

Amended Annual Budget

School District No. 59 (Peace River South)

June 30, 2022

School District No. 59 (Peace River South)

June 30, 2022

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

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2021/2022 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 59 (Peace River South) Amended Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$59,704,825 for the 2021/2022 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2021/2022.

READ A FIRST TIME THE 16th DAY OF February, 2022;

READ A SECOND TIME THE 16th DAY OF February, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF February, 2022;



Chairperson of the Board

(Corporate Seal)



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 59 (Peace River South) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 16th DAY OF February, 2022.



Secretary Treasurer

School District No. 59 (Peace River South)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2022

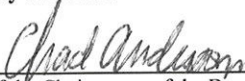
	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,624,375	3,531,000
Total Ministry Operating Grant Funded FTE's	3,624,375	3,531,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	52,708,517	50,250,849
Other	272,970	251,532
Tuition	60,104	46,503
Other Revenue	2,456,943	2,523,378
Rentals and Leases	179,000	176,000
Investment Income	102,700	124,200
Amortization of Deferred Capital Revenue	1,638,772	1,641,024
Total Revenue	57,419,006	55,013,486
Expenses		
Instruction	42,117,071	40,166,821
District Administration	1,992,748	1,938,502
Operations and Maintenance	10,387,126	9,901,910
Transportation and Housing	3,960,707	3,930,210
Total Expense	58,457,652	55,937,443
Net Revenue (Expense)	(1,038,646)	(923,957)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,844,879	739,700
Budgeted Surplus (Deficit), for the year	806,233	(184,257)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	806,233	(184,257)
Budgeted Surplus (Deficit), for the year	806,233	(184,257)

School District No. 59 (Peace River South)

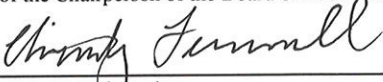
Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	49,012,131	47,905,295
Operating - Tangible Capital Assets Purchased	1,247,173	267,600
Special Purpose Funds - Total Expense	6,177,389	4,816,234
Capital Fund - Total Expense	3,268,132	3,215,914
Total Budget Bylaw Amount	59,704,825	56,205,043

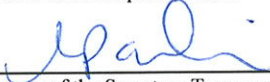
Approved by the Board



Signature of the Chairperson of the Board of Education February 17, 2022
Date Signed



Signature of the Superintendent February 17, 2022
Date Signed



Signature of the Secretary Treasurer February 17, 2022
Date Signed

School District No. 59 (Peace River South)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,038,646)</u>	<u>(923,957)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,247,173)	(267,600)
From Deferred Capital Revenue	<u>(2,237,869)</u>	<u>(2,072,869)</u>
Total Acquisition of Tangible Capital Assets	(3,485,042)	(2,340,469)
Amortization of Tangible Capital Assets	<u>2,082,412</u>	<u>2,097,081</u>
Total Effect of change in Tangible Capital Assets	(1,402,630)	(243,388)
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(2,441,276)</u>	<u>(1,167,345)</u>

School District No. 59 (Peace River South)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	8,589,481		11,903,808	20,493,289
Changes for the year				
Net Revenue (Expense) for the year	(597,706)		(440,940)	(1,038,646)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,247,173)		1,247,173	-
Net Changes for the year	<u>(1,844,879)</u>	-	<u>806,233</u>	<u>(1,038,646)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>6,744,602</u>	-	<u>12,710,041</u>	<u>19,454,643</u>

School District No. 59 (Peace River South)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	46,096,999	45,068,782
Other	272,970	251,532
Tuition	60,104	46,503
Other Revenue	1,705,352	1,770,378
Rentals and Leases	179,000	176,000
Investment Income	100,000	120,000
Total Revenue	48,414,425	47,433,195
Expenses		
Instruction	36,616,811	35,661,322
District Administration	1,992,748	1,938,502
Operations and Maintenance	6,931,032	6,848,721
Transportation and Housing	3,471,540	3,456,750
Total Expense	49,012,131	47,905,295
Net Revenue (Expense)	(597,706)	(472,100)
Budgeted Prior Year Surplus Appropriation	1,844,879	739,700
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,247,173)	(267,600)
Total Net Transfers	(1,247,173)	(267,600)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 59 (Peace River South)

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	46,047,632	45,047,902
ISC/LEA Recovery	(1,204,445)	(1,389,878)
Other Ministry of Education Grants		
Pay Equity	944,395	944,395
Student Transportation Fund	441,458	441,458
Support Staff Benefits Grant		16,718
FSA Scorer Grant	8,187	8,187
District Online Learning Adjustment Estimate	(141,907)	
Early Learning Framework Implementation	1,679	
Total Provincial Grants - Ministry of Education	<u>46,096,999</u>	<u>45,068,782</u>
Provincial Grants - Other	<u>272,970</u>	<u>251,532</u>
Tuition		
International and Out of Province Students	60,104	46,503
Total Tuition	<u>60,104</u>	<u>46,503</u>
Other Revenues		
Funding from First Nations	1,204,445	1,389,878
Miscellaneous		
Seconded Staff Recoveries	215,000	103,000
Swim Grant	-	10,000
Substitute Staff Recoveries	100,000	110,000
Bus Charges	50,000	50,000
Miscellaneous	135,907	107,500
Total Other Revenue	<u>1,705,352</u>	<u>1,770,378</u>
Rentals and Leases	<u>179,000</u>	<u>176,000</u>
Investment Income	<u>100,000</u>	<u>120,000</u>
Total Operating Revenue	<u><u>48,414,425</u></u>	<u><u>47,433,195</u></u>

School District No. 59 (Peace River South)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	16,297,810	15,928,568
Principals and Vice Principals	3,194,963	3,186,823
Educational Assistants	4,532,460	4,153,663
Support Staff	5,747,890	5,693,073
Other Professionals	1,977,545	1,950,991
Substitutes	1,646,512	1,628,339
Total Salaries	33,397,180	32,541,457
Employee Benefits	8,158,111	7,918,824
Total Salaries and Benefits	41,555,291	40,460,281
Services and Supplies		
Services	1,643,284	1,491,998
Student Transportation	992,002	989,130
Professional Development and Travel	428,762	426,607
Rentals and Leases	26,000	26,000
Dues and Fees	266,741	272,546
Insurance	180,973	180,973
Supplies	2,081,758	2,220,440
Utilities	1,837,320	1,837,320
Total Services and Supplies	7,456,840	7,445,014
Total Operating Expense	49,012,131	47,905,295

School District No. 59 (Peace River South)

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

Year Ended June 30, 2022

	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	13,398,066	811,738	165,900	508,676	168,042	841,123	15,893,545
1.03 Career Programs	36,036	15,658			186,896	2,252	240,842
1.07 Library Services	195,269		104,258			17,833	317,360
1.08 Counselling	555,191			69,860		17,246	642,297
1.10 Special Education	1,510,470		3,746,571	78,443	93,644	317,954	5,747,082
1.30 English Language Learning	63,546		97,278			6,622	167,446
1.31 Indigenous Education	508,182	351,434	396,489	118,629	40,871	50,000	1,465,605
1.41 School Administration	31,050	2,016,133		616,577		56,461	2,720,221
1.62 International and Out of Province Students							-
Total Function 1	16,297,810	3,194,963	4,510,496	1,392,185	489,453	1,309,491	27,194,398
4 District Administration							
4.11 Educational Administration				17,959	456,128	2,000	476,087
4.40 School District Governance					119,326		119,326
4.41 Business Administration				157,360	515,556		672,916
Total Function 4	-	-	-	175,319	1,091,010	2,000	1,268,329
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				48,817	302,023	1,000	351,840
5.50 Maintenance Operations				2,527,544		240,168	2,767,712
5.52 Maintenance of Grounds				419,029			419,029
5.56 Utilities							-
Total Function 5	-	-	-	2,995,390	302,023	241,168	3,538,581
7 Transportation and Housing							
7.41 Transportation and Housing Administration				52,229	95,059		147,288
7.70 Student Transportation			21,964	1,132,767		93,853	1,248,584
Total Function 7	-	-	21,964	1,184,996	95,059	93,853	1,395,872
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	16,297,810	3,194,963	4,532,460	5,747,890	1,977,545	1,646,512	33,397,180

School District No. 59 (Peace River South)

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

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	15,893,545	3,822,121	19,715,666	1,788,000	21,503,666	21,208,859
1.03 Career Programs	240,842	56,643	297,485	167,330	464,815	431,010
1.07 Library Services	317,360	81,250	398,610	65,355	463,965	450,830
1.08 Counselling	642,297	150,045	792,342	15,150	807,492	802,259
1.10 Special Education	5,747,082	1,620,407	7,367,489	249,441	7,616,930	7,437,088
1.30 English Language Learning	167,446	45,547	212,993	20,386	233,379	(6,713)
1.31 Indigenous Education	1,465,605	358,417	1,824,022	177,481	2,001,503	1,799,654
1.41 School Administration	2,720,221	581,813	3,302,034	115,571	3,417,605	3,424,989
1.62 International and Out of Province Students	-	-	-	107,456	107,456	113,346
Total Function 1	27,194,398	6,716,243	33,910,641	2,706,170	36,616,811	35,661,322
4 District Administration						
4.11 Educational Administration	476,087	103,039	579,126	74,350	653,476	611,610
4.40 School District Governance	119,326	7,007	126,333	84,700	211,033	211,033
4.41 Business Administration	672,916	153,843	826,759	301,480	1,128,239	1,115,859
Total Function 4	1,268,329	263,889	1,532,218	460,530	1,992,748	1,938,502
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	351,840	78,747	430,587	214,300	644,887	644,887
5.50 Maintenance Operations	2,767,712	652,697	3,420,409	931,750	4,352,159	4,269,848
5.52 Maintenance of Grounds	419,029	105,237	524,266	142,400	666,666	666,666
5.56 Utilities	-	-	-	1,267,320	1,267,320	1,267,320
Total Function 5	3,538,581	836,681	4,375,262	2,555,770	6,931,032	6,848,721
7 Transportation and Housing						
7.41 Transportation and Housing Administration	147,288	34,123	181,411	55,550	236,961	235,661
7.70 Student Transportation	1,248,584	307,175	1,555,759	1,678,820	3,234,579	3,221,089
Total Function 7	1,395,872	341,298	1,737,170	1,734,370	3,471,540	3,456,750
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	33,397,180	8,158,111	41,555,291	7,456,840	49,012,131	47,905,295

School District No. 59 (Peace River South)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	<u>2022 Amended Annual Budget</u>	<u>2022 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,425,798	4,063,234
Other Revenue	751,591	753,000
Total Revenue	<u>6,177,389</u>	<u>4,816,234</u>
Expenses		
Instruction	5,500,260	4,505,499
Operations and Maintenance	632,286	285,735
Transportation and Housing	44,843	25,000
Total Expense	<u>6,177,389</u>	<u>4,816,234</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 59 (Peace River South)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	352,578		775,775			26,382			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	279,708	156,844	680,000	192,000	36,750	91,128	380,505	293,013	3,200,786
Other	279,708	156,844	680,000	192,000	36,750	91,128	380,505	293,013	3,200,786
Less: Allocated to Revenue	632,286	156,844	700,000	192,000	36,750	117,510	380,505	293,013	3,200,786
Deferred Revenue, end of year	-	-	755,775	-	-	-	-	-	-
Revenues	632,286	156,844	700,000	192,000	36,750	117,510	380,505	293,013	3,200,786
Provincial Grants - Ministry of Education	632,286	156,844	700,000	192,000	36,750	117,510	380,505	293,013	3,200,786
Other Revenue									
Expenses									
Salaries									
Teachers					39,584		20,142	146,111	2,598,602
Educational Assistants					29,284		185,528		
Support Staff	125,029	119,612		134,984			29,657	18,361	
Other Professionals					8,862		12,950	36,401	
Substitutes					6,000			34,000	
Employee Benefits	125,029	119,612		134,984	14,862	68,868	248,277	234,873	2,598,602
Services and Supplies	31,870	37,232		44,388	3,382	17,785	69,003	52,362	602,184
	475,387		700,000	12,628	18,506	30,857	63,225	5,778	
	632,286	156,844	700,000	192,000	36,750	117,510	380,505	293,013	3,200,786
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Safe Return to School / Restart: Health & Safety Grant	Career Grants	Early Learning Funds	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	36,018	30,557	6,752	-	11,591	52,727	1,292,380
Add:							
Restricted Grants	144,553	14,286	74,932	109,006	3,000	10,000	4,973,511
Provincial Grants - Ministry of Education							693,000
Other	144,553	14,286	74,932	109,006	3,000	10,000	5,666,511
Less:							
Allocated to Revenue	180,571	44,843	81,684	109,006	11,591	40,000	6,177,389
Deferred Revenue, end of year	-	-	-	-	3,000	22,727	781,502
Revenues	180,571	44,843	81,684	109,006	11,591	40,000	5,425,798
Provincial Grants - Ministry of Education							751,591
Other Revenue	180,571	44,843	81,684	109,006	11,591	40,000	6,177,389
Expenses	151,546						2,804,439
Salaries	151,546						334,424
Teachers							397,346
Educational Assistants							58,213
Support Staff							239,385
Other Professionals							89,315
Substitutes							89,315
Employee Benefits	29,025						17,905
Services and Supplies	180,571	44,843	81,684	109,006	11,591	40,000	1,425,822
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 59 (Peace River South)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2022

	2022 Amended Annual Budget			2022
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Annual Budget
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,185,720		1,185,720	1,118,833
Investment Income		2,700	2,700	4,200
Amortization of Deferred Capital Revenue	1,638,772		1,638,772	1,641,024
Total Revenue	2,824,492	2,700	2,827,192	2,764,057
Expenses				
Operations and Maintenance	1,185,720		1,185,720	1,118,833
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,638,088		1,638,088	1,648,621
Transportation and Housing	444,324		444,324	448,460
Total Expense	3,268,132	-	3,268,132	3,215,914
Net Revenue (Expense)	(443,640)	2,700	(440,940)	(451,857)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,247,173		1,247,173	267,600
Total Net Transfers	1,247,173	-	1,247,173	267,600
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	803,533	2,700	806,233	(184,257)