

Amended Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2022

School District No. 27 (Cariboo-Chilcotin)

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. 27 (CARIBOO-CHILCOTIN) (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. 27 (Cariboo-Chilcotin) 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 \$67,872,201 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 25th DAY OF JANUARY, 2022;

READ A SECOND TIME THE 25th DAY OF JANUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF FEBRUARY, 2022;



[Redacted signature area]

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 23rd DAY OF FEBRUARY, 2022.

[Redacted signature area]

Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

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	4,679.813	4,583.125
Adult	12.625	13.000
Total Ministry Operating Grant Funded FTE's	4,692.438	4,596.125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	60,851,305	60,076,042
Other	300,873	251,699
Other Revenue	3,643,355	4,177,750
Rentals and Leases	100,000	102,400
Investment Income	100,300	127,825
Amortization of Deferred Capital Revenue	2,650,000	2,646,334
Total Revenue	67,645,833	67,382,050
Expenses		
Instruction	46,696,905	48,037,185
District Administration	2,457,278	3,063,736
Operations and Maintenance	12,452,763	11,740,036
Transportation and Housing	6,265,255	5,264,493
Total Expense	67,872,201	68,105,450
Budgeted Surplus (Deficit), for the year	(226,368)	(723,400)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(226,368)	(723,400)
Budgeted Surplus (Deficit), for the year	(226,368)	(723,400)

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	55,721,162	56,916,189
Special Purpose Funds - Total Expense	7,890,025	7,813,097
Capital Fund - Total Expense	4,261,014	3,376,164
Total Budget Bylaw Amount	67,872,201	68,105,450

Approved by the Board

Signature of the Chairperson of the Board of Education

February 23, 2022
Date Signed

Signature of the Superintendent

February 23, 2022
Date Signed

Signature of the Secretary Treasurer

February 23, 2022
Date Signed

School District No. 27 (Cariboo-Chilcotin)

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	(226,368)	(723,400)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue		(3,286,031)
Total Acquisition of Tangible Capital Assets	-	(3,286,031)
Amortization of Tangible Capital Assets	4,261,014	3,376,164
Total Effect of change in Tangible Capital Assets	4,261,014	90,133
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	4,034,646	(633,267)

School District No. 27 (Cariboo-Chilcotin)

Schedule 1

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	4,921,797	15,000	21,175,073	26,111,870
Changes for the year				
Net Revenue (Expense) for the year	1,384,646		(1,611,014)	(226,368)
Interfund Transfers				
Local Capital	(1,384,646)		1,384,646	-
Net Changes for the year	-	-	(226,368)	(226,368)
Budgeted Accumulated Surplus (Deficit), end of year	4,921,797	15,000	20,948,705	25,885,502

School District No. 27 (Cariboo-Chilcotin)

Schedule 2

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	54,153,309	54,235,139
Other	20,000	20,000
Other Revenue	2,732,499	2,440,000
Rentals and Leases	100,000	102,400
Investment Income	100,000	118,650
Total Revenue	57,105,808	56,916,189
Expenses		
Instruction	39,515,119	40,535,837
District Administration	2,457,278	3,063,736
Operations and Maintenance	8,652,326	8,735,736
Transportation and Housing	5,096,439	4,580,880
Total Expense	55,721,162	56,916,189
Net Revenue (Expense)	1,384,646	-
Net Transfers (to) from other funds		
Local Capital	(1,384,646)	-
Total Net Transfers	(1,384,646)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

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	55,144,307	54,910,091
ISC/LEA Recovery	(2,435,953)	(2,124,000)
Other Ministry of Education Grants		
Pay Equity	665,837	665,837
Student Transportation Fund	739,024	739,024
FSA Scorer Grant	4,094	8,187
NGN-PLNet-Nemiah Valley	36,000	36,000
Total Provincial Grants - Ministry of Education	54,153,309	54,235,139
Provincial Grants - Other	20,000	20,000
Other Revenues		
Funding from First Nations	2,435,953	2,124,000
Miscellaneous		
Other Revenues	180,000	196,500
Trades - TRU	75,000	75,000
HRDC-2020 Summer Students	21,546	24,500
Miscellaneous	20,000	20,000
Total Other Revenue	2,732,499	2,440,000
Rentals and Leases	100,000	102,400
Investment Income	100,000	118,650
Total Operating Revenue	57,105,808	56,916,189

School District No. 27 (Cariboo-Chilcotin)

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	20,322,583	21,966,230
Principals and Vice Principals	4,179,125	4,523,720
Educational Assistants	3,473,256	3,486,240
Support Staff	8,037,362	7,741,230
Other Professionals	2,631,661	1,748,300
Substitutes	1,256,773	1,400,650
Total Salaries	39,900,760	40,866,370
Employee Benefits	8,764,981	8,873,163
Total Salaries and Benefits	48,665,741	49,739,533
Services and Supplies		
Services	1,675,000	1,677,560
Student Transportation	140,000	168,000
Professional Development and Travel	610,000	609,750
Rentals and Leases	30,000	23,000
Dues and Fees	80,000	81,000
Insurance	204,000	206,700
Supplies	3,033,421	3,127,525
Utilities	1,283,000	1,283,121
Total Services and Supplies	7,055,421	7,176,656
Total Operating Expense	55,721,162	56,916,189

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

Schedule 2C

	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	15,895,739	1,185,380	283,746	279,923	671,465	703,914	19,020,167
1.03 Career Programs	306,271	-	-	83,813	79,817	-	469,901
1.07 Library Services	377,205	-	149,812	-	-	-	527,017
1.08 Counselling	814,888	-	-	-	-	-	814,888
1.10 Special Education	2,353,896	2,212	2,391,160	124,541	161,220	70,183	5,103,212
1.30 English Language Learning	7,968	21,133	-	-	-	-	29,101
1.31 Indigenous Education	566,616	182,376	648,538	45,300	-	1,238	1,444,068
1.41 School Administration	-	2,788,024	-	995,534	-	17,011	3,800,569
1.62 International and Out of Province Students	-	-	-	-	-	-	-
1.64 Other	-	-	-	-	-	-	-
Total Function 1	20,322,583	4,179,125	3,473,256	1,529,111	912,502	792,346	31,208,923
4 District Administration							
4.11 Educational Administration	-	-	-	52,769	648,622	-	701,391
4.40 School District Governance	-	-	-	-	141,821	-	141,821
4.41 Business Administration	-	-	-	219,039	532,679	395	752,113
Total Function 4	-	-	-	271,808	1,323,122	395	1,595,325
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	-	304,529	-	304,529
5.50 Maintenance Operations	-	-	-	3,166,129	-	122,672	3,288,801
5.52 Maintenance of Grounds	-	-	-	324,845	-	132,895	457,740
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,490,974	304,529	255,567	4,051,070
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	145,860	91,508	-	237,368
7.70 Student Transportation	-	-	-	2,599,609	-	208,465	2,808,074
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	-	2,745,469	91,508	208,465	3,045,442
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,322,583	4,179,125	3,473,256	8,037,362	2,631,661	1,256,773	39,900,760

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	19,020,167	4,231,570	23,251,737	730,000	23,981,737	25,702,619
1.03 Career Programs	469,901	92,840	562,741	50,000	612,741	596,879
1.07 Library Services	527,017	115,943	642,960	50,000	692,960	899,599
1.08 Counselling	814,888	140,580	955,468	3,500	958,968	2,056,989
1.10 Special Education	5,103,212	1,131,269	6,234,481	150,900	6,385,381	5,571,666
1.30 English Language Learning	29,101	3,774	32,875	2,000	34,875	200,292
1.31 Indigenous Education	1,444,068	317,695	1,761,763	70,000	1,831,763	1,983,465
1.41 School Administration	3,800,569	836,125	4,636,694	300,000	4,936,694	3,368,488
1.62 International and Out of Province Students	-	-	-	20,000	20,000	46,000
1.64 Other	-	-	-	60,000	60,000	109,840
Total Function 1	31,208,923	6,869,796	38,078,719	1,436,400	39,515,119	40,535,837
4 District Administration						
4.11 Educational Administration	701,391	154,306	855,697	125,000	980,697	1,355,322
4.40 School District Governance	141,821	14,182	156,003	103,000	259,003	247,500
4.41 Business Administration	752,113	165,465	917,578	300,000	1,217,578	1,460,914
Total Function 4	1,595,325	333,953	1,929,278	528,000	2,457,278	3,063,736
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	304,529	66,996	371,525	115,900	487,425	434,842
5.50 Maintenance Operations	3,288,801	723,536	4,012,337	2,216,000	6,228,337	6,427,221
5.52 Maintenance of Grounds	457,740	100,703	558,443	95,000	653,443	590,552
5.56 Utilities	-	-	-	1,283,121	1,283,121	1,283,121
Total Function 5	4,051,070	891,235	4,942,305	3,710,021	8,652,326	8,735,736
7 Transportation and Housing						
7.41 Transportation and Housing Administration	237,368	52,221	289,589	5,000	294,589	302,803
7.70 Student Transportation	2,808,074	617,776	3,425,850	1,301,000	4,726,850	4,178,077
7.73 Housing	-	-	-	75,000	75,000	100,000
Total Function 7	3,045,442	669,997	3,715,439	1,381,000	5,096,439	4,580,880
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	39,900,760	8,764,981	48,665,741	7,055,421	55,721,162	56,916,189

School District No. 27 (Cariboo-Chilcotin)

Schedule 3

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

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,697,996	5,840,903
Other	280,873	231,699
Other Revenue	910,856	1,737,750
Investment Income	300	2,745
Total Revenue	7,890,025	7,813,097
Expenses		
Instruction	7,181,786	7,501,348
Operations and Maintenance	539,513	311,749
Transportation and Housing	168,726	
Total Expense	7,890,025	7,813,097
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

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

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education
Provincial Grants - Other
Other
Investment Income

Less: Allocated to Revenue
Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Provincial Grants - Other
Other Revenue
Investment Income

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OIEP
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	806	32,864	5,864	3,356	781,043	15,010	57,322	34,627
331,710	191,181					156,800	36,015	116,501
				300	939,468			
331,710	191,987	32,864	-	300	891,556	165,000	26,500	116,840
-	-	-	5,864	3,356	828,955	6,810	66,837	34,288
331,710	191,987	32,864				165,000	26,500	116,840
331,710	191,987	32,864	-	300	891,556	165,000	26,500	116,840
	156,087					119,500		
-	156,087	-	-	-	-	119,500	-	40,040
331,710	35,900	32,864		300	891,556	27,500	26,500	8,000
331,710	191,987	32,864	-	300	891,556	18,000	26,500	68,800
-	-	-	-	-	-	165,000	26,500	116,840
-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

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

Schedule 3A

	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 & Safety Grant		Safe Return to School / Restart: Health & Safety Grant		Federal Safe Return to Class Fund	
	CommunityLINK	Fund - Overhead	Fund - Staffing	Fund - Remedies	Fund - Staffing	Fund - Remedies	Fund - Remedies	Fund - Staffing	Fund - Remedies	Fund - Staffing	Fund - Remedies	Fund - Staffing	Fund - Remedies	Fund - Staffing	Fund - Remedies	Fund - Staffing	Fund - Remedies
Deferred Revenue, beginning of year	\$ 98,599	-	-	-	-	-	-	182,024	182,024	85,500	85,500	7,100	7,100	-	-	-	-
Add: Restricted Grants																	
Provincial Grants - Ministry of Education	683,828	568,263	3,745,122	21,420	3,745,122	21,420	21,420	40,648	40,648	55,000	55,000	7,875	7,875	132,871	132,871	74,932	74,932
Provincial Grants - Other																	
Investment Income																	
Less: Allocated to Revenue Recovered	782,427	568,263	3,745,122	21,420	3,745,122	21,420	21,420	168,726	168,726	60,000	60,000	5,505	5,505	132,871	132,871	74,932	74,932
Deferred Revenue, end of year	-	-	-	-	-	-	-	53,946	53,946	80,500	80,500	9,470	9,470	-	-	-	-
Revenues																	
Provincial Grants - Ministry of Education	782,427	568,263	3,745,122	21,420	3,745,122	21,420	21,420	168,726	168,726	60,000	60,000	5,505	5,505	132,871	132,871	74,932	74,932
Provincial Grants - Other																	
Other Revenue																	
Investment Income																	
Expenses																	
Salaries																	
Teachers																	
Principals and Vice Principals																	
Educational Assistants																	
Support Staff	461,947	335,124	3,061,992	21,420	3,061,992	21,420	21,420	46,500	46,500								
Other Professionals		46,985															
Substitutes	1,600	78,564															
Employee Benefits	463,547	460,673	3,061,992	21,420	3,061,992	21,420	21,420	46,500	46,500								
Services and Supplies	120,106	107,590	683,130		683,130			10,695	10,695								
	198,774							111,531	111,531	60,000	60,000			132,871	132,871	74,932	74,932
Net Revenue (Expense)	782,427	568,263	3,745,122	21,420	3,745,122	21,420	21,420	168,726	168,726	60,000	60,000	5,505	5,505	132,871	132,871	74,932	74,932
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

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

Schedule 3A

	Seamless Day Kindergarten	CC WRAP	Health Promoting School Coord	Mental Wellness in School Cnd Red Cross	Artists in Schools	Nenqaymi PRP	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	292,988	46,329	-	4,639	32,911	1,703,722
Add: Restricted Grants							
Provincial Grants - Ministry of Education							6,438,533
Provincial Grants - Other					18,700	351,299	74,932
Investment Income							958,168
	-	-	-	-	18,700		300
	-	182,949	22,992	-	19,300	348,761	7,890,025
Less: Allocated to Revenue Recovered	-	110,039	23,337	-	4,039	22,601	45,341
Deferred Revenue, end of year						12,848	1,240,289
Revenues							
Provincial Grants - Ministry of Education							6,697,996
Provincial Grants - Other		182,949	22,992			348,761	280,873
Other Revenue					19,300		910,856
Investment Income							300
Expenses							
Salaries		182,949	22,992	-	19,300	348,761	7,890,025
Teachers							
Principals and Vice Principals		78,075	18,693			176,400	3,375,540
Educational Assistants						25,834	25,834
Support Staff		45,060				62,777	1,180,495
Other Professionals						109,185	109,185
Substitutes						78,564	78,564
	-	123,135	18,693	-	-	265,011	12,485
		27,598	4,299			54,250	1,079,068
Employee Benefits		32,216			19,300	29,500	2,028,854
Services and Supplies	-	182,949	22,992	-	19,300	348,761	7,890,025
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 4

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		-	-	6,430
Gain (Loss) on Disposal of Tangible Capital Assets	-		-	
Amortization of Deferred Capital Revenue	2,650,000		2,650,000	2,646,334
Total Revenue	2,650,000	-	2,650,000	2,652,764
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,260,924		3,260,924	2,692,551
Transportation and Housing	1,000,090		1,000,090	683,613
Total Expense	4,261,014	-	4,261,014	3,376,164
Net Revenue (Expense)	(1,611,014)	-	(1,611,014)	(723,400)
Net Transfers (to) from other funds				
Local Capital		1,384,646	1,384,646	
Total Net Transfers	-	1,384,646	1,384,646	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(1,611,014)	1,384,646	(226,368)	(723,400)