

Amended Annual Budget

School District No. 59 (Peace River South)

June 30, 2023

School District No. 59 (Peace River South)

June 30, 2023

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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 2022/2023 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 59 (Peace River South) Amended Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$63,197,641 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 15th DAY OF February, 2023;

READ A SECOND TIME THE 15th DAY OF February, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF February, 2023;



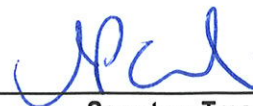
Chairperson of the Board

(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 2022/2023, adopted by the Board the 15th DAY OF February, 2023.



Secretary Treasurer

School District No. 59 (Peace River South)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023


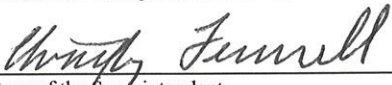
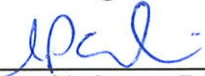
	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,701,438	3,570,000
Total Ministry Operating Grant Funded FTE's	3,701,438	3,570,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	55,054,095	52,426,888
Other	273,065	253,295
Tuition	24,666	48,104
Other Revenue	2,678,539	2,452,045
Rentals and Leases	157,000	176,000
Investment Income	440,600	167,700
Amortization of Deferred Capital Revenue	1,702,419	1,703,519
Total Revenue	60,330,384	57,227,551
Expenses		
Instruction	44,892,251	42,094,444
District Administration	2,378,439	2,074,667
Operations and Maintenance	10,644,427	10,098,509
Transportation and Housing	4,438,961	4,282,292
Total Expense	62,354,078	58,549,912
Net Revenue (Expense)	(2,023,694)	(1,322,361)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,315,771	960,933
Budgeted Surplus (Deficit), for the year	292,077	(361,428)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	292,077	(361,428)
Budgeted Surplus (Deficit), for the year	292,077	(361,428)

School District No. 59 (Peace River South)

Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	51,624,112	49,294,265
Operating - Tangible Capital Assets Purchased	843,563	170,000
Special Purpose Funds - Total Expense	7,295,822	5,838,361
Capital Fund - Total Expense	3,434,144	3,417,286
Total Budget Bylaw Amount	63,197,641	58,719,912

Approved by the Board

	2023/02/15
Signature of the Chairperson of the Board of Education	Date Signed
	2023/02/15
Signature of the Superintendent	Date Signed
	2023/02/15
Signature of the Secretary Treasurer	Date Signed

School District No. 59 (Peace River South)
 Amended Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,023,694)</u>	<u>(1,322,361)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(843,563)</u>	<u>(170,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(843,563)</u>	<u>(170,000)</u>
Amortization of Tangible Capital Assets	<u>2,254,505</u>	<u>2,237,647</u>
Total Effect of change in Tangible Capital Assets	<u>1,410,942</u>	<u>2,067,647</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(612,752)</u></u>	<u><u>745,286</u></u>

School District No. 59 (Peace River South)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	10,085,352		11,431,172	21,516,524
Changes for the year				
Net Revenue (Expense) for the year	(1,472,208)		(551,486)	(2,023,694)
Interfund Transfers				
Tangible Capital Assets Purchased	(843,563)		843,563	-
Net Changes for the year	<u>(2,315,771)</u>	-	<u>292,077</u>	<u>(2,023,694)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>7,769,581</u>	-	<u>11,723,249</u>	<u>19,492,830</u>

School District No. 59 (Peace River South)

Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	47,349,321	46,256,488
Other	273,065	253,295
Tuition	24,666	48,104
Other Revenue	1,907,852	1,604,445
Rentals and Leases	157,000	176,000
Investment Income	440,000	165,000
Total Revenue	50,151,904	48,503,332
Expenses		
Instruction	38,289,770	36,580,818
District Administration	2,378,439	2,074,667
Operations and Maintenance	7,051,655	6,884,204
Transportation and Housing	3,904,248	3,754,576
Total Expense	51,624,112	49,294,265
Net Revenue (Expense)	(1,472,208)	(790,933)
Budgeted Prior Year Surplus Appropriation	2,315,771	960,933
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(843,563)	(170,000)
Total Net Transfers	(843,563)	(170,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 59 (Peace River South)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	46,111,425	46,050,799
ISC/LEA Recovery	(1,426,352)	(1,204,445)
Other Ministry of Education and Child Care Grants		
Pay Equity	944,395	944,395
Student Transportation Fund	441,458	441,458
Support Staff Benefits Grant	16,094	16,094
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation	522	
Premier's Award for Excellence in Education Bursary	1,000	
Labour Settlement Funding	1,252,592	
Total Provincial Grants - Ministry of Education and Child Care	<u>47,349,321</u>	<u>46,256,488</u>
Provincial Grants - Other	<u>273,065</u>	<u>253,295</u>
Tuition		
International and Out of Province Students	24,666	48,104
Total Tuition	<u>24,666</u>	<u>48,104</u>
Other Revenues		
Funding from First Nations	1,426,352	1,204,445
Miscellaneous		
Seconded Staff Recoveries	229,000	215,000
Substitute Staff Recoveries	95,000	80,000
Bus Charges	50,000	50,000
Miscellaneous	107,500	55,000
Total Other Revenue	<u>1,907,852</u>	<u>1,604,445</u>
Rentals and Leases	<u>157,000</u>	<u>176,000</u>
Investment Income	<u>440,000</u>	<u>165,000</u>
Total Operating Revenue	<u><u>50,151,904</u></u>	<u><u>48,503,332</u></u>

School District No. 59 (Peace River South)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	16,831,170	15,913,227
Principals and Vice Principals	3,366,278	3,210,865
Educational Assistants	4,715,076	4,262,680
Support Staff	5,907,237	5,752,883
Other Professionals	2,103,065	2,066,796
Substitutes	1,858,832	1,765,581
Total Salaries	34,781,658	32,972,032
Employee Benefits	8,192,893	7,855,625
Total Salaries and Benefits	42,974,551	40,827,657
Services and Supplies		
Services	1,792,294	1,578,109
Student Transportation	1,065,035	1,008,300
Professional Development and Travel	526,803	463,405
Rentals and Leases	26,000	26,000
Dues and Fees	393,988	393,291
Insurance	180,973	180,973
Supplies	2,493,868	2,669,209
Utilities	2,170,600	2,147,321
Total Services and Supplies	8,649,561	8,466,608
Total Operating Expense	51,624,112	49,294,265

School District No. 59 (Peace River South)

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

Year Ended June 30, 2023

	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	13,970,647	759,750	109,108	542,501	179,306	1,021,759	16,583,071
1.03 Career Programs		30,872			174,060		204,932
1.07 Library Services	182,029		63,546			16,652	262,227
1.08 Counselling	563,345		46,030	71,235		19,703	700,313
1.10 Special Education	1,516,272		4,076,360	90,642	95,878	352,282	6,131,434
1.30 English Language Learning	62,068		86,597			6,144	154,809
1.31 Indigenous Education	506,339	381,988	310,542	122,744	64,413	40,000	1,426,026
1.41 School Administration	30,470	2,193,668		637,729		59,688	2,921,555
1.62 International and Out of Province Students							-
Total Function 1	16,831,170	3,366,278	4,692,183	1,464,851	513,657	1,516,228	28,384,367
4 District Administration							
4.11 Educational Administration				18,710	497,735	2,000	518,445
4.40 School District Governance					119,326		119,326
4.41 Business Administration				164,809	555,705		720,514
Total Function 4	-	-	-	183,519	1,172,766	2,000	1,358,285
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				50,855	316,900	1,000	368,755
5.50 Maintenance Operations				2,521,299		250,430	2,771,729
5.52 Maintenance of Grounds				454,519			454,519
5.56 Utilities							-
Total Function 5	-	-	-	3,026,673	316,900	251,430	3,595,003
7 Transportation and Housing							
7.41 Transportation and Housing Administration				54,413	99,742		154,155
7.70 Student Transportation			22,893	1,177,781		89,174	1,289,848
Total Function 7	-	-	22,893	1,232,194	99,742	89,174	1,444,003
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	16,831,170	3,366,278	4,715,076	5,907,237	2,103,065	1,858,832	34,781,658

School District No. 59 (Peace River South)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,583,071	3,799,228	20,382,299	2,072,638	22,454,937	21,650,966
1.03 Career Programs	204,932	47,553	252,485	119,900	372,385	409,337
1.07 Library Services	262,227	62,486	324,713	79,274	403,987	440,638
1.08 Counselling	700,313	159,644	859,957	17,150	877,107	801,815
1.10 Special Education	6,131,434	1,687,618	7,819,052	281,717	8,100,769	7,604,742
1.30 English Language Learning	154,809	40,561	195,370	23,339	218,709	160,899
1.31 Indigenous Education	1,426,026	337,309	1,763,335	314,884	2,078,219	1,910,900
1.41 School Administration	2,921,555	605,081	3,526,636	156,103	3,682,739	3,494,065
1.62 International and Out of Province Students	-	-	-	100,918	100,918	107,456
Total Function 1	28,384,367	6,739,480	35,123,847	3,165,923	38,289,770	36,380,818
4 District Administration						
4.11 Educational Administration	518,445	111,799	630,244	105,350	735,594	657,928
4.40 School District Governance	119,326	7,007	126,333	122,700	249,033	231,533
4.41 Business Administration	720,514	163,868	884,382	509,430	1,393,812	1,185,206
Total Function 4	1,358,285	282,674	1,640,959	737,480	2,378,439	2,074,667
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	368,755	83,077	451,832	214,100	665,932	649,402
5.50 Maintenance Operations	2,771,729	632,949	3,404,678	951,450	4,356,128	4,256,879
5.52 Maintenance of Grounds	454,519	107,076	561,595	147,400	708,995	680,603
5.56 Utilities	-	-	-	1,320,600	1,320,600	1,297,320
Total Function 5	3,595,003	823,102	4,418,105	2,633,550	7,051,655	6,884,204
7 Transportation and Housing						
7.41 Transportation and Housing Administration	154,155	35,520	189,675	99,300	288,975	241,132
7.70 Student Transportation	1,289,848	312,117	1,601,965	2,013,308	3,615,273	3,513,444
Total Function 7	1,444,003	347,637	1,791,640	2,112,608	3,904,248	3,754,576
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	34,781,658	8,192,893	42,974,551	8,649,561	51,624,112	49,294,265

School District No. 59 (Peace River South)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	<u>2023 Amended Annual Budget</u>	<u>2023 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	6,525,135	4,990,761
Other Revenue	770,687	847,600
Total Revenue	<u>7,295,822</u>	<u>5,838,361</u>
Expenses		
Instruction	6,602,481	5,513,626
Operations and Maintenance	654,100	285,789
Transportation and Housing	39,241	38,946
Total Expense	<u>7,295,822</u>	<u>5,838,361</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, 2023

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	368,311	23,525	804,636	29,701	63,237	80,773		
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	285,789	156,745	680,000	192,000	31,850	86,872	380,505	3,200,786
Other	285,789	156,745	680,000	192,000	31,850	86,872	380,505	3,200,786
Less: Allocated to Revenue	654,100	180,270	700,000	221,701	31,850	150,109	461,278	3,200,786
Deferred Revenue, end of year	-	-	784,636	-	-	-	-	-
Revenues	654,100	180,270	700,000	221,701	31,850	150,109	461,278	3,200,786
Provincial Grants - Ministry of Education and Child Care	654,100	180,270	700,000	221,701	31,850	150,109	461,278	3,200,786
Expenses								
Salaries								
Teachers						48,603	20,885	164,160
Educational Assistants		139,535				30,386	239,624	2,600,165
Support Staff	156,578			139,804	9,298		30,686	18,139
Other Professionals				14,877	6,000		15,011	31,893
Substitutes		139,535		154,681	15,298	13,100	21,000	2,600,165
Employee Benefits	38,211	40,735		47,676	3,405	21,501	84,071	600,621
Services and Supplies	459,311		700,000	19,344	13,147	36,519	71,001	4,896
	654,100	180,270	700,000	221,701	31,850	150,109	461,278	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, 2023

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Federal Safe Return to Class / Ventilation Fund	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	ECL Early Care & Learning	Early Learning Funds
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		24,459	85,101	89,021	200,248				49,193
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	202,338	14,782	55,000		2,000	459,079	25,000	175,000	10,000
Other	202,338	14,782	55,000	-	2,000	459,079	25,000	175,000	10,000
Less: Allocated to Revenue	202,338	39,241	140,101	89,021	202,248	459,079	25,000	175,000	40,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	19,193
Revenues	202,338	39,241	140,101	89,021	202,248	459,079	25,000	175,000	40,000
Provincial Grants - Ministry of Education and Child Care	202,338	39,241	140,101	89,021	202,248	459,079	25,000	175,000	40,000
Expenses									
Salaries									
Teachers					14,581				
Educational Assistants			16,687				15,624	87,270	
Support Staff					14,928				
Other Professionals									
Substitutes	169,151		66,321						
Employee Benefits	169,151		83,008		29,509		15,624	87,270	
Services and Supplies	33,187	39,241	18,878	89,021	7,271	459,079	4,391	18,253	40,000
	202,338	39,241	140,101	89,021	202,248	459,079	25,000	175,000	40,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	Career Grants	TOTAL
	\$	\$
Deferred Revenue, beginning of year	20,687	1,838,892
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care	10,000	5,560,759
Other	10,000	6,260,759
Less: Allocated to Revenue	30,687	7,295,822
Deferred Revenue, end of year	<u> -</u>	<u>803,829</u>
Revenues		
Provincial Grants - Ministry of Education and Child Care	6,525,135	
Other Revenue	30,687	770,687
	<u>30,687</u>	<u>7,295,822</u>
Expenses		
Salaries		
Teachers	2,848,394	
Educational Assistants	426,232	
Support Staff	360,831	
Other Professionals	173,277	
Substitutes	275,572	
	<u> -</u>	<u>4,084,306</u>
Employee Benefits	971,125	
Services and Supplies	30,687	2,240,391
	<u>30,687</u>	<u>7,295,822</u>
Net Revenue (Expense)	<u> -</u>	<u> -</u>

School District No. 59 (Peace River South)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	1,179,639		1,179,639	1,179,639
Investment Income		600	600	2,700
Amortization of Deferred Capital Revenue	1,702,419		1,702,419	1,703,519
Total Revenue	2,882,058	600	2,882,658	2,885,858
Expenses				
Operations and Maintenance	1,179,639		1,179,639	1,179,639
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,759,033		1,759,033	1,748,877
Transportation and Housing	495,472		495,472	488,770
Total Expense	3,434,144	-	3,434,144	3,417,286
Net Revenue (Expense)	(552,086)	600	(551,486)	(531,428)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	843,563		843,563	170,000
Total Net Transfers	843,563	-	843,563	170,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	291,477	600	292,077	(361,428)