PACIFIC RIM SCHOOL DISTRICT

Public Board Meeting Agenda

Tuesday, September 29, 2026 at 4:00 PM

Administration Office Board Room

Page

1. Meeting Opening

1.1 Call to Order/Land Acknowledgement

The Pacific Rim School District 70 Board Office and Alberni Valley Schools are situated on the ḥaḥuułi of the c̓išaaʔatḥ (Tseshaht) and huupač̓asʔatḥ (Hupacasath).

In commitment to reconciliation and learning, we acknowledge and show gratitude for the lands on which we are able to work on, live on, and gather. These lands, the ḥaḥuułi, of the c̓išaaʔatḥ and huupač̓asʔatḥ, continue to sustain, teach, and nurture us.

We honour and recognize that the Pacific Rim School District also operates schools in the ḥaḥaḥuułi of the ƛaʔuukʷiʔatḥ (Tla-o-qui-aht), huuʕiiʔatḥ (Huu-ay-aht) and yuułuʔiłʔatḥ Government and we work alongside all nuučaan̓uł Nations as well as the Métis Nation of British Columbia to serve the children and youth of the Alberni-Clayoquot region.

The district strives to increase awareness, understanding and integration of nuučaan̓uł culture, history, and language in all Pacific Rim School District schools.

1.2 **In Attendance:**

2. Approval of Agenda

THAT the Board of Education approve the Sept 29, 2026 Public Board Meeting Agenda as presented/amended. 5

PUBLIC BOARD MEETING AGENDA - Jun 23 2026.pdf

3. Conflict of Interest Declaration

Are there any conflicts to declare?

4. Adoption of Minutes

THAT the Board of Education approve the June 23, 2026 Public Board Meeting Minutes as presented/amended. 14

PUBLIC BOARD MEETING AGENDA - Jun 23 2026.pdf

5. Announcements of the Chair

6. Student Voice

Students from Alberni District Secondary School

7. Trustee & Selected Representative Statements

8. Petitions/ Delegations/ Presentations

8.1 Auditor's Presentation (virtual)
Lenora Lee, KPMG

9. Unfinished Business/ New Business

10. Staff Report

10.1 2025/26 Financial Statements 23
Teri Fong, Secretary Treasurer
2025-26 Financial Statements_draft.pdf
2025-26 Financial Statements Discussion and Analysis Report.pdf

THAT the Board of Education of School District No. 70 (Pacific Rim) approve the 2025/26 Audited Financial Statements as presented.

THAT the Board of Education of School District No. 70 (Pacific Rim) accept the 2025/26 Financial Statement Discussion and Analysis Report as presented.

10.2 Multi-Year Financial Plan 2026/27 - 2028/29 83
Teri Fong, Secretary Treasurer
Multi_Year_Financial_Plan_draft.pdf

10.3 Mental Health Framework 95
Lynn Brown, Manager of Mental Health
Mental Health Framework.pdf

10.4 Enhanced Student Learning Report approval 102
Jaslene Atwal, Superintendent
2026-09 ESLR - Board Report.pdf

THAT the Board of Education approve the 2026/2027 Enhancing Student Learning Report as presented; and

THAT the Board of Education direct staff to submit the report to the Ministry of Education and Child Care by September 30, 2026 and publish it on our school district website.

10.5 Policy Process Update 104
Jaslene Atwal, Superintendent
2026-09 Policy Review_binder.pdf

THAT the Board of Education endorse the BCSTA policy review framework as the organizing guide for Pacific Rim School District policy modernization, while retaining local school district language and local priorities wherever appropriate; and

THAT the Board of Education review two to five policies per meeting using the approved crosswalk, decision matrix and consultation process; and further

THAT each recommendation clearly identify whether content is retained in policy, moved to an administrative procedure, merged, revised or archived before being advanced to the Board.

11. Policy Development

11.1 Policies for Adoption
THAT the Board of Education approve the adoption of the following policies as presented:

XXXX Video-Surveillance - Facilities and School Bus (P)
100: Mission, Visions and Core Values (P)
3120 AP: Rentals
3121 AP: Rentals-ADSS (for deletion)

11.2 Policies for Public Consultation

12. Notice of Motion

13. Correspondence - Action Required

14. Correspondence - For Information

15. External Board Committees

15.1 CSBA Conference Overview — 132
CSBA Conference Overview.pdf

15.2 Indigenous Education Advisory Council Activity Report July 2026 — 135
Indigenous Education Advisory Council Activity Report July 2026-Approved.pdf

16. Internal Board Committees

16.1 Sept 8, 2026 Policy Committee Meeting Minutes — 138
POLICY COMMITTEE MEETING MINUTES - Sept 08, 2026.pdf

16.2 Sept 15, 2026 Finance, Operations & Assets Committee Meeting Minutes — 141
FINANCE, OPERATIONS & ASSETS COMMITTEE MEETING MINUTES - Sep 15 2026.pdf

17. Audience Question Period

This item is reserved for members of the audience to ask questions related to topics discussed on today's agenda. Questions/Comments regarding topics not discussed on today's agenda should be directed to the Board Office via email at pmason@sd70.bc.ca

18. Next Meeting

The next regular meeting of the Board of Education will be held on October 27, 2026 at 4:00pm, at the Administration Office Board Room.

19. Adjournment

PACIFIC RIM SCHOOL DISTRICT

Public Board Meeting Minutes

Tuesday, June 23, 2026 at 4:00 PM

Administration Office Board Room

1. Meeting Opening

1.1 Call to Order/Land Acknowledgement

The Chair acknowledged that we are meeting on the ḥaḥuułi of the C̓išaaʔatḥ (Tseshaht) and Hupač̓asath (Hupacasath) First Nations and acknowledged that we also have schools located on the ḥaḥaḥuułi of the Huu-ay-aht (Huu-ay-aht), and ƛaʔuukʷiʔatḥ (Tla-o-qui-aht) First Nations and the Yuułuʔiłatḥ (Yuu-cluth-aht) Government.

1.2 In Attendance:

Cynthia Orr - Board Chair
Cherilyn Bray - Trustee
Pam Craig - Trustee
Janis Joseph - Trustee
Larry Ransom - Trustee
Chris Washington - Trustee
Helen Zanette - Trustee
Brandy Lauder - Selected Rep, Hupacasath First Nation
Asma-na-hi Antoine - Selected Rep, Toquaht First Nation (Teams)
Peter Klaver - Superintendent
James Messenger - Assistant Superintendent
Teri Fong - Secretary Treasurer
Jaslene Atwal - Director of Instruction, Human Resources
Michell Bennett - Director of Instruction, Inclusive Education (Teams)
Alex Taylor - Director of Operations
Craig McAulay - Principal, ADSS
Darren Homan - Principal, Wood Elementary
Kristine Clark - Teacher-Librarian, Wood Elementary
Paula Mason - Manager of Corporate Services
Lenora Lee - Lead Audit Engagement Partner, KPMG
Ayomide Kolawole-Osafehinti - Senior Manager, KPMG
Wendy Arnett - ADTU Vice President

Audience:
Ryan Dvorak - ADTU President
Andrew Schneider - CUPE Vice President
Marni Cameron - Teacher, EJ Dunn Elementary
Tricia Clayton (Teams)

2. Approval of Agenda

THAT the Board of Education approve the June 23, 2026 Public Board Meeting agenda as presented.

Moved by: Pam Craig; seconded by: Cherilyn Bray

Carried

3. Conflict of Interest Declaration

There were no conflicts declared.

4. Adoption of Minutes

11.5 - motion should read Moved by Trustee Craig / Seconded by Trustee Bray

THAT the Board of Education approve the May 26, 2026 Public Board Meeting Minutes as amended.

Moved by: Janis Joseph; seconded by: Larry Ransom

Carried

4.1 2026-05-26 Public Board Meeting Minutes

2026-05-26 Public Board Meeting Minutes.pdf

5. Announcements of the Chair

It's a large agenda tonight - so let's keep things moving along!

6. Student Voice

6.1 Wood Elementary School student presentation (10 minutes)

- three grade 3 students wrote "Dear Mr. Homan" letters, and read them out aloud, specifically asking for a class pet (bunny).

7. Trustee & Selected Representative Statements

7.1 Trustee Craig provided a speech thanking Superintendent Klaver for all his years of service and wished him the best in his retirement.

Trustee Zanette provided a list of events she attended recently and thanked everyone for their hard work throughout the year.

Trustee Ransom attended the EALC graduation ceremony

Trustee Orr noted that it's Superintendent Klaver's last Public Board Meeting, thanked him for all his guidance and commented that he's leaving the district in a great place.

8. Petitions/ Delegations/ Presentations

8.1 Governor General Award 2025

Craig McAulay, Principal ADSS

Principal McAulay presented the Governor General Award to former student Lily Kremer. The award is based on all courses on students' transcripts, and is awarded to the top achieving student. Lily had 92% as her lowest mark in any course, with most being 98%!

8.2 Audit Plan Presentation

Lenora Lee, Lead Audit Engagement Partner

Ayomide Kolawole-Osafehinti, Senior Manager

2026 SD70 Audit Planning Report.pdf

Lead Auditor Lenora Lee provided an overview of the Audit Planning presentation included in the agenda package. Lenora asked that the Board contact KPMG with any areas they feel should be looked into.

8.3 ADTU Member Survey Presentation 2025/26
Wendy Arnett, ADTU VP / Ryan Dvorak, ADTU President

ADTU Member Survey Presentation 2026.pdf

Vice President Wendy Arnett provided a PowerPoint presentation with some highlights taken from the 2025/26 ADTU Member Survey.

9. Unfinished Business/ New Business

10. Staff Report

10.1 2026/27 Amended Capital Plan Bylaw
Alex Taylor, Director of Operations

Amended Capital Plan Bylaw_binder.pdf

THAT the Board of Education approve all three readings of Capital Bylaw No. 2026/27-CPSD70-02 in the June 23, 2026, Public Board Meeting.

Moved by: Pam Craig; seconded by: Janis Joseph

Carried

THAT the Capital Plan Bylaw of the Board for the 2026/27 Capital Plan as approved by the Minister, to include the supported capital project(s) specified in the letter addressed to the Secretary-Treasurer and Superintendent, dated June 19, 2026, is hereby adopted.

Moved by: Pam Craig; seconded by: Cherilyn Bray

Carried

THAT this Capital Bylaw may be cited as School District Pacific Rim Capital Bylaw No. 2026/27-CPSD70-02.

Moved by: Janis Joseph; seconded by: Larry Ransom

Carried

THAT it be resolved as having been read a first, second and third time as provided for in the bylaws that the Board Chair and the Secretary-Treasurer be authorized to execute this Bylaw on behalf of the Board and that the corporate seal of the Board be affixed thereon.

Moved by: Cherilyn Bray; seconded by: Pam Craig

Carried

10.2 ADSS Artificial Turf Field
James Messenger, Assistant Superintendent

2026-06-23 - Action Sheet - Turf Field.pdf

THAT the Board formally request letters of support from First Nations within the District to support funding and advocacy efforts.

Moved by: Cherilyn Bray; seconded by: Pam Craig

Carried

THAT the Board of Education direct staff to prepare and submit an advocacy letter to the Ministry of Education and Child Care, with copies to relevant provincial ministries and the local MLA, requesting reconsideration of funding eligibility for the ADSS Artificial Turf Field Replacement Project**.**

Moved by: Janis Joseph; seconded by: Cherilyn Bray

Carried

THAT the Board approve the release and public distribution of the ADSS Artificial Turf Field Sponsorship Package to support community fundraising efforts.

Moved by: Pam Craig; seconded by: Janis Joseph

Carried

10.3 2026/27 Trustee Remuneration
Teri Fong, Secretary Treasurer

Trustee Remuneration.pdf

Secretary Treasurer Fong provided an overview of her report, noting that unless a motion is made to decline the increase, it would happen automatically.

THAT the Board of Education decline the 3% increase in Trustee remuneration for the 2026/27 fiscal year.

Moved by: Cherilyn Bray; seconded by: Pam Craig

Carried

10.4 2026/27 Preliminary Budget
Teri Fong, Secretary Treasurer

2026-27 Annual Budget Bylaw_binder.pdf

Secretary Treasurer provided an overview of her detailed report and answered questions from Trustees.

THAT the Board of Education approve all three readings of School District No. 70 (Pacific Rim) Annual Budget Bylaw for fiscal year 2026/27 in the June 23, 2026 Public Meeting of the Board.

Moved by: Cherilyn Bray; seconded by: Pam Craig

Carried

THAT the Board of Education approve the 2026/27 Annual Budget as presented.

Moved by: Pam Craig; seconded by: Cherilyn Bray

Carried

Be it resolved as having been read a first, second and third time as provided for in the bylaws, THAT the Board Chair and the Secretary-Treasurer be authorized to execute this Amended Annual Budget Bylaw 2026/27 on behalf of the Board and that the corporate seal of the Board be affixed thereon.

Moved by: Cherilyn Bray; seconded by: Pam Craig

Carried

10.5 2025/26 Operational Plan Review
Peter Klaver, Superintendent

Operational Plan Review 2025-26_binder.pdf

Superintendent Klaver provided an overview of his report and highlighted the other work that happens across the district, not reflected on the Operational Plan.

10.6 Elections Proceedings Bylaw
Paula Mason, Manager of Corporate Services

Trustee Elections Bylaw_binder.pdf

THAT the Board of Education approve all three readings of School District No. 70 (Pacific Rim) Trustee Elections Bylaw No. 2026-01 in the June 23, 2026 Public Meeting of the Board.

Moved by: Cherilyn Bray; seconded by: Janis Joseph

Carried

THAT the Board of Education approve the Trustee Elections Bylaw No. 2026-01 as presented.

Moved by: Pam Craig; seconded by: Cherilyn Bray

Carried

Be it resolved as having been read a first, second and third time as provided for in the bylaws, THAT the Board Chair and the Secretary-Treasurer be authorized to execute this Trustee Elections Bylaw No. 2026-01 on behalf of the Board and that the corporate seal of the Board be affixed thereon.

Moved by: Chris Washington; seconded by: Larry Ransom

Carried

10.7 2027/28 Minor Capital Plan Submission Approval
Alex Taylor, Director of Operations

Minor Capital Program Request.pdf

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 School Enhancement Program for Wickaninnish Community School Phase 2 Interior Construction for $400,000. And that this project be at no additional cost to the Board other than that provided through this targeted funding.

Moved by: Helen Zanette; seconded by: Janis Joseph

Carried

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 School Enhancement Program for Eight Avenue Learning Center's Re-Roofing Project for $900,000. And that this project be at no additional cost to the Board other than that provided through this targeted funding.

Moved by: Larry Ransom; seconded by: Pam Craig

Carried

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 School Enhancement Program for various school Re-Roofing Projects for $200,000. And that this project be at no additional cost to the Board other than that provided through this targeted funding.

Moved by: Janis Joseph; seconded by: Cherilyn Bray

Carried

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 Carbon Neutral Capital Program at Alberni District Secondary School for the remediation of the existing geothermal system for $600,000.

Moved by: Cherilyn Bray; seconded by: Larry Ransom

Carried

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 Carbon Neutral Capital Program at Alberni Elementary School for phase 1 unit ventilator upgrade for $500,000. And that this project be at no additional cost to the Board other than that provided through this targeted funding.

Moved by: Pam Craig; seconded by: Chris Washington

Carried

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 Playground Enhancement Program at Wood Elementary School for a new accessible playground for $200,000. And that this project be at no additional cost to the Board other than that provided through this targeted funding.

Moved by: Chris Washington; seconded by: Janis Joseph

Carried

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 Bus Acquisition Program for the replacement of unit #5700, A9700, A9701 and 4702. And that this project be at no additional cost to the Board other than that provided through this targeted funding.

Moved by: Helen Zanette; seconded by: Larry Ransom

Carried

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 Food Infrastructure Program for a commercial kitchen renovation at Eight Avenue Learning Centre for $200,000. And that this project be at no additional cost to the Board other than that provided through this targeted funding.

Moved by: Larry Ransom; seconded by: Pam Craig

Carried

10.8 Letter of Gratitude to the Indigenous Education Council
Peter Klaver, Superintendent

Letter to IEC.pdf

Need to move back to item 10.4 to make note that the Secretary Treasurer just noticed there's an amount in the wrong column (page 92 - Schedule 3A) There is no impact in total budget amount of the bylaw that was passed, but the corrected budget will be reprinted for trustees.

Superintendent Klaver provided an overview of his report.

THAT the Board direct the Board Chair to send a letter of appreciation to the Indigenous Education Council, acknowledging their productive and positive work in the 2025/26 school year, their ongoing commitment to Indigenous students, and expressing the Board of Education's desire to continue building a strong and respectful working relationship in the coming years ahead; and

THAT the letter be copied to MOECC Minister Beare, Deputy Minister Krishna, and IEC Secretariat Ian Caplette.

Moved by: Pam Craig; seconded by: Helen Zanette

Carried

11. Policy Development

11.1 Policies for Adoption

610: Inclusive Education Programs (P)

Inclusive Education Programs (P).pdf

THAT the Board of Education adopt the following Policy as presented:
610: Inclusive Education Programs (P)

Moved by: Helen Zanette; seconded by: Larry Ransom

Carried

11.2 Policies for Public Consultation

THAT the Board of Education approve the following policies and administrative procedure to be published for a 30-day public consultation period, as presented:

Video Surveillance - Facilities and School Bus (P)
7200: Health and Safety (P)
P:100 Mission, Vision and Values (P)
Confined Space Entry (P)
Working From Heights (P)
Rental of District Facilities (AP)
Provision of Menstrual Products to Students (P)
Scent Considerate Environment (P)

Moved by: Helen Zanette; seconded by: Pam Craig

Carried

Video Surveillance - Facilities and School Bus (P)

XXXX Video-Surveillance - Facilities and School Bus (P).pdf

7200: Health and Safety (P)

XXX Health and Safety (P).pdf

P:100 Mission, Vision and Values (P)

100 Mission, Vision and Core Values (P).pdf

Confined Space Entry (P)

Confined Space Entry (P).pdf

Working From Heights (P)

Working from Heights Policy (P).pdf

Rental of District Facilities (AP)

Rental of District Facilities AP.pdf

3121 - Rental ADSS (AP).pdf

Provision of Menstrual Products to Students (P)

XXXX Provision of Menstrual Products to Students (P).pdf

Scent Considerate Environment (P)

XXXX Scent Considerate Environment (P).pdf

12. Notice of Motion

13. Correspondence - Action Required

14. Correspondence - For Information

14.1 2026-06-12 Sproat Lake and Area (Electoral Area D) Official Community Plan Referral **OCP Bylaw Response Summary_binder.pdf**

14.2 2026-06-12 Letter to Parents, Guardians and Caregivers

2026-06-12 Letter to Parents, Guardians and Caregivers_en_fr.pdf

14.3 Public Engagement Survey: Child Care in BC
https://feedback.engage.gov.bc.ca/829274?lang=en

14.4 Spring 2026 Newsletter

Pacific Rim School District - Spring 2026 Newsletter.pdf

15. External Board Committees

16. Internal Board Committees

16.1 2026-06-02 Special Policy Committee Meeting Minutes

2026-06-02 Special Policy Committee Meeting Minutes.pdf

17. Audience Question Period

This item is reserved for members of the audience to ask questions related to topics discussed on today's agenda. Questions/Comments regarding topics not discussed on today's agenda should be directed to the Board Office via email at pmason@sd70.bc.ca

Andrew Schneider, Vice President CUPE read aloud the following statement on behalf of CUPE and asked that it be included in the minutes as written:

CUPE 727 is very concerned about the recent cuts that have been made to support staff positions throughout the district. These reductions include:

- 13 Education Assistant positions
- 1 Utility Custodian position
- 1 Payroll Clerk position
- 1 ADSS Advising Secretary position in the Career Centre
- 1 Youth Outreach Worker position

- Reduced hours for the Dispatch position
- Elimination of one of only two Painter positions, leaving a single painter responsible for maintaining the interior and exterior of schools and district facilities across Port Alberni, Bamfield, Ucluelet, and Tofino
- Reduction of two StrongStart positions from five days per week to four days per week
- Through attrition, the reduction of clerical positions from 12-month to 10-month positions, affecting administrative support during busy times of the year
- Elimination of the ADSS School Security Specialist/Audio Visual Technician position

CUPE 727 believes these cuts will have a direct negative impact on student success, a key priority of the Board's Strategic Plan. Reducing front-line support positions weakens the services and supports students rely on every day while increasing the workload on remaining staff. Rather than eliminating positions that directly support students and schools, we believe the Board should look to reduce management and administrative costs to address budget pressures.

18. Next Meeting

The next regular meeting of the Board of Education will be held on September 29, 2026 at 4:00pm, at the Administration Office Board Room.

19. Adjournment

The meeting was adjourned at 5:59pm.

Board Chair

Secretary Treasurer

PACIFIC RIM SCHOOL DISTRICT

Public Board Meeting Minutes

Tuesday, June 23, 2026 at 4:00 PM
Administration Office Board Room

1. Meeting Opening

1.1 Call to Order/Land Acknowledgement

The Chair acknowledged that we are meeting on the ḥaḥuułi of the C̓išaaʔatḥ (Tseshaht) and Hupač̓asath (Hupacasath) First Nations and acknowledged that we also have schools located on the ḥaḥaḥuułi of the Huu-ay-aht (Huu-ay-aht), and ƛaʔuukʷiʔatḥ (Tla-o-qui-aht) First Nations and the Yuułuʔiłatḥ (Yuu-cluth-aht) Government.

1.2 In Attendance:

Cynthia Orr - Board Chair
Cherilyn Bray - Trustee
Pam Craig - Trustee
Janis Joseph - Trustee
Larry Ransom - Trustee
Chris Washington - Trustee
Helen Zanette - Trustee
Brandy Lauder - Selected Rep, Hupacasath First Nation
Asma-na-hi Antoine - Selected Rep, Toquaht First Nation (Teams)
Peter Klaver - Superintendent
James Messenger - Assistant Superintendent
Teri Fong - Secretary Treasurer
Jaslene Atwal - Director of Instruction, Human Resources
Michell Bennett - Director of Instruction, Inclusive Education (Teams)
Alex Taylor - Director of Operations
Craig McAulay - Principal, ADSS
Darren Homan - Principal, Wood Elementary
Kristine Clark - Teacher-Librarian, Wood Elementary
Paula Mason - Manager of Corporate Services
Lenora Lee - Lead Audit Engagement Partner, KPMG
Ayomide Kolawole-Osafehinti - Senior Manager, KPMG
Wendy Arnett - ADTU Vice President

Audience:
Ryan Dvorak - ADTU President
Andrew Schneider - CUPE Vice President
Marni Cameron - Teacher, EJ Dunn Elementary
Tricia Clayton (Teams)

2. Approval of Agenda

THAT the Board of Education approve the June 23, 2026 Public Board Meeting agenda as presented.

Moved by: Pam Craig; seconded by: Cherilyn Bray

Carried

3. Conflict of Interest Declaration

There were no conflicts declared.

4. Adoption of Minutes

11.5 - motion should read Moved by Trustee Craig / Seconded by Trustee Bray

THAT the Board of Education approve the May 26, 2026 Public Board Meeting Minutes as amended.

Moved by: Janis Joseph; seconded by: Larry Ransom

Carried

4.1 2026-05-26 Public Board Meeting Minutes

2026-05-26 Public Board Meeting Minutes.pdf

5. Announcements of the Chair

It's a large agenda tonight - so let's keep things moving along!

6. Student Voice

6.1 Wood Elementary School student presentation (10 minutes)
- three grade 3 students wrote "Dear Mr. Homan" letters, and read them out aloud, specifically asking for a class pet (bunny).

7. Trustee & Selected Representative Statements

7.1 Trustee Craig provided a speech thanking Superintendent Klaver for all his years of service and wished him the best in his retirement.
Trustee Zanette provided a list of events she attended recently and thanked everyone for their hard work throughout the year.
Trustee Ransom attended the EALC graduation ceremony
Trustee Orr noted that it's Superintendent Klaver's last Public Board Meeting, thanked him for all his guidance and commented that he's leaving the district in a great place.

8. Petitions/ Delegations/ Presentations

8.1 Governor General Award 2025
Craig McAulay, Principal ADSS

Principal McAulay presented the Governor General Award to former student Lily Kremer. The award is based on all courses on students' transcripts, and is awarded to the top achieving student. Lily had 92% as her lowest mark in any course, with most being 98%!

8.2 Audit Plan Presentation
Lenora Lee, Lead Audit Engagement Partner
Ayomide Kolawole-Osafehinti, Senior Manager

2026 SD70 Audit Planning Report.pdf

Lead Auditor Lenora Lee provided an overview of the Audit Planning presentation included in the agenda package. Lenora asked that the Board contact KPMG with any areas they feel should be looked into.

8.3 ADTU Member Survey Presentation 2025/26
Wendy Arnett, ADTU VP / Ryan Dvorak, ADTU President

ADTU Member Survey Presentation 2026.pdf

Vice President Wendy Arnett provided a PowerPoint presentation with some highlights taken from the 2025/26 ADTU Member Survey.

9. Unfinished Business/ New Business

10. Staff Report

10.1 2026/27 Amended Capital Plan Bylaw
Alex Taylor, Director of Operations

Amended Capital Plan Bylaw_binder.pdf

THAT the Board of Education approve all three readings of Capital Bylaw No. 2026/27-CPSD70-02 in the June 23, 2026, Public Board Meeting.

Moved by: Pam Craig; seconded by: Janis Joseph

Carried

THAT the Capital Plan Bylaw of the Board for the 2026/27 Capital Plan as approved by the Minister, to include the supported capital project(s) specified in the letter addressed to the Secretary-Treasurer and Superintendent, dated June 19, 2026, is hereby adopted.

Moved by: Pam Craig; seconded by: Cherilyn Bray

Carried

THAT this Capital Bylaw may be cited as School District Pacific Rim Capital Bylaw No. 2026/27-CPSD70-02.

Moved by: Janis Joseph; seconded by: Larry Ransom

Carried

THAT it be resolved as having been read a first, second and third time as provided for in the bylaws that the Board Chair and the Secretary-Treasurer be authorized to execute this Bylaw on behalf of the Board and that the corporate seal of the Board be affixed thereon.

Moved by: Cherilyn Bray; seconded by: Pam Craig

Carried

10.2 ADSS Artificial Turf Field
James Messenger, Assistant Superintendent

2026-06-23 - Action Sheet - Turf Field.pdf

THAT the Board formally request letters of support from First Nations within the District to support funding and advocacy efforts.

Moved by: Cherilyn Bray; seconded by: Pam Craig

Carried

THAT the Board of Education direct staff to prepare and submit an advocacy letter to the Ministry of Education and Child Care, with copies to relevant provincial ministries and the local MLA, requesting reconsideration of funding eligibility for the ADSS Artificial Turf Field Replacement Project**.**

Moved by: Janis Joseph; seconded by: Cherilyn Bray

Carried

THAT the Board approve the release and public distribution of the ADSS Artificial Turf Field Sponsorship Package to support community fundraising efforts.

Moved by: Pam Craig; seconded by: Janis Joseph

Carried

10.3 2026/27 Trustee Remuneration
Teri Fong, Secretary Treasurer

Trustee Remuneration.pdf

Secretary Treasurer Fong provided an overview of her report, noting that unless a motion is made to decline the increase, it would happen automatically.

THAT the Board of Education decline the 3% increase in Trustee remuneration for the 2026/27 fiscal year.

Moved by: Cherilyn Bray; seconded by: Pam Craig

Carried

10.4 2026/27 Preliminary Budget
Teri Fong, Secretary Treasurer

2026-27 Annual Budget Bylaw_binder.pdf

Secretary Treasurer provided an overview of her detailed report and answered questions from Trustees.

THAT the Board of Education approve all three readings of School District No. 70 (Pacific Rim) Annual Budget Bylaw for fiscal year 2026/27 in the June 23, 2026 Public Meeting of the Board.

Moved by: Cherilyn Bray; seconded by: Pam Craig

Carried

THAT the Board of Education approve the 2026/27 Annual Budget as presented.

Moved by: Pam Craig; seconded by: Cherilyn Bray

Carried

Be it resolved as having been read a first, second and third time as provided for in the bylaws, THAT the Board Chair and the Secretary-Treasurer be authorized to execute this Amended Annual Budget Bylaw 2026/27 on behalf of the Board and that the corporate seal of the Board be affixed thereon.

Moved by: Cherilyn Bray; seconded by: Pam Craig

Carried

10.5 2025/26 Operational Plan Review
Peter Klaver, Superintendent

Operational Plan Review 2025-26_binder.pdf

Superintendent Klaver provided an overview of his report and highlighted the other work that happens across the district, not reflected on the Operational Plan.

10.6 Elections Proceedings Bylaw
Paula Mason, Manager of Corporate Services

Trustee Elections Bylaw_binder.pdf

THAT the Board of Education approve all three readings of School District No. 70 (Pacific Rim) Trustee Elections Bylaw No. 2026-01 in the June 23, 2026 Public Meeting of the Board.

Moved by: Cherilyn Bray; seconded by: Janis Joseph

Carried

THAT the Board of Education approve the Trustee Elections Bylaw No. 2026-01 as presented.

Moved by: Pam Craig; seconded by: Cherilyn Bray

Carried

Be it resolved as having been read a first, second and third time as provided for in the bylaws, THAT the Board Chair and the Secretary-Treasurer be authorized to execute this Trustee Elections Bylaw No. 2026-01 on behalf of the Board and that the corporate seal of the Board be affixed thereon.

Moved by: Chris Washington; seconded by: Larry Ransom

Carried

10.7 2027/28 Minor Capital Plan Submission Approval
Alex Taylor, Director of Operations

Minor Capital Program Request.pdf

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 School Enhancement Program for Wickaninnish Community School Phase 2 Interior Construction for $400,000. And that this project be at no additional cost to the Board other than that provided through this targeted funding.

Moved by: Helen Zanette; seconded by: Janis Joseph

Carried

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 School Enhancement Program for Eight Avenue Learning Center's Re-Roofing Project for $900,000. And that this project be at no additional cost to the Board other than that provided through this targeted funding.

Moved by: Larry Ransom; seconded by: Pam Craig

Carried

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 School Enhancement Program for various school Re-Roofing Projects for $200,000. And that this project be at no additional cost to the Board other than that provided through this targeted funding.

Moved by: Janis Joseph; seconded by: Cherilyn Bray

Carried

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 Carbon Neutral Capital Program at Alberni District Secondary School for the remediation of the existing geothermal system for $600,000.

Moved by: Cherilyn Bray; seconded by: Larry Ransom

Carried

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 Carbon Neutral Capital Program at Alberni Elementary School for phase 1 unit ventilator upgrade for $500,000. And that this project be at no additional cost to the Board other than that provided through this targeted funding.

Moved by: Pam Craig; seconded by: Chris Washington

Carried

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 Playground Enhancement Program at Wood Elementary School for a new accessible playground for $200,000. And that this project be at no additional cost to the Board other than that provided through this targeted funding.

Moved by: Chris Washington; seconded by: Janis Joseph

Carried

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 Bus Acquisition Program for the replacement of unit #5700, A9700, A9701 and 4702. And that this project be at no additional cost to the Board other than that provided through this targeted funding.

Moved by: Helen Zanette; seconded by: Larry Ransom

Carried

THAT the Board of Education direct staff through the Superintendent to apply to the 2027/2028 Food Infrastructure Program for a commercial kitchen renovation at Eight Avenue Learning Centre for $200,000. And that this project be at no additional cost to the Board other than that provided through this targeted funding.

Moved by: Larry Ransom; seconded by: Pam Craig

Carried

10.8 Letter of Gratitude to the Indigenous Education Council
Peter Klaver, Superintendent

Letter to IEC.pdf

Need to move back to item 10.4 to make note that the Secretary Treasurer just noticed there's an amount in the wrong column (page 92 - Schedule 3A) There is no impact in total budget amount of the bylaw that was passed, but the corrected budget will be reprinted for trustees.

Superintendent Klaver provided an overview of his report.

THAT the Board direct the Board Chair to send a letter of appreciation to the Indigenous Education Council, acknowledging their productive and positive work in the 2025/26 school year, their ongoing commitment to Indigenous students, and expressing the Board of Education’s desire to continue building a strong and respectful working relationship in the coming years ahead; and

THAT the letter be copied to MOECC Minister Beare, Deputy Minister Krishna, and IEC Secretariat Ian Caplette.

Moved by: Pam Craig; seconded by: Helen Zanette

Carried

11. Policy Development

11.1 Policies for Adoption

610: Inclusive Education Programs (P)

Inclusive Education Programs (P).pdf

THAT the Board of Education adopt the following Policy as presented:
610: Inclusive Education Programs (P)

Moved by: Helen Zanette; seconded by: Larry Ransom

Carried

11.2 Policies for Public Consultation

THAT the Board of Education approve the following policies and administrative procedure to be published for a 30-day public consultation period, as presented:

Video Surveillance - Facilities and School Bus (P)
7200: Health and Safety (P)
P:100 Mission, Vision and Values (P)
Confined Space Entry (P)
Working From Heights (P)
Rental of District Facilities (AP)
Provision of Menstrual Products to Students (P)
Scent Considerate Environment (P)

Moved by: Helen Zanette; seconded by: Pam Craig

Carried

Video Surveillance - Facilities and School Bus (P)

XXXX Video-Surveillance - Facilities and School Bus (P).pdf

7200: Health and Safety (P)

XXX Health and Safety (P).pdf

P:100 Mission, Vision and Values (P)

100 Mission, Vision and Core Values (P).pdf

Confined Space Entry (P)

Confined Space Entry (P).pdf

Working From Heights (P)

Working from Heights Policy (P).pdf

Rental of District Facilities (AP)

Rental of District Facilities AP.pdf

3121 - Rental ADSS (AP).pdf

Provision of Menstrual Products to Students (P)

XXXX Provision of Menstrual Products to Students (P).pdf

Scent Considerate Environment (P)

XXXX Scent Considerate Environment (P).pdf

12. Notice of Motion

13. Correspondence - Action Required

14. Correspondence - For Information

14.1 2026-06-12 Sproat Lake and Area (Electoral Area D) Official Community Plan Referral **OCP Bylaw Response Summary_binder.pdf**

14.2 2026-06-12 Letter to Parents, Guardians and Caregivers

2026-06-12 Letter to Parents, Guardians and Caregivers_en_fr.pdf

14.3 Public Engagement Survey: Child Care in BC
https://feedback.engage.gov.bc.ca/829274?lang=en

14.4 Spring 2026 Newsletter

Pacific Rim School District - Spring 2026 Newsletter.pdf

15. External Board Committees

16. Internal Board Committees

16.1 2026-06-02 Special Policy Committee Meeting Minutes

2026-06-02 Special Policy Committee Meeting Minutes.pdf

17. Audience Question Period

This item is reserved for members of the audience to ask questions related to topics discussed on today's agenda. Questions/Comments regarding topics not discussed on today's agenda should be directed to the Board Office via email at pmason@sd70.bc.ca

Andrew Schneider, Vice President CUPE read aloud the following statement on behalf of CUPE and asked that it be included in the minutes as written:

CUPE 727 is very concerned about the recent cuts that have been made to support staff positions throughout the district. These reductions include:

- 13 Education Assistant positions
- 1 Utility Custodian position
- 1 Payroll Clerk position
- 1 ADSS Advising Secretary position in the Career Centre
- 1 Youth Outreach Worker position

- Reduced hours for the Dispatch position
- Elimination of one of only two Painter positions, leaving a single painter responsible for maintaining the interior and exterior of schools and district facilities across Port Alberni, Bamfield, Ucluelet, and Tofino
- Reduction of two StrongStart positions from five days per week to four days per week
- Through attrition, the reduction of clerical positions from 12-month to 10-month positions, affecting administrative support during busy times of the year
- Elimination of the ADSS School Security Specialist/Audio Visual Technician position

CUPE 727 believes these cuts will have a direct negative impact on student success, a key priority of the Board's Strategic Plan. Reducing front-line support positions weakens the services and supports students rely on every day while increasing the workload on remaining staff. Rather than eliminating positions that directly support students and schools, we believe the Board should look to reduce management and administrative costs to address budget pressures.

18. Next Meeting

The next regular meeting of the Board of Education will be held on September 29, 2026 at 4:00pm, at the Administration Office Board Room.

19. Adjournment

The meeting was adjourned at 5:59pm.

Board Chair

Secretary Treasurer

Audited Financial Statements of

School District No. 70 (Pacific Rim)

And Independent Auditors' Report thereon

June 30, 2026

School District No. 70 (Pacific Rim)
June 30, 2026

Table of Contents

School District No. 70 (Pacific Rim)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 70 (Pacific Rim) 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. 70 (Pacific Rim) (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, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 70 (Pacific Rim) 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. 70 (Pacific Rim)

____

Signature of the Chairperson of the Board of Education | Date Signed

____

Signature of the Superintendent | Date Signed

____

Signature of the Secretary Treasurer | Date Signed

KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone (250) 480-3500
Fax (250) 480-3539

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 70 (Pacific Rim), and
To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 70 (Pacific Rim) (the "Entity"), which comprise:

- the statement of financial position as at June 30, 2026
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2026 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

Other Information

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

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

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

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

Chartered Professional Accountants

Victoria, Canada
DATE

School District No. 70 (Pacific Rim)

Statement of Financial Position
As at June 30, 2026

	2026 Actual	2025 Actual
	$	$
Financial Assets		
Cash and Cash Equivalents	**11,756,104**	6,906,963
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	**1,360,706**	1,749,012
Due from First Nations	**403,581**	3,541,068
Other (Note 3)	**646,225**	1,004,619
Total Financial Assets	**14,166,616**	13,201,662
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	**6,676,580**	7,482,321
Unearned Revenue (Note 5)	**678,252**	660,951
Deferred Revenue (Note 6)	**3,977,268**	3,009,713
Deferred Capital Revenue (Note 7)	**124,100,781**	119,177,171
Employee Future Benefits (Note 8)	**464,217**	448,895
Asset Retirement Obligation (Note 19)	**3,608,980**	3,498,244
Debt (Note 9)	**78,644**	135,022
Capital Lease Obligations (Note 9)	**376,363**	556,056
Total Liabilities	**139,961,085**	134,968,373
Net Debt	**(125,794,469)**	(121,766,711)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	**134,470,817**	130,671,879
Restricted Assets (Endowments) (Note 11)	**30,000**	30,000
Prepaid Expenses	**868,662**	839,557
Total Non-Financial Assets	**135,369,479**	131,541,436
Accumulated Surplus (Deficit) (Note 13)	**9,575,010**	9,774,725

Contractual Obligations (Note 15)

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

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

School District No. 70 (Pacific Rim)

Statement of Operations
Year Ended June 30, 2026

	2026 Budget (Note 16)	**2026 Actual**	2025 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	57,609,214	**58,308,841**	54,939,125
Other	281,111	**288,130**	339,862
Federal Grants	7,800		33,551
Tuition	838,316	**902,038**	852,245
Other Revenue	5,446,125	**6,555,930**	6,043,702
Rentals and Leases	270,000	**483,845**	280,061
Investment Income	75,725	**91,928**	80,349
Gain (Loss) on Disposal of Tangible Capital Assets		**639,000**	1,934,976
Amortization of Deferred Capital Revenue	4,000,000	**4,204,650**	4,020,335
Total Revenue	68,528,291	**71,474,361**	68,524,206
Expenses (Note 17)			
Instruction	52,377,459	**54,285,885**	50,632,055
District Administration	2,925,036	**3,916,682**	3,379,547
Operations and Maintenance	10,374,880	**10,365,903**	10,359,180
Transportation and Housing	3,092,916	**2,955,812**	3,230,427
Debt Services	52,500	**39,058**	51,509
Change in Asset Retirement Obligation Estimate		**110,736**	
Total Expense	68,822,791	**71,674,076**	67,652,718
Surplus (Deficit) for the year	(294,500)	**(199,715)**	871,488
Accumulated Surplus (Deficit) from Operations, beginning of year		**9,774,725**	8,903,237
Accumulated Surplus (Deficit) from Operations, end of year		**9,575,010**	9,774,725

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

School District No. 70 (Pacific Rim)

Statement of Changes in Net Debt
Year Ended June 30, 2026

	2026 Budget (Note 16)	**2026 Actual**	2025 Actual
	$	**$**	$
Surplus (Deficit) for the year	(294,500)	**(199,715)**	871,488
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(100,000)	**(9,216,487)**	(11,250,727)
Amortization of Tangible Capital Assets	5,000,000	**5,295,813**	4,952,502
Net carrying value of Tangible Capital Assets disposed of		**11,000**	2,001
Change in Asset Retirement Obligation Estimate		**110,736**	
Total Effect of change in Tangible Capital Assets	4,900,000	**(3,798,938)**	(6,296,224)
Acquisition of Prepaid Expenses		**(868,662)**	(839,557)
Use of Prepaid Expenses		**839,557**	312,242
Total Effect of change in Other Non-Financial Assets	-	**(29,105)**	(527,315)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	4,605,500	**(4,027,758)**	(5,952,051)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		**(4,027,758)**	(5,952,051)
Net Debt, beginning of year		**(121,766,711)**	(115,814,660)
Net Debt, end of year		**(125,794,469)**	(121,766,711)

School District No. 70 (Pacific Rim)

Statement of Cash Flows

Year Ended June 30, 2026

	2026 Actual	2025 Actual
	$	$
Operating Transactions		
Surplus (Deficit) for the year	**(199,715)**	871,488
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	**3,884,187**	(1,297,261)
Prepaid Expenses	**(29,105)**	(527,315)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	**(805,741)**	2,586,761
Unearned Revenue	**17,301**	201,825
Deferred Revenue	**967,555**	243,806
Employee Future Benefits	**15,322**	(14,850)
Asset Retirement Obligations	**110,736**	(297,346)
Loss (Gain) on Disposal of Tangible Capital Assets	**(639,000)**	(1,835,157)
Amortization of Tangible Capital Assets	**5,295,813**	4,952,502
Amortization of Deferred Capital Revenue	**(4,204,650)**	(4,020,335)
Total Operating Transactions	**4,412,703**	864,118
Capital Transactions		
Tangible Capital Assets Purchased	**(8,545,453)**	(5,668,075)
Tangible Capital Assets -WIP Purchased	**(560,298)**	(5,482,193)
District Portion of Proceeds on Disposal	**650,000**	1,837,158
District Entered		(297,346)
District Entered		(271,736)
Total Capital Transactions	**(8,455,751)**	(9,882,192)
Financing Transactions		
Loan Payments	**(236,071)**	(225,073)
Capital Revenue Received	**9,128,260**	11,410,269
Total Financing Transactions	**8,892,189**	11,185,196
Net Increase (Decrease) in Cash and Cash Equivalents	**4,849,141**	2,167,122
Cash and Cash Equivalents, beginning of year	**6,906,963**	4,739,841
Cash and Cash Equivalents, end of year	**11,756,104**	6,906,963
Cash and Cash Equivalents, end of year, is made up of:		
Cash	**11,756,104**	6,906,963
	11,756,104	6,906,963

NOTE 1 AUTHORITY AND PURPOSE

The School District, established in 1887, 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. 70 (Pacific Rim)", and operates as "School District No. 70 (Pacific Rim)." 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. The School District is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. The *Budget Transparency and Accountability Act* requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 requires all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections.

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

For British Columbia tax-payer supported organizations, these contributions include government transfers and externally restricted contributions.

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

a) Basis of Accounting *(Continued)*

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

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

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian public sector accounting standards.

b) Basis of Consolidation

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

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

The School District does not administer any trust activities on behalf of external parties.

c) Cash and Cash Equivalents

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

d) Accounts Receivable

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

e) Unearned Revenue

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

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

f) Deferred Revenue and Deferred Capital Revenue

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

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

g) Employee Future Benefits

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

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

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

h) Liability for Contaminated Sites

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

- An environmental standard exists;
- Contamination exceeds the environmental standard;
- The School District is directly responsible or accepts responsibility;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

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

i) Asset Retirement Obligations

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

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

The liability includes costs for the removal of asbestos and other hazardous material in several of the buildings owned by the School District. The estimate of the asset retirement obligations includes costs directly attributable to the asset retirement activities. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (Note 2 (j)). The carrying value of the liability is reviewed at each financial reporting date with changes to the timing or amount of the original estimate of cash flows recorded as an adjustment to the liability and related tangible capital asset.

j) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets from non-related parties 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. Amortization is not recorded until assets are available for use.
- 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.

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

j) Tangible Capital Assets (continued)

- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

k) Prepaid Expenses

Payments for services and supplies (including insurance, subscriptions, membership and maintenance contracts) for use within the School District in a future period are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

l) Funds and Reserves

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

m) Revenue Recognition

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

Contributions received or where eligibility criteria have been met, are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District 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.

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

m) Revenue Recognition (continued)

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

Revenue from transactions with performance obligations is recognized when (or as) the performance obligation is satisfied. Revenue from transactions with no performance obligations is recognized when the School District (a) has authority to claim or retain an inflow of economic resources; and (b) identifies a past transaction or event that gives rise to an asset.

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

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

n) Expenditures

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

Allocation of Costs

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

o) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities and debt. 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.

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

o) Financial Instruments (continued)

Unrealized gains and losses from changes in the fair value of financial instruments measured at fair value are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. 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.

p) Measurement Uncertainty

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2026	2025
Due from Federal Government	$ 104,118	$ 487,951
Other	542,107	516,668
	$ 646,225	**$ 1,004,619**

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2026	2025
Trade payables	$ 1,355,465	$ 3,372,466
Salaries and benefits payable	$ 4,679,804	3,653,270
Accrued vacation pay	$ 641,311	456,585
	$ 6,676,580	**$ 7,482,321**

NOTE 5 UNEARNED REVENUE

Unearned revenue consists of contributions received for services to be delivered in a future period. Changes in unearned revenue are as follows:

	2026	2025
Balance, beginning of year		
Tuition fees	$ 660,951	$ 459,126
Rental revenue	-	-
	660,951	459,126
Changes for the year:		
Increase:		
Tuition fees collected	886,282	1,054,070
Rental revenue collected	488,270	280,061
	1,374,552	1,334,131
Decrease:		
Tuition fees recognized	873,406	852,245
Rental revenue recognized	483,845	280,061
	1,357,251	1,132,306
Net changes for the year		
Tuition fees	12,876	201,825
Rental revenue	4,425	-
	17,301	201,825
Balance, end of year		
Tuition fees	673,827	660,951
Rental revenue	4,425	-
	$ 678,252	**$ 660,951**

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.

	2026	2025
Balance, beginning of year	$ 3,009,713	$ 2,765,907
Changes for the year:		
Increase:		
Provincial grants	11,659,673	9,387,353
Other revenue	1,563,815	1,491,032
	13,223,488	10,878,385
Decrease:		
Allocated to revenue	12,255,933	10,623,692
Recovered	-	10,887
	12,255,933	10,634,579
Net changes for the year	967,555	243,806
Balance, end of year	**$ 3,977,268**	**$ 3,009,713**

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.

	2026	2025
Deferred capital revenue subject to amortization		
Balance, beginning of year	$ 112,425,542	$ 111,346,932
Increases:		
Capital additions	8,120,728	5,228,764
Transfer from work in progress	5,949,741	-
Decreases:		
Amortization	(4,204,650)	(4,020,335)
Recognition on disposal of building	-	(129,819)
Net change for the year	9,865,819	1,078,610
Balance, end of year	122,291,361	112,425,542
Work in progress		
Balance, beginning of year	5,949,741	467,548
Increases:		
Transfer from unspent deferred capital revenue	560,298	5,482,193
Decreases:		
Transfer to deferred capital revenue subject to amortization	(5,949,741)	-
Net change for the year	(5,389,443)	5,482,193
Balance, end of year	560,298	5,949,741
Unspent deferred capital revenue		
Balance, beginning of year	801,888	541,839
Increases:		
Provincial Grants - Ministry of Education	5,345,179	11,385,269
Other	3,783,081	25,000
Decreases:		
Transfer to deferred capital revenue subject to amortization:		
Capital additions	(8,120,728)	(5,228,764)
Transfer to work in progress	(560,298)	(5,482,193)
Settlement of asset retirement obligation	-	(167,527)
Expenses incurred	-	(271,736)
Net change for the year	447,234	260,049
Balance, end of year	1,249,122	801,888
Total deferred capital revenue balance, end of year	**$ 124,100,781**	**$ 119,177,171**

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.

	2026	2025
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation - April 1	$ 651,871	$ 536,354
Service Cost	41,516	32,720
Interest Cost	26,515	22,690
Benefit Payments	(82,218)	(68,378)
Actuarial Loss	(4,383)	128,485
Accrued Benefit Obligation - March 31	**$ 633,301**	**$ 651,871**
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	$ 633,301	$ 651,871
Market Value of Plan Assets - March 31	-	-
Funded Status - Deficit	(633,301)	(651,871)
Employer Contributions After Measurement Date	19,529	22,511
Benefits Expense After Measurement Date	(17,208)	(17,008)
Unamortized Net Actuarial Gain (Loss)	166,763	197,473
Accrued Benefit Liability - June 30	**$ (464,217)**	**$ (448,895)**
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	$ 448,895	$ 463,743
Net Expense for Fiscal Year	94,561	76,038
Employer Contributions	(79,236)	(90,686)
Accrued Benefit Liability - June 30	**$ 464,217**	**$ 448,895**
Components of Net Benefit Expense		
Service Cost	$ 41,063	$ 34,919
Interest Cost	27,168	23,646
Amortization of Net Actuarial Loss	26,330	17,473
Net Benefit Expense	**$ 94,561**	**$ 76,038**
Assumptions		
Discount Rate - April 1	4.00%	4.25%
Discount Rate - March 31	4.50%	4.00%
Long Term Salary Growth - April 1	2.50%+Seniority	2.50%+Seniority
Long Term Salary Growth - March 31	2.50%+Seniority	2.50%+Seniority
EARSL - March 31	11.7	11.7

NOTE 9 DEBT

The following loans approved under Section 144 of the *School Act* are outstanding:

	Approval Date	Year Borrowed	Interest Rate	Maturity	Amount Borrowed	Amount Paid	2026 Balance	2025 Balance
Term	2010	2010	4.50%	2029	$ 124,259	$ 85,054	$ 39,205	$ 48,468
Term	2010	2010	4.50%	2029	124,259	84,821	39,438	48,468
Demand	2010	2021	4.95%	Demand	186,559	186,559	-	38,086
Capital lease	2022	2022	13.97%	2027	335,164	266,263	68,901	134,065
Capital lease	2024	2024	7.15%	2029	450,900	199,459	251,441	345,379
Capital lease	2025	2025	7.15%	2029	100,459	44,438	56,021	76,612
					$1,321,600	**$866,593**	**$455,007**	**$691,078**

Future principal payments on debt as currently scheduled are as follows:

2027	$ 202,800
2028	142,200
2029	96,005
2030	14,002
	$ 455,007

NOTE 10 TANGIBLE CAPITAL ASSETS

Cost:	**Balance at June 30, 2025**	**Additions**	**Disposals / Transfers**	**Balance at June 30, 2026**
Sites	$ 2,556,637	$ -	$ (11,000)	$ 2,545,637
Buildings	181,903,009	8,280,711	5,782,214	195,965,934
Buildings – WIP	5,949,741	559,970	(5,949,741)	559,970
Furniture & Equipment	4,141,749	375,477	(36,532)	4,480,695
Furniture & Equipment – WIP	-	328	-	328
Vehicles	3,025,302	-	-	3,025,302
Computer Hardware	1,518,267	-	(97,482)	1,420,785
Total	**$ 199,094,705**	**$ 9,216,486**	**$ (312,541)**	**$ 207,998,651**

Accumulated Amortization:	**Balance at June 30, 2025**	**Additions**	**Disposals**	**Balance at June 30, 2026**
Sites	$ -	$ -	$ -	$ -
Buildings	66,060,372	4,378,992	(167,527)	70,271,837
Furniture and Equipment	1,251,944	431,122	(36,532)	1,646,534
Vehicles	486,205	302,530	-	788,735
Computer Hardware	624,305	293,905	(97,482)	820,728
Total	**$ 68,422,826**	**$ 5,406,549**	**$ (301,541)**	**$ 73,527,834**

Net Book Value:

	2026	**2025**
Sites	$ 2,545,637	$ 2,556,637
Buildings	125,694,097	115,842,637
Buildings - WIP	559,970	5,949,741
Furniture & Equipment	2,834,161	2,889,805
Furniture & Equipment – WIP	328	-
Vehicles	2,236,567	2,539,097
Computer Hardware	600,057	893,962
Total	**$ 134,470,817**	**$ 130,671,879**

Works of art and historic assets - the School District manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

Addition to buildings include a donated building by Metis Nation British Columbia (MNBC) to the School Board 70 having a value of $3,783,081.

Buildings Additions and Accumulated Amortization – Buildings include a change in the Asset Retirement Obligation of $110,736.

NOTE 11 RESTRICTED ASSETS (ENDOWMENTS)

Restricted assets are comprised of the Garner endowment of $30,000. There were no contributions, additions to or transfers from the endowment during the years presented.

NOTE 12 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trusteed pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2025, the Teachers' Pension Plan has about 52,000 active members and approximately 43,000 retired members. As of December 31, 2024, the Municipal Pension Plan has about 273,000 active members, including approximately 32,000 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, 2024, indicated a $2,675 million funding surplus for basic pension benefits on a going concern basis.

The School District paid $4,747,060 for employer contributions to the plans in the year ended June 30, 2026 (2025: $4,429,674)

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026. The next valuation for the Municipal Pension Plan will be as at December 31, 2027 with results available later in 2028.

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

NOTE 13 ACCUMULATED SURPLUS

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

	2026	2025
Invested in tangible capital assets	$ 7,355,919	$ 7,976,118
Operating surplus	114,775	208,499
Special purpose surplus	30,000	30,000
Local capital surplus	2,074,316	1,560,108
	$ 9,575,010	**$ 9,774,725**

Inter-fund transfers between the operating, special purpose and capital funds for the year ended June 30, 2026, were as follows:

- Transfer from operating fund to capital fund: $334,870 capital asset purchases.

The operating surplus has been internally restricted by the Board for Professional Development Obligations, Indigenous Education Program Surpluses, Asset Replacement Plans and future budget deficiencies.

The District does not have an unrestricted surplus.

NOTE 14 RELATED PARTY TRANSACTIONS

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

NOTE 15 CONTRACTUAL OBLIGATIONS AND CONTINGENCIES

The School District has entered into a number of multiple-year contracts for the delivery of services and the construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. The committed balance remaining of capital construction projects is approximately $918,452 (2025 - $727,000).

The school district holds $0 (2025 - $976,888) in capital dollars for approved projects currently underway or planned.

The nature of the School District's activities are such that there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2026, management believes the School District has valid defenses and appropriate insurance coverage in place. In the event that any claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position or operations.

NOTE 16 BUDGET FIGURES

The budget figures data presented in these financial statements is based upon the 2026 amended annual budget adopted by the Board on February 24, 2026. The chart following reconciles the originally approved annual budget bylaw approved June 24, 2025 to the amended annual budget bylaw reported in these financial statements.

	2026 Amended Annual Budget	2026 Annual Budget
Revenues		
Provincial Grants		
Ministry of Education	$ 57,609,214	$ 53,351,865
Other	281,111	223,800
Federal Grants	7,800	-
Tuition	838,316	900,000
Other Revenue	5,446,125	5,477,050
Rentals and Leases	270,000	270,000
Investment Income	75,725	150,000
Amortization of Deferred Capital Revenue	4,000,000	4,000,000
Total Revenue	**68,528,291**	**64,372,715**
Expenses		
Instruction	52,377,459	49,046,930
District Administration	2,925,036	3,160,961
Operations and Maintenance	10,374,880	9,620,433
Transportation and Housing	3,092,916	2,868,477
Debt Services	52,500	52,500
Total Expense	**68,822,791**	**64,749,301**
Net Revenue (Expense)	(294,500)	(376,586
Budgeted Allocation (Retirement) of Surplus (Deficit)		160,086
Budgeted Surplus (Deficit) for the year	**$ (294,500)**	**$ (216,500)**

NOTE 17 EXPENSE BY OBJECT

	2026	**2025**
Salaries and benefits	$ 57,481,845	$ 53,385,501
Services and supplies	8,746,624	9,263,206
Interest expense	39,058	51,509
Amortization	5,295,813	4,952,502
Asset Retirement Obligation Accretion Expense	110,736	-
	$ 71,674,076	**$ 67,652,718**

NOTE 18 ECONOMIC DEPENDENCE

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

NOTE 19 ASSET RETIREMENT OBLIGATIONS

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

	2026	2025
Balance, beginning of year	$ 3,498,244	$ 3,795,590
Change in estimate	110,736	-
Settlements during the year	-	(297,346)
	$ 3,608,980	**$ 3,498,244**

NOTE 20 RISK MANAGEMENT

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

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

a) Credit risk:

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

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

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

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.

NOTE 20 RISK MANAGEMENT *(Continued)*

b) Market risk (continued):

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

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 cash equivalents. It is management's opinion that the School District is not exposed to significant interest rate risk as it invests solely in investments that are considered liquid that have a maturity date of no more than 3 years and the Province of BC Provincial Treasury Central Deposit Program. The School District is also exposed to interest rate risk on its debt, the majority of which pays interest at a variable rate.

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.

There has been no change to risk exposures from 2025 related to credit, market or liquidity risks.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

School District No. 70 (Pacific Rim)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2026

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Actual	2025 Actual
	$	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	208,499	30,000	9,536,226	**9,774,725**	
Prior Period Adjustments					8,903,237
Accumulated Surplus (Deficit), beginning of year, as restated	**208,499**	**30,000**	**9,536,226**	**9,774,725**	8,903,237
Changes for the year					
Surplus (Deficit) for the year	331,001		(530,716)	**(199,715)**	871,488
Interfund Transfers					
Tangible Capital Assets Purchased	(334,870)		334,870	**-**	
Local Capital	(89,855)		89,855	**-**	
Net Changes for the year	**(93,724)**	**-**	**(105,991)**	**(199,715)**	**871,488**
Accumulated Surplus (Deficit), end of year - Statement 2	**114,775**	**30,000**	**9,430,235**	**9,575,010**	9,774,725

School District No. 70 (Pacific Rim)

Schedule of Operating Operations
Year Ended June 30, 2026

	2026 Budget (Note 16)	**2026 Actual**	2025 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	46,765,005	**48,269,904**	45,454,435
Other			39,640
Tuition	838,316	**902,038**	852,245
Other Revenue	4,400,125	**4,555,823**	4,799,209
Rentals and Leases	270,000	**483,845**	280,061
Investment Income	75,725	**91,928**	80,349
Total Revenue	52,349,171	**54,303,537**	51,505,939
Expenses			
Instruction	40,618,557	**42,680,687**	40,511,599
District Administration	2,788,347	**3,521,658**	3,242,858
Operations and Maintenance	6,463,068	**6,163,321**	6,172,467
Transportation and Housing	1,721,199	**1,606,870**	1,826,354
Total Expense	51,591,171	**53,972,536**	51,753,278
Operating Surplus (Deficit) for the year	758,000	**331,001**	(247,339)
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(100,000)	**(334,870)**	(105,497)
Local Capital	(158,000)	**(89,855)**	(56,764)
Other	(500,000)		(274,245)
Total Net Transfers	(758,000)	**(424,725)**	(436,506)
Total Operating Surplus (Deficit), for the year	-	**(93,724)**	(683,845)
Operating Surplus (Deficit), beginning of year		**208,499**	
Prior Period Adjustments			
District Entered			892,344
Operating Surplus (Deficit), beginning of year, as restated		**208,499**	892,344
Operating Surplus (Deficit), end of year		**114,775**	208,499
Operating Surplus (Deficit), end of year			
Internally Restricted		**114,775**	208,499
Total Operating Surplus (Deficit), end of year		**114,775**	208,499

School District No. 70 (Pacific Rim)

Schedule of Operating Revenue by Source
Year Ended June 30, 2026

	2026 Budget (Note 16)	**2026 Actual**	2025 Actual
	$	**$**	$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	50,159,006	**50,207,508**	48,689,420
ISC/LEA Recovery	(4,340,070)	**(4,454,774)**	(4,509,218)
Other Ministry of Education and Child Care Grants			
Pay Equity	595,220	**595,220**	595,220
Funding for Graduated Adults	15,744	**36,564**	15,292
Student Transportation Fund	71,717	**71,717**	71,717
Support Staff Benefits Grant			25,404
Foundation Skills Assessment (FSA) Scorer Grant	5,849	**8,187**	8,187
Child Care Funding		**-**	
Labour Settlement Funding		**1,340,666**	473,098
Equity Scan Grants		**-**	
ICY Clinical Counsellor Funding	246,939	**246,939**	63,205
Indigenous Education Councils (IEC) Funding		**165,265**	
NGN Self-Provisioned Site Grants		**-**	
Premier's Awards		**-**	
Recruitment & Retention (FRSP) Grants		**-**	
Standard ERP Improvements		**-**	22,110
Industry Training Authority	7,200	**34,400**	
District Entered	3,400	**18,212**	
Total Provincial Grants - Ministry of Education and Child Care	46,765,005	**48,269,904**	45,454,435
Provincial Grants - Other			39,640
Tuition			
International and Out of Province Students	838,316	**902,038**	852,245
Total Tuition	838,316	**902,038**	852,245
Other Revenues			
Funding from First Nations	4,340,070	**4,454,774**	4,509,218
Miscellaneous			
Ucluelet Government Grand			149,932
Other International Program Revenue			41,090
Other Misc. Revenue	13,855	**101,049**	98,969
Preventure Grant	20,000		
Sales of small assets	1,000		
collapsed unused Pro D	25,200		
Total Other Revenue	4,400,125	**4,555,823**	4,799,209
Rentals and Leases	270,000	**483,845**	280,061
Investment Income	75,725	**91,928**	80,349
Total Operating Revenue	52,349,171	**54,303,537**	51,505,939

School District No. 70 (Pacific Rim)

Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026 Budget (Note 16)	**2026 Actual**	2025 Actual
	$	**$**	$
Salaries			
Teachers	19,147,533	**21,283,128**	19,309,843
Principals and Vice Principals	4,251,562	**3,736,277**	4,023,760
Educational Assistants	4,599,155	**4,923,658**	4,810,056
Support Staff	5,759,631	**5,532,665**	5,097,024
Other Professionals	1,822,441	**2,457,116**	1,736,850
Substitutes	1,928,874	**955,111**	1,924,616
Total Salaries	37,509,196	**38,887,955**	36,902,149
Employee Benefits	8,849,392	**9,620,286**	8,627,099
Total Salaries and Benefits	46,358,588	**48,508,241**	45,529,248
Services and Supplies			
Services	1,772,514	**2,112,310**	1,929,996
Student Transportation	210,972	**219,936**	852,137
Professional Development and Travel	371,395	**428,269**	474,604
Rentals and Leases	11,160	**7,670**	10,045
Dues and Fees	124,801	**123,759**	138,651
Insurance	144,533	**136,176**	178,791
Interest		**-**	
Supplies	1,649,842	**1,550,483**	1,627,264
Utilities	947,366	**885,692**	1,012,542
Total Services and Supplies	5,232,583	**5,464,295**	6,224,030
Total Operating Expense	51,591,171	**53,972,536**	51,753,278

School District No. 70 (Pacific Rim)

Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	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	17,061,335	336,703	153,155	718,986	-	237,714	**18,507,893**
1.03 Career Programs	112,270	-	-	-	-	-	**112,270**
1.07 Library Services	470,417	117,566	-	29,482	-	-	**617,465**
1.08 Counselling	799,735	-	-	94,949	-	-	**894,684**
1.10 Inclusive Education	1,994,771	53,352	4,170,537	14,218	384,617	376,735	**6,994,230**
1.20 Early Learning and Child Care	-	-	-	-	-	-	**-**
1.30 English Language Learning	97,313	4,385	-	-	-	-	**101,698**
1.31 Indigenous Education	746,892	265,065	599,966	14,204	226,896	831	**1,853,854**
1.41 School Administration	-	2,822,876	-	336,009	58,923	57,910	**3,275,718**
1.60 Summer School	-	-	-	-	-	-	**-**
1.61 Continuing Education	-	-	-	-	-	-	**-**
1.62 International and Out of Province Students	-	-	-	-	243,914	-	**243,914**
1.64 Other	-	-	-	-	-	-	**-**
Total Function 1	**21,282,733**	**3,599,947**	**4,923,658**	**1,207,848**	**914,350**	**673,190**	**32,601,726**
4 District Administration							
4.11 Educational Administration	-	136,330	-	64,851	444,565	-	**645,746**
4.20 Early Learning and Child Care	-	-	-	-	-	-	**-**
4.40 School District Governance	-	-	-	-	115,042	-	**115,042**
4.41 Business Administration	395	-	-	426,839	716,919	287	**1,144,440**
Total Function 4	**395**	**136,330**	**-**	**491,690**	**1,276,526**	**287**	**1,905,228**
5 Operations and Maintenance							
5.20 Early Learning and Child Care							**-**
5.41 Operations and Maintenance Administration				86,184	219,545	-	**305,729**
5.50 Maintenance Operations				2,901,685	-	219,931	**3,121,616**
5.52 Maintenance of Grounds				155,537	-	-	**155,537**
5.56 Utilities				-	-	-	**-**
Total Function 5	**-**	**-**	**-**	**3,143,406**	**219,545**	**219,931**	**3,582,882**
7 Transportation and Housing							
7.41 Transportation and Housing Administration				29,221	46,695	-	**75,916**
7.70 Student Transportation				658,976	-	61,703	**720,679**
7.73 Housing				1,524	-	-	**1,524**
Total Function 7	**-**	**-**	**-**	**689,721**	**46,695**	**61,703**	**798,119**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**21,283,128**	**3,736,277**	**4,923,658**	**5,532,665**	**2,457,116**	**955,111**	**38,887,955**

School District No. 70 (Pacific Rim)

Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Actual	2026 Budget (Note 16)	2025 Actual
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	**18,507,893**	4,670,681	**23,178,574**	785,051	**23,963,625**	21,841,700	23,398,040
1.03 Career Programs	**112,270**	40,821	**153,091**	68,607	**221,698**	275,078	109,094
1.07 Library Services	**617,465**	152,461	**769,926**	9,332	**779,258**	634,969	609,275
1.08 Counselling	**894,684**	221,500	**1,116,184**	18	**1,116,202**	1,024,681	795,489
1.10 Inclusive Education	**6,994,230**	1,844,116	**8,838,346**	318,379	**9,156,725**	9,158,955	9,074,699
1.20 Early Learning and Child Care	**-**	-	**-**	-	**-**	-	1,917
1.30 English Language Learning	**101,698**	25,220	**126,918**	718	**127,636**	129,283	94,327
1.31 Indigenous Education	**1,853,854**	445,524	**2,299,378**	67,952	**2,367,330**	2,520,156	2,358,943
1.41 School Administration	**3,275,718**	752,151	**4,027,869**	43,367	**4,071,236**	4,184,534	3,268,605
1.60 Summer School	**-**	-	**-**	-	**-**	-	-
1.61 Continuing Education	**-**	-	**-**	-	**-**	-	18,228
1.62 International and Out of Province Students	**243,914**	69,235	**313,149**	563,828	**876,977**	849,201	782,982
1.64 Other	**-**		**-**		**-**		
Total Function 1	**32,601,726**	**8,221,709**	**40,823,435**	**1,857,252**	**42,680,687**	40,618,557	40,511,599
4 District Administration							
4.11 Educational Administration	**645,746**	153,348	**799,094**	228,370	**1,027,464**	846,700	804,843
4.20 Early Learning and Child Care	**-**	-	**-**	1,529	**1,529**	-	26,649
4.40 School District Governance	**115,042**	6,365	**121,407**	178,270	**299,677**	387,284	446,922
4.41 Business Administration	**1,144,440**	271,982	**1,416,422**	776,566	**2,192,988**	1,554,363	1,964,444
Total Function 4	**1,905,228**	**431,695**	**2,336,923**	**1,184,735**	**3,521,658**	2,788,347	3,242,858
5 Operations and Maintenance							
5.20 Early Learning and Child Care	**-**	-	**-**		**-**	-	50,211
5.41 Operations and Maintenance Administration	**305,729**	80,548	**386,277**	(18,131)	**368,146**	472,729	447,204
5.50 Maintenance Operations	**3,121,616**	675,523	**3,797,139**	831,069	**4,628,208**	4,769,991	4,285,026
5.52 Maintenance of Grounds	**155,537**	43,732	**199,269**	26,513	**225,782**	282,782	322,995
5.56 Utilities	**-**	-	**-**	941,185	**941,185**	937,566	1,067,031
Total Function 5	**3,582,882**	**799,803**	**4,382,685**	**1,780,636**	**6,163,321**	6,463,068	6,172,467
7 Transportation and Housing							
7.41 Transportation and Housing Administration	**75,916**	14,486	**90,402**	190	**90,592**	82,047	94,425
7.70 Student Transportation	**720,679**	152,376	**873,055**	532,816	**1,405,871**	1,557,587	1,677,827
7.73 Housing	**1,524**	217	**1,741**	108,666	**110,407**	81,565	54,102
Total Function 7	**798,119**	**167,079**	**965,198**	**641,672**	**1,606,870**	1,721,199	1,826,354
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	-	-
Total Functions 1 - 9	**38,887,955**	**9,620,286**	**48,508,241**	**5,464,295**	**53,972,536**	51,591,171	51,753,278

School District No. 70 (Pacific Rim)

Schedule of Special Purpose Operations
Year Ended June 30, 2026

	2026 Budget (Note 16)	**2026 Actual**	2025 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	10,844,209	**10,038,937**	9,045,427
Other	281,111	**288,130**	300,222
Federal Grants	7,800		33,551
Other Revenue	1,046,000	**1,928,866**	1,244,493
Total Revenue	12,179,120	**12,255,933**	10,623,693
Expenses			
Instruction	11,758,902	**11,605,198**	10,120,456
District Administration	136,689	**395,024**	136,689
Operations and Maintenance	211,812	**211,812**	211,812
Transportation and Housing	71,717	**43,899**	154,736
Total Expense	12,179,120	**12,255,933**	10,623,693
Special Purpose Surplus (Deficit) for the year	-	**-**	-
Total Special Purpose Surplus (Deficit) for the year	-	**-**	-
Special Purpose Surplus (Deficit), beginning of year		**30,000**	
Prior Period Adjustments			
District Entered			30,000
Special Purpose Surplus (Deficit), beginning of year, as restated		**30,000**	30,000
Special Purpose Surplus (Deficit), end of year		**30,000**	30,000
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		**30,000**	30,000
Total Special Purpose Surplus (Deficit), end of year		**30,000**	30,000

School District No. 70 (Pacific Rim)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	Special Education Technology	School Generated Funds	Related Entities	Strong Start
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year		60,376		276,373			2,172,182		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	211,812	168,728							136,000
Provincial Grants - Other									
Other				35,525			1,488,699		
	211,812	168,728	-	35,525	-	-	1,488,699	-	136,000
Less: Allocated to Revenue	211,812	193,155	-	71,310	-	-	1,828,892		107,631
Deferred Revenue, end of year	**-**	**35,949**	**-**	**240,588**	**-**	**-**	**1,831,989**	**-**	**28,369**
Revenues									
Provincial Grants - Ministry of Education and Child Care	211,812	193,155	-		-	-		-	107,631
Provincial Grants - Other									
Other Revenue				71,310			1,828,892		
	211,812	193,155	-	71,310	-	-	1,828,892	-	107,631
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		166,332							
Support Staff									81,756
Other Professionals									
Substitutes									
	-	166,332	-	-	-	-	-	-	81,756
Employee Benefits		26,823							23,178
Services and Supplies	211,812			71,310			1,828,892		2,697
	211,812	193,155	-	71,310	-	-	1,828,892	-	107,631
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 70 (Pacific Rim)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children (CR4YC)
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	6,222								
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	24,500	129,720	1,019,659	140,790	5,883,167	1,930,904	134,629	55,000	
Provincial Grants - Other									
Other			13,100						
	24,500	129,720	1,032,759	140,790	5,883,167	1,930,904	134,629	55,000	-
Less: Allocated to Revenue	30,722	129,720	1,019,659	140,790	4,991,139	1,694,803	134,629	55,000	-
Deferred Revenue, end of year	**-**	**-**	**13,100**	**-**	**892,028**	**236,101**	**-**	**-**	**-**
Revenues									
Provincial Grants - Ministry of Education and Child Care	30,722	129,720	1,019,659	140,790	4,991,139	1,694,803	134,629	55,000	-
Provincial Grants - Other									
Other Revenue									
	30,722	129,720	1,019,659	140,790	4,991,139	1,694,803	134,629	55,000	-
Expenses									
Salaries									
Teachers			132,857		3,977,003	1,350,441			
Principals and Vice Principals		34,195	106,760						
Educational Assistants	930		316,836						
Support Staff			104,276				25,921		
Other Professionals		7,961	58,325					20,600	
Substitutes				140,790					
	930	42,156	719,054	140,790	3,977,003	1,350,441	25,921	20,600	-
Employee Benefits	155	9,517	147,135		1,014,136	344,362	4,151	5,150	
Services and Supplies	29,637	78,047	153,470				104,557	29,250	
	30,722	129,720	1,019,659	140,790	4,991,139	1,694,803	134,629	55,000	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 70 (Pacific Rim)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Seamless Day Kindergarten	Early Childhood Education (ECE) Dual Credit Program	Student & Family Affordability (SFAF)	JUST B4	Strengthening Early Years to Kindergarten (SEY2KT)	Early Care & Learning (ECL)	Feeding Futures Fund	Health Career Grants	Dual Credit Program Expansion
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year			47,235	33,748	5,446		566		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care				25,000		525,000	462,743		
Provincial Grants - Other				5,535					
Other				7,801					
	-	-	-	38,336	-	525,000	462,743	-	-
Less: Allocated to Revenue	-	-	41,501	41,321	5,446	174,994	460,221	-	-
Deferred Revenue, end of year	**-**	**-**	**5,734**	**30,763**	**-**	**350,006**	**3,088**	**-**	**-**
Revenues									
Provincial Grants - Ministry of Education and Child Care	-	-	41,501	28,787	5,446	174,994	460,221	-	-
Provincial Grants - Other				5,534					
Other Revenue				7,000					
	-	-	41,501	41,321	5,446	174,994	460,221	-	-
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants									
Support Staff				15,750	2,535				
Other Professionals						141,671	65,709		
Substitutes									
	-	-	-	15,750	2,535	141,671	65,709	-	-
Employee Benefits				4,609	617	33,323	20,549		
Services and Supplies			41,501	20,962	2,294		373,963		
	-	-	41,501	41,321	5,446	174,994	460,221	-	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 70 (Pacific Rim)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Professional Learning Grant	National School Food Program	Work Experience Enhancement	School Age Child Care Pilot	Project Penny	School Foods Coordinated Procurement	Dual Credit Pathway to Teacher Education	School Meals Program	Early Years Family Hub
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	238,867	76,023						2,500	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	12,000	162,910				100,000			
Provincial Grants - Other								500	70,000
Other								8,690	3,900
	12,000	162,910	-	-	-	100,000	-	9,190	73,900
Less: Allocated to Revenue	119,763	181,141	-	-	-	30,240	-	965	73,900
Deferred Revenue, end of year	**131,104**	**57,792**	**-**	**-**	**-**	**69,760**	**-**	**10,725**	**-**
Revenues									
Provincial Grants - Ministry of Education and Child Care	119,763	181,141	-	-	-	30,240	-		
Provincial Grants - Other									70,000
Other Revenue								965	3,900
	119,763	181,141	-	-	-	30,240	-	965	73,900
Expenses									
Salaries									
Teachers									
Principals and Vice Principals	62,828								
Educational Assistants									
Support Staff									54,286
Other Professionals									
Substitutes	23,192								
	86,020	-	-	-	-	-	-	-	54,286
Employee Benefits	14,656								14,878
Services and Supplies	19,087	181,141				30,240		965	4,736
	119,763	181,141	-	-	-	30,240	-	965	73,900
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 70 (Pacific Rim)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Learning Lab	Elementary Sports Council	After School Sports & Arts	Public Safety & Solicitor General	Salmonid Program	Cultural Performances	PRP Kackaamin	TOTAL
	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	4,243	12,061	943	58,342	13,865	721		3,009,713
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care							295,000	11,417,562
Provincial Grants - Other			85,000	81,076				242,111
Other		2,850		750	2,500			1,563,815
	-	2,850	85,000	81,826	2,500	-	295,000	13,223,488
Less: Allocated to Revenue	-	434	85,463	127,133	16,365	-	287,784	12,255,933
Deferred Revenue, end of year	**4,243**	**14,477**	**480**	**13,035**	**-**	**721**	**7,216**	**3,977,268**
Revenues								
Provincial Grants - Ministry of Education and Child Care							287,784	10,038,937
Provincial Grants - Other			85,463	127,133				288,130
Other Revenue		434			16,365			1,928,866
	-	434	85,463	127,133	16,365	-	287,784	12,255,933
Expenses								
Salaries								
Teachers							197,547	5,657,848
Principals and Vice Principals								203,783
Educational Assistants							210	484,308
Support Staff			851					285,375
Other Professionals			17,650	100,296			14,048	426,260
Substitutes			1,519				11,305	176,806
	-	-	20,020	100,296	-	-	223,110	7,234,380
Employee Benefits			3,369	25,371			47,244	1,739,223
Services and Supplies		434	62,074	1,466	16,365		17,430	3,282,330
	-	434	85,463	127,133	16,365	-	287,784	12,255,933
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-
Interfund Transfers								
	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 70 (Pacific Rim)

Schedule of Capital Operations
Year Ended June 30, 2026

	2026 Budget (Note 16)	2026 Actual Invested in Tangible Capital Assets	2026 Actual Local Capital	2026 Actual Fund Balance	2025 Actual
	$	$	$	$	$
Revenues					
Provincial Grants					
Ministry of Education and Child Care				-	439,263
Other Revenue			**71,241**	**71,241**	
Gain (Loss) on Disposal of Tangible Capital Assets		**639,000**		**639,000**	1,934,976
Amortization of Deferred Capital Revenue	4,000,000	**4,204,650**		**4,204,650**	4,020,335
Total Revenue	4,000,000	**4,843,650**	**71,241**	**4,914,891**	6,394,574
Expenses					
Operations and Maintenance				-	271,736
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,700,000	**3,990,770**		**3,990,770**	3,703,165
Transportation and Housing	1,300,000	**1,305,043**		**1,305,043**	1,249,337
Debt Services					
Capital Lease Interest	45,000		**37,645**	**37,645**	44,835
Capital Loan Interest	7,500		**1,413**	**1,413**	6,674
Change in Asset Retirement Obligation Estimate		**110,736**		**110,736**	
Total Expense	5,052,500	**5,406,549**	**39,058**	**5,445,607**	5,275,747
Capital Surplus (Deficit) for the year	(1,052,500)	**(562,899)**	**32,183**	**(530,716)**	1,118,827
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	100,000	**334,870**		**334,870**	105,497
Local Capital	158,000		**89,855**	**89,855**	56,764
Capital Lease Payment	210,000			-	209,185
Capital Loan Payment	66,000			-	65,060
District Entered	224,000			-	
Total Net Transfers	758,000	**334,870**	**89,855**	**424,725**	436,506
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		**(650,000)**	**650,000**	-	
Tangible Capital Assets Purchased from Local Capital		**89,855**	**(89,855)**	-	
Principal Payment					
Capital Lease		**104,508**	**(104,508)**	-	
Capital Loan		**63,467**	**(63,467)**	-	
Total Other Adjustments to Fund Balances		**(392,170)**	**392,170**	-	
Total Capital Surplus (Deficit) for the year	(294,500)	**(620,199)**	**514,208**	**(105,991)**	1,555,333
Capital Surplus (Deficit), beginning of year		**7,976,118**	**1,560,108**	**9,536,226**	
Prior Period Adjustments					
District Entered					7,980,893
Capital Surplus (Deficit), beginning of year, as restated		**7,976,118**	**1,560,108**	**9,536,226**	7,980,893
Capital Surplus (Deficit), end of year		**7,355,919**	**2,074,316**	**9,430,235**	9,536,226

School District No. 70 (Pacific Rim)

Tangible Capital Assets
Year Ended June 30, 2026

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	2,556,637	181,903,009	4,141,749	3,025,302		1,518,267	**193,144,964**
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		3,147,399	236,488				**3,383,887**
Deferred Capital Revenue - Other		4,683,274	53,567				**4,736,841**
Operating Fund		334,870					**334,870**
Local Capital		4,432	85,423				**89,855**
Change in Asset Retirement Obligation Estimate		110,736					**110,736**
Transferred from Work in Progress		5,949,741					**5,949,741**
	-	14,230,452	375,478	-	-	-	**14,605,930**
Decrease:							
Disposed of	11,000	167,527					**178,527**
Deemed Disposals			36,532			97,482	**134,014**
	11,000	167,527	36,532	-	-	97,482	**312,541**
Cost, end of year	2,545,637	195,965,934	4,480,695	3,025,302	-	1,420,785	**207,438,353**
Work in Progress, end of year		559,970	328				**560,298**
Cost and Work in Progress, end of year	2,545,637	196,525,904	4,481,023	3,025,302	-	1,420,785	**207,998,651**
Accumulated Amortization, beginning of year		66,060,372	1,251,944	486,205		624,305	**68,422,826**
Changes for the Year							
Amortization for the Year		4,268,256	431,122	302,530		293,905	**5,295,813**
		4,268,256	431,122	302,530	-	293,905	**5,295,813**
Disposed of		167,527					**167,527**
Deemed Disposals			36,532			97,482	**134,014**
Written-off During Year							**-**
Change in Asset Retirement Obligation Estimate		(110,736)					**(110,736)**
		56,791	36,532	-	-	97,482	**190,805**
Accumulated Amortization, end of year		70,271,837	1,646,534	788,735	-	820,728	**73,527,834**
Tangible Capital Assets - Net	**2,545,637**	**126,254,067**	**2,834,489**	**2,236,567**	**-**	**600,057**	**134,470,817**

School District No. 70 (Pacific Rim)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2026

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	$	$	$	$	$
Work in Progress, beginning of year	5,949,741				**5,949,741**
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	559,970	328			**560,298**
	559,970	328	-	-	**560,298**
Decrease:					
Transferred to Tangible Capital Assets	5,949,741				**5,949,741**
	5,949,741	-	-	-	**5,949,741**
Net Changes for the Year	(5,389,771)	328	-	-	**(5,389,443)**
Work in Progress, end of year	**559,970**	**328**	**-**	**-**	**560,298**

School District No. 70 (Pacific Rim)

Deferred Capital Revenue
Year Ended June 30, 2026

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	$	$	$	$
Deferred Capital Revenue, beginning of year	104,360,240	7,976,380	88,922	**112,425,542**
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	3,383,887	953,760	3,783,081	**8,120,728**
Transferred from Work in Progress		5,949,741		**5,949,741**
	3,383,887	6,903,501	3,783,081	**14,070,469**
Decrease:				
Amortization of Deferred Capital Revenue	3,940,378	324,850	(60,578)	**4,204,650**
	3,940,378	324,850	(60,578)	**4,204,650**
Net Changes for the Year	(556,491)	6,578,651	3,843,659	**9,865,819**
Deferred Capital Revenue, end of year	103,803,749	14,555,031	3,932,581	**122,291,361**
Work in Progress, beginning of year	-	5,949,741	-	**5,949,741**
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	560,298			**560,298**
	560,298	-	-	**560,298**
Decrease				
Transferred to Deferred Capital Revenue		5,949,741		**5,949,741**
	-	5,949,741	-	**5,949,741**
Net Changes for the Year	560,298	(5,949,741)	-	**(5,389,443)**
Work in Progress, end of year	560,298	-	-	**560,298**
Total Deferred Capital Revenue, end of year	**104,364,047**	**14,555,031**	**3,932,581**	**122,851,659**

School District No. 70 (Pacific Rim)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2026

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	$	$	$	$	$	$
Balance, beginning of year	615,794	84,329	76,765		25,000	**801,888**
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	4,468,184		876,995			**5,345,179**
Other					3,783,081	**3,783,081**
	4,468,184	-	876,995	-	3,783,081	**9,128,260**
Decrease:						
Transferred to DCR - Capital Additions	3,383,887		953,760		3,783,081	**8,120,728**
Transferred to DCR - Work in Progress	560,298					**560,298**
	3,944,185	-	953,760	-	3,783,081	**8,681,026**
Net Changes for the Year	523,999	-	(76,765)	-	-	**447,234**
Balance, end of year	**1,139,793**	**84,329**	**-**	**-**	**25,000**	**1,249,122**

Pacific Rim School District
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FINANCIAL STATEMENTS DISCUSSION and ANALYSIS

For the Year ended June 30, 2026

Contents

INTRODUCTION

The following is a discussion and analysis of the financial performance of Pacific Rim School District (the "District") for the fiscal year ended June 30, 2026. This report should be read in conjunction with the district's consolidated financial statements for the same period and is meant to assist the reader.

The purpose of the Financial Statement Discussion and Analysis is to highlight information and provide explanations which enhance the reader's understanding of the school district's financial statements as well as the factors that influence the financial results presented in these statements. This report is a summary of the district's financial activities, based on currently known facts, decisions and conditions. The statements illustrate, in financial terms, how resources have been allocated and consumed during the fiscal year.

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

OVERVIEW OF THE SCHOOL DISTRICT

The Pacific Rim School District (PRSD) Board Office and Alberni Valley Schools are situated on the ḥaḥuułi of the c̓išaaʔatḥ, and huupač̓asʔatḥ. In commitment to reconciliation and learning, we acknowledge and show gratitude for the lands on which we are able to work on, live on, and gather. These lands, the ḥaḥuułi, of the c̓išaaʔatḥ and huupač̓asʔatḥ, continue to sustain, teach, and nurture us.

We also honour and recognize that PRSD also operates schools in the ḥaḥaḥuułi of the ƛaʔuukʷiʔatḥ, huuʕiiʔatḥ and yuułuʔiłʔatḥ Government and we work alongside all nuučaan̓uł Nations as well as the Métis Nation of British Columbia to serve the children and youth of the Alberni-Clayoquot region. The district strives to increase awareness, understanding and integration of nuučaan̓uł culture, history, and language in all PRSD schools.

The district is home to nearly 4,000 students, 32% of whom are of Indigenous Ancestry, in two neighbourhood secondary schools, eight elementary schools, and one K-12 school. The district has a successful alternate learning centre, a strong French Immersion program, and a thriving international student program.

The district is committed to all student successes and has strong connections to early learning and community wellness and mental health support, as well as the region's two major post-secondary institutions. The school district employs close to 500 employees.

The governing body of the School District is a Board of Education made up of seven trustees who are each elected for a four-year term. The day-to-day matters are managed by the administrative staff of the district, headed by the Superintendent of Schools.

Our Strategic Plan

Our Strategic Plan, as derived through extensive online and face-to-face consultation, places a strong emphasis on achievement for all. Our focus areas are:

- Indigenous Learner Success and Relationships with First Nations
- Student Achievement
- Mental Health and Social-Emotional Well-being
- Safe, Welcoming and Modern Learning Environments
- Environmental Stewardship and Global Citizenship

Within each of these focus areas, we have developed goals that have been integrated into a working Operational Plan that sets the direction that will allow our district to successfully carry out our mission and move us closer to reaching our vision.

Our Values, Mission, and Vision

The mandate of the Board of Education is to maintain a focus on student achievement and well-being, and to participate in decision making that benefits the entire district while representing the interests of the entire electorate.

The Board is responsible for setting the overall strategic direction for the school district. Trustees work together to establish the Board's Strategic Plan which sets the goals for the district and its budget priorities. The Board is committed to the Calls to Action of the Truth and Reconciliation Commission, BC's Declaration on the Rights of Indigenous Peoples Act, and ongoing support for Indigenous ways of knowing and being, as a framework for reconciliation and learning.

As co-governors with the Ministry of Education and Child Care, the Board shares the belief of seamless inclusive universal child care and before-and-after school care options for those families that require it within environments that incorporate the Early Learning Framework, thus fostering connections between the education and child care sectors.

Our vision is to be a safe, welcoming, and engaging learning community that is diverse, equitable, inclusive, accessible, and collaborative, and creates belonging and opportunities for all.

Our overall intent is to educate students in safe, inclusive, and engaging learning environments where every student develops the knowledge, skills, and abilities to be lifelong learners and responsible members of our global society.

Our Core Values

- Integrity
- Respect
- Responsibility
- Equity
- Compassion
- Honesty

Our Schools

Elementary Schools

École Alberni Elementary School
E J Dunn Elementary School
John Howitt Elementary School
Maquinna Elementary School
Tsuma-as Elementary School
Ucluelet Elementary School
Wood Elementary School

Secondary Schools
Alberni District Secondary School
Ucluelet Secondary School

Community Schools
Bamfield Community School
Wickaninnish Community School

Alternate Programs
Eight Avenue Learning Centre
Pacific Rim International Student Program

COMPOSITION OF THE FINANCIAL STATEMENTS

School district financial statements are 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.

The two key audited statements are:

- The **Statement of Financial Position** summarizes the districts assets and liabilities at June 30, 2026. This provides an indication of the financial health of the school district.
- **The Statement of Operations** summarizes the revenues received and expenses incurred between July 1, 2025 and June 30, 2026. This statement provides an indication of the funding received by the school district and how that funding was spent.
- 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.

Financial performance is difficult to ascertain in the audited Financial Statements, as they are a consolidation of three distinct areas:

- The Operating Fund (Schedule 2);
- Special Purpose Funds (Schedule 3); and the
- Capital Fund (Schedule 4).

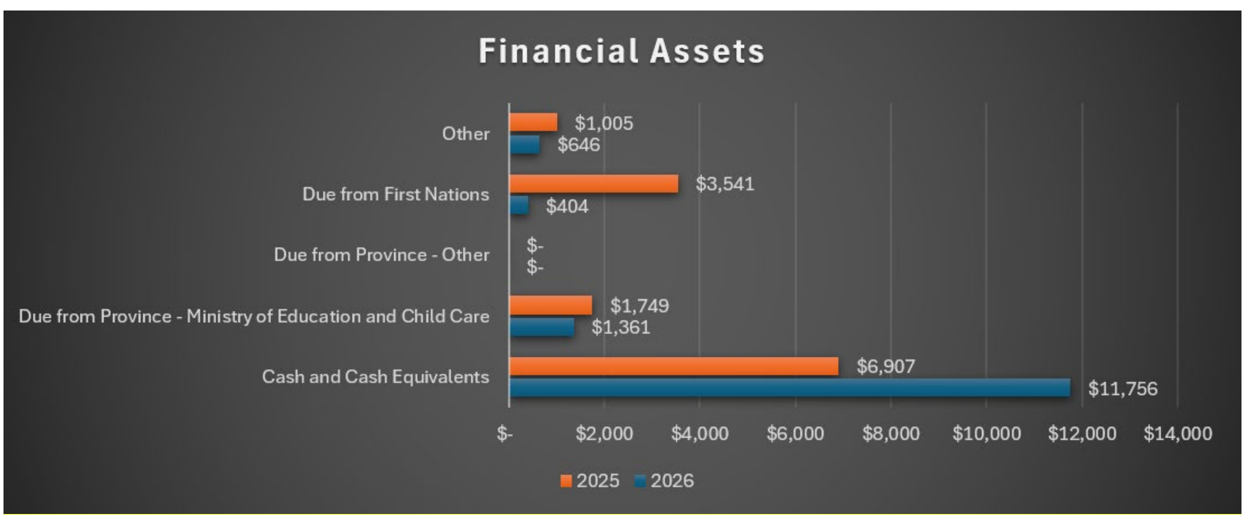
The schedules are included at the end of the financial statements, following the Notes to the Financial Statements, in a format prescribed by the Ministry. The schedules include more details specific to each of the three areas, providing increased transparency and accountability. The balances reported in the schedules, when consolidated, are consistent with the balances reported in the statements.

- **Schedule 1** illustrates a breakdown of the accumulated surplus (deficit) on Statement 1 into the three reporting areas.
- **Schedule 2** provides detail on the Operating Fund, which accounts for the operating grants and other operating revenues. Legislation requires that the District present a balanced budget for the Operating Fund, whereby budgeted expenditure does not exceed budgeted revenue, and any surplus used to balance the budget is appropriated from surpluses carried forward in previous years.
- **Schedule 3** provides detail on the Special Purpose Funds, which are 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, which accounts for the capital assets and capital revenues.

STATEMENT OF FINANCIAL POSITION

Financial Assets are assets available to discharge existing liabilities or finance future operations.

In Thousands		2026		2025		Change
Cash and Cash Equivalents	$	11,756	$	6,907	$	4,849
Due from Province - Ministry of Education and Child Care	$	1,361	$	1,749	$	(388)
Due from Province - Other	$	-	$	-	$	-
Due from First Nations	$	404	$	3,541	$	(3,137)
Other	$	646	$	1,005	$	(358)
Total	**$**	**14,167**	**$**	**13,202**	**$**	**965**



Cash and cash equivalents increased by $4.849 million during the year. $1.361 million is due from the Ministry of Education and Child Care (MOECC). Accounts Receivable from First Nations decreased by $3.137 million. Accounts Receivable – Other, decreased by $0.358 million.

Timely collection of LEA amounts contributed approximately $3 million to the increase. In the previous year, there was also an outstanding amount of approximately $1.6 million related to the bus purchase. LEA funding collections increased due to District staff invoicing in a more timely manner during 2025/26 compared to the prior year.

Prior-year amount in Due from Province was primarily related to the COA draw for the purchase of seven buses. Current-year balance primarily relates to the construction of the childcare facility and CUPE retroactive pay.

The decline in other receivable is mainly due to timely GST claims made during 2025/26 compared to last year (See Note 3 of financial statements).

Liabilities represent obligations that have been incurred by the District. Total liabilities increased from the prior year by $4.993 million.

In Thousands		2026		2025		Change
Accounts Payable and Accrued Liabilities	$	6,677	$	7,482	$	(806)
Unearned Revenue	$	678	$	661	$	17
Deferred Revenue	$	3,977	$	3,010	$	968
Deferred Capital Revenue	$	124,101	$	119,177	$	4,924
Employee Future Benefits	$	464	$	449	$	15
Asset Retirement Obligation	$	3,609	$	3,498	$	111
Debt	$	79	$	135	$	(56)
Capital Lease Obligations	$	376	$	556	$	(180)
Total	**$**	**139,961**	**$**	**134,968**	**$**	**4,993**

Accounts Payable and Accrued Liabilities are mainly comprised of employee remittances for payroll deductions, accumulated employee vacation, accrued wages and trades payable, which includes a significant amount for capital projects. Trade payables decreased by approximately $1.2 million, primarily due to the settlement of significant prior-year outstanding invoices, including approximately $1.6 million related to bus purchases.

Unearned Revenue represents revenues received for future periods in the areas of rental revenue and international student tuition.

Deferred Revenue is externally restricted revenue for specific programs such as Classroom Enhancement Funds (CEF), Community Links, Strong Start, After School Sport and Arts and includes School Generated Funds. Deferred revenue is not recognized until related expenses are incurred. Deferred revenue increased primarily due to higher CEF funding received that remained unutilized at year-end.

Deferred Capital Revenue is revenue to be amortized over the life of the related capital assets. Deferred capital revenue increased primarily due to a $3.7 million building donation by Metis Nation of BC (MNBC) and various structural upgrades done to buildings utilizing capital funding provided by MOECC.

The Asset Retirement Obligation (ARO) represents the legal obligations associated with future retirement, removal or remediation of hazardous materials such as asbestos. The increase in the

ARO liability during the year reflects updated estimates for higher asbestos removal costs. Other hazardous material costs remain unchanged pending further inspection to obtain updated estimates.

Non-financial assets increased by $3.8 million during the year.

In Thousands		2026		2025		Change
Tangible Capital Assets	$	134,471	$	130,672	$	3,799
Restricted Assets (Endowments)	$	30	$	30	$	-
Prepaid Expenses	$	869	$	840	$	29
Total	**$**	**135,369**	**$**	**131,541**	**$**	**3,828**

Capital Assets include land, buildings, construction projects in progress, furniture, equipment, vehicles and computers. The increase of $3.8 MM is due to the building donated by MNBC to school district.

Restricted Assets represent the principal portion of the endowment fund received for scholarships. They are considered non-financial assets because they cannot be used to meet the liabilities of the District as they become due.

Prepaid Expenses represent costs that have been paid in advance of the next fiscal year and will become expenses in a future period.

Accumulated Surplus has decreased by $ 0.2 million.

In Thousands		2026		2025		Change
Operating Fund	$	115	$	208	$	(94)
Special Purpose Funds	$	30	$	30	$	-
Capital Fund	$	9,430	$	9,536	$	(106)
Total	**$**	**9,575**	**$**	**9,775**	**$**	**(200)**

Accumulated surplus represents the Board's residual interest in its assets after deducting liabilities. Most of this balance is unavailable to fund operations as it is either restricted or has already been used to invest in buildings, equipment and other capital assets.

STATEMENT OF OPERATIONS

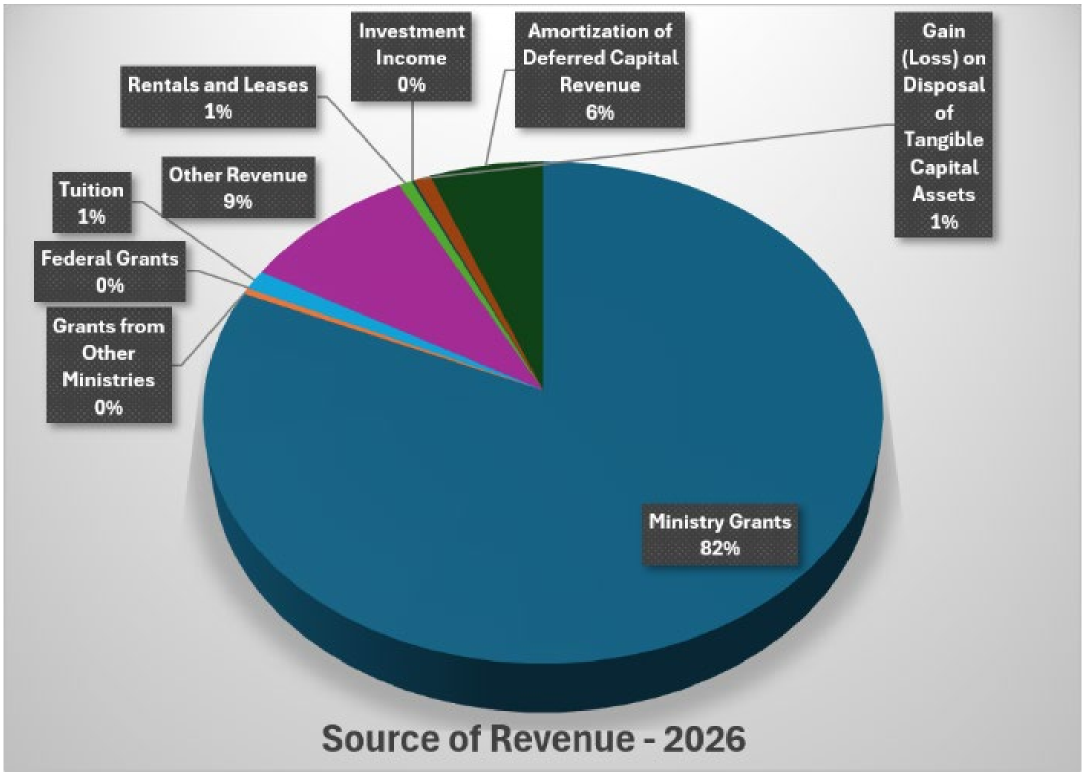
The Statement of Operations is a consolidation of revenues and expenditure in the operating, special purpose and capital funds. Each of these funds is discussed separately below.

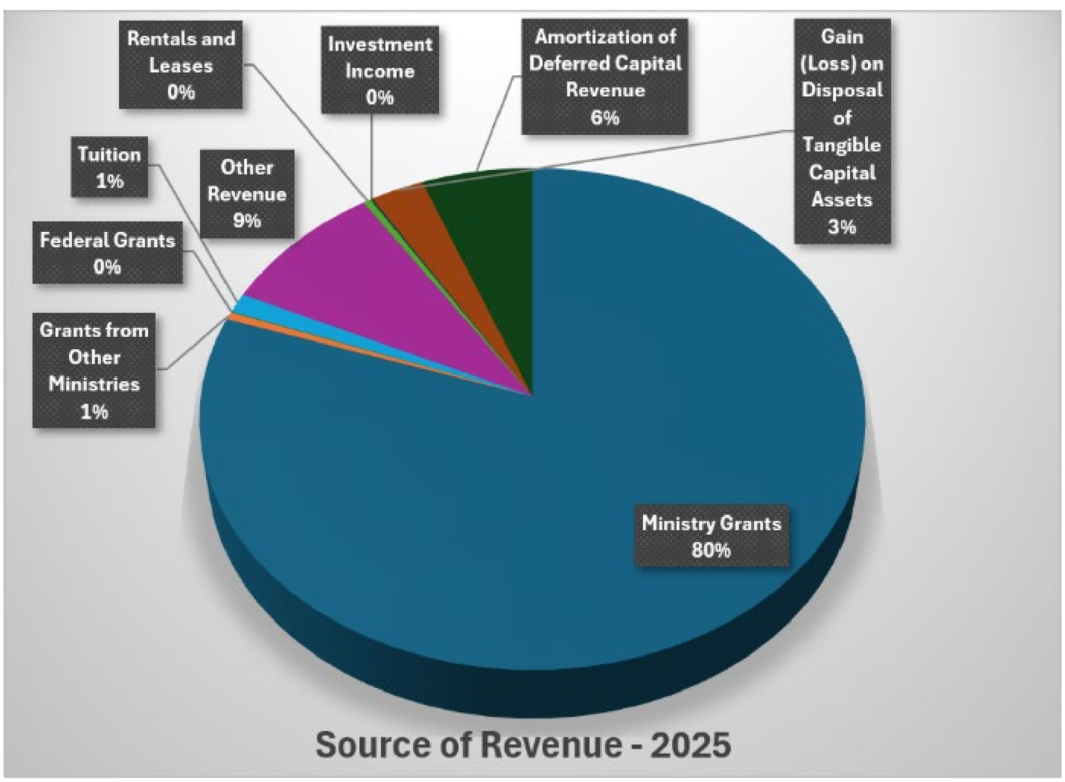
Consolidated revenues from all sources increased from $68.524 million in 2024/25 to $71.474 million in 2025/26. 82% of total revenue is from the Ministry of Education and Child Care and the other 18% comes from several different sources, such as tuition from international students, rentals and leases of school district property, investment income and amortization of deferred revenue.

The increase in MOECC funding includes approximately $2.0 million related to increased CEF funding used to support students in the classroom through the restoration of bargained language, as well as approximately $1.1 million in labour settlement funding.

The change in gain on sale of tangible capital assets is primarily due to the disposal of two school properties in the prior year, compared to the sale of one property in the current year.

In Thousands		2026		2025		Change
Ministry Grants	$	58,309	$	54,939	$	3,370
Grants from Other Ministries	$	288	$	340	$	(52)
Federal Grants	$	-	$	34	$	(34)
Tuition	$	902	$	852	$	50
Other Revenue	$	6,556	$	6,044	$	512
Rentals and Leases	$	484	$	280	$	204
Investment Income	$	92	$	80	$	12
Gain (Loss) on Disposal of Tangible Capital Assets	$	639	$	1,935	$	(1,296)
Amortization of Deferred Capital Revenue	$	4,205	$	4,020	$	184
Total	**$**	**71,474**	**$**	**68,524**	**$**	**2,950**

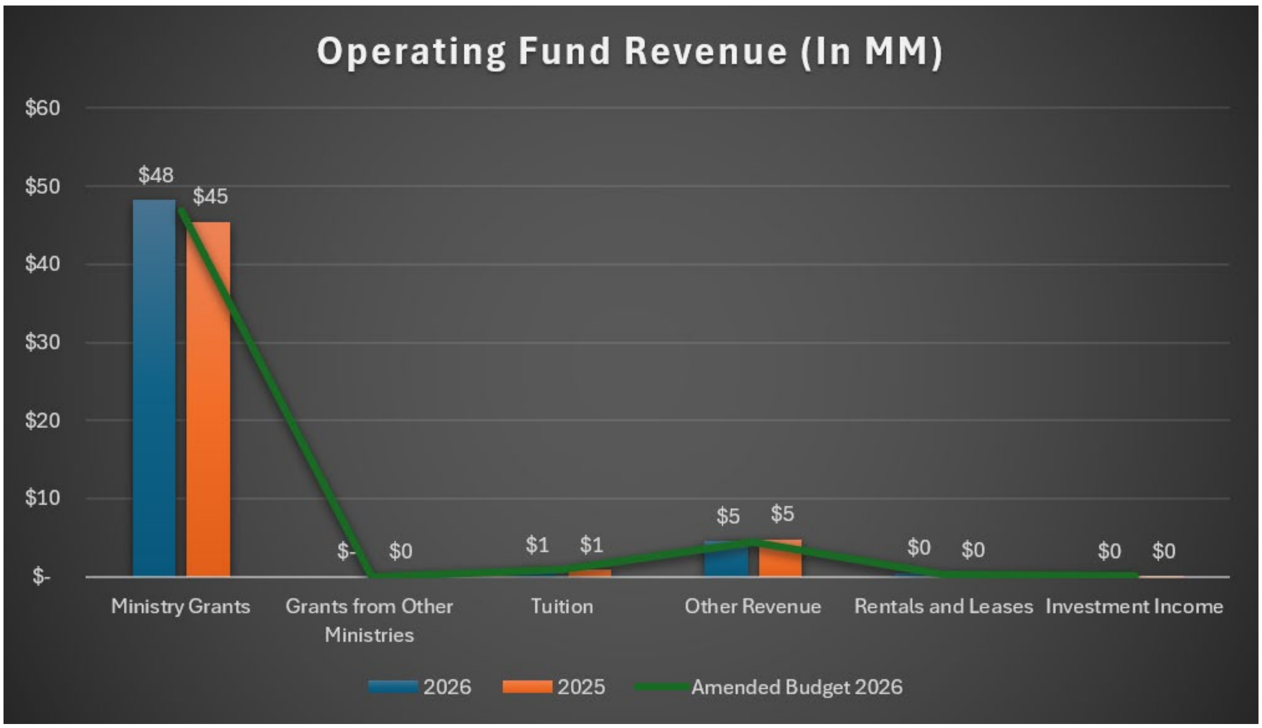

Investment Income 0%
Amortization of Deferred Capital Revenue 6%
Gain (Loss) on Disposal of Tangible Capital Assets 1%
Rentals and Leases 1%
Other Revenue 9%
Tuition 1%
Federal Grants 0%
Grants from Other Ministries 0%
Ministry Grants 82%
Source of Revenue - 2026


Rentals and Leases 0%
Investment Income 0%
Amortization of Deferred Capital Revenue 6%
Gain (Loss) on Disposal of Tangible Capital Assets 3%
Tuition 1%
Other Revenue 9%
Federal Grants 0%
Grants from Other Ministries 1%
Ministry Grants 80%
Source of Revenue - 2025

Operating Fund revenue

This District received $48.270 million from the Ministry of Education and Child Care in the form of an operating grant, which is based on student enrolment and other student, staffing and geographical factors. The remaining funding totaled $6.034 million.

In Thousands	2026	2025	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Ministry Grants	$ 48,270	$ 45,454	$ 46,765	$ 2,815	$ 1,505
Grants from Other Ministries	$ -	$ 40	$ -	$ (40)	$ -
Tuition	$ 902	$ 852	$ 838	$ 50	$ 64
Other Revenue	$ 4,556	$ 4,799	$ 4,400	$ (243)	$ 156
Rentals and Leases	$ 484	$ 280	$ 270	$ 204	$ 214
Investment Income	$ 92	$ 80	$ 76	$ 12	$ 16
Total	**$ 54,304**	**$ 51,506**	**$ 52,349**	**$ 2,798**	**$ 1,954**

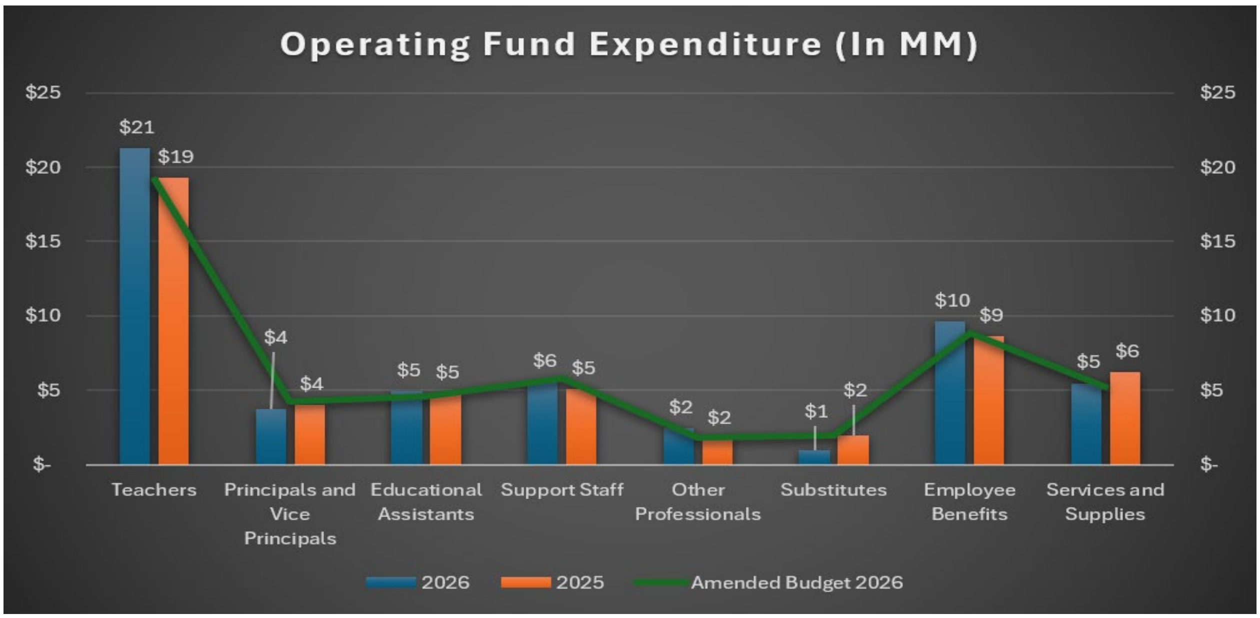


Revenues increased by $2.798 million from the prior year and $1.954 million from the budget. Ministry grants are higher than anticipated due to labor settlement funding and retro pay receivable.

Operating Fund expenditures

Operating Fund expenditures totaled $53.973 million for the year.

In Thousands		2026		2025		Amended Annual Budget		Variance from Prior Year		Variance from Budget
Teachers	$	21,283	$	19,310	$	19,148	$	1,973	$	2,136
Principals and Vice Principals	$	3,736	$	4,024	$	4,252	$	(287)	$	(515)
Educational Assistants	$	4,924	$	4,810	$	4,599	$	114	$	325
Support Staff	$	5,533	$	5,097	$	5,760	$	436	$	(227)
Other Professionals	$	2,457	$	1,737	$	1,822	$	720	$	635
Substitutes	$	955	$	1,925	$	1,929	$	(970)	$	(974)
	$	38,888	$	36,902	$	37,509	$	1,986	$	1,379
Employee Benefits	$	9,620	$	8,627	$	8,849	$	993	$	771
Services and Supplies	$	5,464	$	6,224	$	5,233	$	(760)	$	232
Total	**$**	**53,973**	**$**	**51,753**	**$**	**51,591**	**$**	**2,219**	**$**	**2,381**



The increase in teachers' expenses was primarily driven by the 3% BCTF collective agreement increase.

Principal and Vice Principal (PVP) expenses decreased due to the correction of the prior-year allocation of Director of Instruction salaries, which were reclassified from PVP to Other Professionals. The increase in Other Professionals expenses was primarily due to this reclassification and 2%–2.5% wage increases for exempt employees.

Support staff expenses increased primarily due to the CUPE year-end accrual. The decrease in substitute costs reflects the District's efforts to optimize the use of existing resources.

Services and supplies expenses decreased primarily due to lower West Coast transportation costs following the transition of busing services in-house in the prior year, supported by Ministry funding for the purchase of new buses.

Prior-year employee benefits expense was lower due to the implementation of a new accrual process at the end of the year, which resulted in only 10 months of benefits expense being recognized in the prior year compared to 12 months in the current year.

Operating Surplus

The District ended the fiscal year with an accumulated operating surplus of $114,775. The 2025/26 Amended Annual Budget anticipated an operating surplus of $758,000, which was planned to be transferred to other funds to support capital asset purchases and local capital savings.

The District's actual operating surplus for 2025/26 was $331,001, of which $424,725 was transferred to other funds for capital asset purchases. This resulted in a lower accumulated operating surplus than originally budgeted.

Given the District's limited accumulated operating surplus, staff will review the 2026/27 Preliminary Annual Budget to ensure a gradual rebuilding of the District's contingency reserve. A contingency reserve is important as it provides:

- elimination of any deficit arising at the end of a fiscal year of operation
- funding for new cost pressures not known at the time of budget development
- severance costs upon termination of employment
- legal action not covered by insurance
- coverage for unfunded disaster recovery costs
- extraordinary utilities cost pressures
- replacement of equipment essential to the continuation of educational programming
- assistance in balancing future years budgets
- unfunded increased that are not covered by additional grants

Special Purpose Funds

Special Purpose Funds (SPF) revenues are restricted grants designated for specific purposes or programs. Revenue is recognized only when it is expended, not when it is received. Balances can often be deferred to subsequent years for the intended purpose. Some funds require Ministry approval to carry forward and other funds that carry a surplus at the end of the year reduce the funding received in the next fiscal year.

In Thousands	2026	2025	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Ministry of Education and Child Care	$ 10,039	$ 9,045	$ 10,844	$ 994	$ (805)
Other	$ 288	$ 300	$ 281	$ (12)	$ 7
Federal Grants	$ -	$ 34	$ 8	$ (34)	$ (8)
Other Revenue	$ 1,929	$ 1,244	$ 1,046	$ 684	$ 883
Total	**$ 12,256**	**$ 10,624**	**$ 12,179**	**$ 1,632**	**$ 77**

The District expended $12.256 million in Special Purpose Funds in the year.

In Thousands	2026	2025	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Instruction	$ 11,605	$ 10,120	$ 11,759	$ 1,485	$ (154)
District Administration	$ 395	$ 137	$ 137	$ 258	$ 258
Operations and Maintenance	$ 212	$ 212	$ 212	$ -	$ -
Transportation and Housing	$ 44	$ 155	$ 72	$ (111)	$ (28)
Total	**$ 12,256**	**$ 10,624**	**$ 12,179**	**$ 1,632**	**$ 77**

The primary areas of SPF spending during the year included $6.8 million for classroom enhancement, $1.8 million for various programs through school-generated funds, and $1.0 million for CommunityLINK.

Program	Expense	% of Total
Classroom Enhancement Fund - Staffing	$ 4,991,139	40.72%
School Generated Funds	$ 1,828,892	14.92%
Classroom Enhancement Fund - Remedies	$ 1,694,803	13.83%
CommunityLINK	$ 1,019,659	8.32%
Feeding Futures Fund	$ 460,221	3.76%
PRP Kackaamin	$ 287,784	2.35%
Annual Facility Grant - Operating	$ 211,812	1.73%
Learning Improvement Fund	$ 193,155	1.58%
National School Food Program	$ 181,141	1.48%
ECL (Early Care & Learning)	$ 174,994	1.43%
Classroom Enhancement Fund - Overhead	$ 140,790	1.15%
First Nation Student Transportation	$ 134,629	1.10%
OLEP	$ 129,720	1.06%
Public Safety & Solicitor General	$ 127,133	1.04%
Professional Learning Grant	$ 119,763	0.98%
Strong Start	$ 107,631	0.88%
After School Sports & Arts	$ 85,463	0.70%
Early Years Family Hub	$ 73,900	0.60%
Scholarships and Bursaries	$ 71,310	0.58%
Mental Health in Schools	$ 55,000	0.45%
Student & Family Affordability	$ 41,501	0.34%
JUST B4	$ 41,321	0.34%
Ready, Set, Learn	$ 30,722	0.25%
School Foods Coordinated Procurement	$ 30,240	0.25%
Salmonid Program	$ 16,365	0.13%
SEY2KT (Early Years to Kindergarten)	$ 5,446	0.04%
School Meals Program	$ 965	0.01%
Elementary Sports Council	$ 434	0.00%
Total	**$ 12,255,933**	**100%**

Capital Fund

Revenues are primarily recognized through the amortization of deferred capital revenue over the useful life of the related tangible capital assets.

In Thousands	2026	2025	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Ministry of Education and Child Care	$ -	$ 439	$ -	$ (439)	$ -
Other Revenue	$ 71	$ -	$ -	$ 71	$ 71
Gain (Loss) on Disposal of Tangible Capital Assets	$ 639	$ 1,935	$ -	$ (1,296)	$ 639
Amortization of Deferred Capital Revenue	$ 4,205	$ 4,020	$ 4,000	$ 184	$ 205
Total	**$ 4,915**	**$ 6,395**	**$ 4,000**	**$ (1,480)**	**$ 915**

Expenditures include amortization of tangible capital assets, as well as interest payments on capital loans and leases.

In Thousands	2026	2025	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Operations and Maintenance	$ -	$ 272	$ -	$ (272)	$ -
Amortization of Tangible Capital Assets	$ -	$ -	$ -	$ -	$ -
- Operations and Maintenance	$ 3,991	$ 4,001	$ 3,700	$ (10)	$ 291
- Transportation and Housing	$ 1,305	$ 1,249	$ 1,300	$ 56	$ 5
- Accretion of Asset Retirement Obligation Cost	$ 111	$ (297)	$ -	$ 408	$ 111
Debt Services	$ -	$ -	$ -	$ -	$ -
- Capital Lease Interest	$ 38	$ 45	$ 45	$ (7)	$ (7)
- Capital Loan Interest	$ 1	$ 7	$ 8	$ (5)	$ (6)
Total	**$ 5,446**	**$ 5,276**	**$ 5,053**	**$ 170**	**$ 393**

The District received $5.345 million from MECC and $3.783 million from MNBC related to the donated building in capital revenue during 2025/26. Of this amount, $1.249 million remained unspent and was recorded as unspent deferred capital revenue at year-end.

The District invested $14.070 million in capital additions, of which $5.950 million related to projects which were work in progress as of year-end 2024/25 funded from prior-year resources and $8.121 million was funded from current-year capital revenue. The District also invested $560,000 in work in progress.

In addition, the District contributed $335,000 from the operating fund toward the construction of childcare facilities.

Asset retirement obligation expenses decreased in the prior year due to the disposal of properties by the District. The per-square-foot cost estimate till the end of last year continued to be based on the 2022/23 cost estimates. During 2025/26, the District increased the liability based on updated cost estimates for asbestos removal work. The liability also includes estimated costs associated with the removal of other hazardous materials, which have not yet been updated. The District plans to complete a more comprehensive inspection in 2026/27 and update the related estimates accordingly.

SUMMARY OF OTHER SIGNIFICANT MATTERS

The District submitted a balanced Annual Budget to the Ministry of Education for the 2026/27 Fiscal Year that continues to deliver the mix of programs and services currently offered to students in our schools. The 2025/26 actuals show the district needing to use $93,724 of our operating surplus, leaving only $114,775 in operating surplus which is internally restricted. Give the District's limited accumulated operating surplus, careful monitoring of 2026/27 financial performance will be essential. Management will closely track budget-to actual results throughout the year to identify emerging pressures early and take corrective action where necessary to maintain financial stability.

CONTACTING MANAGEMENT

This financial report is designed to provide a general overview of the School District's finances and to demonstrate accountability for the public fund received by the school district. If you have questions about the financial report, please contact the Office of the Secretary Treasurer at SecretaryTreasurer@sd70.bc.ca.

You can also find additional information on the district, and its strategic vision, on our website: www.sd70.bc.ca.

PACIFIC RIM SCHOOL DISTRICT

Multi-Year Financial Plan

2026/27 - 2028/29

always learning | takaas?aaqƛin huuḥtaksiiḥ | ka kishkaytaynaan | apprendre, toujours

LAND ACKNOWLEDGEMENT

The Pacific Rim School District (PRSD) Board Office and Alberni Valley Schools are situated on the ḥaḥuułi of the c̓išaaʔatḥ, and huupač̓asʔatḥ. In commitment to reconciliation and learning, we acknowledge and show gratitude for the lands on which we are able to work on, live on, and gather. These lands, the ḥaḥuułi, of the c̓išaaʔatḥ and huupač̓asʔatḥ, continue to sustain, teach, and nurture us.

We also honour and recognize that PRSD also operates schools in the ḥaḥaḥuułi of the ƛaʔuukʷiʔatḥ, huuʕiiʔatḥ and yuułuʔiłʔatḥ Government and we work alongside all nuučaan̓uł Nations as well as the Métis Nation of British Columbia to serve the children and youth of the Alberni-Clayoquot region.

The district strives to increase awareness, understanding and integration of nuučaan̓uł culture, history, and language in all PRSD schools.

DISTRICT OVERVIEW

The district is home to nearly 4,000 students, with approximately 34% of whom self-identify as Indigenous. Our district's learning facilities include two neighbourhood 8-12 secondary schools, eight K-7 elementary schools, and one K-12 school. The district has a successful alternate education learning centre, a strong French Immersion program, and an international student program.

The Board's mandate has expanded beyond K-12 education. In addition to its schools, the district operates a range of early learning services, including a Family Hub, four StrongStart programs, and ten child care programs offering a variety of infant and toddler care, group child care, and school age care on school grounds.

PURPOSE

The purpose of the 2026/27 to 2028/29 Financial Plan is to help the stakeholders of the PRSD understand financial processes and to provide a summary of the information utilized to make financial decisions that support the Board's Strategic Plan. It has been developed in accordance with the requirements as outlined by the Ministry of Education and Child Care (MOECC). The 2026/27 to 2028/29 Financial Plan is not a budget, instead it outlines how the Board prepares, reviews and approves the annual budget each year.

≈4,000
STUDENTS

32%
INDIGENOUS

12
SCHOOLS

10
CHILD CARE PROGRAMS

BOARD OF EDUCATION

The Board of Education provides governance and oversight for School District No. 70 (Pacific Rim), the public school district serving the region under the name Pacific Rim School District (PRSD). Trustees are responsible and accountable to:

SET STRATEGIC DIRECTION

Develop and oversee the district's strategic plan, ensuring it aligns with community values and student needs.

ESTABLISH POLICIES

Create policies that guide and support the strategic vision of the district.

APPROVE BUDGETS

Allocate resources effectively to support student learning and district priorities.

HIRE THE SUPERINTENDENT

Select the Superintendent, who manages daily operations of the school district.

ENGAGE WITH THE COMMUNITY

Represent the public's interests in education and communicate decisions transparently.

WHO SITS AT THE BOARD TABLE

The Board of Education for PRSD is comprised of:

6 Trustees

elected from the Alberni Valley and Bamfield including:

- City of Port Alberni
- Electoral Area A (Bamfield)
- Electoral Area B (Beaufort)
- Electoral Area D (Sproat Lake)
- Electoral Area E (Beaver Creek)
- Electoral Area F (Cherry Creek)

1 Trustee

elected from the West Coast including:

- District of Tofino
- District of Ucluelet
- Electoral Area C (Long Beach)

The 2026/27 to 2028/29 Financial Plan supports the Board in connecting its strategic priorities with the allocation and management of financial resources over the planning period. Through the plan, the Board considers projected revenues, expenditures, enrolment, financial pressures, and available resources to support informed decision-making and long-term financial sustainability. The Board also provides accountability to students, families, staff, stakeholders, and the community for the responsible use of public funds.

FINANCIAL PLANNING GUIDING PRINCIPLES

PRSD has experienced a period of significant change, including evolving operational demands, increasing cost pressures, staffing challenges, and changing enrolment patterns. In response, the Board and senior leadership are committed to strengthening long-term financial planning, enhancing transparency, improving financial reporting, and ensuring that resource allocation decisions support both current educational priorities and future sustainability.

As part of this work, recent changes in financial leadership provide an opportunity to review existing practices, strengthen financial planning processes, and develop a longer-term approach to financial sustainability, risk management, and asset stewardship.

BUDGET TIMELINES

NOVEMBER — JUNE

NOVEMBER

- Budget literacy session for Board of Education and departmental leads

DECEMBER

- Establish budget timeline

JANUARY

- Prepare estimate of year-end surplus
- Hold liaison meetings with the Alberni District Teachers' Union, Canadian Union of Public Employees, District Parent Advisory Committee, and the Alberni Valley Principal / Vice Principals' Association

FEBRUARY

- Deliver a preliminary budget report containing assumptions and risk factors
- Hold liaison meeting with members of the Indigenous Education Council.
- Prepare next year's enrolment estimate.

MARCH

- Meet with departmental leads and school administrators to identify budget initiatives, opportunities and constraints
- Receive the grant announcement estimate for the next year from the Ministry of Education and Child Care
- Reconcile surplus funds available to assist in balancing the budget
- Review the grant announcement with a comparison to the prior year
- Analyze changes in the funding formula

APRIL

- Host community engagement sessions
- Revise year-end surplus estimate
- Present budget options for consideration to Finance, Assets & Operations Committee as well as Board of Education
- Hold liaison meetings with the Alberni District Teachers' Union, Canadian Union of Public Employees, District Parent Advisory Committee, and the Alberni Valley Principal / Vice Principals' Association

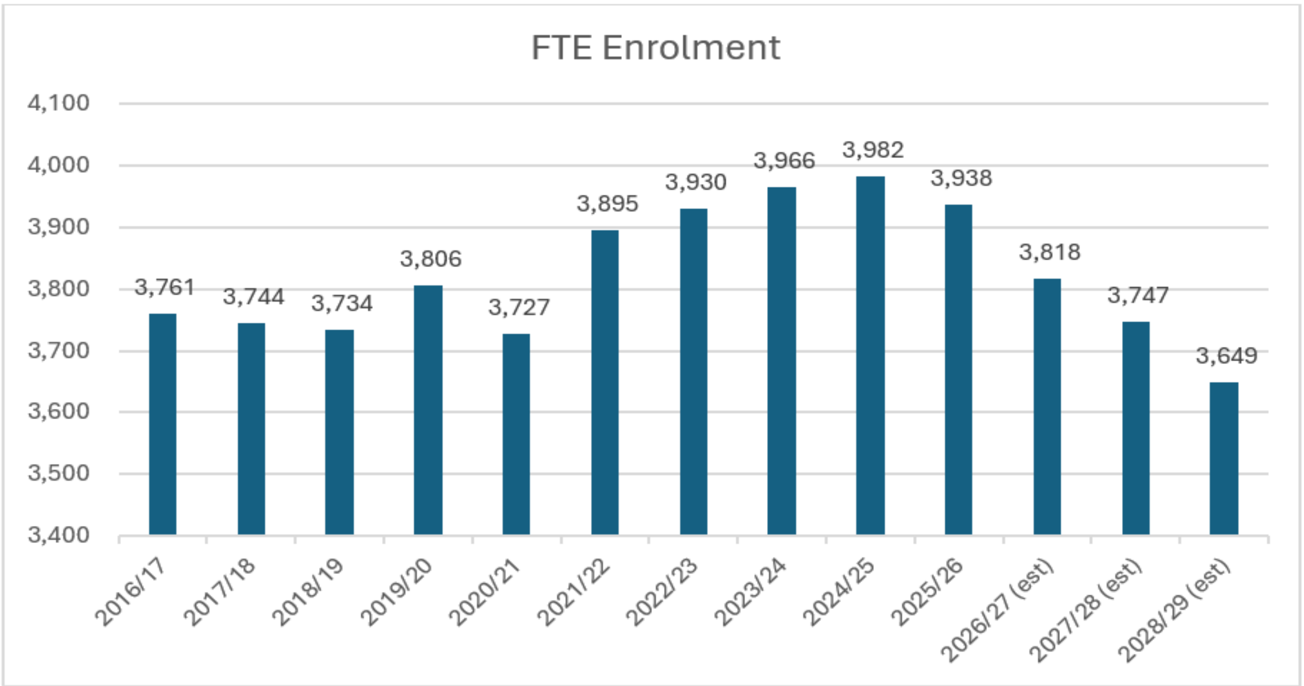
MAY / JUNE

- Board of Education adopts the Annual Budget

ENROLMENT

Enrolment is counted three times during the school year. The Operating Grant is adjusted accordingly to reflect actual enrolment figures as they are known. The chart below includes the September count.

FTE ENROLMENT



3,982
2024/25 FTE

3,649
2028/29 (est)

The chart shows the September enrolment count used in the planning outlook.

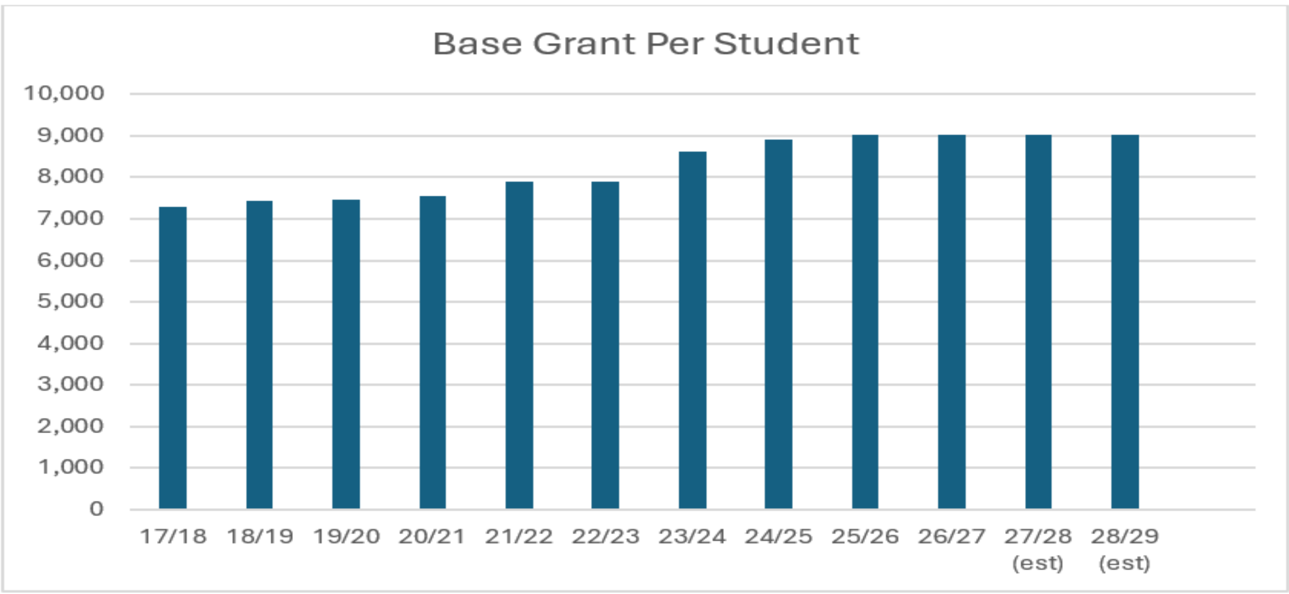
STUDENT ENROLMENT GRANT REVENUES

The District's operating grant continues to be largely driven by student enrolment. MOECC's basic operating funding rate for 2026/27 is unchanged from the prior year at $9,015 per FTE. A special grant will be provided separately by MOECC to fund the labour settlement impacts of the negotiated BC Teachers' Federation (BCTF) and Canadian Union of Public Employees (CUPE) collective agreements. While enrolment remains a key determinant of funding levels, the static per-student funding rate presents challenges as PRSD experiences ongoing inflationary pressures and rising operating costs.

For the purposes of the Multi-Year Financial Plan, PRSD has assumed that MOECC's basic operating grant rate will remain unchanged at $9,015 per FTE student through 2028/29. This assumption is consistent with current Ministry funding announcements, which indicate no forecasted increases to the base funding rate. Future changes to operating grant funding are therefore assumed to result primarily from changes in student enrolment and targeted funding initiatives, rather than from increases to the basic per-student allocation. Funding related to provincial collective bargaining settlements is assumed to continue to be provided separately from the base operating grant.

$9,015 **Basic operating funding rate per FTE assumed through 2028/29**

BASE GRANT PER STUDENT



BUDGET FUND TYPES

The district's budget is comprised of three separate Funds.

01 OPERATING FUND | 02 SPECIAL PURPOSE FUND | 03 CAPITAL FUND

01 OPERATING FUND

- Learning
- Teaching
- Programs
- Administration
- Facility, Operations and Maintenance
- Busing
- Staff Housing
- Assets such as computers, white fleet, furniture & equipment

02 SPECIAL PURPOSE FUND

- Learning Improvement Fund
- Annual Facilities Grant
- Classroom Enhancement Fund
- Community Links
- Feeding Futures and other specific uses or programs

03 CAPITAL FUND

- Buildings
- Fields
- Infrastructure
- Land Purchases
- Buses
- Playgrounds

ESTIMATED OPERATING GRANT

For 2026/27, the Ministry's estimated operating grant allocation for PRSD is $49.16 million, based on the enrolment count reported for the district. The total estimated school-age and adult-funded enrolment is 3,840 FTE.

$49.16M — 2026/27 estimated operating grant

3,840 — Estimated school-age and adult-funded FTE

SALARY EXPENSES

In the prior fiscal year, the BCTF 2025-2029 Collective Agreement was ratified. Teachers received a 3% per year general wage in each of the four years, as well as benefit increases and an increase in the Remote Recruitment and Retention Allowances. Budget impacts are also projected as teacher increases will be incurred for movement through the 10- step salary grid, based on years of service and additional education.

The Provincial Framework Agreement has also established a four-year agreement for CUPE support staff for 2025-2029. The general wage increase for this agreement is 3% per year; however, the agreement will not be ratified until negotiations at the local bargaining tables are completed. CUPE budget impacts may also be incurred as the vacation pay percentage paid to employees increases over time to recognize additional years of service.

Other Professional and Principal & Vice-Principal salaries may also be increased as employees move through the exempt grids and based on satisfactory performance. Other professional salaries include remuneration paid to the seven-member Board of Education.

Salary Costs	2024/25 Actual	2025/26 Actual	2026/27 Budget	2027/28 Estimate	2028/29 Estimate
Teachers	$ 19,309,843	$ 21,283,128	$ 20,291,660	$ 20,900,410	$ 21,527,422
Principals / Vice Principals	$ 4,023,760	$ 3,736,277	$ 3,747,481	$ 3,859,905	$ 3,975,703
Educational Assistants	$ 4,810,056	$ 4,923,658	$ 4,032,689	$ 4,153,670	$ 4,278,280
Support Staff	$ 5,097,024	$ 5,532,665	$ 5,360,751	$ 5,521,574	$ 5,687,221
Other Professionals	$ 1,736,850	$ 2,457,116	$ 1,806,491	$ 1,860,686	$ 1,916,506
Substitutes	$ 1,924,616	$ 955,111	$ 1,940,990	$ 1,999,220	$ 2,059,196
Total	$ 36,902,149	$ 38,887,955	$ 37,180,062	$ 38,295,464	$ 39,444,328
Percentage of Salary Costs					
Teachers	52%	55%	55%	55%	55%
Principals / Vice Principals	11%	10%	10%	10%	10%
Educational Assistants	13%	13%	11%	11%	11%
Support Staff	14%	14%	14%	14%	14%
Other Professionals	5%	6%	5%	5%	5%
Substitutes	5%	2%	5%	5%	5%
Total	100%	100%	100%	100%	100%

SERVICES AND SUPPLIES

The cost of services and supplies continues to increase due to inflation and other market pressures. These increases are not fully funded through provincial funding and create additional pressure on PRSD's operating budget.

The district will continue to monitor inflation, utilities, transportation, insurance, technology, and other operating costs, while looking for efficiencies and prioritizing essential expenditures.

SPECIAL PURPOSE FUNDS

PRSD receives several Special Purpose Funds grants, where funding is restricted for specific purposes. Unspent amounts are deferred to the following year or returned to the funding source, in accordance with the requirements of each funding program.

Examples of current Special Purpose Funds include Classroom Enhancement Funds, Feeding Futures, and Community Links.

CAPITAL FUND

The Capital Fund includes capital expenditures for land, buildings, equipment, technology, and vehicles, funded through Ministry capital grants, Local Capital, and transfers from the Operating and Special Purpose Funds.

The District's multi-year Capital Plan identifies capital projects and programs approved by MOECC. The 2026-2027 Capital Fund budget includes capital asset purchases, transfers from the Operating Fund and Local Capital, capital leases and loans, and a reserve for asset replacement.

Capital planning will continue to focus on maintaining and improving District facilities, technology, equipment, transportation assets, and other capital needs while aligning available resources with District priorities.

- L LAND
- B BUILDINGS
- E EQUIPMENT
- T TECHNOLOGY
- V VEHICLES

OPERATING SURPLUS (DEFICIT)

Over the next couple of years, PRSD will work to build a contingency reserve to ensure the district is protected financially from extraordinary circumstances in accordance with **Policy 340: Accumulated Operating Surplus**. Although the policy is silent on the amount of the contingency reserve, staff recommend a minimum target threshold of 1% to 3% of total expenses.

TARGET

1%–3% **Recommended minimum contingency reserve threshold of total expenses**

PRSD is committed to ensuring that available funding is used effectively to support students while maintaining financial flexibility to respond to changing needs:

01

USE OF FUNDS

Funds designated to support students should be used for that purpose whenever possible and within the appropriate fiscal year.

02

UNDERSPENDING DOES NOT MEAN FUNDS ARE NO LONGER NEEDED

When planned funds are not fully spent, this does not necessarily indicate that the funding is unnecessary. Underspending may result from timing, project delays, staffing constraints, or other operational factors that prevent planned activities from being completed within the fiscal year. These funds are often spent in the next fiscal year or become part of the operating surplus.

03

BUILDING AN OPERATING SURPLUS

The District currently has no operating surplus, which represents a financial risk. Without an operating surplus, the District has limited capacity to respond to unforeseen circumstances, emerging needs, or unexpected financial pressures.

04

MULTI-YEAR FINANCIAL PLAN PRIORITY

A key objective of the Multi-Year Financial Plan will be to gradually establish an appropriate operating surplus while continuing to prioritize the effective use of available funding for students and District priorities.

RISKS MITIGATION

PRSD recognizes that some circumstances and financial pressures cannot be anticipated and therefore monitors key risks during each annual budget and multi-year financial planning cycle, including those that may affect strategic goals, educational services, operations, and the financial position of the District. Key risk factors monitored during each planning cycle include:

KEY RISK FACTORS

- Funding constraints
- Underspent funds
- Variations in student enrolment from projections; which may result in Funding Protection from MOECC
- Recruitment and retention of staff
- Quality and condition of District facilities
- Maintaining a safe and secure environment for staff, students, and stakeholders
- Data protection and cybersecurity
- Labour relations issues
- Attendance management
- Mental health and wellness

Where appropriate, available funding or accumulated operating surplus may be used to address risks and provide flexibility to respond to unforeseen events, cost pressures, and changes in anticipated revenues. As the District currently has no operating surplus, it limits the District's financial resilience and ability to manage unforeseen pressures.

MULTI YEAR OPERATIONAL FORECAST SUMMARY

The Multi-Year Financial Plan reflects PRSD's commitment to maintaining a strong and sustainable financial foundation while supporting student achievement, well-being, and the priorities outlined in the Strategic Plan. The plan provides a roadmap for balancing current needs with future opportunities and ensuring that resources remain aligned with the District's educational goals.

Over the past two years, the District has experienced significant financial pressures resulting from rising operating costs, inflationary impacts, and increasing compensation expenses. Through careful financial management and ongoing monitoring, the District has taken important steps to address these challenges and strengthen its long-term financial outlook.

Looking forward, a key priority of the Board and senior leadership is to ensure that ongoing expenditures remain aligned with ongoing revenues. This approach will support financial stability, reduce reliance on one-time funding sources for recurring costs, and enhance the District's ability to respond to future opportunities and challenges.

MULTI YEAR OPERATIONAL FORECAST SUMMARY con't

Financial projections are based on current assumptions regarding enrolment, funding, staffing costs, wage increases, inflation, and other known or anticipated factors. As these assumptions evolve, the District will continue to monitor financial performance and adjust forecasts as necessary to support informed decision-making.

The District projects a 7% decrease in enrolment between 2025/26 and 2028/29. Strategies to support long-term financial sustainability will include aligning resources with student and operational needs, prioritizing expenditures that advance strategic objectives, identifying operational efficiencies, managing discretionary spending responsibly, maximizing revenue opportunities, and building a contingency reserve to support financial flexibility and resilience.

Multi-Year Opeational Forecast	2024/25 Actual	2025/26 Actual	2026/27 Budget	2027/28 Projected	2028/29 Projected
Revenues					
Provincial grants					
Ministry of Education and Child Care	$ 45,454,435	$ 48,269,904	$ 47,532,021	$ 48,720,322	$ 49,938,330
Other	$ 39,640	$ -	$ -	$ -	$ -
Tuition	$ 852,245	$ 902,038	$ 927,300	$ 950,483	$ 974,245
Other revenue	$ 4,799,209	$ 4,555,822	$ 4,604,218	$ 4,719,323	$ 4,837,307
Rentals and leases	$ 280,061	$ 483,845	$ 386,000	$ 395,650	$ 405,541
Investment income	$ 80,349	$ 91,928	$ 75,000	$ 76,875	$ 78,797
Total operating revenue	$ 51,505,939	$ 54,303,537	$ 53,524,539	$ 54,862,652	$ 56,234,219
Expenses					
Instruction	$ 40,511,599	$ 42,680,687	$ 41,378,653	$ 42,620,013	$ 43,898,613
District administration	$ 3,242,858	$ 3,521,658	$ 3,040,324	$ 3,131,534	$ 3,225,480
Operations and maintenance	$ 6,172,467	$ 6,163,321	$ 6,537,537	$ 6,733,663	$ 6,935,673
Transportation and housing	$ 1,826,354	$ 1,606,870	$ 1,601,652	$ 1,649,702	$ 1,699,193
Total expense	$ 51,753,278	$ 53,972,536	$ 52,558,166	$ 54,134,911	$ 55,758,958
Operating surplus (deficit) for the year	$ (247,339)	$ 331,001	$ 966,373	$ 727,741	$ 475,260
Net Transfers (to) from other funds					
Tangible capital assets purchased	$ (105,497)	$ (334,870)	$ (120,000)	$ (100,000)	$ (100,000)
Local capital	$ (56,764)	$ (89,855)	$ -	$ (100,000)	$ (96,000)
Other	$ (274,245)	$ -	$ (230,733)	$ (42,000)	$ -
Total net transfers	$ (436,506)	$ (424,725)	$ (350,733)	$ (242,000)	$ (196,000)
Total operating surplus (deficit), for the year	$ (683,845)	$ (93,724)	$ 615,640	$ 485,741	$ 279,260
Operating surplus (deficit), beginning of year	$ 892,344	$ 208,499	$ 114,775	$ 730,415	$ 1,216,156
Surplus use or accumulation	$ (683,845)	$ (93,724)	$ 615,640	$ 485,741	$ 279,260
Operating surplus (deficit), end of year	$ 208,499	$ 114,775	$ 730,415	$ 1,216,156	$ 1,495,417

Lynn Brown

Manager

Mental Health & Wellness

2026/2027

Mental Health Framework

SECTION 2: Our Vision/Guiding Statement for School Mental Health

Vision / Guiding Statement

"In the Pacific Rim School District we recognize that everyone is in a different place in their learning and development journey. We strive to create an environment of respect, connection and reconciliation - a place where we all belong. May we continue to support one another as we work towards becoming our best and healthiest selves."

SECTION 4: Priority Areas & Goals

Priority Area 1: Create and sustain safe and inclusive environments in all learning environments
Goal 1: Create spaces at the elementary and secondary levels that improve student feelings of safety and social connection
Goal 2: Continue to gather unheard student voices to inform staff practices that preserve and create connection and belonging for all members of our school community
Goal 3: Celebrate exemplary activities and efforts that positively impact our school community/environment

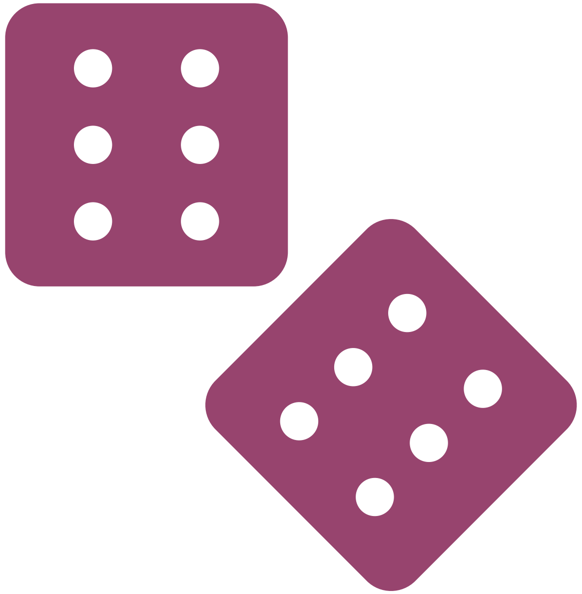
Priority Area 2: Expand, support and sustain high quality partnerships with families & community partners
Goal 1: Reduce barriers and enhance connections with community partners
Goal 2: Ensure that all families/caregivers have the opportunity to be seen and heard

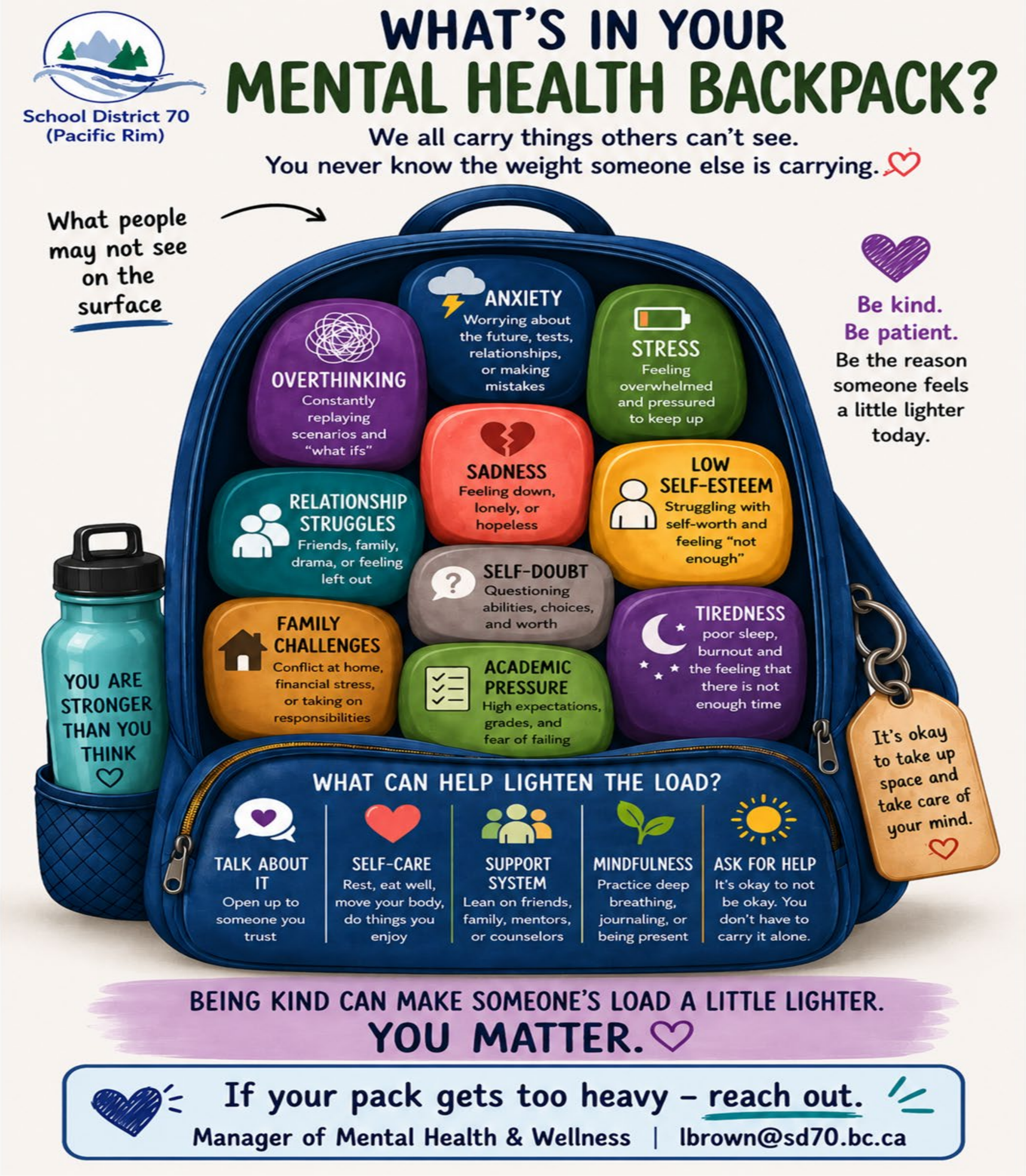
Priority Area 3: Expand teaching and learning of social emotional learning and mental health literacy at the universal level
Goal 1: Complete a review of Mental Health Literacy at the elementary and secondary levels
Goal 2: Support staff learning opportunities through Mental Health Literacy training

SOME HIGHLIGHTS

- Ambassador Program
- Student Voice
- Mangers Learning Series

- Develop a district framework focused on student substance use and problem gambling that incorporates adult information and student support.





School District 70 (Pacific Rim)
WHAT'S IN YOUR
MENTAL HEALTH BACKPACK?
We all carry things others can't see.
You never know the weight someone else is carrying.
What people may not see on the surface
OVERTHINKING
Constantly replaying scenarios and "what ifs"
ANXIETY
Worrying about the future, tests, relationships, or making mistakes
STRESS
Feeling overwhelmed and pressured to keep up
SADNESS
Feeling down, lonely, or hopeless
RELATIONSHIP STRUGGLES
Friends, family, drama, or feeling left out
LOW SELF-ESTEEM
Struggling with self-worth and feeling "not enough"
SELF-DOUBT
Questioning abilities, choices, and worth
FAMILY CHALLENGES
Conflict at home, financial stress, or taking on responsibilities
ACADEMIC PRESSURE
High expectations, grades, and fear of failing
TIREDNESS
poor sleep, burnout and the feeling that there is not enough time
Be kind.
Be patient.
Be the reason someone feels a little lighter today.
YOU ARE STRONGER THAN YOU THINK
It's okay to take up space and take care of your mind.
WHAT CAN HELP LIGHTEN THE LOAD?
TALK ABOUT IT
Open up to someone you trust
SELF-CARE
Rest, eat well, move your body, do things you enjoy
SUPPORT SYSTEM
Lean on friends, family, mentors, or counselors
MINDFULNESS
Practice deep breathing, journaling, or being present
ASK FOR HELP
It's okay to not be okay. You don't have to carry it alone.
BEING KIND CAN MAKE SOMEONE'S LOAD A LITTLE LIGHTER.
YOU MATTER.
If your pack gets too heavy – reach out.
Manager of Mental Health & Wellness | lbrown@sd70.bc.ca

- Thank you

PACIFIC RIM SCHOOL DISTRICT
PUBLIC BOARD MEETING
ACTION SHEET

Date: September 29, 2026
To: Board of Education
From: Jaslene Atwal , Superintendent
Subject: Enhancing Student Learning Report (ESLR)

Background

The Ministry of Education and Childcare mandates Boards to set, create and maintain a strategic plan, annually report on student outcomes and put systems in place to continuously improve the educational outcomes for all students and improve equity for Indigenous students, children and youth in care, and students with disabilities or diverse abilities. The policy is grounded in a shared commitment and common values including literacy, numeracy, graduation, belonging and career and life goals to support each and every learner and improve equity of outcomes.

The Enhancing Student Learning Report Order mandates the following: Each year, a board must prepare and submit to the Minister a report completed in accordance with this order between June 30 and September 30, or a date otherwise determined by the Minister.

Discussion

- Throughout 2024/25, student achievement data was shared and reviewed with the Board, rightsholders and partner groups, including the Indigenous Education Council (IEC), District Parent Advisory Council (DPAC), Education Committee, Executive Committee, Excluded Management, and the Principals' and Vice-Principals' Association (PVPA).

- In Spring 2025, the Assistant Superintendent led focused reviews of District achievement data with these groups.

- The release of updated templates and guiding documents in the late Spring further supported us.

- Feedback from these consultations directly informed revisions to the operational plan and the Enhancing Student Learning Report. The Learning Services Leadership Team (LSLT) worked diligently over the summer to refine strategies, ensuring alignment with the Board's Strategic Plan and the best possible outcomes for students.

Include an example of how the operational plan has been adapted.

- The final report reflects collective input, demonstrates accountability to rightsholders, partner groups, and the public, and provides a clear path forward for monitoring and continuous improvement.

The ESLR was presented to the IEC virtually on September 23, 2026 and to DPAC in person on September 23, 2026.

SD070_2026 Interim Progress Report Template.docx (what we need to submit to the ministry)

Pacific Rim Schools ESLR 2026 - Part 2.pdf (Internal use – operational plan)

Recommended Motion:
THAT the Board of Education approve the 2026/2027 Enhancing Student Learning Report as presented; and

THAT the Board of Education direct staff to submit the report to the Ministry of Education and Child Care by September 30, 2026 and publish it on our school district website.

PACIFIC RIM SCHOOL DISTRICT
PUBLIC BOARD MEETING
ACTION SHEET

Date: September 29, 2026
To: Board of Education
From: Jaslene Atwal , Superintendent and Paula Mason, Manager of Corporate Services
Subject: Policy Review
Attachment: BCSTA Policy Review for Boards of Education – January 2026

Background

The British Columbia School Trustees Association (BCSTA), in collaboration with the Ministry of Education and Child Care (MECC), the BC School Superintendents Association (BCSSA), BC Association of School Business Officials (BCASBO), and the BC Principals' & Vice-Principals' Association (BCPVPA), established a Board Policy Review Advisory Committee in 2025 to develop guidance supporting boards of education in modernizing their governance frameworks. The resulting Policy Review for Boards of Education Guide attached, encourages boards to review and restructure their policy manuals to better distinguish governance responsibilities from operational responsibilities.

The guidance reinforces that:

- Board policies establish the Board's values, strategic direction, governance framework, and expectations.
- Administrative Procedures are developed and maintained by the Superintendent and senior administration to describe how Board policy is implemented operationally.

A clear separation between governance and operations strengthens accountability, preserves the Board's strategic focus, and provides administration with the flexibility to manage day-to-day operations efficiently.

Discussion

Over the last couple of years, staff have been working hard to separate Policy from Administrative Procedure, as well as modernizing document language within both. Pacific Rim School District currently maintains over 80 Board policies, many of which simply contain a statement that could be appropriately expressed within an Administrative Procedure, .

Administration will begin a comprehensive review of the District's governance framework to align with the provincial guidance. This work will involve:

- reviewing every existing Board policy;
- identifying policies that are no longer required and recommending their repeal;
- consolidating or amalgamating policies where appropriate;
- transferring operational content from Board policies into Administrative Procedures where responsibility appropriately rests with the Superintendent;
- ensuring all legislatively required policies and bylaws remain in place;
- modernizing policy language and format; and
- developing a streamlined governance framework that focuses Board policy on strategic governance rather than operational processes.

The BCSTA guidance identifies a three-phase approach:

1. Review and restructure the current policy manual;
2. Update remaining governance policies; and
3. Establish an ongoing policy review cycle to ensure policies remain current and relevant.

The guidance also provides examples of districts that have successfully undertaken this work. One example illustrates a transition from 86 Board policies and 6 Administrative Procedures to 21 governance-focused policies and approximately 70 Administrative Procedures, resulting in a clearer governance structure and improved distinction between Board and administrative responsibilities.

Administration intends to use the Burnaby School District governance framework as the primary structural model, adapting it as necessary to reflect Pacific Rim School District's local context, governance priorities, and legislative obligations.

It is anticipated that this review will be completed over an extended period rather than through a single comprehensive revision. As policies are reviewed, Administration will bring recommendations forward to the Board on a regular basis for consideration. Individual reports will identify:

- policies recommended for repeal;
- policies recommended for consolidation;
- proposed new or revised governance policies; and
- any corresponding Administrative Procedures developed by the Superintendent.

This phased approach will allow Trustees to carefully consider each proposed change while ensuring continuity of governance throughout the review process.

BENEFITS

Modernizing the District's governance framework is expected to:

- strengthen the distinction between governance and operations;
- allow the Board to focus on strategic leadership and oversight;
- improve the organization and accessibility of Board policies;
- reduce duplication and outdated requirements;
- provide greater operational flexibility through Administrative Procedures;
- align the District with current provincial governance best practices; and
- establish a sustainable framework for future policy review and maintenance.

FINANCIAL IMPLICATIONS

The review will be completed using existing staff resources. No additional financial implications are anticipated.

COMMUNICATIONS

As revised policies are presented for Board consideration, they will follow the District's established policy development process, including consultation where appropriate.

CONCLUSION

The BCSTA and Ministry of Education and Child Care have provided school districts with a modern governance framework that clearly distinguishes the Board's governance role from the Superintendent's operational responsibilities. Administration will begin a comprehensive review of Pacific Rim School District's policy manual using this guidance and the Burnaby School District model as the foundation for restructuring. Recommendations will be brought forward to the Board incrementally over the coming months to establish a modern, streamlined, and sustainable governance framework aligned with current provincial best practices.

Proposed Timeline:

Step	Action Type	Recommended Action	Lead	Sequence	Deliverable	Source Rationale
1. Establish Governance Structure	Board decision	Confirm whether review will be Committee of the Whole or a Board policy subcommittee; confirm senior staff support role.	Board Chair / Superintendent	Immediate	Board motion establishing process and scope.	BCSTA guidance says policy development is Board work and asks Boards to determine structure.
2. Adopt Decision Matrix	Board/Senior team workshop	Use the BCSTA policy vs AP decision matrix to classify every policy as Policy, Bylaw, AP, Form, or Archive.	Board with Superintendent	Phase 1	Shared classification rules used consistently.	BCSTA guidance provides policy vs AP distinction and decision matrix.
3. Approve Phase 1 Foundational Policy Set	Board action	Prioritize Role of Board, Role of Trustee, Chair/Vice-Chair, Trustee Code, Superintendent, Delegation, Policy Development, Appeals, Trustee Elections, Indemnification, Foundational Statements.	Board	By October 2026 target from guidance	Modern foundational policies approved or posted for consultation.	BCSTA guidance states Boards should modernize Phase 1 policies by October 2026.
4. Convert Operational Policies to APs	Superintendent-led	Move operational procedures such as purchasing, vehicles, registration forms, weather closure, health protocols, video surveillance, and facilities standards to APs.	Superintendent / Senior staff	Phase 1-2	Reduced policy manual and complete AP manual.	BCSTA guidance and SD70 policy page already assign AP implementation to Superintendent.
5. Consolidate Committees and Engagement	Board action	Replace DPAC, PAC, Trustee Teacher Liaison, and committee-specific policies with one Community and Advisory Engagement policy and AP terms of reference.	Board / Superintendent	Phase 2	Fewer standalone committee policies and clearer engagement framework.	BCSTA guidance recommends reducing/amalgamating policies.

6. Create SD70 Local Priority Policies	Board action	Develop Indigenous Partnership and Reconciliation; Equity/Inclusion/Accessibility; Environmental Stewardship as local-value governance policies.	Board with Indigenous partners and staff	Phase 1-3	Policies reflect SD70 context and strategic priorities.	BCSTA guidance recognizes local autonomy and local context.
7. Update Footer and Version Controls	Administrative support	Apply consistent footer labels: Reviewed, Updated, Revised; add source owner, adoption date, review cycle, and AP link.	Board Office	Phase 1	Clean, auditable policy history.	BCSTA guidance recommends clear definitions of review, update, and revise.
8. Public Consultation and Adoption	Board process	Use SD70's 30-day public consultation period for new/revised policy and collect partner feedback where appropriate.	Board / Board Office	Each policy batch	Transparent and defensible adoption process.	SD70 policy page states 30-day public consultation before adoption or revision.
9. Publish Crosswalk and Archive Log	Board Office	Publish a plain-language summary of what changed, what moved to AP, and what was archived.	Board Office	Phase 2-3	Community can find current governance and operational guidance.	BCSTA guidance recommends archive/delete outdated policies and identify APs.
10. Ongoing Review Cycle	Board action	Adopt a four-year review schedule with annual batches and standing dashboard.	Board / Superintendent	Ongoing	Living policy manual aligned to 2026-2030 term.	BCSTA guidance recommends ongoing review through 2026-2030 term.

Priority Legend	
Phase 1 - Foundational	Core governance policies recommended for early Board review.
Phase 1 - Legislative	Bylaw/statutory items to keep current.
Phase 2	Consolidation and AP conversion.
Phase 3	Local priority refinement and clean-up.

Recommended Manual Once Work is Completed

Proposed #	Proposed Policy / Bylaw	Source / Transition
1	Foundational Statements	Keep/modernize from Policy 100
2	Policy Development	Replace Policy 113 and retain NEW Policy Development
3	Role of the Board	Create
4	Role of the Trustee	Create
5	Role of the Board Chair and Vice-Chair	Create or combine two policies
6	Trustee Code of Conduct	Modernize Policy 112
7	Delegation of Authority	Modernize Policy 114
8	Role of the Superintendent	Modernize Policy 210
9	Appeals Bylaw	Rewrite Policy 115 as bylaw
10	Trustee Elections Bylaw	Keep Policy 111
11	Indemnification Bylaw	Keep Policy 411
12	Board Evaluation and Strategic Monitoring	Create
13	Indigenous Partnership and Reconciliation	Create from/localize Policy 134
14	Equity, Inclusion and Accessibility	Modernize Policy 101

15	Communications, Engagement and Board Representation	Merge Policies 106, 131, 132, 133
16	Financial Planning, Reporting and Budget	Modernize Policy 341
17	Accumulated Operating Surplus	Keep Policy 340
18	School Closure, Reconfiguration and Catchment	Modernize Policies 310 and catchment elements
19	Disposal or Lease of Land, Facilities and Improvements	Modernize Policy 330
20	Student Transportation	Modernize Policy 320 or move to Phase 2
21	Child Care	Create if not already covered
22	Privacy and Information Stewardship	Merge Privacy Management Program Policy and Privacy Policy
23	Public Interest Disclosure	Keep/modernize
24	Safe, Respectful and Inclusive Learning and Working Environments	Merge Respectful Workplace/Sexual Harassment broad statements
25	Donations, Sponsorships and Partnerships	Optional keep if Board wants ethical guardrails

Recommendation:

THAT the Policy Committee endorse the BCSTA policy review framework as the organizing guide for Pacific Rim School District policy modernization, while retaining local school district language and local priorities wherever appropriate; and
THAT the Committee review two to five policies per meeting using the approved crosswalk, decision matrix and consultation process; and further
THAT each recommendation clearly identify whether content is retained in policy, moved to an administrative procedure, merged, revised or archived before being advanced to the Board.

BCSTA British Columbia School Trustees Association

Policy Review for Boards of Education

BOARD POLICY REVIEW ADVISORY COMMITTEE

Janu

Policy Review for Boards of Education

CONTRIBUTIONS FROM:

BCSTA British Columbia School Trustees Association

BCSSA British Columbia School Superintendents Association

BC ASBO BC Association of School Business Officials Education is our Business

bcp vpa

British Columbia Ministry of Education and Child Care

Policy Review for Boards of Education

Policy work is integral for boards of education to ensure effective governance. Policies provide strategic, values-based oversight and establish standards for the school district. They also ensure accountability to the local community and support the board's statutory role under the *School Act*.

Effective policies create strong governance by ensuring values-driven leadership that strengthens strategic oversight, supports sound decision-making, and creates conditions for student success.

PURPOSE: Policies serve as the board's primary resource expressing values and priorities while delegating implementation and operationalization to the superintendent. The board is responsible for developing, updating, and maintaining these policies.

ROLE: Policy development is about setting a board's governance framework and is solely the work of, and within the purview of, the board of education.

CLARITY: Policy defines roles and responsibilities, emphasizing the distinction between governance (policy and oversight) and operations (administrative procedures and day-to-day management).

TRANSPARENCY AND ACCOUNTABILITY:
Policies require open decision-making and set measurable standards for ethical conduct and performance.

COMMUNITY ENGAGEMENT:
Encourages public input and builds trust.

An effective policy manual is a living document that should be maintained and reviewed regularly to ensure it remains current, relevant and responsive to evolving needs.

In alignment with board policies, administrative procedures describe how the superintendent and staff implement board policy and other operational matters. Administrative procedures are detailed rules, guidelines, and processes developed by the superintendent or senior administration that guide the day-to-day operations of the school district.

Board Policy Review Advisory Committee

In June 2025, the BCSTA and Ministry of Education and Child Care identified the need for boards of education to review and modernize their policy manuals. As a result, the Board Policy Review Advisory Committee was established to develop guiding documentation to support boards of education in this work.

The Advisory Committee members, who include representatives of education partner groups, were appointed in June 2025. The committee has met eight times from July 2025 to January 2026 to develop materials to support boards in their policy review. The documentation developed by the committee aims to assist boards in establishing their governance direction and strategic vision by formulating a comprehensive set of foundational policies. The committee also acknowledges the importance of local district autonomy when developing policies that align with each district's priorities.

The committee:

- identified exemplar policies for reference
- developed materials to support boards in policy work
- provided clarity between policy and administrative procedures
- suggested workflow over three phases

PHASE 1: REVIEW OF THE DISTRICT'S POLICY MANUAL.

- Evaluate the structure used for policy manuals.
- Update and/or develop the core 13 foundational policies.
- Archive/delete any outdated policies.
- Identify policies that are operational and delegate to the superintendent to develop/update administrative procedures.

PHASE 2: UPDATE AND DEVELOP THE REMAINING POLICIES.

PHASE 3: DEVELOP A WORKPLAN FOR ONGOING REVIEW AND UPDATE OF POLICIES.

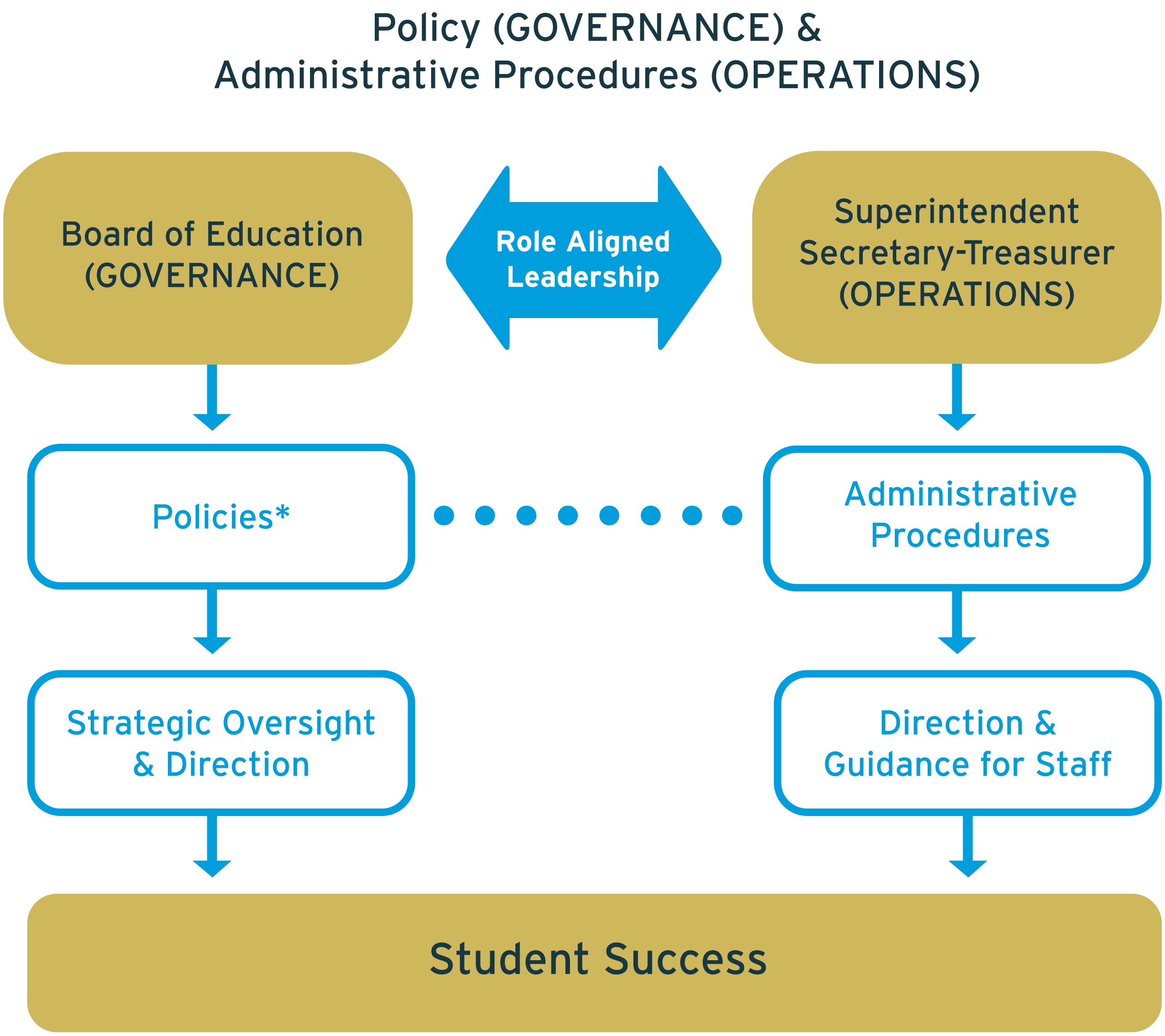
Note: Boards should follow their own Policy Development process as outlined in policy.

The goal is for boards of education to review and modernize board policies listed in Phase 1 of the documents by October 2026 and then continue updating policy manuals through the 2026-2030 term.

Board Policy Review Advisory Committee members:

- **Carolyn Broady**, BCSTA Past President, Board Liaison and Committee Chair
- **Jen Mezei**, Burnaby, Vice-Chair
- **Kelli Sullivan**, Vernon, Chair
- **Sherri Bell**, Greater Victoria, Official Trustee
- **Pius Ryan**, North Vancouver, Superintendent, BCSSA Liaison
- **Jennifer Woollends**, Quesnel, Secretary-Treasurer, BCASBO Liaison
- **Connor Morris**, Director, Public K-12 Policy & Communications, FNESC Liaison
- **David Nelson**, Director, Member Support Services, BCPVPA Liaison
- **Kiersten Fisher**, Executive Director, Governance and Legislation Branch, Ministry of Education and Child Care Liaison
- **Michael Rossi**, Deputy CEO, BCSTA
- **Maggie Yuen**, Executive Administrator, BCSTA
- **Suzanne Hoffman**, Consultant

Board Policy Review:



POLICY sets out the principles, expectations, and rules guiding how a school district is governed and operates.

ADMINISTRATIVE PROCEDURES are detailed rules, guidelines, and processes developed by the superintendent or senior administration in alignment with school board policies.

*Some boards may have governance bylaws in their policy manual. Refer to *Appendix A* for more information about bylaws.

Definitions:
Policy, Bylaw and Administrative Procedure

WHAT IS SCHOOL BOARD GOVERNANCE?

- A policy-based system through which the board establishes direction.
- Focusing the district on continuous, evidence-informed improvement in student learning and well-being.
- Ensuring clear delegation of authority with accountability.

Structures	Who's Responsible	What
Policy	Board	A policy sets out the principles, expectations, and rules guiding how a school district is governed and operates. A policy is not mandated but it articulates board values and guides decision making.
Standing/ Operational Bylaw	Board	A bylaw is a type of policy with a higher level of process attached to it. Refer to *Appendix A* for more information about bylaws.
Administrative Procedure	Staff	Administrative procedures are detailed rules, guidelines, and processes developed by the superintendent or senior administration that guides the day-to-day operations of the school district.

	Policy	Administrative Procedure
Purpose	States the principles, values, and expectations that guide the district.	Provides staff with rules, guidelines and processes to implement operational decisions.
Focus	The "**why**" and the "**what**" for boards of education	The "**how**" for staff
Authority	Created/approved by the board; publicly available	Created/approved by superintendent, may be connected to a board policy or stand alone.
Examples	Role of Board Chair, Role of Board, Role of Superintendent, Trustee Code of Conduct, Board Delegation of Authority, Recruitment and Selection of Personnel	Personnel practices, field trip approvals, student registration, emergency preparedness, provision of AED & Naloxone kits
Change Process	Formal board motion required, including notice of motion	Operational updates are communicated to the board by the superintendent.

Why This Distinction Matters

- Keeps the board focused on strategy and outcomes
- Preserves administrative authority and flexibility
- Strengthens accountability and role clarity
- POLICY: *"The district will strive to ensure all students have equitable access to technology."*
- ADMINISTRATIVE PROCEDURE: *"IT will assign devices through the district inventory system and monitor replacement cycles."*

Policy vs. Admin Procedure Decision Matrix

Question	Policy	Admin Procedure
Does it express a belief, value, or principple?	✓	
Is it required by Legislation?*	✓	✓
Does it direct day-to-day operations?		✓
Does it give strategic direction to the district?	✓	
Does it primarily involve detailed steps, timelines, or forms?		✓
Is it required to be approved by the board?	✓	
Can it be changed without board approval?		✓

Policy:

STUDENT HEALTH AND SAFETY: *"The Board is committed to providing a safe, healthy, and inclusive learning environment for all students and staff."*

Administrative Procedure:

ANAPHYLAXIS MANAGEMENT: *"School administrators will ensure individual care plans are in place for students with life-threatening allergies, including staff training and emergency response protocols."*

ADMINISTRATION OF MEDICATION: *"Designated staff will administer medication to students in accordance with medical authorization forms, storage requirements, and documentation standards."*

CONCUSSION MANAGEMENT: *"Staff will follow return-to-learn and return-to-play protocols for students who sustain a suspected concussion."*

STUDENT MEDICAL CONDITIONS: *"Schools will maintain records and implement supports for students with chronic or complex medical needs."*

Exemplar Policies to Govern Effectively

Topics that should be covered in policies
(not necessarily individual policies, topics can be embedded in different policies)

Phase 1 Policies to Govern Effectively		
Policy	**District**	**Policy**
Role of the Board	Abbotsford	Policy 2 (LINK)
Role of the Superintendent	Delta	Policy 12 (LINK)
Delegation of Authority *(if not already incorporated in Role of the Superintendent) ** would be optimal to have a stand-alone policy*	West Vancouver	Policy 12 (LINK)
Foundational Statements	Langley	Policy 1 (LINK)
Role of the Trustee	Comox	Policy 3 (LINK, p12)
Role of the Board Chair	Okanagan Skaha	Policy 5 (LINK)
Role of the Vice-Chair	West Vancouver	Policy 7 (LINK)
Trustee Code of Conduct (Includes Conflict of Interest)	Abbotsford	Policy 6 (LINK)
Recruitment and Selection of Personnel *(if not already incorporated in Role of the Superintendent)*	Langley	Policy 15 (LINK)
Policy Development	Vancouver	Policy 10 (LINK)
Indemnification (Bylaw)*	* Please refer to Appendix A for more information about bylaws and exemplars	
Trustee Election (Bylaw)*		
Appeals (Bylaw)*		

** ensure that they are in place as they are mandated by School Act. Refer to Appendix A for more information about bylaws.*

Policies for future phase		
Policy	**District**	**Policy**
Board Governance Operations	Langley	Policy 7 (LINK)
Board Committees	Comox	Policy 8 (LINK, p52)
Board Representation/ Representative	Abbotsford	Policy 9 (LINK)
Accumulating Operating and Surplus	Vancouver	Policy 19 (LINK)
Financial Planning and Reporting	Cowichan	Policy 24 (LINK)
School Closure Policy (and Bylaw) **- Catchment/reconfiguration**	Langley Burnaby	Policy 14 (LINK) Policy 12 (LINK)
Child Care	Kamloops Thompson	Policy 18 (LINK)
Student Transportation	Okanagan Skaha	Policy 18 (LINK, p81)
Disposal of Land (Bylaw) and Improvements	Abbotsford	Policy 20 (LINK)
Trustee Renumeration and Professional Development **- Includes Trustee expenses**	Maple Ridge Pitt Meadows	Policy 2920 (LINK)

Policy Category	Policies
Required by Legislation	• Bylaws: Appeals, Indemnification/Trustee Election* • Budget • Capital • Disposition of land • Child Care • Exempt Staff • Hardship • School Closure • Procedural bylaws
Suggested Policies to assist in effective decision making	• Trustee renumeration • Board evaluation and monitoring • Trustee professional development • School catchment
Examples of Local Policies reflecting unique community context	• Student trustee • Racial equity • Business companies
Examples of Policies that should be Administrative Procedures	• Anaphylaxis • Field trips • Video Surveillance • Provision of Menstrual Products to Students • Physical Restraint and Exclusion in Schools

** ensure that they are in place as they are mandated by School Act. Refer to Appendix A for more information about bylaws.*

Policy Development Process for Boards of Education

(BOARD TO REVIEW WITH
SR STAFF AND/OR CONSULTANT)

1. PURPOSE

- Why are we doing this review?
- Why is it important for your board?
- How does this help your board with your governance and how it operates?
- Determine your board's comfort level for what can be accomplished.
  - Can all the policies be updated/ reviewed within a four-year term?
- How does this policy change help boards free up more time to strategically set a positive direction for the district instead of simply rubber-stamping decisions?

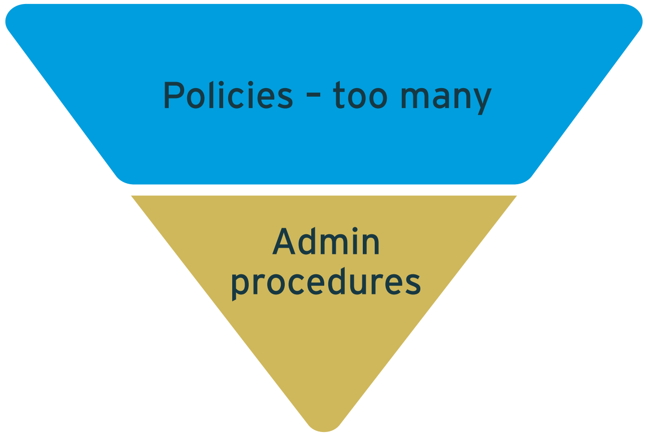
2. STRUCTURE

- Policy development is the work of the board of education, and it is solely the purview of the board.
  - Will the work be done by the whole board (committee of the whole) or by a sub-committee of the board?
  - They are the board's policies, so, as a group, decide IF, when, who, or how consultation might take place.
    - When appropriate, consider engaging partner groups.
    - When appropriate, may need community engagement.
- What is your board's structure for policy development/review?
  - Does the board have a good understanding of policy vs. administrative procedures (AP's)?
- What is your policy review process? (See point 3 below)
  - Which policies need to be deleted? Amalgamated? Revised?
  - Which policies should be administrative procedures?
- How will your new policies be updated?
  - Will a replacement policy manual be adopted all at once, by one motion?
  - Will you adopt one policy at a time?

3. POLICY REVIEW

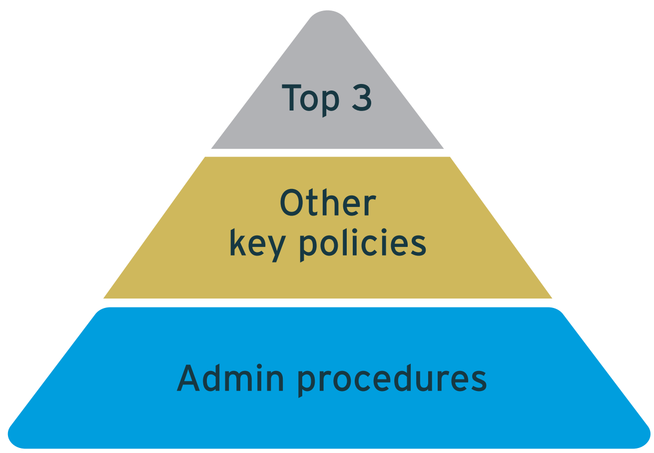
- When were your policies last reviewed?
  - Are they still relevant?
  - Have they recently been updated to modernize language, or has a full review taken place?
  - Should some policies be APs?
  - How will the trustees and senior staff identify what should be policy vs. an AP?

- After determining your comfort zone as a board, review bylaws and policies and categorize them
    - Identify if bylaw > policy > admin procedure.
        - Board to review bylaws and policies
        - Staff to review admin procedures
    - When Boards review bylaws and policies.
        - Are the policies required?
        - Can they be amalgamated?
        - Are they irrelevant? Can they be deleted?
    - Identify the structure for your policy manual.
        - Boards may benefit from reorganizing their board policy manual so that it is easier to navigate, clearly focused on governance and aligned with how boards function.
        - Is there a clear delineation between board policy and administrative procedure?



Unstable Governance Structure

BEFORE POLICY RESTRUCTURE:
86 Policies,
6 Administrative Procedures
Example: Refer to Appendix B



Stable Governance Structure

AFTER POLICY RESTRUCTURE:
21 Policies,
70 Administrative Procedures
Example: Refer to Appendix C

- Review the proposed policies for deletion and approve at each board meeting.

- Amalgamated policies – thoughtfully review of policies that should be amalgamated

  - Once deleted and amalgamated, bylaws/policies are addressed, then align board policies with the BCSTA framework.

- How does your district indicate or note in the footer the work that has been done to your policies?

  - Best practice – clear definition of revise, review and update of a policy.

    - Need to be clear what is done and when it was done to the policy (in the footer)

    - REVIEW: review of policy, reviewed by board/consultant

    - UPDATE: language updates only

    - Examples of updates: When a district considers updating language (he/she → they) – not fully revised, only language updates

    - Modernizing language from regulations to administrative procedures

  - REVISE: fully reviewed, discussed, revised and approved by the board

<table>
<tr><th colspan="3">Bylaw</th></tr>
<tr><td rowspan="1">Definition</td><td colspan="2">

A formal board of education decision requiring three (3) separate readings before adoption under the School Act (Section 3, Joint Rights and Duties).
A standing (procedural) bylaw is a type of policy with a higher level of process attached to it.
A bylaw cannot be easily changed and requires a robust approval process as outlined in School Act.
Guide decisions mandated by law
Some decisions must be made by passing a bylaw
There are two different types of bylaws standing (procedural) bylaws and operational bylaws.

STANDING (PROCEDURAL) BYLAWS: Standing Bylaws are used to establish procedures to be followed for certain matters
OPERATIONAL BYLAWS: Operational Bylaws are bylaws adopted by the board to establish procedures and administrative requirements necessary to fulfill the board's legal and operational obligations under applicable legislation and regulations.

</td></tr>
<tr><td>Purpose</td><td colspan="2">Governs how the board itself operates</td></tr>
<tr><td>Focus</td><td colspan="2">How the board governs itself</td></tr>
<tr><td>Authority</td><td colspan="2">Approved by the board; may be required and must comply with legislation</td></tr>
<tr><td rowspan="6">Examples</td><th>Standing (Procedural) Bylaws</th><th>Exemplars</th></tr>
<tr><td>Appeals Bylaw (under section 11 of the School Act)</td><td>Delta – Policy 13 (LINK)</td></tr>
<tr><td>Indemnification (under section 95 of the School Act)</td><td>Langley – Policy 16 (LINK)</td></tr>
<tr><td>Trustee Elections Bylaw (under part 4 of the School Act)</td><td>Comox – Bylaw 1C (LINK)
Kootenay Lake – Bylaw 4 (LINK)</td></tr>
<tr><th colspan="2">Operational Bylaws (not necessarily listed in your District's Policy/Bylaws)</th></tr>
<tr><td colspan="2">

Acquisition or disposition of land by a board (School Act s. 65)
Adoption of a budget (School Act s. 113)
Certain other financial matters (Division 7 of Part 6 of the School Act)
School Closure (School Act s. 73)

Some operational bylaws such as school closure bylaws are embedded in a robust school closure policy.
</td></tr>
</table>

BOARD OF EDUCATION BURNABY SCHOOL DISTRICT 41

POLICY STATEMENTS & ADMINISTRATIVE PROCEDURES

INDEX – NUMERICAL ORDER

APPENDIX B - BEFORE POLICY RESTRUCTURE

4.	**PERSONNEL**	
4.00	Collection, Management, Security of and Access to Information Records	Rev. Jan. 2016
4.05	Workplace Bullying and Harassment Prevention	Rev. Jan 2020
4.05.AP	Workplace Bullying and Harassment Prevention	Rev. Feb 2022
4.10	Access to Data on Staff and Students	May 1984
4.15	Healthy and Safe Environment	Apr. 1983
4.20	Worker's Compensation	Jan. 1963
4.32	Retirement Policy	Rev. May 2008
4.35	Retirement Gratuities for Teachers	Rev. Jan. 2016
4.40	Maternity/Parenthood Leave	June 1988
4.45	Employment of Uncertified Teaching Personnel	Rev. May 2008
4.46	Conflict of Interest	Rev. Sept. 2007
4.50	Administrative Staff: Performance of Evaluation	May 2018
5.	**STUDENTS**	
5.00	Promoting Student Health	Apr. 2011
5.05	Admission and Placement of Students into the Burnaby School System	Rev. Feb. 2016
5.08	Positive School Climate	Rev. Oct. 2017
5.09	Weapons	Rev. Jul. 1993
5.10	Violence, Threat and Intimidation	Rev. June 2019
5.11	Administration of Medication at School	Rev. Oct. 1997
5.12	Treatment of Head Lice in Schools	Rev. Feb. 2008
5.13	Anaphylaxis	Mar. 2000
5.14	Physical Restraint and Seclusion	June 2020
5.14.AP	Physical Restraint and Seclusion	June 2020
5.15	Student and Other School Records: Access Storage and Transfer	Rev. Jan. 2016
5.20	Reporting Suspected Cases of Child Abuse	Rev. May 2000
5.25	Personal Costs to Students	June 1978
5.31	Substance Abuse	Nov. 2001
5.40	Student Choice – Animal Dissection	Jan. 2011
5.32	Research in Schools	Rev. Sept. 2007
5.45	Sexual Orientation/Gender Identity	Rev. Nov. 2019
6.	**INSTRUCTION**	
6.05	School Calendars and Hours of Instruction	Rev. June 1990
6.10	Assessment of Students as Individuals	Rev. Jan. 1990
6.15	Assessment of Students as Members of a Group	Sept. 1980
6.20	Reporting to Parents	Oct. 1987
6.30	Grouping Students for Regular and Special Programs	Rev. June 1990
6.31	Alternative Delivery – Health and Career Education	June 2007
6.35	Program and School Consolidation	Mar. 1983
6.40	Multiculturalism and Race Relations	Mar. 1985
6.44	Portrayal of Violence	June 1990
6.45	Propagandist or Prejudicial Conduct	Nov. 1981
6.50	School Libraries	May 1982
6.55	Selection of Learning Resources	Sept. 1979

* IP = Interim Policy

Updated February 2022

BOARD OF EDUCATION BURNABY SCHOOL DISTRICT 41

POLICY STATEMENTS & ADMINISTRATIVE PROCEDURES

INDEX – NUMERICAL ORDER

POLICIES

Policy Number	Title	Date Adopted/Revised
	MANDATE AND GOVERNANCE	
1	Foundational Statement	Rev. Nov. 2025
2	District Policy and Policy Development	Rev. Nov. 2024
3	Role of the Board	Rev. May 2025
4	Role of the Trustee	Sep. 2024
5	Trustee Code of Conduct	Rev. Jun. 2024
6	Delegation of Authority	Sep. 2024
7	Role of the Superintendent	Sep. 2024
8	Supporting Trustee Learning and Professional Development Opportunities	Rev. Nov. 2024
9	Appeal of Decisions Bylaw	Rev. Nov. 2024
10	Financial Management	Rev. Mar. 2025
11	Community Schools	Rev. Mar. 2025
12	Permanent School Closure	Rev. Mar. 2025
13	Child Care Programs in School District Facilities	Rev. Mar. 2025
14	Disposal or Lease of Real Property and Improvements	Rev. Mar. 2025
15	Trustee Accommodation	May 2025
16	Racial Equity	Rev. May 2025
17	Sexual Orientation, Gender Identity and Gender Expression	Rev. Mar. 2025
18	Physical Restraint and Seclusion	Rev. May 2025
19	Sanctuary Schools	May 2025
22	Public Interest Disclosure Policy	Jun. 2024
25	Burnaby School District Privacy Policy	Jun. 2024

ADMINISTRATIVE PROCEDURES

AP Number	Title	Date Adopted/Revised
	ADMINISTRATION	
100	Development and Review of Administrative Procedures	Mar. 2025
101	Financial Management	Feb. 2022
102	School Fees	Rev. Jun. 2025
103	Fundraising Activities in Schools	Rev. Jun. 2025
104	Charitable Donations	Rev. Jun. 2025
105	Response to Unexpected Health Emergencies	Nov. 2025
3.05	Transportation of Students	Rev. May 2008
3.10	Securing Money Collected by Schools	Rev. May 2008
3.15	Commercialism in Schools	Nov. 1975
3.18	Charitable Organizations – Access to Schools	May 1988

APPENDIX C - AFTER POLICY RESTRUCTURE

3.20	Closure of Schools by Reason of Weather or Other Causes	Rev. Nov. 2011
3.30	Traffic and Pedestrian Safety for Students	Feb. 1982
3.35	Emergency Preparedness	Rev. Feb. 2016
3.80	Purchasing of Goods and Services	Jan. 2007
	COMMUNITY	
200	Whistle-Blower Protection	Rev. Jun. 2024
200	Whistle-Blower Protection – Appendix 1	Rev. Jun. 2024
2.10	Parent/Student Committees	Rev. Apr. 2021
2.11	School Planning Councils	Rev. Apr. 2021
2.15	Volunteers in District Schools	Rev. Apr. 2021
2.20	Community Use of Schools: Serving and Consumption of Alcoholic Beverages	Rev. Apr. 2021
2.25	District Parents' Advisory Council	Rev. Apr. 2021
2.40	Event Protocols	Rev. Nov. 2021
	PERSONNEL	
300	Recruitment, Selection, and Transfer of Personnel	Mar. 2025
301	Privacy Breach Management Procedure	Jun. 2024
302	Privacy Management Program	Jun. 2024
303	Workplace Bullying and Harassment Prevention	Rev. Jun. 2022
4.15	Healthy and Safe Environment	Apr. 1983
4.17	Biohazards, Including Bloodborne Pathogens	Jan. 2011
4.20	Worker's Compensation	Jan. 1963
4.32	Retirement Policy	Rev. May 2008
4.35	Retirement Gratuities for Teachers	Rev. Jan. 2016
4.40	Birthing/Parental/Adoption/Parenthood Leave	Jun. 1988
4.45	Employment of Uncertified Teaching Personnel	Rev. May 2008
4.46	Conflict of Interest	Rev. Sep. 2007
4.50	Administrative Staff: Evaluation of Performance	Rev. Jan. 2023
	INSTRUCTION	
400	Selection of Learning Resources	Rev. Mar. 2025
401	Field Experiences	Rev. Apr. 2025
402	Physical Restraint and Seclusion	Rev. Mar. 2025
403	Sexual Orientation, Gender Identity and Gender Expression	Mar. 2025
404	Weapons	Rev. Mar. 2025
405	Violence, Threat and Intimidation	Rev. Jun. 2025
406	Student Suspension & District Student Intervention Committee	Jun. 2025
407	Reporting Suspected Cases of Child Abuse and Neglect	Rev. Jun. 2025
408	Administration of Medication at School	Rev. Jun. 2025
409	Anaphylaxis	Rev. Jun. 2025
410	Alternative Delivery in the Physical Health & Education Curriculum	Rev. Jun. 2025
411	Assessment of Students & Reporting of Student Achievement	Rev. Jun. 2025
412	Admission and Placement of Students in the Burnaby School District	Rev. Nov. 2025
5.00	Promoting Student Health	Nov. 2011
5.08	Positive School and Work Climate	Rev. Oct. 2017

5.12	Treatment of Head Lice in Schools	Rev. Feb. 2008
5.15	Student and Other School Records: Access Storage and Transfer	Rev. Nov. 2011
5.32	Research in Schools	Rev. Sep. 2007
5.40	Student Choice – Animal Dissection	Jan. 2011
6.05	School Calendars and Hours of Instruction	Rev. Apr. 2014
6.30	Grouping Students for Regular and Special Programs	Rev. May 2010
6.35	Program and School Consolidation	Mar. 1983
6.45	Propagandist or Prejudicial Conduct	Nov. 1981
6.50	School Libraries	May 1982
6.65	Physical and Healthy Education and Related Programs	Rev. Apr. 2011
	FACILITIES	
500	Naming or Remaining of District Facilities	Mar. 2025
501	Provision of Menstrual Products	Jan. 2020
502	Electric Vehicle Charging Stations	Feb. 2022
503	Snow Removal	Rev. Jun. 2025
504	Smoke & Vape Free Environment	Rev. Jun. 2025
7.15	Utilization of Space and Facilities	Sep. 1979
7.30	Maintenance of Order	Rev. Jun. 2017
7.70	Environmental Sustainability	Mar. 2010
7.80	Surveillance	Rev. May 2018
7.90	District Technologies and Information Systems	Apr. 2014

* IP = Interim Policy

Rev. Nov 27, 2025

Policy Review for Boards of Education

BOARD POLICY REVIEW ADVISORY COMMITTEE

Canadian School Board Association (CBSA) Trustee Gathering on Education, Innovation and Reconciliation, July 5-8, 2026 National Conference

Attending by Trustees Ransom, Washington and Zanette

Trustees attend these events to gain knowledge of current priority topics and discuss ways to incorporate them into our duties. This national conference had participants from across Canada including the Territories. CBSA has 9-member association and 2 partner groups, representing 244 Boards of Education.

The highlights from the sessions I attended and my take aways:

"Working to Protect Local Democracy throughout Canada – Lessons Learned"

Presented by past Nova Scotia Superintendent Nancy Pynch-Worthylake,
Micheal Collette head of the only remaining school board in New Brunswick for French learners,
and Alan Campbell past Manitoba School Board Trustee and past President of CBSA.

The biggest take away is the erosion of democratically elected school boards across Canada allowing for less local voice being reflected in the school system in that region. The belief that schools are meant to reflect their community is no longer allowed in this decline which centralizes decisions making and learning options. Families have fewer doors available to them and staff have less advocates to advocate for them and public education.

Of Note: New Brunswick, Quebec, Nova Scotia, and Newfoundland and Labrador have abolished some or all of their elected school boards. New Brunswick no longer has any English learner Boards and only by constitutional requirement one Acadian French learner Board. Quebec has abolished their French learner Boards and only English learner Boards, where English learners are the minority. Nova Scotia and Newfoundland and Labrador have none.

In Ontario the government has implied such restriction on their Boards' capacity, it is fundamentally changing their role.

And in Alberta, charter schools which operate fundamentally differently from regional elected school boards, are increasingly cutting into public school funding.

This article by *The Conversation* referencing this decline in democratically elected school boards across the country.
https://theconversation.com/attacks-on-school-boards-threaten-local-democracy-261895

Also emphasized by speakers was not to sit back and trust the process of provincial reviews of boards of education and systems. Advocate for school board's value and increase awareness. And from an Ontario Trustee - boards of education need to stay focused on students and stop the in-fighting and the dysfunctionality it creates. Boards must be effective voices for students and communities or the Provincial Government may find school boards ineffective, too costly and unworthwhile consequentially continuing to decrease democratically elected school boards.

CSBA recommends Boards of Education read and share, with the public, the following CBSA inquiry into trustee concerns around the loss of involvement of the general public in decision-making for publicly funded K-12 education in parts of Canada. Titled
Local Voice in Decision-Making at the School System Level Across Canada
https://www.cdnsba.org/publications/local-democratic-voice-advocacy

"Governing in the Age of AI: The Questions Trustees Must Ask"

Presented by Chris Kennedy Superintendent West Vancouver
And Mark Pearmain Superintendent Surrey

"Artificial intelligence is here reshaping how students write, think, create…Cybersecurity is no longer a future risk: it's a daily reality for every school system in Canada. Trustees need not become technology experts, but they must ask the essential governance questions: What networks and relationships are we enabling our people to build so we can navigate this change wisely and well?"

Take aways - our values need to guide us in AI decisions, roles and resources need to be overseen, and conditions need to be created to do so. There are risks and responsibilities and these notions need to be held at the same time. Stay connected with other districts and share. Be prepared for a cyber-attack on your systems and have reserves to deal with it.

Handout - A Field Guide for the Board Table: 20 Questions Worth Asking This Year - attached.

Surrey and West Vancouver School Districts have complied resources to help educators, students, and families navigate the growing role of artificial intelligence in education. And suggested sharing Dr. Shimi Kang, Psychiatrist and Author, *The Tec Solution* (on Surrey's site). Here are their links:
https://surreyschoolsone.ca/ai/
https://westvancouverschools.ca/ai-resources/

"Protecting What Matters: Risk Management and Fiduciary Responsibility for Boards of Education"

Presented by Diane Stone Education Practice Leader with HUB International, conference sponsor and a leading insurance brokerage and financial services firm

"Boards of education carry significant fiduciary responsibilities...obligations to identify, assess, and manage risk in ways that protect students, staff, and communities."

Students/Staff safety to dos:

- keep up with newest student concussion protocols, changes and review
- be aware of system gaps in tracing and accountability with educator misconducts, no national registry available
- keep polices up to date: grooming awareness policy, peer on peer sexual misconduct

Deferred maintenance is a catastrophic risk. Keep up on tacking this as it could increase so high insurance may no longer be available or reach extreme costs. Not to mention cost consequence in future.

Keep your stewardship visible – Board meeting minutes are legal representations of what was said and need to reflect what was said for legal worthiness.

"Critical Communications: Changing Environment and Reputational Risk Facing School Trustees"

Presented by Paula Arab the Managing Director of Signal Hill - Strategic Advisors
And Sebastien Dolan Managing Partner of Signal Hill

Communication dos and don'ts during crisis situations. "Do the right think, say the right thing, and be seen doing the right think."

Preparedness is crucial. Confirm your communication crisis plan, share the response plan with the Board and practice the roles and responsibility of Trustees and Staff. Establish how often the Board will be updated during an emergency and by whom? What is the holding statement and when and how is it coming out?

Crises have 3 phases: Before, During and After. So, in conjunction Preparedness, Quality of Response and Recovery are needed. All equally important. Trust is a crucial factor.

I hope this is useful for Trustees, staff, and families. There was a great deal of learning, making of connections and sharing had. This conference promoted Truth and Reconciliation, Inclusion, and provided renewed vigour for what a Trustee can be and how to contribute. I am always grateful for the opportunities Trusteeship allows and the depth of meaning and responsibility the role has.

Trustee Zanette

A FIELD GUIDE FOR THE BOARD TABLE

20 Questions Worth Asking This Year

Circle one. Not the question your board can already answer — the one that would open the most useful conversation in the next six months.

01 Learning & Equity

1. **What values guide our district's approach to AI and digital tools?**
2. How are students experiencing AI in their daily learning?
3. **Are those experiences equitable across schools, programs, and communities?**
4. How are students with diverse learning needs being supported — or disadvantaged?
5. **How are we protecting human connection and teacher judgment in an age of AI?**

02 Privacy & Data

1. **What student and staff data do we collect, store, and share?**
2. Who has access to that data, and under what conditions?
3. **How are vendor contracts reviewed for privacy and accountability?**
4. How are Indigenous rights holders and communities engaged on data, privacy, and information sharing?
5. **What do families and staff understand about how data is being used?**

03 Risk & Readiness

1. **Do we have a cybersecurity incident response plan?**
2. When was it last tested?
3. **What is the board's role in public communication during a cyber incident?**
4. How does cybersecurity appear in our board's overall risk framework?
5. **What would we wish we had clarified before a crisis happens?**

04 Networks & Shared Learning

1. **Who are we learning with beyond our own district?**
2. Are we connected to other boards navigating the same questions?
3. **How are staff supported to learn across provincial and national networks?**
4. What have other districts already learned that could help us avoid mistakes?
5. **What are we learning that could help others?**

The goal is not to ask all twenty at once. The goal is the one that helps your board govern more clearly.

BCSTA British Columbia School Trustees Association

REPORT

Indigenous Education Advisory Council

5 July 2026

Activity Report

The Indigenous Education Advisory Council (IEAC) met in person in Whistler on July 5, 2026, ahead of the 2026 Canadian School Boards Association (CSBA) Congress, to continue advancing its work in Indigenous education and Truth and Reconciliation, and to coordinate shared responsibilities with the Professional Learning Committee (PLC).

The IEAC and PLC agreed to jointly introduce concurrent learning sessions at the Congress, with IEAC members providing the territorial welcome and land acknowledgement before PLC members introduce presenters, reflecting both committees' shared commitment to respectful protocol. The IEAC also developed key messages for the Indigenous Check-In panel at CSBA, including the role of district Indigenous Education Committees (IECs), the Trustee Knowledge Series, land-based learning, and the IEAC's collaborative work in bringing together Indigenous and non-Indigenous trustees.

The committee completed its review of the draft Knowledge Keeper Guidelines, approved amendments by consensus, and forwarded the amended document to the BCSTA Board of Directors for approval. Trustee Morven-Hansen was recommended for appointment as a second BCSTA Knowledge Keeper, alongside Trustee Thorne. The committee also discussed the Thompson Okanagan Branch's work toward establishing its own Knowledge Keeper designation and recommended that the BCSTA Board of Directors assist the Branch Executive in this work, using the revised Knowledge Keeper Guidelines, to ensure the process respects local traditions and cultural protocols.

Truth and Reconciliation remained central to the committee's work. Members reviewed a positive example from Pacific Rim School District, where a project at Ucluelet Secondary School brings survivor and community voices into classrooms. The committee received an update on the Trustee Knowledge Series and discussed a future launch event to showcase the resource.

The committee addressed an incident involving a committee member who raised racism-related issues experienced during the group's stay at the Fairmont Chateau Whistler. The hotel manager attended the committee's cleansing ceremony to apologize and commit to cultural safety training for staff. The committee recommended that the Board send a formal letter requesting a one-year follow-up.

Indigenous Education Advisory Council

Other discussions included strengthening ties with the First Nations Education Steering Committee (FNESC), the varying progress of districts in developing Local Education

Agreements to increase Indigenous student participation in school sports and strategies to encourage Indigenous candidates in upcoming trustee elections. Trustees Diane Jules and Vanessa Mitchell were acclaimed as IEAC Co-Chairs, and remaining meetings for the term will be held virtually.

The IEAC remains committed to supporting trustees in advancing Indigenous education and strengthening Truth and Reconciliation efforts throughout the province. Please share this report with your Board.

Call Out Questions

We invite BCSTA Trustees to complete a brief survey to share insights on Indigenous Education initiatives.

Your responses will help the Indigenous Education Advisory Council (IEAC) better understand and address the needs of Indigenous students and communities. Thank you for your valuable input.

Scan the code to begin the survey.

What is your district doing for Indigenous Education?

What would you like to learn about as a BCSTA Trustee regarding First Nations, Metis, and Inuit education?

Have you heard of the IEAC Knowledge Series?

What would you like to see put into the next IEAC Knowledge Series publications?

Share an example of something your district is doing for Reconciliation.

How can the Indigenous Education Advisory Council support you as a trustee?

BCSTA British Columbia School Trustees Association

REPORT

Indigenous Education Advisory Council

Committee Members:

Diane Jules / Co-Chair (Kamloops-Thompson)
Vanessa Mitchell / Co-Chair (Vernon)
Joe Thorne / Knowledge Keeper (Cowichan Valley)
Erica McLean / BoD Liaison (Prince George)
Roxanne Gulick / BoD Liaison (Peace River South)
Dave Christie (Nechako Lakes)
Randy Cairns (Mission)
Larry Ransom (Pacific Rim)
Janice Gladish (Campbell River)
Winnie Morven-Hansen (Nisga'a)

PACIFIC RIM SCHOOL DISTRICT

Policy Committee Meeting Minutes

Tuesday, September 8, 2026 at 3:30 PM

Administration Office Board Room

Page

1. Meeting Opening

1.1 Call to Order/Land Acknowledgement

We acknowledge that we are meeting on the ḥaḥuułi of the C̓išaaʔatḥ (Tseshaht) and Hupač̓asath (Hupacasath) First Nations. We acknowledge that we also have schools located on the ḥaḥaḥuułi of the Huu-ay-aht (Huu-ay-aht), and ƛaʔuukʷiʔatḥ (Tla-o-qui-aht) First Nations and the Yuułuʔiłatḥ (Yuu-cluth-aht) Government.

2. Introductions

In Attendance:

Cynthia Orr - Board Chair (Teams)
Chris Washington - Vice Chair
Cherilyn Bray - Trustee
Pam Craig - Trustee
Larry Ransom - Trustee
Jaslene Atwal - Superintendent
Teri Fong - Secretary Treasurer
Ryan Dvorak - ADTU President
Nadine White - CUPE President
Paula Mason - Manager of Corporate Services
Asya Touchie - Selected Representative, Yuułuʔiłatḥ Government

3. Approval of Agenda

THAT the Board of Education approve the September 8, 2026 Policy Committee agenda as presented.

Moved by: Pam Craig; seconded by: Chris Washington

Carried

4. New or Revised Draft Policy / Administrative Procedure

5. Policies to be sent to the Board for Approval to go out to Public Consultation

6. Policy / Administrative Procedure out for Public Consultation

7. Forward to next Public Board Meeting for Adoption

7.1 **NEW: XXXX Video-Surveillance - Facilities and School Bus (P)**

[100: Mission, Vision and Core Values (P)]
[3120 AP: Rentals]
[3121 AP: Rentals-ADSS - for deletion]

8. New Business

8.1 Policy Review #

Paula Mason, Manager of Corporate Services

[2026-09-08 Policy Review.pdf]

[2026 BCSTA Guidance Document.pdf]

Trustees discussed the changes being recommended for all school districts and provided their comments on the provincial guidelines provided.

8.2 Introducing the Roadmap

Jaslene Atwal, Superintendent

Superintendent Atwal provided a PowerPoint presentation describing how the changes will take place.

ADTU President Ryan Dvorak asked if the Crosswalk document will be shared with partner groups so they know what's coming? Sure, once it's understood that it's a living document that was prepared internally, with this version being the first iteration.

Trustee Ransom asked if we could get the agendas out sooner than the Friday before the meetings?

President Dvorak noted that Comox Schools has Policy 8 - Community Engagement Community.

Trustee Zanette is concerned about holding off on adopting the following policies, as they already went out for public consultation. No-one is using these as policies yet, and the guidelines as to what is being done in the district is currently existent in the APs.

Hold Off On Adoption Of:
NEW: Confined Space
NEW: Working from Heights
NEW: H&S
NEW: Menstrual Products
NEW: Scent considerate

Superintendent Atwal advised that APs, once updated, will be brought to the Public Board Meetings as part of the Superintendent's report, going forward.

9. Future Policy/Administrative Procedures

10. Next Meeting Date

The next Policy Committee Meeting will be held on December 8, 2026 at 3:30pm, at the Administration Office Board Room.

11. Adjournment

Board Chair

Secretary Treasurer

Finance, Operations and Assets Committee Meeting Minutes

TUESDAY, SEPTEMBER 15, 2026 at 3:30 PM

Administration Office Board Room

Page

1. Meeting Opening

1.1 Call to Order/Land Acknowledgement

The Pacific Rim School District 70 Board Office and Alberni Valley Schools are situated on the ḥaḥuułi of the c̓išaaʔatḥ (Tseshaht) and huupačasʔatḥ (Hupacasath).

In commitment to reconciliation and learning, we acknowledge and show gratitude for the lands on which we are able to work on, live on, and gather. These lands, the ḥaḥuułi, of the c̓išaaʔatḥ and huupač̓asʔatḥ, continue to sustain, teach, and nurture us.

We honour and recognize that the Pacific Rim School District also operates schools in the ḥaḥaḥuułi of the ƛaʔuukʷiʔatḥ (Tla-o-qui-aht), huuʕiiʔatḥ (Huu-ay-aht) and yuułuʔiłʔatḥ Government and we work alongside all nuučaan̓uł Nations as well as the Métis Nation of British Columbia to serve the children and youth of the Alberni-Clayoquot region.

The district strives to increase awareness, understanding and integration of nuučaan̓uł culture, history, and language in all Pacific Rim School District schools.

2. Introductions

In Attendance:

Chris Washington - Vice Chair
Cherilyn Bray - Trustee
Pam Craig - Trustee
Larry Ransom - Trustee
Helen Zanette - Trustee
Jaslene Atwal - Superintendent
Teri Fong - Secretary Treasurer
Ryan Dvorak - ADTU President
Alex Taylor - Director of Operations
Jeff Goode - Assistant Director of Operations
Nikhil David - Controller
Asya Touchie - Selected Representative, Yuułuʔiłatḥ Government
Evan Cook - Selected Representative, Huu-ay-aht First Nation
Paula Mason - Manager of Corporate Services

2.1 Introduction of Controller Nikhil David

Teri Fong, Secretary Treasurer

Secretary Treasurer Fong introduced Controller Nikhil David, who was welcomed by the Board.

3. Approval of the Agenda

THAT the September 15, 2026 Finance, Operations and Assets Committee Meeting agenda be approved as presented.

Moved by: Pam Craig; seconded by: Chris Washington

Carried

4. Petitions/Delegations/Presentations

5. Unfinished Business

6. Emergent Issues

7. Staff Reports

Please note: For detailed conversation on each agenda item, please refer to the meeting recording located on our Board and Committee Meetings page.

7.1 Housing Accommodation Update (15 minutes) #
Teri Fong, Secretary Treasurer

Housing Accommodation Update.pdf

Secretary Treasurer Fong provided an overview of her report and answered questions from the Committee.

7.2 Financial Status Update (15 minutes) (verbal)
Teri Fong, Secretary Treasurer

Secretary Treasurer Fong introduced Controller David to present this topic. Controller David presented an overview of how the audit has been going, working late to dive into historical information to resolve and reconcile accounts, with the goal being to identify issues, and correct and understand the financial statements. He noted we are expecting to finish the year with an almost neutral position, and recognized Ms. Fong's leadership style, leading from the front and working alongside her team. Superintendent Atwal reiterated her appreciation to the Finance Team in bringing us to a sustainable place.

Huu-ay-aht First Nation's Selected Representative, Evan Cook asked when the draft Financial Statements will come to the Board for review. They will come to the Public Board Meeting at the end of the month, on September 29, 2026.

7.3 Turf Field Update (30 minutes) #
Alex Taylor, Director of Operations

Turf Field Update.pdf

Director Taylor reviewed the details of his report and answered questions from the Committee. Secretary Treasurer Fong noted that a dedicated ATF webpage has been created with an FAQ section that will be updated as questions arise from the public.

7.4 Summer & Upcoming Projects Update (30 minutes) #
Alex Taylor, Director of Operations
Jeff Goode, Assistant Director of Operations

Summer & Upcoming Projects Update.pdf

Director Taylor and Assistant Director Goode reviewed the projects that were accomplished throughout the Summer months and answered questions from the Committee. The Committee thanked the team for all their hard work!

8. New Business

9. Correspondence - For Information

10. Next Meeting

The next Finance, Operations and Assets Meeting will be held on December 1, 2026 at 3:30pm, in the Administration Office Board Room.

11. Adjournment

Board Chair

Secretary Treasurer