

Amended Annual Budget

School District No. 28 (Quesnel)

June 30, 2021

School District No. 28 (Quesnel)

June 30, 2021

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. 28 (QUESNEL) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2020/2021 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. 28 (Quesnel) Amended Annual Budget Bylaw for fiscal year 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$43,435,323 for the 2020/2021 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 2020/2021.

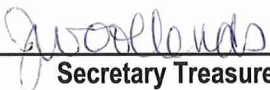
READ A FIRST TIME THE 17th DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 17th DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF FEBRUARY, 2021;


Chairperson of the Board

(Corporate Seal)


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 28 (Quesnel) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the 17th DAY OF FEBRUARY, 2021.


Secretary Treasurer

School District No. 28 (Quesnel)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,926,750	2,971,688
Total Ministry Operating Grant Funded FTE's	2,926,750	2,971,688
Revenues	\$	\$
Provincial Grants		
Ministry of Education	39,091,290	37,986,571
Other	1,393,043	918,677
Other Revenue	758,709	20,000
Rentals and Leases	168,393	145,000
Investment Income	43,785	75,000
Amortization of Deferred Capital Revenue	1,252,972	1,150,242
Total Revenue	42,708,192	40,295,490
Expenses		
Instruction	34,037,792	31,687,900
District Administration	1,732,428	1,770,393
Operations and Maintenance	5,170,379	5,160,638
Transportation and Housing	2,312,154	2,364,357
Total Expense	43,252,753	40,983,288
Net Revenue (Expense)	(544,561)	(687,798)
Budgeted Allocation (Retirement) of Surplus (Deficit)	420,036	485,534
Budgeted Surplus (Deficit), for the year	(124,525)	(202,264)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(124,525)	(202,264)
Budgeted Surplus (Deficit), for the year	(124,525)	(202,264)

School District No. 28 (Quesnel)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	36,336,813	34,756,212
Operating - Tangible Capital Assets Purchased	182,570	98,488
Special Purpose Funds - Total Expense	5,355,873	4,776,082
Capital Fund - Total Expense	1,560,067	1,450,994
Total Budget Bylaw Amount	43,435,323	41,081,776

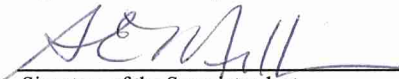
Approved by the Board



Signature of the Chairperson of the Board of Education

18/2/21

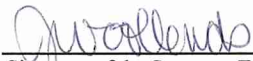
Date Signed



Signature of the Superintendent

18/2/21

Date Signed



Signature of the Secretary Treasurer

18/2/21

Date Signed

School District No. 28 (Quesnel)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(544,561)	(687,798)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(182,570)	(98,488)
Total Acquisition of Tangible Capital Assets	(182,570)	(98,488)
Amortization of Tangible Capital Assets	1,560,067	1,450,994
Total Effect of change in Tangible Capital Assets	1,377,497	1,352,506
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	832,936	664,708

School District No. 28 (Quesnel)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,064,842	122,000	6,673,630	8,860,472
Changes for the year				
Net Revenue (Expense) for the year	(237,466)		(307,095)	(544,561)
Interfund Transfers				
Tangible Capital Assets Purchased	(182,570)		182,570	-
Net Changes for the year	(420,036)	-	(124,525)	(544,561)
Budgeted Accumulated Surplus (Deficit), end of year	1,644,806	122,000	6,549,105	8,315,911

School District No. 28 (Quesnel)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	35,855,669	34,129,166
Other Revenue	35,000	20,000
Rentals and Leases	168,393	145,000
Investment Income	40,285	75,000
Total Revenue	36,099,347	34,369,166
Expenses		
Instruction	28,861,015	27,090,914
District Administration	1,732,428	1,770,393
Operations and Maintenance	3,744,243	3,783,716
Transportation and Housing	1,999,127	2,111,189
Total Expense	36,336,813	34,756,212
Net Revenue (Expense)	(237,466)	(387,046)
Budgeted Prior Year Surplus Appropriation	420,036	485,534
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(182,570)	(98,488)
Total Net Transfers	(182,570)	(98,488)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 28 (Quesnel)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	34,189,965	33,089,025
Other Ministry of Education Grants		
Pay Equity	379,632	379,632
Funding for Graduated Adults	904	2,685
Transportation Supplement	274,209	274,209
Carbon Tax Grant		57,000
Employer Health Tax Grant		283,463
Support Staff Benefits Grant	52,434	32,965
Teachers' Labour Settlement Funding	878,407	-
Early Career Mentorship Funding	70,000	-
FST Scorer	8,187	8,187
Equity Scan Implementation	-	2,000
Early Learning Framework	1,931	
Total Provincial Grants - Ministry of Education	35,855,669	34,129,166
Other Revenues		
Miscellaneous		
Other	30,000	5,000
Sale of Assets	5,000	15,000
Total Other Revenue	35,000	20,000
Rentals and Leases	168,393	145,000
Investment Income	40,285	75,000
Total Operating Revenue	36,099,347	34,369,166

School District No. 28 (Quesnel)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	14,924,465	14,045,131
Principals and Vice Principals	2,825,631	2,569,965
Educational Assistants	2,733,882	2,661,430
Support Staff	4,016,821	3,926,706
Other Professionals	973,985	995,215
Substitutes	1,478,407	1,490,912
Total Salaries	26,953,191	25,689,359
Employee Benefits	5,713,426	5,314,334
Total Salaries and Benefits	32,666,617	31,003,693
Services and Supplies		
Services	370,311	464,220
Student Transportation	7,500	12,000
Professional Development and Travel	281,679	376,312
Rentals and Leases	-	-
Dues and Fees	68,950	60,440
Insurance	102,560	123,673
Interest	-	-
Supplies	2,014,996	1,857,445
Utilities	824,200	858,429
Total Services and Supplies	3,670,196	3,752,519
Total Operating Expense	36,336,813	34,756,212

School District No. 28 (Quesnel)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	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	10,931,402	260,022	-	603,081	-	887,398	12,681,903
1.03 Career Programs	129,339	-	-	34,378	-	1,000	164,717
1.07 Library Services	583,741	90,457	-	62,145	-	-	736,343
1.08 Counselling	863,843	-	-	-	-	-	863,843
1.10 Special Education	2,059,932	201,403	2,202,850	108,796	-	224,263	4,797,244
1.30 English Language Learning	87,882	-	-	-	-	-	87,882
1.31 Indigenous Education	268,326	125,496	531,032	25,827	-	49,092	999,773
1.41 School Administration	-	1,823,397	-	254,641	-	-	2,078,038
1.60 Summer School	-	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	-	-	-	-
1.64 Other	-	-	-	-	-	9,000	9,000
Total Function 1	14,924,465	2,500,775	2,733,882	1,088,868	-	1,170,753	22,418,743

4 District Administration							
4.11 Educational Administration	-	156,968	-	59,390	264,006	-	480,364
4.40 School District Governance	-	-	-	-	93,947	-	93,947
4.41 Business Administration	-	167,888	-	106,528	454,381	-	728,797
Total Function 4	-	324,856	-	165,918	812,334	-	1,303,108

5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	35,685	86,184	-	121,869
5.50 Maintenance Operations	-	-	-	1,636,096	-	150,298	1,786,394
5.52 Maintenance of Grounds	-	-	-	132,143	-	27,000	159,143
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	1,803,924	86,184	177,298	2,067,406

7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	37,708	75,467	1,500	114,675
7.70 Student Transportation	-	-	-	920,403	-	128,856	1,049,259
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	-	958,111	75,467	130,356	1,163,934

9 Debt Services							
9.92 Interest on Bank Loans	-	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-	-

Total Functions 1 - 9	14,924,465	2,825,631	2,733,882	4,016,821	973,985	1,478,407	26,953,191
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School District No. 28 (Quesnel)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	12,681,903	2,736,653	15,418,556	1,108,129	16,526,685	15,153,082
1.03 Career Programs	164,717	36,281	200,998	3,120	204,118	227,608
1.07 Library Services	736,343	162,365	898,708	39,092	937,800	867,121
1.08 Counseling	863,843	193,431	1,057,274	55,260	1,112,534	1,050,104
1.10 Special Education	4,797,244	1,017,288	5,814,532	137,949	5,952,481	5,977,860
1.30 English Language Learning	87,882	19,281	107,163	3,000	110,163	103,378
1.31 Indigenous Education	999,773	222,775	1,222,548	221,157	1,443,705	1,305,000
1.41 School Administration	2,078,038	416,006	2,494,044	54,885	2,548,929	2,385,335
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	-	-	-
1.64 Other	9,000	1,600	10,600	14,000	24,600	21,426
Total Function 1	22,418,743	4,805,680	27,224,423	1,636,592	28,861,015	27,090,914
4 District Administration						
4.11 Educational Administration	480,364	89,159	569,523	27,290	596,813	621,029
4.40 School District Governance	93,947	3,152	97,099	52,070	149,169	169,332
4.41 Business Administration	728,797	139,558	868,355	118,091	986,446	980,032
Total Function 4	1,303,108	231,869	1,534,977	197,451	1,732,428	1,770,393
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	121,869	27,395	149,264	58,000	207,264	250,047
5.50 Maintenance Operations	1,786,394	376,338	2,162,732	335,814	2,498,546	2,477,333
5.52 Maintenance of Grounds	159,143	33,834	192,977	21,256	214,233	197,907
5.56 Utilities	-	-	-	824,200	824,200	858,429
Total Function 5	2,067,406	437,567	2,504,973	1,239,270	3,744,243	3,783,716
7 Transportation and Housing						
7.41 Transportation and Housing Administration	114,675	26,088	140,763	-	140,763	174,710
7.70 Student Transportation	1,049,259	212,222	1,261,481	596,883	1,858,364	1,931,729
7.73 Housing	-	-	-	-	-	4,750
Total Function 7	1,163,934	238,310	1,402,244	596,883	1,999,127	2,111,189
9 Debt Services						
9.92 Interest on Bank Loans	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	26,953,191	5,713,426	32,666,617	3,670,196	36,336,813	34,756,212

School District No. 28 (Quesnel)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,235,621	3,857,405
Other	1,393,043	918,677
Other Revenue	723,709	
Investment Income	3,500	
Total Revenue	5,355,873	4,776,082
Expenses		
Instruction	5,176,777	4,596,986
Operations and Maintenance	179,096	179,096
Total Expense	5,355,873	4,776,082
Budgeted Surplus (Deficit), for the year	-	-

School District No. 28 (Quesnel)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

Deferred Revenue, beginning of year

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

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

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

Expenses

Salaries
Teachers
Educational Assistants
Support Staff
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Related Entities	Strong Start
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	-	-	105,634	-	304,655	-	17,633
179,096	124,007							128,000
				30,000		500,000		
				3,500				
179,096	124,007	-	-	33,500	-	500,000	-	128,000
-	-	-	-	35,000	-	500,000	-	145,633
-	-	-	-	104,134	-	304,655	-	-
179,096	124,007							145,633
				31,500		500,000		
				3,500				
179,096	124,007	-	-	35,000	-	500,000	-	145,633
90,873	106,329							113,200
90,873	106,329	-	-	-	-	-	-	113,200
22,718	17,678							23,833
65,505				35,000		500,000		8,600
179,096	124,007	-	-	35,000	-	500,000	-	145,633
-	-	-	-	-	-	-	-	-

School District No. 28 (Quesnel)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2021

Deferred Revenue, beginning of year

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

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

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

Expenses

Salaries

Teachers
 Educational Assistants
 Support Staff
 Substitutes

Employee Benefits
 Services and Supplies

Net Revenue (Expense)

Ready, Set, Learn	OLEP	CommunityLINK	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
	\$	\$	\$	\$	\$	\$	\$	\$
15,869	12,781	-	-	-	-	145,949	-	7,254
29,400		489,126	214,445	1,741,462			55,000	6,000
29,400	78,425							
29,400	78,425	489,126	214,445	1,741,462	-	-	55,000	6,000
45,269	82,380	489,126	214,445	1,741,462	-	145,949	55,000	13,254
-	8,826	-	-	-	-	-	-	-
45,269	82,380	489,126	214,445	1,741,462	-	145,949	55,000	13,254
45,269	82,380	489,126	214,445	1,741,462	-	145,949	55,000	13,254
19,853	35,440			1,411,451			13,530	
6,000		320,116	45,718			40,000		1,000
1,500	1,000		66,500			5,000	1,500	3,900
27,353	36,440	320,116	112,218	1,411,451	-	45,000	15,030	4,900
5,022	7,460	70,798	28,054	330,011		9,275	3,170	880
12,894	38,480	98,212	74,173			91,674	36,800	7,474
45,269	82,380	489,126	214,445	1,741,462	-	145,949	55,000	13,254
-	-	-	-	-	-	-	-	-

School District No. 28 (Quesnel)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2021

Deferred Revenue, beginning of year

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

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues

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

Expenses

Salaries
 Teachers
 Educational Assistants
 Support Staff
 Substitutes

Employee Benefits
 Services and Supplies

Net Revenue (Expense)

Safe Return to School Grant	Federal Safe Return to Class Fund	BC Skills For Jobs	Other	TOTAL
\$	\$	\$	\$	\$
		14,182	145,528	769,485
260,132	1,118,729			2,966,536
				1,378,861
				78,425
			101,513	631,513
				3,500
260,132	1,118,729	-	101,513	5,058,835
260,132	1,118,729	14,182	192,209	5,355,873
-	-	-	54,832	472,447
260,132	1,118,729	14,182	192,209	5,355,873
260,132	1,118,729	14,182	192,209	5,355,873
120,381	183,960			106,329
	55,000		6,700	921,248
120,381	574,230	-	26,032	141,100
				3,003,553
16,673	76,620		5,016	617,208
123,078	467,879	14,182	161,161	1,735,112
260,132	1,118,729	14,182	192,209	5,355,873
-	-	-	-	-

School District No. 28 (Quesnel)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,252,972		1,252,972	1,150,242
Total Revenue	1,252,972	-	1,252,972	1,150,242
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,247,040		1,247,040	1,197,826
Transportation and Housing	313,027		313,027	253,168
Total Expense	1,560,067	-	1,560,067	1,450,994
Net Revenue (Expense)	(307,095)	-	(307,095)	(300,752)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	182,570		182,570	98,488
Total Net Transfers	182,570	-	182,570	98,488
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(124,525)	-	(124,525)	(202,264)