

Amended Annual Budget

School District No. 51 (Boundary)

June 30, 2022

School District No. 51 (Boundary)

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. 51 (BOUNDARY) (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. 51 (Boundary) 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 \$23,586,990 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 15th DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 15th DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF FEBRUARY, 2022;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 51 (Boundary) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 15th DAY OF FEBRUARY, 2022.

Secretary Treasurer

School District No. 51 (Boundary)

Statement 2

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	1,298,500	1,244,750
Adult	-	0.675
Total Ministry Operating Grant Funded FTE's	1,298,500	1,245,425
Revenues	\$	\$
Provincial Grants		
Ministry of Education	20,556,745	19,958,666
Other	136,558	49,258
Tuition	14,707	14,707
Other Revenue	371,000	371,000
Rentals and Leases	53,650	53,650
Investment Income	66,895	69,000
Amortization of Deferred Capital Revenue	936,271	936,271
Total Revenue	22,135,826	21,452,552
Expenses		
Instruction	16,679,821	15,587,923
District Administration	1,295,948	1,205,212
Operations and Maintenance	3,995,690	4,024,370
Transportation and Housing	947,161	967,208
Debt Services	570	570
Total Expense	22,919,190	21,785,283
Net Revenue (Expense)	(783,364)	(332,731)
Budgeted Allocation (Retirement) of Surplus (Deficit)	638,148	24,215
Budgeted Surplus (Deficit), for the year	(145,216)	(308,516)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(145,216)	(308,516)
Budgeted Surplus (Deficit), for the year	(145,216)	(308,516)

School District No. 51 (Boundary)

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

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	19,417,422	18,715,319
Operating - Tangible Capital Assets Purchased	207,800	42,000
Special Purpose Funds - Total Expense	2,041,981	1,610,177
Capital Fund - Total Expense	1,459,787	1,459,787
Capital Fund - Tangible Capital Assets Purchased from Local Capital	460,000	460,000
Total Budget Bylaw Amount	23,586,990	22,287,283

Approved by the Board

Signature of the person of the Board _____

Signature of the Superintendent _____ Date _____

Signature of the Secretary/Treasurer _____ Date _____

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School District No. 51 (Boundary)

Statement 4

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>(783,364)</u>	<u>(332,731)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(207,800)	(42,000)
From Local Capital	(460,000)	(460,000)
From Deferred Capital Revenue	(1,777,299)	(1,777,299)
Total Acquisition of Tangible Capital Assets	<u>(2,445,099)</u>	<u>(2,279,299)</u>
Amortization of Tangible Capital Assets	<u>1,459,217</u>	<u>1,459,217</u>
Total Effect of change in Tangible Capital Assets	<u>(985,882)</u>	<u>(820,082)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,769,246)</u></u>	<u><u>(1,152,813)</u></u>

School District No. 51 (Boundary)

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	2,015,861	-	8,200,952	10,216,813
Changes for the year				
Net Revenue (Expense) for the year	(272,348)		(511,016)	(783,364)
Interfund Transfers				
Tangible Capital Assets Purchased	(207,800)		207,800	-
Local Capital	(125,000)		125,000	-
Other	(33,000)		33,000	-
Net Changes for the year	(638,148)	-	(145,216)	(783,364)
Budgeted Accumulated Surplus (Deficit), end of year	1,377,713	-	8,055,736	9,433,449

School District No. 51 (Boundary)

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	18,912,459	18,658,489
Other	49,258	49,258
Tuition	14,707	14,707
Other Revenue	61,000	61,000
Rentals and Leases	53,650	53,650
Investment Income	54,000	54,000
Total Revenue	19,145,074	18,891,104
Expenses		
Instruction	14,751,728	14,093,495
District Administration	1,295,948	1,205,212
Operations and Maintenance	2,606,353	2,633,172
Transportation and Housing	763,393	783,440
Total Expense	19,417,422	18,715,319
Net Revenue (Expense)	(272,348)	175,785
Budgeted Prior Year Surplus Appropriation	638,148	24,215
Budgeted Retirement of Deficit		-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(207,800)	(42,000)
Local Capital	(125,000)	(125,000)
Other	(33,000)	(33,000)
Total Net Transfers	(365,800)	(200,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 51 (Boundary)

Schedule 2A

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	18,596,278	18,316,444
Other Ministry of Education Grants		
Pay Equity	105,245	105,245
Funding for Graduated Adults	153,588	153,588
FSA Scorer Grant	7,506	7,506
PLNet Revenue	48,060	48,060
Carbon Tax Grant	-	27,646
Early Learning Framework Implementation	1,782	
Total Provincial Grants - Ministry of Education	18,912,459	18,658,489
Provincial Grants - Other	49,258	49,258
Tuition		
International and Out of Province Students	14,707	14,707
Total Tuition	14,707	14,707
Other Revenues		
Miscellaneous		
District Entered	45,000	45,000
District Entered	10,000	10,000
District Entered	6,000	6,000
Total Other Revenue	61,000	61,000
Rentals and Leases	53,650	53,650
Investment Income	54,000	54,000
Total Operating Revenue	19,145,074	18,891,104

School District No. 51 (Boundary)

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

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	6,709,680	6,429,247
Principals and Vice Principals	1,295,785	1,270,376
Educational Assistants	1,390,354	1,332,232
Support Staff	2,514,756	2,673,247
Other Professionals	915,568	798,485
Substitutes	562,445	509,195
Total Salaries	13,388,588	13,012,782
Employee Benefits	3,286,392	3,152,749
Total Salaries and Benefits	16,674,980	16,165,531
Services and Supplies		
Services	777,664	650,464
Student Transportation	104,275	104,275
Professional Development and Travel	278,109	254,609
Dues and Fees	38,177	94,157
Insurance	45,075	45,075
Supplies	1,011,002	913,068
Utilities	488,140	488,140
Total Services and Supplies	2,742,442	2,549,788
Total Operating Expense	19,417,422	18,715,319

School District No. 51 (Boundary)

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	5,607,156	144,342		105,001		442,695	6,299,194
1.07 Library Services	87,297			26,977		4,000	118,274
1.08 Counselling	167,936						167,936
1.10 Special Education	742,866	99,631	1,390,354	83,665	275,371	64,250	2,656,137
1.31 Indigenous Education	104,425			194,688	32,926	4,000	336,039
1.41 School Administration		861,086		349,182		16,000	1,226,268
1.64 Other							-
Total Function 1	6,709,680	1,105,059	1,390,354	759,513	308,297	530,945	10,803,848
4 District Administration							
4.11 Educational Administration		190,726		54,534	180,589		425,849
4.40 School District Governance					93,236		93,236
4.41 Business Administration				196,055	126,105		322,160
Total Function 4	-	190,726	-	250,589	399,930	-	841,245
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				14,960	73,884		88,844
5.50 Maintenance Operations				1,045,148	59,573	20,000	1,124,721
5.52 Maintenance of Grounds				93,016		3,500	96,516
5.56 Utilities							-
Total Function 5	-	-	-	1,153,124	133,457	23,500	1,310,081
7 Transportation and Housing							
7.41 Transportation and Housing Administration				19,960	73,884		93,844
7.70 Student Transportation				331,570		8,000	339,570
Total Function 7	-	-	-	351,530	73,884	8,000	433,414
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,709,680	1,295,785	1,390,354	2,514,756	915,568	562,445	13,388,588

School District No. 51 (Boundary)

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	6,299,194	1,537,439	7,836,633	798,962	8,635,595	8,146,985
1.07 Library Services	118,274	27,539	145,813	25,147	170,960	174,266
1.08 Counselling	167,936	37,180	205,116		205,116	197,934
1.10 Special Education	2,656,137	738,494	3,394,631	160,752	3,555,383	3,468,509
1.31 Indigenous Education	336,039	82,638	418,677	136,969	555,646	530,535
1.41 School Administration	1,226,268	262,851	1,489,119	96,509	1,585,628	1,566,866
1.64 Other	-	-	-	43,400	43,400	8,400
Total Function 1	10,803,848	2,686,141	13,489,989	1,261,739	14,751,728	14,093,495
4 District Administration						
4.11 Educational Administration	425,849	80,498	506,347	25,300	531,647	498,145
4.40 School District Governance	93,236	7,758	100,994	49,000	149,994	137,989
4.41 Business Administration	322,160	69,047	391,207	223,100	614,307	569,078
Total Function 4	841,245	157,303	998,548	297,400	1,295,948	1,205,212
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	88,844	17,653	106,497	29,100	135,597	134,291
5.50 Maintenance Operations	1,124,721	292,324	1,417,045	372,941	1,789,986	1,838,111
5.52 Maintenance of Grounds	96,516	24,364	120,880	31,750	152,630	152,630
5.56 Utilities	-	-	-	528,140	528,140	508,140
Total Function 5	1,310,081	334,341	1,644,422	961,931	2,606,353	2,633,172
7 Transportation and Housing						
7.41 Transportation and Housing Administration	93,844	17,653	111,497	1,500	112,997	111,691
7.70 Student Transportation	339,570	90,954	430,524	219,872	650,396	671,749
Total Function 7	433,414	108,607	542,021	221,372	763,393	783,440
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	13,388,588	3,286,392	16,674,980	2,742,442	19,417,422	18,715,319

School District No. 51 (Boundary)

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	1,644,286	1,300,177
Other	87,300	
Other Revenue	310,000	310,000
Investment Income	395	
Total Revenue	<u>2,041,981</u>	<u>1,610,177</u>
Expenses		
Instruction	1,928,093	1,494,428
Operations and Maintenance	113,888	115,749
Total Expense	<u>2,041,981</u>	<u>1,610,177</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 51 (Boundary)

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	2,534		333,724			12,514			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	110,959	63,772		128,000	19,600	9,269	150,143	25,098	906,119
Provincial Grants - Other									
Other			325,000						
Investment Income	395								
	111,354	63,772	325,000	128,000	19,600	9,269	150,143	25,098	906,119
Less: Allocated to Revenue	113,888	63,772	310,000	128,000	19,600	3,510	150,143	25,098	906,119
Deferred Revenue, end of year	-	-	348,724	-	-	18,273	-	-	-
Revenues									
Provincial Grants - Ministry of Education	113,493	63,772		128,000	19,600	3,510	150,143	25,098	906,119
Provincial Grants - Other									
Other Revenue			310,000						
Investment Income	395								
	113,888	63,772	310,000	128,000	19,600	3,510	150,143	25,098	906,119
Expenses									
Salaries									
Teachers									733,658
Educational Assistants		48,442							
Support Staff				92,530			88,359		
Other Professionals									
Substitutes						1,785		17,413	
	-	48,442	-	92,530	-	1,785	88,359	17,413	733,658
Employee Benefits		15,330		23,980		420	23,643	4,084	172,461
Services and Supplies	113,888		310,000	11,490	19,600	1,305	38,141	3,601	
	113,888	63,772	310,000	128,000	19,600	3,510	150,143	25,098	906,119
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Healthy Schools Coordinator	DASH BC ASAAI	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	3,710						352,482
Add: Restricted Grants							
Provincial Grants - Ministry of Education	45,862	134,657	6,000	44,322			1,643,801
Provincial Grants - Other					27,000	60,300	87,300
Other							325,000
Investment Income							395
	45,862	134,657	6,000	44,322	27,000	60,300	2,056,496
Less: Allocated to Revenue	49,572	134,657	6,000	44,322	27,000	60,300	2,041,981
Deferred Revenue, end of year	-	-	-	-	-	-	366,997
Revenues							
Provincial Grants - Ministry of Education	49,572	134,657	6,000	44,322			1,644,286
Provincial Grants - Other					27,000	60,300	87,300
Other Revenue							310,000
Investment Income							395
	49,572	134,657	6,000	44,322	27,000	60,300	2,041,981
Expenses							
Salaries							
Teachers							733,658
Educational Assistants							48,442
Support Staff				33,544			214,433
Other Professionals					24,058		24,058
Substitutes	30,510						49,708
	30,510	-	-	33,544	24,058	-	1,070,299
Employee Benefits	7,627			6,389	2,322		256,256
Services and Supplies	11,435	134,657	6,000	4,389	620	60,300	715,426
	49,572	134,657	6,000	44,322	27,000	60,300	2,041,981
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 51 (Boundary)

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

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		12,500	12,500	15,000
Amortization of Deferred Capital Revenue	936,271		936,271	936,271
Total Revenue	936,271	12,500	948,771	951,271
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,275,449		1,275,449	1,275,449
Transportation and Housing	183,768		183,768	183,768
Debt Services				
Capital Lease Interest		570	570	570
Total Expense	1,459,217	570	1,459,787	1,459,787
Net Revenue (Expense)	(522,946)	11,930	(511,016)	(508,516)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	207,800		207,800	42,000
Local Capital		125,000	125,000	125,000
Capital Lease Payment		33,000	33,000	33,000
Total Net Transfers	207,800	158,000	365,800	200,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	460,000	(460,000)	-	
Principal Payment				
Capital Lease	32,430	(32,430)	-	
Total Other Adjustments to Fund Balances	492,430	(492,430)	-	
Budgeted Surplus (Deficit), for the year	177,284	(322,500)	(145,216)	(308,516)