

Amended Annual Budget

School District No. 60 (Peace River North)

June 30, 2022

School District No. 60 (Peace River North)

June 30, 2022

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	15

*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. 60 (PEACE RIVER NORTH) (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").

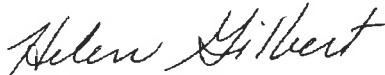
1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 60 (Peace River North) Amended Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$86,762,048 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 22nd DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 22nd DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd 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. 60 (Peace River North) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 22nd DAY OF FEBRUARY, 2022.


Secretary Treasurer

School District No. 60 (Peace River North)

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	6,232,869	6,371,938
Adult	25,500	29,125
Other	1,920	1,880
Total Ministry Operating Grant Funded FTE's	6,260,289	6,402,943
Revenues	\$	\$
Provincial Grants		
Ministry of Education	75,467,603	75,894,510
Other	129,936	117,415
Federal Grants	255,219	223,081
Tuition	754,051	600,000
Other Revenue	4,210,602	2,404,109
Rentals and Leases	101,710	85,794
Investment Income	80,000	120,000
Amortization of Deferred Capital Revenue	4,415,488	4,061,475
Total Revenue	85,414,609	83,506,384
Expenses		
Instruction	64,539,271	62,378,993
District Administration	2,435,224	2,588,396
Operations and Maintenance	14,341,019	14,648,117
Transportation and Housing	4,619,954	4,705,213
Total Expense	85,935,468	84,320,719
Budgeted Surplus (Deficit), for the year	(520,859)	(814,335)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(520,859)	(814,335)
Budgeted Surplus (Deficit), for the year	(520,859)	(814,335)


School District No. 60 (Peace River North)

Statement 2

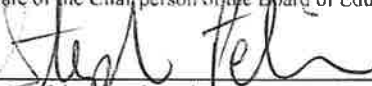
Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	70,810,184	70,625,574
Operating - Tangible Capital Assets Purchased	510,000	700,000
Special Purpose Funds - Total Expense	9,362,357	8,119,335
Special Purpose Funds - Tangible Capital Assets Purchased	316,580	
Capital Fund - Total Expense	5,762,927	5,575,810
Total Budget Bylaw Amount	86,762,048	85,020,719

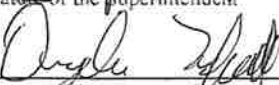
Approved by the Board


Signature of the Chairperson of the Board of Education

Feb. 23 / 2022
Date Signed


Signature of the Superintendent

Feb 23 / 2022
Date Signed


Signature of the Secretary Treasurer

Feb. 23, 2022
Date Signed

School District No. 60 (Peace River North)
 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>(520,859)</u>	<u>(814,335)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(826,580)	(700,000)
From Deferred Capital Revenue	(4,971,594)	(3,374,552)
Total Acquisition of Tangible Capital Assets	<u>(5,798,174)</u>	<u>(4,074,552)</u>
Amortization of Tangible Capital Assets	<u>5,762,927</u>	<u>5,575,810</u>
Total Effect of change in Tangible Capital Assets	<u>(35,247)</u>	<u>1,501,258</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(556,106)</u>	<u>686,923</u>

School District No. 60 (Peace River North)

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	3,483,802	-	28,778,854	32,262,656
Changes for the year				
Net Revenue (Expense) for the year	510,000	316,580	(1,347,439)	(520,859)
Interfund Transfers				
Tangible Capital Assets Purchased	(510,000)	(316,580)	826,580	-
Net Changes for the year	-	-	(520,859)	(520,859)
Budgeted Accumulated Surplus (Deficit), end of year	3,483,802	-	28,257,995	31,741,797

School District No. 60 (Peace River North)

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	68,570,491	69,248,130
Other	129,936	117,415
Tuition	754,051	600,000
Other Revenue	1,683,996	1,154,235
Rentals and Leases	101,710	85,794
Investment Income	80,000	120,000
Total Revenue	71,320,184	71,325,574
Expenses		
Instruction	55,558,975	54,953,950
District Administration	2,435,224	2,588,396
Operations and Maintenance	9,101,617	9,155,679
Transportation and Housing	3,714,368	3,927,549
Total Expense	70,810,184	70,625,574
Net Revenue (Expense)	510,000	700,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(510,000)	(700,000)
Total Net Transfers	(510,000)	(700,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 60 (Peace River North)

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	69,291,410	69,380,335
ISC/LEA Recovery	(1,098,180)	(929,640)
Other Ministry of Education Grants		
Pay Equity	241,350	241,350
Funding for Graduated Adults	39,000	55,000
Student Transportation Fund	425,785	425,785
Support Staff Benefits Grant	68,323	67,113
FSA Scorer Grant	8,187	8,187
Early Learning Framework	2,400	
Decreased enrollment in DL for Feb 2022	(407,784)	
Total Provincial Grants - Ministry of Education	68,570,491	69,248,130
Provincial Grants - Other	129,936	117,415
Tuition		
International and Out of Province Students	754,051	600,000
Total Tuition	754,051	600,000
Other Revenues		
Funding from First Nations	1,098,180	929,640
Miscellaneous		
Miscellaneous	585,816	224,595
Total Other Revenue	1,683,996	1,154,235
Rentals and Leases	101,710	85,794
Investment Income	80,000	120,000
Total Operating Revenue	71,320,184	71,325,574

School District No. 60 (Peace River North)

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

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	26,652,684	25,828,518
Principals and Vice Principals	5,154,870	5,564,310
Educational Assistants	5,349,434	4,227,825
Support Staff	8,002,551	8,451,711
Other Professionals	1,844,031	1,755,552
Substitutes	2,083,021	1,619,541
Total Salaries	49,086,591	47,447,457
Employee Benefits	10,074,990	11,610,259
Total Salaries and Benefits	59,161,581	59,057,716
Services and Supplies		
Services	1,689,045	1,323,521
Student Transportation	691,733	793,850
Professional Development and Travel	1,054,610	797,092
Rentals and Leases	38,989	25,250
Dues and Fees	51,533	54,500
Insurance	285,117	313,000
Interest	14,769	11,830
Supplies	5,121,792	6,644,071
Utilities	2,701,015	1,604,744
Total Services and Supplies	11,648,603	11,567,858
Total Operating Expense	70,810,184	70,625,574

School District No. 60 (Peace River North)

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	20,879,552	1,581,430	-	1,611,020	390,724	1,365,574	25,828,300
1.03 Career Programs	272,059	62,025	-	60,173	-	6,960	401,217
1.07 Library Services	701,465	43,692	-	75,015	-	-	820,172
1.08 Counselling	679,373	-	-	-	116,791	-	796,164
1.10 Special Education	2,920,321	397,745	4,647,816	62,012	-	378,023	8,405,917
1.30 English Language Learning	596,192	-	-	-	-	-	596,192
1.31 Indigenous Education	477,916	162,896	701,618	39,879	15,730	5,280	601,472
1.41 School Administration	-	2,567,072	-	548,114	4,610	-	1,402,649
1.62 International and Out of Province Students	125,806	56,375	-	25,277	21,905	5,000	3,115,186
Total Function 1	26,652,684	4,871,235	5,349,434	2,421,490	545,150	1,765,447	41,605,440
4 District Administration							
4.11 Educational Administration	-	283,635	-	-	315,842	-	599,477
4.40 School District Governance	-	-	-	-	100,533	-	100,533
4.41 Business Administration	-	-	-	119,107	609,861	-	728,968
Total Function 4	-	283,635	-	119,107	1,026,236	-	1,428,978
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	99,434	188,166	-	287,600
5.50 Maintenance Operations	-	-	-	3,163,349	-	60,000	3,223,349
5.52 Maintenance of Grounds	-	-	-	453,642	-	161,115	614,757
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,716,425	188,166	221,115	4,125,706
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	-	84,479	-	84,479
7.70 Student Transportation	-	-	-	1,745,529	-	96,459	1,841,988
Total Function 7	-	-	-	1,745,529	84,479	96,459	1,926,467
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	26,652,684	5,154,870	5,349,434	8,002,551	1,844,031	2,083,021	49,086,591

School District No. 60 (Peace River North)

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	25,828,300	5,058,436	30,886,736	3,310,938	34,197,674	34,084,435
1.03 Career Programs	401,217	84,522	485,739	51,358	537,097	463,260
1.07 Library Services	820,172	179,257	999,429	123,000	1,122,429	1,171,367
1.08 Counselling	796,164	174,562	970,726	3,100	973,826	1,062,103
1.10 Special Education	8,405,917	1,792,876	10,198,793	1,625,745	11,824,538	10,927,018
1.30 English Language Learning	601,472	133,857	735,329	11,012	746,341	769,817
1.31 Indigenous Education	1,402,649	320,118	1,722,767	209,688	1,932,455	1,876,315
1.41 School Administration	3,115,186	631,587	3,746,773	1,500	3,748,273	4,072,936
1.62 International and Out of Province Students	234,363	52,122	286,485	189,857	476,342	526,699
Total Function 1	41,605,440	8,427,337	50,032,777	5,526,198	55,558,975	54,953,950
4 District Administration						
4.11 Educational Administration	599,477	119,323	718,800	130,278	849,078	854,056
4.40 School District Governance	100,533	6,090	106,623	82,689	189,312	287,010
4.41 Business Administration	728,968	157,543	886,511	510,323	1,396,834	1,447,330
Total Function 4	1,428,978	282,956	1,711,934	723,290	2,435,224	2,588,396
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	287,600	63,562	351,162	295,272	646,434	660,761
5.50 Maintenance Operations	3,223,349	742,896	3,966,245	1,573,575	5,539,820	5,723,962
5.52 Maintenance of Grounds	614,757	120,844	735,601	250,037	985,638	973,151
5.56 Utilities	-	-	-	1,929,725	1,929,725	1,797,805
Total Function 5	4,125,706	927,302	5,053,008	4,048,609	9,101,617	9,155,679
7 Transportation and Housing						
7.41 Transportation and Housing Administration	84,479	19,125	103,604	18,701	122,305	121,921
7.70 Student Transportation	1,841,988	418,270	2,260,258	1,331,805	3,592,063	3,805,628
Total Function 7	1,926,467	437,395	2,363,862	1,350,506	3,714,368	3,927,549
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	49,086,591	10,074,990	59,161,581	11,648,603	70,810,184	70,625,574

School District No. 60 (Peace River North)

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

Schedule 3

	<u>2022 Amended</u>	<u>2022</u>
	<u>Annual Budget</u>	<u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,897,112	6,646,380
Federal Grants	255,219	223,081
Other Revenue	2,526,606	1,249,874
Total Revenue	<u>9,678,937</u>	<u>8,119,335</u>
Expenses		
Instruction	8,980,296	7,425,043
Operations and Maintenance	157,766	580,707
Transportation and Housing	224,295	113,585
Total Expense	<u>9,362,357</u>	<u>8,119,335</u>
Net Revenue (Expense)	<u>316,580</u>	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(316,580)	-
Total Net Transfers	<u>(316,580)</u>	-
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 60 (Peace River North)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	282,766	25,690	142,673	1,770,818	11,285	23,202	25,295	236,466	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	292,658	241,562	-	1,638,227	148,000	46,550	108,167	583,311	365,296
Federal Grants									
Other				1,608,886	157,660	26,760	69,090	699,275	365,296
Less: Allocated to Revenue Recovered									
Deferred Revenue, end of year	101,078	-	142,673	1,800,159	1,625	43,992	64,372	120,502	-
Revenues									
Provincial Grants - Ministry of Education	474,346	267,252	-	1,608,886	157,660	26,760	69,090	699,275	365,296
Federal Grants									
Other Revenue	474,346	267,252	-	1,608,886	157,660	26,760	69,090	699,275	365,296
Expenses									
Salaries									
Teachers						784		93,707	
Principals and Vice Principals					30,383		24,899	72,082	201,161
Educational Assistants		210,401			88,925	111	19,919	151,920	
Support Staff	112,155				460			58,667	45,786
Other Professionals						4,985		51,376	52,548
Substitutes							7,296		
Employee Benefits	112,155	210,401	-	-	119,768	5,880	52,114	427,752	299,495
Services and Supplies	20,162	56,851			26,647	201	8,674	162,885	61,535
	25,449			1,608,886	11,245	20,679	8,302	108,638	4,266
	157,766	267,252	-	1,608,886	157,660	26,760	69,090	699,275	365,296
Net Revenue (Expense) before Interfund Transfers	316,580	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(316,580)								
	(316,580)								
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 60 (Peace River North)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	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	Seamless Day Kindergarten	SWIS
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	3,746,900	496,410	183,433	122,845	19,000	167,886		50,000	255,219
Federal Grants									
Other									
Less: Allocated to Revenue Recovered									
Deferred Revenue, end of year		25,609	8,170	108,736	16,727				30,991
Revenues									
Provincial Grants - Ministry of Education	3,746,900	496,410	224,295	37,680	25,883	167,886	26,826	50,000	255,219
Federal Grants									
Other Revenue									
Expenses									
Salaries									
Teachers	3,054,340	49,242							42,282
Principals and Vice Principals		12,153		16,150	15,044			31,111	151,331
Educational Assistants									
Support Staff			101,541			133,822	10,742	8,560	
Other Professionals									
Substitutes		42,179							
Employee Benefits	3,054,340	103,574	101,541	16,150	15,044	133,822	10,742	39,671	193,613
Services and Supplies	692,560	12,997	24,324	2,966	2,839	20,608	2,257	6,172	47,652
Tangible Capital Assets Purchased	3,746,900	379,839	98,430	18,564	8,000	13,456	13,827	4,157	13,954
Net Revenue (Expense) before Interfund Transfers									
Net Revenue (Expense) before Interfund Transfers									
Interfund Transfers									
Tangible Capital Assets Purchased									
Net Revenue (Expense)									

School District No. 60 (Peace River North)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	EFAP	Donations & Misc	Rapid Recovery	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	11,475	436,085	1,553	3,146,947
Add: Restricted Grants				
Provincial Grants - Ministry of Education			60,000	6,632,018
Federal Grants	17,420	816,675		255,219
Other	17,420	816,675	60,000	2,472,322
Less: Allocated to Revenue Recovered	28,895	888,825	61,553	9,678,937
Deferred Revenue, end of year	-	363,935	-	2,801,960
Revenues				
Provincial Grants - Ministry of Education			61,553	6,897,112
Federal Grants	28,895	888,825		255,219
Other Revenue	28,895	888,825	61,553	2,526,606
Expenses				
Salaries				
Teachers				3,198,073
Principals and Vice Principals				414,154
Educational Assistants		20,121		673,839
Support Staff		226,579		484,616
Other Professionals		51,539	51,671	420,830
Substitutes				54,460
Employee Benefits	-	298,239	51,671	5,245,972
Services and Supplies	28,895	61,039	9,882	1,220,251
	28,895	529,547		2,896,134
	28,895	888,825	61,553	9,362,357
Net Revenue (Expense) before Interfund Transfers	-	-	-	316,580
Interfund Transfers				
Tangible Capital Assets Purchased				(316,580)
Net Revenue (Expense)	-	-	-	(316,580)

School District No. 60 (Peace River North)

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				
Amortization of Deferred Capital Revenue	4,415,488		4,415,488	4,061,475
Total Revenue	4,415,488	-	4,415,488	4,061,475
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,081,636		5,081,636	4,911,731
Transportation and Housing	681,291		681,291	664,079
Total Expense	5,762,927	-	5,762,927	5,575,810
Net Revenue (Expense)	(1,347,439)	-	(1,347,439)	(1,514,335)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	826,580		826,580	700,000
Total Net Transfers	826,580	-	826,580	700,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(520,859)	-	(520,859)	(814,335)