

SCHOOL DISTRICT NO. 60 (PEACE RIVER NORTH)

10112 – 105 Avenue
Fort St. John, BC V1J 4S4
Telephone: (250) 262-6000

BOARD OF EDUCATION



A G E N D A B O O K

for the

REGULAR BOARD MEETING

MONDAY, SEPTEMBER 21, 2026 @ 5:30 p.m.



SCHOOL DISTRICT 60 PEACE RIVER NORTH

2024-2029 BOARD STRATEGIC PLAN SUMMARY

MISSION

All students will graduate, crossing the stage with dignity, purpose and options.

VALUES

Respect | Compassion | Honesty | Responsibility | Relationships
Dane ejíínúúnaheh | Ts'úúnayéh | Ihq'eh | Dááhwóghelh | Țhtah weş'q̓h

STRATEGIC VISION

School District 60 is an inclusive and engaging learning environment, where every individual feels supported to thrive. Together, we build school communities that respect the diversity of our communities, prioritizing collaboration, well-being, personal development, and strong community connections.

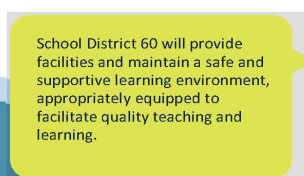
2024-2029 STRATEGIC PRIORITIES



School District 60 will nurture an engaging and productive learning environment where every student receives the necessary support, resources, and opportunities to thrive and succeed.



School District 60 will foster a welcoming and inclusive environment that prioritizes the well-being, development, and professional growth of all employees.



School District 60 will provide facilities and maintain a safe and supportive learning environment, appropriately equipped to facilitate quality teaching and learning.



School District 60 Board and leaders will prioritize collaboration, accountability, and transparency in ensuring student-centered decision-making.



School District 60 recognizes that we operate on the traditional territory of the Dane-zaa within Treaty 8, and will focus on building strong connections with local Indigenous communities and integrating Indigenous knowledge and culture into learning and the school community. All Indigenous students need to feel that they are valued and respected.



School District 60 will provide an early learning and child care environment that supports a positive transition for children from home, pre-school and day care into schools.



Read the complete 2024-2029 Board Strategic Plan at prn.bc.ca

**TOGETHER
WE LEARN**

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 60**REGULAR BOARD MEETING****MONDAY, SEPTEMBER 21, 2026****5:30 P.M.****AGENDA****1.0 Call to Order**

Acknowledgement that today's Board Meeting is being held within the traditional territory of the Dane Zaa and Treaty 8.

1.1 Protocols for Board/Public Success (Attachments)*Chair Gilbert*

- a) Policy 1001 – Roles & Responsibility of the Board & Trustees
- b) Policy 1003 – School Board Delegations Process & Form
- c) Policy 1010 – Trustee Code of Conduct
- d) Bylaw 1/90 – Organization of the Board

2.0 Additions to the Agenda/Acceptance of the Agenda**3.0 Presentations/Delegations**

- 3.1 2025-2026 Audited Financial Statements – Auditor Presentation (*Attachments*)
Craig Woods and Amanda Potter KPMG/Angela Telford, Secretary-Treasurer
Recommended Motion: That the Board of Education approve the 2025-2026 Audited Financial Statements

4.0 Trustee Engagement/Celebrations**5.0 Approval of Minutes of the Regular Board Meeting**

- 5.1 Approval of the Minutes – June 15, 2026 (pages 6 – 12)
- 5.2 Approval of the Minutes – June 23, 2026 (pages 13 – 14)
- 5.3 Business Arising from the Minutes

6.0 Approval of Excerpts

- 6.1 Approval of the Excerpts of the In Camera Board Meeting – May 19, 2026 (page 15)

7.0 Announcements and Reminders

September 22	SUP-PAC Meeting (Helen & Bill)	12:00 p.m.	Board Room
September 25	NID Day		
September 30	Truth & Reconciliation Day		
October 3	Elementary Soccer Tourney		Ecole Central
October 5	COTW Meeting	2:30 p.m.	Hudson's Hope

October 12	Thanksgiving Day		
October 15	Indigenous Council Meeting	9:30 a.m.	Grandhaven
October 17	General Voting Day		
October 19	Board Meeting	5:30 p.m.	Board Office
October 23	NID Day (Pro-D Provincial)		
October 27	SUP-PAC Meeting	12:00 p.m.	Board Room
November 2	COTW Meeting	2:30 p.m.	Bert Ambrose
November 2	Trustee Oath of Office	1:00 p.m.	Bert Ambrose
November 11	Remembrance Day		
November 16	Board Meeting	5:30 p.m.	Board Office
November 24/25	Elementary V-Ball Tournament		ARYES
November 25/26	Early Dismissal Days		
November 26-28	BCSTA Trustee Academy / Provincial Council		Vancouver
November 27	NID Day (Parent-Teacher Interviews)		
November 30 – December 1	BCPSEA Symposium		Vancouver

8.0 **Senior Staff Reports**

- 8.1 Superintendent's Report (page 16)
- 8.2 Secretary-Treasurer's Report (pages 17)

9.0 **Reports of Regular Committee of the Whole Meeting, June 1, 2026** (pages 18-20)

- 9.1 Approval of Minutes
- 9.2 Business Arising
(See attached Action Item List for completed and ongoing items)
- 9.3 Policy Committee
 - a) 1013 – Delegation of Authority
Gilliss/
That the Board of Education adopt Policy 1013 – Delegation of Authority
 - b) 3003 – Selection of Learning Resources
Campbell /
That the Board of Education adopt Policy 3003 – Selection of Learning Resources

10.0 **Indigenous Education Council (IEC) Updates**

11.0 **Other Reports**

- 11.1 BCSTA – *Trustee Snow*
- 11.2 BCPSEA – *Trustee Lehmann*
- 11.3 Board Pro-D Committee – *Chair Gilbert*
 - BCSTA learning modules.

12.0 **Correspondence**

- 12.1 Building Inclusive Child Care Together - Letter to SD60 (*Attachment*)

13.0 **Unfinished Business**

13.1 Report on the Budget Consultation – Select Standing Committee on Finance and Government Services – https://www.leg.bc.ca/committee-content/23211/Report_Consultation_Budget-2027%202.pdf (Attachment)

13.2 Response to Letter regarding road conditions (Attachment)

13.3 OPS Site Update
• Chair Gilbert

14.0 **Minor Capital Plan Bylaw No. 2026/27-CPSD60-03 - Amended (Attachments)**

14.1 THAT in accordance with Section 68(4) of the *School Act*, all three readings of the Capital Bylaw No. 2026/27-CPSD60-03 – Amended be given at this meeting

14.2 THAT the Board adopt the First Reading of Capital Bylaw No. 2026/27-CPSD60-03 - Amended

14.3 THAT the Second and Third Reading be read in short form

14.4 THAT the Board adopt the Second Reading of Capital Bylaw No. 2026/27-CPSD60-03 - Amended

14.5 THAT the Board adopt the Third and Final Reading of Capital Bylaw No. 2026/27-CPSD60-03 - Amended

15.0 **2027-2028 Minor Capital Plan (Attachments)**

Angela Telford, Secretary-Treasurer

Recommended Motion: That the Board of Education approve the Minor Capital Plan 2027-2028

16.0 **New Business**

16.1 School Canteens – Discussion
(Trustee Snow)

17.0 **PRNTA Update** - Robert Dempsey, President

18.0 **CUPE Local #4653 Update** – Jennie Copeland, President

19.0 **District Parent Advisory Council (DPAC) Report** – Athena Andritz, President

20.0 **Questions from the Press and Public Related to Agenda Items**

21.0 **Suspend Regular Meeting & Move into In-Camera Meeting**

22.0 **In Camera Motions brought forward for implementation**

23.0 **Adjournment**

Please Note:

Where an individual/group knows in advance they wish to address the Board, a request in writing should be made to the Secretary-Treasurer one week in advance of the Board Meeting in accordance with Board Policy #1003.1.

The request must indicate the subject of the presentation, any technology requirements (ie. screen, projector, laptop use) and the estimated time required for the presentation. Presentations will be limited to a maximum of 10 minutes, unless approved otherwise.

If approval is granted, an electronic/written copy of the presentation must be provided no later than Thursday of the week before the date of presentation.

“PROVISIONAL” MINUTES SCHOOL DISTRICT NO. 60 (Peace River North)

REGULAR MEETING

**MONDAY, JUNE 15, 2026
5:30 p.m.**

Present: Helen Gilbert, Chair – Board of Education (Area 5)
Nicole Gilliss, Vice-Chair (Area 3)
Ida Campbell, Trustee (Area 4)
David Scott-Moncrieff, Trustee (Area 2)
Bill Snow (Area 5)
Tom Whitton, Trustee (Area 5)

Stephen Petrucci, Superintendent of Schools
Wade Hart, Assistant Superintendent
Angela Telford, Secretary-Treasurer
Londa Livingstone, Recording Secretary



(Guests/Media) Ruth Prarthana Stephen Albert (Moose Media)

Regrets: Madeleine Lehmann, Trustee (Area 1)

This Regular Board Meeting will be recorded and uploaded to our district website

Disclaimer: The definitive documentation and decisions of the Board are documented in the meeting minutes

Any use of an electronic device such as a computer or cell phone is related to the business of the meeting

The core values that guide the work of the school district are *RESPECT, COMPASSION, HONESTY, RESPONSIBILITY, and RELATIONSHIPS.*

Call to Order Chair Gilbert called the meeting to order at 5:38 p.m.

Acknowledgement that today's Board Meeting is being held within the traditional territory of the Dane Zaa and Treaty 8.

Agenda

Approval of the Agenda

Motion # 76-26 Campbell/Snow
THAT the agenda be accepted as presented.

CARRIED.

Presentations/Delegations

School District 60 Music Presentation

- Trustee Scott-Moncrieff asked what single change would most improve the band program.
- Mrs. Brooks responded that having a trained band teacher in every elementary school would significantly strengthen the program.

- Trustee Whitton inquired about the impact of artificial intelligence (AI) on the band program and whether it has been positive, negative, or neutral.
- Mrs. Brooks replied that music and physical education are among the few areas where AI cannot replace human experience. She emphasized that band helps students develop collaboration and other soft skills through working together and interacting with students from different schools. While AI can serve as a useful tool, she indicated that it has limited effectiveness in music creation and instruction, noting that students who have attempted to use AI for songwriting have found it inadequate for band-related purposes.

Trustee Engagement/Celebrations

At this time, opportunity was given for Trustees to report on activities undertaken and/or information of interest:

Trustee Campbell (Area 4)

- Attended the Food Fair in Taylor.
- Attended the Taylor "Meet the Author" event featuring student authors.
- Attended the Indigenous Graduation Ceremony.
- Attended the Long Service and Retirement Banquet
- contact with PACS

Vice-Chair Gilliss (Area 3)

- Judged the speech competition at École Central Elementary School.
- Attended the Committee of the Whole Meeting in Buick Creek.
- Participated in Director of Instruction interviews.
- Attended Hudson's Hope School Sports Day.
- Attended the BCPSEA AGM virtually.
- Assisted the North Peace Secondary Prom at the curling rink.

Trustee Scott-Moncrieff (Area 2)

- Attended the Committee of the Whole Meeting in Buick Creek.
- Attended the Buick Creek PAC meeting.
- Attended the District Track Meet.
- Attended the Long Service and Retirement Banquet.
- Attended the School District chili cook-off.
- Attended the Buick Creek year-end dinner.
- Attended a breakfast event in Upper Pine.

Trustee Snow (Area 5)

- Visited North Peace Secondary School, Bert Bowes Middle School, Bert Ambrose Elementary School, and the Energetic Learning Campus.
- Attended the Committee of the Whole Meeting in Buick Creek.
- Attended the DPAC/SUPAC meeting.
- Attended the District Track Meet.
- Attended the Middle School Baseball Tournament.
- Umpired at the Elementary Slow-Pitch Tournament.
- Attended the Dr. Kearney Entrepreneur's Market.
- Attended the Long Service and Retirement Banquet.
- Attended the Audit Committee Meeting.

Trustee Whitton (Area 5)

- Attended Doig Days.

Chair Gilbert (Area 5)

- Completed the Ready, Set, Learn program in early June.
- Judged the Regional District Public Speaking Competition.
- Participated in Agenda Setting and Review Meetings.
- Met with the Secretary-Treasurer and Transportation Supervisor.
- Attended Indigenous Graduation
- Attended an Indigenous Education Council (IEC) meeting.
- Attended a Northern Lights College Convocation
 - Declining international student enrolment was noted.
- Attended the District Track Meet.
- Attended the Long Service and Retirement Banquet.

Minutes of the Regular Board MeetingApproval of the MinutesMotion # 77-26

Snow/Whitton

THAT the Regular Meeting Minutes of May 19, 2026 be adopted.

CARRIED.

Business Arising from the Minutes

The following business arose from the above noted Minutes:

- Secretary-Treasurer Telford provided an update on the action item regarding the Clearview Arena and confirmed it is attached to the same dugout as the school.

Approval of ExcerptsMotion # 78-26

Campbell/Snow

THAT the excerpts from the April 20, 2026, In Camera Meeting Minutes be approved and appended to these Regular Meeting Minutes.

CARRIED.

Announcements & Reminders

Arena	June 17	Trustee Info Session	5:30 p.m.	Board Office
	June 19	NPSS Graduation	1:30 p.m.	North Peace
	June 25	Last Day for Students		
	June 26	Hudson's Hope Graduation	1:00 p.m.	HH School
	June 26	Administrative Day – Schools Close		
	Aug 24	Board Meeting (Tentative)	5:30 p.m.	Board Office
	Aug 26	Trustee Info Session	5:30 p.m.	Board Office
	Sep 8	Schools Open		
	Sep 21	Board Meeting	5:30 p.m.	Board Office
	Sep 22	SUP-PAC Meeting	12:00 p.m.	Board Office
	Sep 25	NID Day (School Planning)		
	Sep 30	Truth & Reconciliation Day		

Senior Staff ReportsSuperintendent's Report

A written and electronic report was presented. Topics discussed and reported included:

Human Resources Summary for Teachers & AO's

- For information purposes

Superintendent's Report

<https://togetherwelearn.prn.bc.ca/2026/06/11/superintendents-report-june-2026/>

- For information purposes

Security Issues in Schools

- For Information purposes

Community Coaches

- *See motion below*

Motion # 79-26

Whitton/Scott-Moncrieff

THAT the Board accept the Superintendent's Report with the exception of School Frameworks 2025-2026 and Community Coaches.

CARRIED.

Motion # 80-26

Campbell/Snow

THAT the Board approves the School Frameworks 2025-2026 as presented.

CARRIED.

Motion # 81-26

Scott-Moncrieff/Whitton

THAT the Board approves the Community Coaches as presented.

CARRIED.

Secretary-Treasurer's Report

A written report was presented. Topics discussed and reported included:

Finance Update to May 31, 2026

- Secretary-Treasurer Telford presented the Finance Update to May 13, 2026, for information.
- Secretary-Treasurer Telford advised that the district received approximately \$1.4 million in labour settlement funding for teachers and exempt staff.
Chair Gilbert noted that exempt staff received a lower wage increase than teachers.
- Secretary-Treasurer Telford confirmed that exempt staff received a 2.5% increase.
- **Carbon Neutral Report (Attachment)**
- The Carbon Neutral Report was received for information.
- Trustee Whitton inquired whether the carbon neutral payment was lower than the previous year.
- **ACTION:** Secretary-Treasurer Telford will provide a comparison with the previous year's payment.

School Access Security Update

- Feedback from schools indicates a preference for maintaining unlocked main doors during school hours. District Staff are

reviewing options to determine the most appropriate and consistent approach across the district. Cost estimates are still being developed; however, funding has been included in the Annual Facilities Grant (AFG) submission.

- Childcare facilities will require separate consideration, as some programs begin operating as early as 7:00 a.m. District Staff reviewing access procedures for non-student facilities.
- Next steps include establishing a timeline for implementation and reviewing priorities, with schools identified as the first priority.
- Superintendent Petrucci noted that some buildings currently rely on personnel-based access control while others use mechanical systems. District Staff's goal is to establish consistent access procedures across all District facilities.

Human Resources Summary Report

- For information purposes

Elections Information Session (*Attachment*)

Motion # 82-26

Scott-Moncrieff/Campbell
THAT the Board accept the Secretary-Treasurer's Report

CARRIED.

Reports of Regular Committee of the Whole Meeting

Approval of the Minutes – June 1, 2026

Motion # 83-26

Snow/Scott-Moncrieff
THAT the Board accept the Regular Committee of the Whole minutes of June 1, 2026 and its recommendations

CARRIED.

Business Arising from the Minutes

The following business arose from the above noted Minutes:

Policy Committee

c) 1013 – Delegation of Authority

Motion # 84-26 Gilliss/

That the Board of Education issue a Notice of Motion for the adoption of Policy 1013 – Delegation of Authority

3003 – Selection of Learning Resources

Motion # 85-26 Campbell/

That the Board of Education issue a Notice of Motion for the adoption of 3003 – Selection of Learning Resources

Indigenous Education Council (IEC) Updates

None

Other Reports

BCSTA

- Chair Gilbert provided an update from the recent Board Chair Call.
 - Trustees were advised that the upcoming conference in Whistler is fully booked.

- The BCSTA Academy format has been revised and will consist of full-day sessions on Thursday and Friday, followed by a half-day session on Saturday.
- BCSTA continues to focus on trustee election awareness and recruitment. Advertising and promotional materials will feature outgoing past president Caroline Broady, who is not seeking re-election.
- BCSTA representatives met with the Minister Beare and Opposition Critic for Education, both agreed

BCPSEA

- Vice-Chair Gilliss reported on the BCPSEA AGM. The meeting primarily focused on the presentation and approval of the financial statements.

Board Pro-D Committee

- Chair Gilbert discussed professional development opportunities for Trustees and noted the availability of twelve learning modules through BCSTA.
- **ACTION:** Obtain the twelve BCSTA learning modules for Trustee review.

Correspondence**2026-2027 Preliminary Annual Budget (Attachments)***Angela Telford, Secretary-Treasurer*Motion # 86-26

Scott-Moncrieff/Campbell

THAT the Board adopt that the Third and Final Reading of 2026-2027 Preliminary Annual Budget Bylaw be done in short form

CARRIED

Motion # 87-26

Whitton/Gillis

THAT the Board THAT adopt the Third and Final Reading of 2026-2027 Preliminary Annual Budget Bylaw

CARRIED

2027-2028 Major Five-Year Capital Plan (Attachment)*Angela Telford, Secretary-Treasurer*Motion # 88-26

Snow/Scott-Moncrieff

That the Board of Education approve the attached 2027-2028 Major Five-Year Capital Plan submission

CARRIED

Whitton – Any Discussion about École Central Elementary school
Telford – they had a full revamp of the face and interior of the school.

Unfinished Business

- Chair Gilbert provided an update regarding the OPS site.
 - The site is expected to be turned over to operators on June 22, 2026. A walkthrough and open house are being planned.
 - Chair Gilbert noted that concerns had previously been raised regarding student safety. Based on the proposed hours of

operation, there should be minimal interaction between students and site users during school travel times in the morning.

- Chair Gilbert advised that drug testing services will be provided through the First Nations Health Authority. Several questions remain unanswered, including whether updated usage statistics will be provided.
- **ACTION:** Chair Gilbert will follow up regarding updated site usage statistics.
- Trustee Whitton inquired about the use of spectrometers at the site.
- **ACTION:** Chair Gilbert will follow up regarding the use of spectrometers at the OPS site.

New Business

None

PRNTA Update – Donna Bulmer, President

No report, not present

CUPE Local #4653 Update – Jennie Copeland, President

No report, not present

District Parent Advisory Council (DPAC) Report – Athena Andritz, President

No report, not present

Questions from Press/Public

None

Suspension & Move into In-Camera Meeting

Motion # 89-26

Snow/Whitton

THAT the Board suspend the Regular Meeting and move into the In-Camera Meeting.

Camera

CARRIED.

Motion # 97-26

Campbell/Snow

THAT the Board resume the Regular Meeting and those Motions made In Camera be brought forward for implementation.

CARRIED.

Adjournment

Motion # 98 -26

Snow/Scott-Moncrieff

THAT the meeting be adjourned. 8:02 p.m.)

CARRIED.

HELEN GILBERT, CHAIR,
BOARD OF EDUCATION

ANGELA TELFORD,
SECRETARY-TREASURER

PROVISIONAL MINUTES SCHOOL DISTRICT NO. 60 (Peace River North)

SPECIAL REGULAR BOARD MEETING

June 23, 2026
4:30 pm

Present: Helen Gilbert, Chair – Board of Education (Area 5)
Ida Campbell, Trustee (Area 4)
Nicole Gilliss, Trustee (Area 3)
David Scott-Moncrieff, Trustee (Area 2)
Bill Snow, Trustee (Area 5)
Tom Whitton, Trustee (Area 5)



Stephen Petrucci, Superintendent of Schools
Angela Telford, Secretary-Treasurer
Wade Hart, Assistant Superintendent
Londa Livingstone, Recording Secretary

Regrets: Madeleine Lehmann, Vice-Chair (Area 1)

(Guests/Media)

In accordance with Board By-law 1/90 (5.1), the purpose of this Special Regular Board Meeting is to have discussions regarding the following: Adopt the Capital Bylaw No. 2026/27-CPSD60-02 – Amended

Call to Order

Chair Gilbert called the meeting to order at 4:30 p.m.

Agenda

Approval of the Agenda

Motion # 101-26

Whitton / Scott-Moncrieff
THAT the agenda be accepted as presented.

CARRIED.

Capital Plan Bylaw No. 2026/27-CPSD60-02 - Amended (Attachment)

Motion # 102 -26

Scott-Moncrieff/Whitton
THAT in accordance with Section 68(4) of the *School Act*, all three readings of the Capital Bylaw No. 2026/27-CPSD60-02 – Amended be given at this meeting

CARRIED

Motion # 103 -26

Whitton/Campbell
THAT the Board adopt the First Reading of Capital Bylaw No. 2026/27-CPSD60-02- Amended

CARRIED

Motion # 104 -26

Scott-Moncrieff/Snow
THAT the Second and Third Reading be read in short form

CARRIED

Motion # 105-26

Whitton/Campbell

THAT the Board adopt the Second Reading of Capital Bylaw No. 2026/27-CPSD60-02 – Amended

CARRIED

Motion # 106 -26

Whitton/Campbell

THAT the Board adopt the Third and Final Reading of Capital Bylaw No. 2026/27-CPSD60-02 - Amended

Adjournment

Motion # 110 -26

Snow/Scott-Moncrieff

THAT the meeting be adjourned. 4:36 p.m.

CARRIED.

HELEN GILBERT, BOARD CHAIR
BOARD OF EDUCATION

ANGELA TELFORD,
SECRETARY-TREASURER

**EXCERPTS
FROM THE MAY 19, 2026
“IN CAMERA” MEETING MINUTES**

The meeting was called to order and the In-Camera Meeting Minutes, May 19, 2026, were read and adopted.

Business Arising

- None

Superintendent’s Report

- Annual Superintendent Review

Secretary-Treasurer’s Report

- Joint Health & Safety Committee Meeting Minutes–May 13, 2026
- Hudson’s Hope Teacherage

Other Reports

- BCSTA
- BCPSEA
 - Bargaining Dates
- COTW Discussion Topics

Correspondence

- None

Unfinished Business

- Ministry of Transportation Draft Letter

New Business

- Meeting with New Superintendent
- Long Service Retirement Recognition
- Hudson’s Hope Graduation

REGULAR MEETING

REPORT TO THE

BOARD OF SCHOOL TRUSTEES

FROM THE SUPERINTENDENT OF SCHOOLS

September 21, 2026

Human Resources

1. Human Resources Summary Report for Teachers

HR Summary Report for Teachers & AO's - 2026/2027					
<i>for the period of July 1 to September 17, 2026</i>					
	<i>Personnel Assignments</i>	<i>Leaves of Absence</i>	<i>Admin Appointments</i>	<i>Resignations /Retirements</i>	<i>Reports on Teachers</i>
<i>New assignments</i>	19	1		2	
<i>Changes to existing</i>	11	8			
<i>Return from leave</i>	1	2			
<i>Payout prep</i>	10				

Education

1. **Superintendent's Report -**
<https://togetherwelearn.prn.bc.ca/2026/09/17/superintendents-report-september-2026/>
2. **2026-2027 Framework Summary Reports Review and Approval (Attachment)**
Recommended Motion: That the Board of Education approve the submission of the Framework Summary Reports as presented.

Governance

1. **Community Coaches (Attachment)**
Recommended Motion: That the Board of Education approve the attached Community Coaches as presented

2. **Out-of-District Field Trips (Attachment)**
Recommended Motion: That the Board of Education approve the attached Out-of-District Field Trips as presented

3. **2026-2027 Posts of Responsibility (Attachment)**
Recommended Motion: That the Board of Education approve the attached 2026-2027 Posts of Responsibility as presented.

Respectfully submitted

Wade Hart,
Superintendent of Schools

**REPORT TO THE
BOARD OF EDUCATION
FROM THE SECRETARY-TREASURER
SEPTEMBER 21, 2026
REGULAR MEETING**

Operations

1. Finance Update to August 31st, 2026 (*Attachment*)
2. 2026/2027 Preliminary Enrollment Update
3. Carbon Neutral Payment Comparison (*Attachment*)
4. Facilities Update

Human Resources

1. Human Resources Support Staff
Summary

Human Resources Summary Report for Support Staff
For the period of June 12th, 2026, to September 15th, 2026

	Personnel Assignments	Leaves of Absence	Resignations
New assignments	10	9	12
Changes to existing	23		
Return from leave			
Layoff			
Retirements			
Termination	1		

Governance

Angela Telford,
Secretary-Treasurer

**SCHOOL DISTRICT #60 (PEACE RIVER NORTH)
COMMITTEE OF THE WHOLE
“REGULAR” MEETING MINUTES**

MONDAY, JUNE 1, 2026
2:30 P.M.



Present: Nicole Gilliss, Vice Chair
Madeleine Lehmann, Trustee
David Scott-Moncrieff, Trustee
Bill Snow, Trustee

Stephen Petrucci, Superintendent
Angela Telford, Secretary Treasurer
Wade Hart, Assistant Superintendent
Jarrod Bell, Director of Instruction
Londa Livingstone, Executive Assistant

Media/Guests:

Regrets: Helen Gilbert, Chair, Board of Education
Thomas Whitton, Trustee
Ida Campbell, Trustee

Education

Education Update

Stephen Petrucci, Superintendent

Framework Presentation

Buick Creek Elementary School (Attachment)
Sean Thomas, Principal

- Vice Chair Gilliss – The FESL includes the goal: “*Shoot for the moon – reading above grade level by 2026.*”
- Principal Thomas – We are 75% of the way toward achieving this target
- Vice Chair Gilliss – The school continues to encourage families to read with students 5–7 days per week.
- Vice Principal Mann – they also use the Key Learning Centre’s library, with regular book exchanges to expand reading options.
- A question was raised about building use on Fridays and Principal Thomas replied that the primary teacher is on site Fridays and delivers remote instruction from the school.
- Trustee Snow inquired about how they manage Prep with only 2 teachers.
- Principal Thomas replied that with only two teachers, prep time is managed as follows:
 - The primary teacher takes prep time on Fridays.
 - Prep time for the second teacher is paid out, due to scheduling limitations.
- A question was raised regarding teacherage occupancy.
- Principal Thomas replied that the new teacher has chosen to live in town and commute.
 - There are currently no district staff residing in the teacherage.
- Vice Chair Gilliss inquired about the ELL percentage

- Principal Thomas stated that the official ELL percentage is 30%, though the school estimates the actual number to be closer to 40%.
- A question was raised regarding the impact of using teachers working under Letters of Permission (LOPs).
- Principal Thomas expressed appreciation for the contributions of current LOP teachers and also noted that a certified teacher is expected to join the school next year, which will further support staffing stability.

FESL Review

Margaret “Ma” Murray Community School

Keith MacGillivray, Principal, Kimberley Asai, Vice Principal

- A question was raised regarding whether attendance has improved and what changes are planned for the upcoming school year.
- ACTION – Contact the school for an updated attendance report and information on planned adjustments for next year.
- Trustee Lehmann inquired about whether the number of Ministry-designated students is unusually high.
- Superintendent Petrucci confirmed that the number is significantly higher than typical.
- Superintendent Petrucci also noted that student needs have been increasing across all schools in recent years.
- Trustee Snow inquired about the level of ELL Students at Margaret Ma Murray.
- Superintendent Petrucci noted that the catchment area includes a wide range of cultural and linguistic backgrounds, which may contribute to the high ELL population.
- Trustee Snow noted they currently has 1.2 FTE ELL teachers, which is considered a high level of support.

Governance

Board Meeting Follow Up Questions/Discussion

Nicole Gilliss, Vice Chair

- Nothing

Operations

Operations Report (Attachment)

Angela Telford, Secretary-Treasurer

- A question about the RO Childcare
 - would not be until September at the Earliest.
- Discussion about the Carbon Neutral Report taxes.
 - Secretary Treasurer Telford answered that there has not been changes to the CN taxes as it is based on usage
 - Carbon Neutral report is coming to the June Board Meeting.
- An update was provided on the Music Room, where both the new and old flooring have caused issues; the new flooring will be installed in the next couple of weeks
 - Additional venting and windows are being added to improve air flow.
- Trustee Lehmann inquired about the status of the district-wide door-locking review, and it was confirmed that the review is complete and has been added to the AFG.
 - Superintendent Petrucci noted that administration will review next steps at the next DLTM, including determining which doors and locations will receive fobs first.
 - Superintendent Petrucci stated that the district will begin with exterior doors, followed by a review of interior door needs.

- Secretary Treasurer Telford reported that during school-by-school assessments, numerous recurring issues were identified, and that fob access will help address these concerns, including the ability to deactivate fobs rather than rekey buildings.
- Superintendent Petrucci stated that the district is working to reduce obvious first-stage security vulnerabilities.
- Assistant Superintendent Hart noted that improvements are also being made to Hold & Secure procedures, ensuring that only one designated entry point remains unlocked.
- Secretary Treasurer Telford emphasized the need for staff education, particularly regarding not propping doors open.
- Superintendent Petrucci confirmed that security upgrades will apply to all district buildings, including the Board Office, Facilities, and Grand Haven.
- Trustee Snow asked whether all schools have metal shutters for after-hours lockdown, and it was noted that most schools do not.
- Trustee Snow also noted that some schools with shutters do not use them;
- Superintendent Petrucci advised that the district will follow up to determine whether this is due to malfunction or non-use.
- **ACTION** - determine whether this is due to malfunction or non-use.
- Secretary Treasurer Telford reported that there is a Labour Market Adjustment committee that can be accessed during bargaining to bridge the gaps in salaries in our region



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

1000 Governance

1001 Roles and Responsibilities of the Board and Trustees

Adopted: 2021-08

Revised:

Reviewed:

Reference: *School Act*, Bylaw 1/90

Policy

The statutory powers and duties of the Board are referenced in the *School Act*, noted above. The role, responsibilities, and expectations of trustees are expanded upon in this policy. Overall, the role of the trustee is to contribute to the Board as it carries out its mandate to improve student achievement and inspire confidence in the public education system.

Guidelines/Principles

- The corporate Board governs through policy and is guided by the Board Strategic Plan, which sets out broad educational and operational goals. Staff develop detailed operational plans to align with the Board Strategic Plan and provide updates on progress to the Board. The administration of the District is the responsibility of the Superintendent/CEO

Role of Chair

The main duty of the Board Chair is to ensure that each member of the Board has a full and fair opportunity to be heard and understood by his/her peers so that a collective opinion can be developed which is truly based on the thinking of the group.

Specific Duties of the Chair

1. Those listed in Procedural Bylaw No. 1-90

To demonstrate leadership and facilitate effective operation of the Board by helping Board members operate together as a group to accomplish their goals and by helping to resolve differences in philosophy through meaningful debate.

2. To convene Board meetings with the Secretary-Treasurer and Superintendent of Schools, and jointly develop the agenda for these meetings. To make certain that

trustees are provided with sufficient information to assess the matters before them by arranging for an agenda and information package to be distributed in advance of meetings.

3. To preside at all regular Board meetings and establish and maintain, with Board members, an atmosphere conducive to permitting calm deliberation with effective and timely conduct of the Board's affairs. To know the basics of parliamentary procedures, to refer to rules of order when necessary and to ensure that all questions are decided with due consideration. To monitor the implementation of directives.
4. To accept the prime responsibility for the establishment of procedures which have dignity and meaning to members of the public who are in attendance at meetings. To act as a cordial host to delegates, ensuring their presentation is appropriately heard by the Board.
5. To encourage the Board's attention to policy questions rather than administrative matters.
6. To encourage the Board to develop and keep up-to-date, the Board's bylaws and policy file to meet the changing needs of the school system. To provide continuing direction for the administration by clarifying the intent of Board policy. To protect the senior administration and staff from inappropriate demands from individual trustees. To work for support and trust of the administration and staff.
7. To enlist the interest of Board members in the education programs being offered in the schools so that policy making at Board meetings is done intelligently. To keep up-to-date on changes affecting the local education system.
8. To foster the development of good relationships between the Board and:
 - a. local elected governments within school district boundaries;
 - b. other educational institutions within school district boundaries;
 - c. the general public including local community and parent groups.
9. To assume some responsibility for the orientation of new trustees by introducing them to key representatives of the system and by providing them with background information concerning the operation of the Board and the system.
10. To act as official spokesperson for the Board and to present the corporate viewpoint on matters relating to Board policy. To represent public school education in the community and to promote public interest and participation in the operation of the school system. To ensure that the press are provided with the information needed to accurately report on Board meetings.

Trustee Responsibilities

1. To observe the bylaws, policies and regulations of the Peace River North Board of Education; the *School Act*, Regulations and Orders; and other relevant statutes.

2. As an individual, it is my responsibility to devote time, thought and study to trusteeship in order to render effective and credible service as an advocate for students and public education.
3. To recognize that the expenditures of public funds is a public trust and will see that such expenditures are done efficiently, economically and for the best interest of students in the district.
4. To be cognizant of legislation and policy concerning conflict of interest and will abstain from discussing or voting on issues where such conflict exists.
5. To remember at all times that as an individual, there is no legal authority held outside the meetings of the Board. Relationships with staff, citizens and media will be conducted on this basis.
6. To abide by majority decisions of the Board and will accept these decisions as essential to the democratic process and will not undermine these decisions.
7. To hold the closed business of the Board in strictest confidence and shall continue to do so even after retiring from the Board.
8. To observe proper decorum and behavior at all times.
9. To treat my fellow Trustees with respect and consideration in order to facilitate a full and open discussion of the business at hand.
10. To endeavor to attend all Board, Committee and external agency meetings to which I am appointed. As a courtesy, to notify the Secretary-Treasurer's office or Chair of any absences.
11. To recognize the role of the Superintendent as Chief Executive Officer responsible for the day-to-day administration of the school district and will not in any way interfere with, or undermine his or her authority.
12. When members of the public raise concerns regarding the school system, to refer them to the Superintendent and/or Secretary-Treasurer.



BOARD OF EDUCATION

School District No. 60
(Peace River North)

1000 Governance

1003 School Board Meeting Delegations

Adopted: 1998-12-09

Revised: 2012-02; 2021-06

Reviewed: 2021-05

Reference:

Policy

Public delegations may address the Board, in accordance with the following guidelines/principles.

Guidelines/Principles

- A group or individual wishing to speak to the Board shall submit a request addressed to the Secretary-Treasurer so that it is received at least 2 weeks prior to the Board meeting at which the party wishes to appear. This request will be in writing and will contain an outline of the matter to be presented, any accompanying materials, and the name(s) of the spokesperson(s). A form will be provided for this purpose through the Secretary-Treasurer's office
- Matters pertaining to personnel issues, individual students, or parent complaints will not be addressed by public delegation but rather through the District complaints process and finally through the appeals process pursuant to Section 11 of the School Act.
- The Chairperson, or in the absence of the Chairperson, the Vice-Chairperson, in consultation with the Superintendent and/or the Secretary-Treasurer, shall decide whether the request will be granted. In the case of a refusal, the applicant may appeal to the Board in writing.
- Presentations will be limited to 10 minutes with 5 minutes allocated for questions and remarks.
- All remarks and questions, whether from delegates or Trustees, shall be directed through the Board Chairperson. Such remarks and questions shall be pertinent to the topic described in the initial request to appear.
- The Board will generally reserve a decision on a response to the matter raised by a delegation, until the next Board meeting. If action results, the delegation will be advised by the Board.



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

SCHOOL BOARD MEETINGS – DELEGATIONS
Policy 1003
Required Information

1. **Topic of Delegation:** _____
2. **Name of Group or Individual:** _____
3. **Contact Information:**
Mailing address: _____
Home Phone Number: _____
Work Phone Number: _____
Email: _____
4. **Name of Presenter:** _____
5. **Attached slides/handouts:** _____
6. **Technology Requirements:** _____
7. **Summary of Presentation:**



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

1000 Governance

1010 Trustee Code of Conduct

Adopted: 2024-01

Revised:

Reviewed: 2023-12

Reference: [School Act - Sections 49, 50, \(Part 5 Sections 55-64\), 65, 85, 94, 95](#)

Policy

Trustees as members of the corporate Board of Education shall act prudently, ethically and legally in keeping with the requirements of provincial legislation. This includes proper use of authority and appropriate decorum in terms of group and individual behaviour.

Guidelines/Principles:

1. Integrity and Dignity of the Office

Trustees of the Board Shall:

- 1.1 Discharge their duties loyally, faithfully, impartially and in a manner that will inspire public confidence in the abilities and integrity of the board;
- 1.2 Act as a trustee of this district and work carefully to ensure that it is well maintained, fiscally secure, and operating in the best interest of those we serve;
- 1.3 Recognize that the expenditure of school board funds is a public trust and endeavour to see that the funds are expended efficiently in the best interests of students in the district;
- 1.4 Work together with fellow trustees to communicate to the electorate accurate information about the district and our schools;
- 1.5 Do their utmost to attend regular board meetings, meetings of the board committees to which they have been appointed, and meetings for which they have been appointed to serve as board representatives;
- 1.6 Provide leadership to the community through setting goals and policies for district operations and educational programs and by regularly evaluating to determine if intended results are achieved; and

- 1.7 Not use the position of trustee for personal advantage or to the advantage of any other individual apart from the total interest of the district and resist outside pressure to so use the position.

2. Compliance with Legislation

Trustees of the Board Shall:

- 2.1. Observe bylaws and rules of order, the policies and procedures of the district, and the laws, rules and regulations governing education in British Columbia; and
- 2.2. Respect and understand the roles and duties of the individual trustees, board of education, superintendent of schools and the chair of the board.

3. Civil Behaviour

Trustees of the Board Shall:

- 3.1. Represent the board of education responsibly in all board-related matters and act with decorum at all times. (Decorum: behaviour that is controlled, calm, and polite);
- 3.2. Work with fellow trustees, the superintendent of schools and the district as a whole, in a spirit of respect, openness, harmony and co-operation, encouraging the free exchange of diverse views on any topic at all times and expressing any contrary opinions in a respectful and constructive manner;
- 3.3. Not make disparaging remarks in or outside board meetings, about other board members or their opinions, and be respectful of staff, students and the public;
- 3.4. Use social media responsibly, including an acknowledgment that opinions expressed are those of the individual not the board.

4. Upholding Decisions

Trustees of the Board Shall:

- 4.1. Base their decisions on all available facts, data and perspectives of an issue, respect the opinions of others and diligently pursue what they believe to be in the best interest of the students and others of the district;
- 4.2. Accept that authority rests with the board and that no trustee has individual authority to direct district staff other than that delegated by the board;
- 4.3. Uphold publicly the majority decisions of the board of education and the implementation of any board resolutions; and
- 4.4. Accept that the chair of the board is the spokesperson to the public on behalf of the board, unless otherwise determined by the board. No other trustee shall speak on

behalf of the board unless expressly authorized by the chair of the board or board to do so. When individual trustees express their opinions in public, they must make it clear that they are not speaking on behalf of the board.

5. Respect for Confidentiality

Trustees of the Board Shall:

- 5.1. Keep confidential any information disclosed or discussed at a meeting of the board or committee of the board, or part of a meeting of the board or committee of the board that was closed (in-camera) to the public, and keep confidential the substance of deliberations of a meeting closed (in-camera) to the public unless required to divulge such information by law or authorized by the board to do so;
- 5.2. Not use confidential information for personal gain or to the detriment of the board or district; and
- 5.3. Not divulge confidential information, including personal information about an identifiable individual or information subject to lawyer-client privilege that a trustee becomes aware of because of their position, except when required by law or authorized by the board to do so.

Trustee Code of Conduct Sanctions

1. Trustees shall conduct themselves in an ethical and prudent manner in compliance with the Trustee Code of Conduct. Failure by trustees to conduct themselves in compliance with this policy may result in the board instituting sanctions.

Code of Conduct Sanctions other than a Failure of Security

2. A trustee who believes that a fellow trustee has violated the Code of Conduct may seek resolution of the matter through appropriate conciliatory measures prior to commencing an official complaint under the Code of Conduct.
3. Conciliatory measures will normally include:
 - 3.1 The trustee who believes a violation has occurred will engage in an individual private conversation with the trustee affected.
 - 3.2 Failing resolution through the private conversation, the parties will engage the board chair, vice-chair to gain resolution. If the concern is with the board chair, the concern is to be raised with the vice-chair.
 - 3.3 The chair, and at the chair's option, the chair and vice-chair will attempt to resolve the matter to the satisfaction of the trustees involved.
4. A trustee who wishes to commence an official complaint, under the Code of Conduct shall file a letter of complaint with the board chair within thirty (30) days of the alleged event occurring and indicate the nature of the complaint and the section or sections of the Code

of Conduct that are alleged to have been violated by the trustee. The trustee who is alleged to have violated the Code of Conduct and all other trustees shall be forwarded a copy of the letter of complaint by the board chair, or where otherwise applicable in what follows, by the vice-chair, within five (5) days of receipt by the board chair of the letter of complaint. If the complaint is with respect to the conduct of the board chair, the letter of complaint shall be filed with the vice-chair.

5. When a trustee files a letter of complaint, and a copy of that letter of complaint is forwarded to all trustees; the filing, notification, content and nature of the complaint shall be deemed to be strictly confidential, the public disclosure of which shall be deemed to be a violation of the Code of Conduct. Public disclosure of the complaint and any resulting decision taken by the board may be disclosed by the board chair only at the direction of the board, following the disposition of the complaint by the board at a Code of Conduct hearing.
6. To ensure that the complaint has merit to be considered and reviewed, at least one (1) other trustee must provide to the board chair within three (3) days of the notice in writing of the complaint being forwarded to all trustees, a letter indicating support for having the complaint heard at a Code of Conduct hearing. Any trustee who forwards such a letter of support shall not be disqualified from attending at and deliberating upon, the complaint at a Code of Conduct hearing convened to hear the matter, solely for having issued such a letter.
7. Where no letter supporting a hearing is received by the board chair in the three (3) day period referred to in section 5 above, the complaint shall not be heard. The board chair shall notify all other trustees in writing that no further action of the board shall occur.
8. Where a letter supporting a hearing is received by the board chair in the three (3) day period referred to in section 5 above, the board chair shall convene, as soon as is reasonable, a closed (in-camera) meeting of the board to allow the complaining trustee to present their views of the alleged violation of the Code of Conduct.
9. At the closed (in-camera) meeting of the board, the board chair shall indicate, at the commencement of the meeting, the nature of the business to be transacted.

Without limiting what appears below, the board chair shall ensure fairness in dealing with the complaint by adhering to the following procedures:

- 9.1 The Code of Conduct complaint shall be heard at a Code of Conduct hearing, at a closed (in-camera) board meeting convened for that purpose. All preliminary matters, including whether one (1) or more trustees may have a conflict of interest in hearing the presentations regarding the complaint, shall be dealt with prior to the presentation of the complaint on behalf of the complaining trustee.
- 9.2 The sequence of the Code of Conduct hearing shall be:
 - 9.2.1 The complaining trustee shall provide a presentation which may be written or oral or both;
 - 9.2.2 The respondent trustee shall provide a presentation which may be written or oral or both;

- 9.2.3 The complaining trustee shall then be given an opportunity to reply to the respondent trustee's presentation;
- 9.2.4 The respondent trustee shall then be provided a further opportunity to respond to the complaining trustee's presentation and subsequent remarks;
- 9.2.5 The remaining trustees of the board shall be given the opportunity to ask questions of both parties;
- 9.2.6 The complaining trustee shall be given the opportunity to make final comments; and
- 9.2.7 The respondent trustee shall be given the opportunity to make final comments.
- 9.3 Following the presentation of the respective positions of the parties, the parties and all persons other than the remaining trustees who do not have a conflict of interest shall be required to leave the room, and the remaining trustees shall deliberate in private, without assistance from administration, other than the continuing presence of the secretary treasurer, shall remain in compliance. The board may, however, in its discretion, call upon legal advisors to assist them on points of law or the drafting of a possible resolution(s).
- 9.4 If the remaining trustees in deliberation require further information or clarification, the parties shall be reconvened and the requests made in the presence of both parties. If the information is not readily available, the presiding chair may request a recess or, if necessary, an adjournment of the Code of Conduct hearing to a later date.
- 9.5 In the case of an adjournment, no discussion by trustees whatsoever of the matters heard at the Code of Conduct hearing may take place until the meeting is reconvened.
- 9.6 The remaining trustees in deliberation may draft a resolution(s) indicating what action, if any, may be taken regarding the respondent trustee.
- 9.7 The presiding chair shall reconvene the parties to the Code of Conduct hearing.
- 9.8 All documentation that is related to the Code of Conduct hearing shall be returned to the superintendent immediately upon conclusion of the Code of Conduct hearing and shall be retained in accordance with legal requirements.
- 9.9 The presiding chair shall call for a resolution(s) to be placed before the board.
- 9.10 The presiding chair shall declare the closed (in-camera) board meeting adjourned.
- 10. A violation of the Code of Conduct may result in the board instituting, without limiting what follows, any or all of the following sanctions:
 - 10.1 Having the board chair write a letter of censure marked "personal and confidential" to the offending trustee, on the approval of a majority of those trustees present and

- allowed to vote at the closed (in-camera) meeting of the board;
- 10.2 Having a motion of censure passed by a majority of those trustees present and allowed to vote at the closed (in-camera) meeting of the board;
- 10.3 Having a motion to remove the offending trustee from one (1), some or all board committees or other appointments of the board passed by a majority of those trustees present and allowed to vote at the closed (in-camera) meeting of the board.
- 10.4 Having a motion to remove the offending trustee from one (1), some or all board committees or other appointments of the board passed by a majority of those trustees present and allowed to vote at the public meeting of the board.
11. The board may, in its discretion, make public its findings where the board has not upheld the complaint alleging a violation of the Trustee's Code of Conduct or where there has been a withdrawal of the complaint or under any other circumstances that the board deems reasonable and appropriate to indicate publicly its disposition of the complaint.

Failure of Security

12. The Trustee Code of Conduct requires that trustees shall respect the confidentiality appropriate to issues of a sensitive nature. Failure to comply with this requirement constitutes a failure of security. An individual trustee may bring a suspected breach of security to the attention of the board, at a closed (in-camera) meeting of the board. If by majority vote the board agrees that a failure has occurred, the failure shall be recorded by the board and the following procedure shall be invoked:
- 12.1 The board chair shall request that the superintendent (as head of the district under the *Freedom of Information and Protection of Privacy Act*), appoint an independent investigator to review this matter. This request may occur only after such a motion has been discussed and agreed to by a majority of trustees present at a closed (in-camera) meeting of the board. This decision shall immediately be approved in a public meeting of the board.
- 12.2 The independent investigator shall conduct an investigation and submit a report of findings and recommendations to the board chair and to the superintendent.
- 12.3 The board chair shall present at a closed (in-camera) meeting of the board, the report of the independent investigator. At this time, the trustee in question shall have an opportunity to present any additional, relevant information.
- 12.4 If it is determined by a majority vote of the board that a willful violation of security has occurred, for a first occurrence, a motion to write a letter of censure marked "Personal and Confidential" is required to be discussed and agreed upon by a majority of trustees present at a closed (in-camera) meeting of the board. This decision requires immediate approval by a majority vote of trustees at a public meeting of the board.
- 12.5 For subsequent occurrences, a motion of censure against the trustee in question may be brought directly to a public meeting of the board. This motion shall be approved by a majority vote of trustees present at such a meeting.



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

BY-LAW NO. 1/90

"A BY-LAW TO PROVIDE FOR THE ORGANIZATION OF THE BOARD".

Adopted: 1990-12
Revised: 1992-03, 1994-06, 2006-11, 2013-02, 2013-03, 2019-11, 2021-05, 2022-04
Reviewed: 1997-12, 2021-04

Reference:

INAUGURAL MEETINGS:

- 1.1** Each electoral year, the first meeting of the Board shall be called by the Secretary-Treasurer and shall be as soon as possible after the general election, and, in any event, no later than November 30th of that year.
- 1.2** Until such time as the Board Chairperson has been elected, either the Secretary-Treasurer or Superintendent of Schools shall serve as the interim Chairperson.
- 1.3** Each Trustee will declare any relationship that exists which may be interpreted as a conflict of interest.
- 1.4** Following the swearing in of new Trustees, the interim Chairperson shall call for nominations by secret ballot for the position of Board Chairperson. The nominees shall have opportunity to speak to their nomination, if they so choose. The election shall be conducted by secret ballot. The person receiving a clear majority shall be declared Board Chairperson. If no person receives a clear majority, the nominees shall be invited to speak to their candidacy and then another secret ballot shall be taken. Should a tie still occur; the election shall be decided by drawing of lots.
- 1.5** Following the election of Board Chairperson, the order of business shall be election of a Vice-Chairperson.

The election of Vice-Chairperson shall be conducted in the same manner as the election of Chairperson.

An election of Provincial Councilor and alternate shall be conducted.

An election of a British Columbia Public School Employers' Association (BCPSEA) representative and alternate shall be conducted.
- 1.6** A majority of the Board may elect a new Chairperson or Vice-Chairperson at any time by proposing a motion to elect by secret ballot at the following meeting.

- 1.7** Trustees who are attending the election meeting electronically need to submit their votes to a scrutineer who is in attendance at the meeting. Staff will set up protocols and process prior to the meeting. All evidence whether electronic or by secret ballot will be destroyed.
- 1.8** Trustees who know they will be unavailable during the election shall let the Board Chairperson know prior to the meeting what position(s) they will let their name stand for, if nominated.

CHAIRPERSON AND PRESIDING OFFICERS

- 2.1** The Chairperson and the Vice-Chairperson shall be elected at the first meeting held after the general election, as referred to in Clause 1.1. In a non-electoral year, the Chairperson and the Vice-Chairperson shall be elected at the first meeting in November.
- 2.2** The Chairperson shall preside at all meetings of the Board, but may vacate the chair in order to enter substantive debate. The Chairperson should vacate the chair to propose or second a substantive motion and should not resume the chair until his/her motion has been fully disposed of.
- 2.3** The Vice-Chairperson shall preside in the absence of the Chairperson or when the Chairperson vacates the chair.
- 2.4** In the event that neither the Chairperson nor the Vice-Chairperson are able or willing to take the chair, the presiding officer shall be elected by the Board for that meeting.
- 2.5** The Chairperson shall rule on all points of order and shall state his/her reasons and the authority for ruling when making a ruling. The Chairperson's ruling shall be subject to appeal of the Board. An appeal may only be requested immediately after a ruling and before resumption of business.
- 2.6** The Chairperson shall vote in accordance with Section 11.4.

MEETINGS - GENERAL INFORMATION

- 3.1** The Secretary-Treasurer must be present at the time that a decision of the Board is rendered and must record any decision.
- 3.2** If the Secretary-Treasurer is unable to attend the meeting or if the meeting concerns the work performance for employment of the Secretary-Treasurer, the Board may designate another employee of the Board to attend the meeting in place of the Secretary-Treasurer to perform the duties of the Secretary-Treasurer at the meeting.
- 3.3** Minutes shall be a record of matters discussed and decisions reached.
- 3.4** All regular meetings of the Board shall be open to the public. If, in the opinion of the Board, the public interest so requires, persons other than Trustees and the Secretary-Treasurer may be excluded from meeting.

- 3.5 The Chairperson may expel and exclude from a Board Meeting any member of the general public or staff person who they consider have been guilty of improper conduct.
- 3.6 A majority of the Trustees present at a meeting of the Board may expel a Trustee from the meeting for improper conduct.

REGULAR MEETINGS

- 4.1 A regular meeting shall be held a minimum of once per month, unless otherwise decided by a motion of the Board.
- 4.2 The quorum for a regular meeting shall be a majority of Trustees holding office at that time.
- 4.3 All regular meetings shall stand adjourned at four hours after their commencement unless a resolution is passed by a two-thirds majority to extend the hour of adjournment.
- 4.4 At the appointed time for commencement of a meeting, the Chairperson shall ascertain that a quorum is present before proceeding to the business of the meeting. If a quorum has not been made within one-half hour after the appointed time, the meeting shall stand adjourned until the next regular meeting date or until another meeting shall have been called in accordance with these by-laws.
- 4.5 After a meeting has commenced, if notice is drawn to a lack of quorum, the Chairperson shall ascertain whether there is a lack of quorum and, if so found, adjourn the meeting to a time certain or to the next regular meeting date, at his/her discretion.
- 4.6 The agenda and notice of meetings shall be prepared by the Secretary-Treasurer under the direction of the Chairperson. The proposed agenda must be available to each Trustee at least seventy-two (72) hours in advance of the meeting.
- 4.7 A change to the prescribed order of business may be proposed by a Trustee and shall be accepted by consensus.
- 4.8 The Board may conduct its meetings electronically providing that two-way communication is possible.

SPECIAL MEETINGS

- 5.1 A Special Meeting of the Board may be called by the Chairperson or, upon request of a majority of the Trustees, may be called by the Secretary-Treasurer. No business other than that for which the meeting was called shall be conducted at the meeting.
- 5.2 (a) Notice, either written or verbal, of a special meeting shall be given to each Trustee at least twenty-four (24) hours in advance of the meeting.

- (b) Notwithstanding Section 5.2 (a) above, a special meeting of the Board may be held at any time without previous notice if every Trustee agrees to waive notice.

ELECTRONIC MEETING EXPECTATIONS

6.1 Rationale for Developing Expectations for Trustees for Electronic Meetings

- Fully electronic meetings or blended electronic meetings will be needed for quite sometime
- All trustees have expressed some concerns related to the “electronic meetings” that we have held
- As more meetings have been done electronically, our understanding of our needs and how to do things has developed

6.2 Prior to the Meeting

- Make sure you have log in information available
- Sign into the meeting at least 10 minutes ahead of the meeting start time; this gives us time to sort out technical difficulties ahead of the meeting’s scheduled start time

6.3 Guidelines for Trustees Joining an Online Meeting

- Use district provided devices and school district provided emails for board business, this addresses security concerns
- A recommended browser works best for accessing Online Meetings
- Location where trustees are calling in from to attend the meeting should be one where there is minimal background disruption
- Ensure good lighting to avoid appearing in shadow. Avoid uncovered windows or bright light sources behind you
- Let others know that you are participating in a meeting and that you can’t be interrupted during the meeting
- If you use earphones, the meeting will not be audible to others in the location that you are calling in from
- It is especially important during the in-camera portion of the meeting that the meeting is not audible to others and others can’t see your computer screen

6.4 Guidelines for Trustees During the Meeting

- Roll call should be done so that everyone is aware of who is attending the meeting. This is especially important during our Regular Meetings where quorum must be established.
- Speak clearly and slowly; this is important to the minute taker and shows consideration for the fact that minute taking in an electronic and blended environment is more difficult. This also assists the understanding of others in the meeting.
- Trustees should give their full name when making or seconding a motion
- There should be one conversation at a time
- The Online meeting “chat” function will be available for use during the meeting. Use chat to confirm that you wish to speak and add your questions/comments there.
- Mute your microphone when you are not talking
- Leave your webcam on for the duration of the meeting. Body language is an important aspect of communication. It is also important that others can note your presence especially if you are needed for meeting the number requirement for quorum. An informed vote can only be cast if you have been

listening to the full conversation around the issue. If a participant is needing to leave for a break during the meeting, notify the chair so that your absence for a portion of the meeting can be noted, if necessary (ie. ensuring quorum is met or for voting on a motion). If you have to leave a meeting early, notify the chair so that the time that you left can be documented appropriately in the minutes.

- When voting is required, either physically raise your hand and/or verbally give your response (eg. For, Against, Abstaining)
- Be present in an electronic meeting the same way that you would be during a regular meeting. Silence your phone. Stay seated and focused.
- Return from breaks on time

CLOSED SESSION (The "In Committee" portion of regular or special meetings.)

7.1 The Board may conduct meetings without the public, or without the public and staff present, at which matters of a confidential nature shall be discussed. No Trustee shall disclose to the public the proceedings of a closed meeting unless a resolution has been passed at the closed meeting to allow disclosure.

7.2 Minutes of a closed meeting shall be kept in the same manner as a regular meeting but shall be approved only by the Board in closed meeting and shall be filed separately.

In addition to the minutes, a record containing general statements of matters discussed and decisions reached shall be prepared. The record is open to inspection to anyone excluded from a meeting.

7.3 Unless otherwise determined by the Board, the following matters shall be considered in closed session:

(1) Personnel Matters

- salary claims and negotiations
- evaluation, discipline or retirement of employees
- employee assignment, promotion or termination.

(2) Legal Matters

- accident claims
- legal actions brought by or against the Board
- legal opinions respecting any matters which are to be considered in private session.

(3) Student Matters

- indigent students
- student discipline.

(4) Property Matters

- negotiations regarding purchase, lease or sale of property
- future site planning and designation
- investigations regarding possible school closures.

- (5) Auditors' Management Letter
- (6) Medical matters respecting individual students or employees
- (7) A statement referring to the safety, security or protection of students, personnel or Board property.
- (8) Such matters as the Board may in public session determine.
- (9) A member of the Board may make a motion to place a closed-session item of business onto the agenda of the public session and, upon the motion being seconded and discussed, a simple majority vote in favor of the motion shall be sufficient cause to move the item into the public session.

RULES OF ORDER

- 8.1** Where these rules are silent and where not inconsistent with these rules, Robert's Rules of Order shall apply to the conduct of meetings, provided further that, where both these Rules and Robert's Rules of Order are silent, the Standing Orders of the British Columbia legislature shall be followed. Where there is an inconsistency between these rules and the School Act, the School Act shall apply over the rule in question.
- 8.2** The Board may adopt a procedural rule for one or more meetings by resolution of a majority of two-thirds of the Trustees present at the meeting. A rule other than the requirement for notice of meetings may be suspended by unanimous consent of the Trustees present.
- 8.3** The rules may be amended by By-law only, at a meeting of which notice of intention to propose the amendment has been given at a previous meeting.
- 8.4** The Chairperson's ruling on a point of order shall be based on rules of order as stated in paragraph 7.1 herein.
- 8.5** An appeal of a ruling of the Chairperson shall be decided without debate by a majority vote of Trustees present. When an appeal is successful, it does not necessarily set a precedent.
- 8.6** All questions shall be decided by a vote on motion.

MOTIONS

- 9.1** Motions shall be phrased in a clear and concise manner so as to express an opinion or achieve a result. A preamble does not form part of a resolution when passed.
- 9.2** The Chairperson may divide a motion containing more than one subject if they feel this would produce a fairer or clearer result and the same shall be voted on in the form in which it is divided.

- 9.3** No motion, other than to postpone consideration of a question or a procedural motion, shall be repeated during the calendar year except by the reconsideration process.
- 9.4** All motions shall be seconded.
- 9.5** All motions are debatable except the following:
- (a) Motion for adjournment of debate or for adjournment of a meeting unless such a motion contains a time for re commencement of debate or for a new meeting;
 - (b) Motion to fix time for adjournment of a meeting;
 - (c) Motion to proceed to the next business;
 - (d) Motion to go into committee of the whole or closed session.
- 9.6** All motions shall be subject to amendment except the following:
- (a) Motion that the question be now put;
 - (b) Motion for adjournment of debate or adjournment of a meeting;
 - (c) Motion to table unless such a motion contains a date for further consideration of the matter tabled;
 - (d) Motion to refer to committees;
 - (e) Motion to proceed to next business.
- 9.7** An amendment to a motion does not require notice. Only one amendment to an amendment shall be allowed and the same shall be dealt with before the amendment is decided. Amendments must be strictly relevant to the main motion and not alter in a material way or be contrary to the principle embodied in the main motion.

RECONSIDERATION

- 10.1** A question may be reconsidered only if notice of a request for reconsideration has been given at a previous meeting and if reconsideration is approved by a two-thirds majority.

DEBATE

- 11.1** Debate shall be strictly relevant to the question before the meeting and the Chairperson shall warn speakers who violate this rule.
- 11.2** No Trustee shall speak more than once to a question except the mover of a motion, who shall have the right to speak first and to make a reply when all other Trustees who wish to speak have spoken. No Trustee shall speak for a period in excess of three minutes at one time. The Chairperson may caution a Trustee who persists in tedious and repetitious debate and may direct them to discontinue if they persist.
- 11.3** A matter of privilege (a matter dealing with the rights or interests of the Board as a whole or a Trustee personally) may be raised at any time and shall be dealt with forthwith before resumption of business.

- 11.4** No Trustee shall interrupt another Trustee who has the floor except to raise a point of order to a point of privilege.

VOTING

- 12.1** All Trustees present at a meeting must vote, although a Trustee must abstain from voting in the event that they have a conflict of interest by reason of having a direct or indirect pecuniary interest in a vote. A Trustee may also abstain from voting if they state at the meeting their reasons thereon.
- 12.2** Voting shall be by a show of hands and only the results recorded unless a Trustee requests recording of names. Where names are recorded, both positive and negative votes shall be recorded.
- 12.3** Where a Trustee is present at a meeting and abstains from voting without stating a reason that shall be deemed to be an affirmative vote.
- 12.4** The Chairperson shall vote at the same time as the other members of the Board and, in the case of equality of votes for and against a motion, the question is resolved in the negative and the Chairperson shall so declare.
- 12.5** All questions shall be decided by a majority of the votes of the Trustees present and voting save as otherwise provided by these Bylaws.

COMMITTEES

- 13.1** Standing Board Committees of the whole will address issues/topics brought forward for both in-camera or regular in-depth discussions. The Board Chairperson will chair the meetings or assign another Trustee to act as Chair for specific topics.
- 13.2** The Committee Chairperson may invite resource persons as required.
- 13.3** Committees shall report to the Board on a regular basis.
- 13.4** Standing committees shall have jurisdiction to consider and make recommendations to the Board in matters assigned to them or in other matters within their terms of reference. No action shall be taken on the Standing Committee report until the report has been formally approved by the Board.
- 13.5** Special or ad hoc committees for any purpose may be appointed by the Board Chairperson as required.

BY-LAWS AND RESOLUTIONS

- 14.1** All matters shall be dealt with by Motion, Notice of Motion or By-Law.
- Notice of Motion shall have one reading and a By-Law shall have three readings.
- 14.2** The following shall only be resolved by By-Law:

- (a) amendments to By-Laws;
- (b) acquisition or disposal of property owned or administered by the Board.
- (c) where required by the School Act or the Act gives the Board the power to develop.

PROCEDURE ON BY-LAWS

- 15.1** With the exception of School Loan By-Laws, Budget By-Laws and/or Budget and School Referendum Tax Rate By-Laws, written notice of intention to propose a By-Law shall be given at the meeting prior to the first reading.
- 15.2** Every By-Law shall be dealt with as follows:
- (a) Before it is passed, a By-Law of the Board must be given 3 distinct readings.
 - (b) Except as provided in subsection (c), at each reading of a By-Law, the By-Law must be read in full.
 - (c) If a written or printed copy of a By-Law is in the possession of each Trustee and is available to each member of the public in attendance at the meeting at which the By-Law is to be read, a reading of a By-Law may consist of a description of the By-Law by:
 - its title, and
 - a summary of its contents.
 - (d) The Board shall not give a By-Law more than 2 readings at any one meeting unless the members of the Board who are present at the meeting unanimously agree to give the By-Law all 3 readings at that meeting.
- 15.3** When a By-Law has been amended, it shall be reprinted as amended and shall not be further proceeded with until the amended version has been distributed, except by vote of a two-thirds majority.
- 15.4** A By-Law may be advanced two or more stages in one day by a two-thirds majority, or on urgent or extraordinary occasions, the determination of which shall be by the Chairperson.
- 15.5** The Secretary-Treasurer shall certify on a copy of each By-Law that the By-Law was read a first, second and third time, and shall note the date that the By-Law was finally passed and adopted. Any amendments passed shall also be noted in the same manner.
- 15.6** The Trustee who introduces a By-Law may withdraw the same at any stage with unanimous consent.

PROCEDURE FOR NOTICES OF MOTION

- 16.1** A Notice of Motion permits the Board to consider and prepare for the question or questions that will be placed before them for consideration, thereby facilitating

discussion and contributing to the efficient and satisfactory discharge of the matter.

OR

If a substantial issue is to be raised affecting the constitution, policies or procedures of the Board, notice will be given at one meeting that such issue will be introduced by Motion at the next or a subsequent meeting.

16.2 The following shall only be resolved by Notice of Motion:

- election of Chairperson or Vice-Chairperson as defined in
- Section 1.6;
- policies;
- variances to the budget;
- items brought forward for closure at next meeting;
- all new Board By-Laws;
- amendments to all Board By-Laws.

16.3 Notices of Motion shall be dealt with in the following stages:

- Notice of Motion made by Trustee.
- Notice of Motion brought forward to the agenda of either public or committee meeting
- Motion seconded and voted on unless referred for further consideration.

If referred for further consideration, a date shall be given as to when the item is to be brought back.

This By-Law may be cited for all purposes as "School District No. 60 (Peace River North) By-Law No. 1/90" - a By-Law to provide for the conduct to meetings of the Board and is passed in compliance with the requirements of the School Act.

Read a first time the 25th day of April, 2022.

Read a second time the 25th day of April, 2022.

Read a third time, passed and adopted the 25th day of April, 2022.

Chairperson

Secretary-Treasurer

Audited Financial Statements of

School District No. 60 (Peace River North)

And Independent Auditors' Report thereon

June 30, 2026

School District No. 60 (Peace River North)

June 30, 2026

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School District No. 60 (Peace River North)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 60 (Peace River North) 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. 60 (Peace River North) (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, 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. 60 (Peace River North) 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. 60 (Peace River North)

DRAFT

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
177 Victoria Street, Suite 400
Prince George, BC V2L 5R8
Canada
Telephone 250-563-7151
Fax 250-563-5693

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 60 (Peace River North), and
To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 60 Peace River (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 included in Unaudited Schedules 1-4 attached to the audited financial statements
- Management's Financial Statement Discussion and Analysis

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 to be materially misstated.

We obtained the Information included in the Unaudited Schedules 1-4 attached to the audited financial statements and Management's Financial Statement Discussion and Analysis 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
Prince George, Canada
DATE

School District No. 60 (Peace River North)

Statement 1

Statement of Financial Position

As at June 30, 2026

	2026 Actual \$	2025 Actual \$
Financial Assets		
Cash and Cash Equivalents	21,204,627	20,280,479
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	603,398	1,458,347
Due from First Nations	223,285	282,898
Other (Note 3)	646,534	678,863
Inventories for Resale	116,477	116,477
Total Financial Assets	22,794,321	22,817,064
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	8,551,697	8,533,193
Unearned Revenue (Note 5)	207,185	151,600
Deferred Revenue (Note 6)	5,853,924	5,739,505
Deferred Capital Revenue (Note 7)	130,641,209	115,843,344
Employee Future Benefits (Note 8)	1,746,735	1,803,820
Asset Retirement Obligation (Note 14)	4,286,868	6,242,260
Total Liabilities	151,287,618	138,313,722
Net Debt	(128,493,297)	(115,496,658)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	157,004,244	142,247,239
Prepaid Expenses	114,024	257,156
Supplies Inventory	4,066	4,066
Total Non-Financial Assets	157,122,334	142,508,461
Accumulated Surplus (Deficit)	28,629,037	27,011,803

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

DRAFT

School District No. 60 (Peace River North)

Statement 2

Statement of Operations

Year Ended June 30, 2026

	2026 Budget	2026 Actual	2025 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	93,227,032	94,904,191	92,994,702
Other	121,524	199,819	196,535
Federal Grants	402,762	411,584	335,957
Tuition	643,070	630,670	736,768
Other Revenue	5,018,471	5,056,750	5,087,854
Rentals and Leases	144,889	150,087	123,658
Investment Income	425,000	456,248	511,379
Amortization of Deferred Capital Revenue	5,063,972	4,979,766	4,608,781
Gain on ARO Remeasurement		2,007,106	
Total Revenue	<u>105,046,720</u>	<u>108,796,221</u>	<u>104,595,634</u>
Expenses (Note 15)			
Instruction	82,504,186	82,746,601	79,987,322
District Administration	3,193,834	3,035,406	2,924,004
Operations and Maintenance	16,333,632	16,284,066	15,868,153
Transportation and Housing	5,215,320	5,112,914	5,195,095
Total Expense	<u>107,246,972</u>	<u>107,178,987</u>	<u>103,974,574</u>
Surplus (Deficit) for the year	<u>(2,200,252)</u>	<u>1,617,234</u>	<u>621,060</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		27,011,803	26,390,743
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>28,629,037</u></u>	<u><u>27,011,803</u></u>

School District No. 60 (Peace River North)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2026

	2026 Budget	2026 Actual	2025 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(2,200,252)	1,617,234	621,060
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(719,266)	(21,295,548)	(12,251,699)
Amortization of Tangible Capital Assets	6,582,031	6,538,543	6,109,821
Write-down carrying value of Tangible Capital Assets			3
Total Effect of change in Tangible Capital Assets	5,862,765	(14,757,005)	(6,141,875)
Acquisition of Prepaid Expenses		(112,379)	(143,833)
Use of Prepaid Expenses		255,511	267,170
Total Effect of change in Other Non-Financial Assets	-	143,132	123,337
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	3,662,513	(12,996,639)	(5,397,478)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(12,996,639)	(5,397,478)
Net Debt, beginning of year		(115,496,658)	(110,099,180)
Net Debt, end of year		(128,493,297)	(115,496,658)

School District No. 60 (Peace River North)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2026

	2026 Actual	2025 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,617,234	621,060
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	946,897	(421,194)
Prepaid Expenses	143,132	123,338
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	18,498	(122,382)
Unearned Revenue	55,585	(96,523)
Deferred Revenue	114,419	1,038,643
Employee Future Benefits	(57,085)	187,951
Amortization of Tangible Capital Assets	6,538,543	6,109,821
Amortization of Deferred Capital Revenue	(4,979,766)	(4,608,781)
Gain on ARO Remeasurement	(2,007,106)	
Total Operating Transactions	2,390,351	2,831,933
Capital Transactions		
Tangible Capital Assets Purchased	(20,136,177)	(5,840,690)
Tangible Capital Assets -WIP Purchased	(1,107,657)	(6,411,009)
DCR - Returned to Ministry		(6,004)
Total Capital Transactions	(21,243,834)	(12,257,703)
Financing Transactions		
Capital Revenue Received	19,777,631	11,211,245
Total Financing Transactions	19,777,631	11,211,245
Net Increase (Decrease) in Cash and Cash Equivalents	924,148	1,785,475
Cash and Cash Equivalents, beginning of year	20,280,479	18,495,004
Cash and Cash Equivalents, end of year	21,204,627	20,280,479
Cash and Cash Equivalents, end of year, is made up of:		
Cash	21,204,627	20,280,479
	21,204,627	20,280,479

SCHOOL DISTRICT NO. 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12th, 1946 operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 60 (Peace River North)", and operates as "School District No. 60 (Peace River North)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 60 (Peace River North) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Basis of Accounting - (cont'd)

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

Year-ended June 30, 2025 – increase in annual surplus by \$5,932,679
 June 30, 2025 – increase in accumulated surplus and decrease in deferred contributions by \$114,616,787
 Year-ended June 30, 2026 – increase in annual surplus by \$15,224,959
 June 30, 2026 – increase in accumulated surplus and decrease in deferred contributions by \$129,841,746

b) 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. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

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

d) Unearned Revenue

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

e) Deferred Revenue and Deferred Capital Revenue

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Employee Future Benefits

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

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

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

g) Asset Retirement Obligations

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

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

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

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. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District:
 - is directly responsible; or
 - accepts responsibility;

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**h) Liability for Contaminated Sites – (cont'd)**

- 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) Tangible Capital Assets

The following criteria apply:

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

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

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

j) Prepaid Expenses

Prepaid insurance, annual software licenses, subscriptions, membership fees, agent fees and travel expenses are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

k) Supplies Inventory

Supplies inventory held for consumption or use include custodial supplies and are recorded at the lower of historical cost and replacement cost.

l) Inventories for Resale

Inventories for resale are measured at lower of cost and net realizable value. Cost includes all costs incurred to get ready for sale including taxes, duties. Net realizable value is the expected selling price in the ordinary course of business. Inventories for resale includes land, which is measured at cost.

m) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 11 – Interfund Transfers and Note 16 – Internally Restricted Surplus).

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n) Revenue Recognition

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

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

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

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

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

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

case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2(a) for the impact of this policy on these financial statements.

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

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed. Interest expense includes bank charges and fees.

Categories of Salaries

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

Allocation of Costs

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

p) Financial Instruments

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

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

Financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition 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)**p) Financial Instruments – (cont'd)**

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

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

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

q) Measurement Uncertainty

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2026	2025
Due from Federal Government	\$ 98,699	\$ 153,076
Other	547,835	525,787
	\$ 646,534	\$ 678,863

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2026	2025
Trade payable	\$ 1,971,083	\$ 2,225,723
Salaries and benefits payable	5,983,306	5,683,053
Accrued vacation pay	448,696	516,651
Other	148,612	107,766
	\$ 8,551,697	\$ 8,533,193

NOTE 5 UNEARNED REVENUE

	2026	2025
Balance, beginning of year	\$ 151,600	\$ 248,123
Changes for the year:		
Increase:		
Tuition fees collected	686,255	640,155
Decrease:		
Tuition fees recognized in revenue	(630,670)	(736,678)
Net changes for the year	55,585	(96,523)
Balance, end of year	\$ 207,185	\$ 151,600

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	\$ 5,739,505	\$ 4,700,862
Provincial grants received	10,189,614	10,526,629
Federal grants received	406,416	332,635
Other revenue received	3,395,880	3,329,919
Revenue recognized	(13,877,491)	(13,150,540)
Balance, end of year	\$ 5,853,924	\$ 5,739,505

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	\$ 114,616,787	\$ 108,684,108
Transfers from deferred capital revenue – unspent portion	20,204,725	10,541,460
Amortization of deferred capital revenue	(4,979,766)	(4,608,781)
Balance, end of year	\$ 129,841,746	\$ 114,616,787
Deferred capital revenue – unspent portion		
Balance, beginning of year	\$ 1,226,557	\$ 562,776
Provincial grants – Ministry of Education and Child Care	19,764,646	11,201,357
Other grants	12,985	9,888
Transferred to deferred capital revenue	(20,204,725)	(10,541,460)
Returned to Ministry of Education and Child Care		(6,004)
Balance, end of year	\$ 799,463	\$ 1,226,557
Total Deferred Capital Revenue	\$ 130,641,609	\$ 115,843,344

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
<i>Reconciliation of Accrued Benefit Obligation</i>		
Accrued Benefit Obligation - April 1	\$1,036,812	\$1,714,890
Service Cost	61,474	167,239
Interest Cost	41,307	78,364
Benefit Payments	(128,996)	(73,396)
Actuarial (Gain) Loss	(43,836)	(850,285)
Accrued Benefit Obligation - March 31	\$966,761	\$1,036,812
<i>Reconciliation of Funded Status at End of Fiscal Year</i>		
Accrued Benefit Obligation - March 31	\$(966,761)	\$(1,036,812)
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(966,761)	(1,036,812)
Benefits Expense After Measurement Date	(25,719)	(25,695)
Unamortized Net Actuarial (Gain) Loss	(754,255)	(741,313)
Accrued Benefit Asset (Liability) - June 30	\$(1,746,735)	\$(1,803,820)
<i>Reconciliation of Change in Accrued Benefit Liability</i>		
Accrued Benefit Liability - July 1	\$1,803,820	\$1,615,869
Net Expense for Fiscal Year	71,911	261,346
Employer Contributions	(128,996)	(73,395)
Accrued Benefit Liability - June 30	\$1,746,735	\$1,803,820
<i>Components of Net Benefit Expense</i>		
Service Cost	\$60,667	\$140,798
Interest Cost	42,138	69,100
Amortization of Net Actuarial (Gain)/Loss	(30,894)	51,448
Net Benefit Expense (Income)	\$71,911	\$261,346
<i>Significant Actuarial Assumptions</i>		
Discount Rate - April 1	4.25%	4.00%
Discount Rate - March 31	4.00%	4.25%
Long-Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long-Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	11.4	11.4

NOTE 9 TANGIBLE CAPITAL ASSETS**Net Book Value:**

	Net Book Value June 30, 2026	Net Book Value June 30, 2025
Sites	\$ 13,019,087	\$ 13,019,087
Buildings	133,586,445	113,633,409
Buildings – work in progress	1,119,231	6,722,259
Furniture & Equipment	4,029,737	4,268,146
Vehicles	4,017,911	3,372,311
Computer Hardware	1,231,833	1,232,027
Total	\$ 157,004,244	\$ 142,247,239

June 30, 2026

Cost	Balance at June 30, 2025	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2026
Sites	\$13,019,087	\$ -	\$ -	\$ -	\$13,019,087
Buildings	200,566,673	17,948,400	(2,007,106)	6,637,389	223,145,356
Buildings – WIP	6,722,259	1,107,657	-	(6,710,685)	1,119,231
Furniture & Equipment	7,627,700	545,184	(128,735)	-	8,044,149
Vehicles	5,830,396	1,278,126	(288,397)	-	6,820,125
Computer Hardware	2,649,395	416,181	(891,555)	73,296	2,247,317
Total	\$236,415,510	\$21,295,548	\$(3,315,793)	\$ -	\$254,395,265

Accumulated Amortization	Balance at June 30, 2025	Annual Amortization	Disposals	Balance at June 30, 2026
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	86,933,264	4,632,753	(2,007,106)	89,558,911
Furniture & Equipment	3,359,554	783,593	(128,735)	4,014,412
Vehicles	2,458,085	632,526	(288,397)	2,802,214
Computer Hardware	1,417,368	489,671	(891,555)	1,015,484
Total	\$ 94,168,271	\$6,538,543	\$(3,315,793)	\$97,391,021

NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)**June 30, 2025**

Cost	Balance at June 30, 2024	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2025
Sites	\$ 13,019,087	\$ -	\$ -	\$ -	\$13,019,087
Buildings	196,390,870	3,564,213	-	611,590	200,566,673
Buildings – WIP	922,840	6,411,009	-	(611,590)	6,722,259
Furniture & Equipment	7,033,954	763,758	(260,459)	90,447	7,627,700
Furniture & Equipment - WIP	90,447	-	-	(90,447)	-
Vehicles	6,391,733	796,869	(1,358,206)	-	5,830,396
Computer Software	20,001	-	(20,001)	-	-
Computer Hardware	2,195,900	715,850	(262,355)	-	2,649,395
Total	\$226,064,832	\$12,251,699	\$(1,901,021)		\$236,415,510

Accumulated Amortization	Balance at June 30, 2024	Annual Amortization	Disposals	Balance at June 30, 2025
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	82,654,162	4,279,102	-	86,933,264
Furniture & Equipment	2,886,930	733,083	(260,459)	3,359,554
Vehicles	3,205,185	611,106	(1,358,206)	2,458,085
Computer Software	17,998	2,000	(19,998)	-
Computer Hardware	1,195,193	484,530	(262,355)	1,417,368
Total	\$ 89,959,468	\$6,109,821	\$(1,901,018)	\$94,168,271

- Buildings – work in progress having a value of \$1,119,231 (2025: \$6,722,259) have not been amortized. Amortization of these assets will commence once the assets are put into service.

NOTE 10 EMPLOYEE PENSION PLANS

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

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

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The school district paid **\$6,523,185** for employer contributions to the plans for the year ended June 30, 2026 (2025: \$6,283,127).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026. The next valuation for the Municipal Pension Plan was December 31, 2027.

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 11 INTERFUND TRANSFERS

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

- **\$855,742** (2025: \$1,306,067) transferred from the operating fund to the capital fund for capital asset purchases.
- **\$183,367** (2025: \$408,696) transferred from the special purpose fund to the capital fund for capital asset purchases.

NOTE 12 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 13 BUDGET FIGURES

Amended budget figures presented in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 26, 2026. Reconciliation to the annual budget approved by the Board on June 16, 2025 is presented below:

	2025/26 Original Annual Budget	Amendments	2025/26 Amended Annual Budget
Revenues			
Provincial Grants			
Ministry of Education Grants	94,177,125	(950,093)	93,227,032
Other	121,519	5	121,524
Federal Grants	524,154	(121,392)	402,762
Tuition	771,196	(128,126)	643,070
Other Revenue	4,781,292	237,179	5,018,471
Rentals and Leases	142,978	1,911	144,889
Investment Income	360,000	65,000	425,000
Amortization of Deferred Capital Revenue	5,080,875	(16,903)	5,063,972
	\$105,959,139	\$(912,419)	\$105,046,720
Expenses			
Instruction	81,034,497	1,469,689	82,504,186
District Administration	2,984,170	209,664	3,193,834
Operations and Maintenance	16,431,775	(98,143)	16,333,632
Transportation and Housing	5,226,828	(11,508)	5,215,320
	\$105,677,270	\$1,569,702	\$107,246,972
Net Revenue (Expense)	281,869	(2,482,121)	(2,200,252)
Budgeted Allocation (Retirement) of Surplus (Deficit)	747,761	653,698	1,401,459
Budget Surplus (Deficit), for the year	1,029,630	(1,828,423)	(798,793)
Budgeted Surplus (Deficit), for the year comprised of:			
Operating Fund Surplus (Deficit)	-	-	-
Special Purpose Fund Surplus (Deficit)	-	-	-
Capital Fund Surplus (Deficit)	1,029,630	(1,828,423)	(798,793)
Budgeted Surplus (Deficit), for the year	1,029,630	(1,828,423)	(798,793)

NOTE 14 ASSET RETIREMENT OBLIGATION

Legal obligations exist for the removal and disposal of asbestos and other environmentally hazardous materials within certain School District-owned buildings that may undergo major renovations or demolition in the future. The obligation is measured at current cost because the timing of future retirement activities cannot be reasonably determined. Related asset retirement costs are capitalized and amortized over the estimated useful lives of the associated assets.

During the year, the School District remeasured the obligation using updated cost and building information. The remeasurement resulted in a net decrease of **\$1,955,392**. The decrease related primarily to fully amortized asset retirement cost components and was recognized as a remeasurement gain in the Capital Fund. An increase of **\$51,714** relating to a building with a remaining useful life was capitalized and is being amortized over that remaining life.

	2026	2025
Balance, start of year	\$ 6,242,260	\$ 6,242,260
Net decrease from remeasurement	(1,955,392)	-
Settlements during the year	-	-
Balance, end of year	\$ 4,286,868	\$ 6,242,260

NOTE 15 EXPENSE BY OBJECT

	2026	2025
Salaries and benefits	\$ 84,164,420	\$ 81,314,247
Services and supplies	16,476,024	16,550,506
Amortization	6,538,543	6,109,821
	\$ 107,178,987	\$ 103,974,574

NOTE 16 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted (appropriated) by Board for:		
School Based Budget Carry Forward	80,000	
Mentorship Funding	95,462	
Indigenous Education Council	94,196	
Operational Initiatives	260,000	
Educational Initiatives	629,386	
Inclusion Initiatives	395,000	
Construction Projects	1,412,572	
Equipment Purchases	380,000	
Staffing Initiatives	45,000	
Technology Projects	30,000	
Subtotal Internally Restricted		3,421,616
Unrestricted Operating Surplus (Deficit) - Contingency		2,327,263
Total Available for Future Operations		\$ 5,748,879

NOTE 17 ECONOMIC DEPENDENCE

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

NOTE 18 RISK MANAGEMENT

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

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

a) Credit risk:

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

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

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

NOTE 18 RISK MANAGEMENT (*Continued*)

b) Market risk:

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

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

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

c) Liquidity risk

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2025 related to credit, market or liquidity risks.

School District No. 60 (Peace River North)

Schedule 1 (Unaudited)

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	5,619,083		21,392,720	27,011,803	26,390,743
Changes for the year					
Surplus (Deficit) for the year	985,538	183,367	448,329	1,617,234	621,060
Interfund Transfers					
Tangible Capital Assets Purchased	(855,742)	(183,367)	1,039,109	-	
Net Changes for the year	129,796	-	1,487,438	1,617,234	621,060
Accumulated Surplus (Deficit), end of year - Statement 2	5,748,879	-	22,880,158	28,629,037	27,011,803

School District No. 60 (Peace River North)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2026

	2026 Budget	2026 Actual	2025 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	83,005,855	84,656,402	83,343,140
Other	121,524	199,819	196,535
Tuition	643,070	630,670	736,768
Other Revenue	1,984,079	1,838,632	1,924,833
Rentals and Leases	144,889	150,087	123,658
Investment Income	425,000	456,248	511,379
Total Revenue	<u>86,324,417</u>	<u>87,931,858</u>	<u>86,836,313</u>
Expenses			
Instruction	69,692,649	69,644,194	67,806,829
District Administration	3,114,512	2,973,489	2,837,228
Operations and Maintenance	10,055,039	10,060,858	10,081,214
Transportation and Housing	4,373,091	4,267,779	4,397,638
Total Expense	<u>87,235,291</u>	<u>86,946,320</u>	<u>85,122,909</u>
Operating Surplus (Deficit) for the year	<u>(910,874)</u>	<u>985,538</u>	<u>1,713,404</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>1,401,459</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	<u>(490,585)</u>	<u>(855,742)</u>	<u>(1,306,067)</u>
Total Net Transfers	<u>(490,585)</u>	<u>(855,742)</u>	<u>(1,306,067)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>129,796</u>	<u>407,337</u>
Operating Surplus (Deficit), beginning of year		5,619,083	5,211,746
Operating Surplus (Deficit), end of year		<u>5,748,879</u>	<u>5,619,083</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		3,421,617	3,458,359
Unrestricted		2,327,262	2,160,724
Total Operating Surplus (Deficit), end of year		<u>5,748,879</u>	<u>5,619,083</u>

School District No. 60 (Peace River North)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2026

	2026 Budget	2026 Actual	2025 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	82,783,458	82,965,827	82,347,571
ISC/LEA Recovery	(1,075,893)	(1,045,537)	(945,949)
Other Ministry of Education and Child Care Grants			
Pay Equity	241,350	241,350	241,350
Funding for Graduated Adults	32,000	59,512	25,250
Student Transportation Fund	425,785	425,785	425,785
Support Staff Benefits Grant			69,824
Foundation Skills Assessment (FSA) Scorer Grant	8,187	8,187	8,187
Child Care Funding	461,760	434,452	424,448
Labour Settlement Funding		1,420,362	746,674
Indigenous Education Councils (IEC) Funding	92,568	92,568	
Recruitment & Retention (FRSP) Grants		53,896	
February 2025 Special Needs Recount Funding	36,640		
Total Provincial Grants - Ministry of Education and Child Care	83,005,855	84,656,402	83,343,140
Provincial Grants - Other	121,524	199,819	196,535
Tuition			
International and Out of Province Students	643,070	630,670	736,768
Total Tuition	643,070	630,670	736,768
Other Revenues			
Funding from First Nations	1,075,893	1,045,537	945,949
Miscellaneous			
Miscellaneous	354,049	246,890	445,016
Childcare Fees	500,241	546,205	533,868
Hiring Incentive - BCPSEA	53,896		
Total Other Revenue	1,984,079	1,838,632	1,924,833
Rentals and Leases	144,889	150,087	123,658
Investment Income	425,000	456,248	511,379
Total Operating Revenue	86,324,417	87,931,858	86,836,313

School District No. 60 (Peace River North)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2026

	2026 Budget	2026 Actual	2025 Actual
	\$	\$	\$
Salaries			
Teachers	32,341,173	33,147,579	32,141,101
Principals and Vice Principals	5,852,419	5,971,524	5,751,411
Educational Assistants	6,855,286	7,020,719	6,709,529
Support Staff	9,782,345	9,316,726	9,614,086
Other Professionals	2,387,936	2,404,556	2,317,745
Substitutes	2,314,536	2,421,136	2,343,578
Total Salaries	59,533,695	60,282,240	58,877,450
Employee Benefits	14,610,467	14,596,668	13,950,561
Total Salaries and Benefits	74,144,162	74,878,908	72,828,011
Services and Supplies			
Services	2,928,213	2,585,173	2,875,470
Student Transportation	1,264,810	1,569,499	1,398,729
Professional Development and Travel	993,787	965,792	996,183
Rentals and Leases	60,500	61,909	37,442
Dues and Fees	46,901	88,125	45,927
Insurance	363,606	304,475	354,550
Interest	10,779	11,622	9,689
Supplies	5,727,782	4,745,647	4,809,155
Utilities	1,694,751	1,735,170	1,767,753
Total Services and Supplies	13,091,129	12,067,412	12,294,898
Total Operating Expense	87,235,291	86,946,320	85,122,909

School District No. 60 (Peace River North)

Schedule 2C (Unaudited)

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	25,007,858	1,903,321	6,899	1,920,211	473,107	1,640,377	30,951,773
1.03 Career Programs	335,571	48,868		29,555			413,994
1.07 Library Services	917,004			87,224			1,004,228
1.08 Counselling	1,038,739						1,038,739
1.10 Inclusive Education	4,254,238	352,587	6,181,597	120,379		476,958	11,385,759
1.20 Early Learning and Child Care			77,645	464,845	106,124	25,199	673,813
1.30 English Language Learning	951,998					5,720	957,718
1.31 Indigenous Education	642,171	80,398	754,578	46,384	76,199	12,742	1,612,472
1.41 School Administration		3,171,694		657,517			3,829,211
1.62 International and Out of Province Students		65,157		31,808	26,092	5,148	128,205
Total Function 1	33,147,579	5,622,025	7,020,719	3,357,923	681,522	2,166,144	51,995,912
4 District Administration							
4.11 Educational Administration		349,499			388,057		737,556
4.40 School District Governance					117,628		117,628
4.41 Business Administration				100,278	798,535		898,813
Total Function 4	-	349,499	-	100,278	1,304,220	-	1,753,997
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				62,493	314,424		376,917
5.50 Maintenance Operations				3,451,249		43,482	3,494,731
5.52 Maintenance of Grounds				515,307		51,026	566,333
5.56 Utilities							-
Total Function 5	-	-	-	4,029,049	314,424	94,508	4,437,981
7 Transportation and Housing							
7.41 Transportation and Housing Administration					104,390		104,390
7.70 Student Transportation				1,829,476		160,484	1,989,960
Total Function 7	-	-	-	1,829,476	104,390	160,484	2,094,350
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	33,147,579	5,971,524	7,020,719	9,316,726	2,404,556	2,421,136	60,282,240

School District No. 60 (Peace River North)

Schedule 2C (Unaudited)

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	2025 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	30,951,773	7,251,734	38,203,507	3,235,101	41,438,608	41,005,306	40,777,643
1.03 Career Programs	413,994	95,067	509,061	42,784	551,845	543,767	488,994
1.07 Library Services	1,004,228	250,006	1,254,234	88,894	1,343,128	1,265,148	1,356,939
1.08 Counselling	1,038,739	264,479	1,303,218	6,013	1,309,231	1,276,468	1,221,200
1.10 Inclusive Education	11,385,759	2,927,328	14,313,087	976,803	15,289,890	15,616,172	14,689,390
1.20 Early Learning and Child Care	673,813	173,842	847,655	22,251	869,906	931,638	872,145
1.30 English Language Learning	957,718	206,134	1,163,852	36,903	1,200,755	1,328,580	1,107,440
1.31 Indigenous Education	1,612,472	412,425	2,024,897	512,757	2,537,654	2,522,156	2,300,555
1.41 School Administration	3,829,211	893,869	4,723,080	3,139	4,726,219	4,640,491	4,549,653
1.62 International and Out of Province Students	128,205	29,073	157,278	219,680	376,958	562,923	442,870
Total Function 1	51,995,912	12,503,957	64,499,869	5,144,325	69,644,194	69,692,649	67,806,829
4 District Administration							
4.11 Educational Administration	737,556	154,867	892,423	121,373	1,013,796	997,358	937,444
4.40 School District Governance	117,628	7,155	124,783	139,315	264,098	304,760	247,904
4.41 Business Administration	898,813	237,847	1,136,660	558,935	1,695,595	1,812,394	1,651,880
Total Function 4	1,753,997	399,869	2,153,866	819,623	2,973,489	3,114,512	2,837,228
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	376,917	102,017	478,934	442,026	920,960	953,346	881,669
5.50 Maintenance Operations	3,494,731	933,385	4,428,116	1,688,910	6,117,026	6,095,572	6,091,474
5.52 Maintenance of Grounds	566,333	136,186	702,519	257,915	960,434	1,000,947	1,010,616
5.56 Utilities	-	-	-	2,062,438	2,062,438	2,005,174	2,097,455
Total Function 5	4,437,981	1,171,588	5,609,569	4,451,289	10,060,858	10,055,039	10,081,214
7 Transportation and Housing							
7.41 Transportation and Housing Administration	104,390	28,283	132,673	5,233	137,906	141,540	140,955
7.70 Student Transportation	1,989,960	492,971	2,482,931	1,646,942	4,129,873	4,231,551	4,256,683
Total Function 7	2,094,350	521,254	2,615,604	1,652,175	4,267,779	4,373,091	4,397,638
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	60,282,240	14,596,668	74,878,908	12,067,412	86,946,320	87,235,291	85,122,909

School District No. 60 (Peace River North)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2026

	2026 Budget	2026 Actual	2025 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	10,221,177	10,247,789	9,651,562
Federal Grants	402,762	411,584	335,957
Other Revenue	3,034,392	3,218,118	3,163,021
Total Revenue	<u>13,658,331</u>	<u>13,877,491</u>	<u>13,150,540</u>
Expenses			
Instruction	12,811,537	13,102,407	12,180,493
District Administration	79,322	61,917	86,776
Operations and Maintenance	326,182	317,191	288,224
Transportation and Housing	212,609	212,609	186,351
Total Expense	<u>13,429,650</u>	<u>13,694,124</u>	<u>12,741,844</u>
Special Purpose Surplus (Deficit) for the year	<u>228,681</u>	<u>183,367</u>	<u>408,696</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(228,681)	(183,367)	(408,696)
Total Net Transfers	<u>(228,681)</u>	<u>(183,367)</u>	<u>(408,696)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 60 (Peace River North)

Schedule 3A (Unaudited)

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	112,463	-	-	142,673	-	-	1,768,022	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	299,020	296,795							156,000
Federal Grants									
Other							2,404,701		
	299,020	296,795	-	-	-	-	2,404,701	-	156,000
Less: Allocated to Revenue	317,191	288,151	-	-	-	-	2,457,517		156,000
Deferred Revenue, end of year	94,292	8,644	-	142,673	-	-	1,715,206	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	317,191	288,151							156,000
Federal Grants									
Other Revenue							2,457,517		
	317,191	288,151	-	-	-	-	2,457,517	-	156,000
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									15,889
Educational Assistants		220,185							95,612
Support Staff	50,432								
Other Professionals	121,530								7,336
Substitutes									
	171,962	220,185	-	-	-	-	-	-	118,837
Employee Benefits	43,164	67,966							34,295
Services and Supplies	102,065						2,457,517		2,868
District Entered									
	317,191	288,151	-	-	-	-	2,457,517	-	156,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 60 (Peace River North)

Schedule 3A (Unaudited)

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	10,657	59,253	319,302	-	-	-	48,376	5,650	9,652
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	46,550	132,876	663,091	429,174	5,139,789	988,756	208,802	55,145	
Federal Grants									
Other									
	46,550	132,876	663,091	429,174	5,139,789	988,756	208,802	55,145	-
Less: Allocated to Revenue	44,166	182,129	777,399	429,174	5,139,789	974,130	212,609	60,795	2,359
Deferred Revenue, end of year	13,041	10,000	204,994	-	-	14,626	44,569	-	7,293
Revenues									
Provincial Grants - Ministry of Education and Child Care	44,166	182,129	777,399	429,174	5,139,789	974,130	212,609	60,795	2,359
Federal Grants									
Other Revenue									
	44,166	182,129	777,399	429,174	5,139,789	974,130	212,609	60,795	2,359
Expenses									
Salaries									
Teachers	525				4,142,761	572,743			
Principals and Vice Principals	15,889	65,054	56,602	188,513				28,301	
Educational Assistants	144	19,798	311,046						
Support Staff				74,144			121,645		
Other Professionals			168,750	80,743					
Substitutes	6,968	8,320	5,512			43,571		2,080	1,090
	23,526	93,172	541,910	343,400	4,142,761	616,314	121,645	30,381	1,090
Employee Benefits	3,273	17,881	145,224	85,774	997,028	116,625	28,466	5,634	262
Services and Supplies	17,367	71,076	90,265			241,191	62,498	24,780	1,007
District Entered									
	44,166	182,129	777,399	429,174	5,139,789	974,130	212,609	60,795	2,359
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 60 (Peace River North)

Schedule 3A (Unaudited)

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	\$ -	\$ -	136,000	\$ -	\$ -	\$ -	\$ 40,482	\$ 3,411	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	55,400			50,000		525,000	780,684		
Federal Grants									
Other									
	55,400	-	-	50,000	-	525,000	780,684	-	-
Less: Allocated to Revenue	55,400	-	86,427	50,000	-	175,000	637,323	3,411	-
Deferred Revenue, end of year	-	-	49,573	-	-	350,000	183,843	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	55,400		86,427	50,000		175,000	637,323	3,411	
Federal Grants									
Other Revenue									
	55,400	-	86,427	50,000	-	175,000	637,323	3,411	-
Expenses									
Salaries									
Teachers									
Principals and Vice Principals						119,168			
Educational Assistants	20,443			29,468					
Support Staff	27,334						304,749	2,206	
Other Professionals				7,336		25,304	4,541		
Substitutes				1,159			5,991		
	47,777	-	-	37,963	-	144,472	315,281	2,206	-
Employee Benefits	7,623			10,816		30,528	73,107	1,135	
Services and Supplies			86,427	1,221			248,935	70	
District Entered									
	55,400	-	86,427	50,000	-	175,000	637,323	3,411	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 60 (Peace River North)

Schedule 3A (Unaudited)

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	Integration Inquiry Project	Child Care Pilot Transition	SWIS	EFAP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	225,839	150,366	-	-	83,848	2,175,251		19,773	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care		225,550					86,982		
Federal Grants								406,416	
Other									61,917
	-	225,550	-	-	-	-	86,982	406,416	61,917
Less: Allocated to Revenue	98,008	340,933	-	-	62,817	104,578	-	411,584	61,917
Deferred Revenue, end of year	127,831	34,983	-	-	21,031	2,070,673	86,982	14,605	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	98,008	340,933			62,817	104,578			
Federal Grants								411,584	
Other Revenue									61,917
	98,008	340,933	-	-	62,817	104,578	-	411,584	61,917
Expenses									
Salaries									
Teachers	22,992								
Principals and Vice Principals						17,378		33,097	
Educational Assistants						23,576		147,227	
Support Staff		5,164				38,263			
Other Professionals		42,002						61,103	
Substitutes	4,368	13,241				4,009			
	27,360	60,407	-	-	-	83,226	-	241,427	-
Employee Benefits	5,345	16,201						71,767	
Services and Supplies	65,303	160,026			62,817	18,589		98,390	61,917
District Entered						2,763			
	98,008	236,634	-	-	62,817	104,578	-	411,584	61,917
Net Revenue (Expense) before Interfund Transfers	-	104,299	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased		(104,299)							
	-	(104,299)	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 60 (Peace River North)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Miscellaneous	TOTAL
	\$	\$
Deferred Revenue, beginning of year	428,487	5,739,505
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care	50,000	10,189,614
Federal Grants		406,416
Other	929,262	3,395,880
	979,262	13,991,910
Less: Allocated to Revenue	748,684	13,877,491
Deferred Revenue, end of year	659,065	5,853,924
Revenues		
Provincial Grants - Ministry of Education and Child Care	50,000	10,247,789
Federal Grants		411,584
Other Revenue	698,684	3,218,118
	748,684	13,877,491
Expenses		
Salaries		
Teachers	50,322	4,789,343
Principals and Vice Principals		539,891
Educational Assistants	60,362	927,861
Support Staff		623,937
Other Professionals		518,645
Substitutes		96,309
	110,684	7,495,986
Employee Benefits	27,412	1,789,526
Services and Supplies	531,520	4,405,849
District Entered		2,763
	669,616	13,694,124
Net Revenue (Expense) before Interfund Transfers	79,068	183,367
Interfund Transfers		
Tangible Capital Assets Purchased	(79,068)	(183,367)
	(79,068)	(183,367)
Net Revenue (Expense)	-	-

School District No. 60 (Peace River North)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2026

	2026 Budget	2026 Actual			2025 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Amortization of Deferred Capital Revenue	5,063,972	4,979,766		4,979,766	4,608,781
Gain on ARO Remeasurement		2,007,106		2,007,106	
Total Revenue	5,063,972	6,986,872	-	6,986,872	4,608,781
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	5,952,411	5,906,017		5,906,017	5,498,715
Transportation and Housing	629,620	632,526		632,526	611,106
Total Expense	6,582,031	6,538,543	-	6,538,543	6,109,821
Capital Surplus (Deficit) for the year	(1,518,059)	448,329	-	448,329	(1,501,040)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	719,266	1,039,109		1,039,109	1,714,763
Total Net Transfers	719,266	1,039,109	-	1,039,109	1,714,763
Total Capital Surplus (Deficit) for the year	(798,793)	1,487,438	-	1,487,438	213,723
Capital Surplus (Deficit), beginning of year		21,392,720		21,392,720	21,178,997
Capital Surplus (Deficit), end of year		22,880,158	-	22,880,158	21,392,720

School District No. 60 (Peace River North)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2026

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	13,019,087	200,566,673	7,627,700	5,830,396	-	2,649,395	229,693,251
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		17,794,126	232,223	1,046,486		24,233	19,097,068
Operating Fund		27,882	204,272	231,640		391,948	855,742
Special Purpose Funds		74,678	108,689				183,367
Remeasurement of ARO Liability		51,714					51,714
Transferred from Work in Progress		6,637,389				73,296	6,710,685
	-	24,585,789	545,184	1,278,126	-	489,477	26,898,576
Decrease:							
Deemed Disposals			128,735	288,397		891,555	1,308,687
Remeasurement of ARO Liability		2,007,106					2,007,106
	-	2,007,106	128,735	288,397	-	891,555	3,315,793
Cost, end of year	13,019,087	223,145,356	8,044,149	6,820,125	-	2,247,317	253,276,034
Work in Progress, end of year		1,119,231					1,119,231
Cost and Work in Progress, end of year	13,019,087	224,264,587	8,044,149	6,820,125	-	2,247,317	254,395,265
Accumulated Amortization, beginning of year		86,933,264	3,359,554	2,458,085		1,417,368	94,168,271
Changes for the Year							
Amortization for the Year		4,632,753	783,593	632,526		489,671	6,538,543
		4,632,753	783,593	632,526	-	489,671	6,538,543
Deemed Disposals			128,735	288,397		891,555	1,308,687
Written-off During Year							-
Remeasurement of ARO Liability		2,007,106					2,007,106
		2,007,106	128,735	288,397	-	891,555	3,315,793
Accumulated Amortization, end of year		89,558,911	4,014,412	2,802,214	-	1,015,484	97,391,021
Tangible Capital Assets - Net	13,019,087	134,705,676	4,029,737	4,017,911	-	1,231,833	157,004,244

School District No. 60 (Peace River North)

Schedule 4B (Unaudited)

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	6,722,259				6,722,259
Prior Period Adjustments					
District Entered	(73,296)			73,296	-
Work in Progress, beginning of year, as restated	6,648,963	-	-	73,296	6,722,259
Changes for the Year					
Increase:					
Deferred Capital Revenue - Other	1,107,657				1,107,657
	1,107,657	-	-	-	1,107,657
Decrease:					
Transferred to Tangible Capital Assets	6,637,389			73,296	6,710,685
	6,637,389	-	-	73,296	6,710,685
Net Changes for the Year	(5,529,732)	-	-	(73,296)	(5,603,028)
Work in Progress, end of year	1,119,231	-	-	-	1,119,231

School District No. 60 (Peace River North)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2026

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	99,065,290	3,648,804	5,180,434	107,894,528
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	19,097,068			19,097,068
Transferred from Work in Progress	6,710,685			6,710,685
	<u>25,807,753</u>	<u>-</u>	<u>-</u>	<u>25,807,753</u>
Decrease:				
Amortization of Deferred Capital Revenue	4,561,268	233,536	184,962	4,979,766
	<u>4,561,268</u>	<u>233,536</u>	<u>184,962</u>	<u>4,979,766</u>
Net Changes for the Year	<u>21,246,485</u>	<u>(233,536)</u>	<u>(184,962)</u>	<u>20,827,987</u>
Deferred Capital Revenue, end of year	<u><u>120,311,775</u></u>	<u><u>3,415,268</u></u>	<u><u>4,995,472</u></u>	<u><u>128,722,515</u></u>
 Work in Progress, beginning of year	 6,710,685	 11,574		 6,722,259
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress		1,107,657		1,107,657
	<u>-</u>	<u>1,107,657</u>	<u>-</u>	<u>1,107,657</u>
Decrease				
Transferred to Deferred Capital Revenue	6,710,685			6,710,685
	<u>6,710,685</u>	<u>-</u>	<u>-</u>	<u>6,710,685</u>
Net Changes for the Year	<u>(6,710,685)</u>	<u>1,107,657</u>	<u>-</u>	<u>(5,603,028)</u>
Work in Progress, end of year	<u><u>-</u></u>	<u><u>1,119,231</u></u>	<u><u>-</u></u>	<u><u>1,119,231</u></u>
Total Deferred Capital Revenue, end of year	<u><u>120,311,775</u></u>	<u><u>4,534,499</u></u>	<u><u>4,995,472</u></u>	<u><u>129,841,746</u></u>

School District No. 60 (Peace River North)

Schedule 4D (Unaudited)

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	183,298		555,676	487,583		1,226,557
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	18,913,770		850,876			19,764,646
Other				12,985		12,985
	18,913,770	-	850,876	12,985	-	19,777,631
Decrease:						
Transferred to DCR - Capital Additions	19,097,068					19,097,068
Transferred to DCR - Work in Progress			1,107,657			1,107,657
	19,097,068	-	1,107,657	-	-	20,204,725
Net Changes for the Year	(183,298)	-	(256,781)	12,985	-	(427,094)
Balance, end of year	-	-	298,895	500,568	-	799,463



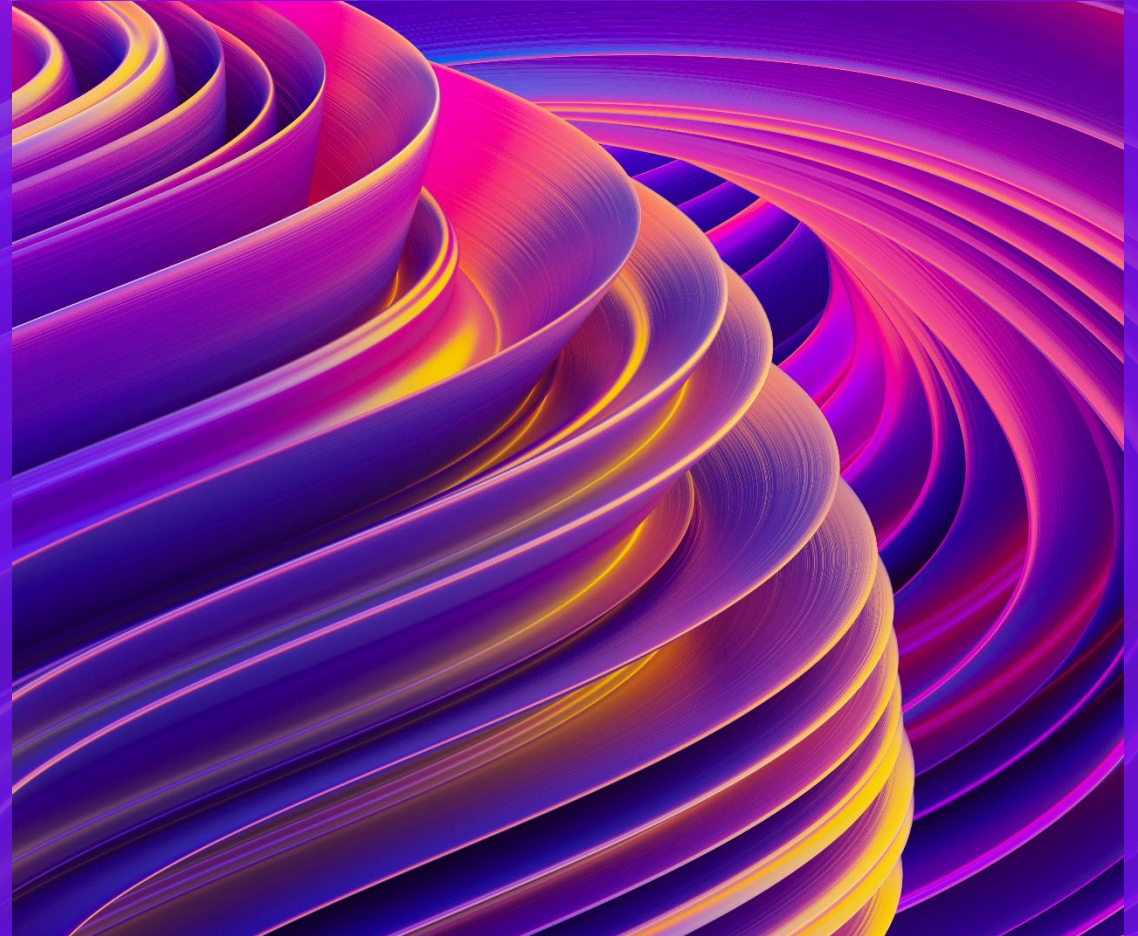
School District No. 60 (Peace River North)

**Audit Findings Report
for the year ended June 30, 2026**

KPMG LLP

Prepared for the meeting on September 16, 2026

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



Craig Woods, CPA, CA

Engagement Lead

250-503-5320

cwoods@kpmg.ca



Amanda Potter, CPA

Audit Senior Manager

250-503-5343

amandapotter@kpmg.ca

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Digital use information

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

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



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

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Policies and practices

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Appendices

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



Audit highlights



No matters to report



Matters to report – see link for details

Scope

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

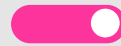
Significant changes



Significant changes since our audit plan

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

Risks assessment and results



Risk of management override of controls

No issues were noted in our testing over this non-rebuttable significant risk



Significant risks

No significant risks to report beyond those required by professional standards



Other areas of audit focus



Going concern matters

Uncorrected misstatements



Uncorrected misstatements

See attached management representation letter.

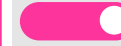
Corrected misstatements



Corrected misstatements

There were no corrected misstatements.

Control observations



Control observations

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

Policies and practices



Accounting policies and practices



Other financial reporting matters



Status

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

- Completing our discussions with the Board
- Obtaining evidence of the Board's approval of the financial statements.
- Obtaining a signed management representation letter
- Completing subsequent event review procedures up to the date of the Board's approval of the financial statements
- Reporting to the Office of the Auditor General for the purposes of reliance on our audit opinion in the audit of the summary financial statements of the Province

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

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





Auditor's Report on Compliance Framework



Auditor's Report on Compliance Framework

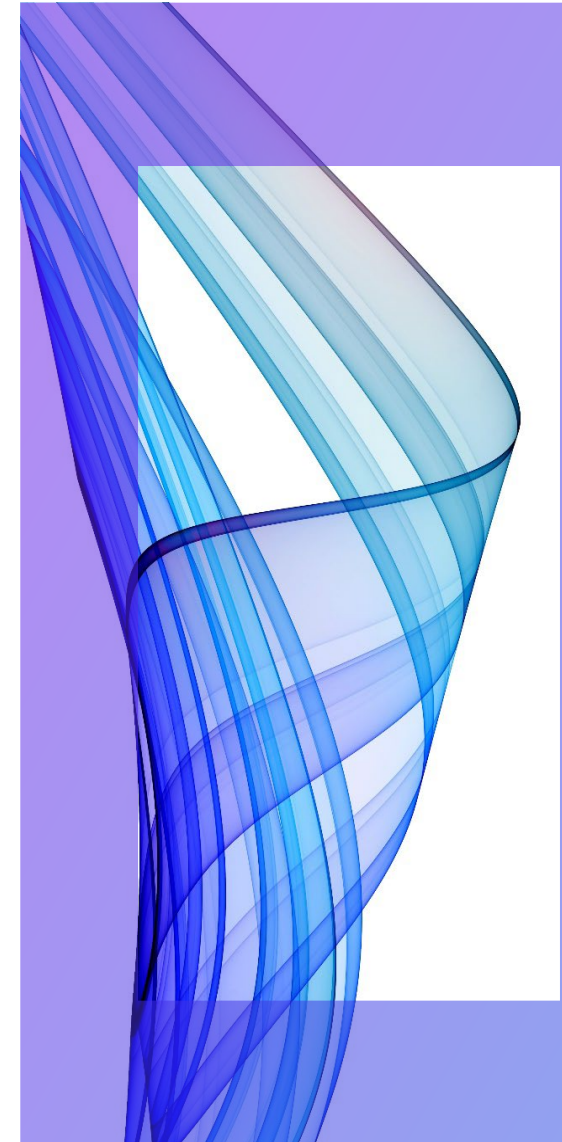
The financial statements are prepared under Canadian Public Sector Accounting standards ("PSAS"), supplemented by the requirements of Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board ("BTAA").

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

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

Our procedures and results

- The notes to the financial statements appropriately describe the basis of accounting applied in the preparation of the financial statements as PSAS supplemented by the requirements of BTAA.
- The auditor's report includes an Emphasis of Matter section related to the Financial Reporting Framework. Specifically, that the financial statements are required to be prepared under Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the "Province").





Significant risks and results



Fraud risk from management override of controls

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

Our response

Our procedures included:

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

Significant findings

We identified one instance where a journal entry prepared by the Accounting Manager was posted and closed before being reviewed by the Secretary-Treasurer. This represents an operating effectiveness deficiency in the journal entry review and approval control and increases the risk that unauthorized or inaccurate journal entries may not be detected on a timely basis.

Management should ensure that all journal entries prepared by the Accounting Manager are reviewed and approved by the Secretary-Treasurer, or another appropriately authorized individual independent of the preparation process, prior to being posted and finalized. Evidence of the review should be retained to demonstrate the control was performed.

No other issues were noted during our procedures performed, and all of the other journal entries selected for testing had appropriate evidence of timely approval.





Other risks of material misstatement and results



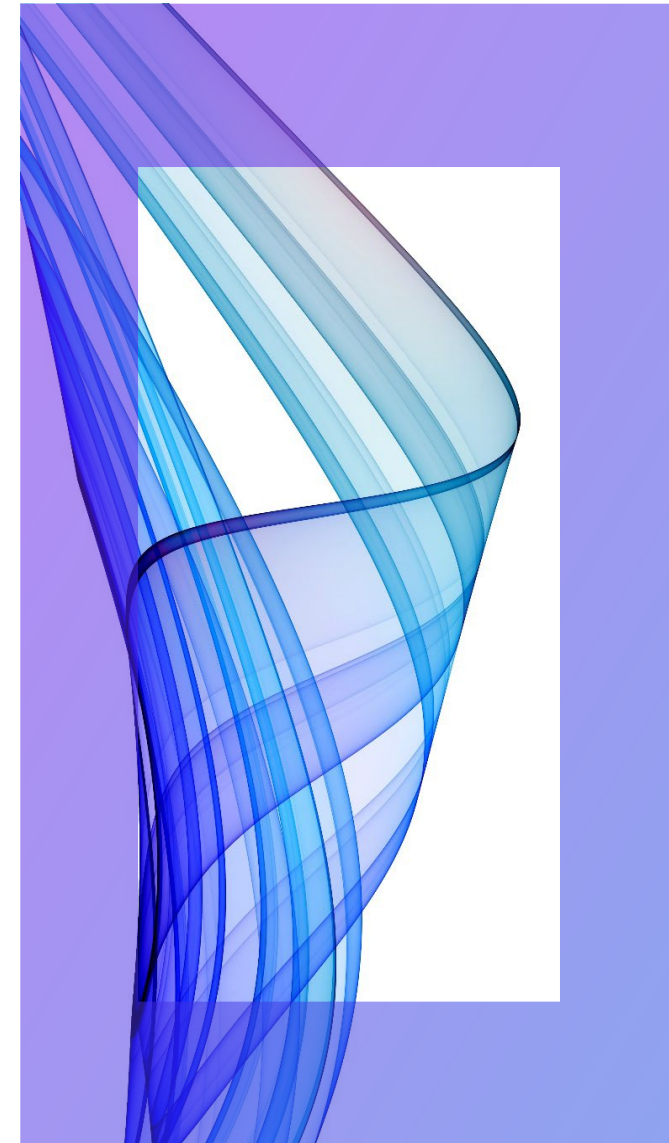
Tangible capital assets and deferred capital revenue

Our procedures and results

- During the year, capital additions were \$21.2 million, across buildings, furniture and equipment, and computer and assets under construction that are not yet ready for use.
- Amortization of capital assets and capital grants of \$6.5 million and \$5.0 million was recognized, respectively.
- We updated our understanding of the process activities and controls over tangible capital assets and deferred capital revenue, including the approval and related review processes for capital expenditures.
- We selected a sample of additions for testing and inspected the supporting invoices to determine if the amount recognized agreed to amounts paid, was capital in nature, and eligible per the funding sources.
- We evaluated management's methodology for the reassessment of asset retirement obligations and determined an estimated accretion expense based on building construction price indexes for schools in British Columbia.
- We performed a reasonability assessment of amortization expense based on estimated useful life of capital assets.
- We confirmed capital revenue received and recognized during the year with Ministry of Infrastructure to assess if amounts are appropriately restricted and accurately recorded.
- We performed a reasonability assessment of amortization of capital grants recorded during the year based on its correlation to amortization of tangible capital assets.

Findings

We noted no significant issues as a result of the procedures performed. Overall, we were satisfied with management's reassessment of the asset retirement obligation balance.





Other risks of material misstatement and results



Revenue, deferred revenue and unearned revenue

Our procedures and results

- We updated our understanding of the process activities and controls over revenue, deferred revenue and unearned revenue.
- We obtained a confirmation from the Ministry for the funding provided in the 2026 fiscal year and agreed the operating grants to the amount of revenue recognized.
- We agreed the special purpose grants received and recorded in deferred revenue to the confirmation received from the Ministry. We developed an expectation for ending deferred revenue balance in the special purpose fund based on prior years. We compared our expectation to the actual amount recorded.
- We developed an expectation for earned and unearned international student tuition fees based on the approved budget and prior year. We compared our expectation to the actual amount recorded and obtained supporting documentation for any significant variances noted.

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

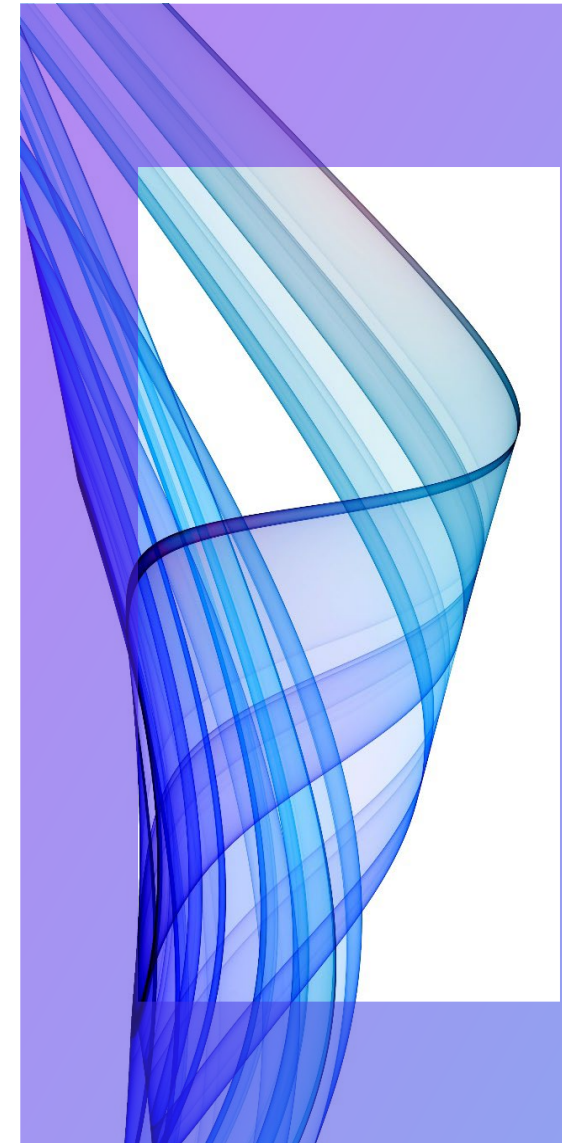


Accounts payable, accrued liabilities and expenses

Our procedures and results

- We updated our understanding of the process activities and controls over expenses, payables and accrued liabilities.
- We performed substantive analytical procedures over expenses by object and by function relative to budgets, obtained an understanding of the variances noted and corroborated significant variances by reviewing supporting documentation.
- We selected a sample of payments made, trade payables recorded and invoices received subsequent to year-end to assess if they were recorded in the appropriate fiscal year.

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





Other risks of material misstatement and results



Salaries and benefits, employee future benefits obligations

Our procedures and results

- We updated our understanding of the process activities and controls over employee salaries and benefits expense.
- We performed analytical procedures for salaries and benefits relative to approved budgets, obtained an understanding of the variances noted and corroborated significant variances by reviewing supporting documentation.
- We obtained the valuation report for employee future benefits performed by Mercer as at March 31, 2026, and management's projection to June 30.
- We reviewed the assumptions used by management and agreed them to the Actuary's report.
- We reviewed financial statement presentation, including related note disclosure for compliance with requirements of accounting standards

We noted an unadjusted misstatement related to the CUPE retroactive pay of salaries as a result of the procedures performed.

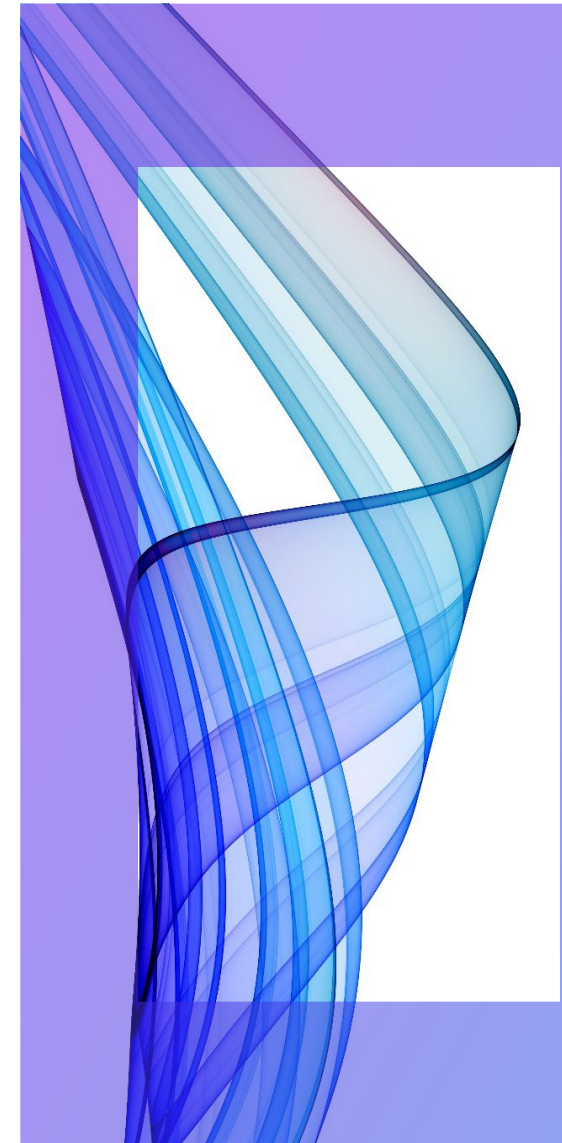


School generated funds

Our procedures and results

- We updated our understanding of the process activities and controls over school generated funds.
- We confirmed the balance of the funds held in all School District controlled bank accounts directly with the bank, which includes funds for school generated activities.
- We compared the deferred revenue reported in the financial statements to the cash held with the bank.
- We compared revenue recognized to expenses incurred as expenses are expected to be fully funded by restricted collections received.

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





Uncorrected misstatements

Uncorrected misstatements include financial presentation and disclosure omissions. As required by professional standards, we request these misstatements be corrected.



Impact of uncorrected misstatements – Not material to the financial statements

- The management representation letter includes the Summary of Uncorrected Misstatements, which discloses the impact of all uncorrected misstatements considered to be other than clearly trivial
- Based on both qualitative and quantitative considerations, management have decided not to correct certain misstatements and represented to us that the misstatements —individually and in the aggregate—are, in their judgment, not material to the financial statements. This management representation is included in the management representation letter.
- We concur with management's representation that the uncorrected misstatements are not material to the financial statements. Accordingly, the uncorrected misstatements have no effect on our auditor's report.
- Discussion about the uncorrected misstatements or matters underlying the uncorrected misstatements (e.g. control deficiencies) could potentially cause future-period financial statements to be materially misstated.

Below is a summary of the impact of the uncorrected misstatement:

Surplus (deficit) for the year	(in \$'000s)	Total assets	(in \$'000s)
As currently presented	1,617	As currently presented	179,917
Uncorrected misstatements	(169)	Uncorrected misstatements	509
As a % of the balance	10.5%	As a % of the balance	0.3%

Misstatement in presentation: Management presented the amended annual budget rather than the original annual budget, inconsistent with the financial reporting framework.



Control deficiencies

Consideration of internal control over financial reporting (ICFR)

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

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

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

A deficiency in internal control over financial reporting

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

Significant deficiencies in internal control over financial reporting

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

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



Significant accounting policies and practices



Initial selection of significant accounting policies and practices

There have been no initial selections of accounting policies and practices.



Description of new or revised significant accounting policies and practices

There have been no new or revised significant accounting policies and practices.



Significant qualitative aspects

No matters to report.

Appendices

1

Required communications

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Management representation letter

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Audit Quality

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Independence

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Current developments

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Changes to auditing standards

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Thought leadership and insights





Appendix 1: Other required communications



Auditor's report

The conclusion of the audit is set out in the draft auditor's report attached to the draft financial statements.



Engagement letter

The objectives and scope of the audit, together with ours and Management's responsibilities, are set out in the engagement letter.



Independence report

As required by professional standards, we have considered all relationships between KPMG and the District that may have a bearing on independence. We confirm that we are independent with respect to the School District within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any other standards or applicable legislation or regulation from July 1, 2025 up until the date of this report. Refer to Appendix 4.



Management representation letter

A copy of the management representation letter is attached in Appendix 2.



Appendix 2: Management representation letter

Please see the following pages for a draft copy of the management representation letter

SCHOOL DISTRICT NO. 60 (PEACE RIVER NORTH)
10112 – 105 AVENUE
FORT ST. JOHN, BC V1J 4S4

KPMG LLP
400 - 177 Victoria Street
Prince George, BC V2L 5R8
Canada

September 21, 2026

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as “financial statements”) of School District No. 60 (Peace River North) (“the Entity”) as at and for the period ended June 30, 2026.

General:

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

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

Responsibilities:

- We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated June 3, 2026, including for:
 - the preparation of the financial statements and believe that these financial statements have been prepared in accordance with the relevant financial reporting framework.
 - determining that the basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances.
 - providing you with all information of which we are aware that is relevant to the preparation of the financial statements (“relevant information”), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of the board of Trustees, Official Trustee and committees of the board of Trustees that may affect the financial statements. All significant actions are included in such summaries.
 - providing you with unrestricted access to such relevant information.

- providing you with complete responses to all enquiries made by you during the engagement.
- providing you with additional information that you may request from us for the purpose of the engagement.
- providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the Entity, did not intervene in the work the internal auditors performed for you.

Internal control over financial reporting:

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

Fraud & non-compliance with laws and regulations:

- We have disclosed to you:
 - the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - others

where such fraud or suspected fraud could have a material effect on the financial statements.

- all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, short sellers, or others.
- all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.
- all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Commitments & contingencies:

- There are no:
 - other liabilities that are required to be recognized and no other contingent assets or contingent liabilities that are required to be disclosed in the financial statements in accordance with the relevant financial reporting framework, including liabilities or contingent liabilities arising from illegal acts or possible illegal acts, or possible violations of human rights legislation.
 - other environmental matters that may have an impact on the financial statements.
 - guarantees, whether written or oral, under which the Entity is contingently liable.

Subsequent events:

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

Related parties:

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

Employee future benefits:

- The employee future benefits costs and obligations have been determined, accounted for and disclosed in accordance with the financial reporting framework.
- All arrangements (contractual or otherwise) by which programs have been established to provide employee benefits have been disclosed to you and included in the determination of employee future benefits costs and obligations.
- The assumptions included in the actuarial valuation are those that management instructed Mercer to use in computing amounts to be used by the School District in determining non-pension post employment benefits costs and obligations and in making required disclosures in the above-named financial statements, in accordance with the relevant financial reporting framework.
- The source data and plan provisions provided to the actuary for preparation of the actuarial valuation are accurate and complete.
- The extrapolations are accurate and properly reflect the effects of changes and events that occurred subsequent to the most recent valuation and that had a material effect on the extrapolation.
- All material events and changes to the plan subsequent to the most recent actuarial valuation have been properly reflected in the extrapolation

Environmental matters:

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

Estimates:

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

Going concern:

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

Misstatements:

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

Other information:

- We confirm that the final version of the Financial Statement Discussion and Analysis document will be provided to you when available, and prior to issuance by the Entity, to enable you to complete your required procedures in accordance with professional standards.

Non-SEC registrants or non-reporting issuers:

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

Other:

- The amounts reported as differences between accounting for Non-Provincial restricted contributions in accordance with the Restricted Contributions Regulation as compared to Public Sector Accounting Standards for the purpose of reporting to the Office of the Auditor General are complete and accurate.
- We confirm that we have provided to you all the information we are aware of regarding the impact of PS 3280 Asset Retirement Obligation and believe the disclosure in the financial statements is appropriate.
- We confirm that the assumptions and data inputs used in the calculation of the asset retirement obligation are appropriate and reflect the geography that the Entity is located.

- We confirm that we have provided you with a complete list of service organizations (SO) and sub-service organizations (SSO) and that the relevant complementary user entity controls (CUECs) related to each SO/SSO have been designed and implemented. For the purpose of this representation, a service organization is one as defined in CAS 402.
- We confirm the Board of Education have approved the June 30, 2026 audited financial statements.

Yours very truly,

SCHOOL DISTRICT NO. 60 (Peace River North)

Ms. Angela Telford, Secretary-Treasurer

Attachment I – Definitions

Materiality

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

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

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

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

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

Fraud & error

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

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

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

Attachment II – Summary of Unadjusted Audit Misstatements Schedule

	Statement of Operations Increase (Decrease)		Financial Position Increase (Decrease)		
Description	Operating Surplus	Non-operating Surplus	Assets	Liabilities	Opening Accumulated Surplus
To accrue the CUPE retroactive pay and related funding receivable.	(\$169,000)	-	\$509,000	\$678,000	-
Total FY2026 misstatements	(\$169,000)	-	\$509,000	\$678,000	-

***Attachment II – Summary of Unadjusted Audit Misstatements Schedule
(continued)***

Misstatement in presentation and disclosure

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



Appendix 3: Audit quality - Our commitment to delivering audit quality

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

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

KPMG is committed to fulfilling our public interest role in providing robust assurance that can benefit investors and other stakeholders.

Businesses are integrating technology in ways once unimaginable. Geopolitical changes and inflationary pressures continue to drive uncertainty, and businesses need to take action to respond to societal threats like climate change.

The pace and scale of change only strengthens our resolve to ensure the quality, consistency and adaptability of our services are fit for this new future. Audit and assurance quality remains the highest priority at KPMG.

Through sustained innovation, we aim to consistently deliver superior audit quality. Across the global organization:

- KPMG firms have implemented a consistent risk-based approach to our system of quality management to drive audit and assurance quality, enabling us to meet the requirements of the International Standard on Quality Management 1 (ISQM 1).
- We are utilising powerful technologies on audit and assurance engagements, including artificial intelligence, and leveraging our alliances with technology leaders such as Microsoft to further enhance quality and provide even more value through deeper analysis of businesses, no matter their size.
- We believe the same level of rigour, quality, consistency and trust that is applied to financial statement information by companies should also apply to ESG reporting. Therefore, across the global organization we have deployed an assurance methodology, KPMG Clara workflow and learning tools to upskill and build teams to provide assurance on ESG reporting that helps our clients build a more sustainable future.

We encourage you to read our Transparency Report to learn more about our system of quality management and our firm's statement on the effectiveness of our SoQM:



[KPMG Canada Transparency Report](#)



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

Quality essentially means doing the right thing and remains our highest priority.

We have strengthened the consistency and robustness of our system of quality management to meet the requirements of ISQM 1 (CSQM 1), issued by the International Audit and Assurance Standards Board. Foundational for quality management, KPMG's globally consistent approach to ISQM 1 drives compliance with the standard and our efforts to strengthen trust and transparency with clients, the capital markets and the public we serve.

Aligned with ISQM 1 (CSQM 1), our SoQM meets the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements.

Our **Global Quality Framework** outlines how we deliver quality and how every KPMG professional contributes to its delivery.



'**Perform quality engagements**' sits at the core, along with our commitment to continually monitor and remediate to fulfil our quality drivers.



Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.



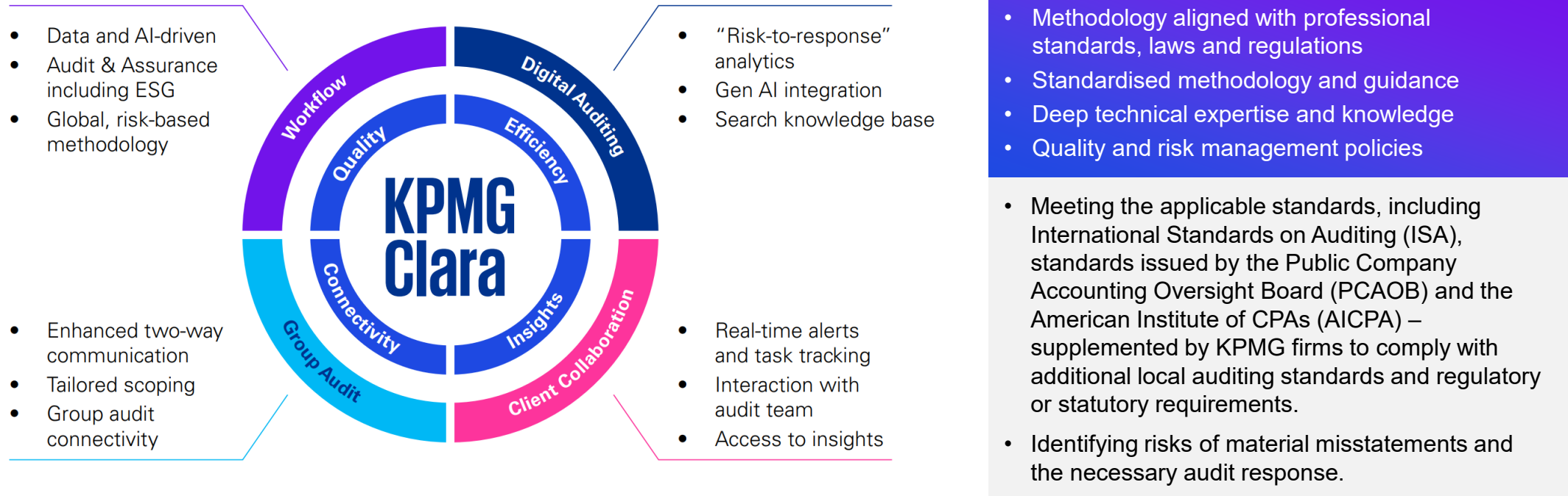
Doing the right thing. Always.



Appendix 3: Audit quality - The KPMG Audit

Globally consistent audit and assurance methodology and tools

As a scalable, intuitive cloud-based platform, KPMG Clara is driving globally consistent execution across all KPMG member firms. It enables delivery of KPMG audit and assurance methodologies through data-enabled workflows, which align with the applicable audit and assurance standards and provide an improved experience to audit and assurance professionals.





Appendix 4: Independence: Shared responsibilities

As a firm, we are committed to being and being seen to be independent. We apply the following ethical requirements, including independence requirements, in:

- the rules of professional conduct / code of ethics applicable to the practice of public accounting issued by various professional accounting bodies in Canada ("CPA code") that are relevant to audits of financial statements of reporting issuers or listed entities; and
- the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants ("IESBA independence rules") that are relevant to audits of financial statements of public interest entities.

The following processes and procedures have been established by the firm to ensure independence is maintained:



Dedicated ethics & independence partners



Process for reporting breaches of professional standards and policy, and documented disciplinary policy



Ethics, independence and integrity training for all staff



International proprietary system used to evaluate and document threats to independence and those arising from conflicts of interest



Operating policies, procedures and guidance contained in our quality & risk management manual



Mandated procedures for evaluating independence of prospective audit clients



Restricted investments and relationships



Annual ethics and independence confirmation for staff

Statement of Compliance

We confirm that, as of the date of this communication, **we are in compliance** with relevant ethical requirements regarding independence in Canada.



Appendix 5: Current developments

Accounting standards

Conceptual Framework for Financial Reporting in the Public Sector

Effective for years commencing on or after April 1, 2026 with early adoption permitted.

- The framework provides the core concepts and objectives underlying Canadian public sector accounting standards.
- The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced.

Financial Statement Presentation

Effective for years commencing on or after April 1, 2026 with early adoption permitted.

- The proposed section PS 1202 *Financial statement presentation* will replace the current section PS 1201 *Financial statement presentation*. PS 1202 *Financial statement presentation*.
- The proposed section includes the following:
 - Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained.
 - Separating liabilities into financial liabilities and non-financial liabilities.
 - Restructuring the statement of financial position to present total assets followed by total liabilities.
 - Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities).
 - Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called “accumulated other”.
 - A new provision whereby an entity can use an amended budget in certain circumstances.
 - Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position.



Appendix 5: Current developments (continued)

Accounting standards (continued)

Employee Benefits

Effective for years commencing on or after April 1, 2029 with early adoption permitted.

- The Public Sector Accounting Board has issued a new standard PS 3251 *Employee benefits* which will replace the current sections PS 3250 *Retirement benefits* and PS 3255 *Post-employment benefits, compensated absences and termination benefits*.
- The standard uses principles from International Public Sector Accounting Standard 39 *Employee benefits* as a basis for the Canadian standard.
- The standard results in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position.
- The standard also requires that fully funded post-employment benefit plans use a discount rate based on the expected market-based return of plan assets and underfunded plans use a discount rate based on the market yield of government bonds, high-quality corporate bonds or another appropriate financial instrument. A simplified approach to determining a plan's funding status is provided.
- The standard also requires that:
 - Deferral provisions – Remeasurement gains and losses are presented as part of accumulated remeasurement gains and losses.
 - Valuation of plan assets – Upon adoption, public sector entities may continue to recognize non-transferable financial instruments balances that meet the definition of plan assets under existing PS 3250 guidance. This transitional provision does not permit the recognition of additional amount after adoption that do not meet the revised definition of plan assets.
 - Joint defined benefit plans – Defined benefit accounting is used for measurement of the proportionate share of the plan, instead of previously proposed multi-employer plan accounting which permitted accounting based on defined contribution concepts where insufficient information exists to use defined benefit accounting.
 - Disclosure of other long-term employee benefits and termination benefits – The standard does not include prescriptive disclosure requirements for other long-term employee benefits and termination benefits.
- The standard's guidance will be applied retroactively, with or without prior period restatement.



Appendix 5: Current developments (continued)

Accounting standards (continued)

Intangible Assets

Proposed to be effective for years commencing on or after April 1, 2030 with early adoption permitted.

- The Public Sector Accounting Standards Board has issued proposed new standard PS 3155 *Intangible Assets* which would replace Public Sector Guideline 8 *Purchased Intangibles*.
- The standard will include foundational guidance on acquired and internally generated intangibles. It excludes intangible assets addressed in other public sector accounting standards and other intangible items such as exploration and extraction costs for non-renewable resources or intangible assets related to insurance contracts.
- The definition of “intangible assets” requires an intangible resource to be separate and identifiable from goodwill. It also requires that the entity has control over the intangible resource, future economic benefits flow from the intangible resource, and the intangible resource is the result of a past transaction and/or other events.
- Internally generated goodwill is not permitted to be recognized as an asset.
- An intangible resource is recognized when it meets the definition of an intangible asset and the asset’s cost can be measured in a faithfully representative way. The generation of the asset is classified into a research phase and a development phase. Expenditures from the research phase of an internally generated project are expensed. An intangible asset arising from the development phase can be recognized if it meets certain requirements.
- Intangible assets are initially measured at cost and subsequently carried at cost less accumulated amortization and accumulated impairment losses. Intangible assets acquired through a non-exchange transaction are measured at fair value as of the date it is acquired.

Cloud Computing Arrangements

- As part of its intangible assets project, the Public Sector Accounting Standards Board is also developing guidance on cloud computing arrangements. To ensure the development of this accounting guidance reflects current practices and needs, a survey was used to gather insights. The survey will inform the Public Sector Accounting Board about the types of cloud computing arrangements being encountered, magnitude of costs, key arrangement terms, current accounting policies and unique challenges in practice.



Appendix 6: Newly effective and upcoming changes to auditing standards

For more information on newly effective and upcoming changes to auditing standards - see Current Developments



Effective for periods beginning on or after December 15, 2024

ISA 260/CAS 260

.....

Communications
with those charged
with governance

Summary of Changes:

New requirements for the auditor to communicate:

- about the relevant ethical requirements, including those related to independence, that the auditor applied to the audit of the financial statements; and
- any enhanced independence requirement that the auditor applied specific to the audit of financial statements of certain entities.

ISA 700/CAS 700

.....

Forming an opinion
and reporting on
the financial
statements

Summary of Changes:

New requirements for the auditor to publicly disclose when the auditor applied independence requirements specific to audits of financial statements of certain entities WHEN the ethical requirements require public disclosure.



Appendix 7: Thought leadership and insights

Half of Public Servants Turn to AI Raising Risks

KPMG survey finds public sector unready for AI, low literacy, need for digital sovereignty.

While less than a quarter (**22 per cent**) of Canadian public sector organizations have adopted artificial intelligence (AI), half of the public servants who use AI in their jobs rely on publicly available AI tools, exposing governments to potential risks including data privacy and security breaches, intellectual property theft and exposure to biased or inaccurate information that can lead to legal and ethical issues, finds a new KPMG in Canada research.

[Click here for more information](#)

Intelligent Government

The emergence of generative AI, alongside advanced autonomous and agentic systems, is transforming how government and the public sector innovate and operate. Our findings reveal an actionable blueprint for governments and organizations aiming to leverage AI's potential to drive efficiency, reduce time-to-market and improve patient outcomes. This report provides insights into how they can take a value-based approach to AI that helps to accelerate innovation, unlock new growth opportunities, and maximize the impact of their AI investments.

[Click here for more information](#)

KPMG 2025 Canadian CEO Outlook

Our 2025 CEO Outlook survey reveals a compelling paradox: Canadian CEOs are increasingly confident in the growth of their companies and industries, yet their optimism about the Canadian and global economies is waning.

Despite the evolving pressures, CEOs alike are proactively focusing on making their organizations more resilient to external shocks. They are not just reacting to changes, but are actively seeking ways to mitigate external risks, improve productivity and optimize revenue.

[Click here for more information](#)

Responsible AI Adoption in Canada's Public Sector

Artificial intelligence is no longer a future concept in Canada's public sector – it is already being used daily by public servants. Recent KPMG in Canada research in 2025 fall reveals a widening gap between bottom-up AI usage and top-down readiness: while fewer than one-quarter of public sector organizations have formally adopted AI, nearly half of public servants are already using AI tools in their work, with half relying on publicly available platforms.

[Click here for more information](#)

Accelerate

The Canadian business landscape is experiencing profound interconnected geopolitical, technological and sustainability challenges which are causing compound impacts on the balance sheet. The audit Council's role in stewarding their organization towards increased productivity, resilience, and growth has never been more essential.

Our *Accelerate* series strives to provide audit Councils with actionable insights and clear guidance for navigating through these interconnected challenges.

[Click here for more information](#)



Appendix 7: Thought leadership and insights (continued)

Generative AI Boom Among Canadian Students Raises Dilemmas

More than seven in 10 Canadian students (73 per cent) now rely on generative artificial intelligence (AI) for their schoolwork, up sharply from 59 per cent in 2024 and 52 per cent two years ago, finds a new KPMG in Canada survey. The surge in popularity poses fresh dilemmas for educational institutions because the research also shows that generative AI is being used to avoid critical thinking, with nearly half (48 per cent) saying that their critical thinking skills have deteriorated since they started using it.

[Click here for more information](#)

On the 2025 Higher Education Audit Committee Agenda

Audit committees can expect their institution's reporting, compliance, risk, and internal control environment to be put to the test in 2025. We recommend they consider six objectives as they carry out their agendas.

[Click here for more information](#)

Generative AI and the Future of Education

As generative artificial intelligence (AI) tools and platforms proliferate, students are increasingly applying them to school tasks. KPMG's Generative AI and the future of education report indicates that six out of 10 higher education students (59 per cent) already use this technology – up from 53 per cent last year. As generative AI improves and continues to find its way into day-to-day and educational settings, adoption rates will only escalate.

[Click here for more information](#)



Appendix 7: Thought leadership and insights (continued)

Current trends in internal audit

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

Examples of current internal audit trends are noted below.

Cost reduction / efficiency planning

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

Fraud risk management

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

Staff inclusion and diversity

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

Asset management / maintenance

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

Business continuity management

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

Cybersecurity and privacy protection

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



Appendix 7: Thought leadership and insights (continued)

Our latest thinking on the issues that matter most to Boards, Councils and management.

KPMG Audit & Assurance Insights

Curated research and insights for audit Councils and Boards.

Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities.

Sustainability Reporting

Resource centre on implementing the new Canadian reporting standards.

Audit Council Guide – Canadian Edition

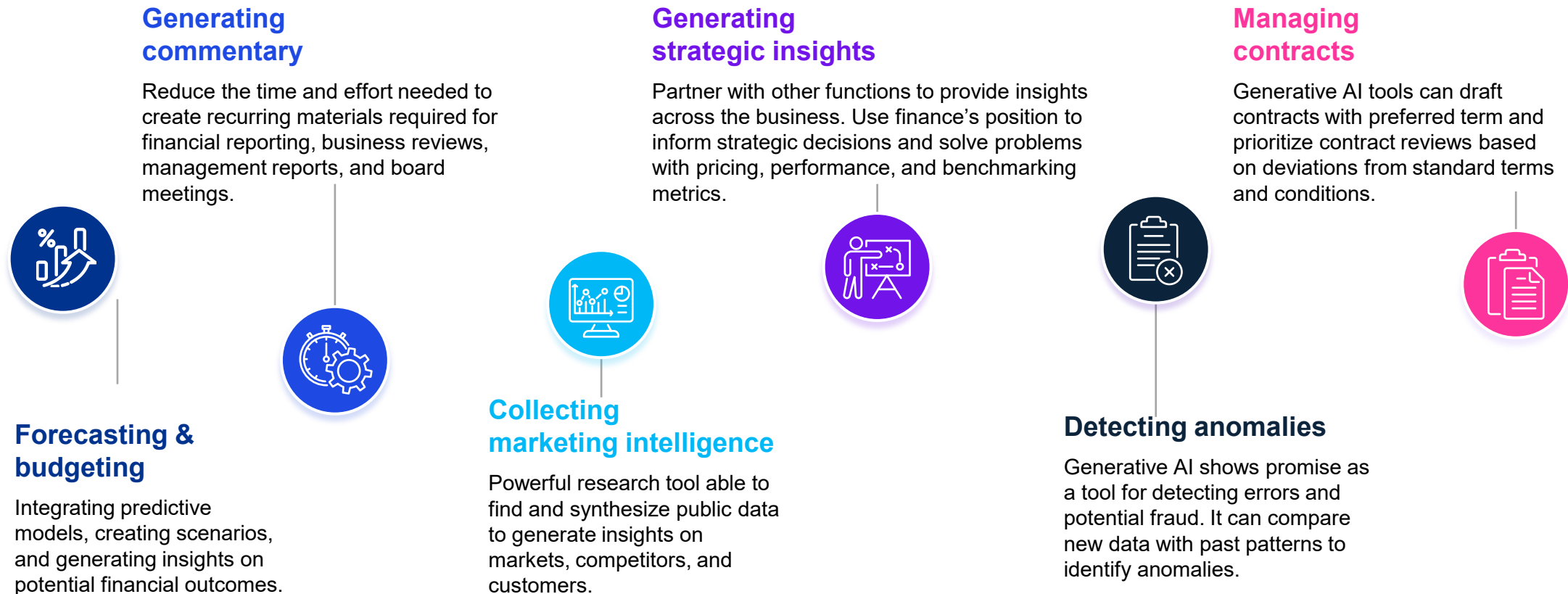
A practical guide providing insight into current challenges and leading practices shaping audit Council effectiveness in Canada.





Appendix 5: Thought leadership and insights (continued)

Where are Finance Teams adopting AI



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



Appendix 5: Thought leadership and insights (continued)

AI brings Risks as well as Opportunities

Internal Risks & Considerations



Breaking Confidentiality

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



Employee Misuse and Inaccuracies

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



Talent Implications

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



Policies and Regulations

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

External Risks & Considerations



Misinformation, Bias and Discrimination

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



Financial, Brand & Reputational Risk

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



Intellectual Property and Copyright

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



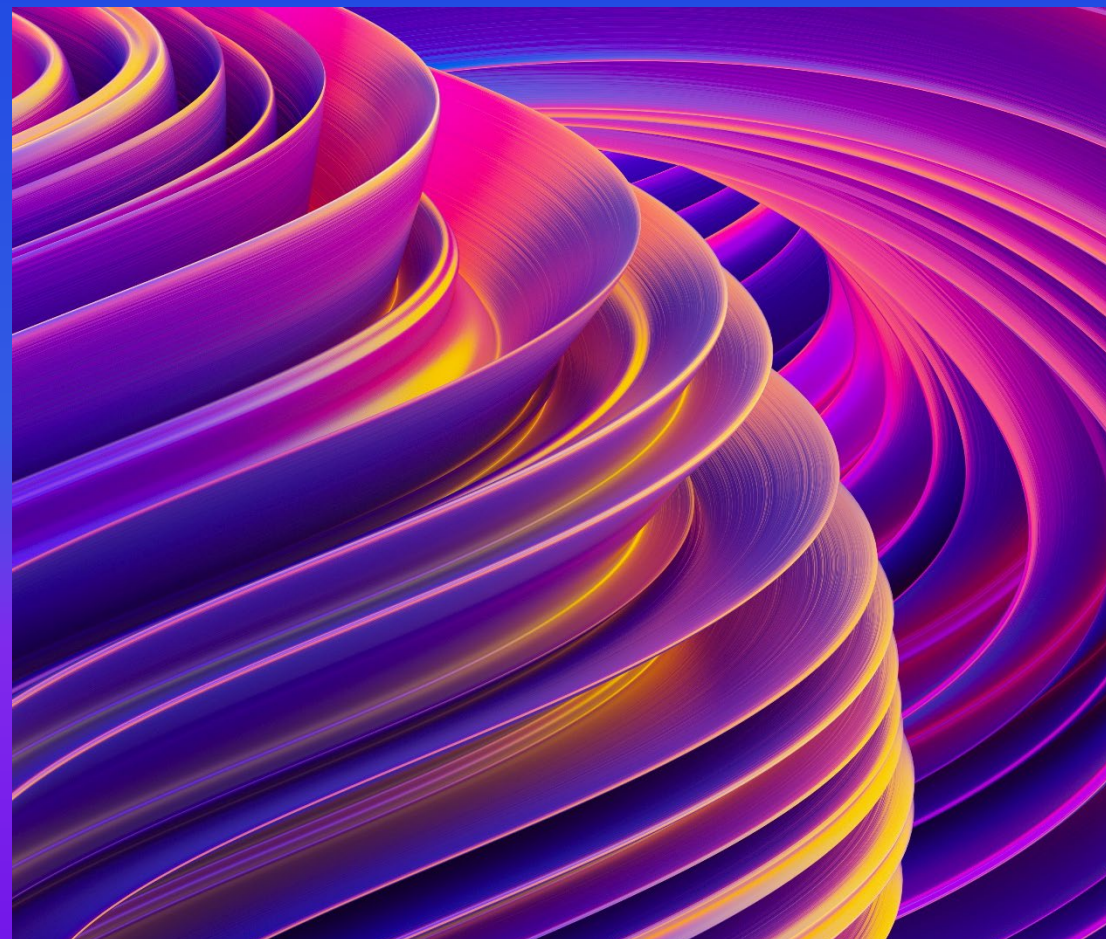
Cybersecurity

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



kpmg.ca

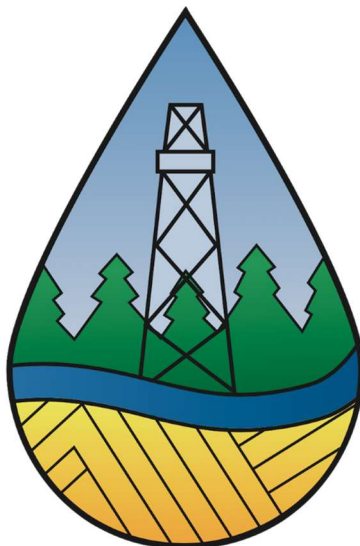
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For the year ended June 30, 2026

FINANCIAL STATEMENT DISCUSSION & ANALYSIS

School District No. 60 (Peace River North) is located on the traditional territory of the Tsáá Ché Ne Dane within Treaty 8.



School District 60
Peace River North

Contents

The purpose of the Financial Statement Discussion and Analysis (FSDA) 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 influenced the financial results presented in the statements. Therefore, the FSDA should be read in conjunction with the audited financial statements and accompanying notes for School District No. 60 (Peace River North) for the year ended June 30, 2026.

This report is a summary of the District's financial activities based on currently known facts, decisions, and conditions. The results of the current year are discussed in comparison with the prior year and budget.

Overall, as of June 30, 2026, the District maintained a stable financial position and received an unmodified audit opinion. This position can be attributed to sound financial management, planning, and governance.

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Overview of School District No. 60

COMPOSITION

School District No. 60 is a progressive and growing district comprised of 23 schools serving approximately 6,000 students in both our brick-and-mortar schools and online learning. Our schools range in size, number and services offered; this includes a Distance Education School, three two-room rural schools and four rural community schools that offer elementary to secondary programming. The major center, Fort St John, hosts eight modern elementary schools, two middle schools, and one senior secondary school (two locations). There are three elementary schools in the surrounding communities of Taylor, Charlie Lake and Baldonnel. The Key Learning Center is a Provincial Online Learning School serving students across the province. Our student population is ethnically and demographically diverse. The District's character is also diverse with a blend of rural and urban populations, partnered with a strong northern influence and a community philosophy that values personal resilience, the entrepreneurial spirit, and hard work.

The District encompasses the City of Fort St. John, the municipalities of Taylor and Hudson's Hope and many other communities which represent a population of 34,676 (2021 census). The District's annual consolidated budget is \$108.8 million, compared with \$104.6 million in 2024/25.

MISSION

All of our students will graduate, crossing the stage with dignity, purpose and options.

VALUES

The five core values that guide the work of the District include:

Respect - Compassion - Honesty - Responsibility – Relationships

STRATEGIC PRIORITIES:

STUDENT LEARNING

- School District 60 will nurture an engaging and productive learning environment where every student receives the necessary support, resources, and opportunities to thrive and succeed.

PEOPLE DEVELOPMENT

- School District 60 will foster a welcoming and inclusive environment that prioritizes the well-being, development, and professional growth of all employees.

OPERATIONS & FACILITIES

- School District 60 will provide facilities and maintain a safe and supportive learning environment, appropriately equipped to facilitate quality teaching and learning.

GOVERNANCE

- School District 60 Board and leaders will prioritize collaboration, accountability, and transparency in ensuring student-centered decision-making.

TRUTH & RECONCILIATION

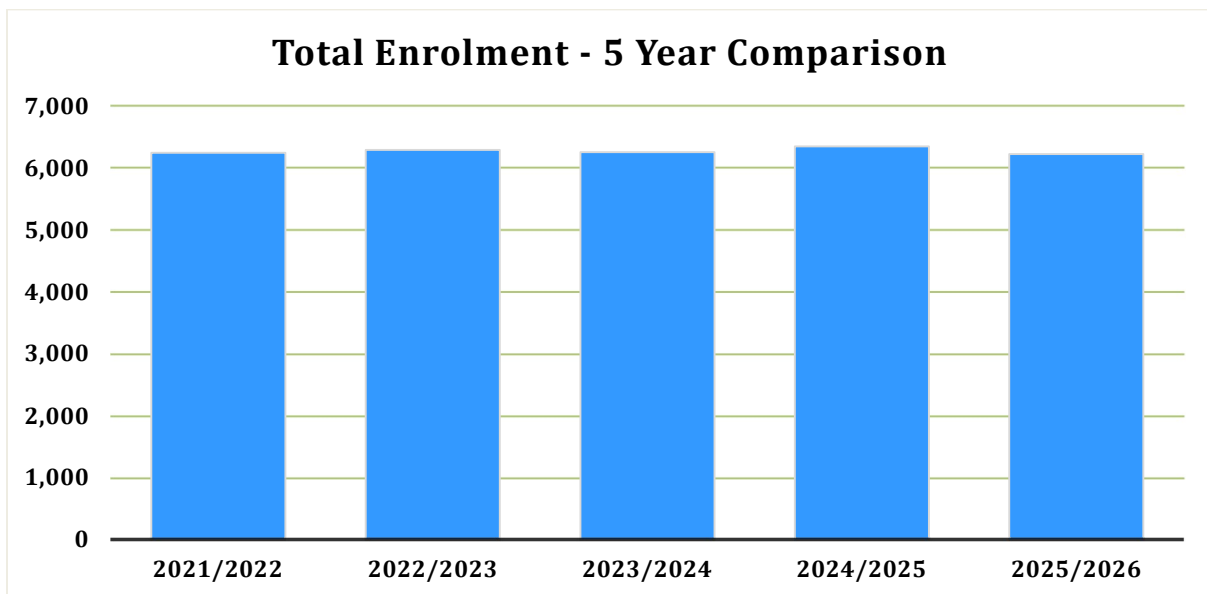
- School District 60 recognizes that we operate on the traditional territory of the Dane-zaa within Treaty 8 and will focus on building strong connections with local Indigenous communities and integrating Indigenous knowledge and culture into learning and the school community. All Indigenous students need to feel that they are valued and respected.

Enrolment

Provincial operating grant funding is primarily influenced by funded student enrolment, student needs, and geographic factors. Total funded FTE decreased from 6,353.257 in 2024/25 to 6,228.063 in 2025/26, a decrease of 125.194 FTE, or approximately 2.0%. Enrolment changes affect operating grant revenue and inform decisions related to staffing, educational programming, supplies, and facility utilization.

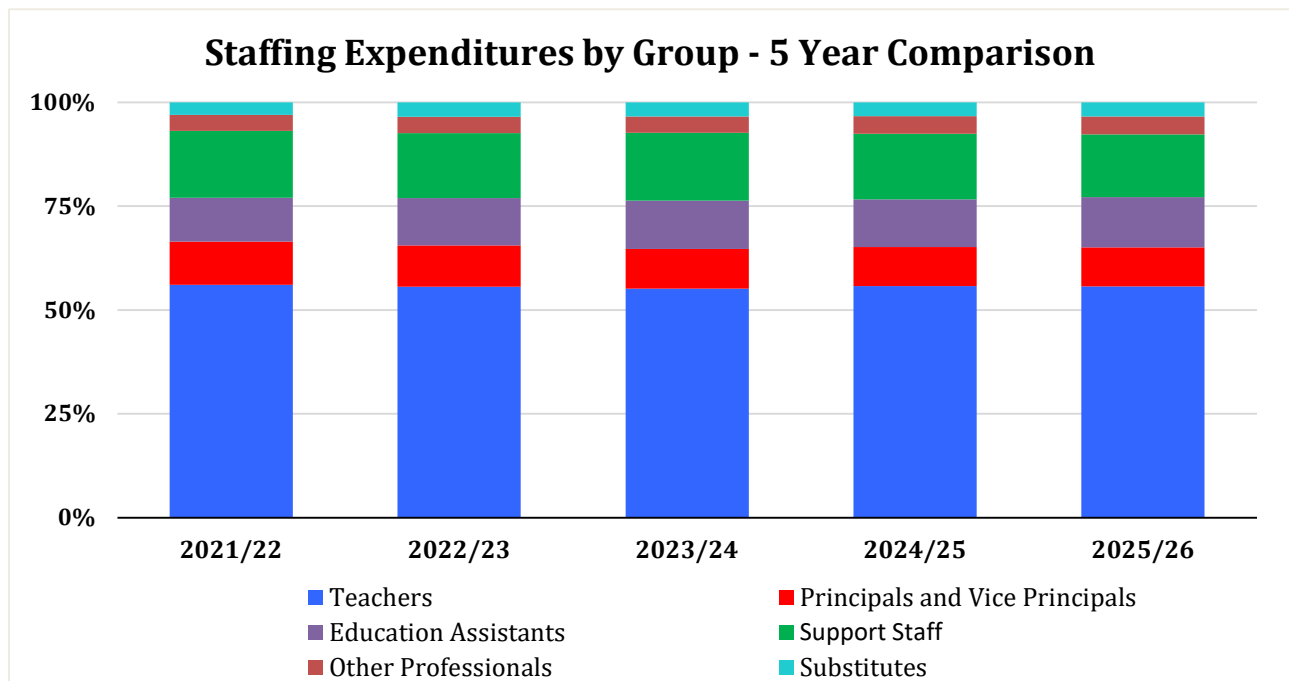
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
School Age	6,239.313	6,282.688	6,247.25	6,338.381	6,210.375
Adult	13.500	12.875	14.500	14.375	17.4375
Other	0.000	0.250	0.250	0.500	0.250
Total	6,252.813	6,295.813	6,262.000	6,353.257	6,228.063

***Based on funded FTE enrolment**



Staffing

Staffing-related compensation has remained relatively consistent as a proportion of total District expenditures over the past five years. Salaries and benefits represented 78.53% of total District expenses in 2025/26, compared with 78.21% in 2024/25.



Capital Projects and Activities for 2025-2026

Project	Type	Status
Wonowon Elementary School	New Construction	Completed
Dr. Kearney Prefab Addition	New Construction	Completed
Robert Ogilvie Childcare	New Construction	In Progress
Duncan Cran HVAC Replacement	Upgrades	Completed
Five Replacement Buses	Upgrades	Completed
Canteen Upgrades	Upgrades	Completed
Upper Halfway Roof Replacement	Upgrades	Completed
Ongoing technology upgrades	Upgrades	In Progress
Ongoing building abatement, repairs and optimization	Maintenance	In Progress

The District continued to invest in facilities, transportation, and technology to support safe, functional, and effective learning environments. During the year, the District completed the construction of Wonowon Elementary School, which replaced the previous facility, and the Dr. Kearney prefab addition, which added eight classrooms of capacity. Construction of the Robert Ogilvie childcare facility remained in progress at year-end and is expected to be operational for the 2026/27 school year.

The District also completed several facility and operational upgrades, including the Duncan Cran HVAC replacement, canteen upgrades at several schools, the Upper Halfway School roof replacement, and the acquisition of five replacement buses. These investments support facility reliability, student and staff safety, and the ongoing delivery of educational services.

Investment in technology, building abatement, security, accessibility, energy efficiency, and facility repairs will continue through the District's ongoing maintenance and capital-planning processes. Projects will continue to be assessed and prioritized based on facility condition, operational requirements, available funding, and the needs of students and staff.

Understanding the Financial Statements

The District uses fund accounting to separately account for resources based on the purposes and restrictions associated with those resources. The District reports its activities through the Operating Fund, Special Purpose Funds, and Capital Fund. This structure supports transparency and demonstrates that restricted funding has been used for its intended purpose.

Analysis of the Financial Statements

Financial Assets are assets that can be used to pay liabilities and provide working capital for normal operations.

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

Tangible capital assets are non-financial assets used in providing the services of the District and include buildings, equipment, furniture, technology and vehicles.

Key Financial Statements

- Statement of Financial Position (Statement 1)
 - Summarizes financial assets, non-financial assets, liabilities and accumulated surplus.
 - Provides an indication of the District's financial health.
- Statement of Operations (Statement 2)
 - Summarizes revenues received and expenses incurred from July 1, 2025 to June 30, 2026.
 - Provides an indication of funding received and how it was spent.
- Statement of Changes in Net Debt (Statement 4)
 - Reports the items that explain the difference between the surplus or deficit and the change in net financial assets or net debt for the year.
- Statement of Cash Flows (Statement 5)
 - Is a bridge between the Statement of Financial Position and the Statement of Operations that shows how money moved in and out of the District.
- Notes to the Financial Statements
 - Provide information as to the items that govern the School District as well as further clarification of the numbers in the statements.

Schedules

Schedules at the end of the notes section (pages 27-42) provide detailed information to each of the three funds: Operating, Special Purpose, and Capital Funds. The balances in the schedules, when combined, provide information to the financial statements. These schedules are:

Schedule 1 - Accumulated Surplus

- Summarizes the District's accumulated surplus by fund and the changes in those balances during the year for the Operating Fund, Special Purpose Funds and Capital Fund.

Schedule 2 - Operating Fund

- Accounts for district grants and other operating revenues as well as district operating expenses.
- The operating fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance and transportation. Other revenue streams include international student tuition, rentals and leases and investment income.
- There is targeted funding included in the operating fund of the district in the form of Indigenous education and English Language Learning. These funds are expended based on the requirements of the funding.
- Any accumulated operating surplus is carried forward and may be unrestricted or internally restricted by the Board for specific purposes and to reduce the financial risk of unforeseen circumstances in following years.

Schedule 3 - Special Purpose Funds

- Special Purpose Funds account for grants and contributions that are restricted for specific programs or activities. Revenue is generally recognized as the related eligible expenditures are incurred. Unspent restricted funding is reported as deferred revenue and carried forward for use in accordance with the applicable funding terms. This fund includes programs, such as the Annual Facility Grant, Learning Improvement Fund, Classroom Enhancement Fund, CommunityLink, SWIS and more.

Schedule 4 - Capital Fund

- Accounts for investments in and financial activities related to tangible capital assets, including land, buildings, furniture, computers, and equipment.
- This funding comes from specific funding requests put in by the District and funded from the Ministry of Education and Child Care (MECC) or from operating.
- Accounts for local capital, as well as bylaw capital and MECC restricted capital.

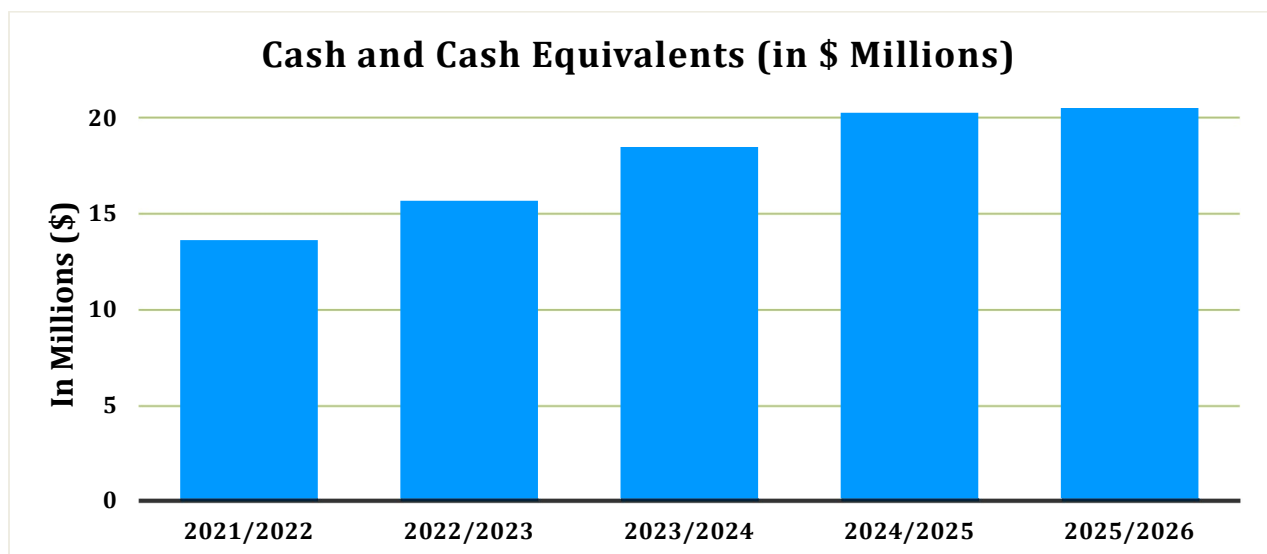
The Schedules at the end of the notes to the financial statements provide more details specific to each of the three funds.

Statement of Financial Position - Statement 1

Statement of Financial Position Summary School District 60 (Peace River North) Year Ending June 30, 2026				
	30-Jun-26 Actual	30-Jun-25 Actual	Variance \$	Variance %
Financial Assets				
Cash and Cash Equivalents	21,204,627	20,280,479	924,148	4.56%
Accounts Receivable	1,473,217	2,420,108	-946,891	-39.13%
Inventories for Resale	116,477	116,477	-	0.00%
Total Financial Assets	22,794,321	22,817,064	-22,743	-0.10%
Liabilities				
Accounts Payable and Accrued Liabilities	8,551,697	8,533,193	18,504	0.22%
Unearned Revenue	207,185	151,600	55,585	36.67%
Deferred Revenue	5,853,924	5,739,505	114,419	1.99%
Deferred Capital Revenue	130,641,209	115,843,344	14,797,865	12.77%
Employee Future Benefits	1,746,735	1,803,820	-57,085	-3.16%
Asset Retirement Obligation	4,286,868	6,242,260	-1,955,392	-31.33%
Total Liabilities	151,287,618	138,313,722	12,973,896	9.38%
Net Debt	-128,493,297	-115,496,658	-12,996,639	11.25%
Non-Financial Assets				
Tangible Capital Assets	157,004,244	142,247,239	14,757,005	10.37%
Prepaid Expenses	114,024	257,156	-143,132	-55.66%
Supplies Inventory	4,066	4066	-	0.00%
Total Non-Financial Assets	157,122,334	142,508,461	14,613,873	10.25%
Accumulated Surplus (Deficit)	28,629,037	27,011,803	1,617,234	5.99%

Cash and Cash Equivalents:

Cash and cash equivalents increased from \$20.28 million at June 30, 2025 to \$21.20 million at June 30, 2026, an increase of approximately \$0.92 million or 4.5%. The cash balance is not entirely available for new initiatives because portions support restricted Special Purpose and Capital Fund activities. Cash is also required to settle accounts payable, accrued liabilities, and other obligations arising through normal operations.



Asset Retirement Obligation:

On July 1, 2022, school districts adopted Canadian Public Sector Accounting Standard PS 3280 Asset Retirement Obligations (ARO). This new standard addresses the recognition, measurement, presentation, and disclosure of legal obligations

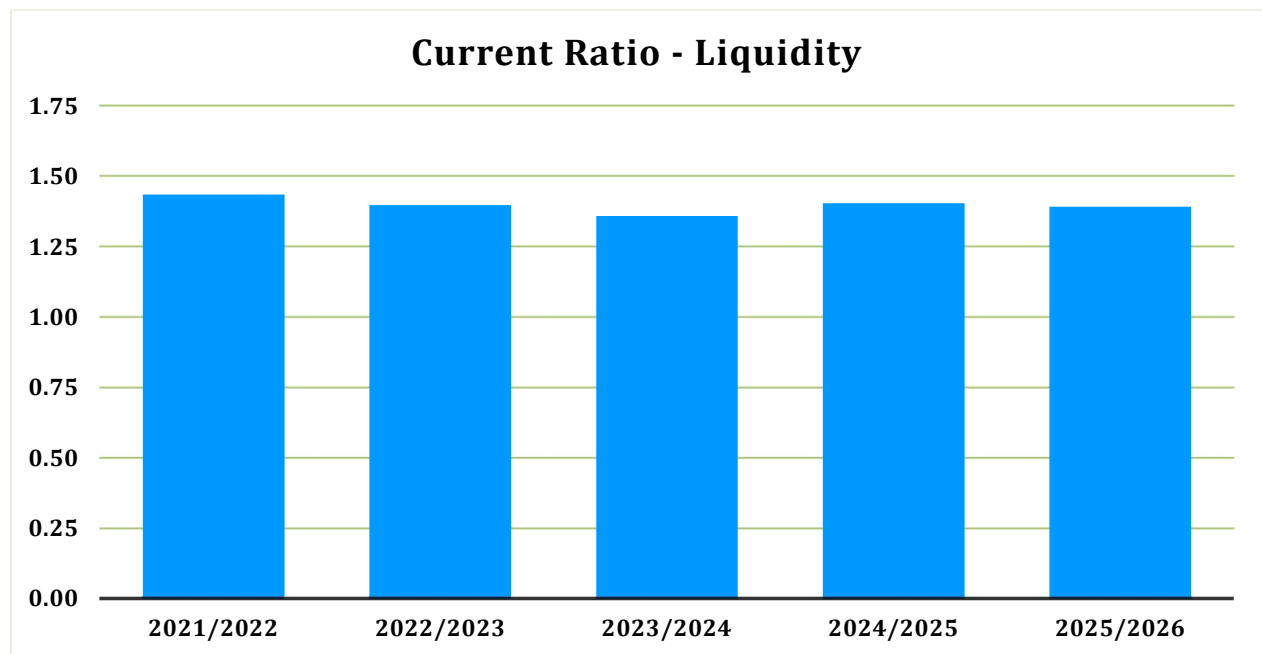
associated with the retirement of certain tangible capital assets such as the future removal or remediation of asbestos-containing materials and other hazardous materials in buildings that will undergo major renovation or demolition in the future.

Statement of Financial Position – Liquidity Analysis

Current Ratio:

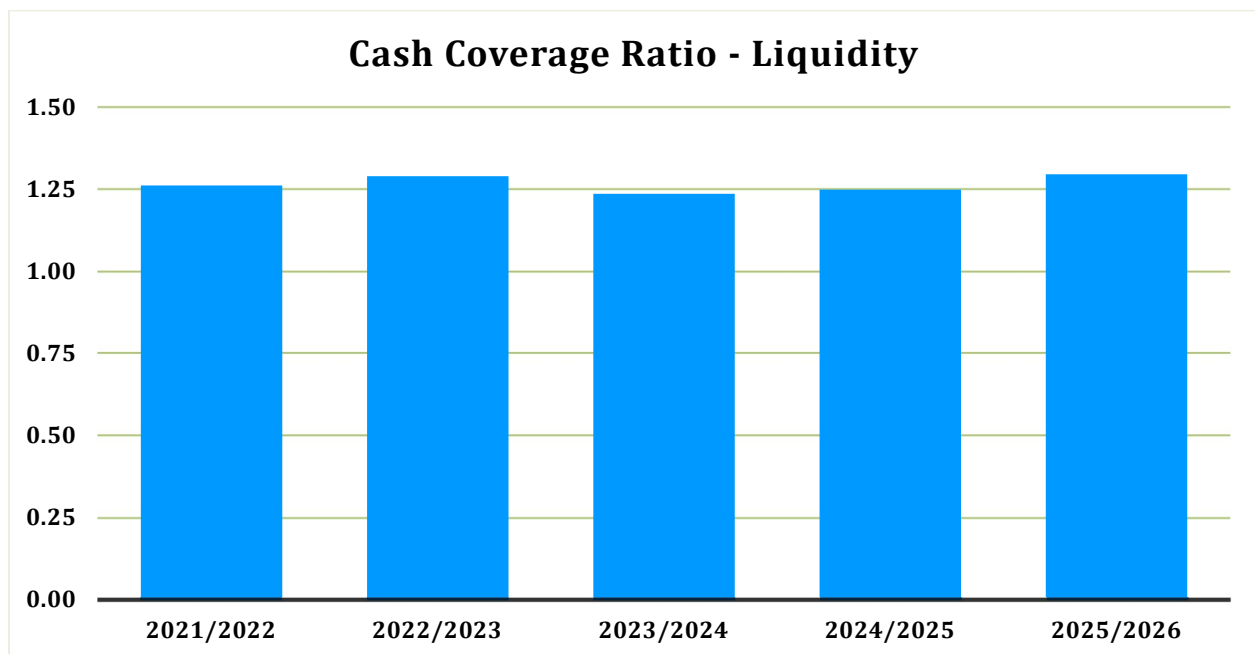
The current ratio is calculated by dividing current assets by current liabilities. A ratio of 1.0 or greater indicates that current assets equal or exceed current liabilities.

The current year's current liabilities are equal to total liabilities less deferred capital revenue and the asset retirement obligation. As of June 30, 2026, the district is reporting a current ratio of 1.39 compared to 1.41 at June 30, 2025. The ratio has remained relatively stable over the five-year period.



Cash Coverage Ratio:

The cash coverage ratio is a tool used to assess the District's ability to meet its current liabilities. It is the result of cash and cash equivalents divided by current liabilities and determines how quickly obligations can be met. A ratio over 1 indicates that the District has enough cash on hand to satisfy all obligations. As of June 30, 2026, the ratio was 1.30, compared with 1.25 at June 30, 2025.



Accumulated Surplus

Accumulated Surplus is comprised of the operating fund, special purpose fund and capital fund surpluses. Operating surplus is divided into two categories: Internally Restricted (appropriated by the Board) and Unrestricted Operating Surplus.

Operating Fund:

Internally Restricted (appropriated by the Board) for:

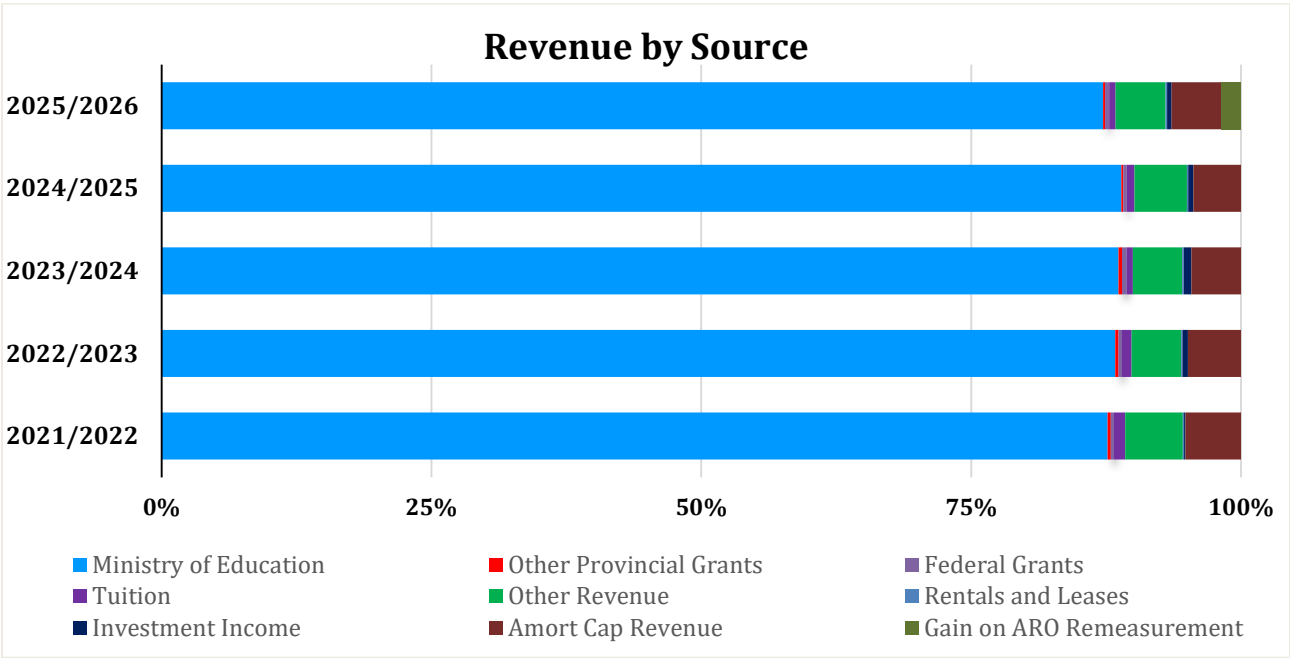
School Based Budget Carry Forward	\$	80,000
Mentorship Funding	\$	95,462
Indigenous Education Council	\$	94,196
Operational Initiatives	\$	260,000
Educational Initiatives	\$	629,386
Inclusion Initiatives	\$	395,000
Construction Projects	\$	1,412,572
Equipment Purchases	\$	380,000
Staffing Initiatives	\$	45,000
Technology Projects	\$	30,000
Subtotal Internally Restricted	\$	3,421,616
Unrestricted Operating Surplus (Deficit)	\$	2,327,263
Total Operating Fund Reserve:	\$	5,748,879

The Unrestricted Operating Surplus (Contingency Reserve) will be sufficient to reduce, to an appropriate level, the financial risk that results from emergent operating issues, and/or to offset unrealized revenues. The amount of Unrestricted Operating Surplus at the end of a fiscal year should be a minimum of 1.5% and maximum of 3.0% of actual operating expenses of the fiscal year. Examples of emergent operating issues include inclement weather, increased fuel costs, forest fires, etc. that cannot be anticipated and budgeted for, and may not be feasible to absorb the cost of such events in other budget areas. Examples of unrealized revenue include revenue streams affected by economic conditions, such as lower offshore student enrolment or decreases in interest revenue resulting from lower interest rates.

Statement of Operations - Statement 2

Revenue

Revenue from the Ministry of Education and Child Care increased from \$75.42 million in 2021/22 to \$94.90 million in 2025/26. Ministry revenue represented 87.23% of total consolidated revenue in 2025/26, compared with 88.91% in 2024/25. Special Purpose Fund grants are evaluated annually, and the amounts available to the District may change from year to year.

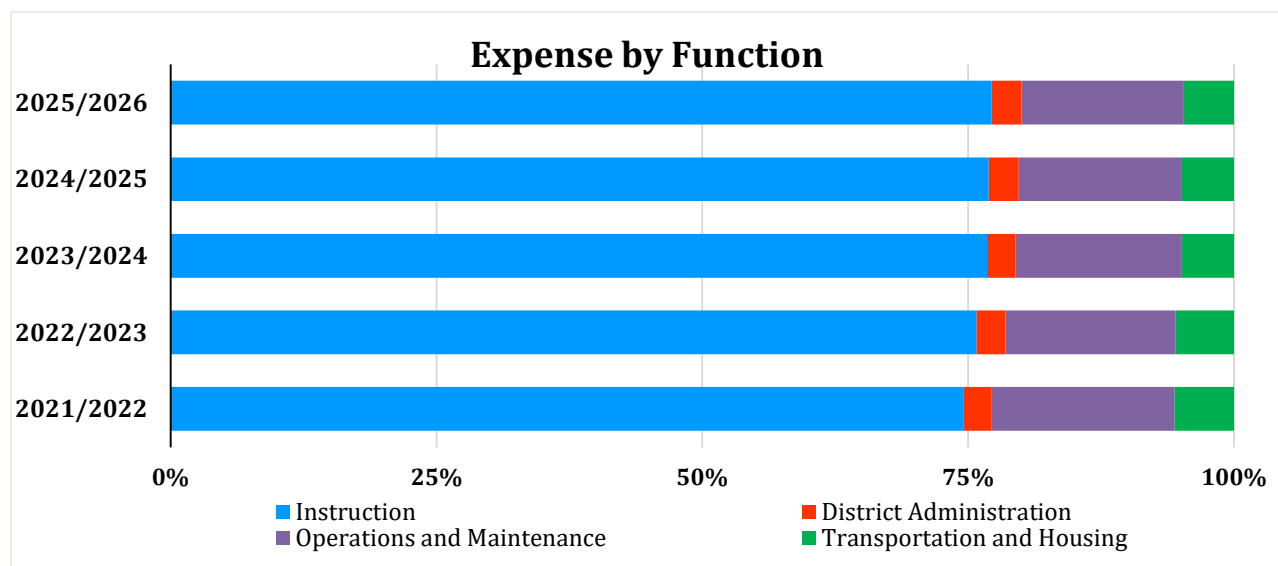


Other revenue sources represented 6.35% of consolidated revenue, compared with 6.68% in the prior year. These other revenue sources include Out of Province Tuition, School Generated Funds, Industry Training Authority (ITA) grants, Rent, Federal Grants

(SWIS), MCFD Funding, and investment income. Amortization of deferred capital revenue represented 4.58% of total revenue, compared with 4.41% in 2024/25. This is a non-cash accounting entry that recognizes previously received capital funding as revenue over the useful lives of the related tangible capital assets. In this case, assets are buildings, furniture and equipment, vehicles, computer hardware and computer software. The gain on remeasurement of the District's asset retirement obligation represented 1.84% of total revenue, compared with nil in 2024/25. The gain is a non-cash accounting adjustment arising from the remeasurement of the estimated obligation.

Expenses

Expenses have remained relatively consistent across the four principal functional categories over the past five years. For the year ended June 30, 2026, instruction represented 77.21% of total expenses, compared with 76.93% in 2024/25. District administration represented 2.83%, compared with 2.81%; operations and maintenance represented 15.19%, compared with 15.26%; and transportation and housing represented 4.77%, compared with 5.00%. The distribution of expenses by function remained relatively consistent with the prior year.



Contacting the District's Management

This report is designed to provide the reader with an overview of the school district's finances and to demonstrate the district's accountability for the funding it receives.

If you would like additional information or have any questions about this report, please contact Angela Telford, Secretary-Treasurer at (250) 262-6000 or visit our website at www.prn.bc.ca.



School District No. 60 (Peace River North)

Financial statement presentation to Board of Trustees

September 16, 2026

Agenda

01

Auditor's Report

02

Consolidated financial
statements

03

Highlights

04

Questions

Auditor's Report

Independent Auditor's Report

- Clean audit report issued in respect of the financial statements in accordance with Section 23.1 of Budget Transparency and Accountability Act of the Province of British Columbia.

Audited Financial Statements

Statement of Financial Position:

Financial assets

	2026	2025
Cash and cash equivalents	\$21,204,627	\$20,280,479
Accounts Receivable:		
Due from Province- Ministry of Education and Child Care	603,398	1,458,347
Due from First Nations	223,285	282,898
Other	646,534	678,863
Inventories for resale	116,477	116,477
Total financial assets	\$22,794,321	\$22,817,064

Statement of Financial Position:

Financial liabilities and net financial assets

	2026	2025
Accounts Payable and Accrued Liabilities	\$8,551,697	\$8,533,193
Unearned Revenue	207,185	151,600
Deferred Revenue	5,853,924	5,739,505
Deferred Capital Revenue	130,641,209	115,843,344
Employee Future Benefits	1,746,735	1,803,820
Asset Retirement Obligation	4,286,868	6,242,260
Total financial liabilities	\$151,287,618	\$138,313,722
Net financial assets	(\$128,493,297)	(\$115,496,658)

Statement of Financial Position:

Non-financial assets

	2026	2025
Tangible Capital Assets	\$157,004,244	\$142,247,239
Prepaid Expenses	114,024	257,156
Supplies Inventory	4,066	4,066
Total non-financial assets	\$157,122,334	\$142,508,461

Statement of Operations and Accumulated Surplus

	Budget (Amended)	2026	2025
Revenue	\$105,046,720	\$108,796,221	\$104,595,634
Expenses	107,246,972	107,178,987	103,974,574
Annual Surplus (Deficit)	(\$2,200,252)	\$1,617,234	\$621,060
Accumulated surplus, begining of year		\$27,011,803	\$26,390,743
Accumulated surplus, end of year		\$28,629,037	\$27,011,803

Statement of Changes in Net Debt

	Budget	2026	2025
Annual Surplus (Deficit)	(\$2,200,252)	\$1,617,234	\$621,060
Total effect of change in tangible capital assets	5,862,765	(14,757,005)	(6,141,875)
Total effect of change in other non-financial assets	-	143,132	123,337
(Increase) Decrease in Net Debt	3,662,513	(12,996,639)	(5,397,478)
Net Debt, beginning of year		(115,496,658)	(110,099,180)
Net Debt, end of year		(\$128,493,297)	(\$115,496,658)

Highlights - Tangible Capital Assets

	2026	2025
Sites	\$13,019,087	\$13,019,087
Buildings	133,586,445	113,633,409
Buildings - work in progress	1,119,231	6,722,259
Furniture & Equipment	4,029,737	4,268,146
Vehicles	4,017,911	3,372,311
Computer Hardware	1,231,833	1,232,027
Total tangible capital assets	\$157,004,244	\$142,247,239

Highlights - Accumulated Surplus (Deficit)

	2026	2025
Operating Fund	\$5,748,879	\$5,619,083
Special Purpose Fund	-	-
Capital Fund	22,880,158	21,392,720
Total accumulated surplus	\$28,629,037	\$27,011,803

Questions?

Thank you



kpmg.com/ca

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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2026-2027 Community Coaches

for BOARD APPROVAL – September 21st, 2026

School / Department	Name of Coach	Coaching
North Peace Secondary	Daniel Turner	All sports
	Jon Palfy	All sports
	Katherine Rutherford	All sports
	Natalie Samis	All sports
	Kallie Mickie	All sports
	Steven Toews	All sports
	Devon McLeod	All sports
	Kenzie Sihlis	All sports
	Dane Banack	All sports
	Jillian Stone	All sports
Duncan Cran Elementary	Dan Turner	Soccer
	Nadine Robinson	All sports
	Claire Seidler	Volleyball, basketball & badminton
	Christal Houlahan	All Sports
	Bria Currie	All sports
Margaret ‘Ma’ Murray Community School	Loranne Shields	Cross Country Skiing & Track & Field
Charlie Lake Elementary	Natalie Samis	All sports
Baldonnel Elementary	Grace Hill	All sports
	Glenda Robinson	All sports
Alwin Holland Elementary	Vanessa Siemens	Basketball, volleyball & badminton
Hudson’s Hope	Amber White	Volleyball
	Hanna Grover	Volleyball



SCHOOL DISTRICT NO. 60 (PEACE RIVER NORTH)

OUT-OF-DISTRICT SPORTS / FIELD TRIPS

SEPTEMBER TO DECEMBER 2026

FOR BOARD APPROVAL

SCHOOL: NORTH PEACE

Sports/Activity & Grade/Team:	Dates of Travel	Destination	Transportation	Description of Activities: (names of chaperones, dates & description of activities) Description of Sports: (name of coach, chaperones & locations)
Senior Girls Volleyball (Gr 11-12) Senior Boys Volleyball (Gr 11-12) Jr. Girls Volleyball (Gr. 10) (36 athletes)	Sept. 16, 2026	Beaverlodge, AB	School Bus	Volleyball Game Day Coaches: Kathryn Rutherford (Comm. Coach), Kallie Mickey (Comm. Coach), Scott Hyde (Teacher), Devon McLeod (Comm Coach), Sydney Vandergaag (Teacher), Natalie Samis (Comm. Coach) No hotel needed NPSS 1 TTOC Required Departure time 12:45pm and return 8pm <i>* approved by the Superintendent by email on Sept. 14, 2026</i>

Senior Girls Volleyball (Gr 11-12) & Senior Boys Volleyball (Gr 11-12) (24 athletes)	Sept 25-26, 2026	Grande Prairie, AB	School Bus	Senior Volleyball Tournament Coaches: Kathryn Rutherford (Comm. Coach), Kallie Mickey (Comm. Coach), Devon McLeod (Comm Coach) & Scott Hyde (Teacher) School: Northwestern Polytechnic Hotel: Service Plus Inn and Suites- Grande Prairie 1 NPSS TTOC Required
Junior Girls Volleyball (Gr 10) (12 athletes)	Sept 25-26, 2026	Prince George, BC	School Bus	Sydney Vandergaag (Teacher), Natalie Samis (Comm. Coach) School: College Heights Hotel: Marriott No TTOC Required
Senior Girls Volleyball (Gr 11-12) Senior Boys Volleyball (Gr 11-12) Jr. Girls Volleyball (Gr. 10) (40 athletes)	Oct. 2-3, 2026	Sexsmith/Grande Prairie, AB	School Bus	Senior Volleyball Tournament Coaches: Kathryn Rutherford (Comm. Coach), Kallie Mickey (Comm. Coach), Scott Hyde (Teacher), Devon McLeod (Comm Coach), Sydney Vandergaag (Teacher), Natalie Samis (Comm. Coach) School: Sexsmith Hotel: Service Plus Inn and Suites- Grande Prairie 1 NPSS TTOC Required
Senior Girls Volleyball (Gr 11-12) Senior Boys Volleyball (Gr 11-12) Jr. Girls Volleyball (Gr. 10) (40 athletes)	Oct 16-17, 2026	Grande Prairie, AB	School Bus	Senior Volleyball Tournament Coaches: Kathryn Rutherford (Comm. Coach), Kallie Mickey (Comm. Coach), Scott Hyde (Teacher), Devon McLeod (Comm Coach), Sydney Vandergaag (Teacher), Natalie Samis (Comm. Coach) School: Grande Prairie Composite High School Hotel: Service Plus Inn and Suites- Grande Prairie 1 NPSS TTOC Required

Senior Girls Volleyball (Gr 11-12) & Senior Boys Volleyball (Gr 11-12) (24 athletes)	Oct. 30-31, 2026	Prince George, BC	School Bus	Senior Volleyball Tournament Coaches: Kathryn Rutherford (Comm. Coach), Kallie Mickey (Comm. Coach), Scott Hyde (Teacher) and Devon McLeod (Comm Coach) School: College Heights Hotel: Prestige Lodge 1 NPSS TTOC Required
Junior Girls Volleyball (Gr 10) (12 athletes)	Nov. 6-7, 2026	Dawson Creek, BC	School Bus	Jr. Girls VB Regional Tournament Sydney Vandergaag (Teacher), Natalie Samis (Comm. Coach) School: South Peace Secondary Hotel: N/A No TTOC Required
Senior Girls Volleyball (Gr 11-12) Senior Boys Volleyball (Gr 11-12) (24 athletes)	Nov. 10, 2026	Beaverlodge, AB	School Bus	Games Day Coaches: Kathryn Rutherford (Comm. Coach), Kallie Mickey (Comm. Coach), Scott Hyde (Teacher), Devon McLeod (Comm Coach) No hotel needed NPSS 1 TTOC Required
Junior Girls Volleyball (Gr 10) (12 athletes)	Nov. 13-14, 2026	Prince George, BC	School Bus	Jr. Girls VB Zone Tournament Sydney Vandergaag (Teacher), Natalie Samis (Comm. Coach) School: College Heights Hotel: Prestige Lodge No TTOC Required
Senior Girls Volleyball (Gr 11-12) & Senior Boys	Nov. 20-21, 2026	Prince George, BC	School Bus	Senior Volleyball Zone Tournament Coaches: Kathryn Rutherford (Comm. Coach), Kallie Mickey (Comm. Coach), Scott Hyde (Teacher), Devon McLeod (Comm Coach)

Volleyball (Gr 11-12) (24 athletes)	... cont'd ...	... cont'd ...	... cont'd ...	School: Prince George Secondary School Hotel: Prestige Lodge 1 NPSS TTOC Required
Senior Girls Volleyball (Gr 11-12) (12 athletes)	Dec. 1-5, 2026	Nanaimo	Airplane	Senior Volleyball Provincial Tournament Coaches: Kathryn Rutherford (Comm. Coach), Kallie Mickey (Comm. Coach) School: Dover Bay Secondary School Hotel: TBD 1 NPSS TTOC Required
Senior Boys Volleyball (Gr 11-12) (12 athletes)	Dec. 1-5, 2026	Abbotsford, BC	Airplane	Senior Boys Volleyball Provincial Tournament Coaches: Scott Hyde (Teacher), Devon McLeod (Comm Coach) School: Abbotsford Christian School Hotel: TBD
Cross Country (Gr 10-12) (5-15 athletes)	Sepr 23, 2026	Grande Prairie, AB	School Bus (Bus sharing with BBMS)	Run With the Wolves Coaches: Tyson Collier (Teacher) School: Northwestern Polytechnic NPSS 1 TTOC Required
Cross Country (Gr 10-12) (5-15 athletes)	Oct 22-23, 2026	Quesnel, BC	School Bus (Bus sharing with BBMS)	Cross-Country Zone Championship Coaches: Tyson Collier (Teacher) School: Quesnel Secondary School NPSS 1 TTOC Required
Cross Country (Gr 10-12) (1-5 athletes)	Nov. 6-8, 2026	Abbotsford	Airplane	Cross-Country Provincial Championship Coaches: Tyson Collier (Teacher) School: Abbotsford Christian School NPSS 1 TTOC Required

Sr. Boys Soccer (Gr. 10-12) (24 athletes)	Sept. 25-26, 2026	Prince George, BC	School Bus	Boys Soccer Tournament Coach: Dan Turner School: DP Todd Hotel: Marriott NPSS 1 TTOC Required
Sr. Boys Soccer (Gr. 10-12) (24 athletes)	Oct. 23-24, 2026	Prince George, BC	School Bus	Boys Soccer Zone Tournament Coach: Dan Turner School: TBD Hotel: Marriott NPSS 1 TTOC Required
Sr. Boys Soccer (Gr. 10-12) (24 athletes)	Nov. 24-29, 2026	Burnaby, BC	School Bus	Boys Soccer Provincial Tournament Coach: Dan Turner School: Burnaby Lake Sports Complex Hotel: TBD NPSS 1 TTOC Required



SCHOOL DISTRICT NO. 60 (PEACE RIVER NORTH)

OUT-OF-DISTRICT SPORTS / FIELD TRIPS

SEPTEMBER TO DECEMBER 2026

FOR BOARD APPROVAL

SCHOOL: BERT BOWES MIDDLE SCHOOL

Sports/Activity & Grade/Team:	Dates of Travel	Destination	Transportation	Description of Activities: (names of chaperones, dates & description of activities) Description of Sports: (name of coach, chaperones & locations)
Volleyball Tournament ~ Howler Cup Gr. 7/8/9 Girls	Sept. 25-26, 2026	Grande Prairie	School Bus	Invitational Tournament ~ Coaches/chaperones: C. Harris, N. Li, C. White Hotel: Pomeroy Hotel
XC Meet - Run With The Wolves	Sept. 23, 2026	Grande Prairie	School Bus	Invitational Meet ~ T. Collier (BBMS), P. Gunthrie (NPSS)

2026-2027 Posts of Responsibility

for BOARD APPROVAL – September 21st, 2026

School / Department	FTE	Teacher Name	Subject / Area of PoR
Learning Services	1.0	Chantelle Fowler	Learning Services
District Band	1.0	Sabrina Brooks	District Band
Hudson's Hope	1.0	Vicky Mee	Secondary English & Humanities
Bert Bowes	1.0	Ryan Windhorst	Humanities
Bert Bowes	0.5	Rachel Fry	Math / Science
Bert Bowes	0.5	Cassandra Ross	Math / Science
Bert Bowes	1.0	Chance White	PE & Athletics
Bert Bowes	1.0	Sarah Ferguson	Electives / SEL / TAG
Bert Bowes	1.0	Megan Bell	Careers / SEL / TAG/ Positive School Culture
Dr. Kearney	0.5	Matt Logan	Grade 7
Dr. Kearney	0.5	Anjali Mor	Grade 8
Dr. Kearney	0.5	Kim Telizyn	Grade 9
Dr. Kearney	0.5	Robby Wright	SEL Coordinator
Dr. Kearney	0.5	Megan Jespersen	Inclusion Coordinator
Dr. Kearney	1.0	Dwayne Watson	Athletic Director
Dr. Kearney	0.5	Will McColm	Elective & Careers Team Leader
Dr. Kearney	0.5	Michael O'Brien	TAG Coordinator
Dr. Kearney	0.5	Heather MacGillivray	Activities Planner
NPSS	1.0	Louis Vaccaro	Careers Teacher Leader
NPSS	1.0	Derek Glover	Math Teacher Leader
NPSS	1.0	Lindsay Lynn	Science Teacher Leader
NPSS	1.0	Kim Ans	Fine Arts / Applied Skills / Technology
NPSS	1.0	Dustin Barry	Athletics / Social Studies
NPSS	1.0	Kelsie Calliou	Learning Services Teacher Leader
NPSS	1.0	Brandon Lumley	English Teacher Leader
ELC	1.0	Jerrick Salinas	ELC



School District 60: Peace River North Framework for Enhancing Student Learning



Framework for Enhancing Student Learning 2026-2029 - 2026 Update

OUR MISSION

All students will graduate crossing the stage with dignity, purpose and options.

OUR VALUES

The core values that guide the work of the school district in English and Dane-zaa ᑭᓐᓂᓐᓂᓐᓂᓐ are:

Respect	Dane ejíínúúnaleh
Compassion	Ts'úúnayéh
Honesty	lhqʔeh
Responsibility	Dááhwóghelh
Relationships	Ẹhtah wẹsʔqh

Board Strategic Priority Goals

Student Learning - School District 60 will nurture an engaging and productive learning environment where every student receives the necessary support, resources, and opportunities to thrive and succeed.

People Development - School District 60 will foster a welcoming and inclusive environment that prioritizes the well-being, development, and professional growth of all employees.

Operations & Facilities - School District 60 will provide facilities and maintain a safe and supportive learning environment, appropriately equipped to facilitate quality teaching and learning.

Governance - School District 60 Board and leaders will prioritize collaboration, accountability, and transparency in ensuring student-centered decision-making.

Truth & Reconciliation - School District 60 recognizes that we operate on the traditional territory of the Dane-zaa within Treaty 8, and will focus on building strong connections with local Indigenous communities and integrating Indigenous knowledge and culture into learning and the school community. All Indigenous students need to feel that they are valued and respected.

Early Learning & Child Care - School District 60 will provide an early learning and child care environment that supports a positive transition for children from home, pre-school and day care into schools.

For more on our Board Strategic Plan visit <https://www.prn.bc.ca/board/strategicplan/>

Framework for Enhancing Student Learning Goals

Goal 1: Increase Dogwood Completion Rates

Goal 2: Support Student & Staff Social/Emotional Competency

Goal 3: Enhance Student Options and Engagement through Career Education and Experiential Learning

Goal 4: Promote student success through inclusive practices that remove barriers, honour diversity, and provide targeted supports based on student strengths and needs

Goal 5: Provide quality Early Learning & Child Care opportunities to address community need



Introduction

Peace River North serves communities north of the Peace River to south of Mile 226 on the Alaska Highway, and from the Rockies east to the Alberta border. We live, work, and learn on the traditional territory of the Dane-zaa or Tsáá? Ché Ne Dane within Treaty 8. Communities of Fort St John (Gat Tah Kwá), Hudson's Hope, Taylor, Blueberry River First Nations, Doig River First Nation, and Halfway River First Nation, and several other rural areas contribute to a population of over 35,000 inhabitants. Our student population is approximately 5963 in our 21 standard schools. We also have a Provincial Online Learning School that provides service to K-12 and adult students. 11 of our schools are in urban areas with 10 in rural areas. The school district employs 1185 staff (1042 FTE) with an operating budget of \$87 million for 2026-2027. School District 60 works to engage with our communities that we serve. Our Board of Education, Senior Staff, School Leaders and teachers strive to connect with families, communities, and partners.

Truth and Reconciliation

We recognize that we operate on the traditional territory of the Dane-zaa within Treaty 8, and will focus on building strong connections with local Indigenous communities and integrating Indigenous knowledge and culture into learning and the school community. All Indigenous students need to feel that they are valued and respected.

Our work continues on Truth & Reconciliation through our Equity Scan, our Local Education Agreements (LEAs) with the Doig River First Nation, Halfway River First Nation, and Blueberry River First Nations, our Indigenous-focused grad courses and our curriculum development initiatives. This work is integrated into all aspects of our planning at the school and District level. Our long established Indigenous Education Council is a further connection to local First Nations and local Métis, Cree, and other Indigenous people.

School District 60's Indigenous Education Council (IEC) serves as an important partnership between the district and local Indigenous communities. The Council provides guidance and feedback on programs, services, and strategic priorities that support Indigenous student success and well-being. By fostering ongoing collaboration with First Nations, Métis, and Indigenous partners, the IEC helps advance Truth and Reconciliation, strengthen cultural connections, and ensure that Indigenous perspectives inform district planning, and educational opportunities for all learners.

Framework Development Process & Engagement

The Board Strategic Plan, available at <https://www.prn.bc.ca/board/strategicplan/>, was developed through a comprehensive consultation process that enabled voice from stakeholders in our communities. The Framework for Enhancing Student Learning goals are aligned with the



Board's Strategic Priorities. We use quantitative and qualitative data from local and provincial sources to develop goals and monitor progress. The goals in the Framework for Enhancing Student Learning are reviewed regularly through school FESL presentations, Board Reports, and annual updates to this document.

To inform the development of the Board Strategic Plan, comprehensive engagement was conducted with members of the School District 60 community, including staff, students, families, and First Nations community partners.

Engagement focused on gathering input on six key areas, including:

- Student Learning and Wellness
- Early Learning and Childcare
- Truth and Reconciliation
- Operations and Facilities
- People Development
- Governance

Specific audiences that were targeted through the engagement process included, **Senior leadership and administration, Staff**, including teaching, support and operational staff; **Parents, families, and guardians**, through the Parent Advisory Councils and District Parent Advisory Council; **Students**, elementary, middle and secondary students; **First Nations** communities and Indigenous partner organizations, including the **Indigenous Education Council**; **External community partner organizations**, including the City of Fort St. John, Peace River Regional District, Chamber of Commerce, the **local unions**, and more.

Engagement was carried out through a number of means. First of all through an online survey, which garnered over 600 responses and allowed the district to break out data by demographic information. Over 12 in-person workshops were also carried out across the entire geographic region of SD60. Students engaged through age-appropriate workshops and all 21 schools provided student feedback.

Reflection - What the Evidence Told Us

The district's six-year completion rate data shows a generally positive long-term trend, with meaningful improvement across most student groups over the past decade. For students in standard school settings, the overall completion rate increased from 71.9% in 2014–15 to 84.7% in 2024–25, reflecting a gain of nearly 13 percentage points. This indicates that, over time, more students are successfully completing their graduation program within six years.

At the same time, the 2024–25 results suggest a pause in that momentum. After reaching 89.5% in 2023–24, the standard-school completion rate declined to 84.7% this year. A similar pattern is evident in the combined measure for standard school plus online learning, which fell from 83.3% to 77.4%. While current results remain well above where the district began a



decade ago, the decline this year warrants closer attention to understand what factors may be affecting completion for the current cohort.

Gender results continue to show strong outcomes overall, but also point to a widening gap. Female students in standard schools achieved a completion rate of 89.2% in 2024–25, maintaining a consistently high level of achievement over time. Male students, while improved from earlier years, declined to 80.6% this year after reaching 87.8% in 2023–24. As a result, the gap between female and male students widened noticeably in the most recent year.

The long-term results for Indigenous students are encouraging but work remains. The six-year completion rate for Indigenous learners in standard schools increased from 56.7% in 2014–15 to 79.9% in 2024–25, representing one of the strongest gains among the groups presented. Although year-to-year fluctuation remains, the most recent result shows progress and a narrowing of the gap between Indigenous learners and the overall standard-school population. This improvement is significant and points to the importance of continuing district efforts focused on belonging, connection, tracking, and responsive support for Indigenous students. The 4.8% gap between the All students and Indigenous students measures is the second smallest over the last 12 years.

For ELL students, the overall trend is also upward, with completion increasing from 54.0% to 70.3% across the period shown. However, the pattern is less consistent and appears to have plateaued in recent years in the low 70% range. This suggests that while progress has been made, ELL learners continue to experience barriers that may affect long-term completion. Continued focus on language support, transitions, course planning, and connection to school will be important in sustaining further growth.

Students with diverse needs have also demonstrated substantial improvement over time, rising from 52.4% in 2014–15 to 73.5% in 2024–25. Recent results for this group have remained relatively stable in the low-to-mid 70% range, which suggests that gains are being maintained. At the same time, a notable gap remains between students with diverse needs and the district average, underscoring the need for sustained attention to individualized planning, timely intervention, and coordinated support across grades.

Gaps still need to be addressed, along with the overall 5-year and 6-year graduation rates compared to the province. Successful transition rates had notable declines last year for students leaving grade 10 into grade 11 and grade 11 into grade 12.

Literacy achievement according to district assessments in early primary has seen improvements over the last three years but remains lower than achievement a decade ago. Reading Comprehension in grades 7, 8, and 9 improved over the last three years. Support for numeracy instruction and achievement is needed system-wide. There is an ongoing need to support the social and emotional learning of our students and staff.



Students with a special education designation have an achievement gap in measures including the FSA in grades 4 and 7, numeracy and literacy graduation assessments, and in five & six year completion rates. Students with a designation had a higher positive response compared to All and Indigenous Students for the number of adults who cared about them. While masked, our Indigenous Students on Reserve and our Child in Youth in Care responded higher than other groups for the number of adults who cared about them. Significant increases are noted for those two groups on that student learning question for last year.

While we had a positive response regarding the number of adults who care for them, students who have ever been a Child or Youth in Care (CYIC) are at significant risk of non-completion. As an identifiable group there are often too few students who are CYIC to report publicly due to privacy concerns. Even though there are significant variations in success for CYIC students it is observed over time that they are one of the most vulnerable populations.

Likewise, there is a large variation in results for Indigenous Students who live on reserve. Numbers are often too small to report on publicly due to privacy concerns. Even with significant variations in success for On-Reserve students it is observed over time that they are a group of students at risk for non-completion.

Learning Update (Report Card) marks for Indigenous students compared to Non-Indigenous students show that our Indigenous students experience an achievement gap compared to our Non-Indigenous students in middle and secondary grades in core academic course areas of English, Math, Science, and Socials.

We have noted that much of our data is quantitative. Starting in 2026 we will explore strategies to include systemic student voice and listening practices to better understand learners' experiences and inform improvement strategies.

Data figures are footnoted and analysis is provided at the end of the document by figure.



Goal 1: Increase Dogwood Completion Rates

Strategic Plan Alignment - Student Learning

Reflection on Effectiveness of Strategies and Resources

In alignment with the Board Strategic Plan's focus on student learning, district funding remains targeted at key literacy and numeracy initiatives. By working directly with educators and building teacher self-efficacy, the district continues to foster inclusive practices, improve student achievement, and support diverse classroom learning needs.

To address an underlying need for comprehensive instructional planning across all elements of the mathematics program, the district is focusing heavily on conceptual teaching and understanding of the curricular competencies. There continues to be a downward trend in achievement in grade 7 based on learning update data. Further focus in middle school practices will be on-going.

- **Instructional Resources & Inclusion:** There is ongoing expansion of district anchor resources—paired with side-by-side teacher mentorship—supports inclusive practices and aligns seamlessly with the First Peoples Principles of Learning.
- **Vertical Team Continuity:** There is an on-going need to continue to work more deeply with vertical math teams. These will continue for the 2026/27 school year, building on the work of the Grade 3, and adding grade 4 as well as grade 6–7 cohorts to further strengthen the understanding of conceptual mathematics and assessment and planning.
- **Direct & Expanded Support:** Regular, district-level numeracy support is provided directly to schools. To deepen this impact, 2.0 FTE Numeracy Support Teachers are deployed to offer intensive, in-depth guidance, with a specific focus on middle school achievement. There continues to be a need to improve student success in middle school mathematics.

The district maintains a focus on intentional literacy instruction by modernizing resources, implementing foundational assessments, and investing in high-quality professional learning. Although there have been some gains in reading comprehension data, there continues to be a gap in achievement for some sub populations.

- **Resource Innovation & Pilots:** Resources are being updated through active pilots centered on language foundations, morphology, and reading comprehension.
- **Systemic Early Literacy Screening:** To ensure early intervention and track student progress, the district is prioritizing the phased rollout of literacy screeners as per the Ministry's requirement:
 - **2025/26:** Kindergarten Literacy Screener implementation.
 - **2026/27:** Grades 1–3 Literacy Screener implementation, paired with targeted in-service training for primary teachers.



- **Expert Consultation & Staffing:** Collaborative work with literacy consultant Karen Filewych continues to successfully build instructional capacity across the district. This work is further reinforced by 2.0 FTE Literacy Support Teachers providing dedicated, hands-on classroom mentorship.

Objective 1.1: Increase Indigenous Engagement & Achievement with a Focus on school connectedness

Key Strategies

- Indigenous Education Support Teachers in middle/secondary schools
 - Early awareness, prevention and re-engagement of Indigenous students at risk of dropping out.
 - Communicating Student Learning strategy for Indigenous students (learning updates, core competencies, goal setting, graduation progress)
 - Numeracy support in secondary
- Connecting with LEA First Nations about Learning Updates twice a year, with a third meeting for students at risk in the spring
- Identifying at risk students due to absenteeism in October, December, and March

Objective 1.2: Focus on instructional practice with vertical teacher teams in mathematics

Key Strategies

- Maintain staffing of 2.0 FTE district numeracy support teachers
- Continue vertical team inservices of grade 6 & 7 teachers to focus on the development of reasoning in mathematics
 - Expand vertical team inservices with grade 3 & 4 teachers to focus on math through the curricular competencies and build mathematical understanding
- Continue to support the Mathology program and district anchor resources in both elementary and middle grades using 1:1 support model with district numeracy team
 - Expand the Matific pilot for intermediate & middle school teachers (part of Mathology program)
- Expand use of math intervention program *Do The Math* used by elementary and middle school Learning Assistant Teachers
- Complete implementation and support documents of district numeracy assessments including Computation Assessment & Practice (CAP) and Problem Solving Assessment & Practice (PSAP)



Objective 1.3: Increase successful transitions in grades 6-10

Key Strategies

- Continue Middle School Transition Support Teacher position (0.2 FTE) in 2026-27. This staff member will assist School Based Teams with the implementation of supported transition strategies for Grade 6 to 7 transitions as outlined in the newly developed District Transitions Procedures document. Staff member to schedule monthly meetings with the District Elementary to Middle School Transitions Committee to monitor progress, seek feedback, and adjust District Procedures document as required.
- Enhanced transition program opportunities for incoming middle school students and parents with an aim for earlier and higher frequency.
- Increasing accessibility to after school activities to build positive connections with school and staff.
- Examine internal transition decline within secondary grades.
- The Transitions committee will continue to examine MDI data to identify action items with schools, inform district practices, and documented procedures.

Objective 1.4: Focus on the intentionality of literacy instruction

Key Strategies

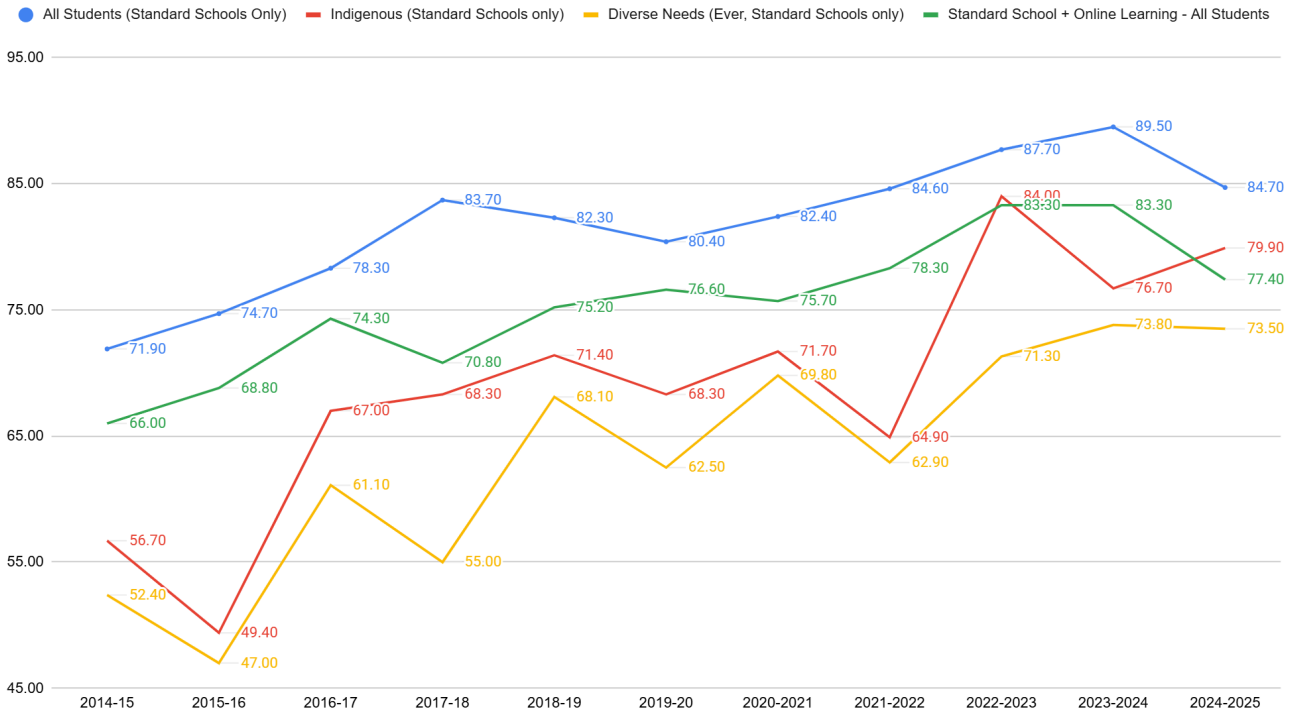
- Complete Implementation of the literacy grant plans for 2026-27
- Maintaining staffing of 2.0 FTE Literacy Support Teachers for 2026-27
- Implementation of Early Literacy Intervention Program in 2026-27 to support complex reading challenges in primary and replace the Reading Recovery Program.



Indicators

Graduation -Six-Year Dogwood Completion Rate - 2014-2025¹

Six-Year Completion Rate - SD60 - 2014-2015 to 2024-2025



¹ Figure 1 - Graduation Six Year Completion Rate

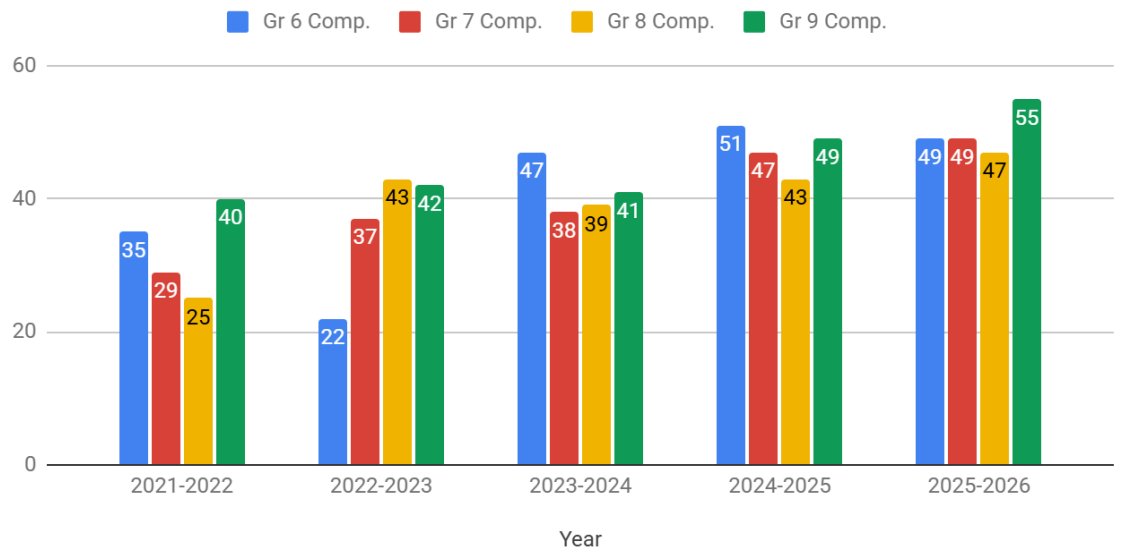


Reading Comprehension

2

Reading Comprehension (% Proficient/Extending) Grade 6-9 - READ73

Grades 6-9



Grade to Grade Transitions³

Year	Gr 9 to 10	Gr 10 to 11	Gr 11 to 12
2018/2019	92%	92%	88%
2019/2020	89%	92%	83%
2020/2021	94%	95%	91%
2021/2022	93%	91%	90%
2022/2023	95%	90%	84%
2023/2024	93%	95%	94%
2024/2025	92%	85%	82%

Drawn from Ministry FESL Data.

² Figure 2 - Reading Comprehension Grades 6-9

³ Figure 3 - Grade to Grade Transitions



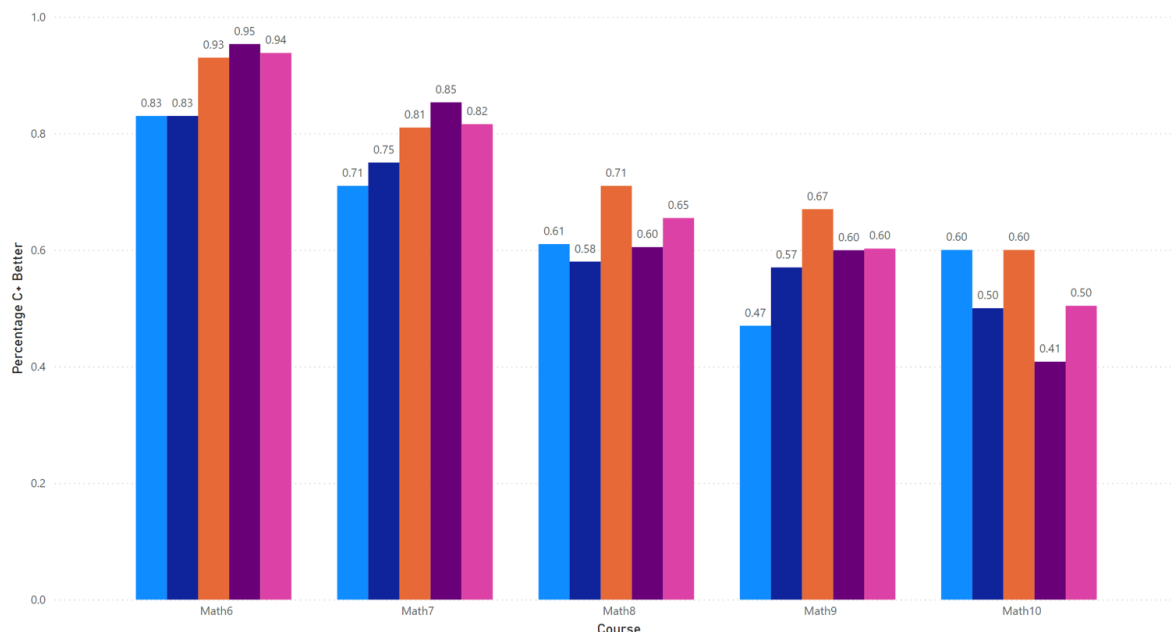
**On Track or Extending (C+/Developing or better) in Grades 6-10 in Mathematics
2025-2026⁴**

Group	Math 6	Math 7	Math 8	Math 9	Math 10
ALL	94%	82%	65%	60%	50%
Indigenous	90%	73%	52%	51%	36%
Indigenous Male	87%	71%	44%	60%	34%
Indigenous Female	93%	76%	59%	41%	39%
Non-Indigenous	95%	84%	70%	63%	56%
Non-Indigenous Male	95%	83%	68%	60%	50%
Non-Indigenous Female	96%	87%	71%	66%	61%
ELL	93%	88%	64%	60%	39%
Disabilities and Diverse Abilities not incl Gifted	90%	67%	46%	47%	29%

5 Year View - All On Track or Extending (C+/Developing or better) in Grades 6-10 in Mathematics⁵

Math On-Track/Extending (Gr4-9)and C+ or Better (Gr10)- ALL

Year ● 2022 ● 2023 ● 2024 ● 2025 ● 2026



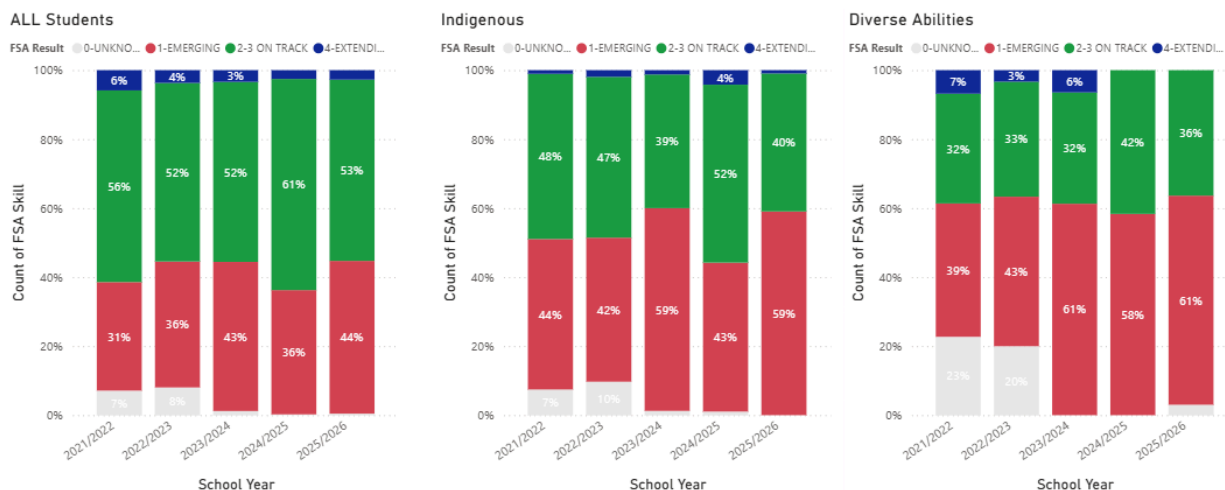
⁴ Figure 4 On Track or Extending (C+/Developing or better) in Grades 6-10 in Mathematics

⁵ Figure 5 5 Year View - All On Track or Extending (C+/Developing or better) in Grades 6-10 in Mathematics

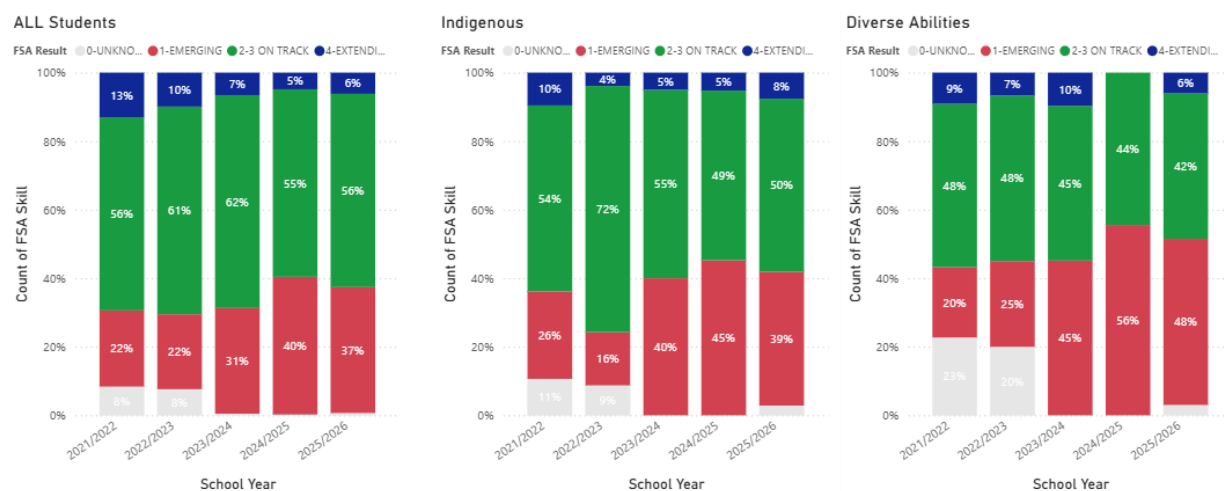


Foundation Skills Assessment by Skill and Sub Population⁶

FSA - Numeracy - Grade 4 - by Sub Population



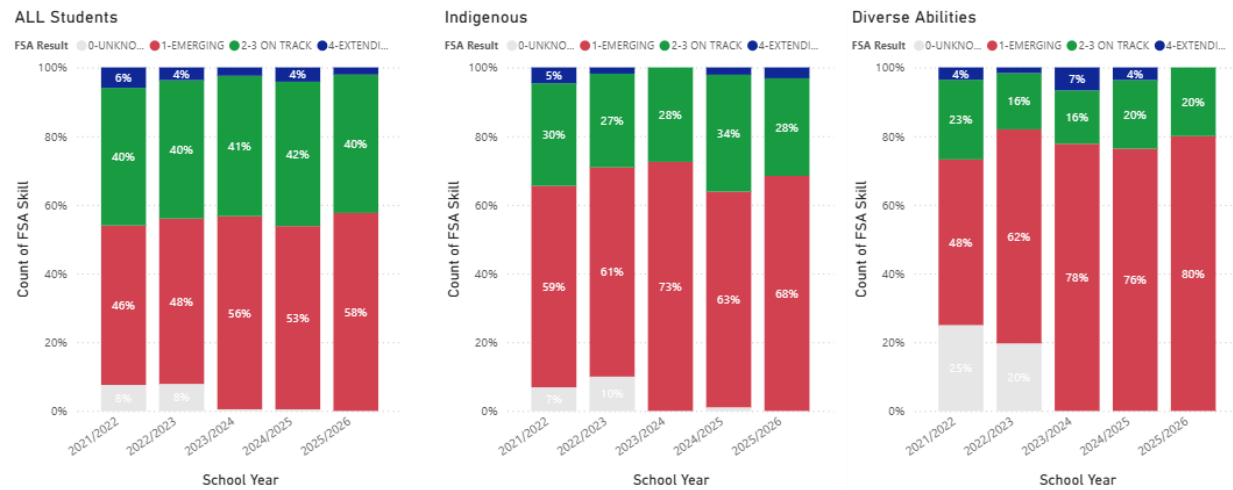
FSA - Literacy - Grade 4 - by Sub Population



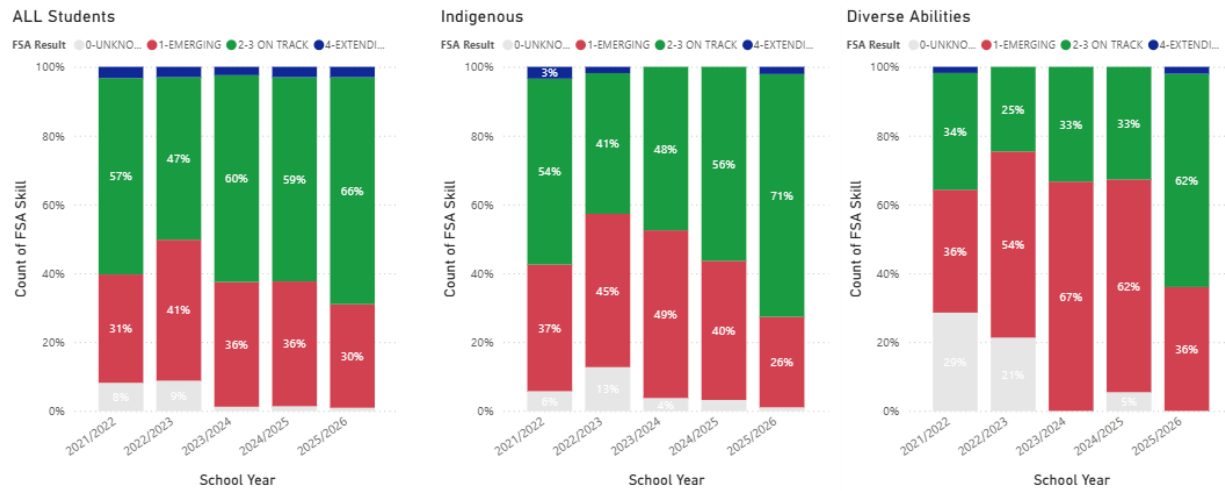
⁶ Figure 6 - FSA by Sub Population Grade 4, 7 - Literacy, Numeracy



FSA - Numeracy - Grade 7 - by Sub Population



FSA - Literacy - Grade 7 - by Sub Population



Focus on Indigenous Students

- Implementation of data strategy to examine school level data with educators to better understand gaps between groups. Collaboration around school level strategies to close gaps to follow.

Focus on Child and Youth In Care

- Continue to support the new CYIC district coordinator



Focus on Students with Disabilities or Diverse Abilities

- Implementation of data strategy to bring school level data to educators to better understand gaps between groups continues. Collaboration around school level strategies to close gaps to follow.

Targets

- A trend of improving 6-year completion rates for all students with a target of reaching the provincial average
- A trend of improving achievement in reading comprehension between grades 6-9
- A trend of improving achievement between grades 5-7 in Learning Updates Math marks (report card marks)
- A trend of improving FSA results and closing achievement gaps between groups

Alignment of Resource Allocations With This Goal:

- Numeracy initiative grant \$209,600
- Literacy Initiative grant: \$238,600
- District Collaboration: \$40,000



Goal 2: Support Student & Staff Social/Emotional Competency

Strategic Plan Alignment - People Development & Student Learning

Reflection on Effectiveness of Strategies and Resources

Throughout the 2025-2026 school year, the District Social Emotional Learning (SEL) Team has implemented several strategies to support the development of social and emotional competencies among both students and staff. Key actions included direct school-based coaching, classroom modelling, co-planning with educators, and the facilitation of targeted professional learning focused on trauma-informed practice, regulation strategies, and the integration of SEL into curricular instruction.

School communities continue to reference Middle Years Development Instrument (MDI) and Student Learning Survey data to guide the development of their school-based SEL goals, particularly as part of their Framework for Enhancing Student Learning (FESL) planning. While this data serves as a valuable entry point, there remains room for growth in terms of more deeply analyzing and responding to specific trends and areas of concern identified through the data.

The District SEL Team also offered a variety of professional development sessions during district-wide Pro-D days. These sessions were designed to build staff capacity in core SEL competencies and align practices across schools. Despite the relevance and quality of these offerings, teacher attendance at these sessions was often at or below half capacity. This suggests a need to further explore barriers to participation and consider alternative models or formats for professional learning that might better meet the needs of educators.

While many schools have made meaningful progress in aligning SEL, behavioural, and mental health supports within a district-wide Multi-Tiered System of Supports (RTI), continued work is needed to refine and fully integrate these approaches. Ensuring alignment between school-level interventions and the district's behavioural process framework remains an area of focus, particularly to ensure consistency and equity in support provided to students across all school communities.

Through the 2025-2026 school year, the CYIC district coordinator provided robust advocacy and interagency support by responding to requests from MCFD, multiple schools, families, and community agencies. Regular meetings with MCFD helped strengthen collaboration and streamline service delivery. The coordinator successfully advocated for urgent access to mental health services and emergency financial support such as food, rent, and daycare. Direct advocacy and service navigation were also provided to students and families to enhance well-being and educational outcomes.



Family and caregiver engagement remained a priority. Three parenting groups were offered to MCFD clients, foster parents, and school families, focusing on topics like ADHD and child-centered play. Intensive, multi-agency coordination supported a high-risk family, while ongoing communication with MCFD social workers ensured consistent planning for children and youth in or out of care. Efforts to collaborate with Community Bridge's Foster Parent Support were initiated but delayed due to criminal record check related issues.

To build staff capacity, training sessions were delivered on ADHD and child-centered play breaks. The team co-hosted workshops on relational classroom management and family systems theory for counsellors. A new training module on supporting students with ADHD was developed for future launch, and individualized coaching was provided to an ISSW working with a CYIC student.

In terms of systems work and policy alignment, the team participated in CYIC- and Indigenous-focused workshops at the Child and Youth Trauma Symposium and co-led two Indigenous student workshops on land-based learning and ribbon skirt making. File reviews for CYIC students were initiated to identify systemic strengths and gaps, with half completed and the rest in progress. Policy and legislative reviews were conducted to guide improved collaboration between MCFD and Education, with draft resources currently in development. Findings were shared with MCFD leadership and social workers to further strengthen coordination.

Objective 2.1: Establish Social Emotional Learning (SEL) as being foundational to school practices and student achievement

Key Strategies

- District Counsellors support/coach school-based teams in trauma-informed approaches aligned with Bruce Perry's Neurosequential Model.
- The District SEL Team will model co-regulation practices and support the implementation of these practices into daily routines across classrooms and school settings.
- District SEL Team will provide data literacy workshops and coaching to enhance staff capacity in interpreting and using SEL-related data meaningfully (ie FESL goals).
- Continue to clarify and increase awareness of the roles of counsellor consultants, SEL Specialists, SEL teacher and youth care workers as integral to implementing tiered SEL supports



Objective 2.2: Cultivate a Community of Adults Who Engage in Their Own Social/Emotional Learning

Key Strategies

- District SEL team available to facilitate staff wellness sessions (eg, mindfulness, stress regulation and self-awareness) and offer collaborative planning support to embed well-being into staff school routines.
- District SEL team will offer to facilitate/model team-based practices that encourage reflection and relational trust during staff meetings and professional learning days.
- Community of practice working group with trained Compassionate Systems Leaders to apply the tools and continue to engage in their own social-emotional learning.

Objective 2.3: Explicit SEL Programs and Practices are Implemented in the Classroom Setting

Key Strategies

- District SEL Teacher available to co-plan and co-teach lessons with classroom teachers, modeling how to embed SEL seamlessly into curriculum.
- Staff are supported by District Counsellors and SEL Specialists to increase their confidence in their ability to facilitate SEL programs and practices independently
- Staff have access to SEL resources, materials and supports from the district and within their school context
- District SEL Team support alignment between SEL instruction in the classroom (Tier1) and Tier 2, 3 interventions for students needing additional support

Objective 2.4: Prioritize Positive Staff-Family Relationships

Key Strategies

- Offer monthly parent-child relationship skills workshops through art, with a focus on children's social-emotional development based on the five CASEL indicators, and providing strategies for parents to support their children's development at home across four schools
- The District SEL Team will develop family friendly SEL materials to be shared with families throughout the school year by school administration/staff (positive suggestions to families on how to support their student(s) social emotional development).



- The District SEL Team will support staff in building trusting, culturally safe relationships with families.

Objective 2.5: Cultural Safety / Anti-Racism

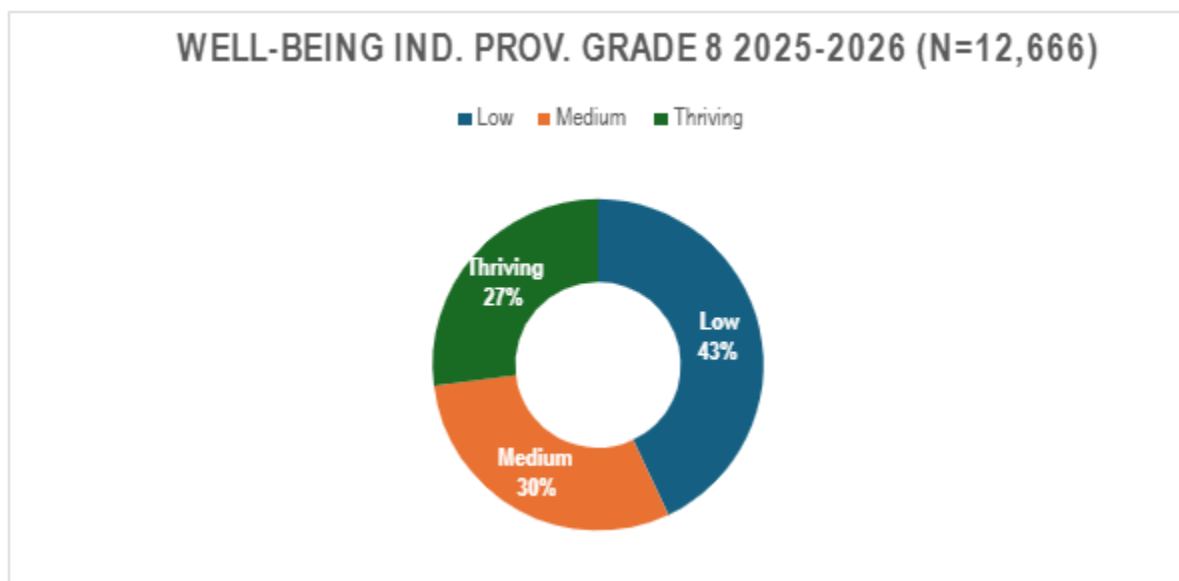
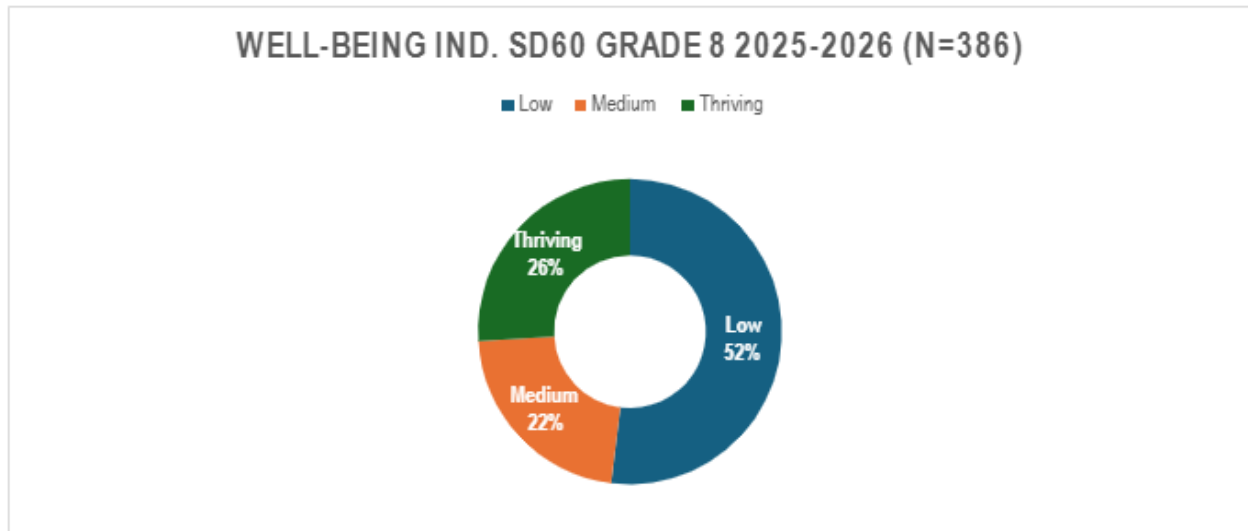
Key Strategies

- Complete the BC Educators Course on Anti-Racism with the leadership team
- Bert Bowes and Dr Kearney Middle schools continue to meet and work with a student group on bystander training and anti-racism initiatives
- Offer another round of Bystander training to Intermediate groups at 2 Elementary Schools
- Increase the number of schools receiving support from SWIS in terms of anti-racism workshops - from 4 to 8.
- Roll out Indigenous Cultural Safety training with all staff groups and the Board by the end of the school year



Indicators

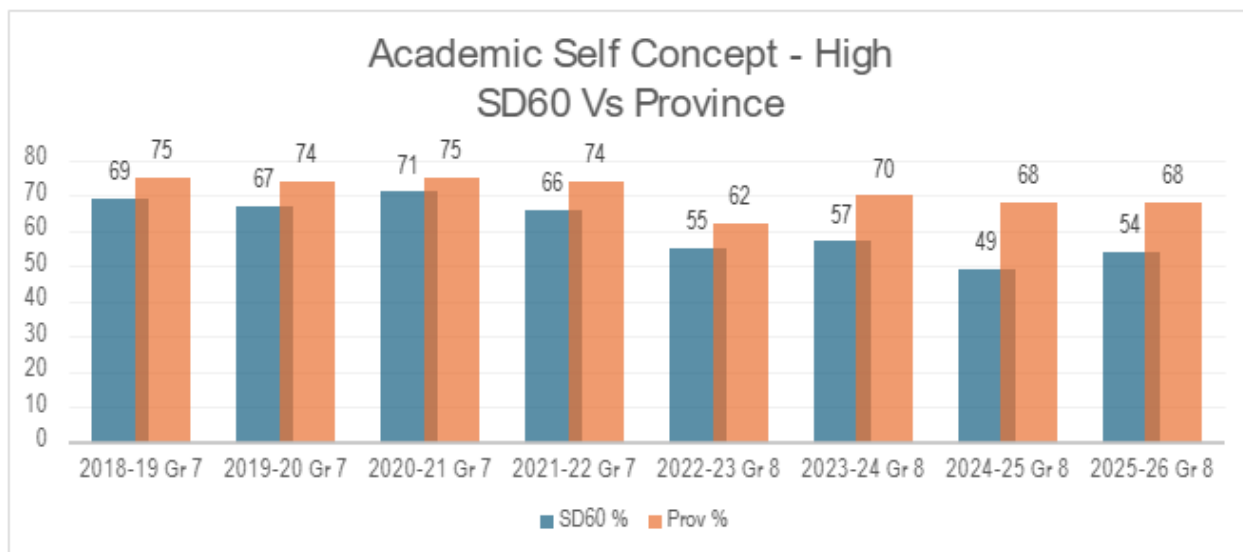
Grade 8 MDI Well-being Index (%) and Number of Children Responding compared to province⁷



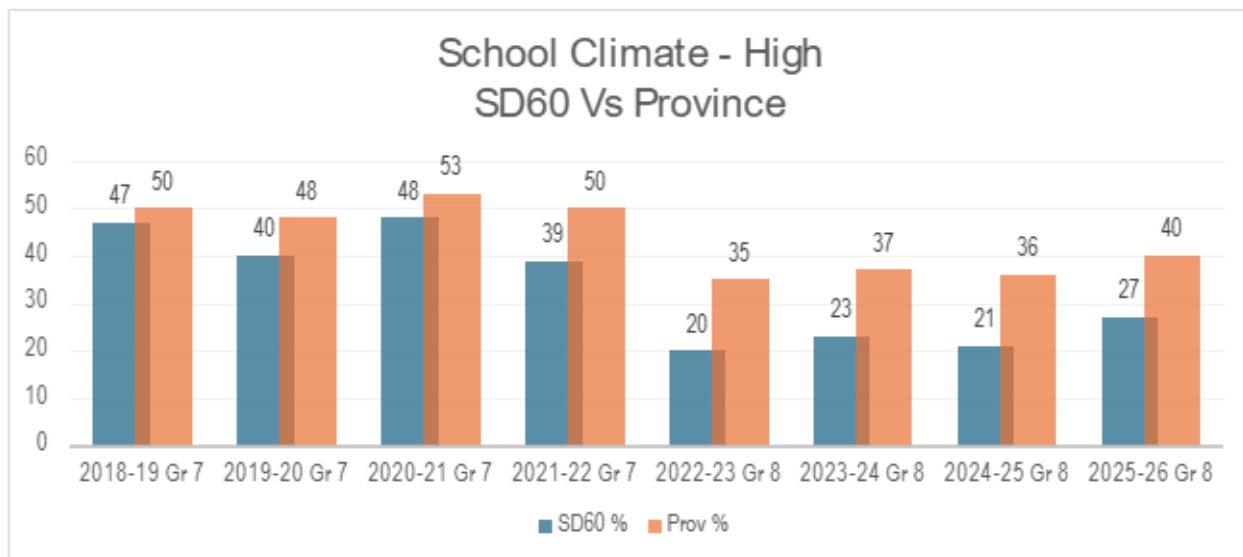
⁷ Figure 7 - Grade 8 MDI Well-being Index (%) and Number of Children Responding in district and compared to province



Grade 8 MDI Academic Self Concept - High - "I am certain I can learn the skills taught in school this year." compared to province⁸



Grade 8 MDI School Climate - High - "People care about each other in this school" compared to province⁹

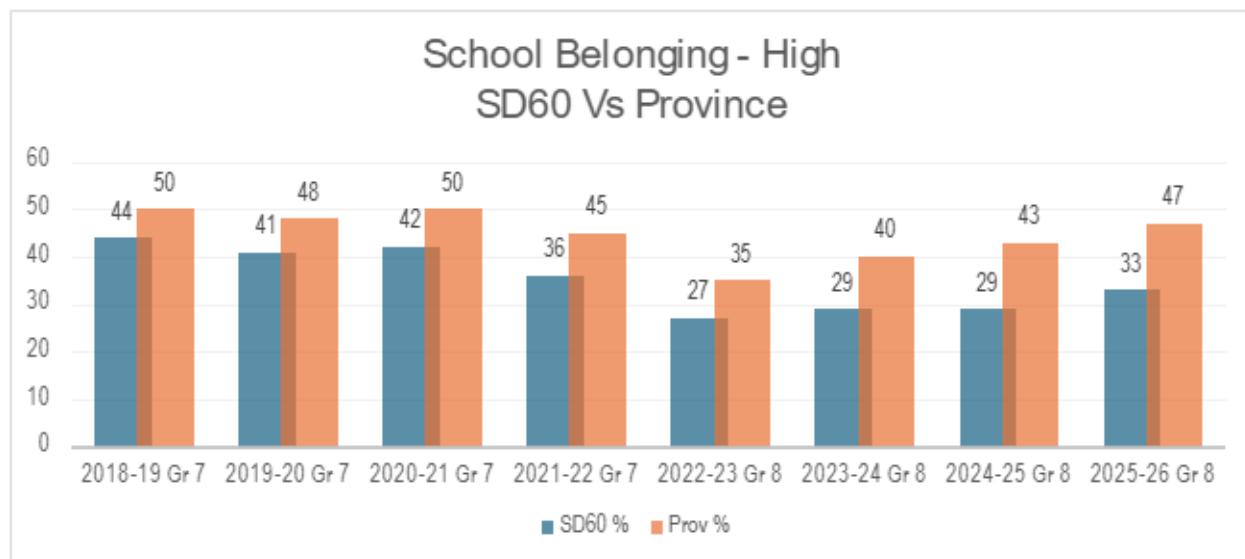


⁸ Figure 8 - Grade 8 MDI Academic Self Concept - High - "I am certain I can learn the skills taught in school this year." compared to province

⁹ Figure 9 - Grade 8 MDI School Climate - High - "People care about each other in this school" compared to province



Grade 8 MDI School Belonging - High - “I feel like I am important to this school.” compared to province¹⁰



Focus on Indigenous Students

- Two district Indigenous SEL Specialists (School Social Workers) dedicated to supporting Indigenous students and their families while building capacity with school staff. Indigenous SEL Specialists in the school district play a vital role in supporting Indigenous students and fostering a culturally responsive environment. Their work is focused on directly assisting students and their families while enhancing staff capacity to meet these students' needs.
- Culturally Responsive Support: The specialists offer culturally relevant support, integrating students' cultural backgrounds and identities into the SEL framework to ensure they feel respected and valued, which is crucial for their well-being and academic success.
- Family Engagement: They actively engage with families, providing resources and guidance, acting as a bridge between the school and Indigenous communities to foster trust and collaboration.
- Staff Capacity Building: Specialists train school staff in understanding and addressing Indigenous students' needs through professional development on cultural awareness and trauma-informed practices, creating a more inclusive school environment.
- Community Collaboration: They partner with local Indigenous communities to ensure support aligns with community values and needs, making the school district's approach culturally relevant.
- Advocacy and Systemic Change: The specialists advocate for systemic changes within the district to remove educational barriers, promote equity, and integrate Indigenous

¹⁰ Figure 10 - Grade 8 MDI School Belonging - High - “I feel like I am important to this school.” compared to province



- perspectives into school procedures.
- **Social-Emotional Development:** Focusing on students' social-emotional growth, they provide counseling, develop culturally relevant SEL programs, and foster a sense of belonging within schools.

Focus on Child and Youth In Care

- Continuing with a Consistent Tracking System developed in 2024-2025 - a centralized process to identify, track, and update CYIC status and transitions across schools in collaboration with MCFD.
- Standardize Support Planning and Monitoring - Continue with a district-wide approach to create, monitor, and review CYIC support plans using a trauma-informed, competency-based model.
- Link Data to Outcomes - Track key indicators (e.g., achievement, attendance, well-being) and connect them to interventions to assess impact and guide future supports.
- Strengthen Collaboration and Communication - Develop a district-wide framework to support consistent communication between schools, MCFD, and caregivers, reducing fragmentation and improving continuity of care.
- Ensure Inclusive Planning for All CYIC - Create proactive support plans for all CYIC, regardless of designation, and explore early intervention strategies that are non-stigmatizing and strengths-based.
- Align Practices with Equity Standards - Embed the 8 equity pillars from the CIC Youth Initiative into school practices, including student voice, mentorship, access to culturally relevant supports, and upholding children's rights.

Focus on Students with Disabilities or Diverse Abilities

- **Personalized SEL:** Tailor social-emotional learning (SEL) strategies to each student's unique needs, considering diverse abilities and disabilities.
- **Individualized Approach:** Implement personalized SEL strategies tailored to students' unique needs, recognizing the diverse abilities and disabilities of each learner.
- **Inclusion and Accessibility:** Ensure that SEL programs are accessible to all students by adapting materials, activities, and approaches (e.g., visual aids, sensory tools, simplified language) for diverse learning profiles.
- **Collaborative Support Teams:** Work with educators, support staff (including Indigenous SEL specialists), and families to create a comprehensive support system that aligns SEL goals with Competency Based Individual Education Plans (CB-IEPs).
- **Trauma-Informed Practices:** Incorporate trauma-informed and culturally sensitive approaches to SEL, providing safe, inclusive spaces where students feel emotionally supported.
- **Professional Development:** Train teachers and staff in SEL strategies for diverse learners, including how to adapt the curriculum, manage challenging behaviors, and promote positive social interactions among peers.
- **Family Engagement:** Collaborate with families to support SEL practices at home, providing guidance and resources for consistent support.



- Monitoring and Feedback: Regularly assess SEL progress through student feedback, IEP reviews, and educator observations, adapting the approach as needed to ensure continuous growth.

Targets

- Provide SEL - focused professional development sessions monthly by implementing flexible, responsive formats such as after-school sessions, online modules, embedded coaching, or team-based inquiry models.
- Summary data/reflection collected via school survey showing how specific findings from MDI/SLS shaped SEL focus.
- Increase percentage of grade 8 students indicating ‘Thriving’ on the MDI Well-Being Index (2025-2026 school year)
- Increase percentage of grade 8 students rating “School Climate” and “School Belonging” as high on the MDI

Alignment of Resource Allocations With This Goal:

- SEL Specialists: 4 FTE
- District Counsellors: 3.6 FTE
- SEL Teacher 0.4 FTE
- Child and Youth in Care Coordinator: 0.4 FTE
- TTOC time for coaching/collaboration and Professional Development sessions: \$7,000
- Indigenous curriculum development: \$20,000
- SEL/Mental Health Wellness ProD/ Resources: \$15,000
- Settlement Workers in Schools (SWIS) support for anti-racism workshops
- Federal grant for anti-racism bystander training: \$15,000



Goal 3: Enhance Student Options and Engagement through Career Education and Experiential Learning

Strategic Plan Alignment - Student Learning

Reflection on Effectiveness of Strategies and Resources

Since the 2021-2022 school year, more career education opportunities have been created to benefit all students while focusing on increasing Indigenous graduation rates. An example of this is the Grade 9 Indigenous Welding Camp. Seventeen Indigenous students participated in this 5 day camp at NPSS. This camp helped students develop skills, learn about possible career pathways, and helped in their transition to high school. In the 2024-2025 school year, a new program was offered to expose students to career pathways in the medical field and this continues in 2026-2027. The six year completion rate for Indigenous students in the 2024-25 school year was 79.9%, up from 76.7% in the 2023-24 school year. This is trending upward from an average of 72% in the previous 5 years. In 2023-2024, the district saw the highest satisfaction rates for job and post secondary preparation in the last 5 years. 44% of Indigenous students reported being satisfied “many times” or “all of the time” with their preparation for a job in the future. This is 5% higher than the response from all students. 47% of Indigenous students reported being satisfied “many times” or “all of the time” with their preparation for post-secondary education. This is 2% higher than the response from all students. Satisfaction levels for the 2024-25 school year have declined for Indigenous (24% job preparation/27% post secondary preparation) and non-indigenous (28% job preparation/35% post secondary preparation) students in both of these areas indicating the need for continued focus.

Objective 3.1: Increase the number of Indigenous Students completing Career Pathway programs at High School and increase their satisfaction with career and post-secondary education preparation.

Key Strategies

- Career Education presentations for Grade 9 (Middle Schools) and for Grade 10-12 students - Career Education Staff
- Individual student/small group meetings with Indigenous students to promote career pathways and opportunities (Career Staff/Industry Professionals)
- Annual Presentations to the communities of Upper Halfway, Doig River and Blueberry regarding Career Pathways and opportunities for Secondary Students (Career Education Staff)
- Project Heavy Duty - engage Indigenous high school students in heavy equipment career opportunities. In 2025-2026, 23% of participants were Indigenous (up from 18% in 2023-2024).



- Expansion of dual credit programs for secondary students to include academic courses - promote this option and increase indigenous student participation.
- College Program Tours for Indigenous students
- Grade 9 Trades Transition Camp for Indigenous Students - 16 Indigenous students to participate in Trades activities for 5 days at NPSS (2026-27 school year)
- Women of Steel Camp - offered to 12 female students in Grade 8-12 participating in Trades activities for 5 days. Goal of at least 6 Indigenous student participants (2026-27 school year)
- Increase focus on expanding work experience opportunities in the healthcare career fields - ie. Adventures in Healthcare (work experience placements, post-secondary tours, learning events)

Objective 3.2: Increase the integration of Numeracy within Applied Design Skills and Technology

Key Strategies

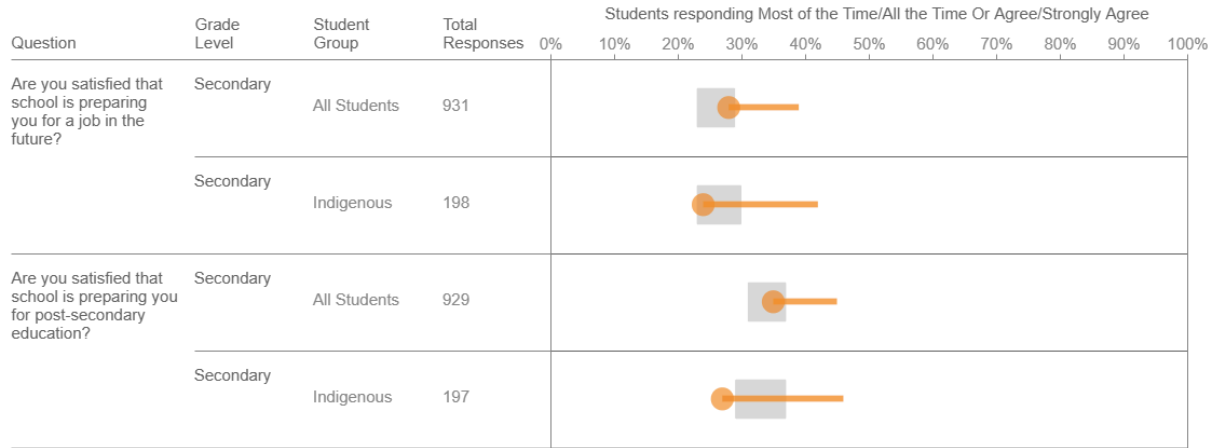
- Create District Resource Guide for Elementary Career programs - collection of ADST lessons and resources.
- Mentorship support offered to Elementary teachers focused on these resources and ADST lessons - (to be offered in the 2026-27 school year)
- XPlorefest - 1 day event for all Grade 5 students across the district to participate in ADST activities in connection with local industry partners.
- Honour The Work - Grade 1 to 6 Career Education Kits to be distributed to all elementary schools designed to introduce students to skilled trades and architecture/engineering/construction careers. Turn-key kits contain hands-on building materials and lesson plans.

Indicators

- Graduation rate for Indigenous students
- Percentage of indigenous students participating in Career Programs
- Monitor Implementation level across the district for ADST in elementary
- Student Satisfaction levels - Job / Post Secondary Preparation¹¹ (yellow dot shows current year for district, orange band shows typical range for district, grey band shows typical range across middle 50% of BC districts)

¹¹ Figure 11 - Student Satisfaction levels - Job / Post Secondary Preparation





Student Success website - Figure 11(2024/2025)

Focus on Indigenous Students

- Developing Learning Journeys with Indigenous secondary students supported by Transition Coaches

Focus on Students with Disabilities or Diverse Abilities

- Career Education Department supporting Evergreen program students with work experience programs

Focus on Youth in Care

- Career Education staff to collaborate with the SEL team to support students with Post Secondary Transition planning.

Targets

- Increasing levels of student satisfaction with job and post secondary preparation
- Increasing graduation rates for Indigenous students

Alignment of Resource Allocations With This Goal:

- ADST Supplies for professional development - \$1,000
- Teacher hired to edit District Resource Guide for Elementary Career Programs - \$1,000
- Trades Transition Camp for 32 students - \$20,000



Goal 4: Promote Student Success Through Inclusive Practices That Remove Barriers, Honour Diversity, and Provide Targeted Supports Based on Student Strengths and Needs

Strategic Plan Alignment - Student Learning

Reflection on Effectiveness of Strategies and Resources

Support student achievement through inclusion by fostering equitable, accessible, and responsive learning environments where all students can participate meaningfully and reach their potential. This includes UDL-based instruction (Universal Design for Learning), individualized support through collaborative planning, culturally responsive and trauma-informed practices, and ongoing use of data to guide decisions and improve outcomes.

In alignment with the Accessible BC Act: Guidance for the K–12 Sector, the district continues to prioritize two key objectives: increasing meaningful participation in school communities and developing standards for improved service delivery in areas such as education, entranceways, playgrounds, sidewalks, accessible transportation, and employment opportunities. These priorities reinforce our commitment to creating barrier-free environments that promote inclusion, celebrate diversity, support self-determination, and ensure equitable access to education for all learners.

The consolidation of special education funding, supplemented by additional district resources, has enabled the development of a robust inclusive education budget for every school in the district. In alignment with the Ministry's philosophy of fostering student independence and promoting a collaborative approach to inclusion, schools are gradually transitioning away from relying solely on the allocation of Educational Assistant (EA) hours as the primary means of student support.

Instead, a broader range of interventions is now available to support both individual students and entire classrooms. These supports include professional development opportunities, additional teacher time, enhanced learning resources, and access to specialists such as youth care workers and counsellors. This year, the district is also advancing the implementation of Competency-Based Individual Education Plans (CB-IEP), a student-focused and strength-based approach that brings together the full team school staff, specialists, the student, and their family to develop meaningful, competency-aligned goals that support growth and independence.

Recognizing the essential role Educational Assistants play in inclusive education, the district has prioritized targeted training to build their skills and confidence. Continued non-violent crisis prevention training remains a key component of this work, equipping EAs with effective strategies to support diverse learners safely and proactively. Additional professional learning opportunities will be offered through Dr. Richard Stock, POPARD, and new this coming year **POPFASD**, further strengthening staff capacity in evidence-based interventions and inclusive practices.



A key component of this inclusive approach is the intentional focus on building strong professional relationships among school staff. Teachers, Educational Assistants, administrators, and specialists are encouraged to collaborate regularly, drawing on each other's expertise to develop comprehensive, student-centered support plans. This collaborative culture not only enhances the quality of interventions but also promotes consistency, shared responsibility, and mutual respect among professionals working with students. To support this, administrators will receive additional training on 1701 designation package submissions, helping ensure accuracy, alignment, and confidence in school-based decision-making.

Previously, EA hours accounted for 98% of the inclusion budget; today, now at 82%, reflecting a more diversified and strategic use of resources. Most importantly, the process for determining student support now involves a collaborative school-based team, ensuring both a problem-solving approach and greater transparency in budget allocation. As part of this shift, the district is intentionally building capacity among administrators to lead inclusive practices, guide teams through complex planning decisions, and support the effective implementation of competency-based IEPs.

Objective 4.1: Support A Sustainable, Transparent, School-Based Learning Support Model with a Focus on Classrooms

Key Strategies

- Principals will work with the School-Based Team to align Learning Support Fund decisions with their Framework for Enhancing Student Learning goals, using the Guiding Principles for the Learning Support Fund to collect evidence of impact.
- Invite four schools to present their Learning Support Model during Education Committee meetings to share intentional, data-informed approaches to inclusive education.
- Ongoing after-school training sessions will support administrators in deepening their understanding of Inclusive Education processes, Learning Support Fund decision-making, and designation requirements.
- Continue to use the Inclusive Education SharePoint and expand the usefulness of this site by adding guidelines, templates, training materials, designation resources, and examples of effective school-based models to ensure consistent access to up-to-date information.



Objective 4.2: Increase Achievement and Independence of Students with Diverse Needs Through an Inclusive Classroom Support Plan

Key Strategies

- Allocate learning supports based on the collective strengths, needs, and abilities of the entire class, with the goal of fostering student independence utilizing class profiles.
- Assign a Social-Emotional Learning (SEL) Specialist (Social Worker) to schools identified as having high populations of Children and Youth in Care to provide targeted support.
- Use disaggregated data (All, Indigenous, Diverse Needs) within school-based frameworks to monitor student progress and inform instructional adjustments.
- Ensure consistency and safety in supporting students who exhibit violent behaviours by training Educational Assistants, Administrators, Bus Drivers, and Administrative Assistants in alignment with WorkSafeBC regulations; utilizing standardized behaviour support protocols such as Blue Duotangs; and promoting clear, consistent communication across staff teams. In addition, the district will create a process for teachers to complete the online “De-Escalation Basics” course offered through the Crisis Prevention Institute to ensure all members of the school team use shared language and aligned strategies when responding to behaviours.
- Case managers are required to attend monthly Case Manager inservices at Learning Services to remain up to date on district processes, ministry requirements, and professional development.
- Continue to provide professional development for Educational Assistants and teachers to strengthen inclusive instructional practices and support diverse learners.
- Expand the Inclusive Education SharePoint with strategies, resources, and updated 1701 templates while strengthening barrier-free learning environments by identifying and removing physical, sensory, and procedural barriers across classrooms, entranceways, playgrounds, sidewalks, and transportation access to ensure equitable participation for all learners.
- Increase meaningful participation in school communities by allocating classroom-based supports that promote belonging, self-determination, peer collaboration, and active engagement for students with diverse needs, ensuring they can contribute meaningfully to all aspects of school life.

Focus on Indigenous Students

- Learning Journeys and Struggling Student processes

Focus on Child and Youth In Care

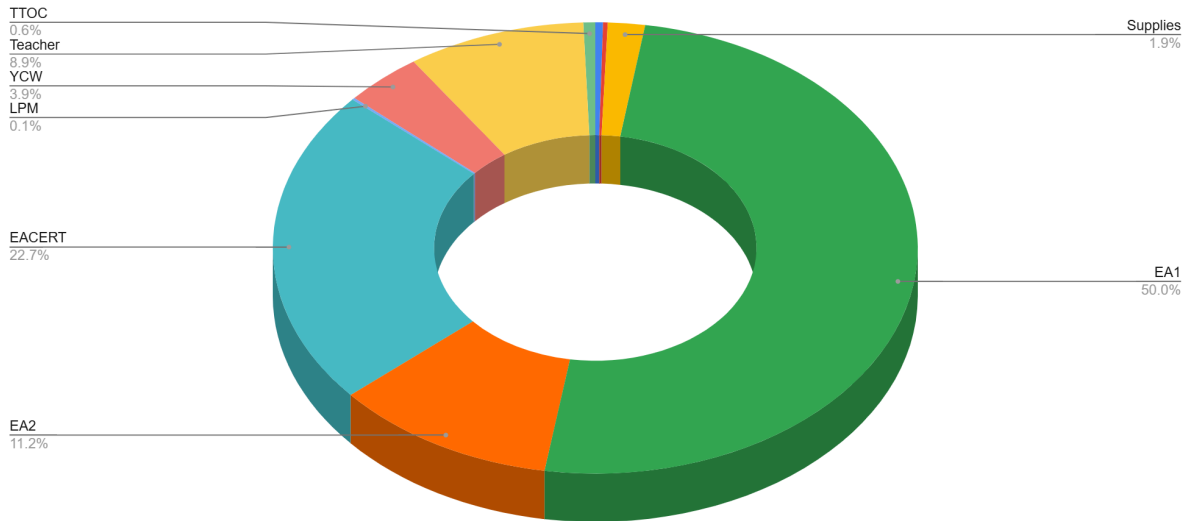
- Assigning a SEL Specialist to support schools with Children and Youth in Care



Indicators

Diverse Allocations of Learning Support Model Fund across District in 2025-2026¹²

District - Percentage of LSM Budget Allocations 2025-2026



Alignment of Resource Allocations With This Goal:

- Learning Support Fund to Schools - Phase 1 Designation Funding allocated at approximately \$8.6M to begin the 2026-27 school year with possible increases after September 1701 enrolment reporting. Phase 2 Learning Improvement/SSEAC funding along with Community LINK allocated at \$355k targeted specifically towards educational assistants supporting personal care and delegated medical plans. Phase 3 (contingency) funding to be allocated after Sept 30th for emergent needs which develop in the district.

¹² Figure 12 - District Allocations of Learning Support Model Fund



Goal 5: Provide quality Early Learning & Child Care opportunities to address community need

Strategic Plan Alignment - Early Learning & Child Care

Reflection on Effectiveness of Strategies and Resources

In the past year we've been able to build on our work based on feedback from the Indigenous Education Council for School District 60, community partners, local municipalities, and service providers. We've worked to become "cost neutral" in our Child Care programs understanding that there is a fluidity within Child Care.

Other highlights from last year's objectives

- We continue to expand School Aged child care access for families. We've been able to license another space in one program and will open in the Fall adding 24 spaces.
- A morning PreSchool Program was licensed to open in the Fall at Ecole Central. The ECE will be offering AM and PM pre-school classes with French instruction.
- Continue to increase access to quality early learning programs such as our StrongStart BC and Ready Set Learn programs.
- "Pretend to be a Kindergartener Day" happened in all four district run PreSchools. Kindergarten teachers were invited to participate in the afternoon.
- CPI training made available to Child Care and Early Learning staff
- ECE Learning Series with new ECE staff to district
- Joint inservice with Kindergarten teachers and ECE educators
- Ministry initiatives including Ready Set Learn, and Welcome to Kindergarten (RSL, WTK), supported collaboration between school district staff and community ECE's.
- The building project to increase infant/toddler seats in an accessible, culturally safe, and welcoming environment will be opening in 2026-2027.

Objective 5.1: Connect with Local Communities on future needs

Key Strategies

- Follow up with SD60 Indigenous Education Council about previous consultation and future child care and early learning needs
- Continue to connect with service providers and communities about future child care and early learning needs.
- Use additional Ready Set Learn funded events at rural schools to provide more accessibility to Indigenous and rural families.
- Support families with navigating funding to make programming more accessible.



Objective 5.2: Address needs by connecting and enhancing programs

Key Strategies

- Build capacity within the Early Learning and Child Care department through professional development and quality programming using the Early Learning Framework and other Ministry resources.
- Enhance collaboration between Early Childhood Educators and Kindergarten teachers.
- Continue to address needs for Before and After School care where financially sustainable and needed
- Collaborate with Feeding Futures program to support nutritious food options with child care and early learning programs
- Work to foster reconciliation through opportunities and programming in early learning and child care.
 - Place based learning outdoor inquiry with ECE professional development
 - Welcome to Kindergarten bags with loose parts & storytelling aligned with Indigenous ways of knowing and learning
- Implement a Preschool program with a French language and fine art focus
- Work collaboratively with Learning Services Department

Indicators

- Numbers of contacts with communities and organizations
- Number and type of offered programs in district schools
 - 6 district run Before and After School Care programs, 4 additional programs through a service provider - examine new opportunities
 - 1 Seamless Day Kindergarten program
 - 3 Just B4 Preschool
 - 3 Preschools
 - 7 StrongStart / outreach locations
 - 4 Infant / Toddler / 30 months+ daycare run by services providers
 - Number of licensed seats in district schools
- Number of collaboration opportunities with Learning Services professionals (e.g. Speech and Language)

Alignment of Resource Allocations With This Goal:

- 1 FTE District Principal
- 2 FTE exempt coordinators for early learning and child care
- Administrative Assistant

Focus on Indigenous Students

- Continue to work with Indigenous Education Council on culturally appropriate child care.



- Explore the Learning in the Primary Years document and the Indigenous Early Learning and Child Care Framework and Métis Nation Early Learning and Child Care Framework with ECEs.
- Explore the Elements of Quality Child Care from the BC Aboriginal Child Care Society within our local context.

Focus on Child and Youth In Care

- Examine information sharing within School District departments.
- Engage with MCFD, NENAN, and Community Bridge to increase participation of children in care in early learning opportunities.

Focus on Students with Disabilities or Diverse Abilities

- Engage with community partners (Child Development Centre, Settlement Workers in Schools, etc.) to invite families into early learning opportunities.
- Support staff with professional development opportunities regarding inclusion

Data Analysis

The following are notes regarding data in this document as well as the Ministry FESL data addendum that follows.

SD60 Document Data

Figure 1: Graduation 6 Year Completion Rate

- Source: Ministry Completion Rates
- Positive trend for all groups
- long term increasing trend over period with significant improvement for students with diverse abilities.
- A significant gap continues to exist between the Diverse Abilities sub population, and the All Students measure. A decreasing gap exists between Indigenous students and All Students.
- Standard school completion rate is notably higher than the measure with online school completion rate

Figure 2: Reading Comprehension Grades 6-9

- Source: Read73 Local assessment data
- Improvements for grades 7, 8, and 9 in comprehension have been noted over the previous year.
- Comprehension remains an area of focus
- A positive trend exists over all four grades over four years.

Figure 3: Grade to Grade Transitions

- Source: Ministry FESL Data
- Grade to grade transitions notes



- A slight decline in grade 9-10 transition
- Large declines in last year in 10-11 and 11-12 transition rate

Figure 4: C+ or Better in Grade 4-10 Mathematics

- Source: Final Marks
- Significant decline in all groups in grade 7 compared to grade 6 and grade 8 compared to 7.

Figure 5: 5 Year View - All On Track or Extending (C+/Developing or better) in Grades 6-10 in Mathematics

- Source: Final Marks
- Strong increasing trend in grades 6, and 7 over five years.

Figure 6: FSA by Sub Population Grade 4, 7 - Literacy, Numeracy

- Source: Local Power BI reporting with Ministry data
- Increasing number of students in grade 4 with an extending result in Literacy and a small decrease in the Emerging results for All, Indigenous, and Diverse Abilities.
- Uptick in numbers of students On-Track and Extending in Grade 4 Literacy.
- Largest number of students with the on-track result in the Indigenous group for literacy in grade 7 and increases for that group four years in a row.
- Significant growth in number of students with On-Track or Extending for students with Diverse Abilities in grade 7.
- Growing number of students with Emerging for all groups in grade 7 numeracy.

Figure 7: Grade 8 MDI Well-being Index (%) and Number of Children Responding

- Source: Middle Years Development Instrument
- Higher rate of Low category for district students in the Well-being index compared to province.
- Similar rate of Thriving category for students in province and district.

Figure 8: Grade 8 MDI Academic Self Concept - High - "I am certain I can learn the skills taught in school this year." compared to province

- Source: Middle Years Development Instrument
- Rebound in the district for academic self concept in the past year while provincial measure remained flat.

Figure 9: Grade 8 MDI School Climate - High - "People care about each other in this school" compared to province

- Source: Middle Years Development Instrument
- A significant drop is noted between the grade 7 and grade 8 students when our focus shifted to grade 8 four years ago.
- A growing number of students are reporting that more people care about each other compared to the last three years. A large gap exists between provincial results and lower district results.



Figure 10: Grade 8 MDI School Belonging - High - "I feel like I am important to this school." compared to province

- Source: Middle Years Development Instrument
- A significant drop is noted between the grade 7 and grade 8 students when our focus shifted to grade 8 four years ago.
- Less than a third of students in grade 8 answer in the High response
- Growing number of students reporting a high academic self concept compared to the last three years. A large gap exists between provincial results and lower district results.

Figure 11: Student Satisfaction levels - Job / Post Secondary Preparation

- Source: District Report Student Success Website
- Lowest results in five years.

Figure 12: District Allocations of Learning Support Model Fund

- Source: Local data
- Schools have added additional Youth Care Workers and Teacher FTE through the Learning Support Model in 2021-2022, 2022-2023, 2023-2024, 2024-2025, 2025-2026
Majority spent on Education Assistants



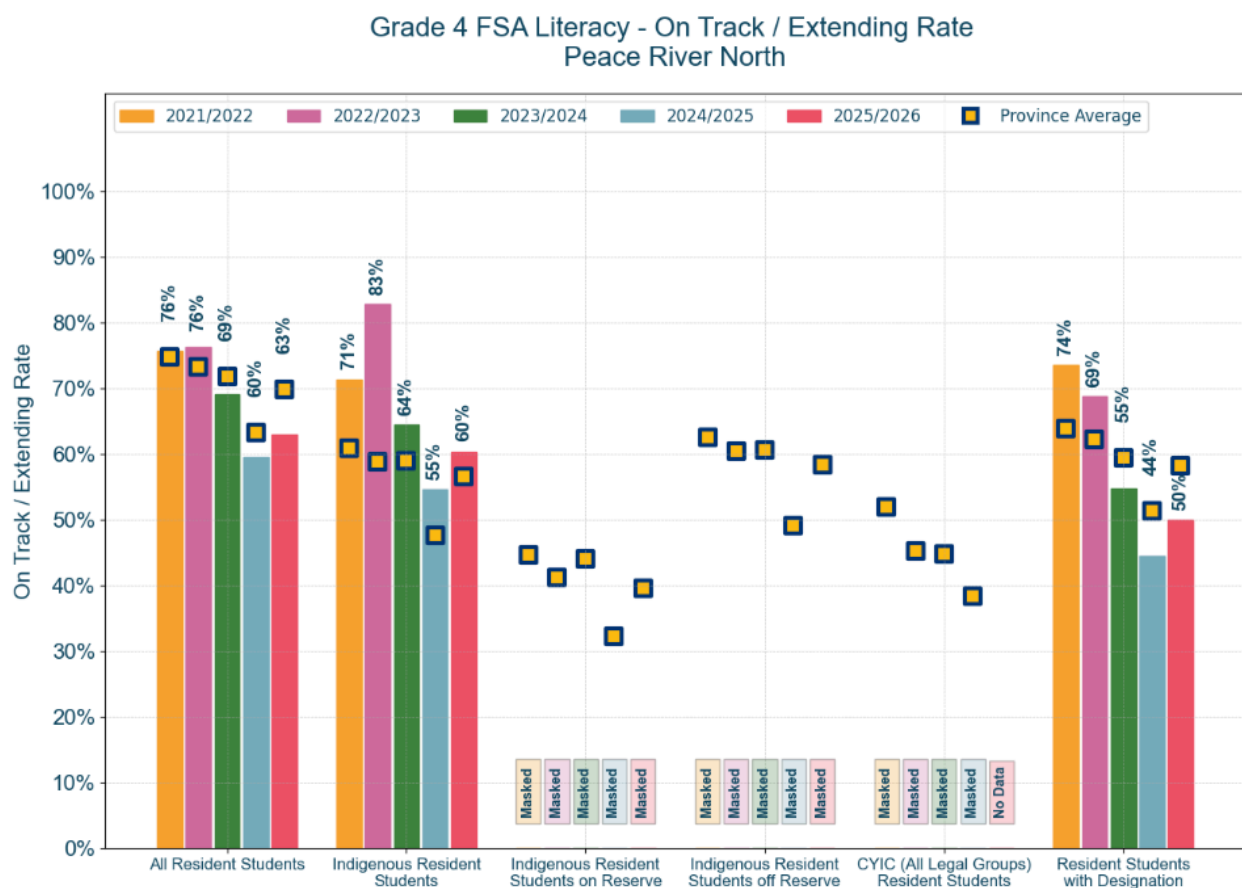
Ministry Enhancing Student Learning Report Data

In the following pages we have included the Ministry provided Enhancing Student Learning Report Data. Our analysis is provided below by themes of Intellectual Development, Human and Social Development, and Career Development. Listed Outcomes and Measures are as per [Ministerial Order 302/20](#). Data is masked where an identifiable group has 9 or fewer students in the data and data points will be omitted from the following graphs. Where appropriate analysis of unmasked data will provide further information.

Intellectual Development

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations



Grade 7 FSA Literacy - On Track / Extending Rate Peace River North



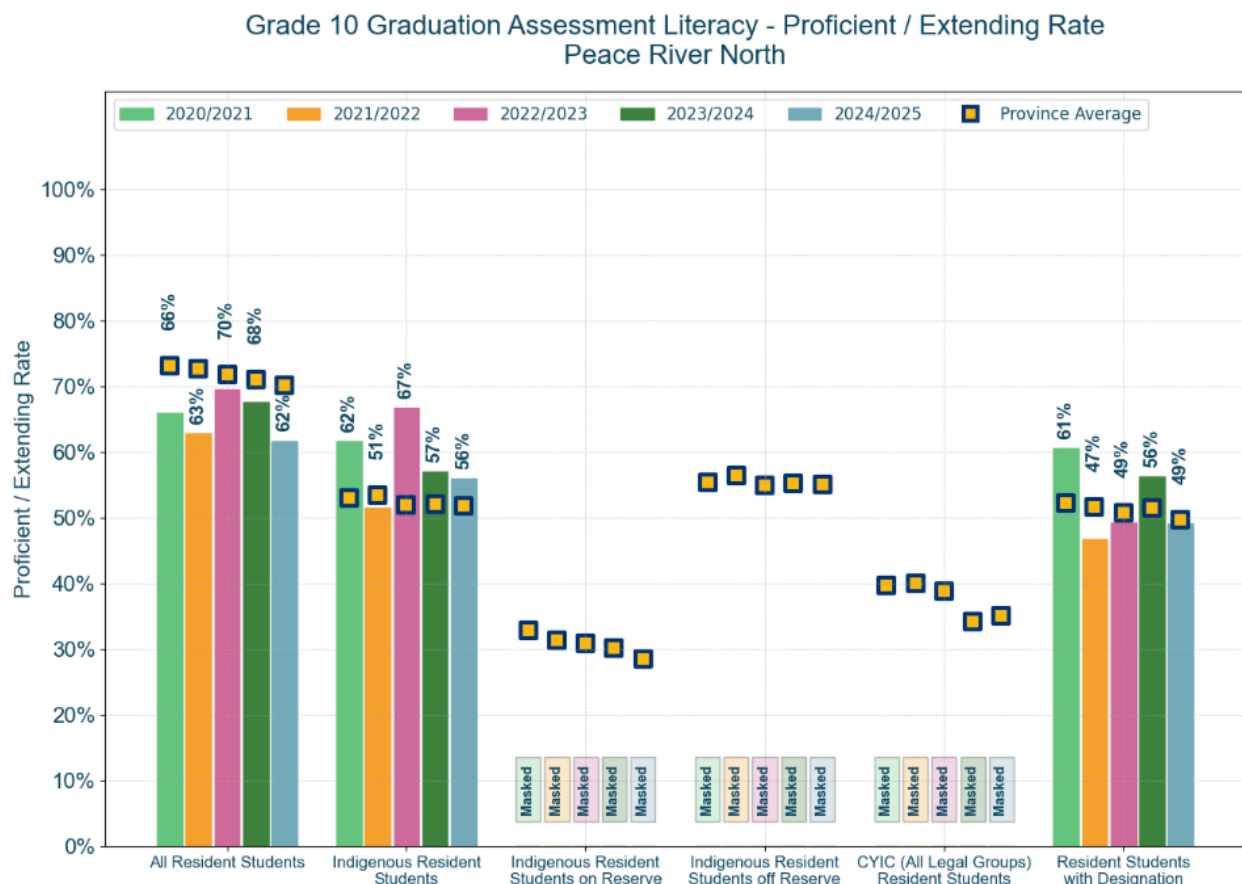
Data Analysis for Measure 1.1

- Grade 4
 - A small rebound noted in the All students measure over last year after a significant decrease
 - Indigenous students have a higher level of achievement than the provincial results for all years of the data including a significant positive difference in some years. A gap small exists between All and Indigenous students.
 - Indigenous students on reserve data are masked due to small numbers. Over the last five years local results are variable with last year 43% higher than the province.
 - Students with Disabilities / Diverse Abilities are above the provincial results for three of the last five years. A decline is noted in district and provincial results over the last five years.
 - CYIC results are masked due to small numbers. Results are similar between district rates and province.
- Grade 7
 - The All Students group has improved and is nearing the provincial result.
 - All sub-populations are performing significantly higher than provincial results
 - Indigenous students on reserve data is masked. Results are significantly higher than provincial results in the last two years.



- Students with Disabilities / Diverse Abilities are following a similar change with a very large improvement last year. A 6% gap exists between the Diverse Abilities group and the All group.
- CYIC results are masked due to small numbers.

Measure 1.2: Grade 10 Literacy Expectations

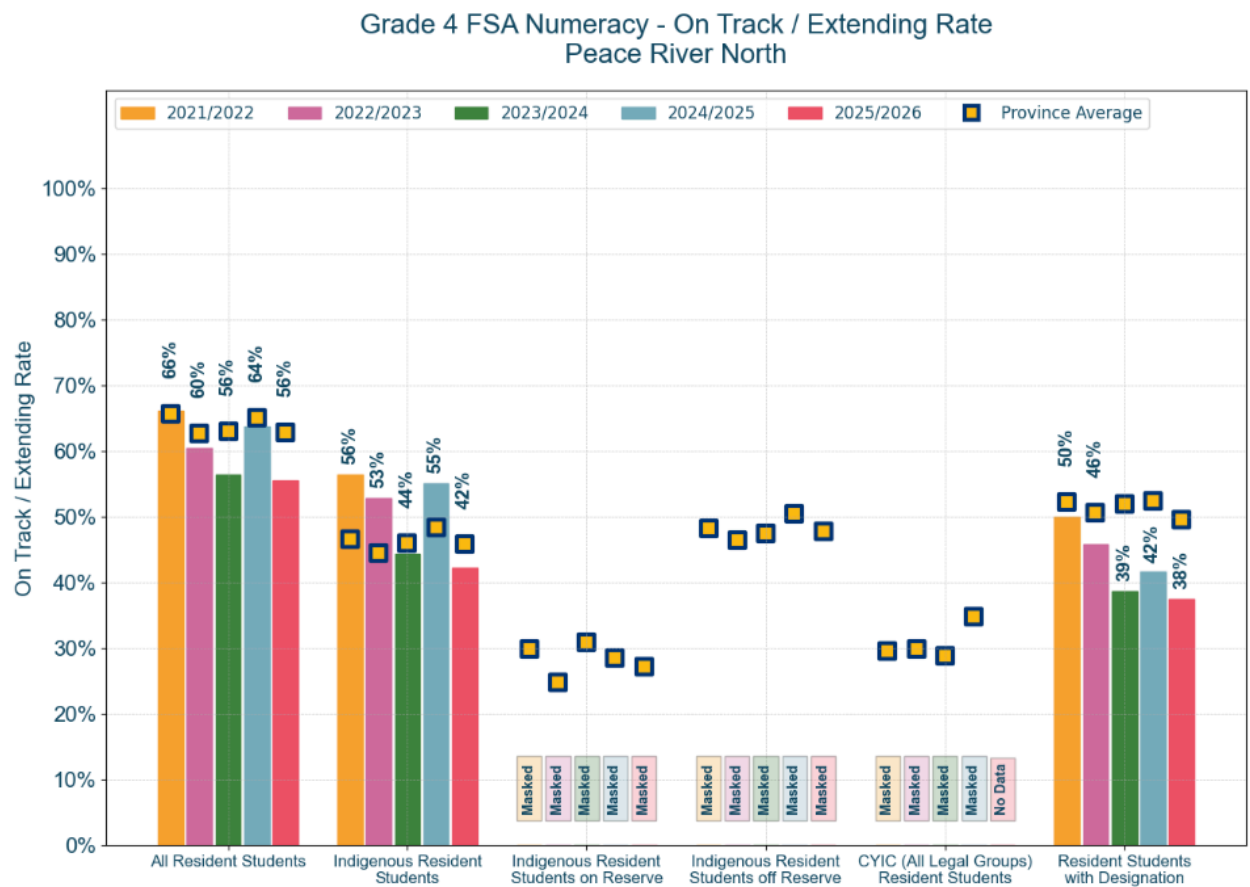


Data Analysis for Measure 1.2

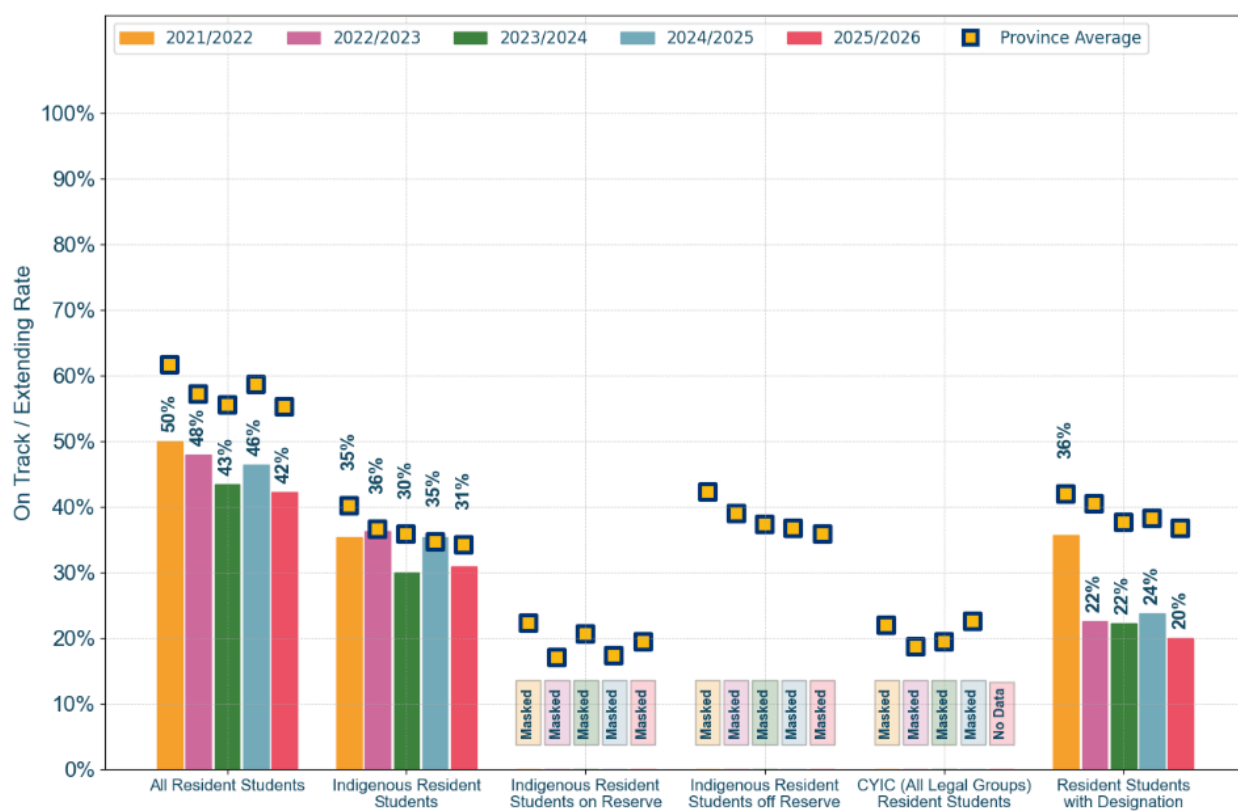
- A gap between the provincial and district results varies from 1% to roughly 8% over five years
- District trend is flat compared to a declining trend for the province.
- Indigenous students' results were at least five percent higher than the province with four of the last five years.
- Overall Improving trend for all sub populations with a noted gap for students with diverse abilities.
- Indigenous students on reserve data are masked and are highly variable.
- Results for CYIC students are masked and are highly variable.



Educational Outcome 2: Numeracy
Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations



Grade 7 FSA Numeracy - On Track / Extending Rate Peace River North



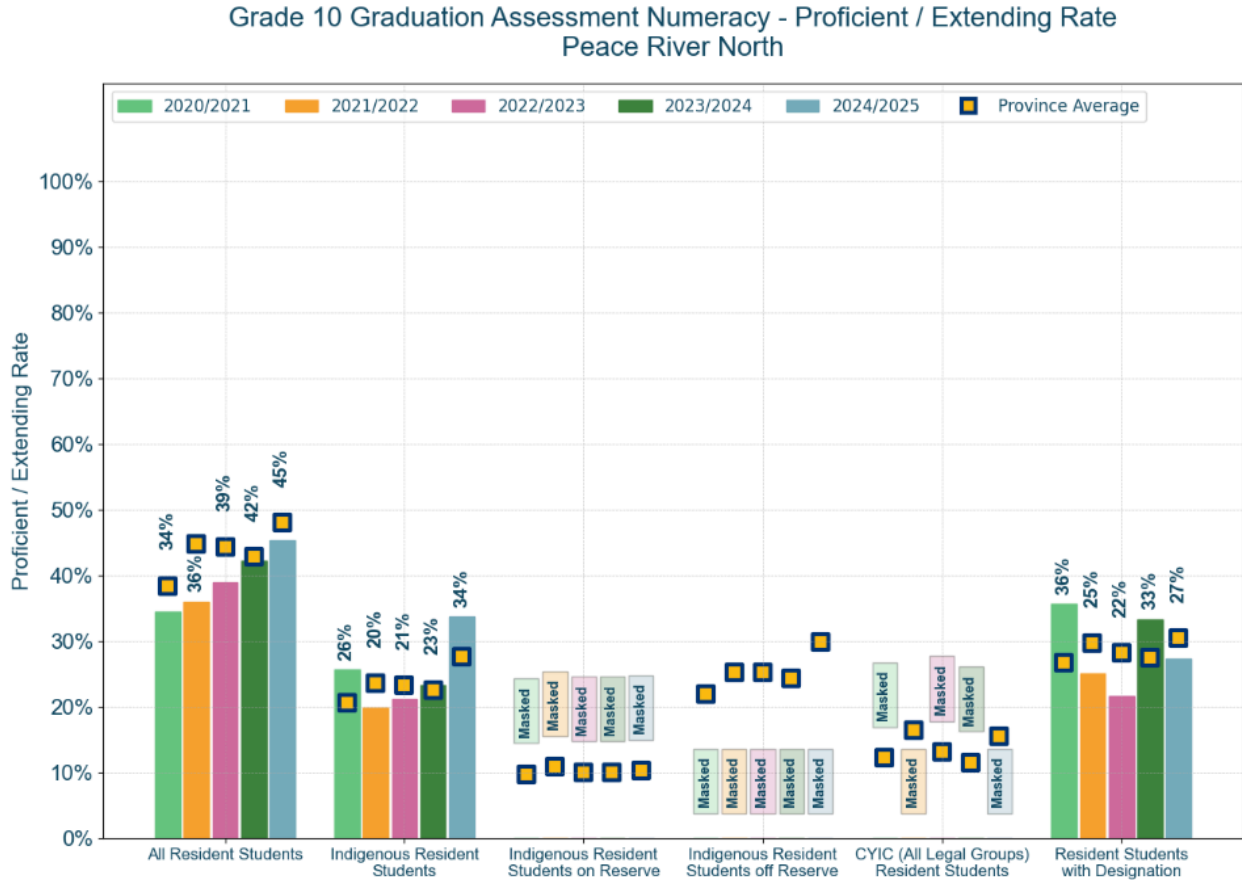
Data Analysis for Measure 2.1

- Grade 4
 - A gap exists between the district All Students, Indigenous students, and students with diverse abilities
 - Last year results declined in all groups.
 - Indigenous students on reserve data while masked have been above the provincial results for three of the last five years.
 - CYIC results are masked due to small numbers. Results are above the provincial results for three of the last five years.
- Grade 7
 - Results for all students in District follow the Provincial results with a gap for district results over that last five years
 - Downward trend in all sub populations over five years with improvements in results in the last year.
 - Indigenous student results closely follow the Provincial results
 - Indigenous students on reserve results are masked due to small numbers.
 - Over five years the results follow the province with similar declines.
 - Students with Disabilities / Diverse Abilities results show a large gap between the District and Provincial results for the last four years.



- CYIC results are masked due to small numbers. Results are highly variable.

Measure 2.2: Grade 10 Numeracy Expectations

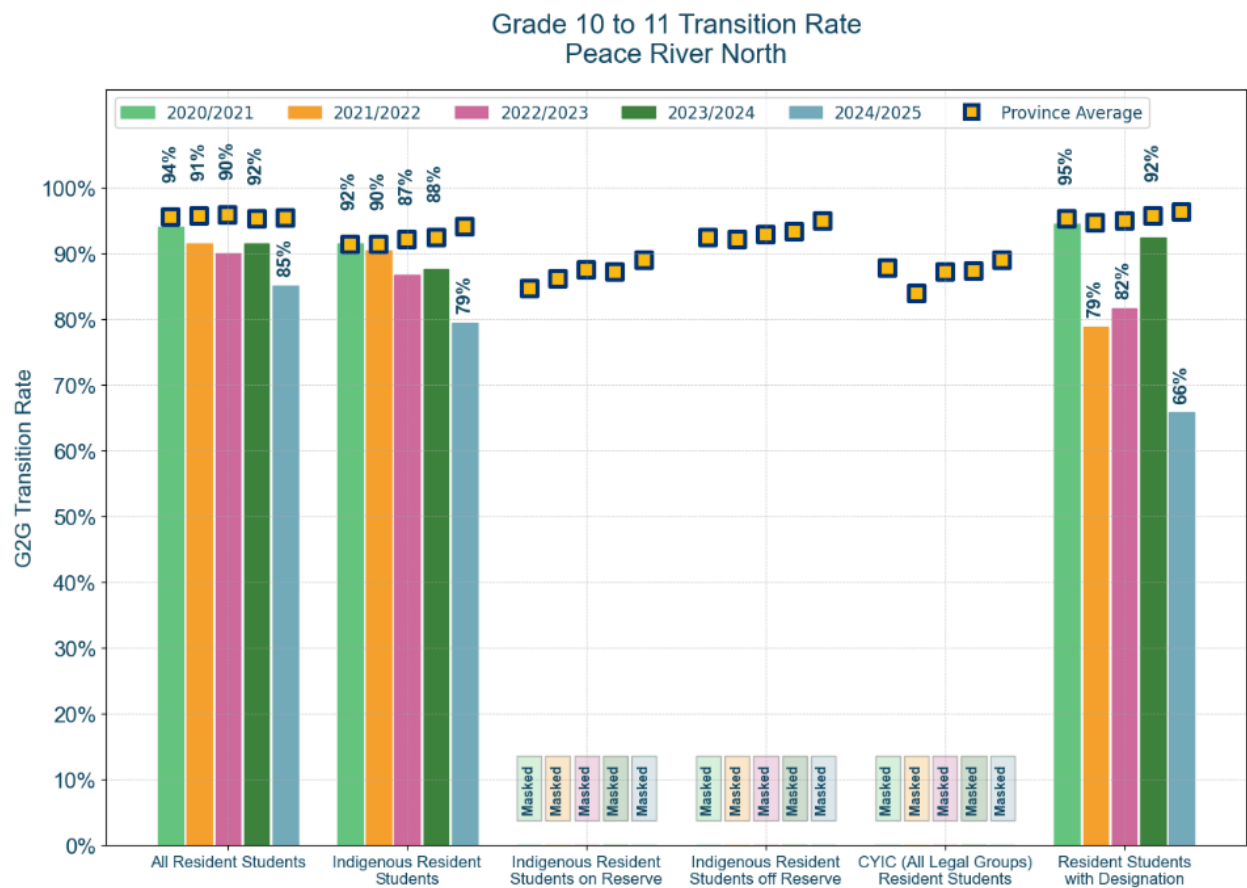


Data Analysis for Measure 2.2

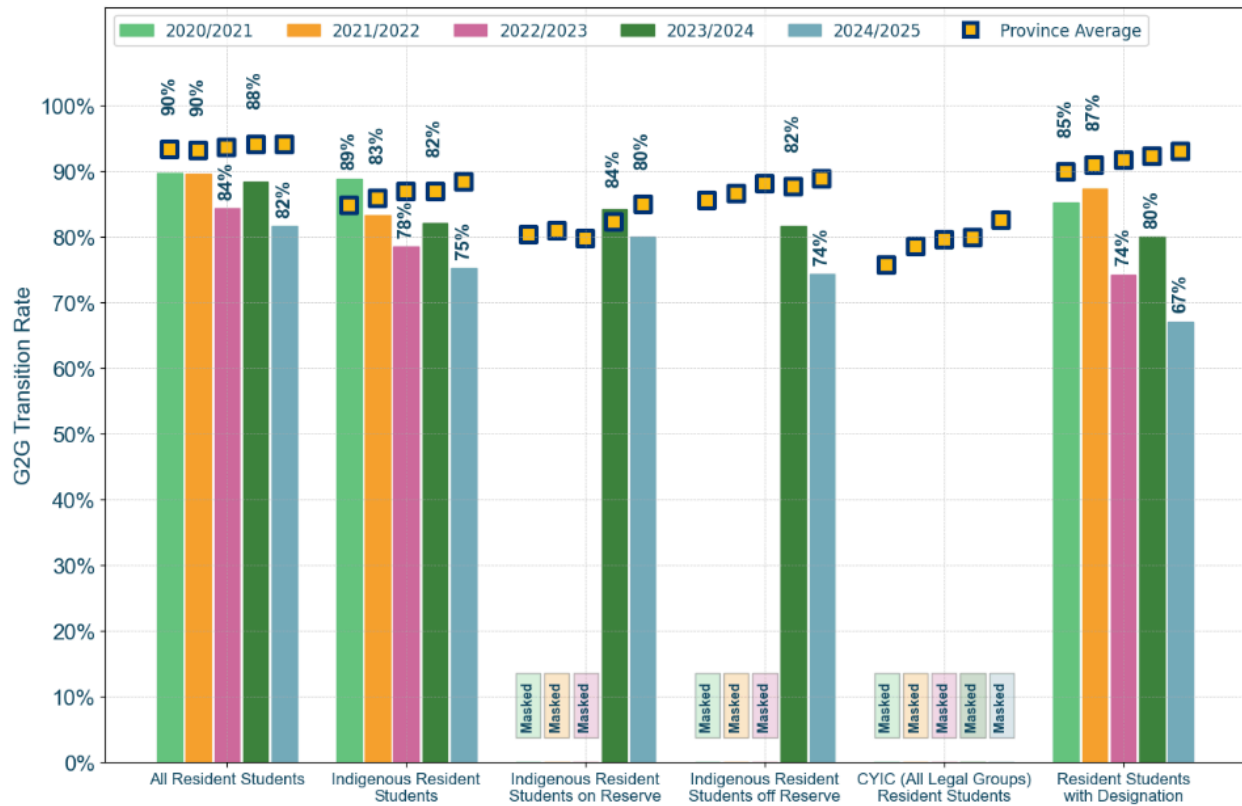
- Proficient / Extending rate is improving over five years and has matched the province two years ago. The gap is reducing over time.
- Indigenous students, while similar to the Provincial results in four of the past five years, have a significant gap compared to the All Student results. A large increase in the rate is noted for Indigenous students last year.
- Indigenous students on reserve results are masked with a large gap between the All Students results. In two of the last five years district results have been above provincial results for Indigenous students on reserve.
- Students with Disabilities / Diverse Abilities results show similar results with the province and a gap between the All Students results. Large variability over five years is noted.
- CYIC results are masked due to small numbers and are highly variable.



Measure 2.3: Grade to Grade Transitions



Grade 11 to 12 Transition Rate Peace River North



Data Analysis for Measure 2.3

- Grade 10 to 11
 - District data shows a declining trend over the five-year period, with most student groups experiencing lower Grade 10 to 11 transition rates than in previous years.
 - Transition rates for All Resident Students decreased to 85% continuing a downward trend and widening the gap with provincial results.
 - Indigenous Resident Student transition rates declined to 79%, remaining below the provincial average and reflecting a widening gap over time.
 - While masked the results for Indigenous students on reserve have a gap with the All result.
 - CYIC results are masked due to small numbers.
 - Students with designations experienced a notable decline in transition rates and continue to show a significant gap compared to provincial results.
 - Transition rates for 10 to 11 are a concern.
- Grade 11 to 12
 - District rates declined for all groups in the most recent year with all being the lowest of five years.
 - Transition rates for Indigenous Students on reserve, while mostly masked, had improved over the last several years before declining in the latest year. A gap exists compared to the All Students results.

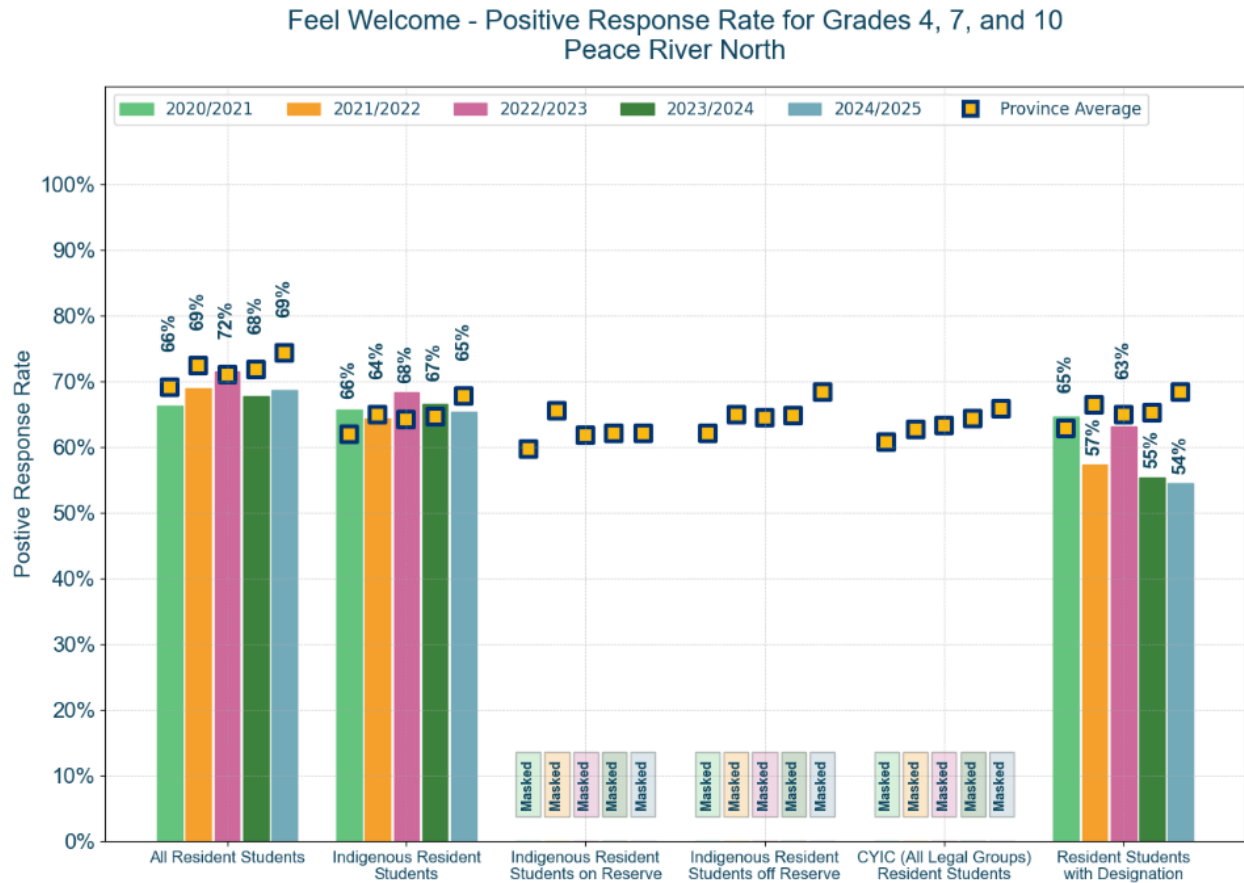


- CYIC results are masked due to small numbers.
- Transition rates for 11 to 12 are a concern.

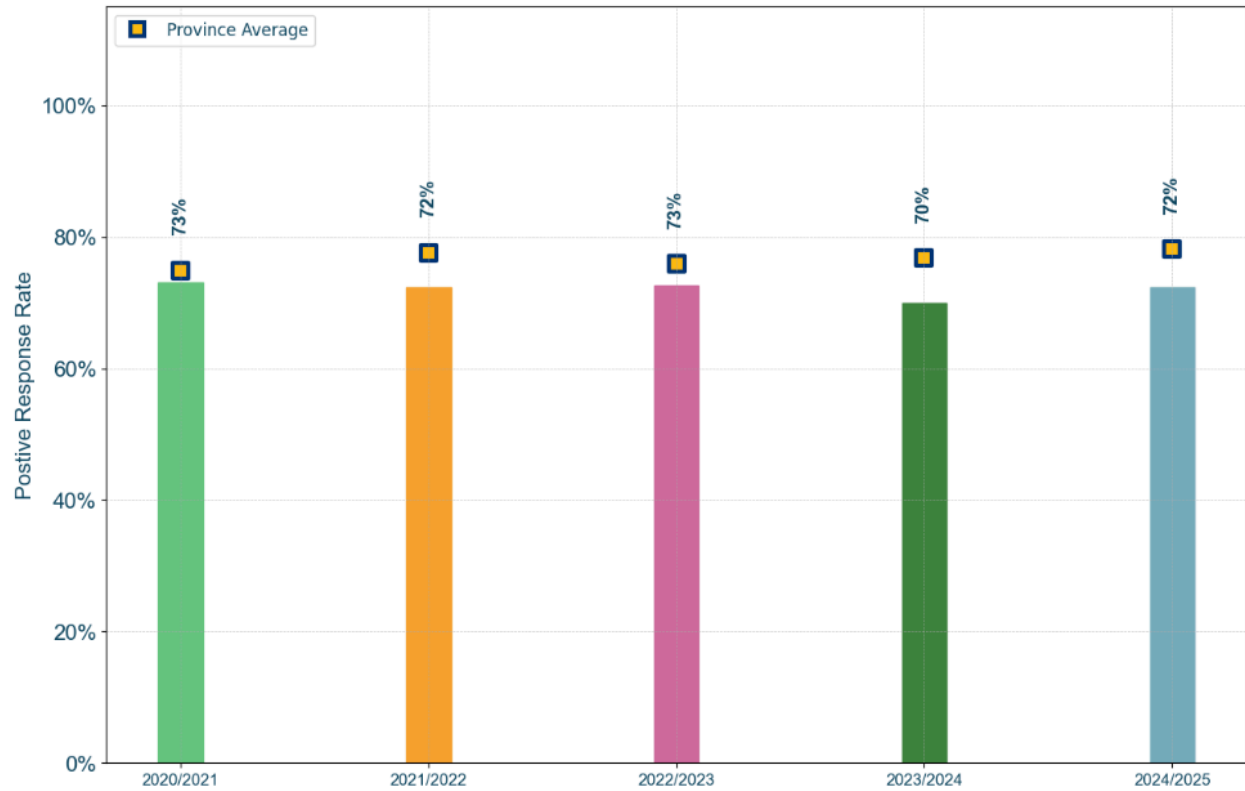
Human and Social Development

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

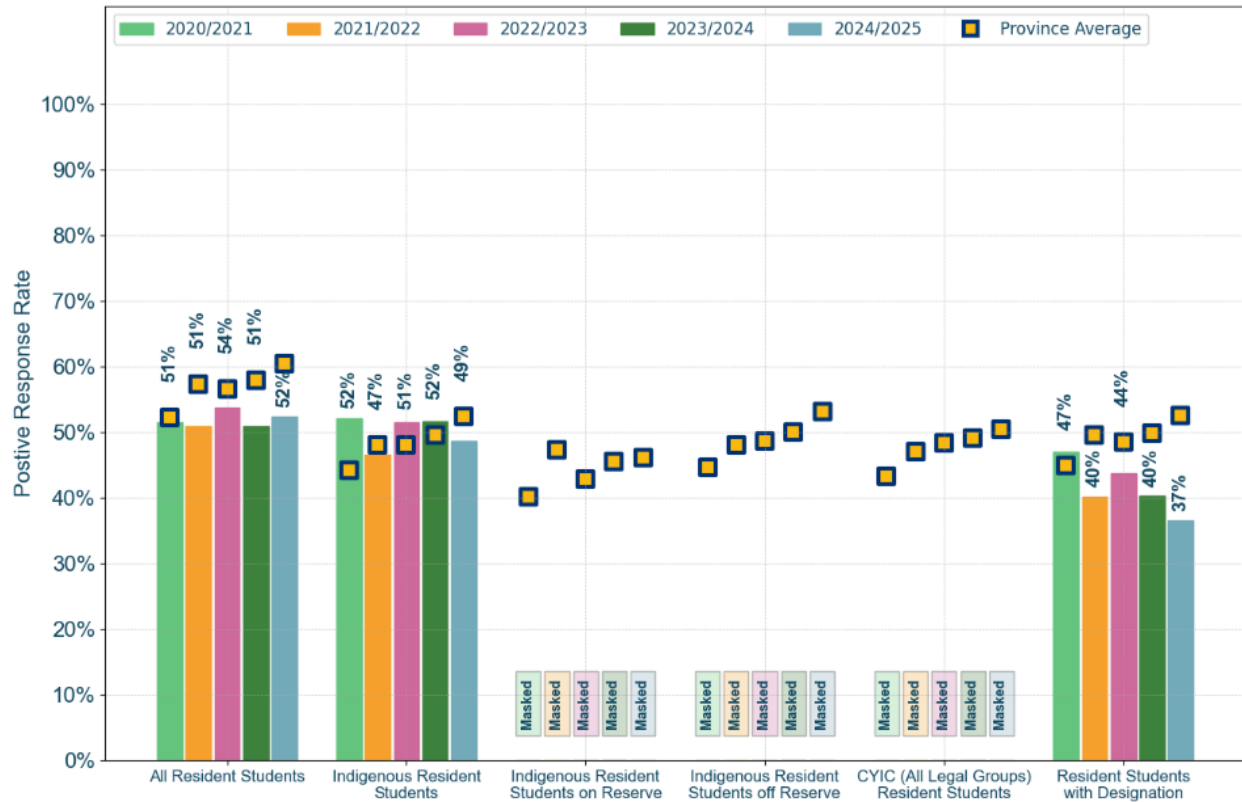
Measure 3.1: Student Sense of Belonging



Feel Safe - Positive Response Rate for Grades 4, 7, and 10 Peace River North



Sense of Belonging - Positive Response Rate for Grades 4, 7, and 10 Peace River North



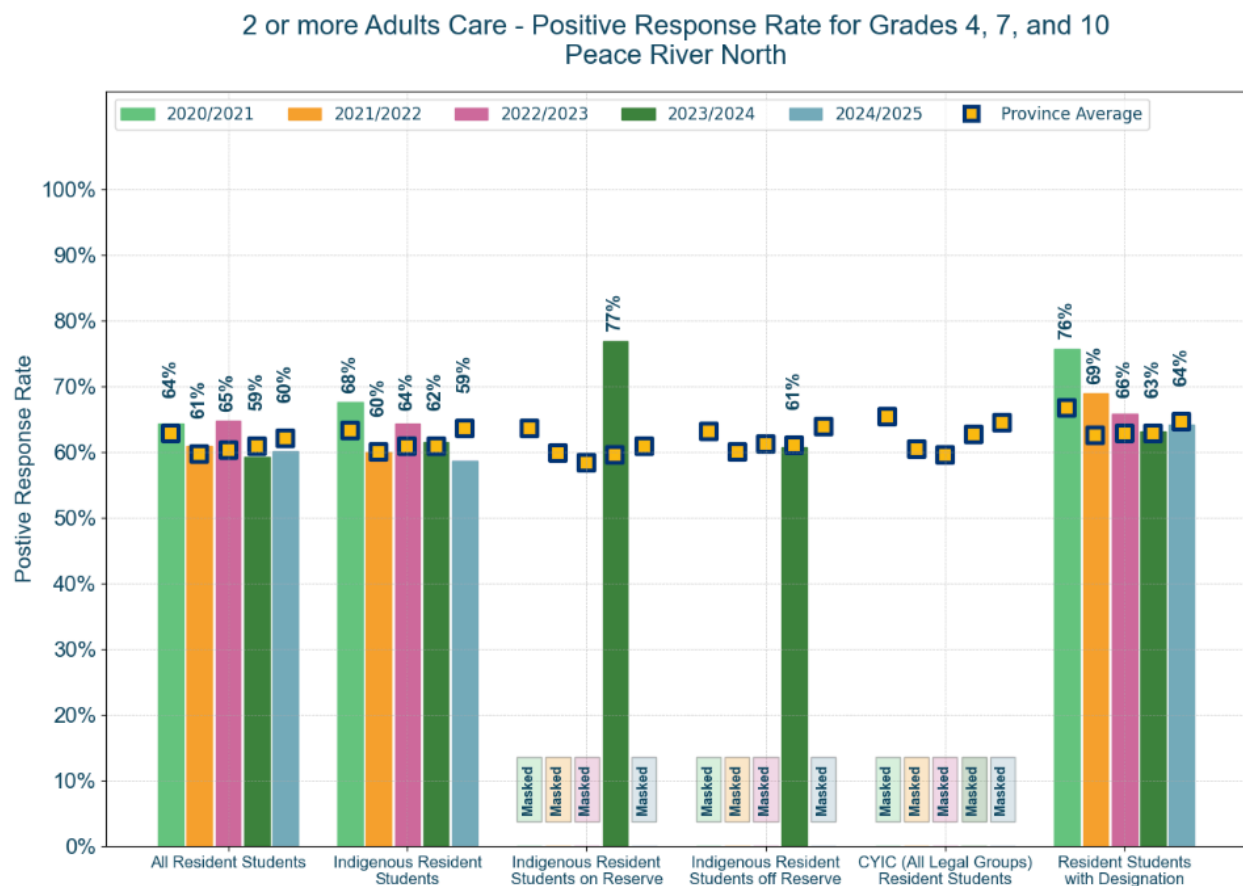
Data Analysis for Measure 3.1

- Feel Welcome
 - Results for All Students, Indigenous Students, and roughly follow Provincial results.
 - While masked, the results for Indigenous students on-reserve are mostly above the provincial results with three of five years significantly above.
 - The result for All and Indigenous students has a gap at or below 5% for the last five years.
 - CYIC results are masked due to small numbers and show variability over the last five years with results above and below the province.
 - Students with diverse abilities have results showing a declining trend over five years, with the lowest result in the latest year, compared to the increasing provincial trend.
- Feel Safe
 - District results have remained generally stable, with only minor fluctuations over time.
 - A slight increase is evident in the most recent year, reversing the decline observed previously.



- Approximately seven in ten students report feeling safe at school, reflecting a consistently positive but largely unchanged pattern.
- District results continue to remain below provincial averages with a persisting gap
- School Sense of Belonging
 - Results for All Students remain stable while provincial results increase resulting in a widening gap.
 - The Indigenous students results closely match with the All students measure in the district this last year except for a decline in the most recent year.
 - Results for Indigenous students on-reserve are masked due to small numbers with four of the last five years near or significantly above the provincial results.
 - Students with designations show a downward trend over time, with the most recent result representing the lowest level of positive responses in the five-year period.
 - CYIC results are masked due to small numbers and show high variability.

Measure 3.2: Two or More Adults who Care About Them



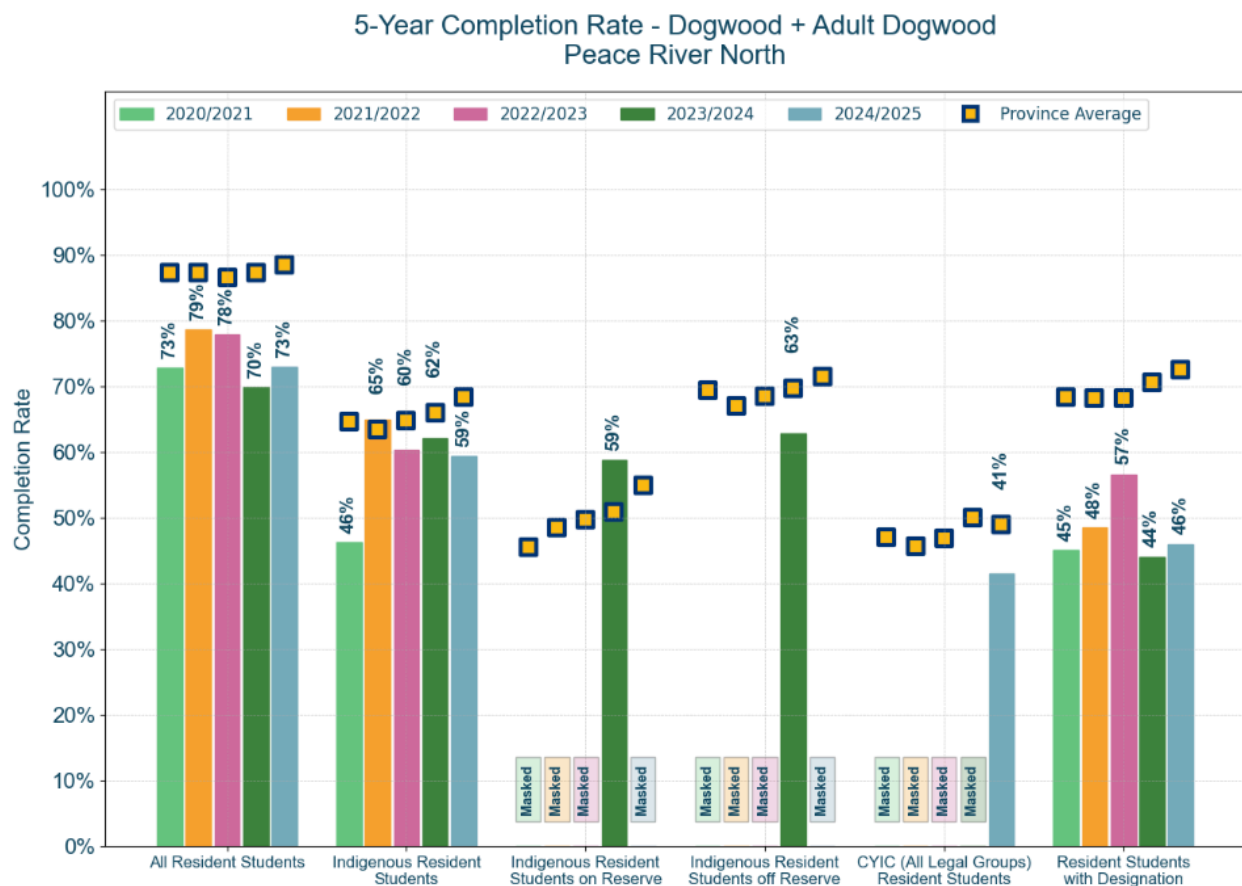
Data Analysis for Measure 3.2

- Results for Indigenous Students and All Students closely match each other and the Provincial Results. All have a slight negative trend over five years.
- While masked for four of the last five years an improving trend exists for Indigenous students on reserve.
- Results for Students with disabilities / diverse abilities show a mostly higher percentage of students reporting that 2 or more adults care about them compared to other groups. The last two years saw a higher result for this group compared to the All Students group.
- CYIC results are masked due to small numbers and have high variability. Three years of the five are at or significantly above the provincial results.

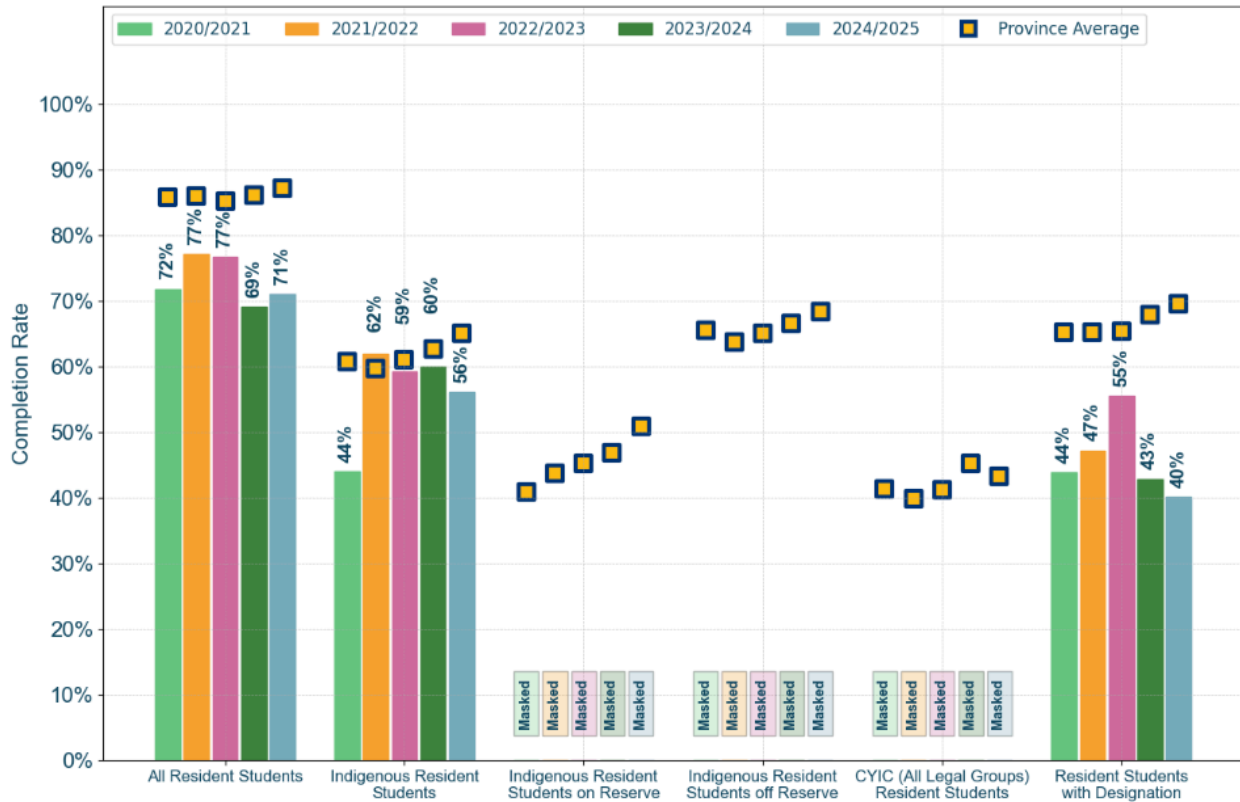
Career Development

Educational Outcome 4: Students Will Graduate

Measure 4.1: Achieved Dogwood Within 5 Years



5-Year Completion Rate - Dogwood Peace River North

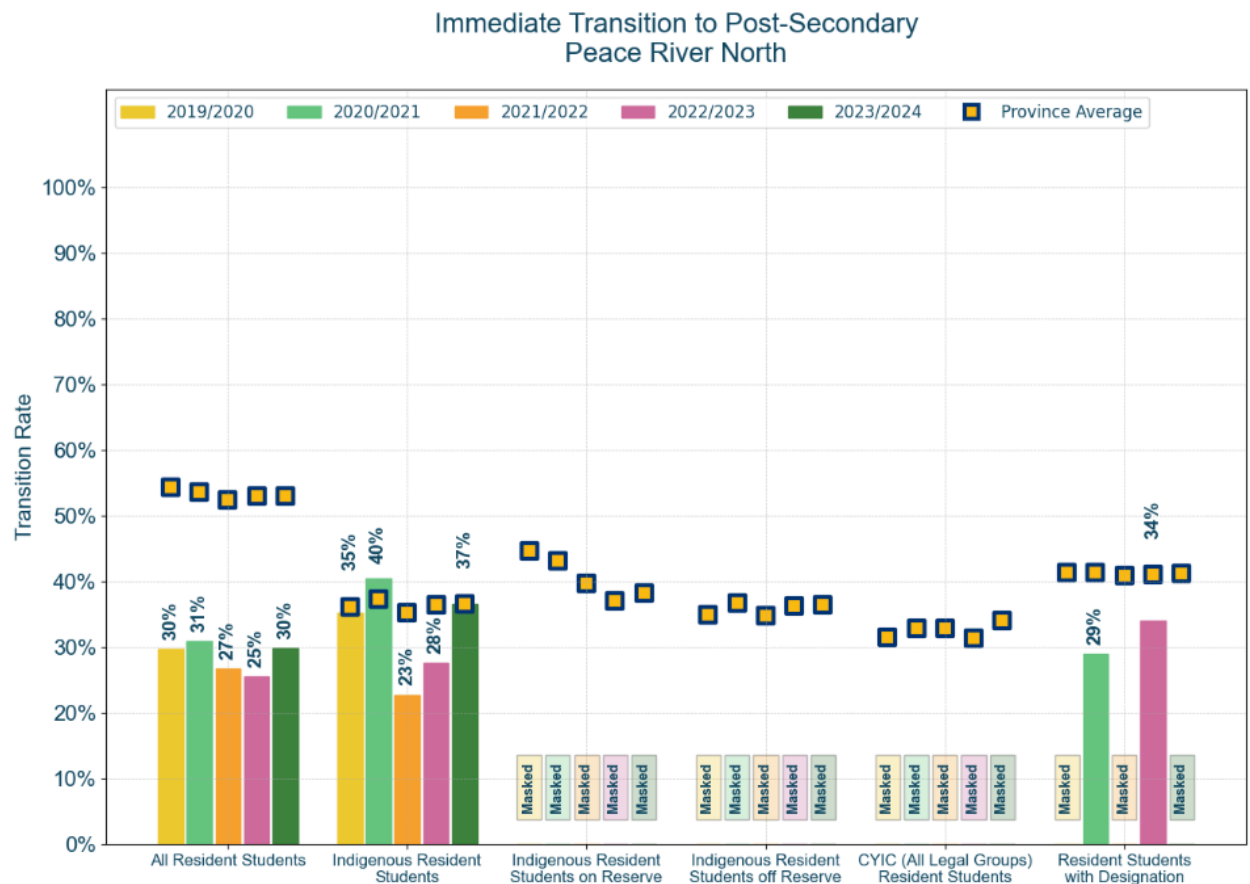


Data Analysis for Measure 4.1

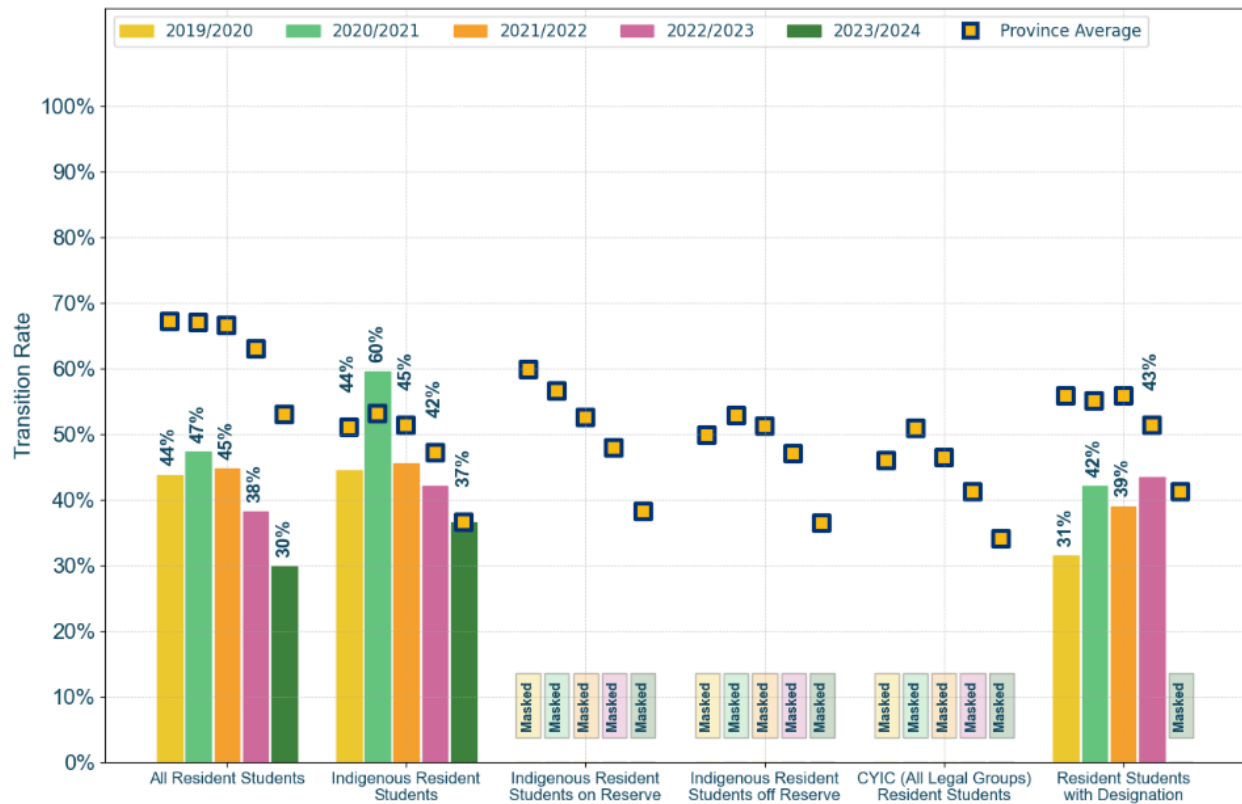
- The All Students result gap had been closing on the Provincial results for three of the last five years. The gap increased in the last two years of data.
- The Indigenous Students results are increasing with a positive trend although a decline in the last year's data is noted. A gap exists between them and the All Students results.
- While masked, the results for Indigenous students on reserve are variable with one year over the Provincial results. A gap exists for students on reserve compared to the All Students, Indigenous students measures.
- Results for Students with Disabilities / Diverse Abilities shows a gap compared to the Provincial results and a lower rate than the All Students measure.
- CYIC results have the largest negative gap compared to the All Students measure.
- The Adult Graduation + Dogwood data has small differences with the five year rate alone. A small number of students utilize this important option for graduation.



Educational Outcome 5: Life and Career Core Competencies
Measure 5.1: Transitioning to Post-Secondary



Within 3 Years Transition to Post-Secondary Peace River North



Data Analysis for Measure 5.1

- Post Secondary Transition Rates do not incorporate transitions to post secondary outside of British Columbia. As a border district we see a large number of graduates accessing post secondary education in Alberta.
- When the 21/22 BC immediate transition to post secondary data is combined with the 21/22 Statistics Canada data for immediate transition to post secondary out of province our district has an immediate transition rate of 47.1%. The approximate gap narrows to around 5% compared to the BC post-secondary only transition rate given in the graphs.
- Indigenous Students results are above the district results for immediate transition and 3-year transition rate in the last four years.
- An increasing trend is noted for Students with diverse abilities.

Glossary

A glossary of terms is available on our website at the bottom of the page at <https://www.prn.bc.ca/district/fesl/>



Together We Learn - Ẽhtaah j̇enaj̇eh



Peace River North

SD060

Interim Progress Report

September 2026

In Review of Year 3 of Board Strategic Plan 2024-2029

For Approval by Board on September 21, 2026

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A Note on the Interim Progress Report

Every year, district teams gather, analyze, interpret, and triangulate local and provincial data. This annual data and evidence review allows the team to monitor student outcomes and identify areas for growth on an annual basis. The findings are shared with the Indigenous Education Council (IEC), education partners, the public, and the ministry through the Enhancing Student Learning Report or the Interim Progress Report.

While the internal work of data and evidence review remains the same each year, the Interim Progress Report is intended to ease the burden of reporting for district teams. The Interim Progress Report highlights key areas for growth and strategic adjustments from the data review. Whereas, the Enhancing Student Learning Report, completed every third year, provides a comprehensive account of the district team's processes and development of this report will take longer to complete.

Interim Progress Report for Enhancing Student Learning:

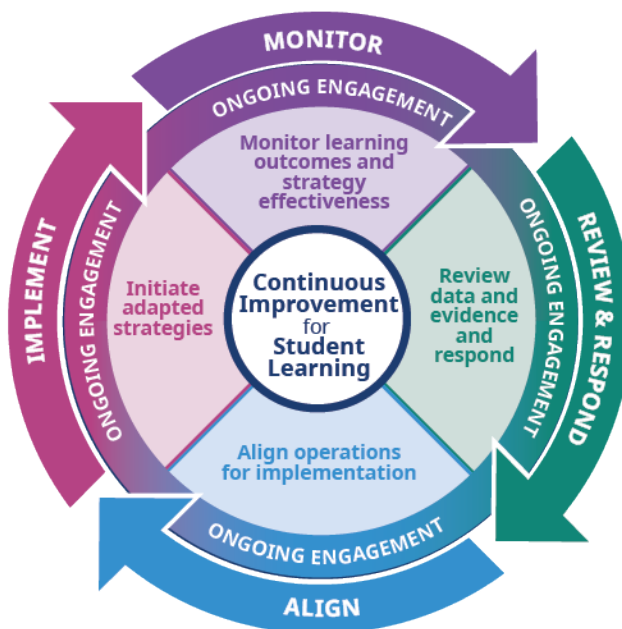
Ministry Note

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

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

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

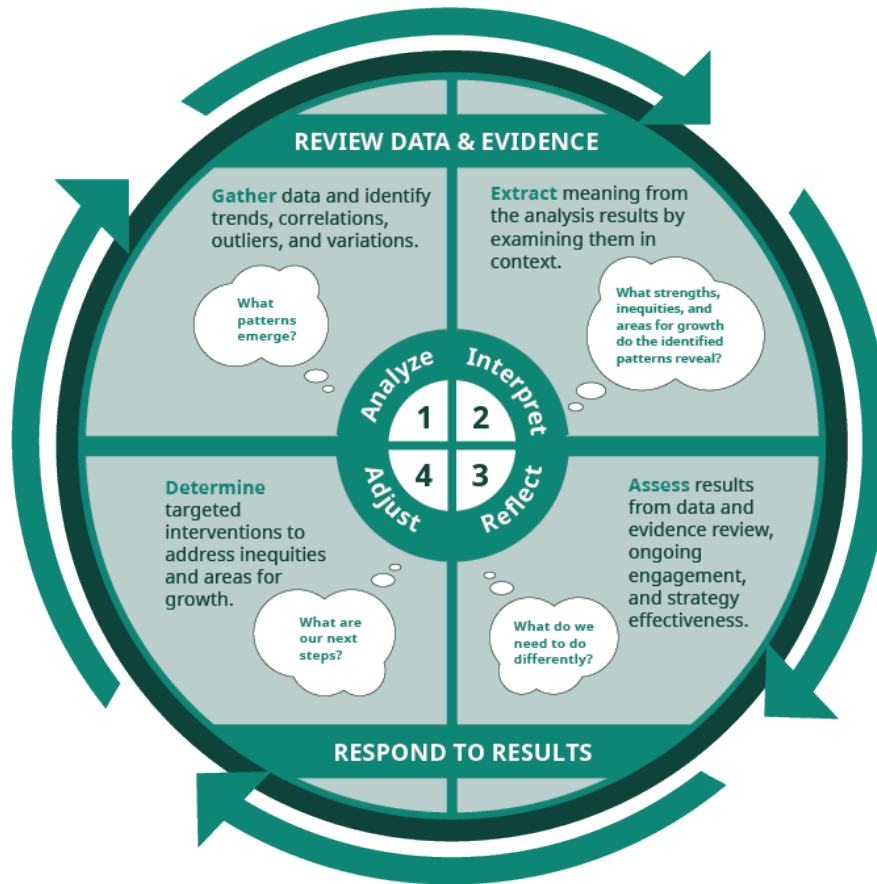
The Interim Progress Report provides information on the district's continuous improvement processes, with a focus on processes included within the Continuous Improvement Cycle:



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

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

Review and Respond Cycle:



For the purpose of this document, please note:

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

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

A note on provincial data provided in this template:

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

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

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

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

Data that is not displayed as per the above policy is **masked data**.

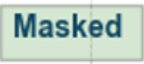
A note on children and youth in care data:

As of 2026, the children and youth in care (CYIC) cohort was changed to include students from three Care categories:

- In Care,
- Out of Care (Kinship Care), and
- Youth Services.

Previously, only students that were in the In Care or Youth Services category were included in provincial data for the children and youth in care cohort. This update will result in a more comprehensive view of students that have had agreements with the Ministry of Children and Family Development and will result in more students appearing in this category. The category has been renamed from CYIC All Resident Students to CYIC All Legal Groups Resident Students. For a more comprehensive overview, please see the Children and Youth in Care: How Are We Doing? report [here](#).

Interpreting the provincial data graphs

	This marker indicates that the data is masked according to the above policy to protect student privacy.
	This marker indicates that no data is available for this cohort and year. This means there are no students in the selected cohort (i.e., cohort=0).

Intellectual Development

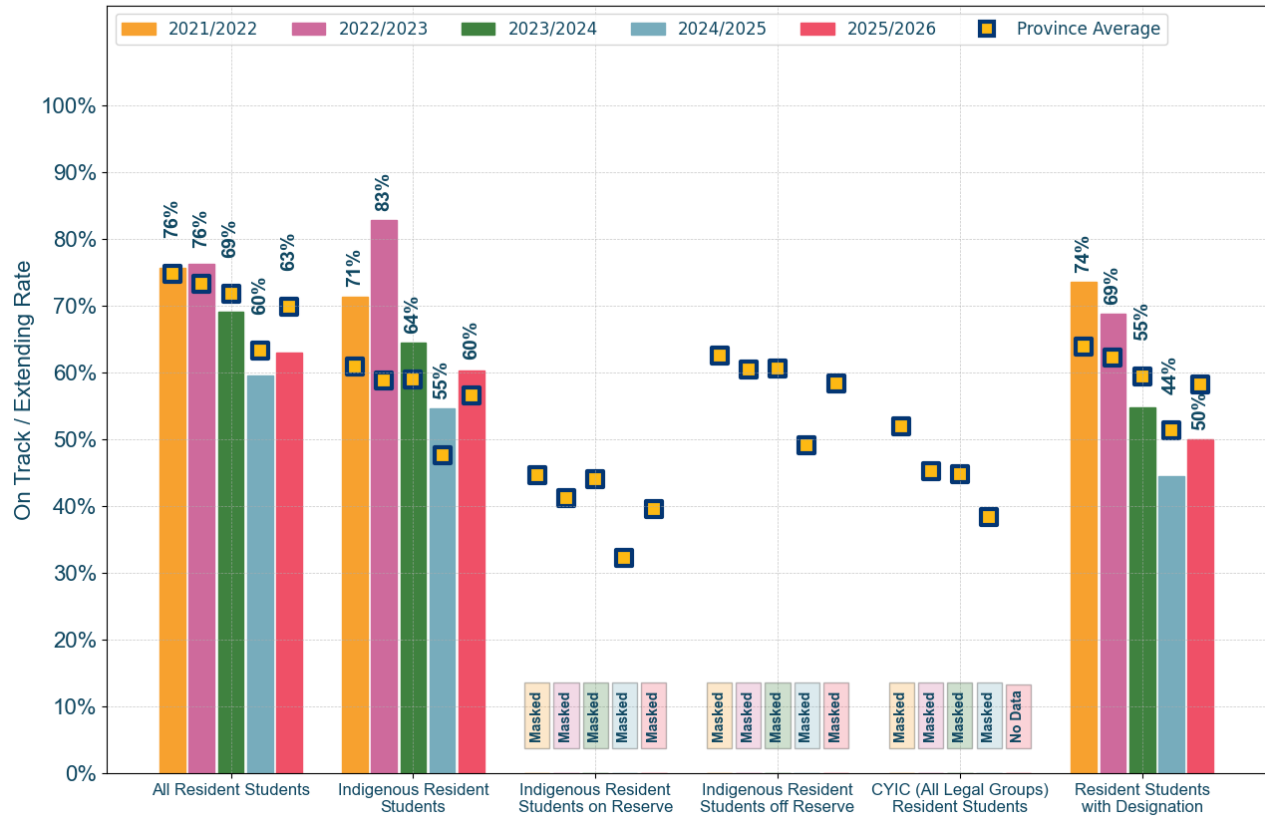
Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

Grade 4 FSA Literacy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	476 92%	481 93%	467 88%	472 92%	479 90%
Indigenous Resident Students	116 91%	118 89%	113 80%	121 89%	126 84%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	44 77%	60 80%	52 60%	51 71%	49 65%

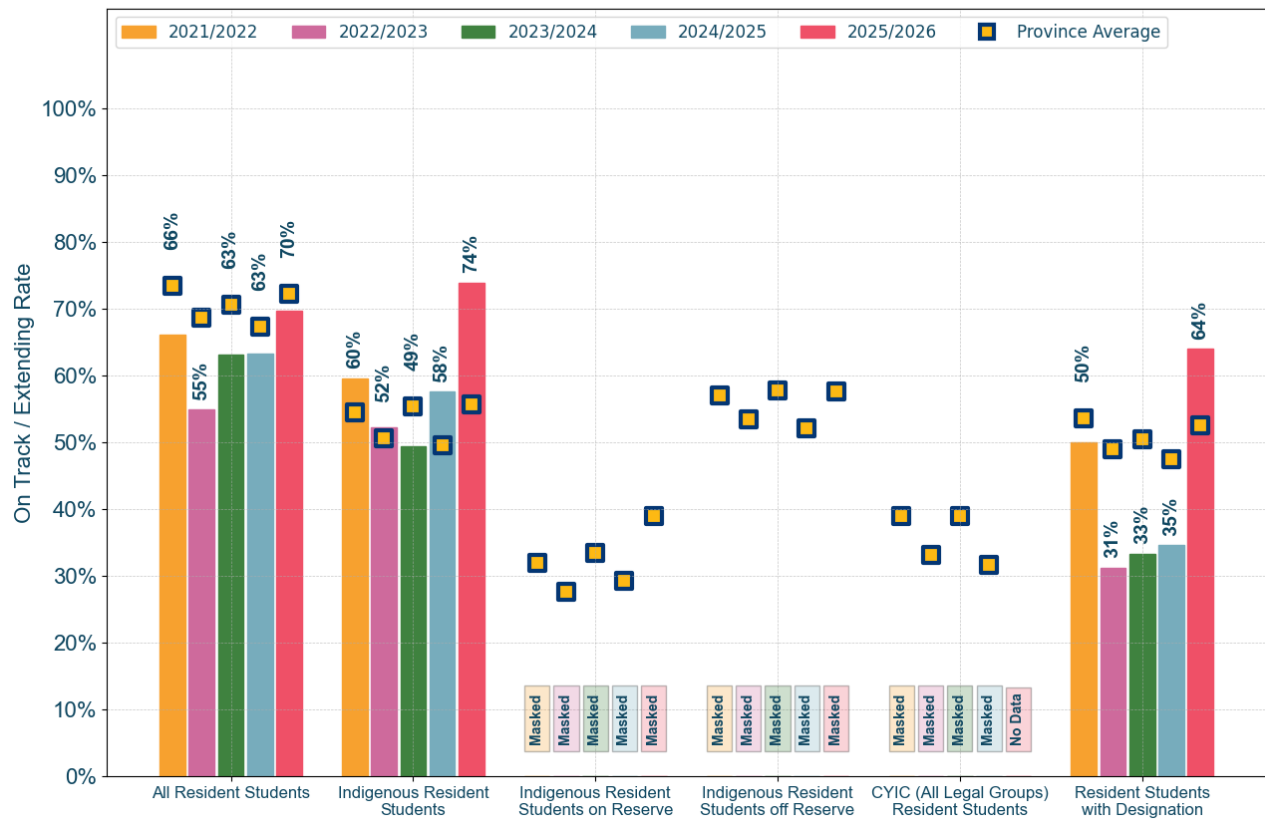
Grade 4 FSA Literacy - On Track / Extending Rate Peace River North



Grade 7 FSA Literacy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	486 92%	427 92%	434 93%	460 93%	464 92%
Indigenous Resident Students	106 93%	126 88%	96 91%	108 92%	108 89%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	57 70%	61 79%	56 80%	62 84%	62 81%

Grade 7 FSA Literacy - On Track / Extending Rate Peace River North

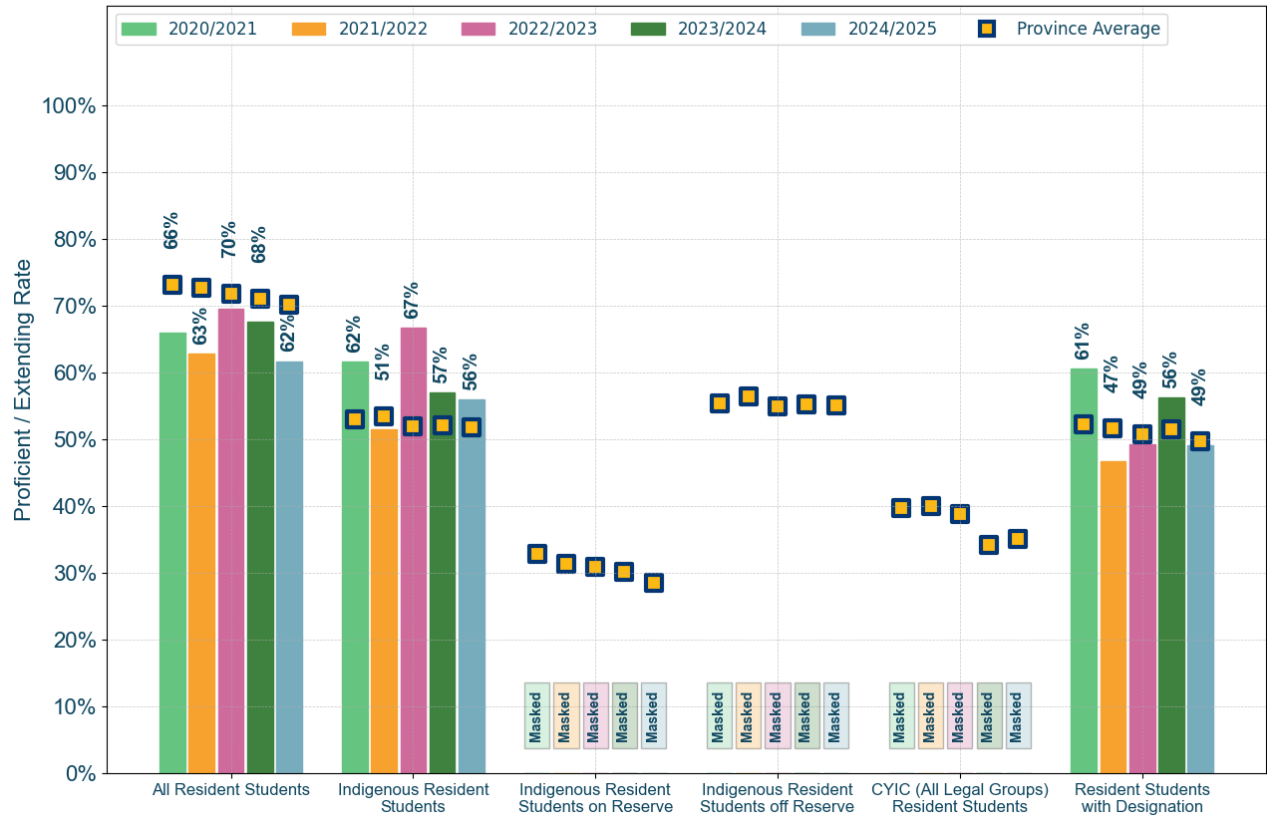


Measure 1.2: Grade 10 Literacy Expectations

Grade 10 Graduation Assessment Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	410 88%	406 85%	502 83%	444 89%	489 86%
Indigenous Resident Students	94 81%	84 82%	116 75%	120 82%	115 78%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	57 82%	53 72%	80 59%	78 71%	78 62%

Grade 10 Graduation Assessment Literacy - Proficient / Extending Rate Peace River North



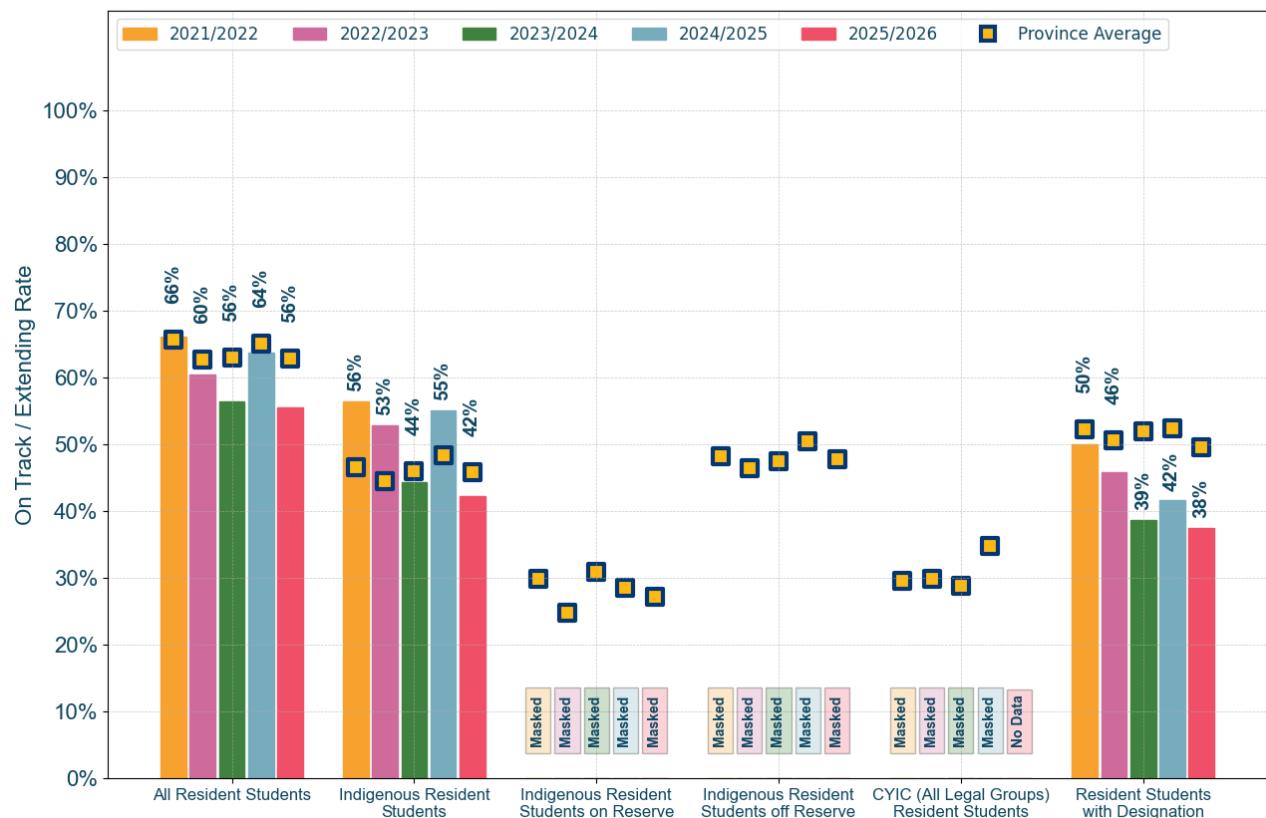
Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

Grade 4 FSA Numeracy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	476 93%	481 93%	467 87%	472 92%	479 91%
Indigenous Resident Students	116 93%	118 88%	113 78%	121 88%	126 87%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	44 77%	60 80%	52 60%	51 71%	49 65%

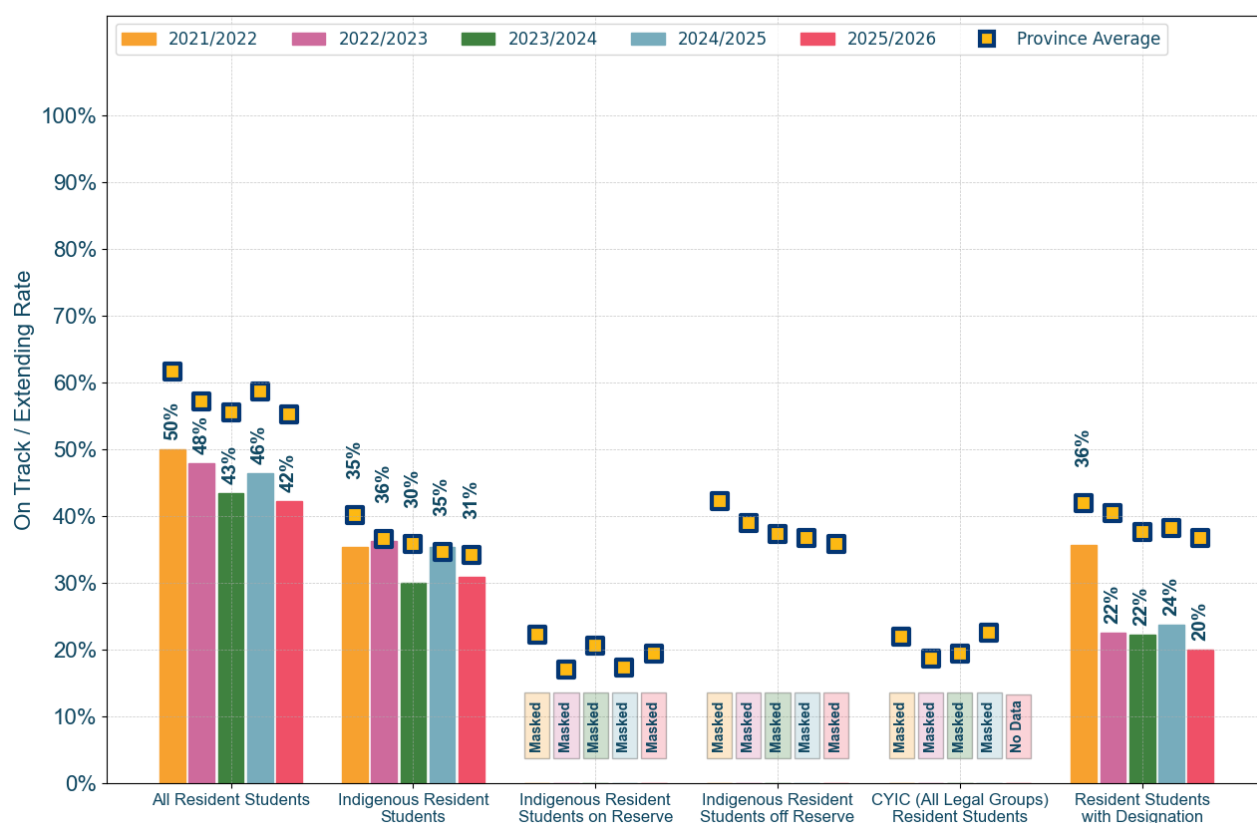
Grade 4 FSA Numeracy - On Track / Extending Rate Peace River North



Grade 7 FSA Numeracy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	486 92%	427 93%	434 94%	460 94%	464 93%
Indigenous Resident Students	106 93%	126 90%	96 94%	108 94%	108 90%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	57 74%	61 80%	56 80%	62 89%	62 81%

Grade 7 FSA Numeracy - On Track / Extending Rate Peace River North

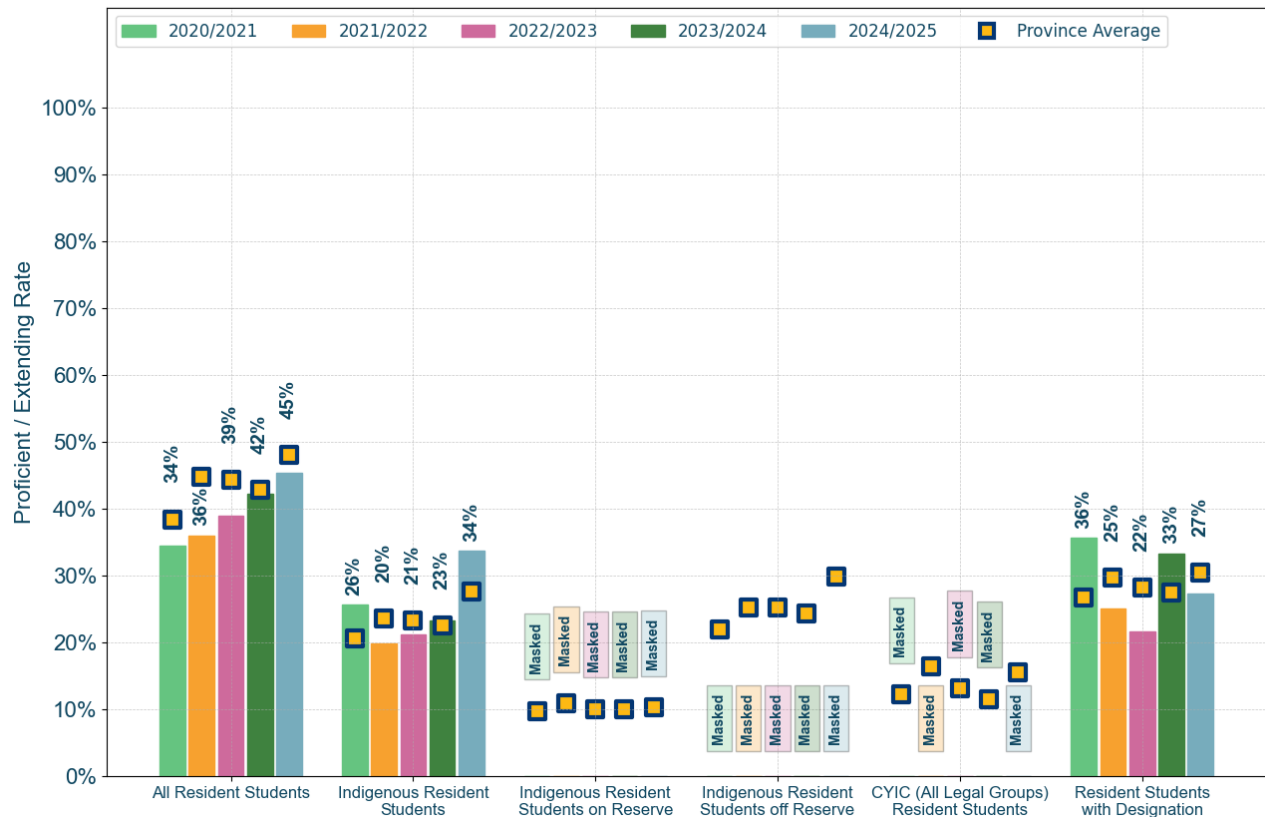


Measure 2.2: Grade 10 Numeracy Expectations

Grade 10 Graduation Assessment Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	408 88%	403 85%	504 83%	448 88%	492 86%
Indigenous Resident Students	94 81%	84 81%	119 76%	122 80%	118 77%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	56 71%	53 66%	80 56%	80 69%	79 65%

Grade 10 Graduation Assessment Numeracy - Proficient / Extending Rate Peace River North

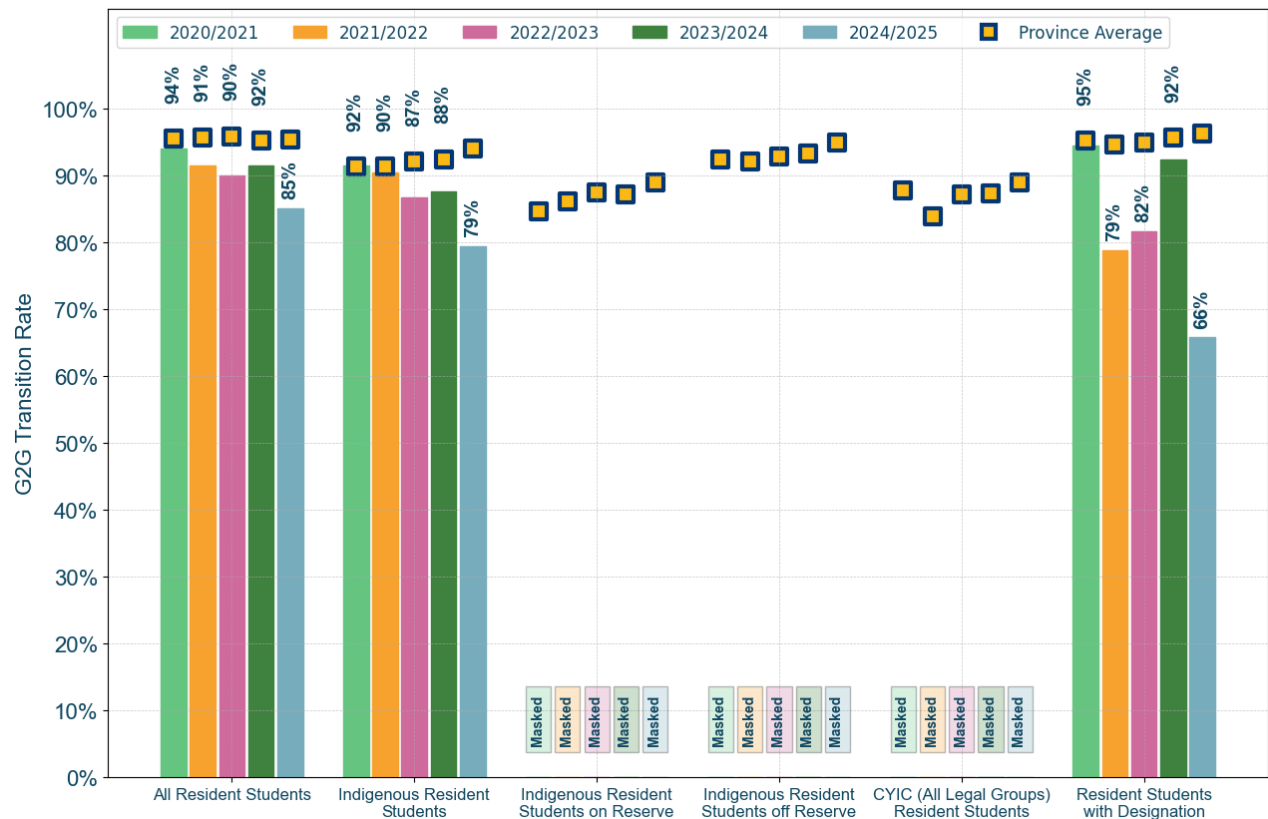


Measure 2.3: Grade-to-Grade Transitions

Grade 10 to 11 Transition - Cohort Count

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	408	398	508	448	492
Indigenous Resident Students	95	84	120	122	117
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	55	52	82	79	79

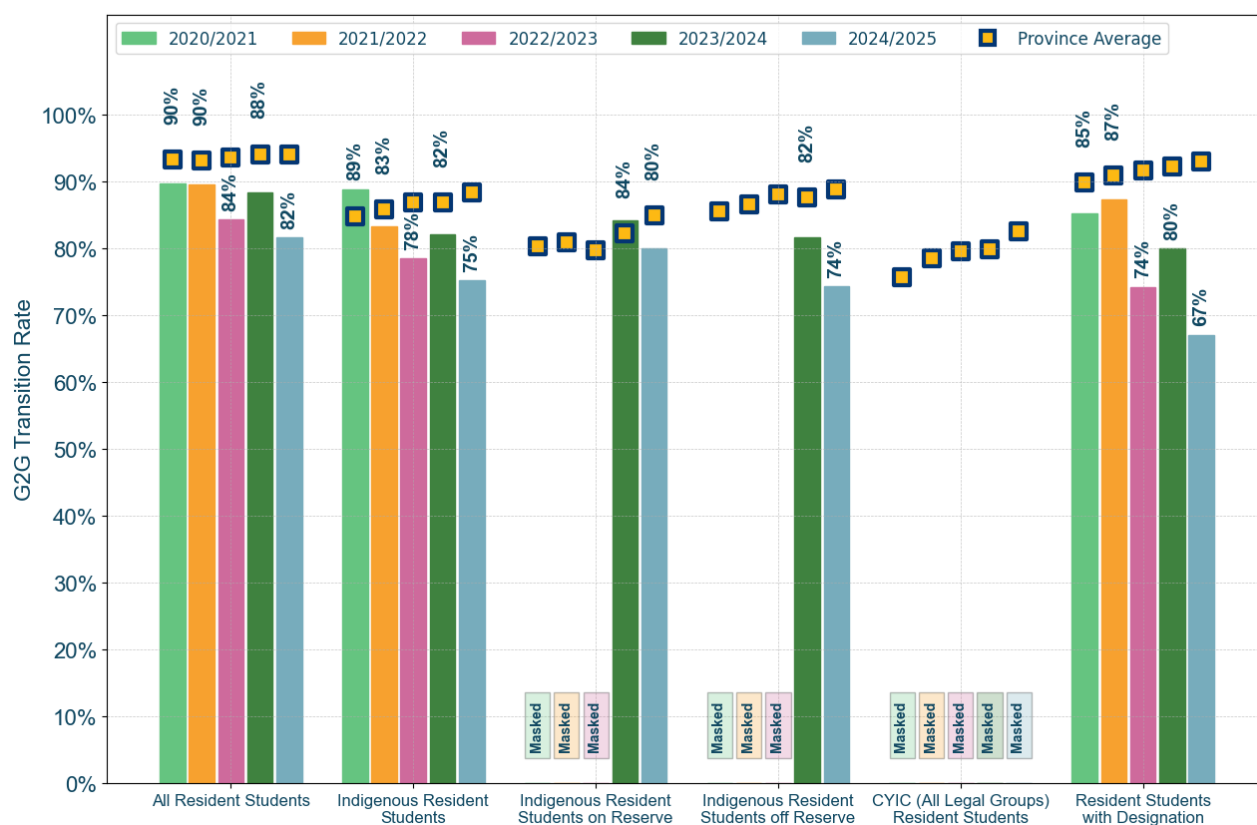
Grade 10 to 11 Transition Rate Peace River North



Grade 11 to 12 Transition - Cohort Count

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	417	430	409	511	478
Indigenous Resident Students	99	102	93	117	133
Indigenous Resident Students on Reserve	Masked	Masked	Masked	19	20
Indigenous Resident Students off Reserve	Masked	Masked	Masked	98	113
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	54	71	66	95	88

Grade 11 to 12 Transition Rate Peace River North



Review Data and Evidence: Intellectual Development



So what?

Using a maximum of three to five bullet points, please respond to the question:

What areas for growth are affirmed or identified by the data review? Did anything surprising emerge from the data review?

Please respond using a maximum of three (3) to five (5) bullet points.

- While literacy results show recent improvement (especially in Grades 6–9 comprehension and Grade 7 outcomes), overall achievement remains below earlier historical levels and continues to require sustained focus, particularly for specific student groups.
- Numeracy continues as a key system-wide area for growth, with declines across multiple measures over time and persistent gaps between student groups, despite some recent stabilization or improvement in select cohorts.
- A notable and concerning result is the decline in grade-to-grade transition rates (Grades 10–12), suggesting emerging barriers in sustaining student success through secondary years.
- Achievement gaps persist for students with diverse needs and, in some areas, Indigenous learners, particularly in numeracy and overall academic outcomes, indicating the continued need for targeted, responsive supports.
- A surprising finding is that some sub-populations (e.g., Indigenous students in literacy measures) are performing at or above provincial results, while overall district trends remain uneven, highlighting both areas of strength and inconsistency across the system.

Respond to Results: Intellectual Development



Now what?

Using a maximum of three to five bullet points, please respond to the question:

What key strategic adjustments will be made based on the above areas for growth to improve learning outcomes for all students and enhance equity of outcomes for priority populations?

Please note: As this report reflects an interim year, the district team may be continuing to monitor strategy impact and have limited, if any, adjustments to share.

Please respond using a maximum of three (3) to five (5) bullet points.

- Strengthening system-wide numeracy instruction through expanded use of vertical teacher teams, targeted middle years intervention, and sustained district coaching to address persistent declines and gaps across grades and student groups.
- Deepen targeted supports for priority populations (Indigenous learners, students with diverse needs, and ELL learners) by enhancing data-informed planning, early identification processes, and coordinated, team-based interventions to reduce achievement gaps.
- Enhance literacy outcomes through early and ongoing intervention, including full implementation of literacy screeners, strengthened foundational skills instruction, and continued investment in teacher capacity and evidence-based practices.
- Improve secondary transitions (Grades 10–12) by expanding proactive transition planning, monitoring, and re-engagement strategies to address recent declines and support sustained student progression toward completion.
- Increase use of qualitative data and student voice alongside quantitative measures to better understand learner experience, inform instructional adjustments, and ensure more responsive and equitable system practices.

Human and Social Development

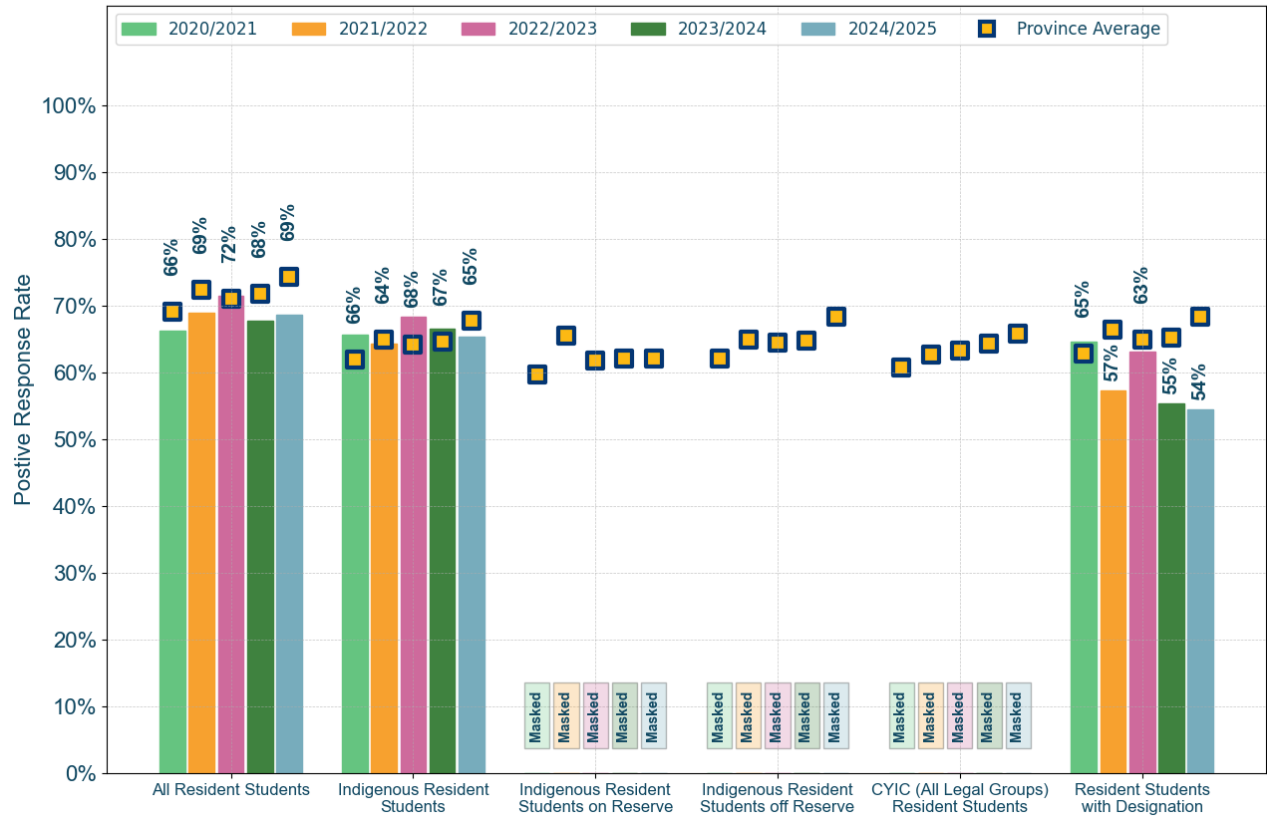
Educational Outcome 3: Feel Welcome, Safe, and Connected

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

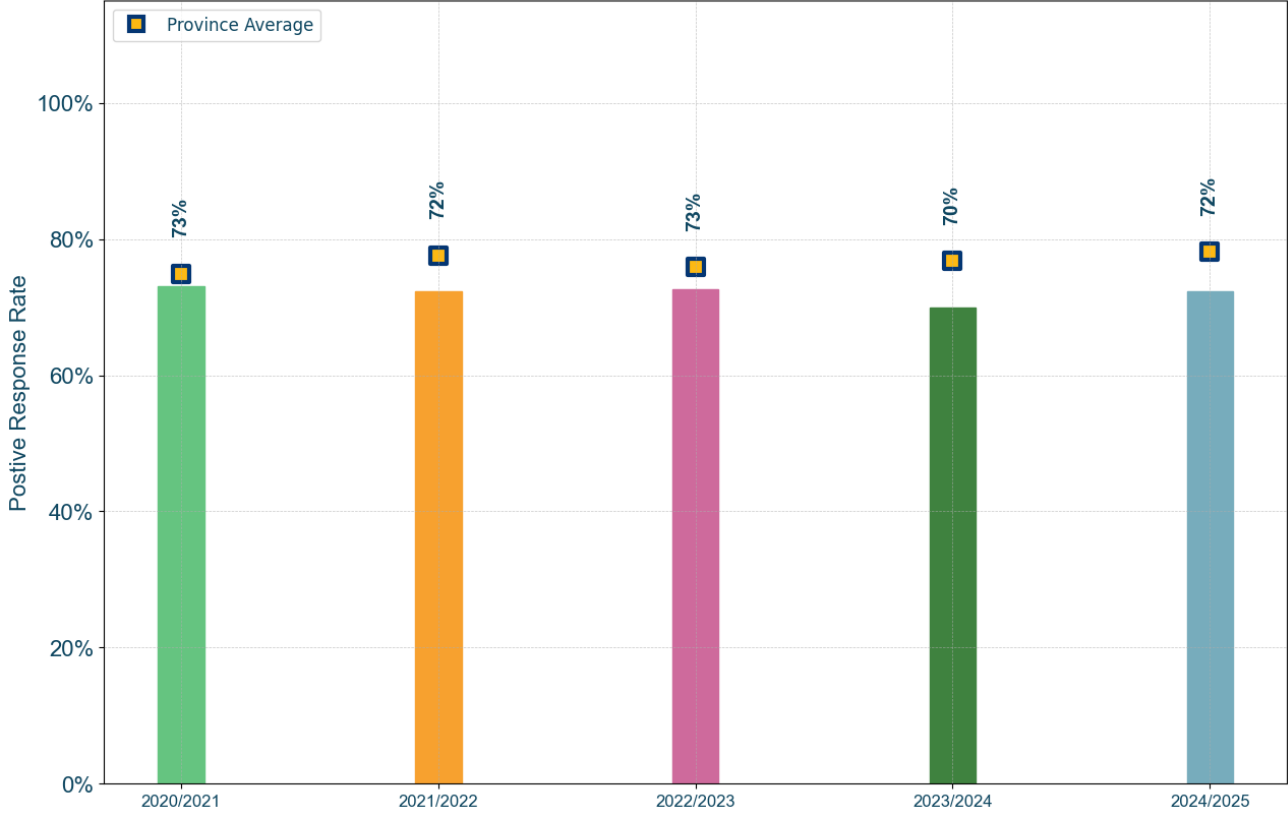
Student Learning Survey - Expected Count | Participation Rate for Grades 4, 7, and 10

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	1267 78%	1310 81%	1379 76%	1331 83%	1389 88%
Indigenous Resident Students	307 68%	297 75%	355 69%	326 76%	340 84%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	17 76%	22 45%
Indigenous Resident Students off Reserve	Masked	Masked	Masked	309 76%	318 86%
CYIC (All Legal Groups) Resident Students	19 53%	Masked	Masked	21 52%	22 64%
Resident Students with Designation	139 66%	144 67%	197 60%	186 68%	189 69%

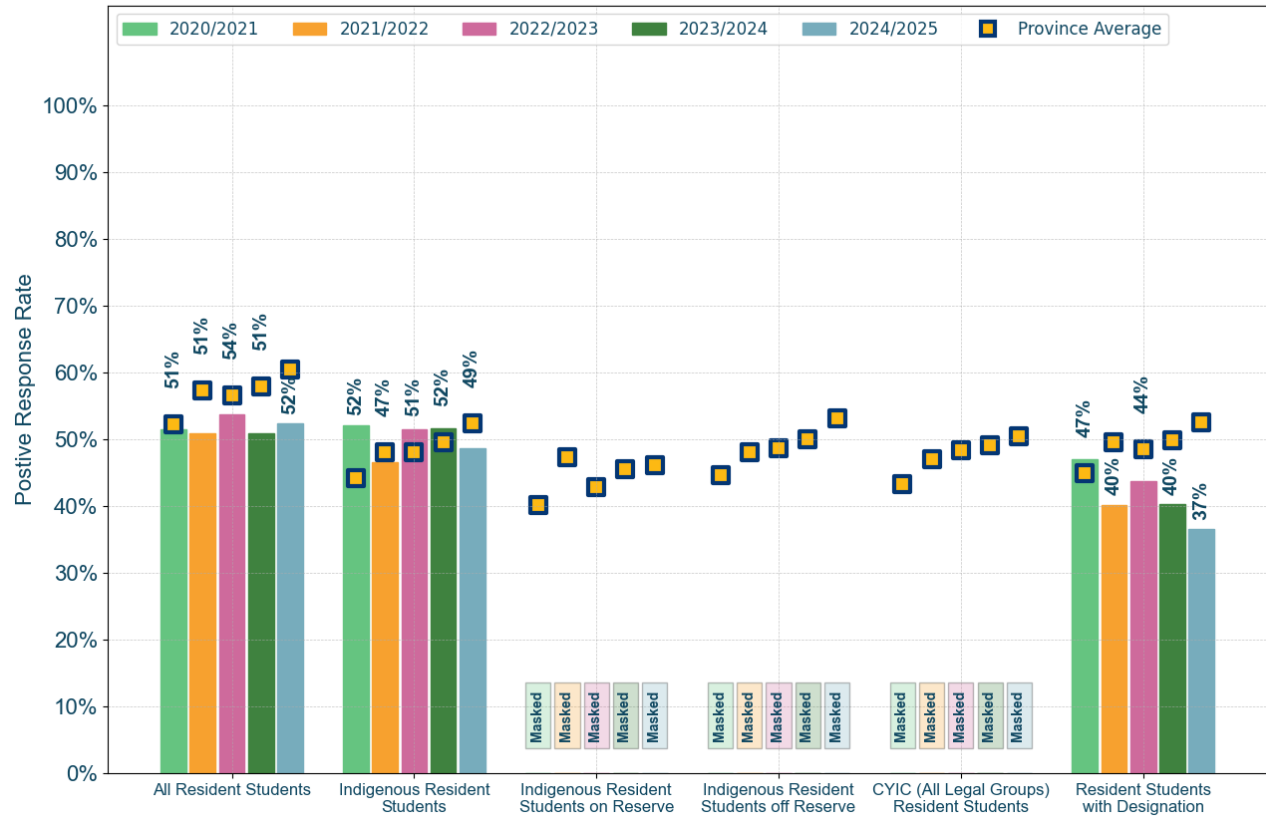
Feel Welcome - Positive Response Rate for Grades 4, 7, and 10 Peace River North



Feel Safe - Positive Response Rate for Grades 4, 7, and 10
Peace River North

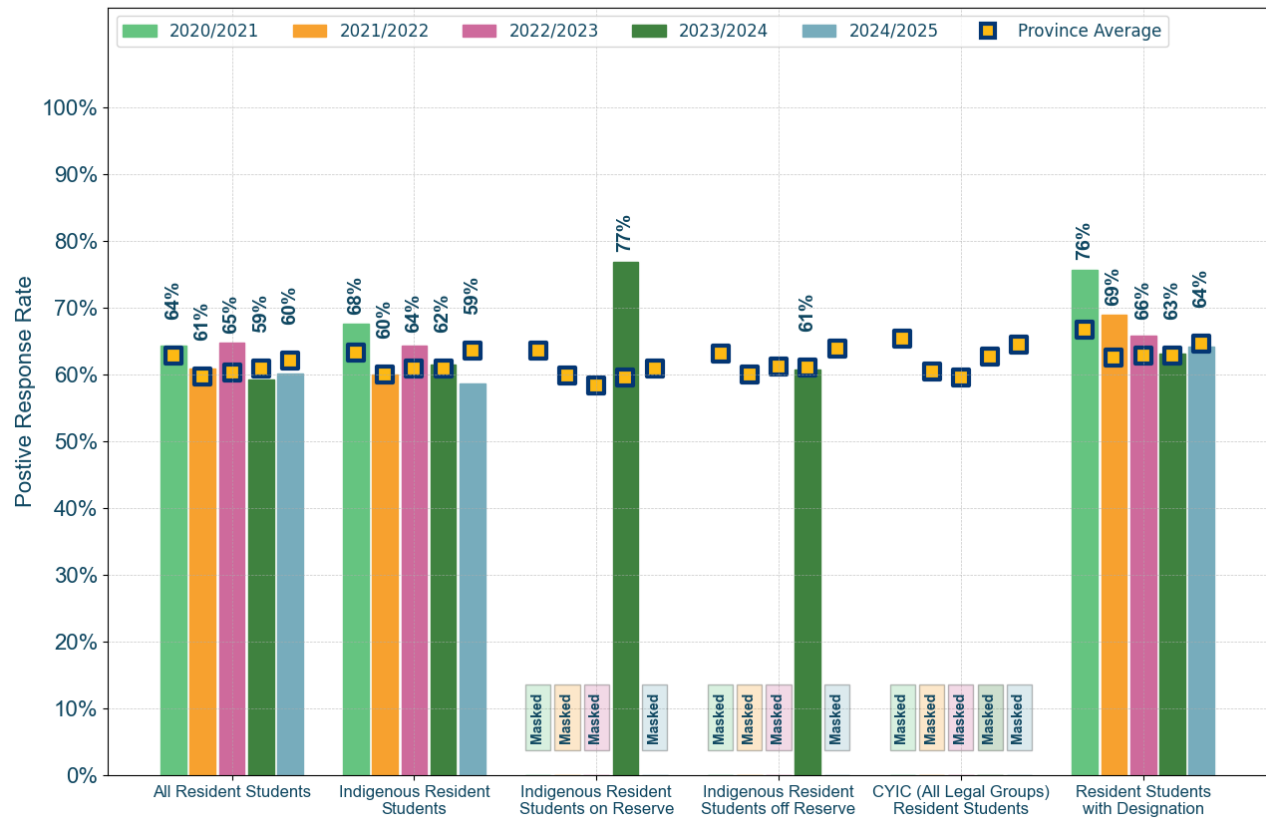


Sense of Belonging - Positive Response Rate for Grades 4, 7, and 10 Peace River North



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

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



Review Data and Evidence: Human and Social Development



So what?

Using a maximum of three to five bullet points, please respond to the question:

What areas for growth are affirmed or identified by the data review? Did anything surprising emerge from the data review?

Please respond using a maximum of three (3) to five (5) bullet points.

- Student well-being remains an area for growth, with a higher proportion of students reporting “low” well-being compared to the province, indicating a need for strengthened, consistent SEL supports across schools.
- Sense of belonging and school climate data show persistent gaps with provincial results, particularly in Grade 8, where fewer students report high levels of connection and importance within their school community.
- Students with diverse needs are experiencing a declining trend in belonging and connectedness, identifying an important equity-focused area for improvement in inclusive practices and support.
- A notable and somewhat surprising finding is that many students report having caring adult connections at school, with results comparable to or stronger than other groups, even as other indicators of belonging and well-being lag behind.
- There are emerging positive trends in some areas (e.g., gradual improvement in perceptions of school climate and academic self-concept), but progress remains uneven and below provincial results, reinforcing the need for deeper, more coordinated system responses.

Respond to Results: Human and Social Development



Now what?

Using a maximum of three to five bullet points, please respond to the question:

What key strategic adjustments will be made based on the above areas for growth to improve learning outcomes for all students and enhance equity of outcomes for priority populations?

Please note: As this report reflects an interim year, the district team may be continuing to monitor strategy impact and have limited, if any, adjustments to share.

Please respond using a maximum of three (3) to five (5) bullet points.

- Strengthen and align Tier 1, 2, and 3 SEL supports across schools by refining the district's Response to Intervention (RTI) approach or Multi-Tiered System of Supports (MTSS) and ensuring consistent implementation of trauma-informed, co-regulation, and prevention-focused practices.
- Increase staff capacity in using SEL data (MDI, Student Learning Survey) through targeted professional learning and coaching, enabling more precise identification of needs and responsive school-based planning.
- Enhance student belonging and school connectedness, particularly at the middle years level, through intentional relationship-building practices, culturally responsive approaches, and increased opportunities for student voice and engagement.
- Expand inclusive, targeted supports for priority populations (students with diverse needs, Indigenous learners, and CYIC) by strengthening collaboration with families, community agencies, and Indigenous partners, and ensuring culturally safe, individualized approaches.
- Adapt professional learning delivery models to improve staff engagement and uptake, including more flexible, embedded, and school-based formats to increase participation and impact on classroom practice.

Career Development

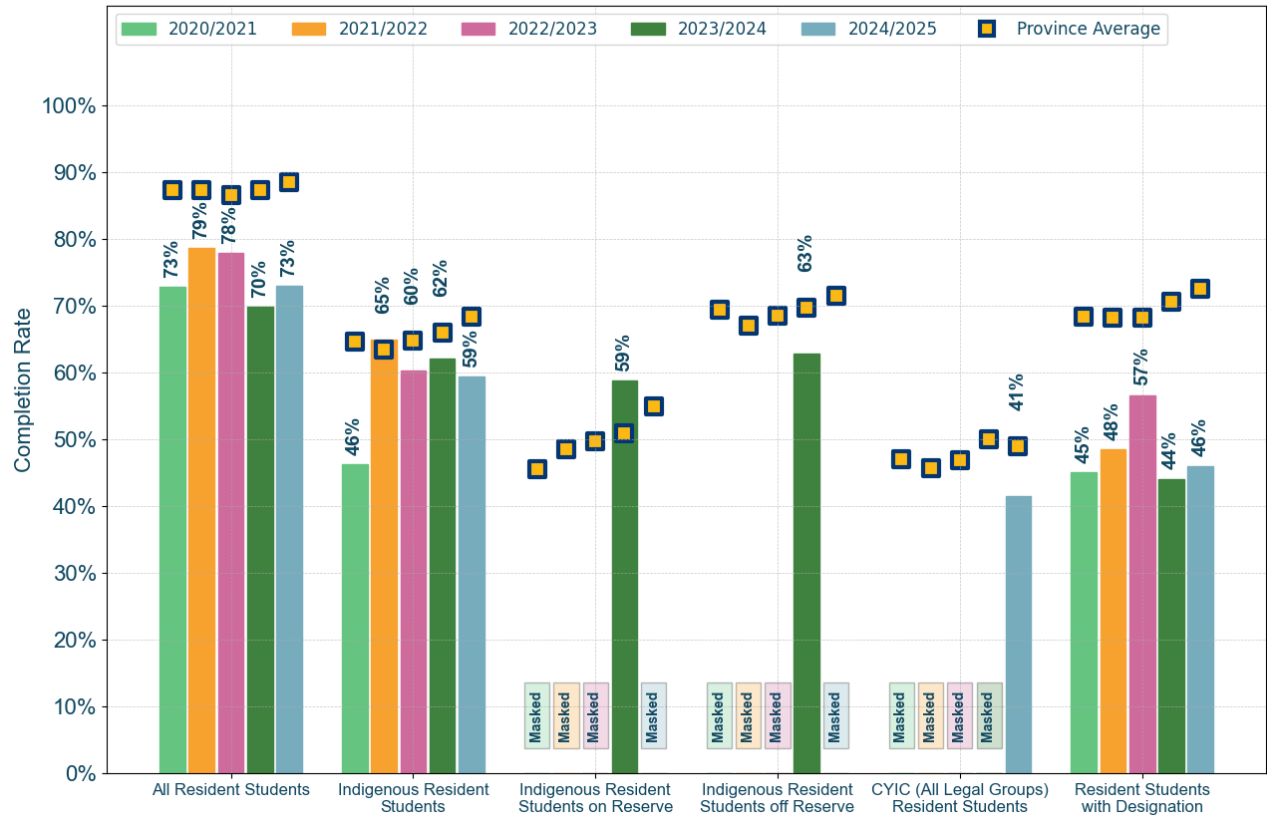
Educational Outcome 4: Graduation

Measure 4.1: Achieved Dogwood within 5 Years

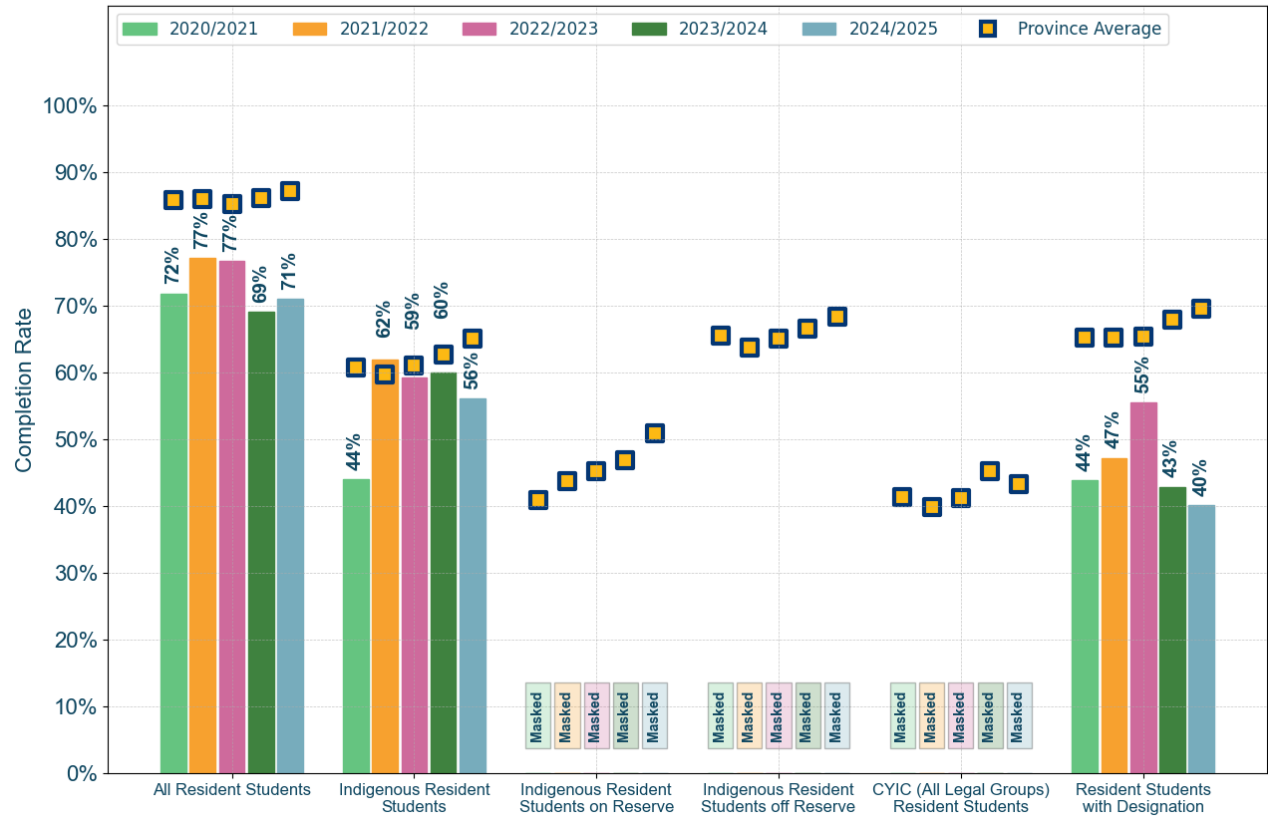
Completion Rate - Cohort Count | Outmigration Estimation

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	481 54	468 59	485 67	460 58	575 66
Indigenous Resident Students	99 10	114 14	117 16	108 13	136 17
Indigenous Resident Students on Reserve	Masked	Masked	Masked	19 2	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	89 11	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	36 5
Resident Students with Designation	99 10	91 10	99 12	96 12	135 15

5-Year Completion Rate - Dogwood + Adult Dogwood Peace River North



5-Year Completion Rate - Dogwood Peace River North



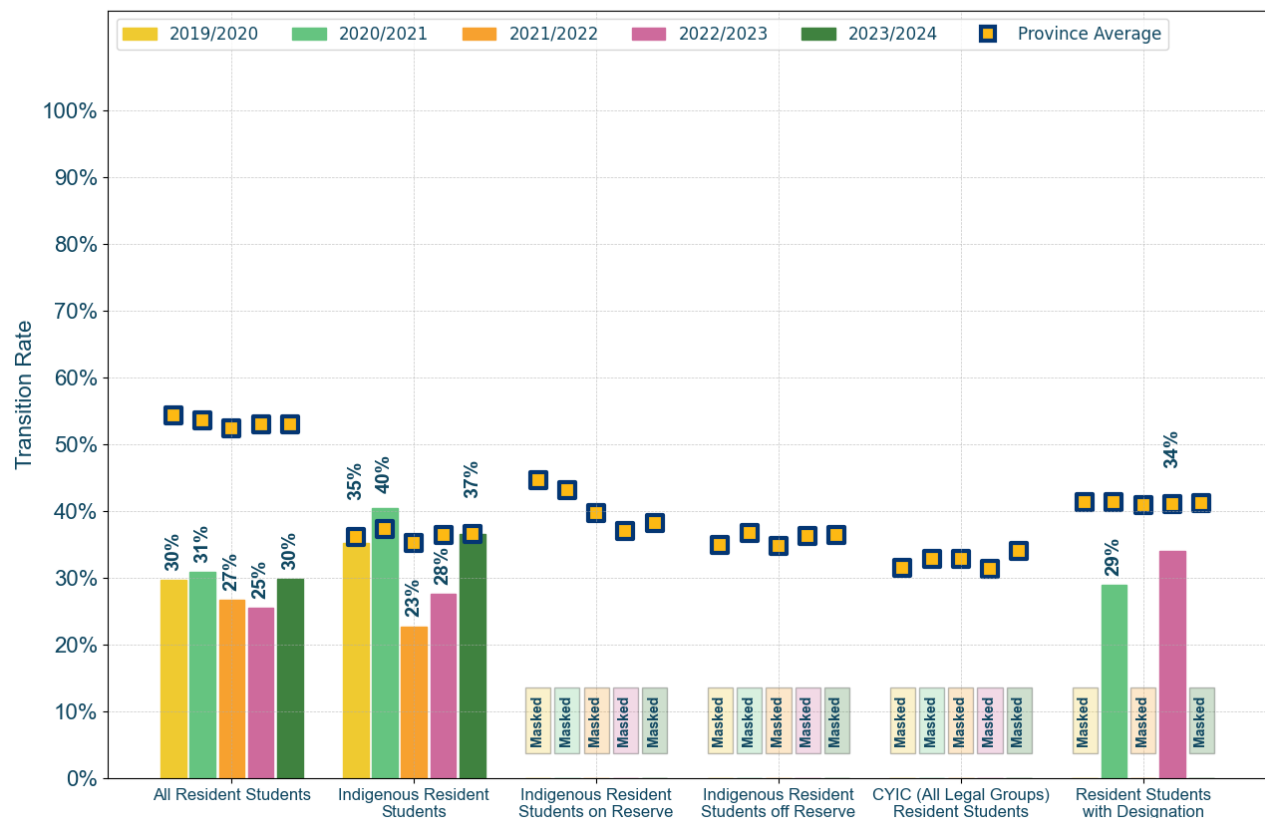
Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Post-Secondary Transitions

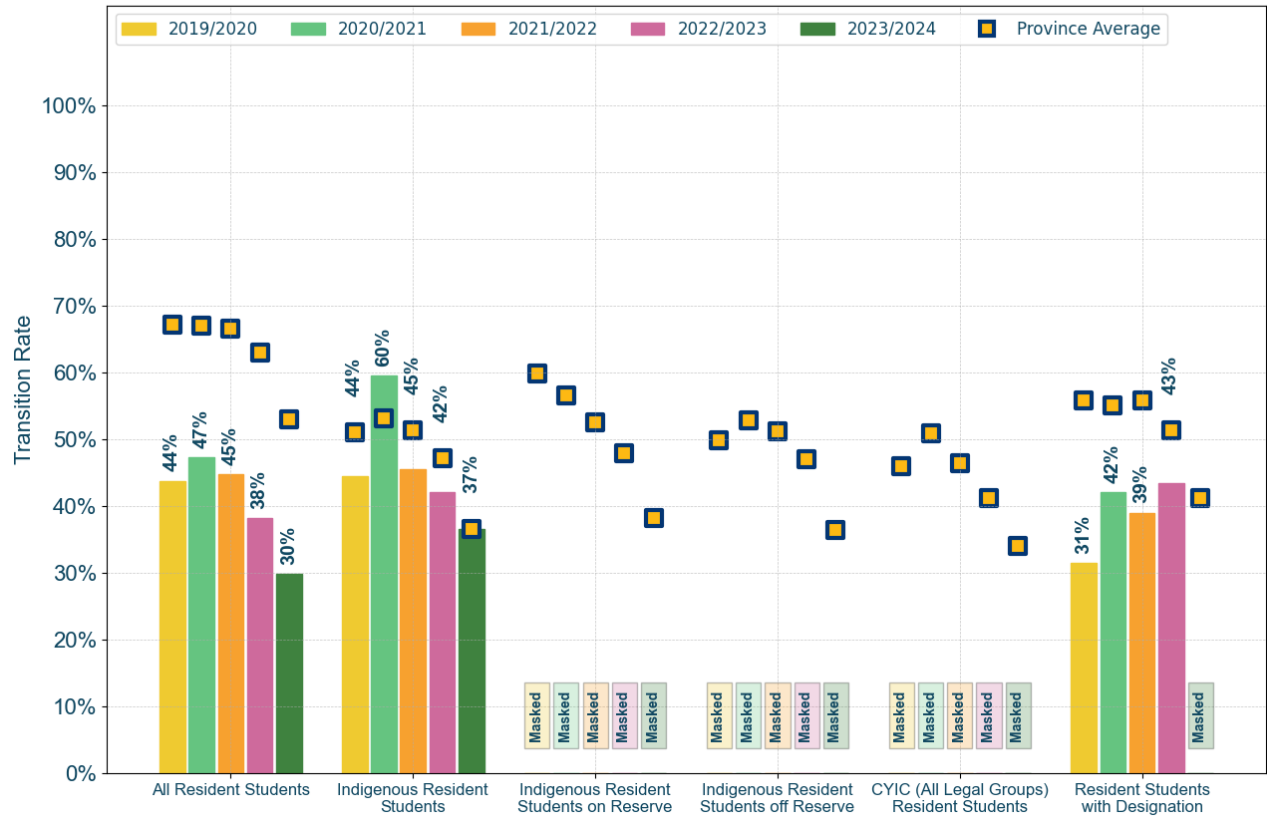
Transition to Post-Secondary - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	297	317	326	338	282
Indigenous Resident Students	54	42	66	69	52
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	38	Masked	53	Masked

Immediate Transition to Post-Secondary Peace River North



Within 3 Years Transition to Post-Secondary Peace River North



Review Data and Evidence: Career Development



So what?

Using a maximum of three to five bullet points, please respond to the question:

What areas for growth are affirmed or identified by the data review? Did anything surprising emerge from the data review?

Please respond using a maximum of three (3) to five (5) bullet points.

- Student satisfaction with job and post-secondary preparation has declined in the most recent year, reversing previous gains and identifying a key area for renewed focus on career readiness programming.
- While Indigenous student completion rates and participation in career initiatives have shown positive long-term growth, the recent drop in satisfaction levels for both Indigenous and non-Indigenous students is notable and concerning.
- Variability in post-secondary transition data is influenced by students accessing opportunities outside the province, suggesting that traditional measures may not fully capture student success in this area.
- A persistent gap remains in completion rates between priority populations (e.g., Indigenous students, students with diverse needs) and the overall student population, indicating the need for continued targeted supports.
- Indigenous students have, in some instances, reported higher satisfaction or outcomes than overall student groups in prior years, highlighting both areas of strength and inconsistency across time.

Respond to Results: Career Development



Please respond using a maximum of three (3) to five (5) bullet points.

- Re-focus on career readiness programming by strengthening the quality, consistency, and visibility of career education experiences (e.g., work experience, career exploration events, dual credit) to address declining student satisfaction with job and post-secondary preparation.

- Expand and better coordinate career pathway opportunities, particularly in high-interest sectors (e.g., trades, healthcare), ensuring more equitable access and sustained engagement across secondary grades.
- Increase targeted outreach and supports for priority populations (Indigenous learners, students with diverse needs, and CYIC) through individualized transition planning, community partnerships, and culturally responsive programming to improve participation and completion outcomes.

Our Framework for Enhancing Student Learning

For more information on our goals, data, reflection, and strategies please see our Framework for Enhancing Student Learning report found at <https://www.prn.bc.ca/district/fesl/> .

School District #60

Operating Financial Report - July 1, 2026 to August 31, 2026

Operating Revenue	2026/27		% of budget received	# of Months	Expected %	Explanations
	Actual Spending	Preliminary Annual Budget				
Ministry of Education Grants	\$ 4,957,564	\$ 83,777,768	5.9%	12	17%	Payments from Ministry decrease in the summer
LEA Revenue	\$ -	-\$ 930,096	0.0%	10	0%	Amounts will start when school is in session
Provincial Grants - SAT	\$ 20,253	\$ 121,524	16.7%	12	17%	On Track
Offshore Tuition	\$ -	\$ 667,430	0.0%	10	0%	Amounts will start when school is in session
Childcare Fees	\$ 53,875	\$ 1,125,583	4.8%	10/12	8%	Lower than expected but only one program was running over the summer
Alberta Students, DL, 3rd Party Billings		\$ 51,196	0.0%	10	100%	Amounts will start when school is in session
Miscellaneous Revenue	\$ 20,065	\$ 318,220	6.3%	12	17%	This includes miscellaneous funds that come into the District and ITA funds, insurance proceeds, and Skills BC funds; varies throughout the year
Rentals	\$ 8,038	\$ 146,128	5.5%	10/12	8%	Includes Daycare Rental, Teacherage Rentals, Cameron Lake Rentals & Indigenous Rent and SWIS rent; below expected
Interest	\$ 76,355	\$ 400,000	19.1%	12	17%	Interest rates for August 2026 is 2.95% for the High Interest Savings Account.
Total Operating Revenue Before LEA Adjustment	\$ 5,136,150	\$85,677,753	6.0%			
LEA Revenue		\$ 930,096	0.0%	10	0%	Amounts will start when school is in session
Total Operating Revenue	\$5,136,150	\$86,607,849	5.9%			

Operating Expense	2025/26		% of budget expended	# of Months		Explanations
	Actual Spending	Preliminary Annual Budget				
Salaries						
Teachers	4,639	32,086,557	0.0%	10	0%	Miscellaneous payment
Principals and Vice-Principals	998,186	6,015,743	16.6%	12	17%	On Track
Educational Assistants	37,375	7,513,314	0.5%	10	0%	This is the Stat Holiday Pay for July
Support Staff	783,293	9,942,855	7.9%	10/12	8%	On Track
Other Professionals	393,689	2,306,703	17.1%	12	17%	On Track
Substitutes (TOC's)	53,465	2,281,793	2.3%	10	0%	This is for casuals for facilities and technology
Total Salaries	2,270,647	60,146,965	3.8%			
Employee Benefits	406,046	14,828,500	2.7%	10/12	8%	Lower than expected; benefits are for a small group of people over the summer
Total Salaries and Benefits	\$2,676,693	\$74,975,465	3.6%			
Services and Supplies	957,877	12,021,984	8.0%	12	17%	Purchases vary through year
Total Operating Expenses	\$3,634,570	\$86,997,449				
Capital Purchases (Operating)	\$0	\$370,000	0.0%	12	17%	
Total Operating Expenses and Capital Purchases	\$3,634,570	\$87,367,449				
Operating Net Revenue (Expense)	\$1,501,580	-\$759,600				
Application of Reserves to Date	\$0	\$759,600	0	12	17%	
	\$1,501,580	\$0				

Notes

This document reflects the 2026/27 Preliminary Annual Budget. There is a deficit as funding has not started to roll in.

2025 GHG Emissions and Offsets Summary Table

School District 60 2025 GHG Emissions and Offsets Summary	
GHG emissions for the period January 1 - December 31, 2025	
Total BioCO ₂	93.4
Total Emissions (tCO ₂ e)	4362
Total Offsets (tCO ₂ e)	3244
Adjustments to Offset Required GHG Emissions Reported in Prior Years	
Total Offsets Adjustment (tCO ₂ e)	0
Grand Total Offsets for the 2024 Reporting Year	
Grand Total Offsets to be Retired for 2024 Reporting Year (tCO ₂ e)	3244
Offset Investment (\$)	
[Grand Total Offsets to be Retired for 2024 Reporting Year x \$25 per tCO ₂ e]	3244 x \$25 = \$81,100

2024 GHG Emissions and Offsets Summary Table

School District 60 2024 GHG Emissions and Offsets Summary	
GHG emissions for the period January 1 - December 31, 2024	
Total BioCO ₂	64.4
Total Emissions (tCO ₂ e)	4388
Total Offsets (tCO ₂ e)	3149
Adjustments to Offset Required GHG Emissions Reported in Prior Years	
Total Offsets Adjustment (tCO ₂ e)	0
Grand Total Offsets for the 2024 Reporting Year	
Grand Total Offsets to be Retired for 2024 Reporting Year (tCO ₂ e)	3149
Offset Investment (\$)	
[Grand Total Offsets to be Retired for 2024 Reporting Year x \$25 per tCO ₂ e]	3149 x \$25 = \$78,725



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

1000 Governance

1013 Delegation of Authority

Adopted:

Revised:

Reviewed:

Reference: *School Act*, R.S.B.C., 1996, c. 412.

Policy: The Board of Education of School District No. 60 (Peace River North) (the “Board”) is authorized under the *School Act* to delegate specific and general administrative and management duties to others.

Guidelines/Principles:

- The Board hereby delegates to the Superintendent of Schools the authority to perform any act or exercise any power that the Board is authorized or required to do, except for:
 - Those matters reserved to the Board by this or any other Board policy: and
 - Those matters that cannot be delegated.
- Notwithstanding the above, the Board also reserves the authority to make decisions on any matters within its authority under the *School Act* or in accordance with Board policies.
- Further, the Board requires that any new provincial, federal, regional or local initiatives must be brought to the Board for discussion and determination of decision making authority.
- The Superintendent is directed to develop an administrative procedure to fulfill Board obligations created by any federal or provincial legislation.
- In the absence of Board policy, if an immediate administrative response is required the Superintendent shall:
 - Inform and/or consult with the Board Chair as soon as possible; and
 - Inform the Board as soon as practicable or at the next Board meeting on the nature of the issue, action taken, and the need for future policy or administrative procedure



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

3000 Education Instruction

3003 Selection of Learning Resources

Adopted: 2001-12-12

Revised: 2011-06, 2012-02, 2014-12, 2026-06

Reviewed: 2026-05

Reference: [Ministry Learning Resources Policy](#)
[School Act](#)
[School Regulations](#)
[Ministerial Order 333/99, the Educational Program Guide Order; section 5](#)

Policy

The Board is committed to providing a wide range of relevant learning resources to meet the educational needs of all students. The selection of learning resources will be in alignment with the Ministry of Education and Child Care curriculum, policies, and guidelines.

Guidelines/Principles:

- Students learn in a variety of ways and should have access to a diverse selection of learning resources
- Learning resources shall be appropriate for the subject area and for the age, emotional development, ability level, learning styles, and social development of the students for whom the materials are selected.
- The Board delegates the responsibility for the selection of learning resources to the professional staff of the district.
- All schools must have a process in place for involving staff in planning for the use of learning resources funding and prioritizing purchases. This process must be linked to their Framework for Enhancing Student Learning.
- The school principal has the statutory responsibility for the implementation of educational programs and, therefore the final say in learning resources selection
- There will be an administrative process to ensure that parents and guardians of

registered students can request a reconsideration of a learning resource.

- The selection of resources takes into account social considerations that emphasize safety for students of diverse backgrounds
- The use of learning resources will respect all copyright laws, including the use of movie clips, which must have a curricular purpose. Full-length movies are discouraged.
- Online tools require a Privacy Impact Assessment before use.
- Admin Procedures/forms (to go in the online Admin handbook)
 - Guidelines for purchasing learning resources
 - Learning Resources Selection Evaluation Form
 - Learning resources planning template
 - Request for reconsideration of a learning resource

Learning Resources Reconsideration:

- A request for reconsideration of a learning resource shall be referred to the school first to see if it can be resolved with the teacher and/or administration by reviewing the rationale, selection, and application of the learning resource.
- If the parent/guardian is still not satisfied, they may file a formal request for reconsideration by contacting the Board Office and requesting the appropriate form to fill out.
- Within one month of receiving a request for reconsideration, the staff Education Committee will meet and review the request using the criteria outlined in the Focused Education Resources Evaluation Criteria Guides.
- The Director of Instruction responsible for Learning Resources will then communicate the decision(s) and its rationale to the parent/guardian.
- As per the School Act, the parent/guardian, if still unsatisfied, may then file a section 11 appeal to the Board of Trustees following our local bylaw procedures.

August 31, 2026

Dear Superintendent Hart and Board Chair Gilbert,

As school districts across British Columbia continue to expand early learning and child care opportunities, we would like to share a reflection and an invitation.

The province has made a significant commitment to increasing access to child care, and we recognize the important role school districts are playing in making this vision a reality. Expanding access to high-quality early learning and child care benefits children, families, and communities.

At the same time, we believe it is important to ask an important question:

As we create more child care spaces, are we also protecting and expanding inclusive child care spaces?

The goal should never be to trade inclusion for access. A strong child care system must achieve both.

There is a real concern that, in the urgency to create new spaces, we may unintentionally prioritize quantity over inclusion. Without intentional planning, new child care spaces may not be fully accessible or equipped to welcome children with disabilities, creating new barriers for families who are already struggling to find inclusive options.

As your district plans and develops new child care spaces, we encourage you to reflect on a few key questions:

- Are new child care spaces and their outdoor play areas being universally designed from the outset to welcome children with disabilities, or is inclusion being considered only after the spaces are built?
- Are educators and child care providers receiving the training, resources, and staffing they need to support diverse learners?
- Are inclusion supports available consistently so that families can expect equitable access regardless of where they live?
- Do funding decisions recognize the additional collaboration, planning, and expertise required to deliver high-quality inclusive child care?
- Will success be measured only by the number of new spaces created, or also by whether children with disabilities are able to access, participate, and belong within those spaces alongside their peers?

These questions reflect more than operational considerations; they reflect our collective commitment to children's rights.

Under the United Nations Convention on the Rights of Persons with Disabilities, as well as Canadian human rights principles, children with disabilities have the right to participate in inclusive early learning and child care alongside their peers. Inclusion is not an enhancement to quality; it is an essential measure of quality.

British Columbia should not have to choose between creating more child care spaces and creating inclusive child care. The true measure of success is whether every child, including children with intellectual and developmental disabilities, can access high-quality, inclusive early learning close to home.

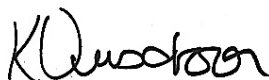
As leaders in public education and early learning, school districts have an extraordinary opportunity to build child care systems in which inclusion is embedded from the beginning rather than added later. By designing spaces, supports, staffing models, and partnerships with inclusion in mind, you can help ensure that every child has the opportunity to learn, grow, and belong.

As you reflect on our next steps to ensure inclusive child care in your school district, we encourage you to use the resources created to support the growth of inclusive child care and to help achieve the vision established in the [BC Inclusive Child Care Strategy, Where All Children Belong](#).

- [Inclusive Child Care Toolkit](#)
- The [Foundations of Inclusive Child Care](#) training
- [Behaviours in the Early Years](#) training and multiple resources for child care centres
- [Leaders of Inclusive Child Care](#) initiative, which also includes training and a Leadership Handbook
- [Creating Inclusive Playgrounds](#): A Playbook of Considerations and Strategies.

Thank you for your leadership and your commitment to creating welcoming communities for all children. We look forward to continuing to work alongside school districts to advance inclusive early learning and child care across British Columbia.

Sincerely,



Karla Verschoor
Executive Director
Inclusion BC



Brenda Lenahan
Executive Director
BC Complex Kids Society





K-12 EDUCATION

CAPITAL FUNDING

Multiple school districts and individuals emphasized that safe, modern schools are essential learning environments and indicated that significant deferred maintenance and new construction needs remain unaddressed. School District No. 5 (Southeast Kootenay) stated that school districts are facing urgent challenges related to aging infrastructure, rising maintenance costs, outdated systems, and safety risks. The district called for accelerated investments in modern school facilities to ensure safe and functional learning environments and highlighted Mount Baker Secondary School as an example of a school requiring significant upgrades. Similarly, the District Parent Advisory Council from School District No. 73 (Kamloops-Thompson) noted that school facilities across the province are aging, overcrowded, and increasingly unable to meet the needs of growing communities. It recommended the development of a five-year plan to address the province's capital funding gap. Similarly, School District No. 39 (Vancouver) highlighted the need to accelerate capital approvals and increase investment, deferred maintenance, accessibility improvements, and climate-resilient school infrastructure.

Multiple participants also raised concerns about the growing reliance on portable classrooms. They explained that portables are increasingly being used as long-term learning spaces, while many associated costs continue to be absorbed through operating budgets. The District Parent Advisory Council from School District No. 73 (Kamloops-Thompson) recommended funding portables as capital expenditures, noting that although portables are intended as temporary structures, they often remain in service for extended periods and can involve substantial costs related to acquisition and maintenance.

Several participants noted that many schools remain at high seismic risk and emphasized the need for continued investment in seismic upgrades and high-priority projects. School District No. 38 (Richmond) recommended accelerating investment in the School Seismic Mitigation Program through

predictable project approvals and funding and completing remaining high-risk upgrades by 2030. The district stated that accelerating seismic mitigation efforts would improve student safety, reduce long-term costs, and strengthen community resilience.

In addition to province-wide priorities, some districts identified local infrastructure needs. School District No. 38 (Richmond) requested capital funding for the new Richmond City Centre School to accommodate anticipated population growth and urban densification. The Nanaimo Ladysmith Public School Board outlined the urgent need to replace Nanaimo District Secondary School, noting that the facility no longer meets modern safety, capacity, or educational standards and faces structural and seismic risks.

OPERATIONAL FUNDING

The Committee also received extensive input regarding operational funding. Multiple participants indicated that operating funding has not kept pace with inflation, enrolment growth, negotiated wage settlements, and increasingly complex student needs. School District No. 23 (Central Okanagan) and School District No. 62 (Sooke) noted that districts are experiencing significant cost increases across all areas of operation, often requiring resources to be redirected from classrooms and student supports to address inflationary pressures. School District No. 6 (Rocky Mountain) and School District No. 42 (Maple Ridge – Pitt Meadows) recommended dedicated funding for technology infrastructure and cybersecurity to support digital learning, protect student information, and meet provincial information security requirements. In addition, several participants called for increased core funding, so that districts are not reliant on fundraising and external grants to deliver essential services.

Closely related to these concerns, the Committee received several recommendations regarding the base per-student funding model. The BC School Trustees Association noted that the base per-student funding should reflect the full cost of

delivering education, including wage increases, technology needs, cybersecurity requirements, and facility maintenance. CUPE Local 606 recommended supplementing the per-student funding model with a block funding component to address structural funding challenges and fixed operational costs. The organization noted that a funding model based primarily on enrolment does not adequately account for aging infrastructure, inflationary pressures, and ongoing operating expenses.

Several organizations also called for reforms to the inclusive education funding model, including placement of one education assistant or support worker in every primary classroom, timely student assessments, and increased staffing levels. CUPE Local 723 noted that increasing demands on education assistants have been accompanied by higher rates of workplace violence, underscoring the need for additional staffing supports. School District No. 62 (Sooke) recommended modernizing the inclusive education funding model to recognize students requiring significant supports before formal diagnoses are obtained and to better reflect the number and complexity of students served. School District No. 5 (Southeast Kootenay) indicated that it currently supplements special education funding using general operating funds and recommended increased targeted funding for supports and services such as counselling, occupational therapy, physiotherapy, school psychology, speech language therapy.

Some participants also discussed legislative measures aimed at improving funding transparency, accountability, and predictability. One individual recommended establishing a legislated formula for determining the actual cost of educating each student, explaining that currently per-student funding allocations are announced before final enrolment figures are confirmed. Similarly, the District Parent Advisory Council from School District No. 41 (Burnaby) recommended legislating annual district-by-district reporting of per-student funding calculations to strengthen public accountability and transparency. Two individuals recommended establishing a legislated inflationary floor for operating funding increases to ensure annual funding adjustments keep pace with the Consumer Price Index.

The Committee also received some input on the impacts of federal immigration policy changes on school district finances. Multiple individuals noted that declines in international student revenue have affected programs and services such as counselling, arts programming, and other educational

supports. They argued that the volatility of international student revenue makes it an unreliable source of funding for core services and recommended establishing a provincial stabilization fund. School District No. 39 (Vancouver) similarly recommended temporary stabilization funding for districts experiencing revenue losses due to enrolment declines and reduced international student enrolment.

Several participants further discussed funding associated with collective agreements. School District No. 23 (Central Okanagan), School District No. 41 (Burnaby), and two individuals recommended fully funding all costs arising from negotiated collective agreements, including salary and benefit increases. School District No. 23 (Central Okanagan) noted that while funding has been provided for wage settlements, districts continue to experience significant increases in benefit costs, including extended health, dental, pension and related expenses.

Multiple organizations also highlighted the need to review special-purpose funding models. School District No. 42 (Maple Ridge – Pitt Meadows) recommended reviewing the CommunityLINK funding formula to establish a more equitable, needs-based allocational model for students requiring additional supports. The BC Community Schools Alliance Society emphasized the role of Community School Coordinators in connecting schools with community services and recommended recognizing these positions as an eligible use of CommunityLINK funding to strengthen service integration and community partnerships.

Regarding rural and remote communities, some organizations emphasized that rural districts face unique challenges related to transportation, staffing, mental health service delivery, and fluctuating enrolment. School District No. 60 (Peace River North) highlighted persistent funding gaps affecting rural and remote districts, particularly in education and mental health supports. The district pointed to staffing shortages, inadequate transportation funding, limited access to mental health services, and the need for sustainable early learning funding, and called for increased and stabilized funding for rural and remote districts. School District No. 6 (Rocky Mountain) similarly noted that growing reporting, accountability, and compliance requirements place significant administrative demands on rural districts without corresponding funding increases. The district recommended providing funding to support compliance activities alongside core student support.

The Committee also received a number of area-specific and program-specific funding requests. Burnaby Neighborhood Works Society recommended increasing sustainable operating funding to support adequate staffing levels, student services, and school capacity in growing communities such as Burnaby. The Queensborough Residents Association requested a permanent provincial funding grant for the New Westminster Secondary School bus service, which currently relies on temporary provincial support. Conseil Scolaire Francophone de la Colombie-Britannique highlighted a gap between demand for French-language education and available funding and recommended creating a dedicated start-up fund to support the expansion of francophone educational services into underserved communities. School District No. 41 (Burnaby) highlighted the importance of provincially funded full-time custodial staff in every school, noting their role in maintaining the safety, cleanliness, and security of school facilities and emphasized that access to these services should not depend on local budget decisions.

STUDENT SUPPORT

Several recommendations highlighted the importance of student supports and the need to increase investments in mental health, accessibility, transportation, food security, and other supports that enable students to participate fully in education. The BC Confederation of Parent Advisory Councils raised concerns about growing economic barriers affecting students' access to education, including food insecurity, inadequate transportation, digital inequities, and the rising costs associated with extracurricular activities. The organization stated that these challenges disproportionately affect students from lower-income households, as well as those living in rural, remote, Indigenous and other underserved communities and recommended maintaining support for programs and infrastructure related to food security, transportation, technology, and extracurricular activities. Breakfast Club of Canada recommended strengthening school nutrition programs through expanded collaboration with existing student nutrition organizations. The organization suggested improving procurement efficiencies, increasing school district capacity, and developing mechanisms to assess the origins of food served in schools, including tracking the use of food produced in BC.

Some organizations discussed infrastructure and technology needs that support student learning and wellbeing. School District No. 39 (Vancouver) highlighted the need for significant

investments in digital learning infrastructure, including assistive technologies, classroom technology renewal, and professional learning opportunities related to emerging digital tools. Pearson Canada recommended expanding funding for evidence-based digital literacy screening and interventions tools, including AI-enabled technologies, to support early reading success. The organization noted growing demand for psychoeducational, behavioural, and mental health assessments and suggested that digital tools could improve access, early identification, and operational efficiency. In addition, the BC Education Facilities Committee raised concerns about inadequate ventilation and poor indoor air quality in schools, noting potential impacts on student health. The organization recommended targeted investment in ventilation upgrades and low-cost filtration systems to improve learning conditions.

The Committee also heard recommendations relating to specific programs. One individual advocated for enhanced supports for Deaf and Hard of Hearing students and recommended establishing a Provincial Educational Language Access Fund for students who rely on American Sign Language (ASL) to access education. The individual also called for investments in intensive early language access services and measures to recruit and retain specialist educational interpreter positions. The English Language Learners Consortium (ELLC) and one individual provided input regarding supports for English language learners and newcomers. ELLC recommended removing the current five-year funding cap for English language learners, arguing that many students require longer than five years to fully access the curriculum. The organization also recommended supporting newcomer settlement services by making schools who participate in Settlement Workers in School (SWIS) programs eligible for provincial settlement grants, noting that SWIS programs have experienced recent reductions in federal funding.

EDUCATOR RECRUITMENT AND RETENTION

The Committee heard from multiple organizations and individuals about educator recruitment and retention. Participants generally emphasized the need to expand teacher and educational assistant training opportunities, improve recruitment incentives, increase staffing levels, and support employee retention through safer workplaces. Federation of Independent Schools Associations in BC (FISA) noted that teacher shortages are affecting schools across

the province and recommended expanding capacity within post-secondary teacher education programs and increasing incentives for teacher certification, especially in rural and remote communities. The Institute for Public Education BC recommended increasing funding for staffing in public schools, including expanding teacher education and educational assistant training programs, especially through pathways serving rural, remote, northern, and Indigenous communities. Similarly, First Call Child and Youth Advocacy Society supported investments in recruiting teachers, education assistants, psychologists, and other support staff. The organization stated that schools are facing growing challenges in supporting students with diverse learning and mental health needs.

CUPE Local 5101 raised concerns about increasing incidents of violence in schools and noted that education workers are frequently exposed to physical incidents due to insufficient supports and advocated for investments in staffing and services. Similarly, CUPE Local 1260 explained that staff are facing increased safety risks, and recommended a more comprehensive response, including standardized post-incident supports and mental health services.

PROGRAMMING AND CURRICULUM

Participants emphasized the importance of preserving and enhancing educational programming and curriculum opportunities, with several individuals highlighting the value of a comprehensive education that supports creativity, leadership, and critical thinking. One individual also noted that many students face challenges transitioning from secondary school to post-secondary education and employment and recommended expanding regional work integrated learning opportunities involving schools, post-secondary institutions, and local employers.

Funding for arts and music education was frequently identified as priorities by participants. ArtStarts in Schools recommended reinvesting in arts education, describing it as a low cost, high impact investment that supports child development, mental health, cultural participation, and academic achievement. The BC Live Performance Network similarly emphasized the value of arts education and noted that previous funding delivered through ArtStarts has been paused.

The Committee additionally received some recommendations related to specialized programming. The Family Network for Deaf Children recommended investing in centralized, deaf-led secondary school ASL courses available across

the province through online and blended delivery models, local school supports, and dual-credit opportunities with Vancouver Community College. The organization stated that such programs would provide opportunities for students to learn a new language, understand deaf culture, and explore related career pathways. The Science Fair Foundation of BC requested funding to develop a professional development course that would provide teachers with lesson plans, templates, practical tools, and resources to support science fair programming. The organization noted that science fair participation requires significant teacher time and there is currently limited curriculum support. Other recommendations included addressing artificial intelligence usage in schools, and incorporating digital literacy education focused on online harms, legal literacy education, climate change education, and maritime careers education into the K-12 curriculum.

PUBLIC SCHOOL ALTERNATIVES

The Committee received differing views regarding public funding for independent and private schools. Some, such as the BC Humanist Association advocated for a reduction or phasing out of funds to independent and private schools. The Vancouver Island North Teachers' Association and Mission Literacy in Motion argued that public funds could be better invested in strengthening the public education system while the Institute for Public Education BC stated that any redirected funds should be reinvested in staffing, inclusive education, mental health supports, arts and music programs, and trades education for the public school system. Regarding private schools, the BC Humanist Association and multiple individuals recommended phasing out public funding for elite and faith-based private schools. The Vancouver Island North Teachers' Association and Mission Literacy in Motion argued that public funds could be better invested in strengthening the public education system, and two individuals suggested gradually reducing or minimizing public funding for private schools.

In contrast, the Association for Reformed Political Action supported maintaining public funding for Group 1 independent schools, including schools with religious affiliations, arguing that this approach is cost-effective and reduces pressure on public education system. FISA similarly noted that students attending independent schools experience many of the same challenges as those in public schools, including learning disabilities, mental health concerns, and other inclusive education needs. The organization recommended continued

operational funding and proportional access for independent schools to special purpose grants indexed to inflation.

The SelfDesign Learning Foundation suggested maintaining or increasing the funding rate for online schools, stating that this could strengthen the delivery of high-quality and inclusive learning environments. The organization shared that independent online schools receive lower levels of funding than public online schools despite meeting the same educational standards, supporting vulnerable students, and maintaining secure digital infrastructure.

INDIGENOUS PEOPLES

The Committee heard from Métis Nation British Columbia and the First Nations Education Steering Committee regarding the importance of investing in Indigenous education. Métis Nation British Columbia stated that pan-Indigenous approaches can overlook the distinct culture, language, and history of the Métis Nation, contributing to the continued marginalization of Métis students. The organization recommended increased funding to improve Métis-specific representation and supports within K-12 education, expanded data collection to inform evidence-based policy and programming, and improved learning outcomes through investments in early education and workforce development. The First Nations Education Steering Committee highlighted ongoing challenges facing First Nations students, including declining numeracy and literacy outcomes, low completion rates, and high levels of chronic absenteeism. The organization emphasized the importance of investing in Indigenous Education Councils and the First Nations Education Steering Committee to support improved educational outcomes for First Nations students.

COMMITTEE DISCUSSION

The Committee discussed the need for a five-year plan and continued investment in school infrastructure to address aging facilities and deferred maintenance, while also enhancing seismic mitigation, accessibility, and climate-resilience across BC. Members also acknowledged concerns around local school infrastructure and noted the need to prioritize schools requiring immediate attention and investment. Members recognized input received regarding several schools that were identified as priorities for replacement or significant upgrades, including Mount Baker Secondary School in School District No. 5 (Southeast Kootenay) and Nanaimo District Secondary School in School District No. 68 (Nanaimo-Ladysmith).

The Committee acknowledged the financial pressures facing school districts and discussed the need for increased operational funding for K-12 schools. Members noted cost pressures facing school districts related to enrolment growth, early learning and child care initiatives, negotiated collective agreements, and maintaining school infrastructure, including libraries and gyms. Committee Members also acknowledged concerns that per-student funding allocations are announced before final enrolment figures are confirmed, creating uncertainty and financial pressures for school districts when enrolment levels or student support needs change during the school year. In response, Members discussed the potential value of reviewing the current funding process and legislative framework to better align funding allocations with actual enrolment and operational costs. Additionally, Members recognized the unique challenges faced by rural and remote areas and emphasized the importance of ensuring funding models provide equitable support across the province. Furthermore, the Committee discussed the impacts of immigration policies on BC's education system. While acknowledging that immigration falls primarily within federal jurisdiction, Members noted its effects on K-12 education, particularly in communities where international student enrolment contributes significantly to student populations and school revenues.

Regarding inclusive education, the Committee emphasized the importance of ensuring all students have equitable access to learning opportunities and educational supports and discussed the need to modernize the inclusive education funding model to support that goal. Members noted the importance of supporting students who require assistance before a formal diagnosis is obtained and ensuring that funding reflects the actual number and complexity of students and families being served by school districts. Committee Members also emphasized the importance of ensuring adequate staffing levels to support diverse learning needs and discussed measures such as providing one education assistant or support worker per primary classroom. Members further discussed the need to provide ongoing supports for Indigenous students to ensure educational programs and services respond to their unique needs and priorities. The Committee also acknowledged the value of targeted supports for specific student populations, including deaf and hard-of-hearing students, international students, and students requiring specialized educational supports. For example, Members noted that the Provincial Educational Language Access Fund

can support deaf and hard-of-hearing students who rely on American Sign Language to access education. Finally, the Committee acknowledged the input that school districts who support SWIS programs should be eligible for provincial settlement grants. unique needs and priorities. The Committee also acknowledged the value of targeted supports for specific student populations, including deaf and hard-of-hearing students, international students, and students requiring specialized educational supports. For example, Members noted that the Provincial Educational Language Access Fund can support deaf and hard-of-hearing students who rely on American Sign Language to access education. Finally, the Committee acknowledged the input that school districts who support SWIS programs should be eligible for provincial settlement grants.

The Committee reflected on educator recruitment and retention, including workforce challenges in the education sector. Committee Members discussed the need to support the recruitment and retention of education staff across the province noting the immediate need for more educational assistants. The Committee emphasized the importance of investing in the wellbeing of education workers, including access to post-incident supports and mental health services to help improve recruitment, retention, and overall workforce sustainability. Members also discussed the value of expanding capacity in post-secondary teacher education programs and

increasing incentives that encourage individuals to pursue teacher certification, particularly to address staffing shortages in rural and remote communities.

Regarding programming and curriculum, Committee Members deliberated on the growing role of AI in education. Members acknowledged concerns about potential risks and impacts, emphasized the importance of teaching students about how to use AI responsibly, and recognized opportunities to utilize AI as a learning tool. Members noted the importance of ongoing consideration, planning, and evaluation to support the effective and responsible use of AI in educational settings.

Finally, the Committee reflected on public funding for independent and private schools. Members noted there was a range of views regarding the matter, including support for increased funding for these schools, and support to reduce or eliminate funding. Committee Members recognized the importance of parental choice in education and acknowledged that independent, public, private, and home-schooling options all contribute to BC's broader educational landscape. Members also acknowledged concerns that students attending independent schools may face challenges accessing special-purpose funding and support services. The Committee emphasized the importance of ensuring that all students can access appropriate supports based on their needs, regardless of the educational setting they attend.

RECOMMENDATIONS

The Committee recommends to the Legislative Assembly that the provincial government:

51. Accelerate capital approvals within a predictable timeline and increase investment in school infrastructure to ensure safe and functional spaces for students.
52. Revise the K-12 funding model to better reflect the actual costs incurred by school districts.
53. Provide one education assistant or support worker per primary classroom.



July 29, 2026

Helen Gilbert, Board Chair
School District #60 (Peace River North)
10112 – 105 Avenue
Fort St. John BC V1J 4S4

Reference: 342660

Dear Chair Gilbert:

Re: Peace Region Road Maintenance

Thank you for your letter of June 23, 2026, sent on behalf of School District #60, regarding road maintenance in the Fort St. John area.

The ministry recognizes the importance of effective year-round maintenance to keep our roads safe and reliable. I appreciate you outlining for me the challenges faced by School District #60's buses over the past year. I also recognize the safety concerns associated with stranded or delayed buses and the impact these conditions can have on students, families and school operations.

The concerns you raise reflect the broader challenges resulting from extreme winter conditions across the Peace region this past year. Local ministry staff are working closely with Dawson Road Maintenance to address the matters you raise through the ministry's contract management and oversight process. These efforts are focused on continual improvement of service delivery and supporting the safe movement of school buses, ensuring northern and rural communities receive the road maintenance services they rely on.

Please do not hesitate to reach out to the ministry's local District Manager, Hali Davenport, if you have any questions or would like to discuss this matter in more detail. She can be reached at 778 576-1108 or Hali.Davenport@gov.bc.ca and would be pleased to assist you.

Thank you again for taking the time to write.

Sincerely,

Mike Farnworth
Minister

.../2

Copy to: Honourable Lisa Beare
Minister of Education and Child Care
MLA, Maple Ridge-Pitt Meadows

Hali Davenport, District Manager
Peace District

CAPITAL BYLAW NO. 2026-27-CPSD60-03
CAPITAL PLAN 2026/27

WHEREAS in accordance with section 142 of the *School Act*, the Board of Education of School District No. 60 (Peace River North) (hereinafter called the "Board") has submitted a capital plan to the Minister of Education (hereinafter called the "Minister") and the Minister has approved the capital plan or has approved a capital plan with modifications,

NOW THEREFORE in accordance with section 143 of the *School Act*, the Board has prepared this Capital Bylaw and agrees to do the following:

- (a) Authorize the Secretary-Treasurer to execute a capital project funding agreement(s) related to the capital project(s) contemplated by the capital plan or the capital plan with modifications;
- (b) Upon ministerial approval to proceed, commence the capital project(s) and proceed diligently and use its best efforts to complete each capital project substantially as directed by the Minister;
- (c) Observe and comply with any order, regulation, or policy of the Minister as may be applicable to the Board or the capital project(s); and,
- (d) Maintain proper books of account, and other information and documents with respect to the affairs of the capital project(s), as may be prescribed by the Minister.

NOW THEREFORE the Board enacts as follows:

1. The Capital 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 Aug 24, 2026, is hereby adopted.
2. This Capital Bylaw may be cited as School District 60 (Peace River North) Capital Bylaw No 2026-27-CPSD60-03

READ A FIRST TIME THE 21st DAY OF September, 2026;

READ A SECOND TIME THE 21st DAY OF September, 2026;

READ A THIRD TIME, PASSED THE 21st DAY OF September, 2026;

Board Chair
APPLY CORPORATE SEAL

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District #60 (Peace River North) Capital Bylaw No. 2026-27-CPSD60-03 adopted by the Board the 21st day of September, 2026;

Secretary-Treasurer



August 24, 2026
Our Ref. 28096

Stephen Petrucci
Superintendent
Peace River North School District (SD60)

Email Address: spetrucci@prn.bc.ca

Dear Stephen Petrucci:

Thank you for your organization's Capital Plan Submission, which was provided last year to the Ministry of Infrastructure.

This **AMENDED** letter provides:

- 1) Direction for advancing supported capital projects in your submission including the amended capital projects listed in the table below and in Appendix A:

Funding allocation for minor capital projects

Facility Name	Program Project Description	Amount funded by Ministry
A3600	INTERNAL COMBUSTION ENGINE - Type C with 0 wheelchair space(s)	TBD

- 2) Important information regarding your upcoming Capital Planning submission (Appendix B).

Due to the amendments, a newly signed/dated Capital Plan Bylaw will be required (using the Capital Plan Bylaw # shown at the top of Appendix A), which you will need to upload into MyCAPS.

.../2

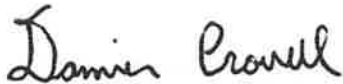
If the amendment pertains to a minor capital project(s), then a newly signed/dated **AMENDED** Annual Programs Funding Agreement (see attached) will also be required, which you will need to email to CMB@gov.bc.ca

If the amendment pertains to a child care capital project(s), then a newly signed/dated Child Care Programs Funding Agreement (see attached) will also be required, which you will need to email to CMB@gov.bc.ca

Please see all **bolded** projects below for detailed information.

If you have questions about the information provided, please reach out to me or the contacts provided in the attached materials.

Sincerely,



Damien Crowell
Executive Director

pc: Angela Telford, Secretary-Treasurer, Peace River North School District (SD60)

Education and Child Care Capital Branch

Appendix A (**AMENDED**): Direction for advancing supported capital projects

Capital Bylaw No.: 2026/27-CPSD60-03

Projects in Business Case Development

New Projects

There are no new projects identified at this time to proceed to business case development.

Minor Capital Projects

The table below reflects minor capital projects that are approved for funding and can proceed to procurement in the following program areas:

- School Enhancement Program (SEP)
- Food Infrastructure Program (FIP)
- Carbon Neutral Capital Program (CNCP)
- Building Envelope Program (BEP)
- Playground Equipment Program (PEP)
- Bus Acquisition Program (BUS)

Funding allocation for minor capital projects

Facility Name	Program Project Description	Amount funded by Ministry
Bert Ambrose	SEP - HVAC Upgrades	\$300,000
Dr Kearney Middle	SEP - Roofing Upgrades	\$500,000
Ecole Central Elem School Of The Arts	SEP - Roofing Upgrades	\$285,000
Bert Ambrose	CNCP - HVAC Upgrades	\$400,000
Clearview Elem-Jr Secondary	PEP - Universally Accessible Playground	\$200,000
A2605	INTERNAL COMBUSTION ENGINE - Type C with 0 wheelchair space(s)	TBD
A3600	INTERNAL COMBUSTION ENGINE - Type C with 0 wheelchair space(s)	TBD

Child Care Capital Projects

The table below reflects child care capital projects that are approved for funding and can proceed to procurement in the following program areas:

- School Age Care on School Grounds (SASG)

Funding allocation for child care capital projects

Facility Name	Program Project Description	Amount funded by Ministry	New Spaces
Bert Ambrose	SASG - Minor renovations and installation of fixtures, furniture, and equipment.	\$11,970	24

These projects are now to proceed to design, tender and construction and to be completed by March 31, 2027.

School bus purchase approvals will have funding amounts confirmed after school districts place their order(s) with bus vendors through the upcoming Bus Standing Offer process.

Note the Ministry will provide funding for Type A2 and Type C buses, however, will not provide funding towards new or replacement Type D buses. School districts that wish to purchase a Type D bus may do so, however will be required to pay the difference in cost between the Type D bus and the Type C funding provided by the Ministry.

Bus funding amounts will be as identified in the Bus Standing Offer for the base cost of the chosen Type A2 or Type C bus, plus up to \$20,000 per bus in options, plus cost of wheelchair spaces (if applicable), plus cost of seat belted seats (if applicable), plus GST and PST.

The Ministry will not provide additional funding or compensation for any costs or fees associated with the Bus Standing Offer.

Please refer to the attached 2026/27 School Bus Purchasing Letter for additional details.

An Annual Programs Funding Agreement (APFA) accompanies this Letter which outlines specific Ministry and Board-related obligations associated with the approved Minor Capital projects for the 2026/27 fiscal year. Please email a signed/dated copy of the Annual Programs Funding Agreement to the Ministry at CMB@gov.bc.ca.

If the amendments pertain to a child care capital project(s), then a Child Care Programs Funding Agreement (CCPFA) accompanies this Letter which outlines specific Ministry and Board-related obligations associated with the approved Child Care Capital projects for the 2026/27 fiscal year. Please email a signed/dated copy of the Child Care Capital Programs Funding Agreement to the Ministry at CMB@gov.bc.ca.

In accordance with Section 143 of the *School Act*, Boards of Education are required to adopt a single Capital Bylaw. A Capital Bylaw identifies the Board's acknowledgement of the approved project and its responsibility to meet capital projects scope, schedule, and budget. The template for the Capital Bylaw can be found on the Ministry's website in the [Publications and Resources](#) section. Please use the Capital Bylaw Number provided at the top of Appendix A for the supported and/or approved 2026/27 Five-Year Capital Plan projects as identified in this letter. The Capital Bylaw must be adopted by your Board and uploaded onto your School District's online MyCAPS portal in order for the Ministry to issue Certificates of Approval. A step-by-step guide of this process is attached for your reference.

Note on Public Announcements

Prior to any public announcements pertaining to any of the projects identified in this document, please have your communications staff contact the Ministry of Infrastructure's communications lead - Preet Grewal, Communications Director, Ministry of Infrastructure Government Communications and Public Engagement, at preet.grewal@gov.bc.ca.

Project Signage

Projects proceeding to construction require a BC Government '[StrongerBC' construction sign](#). Signs should be affixed once fencing is up. Please connect with your Ministry of Infrastructure contact when you are ready to begin design work on the construction sign for the project.

Terms on Management of Capital Projects

Existing terms and conditions for capital projects remain in effect. For more information and resources, please visit the [Capital Management Site](#).

Capital Procurement

Please ensure that all procurement is undertaken in accordance with the [Capital Asset Management Framework \(CAMF\)](#) for public sector bodies. Specifically, procurement must be fair, open, competitive, transparent, and must effectively manage budget and schedule risk. This includes conducting conflict of interest checks to identify any business or professional relationships between members of the capital project procurement team (and their advisors) and the proponents.

All priority investment projects require a procurement options analysis and may be audited to confirm that all procurement activities have been undertaken in accordance with CAMF.

School Site Acquisition Charge

As part of the Board's 2026/27 approved capital plan, the eligible school site requirement set out in the final resolution of the Board of Education in accordance with s. 574(5) of the *Local Government Act*, is accepted by the Ministry.

The local government may commence the collection of an applicable per dwelling unit charge from residential developers on behalf of a Board after the Board's adoption of a bylaw setting the School Site Acquisition Charges for the School District as s. 575(3) of the *Local Government Act* prescribes. The School Site Acquisition Charge may only come into effect 60 days (including weekends and holidays) after that bylaw is adopted by a Board of Education.

Please contact CMB@gov.bc.ca with any questions regarding School Site Acquisition Charges.

Appendix B: Information for Annual Five-Year Capital Planning submissions

Updated Capital Plan Instructions for the Annual Five-Year Capital Plan submission process will be available on the Ministry's [Capital Management Site](#) in early April 2026.

School districts' capital plan submission deadlines are:

- **May 15, 2026 (Closed)**
 - 2026/27 Child Care Capital Program (SASG)
- **May 15, 2026 (Closed)**
 - 2026/27 Minor Capital Programs (AFG)
- **June 30, 2026 (Closed)**
 - 2027/28 Major Capital Programs (SMP, EXP, REP, RDP)
- **September 29, 2026**
 - 2027/28 Minor Capital Programs (SEP, CNCP, PEP, BUS, FIP, BEP)

For school district project planning purposes, the Annual Facility Grant (AFG) Allocation Table will be available on the Ministry's website in the [K-12 Capital Planning Resources](#) section in early April 2026.

The Ministry recommends school districts discuss draft versions of their intended capital projects requests with Child Care, Minor and Major [Capital Branch Staff](#) well in advance of the submission deadlines noted above.

The staggered deadlines are intended to provide the Ministry with input required to initiate planning for the current and next budget cycle, while enabling school districts additional time and flexibility to plan over the summer.

Submission Summary

Submission Summary:	Minor 2027/2028 2026-09-30 MAIN - K12
Submission Type:	Capital Plan
School District:	Peace River North (SD60)
Open Date:	2026-04-24
Close Date:	2026-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
BUS	\$1,068,484
CNCP	\$300,000
SEP	\$1,900,000
Total	\$3,268,484

BUS					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	175056	Transportation	Replacement	A4607 This is a Ministry Forecast replacement 2015 Bluebird Class C (66) with an odometer reading of 400 000 kms, projected to run about 25 000 kms this school year. This bus is on a route with harsh road conditions, and has also been to the body shop for repeated weld-on-weld structural repair. The bus has a history of throwing codes and placing the bus in derate mode which results in our techs doing roadside repairs, and/or towing the bus an hour into Fort St John. Currently we are showing a trend of yearly repair increases on this bus.	\$214,738
2	175065	Transportation	Replacement	A2601 This is a Ministry Forecast replacement 2013 Thomas Class C (70) with an odometer reading of 336 000 kms, projected to run about 20,000 kms this school year. This bus is on an out of town route, and it has gone down too many times due to electrical and emissions system failures. We will have to make a decision on whether we can run this bus out of town this winter, due to its increased unreliability.	\$216,517

Submission Summary

3	171440	Transportation	Replacement	A4600 currently has 391,000 km and is projected to reach 425,000 km by year-end. The bus operates on some of the district's most challenging roads and has experienced frequent breakdowns, causing service disruptions and lost route time. The district has spent over \$40,000 on external repairs in the past year alone, and the vehicle requires additional structural work to pass its next CVIP inspection. Given its high mileage, recurring structural issues, escalating maintenance costs, and poor reliability, A4600 is a priority replacement to ensure safe, dependable service and reduce ongoing operating costs.	\$211,865
4	175053	Transportation	Replacement	A3606 This bus currently has 343,000 km and is projected to reach approximately 390,000 km by the end of the school year. During the past year, the vehicle incurred approximately \$64,000 in repair and towing costs, excluding the operational impacts of breakdowns, cancelled runs, driver delays, and disruptions to student transportation services. The combination of high mileage, escalating maintenance costs, and declining reliability indicates that continued investment in this vehicle is no longer cost-effective. Replacement is recommended to improve service reliability, reduce maintenance expenditures, and ensure safe, dependable transportation for students.	\$208,847
5	175054	Transportation	Replacement	A4603 This is a 2015 Bluebird Class C (70) with an odometer of 397 000, projected to be at 432 000 by the end of the school year. This bus had a lot of down time due to electrical issues, and has had to be towed in from its out of town route multiple times. It has cost us 50 000 just in the last year alone.	\$216,517
Submission Category Total:					\$1,068,484
CNCP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	175047	Bert Bowes Middle School	HVAC (CNCP)	HVAC system has three boilers and only one is currently running. Two boilers show several errors ignition failures that are beyond repair. Therefore, we request replacing with new higher efficiency boilers and Delta DDC controls. This is a project linked with a request in the SEP portfolio.	\$300,000
Submission Category Total:					\$300,000
SEP					

Submission Summary

SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	175052	Bert Bowes Middle School	HVAC (SEP)	HVAC system has three boilers and only one is currently running. Two boilers show several errors ignition failures that are beyond repair. Therefore, we request replacing with new higher efficiency boilers and Delta DDC controls. This is a project linked with a request in the CNCP portfolio.	\$475,000
2	175048	Ecole Central Elem School Of The Arts	Roofing (SEP)	We had a roof review done in 2020, and it was recommended that this roof be replaced in 2021. We are requesting funding to complete the second and final phase of this project.	\$425,000
3	175049	Dr Kearney Middle School	Roofing (SEP)	We had a roof review done in 2020, which identified there were several parts of the roof in poor condition. We are requesting funds to complete the roof at this site. Originally, we had requested three years to complete this project, but we will complete in two years.	\$375,000
4	175051	Robert Ogilvie Elementary	Plumbing	The school experienced two significant water leaks during the 2025/26 school year, including one in the crawlspace and another in the main waterline servicing the facility. Investigation revealed extensive internal corrosion and deterioration of the existing copper piping. Given the condition of the system, there is a high likelihood of future leaks and service disruptions. Replacing the main waterline and the distribution piping beneath the school will provide a long-term solution and reduce the risk of costly emergency repairs.	\$250,000
5	175050	Robert Ogilvie Elementary	Exterior Wall Systems (SEP)	All existing walls will be insulated with 2" Rockwood cavity rock insulation and Z girt system on exterior brick walls. We will install 26 gauge 7/8" corrugated cladding on all walls and the installation of aluminum soffit with all trim and flashings. Fascia and Main building cladding profile to be determined. All existing bay windows will be removed and framed flush with the building face. This facilitates more efficient and effective snow removal. All windows to be replaced with tripane metal clad vinyl units.	\$425,000
Submission Category Total:					\$1,900,000