



REGULAR MEETING OF THE BOARD OF EDUCATION

MONDAY, SEPTEMBER 8, 2025 – 4:00 PM

School Board Office, Gold River, BC

AGENDA

- 1. CALL TO ORDER**
- 2. TERRITORIAL ACKNOWLEDGEMENT**
- 3. APPROVAL OF AGENDA**
- 4. ADOPTION OF MINUTES**
 - a. Regular Meeting of June 9, 2025
- 5. BUSINESS ARISING FROM THE MINUTES**
- 6. PUBLIC PRESENTATIONS**
- 7. CORRESPONDENCE**
 - a. Thank you card from office of MLA A. Kindy
- 8. REPORT OF THE CLOSED MEETING**
- 9. TRUSTEE REPORTS**
 - a. School Reports
- 10. INDIGENOUS EDUCATION COUNCIL REPORT**
- 11. UNFINISHED BUSINESS**
 - a. Strategic Plan
 - b. VIWTU Presentation Response
 - c. Accessibility
- 12. NEW BUSINESS**
 - a. Staff Appreciation
 - b. District Scholarships
 - c. Framework for Enhancing Student Learning Report
 - d. Audited Financial Statements 2024-2025
 - e. Minor Capital Plan Submission
 - f. AP 430 Administrative Structure
- 13. STAFF REPORTS**
 - a. Superintendent's Report
 - b. Secretary Treasurer's Report
- 14. TRUSTEE INQUIRIES**
- 15. PRESS AND PUBLIC INQUIRES**
- 16. NOTICE OF MEETINGS**
 - a. October 14, 2025 at 4:00 pm – Captain Meares Elementary Secondary School, Tahsis
- 17. ADJOURNMENT**



**REGULAR MEETING OF THE BOARD OF EDUCATION
FOR VANCOUVER ISLAND WEST SCHOOL DISTRICT 84
HELD ON MONDAY JUNE 9, 2025
SCHOOL BOARD OFFICE, GOLD RIVER, BC**

TRUSTEES PRESENT: Arlaine Fehr, Chairperson (Gold River)
Allison Stiglitz (Tahsis)
Jenniffer Hanson, Vice-Chairperson (Kyuquot)

TRUSTEES ABSENT: Cyndy Rodgers (Zeballos)
Katie Unger (Gold River)

ALSO PRESENT: Lawrence Tarasoff, Superintendent
Deane Johnson, Assistant Superintendent
Jason Corday, Assistant Superintendent
Stephen Larre, Deputy Superintendent
Gillian Leask, Secretary Treasurer
Ellena Gjesdal, Executive Assistant

PUBLIC PRESENT: 8

CALL TO ORDER

Chairperson Fehr called the meeting to order at 4:00 pm.

TERRITORIAL ACKNOWLEDGEMENT

Chairperson Fehr acknowledged, gave thanks, and shared that she was happy to be on the traditional, ancestral and unceded territory of the Mowachaht/Muchalaht First Nations.

APPROVAL OF AGENDA

2025:R-023 MOVED: Trustee Stiglitz SECONDED: Trustee Hanson
AND RESOLVED:
"TO approve the agenda"

ADOPTION OF MINUTES

2025:R-024 MOVED: Trustee Stiglitz SECONDED: Trustee Hanson
AND RESOLVED:
"TO adopt the minutes of the Regular Board meeting May 12, 2025."



BUSINESS ARISING FROM THE MINUTES

Nil.

PUBLIC PRESENTATIONS

a. VIWTU

VIWTU's Social Justice Committee presented findings from an internal membership-wide survey asking teachers about their experiences with safety, inclusion, and support relating to gender identity and sexual orientation in the workplace. VIWTU drafted and presented a proposed joint commitment to inclusive schools focused on LGBTQ2S+ students, staff, and families, as opposed to the joint Commitment to Inclusive Schools in Vancouver Island West currently in place between VIWTU and the Board, which addresses a broader range of any type of harassment or discrimination. The committee thanked the Board for considering the following requests:

1. Require SOGI 123 training for all administrators
2. Protect teaching materials from quiet censorship
3. Publicly affirm support for inclusion by signing the proposed joint commitment and displaying it prominently in schools, along with other displays such as safe space stickers
4. Hold a district-wide rainbow day during the first two months of school and a district-wide pride event during June

Board Chair Fehr thanked the committee for the informative session and noted that the Board will review and provide a response.

CORRESPONDENCE

Nil.

REPORT OF THE CLOSED MEETING

Chairperson Fehr reported that there were one labour, no land, no legal.

Chairperson Fehr reported that there was one labour item during the May 20, 2025 meeting.

TRUSTEE REPORTS

a. School Reports:

- i. CMESS: Students enjoyed the Tlitsuu in Zeballos and are heading to Friendly Cove on June 16th. Grad is at 1pm on June 21st.
- ii. KESS: Nil
- iii. GRSS: Grad is at 2pm on June 16th. In September students are going to Yuquot for a camping trip. Two students made the provincial track and field podium, Solomon Pearson and Ken Sevinski. Solomon Pearson also placed 5th at nationals. The Board is pleased that students are participating in sports as it benefits their mental health.
- iv. RWES: Nil
- v. ZESS: Nil

INDIGENOUS EDUCATION COUNCIL REPORT

Superintendent Tarasoff reported on behalf of Jorge Llaca, that the IEC met May 26th 2025 in Gold River hosted by Mowachaht/Muchalaht First Nation at the new hotel, with a meeting summary attached. The next meeting is June 23, 2025 at Ehattesaht First Nation.



UNFINISHED BUSINESS

a. Strategic Plan

2025:R-025 MOVED: Trustee, Stiglitz SECONDED: Trustee Hanson
AND RESOLVED:
"TO approve the Strategic Plan for 2025-2030 for Publication"

b. School Calendar

The final version of the school calendar was attached for information.

NEW BUSINESS

a. School Fees

No school fees for the 2025-2026 year

2025:R-026 MOVED: Trustee Hanson SECONDED: Trustee Stiglitz
AND RESOLVED:
"TO approve No School Fees for Students for 2025-2026, as presented"

b. School Bell Schedules - attached

c. School Codes of Conduct

2025:R-027 MOVED: Trustee, Hanson SECONDED: Trustee Stiglitz
AND RESOLVED:
"TO approve the Student Codes of Conduct for 2025-2026, as presented"

d. School Plans

2025:R-028 MOVED: Trustee Hanson SECONDED: Trustee Stiglitz
AND RESOLVED:
"TO approve the School Plans for 2025-2026, as presented"

e. Summer Board Office Closure

2025:R-029 MOVED: Trustee Stiglitz SECONDED: Trustee Hanson
AND RESOLVED:
"TO approve the closure of the School Board Office to the public, effective July 7, 2025 to August 22, 2025 inclusive."

f. Five-year Capital Plan

2025:R-030 MOVED: Trustee Stiglitz SECONDED: Trustee Hanson
AND RESOLVED:

"In accordance with provisions under section 142(4) of the School Act, the Board of Education of School District No. 84 (Vancouver Island West) hereby approves the proposed Five-Year Capital Plan (Major Capital Programs) for 2026/27, as provided on the Five-Year Capital Plan Summary for 2026/27 submitted to the Ministry of Education and Child Care."



STAFF REPORTS

a. Superintendent's Report

Superintendent Tarasoff noted that the school year is winding up, with athletics, class trips, and graduation ceremonies taking place. He attended the NTC Grad in Port Alberni and expressed how wonderful it was to see grads cross the stage and be present with their families. Superintendent Tarasoff thanked everyone for their work this school year to the end of June and a special thank you to those who work over the summer such as maintenance and board office staff. Congratulations to all students on their success this year, particularly graduates. We have witnessed graduates from the ages of 17 to 74 years receiving their Dogwood and Masters. Wishing all those here and in the district a safe and relaxing summer.

b. Secretary Treasurer's Report

Secretary Treasurer Leask reported that overall, the district is closing out the year under budget. She is looking forward to the audit over the summer.

TRUSTEE INQUIRIES

Nil.

PRESS AND PUBLIC INQUIRIES

Joni Johnson shared that she has earned her master's degree and that her Grandma Margarita James recently graduated at the age of 74. She also shared that on this upcoming National Indigenous Peoples Day on June 20th there will be Gold River students from both schools signing and drumming at the plaza between 10 and 12pm.

NOTICE OF MEETING

The next regular meeting of the Board of Education will be held on September 8, 2025 at 4:00 pm, at the School Board Office in Gold River. The public is invited to attend. Any requests for agenda additions should go to egjesdal@viw.sd84.bc.ca two weeks prior to the meeting. Board meeting minutes are posted on the District's website at sd84.bc.ca/about-sd84/board-meetings/.

ADJOURNMENT

The meeting was adjourned at 4:58pm

Certified Correct:

Chairperson
Arlaine Fehr

Secretary-Treasurer
Gillian Leask

**BOARD OF EDUCATION
VANCOUVER ISLAND WEST SCHOOL DISTRICT 84
CORRESPONDENCE FOR THE REGULAR BOARD MEETING**

September 8, 2025

[illegible]



RECEIVED

JUL 14 2025



Pomegranate Stained Glass Window
Parliament Buildings, Victoria, British Columbia
www.leg.bc.ca

Photo by Patrick Antiphon

Thanks so much to each of you
for making MHA kindly & visit to
Islet River so enjoyable.

Your time & efforts are much

appreciated. We enjoyed getting

to meet the Board and listen to your

concerns. The school tour were a

joy! Please keep in touch.

Denise
CHA for
MHA kindly

SD84 Indigenous Education Council

August 25, 2025 Meeting Notes

In Attendance: Jorge Llaca, Chrissie John, Nora Assu, Julie John, Melissa Bartier, Devon Hansen, Stephen Larre, Deane Johnson, Arlaine Fehr, Gillian Leask

1. Review SD84 draft Framework for Enhancing Student Learning (FESL) Report

Stephen Larre provided an overview of the draft SD84 FESL Report. The FESL Report is an annual report prepared by the school district which covers:

- i) Key achievement indicators for literacy, numeracy, graduation, post-secondary transitions, and social and emotional well-being;
- ii) Achievement results for priority student populations, including Indigenous learners, children and youth in care, and students with disabilities and diverse abilities;
- iii) The school district's approach to continuous improvement, including an overview of new and continuing strategies for the upcoming 2025-26 school year.

Significant trends from the 2025 draft FESL Report include:

- a) Literacy: decline in grade 4 proficiency, increase in grade 10 proficiency
- b) Numeracy: continued positive results in grade 4, low results in grades 7 and 10
- c) Social-Emotional: Most students report feeling safe and cared for at school, but many report feeling they don't belong at school
- d) Graduation: steadily improving Dogwood graduation results, with a disparity between Ministry data and local data
- e) There is a consistent decline in results between grade 4 and grade 7
- f) Equity gaps continue to exist in most indicators
- g) There is a small but noticeable equity gap between students living on reserve and students not living on reserve
- h) Student absenteeism is a significant concern

The draft FESL Report also outlines the district's approach to continuous improvement and key strategies for the 2025-26 school year. The district will continue strategies, with minor adjustments, such as the Assessment Framework, School Learning Reviews, Collaborative Learning Teams, Literacy and Numeracy Inservice, Pathways interviews, and the Tliitsuu cultural gathering. New strategies for 2025-26 include enhanced early literacy screening and intervention, improved

response to student attendance, refreshed school plans, and increased inclusive education support.

There was discussion about various points in the presentation. Some of the questions raised included:

- Possible reasons for discrepancy between students living on reserve and those not living on reserve
- Why are students reporting that they feel they don't belong at school? What does "belonging" mean to them?
- How can we improve student attendance?

Action Item: SD84 staff (Stephen and Joni) will look at incorporating a question about "belonging" into the Pathways student interviews. This will provide the opportunity to ask follow-up questions to better understand students' perspective on belonging and why they might feel they don't belong.

2. Indigenous Education Financial Report

Gillian Leask provided a summary of district spending in Indigenous Education. This report covers both the use of Indigenous Education targeted funds, as well as additional district spending. Targeted funds were directed by communities, with the majority of the funds directed towards staffing language and culture support positions (staff titles and duties vary by community); the other major expense from targeted funds was the Tliitsuu cultural gathering. In addition to targeted funds, the district employed an Indigenous Learning Support Teacher and support for the Indigenous Teacher Education Program in partnership with NTC and VIU.

There was discussion of spending on IEC Capacity Building. The IEC has a carry-forward of \$21,255.66 from capacity-building funds from 2024-25. With \$101,933 in new capacity-building funding in 2025-26, and savings anticipated in the 2025-26 school year with district staff taking on the secretariat role at no cost to IEC, the IEC will have a little over \$123,158.66 available for capacity-building in the 2025-26 school year.

The IEC also reviewed and provided feedback for the written portion of the report which will be completed by the Secretariat.

Action Item: SD84 staff will complete the reports for submission to the Ministry.

3. Preliminary Discussion of IEC Chair and Vice-Chair

Discussion was held about the process for selecting a Chair and Vice-Chair at the upcoming September IEC meeting. There was agreement that an interested IEC member could nominate themselves, or IEC members could nominate others. There was agreement to do nominations by email prior to the September meeting.

Action Item: Secretariat will send an email to IEC members asking for nominations. Please “Reply All” with any nominations.

4. Planning for September IEC meeting

There was discussion of the date, format, and agenda for the September IEC meeting. There was consensus that the September IEC meeting would be held on September 29 in Kyuquot. One of the key items on the agenda will be “Planning for IEC Capacity Building” and Ian Caplette will be invited to attend virtually to present ideas for capacity-building opportunities.

Action Item: Secretariat will invite Ian Caplette and will coordinate with Nora for logistics for the September 29 meeting in Kyuquot.



Vancouver Island West School District 84

Strategic Plan | 2025-2030



Land Acknowledgement

The Vancouver Island West School District acknowledges and gives thanks that we work, play and live on the traditional territory of the Nuu- chah- nulth peoples, specifically the Ehattesaht, Ka:'yu:'k't'h/ Che:k'tles7et'h', Mowachaht/Muchalaht, and Nuchatlaht Nations. We honour our relationship with these Nations and with all other First Nations, Metis, and Inuit peoples who reside in the territories we serve.

District Context

SD84 is composed of five schools in the communities of Gold River, Kyuquot, Tahsis, and Zeballos, as well as a district Continuing Education program, an outdoor education program, and an international program. We are a rural, remote district with a student population of approximately 330 students. Approximately 65% of SD84 students identify as Indigenous, and the majority of Indigenous students in our district live on-reserve. The learning needs of our students are diverse, as over 20% of students in SD84 are students with disabilities or diverse abilities.

Due to the remote geography of our school district, services for students and families are limited. Travel between schools and communities in SD84 involves multiple hours, gravel logging roads, water taxi, and float plane. Families must travel to larger population centers to access groceries, banks, and dental services, often travelling over gravel logging roads for multiple hours to access basic services. The remote nature of our schools also contributes to challenges associated with staff recruitment and retention. While there are challenges associated with rural and remote geography, our small size and remote nature also offer some powerful positive opportunities for learning, such as our small class sizes, rich Nuuchahnulth culture, and abundant outdoor learning opportunities. The nature of our schools and communities allows us to be responsive to our students and to form close connections amongst students, staff, and families.

330
students

65% of student identify
as Indigenous

21% students with disabilities
or diverse abilities

5
schools

4
communities

\$11M
operating budget

Message from the Board

The Board of Education is proud of the public education system in Vancouver Island West. With this new five-year strategic plan we renew our commitment to continuous improvement. As a board, we continue to draw our inspiration and passion for our work from the students we serve.

Our Strategic Plan envisions each student's unique talents and gifts being recognized and nurtured. We embrace the wisdom of our communities and the professional judgement of our staff to focus our efforts towards this vision. Our strategic priorities of Learning, Relationships, and Indigenous Ways of Knowing will bring this vision to life and help ensure the personal success of every one of our learners.

This Plan is rooted in our relationships with local First Nations, communities, students and families. We thank all those who participated over the past 12 months in the process of creating this plan that will benefit all of our children. This Strategic Plan is directly linked to our District's [Indigenous Education Enhancement Agreement](#) and the work done in partnership with the Nuuchahnulth Tribal Council and local First Nations communities to create pathways forward for all of our learners.

Our board is committed to the work of creating safe, healthy, and responsive schools where every student's unique gifts are nurtured. We thank you for all of your support, and welcome you to engage with us in this ongoing work.

Sincerely,

Arlaine Fehr, Chair

Jenniffer Hanson, Vice-Chair

Cyndy Rodgers, Trustee

Allison Stiglitz, Trustee

Katie Unger, Trustee



Development of the plan

Our Strategic Plan 2025-2030 has been developed by grounding ourselves in evidence of student learning and through listening to the Vancouver Island West community. A thorough public consultation process, including multiple consultations in each of our communities as well as targeted consultations with students, staff, and the district’s Indigenous Education Council, took place during the 2024-25 school year. Our priorities – Learning, Relationships, and Indigenous Ways of Knowing – were chosen based on the needs of our learners and the voices of our stakeholders.

What’s happening for our learners?

In order to determine our direction forward in the Strategic Plan, we need to start with our current reality. From our evidence of learning, we have identified the following trends for our learning (greater detail is found in our annual [Framework for Enhancing Student Learning report](#)):

- Many students enter Kindergarten vulnerable in one or more domains
- We have experienced growth in primary literacy
- Fewer students achieve proficiency in literacy and numeracy in the intermediate and secondary years
- Graduation rates have been increasing
- Equity gaps exist for Indigenous students, children and youth in care, and students with disabilities and diverse abilities, and increase as students get older
- Most students feel connected and cared for at school
- School absenteeism is a significant issue for many students

Our strategic priorities, described in the following sections, provide our direction forward. They have been developed from the evidence of what is happening for our learners and consultation with Indigenous rightsholders, communities, parents, staff, and students.





Our Mission

In partnership with our diverse communities, School District 84 will provide all students with a quality education relevant to the demands of a modern society.

Our Vision

All students graduate having developed their unique potential as caring, adaptable citizens and future leaders both locally and globally in a changing world.

Our Values



Safety

Safe environments allow students to focus on learning, growth, and development without fear of harm.



Inclusion

Inclusion fosters a sense of belonging and respect, enriching our communities by embracing diverse perspectives and talents.



Well-being

The physical, mental, and emotional well-being of students and staff is the foundation for learning, growth, and success.



Success

Achieving success, in all of its forms, boosts confidence, motivates further growth, and inspires others to pursue their own goals.



Trust

Trust is essential for building relationships, fostering cooperation, open communication and mutual respect.



Empathy

Empathy enables understanding, compassion, and connection, helping to build stronger, more supportive relationships and communities.



Respect

Respect is fundamental as it fosters positive interactions, promotes equality, and creates an environment where individuals feel valued and understood.

Our Priorities

School District 84 strives to improve the life chances of all of our students through education, and we are committed to ongoing improvements in our practice to fully meet the needs of our students. Strategic Plan 2025-2030, developed in collaboration with stakeholders and rightsholders, provides direction and guidance for our work with a clear focus on equity, improving outcomes, and enhancing success for every student.

Learning

Achieving personal success in learning equips students with the knowledge, skills, and adaptability needed to set goals, navigate challenges, and grow in an ever-changing world. Focusing on equity in outcomes for Indigenous learners and learners with diverse abilities is crucial to ensure that every learner can realize their full potential.

Relationships

Positive relationships between students, staff, parents, and community are vital in supporting student learning, as they foster trust, motivation, and a sense of belonging. Working together to support students' social and emotional well-being is essential for helping learners develop resilience, empathy, and strong interpersonal skills.

Indigenous Ways of Knowing

As we learn on the traditional territories of the [Ehattesaht](#), [Ka:'yu:'k't'h/](#) [Che:k'tles7et'h'](#), [Mowachaht/](#) [Muchalaht](#), and [Nuchatlaht](#) nations, we seek to strengthen our connection to the Nuu-chah-nulth peoples, culture, language, and land, and to ensure that our learning environments are safe, welcoming, and responsive for Nuu-chah-nulth students, parents, and communities.





Learning

We strive for personal success for each student so that every learner develops the knowledge, skills, and adaptability to navigate challenges, seize opportunities, and grow in an ever-changing world. We foster deep learning by cultivating students' curiosity, empowering students' agency, and nurturing the unique gifts that every student possesses.

Goals:

- Every student develops strong sense of agency, engagement, and voice
- Every student achieves proficiency in literacy and numeracy
- Every student graduates well-equipped to meet their personal goals
- We achieve equity for Indigenous learners, children and youth in care, and students with disabilities and diverse abilities

Measures:

- Foundation Skills Assessment
- District Assessment Framework
- Dogwood graduation rates
- Academic success (Foundation Skills Assessment, District Assessment framework, graduation rates) for learners with disabilities or diverse abilities



Relationships

We foster a culture of belonging by nurturing strong, respectful relationships among students, staff, parents, caregivers, and community partners. Our schools are healthy and inclusive learning environments where everyone feels valued, safe, and supported.

Goals:

- Students, staff, and parents feel safe, cared for, and connected to their schools
- Students learn to care for their social, emotional, and mental well-being
- Strong partnerships develop with parents, caregivers, and communities
- Students will have access to mental health supports
- As relationships grow, student attendance improves

Measures:

- Student Learning Surveys
- Pathways student interviews
- Pathways community surveys
- Attendance rates



Indigenous Ways of Knowing

We support learners to have an awareness of where they come from, of who they are and of their fullest potential, with strong character and confidence, walking through life on earth with dignity, pride and enthusiasm for all that life has to offer. We guide students to success by providing a strong foundation that promotes wisdom while they grow intellectually, socially, physically, spiritually, and emotionally. We envision safe and healthy learning environments that extend between our schools, our communities, and Nuuchahnulth territories, and where our culture and our language are embedded in everyday teachings.

Goals:

- Developing strong connections between schools and local communities
- Embedding Nuu-chah-nulth language and culture into everyday teachings
- Increasing Indigenous students' levels of success
- Improving the safety of our schools for Indigenous peoples
- Fostering students' sense of identity

Measures:

- Pathways student interviews
- Pathways community surveys
- Student self-assessment of core competencies
- Foundation Skills Assessment results for Indigenous learners
- District Assessment Framework results for Indigenous learners
- Graduation rates for Indigenous learner





Our Approach

We will engage in the work of improving student learning by following these principles:

- Committing to continuous improvement
- Consulting meaningfully with stakeholders and Indigenous rightsholders
- Engaging in open and respectful communication
- Promoting equity, inclusion, and accessibility
- Ongoing professional growth and learning
- Collaborating amongst staff, students, parents, and communities
- Building professional learning communities
- Monitoring results and utilizing evidence to inform decision making
- Incorporating land-based and experiential learning
- Developing trauma-sensitive and culturally responsive learning environments
- Aligning resources to support our goals
- Employing efficient and effective systems to support learning



Bringing the plan to life

The goals and priorities for Strategic Plan 2025-2030 will remain consistent through the five-year life of the plan. We will be responsive and flexible through our annual Operational Plans, where strategies are developed to make progress towards the goals outlined in this Strategic Plan. Operational Plan strategies are resourced through our annual budget development cycle.

In order to make sustained progress towards the goals of our strategic plan, the district is involved in a process of continuous improvement. Our approach to continuous improvement in district and school plans is ongoing and focused on improving results for our learners. We begin with evidence of student learning, as we analyze local and provincial data to determine the effectiveness of our programs and which students require additional support. Using this evidence, we plan intentional and evidence-informed strategies to meet the identified needs and equity gaps. We align our resources to support our plans and build the capacity of our educators to implement strategies skillfully. We review the effectiveness of our strategies frequently, making adjustments as necessary, and report annually to stakeholders through the FESL report. This leads back to analyzing our results as our cycle of continuous improvement continues. Goals from our Strategic Plan 2025-2030 also inform and guide our annual School Plans. School Plans are developed at each school to identify local priorities for learning and to take actions to make a difference.

Strategic Plan priorities and goals for Indigenous education are closely aligned with our Indigenous Education Enhancement Agreement, as developed in partnership with the district's Indigenous Education Council.







**Vancouver Island
West School District 84**

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School District 84

Vancouver Island West

Box 100, #2 Highway 28, Gold River, BC V0P 1G0

Office: 250-283-2241 Fax: 250-283-7352

www.sd84.bc.ca

MEMORANDUM

DATE: May 30, 2025

TO: Board of Education

FROM: Ellena Gjesdal, Executive Assistant

SUBJECT: DISTRICT SCHOLARSHIP AWARDS 2024-2025

Citizenship and Service Award:

- LEIGHTON, Brooke - Gold River Secondary
- MARK, Shea - Kyuquot Elementary Secondary
- MOORE, Jade - Captain Meares Elementary Secondary

Future Education Workers:

- SHORTHOUSE, Amber - Gold River Secondary

Raj Jaswal Award:

- RABINITAS, Marquizha - Gold River Secondary

Vocational and Technical Award:

- HANSEN, Caleb - Kyuquot Elementary Secondary
- RABINITAS, Marquizha - Gold River Secondary

District Authority

- MCRAE, Joel - Gold River Secondary
- WILKINSON, Deighton - Captain Meares Elementary Secondary

*In partnership with our diverse communities, School District 84
will provide all students with a quality education
relevant to the demands of a modern society.*

Vancouver Island West

SD084

Enhancing Student Learning Report

September 2025

Part 1: Review Data and Evidence

In Review of Year 5 of [Strategic Plan 2020-2025](#)

DRAFT for Board approval

Approved by Board on [date]

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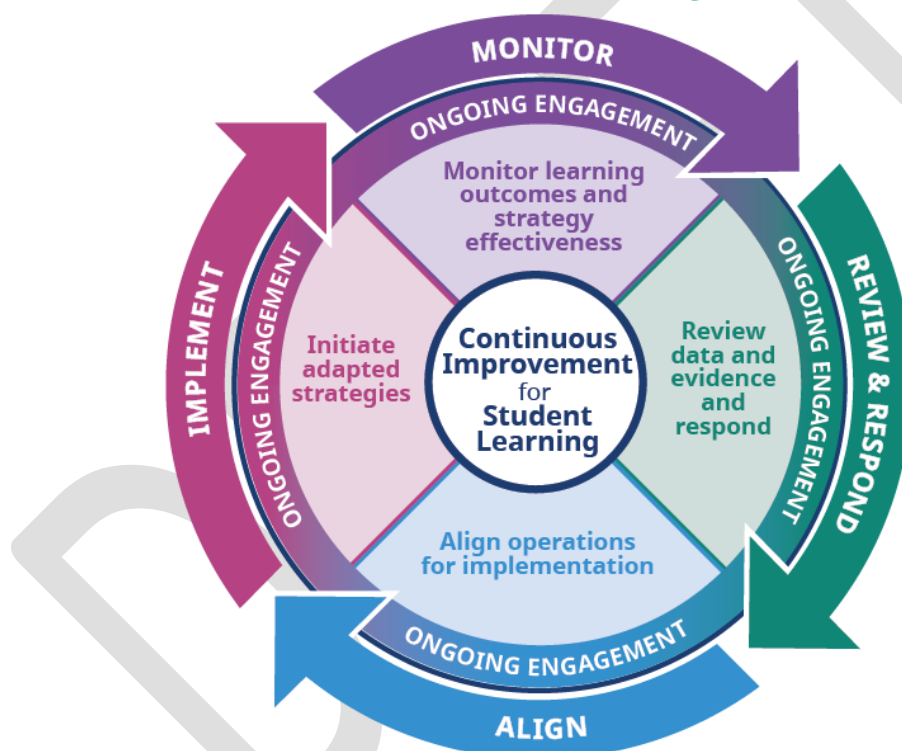
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Enhancing Student Learning Report:

Ministry Note

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

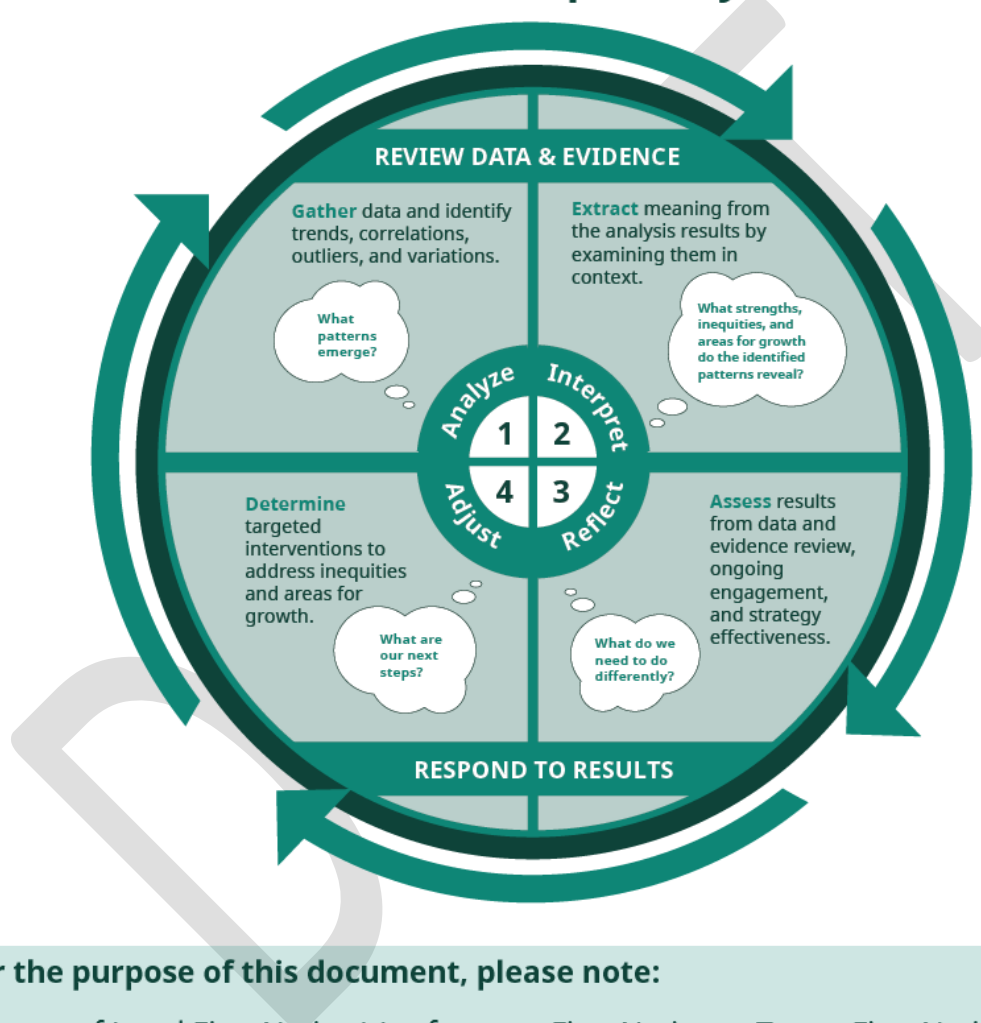
The Report provides information on the district's continuous improvement processes, with a focus on processes included within the **Continuous Improvement Cycle**:



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

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

Review and Respond Cycle:



For the purpose of this document, please note:

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

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

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

Review Data and Evidence

Part 1



Review Data and Evidence Provides:

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

A note on provincial data provided in this template:

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

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

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

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

Intellectual Development

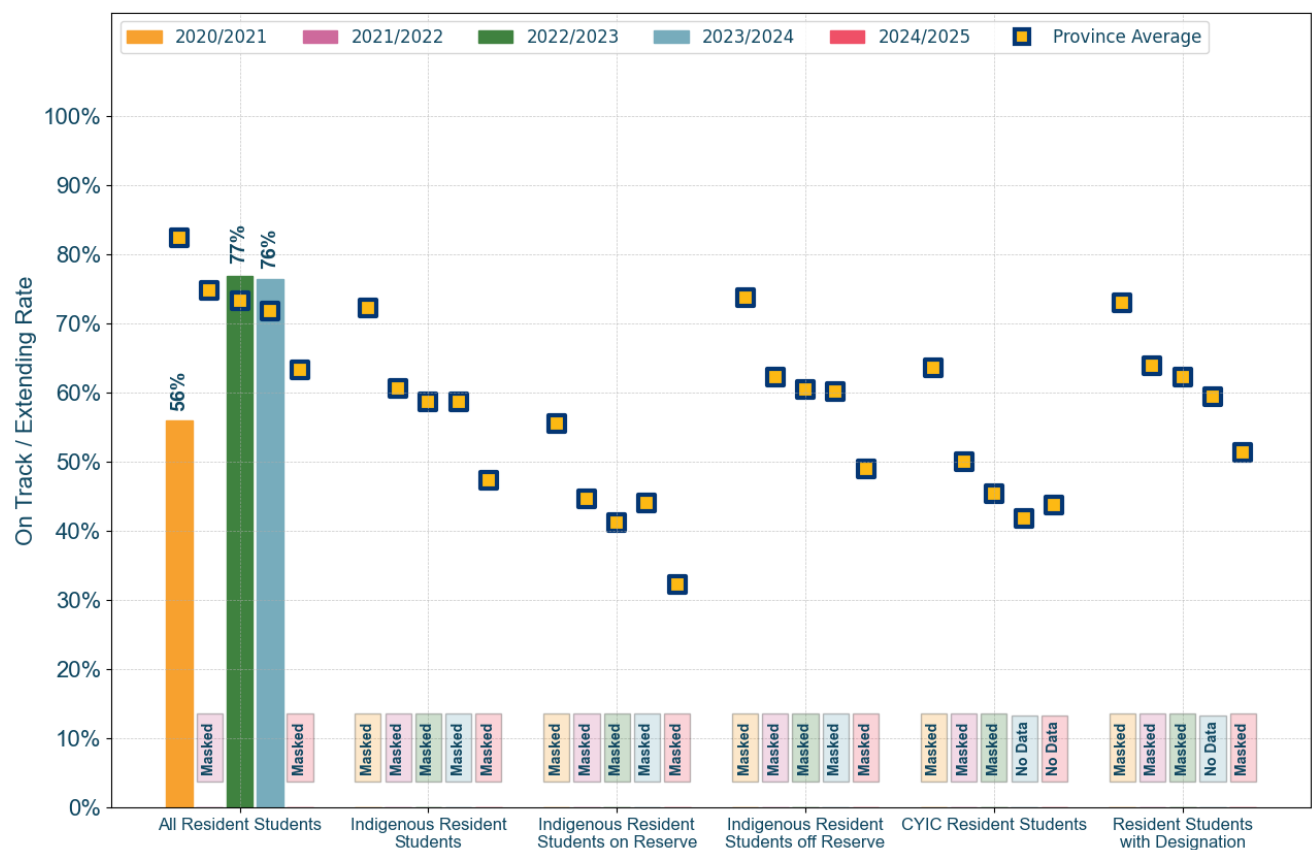
Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

SD084 - Grade 4 FSA Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	30 83%	23 70%	16 81%	18 94%	22 95%
Indigenous Resident Students	17 71%	Masked	Masked	Masked	14 100%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	0	0
Resident Students with Designation	Masked	Masked	Masked	0	Masked

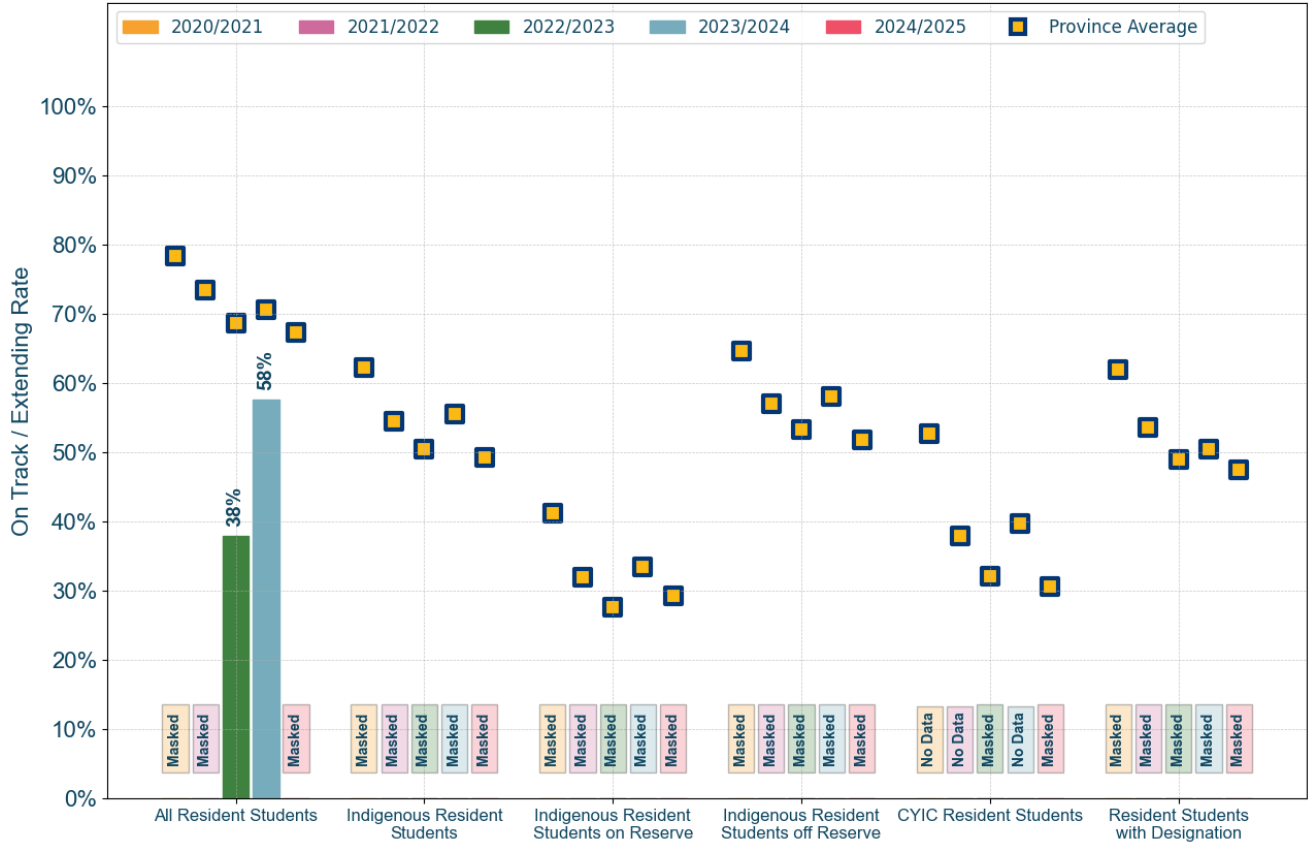
SD084 - Grade 4 FSA Literacy - On Track / Extending Rate



SD084 - Grade 7 FSA Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	23 74%	18 67%	32 91%	36 92%	27 93%
Indigenous Resident Students	20 70%	15 67%	24 92%	16 81%	18 89%
Indigenous Resident Students on Reserve	Masked	Masked	13 92%	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	11 91%	Masked	Masked
CYIC Resident Students	0	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	Masked	Masked	Masked	Masked

SD084 - Grade 7 FSA Literacy - On Track / Extending Rate

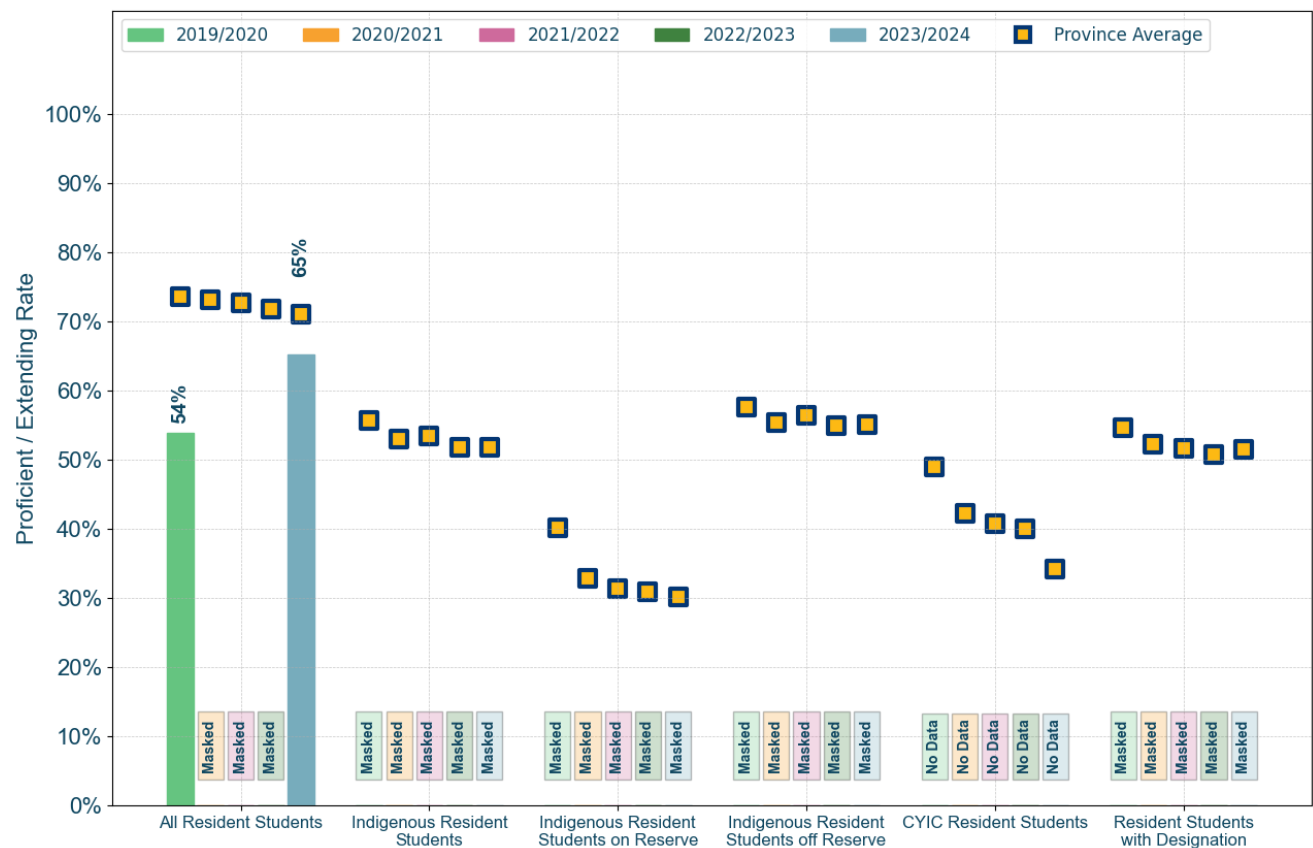


Measure 1.2: Grade 10 Literacy Expectations

SD084 - Grade 10 Graduation Assessment Literacy - Expected Count | Participation Rate

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	57 42%	25 80%	25 40%	17 76%	23 57%
Indigenous Resident Students	Masked	17 76%	Masked	Masked	Masked
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
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

SD084 - Grade 10 Graduation Assessment Literacy - Proficient / Extending Rate



Analysis:

Outcome 1 - Literacy



Grade 4, 7, and 10 Literacy Expectations

When reviewing data for SD84, the reader should keep in mind the very small size of each of our cohorts; each grade cohort in our data typically represents between 15 and 30 students. Due to small population size, results may change significantly from year to year, though that change of many percentage points may only represent one or two students. Also, due to the requirement to protect student privacy, data for Indigenous students, including those both living on reserve and those not living on reserve, students with disabilities or diverse abilities, and children and youth in care (CYIC) cannot be published. While specific results cannot be publicly reported, our district team has done a thorough internal review of the masked data and reports the trends below.

Overall, achievement results for literacy were mixed in 2024-25. Positive trends in 2024-25 include improved achievement on the literacy graduation assessments, and relatively high rates of literacy achievement for Indigenous students not living on reserve. Negative trends in 2024-25 included lower achievement for all student groups and priority populations in both grade four and grade seven, and a continuation of the district's pattern of low achievement on the grade seven FSA.

We have noted the following trends for priority populations in literacy:

- A significant disparity in achievement for Indigenous students living on reserve compared to their district peers is evident in grade 4, grade 7, and grade 10. Results in 2024-25 were lower in SD84 than for Indigenous students living on reserve across the province.
- There is little disparity in equity for Indigenous students not living on reserve in grades 4 and grade 10, as students in SD84 achieve at similar or higher rates than their in-district and provincial peers. There is an equity gap, both internally and provincially, for Indigenous students not living on reserve in grade seven.
- There is some disparity in achievement for students with diverse abilities, who are less likely to achieve proficiency than their peers in the district. There was also a disparity in achievement results compared to provincial peers, with the exception of the graduation assessment where students in SD84 achieved at the provincial norm.
- Due to very low enrollment accurate conclusions about performance cannot be drawn for children and youth in care.

Summary of Provincial Literacy Results:

While results on the graduation assessment for literacy improved, SD84 saw a decline in achievement in literacy in the elementary years; this decline was especially noted in priority populations. The persistent trend of low achievement for all student groups in grade seven is significant and indicates the need for intervention. In the next section of the report we will look at internal district measures of literacy achievement for a more nuanced view of achievement.

Interpretation:

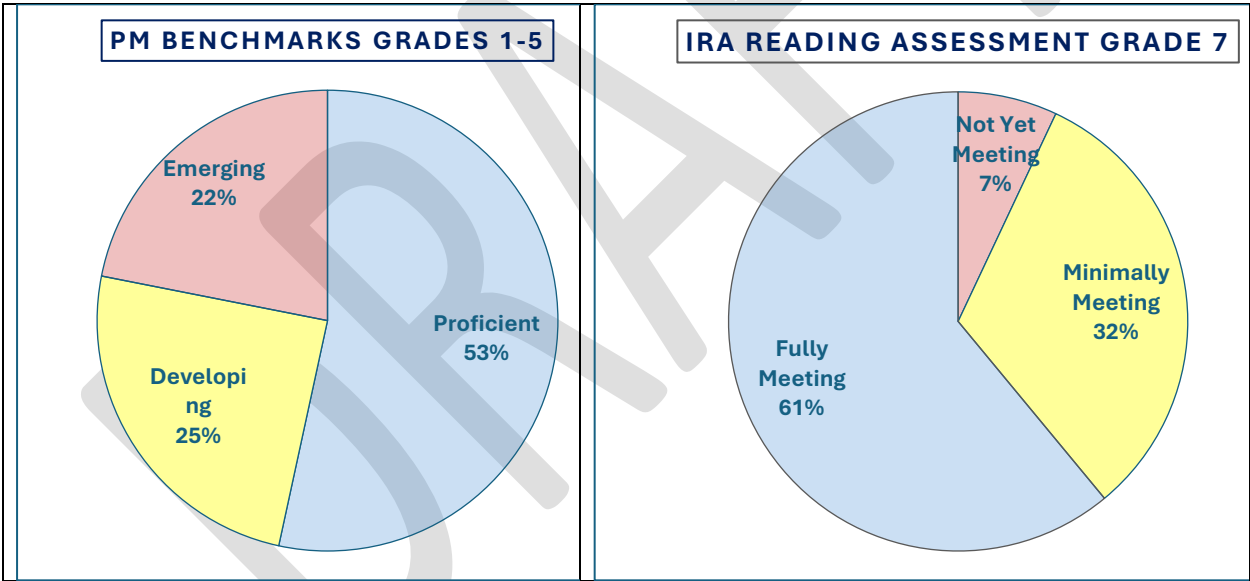
Outcome 1 - Literacy



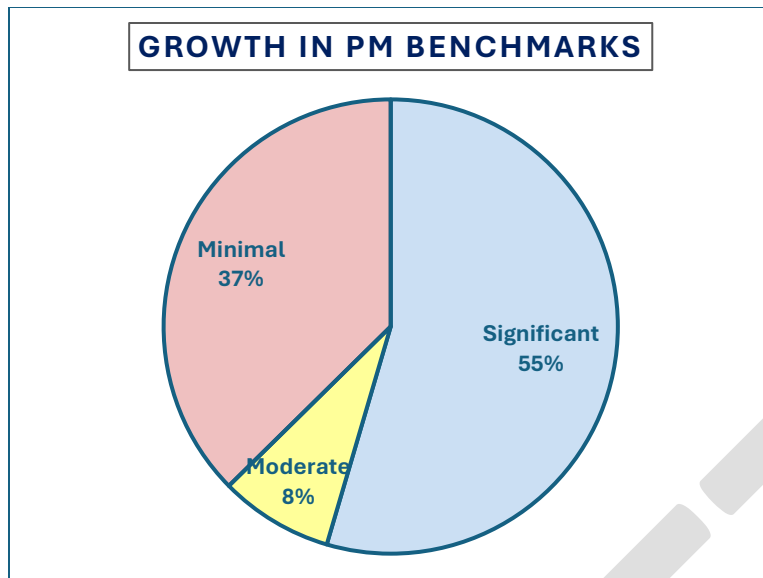
Grade 4, 7, and 10 Literacy Expectations

After multiple years of improvement in grade four literacy achievement, the decline in results in 2024-25 was disappointing and warrents further investigation. Our district Assessment Framework provides more detailed information about the literacy achievement of students across the district.

PM Bencharks are a levelled reading assessment admnistered multiple times each year that allow teachers to gauge incremental reading progress. In 2024-25, we saw that the narrow majority of students in grades 1-5 were proficient readers (meeting or exceeding grade level expectations). Our IRA reading assessments showed similar results, with a little over half of grade four students fully meeting expectations or better. Results on the IRA were even higher for grade seven students, where more than 60% of students were fully meeting expectations or better. Based on these local district assessments, we anticipated that students would perform better on the FSA literacy assessments in grade four, and the FSA literacy assessment in grade seven seems to be a significant under-representation of those students reading abilities.



However, a different analysis of local district reading assessments reveals another, more concerning pattern. When looking at PM Benchmark assessment results, we can determine how much growth each student made over the course of the school year. In the figure __ we categorize student growth as being “Significant” (meaning that the student gained at least one grade level in reading), “Moderate” (meaning that the student gained between half a grade level and a full grade level), or “Minimal” (meaning that the student gained less than a half grade level). This analysis reveals that over a third of students made only minimal reading progress over the course of the year. This points to the need for regular, targeted, supplemental reading intervention for those students to ensure that they are receiving adequete support to make progress as readers.



The importance of developing student literacy is prominent in the district's [Strategic Plan](#), which sets the ambitious goal of “every student achiev[ing] proficiency in literacy.” Multiple strategies in our annual [Operational Plan](#), such as our Assessment Framework, School Learning Reviews, Coaching, and Collaborative Learning Teams are in place to target literacy success, and in 2025-26 we will be increasing focus on targeted literacy screening and intervention.

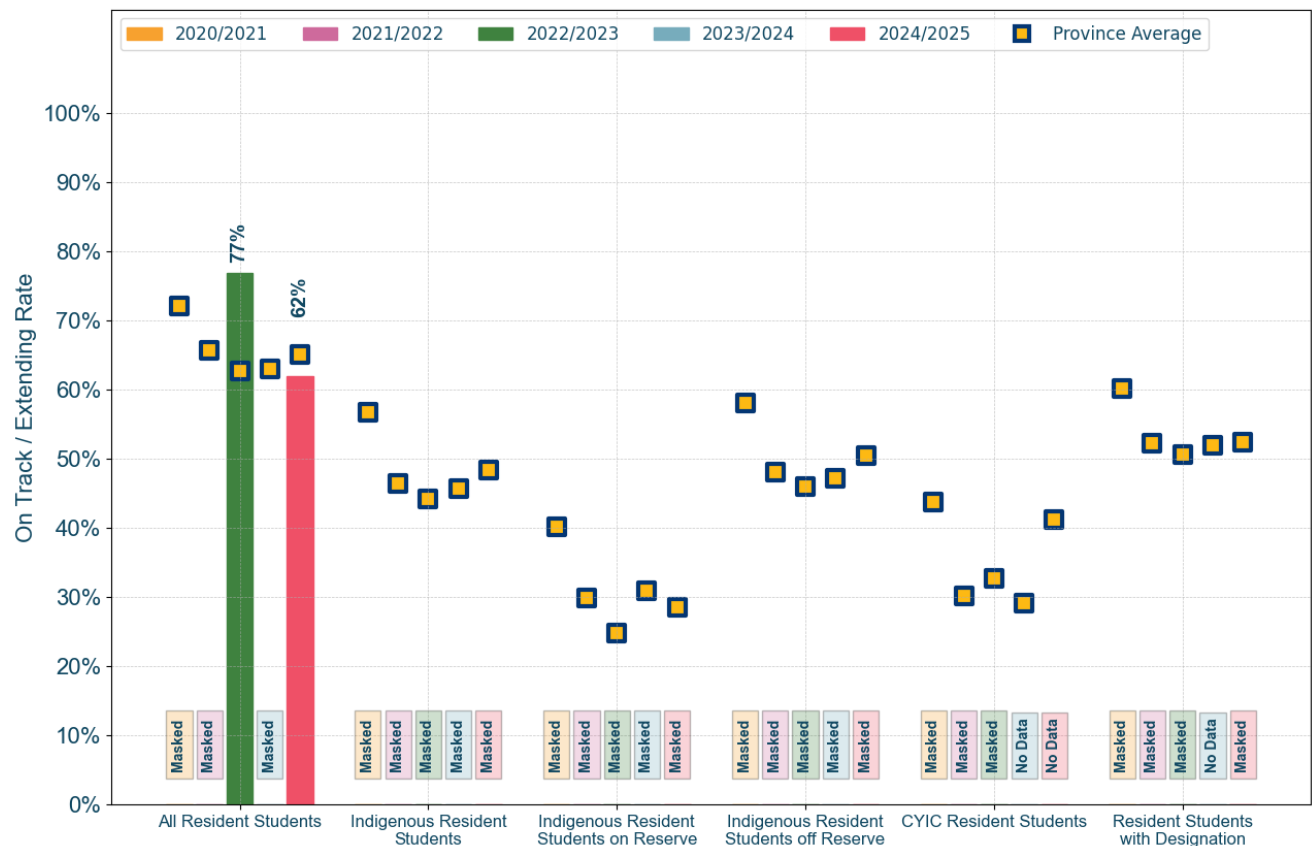
Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

SD084 - Grade 4 FSA Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	30 83%	23 65%	16 81%	18 89%	22 95%
Indigenous Resident Students	17 71%	Masked	Masked	Masked	14 100%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	0	0
Resident Students with Designation	Masked	Masked	Masked	0	Masked

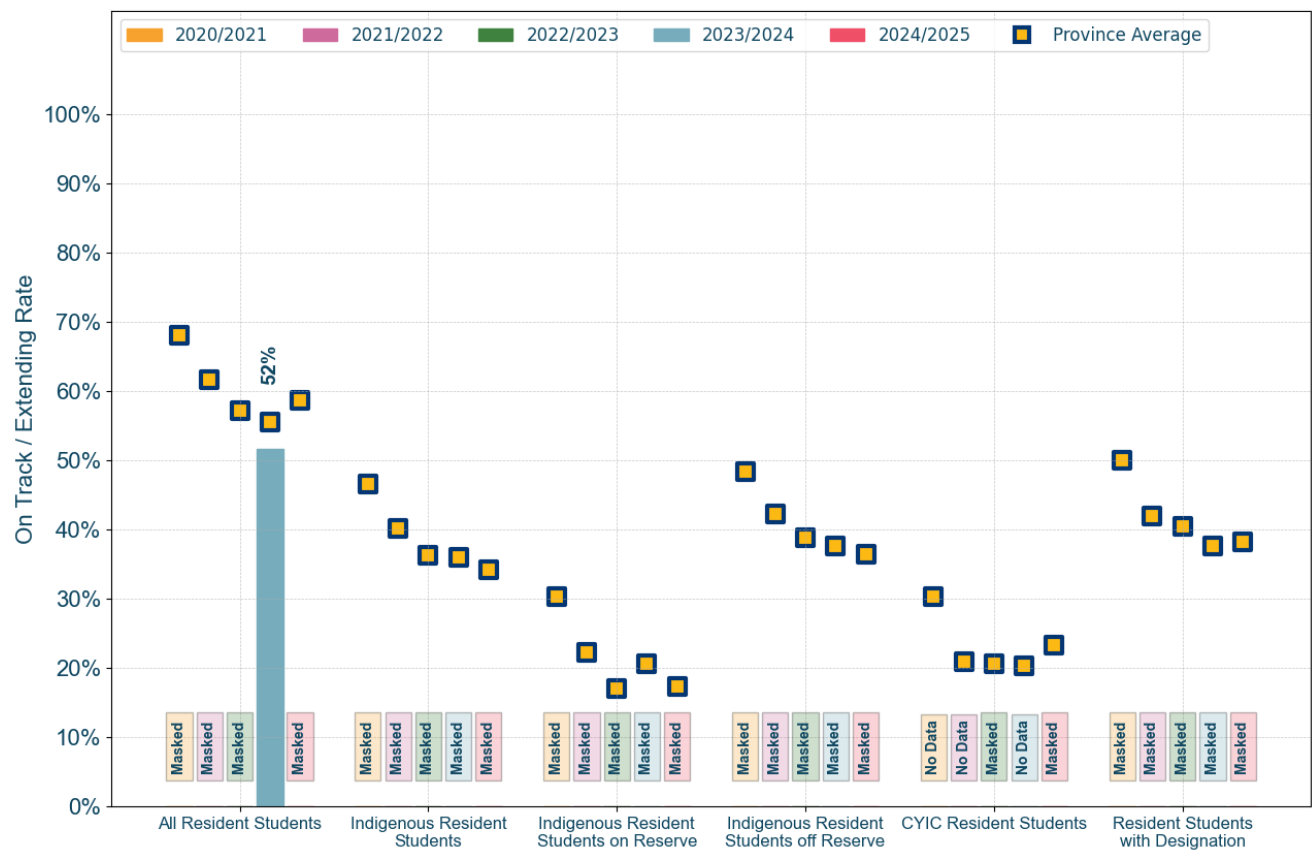
SD084 - Grade 4 FSA Numeracy - On Track / Extending Rate



SD084 - Grade 7 FSA Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	23 78%	18 61%	32 91%	36 86%	27 93%
Indigenous Resident Students	20 75%	Masked	24 92%	16 81%	18 89%
Indigenous Resident Students on Reserve	Masked	Masked	13 92%	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	11 91%	Masked	Masked
CYIC Resident Students	0	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	Masked	Masked	Masked	Masked

SD084 - Grade 7 FSA Numeracy - On Track / Extending Rate

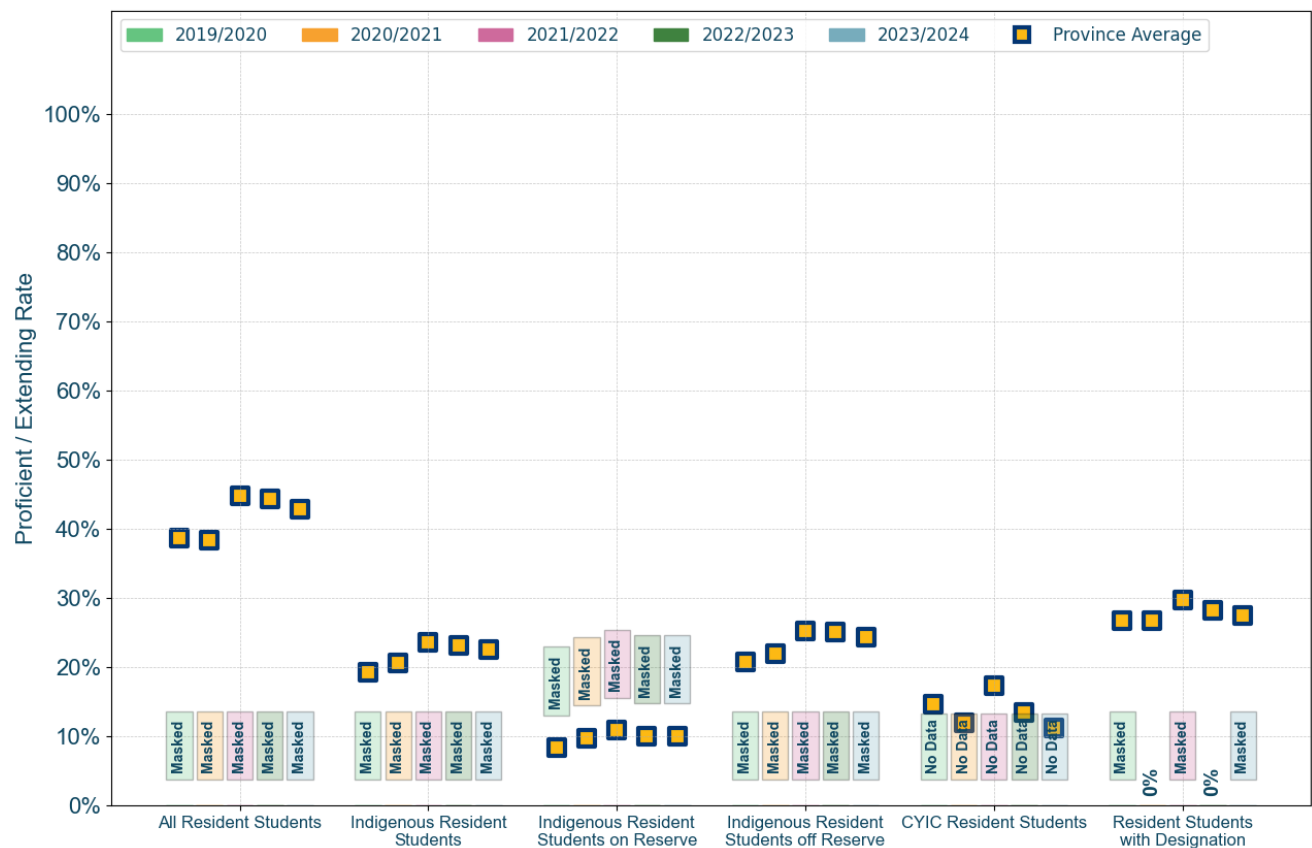


Measure 2.2: Grade 10 Numeracy Expectations

SD084 - Grade 10 Graduation Assessment Numeracy - Expected Count | Participation Rate

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	Masked	27 48%	25 40%	17 88%	Masked
Indigenous Resident Students	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
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

SD084 - Grade 10 Graduation Assessment Numeracy - Proficient / Extending Rate

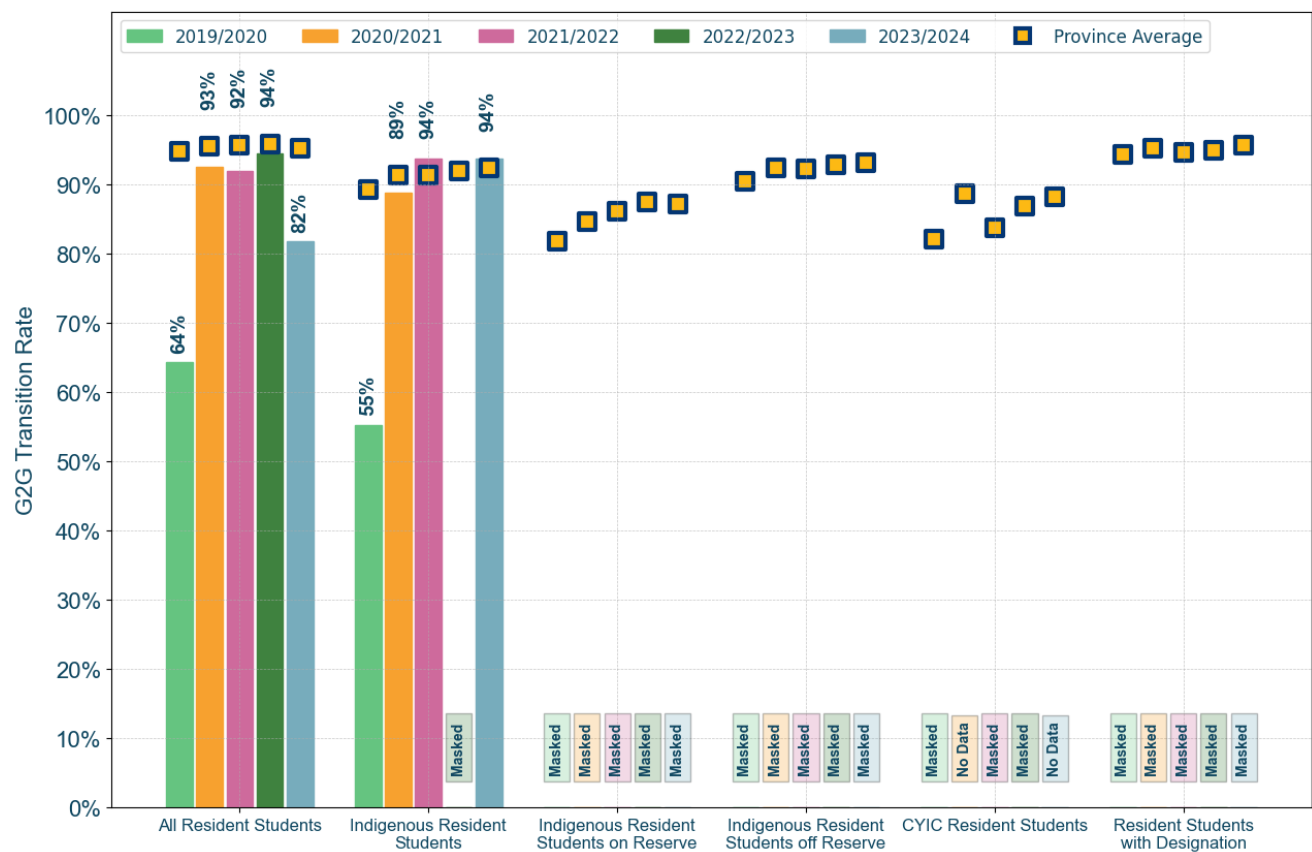


Measure 2.3: Grade-to-Grade Transitions

SD084 - Grade 10 to 11 Transition - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	56	27	25	18	22
Indigenous Resident Students	38	18	16	Masked	16
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
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

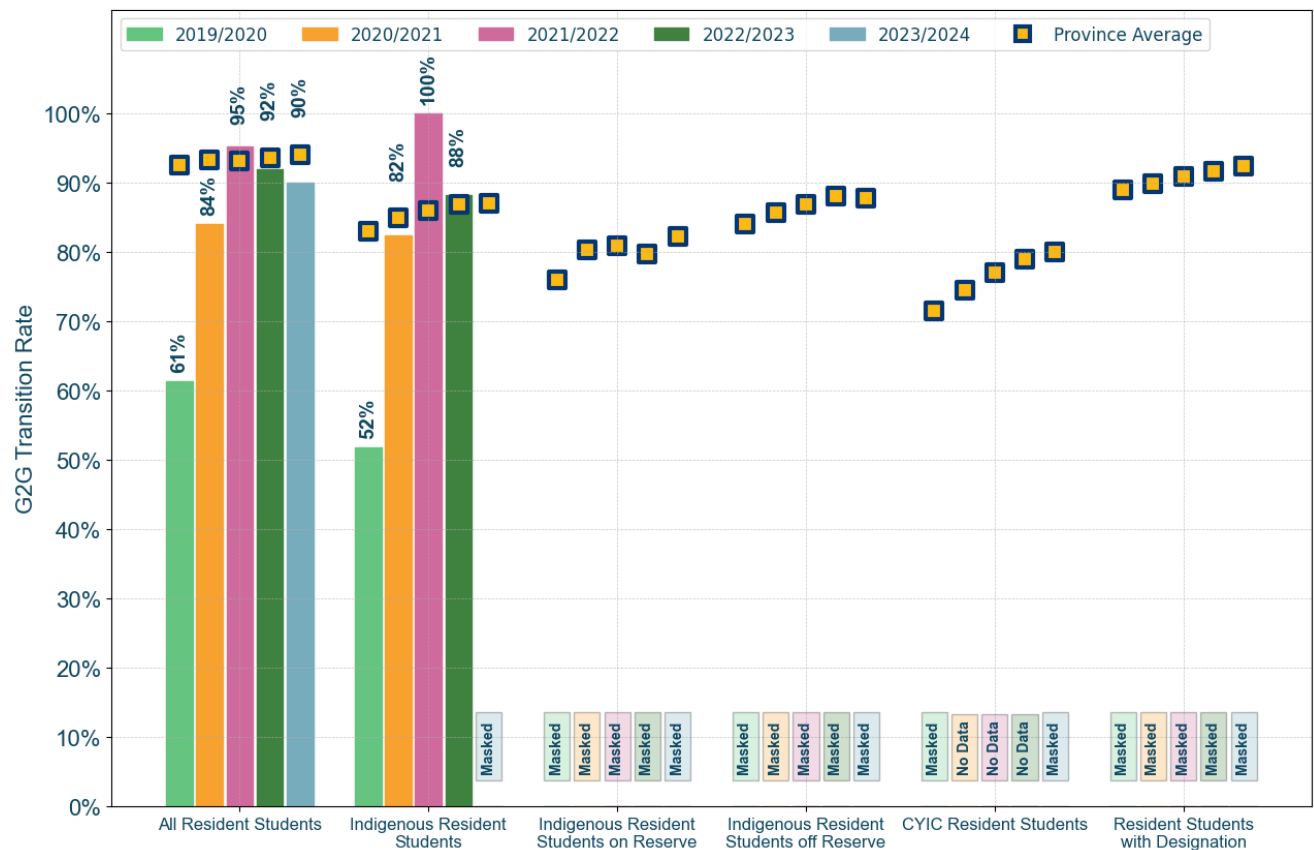
SD084 - Grade 10 to 11 Transition Rate



SD084 - Grade 11 to 12 Transition - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	44	25	21	25	20
Indigenous Resident Students	29	17	13	17	Masked
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	0	0	0	Masked
Resident Students with Designation	Masked	Masked	Masked	Masked	Masked

SD084 - Grade 11 to 12 Transition Rate



Analysis:

Outcome 2 - Numeracy



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

When reviewing data for SD84, the reader should keep in mind the very small size of each of our cohorts; each grade cohort in our data typically represents between 15 and 30 students. Due to small population size, results may change significantly from year to year, though that change of many percentage points may only represent one or two students. Also, due to the requirement to protect student privacy, data for Indigenous students, including those both living on reserve and those not living on reserve, students with disabilities or diverse abilities, and children and youth in care (CYIC) cannot be published. While specific results cannot be publicly reported, our district team has done a thorough internal review of the masked data and reports the trends below.

Overall numeracy results for SD84 demonstrate a trend of higher achievement in grade four, with achievement results declining in grades seven and ten. In grade four, students in SD84 achieve at approximately the same level as students across the province, and priority populations also achieve at or above provincial norms. However, results decline in grades seven and ten, and equity gaps are apparent for all priority populations in those years.

We have noted the following trends for priority populations in numeracy:

- Indigenous students achieve proficiency at a somewhat lower rate than non-Indigenous students in SD84, and that disparity in achievement widens as students' progress through the grades. Indigenous students in SD84 achieve at the same level as Indigenous students across the province in grade four, but at lower rates than provincial norms in grades seven and ten.
- Similar patterns hold true for both Indigenous students living on reserve and Indigenous students not living on reserve.
- Similar patterns hold true for students with disabilities and diverse abilities
- Due to very low enrollment accurate conclusions about performance cannot be drawn for children and youth in care.

Grade to grade transitions have also been examined in this section. We find that on the whole, grade to grade transitions in SD84 are consistently within provincial averages, with the exception of 2023-24's transition of grade 10's to grade 11. There are no significant equity gaps for Indigenous students living on reserve, students with disabilities or diverse abilities, or children and youth in care. There appears to be some equity gap in grade-to-grade transition for Indigenous students not living on reserve.

Summary of provincial numeracy and grade to grade transition data:

In SD84 we have seen consistent and relatively high levels of achievement in grade four, with results declining in grades seven and ten. In those later grades we also see disparities in achievement emerging, indicating the need for increased attention to numeracy in the intermediate and early secondary years.

Interpretation:

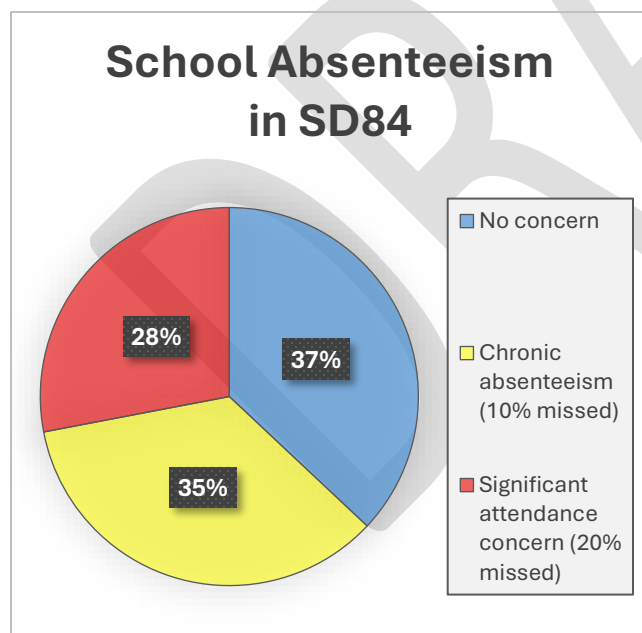
Outcome 2 - Numeracy



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

District results in the provincial measures of numeracy confirmed what we have known – we see strengths in achievement at the grade four level and high levels of equity for priority populations. We see achievement decline in grade seven and grade ten, with equity gaps emerging for priority populations in the intermediate early secondary grades. This trend of lower achievement in grade seven is not unique to numeracy, though it does appear to be the most stark in this areas. We see a similar trend of lower achievement in grade seven in literacy. In addition, we see measures of school connectedness drop in grade seven compared to grade four, and particularly amongst priority populations.

The results show a clear need for increased attention and intervention for numeracy, particularly in the intermediate and junior secondary grades. In 2024-25, SD84 made a significant investment in numeracy inservice for intermediate teachers. Working with Building Thinking Classrooms, all intermediate teachers in the district took part in nine days of inservice scheduled throughout the year. This inservice involved collaborative learning, planning, and modelling of lessons; anecdotal reports from participants in the pilot were very positive, and this work will be continued in the 2025-26 school year.



Attendance is a significant consideration in both achievement and grade to grade transitions. An analysis of local student attendance data reveals a significant and persistent challenge with student absenteeism. Literature on school absenteeism generally uses thresholds of 10% of school days missed to mark chronic absenteeism and 20% of school days missed as a significant attendance concern. Alarming, in SD84, approximately 63% of students meet the threshold of chronic absenteeism, and 28% of students have a significant attendance concern. This high rate of absenteeism means that students are

missing out on valuable instruction time and at risk of falling behind. The need to improve student attendance is marked in both the district's [Strategic Plan 2025-2030](#), as well as our Local Education Agreements which designate school attendance as an area of joint responsibility and collaboration between the school district and local First Nations.

Human and Social Development

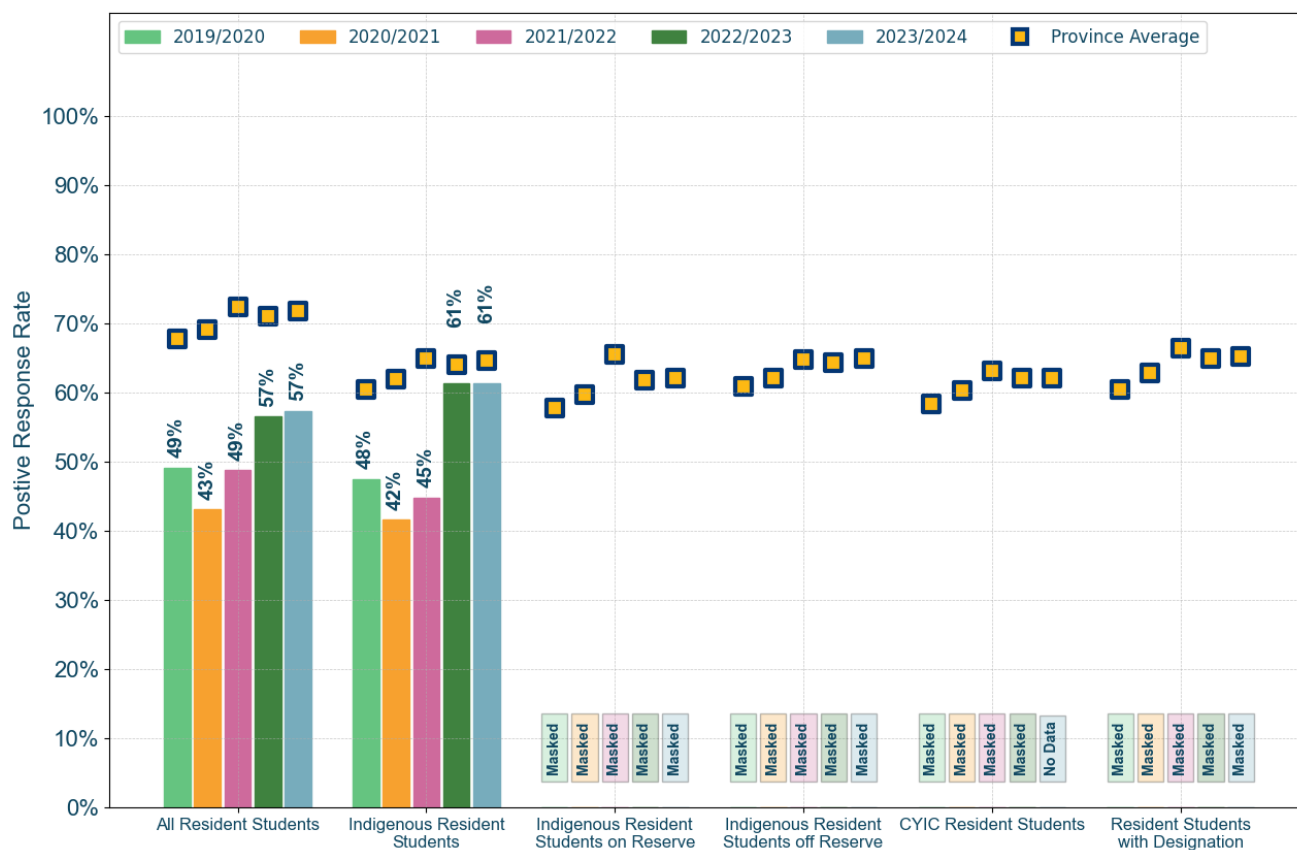
Educational Outcome 3: Feel Welcome, Safe, and Connected

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

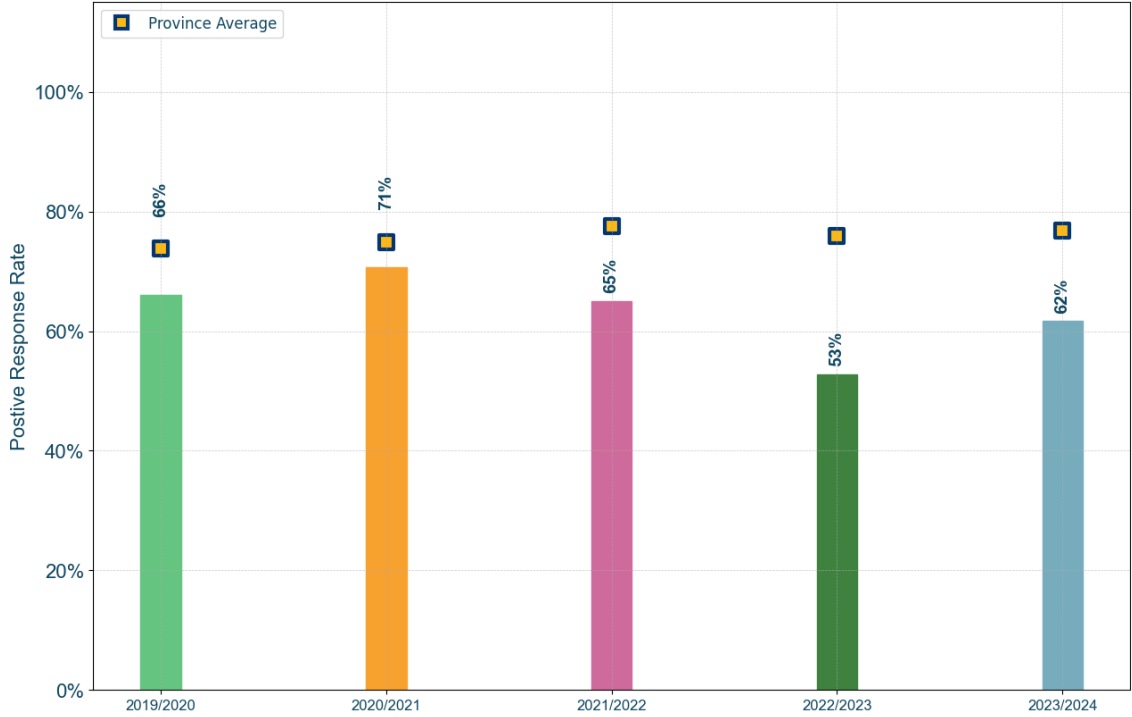
SD084 - Student Learning Survey - Expected Count | Participation Rate for Grades 4, 7, and 10

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	109 53%	80 68%	65 63%	66 80%	76 79%
Indigenous Resident Students	75 52%	55 62%	47 62%	37 84%	40 75%
Indigenous Resident Students on Reserve	33 42%	39 62%	25 60%	21 90%	Masked
Indigenous Resident Students off Reserve	42 60%	16 63%	22 64%	16 75%	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	23 48%	Masked	Masked	12 83%	17 59%

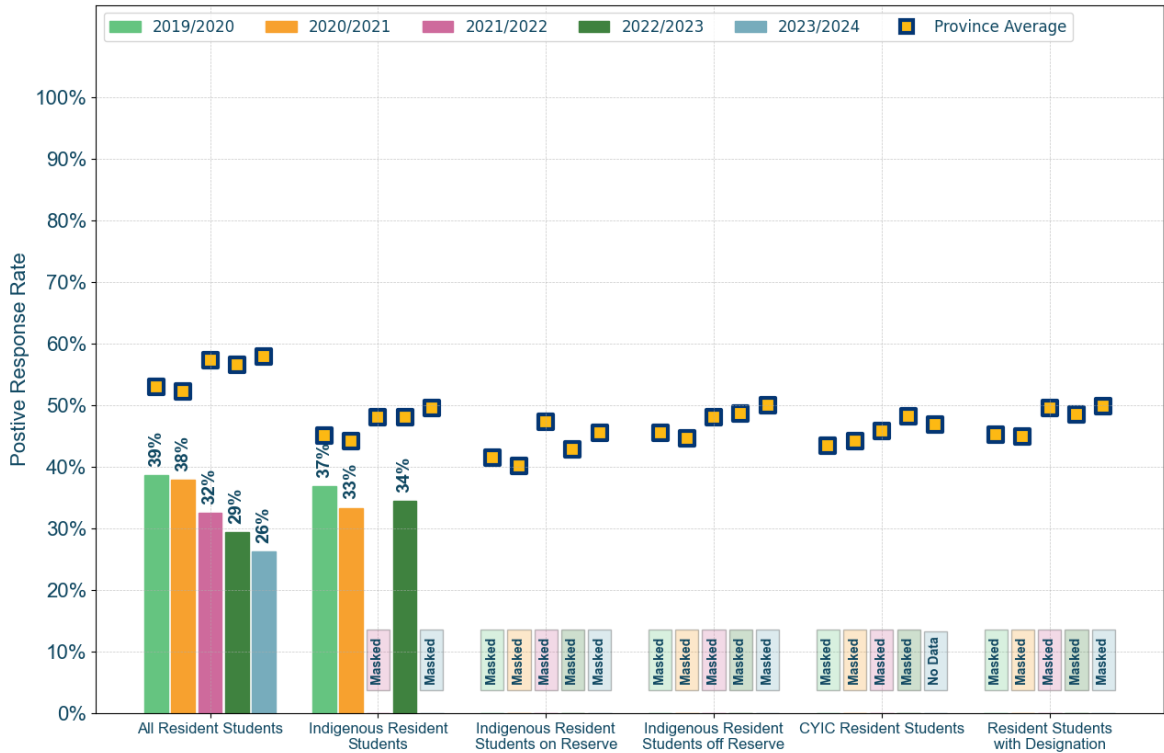
SD084 - Feel Welcome - Positive Response Rate for Grades 4, 7, and 10



SD084 - Feel Safe - Positive Response Rate for Grades 4, 7, and 10

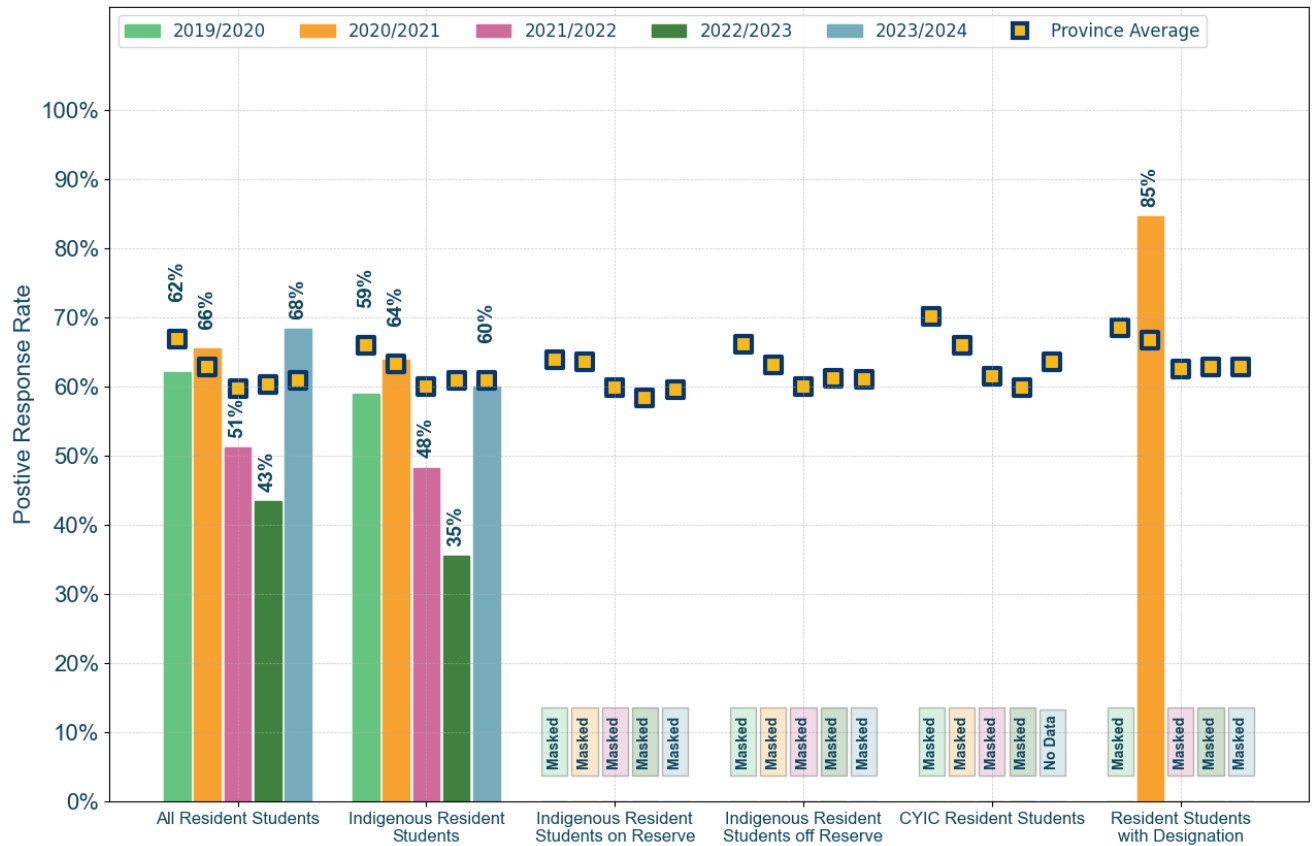


SD084 - Sense of Belonging - Positive Response Rate for Grades 4, 7, and 10



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

SD084 - 2 or more Adults Care - Positive Response Rate for Grades 4, 7, and 10



Analysis:

Outcome 3 - Feel Welcome, Safe, and Connected



Feel Welcome, Feel Safe, Sense of Belonging

When reviewing data for SD84, the reader should keep in mind the very small size of each of our cohorts; each grade cohort in our data typically represents between 15 and 30 students. Due to small population size, results may change significantly from year to year, though that change of many percentage points may only represent one or two students. Also, due to the requirement to protect student privacy, data for Indigenous students, including those both living on reserve and those not living on reserve, students with disabilities or diverse abilities, and children and youth in care (CYIC) cannot be published. While specific results cannot be publicly reported, our district team has done a thorough internal review of the masked data and reports the trends below.

Overall, provincial measures of school connectedness show mixed results. Students who report

- feeling welcome at school has been rising;
- feeling safe has been steady;
- feeling a sense of belonging has been declining;

On all three measures students in SD84 are less likely to respond positively than students across the province. However, students in SD84 are more likely than their provincial peer to report that two or more adults at school care about them, a response that has been increasing in the district. Students in grade four are more likely to respond positively to questions of connectedness than students in grades seven or ten.

We have noted the following trends for priority populations in provincial connectedness measures:

- Indigenous students are more likely to report feeling welcome at school, but less likely to report a sense of belonging, than their non-Indigenous peers in the district. Both measures are below provincial average for Indigenous students.
- Indigenous students living on reserve and those not living on reserve have similar rates of positive response to feeling welcome and sense of belonging.
- Students with disabilities and diverse abilities report feeling welcome and a sense of belonging at similar rates to their peers in the district. We do notice a sharp decline in positive responses as students get older.
- Positive responses to naming two adults who care are higher for all priority populations in grade four in comparison to district and provincial peers, and lower in grades seven and ten.

Summary: There are mixed results within the student learning surveys. Overall, positive responses to questions about school connectedness are higher in grade four than they are in grades seven and ten (a trend which mirror our achievement results in the intellectual development measures). Differences in the rate of positive responses for priority populations in later grades is noteworthy and requires further investigation, as does the trend of fewer students reporting feeling a sense of belonging at school. Internal district measures discussed in the next section will provide more detail and nuance to this analysis.

Interpretation:

Outcome 3 - Feel Welcome, Safe, and Connected



Feel Welcome, Feel Safe, Sense of Belonging

SD84 conducts individual interviews with every student in grades 6-12 as a part of our Pathways approach. Driven by our Indigenous Education Enhancement Agreement, and developed in partnership with the Indigenous Education Council, these Pathways interviews gather valuable student feedback about their experiences of school and connection to First Nations culture and language. In 2024-25, our Pathways interviews showed the following

Pathways Individual Student Interviews, 2024-25	
Question	Positive Response
I am comfortable at school and contribute to my school community.	79%
I can name at least 2 adults at school who care about me and who believe that I will be successful.	91%

These responses are significantly more positive than their corresponding questions on the provincial Student Learning Survey, indicating that students in SD84 may feel more connected with school than the provincial results indicate. Our hypothesis is that the one on one nature of the interviews allows students to put more thought and attention to their responses than the online provincial survey.

A clear area of strength for SD84 are the positive relationships that staff are able to build with our students, as demonstrated in students ability to name two adults who care about them. This sense of connection to caring adults applies across priority populations. However, this positive sense of connection is contrasted by the very low number of students who report feeling that they belong at school, and priority populations are especially unlikely to identify a sense of belonging. This contrast between students positive sense of connection and negative sense of belonging may indicate a sense of disconnection from the relevance of what they are learning to their lives, or could indicate a lower sense of academic self-concept. The contrast warrants further investigation so that we can appropriately intervene to improve students sense of belonging at school.

Our new [Strategic Plan](#) has a strong emphasis on improving students feeling of welcome, safety, belonging, and connectedness. In our Relationships priority we set the objective that all students will feel safe, cared for, and connected to their school. In the Indigenous Ways of Knowing priority, we seek to build positive connections with local First Nations communities and improving the sense of safety for Indigenous peoples at school. Key strategies to support these goals include our Pathways individual student interviews, the addition of dedicated time for a district mental health lead, and more accurate tracking of attendance to identify disconnection and timely intervention for attendance concerns.

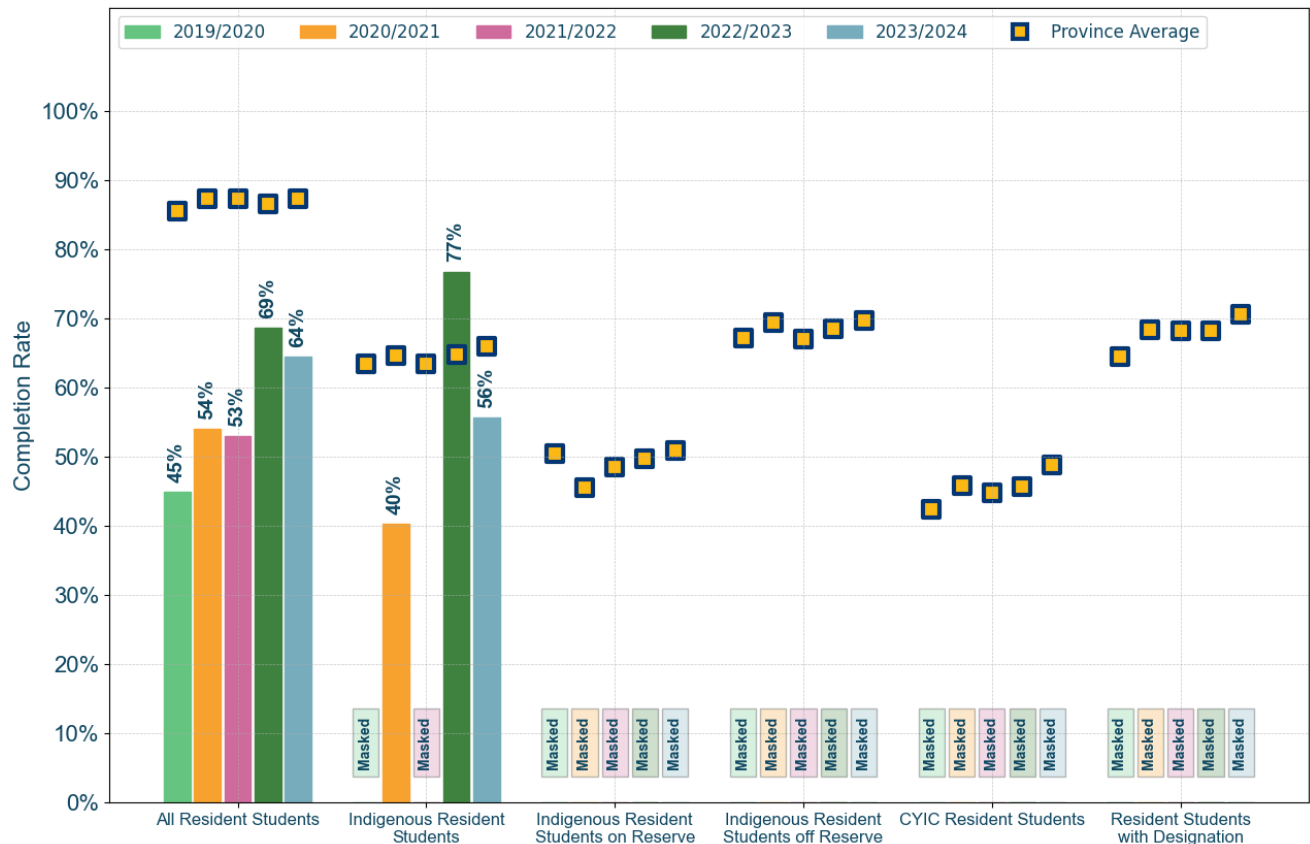
Career Development

Educational Outcome 4: Graduation*Measure 4.1: Achieved Dogwood within 5 Years*

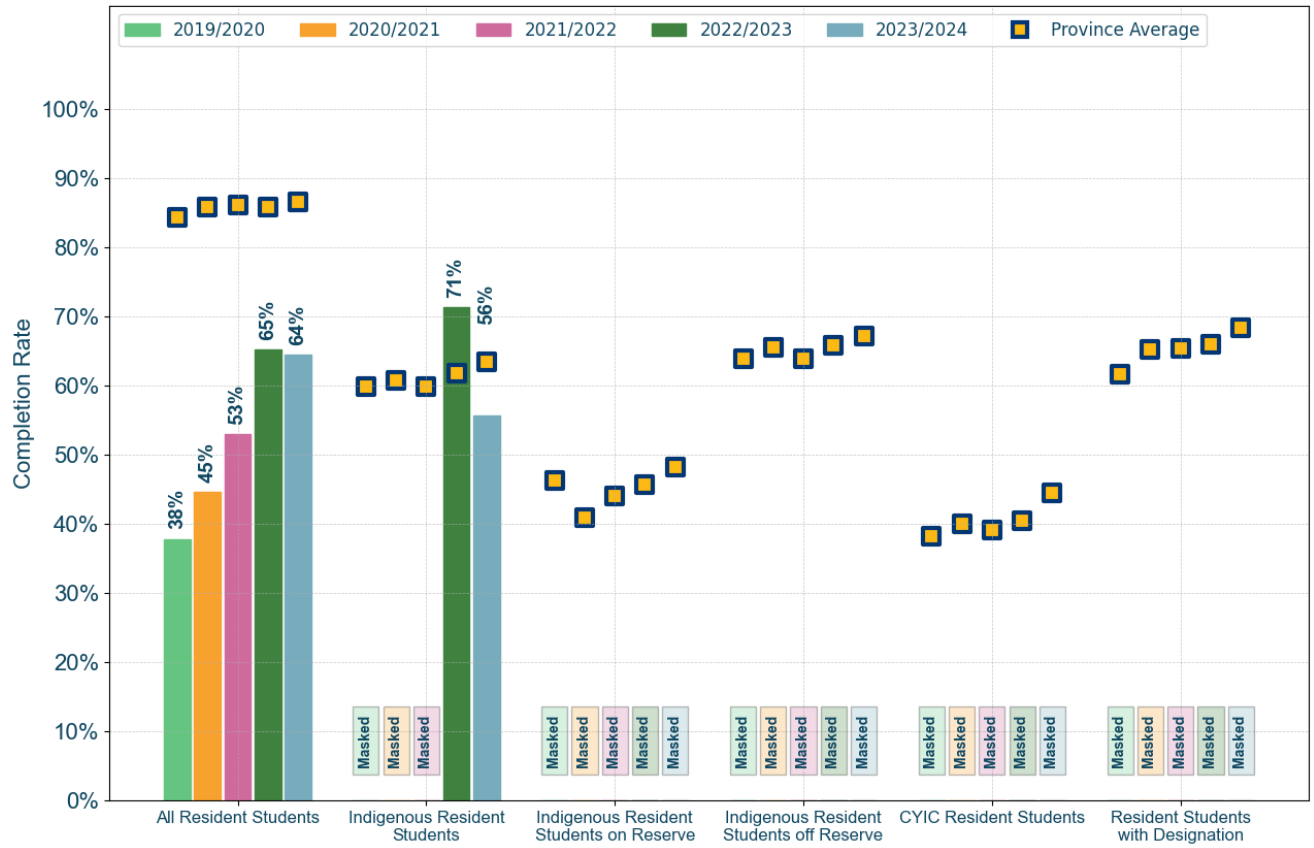
SD084 - Completion Rate - Cohort Count | Outmigration Estimation

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	46 4	45 2	31 1	30 1	34 1
Indigenous Resident Students	Masked	29 2	Masked	19 1	19 1
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	Masked	Masked	Masked	Masked

SD084 - 5-Year Completion Rate - Dogwood + Adult Dogwood



SD084 - 5-Year Completion Rate - Dogwood



Analysis:

Outcome 4 - Graduation



Achieved Dogwood Within 5 Years

When reviewing data for SD84, the reader should keep in mind the very small size of each of our cohorts; each grade cohort in our data typically represents between 15 and 30 students. Due to small population size, results may change significantly from year to year, though that change of many percentage points may only represent one or two students. Also, due to the requirement to protect student privacy, data for Indigenous students, including those both living on reserve and those not living on reserve, students with disabilities or diverse abilities, and children and youth in care (CYIC) cannot be published. While specific results cannot be publicly reported, our district team has done a thorough internal review of the masked data and reports the trends below. Ministry reported graduation rates in the pre-populated template differ from internal SD84 graduation rates, as discussed in the interpretation section.

Overall, graduation rates for students in SD84 have been steadily increasing over the past five years. Graduation rates, both Ministry provided and internal, remain below the provincial average. We do not see a significant difference in success rates that include Adult Dogwoods compared to success rates for five-year Dogwoods only.

We have noted the following trends in graduation rates for priority populations:

- Ministry graduation rates for Indigenous students are below provincial averages for Indigenous students
- Graduation rates for Indigenous students living on reserve have been at or above provincial graduations rates for Indigenous students living on reserve for the past three years
- Graduation rates for Indigenous students not living on reserve have risen in each of the past three years, though are still somewhat lower than provincial graduation rates for Indigenous students not living on reserve
- There is wide variability in graduation rates between years for students with disabilities and diverse abilities
- There is wide variability in graduation rates for children and youth in care

Summary of provincial graduation measures:

Provincial measures of five-year graduation rates show steadily increasing results, with more work to be done in order to achieve parity with the province. It should be noted that internal graduation rate data differs from Ministry data, as discussed in the Interpretation section.

Interpretation:

Outcome 4 - Graduation



Achieved Dogwood Within 5 Years

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

Local graduation data presents a more positive picture for student success rates. We track results for each cohort of students and are able to provide a more accurate representation of students success, one that includes an accurate (rather than estimated) representation of migration out of the district as well as both 5 year and 6 year graduation rates.

SD84 Success Rate (internal measure), Class of 2024		
	5 Year Dogwood	6 Year Dogwood
All Students	81%	92%
Indigenous Students	73%	86%

Internal success rate results show graduation rates that are within provincial norms for all students and for Indigenous students (internal success rates are not available for students with diverse abilities or children and youth in care). Our internal success rate, which captures 6 year Dogwood graduation in addition to the Ministry-provided 5 year Dogwood, recognizes that students learn at different rates. Given the high level of absenteeism in our district, some students require additional time to complete graduation requirements, and the 6 year Dogwood completion rate captures these students success.

Both Ministry and internal graduation data show that graduation rates have been steadily increasing in recent years. We have seen increasing graduation rates for Indigenous students, both those living on reserve and those not living on reserve. Though there is still work to do to achieve parity, we are seeing improving equity in graduation results.

The district’s new [Strategic Plan](#) has a strong focus on improving graduation rates. Our Learning priority aims to ensure that every student develops the fundamental literacy and numeracy skills to be successful in their learning, and that students develop agency, engagement, and voice so that they are setting goals for their own learning. Key strategies to support this include literacy coaching support, Collaborative Learning Teams, and School Learning Reviews.

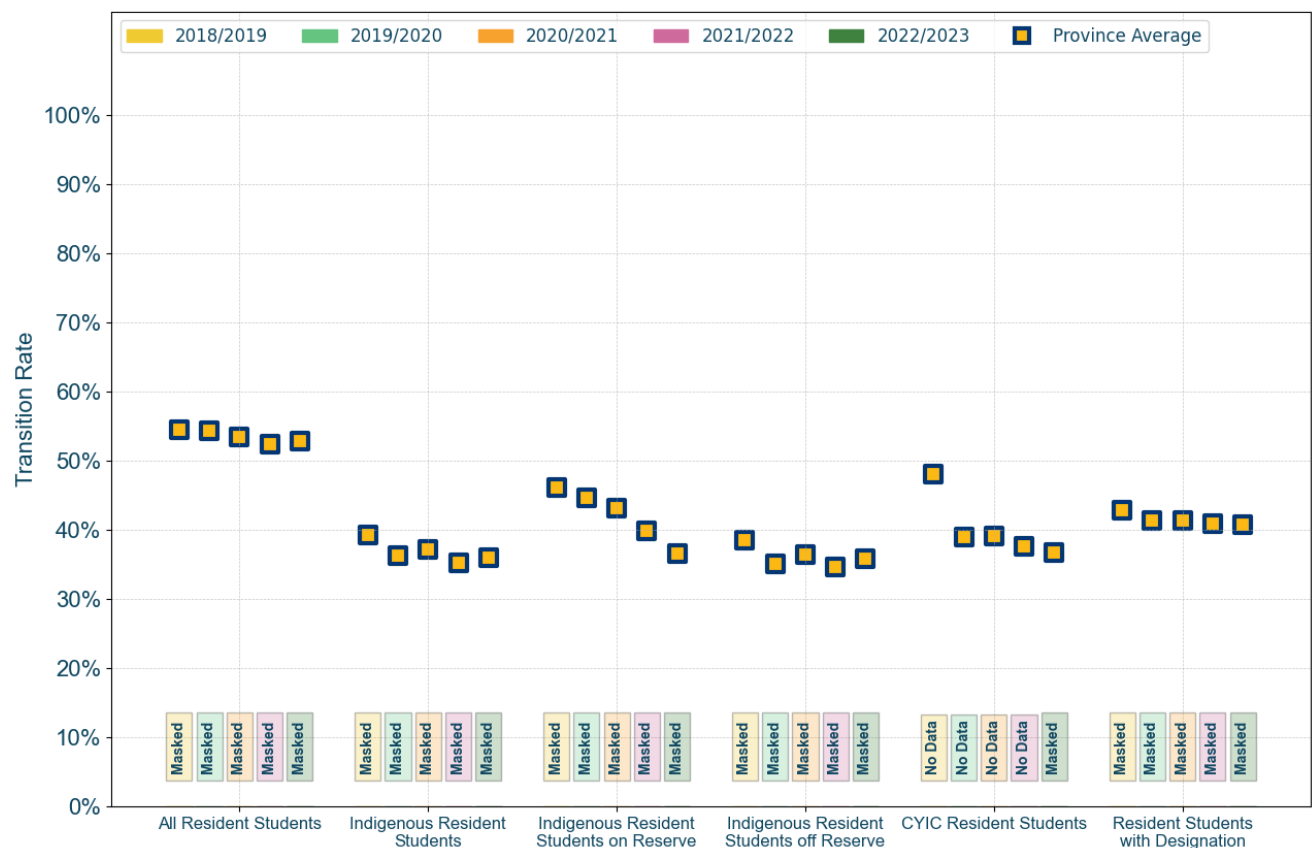
Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Post-Secondary Transitions

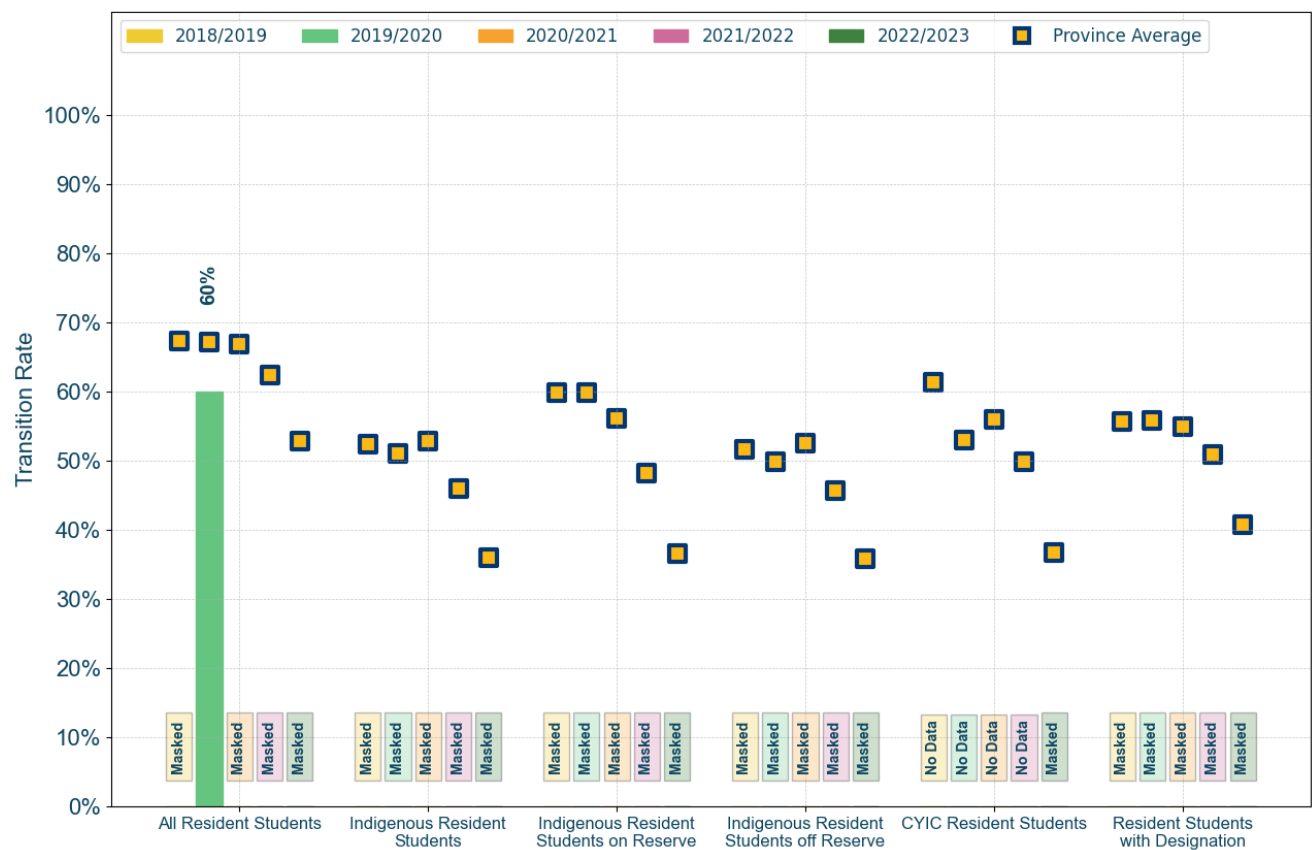
SD084 - Transition to Post-Secondary - Cohort Count

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
All Resident Students	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	0	0	0	0	Masked
Resident Students with Designation	Masked	Masked	Masked	Masked	Masked

SD084 - Immediate Transition to Post-Secondary



SD084 - Within 3 Years Transition to Post-Secondary



Analysis:

Outcome 5 - Life and Career Core Competencies



Post-Secondary Transitions

When reviewing data for SD84, the reader should keep in mind the very small size of each of our cohorts; each grade cohort in our data typically represents less than 20 students. Due to small population size, results may change significantly from year to year, though that change of many percentage points may only represent one or two students. Also, due to the requirement to protect student privacy, data for Indigenous students, including those both living on reserve and those not living on reserve, students with disabilities or diverse abilities, and children and youth in care (CYIC) cannot be published. While specific results cannot be publicly reported, our district team has done a thorough internal review of the masked data and reports the trends below. Post-secondary transition data is not currently available after the 2022-23 school year.

Overall, students in SD84 are somewhat less likely to immediately transition to post-secondary institutions than peers across the province. Indigenous students, particularly Indigenous students not living on reserve, are more likely than non-Indigenous students to transition to post-secondary education. We do not see a noticeable difference between immediate transition and 3-year transition rates.

We have noted the following trends for post-secondary transitions for priority populations:

- There is no equity gap for any priority population in SD84 for post-secondary transitions
- Indigenous students overall are slightly more likely to transition to post-secondary than non-Indigenous peers in the district, and slightly more likely than Indigenous peers across the province.
- Indigenous students living on reserve have similar transition rate to their peers within the district, and slightly higher than their provincial peers.
- Indigenous students not living on reserve have a higher transition rate than non-Indigenous peers in the district, and significantly higher than their provincial peers.
- Results for students with disabilities and diverse abilities and children and youth in care are sporadic due to low population sizes, though the data we have shows that both groups transition to post-secondary at the same rate or higher than their in-district peers

Summary of provincial Post-secondary Transition measures:

Though the measures are two years out of date, the existing measures of post-secondary transition shows that while students overall in SD84 are somewhat less likely to transition to post-secondary, priority populations in SD84 are more likely than their provincial counterparts to make the transition.

Interpretation:

Outcome 5 - Life and Career Core Competencies

Post-Secondary Transitions



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

It is difficult to draw strong conclusions from Ministry-provided post-secondary transitions data, as the data is limited for our small cohort sizes. From the data that is provided, we can see that graduates from SD84 enter post-secondary institutions at a somewhat lower rate than other students across the province. We can also see that priority populations (Indigenous students, students with diverse abilities, and children and youth in care) enter post-secondary at a higher rate than their peers in the school district, indicating that there are effective supports in place to assist priority population students in making the transition to post-secondary.

Internal data shows that secondary students require more support for developing life and career competencies. While the majority (71%) of secondary students intend to go to post-secondary (Student Learning Survey, 2023-24), our most recent results show that less than half of graduates do attend post-secondary, whether immediately after graduation or within three years of graduation. The Student Learning Survey also reveals that less than half of secondary school students believe that school is preparing them for life after graduation (Student Learning Survey 2023-24). Similarly, students report low rates of positive mental health, and only about a quarter of students report that they are learning to care for their mental health (Student Learning Survey 2023-24).

SD84's new [Strategic Plan 2025-2030](#) addresses life and career core competencies. In our Learning goal, we aim to develop students' sense of agency, engagement, and voice as students identify their own goals for learning and graduate with the skills necessary to achieve their goals. Key strategies to support these objectives include the district's Collaborative Learning Teams professional learning strategy to increase teacher capacity to support student agency, engagement, and voice, and our School Learning Reviews which in 2025-26 will increase attention on post-secondary and career transitions for senior secondary students. In our Relationships goal, we set the target that students will learn to care for their social, emotional, and mental well-being and have access to mental health supports. In 2025-26, SD84 will introduce dedicated time for a district mental health lead to support our objectives in increasing student mental well-being.

Vancouver Island West

School District #84

Enhancing Student Learning Report September 2025

Part 2a: Respond to Results

In Review of Year 5 of Strategic Plan 2020-2025

<DRAFT for Board approval>

Approved by Board on [date]

Enhancing Student Learning Report Respond to Results



Part 2a

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

Respond to Results Provides:

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

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District Context for Continuous Improvement






The Vancouver Island West School District acknowledges and gives thanks that we work, play and live on the traditional, ancestral and unceded territory of the Nuuchahnulth peoples, specifically the Ehattesaht, Ka:'yu:'k't'h/Che:k'tles7et'h', Mowachaht/Muchalaht, and Nuchatlaht Nations. We honour our relationship with these Nations and with all other First Nations, Metis, and Inuit peoples who reside in the territories we serve.

SD84 is composed of five schools in the communities of Gold River, Kyuquot, Tahsis, and Zeballos, as well as a district Continuing Education program, an outdoor education program, and an international program. We are a rural, remote district with a student population of approximately 330 students. Approximately 65% of SD84 students identify as Indigenous, and the majority of Indigenous students in our district live on-reserve. The learning needs of our students are diverse, as over 20% of students in SD84 have disabilities or diverse abilities. Vulnerability for children and families in our region is very high, with 58% of children entering kindergarten rated as vulnerable on the Early Development Instrument (EDI), one of the highest vulnerability rates in the province.

Due to the remote geography of our school district, services for students and families are limited. Travel between schools and communities in SD84 involves multiple hours, gravel logging roads, water taxi, and float plane. Families must travel to larger population centers to access groceries, banks, and dental services, often travelling over gravel logging roads for multiple hours to access basic services. The remote nature of our schools also contributes to challenges associated with staff recruitment and retention. While there are challenges associated with rural and remote geography, our small size and remote nature also offer some powerful positive opportunities for learning, such as our small class sizes, rich Nuuchahnulth culture, and abundant outdoor learning opportunities. The nature of our schools and communities allows us to be responsive to our students and to form close connections amongst students, staff, and families.

This is the final report for [Strategic Plan 2020-2025's](#) goals for student learning:

<i>Students will develop as independent learners who can effectively communicate a strong sense of personal and cultural identity and engage with their goals for learning and their future.</i>	
	Focus 1: Building a Strong Foundation of Literacy
	Focus 2: Student Engagement and Connection to School
	Focus 3: Equipping Learners for Success

In order to make sustained progress towards the goals of our [strategic plan](#), the district is involved in a process of continuous improvement. Our approach to continuous improvement in district and [school plans](#) is ongoing and focused on improving results for our learners. We begin with evidence of student learning, as we **analyze** local and provincial data to determine the effectiveness of our programs and which students require additional support. Using this evidence, we **plan** intentional and evidence-informed strategies to meet the identified needs and equity gaps. We align our resources to support our plans and build the capacity of our educators to **implement** strategies skillfully. We **review** the effectiveness of our strategies frequently, making adjustments as necessary, and **report** annually to stakeholders through the FESL report. This leads back to analyzing our results as our cycle of continuous improvement continues (see figure 1 below).

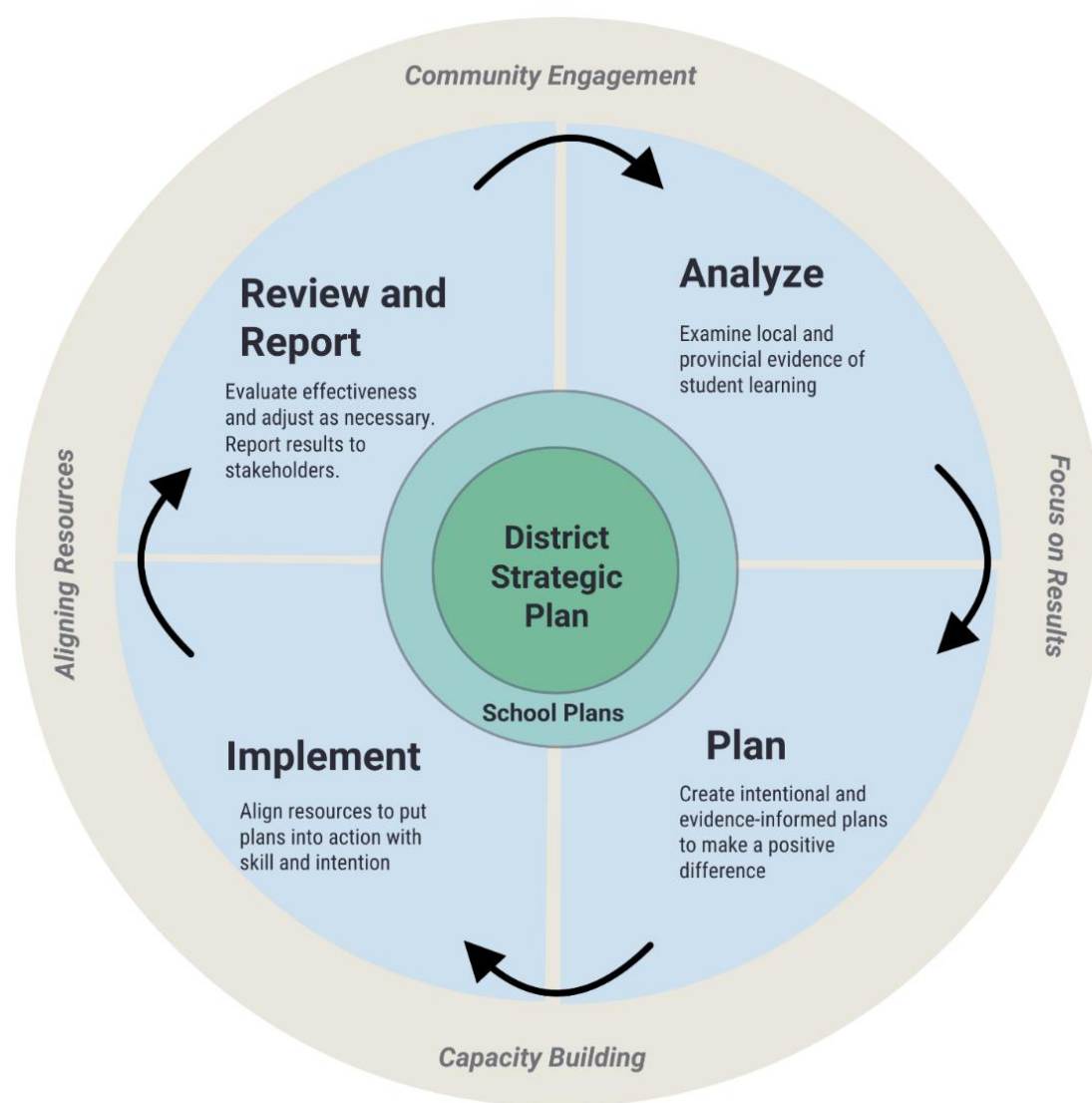


Figure 1: Continuous Improvement Cycle

Our approach to Continuous Improvement:

SD84's approach to continuously improving results for our students can be seen in Figure 1. At the heart of our continuous improvement efforts is the district's [Strategic Plan](#), which was refreshed during the 2024-25 school year through a comprehensive engagement process. The [Strategic Plan](#) declares our district's vision for student success, values, and goals for improving student learning, and is used to guide decision making and align resources to support the plan.

Monitor: SD84 monitors progress in student learning through our district's Assessment Framework. Our Assessment Framework is a common set of measures that are used for all of our students to monitor progress in the key areas of literacy, numeracy, school connectedness, and Indigenous ways of knowing. Completed by teachers at multiple points every school year, the district's Assessment Framework provides details about student learning, strengths, and areas for growth, that are used for planning at the classroom, school, and district levels.

Review: A key strategy in achieving the objectives of our [Strategic Plan](#) is ongoing review and adjustment of strategies. At the district level we engage in quarterly School Learning Reviews where key measures from the district's Assessment Framework are reviewed along with progress toward goals in the district [Strategic Plan](#) and individual [School Plans](#). Each spring the assessment data from the Ministry, along with local Assessment Framework data, are reviewed to inform planning for the following year's [budget](#), [Operational Plans](#), and [School Plans](#).

Align: Our district [Strategic Plan](#) is the backbone of our alignment, providing the direction and goals for the district over the five year cycle of the plan. Each year, an [Operational Plan](#) is developed to describe annual targets connected to the [Strategic Plan](#) goals and key strategies to accomplish those objectives. Each school develops an annual [School Plan](#), which describes local efforts to improve student learning in connection to district strategic goals. Our annual [budget](#) cycle provides resources to implement the strategies of the [Strategic Plan](#).

Implement: [Budget](#) is assigned to resource key strategies from the district [Operational Plan](#) and [School Plans](#). School and district leadership meet over multiple days in August to review key elements of the [Strategic Plan](#), with monthly follow-up leadership meetings. Much of our implementation involves capacity-building for our staff, which takes place on an ongoing basis throughout the year. A core capacity building strategy are Collaborative Learning Teams which provide ongoing professional learning connected to objectives from our [Strategic Plan](#) for educators across the school district.

Strategic Engagement:

The district's approach to strategic engagement is ongoing and multi-faceted; a variety of structures are utilized throughout the year to gather feedback from various stakeholders.

Community Consultations are a forum for the Board of Education to seek feedback from stakeholders on areas for improvement and priorities for [budget](#). Parents, Indigenous rightsholders, community, staff, and students are invited to participate. Eight community consultations are scheduled throughout the school year, with two consultations happening in each of the district's four communities. Fall consultations focus on student learning, successes and challenges, and participants are asked to provide feedback on what is working, what the district can do better, and

ideas for improvement. Feedback from the Fall consultations is gathered both in person and online, and the Board is provided with both a summary of the feedback as well as all completed feedback forms. In the new year (February / March) a second round of consultations takes place in each community. While the consultations start with evidence of what's happening for our learners there is greater focus on the district [budget](#), and this consultation provides communities with the opportunity to provide feedback on the [budget](#) while it is still in development. As in the Fall, feedback forms are collected, and the Board reviews both a summary of the feedback as well as the individual feedback forms. In 2024-25, SD84 returned to our previous practice of having in-person community consultations and were pleased with a strong turnout from parents, staff, and community members that led to a great deal of feedback for the district.

Ongoing engagement with Indigenous rightsholders is a significant focus for SD84. Indigenous Education Council (IEC) meetings occur monthly in a collaborative fashion with the school district and representatives from each local First Nation. In the 2024-25 school year, the SD84 Indigenous Education Council developed its Terms of Reference to enable the council to effectively advise the district towards the goal of improved equity for Indigenous learners and to approve the use of targeted funds to support Indigenous learners. The work of the IEC is prominent in SD84, and both the Superintendent and Board Chair are non-voting members of the IEC.

The Board also engages in consultations with individual First Nations communities. First Nations Leadership Consultations are an annual meeting involving the Board of Education and the leadership of the local First Nations communities held annually in each First Nations community. This forum for engagement is intended to focus on the specific needs of individual communities and nations.

Ongoing engagement with students is also a component of the district's engagement strategy. Student Pathways Interviews are an annual engagement strategy originating from the IEC and the district's Enhancement Agreement. In our Pathways Interviews, every student in grades 6-12 is individually interviewed to gain their perspective on student programs and supports, with particular emphasis on school connectedness and Nuu-chah-nulth language and culture programs. Results from Pathways interviews are used for planning at the district level, school level, and individual student level. The Board also engages in student panels at each school during the school year. Feedback from these panels is used to guide Board decision making and inform the district's [budget](#) development.

Targeted Engagement in 2024-25 – Developing a new [Strategic Plan](#)

As SD84 neared the end of its [Strategic Plan 2020-2025](#), we engaged in a year-long process to gather feedback from staff, students, parents, communities, and Indigenous rightsholders to inform the priorities of a new [strategic plan](#). Through the course of the 2024-25 school year, engagement sessions took place in the first in the Fall, and again in late winter, through our Community Consultations. Specific targeted engagement and consultation sessions took place with the Indigenous Education Council at multiple IEC meetings in the Spring, with staff and stakeholder groups, and with targeted student panels in Spring 2025. This process resulted in a robust and comprehensive [Strategic Plan 2025-2030](#) that reflects the voice and feedback from our stakeholders.

Our key priorities in [Strategic Plan 2025-2030](#) are:

Priority	Goals
Learning	<i>Every student develops a strong sense of agency, engagement, and voice</i>
	<i>Every student achieves proficiency in literacy and numeracy</i>
	<i>Every student graduates well-equipped to meet their personal goals</i>
	<i>We achieve equity for Indigenous learners, students with diverse abilities, and CYIC</i>
Relationships	<i>Students, staff, and parents feel safe, cared for, and connected to their schools</i>
	<i>Students learn to care for their social, emotional, and mental well-being</i>
	<i>Strong partnerships develop with parents, caregivers, and communities</i>
	<i>Students have access to mental health supports</i>
	<i>As relationships grow, student attendance improves</i>
Indigenous Ways of Knowing	<i>Developing strong connections between schools and local communities</i>
	<i>Embedding Nuu-chah-nulth language and culture into everyday teachings</i>
	<i>Increasing Indigenous students' levels of success</i>
	<i>Improving the safety of our schools for Indigenous peoples</i>
	<i>Fostering students' sense of identity</i>

School District 84 strives to improve the life chances of all of our students through education, and we are committed to ongoing improvements in our practice to fully meet the needs of our students. [Strategic Plan 2025-2030](#) was developed by grounding ourselves in evidence of student learning and through listening to the voices of stakeholders and rightsholders. Our new [Strategic Plan](#) provides directions and guidance for our work with a clear focus on equity, improving outcomes, and enhancing success for every student.

Reflect and Adjust



Based on our ongoing reviews of student learning data and feedback from strategic engagements, the district team has identified the following areas for growth:

- A. Literacy in primary grades
- B. Literacy and numeracy in intermediate grades
- C. Student attendance and connection to school in intermediate and secondary
- D. Cultural responsiveness and incorporation of Indigenous ways of knowing
- E. Support for learners with disabilities and diverse abilities

Key strategies to address these identified areas of growth are summarized below, and can be found in greater detail in the district's [Operational Plan](#).

In addition to these ongoing areas of growth, SD84 has also identified a need to increase the alignment of [school plans](#) with district [Strategic Plan](#) in 2025-26. With the adoption of the new [Strategic Plan 2025-2030](#), there is a timely opportunity to revisit our format for [school plans](#) to ensure that plans have clear alignment with the district's strategic priorities.

Current and Ongoing Strategies

Strategy: District Assessment Framework Consistent, district-wide assessments of literacy, numeracy, and student connectedness that are conducted multiple times each year to monitor student progress and adjust strategies as required.	
Strategic Plan connections:	
Learning	Every student achieves proficiency in literacy and numeracy Every student graduates well-equipped to meet their personal goals Equity for priority populations: Indigenous learners, Children and Youth in Care (CYIC), & students with diverse abilities
Indigenous Ways of Knowing	Increasing Indigenous students' levels of success
What need does this address? Low literacy achievement has been a longstanding issue, especially for priority populations. The Assessment Framework ensures that progress is monitored multiple times each year to enable responsive planning and intervention.	
How effective has this strategy been? We have seen growth in primary literacy. The Assessment Framework provides the evidence required for other district strategies such as School Learning Reviews and Collaborative Learning Teams.	
Adjustments for 2025-26: Continue use of the Assessment Framework. In 2025-26, we will review the Framework's Early Reading Profile to ensure alignment with the Ministry's new Early Intervention policy and adapt the Early Reading Profile as necessary.	

Strategy: School Learning Reviews	
District leadership meets quarterly with school principals to review evidence of student learning, identify areas of need, and adjust plans for supports.	
Strategic Plan connections:	
Learning	Every student achieves proficiency in literacy and numeracy Every student graduates well-equipped to meet their personal goals Equity for Indigenous learners, CYIC, & students with diverse abilities
Relationships	Students feel safe, cared for, and connected to their school
Indigenous Ways of Knowing	Increasing Indigenous students' levels of success
What need does this address? This strategy increases alignment by ensuring ongoing focus on priority objectives. Learning reviews also provide opportunities to adjust strategies to better meet student needs.	
How effective has this strategy been? Learning Reviews support a culture of learning and are a key structure in our Continuous Improvement Cycle. Feedback from principals and district leadership clearly show an increased focus on learning, alignment between district and schools, and feedback for improvement.	
Adjustments for 2025-26: Continue School Learning Reviews in 2025-26. We will adjust the focus of the Learning Reviews to incorporate evidence from Pathways interviews and student post-secondary transition plans.	

Strategy: Literacy and Numeracy coaching and inservice	
Literacy and numeracy coaches provide direct modelling, instruction, and co-planning with classroom teachers to support evidence-based literacy and numeracy instruction.	
Strategic Plan connections:	
Learning	Every student achieves proficiency in literacy and numeracy Every student graduates well-equipped to meet their personal goals Equity for Indigenous learners, CYIC, & students with diverse abilities
Indigenous Ways of Knowing	Increasing Indigenous students' levels of success
What need does this address? Equity gaps persist in literacy and numeracy for students in SD84, particularly for priority populations. Coaching and inservice allows the district to build the capacity of our staff to provide high-quality, relevant, and responsive instruction. Our coaching model provides direct support to educators and increases the capacity of school leadership to guide and support the work.	
How effective has this strategy been? Prior to 2024-25 we had seen consistent improvement in student literacy, though results declined this year on the FSA. Feedback from participants for numeracy coaching, introduced for all intermediate teachers in 2024-25, was very positive.	
Adjustments for 2025-26: Continue the literacy and numeracy coaching model. We will adjust by increasing time for literacy coaching and aligning coaching with the Ministry literacy professional learning fund. Numeracy coaching will expand to include some secondary teachers.	

Strategy: Collaborative Learning Teams	
Educators engage in regular, district-facilitated, cross-school meetings to look at evidence of student learning, identify areas of need for their students, and engage in promising practices to address the identified need.	
Strategic Plan connections:	
Learning	Every student achieves proficiency in literacy and numeracy Every student graduates well-equipped to meet their personal goals Equity for Indigenous learners, CYIC, & students with diverse abilities
Relationships	Students feel safe, cared for, and connected to their school
Indigenous Ways of Knowing	Increasing Indigenous students' levels of success
What need does this address? This strategy builds the capacity of our educators in connection with strategic priorities. Educators are provided time, focus, and facilitation to develop their adaptive expertise to address learning challenges in their classrooms.	
How effective has this strategy been? Learning Teams have helped establish a culture of ongoing, system-wide professional learning to address the complex learning needs of our students. Participants provide feedback each year which is used to support learning team planning.	
Adjustments for 2025-26: Continue with Collaborative Learning Teams, choosing the focus area of the teams to meet the emerging needs from our learning data.	

Strategy: Pathways Student Interviews	
Every student in grades 6-12 is interviewed one-on-one to get feedback on their connection to school and Indigenous culture and language programs.	
Strategic Plan connections:	
Indigenous Ways of Knowing	Embedding Nuu-chah-nulth language and culture into everyday teachings Fostering students' sense of identity
Relationships	Students feel safe, cared for, and connected to their schools
What need does this address? Developed in partnership with the Indigenous Education Council, Pathways interviews provide insight into each student's connection to school, culture, language, and community. Developed primarily to support learning and connection for Indigenous students, the interviews are conducted with all students in Grades 6-12 and help schools identify areas for growth and support on an individual and school level.	
How effective has this strategy been? In 2024-25 we conducted over 170 one-on-one interviews with students to gather their feedback and experience. Results were reviewed at the district and school level to inform individual, school, and district supports.	
Adjustments for 2025-26: We will continue conducting the Pathways interviews. We will adapt our collection of interview data by gathering individual student portfolios to track student responses to the interview questions over time.	

Strategy: Tliitsuu Cultural Gathering	
Each spring, students, staff, and community members from across SD84 gather for a cultural celebration. The event brings students, staff, and community together to plan, practice, and prepare for the celebration of Nuu-chah-nulth culture, language, song, and dance.	
Strategic Plan connections:	
Indigenous Ways of Knowing	Developing strong connections between schools and local communities Embedding Nuu-chah-nulth language and culture into everyday teachings Increasing Indigenous students' levels of success Improving the safety of our schools for Indigenous peoples Fostering students' sense of identity
What need does this address? Indigenous students graduate at a lower rate than non-Indigenous students, and cultural disconnection between school and community has been identified as a factor. Tliitsuu provides a rich opportunity for schools to collaborate with local First Nations communities and incorporate and celebrate Nuu-chah-nulth culture and language in the classroom.	
How effective has this strategy been? Feedback from students, staff, and community has been very positive. Participants and guests have been impressed by the cultural learning our students have demonstrated.	
Adjustments for 2025-26: Tliitsuu will continue in 2025-26, with adjustments and location guided by the district's Indigenous Education Council.	

Strategies to be introduced in 2025-26

Strategy: Enhanced literacy screening and targeted interventions	
We will provide regular, targeted, supplemental reading instruction (Tier 2 intervention) for elementary students who are not yet proficient readers based on screening in alignment with Ministry of Education screening directives.	
Strategic Plan connections:	
Learning	Every student achieves proficiency in literacy and numeracy Equity for Indigenous learners, CYIC, & students with diverse abilities
What need does this address? A system for targeted reading interventions will ensure that additional supports and instruction are provided for elementary students who are not make adequate progress as readers. Ensuring that struggling readers receive regular, supplemental, targeted reading instruction will help change the trajectory for struggling readers	
How will we know if the strategy is effective? We will monitor to ensure that each school has an intervention system that ensures that struggling readers: <ul style="list-style-type: none"> - Are identified using the Assessment Framework - Receive regular supplemental small group instruction - Supplemental instruction is targeted to the identified needs - Frequent progress monitoring of reading interventions - Students receiving interventions improve their reading progress 	

Strategy: Improve response to student absenteeism	
We will establish more consistent and descriptive attendance codes to classify student absences and work with community and parents to develop more proactive and positive responses to student absenteeism.	
Strategic Plan connections:	
Relationships	As relationships grow, student attendance improves
What need does this address? Student absenteeism is a significant concern across the district. Current attendance data collection does not provide descriptive reasons for absences, limiting the usefulness of attendance data in informing our response to absences.	
How will we know if the strategy is effective? We will have consistent use of common attendance codes that provide adequate detail to inform school responses to absences. Schools will work with parents and local community to develop procedures for responding to absences that focus on proactive communication, prevention, awareness building cultural safety, and building positive relationships with families.	

Strategy: Refresh <u>School Plans</u>	
The template for <u>school plans</u> will be adapted to a new format that provides more explicit connections to the goals of the district <u>Strategic Plan</u> .	
What need does this address? Feedback from our 2024 FESL Report indicated the need to increase alignment between <u>school plans</u> and the district <u>strategic plan</u> . The launch of the new <u>Strategic Plan 2025-2030</u> provides a timely opportunity to reformat our <u>school plans</u> to ensure alignment with the district's <u>Strategic Plan</u> .	
How will we know if the strategy is effective? We will know that the strategy is effective if <u>school plans</u> articulate clear and direct links to priorities from the <u>Strategic Plan</u> .	

Strategy: Inclusive Education supports	
Additional budget to support inclusive education programs and supports in 2025-26, including consultant supports.	
Strategic Plan connections:	
Learning	Equity for Indigenous learners, CYIC, & students with diverse abilities
What need does this address? There is a persistent equity gap for students with disabilities and diverse abilities. Hiring a coordinator will bring fresh perspective and increased attention to supports provided for students with disabilities and diverse abilities.	
How will we know if the strategy is effective? We will monitor the effect of this strategy through feedback from students, teachers, parents, and administrators, as well as through improvement in academic results for students with disabilities and diverse abilities.	

Create Alignment to Enhancing Student Learning



School District 84's [Strategic Plan](#) sets ambitious targets for student learning, with a focus on closing the equity gap between Indigenous learners and their non-Indigenous peers. The plan aligns with the district's [Enhancement and Local Education Agreements](#), with many goals and strategies overlapping between documents. Goals are set through ongoing consultation with Indigenous rights-holders and district stakeholders around evidence of student learning.

Strategic Engagement processes, including monthly Indigenous Education Council meetings, bi-annual community consultations, and equity scans take place throughout the year. Feedback from this strategic engagement is used to inform and adjust existing strategies, and to plan new strategies to improve student achievement. At the end of each school year, the district engages in a review of results and a formal reporting-out process. Results of provincial and local assessment and learning data are examined and strategies are adjusted as needed in light of new evidence. The Framework for Enhancing Student Learning report to the Minister is submitted, and a meeting to report results is held with Indigenous rightsholders through the Indigenous Education Council.

Each year, based on our analyses of student learning needs, strategies are chosen to address the priority needs and are detailed in the annual [Operational Plan](#). Operational budgets, Human Resources, and facilities plans are developed in alignment with the [Strategic Plan](#), providing both the human resources and other resources necessary to carry out the strategies outlined in the [strategic plan](#) to improve equity. Throughout the school year, the district provides support to build the capacity within each of our schools to support both district and school goals. Ongoing monitoring of the effectiveness of the district [operational](#) and [school plans](#), through both regular informal and quarterly formal School Learning Reviews, ensure that progress is being made and allows for strategies to be adjusted as necessary.

Every school in SD84 develops an annual [School Plan](#) which outlines the school's focus and strategies for improving student learning. Modelled on the Spiral of Inquiry, SD84's [school plans](#) start with examination of evidence of student learning based on the district Assessment Framework. The [School Plan](#) provides a specific, measurable goal or focus for improving student learning and identifies measures that will be used to gauge progress towards the goal. Plans also specify specific strategies and professional learning that will be undertaken, both at the district and school level, to support the goal. [School Plans](#) are reviewed annually by the Board, and alignment with district objectives is ensured through our process of Student Learning Reviews when district leadership meets with school principals every 10 weeks to review student learning results and school progress towards district and school goals. Feedback from our 2024 FESL Report indicated that closer alignment between [School Plans](#) and the district's [Strategic Plan](#) is an area for growth. With the Board's adoption of a new [Strategic Plan](#) as of June 2025, the district will take the opportunity to refresh our [School Plan](#) template and process to more closely align with the goals and priorities of SD84's [Strategic Plan 2025-2030](#).

Audited Financial Statements of

School District No. 84 (Vancouver Island West)

And Independent Auditors' Report thereon

June 30, 2025

School District No. 84 (Vancouver Island West)

June 30, 2025

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School District No. 84 (Vancouver Island West)

MANAGEMENT REPORT

Version: 2140-1395-8412

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 84 (Vancouver Island West) 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. 84 (Vancouver Island West) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, Moeller Matthews Chartered Professional Accountants, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 84 (Vancouver Island West) 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. 84 (Vancouver Island West)

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

INDEPENDENT AUDITORS' REPORT

To the Board of Education of School District No. 84 (Vancouver Island West), and the Minister of Education of the Province of British Columbia

Opinion

We have audited the accompanying financial statements of the School District No. 84 (Vancouver Island West) (the Entity), which comprise:

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

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

In our opinion, the accompanying financial statements of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

Other information

Management is responsible for the other information.

Other information comprises:

- Unaudited Schedules 1-4 attached to the audited financial statements

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

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

We obtained the other information included in the unaudited schedules as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

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

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

Campbell River, Canada
September 8, 2025

MOELLER MATTHEWS

Chartered Professional Accountants

School District No. 84 (Vancouver Island West)

Statement 1

Statement of Financial Position

As at June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	5,316,057	5,503,986
Accounts Receivable		
Due from First Nations	435,659	
Other (Note 3)	122,459	226,016
Total Financial Assets	5,874,175	5,730,002
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care		163,759
Other (Note 4)	1,090,534	1,202,791
Unearned Revenue (Note 5)	109,488	49,500
Deferred Revenue (Note 6)	571,165	374,433
Deferred Capital Revenue (Note 7)	17,761,600	17,971,116
Employee Future Benefits (Note 8)	57,954	52,779
Asset Retirement Obligation (Note 15)	773,313	773,313
Total Liabilities	20,364,054	20,587,691
Net Debt	(14,489,879)	(14,857,689)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	22,144,836	25,508,194
Prepaid Expenses	11,795	5,709
Total Non-Financial Assets	22,156,631	25,513,903
Accumulated Surplus (Deficit)	7,666,752	10,656,214

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 84 (Vancouver Island West)

Statement 2

Statement of Operations

Year Ended June 30, 2025

	2025 Budget (Note 14)	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	7,286,493	7,312,209	7,996,449
Tuition	200,000	181,839	400,661
Other Revenue	5,637,827	5,473,383	5,322,141
Rentals and Leases		11,170	
Investment Income	170,000	161,384	256,229
Gain (Loss) on Disposal of Tangible Capital Assets	(2,889,474)	(3,301,299)	
Amortization of Deferred Capital Revenue	728,730	785,180	750,666
Total Revenue	<u>11,133,576</u>	<u>10,623,866</u>	<u>14,726,146</u>
Expenses (Note 16)			
Instruction	10,032,408	9,315,042	10,104,647
District Administration	1,627,611	1,489,443	1,366,093
Operations and Maintenance	2,553,148	2,486,906	2,538,374
Transportation and Housing	383,252	321,937	381,356
Total Expense	<u>14,596,419</u>	<u>13,613,328</u>	<u>14,390,470</u>
Surplus (Deficit) for the year	<u>(3,462,843)</u>	<u>(2,989,462)</u>	<u>335,676</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		10,656,214	10,320,538
Accumulated Surplus (Deficit) from Operations, end of year		<u>7,666,752</u>	<u>10,656,214</u>

School District No. 84 (Vancouver Island West)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2025

	2025 Budget (Note 14)	2025 Actual	2024 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(3,462,843)	(2,989,462)	335,676
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 9)	(2,356,516)	(2,452,190)	(4,259,264)
Amortization of Tangible Capital Assets (Note 9)	1,063,953	1,096,979	1,106,752
Net carrying value of Tangible Capital Assets disposed of (Note 10)	4,864,084	4,718,569	
Total Effect of change in Tangible Capital Assets	3,571,521	3,363,358	(3,152,512)
Acquisition of Prepaid Expenses		(6,086)	
Use of Prepaid Expenses			16,832
Total Effect of change in Other Non-Financial Assets	-	(6,086)	16,832
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	108,678	367,810	(2,800,004)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		367,810	(2,800,004)
Net Debt, beginning of year		(14,857,689)	(12,057,685)
Net Debt, end of year		(14,489,879)	(14,857,689)

School District No. 84 (Vancouver Island West)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(2,989,462)	335,676
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(332,102)	(30,129)
Prepaid Expenses	(6,086)	16,832
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(276,016)	652,043
Unearned Revenue	59,988	(137,743)
Deferred Revenue	196,732	(219,389)
Employee Future Benefits	5,175	5,496
Loss (Gain) on Disposal of Tangible Capital Assets (Note 10)	3,301,299	
Amortization of Tangible Capital Assets (Note 9)	1,096,979	1,106,752
Amortization of Deferred Capital Revenue	(785,180)	(750,666)
Total Operating Transactions	271,327	978,872
Capital Transactions		
Tangible Capital Assets Purchased (Note 9)	(2,452,190)	(4,259,264)
District Portion of Proceeds on Disposal	5	
Total Capital Transactions	(2,452,185)	(4,259,264)
Financing Transactions		
Capital Revenue Received	1,992,929	1,906,870
Total Financing Transactions	1,992,929	1,906,870
Net Increase (Decrease) in Cash and Cash Equivalents	(187,929)	(1,373,522)
Cash and Cash Equivalents, beginning of year	5,503,986	6,877,508
Cash and Cash Equivalents, end of year	5,316,057	5,503,986
Cash and Cash Equivalents, end of year, is made up of:		
Cash	5,316,057	5,503,986
	5,316,057	5,503,986

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on January 1, 1965 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. 84 (Vancouver Island West)", and operates as "School District No. 84 (Vancouver Island West)". 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. 84 (Vancouver Island West) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

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

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

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Basis of Accounting (cont'd)

The impact of this difference on the financial statements of the School District is as follows:

Year-ended June 30, 2024 – increase in annual surplus by \$1,156,204

June 30, 2024 – increase in accumulated surplus and decrease in deferred contributions by \$17,971,116

Year-ended June 30, 2025 – decrease in annual surplus by \$209,516

June 30, 2025 – increase in accumulated surplus and decrease in deferred contributions by \$17,761,600

b) Cash and Cash Equivalents

Cash and cash equivalents are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

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

d) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

e) Deferred Revenue and Deferred Capital Revenue

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

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

e) Deferred Revenue and Deferred Capital Revenue (cont'd)

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 2 (a) for the impact of this policy on these financial statements.

f) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

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

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 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

g) Asset Retirement Obligations

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

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

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

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF 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 as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and 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. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

i) Prepaid Expenses

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

j) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 12 – Interfund Transfers and Note 17 – Internally Restricted Surplus). Funds and reserves are disclosed on Schedules 2, 3 and 4.

k) Revenue Recognition

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

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

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

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

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 2(a) for the impact of this policy on these financial statements.

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

k) Revenue Recognition (cont'd)

Revenue from transactions with performance obligations is recognized when (or as) the performance obligation is satisfied (by providing the promised goods or services to a payor).

Revenue from transactions with no performance obligations is recognized when the district:

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) identifies a past transaction or event that gives rise to an asset.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

l) Expenditures

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

Categories of Salaries

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

Allocation of Costs

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

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

m) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, bank overdraft, accounts payable and accrued liabilities, long term debt and other liabilities.

Except for portfolio 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 are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations. There are no measurement gains or losses during the periods presented; therefore, no statement of remeasurement gains or losses is included in these financial statements.

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

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

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

n) Measurement Uncertainty

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	<u>2025</u>	<u>2024</u>
Due from Federal Government	\$78,095	\$93,637
Due from Other	44,364	132,379
	<u>\$122,459</u>	<u>\$226,016</u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	<u>2025</u>	<u>2024</u>
Trade payables	\$498,162	\$245,289
Salaries and benefits payable	320,867	688,189
Accrued vacation pay	271,505	269,312
	<u>\$1,090,534</u>	<u>\$1,202,790</u>

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 5 UNEARNED REVENUE

	2025	2024
Balance, beginning of year	\$49,500	\$187,243
Changes for the year:		
Increase:		
Tuition fees	241,827	262,918
	291,327	450,161
Decrease:		
Tuition fees	181,839	400,661
Balance, end of year	\$109,488	\$49,500

NOTE 6 DEFERRED REVENUE

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled. Detailed information about the changes in deferred revenue is included in Schedule 3A.

	2025	2024
Balance, beginning of year	\$374,433	\$593,822
Changes for the year:		
Increase:		
Provincial grants – Ministry of Education and Child Care	2,224,009	2,188,478
Investment Income	5,670	10,777
Other	150,068	320,882
	2,754,180	3,113,959
Decrease:		
Transfers to Revenue	2,183,015	2,739,033
Recovered	-	493
Balance, end of year	\$571,165	\$374,433

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 7 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Detailed information about the changes in deferred capital revenue is included in Schedules 4C and 4D.

	Deferred Cap Revenue	Unspent Def. Cap Revenue	2025 Total	2024 Total
Balance, beginning of year	\$17,364,064	\$607,052	\$17,971,116	\$16,814,912
Changes for the year:				
Increase:				
Transfers from DC – capital additions	2,385,343	-	2,385,343	1,985,499
Provincial grants – MECC	-	1,986,140	1,986,140	1,877,589
Investment Income		6,784	6,784	29,281
Proceeds on Disposal	-	5	5	-
	<u>\$19,749,407</u>	<u>\$2,599,981</u>	<u>\$22,349,388</u>	<u>\$20,707,281</u>
Decrease:				
Amortization	785,180	-	785,180	750,666
Transfers to revenue – capital additions	-	2,385,343	2,385,343	1,985,499
Disposal of Buildings	<u>1,417,265</u>	<u>-</u>	<u>1,417,265</u>	<u>-</u>
Balance, end of year	<u>\$17,546,962</u>	<u>\$214,638</u>	<u>\$17,761,600</u>	<u>\$17,971,116</u>

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

	2025	2024
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$43,984	\$43,512
Service Cost	5,543	5,593
Interest Cost	1,978	1,837
Benefit Payments	(1,972)	(2,096)
Increase (Decrease) in obligation due to Plan Amendment	-	-
Actuarial (Gain) Loss	(171)	(4,862)
Accrued Benefit Obligation – March 31	<u>\$49,362</u>	<u>\$43,984</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$49,362	\$43,984
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	(49,362)	(43,984)
Employer Contributions After Measurement Date	-	-
Benefits Expense After Measurement Date	(1,602)	(1,880)
Unamortized Net Actuarial (Gain) Loss	(6,990)	(6,915)
Accrued Benefit Asset (Liability) – June 30	<u>(\$57,954)</u>	<u>(\$52,779)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$52,779	\$47,282
Net expense for Fiscal Year	7,147	7,592
Employer Contributions	(1,972)	(2,096)
Accrued Benefit Liability – June 30	<u>\$57,954</u>	<u>\$52,779</u>
Components of Net Benefit Expense		
Service Cost	\$5,305	\$5,581
Interest Cost	1,938	1,872
Immediate Recognition of Plan Amendment	-	-
Amortization of Net Actuarial (Gain)/Loss	(95)	140
Net Benefit Expense (Income)	<u>\$7,148</u>	<u>\$7,592</u>

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 8 EMPLOYEE FUTURE BENEFITS *(Continued)*

	<u>2025</u>	<u>2024</u>
The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:		
Discount Rate – April 1	4.25%	4.00%
Discount Rate – March 31	4.00%	4.25%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	10.1	8.9

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2025	Net Book Value 2024
Sites	\$888,661	\$1,438,425
Buildings	19,533,797	22,349,720
Furniture & Equipment	826,183	693,053
Vehicles	828,991	925,676
Computer Hardware	67,204	101,320
Total	\$22,144,836	\$25,508,194

June 30, 2025

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2025
Sites	\$1,438,425	\$ -	(\$549,764)	\$ -	\$888,661
Buildings	40,949,309	2,146,603	(5,490,404)	-	37,605,508
Furniture & Equipment	1,060,284	251,746	-	-	1,312,030
Vehicles	1,445,870	48,818	(30,492)	-	1,464,196
Computer Hardware	193,184	5,023	-	-	198,207
Total	\$45,087,072	\$2,452,190	(\$6,070,660)	\$ -	\$41,468,602

	Opening Accumulated Amortization	Annual Amortization	Disposals	Total 2025
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	18,599,589	793,721	(1,321,599)	18,071,711
Furniture & Equipment	367,231	118,616	-	485,847
Vehicles	520,194	145,503	(30,492)	635,205
Computer Hardware	91,864	39,139	-	131,003
Total	\$19,578,878	\$1,096,979	(\$1,352,091)	\$19,323,766

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 9 TANGIBLE CAPITAL ASSETS *(Continued)*

June 30, 2024

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2024
Sites	\$1,438,425	\$ -	\$ -	\$ -	\$1,438,425
Buildings	36,849,481	4,099,828	-	-	40,949,308
Furniture & Equipment	1,057,740	87,777	(85,233)	-	1,060,284
Vehicles	1,446,270	34,330	(34,730)	-	1,445,870
Computer Hardware	155,855	37,329	-	-	193,184
Total	\$40,947,771	\$4,259,264	(\$119,963)	\$ -	\$45,087,072

	Opening Accumulated Amortization	Annual Amortization	Disposals	Total 2024
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	17,778,249	821,340	-	18,599,589
Furniture & Equipment	346,563	105,901	(85,233)	367,231
Vehicles	410,317	144,607	(34,730)	520,194
Computer Hardware	56,960	34,904	-	91,864
Total	\$18,592,089	\$1,106,752	\$119,963	\$19,578,878

NOTE 10 DISPOSAL OF SITES AND BUILDINGS

Kyuquot Elementary Secondary School – District Lot 534, Rupert District

During the year, the Board sold the property at Kyuquot, which was used as the Kyuquot Elementary Secondary School and Teacherages. The property was originally acquired in 1986, with construction of the original buildings and renovations completed over time, funded by both Board and Ministry funds. The property was sold for gross proceeds of \$10. Of these proceeds, \$5 (48%) was allocated to Restricted Capital and \$5 (52%) was allocated to Local Capital based on the respective contributions of the Board and the Minister to the original capital expenditures.

The carrying value of the site at the time of the sale was \$549,764. The carrying value of the buildings at the time of the sale was \$5,490,404, and there was \$1,321,599 in accumulated amortization. These amounts were deducted from tangible capital assets and amortization respectively.

\$2,322,337 deferred capital revenue had been recognized for the property, \$905,071 of which had been amortized, leaving \$1,417,265 in unamortized deferred capital revenue netted against the loss on disposal of tangible assets.

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 11 EMPLOYEE PENSION PLANS

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

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2023, indicated a \$4,572 million 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 \$747,699 for employer contributions to the plans for the year ended June 30, 2025 (2024: \$790,181).

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

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

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 12 INTERFUND TRANSFERS

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

- \$46,355 from Local Capital to Capital funds for the purchase of capital assets (\$2,069,131 in 2023/24)
- \$20,492 from Operating funds to Capital funds for the purchase of capital assets (\$87,341 in 2023/24)
- \$550,000 from Operating funds to Local Capital (\$450,000 in 2023/24)

NOTE 13 RELATED PARTY TRANSACTIONS

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 14 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 10, 2025. The Board adopted a preliminary annual budget on May 13, 2024. The amended budget is used for comparison purposes, as these are based on actual student enrollments. The difference between the two budgets is as follows:

	2025 Amended Annual Budget	2025 Annual Budget	Difference
Revenues			
Provincial Grants			
Ministry of Education	\$7,286,493	\$8,150,943	(\$864,450)
Tuition	200,000	200,000	-
Other Revenue	5,637,827	4,728,034	909,793
Investment Income	170,000	200,000	30,000
Gain (Loss) on Disposal of Tangible Capital Assets	(2,889,474)	-	(2,889,474)
Amortization of Deferred Capital Revenue	728,730	772,473	(43,743)
Total Revenue	\$11,133,576	\$14,051,450	(\$2,917,874)
Expenses			
Instruction	\$10,032,408	\$10,148,953	(\$116,545)
District Administration	1,627,611	1,291,957	335,654
Operations and Maintenance	2,553,148	2,673,101	(119,953)
Transportation and Housing	383,252	384,432	(1,180)
Total Expenses	\$14,596,419	\$14,498,443	\$97,976
Net Revenue (Expenses)	(\$3,462,843)	(\$446,993)	(\$3,015,850)
Budgeted Allocation (Retirement) of Surplus (Deficit)	258,146	84,361	173,785
Budgeted Surplus (Deficit), for the year	(\$3,204,697)	(\$362,632)	(\$2,842,065)
Budgeted Surplus (Deficit), for the year comprised of:			
Capital Fund Surplus (Deficit)	(\$3,204,697)	(\$362,632)	(\$2,842,065)
Budget Bylaw Amount			
Operating - Total Expenses	\$11,137,305	\$11,060,872	\$76,433
Special Purpose Funds - Total Expenses	2,395,161	2,302,466	92,695
Special Purpose Funds – Tangible Capital Assets Purchased	-	-	-
Capital Fund - Total Expense	1,063,953	1,135,105	(71,152)
Capital Fund – Tangible Capital Assets Purchased from Local Capital	282,900	-	(282,900)
Total Budget Bylaw Amount	\$14,879,319	\$14,498,443	\$380,876

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 15 ASSET RETIREMENT OBLIGATION

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

Asset Retirement Obligation, July 1, 2024	\$773,313
Settlements during the year	-
Asset Retirement Obligation, closing balance	<u>\$773,313</u>

NOTE 16 EXPENSE BY OBJECT

	<u>2025</u>	<u>2024</u>
Salaries and benefits	\$9,299,840	\$9,990,155
Services and supplies	3,216,509	3,293,563
Amortization	1,096,979	1,106,752
	<u>\$13,613,328</u>	<u>\$14,390,470</u>

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 17 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted (appropriated) by Board for:

	2025	2024
School surpluses and misc. education programs	\$7,007	\$ -
Indigenous Education Council secretariat	21,226	-
Additional allocations of supplies to schools	50,000	50,000
Professional development	90,493	91,532
Actions for learning	50,000	50,000
Teacherages	100,000	650,000
Framework for Enhancing Student Learning Implementation	250,000	250,000
Resources to support the Strategic Plan	300,000	300,000
Numeracy support	100,000	100,000
Inclusion and student services support	100,000	-
Equipment replacement	100,000	-
Appropriated for 2025/26 School Year	82,067	-
	<hr/>	<hr/>
Internally restricted surplus	\$1,250,793	\$1,491,532
Unrestricted operating surplus	929,005	669,375
	<hr/>	<hr/>
Total available for future operations	\$2,179,798	\$2,160,907

NOTE 18 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 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 19 RISK MANAGEMENT

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

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

a) Credit risk:

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

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

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

b) Market risk:

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in the Ministry of Finance cash on demand.

SCHOOL DISTRICT 84 (VANCOUVER ISLAND WEST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 19 RISK MANAGEMENT *(Continued)*

c) Liquidity risk

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

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

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

School District No. 84 (Vancouver Island West)

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	2,160,907		8,495,307	10,656,214	10,320,538
Changes for the year					
Surplus (Deficit) for the year	589,383		(3,578,845)	(2,989,462)	335,676
Interfund Transfers					
Tangible Capital Assets Purchased	(20,492)		20,492	-	
Local Capital	(550,000)		550,000	-	
Net Changes for the year	18,891	-	(3,008,353)	(2,989,462)	335,676
Accumulated Surplus (Deficit), end of year - Statement 2	2,179,798	-	5,486,954	7,666,752	10,656,214

School District No. 84 (Vancouver Island West)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget (Note 14)	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	5,264,709	5,397,188	5,624,042
Tuition	200,000	181,839	400,661
Other Revenue	5,264,450	5,210,428	4,966,260
Rentals and Leases		11,170	
Investment Income	150,000	122,092	212,715
Total Revenue	<u>10,879,159</u>	<u>10,922,717</u>	<u>11,203,678</u>
Expenses			
Instruction	7,758,922	7,253,193	7,695,860
District Administration	1,627,611	1,489,443	1,366,093
Operations and Maintenance	1,574,952	1,456,205	1,441,407
Transportation and Housing	175,820	134,493	158,618
Total Expense	<u>11,137,305</u>	<u>10,333,334</u>	<u>10,661,978</u>
Operating Surplus (Deficit) for the year	<u>(258,146)</u>	<u>589,383</u>	<u>541,700</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>258,146</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(20,492)	(87,341)
Local Capital		(550,000)	(450,000)
Total Net Transfers	<u>-</u>	<u>(570,492)</u>	<u>(537,341)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>18,891</u>	<u>4,359</u>
Operating Surplus (Deficit), beginning of year		2,160,907	2,156,548
Operating Surplus (Deficit), end of year		<u>2,179,798</u>	<u>2,160,907</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 17)		1,250,793	1,491,532
Unrestricted		929,005	669,375
Total Operating Surplus (Deficit), end of year		<u>2,179,798</u>	<u>2,160,907</u>

School District No. 84 (Vancouver Island West)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Budget (Note 14)	2025 Actual	2024 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	10,274,558	10,334,980	10,121,905
ISC/LEA Recovery	(5,228,450)	(5,159,395)	(4,803,957)
Other Ministry of Education and Child Care Grants			
Pay Equity	55,087	55,087	55,087
Student Transportation Fund	57,593	57,593	57,593
Support Staff Benefits Grant		3,002	3,002
FSA Scorer Grant	4,094	4,094	4,094
Labour Settlement Funding	69,410	69,410	143,284
BCPSEA Recruitment & Retention	32,417	32,417	43,034
Total Provincial Grants - Ministry of Education and Child Care	5,264,709	5,397,188	5,624,042
Tuition			
International and Out of Province Students	200,000	181,839	400,661
Total Tuition	200,000	181,839	400,661
Other Revenues			
Funding from First Nations	5,228,450	5,159,395	4,803,957
Miscellaneous			
Kyuquot Grant			145,102
BMO Rebate	10,000	9,875	10,386
Art Starts	6,000	6,000	
Other	20,000	35,158	6,815
Total Other Revenue	5,264,450	5,210,428	4,966,260
Rentals and Leases		11,170	
Investment Income	150,000	122,092	212,715
Total Operating Revenue	10,879,159	10,922,717	11,203,678

School District No. 84 (Vancouver Island West)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2025

	2025 Budget (Note 14)	2025 Actual	2024 Actual
	\$	\$	\$
Salaries			
Teachers	2,350,279	2,208,920	2,487,355
Principals and Vice Principals	1,882,359	1,800,120	1,891,355
Educational Assistants	398,702	389,371	214,215
Support Staff	1,056,670	880,514	1,086,029
Other Professionals	987,417	942,084	897,288
Substitutes	229,183	265,894	177,836
Total Salaries	6,904,610	6,486,903	6,754,078
Employee Benefits	1,526,583	1,434,764	1,539,365
Total Salaries and Benefits	8,431,193	7,921,667	8,293,443
Services and Supplies			
Services	1,064,840	932,858	728,894
Student Transportation	35,500	9,219	2,051
Professional Development and Travel	629,923	614,550	753,523
Dues and Fees	46,200	46,604	78,488
Insurance	54,136	51,728	56,201
Supplies	517,013	354,596	465,408
Utilities	358,500	402,112	283,970
Total Services and Supplies	2,706,112	2,411,667	2,368,535
Total Operating Expense	11,137,305	10,333,334	10,661,978

School District No. 84 (Vancouver Island West)

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	1,685,151	1,111,758		19,271		151,653	2,967,833
1.07 Library Services	33,602			25,555		2,075	61,232
1.08 Counselling	60,608						60,608
1.10 Inclusive Education	334,445	35,636	354,117	24,415	67,921	31,507	848,041
1.30 English Language Learning							-
1.31 Indigenous Education	95,114		35,254				130,368
1.41 School Administration		548,110		201,924		11,657	761,691
1.61 Continuing Education		16,139					16,139
1.62 International and Out of Province Students		41,388					41,388
1.64 Other							-
Total Function 1	2,208,920	1,753,031	389,371	271,165	67,921	196,892	4,887,300
4 District Administration							
4.11 Educational Administration					372,825		372,825
4.40 School District Governance					84,397		84,397
4.41 Business Administration		47,089		104,562	317,220		468,871
Total Function 4	-	47,089	-	104,562	774,442	-	926,093
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					99,721		99,721
5.50 Maintenance Operations				449,916		41,690	491,606
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	449,916	99,721	41,690	591,327
7 Transportation and Housing							
7.70 Student Transportation				54,871		27,312	82,183
Total Function 7	-	-	-	54,871	-	27,312	82,183
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,208,920	1,800,120	389,371	880,514	942,084	265,894	6,486,903

School District No. 84 (Vancouver Island West)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget (Note 14)	2024 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	2,967,833	691,573	3,659,406	399,189	4,058,595	4,442,825	4,220,635
1.07 Library Services	61,232	11,202	72,434	4,906	77,340	122,899	88,262
1.08 Counselling	60,608	3,419	64,027		64,027	76,994	61,864
1.10 Inclusive Education	848,041	197,095	1,045,136	265,820	1,310,956	1,338,704	1,134,781
1.30 English Language Learning	-		-		-		63,708
1.31 Indigenous Education	130,368	26,190	156,558	355,990	512,548	479,661	585,775
1.41 School Administration	761,691	169,595	931,286	91,973	1,023,259	1,074,477	1,301,285
1.61 Continuing Education	16,139	3,214	19,353		19,353	29,590	18,838
1.62 International and Out of Province Students	41,388	9,172	50,560	136,555	187,115	193,772	190,101
1.64 Other	-		-		-		30,611
Total Function 1	4,887,300	1,111,460	5,998,760	1,254,433	7,253,193	7,758,922	7,695,860
4 District Administration							
4.11 Educational Administration	372,825	68,789	441,614	67,805	509,419	572,165	330,419
4.40 School District Governance	84,397	5,539	89,936	135,953	225,889	243,357	147,014
4.41 Business Administration	468,871	116,751	585,622	168,513	754,135	812,089	888,660
Total Function 4	926,093	191,079	1,117,172	372,271	1,489,443	1,627,611	1,366,093
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	99,721	19,585	119,306	92,445	211,751	201,340	212,219
5.50 Maintenance Operations	491,606	95,969	587,575	254,238	841,813	1,004,912	948,551
5.52 Maintenance of Grounds	-		-	528	528	10,200	21,435
5.56 Utilities	-		-	402,113	402,113	358,500	259,202
Total Function 5	591,327	115,554	706,881	749,324	1,456,205	1,574,952	1,441,407
7 Transportation and Housing							
7.70 Student Transportation	82,183	16,671	98,854	35,639	134,493	175,820	158,618
Total Function 7	82,183	16,671	98,854	35,639	134,493	175,820	158,618
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,486,903	1,434,764	7,921,667	2,411,667	10,333,334	11,137,305	10,661,978

School District No. 84 (Vancouver Island West)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget (Note 14)	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	2,021,784	1,915,021	2,372,407
Other Revenue	373,377	262,955	355,881
Investment Income		5,039	10,745
Total Revenue	<u>2,395,161</u>	<u>2,183,015</u>	<u>2,739,033</u>
Expenses			
Instruction	2,273,486	2,061,849	2,408,787
Operations and Maintenance	69,200	79,225	134,822
Transportation and Housing	52,475	41,941	78,131
Total Expense	<u>2,395,161</u>	<u>2,183,015</u>	<u>2,621,740</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>117,293</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(117,293)
Total Net Transfers	<u>-</u>	<u>-</u>	<u>(117,293)</u>
Total Special Purpose Surplus (Deficit) for the year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u><u>-</u></u>	<u><u>-</u></u>

School District No. 84 (Vancouver Island West)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		2,256	20,332	162,017		36,195		7,360	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	79,225	36,379			32,000	7,350	6,922	148,081	241,902
Other			500	100,177					
Investment Income			631		23	1,161		532	
	79,225	36,379	1,131	100,177	32,023	8,511	6,922	148,613	241,902
Less: Allocated to Revenue	79,225	38,635	1,500	117,981	31,291	7,966	6,922	139,155	241,902
Deferred Revenue, end of year	-	-	19,963	144,213	732	36,740	-	16,818	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	79,225	38,635			31,268	6,805	6,922	138,623	241,902
Other Revenue			1,500	117,981					
Investment Income					23	1,161		532	
	79,225	38,635	1,500	117,981	31,291	7,966	6,922	139,155	241,902
Expenses									
Salaries									
Teachers							5,538		
Principals and Vice Principals									67,984
Educational Assistants		31,612			24,340				
Support Staff	50,000							51,688	
Other Professionals									65,204
Substitutes									54,659
	50,000	31,612	-	-	24,340	-	5,538	51,688	187,847
Employee Benefits	12,000	7,023			5,088		1,384	10,302	42,714
Services and Supplies	17,225		1,500	117,981	1,863	7,966		77,165	11,341
	79,225	38,635	1,500	117,981	31,291	7,966	6,922	139,155	241,902
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	ECL (Early Care & Learning)	Feeding Futures Fund	Professional Learning Grant	District Housing	CUPE Pro-D
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					8,835			22,061	115,377
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	772,260	48,544	12,475	57,000	175,000	359,318	247,553		
Other								49,391	
Investment Income					915	1,038		1,370	
	772,260	48,544	12,475	57,000	175,915	360,356	247,553	50,761	-
Less: Allocated to Revenue	772,260	48,544	12,475	57,000	155,792	327,523	-	29,467	115,377
Deferred Revenue, end of year	-	-	-	-	28,958	32,833	247,553	43,355	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	772,260	48,544	12,475	57,000	154,877	326,485			
Other Revenue								28,097	115,377
Investment Income					915	1,038		1,370	
	772,260	48,544	12,475	57,000	155,792	327,523	-	29,467	115,377
Expenses									
Salaries									
Teachers	647,253	35,422							
Principals and Vice Principals									
Educational Assistants									
Support Staff					23,742	49,115			
Other Professionals					5,071	26,152			
Substitutes									
	647,253	35,422	-	-	28,813	75,267	-	-	-
Employee Benefits	125,007	13,122			8,955	14,798			
Services and Supplies			12,475	57,000	118,024	237,458		29,467	115,377
	772,260	48,544	12,475	57,000	155,792	327,523	-	29,467	115,377
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

Schedule 3A (Unaudited)

	<u>TOTAL</u>
	<u>\$</u>
Deferred Revenue, beginning of year	374,433
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	2,224,009
Other	150,068
Investment Income	5,670
	<u>2,379,747</u>
Less: Allocated to Revenue	<u>2,183,015</u>
Deferred Revenue, end of year	<u><u>571,165</u></u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	1,915,021
Other Revenue	262,955
Investment Income	5,039
	<u>2,183,015</u>
Expenses	
Salaries	
Teachers	688,213
Principals and Vice Principals	67,984
Educational Assistants	55,952
Support Staff	174,545
Other Professionals	96,427
Substitutes	54,659
	<u>1,137,780</u>
Employee Benefits	240,393
Services and Supplies	804,842
	<u>2,183,015</u>
Net Revenue (Expense) before Interfund Transfers	<u><u>-</u></u>
Interfund Transfers	<u>-</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 84 (Vancouver Island West)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Budget (Note 14)	2025 Actual			2024 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income	20,000		34,253	34,253	32,769
Gain (Loss) on Disposal of Tangible Capital Assets	(2,889,474)	(3,301,299)		(3,301,299)	
Amortization of Deferred Capital Revenue	728,730	785,180		785,180	750,666
Total Revenue	<u>(2,140,744)</u>	<u>(2,516,119)</u>	<u>34,253</u>	<u>(2,481,866)</u>	<u>783,435</u>
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	908,996	951,476		951,476	962,145
Transportation and Housing	154,957	145,503		145,503	144,607
Total Expense	<u>1,063,953</u>	<u>1,096,979</u>	<u>-</u>	<u>1,096,979</u>	<u>1,106,752</u>
Capital Surplus (Deficit) for the year	<u>(3,204,697)</u>	<u>(3,613,098)</u>	<u>34,253</u>	<u>(3,578,845)</u>	<u>(323,317)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		20,492		20,492	204,634
Local Capital			550,000	550,000	450,000
Total Net Transfers	<u>-</u>	<u>20,492</u>	<u>550,000</u>	<u>570,492</u>	<u>654,634</u>
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		(5)	5	-	
Tangible Capital Assets Purchased from Local Capital		46,355	(46,355)	-	
Total Other Adjustments to Fund Balances		<u>46,350</u>	<u>(46,350)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>(3,204,697)</u>	<u>(3,546,256)</u>	<u>537,903</u>	<u>(3,008,353)</u>	<u>331,317</u>
Capital Surplus (Deficit), beginning of year		<u>7,399,489</u>	<u>1,095,818</u>	<u>8,495,307</u>	<u>8,163,990</u>
Capital Surplus (Deficit), end of year		<u>3,853,233</u>	<u>1,633,721</u>	<u>5,486,954</u>	<u>8,495,307</u>

School District No. 84 (Vancouver Island West)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2025

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	1,438,425	40,949,309	1,060,284	1,445,870		193,184	45,087,072
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,146,603	238,740				2,385,343
Operating Fund			13,006	2,463		5,023	20,492
Local Capital				46,355			46,355
	-	2,146,603	251,746	48,818	-	5,023	2,452,190
Decrease:							
Disposed of	549,764	5,490,404					6,040,168
Deemed Disposals				30,492			30,492
	549,764	5,490,404	-	30,492	-	-	6,070,660
Cost, end of year	888,661	37,605,508	1,312,030	1,464,196	-	198,207	41,468,602
Work in Progress, end of year							-
Cost and Work in Progress, end of year	888,661	37,605,508	1,312,030	1,464,196	-	198,207	41,468,602
Accumulated Amortization, beginning of year		18,599,589	367,231	520,194		91,864	19,578,878
Changes for the Year							
Increase: Amortization for the Year		793,721	118,616	145,503		39,139	1,096,979
Decrease:							
Disposed of		1,321,599					1,321,599
Deemed Disposals				30,492			30,492
		1,321,599	-	30,492	-	-	1,352,091
Accumulated Amortization, end of year		18,071,711	485,847	635,205	-	131,003	19,323,766
Tangible Capital Assets - Net	888,661	19,533,797	826,183	828,991	-	67,204	22,144,836

School District No. 84 (Vancouver Island West)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	17,165,941	198,123		17,364,064
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,385,343			2,385,343
	2,385,343	-	-	2,385,343
Decrease:				
Amortization of Deferred Capital Revenue	771,098	14,082		785,180
Revenue Recognized on Disposal of Buildings	1,417,265			1,417,265
	2,188,363	14,082	-	2,202,445
Net Changes for the Year	196,980	(14,082)	-	182,898
Deferred Capital Revenue, end of year	17,362,921	184,041	-	17,546,962
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	17,362,921	184,041	-	17,546,962

School District No. 84 (Vancouver Island West)

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	493,993	113,059				607,052
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	1,986,140					1,986,140
Investment Income	3,094	3,690				6,784
MECC Restricted Portion of Proceeds on Disposal		5				5
	1,989,234	3,695	-	-	-	1,992,929
Decrease:						
Transferred to DCR - Capital Additions	2,385,343					2,385,343
	2,385,343	-	-	-	-	2,385,343
Net Changes for the Year	(396,109)	3,695	-	-	-	(392,414)
Balance, end of year	97,884	116,754	-	-	-	214,638



School District No. 84 (Vancouver Island West)

Financial Statement Management Discussion and Analysis

Year Ended June 30, 2025

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Introduction

This is a discussion and analysis of the financial performance of School District 84 (Vancouver Island West) (“the District”) for the fiscal year ended June 30, 2025. It is based on currently known facts, decisions, and conditions. This report should be read in conjunction with the District’s financial statements for the same period.

The preparation of this financial statement discussion and analysis is management’s responsibility. All dollar amounts are reported to the nearest thousand.

Located on the traditional territory of the Nuuchaltnulth peoples, specifically the Ehattesaht/Chinehkint, Ka:yu:k’t’h/ Che:k’tles7et’h’, Mowachaht/Muchalaht, and Nuchatlaht, the District serves the communities of Gold River, Zeballos, Tahsis, and Kyuquot. The District provides educational services to approximately 330 students. These services include a robust international program, outdoor education, and continuing education programming.

The statements illustrate in financial terms how resources have been allocated and consumed during the fiscal year.

Composition of the Financial Statements

The two key audited statements are:

- The **Statement of Financial Position**, which summarizes the District’s assets and liabilities at June 30, 2025. This provides an indication of the financial health of the District.
- The **Statement of Operations**, which summarizes the revenues received and expenses incurred between July 1, 2024 and June 30, 2025. This statement provides a breakdown of the funding received by the District and how that funding was expended.

The **Statement of Changes in Net Financial Assets** (Debt), the **Statement of Cash Flows** and the **Notes to the Financial Statements** are also audited and provide further analysis of the District’s finances.

The District manages its financial activities in three distinct areas:

- The Operating Fund – not restricted by the Ministry of Education (Schedule 2);
- Special Purpose Funds- certain parameters placed on spending (Schedule 3); and the
- Capital Fund (Schedule 4).

These schedules are included at the end of the financial statements and are in a format prescribed by the Ministry of Education and Child Care. These schedules provide additional details specific to each of these areas. The balances reported in the schedules are combined with the operating information to provide a complete financial statement picture.

Schedule 1 illustrates the sum of the funds in all three of these areas.

Schedule 2 provides detail on the **Operating Fund**.

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

Schedule 3 provides detail on the **Special Purpose Funds**.

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

Schedule 4 provides detail on the **Capital Fund**.

The Capital Fund accounts for the capital assets of the District including land, buildings, furniture, computers, and equipment.

Statement of Financial Position

Financial Assets

Financial assets are assets available to discharge existing liabilities or finance future operations. Overall, there was a small increase in financial assets, mainly due to an operating surplus offset by expenditures from capital grants.

In Thousands	2025	2024	Change
Cash	\$5,316	\$5,504	(\$188)
Due from Others	558	226	332
Total	\$5,874	\$5,730	\$144

Included in Cash is a Certificate of Deposit (COD) held by the Ministry of Finance which has similar rates of return to the bank. The Ministry rate in June was 2.95% (4.95% last year) and the COD balance was approximately \$874k. The bank rate in June was 3.2% (5.2% last year) and total cash held by the bank was approximately \$4.3M.

Accounts receivable increased due to the timing of payments received for invoices after the year end.

Liabilities

Liabilities represent obligations that have been incurred by the District. Total liabilities decreased from the prior year by \$224k.

In Thousands	2025	2024	Change
AP and Accrued Liabilities	\$1,091	\$1,367	(\$276)
Employee Future Benefits	58	53	5
Unearned Tuition Revenue	109	50	59
Deferred Revenue	571	374	197
Deferred Capital Revenue	17,762	17,971	(209)
Asset Retirement Obligation	773	773	0
Total	\$20,364	\$20,588	(\$224)

Accounts Payable and Accrued Liabilities is comprised of trade payables, payroll deductions outstanding, accumulated employee vacation and accrued wages payable. The change to this figure is due to timing differences in settling payroll liabilities offset by an increase in trade payables outstanding in June paid in July.

Employee future benefits is a provision made for liabilities that continue to accrue for employee retirement benefits including accumulating non-vested sick leave, early retirement, severance, vacation, overtime and death benefits.

Unearned tuition fee revenue are payments received from international students in advance of attendance in the following year. This figure is dependent on the timing of when students are registered and payments are received. The increase represents more paid enrollments than at the same time last year. Last year there were two full year students registered and paid for the following year at June 30th, whereas this year there were two partial year and four full year students registered and paid for the following year at June 30th. Enrollment for the program dropped in the 2024-25 school year after an exceptionally high enrollment year in 2023-24 and is expected to be similar for 2025-26. Global economic conditions, political instability, and geographical conflict are all factors that can impact enrollment, as well as difficulties the District faces finding homestay accommodations in small communities.

Deferred revenue are the monies left unspent in the Special Purpose Funds, which are restricted for specific uses. This includes programs such as Community Link, Strong Start, and Ready Set Learn, and various targeted funds such as the Learning Improvement Fund, Early Care and Learning Fund, Mental Health in Schools Fund, Classroom Enhancement Fund, and the Annual Facilities Grant. Also included are school generated funds, scholarships and bursaries, and the employee housing fund. When funds are received, they are recognized as deferred revenue. Revenue is recognized only when related expenses are incurred.

Deferred revenue increased this year, mainly due to a new grant that was received late in the school year. This \$247k grant is intended to support professional development, information, and resources in the area of evidence-based approaches to literacy development and is to be expended over the next two years

Deferred capital revenue is recognized when capital grant funds are spent on capital asset purchases and is amortized as revenue over the life of the related asset. If an asset is disposed of, the full balance of the unamortized deferred capital revenue relating to that asset is recognized as revenue at the time of disposal. During the year, deferred capital revenue decreased by \$209k (\$1.16M increase last year). The sale and leaseback of Kyuquot Elementary Secondary School (“KESS”) was finalized in the 2024-25 school year which resulted in \$1.4M unamortized deferred capital revenue being recognized as revenue, therefore reducing the balance of deferred capital revenue. This decrease was offset by \$2.4M in capital asset additions from various projects around the District, including \$937k in upgrades and renovations at KESS, which the Ministry continues to fund as leasehold improvements via capital grants.

Asset Retirement Obligation is the cost the District must expend in the future to retire capital assets. This liability represents future remediation costs for asbestos, which requires special disposal, in some of the District’s buildings. There was no change to this liability in the current year as no significant work was done to remediate asbestos during the year.

Non-Financial Assets

Non-financial assets decreased by \$3.4M. The KESS disposal resulted in a \$4.7M decrease to tangible capital assets, which was offset by asset additions through the District’s robust capital program, funded mostly by the Ministry.

In Thousands	2025	2024	Change
Tangible Capital Assets	\$22,145	\$25,508	(\$3,363)
Prepaid Expenses	12	6	6
Total	\$22,157	\$25,514	(\$3,357)

Capital assets include land, buildings, furniture, vehicles and computer hardware. The assets purchased during the year totaled \$2.5M (\$4.3M last year).

\$2.3M was spent on building upgrades and equipment purchases funded by the Ministry of Education and Childcare. For buildings, spending included \$937k on continued upgrades and renovations at Kyuquot Elementary Secondary School (KESS), \$544k on PA system upgrades and building systems controls at all schools, and \$440k on various facilities upgrades throughout the District as part of the Annual Facility Grant. \$188k was spent on a new accessible playground at Captain Meares

Elementary Secondary School (CMES), and \$51k was spent on infrastructure and equipment to support foods programs.

\$46k of local capital funds were spent on new vehicles. \$176k of purchases was offset by a \$130k rebate received for an electric bus purchased in 2022. \$20k worth of furniture, equipment, and computer hardware was purchased through operating funds.

Accumulated Surplus

Operating surplus net of \$20k capital assets purchased from operating funds totaled \$589k, of which \$550k was transferred to local capital to fund future teacherages in Kyuquot. Accumulated surplus therefore increased by \$19k from operating funds. This brings the operating surplus to \$2.18M.

In Thousands	2025	2024	Change
Operating	\$2,180	\$2,161	\$19
Capital	5,487	8,495	(3,008)
Total	\$7,667	\$10,656	(\$2,989)

Accumulated surplus represents the Board's residual interest in its assets after deducting liabilities. The operating balance is available to fund operations as it is carried over for future use. Some of these funds are restricted for professional development, future capital purchases, and school budgets, but the remainder is there to assist with new initiatives or provide a cushion for emergent needs. Local capital now totals \$1.6M (last year \$1.1M) which will be used for teacherages, new computer equipment, vehicles, capital projects required but not funded by the Ministry as well as other on-going expenses that need to be planned for.

The District had a slightly larger surplus than last year. Operating revenues were higher than expected, by \$63k for Ministry of Education and Childcare grants and Funding from First Nations combined. Overall operating expenses were \$804k under budget, largely due to unfilled positions, increased utilization of targeted funds, and underspent supplies budgets.

Statement of Operations

The Statement of Operations is a consolidation of revenues and expenditures of the operating, capital, and special purpose funds. Each of these funds is discussed separately below.

Consolidated revenues from all sources decreased to \$10.6M from \$14.7M last year. The main reason for this decrease is a \$3.3M loss recorded on the disposal of Kyuquot Elementary Secondary School. The site and buildings were sold to Ka:yu:k't'h/ Che:k'tles7et'h' First Nation for proceeds of \$10, with a net book value of \$4.7M and unamortized deferred capital revenue of \$1.4M.

The largest source of total revenue is generated from the Ministry of Education and Child Care. Ministry Grants decreased this year as more students were instead funded by First Nations Local Education Agreement (LEA) revenue. There was also less special purpose funding available for use, and the funds the District receives from funding protection continue to decline each year.

The next most significant revenues are generated from other sources which include First Nations LEA revenue, miscellaneous operating revenue, and recognition of deferred revenue in special purpose funds not funded by the Ministry of Education. Other revenue increased this year due to more students being funded by First Nations LEA rather than the Ministry. The remainder comes from international student fees, investment income, and amortization of deferred capital revenue.

In Thousands	2025		2024	
Ministry Grants	\$7,312	69%	\$7,996	54%
Tuition	182	2%	401	3%
Other Revenue	5,473	52%	5,322	36%
Rentals and Leases	11	0%	0	0%
Investment Income	161	2%	256	2%
Gain (Loss) on Sale	(3,301)	(31%)	0	0%
Amortization of Deferred Capital Revenue	785	7%	751	5%
Total	\$10,623	100%	\$14,726	100%

Operating Fund Revenue

In Thousands	2025	2024	Amended Budget	Variance from Prior Year	Variance from Budget
Ministry Grants	\$5,397	\$5,624	\$5,265	(\$227)	\$132
Tuition	182	401	200	(219)	(18)
LEA Revenue	5,159	4,804	5,228	355	(69)
Miscellaneous	51	162	36	(111)	15
Rentals and Leases	11	0	0	11	11
Investment Income	122	213	150	(91)	(28)
Total Revenue	\$10,922	\$11,204	\$10,879	(\$282)	\$43

The District received \$5.4M (\$5.6M last year) from the Ministry of Education and Childcare in the form of the operating grant which is based on student enrollment and other student and geographical factors. International tuition decreased back to typical levels at \$182k after a year of the highest enrolment the program has ever seen. LEA Revenue increased due to an increase in both FTE and the per student rate. Miscellaneous Revenue decreased due to the discontinuation of one-time external wage recoveries in the prior year, which was offset by a decrease in teacher wage expenditures. Investment income in the operating fund has decreased by \$91k this year due to falling interest rates combined with a slight reduction in cash on hand.

Operating Fund Expenditure

Overall expenditure in the operating fund decreased by \$329k.

In Thousands	2025	2024	Amended Budget	Variance from Prior Year	Variance from Budget
Teachers	\$2,209	\$2,487	\$2,350	(\$278)	(\$141)
Principals/Vice Principals	1,800	1,891	1,882	(91)	(82)
Education Assistants	389	214	399	175	(10)
Support Staff	881	1,086	1,057	(205)	(176)
Excluded Staff	942	897	987	45	(45)
Substitutes	266	178	229	88	37
	6,487	6,753	6,904	(266)	(417)
Employee Benefits	1,435	1,539	1,527	(104)	(92)
Service and Supplies	2,412	2,369	2,706	43	(294)
Total Expenditures	\$10,334	\$10,661	\$11,137	(\$327)	(\$803)

Wages and Benefits

- Total staff costs in the operating fund have decreased due to discontinuing some temporary positions, utilizing more targeted funding to offset staffing costs, and difficulty filling multiple positions throughout the year.
- Teacher wages have decreased as some one-time additional positions and one position fully recovered via external billing from the previous year were not continued this year.
- Principal and Vice Principal wages have decreased due to a larger portion of administrative wages being allocated to CEF overhead under special purpose funds and the promotion of Directors of Instruction to Assistant and Deputy Superintendent, which are included under Excluded Staff.
- Education Assistant (EA) wages have increased as new positions have been added. There has also been more success in filling EA positions this year due to the investment in support staff training initiatives jointly between the District and CUPE Local 2769.
- Support Staff wages have decreased in the operating fund as targeted funding was utilized to cover more positions. The District has also experienced difficulty in filling some specialized support positions.
- Excluded Staff wages have increased due to the promotion of Directors of Instruction to Assistant and Deputy Superintendent and the Assistant Secretary Treasurer to Secretary Treasurer.

- Substitute salaries have increased in line with a provincial trend of increased leaves as well as costs associated with difficulties filling positions throughout the year.
- Employee Benefits have decreased due to professional development costs being recategorized under services and supplies in the current year.

Services and Supplies

- Total services and supplies costs have increased by \$43k.
- Overall, services and supplies costs represent 23% of the total operating expenditures, similar to 22% last year.
- Services costs increased due to targeted numeracy support budgeted for the year, increased costs for inclusive education services, increased legal costs, and changes in the allocation and spending of Indigenous Education Targeted funding.
- Professional development and travel costs decreased as the District's teacher training program came to an end.
- Dues and fees costs decreased as prior year costs for both continual and one-time initiatives were discontinued.
- Supplies costs decreased as some school recuperated from overspending in the previous year and due to changes in the allocation and spending of Indigenous Education Targeted funding.
- Utilities costs increased substantially over the prior year, mainly due to increased hydro costs from new heat pumps at Gold River Secondary School. These costs are somewhat offset by a reduction in oil costs from previous years. There was also an increase to water costs associated with repaired irrigation systems in Gold River.

Special Purpose Fund

Special purpose revenues are restricted grants designated for specific purposes or programs.

Overall revenues decreased by \$556k over the prior year. Many of the same grants were provided. There was a \$120k decrease in overall funding for the Classroom Enhancement funds due to changes in enrolment. The Early Care & Learning grant of \$175k was received again, used to further develop early learning programs and offset existing staffing and service costs focused on early learning. \$350k was received again for the Feeding Futures Fund, along with an additional \$10k of federal food program funding. A new \$247k grant for literacy professional development and resources over the next two years was received this year. The additional \$100k received last year for the Student and Family Affordability Fund was unfortunately not continued this year. \$5k investment income initially recorded in the operating fund was allocated to the special purpose funds.

In Thousands	2025	2024	Amended Budget	Variance from Prior Year	Variance from Budget
Ministry of Education	\$1,915	\$2,372	\$2,022	(\$457)	(\$107)
Other Revenue	263	356	373	(93)	(110)
Investment Income	5	11	-	(6)	5
Total Revenues	\$2,183	\$2,739	\$2,395	(\$556)	(\$212)

The majority of expenditures in this fund are spent on instruction. The largest contribution is from Classroom Enhancement funds received including \$772k for teacher staffing. Any amount unspent from these funds is recovered by the Ministry. The District accounted for the total spending which was used to meet the class size and composition language. \$327k was spent on school food programs, \$156k was spent on early learning, and \$196k was spent on mental health and social supports through the Community Link and Mental Health in Schools grants.

In Thousands	2025	2024	Amended Budget	Variance from Prior Year	Variance from Budget
Instruction	\$2,062	\$2,409	\$2,273	(\$347)	(\$211)
Operations	79	135	69	(56)	10
Transportation and Housing	42	78	52	(36)	(10)
Total Expenditures	\$2,183	\$2,622	\$2,394	(\$439)	(\$211)

Capital Fund

During the year, the District spent \$2.5M on new capital additions. The Ministry funded \$2.4M of capital projects, including significant facilities upgrades and renovations at KESS, a new playground at CMES, and other facilities upgrades across the District. \$46k of Local Capital funds were spent on new vehicles and \$21k of operating funds were used to purchase a new furniture, equipment, and computer hardware.

Capital fund unspent balances at year end are as follows:

In Thousands	2025	2024	Change
Restricted Capital Balance	\$117	\$113	\$4
Bylaw Capital	98	494	(396)
Local Capital	1,634	1,096	538
Total	\$1,849	\$1,703	\$146

Restricted capital represents the Ministry of Education's portion of the proceeds on disposal of land and buildings. Spending of this money must be approved by the Ministry and used for capital projects or site purchases. The increase is a result of interest income allocated to capital funds.

Bylaw capital is funding approved and available for capital projects. The decrease from prior year is a timing difference of when funds were transferred from the Ministry to the District and when the funds were spent.

Local capital is funds restricted by the Board for the purchase of capital assets. \$550k was transferred into Local Capital from the operating surplus to meet the future capital needs of the board. This represents a portion of the funds committed to building new teacherages in Kyuquot.

Summary and Other Significant Matters

Compared to the previous school year, 2024-25 was largely status quo. The disposal of Kyuquot Elementary Secondary School was a major difference that impacted the financial statements significantly. Otherwise, revenues and expenses were similar, the main differences being changes to interest rates, a decrease to international student tuition, and difficulties fully staffing all positions.

The District submitted a balanced budget to the Ministry of Education for the 2025-26 school year that will continue to deliver the mix of programs and services currently offered to students in our schools. Moving into 2025-26 and beyond, there are several factors that may impact the District's operations and financial position.

The Year Ahead:

- The Board has approved a new Strategic Plan for the years 2025-2030, which highlights three priorities for the District:
 - Learning – personal success and equity in outcomes
 - Relationships – well-being and a sense of belonging in the school community
 - Indigenous Ways of Knowing – a strong connection to the Nuu-chah-nulth peoples, culture, language, and land
- Funds have been set aside from surplus reserve to enhance programming to improve student results in support of the Framework for Enhancing Student Learning
- There are no significant increases in enrolment expected in the District in the short term so it is anticipated that funding protection will remain in place for the foreseeable future, meaning operating funding will continue to decline gradually over time.
- Staff recruitment is still one of our top priorities as it is an on-going challenge to find qualified staff who are interested in working in remote locations, particularly as TTOCs. Having full-time TTOCs at most sites has been a successful initiative that is planned to continue. There is also a recruitment incentive being offered to qualified applicants for some positions.
- The District continues to partner with Nuu-chah-nulth Tribal Council and educational institutions on Vancouver Island to train local and First Nations individuals to become teachers and teach in the District. The District has seen great success with this program in recruitment and retention of staff and it has helped provide the diversity and equity the District needs considering the large numbers of Indigenous students in the District.

Contacting Management

This financial report is designed to provide a general overview of the District's finances and to demonstrate accountability for the public funds received by the District

If you have questions about the financial report, please contact the Office of the Secretary Treasurer at 250-283-2241

You can also find additional information on the District on our web site: <https://sd84.bc.ca/>

Submission Summary

Submission Summary:	Minor 2026/2027 2025-09-30 MAIN - K12
Submission Type:	Capital Plan
School District:	Vancouver Island Region West (SD84)
Open Date:	2025-04-07
Close Date:	2025-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
SEP	\$515,000
CNCP	\$780,000
Total	\$1,295,000

CNCP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	171277	Kyuquot Elementary Secondary	HVAC (CNCP)	Install a heat pump at KESS. This would be the primary heating source and the boilers would be supplementary. The current cost of electricity in Kyuquot is 3X higher than in the rest of the district making this project very viable.	\$780,000
Submission Category Total:					\$780,000
SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	171278	Captain Meares Elem-Secondary	Interior Construction (SEP)	Renovate the gym washrooms as well as the library, classroom and office spaces above the gym.	\$250,000
2	183798	Various	Electrical (SEP)	Update switches to POE. Places access points in all classrooms, offices and common areas. Current coverage is not sufficient for increase use of internet and bandwidth requirements.	\$145,000
3	187804	Various	Interior Construction (SEP)	Window Coverings - All of our schools need new window coverings. Lockdowns and shading.	\$120,000
Submission Category Total:					\$515,000



School District 84

Vancouver Island West

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In accordance with provisions under section 142 (4) of the *School Act*, the Board of Education of School District No. 84 (Vancouver Island West) hereby approves the proposed Capital Plan (Minor Capital Programs) for 2026/27, as provided on the Capital Plan Summary for 2026/27 submitted to the Ministry of Education and Child Care.

I hereby certify this to be a true copy of the resolution for the approval of the proposed Capital Plan (Minor Capital Programs) for 2026/27 adopted by the Board of Education, on this the 8th day of September 2025.

Secretary-Treasurer Signature

Secretary-Treasurer Name

***In partnership with our diverse communities, School District 84
will provide all students with a quality education
relevant to the demands of a modern society.***

Vancouver Island West School District 84
ADMINISTRATIVE PROCEDURE

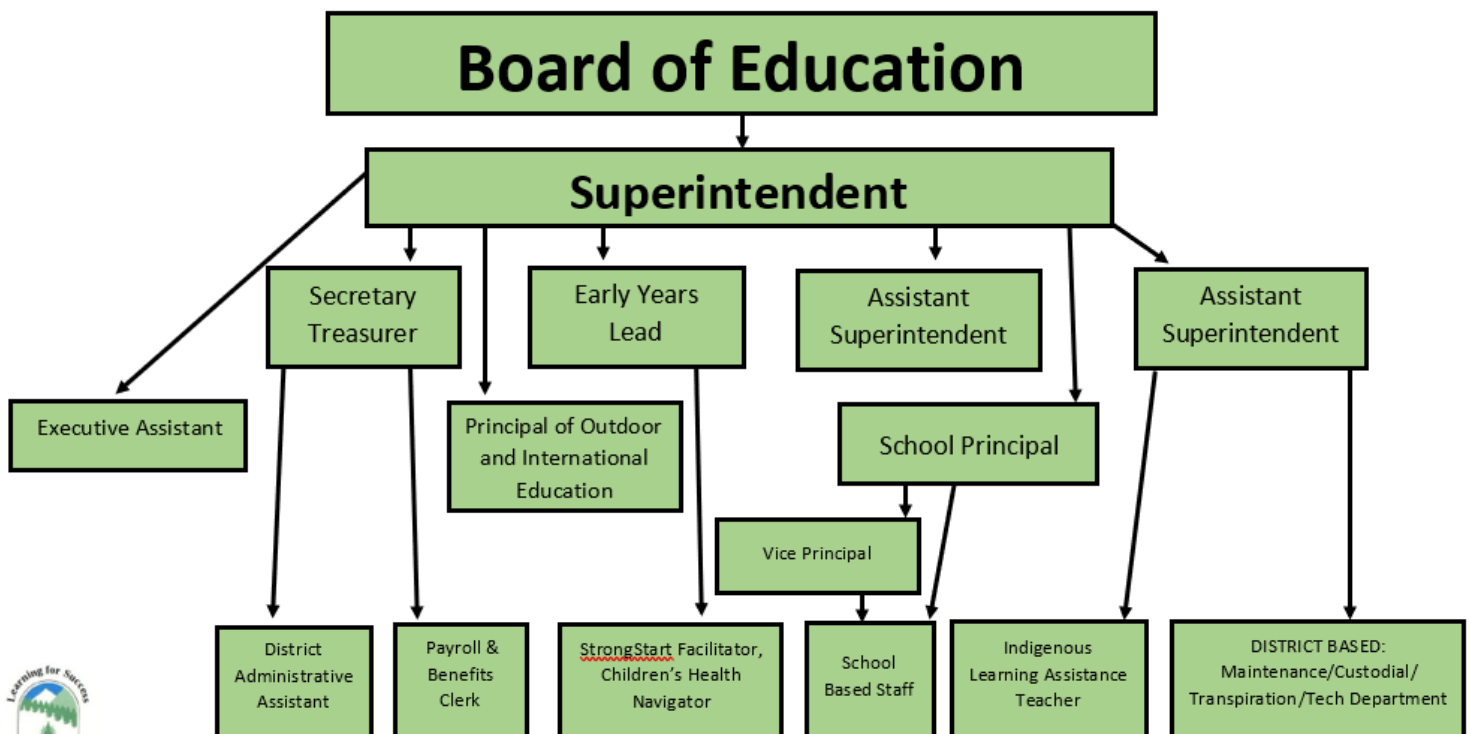
AP 430

*Adopted: 11-18-22
Amended 09-09-24
Amended 10-15-24
Amended 08-30-25*

ADMINISTRATIVE STRUCTURE

The attached organizational chart represents the administrative structure for the School District. This is the formal organizational chart which represents lines of authority, but it is not intended to minimize informal communication and consultation between and among all levels of the organization. Informal communication is encouraged and is expected.

School District 84 – Vancouver Island West
Administrative Organizational Chart



Superintendent's Report

for the SD84 Board Meeting, September 8, 2025

Welcome back to school for the 2025-26 school year! Every year the start of school brings fresh excitement, hope, and promise. Many kindergarten students are entering school for the very first time, while grade 12's have their very last "first day" of school. Teachers and support staff are getting to know their students, their strengths and stretches, the dynamics of their classes, and establishing the structures and routines that will provide the foundation for the school year. SD84 is privileged to have a dedicated and caring team of teachers, administrators, and support staff who are committed to a great school year ahead.

Strategic Plan

SD84 is launching its new Strategic Plan 2025-2030. Developed through ongoing consultation with staff, students, parents, and Indigenous rightsholders, and approved by the Board in June 2025, the new Strategic Plan presents a thoughtful roadmap for improving equity and student learning. Three key priorities have been identified in the strategic plan – inspiring deep learning, fostering positive relationships, and embedding Indigenous ways of knowing. Our annual Operational Plan describes the steps being taken to implement the strategic priorities, and individual school plans describe how each school is working to achieve our strategic goals. At the outset of the year, we are putting increased emphasis on building awareness of the strategic plan and our goals amongst staff, parents, and communities. School principals are reviewing the strategic plan with their staff at their opening staff meetings, and glossy booklets are being distributed across school sites.

September is also the time for reporting on student achievement through the annual Framework for Enhancing Student Learning (FESL) report. This report, which will be discussed in detail at the Board meeting, presents both provincial and local district data on equity and student achievement, as well as the district's approach to continuous improvement and strategies for achieving better results for our learners.

Leadership Retreat

School administrators participated in a three-day leadership retreat August 19-22. There were two areas of focus for the retreat: 1) understanding the district's new Strategic Plan, and 2) building a cohesive team. Informative and interactive sessions were held on topics such as analyzing the district strategic plan, early literacy screening and intervention, building a culture of wellness, incorporating Indigenous ways of knowing, and enhancing technological and business processes. While staff are gathering feedback from participants, we believe the retreat was a valuable opportunity to build our leadership team and to establish a common focus on bringing the goals of the strategic plan to life.

Staffing

SD84 is pleased to welcome newly appointed vice-principals Katrina Kornlyo (Gold River Secondary School) and Erin Rix (Kyuquot Elementary Secondary School) who are beginning their first months in their new positions. Despite active hiring processes taking place over the summer, we begin the school year with some staffing vacancies with teaching vacancies at KESS and RWES and some support staff vacancies across schools. District staff are working actively to recruit for those positions, and we are hopeful that they will be filled soon with quality candidates.

Curriculum Implementation Day

SD84's district-wide Indigenous-focused non-instructional day (C.I. Day) will be taking place September 19 in Zeballos. The district's Curriculum Implementation Committee has been planning the day in coordination with local First Nations community members, and we are looking forward to a great day of learning that focuses on Nuuchah-nulth language, culture, and connection to land.

Early Literacy Screening

The Ministry of Education and Child Care has mandated that early literacy screening take place for all Kindergarten students in the 2025-26 school year; this screening will expand to all students in kindergarten through grade 3 in the following school year. While the province's common screening instrument is still under development, SD84 has had an early literacy screening tool in place as part of our Assessment Framework for a number of years. Work was done this summer to make minor adjustments to our Assessment

Framework to ensure alignment with the provincial mandate, and literacy screening through our assessment framework will begin in the fall.

Responding to Unexpected Health Emergencies

The Ministry of Education and Child Care has mandated that education in Cardio-pulmonary resuscitation (CPR) and use of automated external defibrillator (AED) devices be part of the Physical Health and Education 10 curriculum across the province. All secondary schools are to have AED devices and Naloxone kits available by December 31, 2025, and all elementary schools by the following school year. In addition, districts are required to create a policy or administrative procedure describing our response to unexpected health emergencies by the end of 2025. SD84 staff are ordering materials for CPR / AED training and procuring AED devices and Naloxone kits and will begin drafting a new administrative procedure to address this mandate.

Daycare at Ray Watkins Elementary School

Ray Watkins Elementary School is pleased to welcome the daycare from Mowachaht / Muchalaht First Nation (MMFN) this September. The MMFN daycare program has been temporarily relocated to the multi-purpose room at RWES while their building undergoes renovations. This partnership fits within the provincial mandate of providing space in K-12 schools for early learning and childcare programs, and helps to ensure the smooth continuation of MMFN's valuable early learning program.



Secretary Treasurer's Report

September 2025 Board Meeting

Enrolment Update

- Overall enrolment is not significantly different from February projections
- Some significant changes in individual communities being monitored
- 2025-26 final budget development underway

Enrolment Summary				
School	Projected Enrolment	Currently Registered	Difference	% Difference
CMESS	24	30	6	25 %
GRSS	90	88	-2	-2 %
KESS	40	35	-5	-13 %
RWES	118	121	3	3 %
ZESS	38	35	-3	-8 %
Total	310	309	-1	0 %

Facilities Update

AFG – Highlights

- Parking lots in Tahsis and RWES resurfaced, accessible walkway to playground at RWES
- Ongoing replacement of blackboards with sliding whiteboards
- Ongoing upgrades of DDC controls for heating and lighting
- Ongoing painting and repairs at all schools
- Roof repairs at GRSS and CMESS

SEP– Highlights

- New audio/video clocks and PA systems ongoing – some delays in installation
- Two new classrooms at KESS complete
- New gym storage at KESS construction complete

Food Infrastructure Program – Highlights

- New appliances at most schools
- Garden beds at KESS

CNCP – Highlights

- Electrical upgrade at KESS complete
- HVAC upgrade at KESS gym complete

District Enrollment - Active Primary Including Fee Paying

School	School Name	EL	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
8425078	Ray Watkins Strongstart	10	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8425079	Zeballos StrongStart Centre	0	1	1	0	0	0	0	0	0	0	0	0	0	0	2
8484000	Continuing Ed SD 84	0	0	0	0	0	0	0	0	0	0	0	0	0	22	22
8484011	Ray Watkins Elem	0	15	17	15	23	13	15	10	14	0	0	0	0	0	122
8484012	Gold River Secondary	0	0	0	0	0	0	0	0	0	16	24	22	15	14	91
8484022	Captain Meares Elementary	0	1	1	2	1	2	2	6	3	3	5	2	2	0	30
8484031	Zeballos Elem-Sec	0	0	1	5	5	4	4	3	3	4	3	2	0	1	35
8484041	Kyuquot Elem-Sec	0	0	0	1	6	4	4	2	1	6	4	6	2	4	40
Totals		10	17	20	23	35	23	25	21	21	29	36	32	19	41	352