

Amended Annual Budget

School District No. 47 (Powell River)

June 30, 2022

School District No. 47 (Powell River)

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. 47 (POWELL RIVER) (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. 47 (Powell River) 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 \$43,644,219 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 16th DAY OF FEBRUARY, 2022;

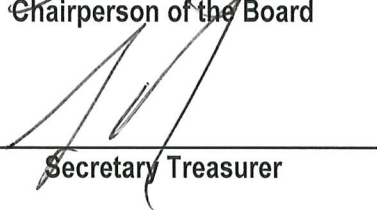
READ A SECOND TIME THE 16th DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF FEBRUARY, 2022;





Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 47 (Powell River) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 16th DAY OF FEBRUARY, 2022.



Secretary Treasurer

School District No. 47 (Powell River)

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	2,987,375	2,682,000
Adult	1,625	3,000
Total Ministry Operating Grant Funded FTE's	2,989,000	2,685,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	38,047,812	35,545,348
Other	100,000	100,000
Tuition	975,000	600,000
Other Revenue	1,904,546	2,251,384
Rentals and Leases	97,400	122,900
Investment Income	35,000	35,000
Amortization of Deferred Capital Revenue	1,585,275	1,585,275
Total Revenue	42,745,033	40,239,907
Expenses		
Instruction	35,133,750	33,282,014
District Administration	1,763,059	1,543,457
Operations and Maintenance	5,688,886	5,341,914
Transportation and Housing	1,058,524	1,048,524
Total Expense	43,644,219	41,215,909
Net Revenue (Expense)	(899,186)	(976,002)
Budgeted Allocation (Retirement) of Surplus (Deficit)	632,162	708,978
Budgeted Surplus (Deficit), for the year	(267,024)	(267,024)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(267,024)	(267,024)
Budgeted Surplus (Deficit), for the year	(267,024)	(267,024)

School District No. 47 (Powell River)

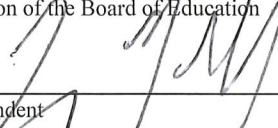
Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	36,345,780	34,618,544
Special Purpose Funds - Total Expense	5,443,640	4,742,566
Capital Fund - Total Expense	1,854,799	1,854,799
Total Budget Bylaw Amount	43,644,219	41,215,909

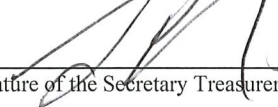
Approved by the Board



Signature of the Chairperson of the Board of Education February 16, 2022
Date Signed



Signature of the Superintendent February 16, 2022
Date Signed



Signature of the Secretary Treasurer February 16, 2022
Date Signed

School District No. 47 (Powell River)

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>(899,186)</u>	<u>(976,002)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>1,854,799</u>	<u>1,854,799</u>
Total Effect of change in Tangible Capital Assets	<u>1,854,799</u>	<u>1,854,799</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>955,613</u></u>	<u><u>878,797</u></u>

School District No. 47 (Powell River)

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	2,710,038		10,654,307	13,364,345
Changes for the year				
Net Revenue (Expense) for the year	(632,162)		(267,024)	(899,186)
Net Changes for the year	<u>(632,162)</u>	-	<u>(267,024)</u>	(899,186)
Budgeted Accumulated Surplus (Deficit), end of year	<u>2,077,876</u>	-	<u>10,387,283</u>	12,465,159

School District No. 47 (Powell River)

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	33,430,534	31,855,644
Other	100,000	100,000
Tuition	975,000	600,000
Other Revenue	1,078,184	1,198,522
Rentals and Leases	97,400	122,900
Investment Income	32,500	32,500
Total Revenue	35,713,618	33,909,566
Expenses		
Instruction	29,909,392	28,762,885
District Administration	1,664,114	1,442,950
Operations and Maintenance	3,852,274	3,502,709
Transportation and Housing	920,000	910,000
Total Expense	36,345,780	34,618,544
Net Revenue (Expense)	(632,162)	(708,978)
Budgeted Prior Year Surplus Appropriation	632,162	708,978
Budgeted Surplus (Deficit), for the year	-	-

School District No. 47 (Powell River)

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	33,889,313	32,525,834
ISC/LEA Recovery	(877,909)	(1,020,247)
Other Ministry of Education Grants		
Pay Equity	243,303	243,303
Funding for Graduated Adults		7,500
Student Transportation Fund	91,754	91,754
FSA Scorer Grant	3,753	7,500
Early Learning Framework Implementation Funds (ELF)	1,320	
Equity Grant	79,000	
Total Provincial Grants - Ministry of Education	33,430,534	31,855,644
Provincial Grants - Other	100,000	100,000
Tuition		
International and Out of Province Students	975,000	600,000
Total Tuition	975,000	600,000
Other Revenues		
Other School District/Education Authorities	118,275	118,275
Funding from First Nations	877,909	1,020,247
Miscellaneous		
Misc. Billings & Recoveries	50,000	50,000
Purchase Card Rebate	17,000	10,000
North Van. Island Aboriginal Training Society	15,000	
Total Other Revenue	1,078,184	1,198,522
Rentals and Leases	97,400	122,900
Investment Income	32,500	32,500
Total Operating Revenue	35,713,618	33,909,566

School District No. 47 (Powell River)

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	12,095,475	12,228,851
Principals and Vice Principals	2,008,125	1,657,500
Educational Assistants	2,203,931	2,063,326
Support Staff	2,748,477	2,773,961
Other Professionals	1,824,628	1,781,210
Substitutes	1,238,571	1,182,653
Total Salaries	22,119,207	21,687,501
Employee Benefits	4,962,237	4,883,502
Total Salaries and Benefits	27,081,444	26,571,003
Services and Supplies		
Services	4,231,400	3,308,050
Student Transportation	10,700	13,200
Professional Development and Travel	273,128	268,851
Rentals and Leases	290,700	264,699
Dues and Fees	435,500	272,250
Insurance	85,000	82,500
Supplies	3,277,908	3,207,991
Utilities	660,000	630,000
Total Services and Supplies	9,264,336	8,047,541
Total Operating Expense	36,345,780	34,618,544

School District No. 47 (Powell River)

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	9,891,764	286,875	81,458	118,989	321,808	815,071	11,515,965
1.03 Career Programs	62,234	63,750					125,984
1.07 Library Services	121,031						121,031
1.08 Counselling	239,014						239,014
1.10 Special Education	1,391,430		2,122,473	13,276	426,651	135,500	4,089,330
1.30 English Language Learning	16,596						16,596
1.31 Indigenous Education	165,958	127,500		42,350		10,000	345,808
1.41 School Administration		1,440,750		646,552		43,000	2,130,302
1.60 Summer School						70,000	70,000
1.61 Continuing Education	124,469						124,469
1.62 International and Out of Province Students	82,979	89,250			52,000	5,000	229,229
Total Function 1	12,095,475	2,008,125	2,203,931	821,167	800,459	1,078,571	19,007,728
4 District Administration							
4.11 Educational Administration					549,674		549,674
4.40 School District Governance					82,712		82,712
4.41 Business Administration				151,772	262,779		414,551
Total Function 4	-	-	-	151,772	895,165	-	1,046,937
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				13,276	93,494		106,770
5.50 Maintenance Operations				1,238,448		100,000	1,338,448
5.52 Maintenance of Grounds				88,140			88,140
5.56 Utilities							-
Total Function 5	-	-	-	1,339,864	93,494	100,000	1,533,358
7 Transportation and Housing							
7.41 Transportation and Housing Administration				19,914	35,510		55,424
7.70 Student Transportation				415,760		60,000	475,760
Total Function 7	-	-	-	435,674	35,510	60,000	531,184
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	12,095,475	2,008,125	2,203,931	2,748,477	1,824,628	1,238,571	22,119,207

School District No. 47 (Powell River)

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	11,515,965	2,545,089	14,061,054	3,197,794	17,258,848	17,656,343
1.03 Career Programs	125,984	28,961	154,945	9,000	163,945	187,669
1.07 Library Services	121,031	29,682	150,713	25,650	176,363	255,849
1.08 Counselling	239,014	59,358	298,372	3,000	301,372	305,822
1.10 Special Education	4,089,330	985,108	5,074,438	2,435,300	7,509,738	6,606,752
1.30 English Language Learning	16,596	3,982	20,578	2,500	23,078	53,446
1.31 Indigenous Education	345,808	78,469	424,277	117,650	541,927	457,452
1.41 School Administration	2,130,302	478,604	2,608,906	87,383	2,696,289	2,492,658
1.60 Summer School	70,000		70,000		70,000	40,000
1.61 Continuing Education	124,469	29,872	154,341	207,500	361,841	244,337
1.62 International and Out of Province Students	229,229	50,990	280,219	525,772	805,991	462,557
Total Function 1	19,007,728	4,290,115	23,297,843	6,611,549	29,909,392	28,762,885
4 District Administration						
4.11 Educational Administration	549,674	120,929	670,603	152,116	822,719	694,544
4.40 School District Governance	82,712	4,136	86,848	67,652	154,500	124,500
4.41 Business Administration	414,551	95,755	510,306	176,589	686,895	623,906
Total Function 4	1,046,937	220,820	1,267,757	396,357	1,664,114	1,442,950
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	106,770	23,888	130,658	78,000	208,658	190,535
5.50 Maintenance Operations	1,338,448	293,055	1,631,503	1,173,701	2,805,204	2,513,762
5.52 Maintenance of Grounds	88,140	20,272	108,412	70,000	178,412	168,412
5.56 Utilities	-	-	-	660,000	660,000	630,000
Total Function 5	1,533,358	337,215	1,870,573	1,981,701	3,852,274	3,502,709
7 Transportation and Housing						
7.41 Transportation and Housing Administration	55,424	12,791	68,215	7,500	75,715	67,458
7.70 Student Transportation	475,760	101,296	577,056	267,229	844,285	842,542
Total Function 7	531,184	114,087	645,271	274,729	920,000	910,000
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	22,119,207	4,962,237	27,081,444	9,264,336	36,345,780	34,618,544

School District No. 47 (Powell River)

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	4,617,278	3,689,704
Other Revenue	826,362	1,052,862
Total Revenue	<u>5,443,640</u>	<u>4,742,566</u>
Expenses		
Instruction	5,224,358	4,519,129
District Administration	98,945	100,507
Operations and Maintenance	120,337	122,930
Total Expense	<u>5,443,640</u>	<u>4,742,566</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 47 (Powell River)

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	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year			207,404	230,205	26,727	4,355	4,938	93,200	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	120,337	113,245			135,885	14,700	57,934	209,303	120,435
Other			75,000	750,000					
	120,337	113,245	75,000	750,000	135,885	14,700	57,934	209,303	120,435
Less: Allocated to Revenue	120,337	113,245	75,000	750,000	142,612	19,055	62,872	247,000	120,435
Deferred Revenue, end of year	-	-	207,404	230,205	20,000	-	-	55,503	-
Revenues									
Provincial Grants - Ministry of Education	120,337	113,245			142,612	19,055	62,872	247,000	120,435
Other Revenue			75,000	750,000					
	120,337	113,245	75,000	750,000	142,612	19,055	62,872	247,000	120,435
Expenses									
Salaries									
Teachers							31,374	35,000	7,000
Educational Assistants		101,112						35,000	
Support Staff					100,800			45,000	35,000
Other Professionals								65,000	
Substitutes						2,500			70,000
	-	101,112	-	-	100,800	2,500	31,374	180,000	112,000
Employee Benefits		12,133			25,200		6,560	32,000	4,000
Services and Supplies	120,337		75,000	750,000	16,612	16,555	24,938	35,000	4,435
	120,337	113,245	75,000	750,000	142,612	19,055	62,872	247,000	120,435
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (Powell River)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Auditory Outreach Program	New Life Society	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year							1,362	568,191
Add: Restricted Grants								
Provincial Grants - Ministry of Education	1,799,198	308,925	129,932	4,200	78,706	1,470,761		4,563,561
Other								825,000
	1,799,198	308,925	129,932	4,200	78,706	1,470,761	-	5,388,561
Less: Allocated to Revenue	1,799,198	308,925	129,932	4,200	78,706	1,470,761	1,362	5,443,640
Deferred Revenue, end of year	-	-	-	-	-	-	-	513,112
Revenues								
Provincial Grants - Ministry of Education	1,799,198	308,925	129,932	4,200	78,706	1,470,761		4,617,278
Other Revenue							1,362	826,362
	1,799,198	308,925	129,932	4,200	78,706	1,470,761	1,362	5,443,640
Expenses								
Salaries								
Teachers	1,462,763	195,335	62,443			15,000		1,808,915
Educational Assistants		56,376						192,488
Support Staff					40,000	109,272		330,072
Other Professionals						280,921		345,921
Substitutes		26,600	7,500	2,200				108,800
	1,462,763	278,311	69,943	2,200	40,000	405,193	-	2,786,196
Employee Benefits	336,435	30,614	12,489		8,706	85,843		553,980
Services and Supplies			47,500	2,000	30,000	979,725	1,362	2,103,464
	1,799,198	308,925	129,932	4,200	78,706	1,470,761	1,362	5,443,640
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 47 (Powell River)

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		2,500	2,500	2,500
Amortization of Deferred Capital Revenue	1,585,275		1,585,275	1,585,275
Total Revenue	1,585,275	2,500	1,587,775	1,587,775
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,716,275		1,716,275	1,716,275
Transportation and Housing	138,524		138,524	138,524
Total Expense	1,854,799	-	1,854,799	1,854,799
Net Revenue (Expense)	(269,524)	2,500	(267,024)	(267,024)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(269,524)	2,500	(267,024)	(267,024)