

Amended Annual Budget

School District No. 47 (Powell River)

June 30, 2023

School District No. 47 (Powell River)

June 30, 2023

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. 47 (POWELL RIVER) (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. 47 (Powell River) 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 \$47,569,493 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


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 47 (Powell River) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 15th DAY OF FEBRUARY, 2023.


Secretary Treasurer

School District No. 47 (Powell River)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023


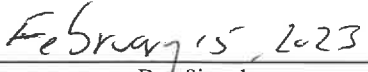

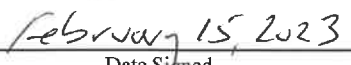

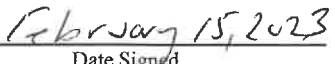
	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,116,188	2,977,500
Adult	1,500	1,500
Total Ministry Operating Grant Funded FTE's	3,117,688	2,979,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	41,372,480	38,251,821
Other	100,000	125,000
Tuition	874,182	864,000
Other Revenue	2,087,439	1,886,184
Rentals and Leases	125,900	115,900
Investment Income	107,500	37,500
Amortization of Deferred Capital Revenue	1,663,578	1,663,578
Total Revenue	46,331,079	42,943,983
Expenses		
Instruction	38,369,569	35,764,731
District Administration	1,999,981	1,817,655
Operations and Maintenance	5,996,168	5,709,306
Transportation and Housing	1,203,775	1,103,775
Total Expense	47,569,493	44,395,467
Net Revenue (Expense)	(1,238,414)	(1,451,484)
Budgeted Allocation (Retirement) of Surplus (Deficit)	979,843	1,187,913
Budgeted Surplus (Deficit), for the year	(258,571)	(263,571)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(258,571)	(263,571)
Budgeted Surplus (Deficit), for the year	(258,571)	(263,571)

School District No. 47 (Powell River)

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

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	39,466,912	37,527,167
Special Purpose Funds - Total Expense	6,172,932	4,938,651
Capital Fund - Total Expense	1,929,649	1,929,649
Total Budget Bylaw Amount	47,569,493	44,395,467

Approved by the Board

	
Signature of the Chairperson of the Board of Education	Date Signed
	
Signature of the Superintendent	Date Signed
	
Signature of the Secretary Treasurer	Date Signed

School District No. 47 (Powell River)

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>(1,238,414)</u>	<u>(1,451,484)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>1,929,649</u>	<u>1,929,649</u>
Total Effect of change in Tangible Capital Assets	<u>1,929,649</u>	<u>1,929,649</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>691,235</u></u>	<u><u>478,165</u></u>

School District No. 47 (Powell River)

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	3,164,955		10,704,180	13,869,135
Changes for the year				
Net Revenue (Expense) for the year	(979,843)		(258,571)	(1,238,414)
Net Changes for the year	<u>(979,843)</u>	<u>-</u>	<u>(258,571)</u>	<u>(1,238,414)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>2,185,112</u>	<u>-</u>	<u>10,445,609</u>	<u>12,630,721</u>

School District No. 47 (Powell River)

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	36,074,548	34,138,170
Other	100,000	125,000
Tuition	874,182	864,000
Other Revenue	1,212,439	1,061,184
Rentals and Leases	125,900	115,900
Investment Income	100,000	35,000
Total Revenue	<u>38,487,069</u>	<u>36,339,254</u>
Expenses		
Instruction	32,475,807	31,044,856
District Administration	1,843,764	1,719,314
Operations and Maintenance	4,097,342	3,812,998
Transportation and Housing	1,049,999	949,999
Total Expense	<u>39,466,912</u>	<u>37,527,167</u>
Net Revenue (Expense)	<u>(979,843)</u>	<u>(1,187,913)</u>
Budgeted Prior Year Surplus Appropriation	<u>979,843</u>	<u>1,187,913</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 47 (Powell River)

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	35,675,455	34,671,021
ISC/LEA Recovery	(974,724)	(877,909)
Other Ministry of Education and Child Care Grants		
Pay Equity	243,304	243,304
Funding for Graduated Adults		2,500
Student Transportation Fund	91,754	91,754
FSA Scorer Grant	3,753	7,500
Early Learning Framework (ELF) Implementation	466	
Equity Scan	79,000	
Labour Settlement Funding	955,540	
Total Provincial Grants - Ministry of Education and Child Care	36,074,548	34,138,170
Provincial Grants - Other	100,000	125,000
Tuition		
Summer School Fees	10,182	
International and Out of Province Students	864,000	864,000
Total Tuition	874,182	864,000
Other Revenues		
Other School District/Education Authorities	120,009	118,275
Funding from First Nations	974,724	877,909
Miscellaneous		
Misc. Billings & Recoveries	50,000	50,000
Purchase Card Rebate	17,000	15,000
Tla'amin Service Contract	50,706	
Total Other Revenue	1,212,439	1,061,184
Rentals and Leases	125,900	115,900
Investment Income	100,000	35,000
Total Operating Revenue	38,487,069	36,339,254

School District No. 47 (Powell River)

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	13,614,483	12,442,710
Principals and Vice Principals	2,384,399	2,210,000
Educational Assistants	2,712,723	2,443,453
Support Staff	2,911,252	2,810,314
Other Professionals	2,084,800	1,983,628
Substitutes	1,486,705	1,175,928
Total Salaries	25,194,362	23,066,033
Employee Benefits	5,653,627	5,236,351
Total Salaries and Benefits	30,847,989	28,302,384
Services and Supplies		
Services	3,792,640	4,213,103
Student Transportation	7,700	10,200
Professional Development and Travel	290,551	269,678
Rentals and Leases	298,329	288,142
Dues and Fees	379,383	381,100
Insurance	105,000	85,000
Supplies	3,040,820	3,227,560
Utilities	704,500	750,000
Total Services and Supplies	8,618,923	9,224,783
Total Operating Expense	39,466,912	37,527,167

School District No. 47 (Powell River)

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	11,192,536	283,049		204,982	290,069	1,050,205	13,020,841
1.03 Career Programs	84,500	67,500					152,000
1.07 Library Services	147,378						147,378
1.08 Counselling	267,216	81,000					348,216
1.10 Special Education	1,301,778	108,000	2,679,448	13,276	512,201	153,500	4,768,203
1.30 English Language Learning	16,900						16,900
1.31 Indigenous Education	371,800	135,000	33,275			10,000	550,075
1.41 School Administration		1,606,500		823,296		50,500	2,480,296
1.60 Summer School						70,000	70,000
1.61 Continuing Education	84,500						84,500
1.62 International and Out of Province Students	147,875	67,500			65,000	2,500	282,875
Total Function 1	13,614,483	2,348,549	2,712,723	1,041,554	867,270	1,336,705	21,921,284
4 District Administration							
4.11 Educational Administration					580,277		580,277
4.40 School District Governance					82,712		82,712
4.41 Business Administration				177,068	404,333		581,401
Total Function 4	-	-	-	177,068	1,067,322	-	1,244,390
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		35,850		13,276	65,948		115,074
5.50 Maintenance Operations				1,101,061	48,750	100,000	1,249,811
5.52 Maintenance of Grounds				66,105			66,105
5.56 Utilities							-
Total Function 5	-	35,850	-	1,180,442	114,698	100,000	1,430,990
7 Transportation and Housing							
7.41 Transportation and Housing Administration				19,914	35,510		55,424
7.70 Student Transportation				492,274		50,000	542,274
Total Function 7	-	-	-	512,188	35,510	50,000	597,698
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	13,614,483	2,384,399	2,712,723	2,911,252	2,084,800	1,486,705	25,194,362

School District No. 47 (Powell River)

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	13,020,841	2,881,409	15,902,250	2,815,143	18,717,393	18,218,916
1.03 Career Programs	152,000	35,130	187,130	7,000	194,130	191,194
1.07 Library Services	147,378	36,009	183,387	43,350	226,737	202,359
1.08 Counselling	348,216	82,744	430,960	2,500	433,460	419,743
1.10 Special Education	4,768,203	1,157,505	5,925,708	2,009,300	7,935,008	7,703,066
1.30 English Language Learning	16,900	4,056	20,956	2,500	23,456	64,236
1.31 Indigenous Education	550,075	127,251	677,326	113,150	790,476	607,075
1.41 School Administration	2,480,296	533,936	3,014,232	97,700	3,111,932	2,838,967
1.60 Summer School	70,000		70,000	27,500	97,500	70,000
1.61 Continuing Education	84,500	20,280	104,780		104,780	
1.62 International and Out of Province Students	282,875	64,640	347,515	493,420	840,935	729,300
Total Function 1	21,921,284	4,942,960	26,864,244	5,611,563	32,475,807	31,044,856
4 District Administration						
4.11 Educational Administration	580,277	127,661	707,938	57,116	765,054	767,720
4.40 School District Governance	82,712	4,136	86,848	77,652	164,500	164,500
4.41 Business Administration	581,401	133,220	714,621	199,589	914,210	787,094
Total Function 4	1,244,390	265,017	1,509,407	334,357	1,843,764	1,719,314
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	115,074	25,715	140,789	103,000	243,789	208,657
5.50 Maintenance Operations	1,249,811	271,516	1,521,327	1,411,417	2,932,744	2,703,032
5.52 Maintenance of Grounds	66,105	15,204	81,309	135,000	216,309	151,309
5.56 Utilities	-		-	704,500	704,500	750,000
Total Function 5	1,430,990	312,435	1,743,425	2,353,917	4,097,342	3,812,998
7 Transportation and Housing						
7.41 Transportation and Housing Administration	55,424	12,791	68,215	5,000	73,215	75,714
7.70 Student Transportation	542,274	120,424	662,698	314,086	976,784	874,285
Total Function 7	597,698	133,215	730,913	319,086	1,049,999	949,999
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	25,194,362	5,653,627	30,847,989	8,618,923	39,466,912	37,527,167

School District No. 47 (Powell River)

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	5,297,932	4,113,651
Other Revenue	875,000	825,000
Total Revenue	<u>6,172,932</u>	<u>4,938,651</u>
Expenses		
Instruction	5,893,762	4,719,875
District Administration	156,217	98,341
Operations and Maintenance	122,953	120,435
Total Expense	<u>6,172,932</u>	<u>4,938,651</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, 2023

	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			213,021	330,932	11,376			10,782	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	122,953	118,012			127,788	14,700	216,053	209,303	120,435
Other			20,000	850,000					
	122,953	118,012	20,000	850,000	127,788	14,700	216,053	209,303	120,435
Less: Allocated to Revenue	122,953	118,012	25,000	850,000	139,164	14,700	216,053	220,085	120,435
Deferred Revenue, end of year	-	-	208,021	330,932	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	122,953	118,012			139,164	14,700	216,053	220,085	120,435
Other Revenue			25,000	850,000					
	122,953	118,012	25,000	850,000	139,164	14,700	216,053	220,085	120,435
Expenses									
Salaries									
Teachers							128,716		
Principals and Vice Principals									
Educational Assistants		106,211					34,662	144,926	
Support Staff					100,000				45,480
Other Professionals								6,695	
Substitutes						4,700		8,800	62,560
	-	106,211	-	-	100,000	4,700	163,378	160,421	108,040
Employee Benefits		11,801			20,000		27,675	14,500	3,510
Services and Supplies	122,953		25,000	850,000	19,164	10,000	25,000	45,164	8,885
	122,953	118,012	25,000	850,000	139,164	14,700	216,053	220,085	120,435
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (Powell River)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					50,000				
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,793,821	363,006	55,000	6,000		55,400	343,568	25,000	19,000
Other									
	1,793,821	363,006	55,000	6,000	-	55,400	343,568	25,000	19,000
Less: Allocated to Revenue	1,793,821	363,006	55,000	6,000	50,000	55,400	225,100	25,000	19,000
Deferred Revenue, end of year	-	-	-	-	-	-	118,468	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,793,821	363,006	55,000	6,000	50,000	55,400	225,100	25,000	19,000
Other Revenue									
	1,793,821	363,006	55,000	6,000	50,000	55,400	225,100	25,000	19,000
Expenses									
Salaries									
Teachers	1,458,390	251,625							
Principals and Vice Principals									
Educational Assistants		54,514							
Support Staff						40,909		22,727	
Other Professionals			20,000						
Substitutes			10,000	3,000					10,000
	1,458,390	306,139	30,000	3,000	-	40,909	-	22,727	10,000
Employee Benefits	335,431	56,867	2,000			4,091		2,273	
Services and Supplies			23,000	3,000	50,000	10,400	225,100		9,000
	1,793,821	363,006	55,000	6,000	50,000	55,400	225,100	25,000	19,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (Powell River)

Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	ECL Early Care & Learning	Auditory Outreach Program	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year		216,593	832,704
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care	175,000	1,362,610	5,127,649
Other			870,000
	175,000	1,362,610	5,997,649
Less: Allocated to Revenue	175,000	1,579,203	6,172,932
Deferred Revenue, end of year	<u>-</u>	<u>-</u>	<u>657,421</u>
Revenues			
Provincial Grants - Ministry of Education and Child Care	175,000	1,579,203	5,297,932
Other Revenue			875,000
	175,000	1,579,203	6,172,932
Expenses			
Salaries			
Teachers		20,000	1,858,731
Principals and Vice Principals	85,418		85,418
Educational Assistants			340,313
Support Staff	6,000	75,000	290,116
Other Professionals	33,000	285,000	344,695
Substitutes			99,060
	124,418	380,000	3,018,333
Employee Benefits	25,582	83,600	587,330
Services and Supplies	25,000	1,115,603	2,567,269
	175,000	1,579,203	6,172,932
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 47 (Powell River)
 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				
Investment Income		7,500	7,500	2,500
Amortization of Deferred Capital Revenue	1,663,578		1,663,578	1,663,578
Total Revenue	1,663,578	7,500	1,671,078	1,666,078
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,775,873		1,775,873	1,775,873
Transportation and Housing	153,776		153,776	153,776
Total Expense	1,929,649	-	1,929,649	1,929,649
Net Revenue (Expense)	(266,071)	7,500	(258,571)	(263,571)
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	(266,071)	7,500	(258,571)	(263,571)