September 10, 2025 public Board Meeting.

viii. *Policies and Procedure to be Repealed in Favour of Administrative Practices*

Moved and seconded that the following Policies and Procedures be repealed in favour of Administrative Practices:

- *Procedure 410 Student Transportation*
- *Procedure 615 Disposal of Equipment*
- *Procedure 6200 Purchasing and Tendering*
- *Procedure 6300 Retention/Destruction of Records*
- *Policy 6450 and Procedure 6450 School-Generated Funds*
- *Policy 6850 and Procedures 6850 Public Use of School Facilities/Joint Use, and forms 6850-1, 6850-2, 6850-3, 6850-4, and 6850-5*
- *Policy 6900 and Procedure 6900 Outdoor Play Areas*
- *Policy 203 and Procedure 203 Property Control Procedure*
- *Procedure 6750 School Fees*

CARRIED 56/25

## **11. TRUSTEE REPORTS**

Trustee Macdonald attended Time Lord, Fulford School's year end play, and extended appreciation to Kate Richer for directing the production. The PAC hosted a parent information night focused on parenting with a growth mindset. Upcoming events at Fulford include a year-end student picnic and Grade 7 Graduation.

Trustee Lucas reported that Pender Islands School is actively working to increase PAC engagement. The upcoming year end events include Fun Day and Grade 9 Graduation & Dance.

Trustee Georgeson shared that Penelakut students visited Galiano on June 9, and Lions Club provided lunch for the group. Students are looking forward to Fun Day on May 23. Galiano School's older class is



taking the lead on establishing a gaga ball court at the school. Trustee Georgeson expressed that she is looking forward to the District-wide Indigenous People's Day celebration.

Vice Chair Luporini noted that Mayne Island students travelled to Galiano Island to join Penelakut Island students for a shared day of activities. Mayne Island students are preparing for their musical theatre production Digging Up Dessa. Additional year-end events include a visit to the Light Trap and an evening awards presentation.

Trustee Boulter emphasized the many graduation activities underway at Gulf Islands Secondary School. Trustee Boulter shared her participation in the Compassionate Systems leadership workshops which are being attended by 260 participants from around the world.

Trustee Pingle recounted his experience as a roadie for the GISPA production tour to Mayne and Pender Islands. He noted that 64GO is in the process of forming a PAC. Trustee Pingle commended the Fernwood School PAC for being a strong and engaged group of parents who value communication from the Board.

Chair Katrensky highlighted the variety of upcoming year-end activities and field trips at Saturna Island School. She also noted the recent Saturna Island Pride Parade, which brought together students of all ages and served as a reminder of inclusion and belonging in our communities.

## **12. OTHER BUSINESS**

## **13. QUESTION PERIOD**

The chair received questions from delegates and the public.

## **14. NEXT MEETING DATES**

- a. Regular Board Meeting – Sept. 10, 2025
- b. Policy Committee and Committee of the Whole –Sept 24, 2025

## **15. ADJOURNMENT**

Moved to adjourn at 3:01 p.m.

CARRIED 57/25

Date: \_\_\_\_\_

\_\_\_\_\_  
Chairperson

Certified Correct:

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

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BOARD OF EDUCATION, SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Reference Section 72 (3) of the *School Act*

Record of Proceedings of the In-Camera Meeting held  
at the School Board Office

2025 06 11

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<b>Present:</b>	Chaya Katrensky	Chair
	Deborah Luporini	Vice-Chair
	Tisha Boulter	Trustee
	Jeannine Georgeson	Trustee
	Gregory Lucas	Trustee
	Nancy Macdonald	Trustee
	Jill Jensen	Superintendent of Schools
	Jesse Guy	Secretary Treasurer
	Boe Beardsmore	Associate Superintendent
	Lyall Ruehlen	Director of Instruction
	Lori Deacon	Director of Corporate Services
	Shauna Klem	Executive Assistant
<b>Absent:</b>	Rob Pingle	Trustee

The meeting was called to order at 10:30 a.m.

The agenda for the Regular Board meeting, In-Camera session held 2025 06 11 was adopted as amended by consensus.

The minutes of the Regular Board meeting, In-Camera session held 2025 05 14 were approved as presented.

**Items:**

1. SIM lease
2. Saturna PDR Lite

Trustee Boulter left the meeting at 10:37 a.m.

3. Long-Term Budget Planning

Trustee Boulter returned to the Meeting at 10:52 a.m.

4. Trustee Code of Conduct: The Board will write a letter.
5. Bill C-2

The meeting adjourned at 11:55 a.m.



## BOARD'S ANNUAL WORK PLAN

### SEPTEMBER

- Approve ESLR Report
- Review External Audit Report
- Approve Audited Financial Statements
- Approve Five-Year Minor Capital Plan
- Financial Statement Discussion and Analysis Report

### OCTOBER

- Review Board Strategic Plan
- Represent the Board at BCSTA Provincial Council
- Annual Liaison Meeting
- VISTA Fall Conference
- School Plans Shared with the Board

### NOVEMBER

- BCPSEA Symposium
- Board Positions Elections
- Commit to Trustee Code of Conduct
- Board Performance Review
- Complete Superintendent Performance Review
- BCSTA Trustee Academy

### DECEMBER

- Consider Motions for BCSTA AGM
- Board Committee/Liaise Assignments
- Program Review (GISPA)
- Report on Anti-Racism Survey Results

### JANUARY

- Receive MoECC Funding Update (for current year)
- Review District Graduation/Completion Rates
- Represent the Board at BCPSEA AGM
- Financial Disclosures (due Jan. 15th)

### FEBRUARY

- Adopt Amended Annual Budget Bylaw
- Approve School District Calendar (deadline: March 31th)
- Represent the Board at BCSTA Provincial Council Meeting

### MARCH

- MoECC Estimated Funding (for next year) Received by the District
- VISTA Spring Conference

### APRIL

- Draft Annual Budget (for next year) presented
- Adopt Capital Funding Agreement Bylaw
- Receive HAWD report
- BCSTA Annual General Meeting

### MAY

- Adopt the Annual Budget Bylaw (deadline: June 30th)
- Receive Annual Anti-Racism report
- Receive Annual Inclusive Ed report (including restraint and seclusion summary)
- Receive Annual Early Learning Update

### JUNE

- Receive the Indigenous Education Report
- Adopt the Board Meeting Schedules (for next year)
- Approve Five-Year Major Capital Plan
- Receive Annual PIDA Report (if any)
- FAF Pre-Audit Plan

### JULY/AUG

- Summer Pro-D
- Welcome Back Dinner



2025/2026

## OTHER ITEMS AS NEEDED

Review and approve Board policies

Hear appeals

Approval of Local Bargaining Plans and ratify Collective Agreements

Approve disposition of real property (land and buildings)

Receive BCPSEA Exempt Compensation Grids

Recognize school and community highlights

Department updates shared with Board

Host community engagement events/meetings

Attend school functions year-end celebrations & graduation

when invited (optional)

Draft: August 28, 2025





GULF ISLANDS  
SCHOOL  
DISTRICT 64

## Enhancing Student Learning Report

September 2025



To be approved by the Board on September 10, 2025

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## Introduction: District Context

We gratefully acknowledge that we are on the traditional unceded territory of the Coast Salish People specifically the Hul'q'umi'num', SENĆOŦEN, and Lummi speaking people. We are dedicated to supporting the success of Indigenous learners in our school district, as well as promoting a deep awareness of Indigenous language, culture and history among all students.

Gulf Islands School District is geographically and culturally diverse, drawing from five island communities averaging 1500 learners a year in nine schools.

Four years ago, the district undertook a reconfiguration process to successfully overcome a significant structural deficit and lag in student achievement. The Board of Education has designed a high-quality education system that prioritizes access, relevance, equity, and accountability to ensure the long-term sustainability of operations and student achievement. Demographically, 10% of Gulf Islands students identify as having Indigenous ancestry, 17% of students have Inclusive Education designations, and 1% of students are children and youth in care.

This Enhancing Student Learning Report demonstrates our knowledge, commitment, and capacity to understand the system and what it is designed to do – support, enhance, and improve outcomes for each student. Upon examination of provincial, district, and school educational outcomes, and working collaboratively with the Ministry of Education and Child Care, staff, and partner groups, the data compiled below articulates student progress in relation to local and provincial measures. A consistent orientation toward student learning and well-being is demonstrated through intentional and focused planning, review, and response.

## Reflecting on Student Learning Outcomes

The current Gulf Islands student population does not include students captured by the BC Tripartite Agreement. Our children and youth in care populations are below the masking threshold, therefore visual representations of those categories will be omitted. Observations on how this group of students is doing have been included in this report.

## Intellectual Development

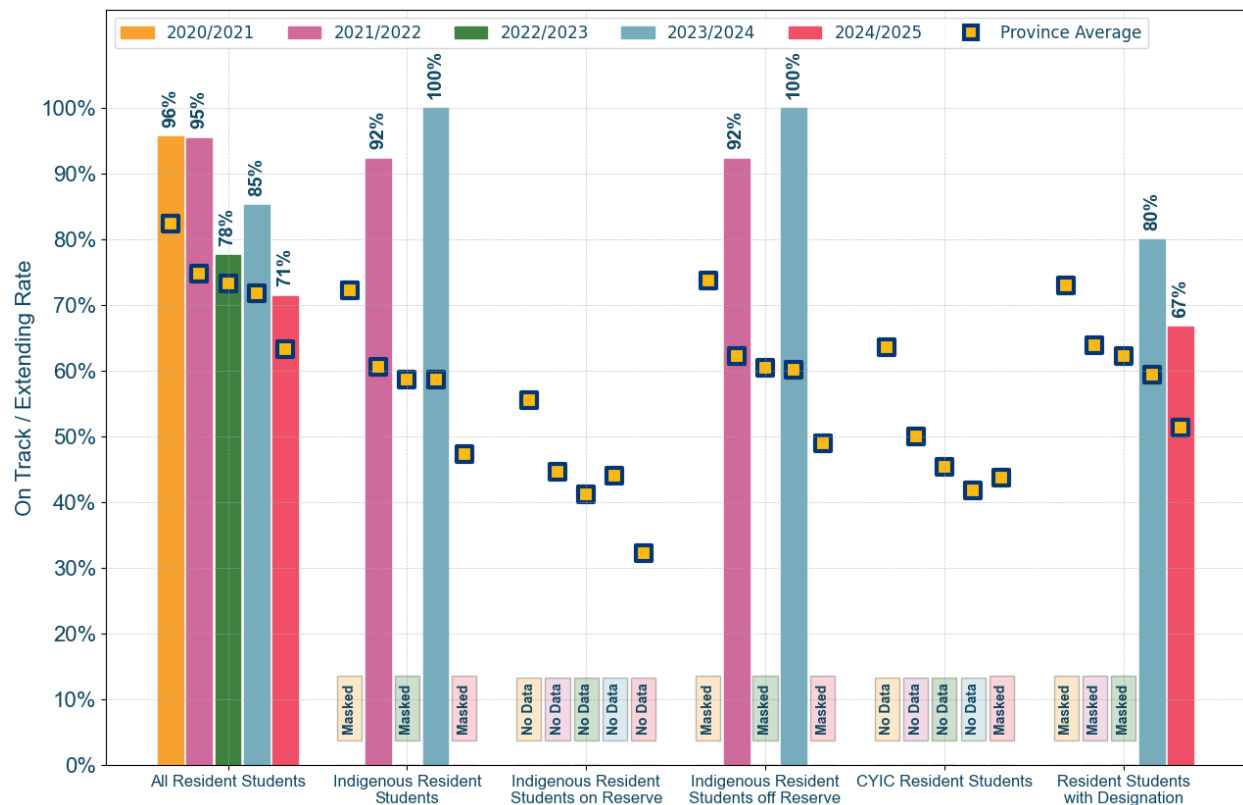
### Educational Outcome 1: Literacy

#### *Measure 1.1: Grade 4 & 7 Literacy Expectations*

#### SD64 - Grade 4 FSA Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	98   94%	96   92%	101   93%	91   97%	105   93%
Indigenous Resident Students	Masked	13   100%	13   85%	14   93%	12   92%
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	Masked	13   100%	13   85%	14   93%	12   92%
CYIC Resident Students	0	0	0	0	Masked
Resident Students with Designation	Masked	Masked	16   69%	16   94%	21   86%

#### Grade 4 FSA Literacy - OnTrack / Extending Rate



### SD64 Grade 7 FSA Literacy - Expected Count| Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	127   94%	114   97%	141   98%	101   99%	115   95%
Indigenous Resident Students	15   73%	16   100%	15   100%	11   100%	19   95%
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	15   73%	16   100%	15   100%	11   100%	19   95%
CYIC Resident Students	Masked	Masked	0	Masked	Masked
Resident Students with Designation	18   72%	19   95%	27   96%	15   100%	25   88%

### SD64 Grade 7 FSA Literacy - On Track / Extending Rate

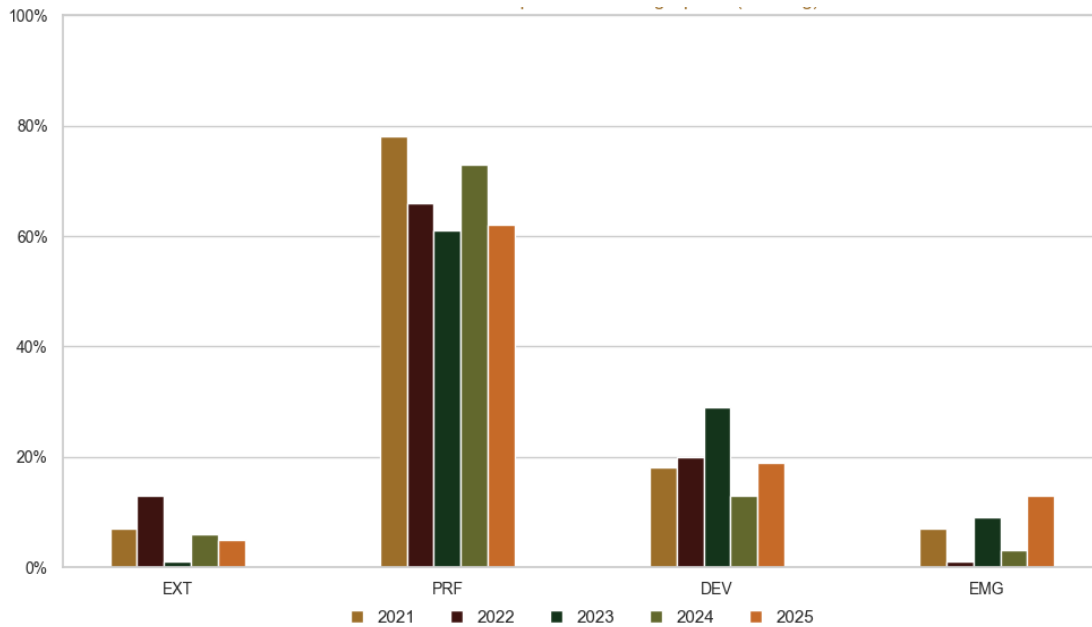




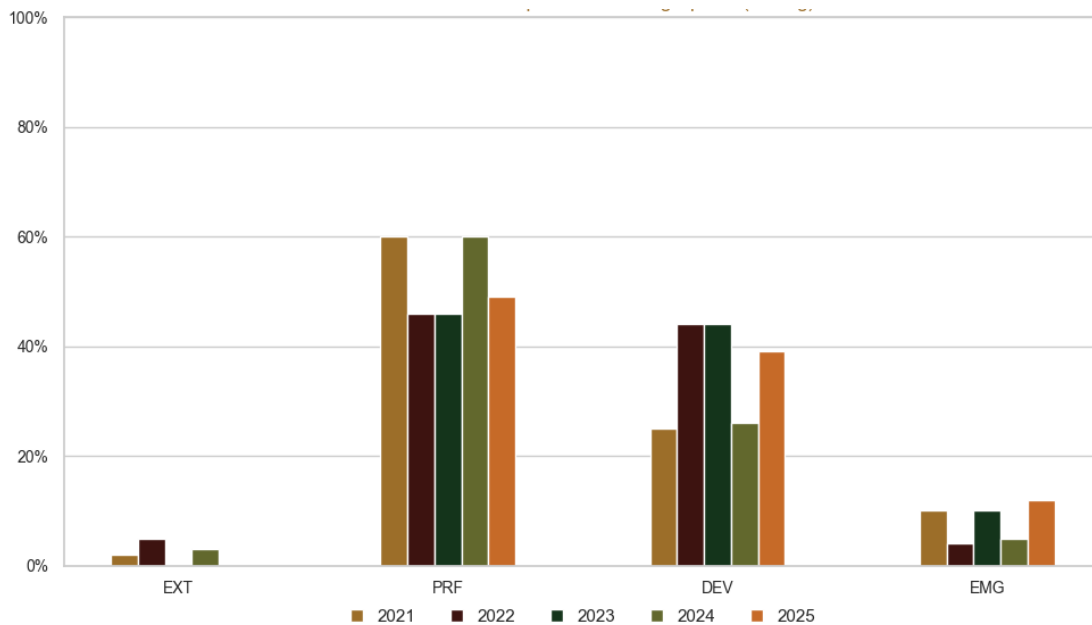
### *Relevant Additional/Local Data and Evidence / Grade 4 & Grade 7 Literacy*

Gulf Islands School District has developed and implemented a K-7 tool for tracking student achievement data, a platform which we identify as our Equity Tool. Teachers track students' skills in reading and numeracy as extending (EXT), proficient (PRF), developing (DEV) and emerging (EMG).

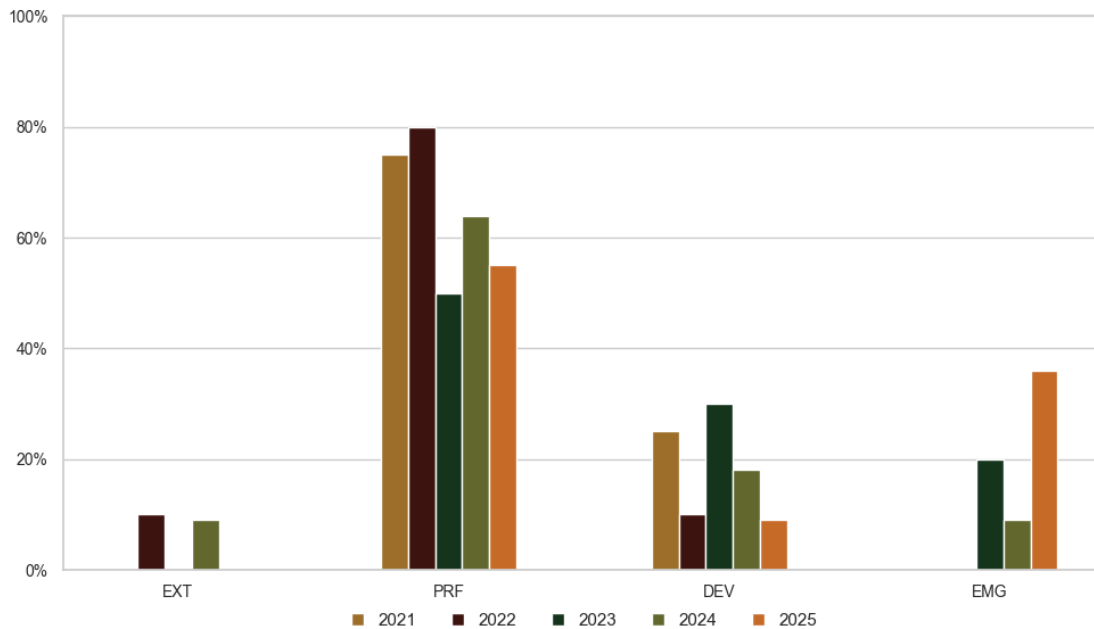
#### Grade 4 Reading Assessment - General Population



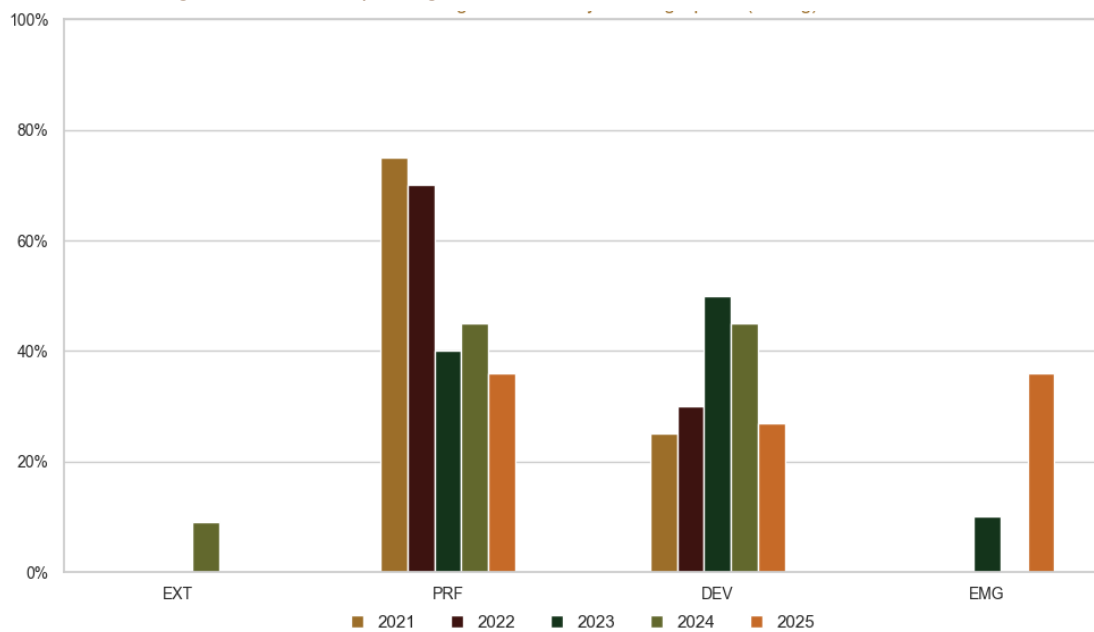
#### Grade 4 Writing Assessment| General Population



### Grade 4 Reading Assessment | Indigenous Students

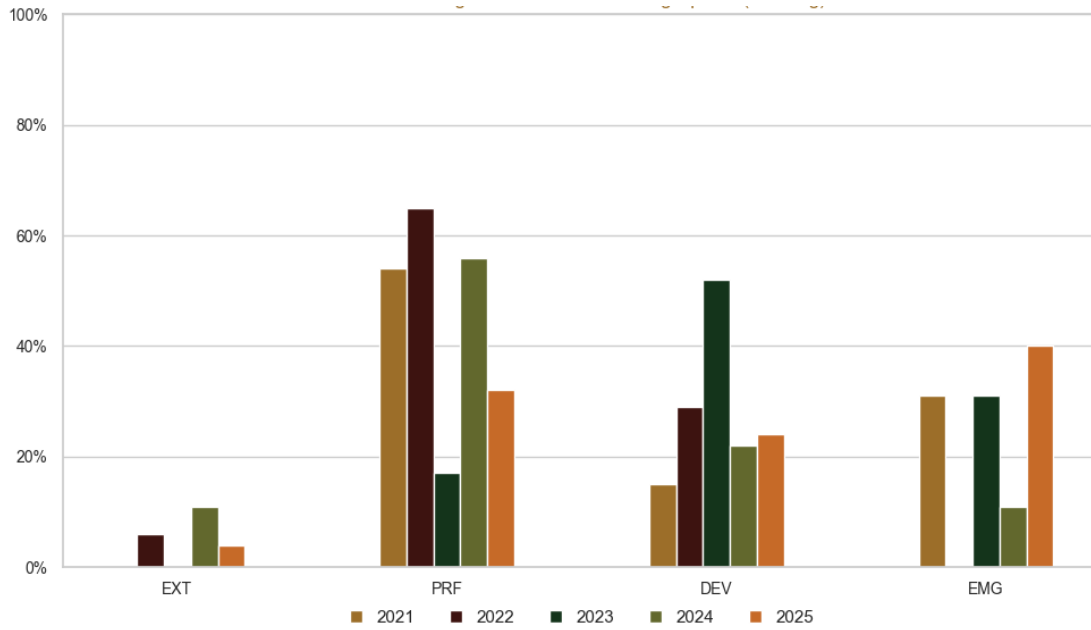


### Grade 4 Writing Assessment | Indigenous Students

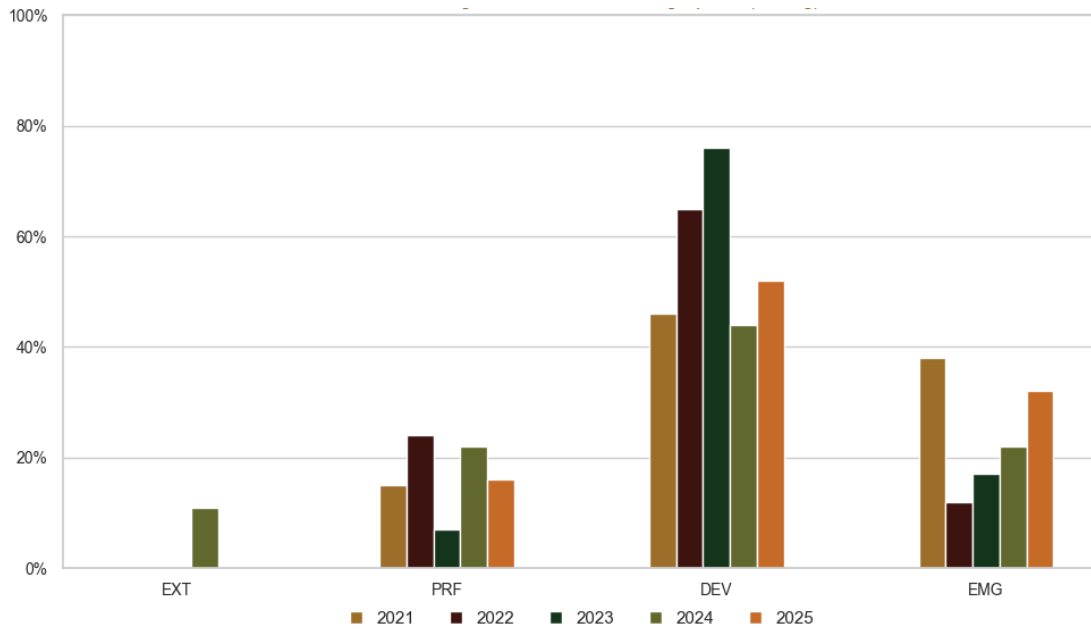




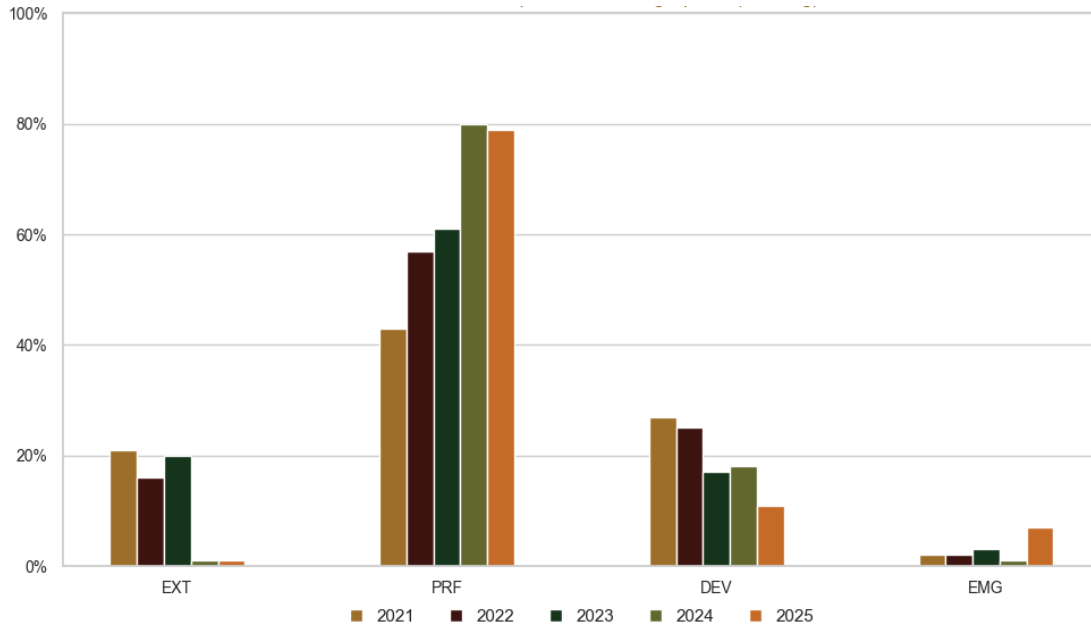
### Grade 4 Reading Assessment | Student with Designations



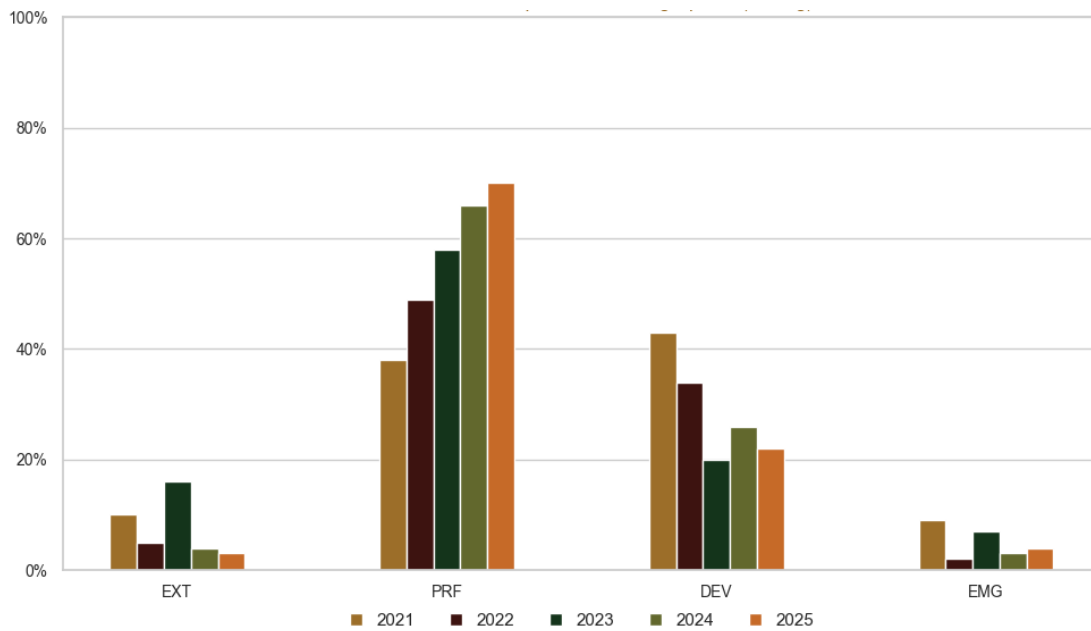
### Grade 4 Writing Assessment | Designated Students



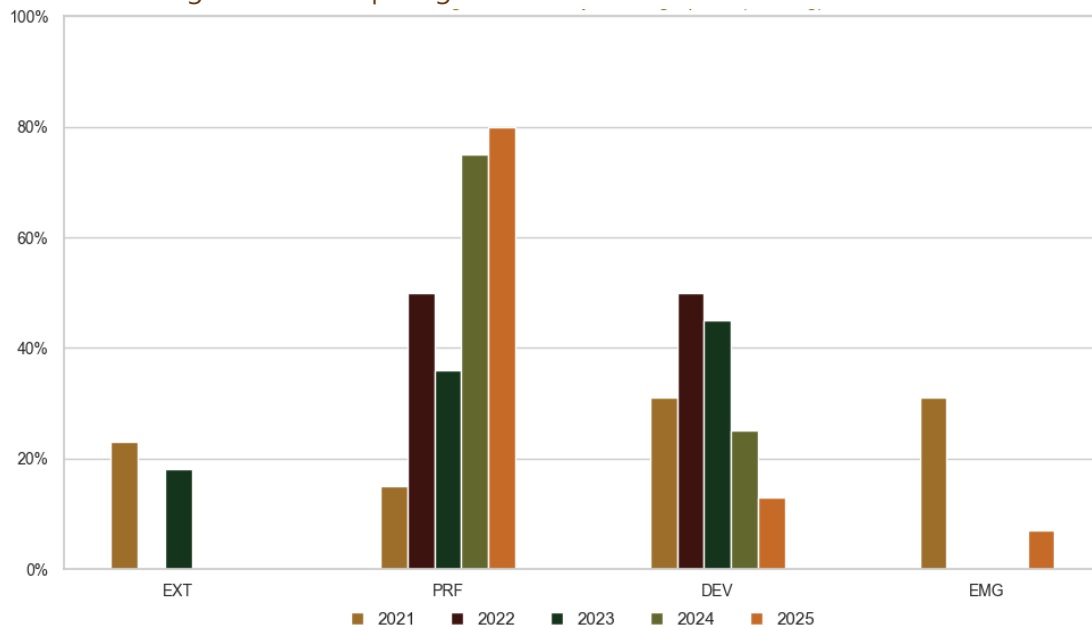
### Grade 7 Reading Assessment | General Population



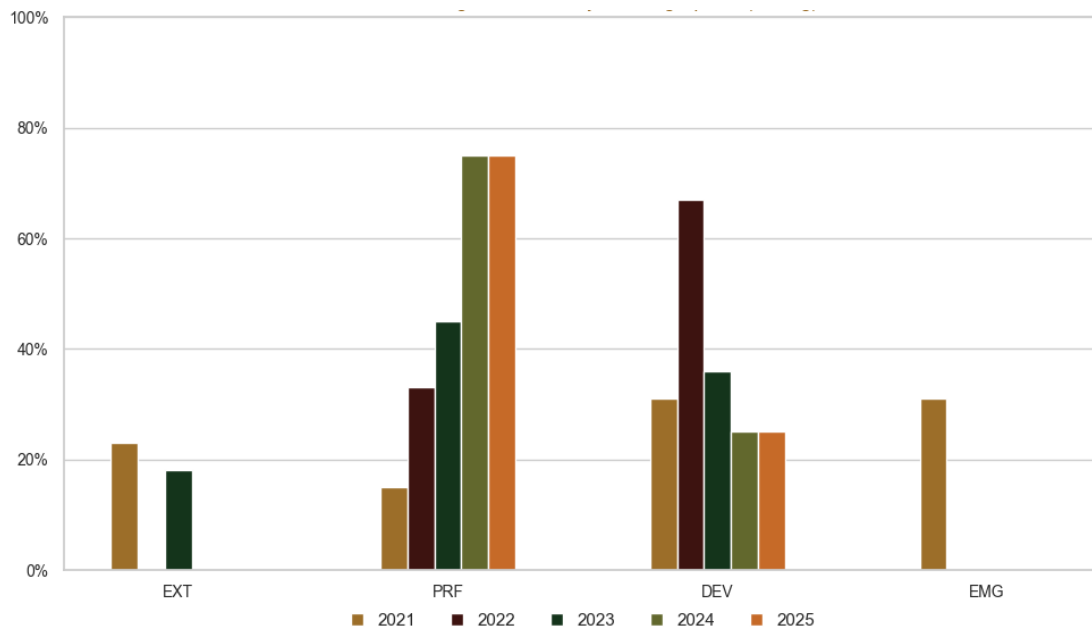
### Grade 7 Writing Assessment | General Population



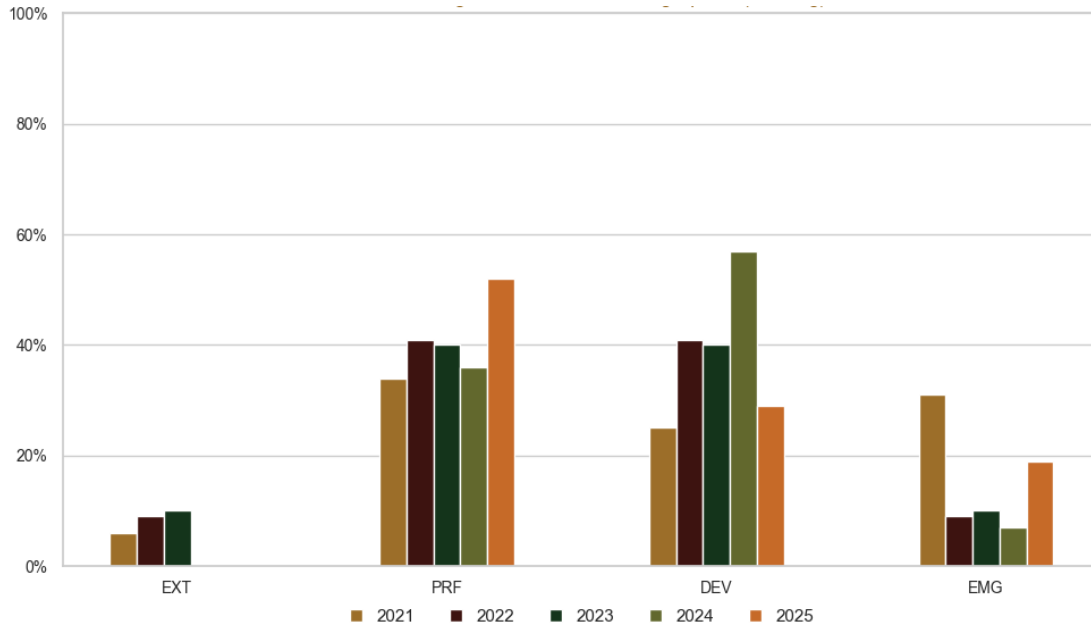
### Grade 7 Reading Assessment | Indigenous Students



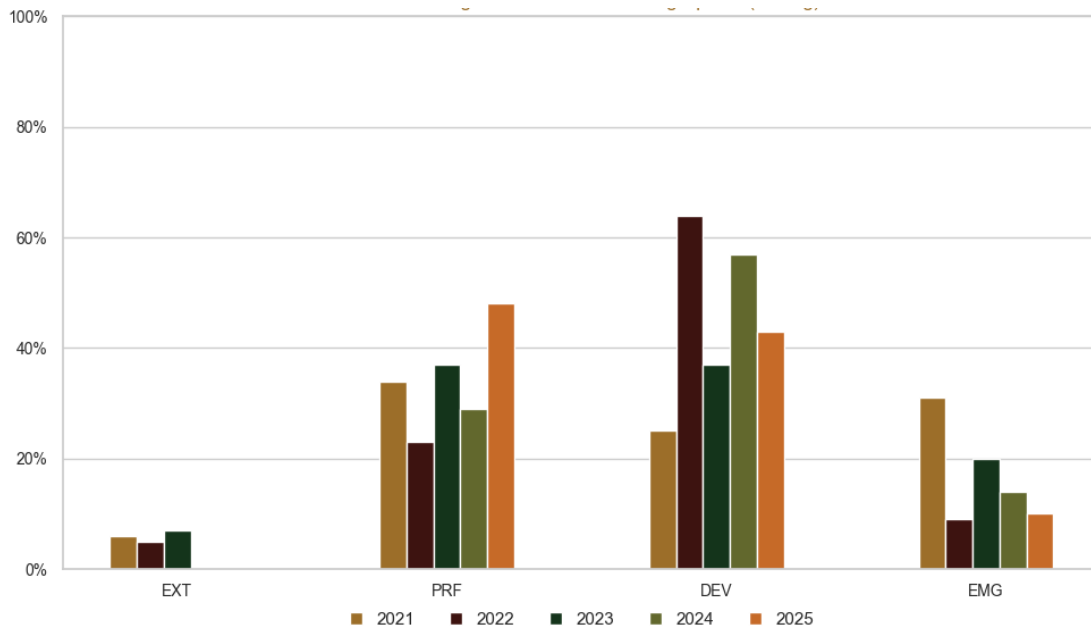
### Grade 7 Writing Assessment | Indigenous Students



### Grade 7 Reading Assessment | Students with Designation



### Grade 7 Writing Assessment | Students with Designation

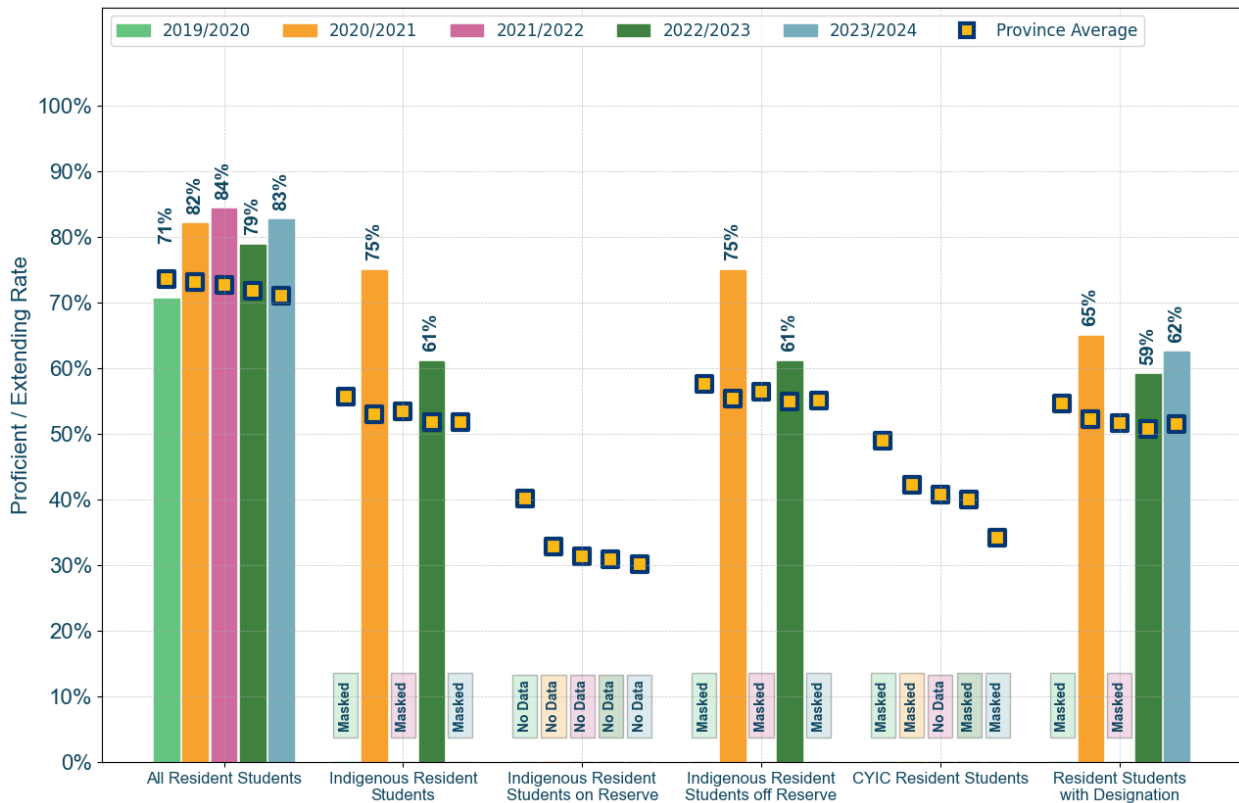


### Measure 1.2: Grade 10 Literacy Expectations

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

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	114   91%	117   90%	145   82%	141   91%	140   86%
Indigenous Resident Students	11   100%	16   94%	Masked	21   81%	16   75%
Indigenous Resident Students on Reserve	0	0	0	0	Masked
Indigenous Resident Students off Reserve	11   100%	16   94%	Masked	21   81%	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	17   76%	18   89%	18   67%	25   76%	22   59%

#### SD64 Grade 10 Graduation Assessment Literacy - Proficient / Extending Rate



## Analysis and Interpretation | Educational Outcome 1: Literacy

SD64 Foundational Skills Assessment (FSA) participation rates continue to be high and well above the provincial average with 93% of Grade 4 students and 95% of Grade 7 students participating in the 2024/2025 assessment. Five years of high participation allow for the identification of more accurate trends in achievement.

The number and percentage of students on track or extending in Grade 4 and Grade 7 Literacy continue to exceed the provincial average across all student groups. It is worth noting that decreases in grade 4 literacy over the last 5 years mirror decreases in the province. By grade 7, district results tend to “recover” or improve over grade 4 results which is something for us to explore. This year, Grade 7 results remained strong overall, with Indigenous students performing at the same level as all students. Students with Disabilities or Diverse Abilities in Grade 7 also demonstrated strong results. In contrast, Grade 4 results for students with Disabilities or Diverse Abilities showed a decline. At the Grade 10 level, literacy achievement increased across all student groups, reflecting growth district-wide.

Our locally developed Equity Tool is used by schools and district staff to track K-7 student achievement and well-being, providing a fulsome account of each student’s educational journey. Students’ skills in literacy and numeracy are tracked as extending (EXT), proficient (PRF), developing (DEV), and emerging (EMG). Additionally, students are also monitored for various factors that may impact their educational progress and experience: social emotional, medical, attendance, behaviour, transitions and outside factors. The Equity Tool makes each student’s educational journey visible and accessible to teachers, principals and district staff and through consistent application, the use of the Equity Tool has become regular practice. Along with our K-7 Equity Tool, our high school has a comprehensive tracking system for all students in Gr.8-12, particularly those with vulnerabilities and our priority students: Indigenous students, student with designations and children and youth in care. School-based teams meet weekly and have a monthly review of all students who are at risk or potentially at risk of being off track as indicated in the Equity Tool. There are monthly reviews of Indigenous students and students with Competency-based Individual Education Plans (CBIEPs) to ensure that the supports and interventions in place continue to be appropriate and impactful. For students with CBIEPs, our Equity tool enables teachers to monitor progress and adjust CBIEP objectives based on data.

We continue to adjust and fine tune our structures and processes to ensure that our students experience success in literacy. We are making the learning journey visible to ensure that students receive the appropriate, targeted supports, interventions and/or services that will optimize their learning and educational experiences.

### *Grade 4 & Grade 7 Literacy Expectations (Measure 1.1)*

Grade 4 Literacy expectations for all students decreased by 14% compared to the previous year, with 71% of students currently on track or exceeding expectations. Over the past five years, the district's performance has ranged between 71% and 96%. Although Indigenous student rates are masked, district results for these students are well above Provincial averages. Students with Disabilities and Diverse Abilities had a participation rate of 86%, with 67% meeting or exceeding literacy expectations, which is a decrease of 13% from the previous year and still well above provincial average. Results from the Children and Youth in care population are masked but we observe from available data that outcomes in our district are above the Provincial average.

Grade 7 Literacy expectations for all students remained consistent with the previous year, with 84% of students on track or exceeding expectations. Indigenous students reported at the top of the district's five-year range (67%–83%), with 83% on track or extending. With the same result as the previous year, 73% of Students with Disabilities and Diverse Abilities were on track or extending. All categories are well above provincial average.

### *Grade 10 Literacy Expectations (Measure 1.2)*

Over the past five years, Grade 10 Graduation Literacy Assessment results for all students have ranged from 71% to 84%. In 2023/2024, we observed a 4% increase compared to the previous year. While data for Indigenous students is masked, we know that students in the district have outcomes above the Provincial average. Students with Disabilities and Diverse Abilities showed a 3% gain, with 62% of these students now performing in the Proficient or Extending range. This positive trend can be attributed to the dedicated efforts of our Inclusive Education team. Our data shows the results for Children and Youth in care are well above the Provincial average – the results are masked.

Gulf Islands School District commits to incorporating multiple sources of data to inform analysis (triangulation) whenever and wherever possible. The most promising source of data is the in-house and locally developed Equity Tool platform. This tool puts the most recent learning data from classroom and district assessments in the proximity of teachers such that in-time adjustments to instruction can be tracked and achievement monitored for students K-7. Alongside provincial assessments, the Equity Tool creates robust support across the district during the elementary years leading to the transition to secondary programs at grade 8. The Early Development Instrument (EDI) informs schools and the district about student vulnerabilities, characteristics and broader needs as students enter the K-12 system.










SD64 exceeds provincial rates in all measures of provincial literacy assessment.

### *Analysis & Trends Overview*

<b>Analysis &amp; Trends</b>	<b>Social-Emotional</b>	<b>Intellectual Development</b>	<b>Organizational Structures</b>
SD64 continues to perform above provincial average.	SD64 has a higher incidence of anxiety-related vulnerability according to EDI results. Mental Health Grant focuses on student wellness and support, to address the higher rates of anxiety.	Locally developed literacy and numeracy frameworks provide consistent instruction and tracking. The primary screener provides clarity around student acquisition of reading skills. Ongoing professional learning for staff on explicit literacy instruction.	School planning is data-driven and focuses on social-emotional literacy and foundational skills across the district. Developing data-driven dialogue and common language in school planning ensures alignment with district commitments to learner success.
Maintaining a high level of performance	Population-based risk factors for SD64 indicate that the above results are particularly promising and community-based partnership through Community Link funds will continue to focus on student support.	Equity Tool technological support for instruction across the district is essential to success: teachers proximal to current information about learning enable in-time differentiation of instruction and School Based Team (SBT) adjustments to programming.	SD64 maintains a 1.0 FTE teacher to support colleagues with the availability of information about learning through the Equity Tool.



*Literacy Suggestions for Action 2025 – 2028*

Suggestions for Action	Comment	Rating
Improve communication of student learning (student goals and achievement).	Monthly reviews, communicating student learning. Student self-assessment and reflection on growth (metacognition) - students know their strengths and what they need to work on. Equity Tool data. CBIEP evidence tracking tool.	
Grow capacity for early intervention (professional development).	Framework for literacy, instructional leadership development PVP, EA learning modules, inclusive education, and behavioral intervention support series, complex behavior training, focus on school-based team capacity building. Pro-D/in-service support for strengthening classroom-based (Tier 1) instruction.	
Ensure consistent Student Learning Support Plan delivery in each school.	Equity Tool and CBIEP, regular visits to school-based team meetings ensure implementation.	
Differentiate instruction to ensure learning needs are met – ensure UDL and RTI is fully understood and implemented.	In progress. Through SBT's continuous documentation of interventions, strategies, and supports, we make UDL and RTI visible.	
Equity Tool focus to monitor progress for at-risk students.	Blending Equity Tool with EDI, learning surveys, McCreary data, and report card data.	
Assess the impact of support and intervention.	Learning sprint cycle, regular review dates. Continue to grow our capacity for triangulating and effectively applying data. Build capacity in data-driven dialogue. We have locally developed SEL supports, SEL needs survey, and will be doing a SEL environmental scan.	
District Literacy Team	District Literacy Lead Principal; District Indigenous Education Principal; Vice-Principal of Inclusive Education; District Early Years Principal. Building coherence across the district.	
Continue to update literacy framework and use proficiency scale – more accurate district and school-based assessment.	Equity Tool support for staff; learning tools SharePoint; school leads in literacy. District mandated screener – DIBELS Screener.	
District Literacy Plan	<b><u>School District Literacy Professional Learning Plan</u></b>	

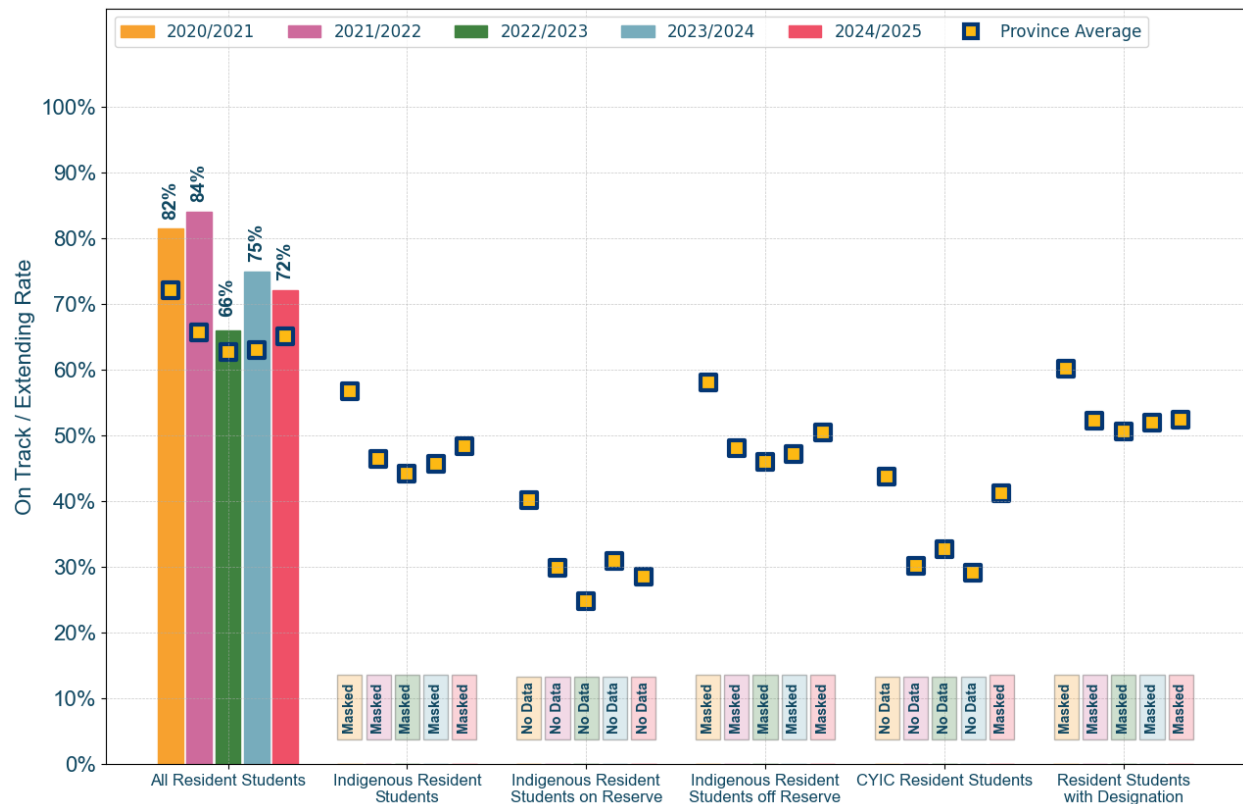
## Educational Outcome 2: Numeracy

### Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

#### SD64 Grade 4 FSA Numeracy -Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	98   94%	96   92%	101   93%	91   97%	105   92%
Indigenous Resident Students	Masked	13   100%	13   85%	14   93%	12   92%
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	Masked	13   100%	13   85%	14   93%	12   92%
CYIC Resident Students	0	0	0	0	Masked
Resident Students with Designation	Masked	Masked	16   69%	16   94%	21   86%

#### SD64 Grade 7 FSA Numeracy - On Track / Extending Rate



### SD64 Grade 7 FSA Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	127   94%	114   97%	141   97%	101   98%	115   95%
Indigenous Resident Students	15   73%	16   100%	15   100%	11   100%	19   95%
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	15   73%	16   100%	15   100%	11   100%	19   95%
CYIC Resident Students	Masked	Masked	0	Masked	Masked
Resident Students with Designation	18   72%	19   95%	27   93%	15   93%	25   88%

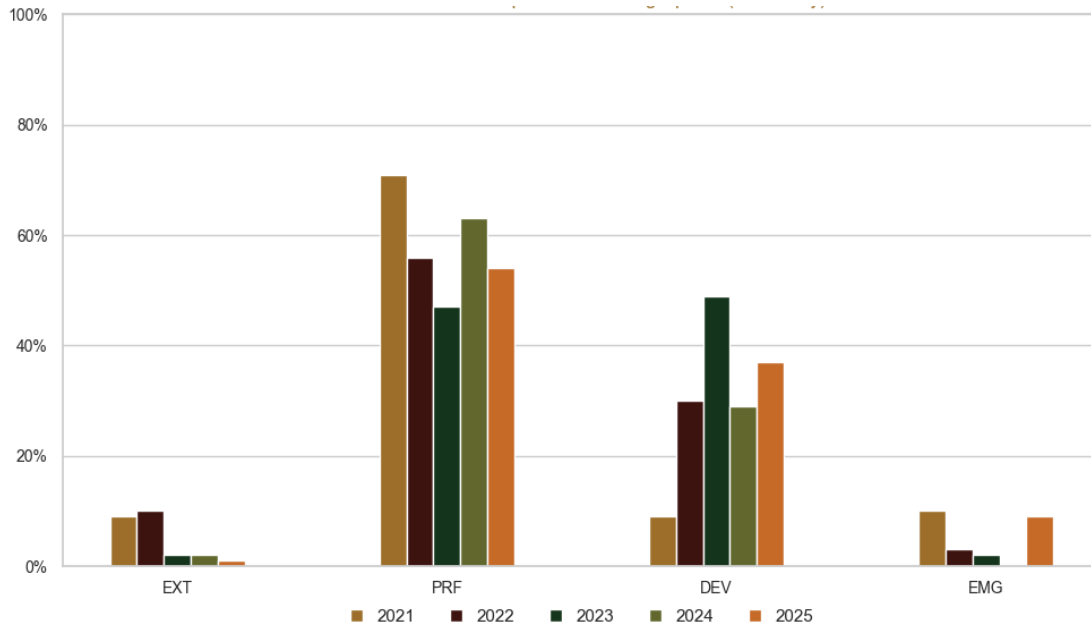
### SD64 Grade 7 FSA Numeracy - On Track / Extending Rate



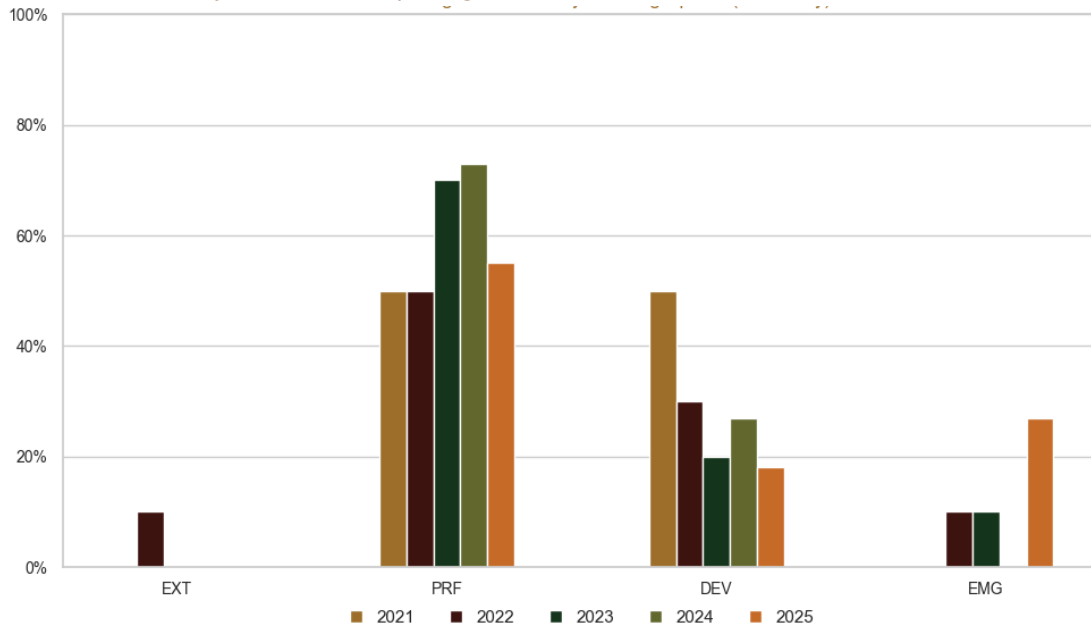
### *Relevant Additional/Local Data and Evidence / Grade 4 & Grade 7 Numeracy*

Our Equity Tool allows for ongoing, real-time tracking of student numeracy outcomes, as extending (EXT), proficient (PRF), developing (DEV) and emerging (EMG).

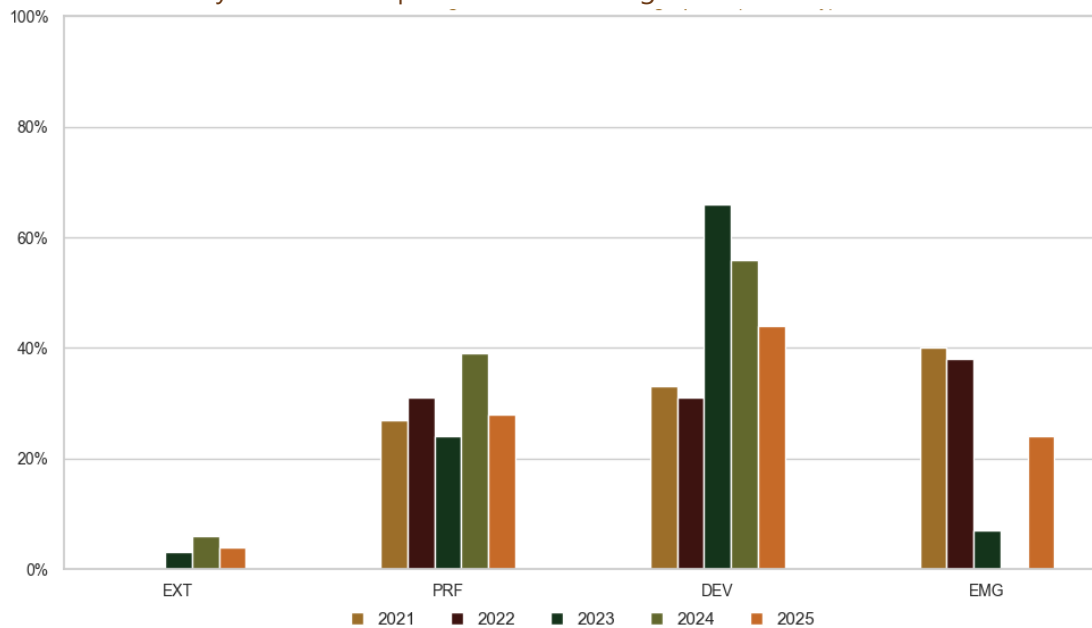
#### Grade 4 Numeracy Assessment | General Population



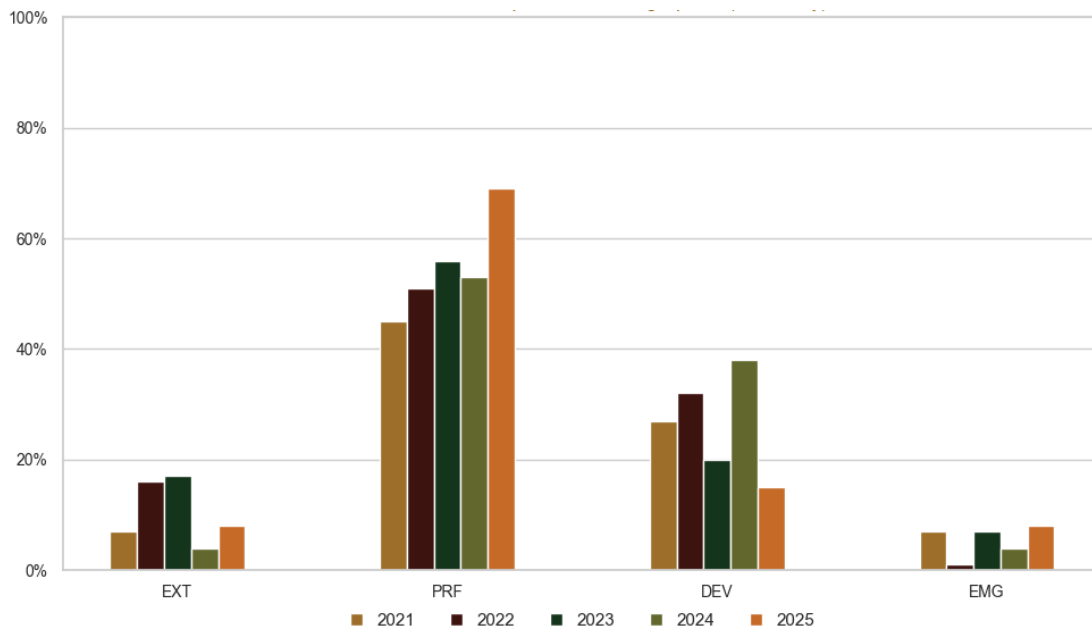
#### Grade 4 Numeracy Assessment | Indigenous Students



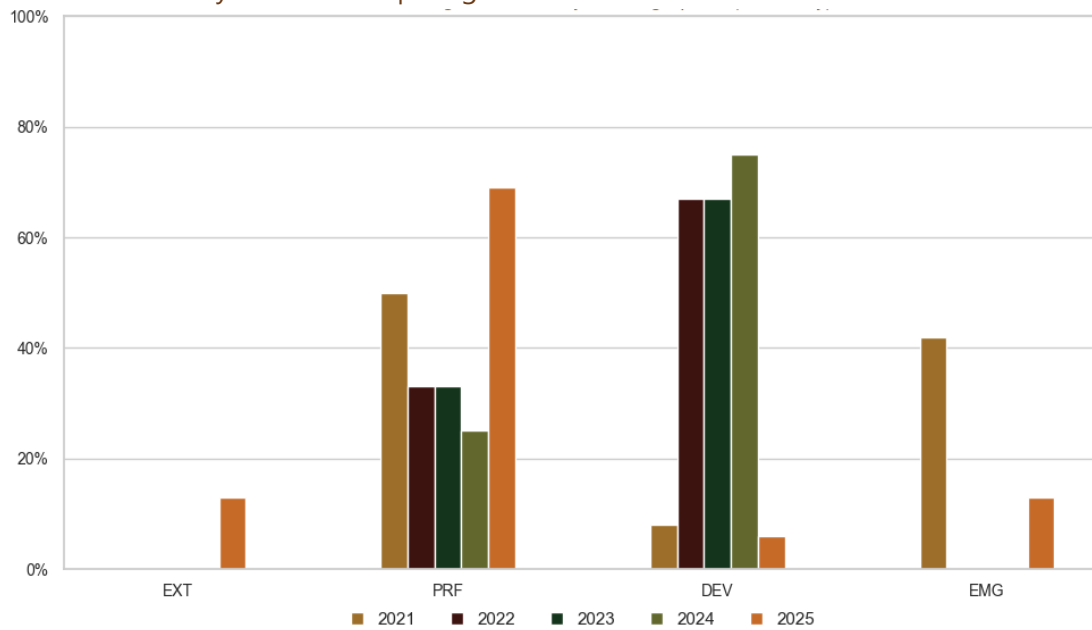
### Grade 4 Numeracy Assessment | Student with Designation



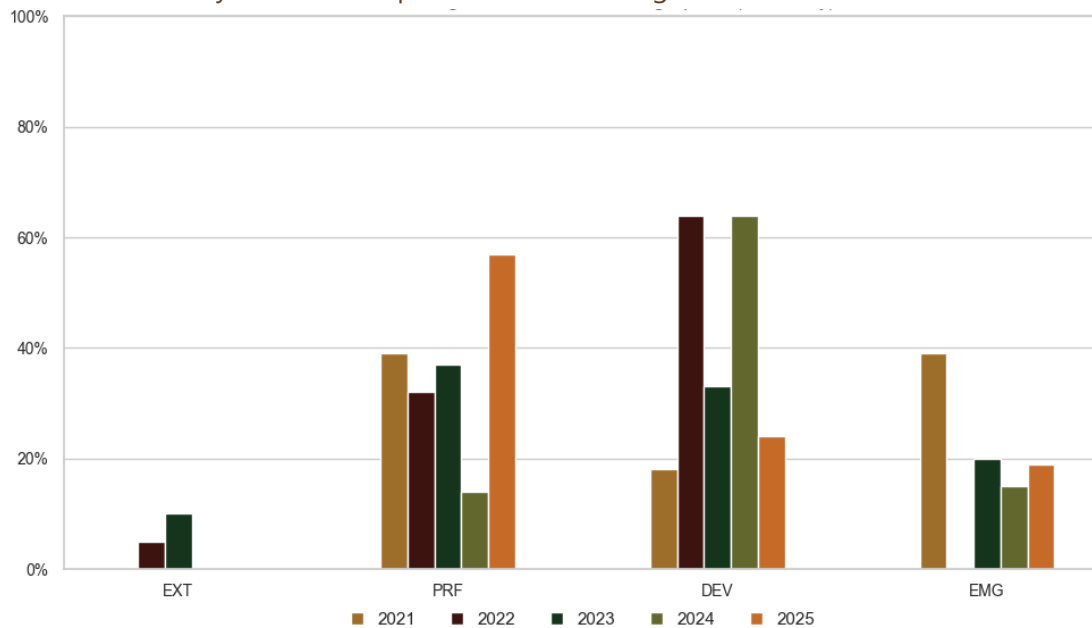
### Grade 7 Numeracy Assessment | General Population



### Grade 7 Numeracy Assessment | Indigenous Students



### Grade 7 Numeracy Assessment | Students with Designation

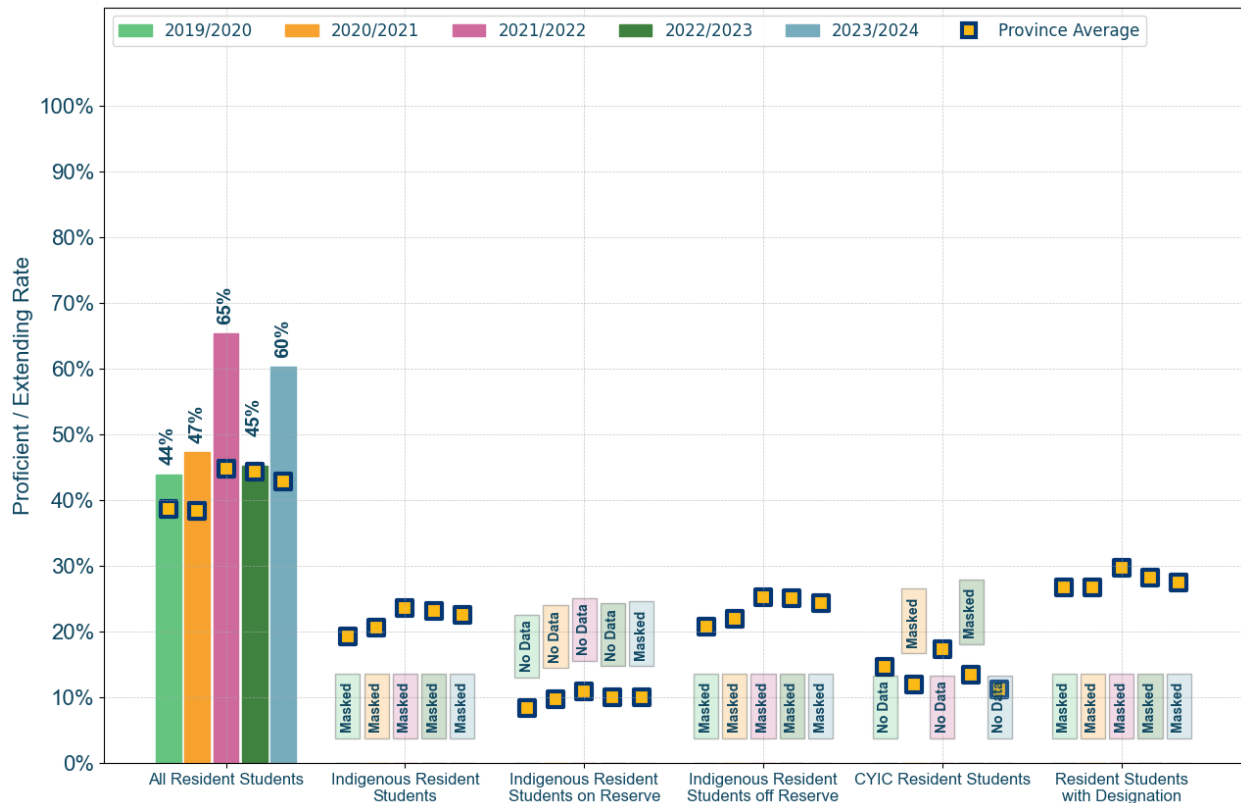


### Measure 2.2: Grade 10 Numeracy Expectations

#### SD64 Grade 10 Graduation Assessment Numeracy - Expected Count | Participation Rate

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	Masked	119   89%	142   75%	138   88%	137   84%
Indigenous Resident Students	Masked	16   88%	Masked	20   90%	15   87%
Indigenous Resident Students on Reserve	0	0	0	0	Masked
Indigenous Resident Students off Reserve	Masked	16   88%	Masked	20   90%	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	18   72%	18   61%	23   65%	21   71%

#### SD64 Grade 10 Graduation Assessment Numeracy - Proficient / Extending Rate



## Analysis and Interpretation | Educational Outcome 2: Numeracy

The number and percentage of students on track or extending in Grade 4 decreased slightly, while Grades 7 and 10 have shown significant increases.

### *Grade 4 & Grade 7 Numeracy Expectations*

Grade 4 Numeracy expectations for all SD64 students decreased by 3%, bringing the current level to 72%. Despite this decline, this remains above the provincial average. Although the outcomes for Indigenous students are masked, available information indicates that their performance also remains above the provincial average and has improved from the previous year. While data for Students with Disabilities and Diverse Abilities is masked, it reflects a 10-point decrease from last year. Data from the Children and Youth in Care population is masked but reporting confirms that their outcomes are strong and well above the Provincial average.








Grade 7 Numeracy Expectations for all students are currently at 72%, reflecting a 7% increase from the previous year. Indigenous student performance in Numeracy is particularly strong, with results at 67%, which is well above the provincial average and marks a significant achievement for the district. Although last year's data for Indigenous Students was masked, the increase in outcomes is impressive. Students with Disabilities and Diverse Abilities have also shown notable progress, with 64% of students on track or extending – this represents the highest point in the district's five-year trend and an increase of over 20% from the previous year. While the data for Children and Youth in Care is masked, reports indicate that their results are at the top of the extending range.

### *Grade 10 Numeracy Expectations*

Grade 10 SD64 Grade 10 students are performing above the Provincial average in Numeracy. The most recent data shows that 60% of students are within the proficient to extending range, marking a 15% improvement from the previous year. Although Indigenous student data is masked, analysis shows marked improvement in this group as well. Students with Disabilities or Diverse Abilities have demonstrated impressive results, which are also masked, but these gains reflect the consistent efforts of the Inclusive Education team, whose work continues to support strong outcomes.



*Numeracy Suggestions for Action 2025 – 2028*

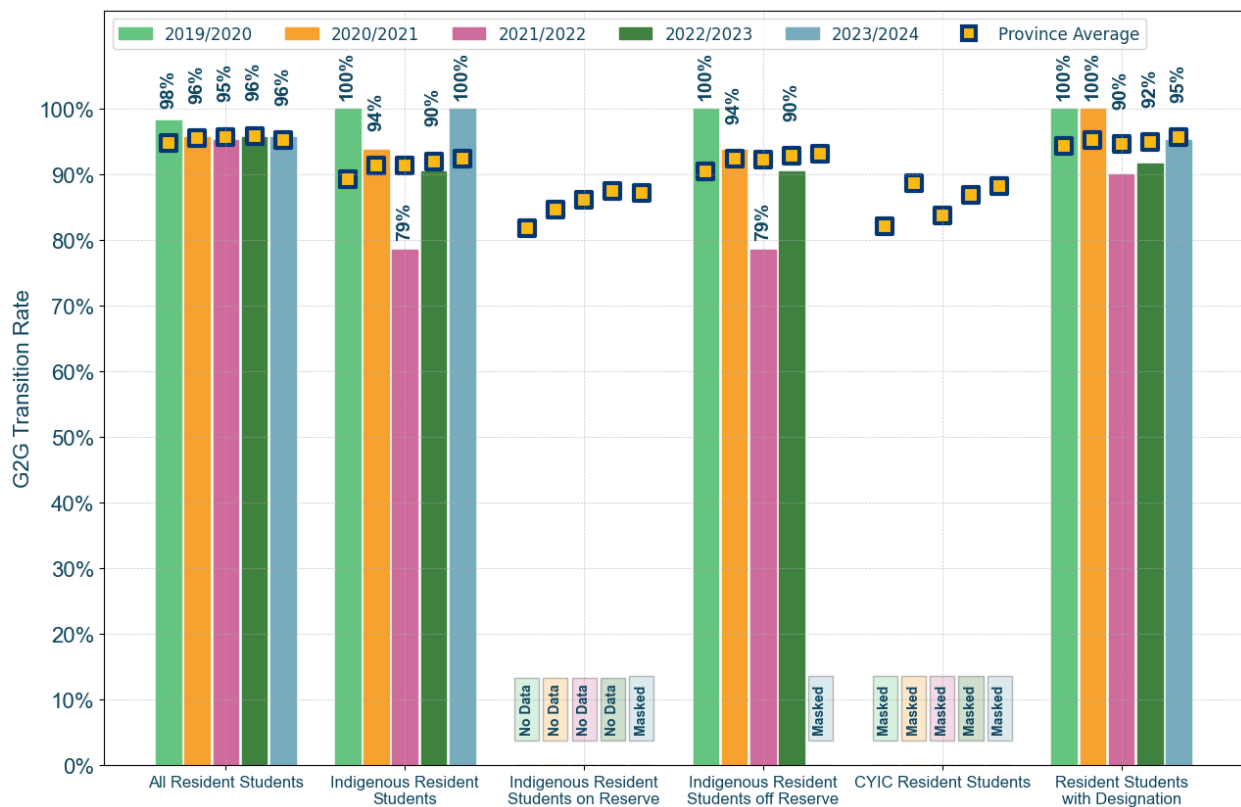
Suggestions for Action	Comment	Rating
Create engaging learning environments (games, keep math fun, hands-on) to grow thinking classrooms where students LOVE math; grow capacity in mathematical training, mindsets and expertise	School plans, professional growth, PVPs	
Grow capacity in Universal Design for Learning (UDL) Framework and Response to Intervention (RTI) to optimize learning opportunities for all students to succeed.	Ongoing professional growth with SBTs about targeted strategies and interventions. SBTs and inclusive education supports. Ongoing professional growth in universal classroom-level strategies and supports	
Assess the quality and use of math resources i.e., manipulatives	Ongoing development of instructional practice  Numeracy coordinator 2024-2025	
Create and implement a district scope and sequence to focus on deepening learning.	Numeracy and learning framework SharePoint	
Develop and implement district numeracy assessment(s).	Equity Tool – Numeracy screener; Foundational Skills Rubrics K-7; student progress charts Gr.5-9; Island numeracy network, alignment with Ministry's Proficiency Scales	
Increase the visibility of math learning in the classroom/school	School planning, district investment numeracy coordinator, PVPs	
Use of Equity Tool to monitor progress and outcomes	Targeted focus on the quality of data, SBT, assessments	

### Measure 2.3: Grade-to-Grade Transitions

#### Grade 10 to 11 Transition - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	116	118	148	138	139
Indigenous Resident Students	12	16	14	21	16
Indigenous Resident Students on Reserve	0	0	0	0	Masked
Indigenous Resident Students off Reserve	12	16	14	21	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	17	18	20	24	21

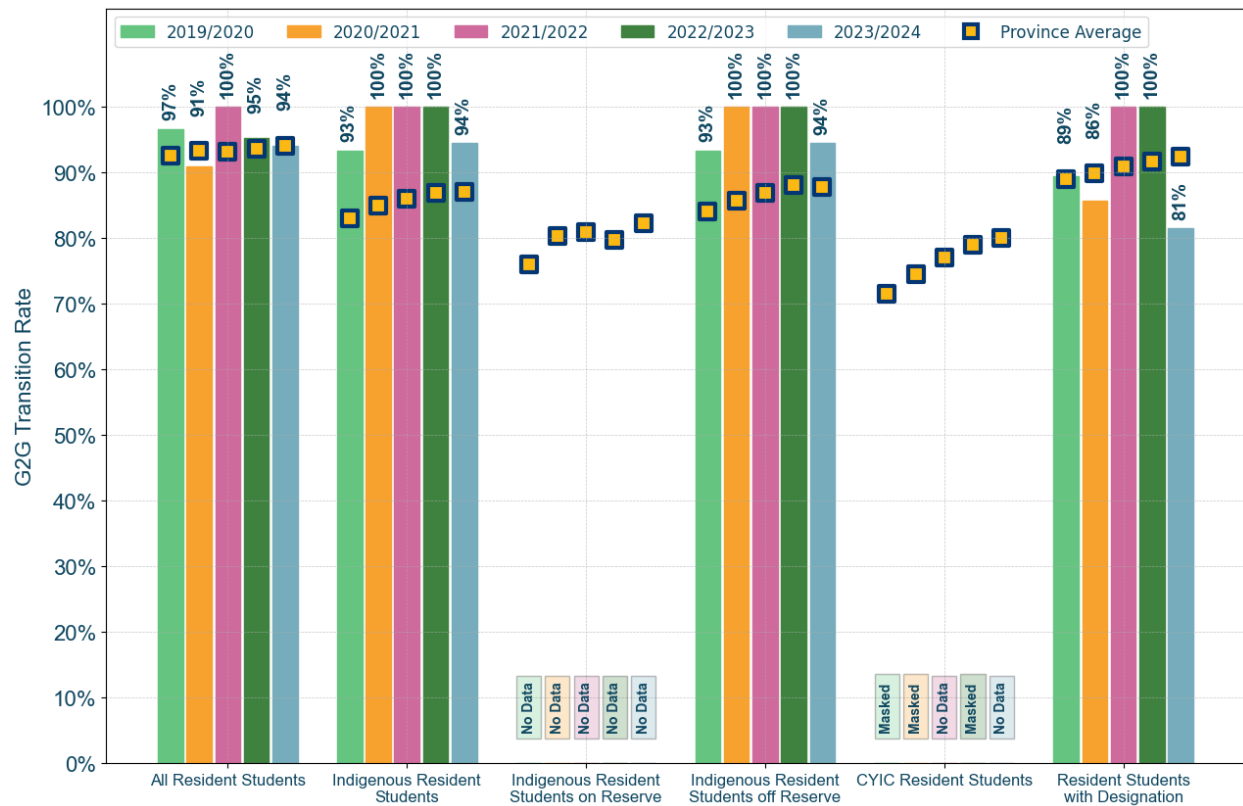
#### SD64 Grade 10 to 11 Transition Rate



### SD64 Grade 11 to 12 Transition - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	118	110	112	146	135
Indigenous Resident Students	15	12	16	13	18
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	15	12	16	13	18
CYIC Resident Students	Masked	Masked	0	Masked	0
Resident Students with Designation	19	14	16	23	27

### SD64 Grade 11 to 12 Transition Rate



## Analysis and Interpretation | Outcome 2, Measure 2.3: Grade-to-Grade Transitions

Grade 10 to Grade 11 transitions for all resident students remain on par with the provincial average. There was a 10% increase in Grade 10 to 11 transition for Indigenous students and a 3% increase for Students with Disabilities or Diverse Abilities.

Grade 11 to 12 transition rates were 94% for all students. The district's average for Indigenous students dropped by 6 points but remains well above the Provincial average. We also realized a drop in Grade 11 to 12 transition rate for Students with Disabilities or Diverse Abilities, which puts our average below the Provincial average.

As with other smaller districts, small populations create volatility year over year. The district is stable on transition rates over time. Of note, grade 11-12 Indigenous student transition rates and Students with Disabilities and Diverse Abilities rates raise questions and will be monitored.

<b>Analysis &amp; Trends</b>	<b>Social-Emotional</b>	<b>Intellectual Development</b>	<b>Organizational Structures</b>
Declining Grade 11-12 transition rates for Indigenous students and Students with Disabilities and Diverse Abilities.	Dedicated additional staffing – Indigenous support, Indigenous CYCW and general CYCW supports.	Additional intervention supports and CYCW.	Realignment of School-Based Team structures and responsibilities at the High School. Capacity building in general UDL structures and supports for students with CBIEPs. Tracking tool.

## Intellectual Development Summary

The Gulf Islands School District demonstrates strong performance in Intellectual Development, achieving literacy and numeracy results above provincial averages. This achievement is facilitated by the systematic application of the Equity Tool and the collaborative approach fostered through School-Based Teams. Ongoing refinement of district-wide practices and structures enhances coherence and supports growth in student outcomes. Honouring and embracing the lessons of failure and not knowing is essential to the growth and learning of all our learners (adults and children). Furthermore, focused capacity building among adult learners contributes to an environment characterized by engagement, enthusiasm, deepening learning and growth mindsets.

Indigenous students are achieving literacy outcomes that are equal to, or higher than, those of their non-Indigenous peers. Numeracy outcomes for Indigenous learners remain below the district average. Supporting Indigenous learners will be a key focus in the coming year, as we implement intentional, targeted interventions and strategies to better support them in their educational journey.

Children and Youth in Care data is masked, but by analyzing the data, we know that these students are proficient and extending academically.

## Human and Social Development

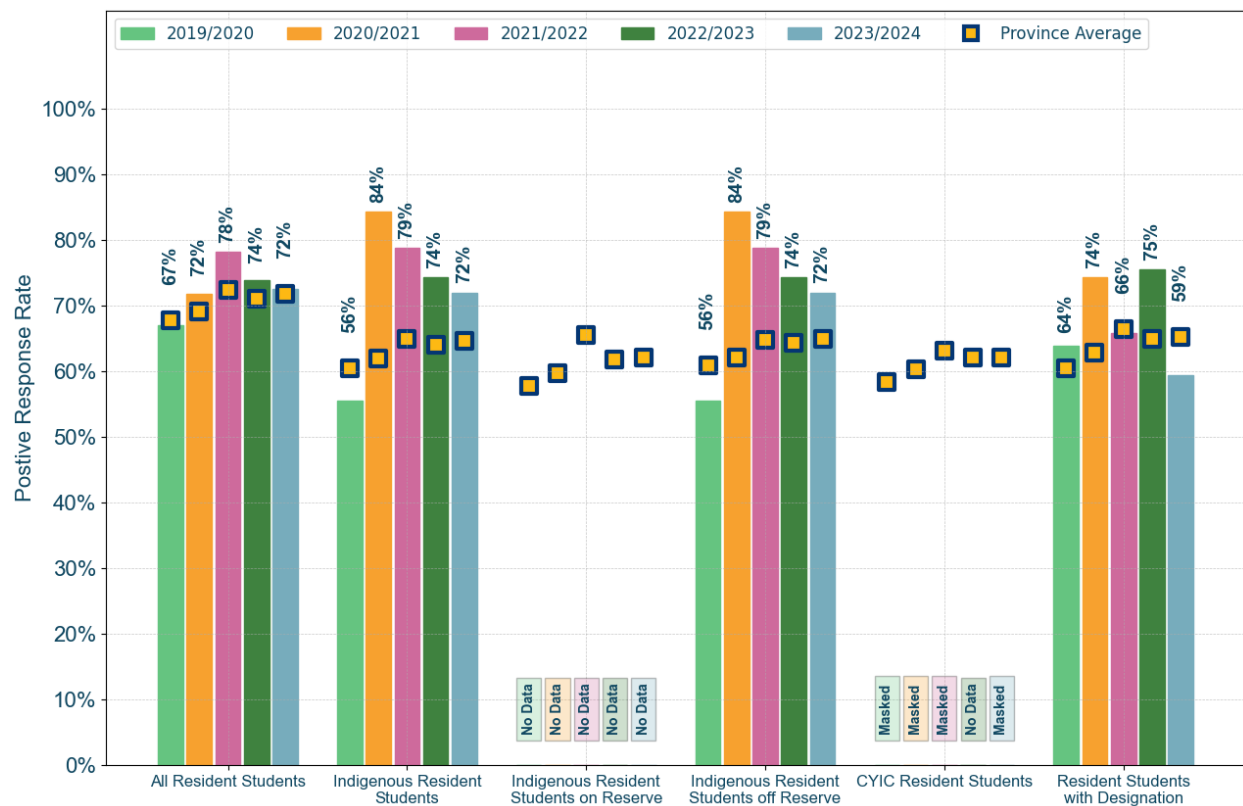
### Educational Outcome 3: Feel Welcome, Safe, and Connected

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

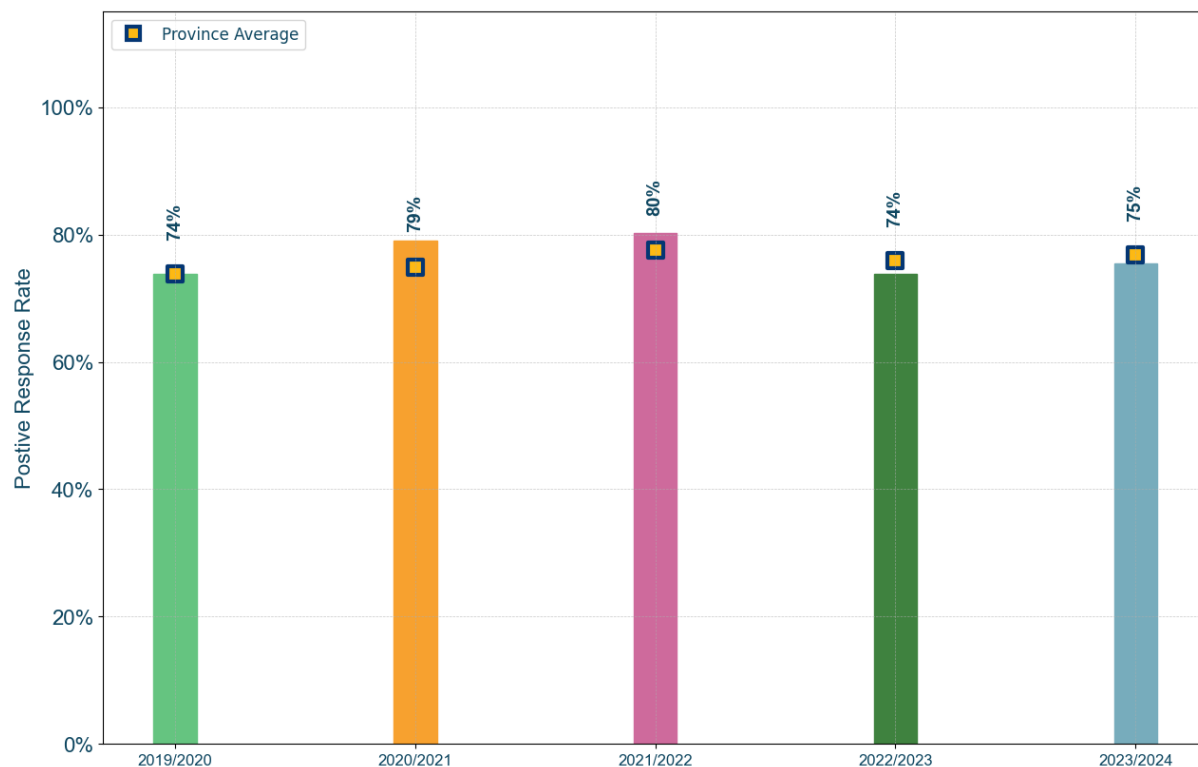
SD64 Learning Survey - Expected Count | Participation Rate for Grade 4, 7, and 10

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	376   76%	336   86%	357   83%	375   85%	329   71%
Indigenous Resident Students	46   78%	38   84%	42   79%	49   76%	41   61%
Indigenous Resident Students on Reserve	0	0	0	0	Masked
Indigenous Resident Students off Reserve	46   78%	38   84%	42   79%	49   76%	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	56   66%	42   81%	48   83%	66   77%	52   73%

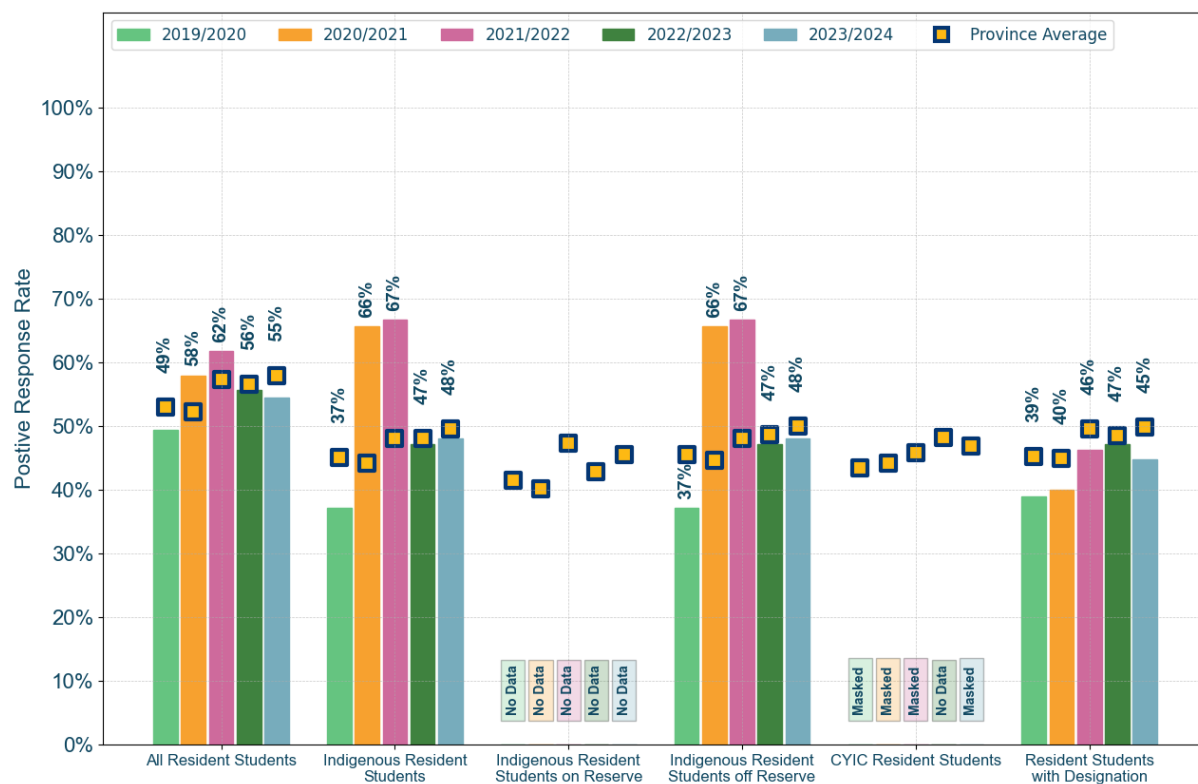
SD64 Feel Welcome - Positive Response Rate for Grade 4, 7, and 10



### SD64 Feel Safe - Positive Response Rate for Grades 4, 7, and 10

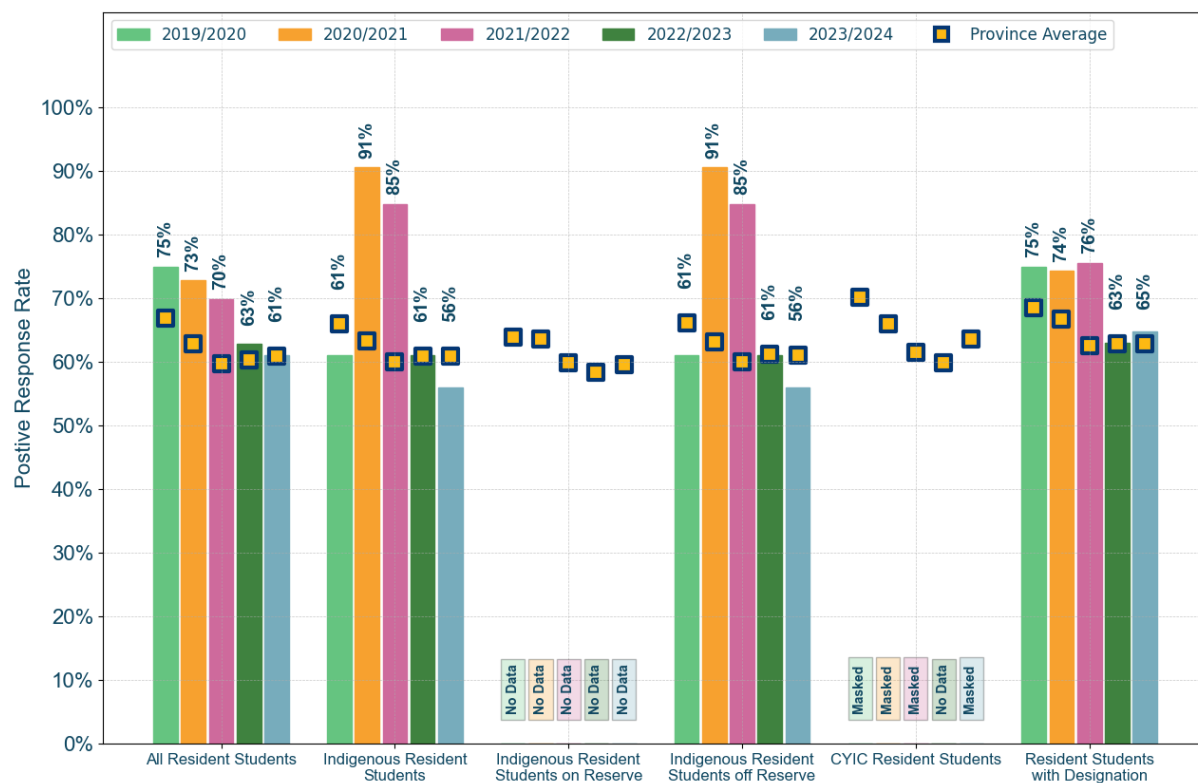


### SD64 Sense of Belonging - Positive Response Rate for Grades 4, 7, and 10



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

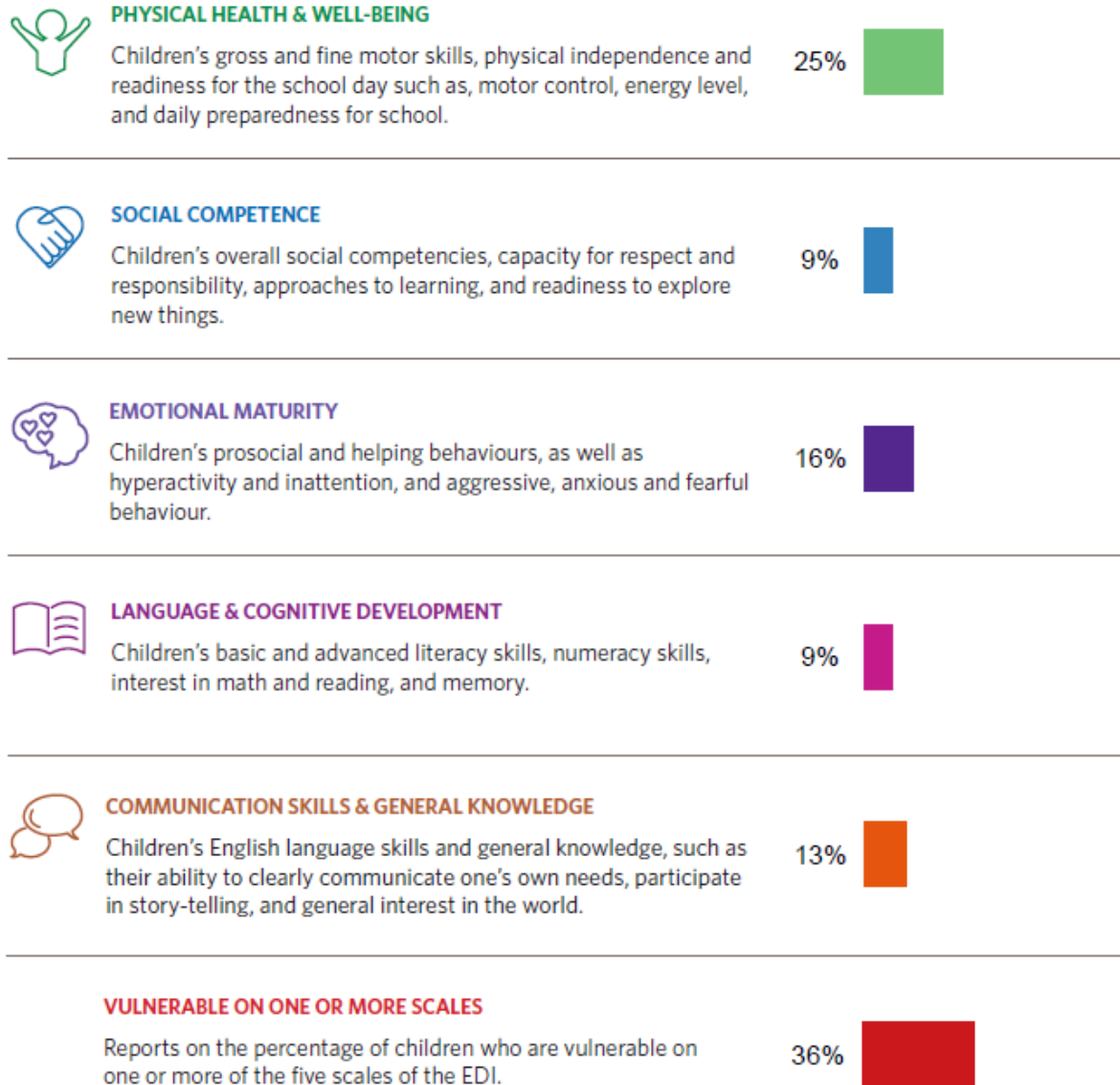
SD64 Two or More Adults Care - Positive Response Rate for Grades 4, 7, and 10





### *Relevant Additional/Local Data and Evidence / Human and Social Development*

#### SD64 EDI Vulnerable Rates by Scale (45 participating students)



#### Deeper Learning Student Interview Project

A total of 166 students from Grades K to 12 across the district were interviewed. Among them, 22% identified as neurodiverse, 14% as Persons of Colour, and 20% as Indigenous.

### Summary of Student Reflections on Support and Care in School

Student feedback reveals a strong sense of community and emotional support within the school environment. Their responses highlight the importance of both peer and adult relationships in fostering a nurturing atmosphere. Key themes include:

1. Teacher Support
2. Peer Relationships
3. Trust and Comfort
4. Subtle Acts of Kindness
5. Empathy and Flexibility

### Summary of Student Reflections About Well-being and Learning

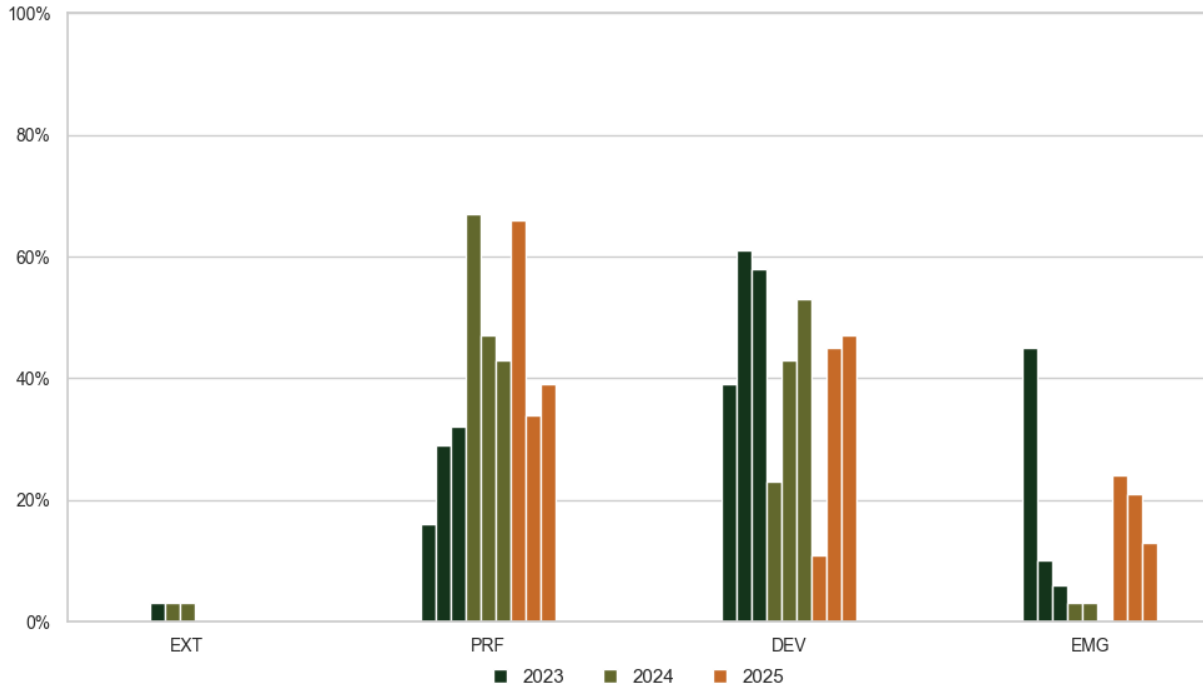
Student feedback provides valuable insights into the experiences and conditions that promote a sense of comfort and well-being at school, ultimately enhancing learning. Their responses emphasize the importance of relationships with oneself, others, and place, as well as the positive impact of having choices and a voice in their learning process.

1. Positive peer and adult relationships
2. Activity and play
3. Creative and choice-based (agentic) spaces
4. Being outdoors and in nature
5. Calm and quiet settings

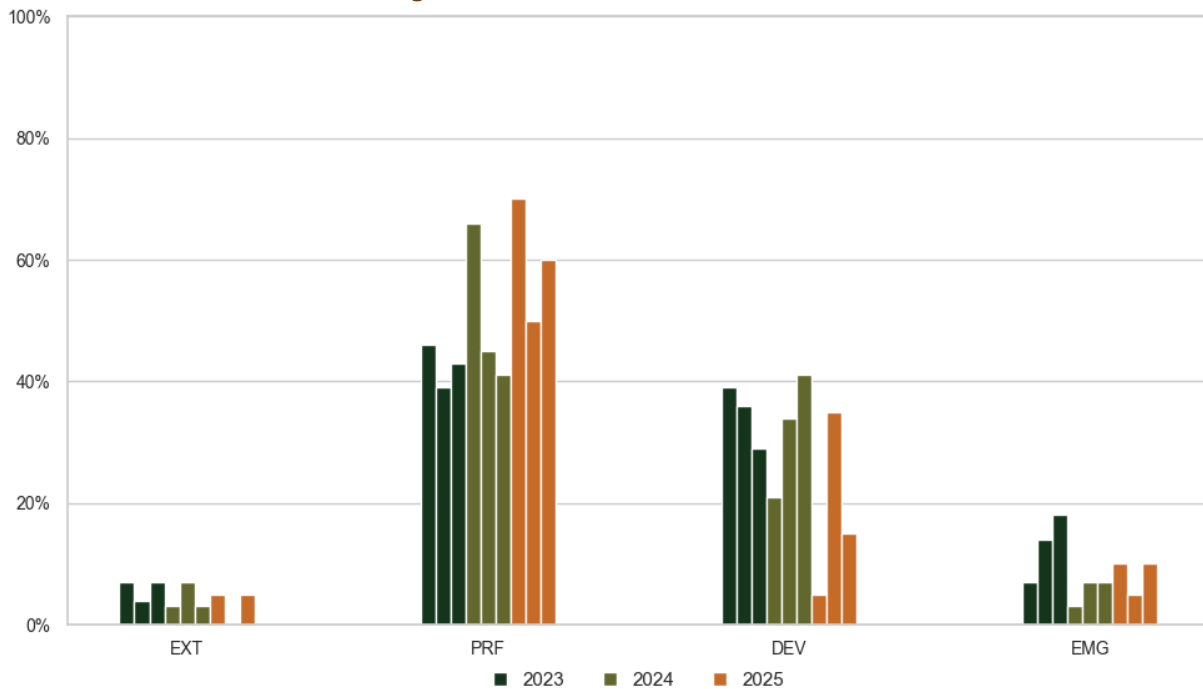
After the initial interviews, many schools did additional student interviews because they wanted more information. Notably, Gulf Islands Secondary School's student council decided to interview their peers as they believed (quite accurately) they would get more authentic feedback as students would feel more comfortable talking with other students.

To explore more deeply the impact of SEL on student performance, we recently added the SEL indicator in our Equity Tool. Data will provide proficiency trends for students with SEL records, enabling us to understand how students with SEL indicators are performing: how are the learning needs being met and are the supports and interventions in place having an impact. For each year, the order of data is reading, writing and numeracy. This is our first year of examining the direct impact of SEL on performance and the impacts of supports and interventions for SEL-identified students. Overall, general population students showed strong performance at the proficiency level, faring better than SEL-identified students. SEL-identified students, however, demonstrated notable gains over time, suggesting that targeted SEL interventions in place are effective, particularly in shifting students from developing/emerging to proficient.

### Grade 4 Social Emotional Learning Outcomes



### Grade 7 Social Emotional Learning Outcomes



## Analysis and Interpretation | Educational Outcome 3: Feel Welcome, Safe, & Connected

The reported percentage for All Resident Students is on par or slightly below the provincial average in all areas measured (feel welcome, safe, a sense of school belonging, and adults who care). Although comparable with the provincial average, a low sense of belonging for some students is of particular concern. This is a district and provincial trend we need to address. Results of the Ministry Student Learning Survey align with the results from the McCreary. For example, 62% of students felt teachers cared about them (McCreary) compared to 61% (SLS). Of note, in the McCreary the results indicated a higher sense of safety, perhaps because they break the question of safety down into specific sites (ie. classrooms, washrooms, hallways, etc.) Results in the McCreary around safety ranged from 74% (changerooms) to 92% (library).

56% of students felt like part of their school (McCreary) vs. 55% of students felt like they belong (SLS).

90% of students feel their life is going well.

Another interesting piece of information from the McCreary – we are the only district in the province that has had a decrease in students skipping school.

A priority is to nurture greater well-being, belonging, and emotional literacy for all students. We will also be looking at ways to collect more data to inform our practices. We will continue to invest in CYCW positions and work to grow adult capacity through professional learning, specifically Compassionate Systems Awareness (one of the pillars of the provincial Mental Health in Schools Strategy).

<b>Analysis &amp; Trends</b>	<b>Social-Emotional</b>	<b>Intellectual Development</b>	<b>Organizational Structures</b>
EDI vulnerability indicators show slight increases in emotional vulnerability	Mental Health and Well Being – Compassionate Systems Awareness training	SBT/CYCW responsibilities through SBT for monitoring student well-being	Centralizing SBT as a responsible body for monitoring student well-being
Increased Indigenous sense of belonging and connection (adults who care)	Youth on the Land, Indigenous CYCW Indigenous spaces in all schools	Early interventions and sustained attention to student programs and course completion	Structured investments in Youth on the Land. Update our Enhancement Agreement

## Human and Social Development Summary




Student outcomes in human and social development within the Gulf Islands School District are generally comparable to those in other districts across the province, as reflected in the Student Learning Survey results. However, one area of concern stands out: too few students report feeling welcome or experiencing a sense of belonging in their schools.






This is deeply concerning. Students spend a significant portion of their lives in school, and it should be a place where they feel safe, valued, and connected. While we are seeing strong intellectual development among our learners, we must also prioritize their human development and support the whole student.

We are using our Equity Tool to monitor both student well-being and academic progress. Our School-Based Teams are also placing strong emphasis on supporting the whole student. We want every student to know that adults in their school care about them and their well-being.

The findings from the Student Learning Survey are consistent with those from the McCreary survey, reinforcing a need for focus in this area. As a district, we are committed to deepening our practices around well-being, mental health and emotional literacy for all our learners. A particular focus of this work includes supporting adult wellness, ensuring that educators and staff working in our system have the tools, practices, and strategies they need to nurture students' social emotional development. Growing emotional literacy, systems thinking and systems sensing builds capacity in overall systems awareness. As we do this and generate common understanding, using common language and tools, and engaging in common practices, we continue to foster coherence across the district. We do not want to solely rely on the Ministry student learning survey and will be exploring ways of collecting information about whether what we are doing is making a difference for learners.

### *Human and Social Development Suggestions for Action 2025 – 2028*

<b>Suggestions for Action</b>	<b>Comment</b>	<b>Rating</b>
Ensure classroom environments are safe, caring and inclusive	School planning and supervision, moving towards SEL environmental scans led by PVPs, student learning surveys, accessibility scans, Ministry framework	
Create school-based check-ins for students.	Formalized school-based teams, Indigenous CYCW across the district CYCWs	
District Plan for mental health and well-being	Established district mental health team, school-mental health leads. Collaboration with BC Children's Hospital to develop a district plan	

	and implementation process of mental health promotion activities to help improve student and school community mental health and well-being	
Continued commitment to growing emotional literacy and well-being	Common language, tools, and practices for systems awareness; compassionate systems framework	
School codes of conduct.	Annually updated & reviewed	
Gather student voices through student-centered groups.	Growing practice around empowering student voice & agency	
Use EDI to inform decision-making.	Annual practice	
Disaggregation of data for Indigenous Students	School Based teams. Inclusive Education and Indigenous Education collaboration.	

## Career Development

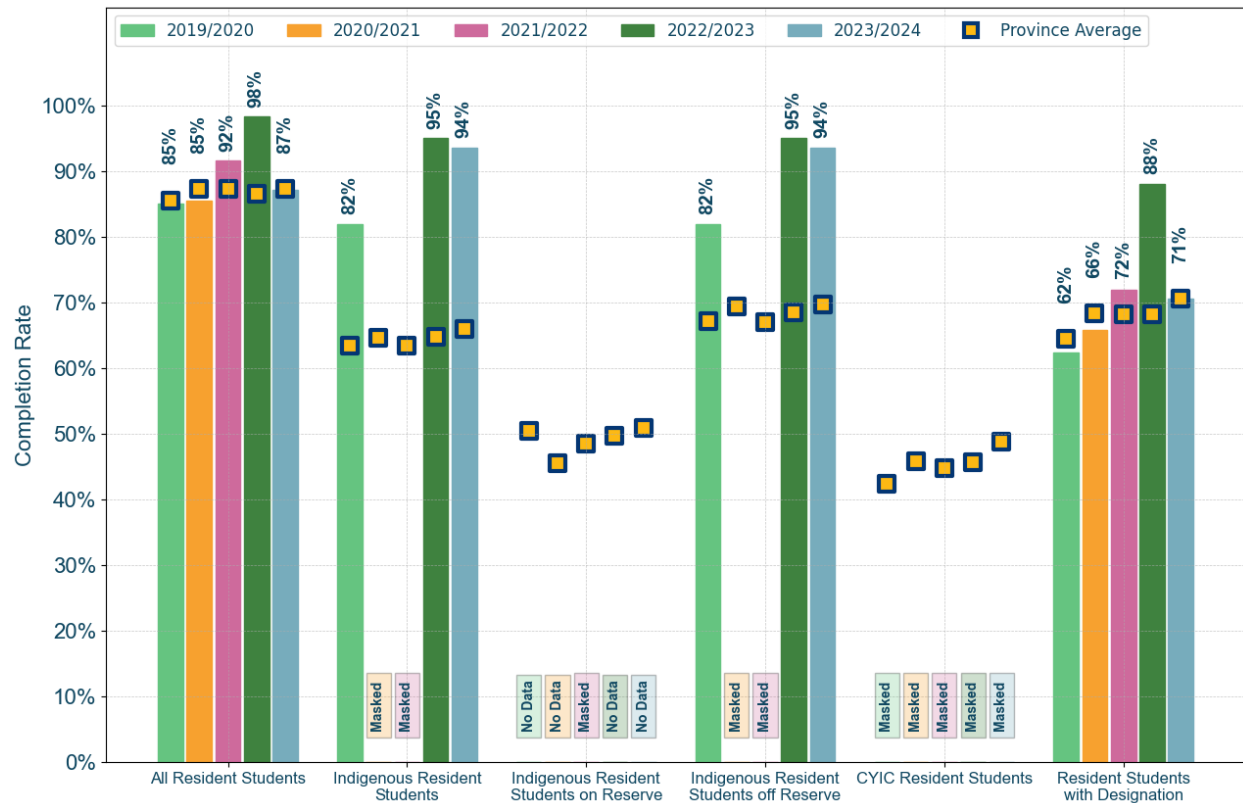
### Educational Outcome 4: Graduation

#### *Measure 4.1: Achieved Dogwood within 5 Years*

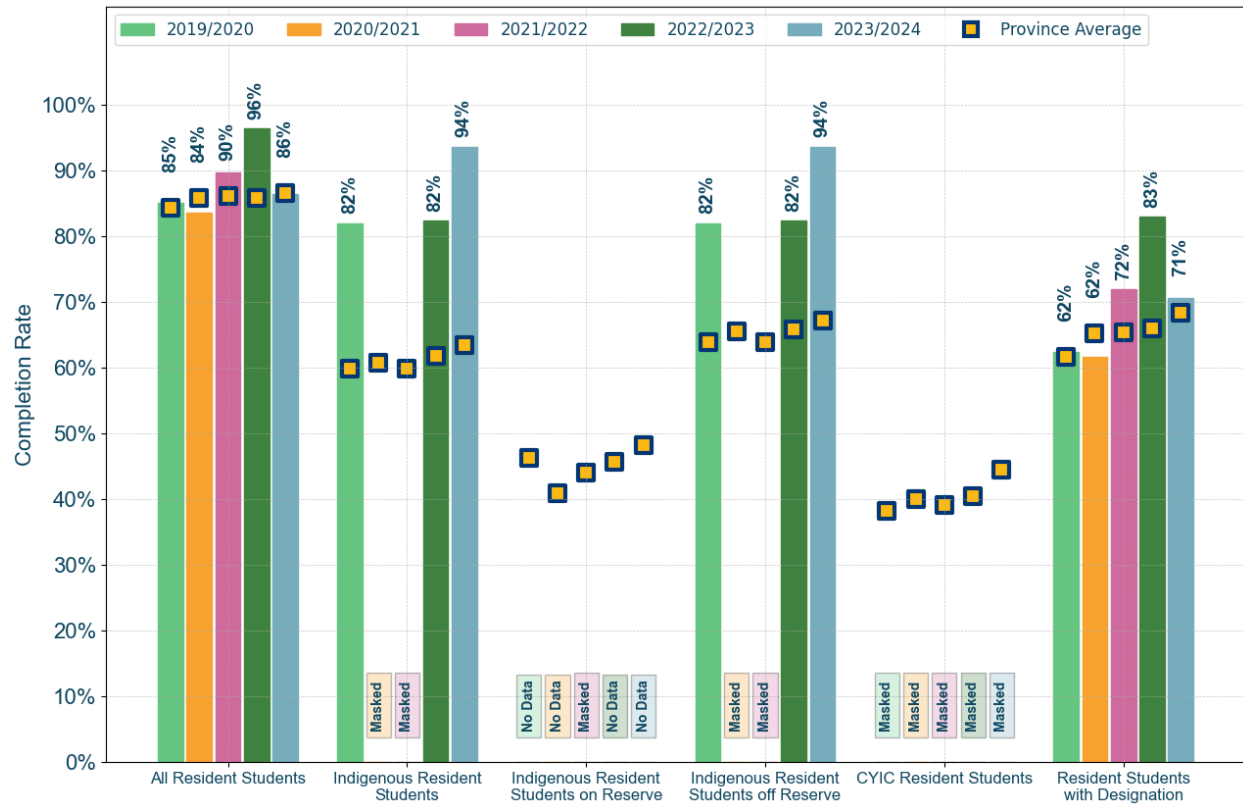
#### SD64 Completion Rate - Cohort Count | Outmigration Estimation

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	131   10	121   11	116   13	114   14	151   17
Indigenous Resident Students	13   1	Masked	Masked	18   2	12   1
Indigenous Resident Students on Reserve	0	0	Masked	0	0
Indigenous Resident Students off Reserve	13   1	Masked	Masked	18   2	12   1
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	26   2	26   2	20   2	22   3	38   4

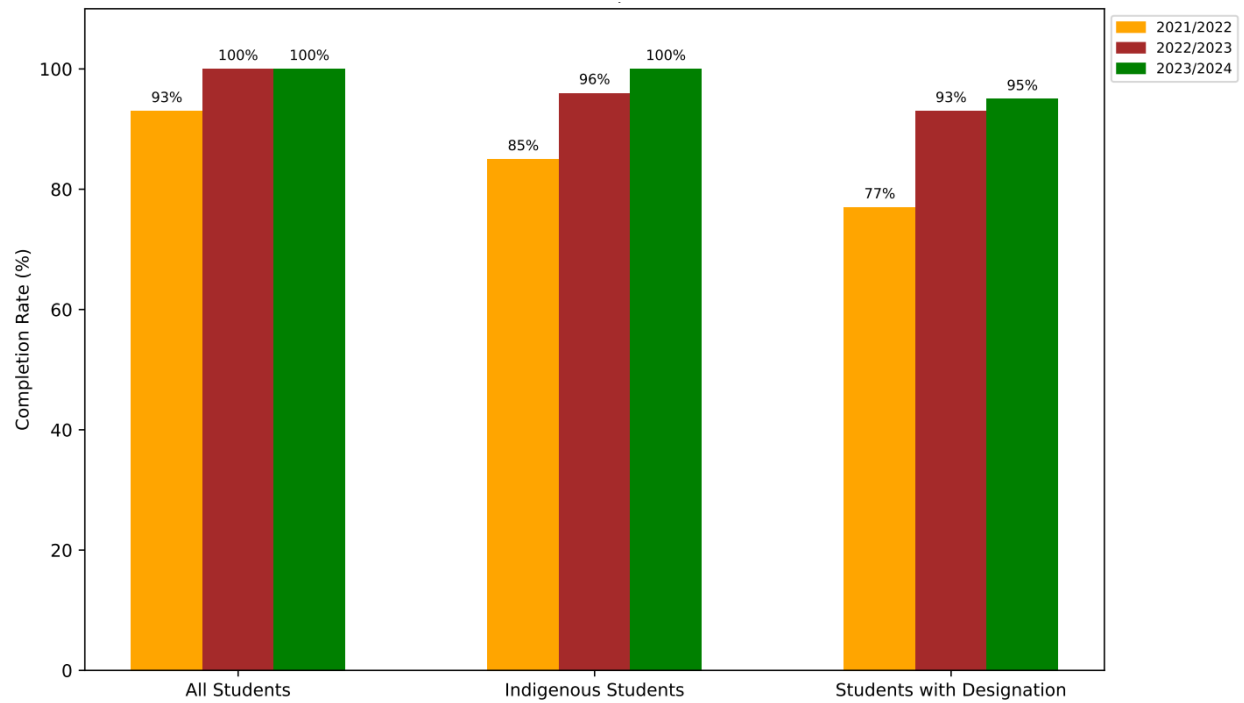
#### SD64 Five-Year Completion Rate| Dogwood + Adult Dogwood



### SD64 Five-Year Completion Rate | Dogwood



### SD64 Six-Year Completion Rates








## Analysis and Interpretation | Educational Outcome 4: Graduation

Six-year completion rate reports reveal that School District 64's 2023-2024 6-year Completion rate for all students is 100%, while the Provincial range is 82%-93%. The 6-year completion rate for Indigenous students in the district is also 100%, compared to the Provincial range of 69%-85%. Students with Disabilities or Diverse Abilities in the district also have a strong completion rate of 95%.

The District's 5-year Completion rates for all students are in line with the provincial average. 94% of Indigenous students in the district are completing in 5 years, which is an increase of 12% from the previous year, and above the Provincial average. The 5-year completion rate for Students with Disabilities or Diverse Abilities is 71%, a decrease from the previous year.

To support students in graduating and being prepared to do what they choose after graduation, we will continue our close tracking of students to best meet their individual needs. We will also attend more intentionally to the whole child – mind, heart, body, and spirit – by teaching skills, providing tools and practices that develop emotional literacy and social-emotional-ethical learning. In doing so, students will be confident in their identity (know who they are) and prepared to participate and contribute productively, thoughtfully, ethically to their community (locally and globally) - they will be educated citizens.

Suggestions for Action 2025 - 2028	Comment	Rating
Improve/maintain early identification practices for targeted intervention (school-based and district referrals – Learning Services)	Robust information sharing of Gr.7 to Gr. 8 student transitions (Equity Tool data). Centralized School Based Teams (SBT)	
Continue tracking of Graduation Pathway progress with particular attention to those student not on-track	Regular communication with students & families	
Distribution of Graduation Check List in Term 1	Early identification of missing requirements.	

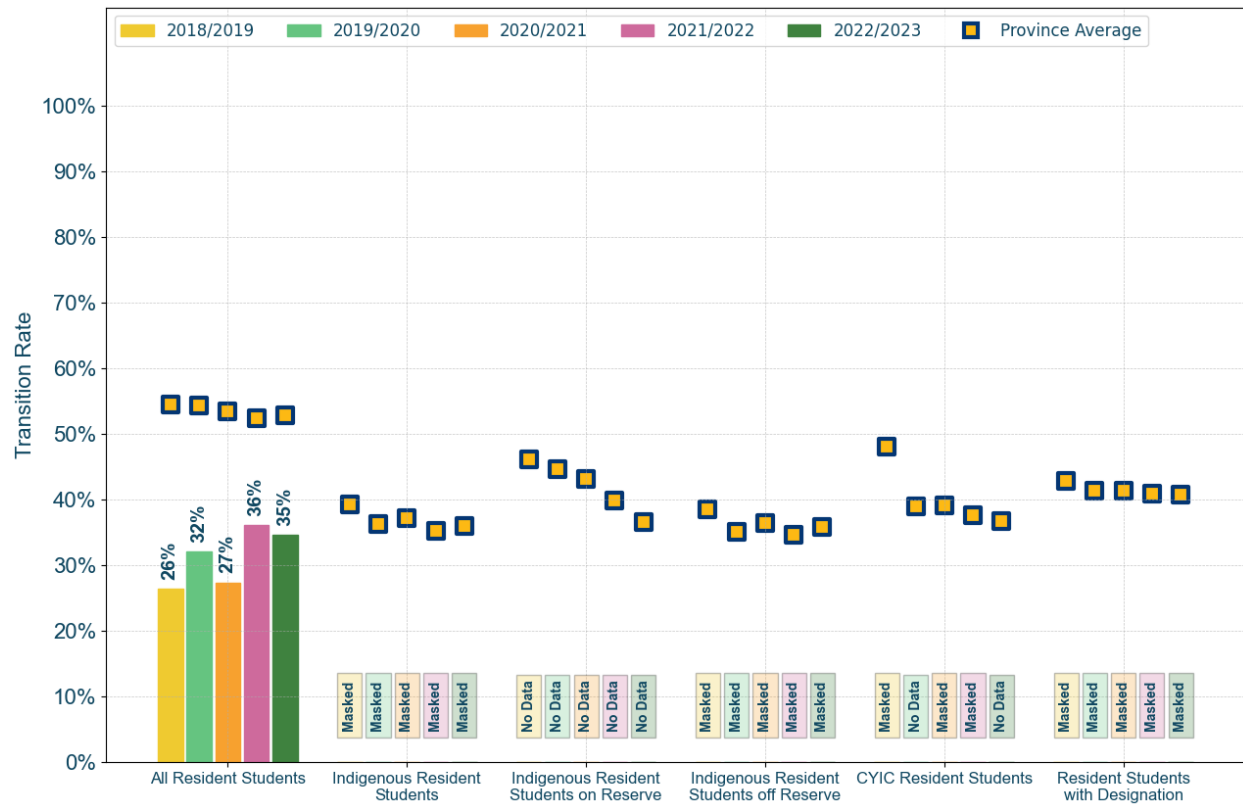
## Educational Outcome 5: Life and Career Core Competencies

### Measure 5.1: Post-Secondary Transitions

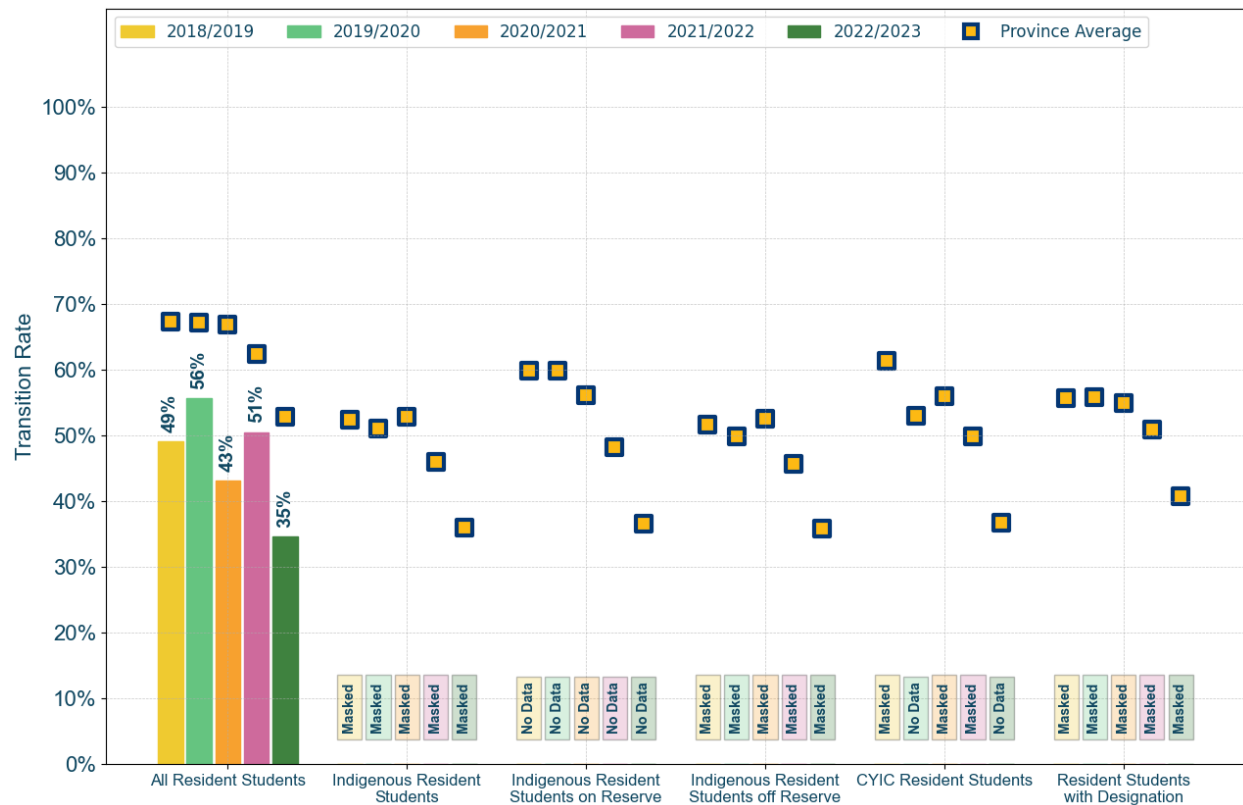
#### SD64 Transition to Post-Secondary Cohort Count

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
All Resident Students	110	106	95	97	101
Indigenous Resident Students	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	0	Masked	Masked	0
Resident Students with Designation	Masked	Masked	Masked	Masked	Masked

#### SD64 Immediate Transition to Post-Secondary




### SD64 Transition to Post-Secondary Within 3 Years



### Analysis and Interpretation | Educational Outcome 5: Post-Secondary Transitions

There is a strong tradition of our students leaving the province for universities and colleges in eastern Canada.

Since they cannot live at home while pursuing post-secondary education in British Columbia, many appear to choose institutions outside of the province. There is currently no tracking system in place to identify these students.

Suggestions for Action 2024 - 2028	Comment	Rating
Enhance district continuing education	64GO continuing ed opportunities	
Grow Career Education Programing throughout the district	Career program enhanced K-7	
Participate in work experience/trades to develop real-life skills, competencies, and experience	Enhanced TASK and work experience programs.	

## Career Development Summary

Students in the Gulf Islands School District are successfully meeting the expectations of the K-12 curriculum and graduation program. Our graduates are typically confident, goal-oriented, and well-prepared to pursue further education and career opportunities.

While students are meeting these formal requirements, we recognize opportunities to further enrich their learning experiences. One area of focus will be evaluating the quality of the Dogwood Diploma, including how prepared students feel for life after Grade 12. We also aim to explore innovative ways to enhance students' educational experiences across all grade levels, including more opportunities for place-based learning.

To support long-term growth, we are also developing districtwide career programming for K-7 students, helping to lay a strong foundation for their future.

As we navigate global challenges such as climate change, political instability, war, population displacement, resource depletion and exploitation, loneliness and disconnection, addiction, and the opioid crisis, it is clear that young people need more than foundational academic skills. They must become critical and creative thinkers, compassionate citizens, and individuals who understand the deep interconnectedness of our world. The choices we make, locally and globally, matter; and making meaningful connections to place contributes to deepening ecological understanding and care.

As a district, we are committed deepening learning and cultivating the capacities needed to foster thoughtful, ethical, and compassionate human beings.

## In Review of Year 2025 of Strategic Direction 2024-2028



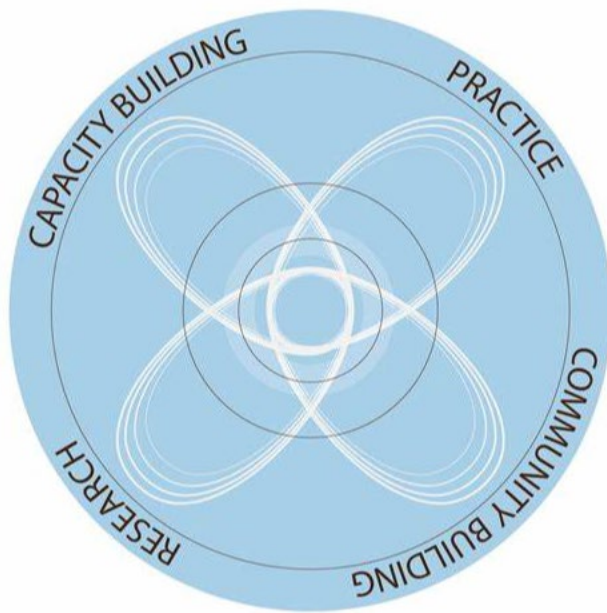


## Summary: Board's Strategic Commitments

### Overview: Strategy for Cycles of Learning and Growth

The Gulf Islands School District is dedicated to ensuring that every student experiences a genuine sense of belonging, connection, and care. Our goal is for each learner to develop a strong sense of self, benefit from high-quality instruction and programming, and build the skills and competencies needed for lifelong well-being and fulfillment.

We are committed to using our resources to foster a creative, healthy, and adaptable system—one in which every child has the opportunity to thrive and flourish.



The theory of change guiding our school and district planning is the mandala for systems change, which emphasizes capacity building, community engagement, applied practice, and research in a continuous cycle. Our planning begins with an inquiry into data from diverse sources. Through collaborative dialogue, reflective analysis, and evidence-based research, we generate insights that inform strategic plans at various levels—from individual professional growth to school-wide and district initiatives—which are then implemented with consideration and monitored systematically.

We integrate street-level, map-based, and satellite data to shape our planning processes, while also seeking culturally relevant information.

We recognize our involvement within an integrated, interdependent system, acknowledging that our daily decisions affect not only ourselves and our immediate community, but also the broader ecosystem.

## Overview: Board Commitments

GULF ISLANDS  
SCHOOL  
DISTRICT 64

### Strategic Direction 2024 – 2028 | Commitments

*We will care deeply, act wisely, and find joy in each day.*

#### Truths, Reparation, and Restoration

##### KNOW

We commit to learning the truths of our history in this place (colonially known as the Southern Gulf Islands, British Columbia, and Canada) and to taking action to support healing and the restoration of Indigenous knowledge systems, land, language, and culture. We walk together, alongside each other in humility and respect, with the rightsholders of this place. We recognize that racism and colonization continue to exist and collectively, we will address the impacts of colonialism that perpetuate inequity of outcomes for Indigenous learners in our district. We commit to educating non-Indigenous learners so that, as they move through the world, they uphold truth, listen, challenge inequities and are prepared to stand as allies. We acknowledge that our understanding and perspectives have been shaped by the systems we hope to change. To truly transform education, we need to challenge what we think we know and be prepared and willing to honour Indigenous knowledge and ways of knowing and being. This is a step towards meaningful action, restoration, reparation, and healing.

#### Relationships and Belonging

##### BE

We strive for balance in our relationships with ourselves, others, and the lands and waters that sustain us. With open minds and hearts, we create safe, welcoming, and caring learning environments that are inclusive and accessible. We ensure everyone is connected, supported, and seen. We relate to each other with kindness, care, love and compassion, nurturing environments where everyone belongs and contributes. As a community of learners, we acknowledge intersectionality, honour diversity and celebrate the exceptional in everyone.

#### An Ethic of Learning

##### UNDERSTAND

We model the deep learning that we aspire to see in the education system through thoughtful and continuous reflection. We cultivate the freedom to explore new ideas, take risks, and challenge the status quo. We provide quality instruction and programs that meet the needs of every learner from early years to adult. We understand curiosity is essential for deep learning and transformative growth, creating space for every learner to flourish.

#### Integrity and Responsibility

##### DO

We act with integrity, consideration, and honesty in all we do. We are intentional with our words and actively listen to promote collaboration that benefits the learning community. We create sustainable practices and are responsible in our use of resources. We consider the impact of our actions on past, present and future generations as we commit to being good ancestors. To foster integrity and demonstrate responsibility, we “walk the talk.”

## Current Strategic Plan Priorities

### **KNOW: Truths, Reparation, and Restoration**

#### Aspirations:

1. Identify settler/colonial bias in policy and practice as we create awareness and work to decolonize systems that perpetuate inequity and racism.
2. Achieve equitable educational outcomes for all Indigenous students in our district
3. Acknowledge, honour, and respect rights holders by building, strengthening, and sustaining productive and respectful relationships.
4. Embed Indigenous worldviews, ways of knowing and being, language, and culture throughout the district.

### **BE: Relationships and Belonging**

#### Aspirations:

1. Be a leader in cultivating well-being and championing social justice.
2. Strengthen and maintain relationships with community partners.

### **UNDERSTAND: An Ethic of Learning**

#### Aspirations:

1. Empower student agency, engagement and voice.
2. Nurture curious, critical and creative learners so that every student is prepared and ready for the world beyond Pre-Kindergarten to grade 12.
3. Foster deeper learning experiences.

### **DO Integrity and Responsibility**

#### Aspirations:

1. Implement sustainable practices for alignment and coherence.
2. Be a leader in environmental stewardship and leadership










## Looking Back on the Year | Effectiveness of Implemented Strategies

### Strategic Direction – An Ethic of Learning

#### Aspirations:

- Empower student agency, engagement, and voice.
- Nurture curious, critical, and creative thinkers who are prepared and ready for the world beyond grade 12.
- Foster deeper learning experiences.





Suggestions for Action 2025 - 2028	Comment	Rating
Consistent and effective implementation of the district's Theory of Action <ul style="list-style-type: none"> <li>○ Equity Tool (our tool)</li> <li>○ SBTs (our culture)</li> <li>○ Frameworks (our foundation)</li> </ul>	Continued focus, capacity building for integration of essential elements for learning.	
Increase student voice and agency.	Targeted efforts at schools to find ways to listen and act based on student insight. Continue work to develop student engagement practices in school growth plans (including school-wide self-reflection survey development) Support professional development on core competencies and learner self-assessment Compassionate Systems and Mental Health in Schools Strategies to build confidence and well-being which contributes to increased agency McCreary, Equity Tool self-reflection	
Increase positive, engaging learning experiences that support foundational literacy skill development.	District literacy plan, including literacy screening K-7. Foster a love of reading. Literacy framework.	
Increase positive engaging learning experiences that support foundational numeracy skill development.	Gr.4-7 Math foundational skills rubrics Gr. 5-9 Student Progress Charts Numeracy Frameworks	




	K-3 Numeracy Assessments/Gr. 4-7 Numeracy Assessment Options	
Implement Power BI to access district data to inform decision-making for improving learning opportunities.	Utilizing ministry Power BI dashboards more effectively and consistently.	
Encourage place-based, integrated, cross-curricular learning experiences that support students in understanding their connection and responsibility to place, while also developing foundational skills.	Utilize outdoor learning spaces and local knowledge holders Connect learning to place across content areas	
Collaborative and engaging learning experiences for all learners (adults and children).	Create spaces for thinking and learning together recognizing that teaching and learning are reciprocal and symmetrical	

## Strategic Direction - Belonging & Relationships

### Aspirations:

- Be a leader in cultivating well-being and championing social justice
- Strengthen and maintain relationships with community partners




Suggestions for Action 2025 -2028	Comment	Rating
Enhance inclusion and accessible school environments and remove barriers within the district, school, and classroom.	Accessibility feedback tool, accessibility plan, professional learning around accessibility, SharePoint with resources for educators. All site enhancements and upgrades create improved accessibility.	
Support staff and students in their anti-oppression journey.	Learning modules for teachers and administrators, Anti-Oppression SharePoint site (district developed) aligned with Ministry anti-racism work, ongoing capacity building.	
Improve long-term outcomes for identified children and youth in care, Indigenous students, and students with Disabilities and Diverse Abilities.	Evidence informed, targeted and individualized supports, interventions, and services, Youth on the Land, focus on Truths & Reparations	
Students feel welcome, safe, connected and know that adults care about them at school.	2021, 2023, 2024 anti-racism survey of teachers and administrators to establish baseline, target ongoing capacity building,	

	<p>monitor progress and identify areas of needs and supports.</p> <p>Maintain and expand anti-oppression SharePoint site for educators.</p> <p>Renovated Policy and Procedures, Codes of Conduct, racism reporting tool (district), student voice.</p> <p>Creation of Indigenous wellness rooms.</p> <p>Explore ways with students to create safer and more inclusive spaces in our schools.</p> <p>Focus on building relationships – personal and social awareness core competencies</p>	
Increased awareness and capacity in addressing mental health challenges	<p>District Mental Health team to support the growing capacity of educators.</p> <p>Engage in Compassionate Systems Awareness training and utilize tools and practices to increase emotional literacy and self-regulation for all learners.</p> <p>Implement a locally developed program for Grades 4, 5, and 6 (Health Education Tools) for mental wellness and social/emotional development.</p>	
Collaborative dialogue with community partners/agencies to ensure future success of all learners	Develop broad community strategies to respond to the EDI data and reduce childhood vulnerabilities	
Expand career options for students	<p>Strengthen career education K-9.</p> <p>Maintain and build upon strong relationships with post-secondary institutions</p>	

## Strategic Direction: Integrity and Responsibility

### Aspirations:





- Implement sustainable practices for alignment and coherence
- Be a leader in environmental stewardship and sustainability

Suggestions for Action 2025 - 2028	Comment	Rating
Consistent and effective implementation of school planning processes and cycles of review	In-service, review and feedback to schools on plans for enhancing student learning. Support and develop skills for using data to inform decision-making, instruction, and planning. Capacity building around data literacy. Cycles of reflection.	
Increased opportunities for outdoor learning experiences	Encourage and provide opportunities for staff to grow skills and qualifications related to outdoor, place-based learning.	
Ongoing learning for students and staff on climate action and environmental sustainability	Grow understanding of interconnectedness of systems and our personal and collective responsibility. Youth on the Land.	

## Strategic Direction: Truths, Reparation, and Restoration

### Aspirations:

- Identify settler/colonial bias in policy and practice as we create awareness and work to decolonize systems that perpetuate inequity and racism
- Achieve equitable educational outcomes for all Indigenous students in our district
- Acknowledge, honour, and respect rights holders by strengthening and sustaining productive and respectful relationships
- Embed Indigenous worldviews, ways of knowing and being, language and culture throughout the school district

Suggestions for Action 2025 - 2028	Comment	Rating
All students and staff have a constructive and respectful understanding of the distinct history and unique rights of Indigenous Peoples in BC	Engagement in learning that helps uncover personal bias (mental models) and deepens learning with humility. Walking Together Day. ELT learning. Standard 9. First Peoples Principles of Learning embedded in curriculum.	
Indigenous learners feel welcomed, respected, and comfortable learning in our schools	Indigenous focused learning spaces in every school. Indigenous support workers, Indigenous Child & Youth worker, Elders, and other Indigenous community members in schools.	
Indigenous learners lead graduation rates and are supported to pursue their dreams and passions.	Indigenous graduation. Intentional attention on outcomes and well-being for Indigenous students. Additional targeted interventions and support.	
Indigenous worldviews, ways of knowing and being, and culture is visible throughout the district.	Local languages visible and used in schools. Territorial acknowledgements. Personal and collective actions/commitments.	

We continue to see improvements in outcomes for students with Disabilities and Diverse Abilities due to intentional, focused efforts by our inclusive education team. Through attention to structures and processes, our educators can better meet the needs of individual students through accessible and measurable quality Competency-based Individual Education Plans (CBIEPs); greater collection/triangulation of data; detailed tracking and assessments of the impact of supports, interventions, and/or services; and collaborative, focused evidence-driven discussions on the responsibilities of adults to support students. All of this is made visible to ensure that the student's educational experience is documented, reviewed, and adjusted to ensure that students are on-track for graduation.

Indigenous students have shared what they need to improve their learning experiences at school.

#### Recommendations included:

- Indigenous-credited classes held on the land
- Recognition of movement and kinesthetic activities as valid learning methods
- Integration of Indigenous history, language, and culture into the curriculum

- Climate change discussions and participation in Indigenous events counted as school attendance
- Desire for more engaging, passionate, and respectful teaching
- Greater teacher awareness of Indigenous education and events
- Diverse ways to express knowledge beyond writing

### **Supports requested:**

- Early and ongoing encouragement about the value of education
- Overcoming bias and low expectations
- Safe spaces for failure and learning stress management techniques
- Extend lunch breaks to one hour for accessibility and well-being
- Add a study block for academic support and balance

*Indigenous Learning Room:* This space is valued as welcoming, safe, and central to student well-being and cultural connection.

Indigenous students also continue to do well though there is more we need to do to ensure students are feeling a sense of belonging and know that adults at their schools care about them. Last year, we added additional Indigenous child and youth care workers, Indigenous Support workers and mentors, as well as an Elder in Residence and opportunities to connect with Elders. We continue working to address systemic racism and build capacity to recognize where and how it persists and how it impacts students. To improve outcomes for Indigenous students we support and encourage Universal Design for Learning and recognizing that there are many ways to demonstrate understanding and learning. We also know that connecting to land and place is an effective way to support all students in mitigating stress, anxiety, and mental health challenges, as well as recognize our interconnectedness and responsibility as steward of the lands and waters we call home. We still have work to do on addressing implicit bias and privilege awareness and are addressing this in our new strategic priorities; we are working to ensure we have high and motivating expectations for all students with particular focus on Indigenous students, students with diverse-abilities and disabilities, and children and youth in care; nurturing confident learners with a sense of belonging and identity is also part of our strategic commitments.

We have been intentional about offering an increased number of opportunities for students and staff to learn with local rights holders and we are in the process of building relationships with local nations as we establish an Indigenous Education Council. These meetings have been positive, and we look forward to growing these ongoing, respectful and reciprocal relationships.

It is a new experience for our district to be meeting with all rights holders simultaneously and we are grateful for these newly emerging relationships.

The Indigenous graduation ceremony is a way we connect with families and honour Indigenous students. It is a beautiful celebration.

We are working to increase community awareness of Indigenous worldviews and perspectives through specific events, such as the day for Truth and Reconciliation, our district Walking Together day, MMIWG event, and a District wide Indigenous Peoples Day celebration.

## Existing and/or Emerging Areas for Growth

"From the day children are born, their education should prepare them to become healthy, wise elders and good ancestors for all relations". Dr. de Oliveira (2021)

The district is improving year over year in areas of equity and parity among and across all population groups. Inter-agency cooperation, the five unique islands, and the local services to communities and families are identified areas for growth and will be necessary in the coming years. Childcare, mental health, and student safety must be central to regional discussions.

A primary way to support improved outcomes for Indigenous students will be to create more local courses (including language) and ensure they are getting credit for experiences like Youth on the Land. Youth on the Land has been an initiative that has supported students in experiencing a sense of belonging, cultural and personal safety, and connection to the learning environment. It is learning they look forward to and that has significant social, emotional, and intellectual benefits. It improves engagement. We have also seen teachers recognize the value and benefit for all students when learning happens on the land.

One of our strategic priorities is to advance Truth and pursue initiatives that support reparation and the revitalisation of Indigenous knowledge systems. By integrating Indigenous worldviews and approaches, we strive to foster environments within our district that are inclusive and respectful for Indigenous learners. We remain committed to identifying and addressing barriers experienced by Indigenous students, with the goal of minimising or eliminating these obstacles to enable personal achievement and development. As noted by Dr. Vanessa de Oliveira, we are "gesturing towards a decolonial future." This undertaking presents significant challenges, given the prevailing influence of colonial frameworks, language, practices, and attitudes.

## Ongoing Strategic Engagement (Qualitative Data)

The Board of Education maintains consistent and meaningful communication with partner groups, such as the Indigenous Education Council. Regular committee meetings also allow opportunities for partner group input and dialogue. Additionally, our schools all have

functioning and effective PACs that work closely with school administration and facilitate engagement with families.

Through the School Plan process, planning and support for school growth is informed by a “bottom-up” approach that engages school communities. Principals and vice principals meet with and discuss plans with the PACs, staff, and students. The “bottom-up” approach is essential for our unique and diverse geographical reality in SD64.

Through **engagement with staff**, we aim to create spaces of adult learning, collaboration, support, and well-being.

Through **engagement with families**, we aim to improve communication and ongoing relationships so that we may best serve students by meeting individual needs. We continue to deepen our collaborative relationships with families by engaging them in their child’s CBIEP development and progress; providing access to their child’s data to understand with greater accuracy their child’s learning progression; and making visible the processes to provide greater ease of access to supports and services.

Through **engagement with local rights holders**, we aim to listen and learn how we can be of service to them and to the Indigenous students in our district.

Through **engagement with the community**, we aim to build partnerships and relationships that benefit students, including priority populations – Indigenous students, children and youth in care, and students with diverse and disabilities.

We find that the most effective engagement strategy is to connect face-to-face, to sit together, and to listen. When we understand our interconnectedness, we are better able to understand each other and collaborate for the benefit of all. Schools are looking at ways to empower student voice and agency for ongoing involvement and feedback to guide practice.




Through **engagement with students**, we aim to improve their experiences in school to deepen learning and make it more relevant and engaging. We are exploring meaningful ways to gather information from students so we know we are meeting their needs, and if not, we know we need to do things differently. Adjust and reassess.









## Systemic Approach to Growth: Strategic Planning, Review, and Adjustment

School District No. 64 has developed a Cycle to Review Growth. This document demonstrates how operational plans, practices and strategies, including the allocation of resources, support local and provincial outcomes and address emerging areas of need. It should be noted that the ministry's release of data is subject to change as are ad-hoc and working committee meetings.

### Alignment and Allocation of Resources: Interventions & Supports (Technological, Human, & Financial)

Strategic Focus	Description	Resources / Allocations (2024/2025)	Evaluation	Impact/ Adjustments (2025/2026)
Equity Tool Social/ Emotional Intellectual Career	Developed for/by SD64 educators. All-encompassing tool for student learning information (K-7) Updated in real-time	Continued to invest 1.0 FTE teacher. Continued to provide devices for all teachers. Human resource (time) collaboration with sector leaders in tool development and best practices for data use	 Increased user engagement Improved user-friendliness Highly visible tool - student achievement evidence	Operationalize on-track statement K-12. Align with provincial assessment proficiency scales. Operationalized in school-based teams. Digitalize universal reading screening into Equity Tool
Numeracy	Focused capacity building in numeracy instruction	Develop Numeracy foundational skills, rubrics (K-7) and progress charts (gr. 5-9)		Targeted to improve numeracy outcomes particularly strategic thinking; building instructional capacity
64 Power BI Dashboards	District-designed dashboards for K-12 student data. Demographic, course, and assessment data from MyEd BC and Ministry, (reporting data Gr. 8-12) Updated weekly	Human resources (time) In-service opportunities	 Initial evaluation/use by sec. school P/VP and Sr. admin	Increased use and professional proficiency Standardize practice across district re: school set-up and data entry.

Strategic Focus	Description	Resources / Allocations (2024/2025)	Evaluation	Impact/ Adjustments (2025/2026)
Diversity and Anti-Oppression Initiatives	Physical resources to support equity and diversity	Survey administration (admin, students, parents). Continued use of online reflection tool	 <p>GISS Anti-Oppression work District-level questions added to SLS School-based surveys Improved curriculum use in classrooms</p>	<p>Plan to build capacity to inform practice with ELT focus on anti-oppression.</p> <p>Anti-oppression SharePoint to house resources for staff.</p>
Indigenous Learning Supports	Providing youth mentor and support for Indigenous students concerning academic, social-emotional, and cultural growth and development	<p>Maintain Indigenous Ed. CYCW</p> <p>Enhance tracing system of supports and services for Indigenous students</p>	 <p>Improved achievement for Indigenous students (graduation rates)</p>	Maintain Indigenous CYCW
CYCWs	Classroom-based support (liaison) focused on positive social/emotional skills to facilitate academic success	3 positions	 <p>Improved achievement data Reduced violent incidents/behaviour referrals Support peer to peer relationships Develop skills in healthy relationships</p>	<p>Compassionate Systems Awareness training – use of tools and practices</p> <p>Maintain CYCWs</p>

Strategic Focus	Description	Resources / Allocations (2024/2025)	Evaluation	Impact/ Adjustments (2025/2026)
At-Risk Student Support Mentor	Contract position to engage and support vulnerable youth who are not/no longer attending	Funds received through an external grant for human resources.	 Target improved attendance, academic success, and student wellness	Plan to maintain the support mentor position dependent on successful grant application. Worker provides mentorship to at-risk students through outreach supports.
At-Risk Tracking Tool	Progress tracking tool by cohort 8 -12. Used to identify students at risk of non-completion	Improved graduation rates for all students	 Essential tracking for completion rates	Broadened the scope from grades 10-12 to include grades 8 and 9. Improve access and usability. Developing a high school app that houses Gr.8-12 information similar to the K-7 Equity Tool.
Career/ Trades Coordinator	Contract position to oversee programs and inter-organizational relationships that promote career development and school/community connection	1.0 FTE Trades Coordinator Clerical position District Principal Investment in dedicated trades workspace (SD64HUB)	 Increased work placement and apprenticeships	Maintain, monitor, and resource as needed

## School District 64 Cycle for Growth

Area	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL/AUG	SEPT
School Planning	Plan approval				FSA Item Analysis	feedback, progress, adjustment, growth		Celebration & draft next year's school plan		School Plan drafts	School Plans Final edits
Student Learning and Achievement	District Assessments & Equity Tool entry	10/12 Prov. Assessments	Annual Assessment data release	10/12 Prov. Assessments			10/12 Prov. Assessments	District Assessments & Equity Tool entry	Lit 12 Assessment		
		Mental Health Dashboard	District SEL Survey		"How are we Doing" report			Anti-racism survey for educators	Enhancing Student Learning Report Data	Enhancing Student Learning Report Data	District Mental Health SharePoint
			Rates 6-yr Completion	G2G Transitions	MOE Education Services Plan		Post-Sec. Transition data		Raw, unmasked Framework data review		
				EDI administration			EDI data release		K-12 Summative Assessment	Enhancing Student Learning Report: Due Sept. 30	
	FSA administration			FSA Report	Student Learning Survey						
Governance and Engagement	COW		Education & Policy	FAF & Education			Education, FAF & COW	FAF & Policy			COW & Policy
	In-service	In-service	Program Review	In-service	In-Service		In-Service	In-service	In-service	In-service	In-service
Staffing (HR)	Strategy-based review		Strategy-based realignment		Strategy-based evaluation		Strategy-based allocation				
	On-going adjustments as needed to operationalize										
Finance					Due: Enrolment Projections	Prelim. Operating Grants	Prelim budget planning (next year)		Due: Annual Budget		Due: Audited Financial Statements
Facilities							Catchment/Transportation Review		Water taxi planning – next year		
Comms	School and district initiatives	Policy		6-yr completion Policy	FSA Results Cross-Boundary / French Immersion Reg.				Year in review Policy	Publication of Enhancing Student Learning Report (update documents)	

### Board, Standing, and Working Committees (Governance/Engagement)

Indigenous Education Council (Ind. Ed.)

Education (Ed.)

Finance, Audit, and Facilities (FAF)

Committee of the Whole (COW)

Policy

Accessibility Advisory Group

### 5-Year Strategic Planning Cycle

2023/24	* Engagement process for new strategic plan
2024/25	* Approval and implementation
2025/26	* Continued implementation
2026/27	* Continued implementation
2027/28	* Final year – engagement for new cycle begins

## Conclusion

Our district benefits from many advantages and privileges, including highly qualified educators, dedicated support staff, well-maintained facilities, access to robust place-based learning opportunities, engaged students, and significant community support. We are also developing constructive partnerships with local rights holders who continue to assist, generously and graciously, both students and staff in understanding the history, language, and culture of the southern Gulf Islands. Furthermore, our Board of Education is steadfastly committed to exercising effective governance, ensuring strategic direction rooted in a robust ethical framework and moral responsibility, and maintaining stability for the district, families, and students, with ongoing emphasis on well-being, inclusion, belonging, and academic achievement.

The district's learning foundation is firmly established through its development of comprehensive Literacy and Numeracy Frameworks. Real-time monitoring of all students enables the provision of targeted supports, strategies, and interventions to promote well-being and academic success, utilising our Equity Tool. We know that academic learning is only one component of a holistic education. Knowing who we are as individuals, what we can contribute and how we ought to be together with each other and with our environment, is essential to personal and collective well-being. As one of the First Peoples Principles of Learning states, "Learning ultimately supports the well-being of the self, the family, the community, the land, the spirits, and the ancestors."

---

*The equity transformation cycle represents a shift from evaluating outcomes to valuing well-being (value being the root word of evaluate). At the heart of this process lies the ultimate goal of **well-being** – a state in which educators and students experience healing, agency, joy, and connection as they dismantle oppressive practices and structures and cultivate deep learning for all.*

*- Shane Safir & Jamila Dugan*

---

We recognize that the well-being of students and staff is paramount to our capacity and growth as a learning organization. As we aspire for balance in well-being of body, heart, spirit and mind, we are intentional in cultivating a collaborative adult learning environment by building understanding of systems, implementing intentional practices, such as regular team meetings at the school level, and engaging in ongoing efforts to build the leadership capacity of principals and vice principals as lead learners.

Thanks to the work of staff, the commitment of students, and the support of families and community, Gulf Islands School District is on a good path, seeing positive trends in most of our data. Understanding that identity and belonging are key, we continue to explore how we can stretch and deepen our personal and collective learning so that every learner can thrive and flourish.





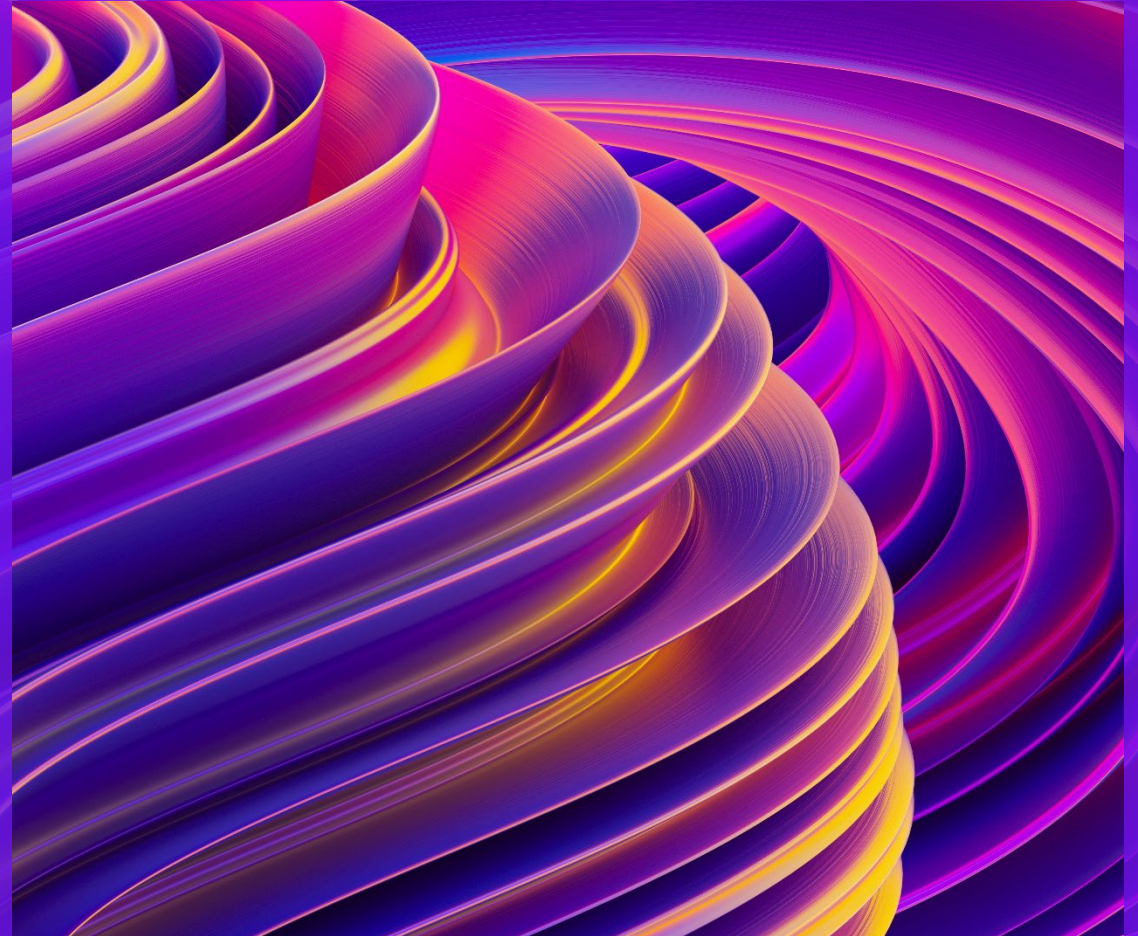
# School District No. 64 (Gulf Islands)

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

*KPMG LLP*

Prepared for the meeting on September 10, 2025

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



# KPMG contacts

## Key contacts in connection with this engagement

### Lenora Lee

Lead Audit Engagement Partner

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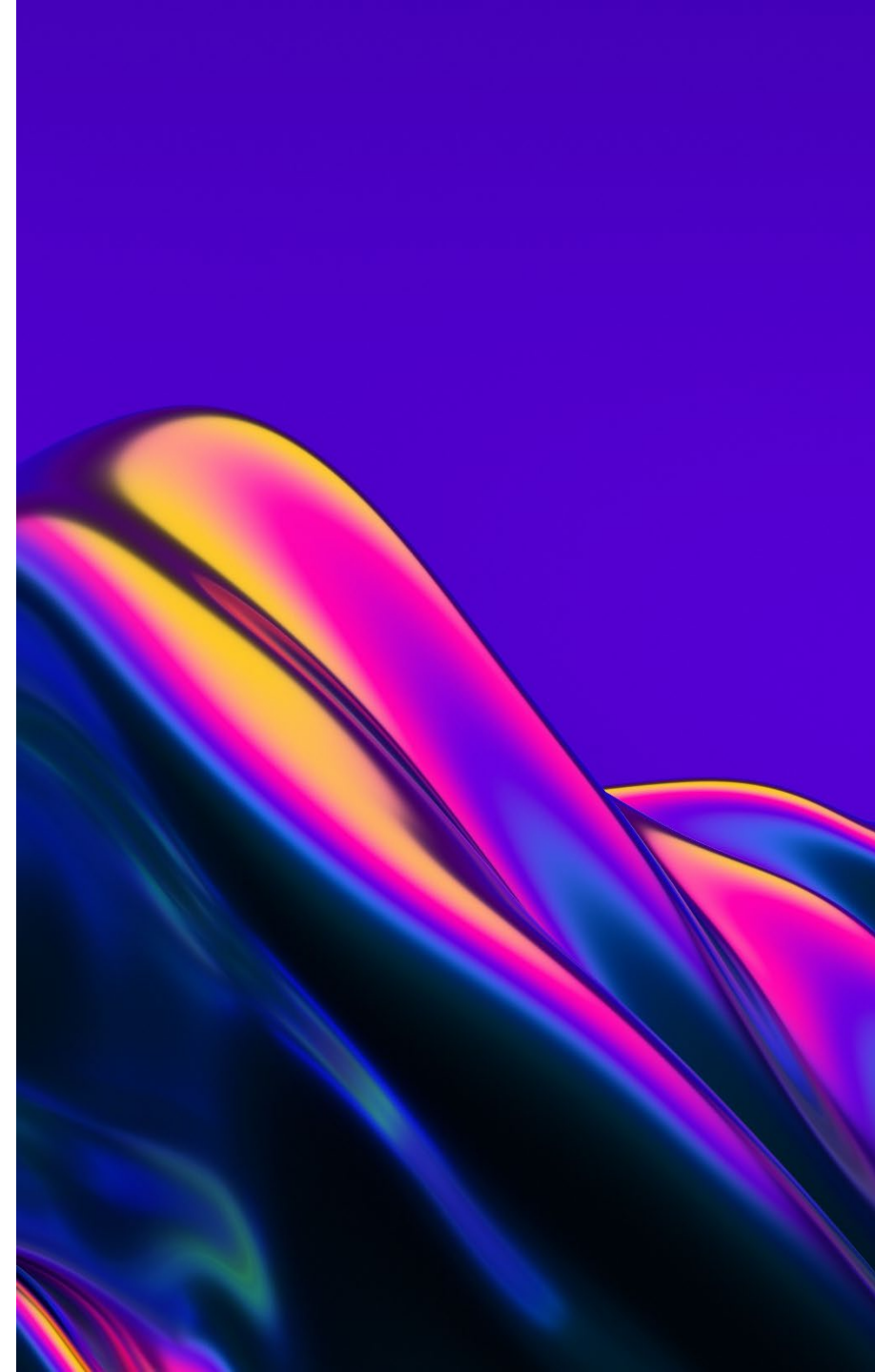
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## Digital use information

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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The purpose of this report is to assist you, as a member of Audit Committee and Board of Trustees, 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

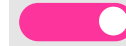


- Revenue, deferred revenue and unearned revenue
- School generated funds
- Tangible capital assets and deferred capital revenue
- Payroll expenses and liabilities
- Procurement



### Going concern matters

## Uncorrected misstatements



### Uncorrected misstatements

We identified one misstatement that was communicated to management and remains uncorrected in the financial statements. Consistent with prior years and with many BC School Districts, the statement of operations presents the amended budget instead of annual budget.

## Corrected misstatements



### Corrected misstatements

No corrected misstatements were identified.

## Control deficiencies



### Significant 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 discussions with the Committee and Board;
- Obtaining the signed management representation letter;
- Obtaining evidence of the Board's approval of the financial statements;
- Completing subsequent event review procedures up to the date of the Board's approval of the financial statements;
- Reporting to the Office of the Auditor General in response to their letter of instruction as auditor of the summary financial statements of the Province.

We will update the Committee on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

Our auditor's report, a draft of which is attached to the enclosed financial statements, will be dated upon the completion of any remaining 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.

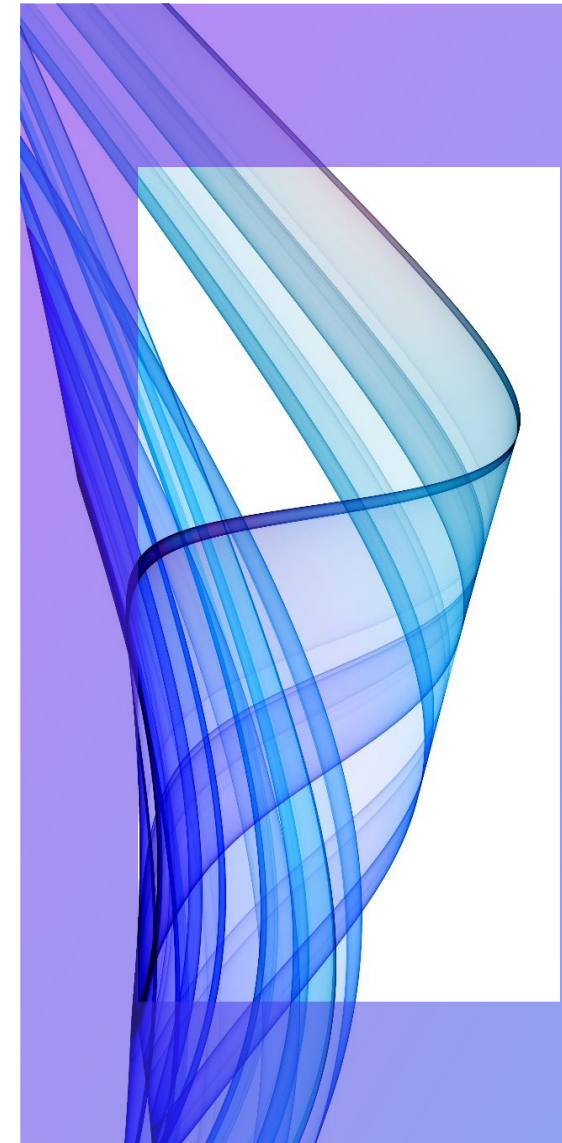
As a result, the School District's revenue recognized in the statement of operations and certain related deferred capital revenue would have been recorded differently under Canadian Public Sector Accounting Standards.

### 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 have reviewed the reporting prepared for the OAG, including the reconciliation of deferred capital contributions and will report to OAG accordingly.

### Results

- We noted no issues as a result of the procedures performed.
- The auditor's report has been modified from the standard report to include 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



## Revenue, deferred revenue and unearned 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 verified 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 prior year results. We compared our expectation to the actual amount recorded and obtained supporting documentation for any significant variances noted. No deferred revenue remains related to the international student program since it wound down at the end of fiscal 2025.

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

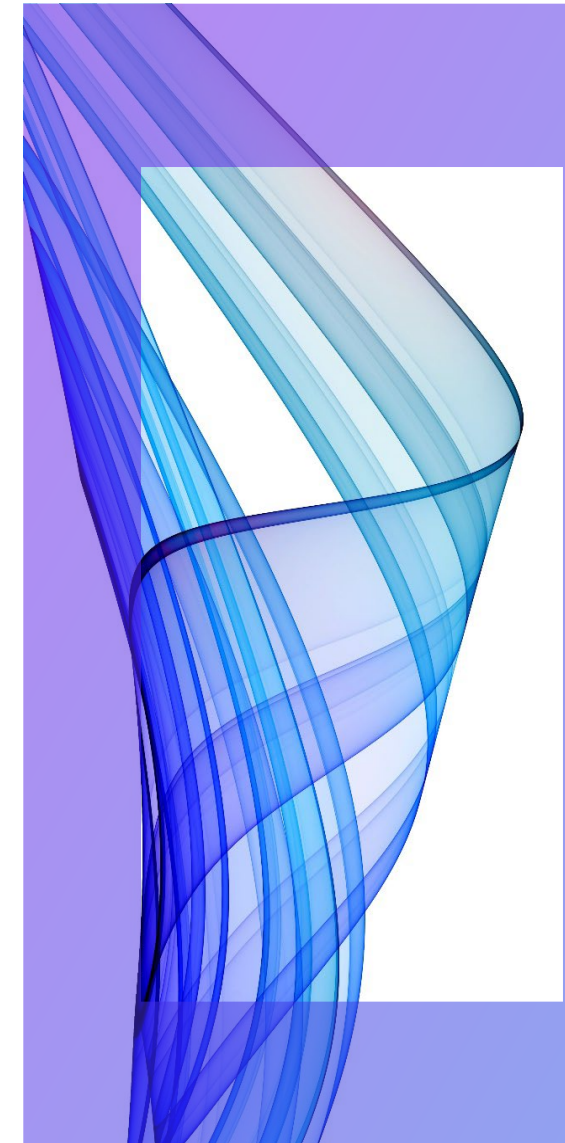


## School generated funds

### Our procedures and results

- We updated our understanding of the process activities and controls over school generated funds.
- We selected a sample of the largest school generated funds cash and cash equivalent balances and obtained a confirmation directly from the bank for the year-end balance.
- We compared the deferred revenue reported in the financial statements to the cash held with the bank.
- We compared revenue recognized to expenses incurred as expenses are expected to be fully funded by restricted collections received.

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







# Other risks of material misstatement and results

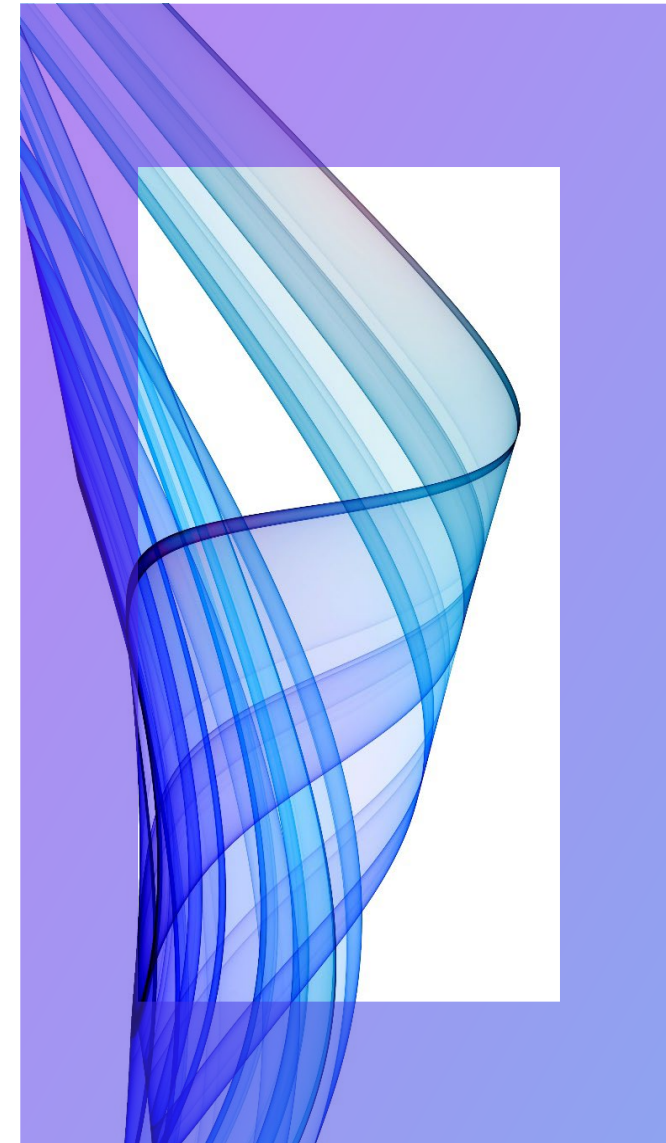


## Tangible capital assets and deferred capital revenue

### Our procedures and results

- We updated our understanding of the process activities and controls over tangible capital assets and deferred capital revenue.
- We selected a sample of additions for testing and inspected the supporting invoices to determine if the amount recognized agreed, was capital in nature, and eligible per the funding sources.
- We obtained an understanding of the funding sources for the tangible capital asset additions incurred during the year. We ensured the cumulative expenditures incurred year-to-date for capital projects did not exceed the total approved funding in the related certificate of approval.
- We performed a reasonability assessment of amortization expense recorded during the year based on estimated useful life of capital assets.
- We confirmed capital revenue received and recognized during the year.
- 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 reviewed agreements for contractual commitments and related disclosure requirements.
- We reviewed the methodology and calculation of the asset retirement obligation. We noted that updated remediation costs had been obtained by management and incorporated into the estimated liability.

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 expenses, including salaries and benefits expense.
- We performed analytical procedures over salaries and benefits expense by developing an expectation of current expenses based on budget and comparing to actual.
- We obtained the valuation report for employee future benefits performed by Mercer as at March 31, 2025.
- The School District's Accrued Benefit Obligation ("ABO") is calculated annually at March 31 (measurement date) by the actuary, Mercer, and is used for estimating the employee future benefit liability as at June 30. Accounting Standards require that significant changes in assumptions between the measurement date and the financial statement date should be evaluated to determine its impact on the actuarial valuation for retirement benefits. We noted that the impact of the change in assumptions for the District was a range of 3.2% to 3.7% and not significant.

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

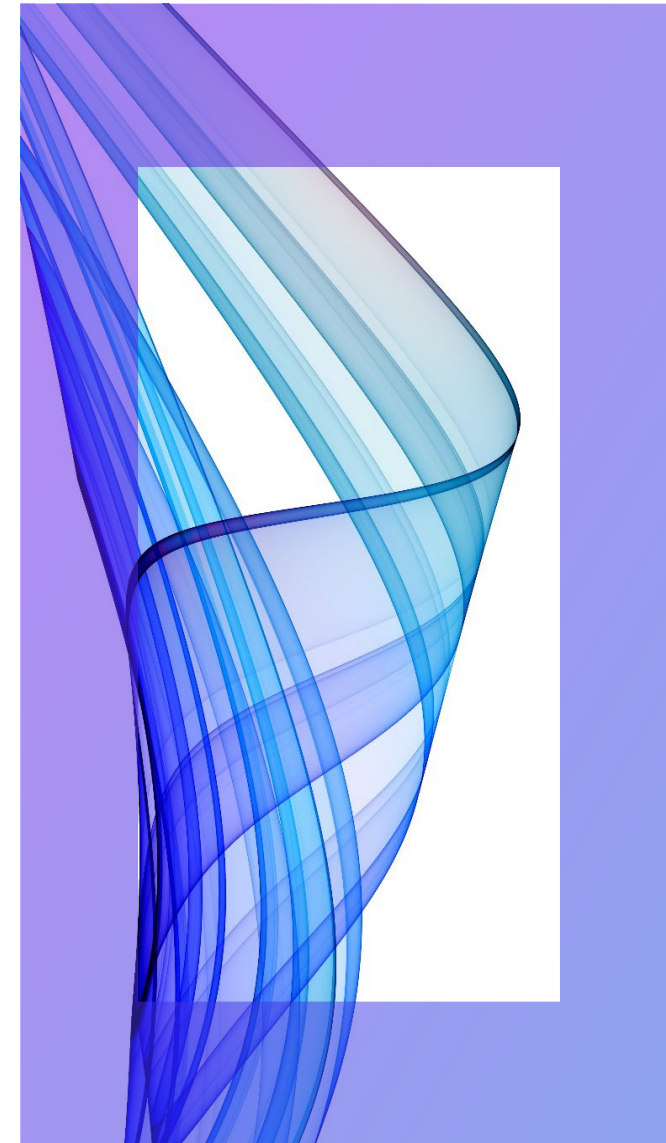


## Procurement (Accounts payable, accrued liabilities and non-payroll expenses)

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





# 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 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.
- 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 School 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

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Required  
communications

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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

[Letterhead of Client]

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

September 10, 2025

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as “financial statements”) of School District No.64 (Gulf Islands) (“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:*

- We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated August 25, 2025, including for:
  - the preparation of the financial statements and believe that these financial statements have been prepared in accordance with the relevant financial reporting framework.
  - 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.
  - providing you with unrestricted access to such relevant information.

- providing you with complete responses to all enquiries made by you during the engagement.
- providing you with additional information that you may request from us for the purpose of the engagement.
- providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- 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.
- ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- 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:*

- 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:*

- We have disclosed to you:
  - the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
  - 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
    - others
  - where such fraud or suspected fraud could have a material effect on the financial statements.
  - 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.
  - 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.
  - all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

*Subsequent events:*

- 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:*

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

*Estimates:*

- 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:*

- We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 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:*

- 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:*

- 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).
- 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:*

- 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.

*Environmental Matters:*

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

Yours very truly,

---

Jesse Guy, Secretary Treasurer



## ***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.

Information is obscured if it is communicated in a way that would have a similar effect for users of financial statements to omitting or misstating that information. The following are examples of circumstances that may result in material information being obscured:

- a) information regarding a material item, transaction or other event is disclosed in the financial statements but the language used is vague or unclear;
- b) information regarding a material item, transaction or other event is scattered throughout the financial statements;
- c) dissimilar items, transactions or other events are inappropriately aggregated;
- d) similar items, transactions or other events are inappropriately disaggregated; and
- e) the understandability of the financial statements is reduced as a result of material information being hidden by immaterial information to the extent that a primary user is unable to determine what information is material.

### ***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.

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

### **Uncorrected audit misstatements**

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?

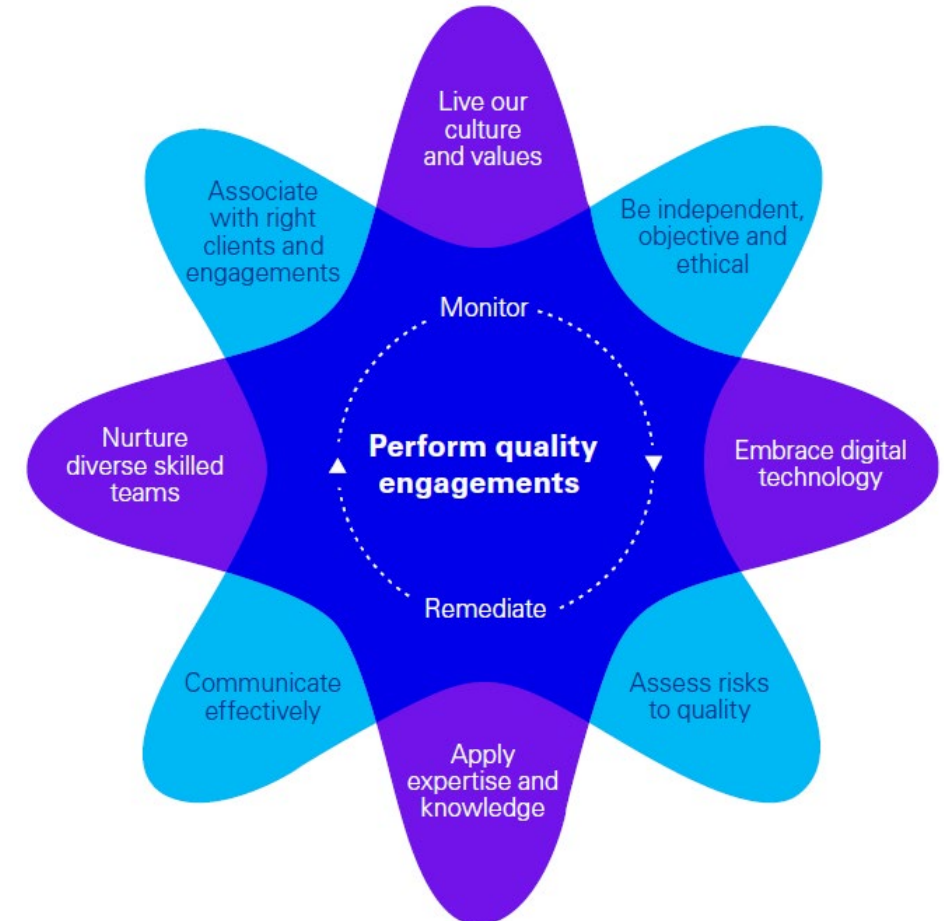
**Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.**

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

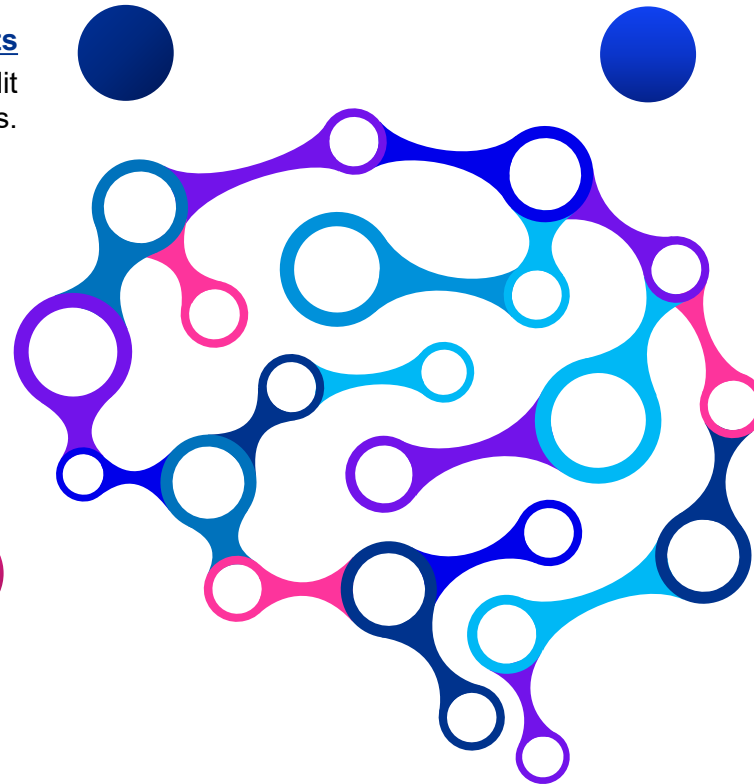
A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

## 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.

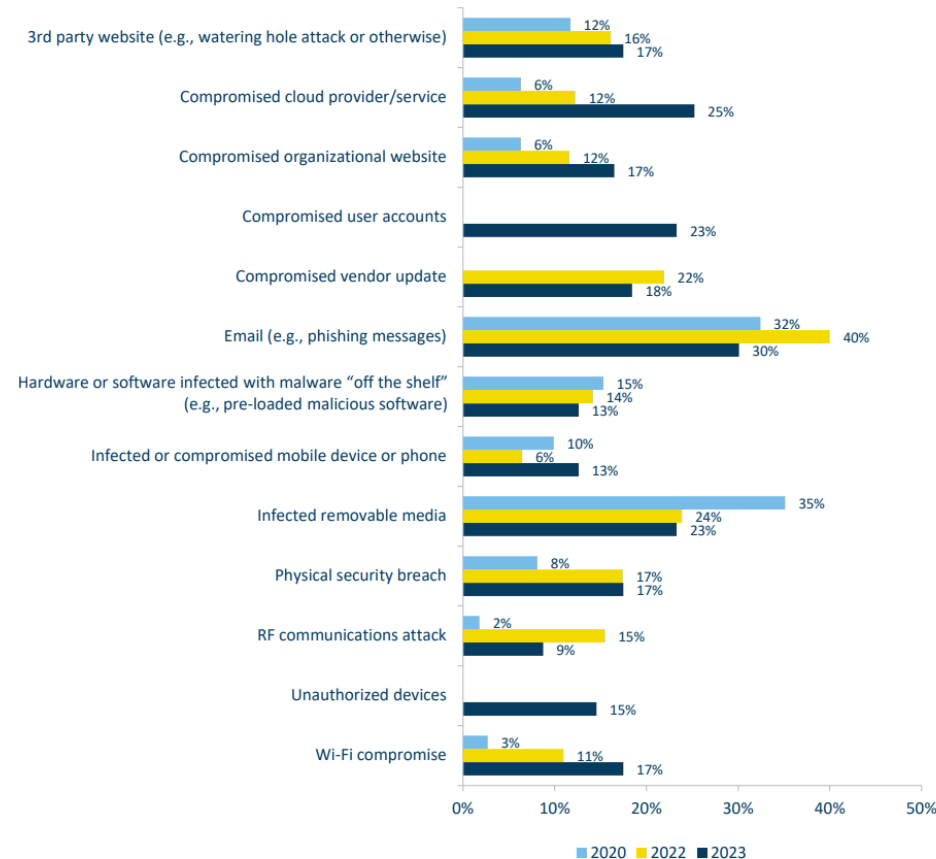


# Appendix 6: Thought leadership and insights (continued)

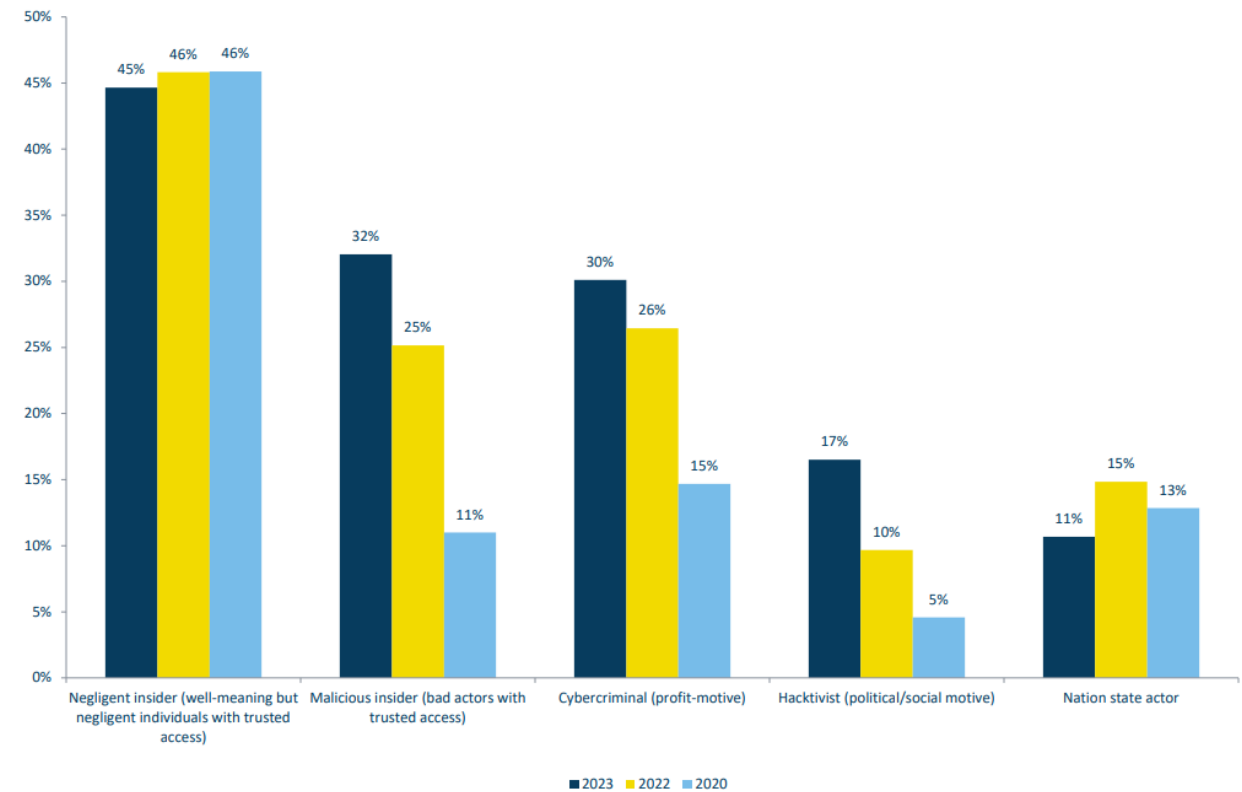
## Ransomware in Canada

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



#### 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

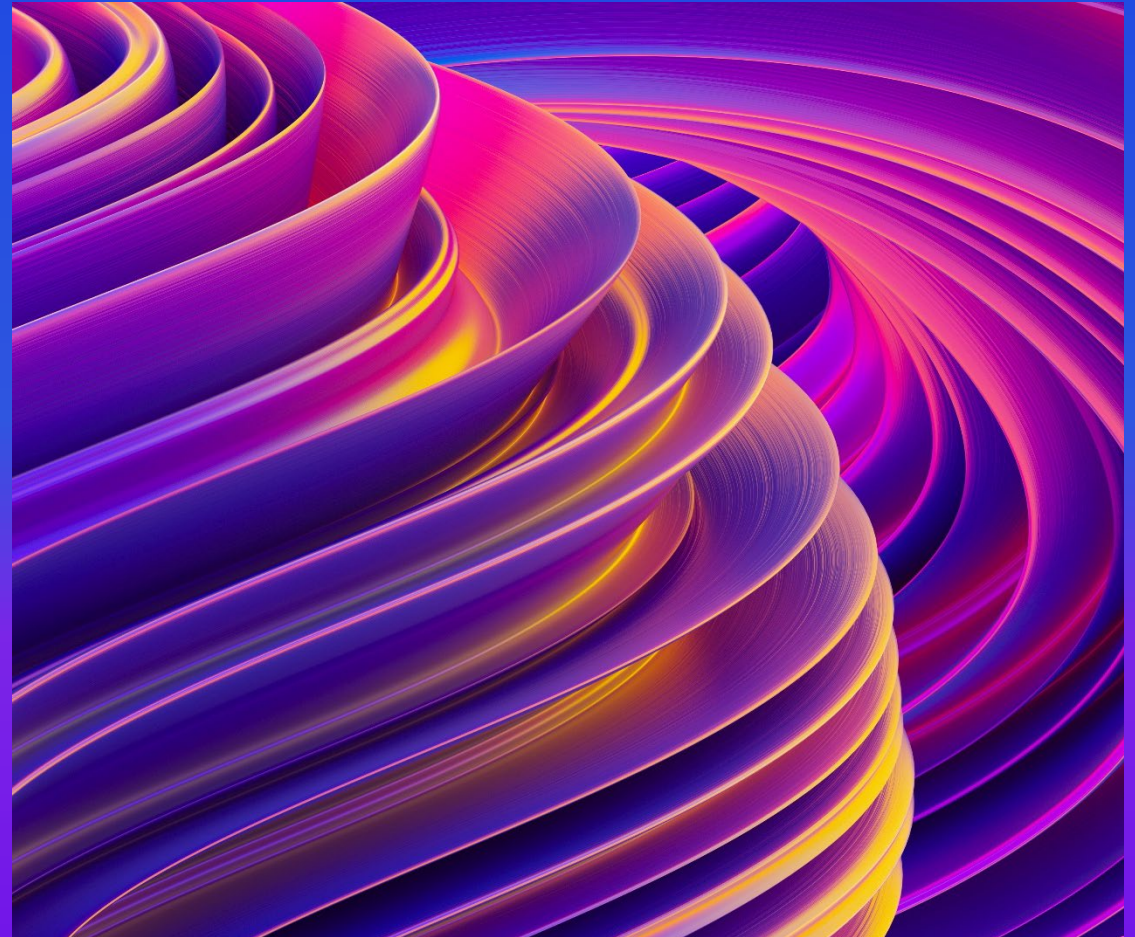
Generative AI models could be trained and employed for many cybersecurity attacks such as phishing scams, malware, data poisoning etc.





<https://kpmg.com/ca/en/home.html>

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Audited Financial Statements of

# **School District No. 64 (Gulf Islands)**

And Independent Auditors' Report thereon

June 30, 2025



# School District No. 64 (Gulf Islands)

June 30, 2025

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# School District No. 64 (Gulf Islands)

## MANAGEMENT REPORT

**DRAFT**

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 64 (Gulf Islands) 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. 64 (Gulf Islands) (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, Victoria, 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. 64 (Gulf Islands) 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. 64 (Gulf Islands)

**DRAFT**

\_\_\_\_\_  
Signature of the Superintendent of the District of Education Date Signed \_\_\_\_\_

\_\_\_\_\_  
Signature of the Superintendent Date Signed \_\_\_\_\_

\_\_\_\_\_  
Signature of the Secretary Treasurer

\_\_\_\_\_  
Date Signed

# School District No. 64 (Gulf Islands)

Statement 1

Statement of Financial Position

As at June 30, 2025

	2025 Actual \$	2024 Actual \$
<b>Financial Assets</b>		
Cash and Cash Equivalents	6,091,187	7,056,292
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	497,269	159,701
Other	134,489	556,794
Portfolio Investments	145,966	138,896
<b>Total Financial Assets</b>	<b>6,868,911</b>	<b>7,911,683</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other	330,519	666,406
Unearned Revenue		722,130
Deferred Revenue	2,117,610	1,766,004
Deferred Capital Revenue	23,275,161	21,759,037
Employee Future Benefits	1,073,658	1,033,345
Asset Retirement Obligation	1,490,000	1,260,000
<b>Total Liabilities</b>	<b>28,286,948</b>	<b>27,206,922</b>
<b>Net Debt</b>	<b>(21,418,037)</b>	<b>(19,295,239)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets	30,923,419	29,097,878
Prepaid Expenses	158,864	229,769
<b>Total Non-Financial Assets</b>	<b>31,082,283</b>	<b>29,327,647</b>
<b>Accumulated Surplus (Deficit)</b>	<b>9,664,246</b>	<b>10,032,408</b>

Approved by the Board

Signature of the Chairperson of the Board of Education	Signed
Signature of the Superintendent	Signed
Signature of the Secretary Treasurer	Date Signed

DRAFT

# School District No. 64 (Gulf Islands)

Statement 2

Statement of Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	27,855,300	28,028,730	27,083,526
Other		59,143	
Tuition	480,000	472,050	587,540
Other Revenue	1,565,321	1,485,636	1,548,108
Rentals and Leases	90,000	98,999	65,811
Investment Income	200,000	242,032	348,972
Amortization of Deferred Capital Revenue	1,250,000	1,259,711	1,181,858
<b>Total Revenue</b>	<u>31,440,621</u>	<u>31,646,301</u>	<u>30,815,815</u>
<b>Expenses</b>			
Instruction	23,168,943	22,845,076	22,349,110
District Administration	1,735,096	1,656,982	1,818,641
Operations and Maintenance	5,264,563	5,350,400	5,129,899
Transportation and Housing	2,150,865	2,162,005	1,940,794
<b>Total Expense</b>	<u>32,319,467</u>	<u>32,014,463</u>	<u>31,238,444</u>
<b>Surplus (Deficit) for the year</b>	<u>(878,846)</u>	<u>(368,162)</u>	<u>(422,629)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		10,032,408	10,455,037
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u>9,664,246</u>	<u>10,032,408</u>

# School District No. 64 (Gulf Islands)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(878,846)	(368,162)	(422,629)
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(275,000)	(3,523,826)	(3,662,898)
Amortization of Tangible Capital Assets	1,650,000	1,698,285	1,532,784
<b>Total Effect of change in Tangible Capital Assets</b>	1,375,000	(1,825,541)	(2,130,114)
Use of Prepaid Expenses		70,905	100,107
<b>Total Effect of change in Other Non-Financial Assets</b>	-	70,905	100,107
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	496,154	(2,122,798)	(2,452,636)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		(2,122,798)	(2,452,636)
<b>Net Debt, beginning of year</b>		(19,295,239)	(16,842,603)
<b>Net Debt, end of year</b>		(21,418,037)	(19,295,239)

# School District No. 64 (Gulf Islands)

Statement 5

## Statement of Cash Flows

Year Ended June 30, 2025

	2025 Actual \$	2024 Actual \$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(368,162)	(422,629)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	84,737	(269,524)
Prepaid Expenses	70,905	100,107
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(335,887)	(557,079)
Unearned Revenue	(722,130)	16,673
Deferred Revenue	351,606	634,283
Employee Future Benefits	40,313	48,027
Amortization of Tangible Capital Assets	1,698,285	1,532,784
Amortization of Deferred Capital Revenue	(1,259,711)	(1,181,858)
Expensed Portion of Bylaw Capital	(187,447)	(87,956)
Donated Tangible Capital Asset	(71,200)	(52,856)
<b>Total Operating Transactions</b>	<b>(698,691)</b>	<b>(240,028)</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(2,956,454)	(3,054,314)
Tangible Capital Assets -WIP Purchased	(337,372)	(608,584)
Donated Tangible Capital Asset	71,200	52,856
<b>Total Capital Transactions</b>	<b>(3,222,626)</b>	<b>(3,610,042)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	2,963,282	3,526,987
<b>Total Financing Transactions</b>	<b>2,963,282</b>	<b>3,526,987</b>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	(7,070)	(14,932)
<b>Total Investing Transactions</b>	<b>(7,070)</b>	<b>(14,932)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(965,105)</b>	<b>(338,015)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>7,056,292</b>	<b>7,394,307</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>6,091,187</b>	<b>7,056,292</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	6,091,187	7,056,292
	<b>6,091,187</b>	<b>7,056,292</b>

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

## Notes to Financial Statements

Year ended June 30, 2025

---

### 1. Authority and purpose:

School District No. 64 (Gulf Islands) (the 'school district'), established on April 12, 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. 64 (Gulf Islands)", and operates as "School District No. 64 (Gulf Islands)". 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. 64 is exempt from federal and provincial corporate income taxes.

### 2. Significant accounting policies:

These financial statements 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 supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. The Budget Transparency and Accountability Act requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 requires all taxpayer-supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections effective their first fiscal year commencing after January 1, 2012.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

For British Columbia taxpayer supported organizations, these contributions include government transfers and externally restricted contributions.

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires that

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

## Notes to Financial Statements

Year ended June 30, 2025

---

### 2. Significant accounting policies (continued):

#### (a) Basis of accounting (continued)

- externally restricted contributions are recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian Public Sector Accounting Standards.

#### (b) Basis of consolidation:

These financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is comprised of all controlled entities. Inter-departmental balances and organizational transactions have been eliminated.

The school district does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

The school district does not administer any trust activities on behalf of external parties.

#### (c) Cash and cash equivalents:

Cash and cash equivalents include cash held in bank accounts and short term highly liquid investments 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.

#### (d) Accounts receivable:

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

#### (e) Unearned revenue:

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided. As of June 30, 2025 the international program ceased and the balance was nil.



# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

## Notes to Financial Statements

Year ended June 30, 2025

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### 2. Significant accounting policies (continued):

(f) Deferred revenue and deferred capital revenue:

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

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.

(g) Employee future benefits:

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

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

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

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

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.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2025

## 2. Significant accounting policies (continued):

### (h) Tangible capital assets:

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the school district to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- 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. Work in progress is not amortized until available for productive use. 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:

Asset	Rate
Buildings	40 years
Furniture and equipment	10 years
Vehicles	10 years
Computer software	5 years
Computer hardware	5 years

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

## Notes to Financial Statements

Year ended June 30, 2025

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### 2. Significant accounting policies (continued):

(i) Liability for contaminated sites:

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

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

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

(j) Asset retirement obligations:

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

- (i) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (ii) the past transaction or event giving rise to the liability has occurred;
- (iii) it is expected that future economic benefits will be given up; and
- (iv) 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 estimate of the asset retirement obligations includes costs directly attributable to the asset retirement activities. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2 h)). The carrying value of the liability is reviewed at each financial reporting date with changes to the timing or amount of the original estimate of cash flows recorded as an adjustment to the liability and related tangible capital asset.

(k) Prepaid expense:

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

(l) Funds and reserves:

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2025

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## 2. Significant accounting policies (continued):

### (m) Revenue recognition:

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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 must meet in order to receive the contributions including authorization by the transferring government.

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

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

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

Revenue related to fees or services received in advance of the fee being earned or the service being 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.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2025

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## 2. Significant accounting policies (continued):

### (n) Expenditures:

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

### (i) Allocation of costs:

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

### (o) 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, investments, and accounts payable and accrued liabilities.

Except for investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition and amortized using the effective interest rate method. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments recorded at fair value 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. During the periods presented, there are no remeasurement gains or losses, and as a result, no statement of remeasurement gains and losses has been presented.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

## Notes to Financial Statements

Year ended June 30, 2025

### 2. Significant accounting policies (continued):

#### (o) Financial instruments (continued):

Interest and dividends attributable to financial instruments are reported in the statement of operations.

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.

#### (p) 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 contingencies, rates for amortization, asset retirement obligations and estimated employee future benefits. Actual results could differ from those estimates.

### 3. Accounts receivable:

	2025	2024
Due from Provincial Government	\$ 497,269	\$ 159,701
Due from Federal Government	84,726	452,335
Other	49,763	104,459
	134,489	556,794
	\$ 631,758	\$ 716,495

### 4. Investments:

	2025	2024
Investments in the fair value category:		
Equity instruments	\$ -	\$ 5,032
Mutual funds	145,966	133,864
	\$ 145,966	\$ 138,896

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

## Notes to Financial Statements

Year ended June 30, 2025

### 5. Accounts payable and accrued liabilities:

	2025	2024
Trade payables	\$ 85,810	\$ 345,229
Salaries and benefits payable	169,982	209,194
Accrued vacation pay	74,727	111,983
	<u>\$ 330,519</u>	<u>\$ 666,406</u>

### 6. Unearned revenue:

All unearned revenue is related to the international program. The international program ceased operations as of June 30, 2025.

	2025	2024
Balance, beginning of year	\$ 722,130	\$ 705,457
Changes for the year:		
Increase:		
Tuition fees and other international fees collected	193,284	1,086,943
Decrease:		
Tuition fees and other international fees recognized	(915,414)	(1,070,270)
Net change for the year	(722,130)	16,673
Balance, end of year	<u>\$ -</u>	<u>\$ 722,130</u>

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2025

## 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.

	Ministry of Education and Child Care	Other	2025 Total	2024 Total
Balance, beginning of year	\$ 307,524	\$ 1,458,480	\$ 1,766,004	\$ 1,131,721
Changes for the year:				
Increases:				
Grants	4,506,885	-	4,506,885	3,895,476
Other	69,500	1,112,803	1,182,303	1,312,601
Decreases:				
Transfers to revenue	(4,439,951)	(897,631)	(5,337,582)	(4,573,794)
Net change for the year	136,434	215,172	351,606	634,283
Balance, end of year	\$ 443,958	\$ 1,673,652	\$ 2,117,610	\$ 1,766,004

## 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.

	2025	2024
<b>Deferred capital revenue subject to amortization</b>		
Balance, beginning of year	\$ 20,172,980	\$ 19,146,583
Changes for the year:		
Increases:		
Capital additions	2,608,668	1,855,335
Transferred from work in progress	461,345	352,920
Decreases:		
Amortization	(1,259,711)	(1,181,858)
Net change for the year	1,810,302	1,026,397
Balance, end of year	\$ 21,983,282	\$ 20,172,980



# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2025

## 8. Deferred capital revenue (continued):

	2025	2024
<b>Deferred capital revenue, work in progress</b>		
Balance, beginning of year	\$ 610,945	\$ 355,281
Changes for the year:		
Increases:		
Transfer from unspent deferred capital revenue	337,372	608,584
Decreases:		
Transfer to deferred capital revenue	(461,345)	(352,920)
Net change for the year	(123,973)	255,664
Balance, end of year	\$ 486,972	\$ 610,945
<b>Deferred capital revenue not subject to amortization</b>		
Balance, beginning of year	\$ 975,112	\$ -
Changes for the year:		
Increases:		
Provincial Grants - Ministry of Education and Child Care	2,785,941	1,978,067
Provincial Grants - Other	-	1,496,064
Other Capital	177,341	52,856
Decreases:		
Transfer to deferred capital revenue subject to amortization	(2,608,668)	(1,855,335)
Transferred to deferred capital revenue work in progress	(337,372)	(608,584)
Transferred to revenue	(187,447)	(87,956)
Net change for the year	(170,205)	975,112
Balance, end of year	\$ 804,907	\$ 975,112
Total deferred capital revenue balance, end of year	\$ 23,275,161	\$ 21,759,037

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2025

## 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.

	2025	2024
Reconciliation of accrued benefit obligation:		
Accrued obligation - April 1	\$ 856,717	\$ 821,968
Service cost	90,306	91,616
Interest cost	38,663	34,985
Benefit payments	(54,146)	(88,633)
Actuarial (gain) loss	(13,330)	(3,219)
Accrued benefit obligation - March 31	918,210	856,717
Reconciliation of funded status at end of fiscal year:		
Accrued benefit obligation - March 31	918,210	856,717
Funded status - surplus (deficit)	(918,210)	(856,717)
Employer contributions after measurement date	19,168	-
Benefits expense after measurement date	(36,831)	(32,242)
Unamortized net actuarial (gain) loss	(137,785)	(144,386)
Accrued benefit asset (liability) - June 30	(1,073,658)	(1,033,345)
Reconciliation of change in accrued benefit liability:		
Accrued benefit liability (asset) - July 1	1,033,345	985,318
Net expenses for fiscal year	113,627	109,775
Employer contributions	(73,314)	(61,748)
Accrued benefit liability (asset) - June 30	1,073,658	1,033,345
Components of net benefit expense:		
Service cost	95,284	91,289
Interest cost	38,274	35,905
Amortization of net actuarial (gain) loss	(19,931)	(17,419)
Net benefit expense (income)	113,627	109,775
Assumptions:		
Discount rate - April 1	4.25%	4.00%
Discount rate - March 31	4.00%	4.25%
Long term salary growth - April 1	2.50%+seniority	2.50%+seniority
Long term salary growth - March 31	2.50%+seniority	2.50%+seniority
EARSL - March 31	11.0	9.6

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2025

## 10. Tangible capital assets:

June 30, 2025	Opening cost	Additions	Disposals	Transfers (WIP)	Total 2025
Sites	\$ 4,107,653	\$ -	\$ -	\$ -	\$ 4,107,653
Buildings	53,673,126	2,228,196	-	461,345	56,362,667
Buildings WIP	610,945	337,372	-	(461,345)	486,972
Furniture and equipment	1,861,551	30,000	(24,841)	-	1,866,710
Vehicles	1,670,677	682,453	-	-	2,353,130
Computer software	63,578	98,415	-	-	161,993
Computer hardware	525,757	147,390	(24,219)	-	648,928
<b>Total</b>	<b>\$ 62,513,287</b>	<b>\$ 3,523,826</b>	<b>\$ (49,060)</b>	<b>\$ -</b>	<b>\$ 65,988,053</b>

	Opening accumulated amortization	Additions	Disposals	Total 2025
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	32,286,500	1,170,655	-	33,457,155
Furniture and equipment	542,100	186,421	(24,841)	703,680
Vehicles	402,634	201,190	-	603,824
Computer software	15,737	22,557	-	38,294
Computer hardware	168,438	117,462	(24,219)	261,681
<b>Total</b>	<b>\$ 33,415,409</b>	<b>\$ 1,698,285</b>	<b>\$ (49,060)</b>	<b>\$ 35,064,634</b>

June 30, 2024	Opening cost	Additions	Disposals	Transfers (WIP)	Total 2024
Sites	\$ 4,107,653	\$ -	\$ -	\$ -	\$ 4,107,653
Buildings	51,552,314	1,767,892	-	352,920	53,673,126
Buildings WIP	355,281	608,584	-	(352,920)	610,945
Furniture and equipment	1,405,497	530,497	(74,443)	-	1,861,551
Vehicles	1,535,814	505,587	(370,724)	-	1,670,677
Computer software	46,895	16,683	-	-	63,578
Computer hardware	304,549	233,655	(12,447)	-	525,757
<b>Total</b>	<b>\$ 59,308,003</b>	<b>\$ 3,662,898</b>	<b>\$ (457,614)</b>	<b>\$ -</b>	<b>\$ 62,513,287</b>

	Opening accumulated amortization	Additions	Disposals	Total 2024
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	31,171,474	1,115,026	-	32,286,500
Furniture and equipment	453,183	163,360	(74,443)	542,100
Vehicles	613,034	160,324	(370,724)	402,634
Computer software	4,690	11,047	-	15,737
Computer hardware	97,858	83,027	(12,447)	168,438
<b>Total</b>	<b>\$ 32,340,239</b>	<b>\$ 1,532,784</b>	<b>\$ (457,614)</b>	<b>\$ 33,415,409</b>

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2025

## 10. Tangible capital assets (continued):

	Net book value 2025	Net book value 2024
Sites	\$ 4,107,653	\$ 4,107,653
Buildings	23,392,484	21,997,571
Furniture and equipment	1,163,030	1,319,451
Vehicles	1,749,306	1,268,043
Computer software	123,699	47,841
Computer hardware	387,247	357,319
	\$ 30,923,419	\$ 29,097,878

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is \$71,200. (2024 - \$52,856).

## 11. Employee pension plan:

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

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

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

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

The school district paid \$1,858,320 for employer contributions to the plans for the year ended June 30, 2025 (2024 - \$1,818,411).

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

## Notes to Financial Statements

Year ended June 30, 2025

### 11. Employee pension plan (continued):

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

### 12. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2025	2024
Invested in tangible capital assets	\$ 6,963,165	\$ 7,053,953
Operating surplus (note 18)	2,701,081	2,978,455
	<u>\$ 9,664,246</u>	<u>\$ 10,032,408</u>

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

\$347,786 (2024 - \$1,198,979) from the Operating Fund to the Capital Fund for capital purchases.

### 13. Contractual obligations and rights:

On June 21, 2012, the school district signed a 50-year lease agreement with the Capital Regional District (CRD) for land use at the Galiano School Site. There is no transfer of title in the lease agreement, and the land is intended for use as a community library.

On December 31, 2014, the school district signed a 60-year lease agreement with the Salt Spring Arts Council for the use of a building commonly known as Mahon Hall. There is no transfer of title in the lease agreement, and the asset remains with the school district.

On June 10, 2022, the school district signed a 5-year lease agreement with the CRD for the operation of the former Salt Spring Island Middle School Building as a community recreation facility. There is no transfer of title in the lease agreement, and the asset remains with the school district.

On November 25, 2024, the school district signed a 5-year lease agreement with the CRD for the operation of the former Phoenix Elementary School Site on Salt Spring Island. There is no transfer of title in the lease agreement, and the asset remains with the school district.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2025

## 13. Contractual obligations and rights:

The school district has the following annual contractual obligations:

- provision of student water taxi services, for which the amount of the obligation is negotiated, and multi-year contracts are entered into.

## 14. Budget figures:

The budget figures data presented in these financial statements is based upon the 2024/2025 amended annual budget adopted by the Board on February 26, 2025. The chart following reconciles the originally approved annual budget bylaw approved June 14, 2024, to the amended annual budget bylaw reported in these financial statements.

	2025 amended annual budget	2025 annual budget
Revenues:		
Provincial grants:		
Ministry of Education and Child Care	\$ 27,855,300	\$ 26,765,637
Tuition	480,000	490,000
Other revenue	1,565,321	1,417,821
Rentals and leases	90,000	95,000
Investment income	200,000	280,500
Amortization of deferred capital revenue	1,250,000	1,200,000
	31,440,621	30,248,958
Expenses:		
Instruction	23,168,943	21,936,443
District administration	1,735,096	1,628,870
Operations and maintenance	5,264,563	4,898,079
Transportation and housing	2,150,865	2,059,300
	32,319,467	30,522,692
Net expense	(878,846)	(273,734)
Budgeted allocation of surplus	753,846	823,734
Budgeted surplus (deficit) for the year	\$ (125,000)	\$ 550,000

## 15. Contingent liabilities:

The nature of the school district's activities is such that there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2025, management believes the school district has valid defenses and appropriate insurance coverage in place. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the school district's financial position.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

## Notes to Financial Statements

Year ended June 30, 2025

### 16. Asset retirement obligation:

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. The timing of future settlement is unknown.

	2025	2024
Balance, beginning of year	\$ 1,260,000	\$ 1,260,000
Estimate increase	230,000	-
Balance, end of year	\$ 1,490,000	\$ 1,260,000

### 17. Expense by object:

	2025	2024
Salaries and benefits	\$ 24,248,832	\$ 23,681,645
Services and supplies	6,067,346	6,024,015
Amortization	1,698,285	1,532,784
	\$ 32,014,463	\$ 31,238,444

### 18. Internally restricted surplus - operating fund:

	2025	2024
Internally restricted surplus:		
Unspent school flex budgets	\$ -	\$ 8,302
Unspent Indigenous Education Council Funds	38,826	-
Unspent professional development and growth funds	76,917	111,637
Internally restricted surplus	115,743	119,939
Unrestricted operating surplus	2,585,338	2,858,516
Total available for future operations	\$ 2,701,081	\$ 2,978,455

### 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.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

## Notes to Financial Statements

Year ended June 30, 2025

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### 20. Related party transactions:

The school district is related through common ownership to all Province of British Columbia ministries, agencies, crown corporations, school districts, health authorities, hospital societies, universities and colleges that are included in the provincial government reporting entity. Transactions with these entities, unless disclosed otherwise, are recorded at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

The school district has entered into a lease with Haggis Farm (the lessor), a related party through the Secretary Treasurer, for use of premises to deliver school programs. The lessor receives rental income equal to the value of a contractual donation given to the school district each year. Both transactions are recognized in the financial statements at the amount paid and received.

### 21. Risk management:

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

The Board ensures that the school district has identified its risks and ensures that management monitors and controls them.

#### (a) Credit risk:

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

The school district is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province.

It is management's opinion that the school district is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions.

#### (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.

(i) 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. The imposition of U.S. tariffs on cross-border trade will result in increased costs for goods and services procured from U.S. suppliers, impacting operations and infrastructure projects. While the long-term impact remains uncertain, Management is actively working to monitor and mitigate the risks and impacts of the tariffs.



# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2025

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## 21. Risk management (continued):

### (b) Market risk (continued):

- (ii) 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 it invests primarily in Mutual Funds and Provincial Bonds and Cash Deposit Account.

### (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 exposures from 2024 related to credit, market or liquidity risks.

# School District No. 64 (Gulf Islands)

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	2,978,455		7,053,953	10,032,408	10,455,037
Changes for the year					
Surplus (Deficit) for the year	70,412		(438,574)	(368,162)	(422,629)
Interfund Transfers					
Tangible Capital Assets Purchased	(347,786)		347,786	-	
Net Changes for the year	(277,374)	-	(90,788)	(368,162)	(422,629)
Accumulated Surplus (Deficit), end of year - Statement 2	2,701,081	-	6,963,165	9,664,246	10,032,408

**School District No. 64 (Gulf Islands)**

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	23,326,343	23,460,475	23,393,907
Tuition	480,000	472,050	587,540
Other Revenue	642,321	612,027	604,817
Rentals and Leases	90,000	98,999	65,811
Investment Income	200,000	218,010	320,132
<b>Total Revenue</b>	<u>24,738,664</u>	<u>24,861,561</u>	<u>24,972,207</u>
<b>Expenses</b>			
Instruction	18,020,635	17,612,001	17,878,965
District Administration	1,735,096	1,656,982	1,818,641
Operations and Maintenance	3,510,914	3,561,351	3,565,834
Transportation and Housing	1,950,865	1,960,815	1,780,470
<b>Total Expense</b>	<u>25,217,510</u>	<u>24,791,149</u>	<u>25,043,910</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(478,846)</u>	<u>70,412</u>	<u>(71,703)</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>753,846</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(275,000)	(347,786)	(1,198,979)
<b>Total Net Transfers</b>	<u>(275,000)</u>	<u>(347,786)</u>	<u>(1,198,979)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u>(277,374)</u>	<u>(1,270,682)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		2,978,455	4,249,137
<b>Operating Surplus (Deficit), end of year</b>		<u>2,701,081</u>	<u>2,978,455</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		115,743	119,939
Unrestricted		2,585,338	2,858,516
<b>Total Operating Surplus (Deficit), end of year</b>		<u>2,701,081</u>	<u>2,978,455</u>

**School District No. 64 (Gulf Islands)**

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	22,681,558	<b>22,813,165</b>	22,574,209
Other Ministry of Education and Child Care Grants			
Pay Equity	102,398	<b>102,398</b>	102,398
Funding for Graduated Adults		<b>2,135</b>	3,441
Student Transportation Fund	328,264	<b>328,264</b>	328,264
Support Staff Benefits Grant	26,000	<b>26,384</b>	26,384
FSA Scorer Grant	7,500	<b>7,506</b>	7,506
Labour Settlement Funding	180,623	<b>180,623</b>	351,705
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>23,326,343</b>	<b>23,460,475</b>	23,393,907
<b>Tuition</b>			
International and Out of Province Students	480,000	<b>472,050</b>	587,540
<b>Total Tuition</b>	<b>480,000</b>	<b>472,050</b>	587,540
<b>Other Revenues</b>			
Other School District/Education Authorities			25,000
Miscellaneous			
Miscellaneous	163,321	<b>144,827</b>	80,587
GISPA Registration	27,000	<b>23,836</b>	16,500
Homestay Fees	362,000	<b>354,018</b>	396,979
Other International Program Fees	90,000	<b>89,346</b>	85,751
<b>Total Other Revenue</b>	<b>642,321</b>	<b>612,027</b>	604,817
<b>Rentals and Leases</b>	<b>90,000</b>	<b>98,999</b>	65,811
<b>Investment Income</b>	<b>200,000</b>	<b>218,010</b>	320,132
<b>Total Operating Revenue</b>	<b>24,738,664</b>	<b>24,861,561</b>	24,972,207

# School District No. 64 (Gulf Islands)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	7,381,758	7,039,769	7,851,336
Principals and Vice Principals	2,485,104	2,393,155	2,019,613
Educational Assistants	1,634,013	1,486,334	1,356,867
Support Staff	2,457,876	2,619,256	2,401,288
Other Professionals	1,995,829	1,957,223	2,118,681
Substitutes	749,775	963,221	815,493
<b>Total Salaries</b>	16,704,355	16,458,958	16,563,278
<b>Employee Benefits</b>	4,056,011	3,955,720	3,868,841
<b>Total Salaries and Benefits</b>	20,760,366	20,414,678	20,432,119
<b>Services and Supplies</b>			
Services	1,419,255	1,534,476	1,563,624
Student Transportation	1,149,600	1,110,544	1,082,087
Professional Development and Travel	622,683	518,321	500,514
Rentals and Leases	3,000	3,000	3,000
Dues and Fees	39,850	44,409	40,314
Insurance	82,281	83,121	81,086
Supplies	615,475	559,761	791,883
Utilities	525,000	522,839	549,283
<b>Total Services and Supplies</b>	4,457,144	4,376,471	4,611,791
<b>Total Operating Expense</b>	25,217,510	24,791,149	25,043,910

# School District No. 64 (Gulf Islands)

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	5,729,209	739,304	85,964	113,393	43,408	752,276	7,463,554
1.03 Career Programs	148,369	25,523	116,268		61,275	3,642	355,077
1.07 Library Services	137,272			38,452		2,646	178,370
1.08 Counselling	157,222						157,222
1.10 Inclusive Education	673,645	126,787	1,195,629	61,189	228,588	78,656	2,364,494
1.30 English Language Learning	21,475						21,475
1.31 Indigenous Education	3,579	148,581	81,524		3,333	1,393	238,410
1.41 School Administration		1,322,560		396,230		20,242	1,739,032
1.62 International and Out of Province Students	168,998	30,400			155,310		354,708
1.64 Other							-
<b>Total Function 1</b>	<b>7,039,769</b>	<b>2,393,155</b>	<b>1,479,385</b>	<b>609,264</b>	<b>491,914</b>	<b>858,855</b>	<b>12,872,342</b>
<b>4 District Administration</b>							
4.11 Educational Administration					442,344		442,344
4.40 School District Governance					131,054		131,054
4.41 Business Administration				53,272	430,340	1,428	485,040
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,272</b>	<b>1,003,738</b>	<b>1,428</b>	<b>1,058,438</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				68,890	383,061	5,034	456,985
5.50 Maintenance Operations				1,313,141		86,744	1,399,885
5.52 Maintenance of Grounds				185,242			185,242
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,567,273</b>	<b>383,061</b>	<b>91,778</b>	<b>2,042,112</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				5,195	78,510		83,705
7.70 Student Transportation			6,949	384,252		11,160	402,361
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>6,949</b>	<b>389,447</b>	<b>78,510</b>	<b>11,160</b>	<b>486,066</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>7,039,769</b>	<b>2,393,155</b>	<b>1,486,334</b>	<b>2,619,256</b>	<b>1,957,223</b>	<b>963,221</b>	<b>16,458,958</b>

# School District No. 64 (Gulf Islands)

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	2024 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	7,463,554	1,924,084	9,387,638	577,959	9,965,597	9,933,981	10,488,883
1.03 Career Programs	355,077	83,500	438,577	75,817	514,394	422,248	450,627
1.07 Library Services	178,370	39,064	217,434	42,804	260,238	268,930	306,359
1.08 Counselling	157,222	41,886	199,108		199,108	295,011	311,727
1.10 Inclusive Education	2,364,494	551,383	2,915,877	102,604	3,018,481	3,256,928	2,777,392
1.30 English Language Learning	21,475	3,660	25,135		25,135	45,155	66,932
1.31 Indigenous Education	238,410	50,359	288,769	90,292	379,061	320,260	248,863
1.41 School Administration	1,739,032	410,218	2,149,250	162,782	2,312,032	2,567,094	2,124,553
1.62 International and Out of Province Students	354,708	88,268	442,976	490,357	933,333	911,028	1,103,629
1.64 Other	-		-	4,622	4,622		
<b>Total Function 1</b>	<b>12,872,342</b>	<b>3,192,422</b>	<b>16,064,764</b>	<b>1,547,237</b>	<b>17,612,001</b>	<b>18,020,635</b>	<b>17,878,965</b>
<b>4 District Administration</b>							
4.11 Educational Administration	442,344	68,037	510,381	50,775	561,156	650,038	629,131
4.40 School District Governance	131,054	8,156	139,210	76,577	215,787	184,992	212,292
4.41 Business Administration	485,040	138,582	623,622	256,417	880,039	900,066	977,218
<b>Total Function 4</b>	<b>1,058,438</b>	<b>214,775</b>	<b>1,273,213</b>	<b>383,769</b>	<b>1,656,982</b>	<b>1,735,096</b>	<b>1,818,641</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	456,985	118,886	575,871	92,579	668,450	709,152	646,958
5.50 Maintenance Operations	1,399,885	287,881	1,687,766	411,623	2,099,389	2,039,485	2,122,207
5.52 Maintenance of Grounds	185,242	42,290	227,532	43,141	270,673	237,277	230,933
5.56 Utilities	-		-	522,839	522,839	525,000	565,736
<b>Total Function 5</b>	<b>2,042,112</b>	<b>449,057</b>	<b>2,491,169</b>	<b>1,070,182</b>	<b>3,561,351</b>	<b>3,510,914</b>	<b>3,565,834</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	83,705	21,368	105,073		105,073	113,673	128,471
7.70 Student Transportation	402,361	78,098	480,459	1,362,158	1,842,617	1,822,192	1,627,814
7.73 Housing	-		-	13,125	13,125	15,000	24,185
<b>Total Function 7</b>	<b>486,066</b>	<b>99,466</b>	<b>585,532</b>	<b>1,375,283</b>	<b>1,960,815</b>	<b>1,950,865</b>	<b>1,780,470</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>16,458,958</b>	<b>3,955,720</b>	<b>20,414,678</b>	<b>4,376,471</b>	<b>24,791,149</b>	<b>25,217,510</b>	<b>25,043,910</b>

# School District No. 64 (Gulf Islands)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	4,328,957	<b>4,380,808</b>	3,601,663
Other		<b>59,143</b>	
Other Revenue	923,000	<b>873,609</b>	943,291
Investment Income		<b>24,022</b>	28,840
<b>Total Revenue</b>	<u>5,251,957</u>	<u><b>5,337,582</b></u>	<u>4,573,794</u>
<b>Expenses</b>			
Instruction	5,148,308	<b>5,233,075</b>	4,470,145
Operations and Maintenance	103,649	<b>104,507</b>	103,649
<b>Total Expense</b>	<u>5,251,957</u>	<u><b>5,337,582</b></u>	<u>4,573,794</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u><u>-</u></u>	<u><u>-</u></u>



# School District No. 64 (Gulf Islands)

Schedule 3A (Unaudited)

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

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			211,682			80,000			
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	103,649	79,854		128,000	19,600	73,252	164,268	370,118	2,301,786
Provincial Grants - Other									
Other			590,364						
Investment Income			597						
	103,649	79,854	590,961	128,000	19,600	73,252	164,268	370,118	2,301,786
<b>Less:</b> Allocated to Revenue	103,649	79,854	594,953	128,000	19,600	80,744	164,268	370,118	2,301,786
<b>Deferred Revenue, end of year</b>	-	-	<b>207,690</b>	-	-	<b>72,508</b>	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	103,649	79,854		128,000	19,600	80,744	164,268	370,118	2,301,786
Provincial Grants - Other									
Other Revenue			594,356						
Investment Income			597						
	103,649	79,854	594,953	128,000	19,600	80,744	164,268	370,118	2,301,786
<b>Expenses</b>									
Salaries									
Teachers						39,899			1,872,932
Principals and Vice Principals									
Educational Assistants		60,997		99,644	10,000		134,760		
Support Staff								70,000	
Other Professionals								74,515	
Substitutes				1,076	230	6,428		109,395	
	-	60,997	-	100,720	10,230	46,327	134,760	253,910	1,872,932
Employee Benefits		18,857		27,280	3,490	9,086	29,508	66,208	428,854
Services and Supplies	103,649		594,953		5,880	25,331		50,000	
	103,649	79,854	594,953	128,000	19,600	80,744	164,268	370,118	2,301,786
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 64 (Gulf Islands)

Schedule 3A (Unaudited)

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

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		150				98,699			121,777
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	317,250	150	57,000	6,750	55,400		19,000	175,000	378,255
Provincial Grants - Other									
Other									
Investment Income									
	317,250	150	57,000	6,750	55,400	-	19,000	175,000	378,255
<b>Less:</b> Allocated to Revenue	317,250	300	57,000	6,750	40,438	98,699	19,000	175,000	394,886
<b>Deferred Revenue, end of year</b>	-	-	-	-	14,962	-	-	-	105,146
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	317,250	300	57,000	6,750	40,438	98,699	19,000	175,000	394,886
Provincial Grants - Other									
Other Revenue									
Investment Income									
	317,250	300	57,000	6,750	40,438	98,699	19,000	175,000	394,886
<b>Expenses</b>									
Salaries									
Teachers	130,882							109,177	
Principals and Vice Principals								34,154	106,795
Educational Assistants			38,583		33,832		10,393		3,397
Support Staff									6,925
Other Professionals									
Substitutes	123,666						2,355		
	254,548	-	38,583	-	33,832	-	12,748	143,331	117,117
Employee Benefits	62,702		12,861		5,157		1,068	31,276	24,689
Services and Supplies		300	5,556	6,750	1,449	98,699	5,184	393	253,080
	317,250	300	57,000	6,750	40,438	98,699	19,000	175,000	394,886
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 64 (Gulf Islands)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

Schedule 3A (Unaudited)

	Health Career Grants	Professional Learning Grant	ACE-IT	CES Apprenticeships	Education Trust	Mayne Teacherage	TOTAL
	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	6,898			26,154	1,213,844	6,800	1,766,004
<b>Add:</b> Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	10,000	247,553					4,506,885
Provincial Grants - Other	7,500			62,000			69,500
Other			22,297	23,195	438,525	14,400	1,088,781
Investment Income					23,425		24,022
	17,500	247,553	22,297	85,195	461,950	14,400	5,689,188
<b>Less:</b> Allocated to Revenue	10,417	13,049	5,961	59,143	296,159	558	5,337,582
<b>Deferred Revenue, end of year</b>	<b>13,981</b>	<b>234,504</b>	<b>16,336</b>	<b>52,206</b>	<b>1,379,635</b>	<b>20,642</b>	<b>2,117,610</b>
<b>Revenues</b>							
Provincial Grants - Ministry of Education and Child Care	10,417	13,049					4,380,808
Provincial Grants - Other				59,143			59,143
Other Revenue			5,961		272,734	558	873,609
Investment Income					23,425		24,022
	10,417	13,049	5,961	59,143	296,159	558	5,337,582
<b>Expenses</b>							
Salaries							
Teachers							2,152,890
Principals and Vice Principals							140,949
Educational Assistants							391,606
Support Staff				21,595			98,520
Other Professionals							74,515
Substitutes		3,008					246,158
	-	3,008	-	21,595	-	-	3,104,638
Employee Benefits		491		7,989			729,516
Services and Supplies	10,417	9,550	5,961	29,559	296,159	558	1,503,428
	10,417	13,049	5,961	59,143	296,159	558	5,337,582
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-
<b>Interfund Transfers</b>							
	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-

**School District No. 64 (Gulf Islands)**

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual			2024 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care	200,000	187,447		187,447	87,956
Amortization of Deferred Capital Revenue	1,250,000	1,259,711		1,259,711	1,181,858
<b>Total Revenue</b>	1,450,000	1,447,158	-	1,447,158	1,269,814
<b>Expenses</b>					
Operations and Maintenance	200,000	187,447		187,447	87,956
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,450,000	1,497,095		1,497,095	1,372,460
Transportation and Housing	200,000	201,190		201,190	160,324
<b>Total Expense</b>	1,850,000	1,885,732	-	1,885,732	1,620,740
<b>Capital Surplus (Deficit) for the year</b>	(400,000)	(438,574)	-	(438,574)	(350,926)
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	275,000	347,786		347,786	1,198,979
<b>Total Net Transfers</b>	275,000	347,786	-	347,786	1,198,979
<b>Total Capital Surplus (Deficit) for the year</b>	(125,000)	(90,788)	-	(90,788)	848,053
<b>Capital Surplus (Deficit), beginning of year</b>		7,053,953		7,053,953	6,205,900
<b>Capital Surplus (Deficit), end of year</b>		6,963,165	-	6,963,165	7,053,953

# School District No. 64 (Gulf Islands)

Tangible Capital Assets  
Year Ended June 30, 2025

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	4,107,653	53,673,126	1,861,551	1,670,677	63,578	525,757	61,902,342
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,896,215	30,000	505,112			2,431,327
Deferred Capital Revenue - Other				177,341			177,341
Operating Fund		101,981			98,415	147,390	347,786
Asset Retirement Obligation Adjustment		230,000					230,000
Transferred from Work in Progress		461,345					461,345
	-	2,689,541	30,000	682,453	98,415	147,390	3,647,799
Decrease:							
Deemed Disposals			24,841			24,219	49,060
	-	-	24,841	-	-	24,219	49,060
<b>Cost, end of year</b>	4,107,653	56,362,667	1,866,710	2,353,130	161,993	648,928	65,501,081
<b>Work in Progress, end of year</b>		486,972					486,972
<b>Cost and Work in Progress, end of year</b>	4,107,653	56,849,639	1,866,710	2,353,130	161,993	648,928	65,988,053
<b>Accumulated Amortization, beginning of year</b>		32,286,500	542,100	402,634	15,737	168,438	33,415,409
<b>Changes for the Year</b>							
Increase: Amortization for the Year		1,170,655	186,421	201,190	22,557	117,462	1,698,285
Decrease:							
Deemed Disposals			24,841			24,219	49,060
		-	24,841	-	-	24,219	49,060
<b>Accumulated Amortization, end of year</b>		33,457,155	703,680	603,824	38,294	261,681	35,064,634
<b>Tangible Capital Assets - Net</b>	<b>4,107,653</b>	<b>23,392,484</b>	<b>1,163,030</b>	<b>1,749,306</b>	<b>123,699</b>	<b>387,247</b>	<b>30,923,419</b>

# School District No. 64 (Gulf Islands)

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	610,945				610,945
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	246,292				246,292
Deferred Capital Revenue - Other	91,080				91,080
	337,372	-	-	-	337,372
Decrease:					
Transferred to Tangible Capital Assets	461,345				461,345
	461,345	-	-	-	461,345
Net Changes for the Year	(123,973)	-	-	-	(123,973)
Work in Progress, end of year	486,972	-	-	-	486,972

**School District No. 64 (Gulf Islands)**

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2025

	<b>Bylaw Capital</b>	<b>Other Provincial</b>	<b>Other Capital</b>	<b>Total Capital</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Deferred Capital Revenue, beginning of year</b>	18,833,237	1,161,469	178,274	<b>20,172,980</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,431,327		177,341	<b>2,608,668</b>
Transferred from Work in Progress	461,345			<b>461,345</b>
	2,892,672	-	177,341	<b>3,070,013</b>
Decrease:				
Amortization of Deferred Capital Revenue	1,180,586	53,506	25,619	<b>1,259,711</b>
	1,180,586	53,506	25,619	<b>1,259,711</b>
<b>Net Changes for the Year</b>	1,712,086	(53,506)	151,722	<b>1,810,302</b>
<b>Deferred Capital Revenue, end of year</b>	20,545,323	1,107,963	329,996	<b>21,983,282</b>
<b>Work in Progress, beginning of year</b>	461,345	149,600		<b>610,945</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	246,292	91,080		<b>337,372</b>
	246,292	91,080	-	<b>337,372</b>
Decrease				
Transferred to Deferred Capital Revenue	461,345			<b>461,345</b>
	461,345	-	-	<b>461,345</b>
<b>Net Changes for the Year</b>	(215,053)	91,080	-	<b>(123,973)</b>
<b>Work in Progress, end of year</b>	246,292	240,680	-	<b>486,972</b>
<b>Total Deferred Capital Revenue, end of year</b>	<b>20,791,615</b>	<b>1,348,643</b>	<b>329,996</b>	<b>22,470,254</b>

# School District No. 64 (Gulf Islands)

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
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	79,125		895,987			975,112
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,785,941					2,785,941
Other					106,141	106,141
Donated					71,200	71,200
	2,785,941	-	-	-	177,341	2,963,282
Decrease:						
Transferred to DCR - Capital Additions	2,431,327				177,341	2,608,668
Transferred to DCR - Work in Progress	246,292		91,080			337,372
Expensed Portion of Bylaw Capital	187,447					187,447
	2,865,066	-	91,080	-	177,341	3,133,487
Net Changes for the Year	(79,125)	-	(91,080)	-	-	(170,205)
Balance, end of year	-	-	804,907	-	-	804,907



# Financial Statement Discussion & Analysis

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2024 – 2025

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GULF ISLANDS  
SCHOOL  
DISTRICT 64



# Financial Statement Discussion & Analysis

## For the Year Ended June 30, 2025

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2025. It serves as a summary of the School District's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This report is intended to be read alongside the School District's financial statements.

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### Overview of the District

Gulf Islands School District encompasses nine schools located across the islands of Galiano, Mayne, Pender, Salt Spring, and Saturna. Students often commute to school via water taxis and buses, with the majority residing on Salt Spring Island, the largest island in the district. During the 2024/25 school year, the district served 1,487 (FTE) local students and 45 international students (equivalent to 35.4 FTE). Additionally, 155 students in the district identify as having Indigenous ancestry and are supported through the Indigenous Education Program, while 113 students participated in the Late French Immersion Program for grades 6 to 11.

The district operates under the Board's Strategic Direction, which focuses on four priorities: Truths, Reparation, and Restoration; Integrity and Responsibility; Relationships and Belonging; and an Ethic of Learning. These priorities are integrated into every aspect of the district's operations, aiming to create a supportive and forward-thinking educational environment that prepares students to thrive in a rapidly changing world.

Efforts to improve academic success have shown significant results. Completion rates for resident students have steadily increased over recent years—from 74% in 2017/18 to 100% in June 2023 and 2024. The 2023/24 completion rates for Indigenous students and students with diverse abilities also reached near parity at 100% and 95%, respectively. Graduation Completion rates for 2024/25 are yet to be published. Participation rates in the Grade 4 Foundation Skills Assessment (FSA) for Literacy remain high at 93% for 2024/25 (from a low of 45% in 2018). Literacy and reading achievement rates for this cohort have dipped from 85.2% on track or extending in 2023/24 to 71% in 2024/25, although rates remain above the provincial average. Similarly, FSA results for Grade 7 remain strong, with a participation rate of 95% and achievement rates of 84% on track or extending in Literacy and Reading, and 73% in Numeracy. Results have increased from 64% in 2023/24 for Numeracy and remain the same for Literacy.

The district is configured as follows:

- Elementary schools on Salt Spring, Mayne, and Galiano Islands serve students from kindergarten to Grade 7.
- Saturna Island Elementary accommodates Kindergarten to Grade 5.
- Gulf Island Secondary School (GISS) provides education for Grades 8 to 12.
- Pender Island Elementary Secondary School (PIESS) serves students from kindergarten to Grade 12. It offers a junior secondary program for Grades 8 and 9, catering to students from Pender, Mayne, Galiano, and Saturna (Grades 6-9). PIESS provides choice of education programming for Grade 10-12 students from any district catchment area.
- French Immersion begins at Grade 6 at Salt Spring Elementary, with senior French Immersion offered at GISS.
- Saturna Ecological Education Center serves a maximum of 12 students from grade 9-12 at a residential/classroom location and is focused on outdoor place-based education.

A key element of the district's configuration is prioritizing local catchment areas to ensure that elementary schools remain robust and serve the needs of their communities.

Since 2022, four new electric buses have been added to the fleet, replacing older vehicles.

## Financial Highlights

The district's financial position has strengthened since 2019, reflecting advantages from recent bus route optimization, school closures, and reconfiguration of grade levels. Consistent operating revenue, sustained in part through Funding Protection, has made it possible to invest in both sustainability initiatives and improvements to educational quality. Despite these gains, the district continues to face financial pressures stemming from inflation in goods and rising cost of wages and benefits not fully funded through Labour Settlement funding.

Looking ahead, stable future enrolment will result in the district exiting Funding Protection, which will further impact the operating grant and financial planning.

Key financial highlights include:

- The Annual Operating Surplus before tangible capital assets were purchased is \$70K. \$347K of physical assets were purchased with Accumulated Operating Surplus, resulting in this year's Operating Deficit of \$277K. The deficit is due to intentional use of accumulated surplus to fund strategic investments in the district.
- The ending Operating Accumulated Surplus for 24-25 is \$2.7M.
- Cash and cash equivalents have decreased from \$7.06M to \$6.20M.
- Full-Time Equivalent (FTE) enrollment decreased from 1,500 to 1,487.
- The cessation of the International Program as of June 30, 2025, results in a nil balance of Unearned Revenue (23-24, \$722K).

Funding Protection ensures the operating grant decreases gradually by 1.5% annually until it aligns with actual student enrollment. However, recent increases in Labour Settlement Funding have accelerated the reduction of Funding Protection. The district has used this temporary funding in one-time initiatives like student learning recovery, professional development, electric buses,

technology upgrades, and facility improvements. Transparency in the usage of these funds is maintained through board reporting during the budget process.

For the Operating Fund, the Amended Annual Budget projected \$23.32M in Provincial Grants and received \$23.46M. Budgeted expenses were \$25.22M, with actual expenses slightly lower at \$24.79M, resulting in an annual operating surplus of \$70K before investments in tangible capital assets. After spending \$348K on capital assets using the Accumulated Surplus, the deficit is \$277K.

The Accumulated Operating Surplus now stands at \$2.7M, representing 11% of the year's operating expenses. The district aims to reduce this surplus to approximately 5% (or \$1.3M) of annual operating revenue/expenses over time, with a focus on sustainability and prudent resource management while making strategic investments that support the learning environment.



## Financial Analysis of the School District as a Whole

Financial Items	2024-25	2023-24	Change in \$ CY/PY	Change in % CY/PY	Discussion
Schedule of Operations SCH 2					
Enrollment BC Resident – (February 1701) FTE	1,470	1,513	-43	-3%	There was a 3% decrease in student FTE over the prior year. This trend of a larger graduating class then kindergarten entry class is continuing into the 2025-2026 school year.
Operating Revenue	24,861,561	24,972,207	-110,646	0%	Most of the decrease is \$115K in International Tuition and \$100K in Investment Revenue. This decrease is partially offset by a slight increase in MOECC funding and Rental Revenue.
Operating Expense	24,791,149	25,043,910	-252,761	-1%	The current year Operating Expenses were budgeted to be \$25.2M, with the actual \$426K under budget or 1.7% and \$253K or 1% less than prior year.
Special Purpose Revenue and Expense	5,337,582	4,573,794	763,788	17%	Most of the SPF revenue and expense increase was the \$633K of additional CEF funding. The remaining increase relates to the Feeding Futures program being fully implemented for the full year in 24-25 (\$150K more than prior year) and the full \$100k of the final year of the Student Affordability Fund was utilized. This was offset by less spending in the Health Career Grant (\$7K 24-25 and \$93K in 23-24) as the project is nearing completion. There was \$159K less Education Trust funding recognized than in prior year.
Capital Revenue	1,447,158	1,269,814	177,344	14%	Deferred Capital Revenue and Amortization Expense are a percentage of the total Capital Asset and DDC Liability value. Consistently for the last 5 years capital investment has been strong and therefore the total value of the assets/liabilities have increased, and the expenses and revenue recognised each year has increased.

Annual Surplus (Deficit)	-368,162	-422,629	54,467	-13%	For the last 3 years there has been an effort to utilize Accumulated Surplus for strategic capital investments. In the current year \$348K of Accumulated Surplus was utilized on capital improvements. \$102K was combined with \$40K of MoECC capital funds to renew the Galiano school kitchen and update floors, paint and remediation work through-out the school. \$147K was invested in computer hardware for schools and student transportation tracking systems. \$98K was for the software addition related to the current year completed phase of the accounting software modernization project (accounts payable). 25-26 will see the completion of the final phase of the accounting modernization (payroll).
Statement of Financial Position					
Cash and Cash Equivalents	6,091,187	7,056,292	-965,105	-14%	The reduction in Cash by 14% reflects spending Accumulated Operating Surplus on local capital investments and not holding Unearned Revenue for the subsequent year's international program tuition and homestay prepayments. At the beginning of 24-25 the district held \$722K in student funds. The International Program closed June 30th, 2025, and nil funds are held at yearend for the upcoming year.
Accounts Receivable	631,758	716,495	-84,737	-12%	Accounts Receivable has decreased from prior year. Last year there was two years of accumulated GST Receivable from the Federal Government and in the current year there is only the last 6 months of the current year, and it is \$85K compared to the prior year ending GST balance of \$452K. The current year capital COA funding due from the MOECC is \$497K compared to \$159K in prior year.
Portfolio Investments	145,966	138,896	7,070	5%	The change in balance is related to the change of the categorization of the underlying investments. Most of the portfolio's value is categorized as investments and not cash accounts. The overall value of the portfolio is relatively consistent.

Accounts Payable and Accrued Liabilities	330,519	666,406	-335,887	-50%	The reduction in Account Payables is related to an emphasis on performing a cheque run on the last day of the current fiscal year and a reduction in one-time accruals at yearend.
Unearned Revenue	-	722,130	-722,130	-100%	In November of 2024 the Board passed a motion to cease operation of the International Program as of June 30, 2025. This is reflected in the nil balance of the Unearned Revenue. Unearned Revenue in prior year has been made of the subsequent year's international tuition and homestay payments received before yearend.
Deferred Revenue (SPF)	2,117,610	1,766,004	351,606	20%	In June of 2025 the district received \$250K in Literacy Professional Development funds to utilize in subsequent fiscal periods from MOECC. This increase in Deferred Revenue is offset by the reduction in Student Affordability funding held by the district. We started the year with \$98K that was received in June of 2024 and was required to be utilized by June 2025. We are not anticipating any additional Student Affordability funds in 2025-26. Our Education Trust fund also received \$100K greater than it distributed in the period. A portion of this is related to the funds donated before yearend to SSE to increase the footprint of the new SSE playground. The \$300K playground was built in the summer of 2025 through the \$200K from MOECC capital funding and \$100K raised from school and community initiatives.
Deferred Capital Revenue (liability)	23,275,161	21,759,037	1,516,124	7%	Most of the change reflects the increase in Deferred Capital Revenue in the current year (\$2.8M) (capital additions funds received from the Province, Federal government and donations) less recognition of Deferred Capital Revenue (\$1.3M).
Employee Future Benefits	1,073,658	1,033,345	40,313	4%	The change reflects accrued retirement benefits owed on the current work performed by CUPE members, less retirements in the current year and the payment of their contractually obligated retirement allowances.



Asset Retirement Obligations	1,490,000	1,260,000	230,000	18%	The original ARO value was established in 2022-23. Based on the increase cost for remedial work during the ensuing period, a new external estimate was requested. The change in value is the current estimated cost of the remediation work.
Tangible Capital Assets	30,923,419	29,097,878	1,825,541	6%	The change in capital assets is additions less current year amortization. In the current year there was \$2.4M in COA Bylaw additions, \$0.1M in Other Deferred Capital Revenue (Federal electric school bus rebates), \$0.35M in Operating capital additions and \$0.46M transferred from WIP. There is also \$0.3M in new current year WIP additions. A tractor was donated and is valued at \$71K. The ARO estimate increase was also a \$230K addition to building assets. Amortization was \$1.7M in the current year.
Accumulated Surplus	9,664,246	10,032,408	-368,162	-4%	Accumulated Surplus is all former and current year impacts to the Operating and Capital Fund. In the current year the Operating Fund had an annual surplus of \$70K before interfund transfers of \$347K to Capital. The Capital Fund has an annual deficit of \$438K before the transfer from Operating. The deficit in the Capital Fund is a result of greater amortization than deferred capital revenue being recognized.

## Analysis of Major Revenue and Expenditure Items by Source and Function

Financial Items	2024-25 Actual	2023-24 Actual	Change in \$ CY/PY	Change in % CY/PY	Discussion
Key Revenue Sources					
Provincial Grant - Operating Grant	22,813,165	22,574,209	238,956	1%	The Operating Grant has increased over prior year, and this is driven by the increase to the per student funding. The increase to the per student funding is attributed to the incorporation of the prior year's Labour Settlement Funding into the Operating Grant. The district received \$60K in funding for the creation and support of an Indigenous Education Council as outlined in Legislative Bill 40-2023 through the Operating Grant. This is a new type of targeted funding. At yearend the district has retained the unspent amount (\$39K) as a component of Internally Restricted Surplus to be used in subsequent periods for its intended purpose.
Operating - Other Ministry of Education and Child Care	647,310	819,698	-172,388	-21%	In prior year the Labour Settlement Funding grant (which is a separate grant in the year the agreement has been reached and falls into the Other MOECC funding line, and in the subsequent year it is included in the regular Operating Grant) was \$352K, in the current year the same grant was \$181K. This amount was determined during the current year when Provincial collective agreement bargaining, and local tables had concluded. All other grants remain relatively consistent.
International Tuition	472,050	587,540	-115,490	-20%	The 20% decrease in International Tuition is a direct result of the decrease of total FTE attending. The current year total international students FTE was 35.4 and prior year was 39.3 FTE.

Other Revenue	612,027	604,817	7,210	1%	Other Revenue has increased slightly from prior year. Other international program fees and homestay fees decreased inline with enrollment reductions; however, the decrease was offset by higher WCB payments for employees on WCB.
Rental and Leases	98,999	65,811	33,188	50%	The former Phoenix Elementary School site commenced being leased in December of 2024.
Investment Income	218,010	320,132	-102,122	-32%	This decrease in Investment Income reflects having less of the Cash and Cash equivalents invested with the Ministry of Finance, and interest rates have returned to a more common rates range after the usually high rates from the prior 2 years. This reduction was anticipated as we have reduced our cash balances and rates have declined.
Total Revenue	24,861,561	24,972,207	-110,646	0%	The decrease in total Operating Revenue is less than half a percentage point and that movement has been discussed above in the individual components of revenue.
<b>Operating Expense by Function</b>					
Instruction	17,612,001	17,878,965	-266,964	-1%	The 1% less spending in instruction to prior year is related to budget decreases in staff with a decrease of 3% in enrollment.
District Administration	1,656,982	1,818,641	-161,659	-9%	The decrease in District Administration reflects stable leadership. In the prior year there were additional Educational Administration expenses related to changing leadership positions.
Operations and Maintenance	3,561,351	3,565,834	-4,483	0%	Operations and maintenance is consistent with prior year.
Transportation and Housing	1,960,815	1,780,470	180,345	10%	The increase is reflective of inflation in services and supplies, 1 full year of having a mechanic (prior year was only 1/2 year of the position) on staff and an increase of one bus route on Mayne Island.

Total Operating Expense	24,791,149	25,043,910	-252,761	-1%	Total Expenses decreased by 1%. The changes have been discussed above in the individual expense functions. Overall Salaries and Benefits expense decreased by less than a 10th of a percent, Benefits increased by 2% and Services and Supplies decreased by 5%. For a total overall decrease in Operating Expenses of 1%. The decrease in expenses is consistent with the 2024/25 Amended Annual budget.
Operating Annual Surplus (Deficit) before Fund Transfers	70,412	-71,703	142,115	-198%	Operating Revenue decreased by over \$111K and Operating Expenses decreased by \$253K. Result in a slight surplus compared to prior year's slight deficit before the purchase of capital assets with Operating funds.

## Budgetary Highlights / Analysis of Operating Results to Budget

Operating Revenue and Expenses	Amended Annual Budget 2024-25	Annual Budget 2024-25	Change in \$ Amended / Annual	Change in % Amended / Annual	Discussion
FTE	1,470	1,445	25	2%	The Annual Budget is based on the May enrollment estimates for the next fiscal period and Amended is based on September 1701 Actual. A component of the change is that the estimate is based on headcount, and the actual is based on full time equivalent (FTE). The FTE was higher than headcount for the 1701 and there were additional students who joined the district between the dates of the estimate and budget.
<b>Revenues</b>					
Provincial Grant - Operating MoECC	22,681,558	22,492,579	188,979	1%	Funding is based on increased per FTE operating grant funding and slightly higher FTE than anticipated and the Indigenous Education Council funding.
Provincial Grant - Other MoECC	644,785	438,162	206,623	47%	The increase is based on the known amount of Labour Settlement Funding of \$181K which was announced after the annual budget was completed.
International Tuition	480,000	490,000	-10,000	-2%	Relatively consistent to initial budget.
Other Revenue	642,321	651,821	-9,500	-1%	Slightly lower GISPA registration than initially budgeted for.
Rentals & Leases	90,000	95,000	-5,000	-5%	Consistent to initial budget.
Investment Income	200,000	275,000	-75,000	-27%	The interest rates were decreasing between the two budget dates, and the impact was anticipated to reduce revenue.
Total Revenue	24,738,664	24,442,562	296,102	1%	Relatively consistent to initial budget.

Expenses					
Instruction	18,020,635	17,733,696	286,939	2%	Anticipated increase based on expected grid wage improvements through collective bargaining.
District Administration	1,735,096	1,628,870	106,226	7%	Increase based on additional IEC funding through Operating Grant and expected BCPSEA salary increases.
Operations & Maintenance	3,510,914	3,394,430	116,484	3%	The increase is reflective of inflation in services and supplies, 1 full year of a mechanic (prior year was only 1/2 year of position) and an increase of one bus route on Mayne Island.
Transportation & Housing	1,950,865	1,959,300	- 8,435	0%	Relatively consistent with annual budget.
Total Expenses	25,217,510	24,716,296	501,214	2%	The 2% increase in expense across all four Functions reflects the actual cost impacts of inflation and collective agreement labour increases, with minor adjustments to enrollment, staffing and bus routes.
Total Net Transfer					
Tangible Capital Assets Purchased	275,000	550,000	-275,000	-50%	With the anticipated increased cost pressures due to collective agreement increases, a strategic decision to reduce some of the one-time capital investments planned was decided. A sports team mini-coach and a white fleet facilities maintenance replacement were removed from the projects list. The Galiano Renewal project, School Hardware and device repayment were continued.
Budgeted Prior Year Surplus Appropriation	753,846	823,734	-69,888	-8%	This is consistent with the 1% increase in revenue and 2% increase in expense between the Annual and Amended budget and the reduction of local capital projects.

Operating Revenue and Expenses	Amended Budget 2024-25	Actual Budget 2024-25	Change in \$	Change in %	Discussion
FTE	1,470	1,487	17	1%	64Go actual FTE is accumulated through the year.
<b>Revenues</b>					
Provincial Grant - Operating MoECC	22,681,558	22,813,165	131,607	1%	Slight increase related to increase in the funding envelope.
Provincial Grant - Other MoECC	644,785	647,310	2,525	0%	The change is related to funding for Graduated Adults.
International Tuition	480,000	472,050	-7,950	-2%	Slightly higher than anticipated due less student FTE.
Other Revenue	642,321	612,027	-30,294	-5%	Received less community grant funding than budgeted.
Rentals & Leases	90,000	98,999	8,999	9%	Slightly higher third-party facilities rentals than anticipated.
Investment Income	200,000	218,010	18,010	8%	Slightly higher than anticipated.
Total Revenue	24,738,664	24,861,561	122,897	0%	Slight increase is a result of additional investment income and Operating Grant funding, offset by lower than anticipated community grants.
<b>Expenses</b>					
Instruction	18,020,635	17,612,001	-408,634	-2%	The areas that were slightly below budget are Learning Services and School Administration, Career Programs and Indigenous Education were slightly higher.
District Administration	1,735,096	1,656,982	-78,114	-5%	\$39K of this amount is related to the underspent in Indigenous Education Council funding, which has been retained within Internally Restricted, Operating Surplus.

Operations & Maintenance	3,510,914	3,561,351	50,437	1%	Consistent with amended budget.
Transportation & Housing	1,950,865	1,960,815	9,950	1%	Consistent with amended budget.
Total Expenses	25,217,510	24,791,149	-426,361	-2%	Consistent with amended budget.
Total Net Transfer					
Tangible Capital Assets Purchased	275,000	347,786	72,786	21%	In the current year \$348K was spent on local capital projects using Accumulated Operating Surplus. \$101K was invested in a paint, flooring and general remediation work at Galiano School. \$147K was used for computer infrastructure upgrades, student devices and transportation student tracking system. \$98K was spent on the current completed module of the multi phase accounting software modernization.
Budgeted Prior Year Surplus Appropriation	753,846	277,374	-476,472	-172%	The \$476K in reduced budget appropriation is related to the slight Revenue increase of half a percent and reduction in Expenses by 2%.

## Reserves – Operating, Special Purpose and Capital Balances

SD64 does not currently have any reserves. In June of 2022, an updated Accumulated Operating Surplus Policy [Bylaws, Policies and Procedures \(sd64.bc.ca\)](#) was adopted. This policy outlines the expectations of how surplus will be used and the process for consulting on the use of surplus and the categories under which surplus can be restricted and utilized. Policy 5.10 Financial Planning and Reporting is relevant to this section. Operating Accumulated Surplus when utilized for tangible asset purpose is included in the Annual or Amended Budget and treated as Local Capital and shown as a transfer between funds.



## Capital Assets

In the current year, the district has had six capital COAs approved for multiple sites for fiscal 2024-25. Two electric bus units are included in vehicle asset addition and replaced older diesel units. One was from a 2024-25 COA and the other from a 25-26 COA. Salt Spring Elementary and Mayne Island Elementary Schools both received Project approvals for HVAC upgrades. Additional kitchen equipment was awarded for GISS and Galiano School. The 23-24 COAS for universal washrooms upgrade at GISS and Pender LED lighting replacement were fully drawn down in the current year with the work completed in the fall of 2024.

Financial Items	2021-22	2020-21	Change in \$ CY/PY	Change in % CY/PY	Discussion
Tangible – Capital Asset – Book Value					
Sites	4,107,653	4,107,653	-	0%	No disposal or acquisition of sites in year.
Buildings	21,386,626	22,905,512	1,518,886	7%	The following projects were added to buildings in the current year: \$1M SSE HVAC upgrade, \$239K HVAC upgrade at Mayne, \$90K renovation of kitchen equipment at Galiano and GISS. AFG funding of \$130K was also used to complete the SSE HVAC project and \$101K of operating surplus local capital funding was used for renewal at Galiano School. \$230K of ARO building estimated remediation work was increased the value of building asset. The change includes the reduction based on annual amortization of the asset.
Buildings WIP	610,945	486,972	-123,973	-20%	The following the 23-24 COA Bylaw capital projects were completed: the universal access washrooms at GISS and the Pender LED lighting replacement projects. Total value of GISS washroom upgrade with COA and AFG funding was \$502K. Preliminary work has occurred on some of the 25/26 COA Bylaw projects in anticipation of summer/fall 2025 work.

Furniture & Equipment	1,319,451	1,163,030	-156,421	-12%	No new additions in the current year - the change is related to amortization and deemed disposals.
Vehicles	1,268,043	1,749,306	481,263	38%	\$611K addition for two electric school buses and a donated \$71K tractor less amortization and deemed disposals.
Computer Software	47,841	123,699	75,858	159%	Additional components delivered on the accounting software modernization less amortization and deemed disposals.
Computer Hardware	357,319	387,247	29,928	8%	Operating funding was used to upgrade student computers, and district network hardware and student transportation tracking devices, less amortization and deemed disposals.
Total Net Book	29,097,878	30,923,419	1,825,541	6%	Change consistent with additions, amortization and deemed disposals.

In June 2025, the Board reviewed a Draft Long-Range Facilities Plan (2024-2034) created by an external expert after inspecting the district's facilities and utilizing Rocky Point facility engineering assessments and MOECC building assessment reports. The district manages 15 buildings—11 school buildings and three support facilities—with three additional sites leased to other organizations. These buildings, located across five islands, range from 14 to 90 years old, with an average age of 60 years, and are well maintained. The district's Facility Condition Index averages 0.27, better than the provincial average of 0.47, reflecting strong upkeep. Both Capital funds (through the Minor and Major project system and the Annual Facilities Grant) and Operating funds (through Operations and Maintenance expense Function 5) have been effectively used for short- and long-term facility maintenance.

## Factors Bearing on the School District's Future

Senior management continues to work with the Board to present stable budgets. Ensuring that the district's regular operating expenses do not exceed the operating revenue.

Management is aware that, for the last two years and for the Annual Budget for 2025-26 in the upcoming year, Funding Protection and all revenue is fully utilized in our regular programing. The Accumulated Operating Surplus that was amassed post funding protection is no longer being added to. It is being strategically used to make long-term investments in the district.

The district has tracked its decline in geographic based enrollment over the last few decades. This has been taken into consideration with the recent reconfiguration model. The district can contract or expand by a few hundred students and retain its current building organization.

## Contacting the School District's Financial Management

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

**Date: September 2, 2026**

## **Minor Capital Projects 2026/27 Funding Year – Overview**

**Colin Whyte, Director of Operations**

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### **GISS Roof Replacement – Phase 3**

- **Capital Funding Stream – School Enhancement Program (SEP)**
- **Project Overview:** Phase three of the replacement of the flat membrane roofs at GISS will see the replacement of half of the remaining aging roof areas at GISS. In addition, this project will install safe roof access doors and ladders for maintenance workers required to access the roof at GISS. This project has not been funded by the Ministry of Education for the last two years.
- **Planned budget:** \$645,000
- **Design Consultant:** J Watson Roofing Consulting Inc.
- **Project Timeline:** Design work underway and to be completed by January 2026. Tender to be issued mid-March as soon as Ministry funding is confirmed to allow for long equipment ordering lead times. Construction to occur in summer break 2026.
- **Planned project completion date:** Late August 2026

### **Fulford Elementary HVAC Upgrade**

- **Capital Funding Stream – Carbon Neutral Capital Program (CNCP)**
- **Project Overview:** This project was not funded by the Ministry of Education last year. The purpose of this project is to refurbish Air Handling Unit 1, address deficiencies in the general system supplied by AHU 1 and add additional functionality to the HVAC system at Fulford School. This unit serves all classrooms in the school with fresh air. The air handler will be retrofitted with new variable speed motors, bearings and heating/cooling coils. In addition, repairs and re-sealing of the duct system will be completed and a new safer access to the air handler will be added. These changes will provide a system that is easier to maintain and balance for occupant comfort, reduced energy use and increased safety for maintenance staff accessing the system.
- **Estimated Budget:** \$528,000
- **Design Consultants:** Rocky Point Engineering, Cousins Consulting
- **Project Timeline:** Design work underway and to be completed by January 2026. Tender to be issued mid-March as soon as ministry funding is confirmed to allow for long equipment ordering lead times. Construction to occur in summer break 2026.
- **Planned project completion date:** Late August 2026

### **Hazardous Materials Abatement, Phase 1**

- **Capital Funding Stream – School Enhancement Program (SEP)**
- **Project Overview:** This project begins a multi-year program to refresh spaces which contain hazardous materials at various schools throughout the district. This will include replacing flooring, drywall and other building structures containing hazardous materials. Fernwood will have several



classrooms renovated in the first year, including removal of carpet from walls, replacing drywall and flooring.

- **Estimated Budget:** \$300,000
- **Design Consultant:** SD64 Internal
- **Project Timeline:** Planning and estimates to be developed through fall and winter 2025/26. Contractors and work to be engaged for summer 2026.
- **Planned project completion date:** Late August 2026

#### Mayne Island School – Accessibility Upgrade, Washroom Renovations

- **Capital Funding Stream – School Enhancement Program (SEP)**
- **Project Overview:** The purpose of this project is to renovate the two washroom banks next to the office, and to improve accessibility in this school. Washrooms to have private toilet stalls and a fully accessible washroom space upon project completion. Additionally, replacement of aging flooring in classrooms is planned as part of this project.
- **Estimated Budget:** \$500,000
- **Design Consultant:** GJA Architecture
- **Project Timeline:** Design work to be started with objective to complete by January 2026. Tender to be issued mid-March as soon as Ministry funding is confirmed to allow for long equipment ordering lead times. Construction to occur in summer break 2026.
- **Planned project completion date:** Late August 2026

#### Galiano Community School – Lighting Upgrades

- **Capital Funding Stream – Carbon Neutral Capital Program**
- **Project Overview:** This project is to upgrade the lighting at Galiano Community School and continues our ongoing plan to reduce the District's carbon footprint by upgrading facilities to LED lighting. The lighting also enhances accessibility by adding dimming in key areas like classrooms, offices and other teaching/work areas.
- **Estimated Budget:** \$350,000
- **Design Consultant:** EnerLite
- **Planned project completion date:** Late August 2026

#### Enhancements to Food Program

- **Capital Funding Stream – Food Infrastructure Program (FIP)**
- **Project Overview:** This project is to provide funding for further improvements to the district's feeding futures food program. Replacement of walk-in refrigerator/freezer at GISS to be funded through this. Other funds to be used to improve this program throughout the district.
- **Estimated Budget:** \$100,000
- **Design Consultant:** Internal
- **Project Timeline:** Pre-planning will happen throughout fall 2025, with consultation with schools on requirements.
- **Planned project completion date:** Late August 2026

School District 64  
5 year minor capital

MINOR CAPITAL		Due September 30, 2025							
Priority	School	School Name			Year One	Year Two	Year Three	Year Four	Year Five
	Facility #	Name	Program	Project Type	2026	2027	2028	2029	2030
1	64004	Saturna School	Exterior wall system upgrade (SEP)	Saturna Project	\$5,000,000				
2	64009	Gulf Islands Secondary	School Enhancement Program (SEP)	Roof Replacement - Phase 3	\$645,000				
3	64010	Fulford Community Elementary	Carbon Neutral Capital Program (CNCP)	HVAC Upgrade	\$528,000				
4	64007	Fernwood Elementary	School Enhancement Program (SEP)	Interior construction upgrade	\$300,000				
5	64003	Mayne Island	School Enhancement Program (SEP)	Plumbing upgrade	\$500,000				
7	64006	Galiano Community School	Carbon Neutral Capital Program (CNCP)	Lighting Upgrade T8 to LED	\$350,000				
8	64009	Gulf Islands Secondary	Food Infrastructure Program (FIP)	Enhancements to food program	\$100,000				
9	64003	Mayne Island School	Playground Enhancement Program (PEP)	Playground	\$200,000				
10		Transportation Dept.	Bus Acquisition Program (BUS)	Retire bus A1640 - Replace with EV	TBD				
11		Transportation Dept.	Bus Acquisition Program (BUS)	Retire bus A3640 - Replace with EV	TBD				
	64003	Mayne Island	School Enhancement Program (SEP)	Universal Washroom/Change Rooms		\$350,000			
	64009	Gulf Islands Secondary	School Enhancement Program (SEP)	Roof replacement - Phase 4		\$550,000			
	64007	Fernwood Elementary	School Enhancement Program (SEP)	Interior construction upgrade		\$300,000			
	64010	Fulford Community Elementary	School Enhancement Program (SEP)	Building Envelope Refresh (Combined with Fernwood)		\$400,000			
	64003	Mayne Island School	Carbon Neutral Capital Program (CNCP)	Lighting Upgrade T8 to LED		\$300,000			
	64008	Pender Island (PIESS)	Carbon Neutral Capital Program (CNCP)	Heat Recovery Ventilator Upgrade		\$350,000			
	64010	Gulf Islands Secondary	School Enhancement Program (SEP)	Universal Change Rooms			\$700,000		
	64007	Fernwood Elementary	School Enhancement Program (SEP)	Washroom Renovations			\$300,000		
		TBD	School Enhancement Program (SEP)	Interior construction upgrade			\$300,000		
	64006	Galiano Community School	Carbon Neutral Capital Program (CNCP)	Gym Air Handler replacement			\$400,000		
	64002	Salt Spring Elementary	School Enhancement Program (SEP)	Roof Replacement			\$550,000		
	64002	Salt Spring Elementary	Carbon Neutral Capital Program (CNCP)	Window replacements.			\$500,000		
		Transportation Dept.	Bus Acquisition Program (BUS)	Retire bus A3641 - Replace with EV			TBD		
	64010	Gulf Islands Secondary	Carbon Neutral Capital Program (CNCP)	Lighting Upgrade T5/T8 to LED - Phase 1				\$700,000	
	64009	Gulf Islands Secondary	Carbon Neutral Capital Program (CNCP)	Cafeteria HVAC Upgrade				\$450,000	
	64007	Fernwood Elementary	School Enhancement Program (SEP)	Roof Replacement				\$700,000	
		TBD	School Enhancement Program (SEP)	Interior construction upgrade				\$300,000	
	64007	Pender Islands (PIESS)	School Enhancement Program (SEP)	HVAC Upgrade				\$700,000	
	64006	Galiano Community School	School Enhancement Program (SEP)	Washroom upgrade				\$150,000	
		Transportation Dept.	Bus Acquisition Program (BUS)	Retire bus A4640 - Replace with EV				TBD	
	64010	Gulf Islands Secondary	Carbon Neutral Capital Program (CNCP)	Lighting Upgrade T5/T8 to LED - Phase 2					\$700,000
		TBD	School Enhancement Program (SEP)	Interior construction upgrade					\$300,000
	64007	Pender Islands (PIESS)	School Enhancement Program (SEP)	Building Envelope Refresh					\$250,000
	64006	Galiano Community School	School Enhancement Program (SEP)	Roof Replacement					\$700,000
		Transportation Dept.	Bus Acquisition Program (BUS)	Retire bus 16640 - Replace with EV					TBD
		Transportation Dept.	Bus Acquisition Program (BUS)	Retire bus 16641 - Replace with EV					TBD
Annual Total					\$7,623,000	\$2,250,000	\$2,750,000	\$3,000,000	\$1,950,000

**Date: September 3, 2025**

**From: Colin Whyte**

**Re: Project Updates**

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This is the status of each ongoing capital project across the district. We are aiming to have all active capital projects completed by the end of the 2025/26 Ministry of Education fiscal year.

#### **Salt Spring Elementary Office and Washroom Renovations and Gym Floor Resurfacing**

- **Project Overview:** This project is to renovate washrooms and the office area at Salt Spring Elementary. Salt Spring Elementary needed a washroom refresh, as the existing washrooms were worn out. Renovation of the administrative office space is intended to improve functionality of the office of the space for the administrative staff.
- **Contractor** – Willow Spring Construction
- **Project Status** – Construction is ongoing. Due to unexpected issues with the building found during demolition, this project is delayed by several weeks. Salt Spring Elementary is currently running with temporary washroom facilities, which are due to be removed by mid to late September, as washrooms in interior of building are completed. Contractor estimates substantial completion by the end of September, with full completion by mid to late October.
- **AFG Funding** - was used to resurface the floor of the SSE Gym and paint the interior of the space.
- **Estimated project completion date:** End of October 2025.

#### **Pender Islands Elementary Secondary – EV Charger Installation**

- **Project Overview:** This project saw the installation of a Level III EV charger at PINESS to support an electric bus on Pender.
- **Contractor** – SD64 Internal Staff
- **Project Status** – Install is complete at this location, and we are running an EV bus on Pender starting with this school year. EV charger is installed on the building adjacent to the parking lot and multi-court.
- **Estimated project completion date:** Completed in early June 2025.

#### **Electric Bus Replacement**

- **Project Overview:** The replacement of an older diesel school bus with an electric bus.
- **Contractor** – SD64 Internal Staff
- **Project Status** – The EV bus was received in the spring of 2025 and is in service currently on Pender Island.
- **Estimated project completion date:** Completed Spring 2025.

#### **Galiano Community School – EV Charger Installation**

- **Project Overview** – This project is to install an EV charger at our Galiano school location. This is to support bus fleet electrification. With the completion of this install, all islands with school bus
-



service will have an EV charger. This gives Transportation options when buses break down to put any bus at any school location. Galiano school currently has a 46-passenger diesel school bus which is due to be replaced in the 2029/30 school year.

- **Contractor** – TBD
- **Project Status** – Engineering design work will commence in September 2025, with install to be completed by end of March 2026.

#### **Salt Spring Elementary – Playground Replacement**

- **Project Overview** – This project is to replace the aging playground at the east end of the field at Salt Spring Elementary with a newer, more accessible playground.
- **Contractor** – Habitat Systems Inc.
- **Project Status** – Installation of playground is complete. Installation of commemorative bench for community organizations (which increased the funding envelope) will be completed in fall of 2025. SD64 will be installing a path to provide additional accessibility to playground users in mobility aids using AFG funding next year.

#### **Gulf Islands Secondary – Food Infrastructure Program**

- **Project Overview** – This project is to outfit the GISS cafeteria for preparing school lunches for all elementary schools on Salt Spring Island. Supplies and equipment, as well as delivery vehicle.
- **Contractor** – SD64 Internal Staff
- **Project Status** – Food preparation and delivery are slated to start next week. Containers, extra refrigeration and other appliances and a vehicle are in place, and this project is largely complete.

#### **Penter Islands Elementary Secondary – Kitchen and Equipment Upgrades**

- **Project Overview** – This project is to renovate the kitchen space at PIESS as well as purchase equipment needed.
- **Contractor** – TBD
- **Project Status** – Project is in early stages of deployment and will be completed by March of 2026.





Summary  
**Finance, Audit, and Facilities Committee – SD 64 (Gulf Islands)**  
**Pre-Audit Meeting 2024/2025**

**In attendance:**

**Committee:** Rob Pingle (Committee Chair), Greg Lucas, Jeannine Georgeson

**Trustees:** Chaya Katrensky (Chair), Deborah Luporini (Vice Chair)

**Staff:** Jesse Guy (Secretary Treasurer), Shauna Klem (Executive Assistant)

**KPMG Auditor:** Lenora Lee (Audit Partner), Sarah Burden (Senior Manager)

The meeting was called to order at 9:00 a.m. by Committee Chair Pingle.

**1. 2024/2025 Audit Plan Report**

The FAF Committee received the Audit Planning Report for the year ending June 30, 2025.

Lenora Lee and Sarah Burden presented the audit plan for the current year, outlining the scope of the audit, key focus areas, and the projected timeline. It was noted that there are no new accounting standards being introduced this year, making this a status quo audit. KPMG invited questions from the Trustees following the presentation.

9:15 a.m. Jesse Guy excused herself from the meeting to provide trustees an opportunity to ask questions without senior staff present.

9:20 a.m. Jesse Guy returned to the meeting.

**2. Next Meeting:** January 28, 2026

**3. Adjournment:** 9:21 a.m.



## Policy 2.90 Employee Conflict of Interest

The Board of Education expects the highest standards of conduct from its employees and views such behaviour as paramount in developing and maintaining the public's trust and confidence in the District. Complying with a high standard of conduct established by the Board is a condition of employment.

Subject to an employee's rights under a Collective Agreement, legislation or statutory regulation, employees of the District shall not place themselves in a position of conflict of their interest as an employee. Employees shall not place themselves in a position where their objectivity may be compromised or where there may be a public perception that such has occurred, in direct or indirect dealings on behalf of the District or a school.

Employees are expected to request a determination of the Superintendent or Secretary-Treasurer before engaging in any activity which might reasonably raise questions about a possible conflict of interest. The Superintendent is expected to request a determination of the Board before engaging in any activity that might reasonably raise questions about a possible conflict of interest.

Any activity which might reasonably be perceived by the employer as using the employment relationship for personal financial advantage will be viewed as a conflict of interest. Indirect pecuniary conflicts of interest will exist where an employee uses their position to decide or effectively influence a decision that would result in a pecuniary benefit to a relative, spouse, or business associate. School District premises, materials and equipment shall not be used for external business purposes, or for any other purpose which might compromise the interests of an employee or the District.

A breach of this policy is considered to be a serious breach of an employee's obligations that may result in discipline or dismissal. The Superintendent or designate will determine any question that might arise with respect to whether a conflict of employment interest exists.



## Policy ~~108-2.90~~ Employee Conflict of Interest: Employees and Trustees

### **Rationale:**

The ~~School District No. 64~~ Board of Education expects the highest standards of conduct from its employees and views such behaviour as paramount in developing and maintaining the public's trust and confidence in the ~~district~~District. ~~The requirement that~~Complying with ~~employees comply with the~~a high standards of conduct established by the ~~board~~Board is a condition of employment.

### **Policy:**

Subject to an employee's rights under a Collective Agreement, legislation or statutory regulation, employees of ~~School District No. 64 (Gulf Islands)~~the dDistrict shall not place themselves in a position of conflict of their interest as an employee ~~of the district~~. ~~Neither employees~~Employees shall not place themselves in a position where their objectivity may be compromised or where there may be a public perception that such has occurred, in direct or indirect dealings on behalf of the ~~district~~District or a school ~~with any individual, organization or corporation~~.

Employees are expected to request a determination of the Superintendent or Secretary-Treasurer before engaging in any activity which might reasonably raise questions about a possible conflict of interest. The Superintendent is expected to request a determination of the Board before engaging in any activity that might reasonably raise questions about a possible conflict of interest. \_\_\_\_\_

Any activity which might reasonably be perceived by the employer as using the employment relationship for personal financial advantage will be viewed as a conflict of interest. Indirect pecuniary conflicts of interest will exist where an employee uses ~~his/her~~their position to ~~make a decision~~decide, or effectively influence a decision, that would result in a pecuniary benefit to a relative, ~~partner~~spouse, or business associate. School ~~district~~District premises, materials and equipment shall not be used for external business purposes, or for any other purpose which might compromise the interests of an employee or the ~~school district~~District. \_\_\_\_\_

A breach of this policy is considered to be a serious breach of an employee's obligations that may result in discipline or dismissal. The Superintendent ~~of Schools~~ or designate will determine any question that might arise with respect to whether a conflict of employment



interest exists.

~~Trustees are governed by Procedural Bylaw No. 2 with respect to determination of conflict of interest, and bound by conflict of interest provisions in Policy 107: Trustee Code of Conduct.~~

**References:**

- ~~School District No. 64 (Gulf Islands) Bylaw No. 2, Procedural Bylaw~~
- ~~Policy 107~~