



# School District No. 60

## Peace River North

**DISTRICT ADMINISTRATION OFFICE**

10112 – 105 Avenue, Fort St. John, British Columbia V1J 4S4 Phone: (250) 262-6000

OFFICE OF THE SECRETARY-TREASURER

February 26, 2026

School District Financial Reporting Unit  
Resource Management Division  
Ministry of Education & Child Care  
3rd Floor, 620 Superior Street  
Victoria, BC V8V 1V2

Dear Sir/Madam:

**RE: 2025-2026 Annual Amended Budget**

Enclosed is the 2025-2026 Annual Amended Budget Bylaw, accompanied by the Schedules.

Thank you.

Yours truly,

THE BOARD OF EDUCATION  
School District No. 60  
(Peace River North)

Angela Telford  
Secretary-Treasurer

AT/lr

Encl.

File: 2025-2026 Annual Amended Budget

**BOARD OF EDUCATION**

Helen Gilbert – Board Chair    Nicole Gilliss – Vice Chair    Ida Campbell  
Bil Snow    David Scott-Moncrieff    Madeleine Lehmann    Tom Whitton

Amended Annual Budget

## **School District No. 60 (Peace River North)**

June 30, 2026

# School District No. 60 (Peace River North)

June 30, 2026

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\*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

## AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 60 (PEACE RIVER NORTH) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2025/2026 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 60 (Peace River North) Amended Annual Budget Bylaw for fiscal year 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$107,966,238 for the 2025/2026 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2025/2026.

READ A FIRST TIME THE 17th DAY OF FEBRUARY, 2026;

READ A SECOND TIME THE 17th DAY OF FEBRUARY, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF FEBRUARY, 2026;

  
Chairperson of the Board

( Corporate Seal )

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 60 (Peace River North) Amended Annual Budget Bylaw 2025/2026, adopted by the Board the 26 DAY OF February, 2026.

  
Secretary Treasurer

# School District No. 60 (Peace River North)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	6,194,313	6,271,000
Adult	16,000	14,000
Other	0,500	1,250
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>6,210,813</u>	<u>6,286,250</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	93,227,032	94,177,125
Other	121,524	121,519
Federal Grants	402,762	524,154
Tuition	643,070	771,196
Other Revenue	5,018,471	4,781,292
Rentals and Leases	144,889	142,978
Investment Income	425,000	360,000
Amortization of Deferred Capital Revenue	5,063,972	5,080,875
<b>Total Revenue</b>	<u>105,046,720</u>	<u>105,959,139</u>
<b>Expenses</b>		
Instruction	82,504,186	81,034,497
District Administration	3,193,834	2,984,170
Operations and Maintenance	16,333,632	16,431,775
Transportation and Housing	5,215,320	5,226,828
<b>Total Expense</b>	<u>107,246,972</u>	<u>105,677,270</u>
<b>Net Revenue (Expense)</b>	<u>(2,200,252)</u>	<u>281,869</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	1,401,459	747,761
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(798,793)</u>	<u>1,029,630</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(798,793)	1,029,630
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(798,793)</u>	<u>1,029,630</u>

# School District No. 60 (Peace River North)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	87,235,291	87,001,391
Operating - Tangible Capital Assets Purchased	490,585	478,767
Special Purpose Funds - Total Expense	13,429,650	12,076,923
Special Purpose Funds - Tangible Capital Assets Purchased	228,681	2,068,944
Capital Fund - Total Expense	6,582,031	6,598,956
<b>Total Budget Bylaw Amount</b>	<b>107,966,238</b>	<b>108,224,981</b>

Approved by the Board

*Helen Gilbert*

Feb. 26/2026

Signature of the Chairperson of the Board of Education

Date Signed

*Steph Hill*

Feb 26, 20

Signature of the Superintendent

Date Signed

*Carol Yell*

Feb. 26/2026

Signature of the Secretary-Treasurer

Date Signed

# School District No. 60 (Peace River North)

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(2,200,252)</u>	<u>281,869</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(719,266)</u>	<u>(2,547,711)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(719,266)</u>	<u>(2,547,711)</u>
Amortization of Tangible Capital Assets	<u>6,582,031</u>	<u>6,598,956</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>5,862,765</u>	<u>4,051,245</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>3,662,513</u>	<u>4,333,114</u>

# School District No. 60 (Peace River North)

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

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2026 Amended Annual Budget \$
<b>Accumulated Surplus (Deficit), beginning of year</b>	5,619,083	-	21,392,720	27,011,803
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(910,874)	228,681	(1,518,059)	(2,200,252)
Interfund Transfers				
Tangible Capital Assets Purchased	(490,585)	(228,681)	719,266	-
<b>Net Changes for the year</b>	(1,401,459)	-	(798,793)	(2,200,252)
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>4,217,624</b>	<b>-</b>	<b>20,593,927</b>	<b>24,811,551</b>

# School District No. 60 (Peace River North)

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

Schedule 2

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	83,005,855	83,631,766
Other	121,524	121,519
Tuition	643,070	771,196
Other Revenue	1,984,079	1,704,938
Rentals and Leases	144,889	142,978
Investment Income	425,000	360,000
<b>Total Revenue</b>	<u>86,324,417</u>	<u>86,732,397</u>
<b>Expenses</b>		
Instruction	69,692,649	69,608,082
District Administration	3,114,512	2,904,170
Operations and Maintenance	10,055,039	10,115,254
Transportation and Housing	4,373,091	4,373,885
<b>Total Expense</b>	<u>87,235,291</u>	<u>87,001,391</u>
<b>Net Revenue (Expense)</b>	<u>(910,874)</u>	<u>(268,994)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>1,401,459</u>	<u>747,761</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	<u>(490,585)</u>	<u>(478,767)</u>
<b>Total Net Transfers</b>	<u>(490,585)</u>	<u>(478,767)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 60 (Peace River North)

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	82,783,458	83,357,097
ISC/LEA Recovery	(1,075,893)	(978,618)
Other Ministry of Education and Child Care Grants		
Pay Equity	241,350	241,350
Funding for Graduated Adults	32,000	50,000
Student Transportation Fund	425,785	425,785
Support Staff Benefits Grant		69,824
FSA Scorer Grant	8,187	8,187
Child Care Funding	461,760	458,141
February 2025 Special Needs Recount Funding	36,640	
Indigenous Education Council	92,568	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>83,005,855</b>	<b>83,631,766</b>
<b>Provincial Grants - Other</b>	<b>121,524</b>	<b>121,519</b>
<b>Tuition</b>		
International and Out of Province Students	643,070	771,196
<b>Total Tuition</b>	<b>643,070</b>	<b>771,196</b>
<b>Other Revenues</b>		
Funding from First Nations	1,075,893	978,618
Miscellaneous		
Miscellaneous Revenue	354,049	230,000
Childcare Revenue	500,241	496,320
Hiring Incentive - BCPSEA	53,896	
<b>Total Other Revenue</b>	<b>1,984,079</b>	<b>1,704,938</b>
<b>Rentals and Leases</b>	<b>144,889</b>	<b>142,978</b>
<b>Investment Income</b>	<b>425,000</b>	<b>360,000</b>
<b>Total Operating Revenue</b>	<b>86,324,417</b>	<b>86,732,397</b>

# School District No. 60 (Peace River North)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	32,341,173	32,620,098
Principals and Vice Principals	5,852,419	5,877,646
Educational Assistants	6,855,286	7,481,495
Support Staff	9,782,345	9,895,129
Other Professionals	2,387,936	2,284,247
Substitutes	2,314,536	2,341,467
<b>Total Salaries</b>	<b>59,533,695</b>	<b>60,500,082</b>
<b>Employee Benefits</b>	<b>14,610,467</b>	<b>14,629,293</b>
<b>Total Salaries and Benefits</b>	<b>74,144,162</b>	<b>75,129,375</b>
<b>Services and Supplies</b>		
Services	2,928,213	2,739,518
Student Transportation	1,264,810	1,300,510
Professional Development and Travel	993,787	1,023,916
Rentals and Leases	60,500	45,000
Dues and Fees	46,901	46,450
Insurance	363,606	362,110
Interest	10,779	8,240
Supplies	5,727,782	4,722,316
Utilities	1,694,751	1,623,956
<b>Total Services and Supplies</b>	<b>13,091,129</b>	<b>11,872,016</b>
<b>Total Operating Expense</b>	<b>87,235,291</b>	<b>87,001,391</b>

# School District No. 60 (Peace River North)

Amended Annual Budget - 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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	24,142,438	1,894,066	6,962	1,946,487	458,061	1,507,751	29,955,765
1.03 Career Programs	331,406	47,710		29,611			408,727
1.07 Library Services	891,350			88,657			980,007
1.08 Counselling	1,003,446						1,003,446
1.10 Inclusive Education	4,129,094	344,107	5,989,266	120,113	78,698	471,908	11,054,488
1.20 Early Learning and Child Care			111,011	517,098		24,955	731,762
1.30 English Language Learning	1,065,855					6,200	1,072,055
1.31 Indigenous Education	642,982	75,257	748,047	48,689	114,272	14,080	1,643,327
1.41 School Administration		3,093,100		649,419			3,742,519
1.62 International and Out of Province Students	134,602	63,614		29,611	25,455	2,500	255,782
<b>Total Function 1</b>	<b>32,341,173</b>	<b>5,517,854</b>	<b>6,855,286</b>	<b>3,429,685</b>	<b>676,486</b>	<b>2,027,394</b>	<b>50,847,878</b>
<b>4 District Administration</b>							
4.11 Educational Administration		334,565			379,785		714,350
4.40 School District Governance					113,982		113,982
4.41 Business Administration				121,068	808,978		930,046
<b>Total Function 4</b>	<b>-</b>	<b>334,565</b>	<b>-</b>	<b>121,068</b>	<b>1,302,745</b>	<b>-</b>	<b>1,758,378</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				62,525	307,086		369,611
5.50 Maintenance Operations				3,515,961		51,557	3,567,518
5.52 Maintenance of Grounds				527,043		59,946	586,989
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,105,529</b>	<b>307,086</b>	<b>111,503</b>	<b>4,524,118</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					101,619		101,619
7.70 Student Transportation				2,126,063		175,639	2,301,702
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,126,063</b>	<b>101,619</b>	<b>175,639</b>	<b>2,403,321</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>32,341,173</b>	<b>5,852,419</b>	<b>6,855,286</b>	<b>9,782,345</b>	<b>2,387,936</b>	<b>2,314,536</b>	<b>59,533,695</b>

# School District No. 60 (Peace River North)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	29,955,765	7,224,140	37,179,905	3,825,401	41,005,306	40,519,997
1.03 Career Programs	408,727	93,040	501,767	42,000	543,767	488,750
1.07 Library Services	980,007	246,691	1,226,698	38,450	1,265,148	1,298,450
1.08 Counselling	1,003,446	263,522	1,266,968	9,500	1,276,468	1,213,560
1.10 Inclusive Education	11,054,488	2,828,123	13,882,611	1,733,561	15,616,172	16,211,720
1.20 Early Learning and Child Care	731,762	175,960	907,722	23,916	931,638	930,170
1.30 English Language Learning	1,072,055	236,525	1,308,580	20,000	1,328,580	1,270,490
1.31 Indigenous Education	1,643,327	435,686	2,079,013	443,143	2,522,156	2,377,121
1.41 School Administration	3,742,519	894,472	4,636,991	3,500	4,640,491	4,544,221
1.62 International and Out of Province Students	255,782	61,302	317,084	245,839	562,923	753,603
<b>Total Function 1</b>	<b>50,847,878</b>	<b>12,459,461</b>	<b>63,307,339</b>	<b>6,385,310</b>	<b>69,692,649</b>	<b>69,608,082</b>
<b>4 District Administration</b>						
4.11 Educational Administration	714,350	156,259	870,609	126,749	997,358	983,350
4.40 School District Governance	113,982	7,008	120,990	183,770	304,760	247,360
4.41 Business Administration	930,046	228,956	1,159,002	653,392	1,812,394	1,673,460
<b>Total Function 4</b>	<b>1,758,378</b>	<b>392,223</b>	<b>2,150,601</b>	<b>963,911</b>	<b>3,114,512</b>	<b>2,904,170</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	369,611	103,452	473,063	480,283	953,346	853,700
5.50 Maintenance Operations	3,567,518	958,294	4,525,812	1,569,760	6,095,572	6,295,250
5.52 Maintenance of Grounds	586,989	141,368	728,357	272,590	1,000,947	1,017,890
5.56 Utilities	-	-	-	2,005,174	2,005,174	1,948,414
<b>Total Function 5</b>	<b>4,524,118</b>	<b>1,203,114</b>	<b>5,727,232</b>	<b>4,327,807</b>	<b>10,055,039</b>	<b>10,115,254</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	101,619	25,271	126,890	14,650	141,540	129,370
7.70 Student Transportation	2,301,702	530,398	2,832,100	1,399,451	4,231,551	4,244,515
<b>Total Function 7</b>	<b>2,403,321</b>	<b>555,669</b>	<b>2,958,990</b>	<b>1,414,101</b>	<b>4,373,091</b>	<b>4,373,885</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>59,533,695</b>	<b>14,610,467</b>	<b>74,144,162</b>	<b>13,091,129</b>	<b>87,235,291</b>	<b>87,001,391</b>

# School District No. 60 (Peace River North)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2026

	<u>2026 Amended Annual Budget</u>	<u>2026 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	10,221,177	10,545,359
Federal Grants	402,762	524,154
Other Revenue	3,034,392	3,076,354
<b>Total Revenue</b>	<u>13,658,331</u>	<u>14,145,867</u>
<b>Expenses</b>		
Instruction	12,811,537	11,426,415
District Administration	79,322	80,000
Operations and Maintenance	326,182	362,017
Transportation and Housing	212,609	208,491
<b>Total Expense</b>	<u>13,429,650</u>	<u>12,076,923</u>
<b>Net Revenue (Expense)</b>	<u>228,681</u>	<u>2,068,944</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(228,681)	(2,068,944)
<b>Total Net Transfers</b>	<u>(228,681)</u>	<u>(2,068,944)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 60 (Peace River North)**

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	112,463	-	142,673	1,768,022	-	10,657	59,253	319,302	-
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education and Child Care	299,020	288,151	-	2,500,231	148,000	46,550	132,876	647,479	4,990,086
Federal Grants									
Other				2,500,231					
<b>Less: Allocated to Revenue</b>									
<b>Deferred Revenue, end of year</b>	411,483	288,151	142,673	2,196,739	148,000	53,782	192,129	839,618	4,990,086
	-	-	-	2,071,514	-	3,425	-	127,163	-
<b>Revenues</b>	411,483	288,151			148,000	53,782	192,129	839,618	4,990,086
Provincial Grants - Ministry of Education and Child Care									
Federal Grants									
Other Revenue	411,483	288,151	-	2,196,739	148,000	53,782	192,129	839,618	4,990,086
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals						2,610	17,316	69,167	4,012,007
Educational Assistants		221,427			15,477	15,405	64,290	330,807	
Support Staff	76,887				84,858	577			
Other Professionals	118,566				7,157			161,795	
Substitutes					3,107			42,252	
Employee Benefits	195,453	221,427	-	-	110,599	24,832	102,606	604,021	4,012,007
Services and Supplies	49,793	66,724			31,105	3,806	17,069	162,532	978,079
	34,410				6,296	25,144	72,454	73,065	
	279,656	288,151	-	2,196,739	148,000	53,782	192,129	839,618	4,990,086
<b>Net Revenue (Expense) before Interfund Transfers</b>	131,827	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(131,827)								
	(131,827)								
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 60 (Peace River North)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children (CR4YC)	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	ECL Early Care & Learning
<b>Deferred Revenue, beginning of year</b>	\$ -	\$ -	\$ 48,376	\$ 5,650	\$ 9,652	\$ -	\$ 136,000	\$ -	\$ -
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	416,674	959,957	208,802	52,000	-	55,400	-	50,000	175,000
Federal Grants									
Other									
<b>Less:</b> Allocated to Revenue									
<b>Deferred Revenue, end of year</b>	416,674	959,957	212,609	57,650	9,652	55,400	136,000	50,000	175,000
			<b>44,569</b>						
<b>Revenues</b>	416,674	959,957	212,609	57,650	9,652	55,400	136,000	50,000	175,000
Provincial Grants - Ministry of Education and Child Care									
Federal Grants									
Other Revenue									
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals	134,396	523,016		18,445	4,132	25,326		27,863	107,719
Educational Assistants						24,449			
Support Staff	110,290		125,410						
Other Professionals	85,196							7,753	35,785
Substitutes		14,613		5,208	3,710			2,020	
Employee Benefits	329,882	537,629	125,410	23,653	7,842	49,775	-	37,636	143,504
Services and Supplies	86,792	96,300	30,575	3,818	1,758	5,625	136,000	10,666	31,496
		326,028	56,624	30,179	52			1,698	
	416,674	959,957	212,609	57,650	9,652	55,400	136,000	50,000	175,000
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 60 (Peace River North)**

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Feeding Futures Fund	Health Career Grants	Professional Learning Grant	National School Food Program	Project Penny	Integration Inquiry Project	SWIS	EFAP	Miscellaneous
	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Deferred Revenue, beginning of year</b>	40,482	3,411	225,839	150,366	83,848	2,175,251	19,773	-	428,487
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	780,684			225,550			397,787	79,322	588,756
Federal Grants									
Other									
<b>Less:</b> Allocated to Revenue	772,299	3,411	116,184	179,389	46,526	107,177	402,762	79,322	758,331
<b>Deferred Revenue, end of year</b>	<b>48,867</b>	<b>-</b>	<b>109,655</b>	<b>196,527</b>	<b>37,322</b>	<b>2,068,074</b>	<b>14,798</b>	<b>-</b>	<b>258,912</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	772,299	3,411	116,184	179,389	46,526	107,177	402,762	79,322	758,331
Federal Grants									
Other Revenue									
<b>Expenses</b>									
Salaries									
Teachers			35,082						33,544
Principals and Vice Principals						16,961	51,686		
Educational Assistants	304,931					23,134	147,589		108,553
Support Staff	45,408	2,673				38,336			
Other Professionals	5,436		11,648	18,255		5,000	65,574		
Substitutes	355,775	2,673	46,730	18,255		83,431	264,849		142,097
Employee Benefits	87,108	668	7,564	2,243		17,746	78,814		31,574
Services and Supplies	329,416	70	61,890	158,891	46,526	6,000	59,099	79,322	487,806
	772,299	3,411	116,184	179,389	46,526	107,177	402,762	79,322	661,477
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,854</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									(96,854)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(96,854)</b>

**School District No. 60 (Peace River North)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2026

	<u>TOTAL</u>
	\$
<b>Deferred Revenue, beginning of year</b>	<b>5,739,505</b>
<b>Add:</b> Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	9,476,229
Federal Grants	397,787
Other	3,168,309
	<u>13,042,325</u>
<b>Less:</b> Allocated to Revenue	13,658,331
<b>Deferred Revenue, end of year</b>	<b>5,123,499</b>
<b>Revenues</b>	
Provincial Grants - Ministry of Education and Child Care	10,221,177
Federal Grants	402,762
Other Revenue	3,034,392
	<u>13,658,331</u>
<b>Expenses</b>	
Salaries	
Teachers	4,623,575
Principals and Vice Principals	497,678
Educational Assistants	970,134
Support Staff	687,460
Other Professionals	525,857
Substitutes	135,382
	<u>7,440,086</u>
Employee Benefits	1,801,855
Services and Supplies	4,187,709
	<u>13,429,650</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>228,681</b>
<b>Interfund Transfers</b>	
Tangible Capital Assets Purchased	(228,681)
	<u>(228,681)</u>
<b>Net Revenue (Expense)</b>	<b>-</b>

# School District No. 60 (Peace River North)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget			2026 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	5,063,972		5,063,972	5,080,875
<b>Total Revenue</b>	<b>5,063,972</b>	<b>-</b>	<b>5,063,972</b>	<b>5,080,875</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,952,411		5,952,411	5,954,504
Transportation and Housing	629,620		629,620	644,452
<b>Total Expense</b>	<b>6,582,031</b>	<b>-</b>	<b>6,582,031</b>	<b>6,598,956</b>
<b>Net Revenue (Expense)</b>	<b>(1,518,059)</b>	<b>-</b>	<b>(1,518,059)</b>	<b>(1,518,081)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	719,266		719,266	2,547,711
<b>Total Net Transfers</b>	<b>719,266</b>	<b>-</b>	<b>719,266</b>	<b>2,547,711</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(798,793)</b>	<b>-</b>	<b>(798,793)</b>	<b>1,029,630</b>

