

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, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

## ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH) (called the "Board") to adopt the 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 59 (Peace River South) 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 \$56,205,043 for the 2021/2022 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2021/2022.

READ A FIRST TIME THE 28<sup>rd</sup> DAY OF June, 2021;

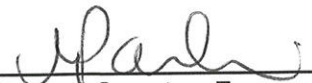
READ A SECOND TIME THE 28<sup>rd</sup> DAY OF June, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 28<sup>rd</sup> DAY OF June, 2021;



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) Annual Budget Bylaw 2021/2022, adopted by the Board the 28<sup>rd</sup> DAY OF June, 2021.



Secretary Treasurer

# School District No. 59 (Peace River South)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,531,000	3,558,063
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,531,000</b>	<b>3,558,063</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	50,250,849	53,004,472
Other	251,532	250,084
Tuition	46,503	34,503
Other Revenue	2,523,378	1,105,691
Rentals and Leases	176,000	176,000
Investment Income	124,200	124,200
Gain (Loss) on Disposal of Tangible Capital Assets		117,200
Amortization of Deferred Capital Revenue	1,641,024	1,623,368
<b>Total Revenue</b>	<b>55,013,486</b>	<b>56,435,518</b>
<b>Expenses</b>		
Instruction	40,166,821	41,291,045
District Administration	1,938,502	1,937,815
Operations and Maintenance	9,901,910	9,984,084
Transportation and Housing	3,930,210	3,931,195
<b>Total Expense</b>	<b>55,937,443</b>	<b>57,144,139</b>
<b>Net Revenue (Expense)</b>	<b>(923,957)</b>	<b>(708,621)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>739,700</b>	<b>1,106,240</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(184,257)</b>	<b>397,619</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(184,257)	397,619
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(184,257)</b>	<b>397,619</b>

# School District No. 59 (Peace River South)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	47,905,295	46,800,750
Operating - Tangible Capital Assets Purchased	267,600	741,000
Special Purpose Funds - Total Expense	4,816,234	7,136,407
Capital Fund - Total Expense	3,215,914	3,206,982
<b>Total Budget Bylaw Amount</b>	<b>56,205,043</b>	<b>57,885,139</b>

**Approved by the Board**

*David Anderson*

*June 23, 2021*

Signature of the Chairperson of the Board of Education

Date Signed

*Theresa Annell*

*June 23, 2021*

Signature of the Superintendent

Date Signed

*Paul*

*June 23, 2021*

Signature of the Secretary Treasurer

Date Signed

**School District No. 59 (Peace River South)**

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(923,957)</u>	<u>(708,621)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(267,600)	(741,000)
From Deferred Capital Revenue	<u>(2,072,869)</u>	<u>(1,611,632)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(2,340,469)</u>	<u>(2,352,632)</u>
Amortization of Tangible Capital Assets	<u>2,097,081</u>	<u>2,088,149</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(243,388)</u>	<u>(264,483)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(1,167,345)</u></u>	<u><u>(973,104)</u></u>

**School District No. 59 (Peace River South)**

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	45,068,782	45,510,423
Other	251,532	250,084
Tuition	46,503	34,503
Other Revenue	1,770,378	344,500
Rentals and Leases	176,000	176,000
Investment Income	120,000	120,000
<b>Total Revenue</b>	<u>47,433,195</u>	<u>46,435,510</u>
<b>Expenses</b>		
Instruction	35,661,322	34,546,258
District Administration	1,938,502	1,937,815
Operations and Maintenance	6,848,721	6,850,197
Transportation and Housing	3,456,750	3,466,480
<b>Total Expense</b>	<u>47,905,295</u>	<u>46,800,750</u>
<b>Net Revenue (Expense)</b>	<u>(472,100)</u>	<u>(365,240)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>739,700</u>	<u>1,106,240</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(267,600)	(741,000)
<b>Total Net Transfers</b>	<u>(267,600)</u>	<u>(741,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 59 (Peace River South)**

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	45,047,902	43,103,328
ISC/LEA Recovery	(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	15,625
Teachers' Labour Settlement Funding		925,751
Early Career Mentorship Funding		70,000
FSA Marker Grant	8,187	8,187
Early Learning Framework		1,679
<b>Total Provincial Grants - Ministry of Education</b>	<b>45,068,782</b>	<b>45,510,423</b>
<b>Provincial Grants - Other</b>	<b>251,532</b>	<b>250,084</b>
<b>Tuition</b>		
International and Out of Province Students	46,503	34,503
<b>Total Tuition</b>	<b>46,503</b>	<b>34,503</b>
<b>Other Revenues</b>		
Funding from First Nations	1,389,878	
Miscellaneous		
Seconded Staff Recoveries	103,000	97,000
Swim Grant	10,000	10,000
Substitute Staff Recoveries	110,000	90,000
Miscellaneous	107,500	97,500
Bus Charges	50,000	50,000
<b>Total Other Revenue</b>	<b>1,770,378</b>	<b>344,500</b>
<b>Rentals and Leases</b>	<b>176,000</b>	<b>176,000</b>
<b>Investment Income</b>	<b>120,000</b>	<b>120,000</b>
<b>Total Operating Revenue</b>	<b>47,433,195</b>	<b>46,435,510</b>



**School District No. 59 (Peace River South)**

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	15,928,568	15,842,586
Principals and Vice Principals	3,186,823	3,056,769
Educational Assistants	4,153,663	3,849,006
Support Staff	5,693,073	5,611,856
Other Professionals	1,950,991	1,925,859
Substitutes	1,628,339	1,571,425
<b>Total Salaries</b>	<u>32,541,457</u>	<u>31,857,501</u>
<b>Employee Benefits</b>	<u>7,918,824</u>	<u>7,636,261</u>
<b>Total Salaries and Benefits</b>	<u>40,460,281</u>	<u>39,493,762</u>
<b>Services and Supplies</b>		
Services	1,491,998	1,415,881
Student Transportation	989,130	990,770
Professional Development and Travel	426,607	366,944
Rentals and Leases	26,000	26,500
Dues and Fees	272,546	334,896
Insurance	180,973	171,173
Supplies	2,220,440	2,003,504
Utilities	1,837,320	1,997,320
<b>Total Services and Supplies</b>	<u>7,445,014</u>	<u>7,306,988</u>
<b>Total Operating Expense</b>	<u>47,905,295</u>	<u>46,800,750</u>

# School District No. 59 (Peace River South)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Teachers Salaries	Vice Principals Salaries	Principals and Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	13,205,429	810,892	65,929	470,388	168,042	833,079	15,553,759
1.03 Career Programs	36,036	15,658			183,503	2,252	237,449
1.07 Library Services	197,429		97,967			17,853	313,249
1.08 Counselling	551,495			69,860		17,079	638,434
1.10 Special Education	1,485,539		3,623,005	83,259	105,414	307,111	5,604,328
1.30 English Language Learning	(83,572)		54,348			4,461	(24,763)
1.31 Indigenous Education	508,182	329,656	290,450	118,629	40,871	50,000	1,337,788
1.41 School Administration	28,030	2,030,617		625,466		59,483	2,743,596
1.62 International and Out of Province Students							-
<b>Total Function 1</b>	<b>15,928,568</b>	<b>3,186,823</b>	<b>4,131,699</b>	<b>1,367,602</b>	<b>497,830</b>	<b>1,291,318</b>	<b>26,403,840</b>
<b>4 District Administration</b>							
4.11 Educational Administration				17,959	421,197	2,000	441,156
4.40 School District Governance					119,326		119,326
4.41 Business Administration				157,360	515,556		672,916
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,319</b>	<b>1,056,079</b>	<b>2,000</b>	<b>1,233,398</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				48,817	302,023	1,000	351,840
5.50 Maintenance Operations				2,508,541		240,168	2,748,709
5.52 Maintenance of Grounds				419,029			419,029
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,976,387</b>	<b>302,023</b>	<b>241,168</b>	<b>3,519,578</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				52,229	95,059		147,288
7.70 Student Transportation			21,964	1,121,536		93,853	1,237,353
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>21,964</b>	<b>1,173,765</b>	<b>95,059</b>	<b>93,853</b>	<b>1,384,641</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>15,928,568</b>	<b>3,186,823</b>	<b>4,153,663</b>	<b>5,693,073</b>	<b>1,950,991</b>	<b>1,628,339</b>	<b>32,541,457</b>

# School District No. 59 (Peace River South)

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 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	15,553,759	3,718,967	19,272,726	1,936,133	21,208,859	20,558,774
1.03 Career Programs	237,449	55,731	293,180	137,830	431,010	423,129
1.07 Library Services	313,249	79,858	393,107	57,723	450,830	540,452
1.08 Counselling	638,434	149,175	787,609	14,650	802,259	812,172
1.10 Special Education	5,604,328	1,577,509	7,181,837	255,251	7,437,088	6,762,715
1.30 English Language Learning	(24,763)	(2,336)	(27,099)	20,386	(6,713)	209,002
1.31 Indigenous Education	1,337,788	323,066	1,660,854	138,800	1,799,654	1,829,231
1.41 School Administration	2,743,596	587,481	3,331,077	93,912	3,424,989	3,297,437
1.62 International and Out of Province Students	-	-	-	113,346	113,346	113,346
<b>Total Function 1</b>	<b>26,403,840</b>	<b>6,489,451</b>	<b>32,893,291</b>	<b>2,768,031</b>	<b>35,661,322</b>	<b>34,546,258</b>
<b>4 District Administration</b>						
4.11 Educational Administration	441,156	96,104	537,260	74,350	611,610	592,018
4.40 School District Governance	119,326	7,007	126,333	84,700	211,033	198,067
4.41 Business Administration	672,916	153,843	826,759	289,100	1,115,859	1,147,730
<b>Total Function 4</b>	<b>1,233,398</b>	<b>256,954</b>	<b>1,490,352</b>	<b>448,150</b>	<b>1,938,502</b>	<b>1,937,815</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	351,840	78,747	430,587	214,300	644,887	621,036
5.50 Maintenance Operations	2,748,709	649,389	3,398,098	871,750	4,269,848	4,108,903
5.52 Maintenance of Grounds	419,029	105,237	524,266	142,400	666,666	702,938
5.56 Utilities	-	-	-	1,267,320	1,267,320	1,417,320
<b>Total Function 5</b>	<b>3,519,578</b>	<b>833,373</b>	<b>4,352,951</b>	<b>2,495,770</b>	<b>6,848,721</b>	<b>6,850,197</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	147,288	34,123	181,411	54,250	235,661	219,353
7.70 Student Transportation	1,237,353	304,923	1,542,276	1,678,813	3,221,089	3,247,127
<b>Total Function 7</b>	<b>1,384,641</b>	<b>339,046</b>	<b>1,723,687</b>	<b>1,733,063</b>	<b>3,456,750</b>	<b>3,466,480</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>32,541,457</b>	<b>7,918,824</b>	<b>40,460,281</b>	<b>7,445,014</b>	<b>47,905,295</b>	<b>46,800,750</b>

**School District No. 59 (Peace River South)**

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2022

	<b>2022</b>	2021 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	4,063,234	6,375,216
Other Revenue	753,000	761,191
<b>Total Revenue</b>	<b>4,816,234</b>	<b>7,136,407</b>
<b>Expenses</b>		
Instruction	4,505,499	6,744,787
Operations and Maintenance	285,735	373,860
Transportation and Housing	25,000	17,760
<b>Total Expense</b>	<b>4,816,234</b>	<b>7,136,407</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 59 (Peace River South)**

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	CommunityLJNK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			760,000						
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	285,735	156,844		192,000	36,750	91,128	380,505	293,013	2,587,259
Other	285,735	156,844	680,000	192,000	36,750	91,128	380,505	293,013	2,587,259
<b>Less:</b> Allocated to Revenue	285,735	156,844	700,000	192,000	36,750	91,128	380,505	293,013	2,587,259
<b>Deferred Revenue, end of year</b>	-	-	<b>740,000</b>	-	-	-	-	-	-
<b>Revenues</b>	285,735	156,844	700,000	192,000	36,750	91,128	380,505	293,013	2,587,259
Provincial Grants - Ministry of Education	285,735	156,844	700,000	192,000	36,750	91,128	380,505	293,013	2,587,259
Other Revenue									
<b>Expenses</b>									
Salaries									
Teachers						30,212	20,142	146,111	2,100,502
Educational Assistants						29,284	185,178	18,361	
Support Staff	69,237	120,218		134,984	7,089		12,950	36,401	
Other Professionals					6,000			34,000	
Substitutes	69,237	120,218	-	134,984	13,089	59,496	247,927	234,873	2,100,502
Employee Benefits	17,672	36,626		44,388	2,898	15,624	69,000	52,362	486,757
Services and Supplies	198,826		700,000	12,628	20,763	16,008	63,578	5,778	
	285,735	156,844	700,000	192,000	36,750	91,128	380,505	293,013	2,587,259
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 59 (Peace River South)

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2022

	First Nation Student Transportation	Mental Health in Schools	Early Learning Funds	Career Grants	TOTAL
Deferred Revenue, beginning of year	\$ 25,000	\$ 15,000	\$ 56,000	\$ 10,000	\$ 866,000
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education			10,000	3,000	4,023,234
Other	-	-	10,000	3,000	693,000
					4,716,234
Less: Allocated to Revenue	25,000	15,000	40,000	13,000	4,816,234
<b>Deferred Revenue, end of year</b>	<b>-</b>	<b>-</b>	<b>26,000</b>	<b>-</b>	<b>766,000</b>
<b>Revenues</b>					
Provincial Grants - Ministry of Education	25,000	15,000	40,000	13,000	4,063,234
Other Revenue	25,000	15,000	40,000	13,000	753,000
					4,816,234
<b>Expenses</b>					
Salaries					2,296,967
Teachers					334,680
Educational Assistants					252,239
Support Staff					56,440
Other Professionals					40,000
Substitutes					2,980,326
Employee Benefits					725,327
Services and Supplies	25,000	15,000	40,000	13,000	1,110,581
	25,000	15,000	40,000	13,000	4,816,234
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**School District No. 59 (Peace River South)**

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	1,118,833		1,118,833	1,118,833
Investment Income		4,200	4,200	4,200
Gain (Loss) on Disposal of Tangible Capital Assets			-	117,200
Amortization of Deferred Capital Revenue	1,641,024		1,641,024	1,623,368
<b>Total Revenue</b>	<b>2,759,857</b>	<b>4,200</b>	<b>2,764,057</b>	<b>2,863,601</b>
<b>Expenses</b>				
Operations and Maintenance	1,118,833		1,118,833	1,118,833
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,648,621		1,648,621	1,641,194
Transportation and Housing	448,460		448,460	446,955
<b>Total Expense</b>	<b>3,215,914</b>	<b>-</b>	<b>3,215,914</b>	<b>3,206,982</b>
<b>Net Revenue (Expense)</b>	<b>(456,057)</b>	<b>4,200</b>	<b>(451,857)</b>	<b>(343,381)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	267,600		267,600	741,000
<b>Total Net Transfers</b>	<b>267,600</b>	<b>-</b>	<b>267,600</b>	<b>741,000</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(188,457)</b>	<b>4,200</b>	<b>(184,257)</b>	<b>397,619</b>