

Amended Annual Budget

School District No. 28 (Quesnel)

June 30, 2022

School District No. 28 (Quesnel)

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. 28 (QUESNEL)
(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. 28 (Quesnel) 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 \$42,726,285 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

(Corporate Seal)


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 28 (Quesnel)
Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 16th DAY OF FEBRUARY, 2022.


Secretary Treasurer

School District No. 28 (Quesnel)

Statement 2

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

	2022 Amended Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,866,938	2,926,750
Adult	-	
Other	-	
Total Ministry Operating Grant Funded FTE's	2,866,938	2,926,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	39,511,409	39,089,359
Other	312,949	1,394,974
Other Revenue	344,000	758,709
Rentals and Leases	190,460	168,393
Investment Income	26,000	43,785
Amortization of Deferred Capital Revenue	1,389,210	1,252,972
Total Revenue	41,774,028	42,708,192
Expenses		
Instruction	32,881,237	34,037,792
District Administration	1,824,894	1,732,428
Operations and Maintenance	5,570,622	5,170,379
Transportation and Housing	2,379,532	2,312,154
Total Expense	42,656,285	43,252,753
Net Revenue (Expense)	(882,257)	(544,561)
Budgeted Allocation (Retirement) of Surplus (Deficit)	584,971	420,036
Budgeted Surplus (Deficit), for the year	(297,286)	(124,525)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(297,286)	(124,525)
Budgeted Surplus (Deficit), for the year	(297,286)	(124,525)

School District No. 28 (Quesnel)

Statement 2

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

	2022 Amended Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	36,857,817	36,336,813
Operating - Tangible Capital Assets Purchased	70,000	182,570
Special Purpose Funds - Total Expense	4,041,972	5,355,873
Capital Fund - Total Expense	1,756,496	1,560,067
Total Budget Bylaw Amount	42,726,285	43,435,323

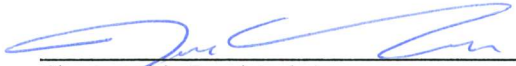
Approved by the Board



Signature of the Chairperson of the Board of Education

February 18, 2022

Date Signed



Signature of the Superintendent

February 18, 2022

Date Signed



Signature of the Secretary Treasurer

February 18, 2022

Date Signed

School District No. 28 (Quesnel)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(882,257)	(544,561)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(70,000)	(182,570)
Total Acquisition of Tangible Capital Assets	(70,000)	(182,570)
Amortization of Tangible Capital Assets	1,756,496	1,560,067
Total Effect of change in Tangible Capital Assets	1,686,496	1,377,497
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	804,239	832,936

School District No. 28 (Quesnel)

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	2,254,519	122,000	6,919,705	9,296,224
Changes for the year				
Net Revenue (Expense) for the year	(514,971)		(367,286)	(882,257)
Interfund Transfers				
Tangible Capital Assets Purchased	(70,000)		70,000	-
Net Changes for the year	(584,971)	-	(297,286)	(882,257)
Budgeted Accumulated Surplus (Deficit), end of year	1,669,548	122,000	6,622,419	8,413,967

School District No. 28 (Quesnel)

Schedule 2

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

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	36,105,386	35,853,738
Other	2,000	1,931
Other Revenue	20,000	35,000
Rentals and Leases	190,460	168,393
Investment Income	25,000	40,285
Total Revenue	36,342,846	36,099,347
Expenses		
Instruction	29,014,583	28,861,015
District Administration	1,824,894	1,732,428
Operations and Maintenance	4,009,801	3,744,243
Transportation and Housing	2,008,539	1,999,127
Total Expense	36,857,817	36,336,813
Net Revenue (Expense)	(514,971)	(237,466)
Budgeted Prior Year Surplus Appropriation	584,971	420,036
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(70,000)	(182,570)
Total Net Transfers	(70,000)	(182,570)
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, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	35,442,358	34,189,965
Other Ministry of Education Grants		
Pay Equity	379,632	379,632
Funding for Graduated Adults	1,000	904
Student Transportation Fund	274,209	274,209
Support Staff Benefits Grant	-	52,434
Teachers' Labour Settlement Funding		878,407
Early Career Mentorship Funding		70,000
FSA Scorer Grant	8,187	8,187
Total Provincial Grants - Ministry of Education	36,105,386	35,853,738
Provincial Grants - Other	2,000	1,931
Other Revenues		
Miscellaneous		
Other	20,000	35,000
Total Other Revenue	20,000	35,000
Rentals and Leases	190,460	168,393
Investment Income	25,000	40,285
Total Operating Revenue	36,342,846	36,099,347

School District No. 28 (Quesnel)

Schedule 2B

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

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	15,041,282	14,924,465
Principals and Vice Principals	2,833,997	2,825,631
Educational Assistants	2,690,176	2,733,882
Support Staff	4,219,510	4,016,821
Other Professionals	1,042,741	973,985
Substitutes	1,373,260	1,478,407
Total Salaries	27,200,966	26,953,191
Employee Benefits	5,841,331	5,713,426
Total Salaries and Benefits	33,042,297	32,666,617
Services and Supplies		
Services	373,270	370,311
Student Transportation	10,000	7,500
Professional Development and Travel	301,190	281,679
Rentals and Leases	-	-
Dues and Fees	58,950	68,950
Insurance	92,800	102,560
Supplies	2,172,460	2,014,996
Utilities	806,850	824,200
Total Services and Supplies	3,815,520	3,670,196
Total Operating Expense	36,857,817	36,336,813

School District No. 28 (Quesnel)

Schedule 2C

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	10,818,087	234,667		606,086		876,495	12,535,335
1.03 Career Programs	41,836			28,380		1,000	71,216
1.07 Library Services	535,072	146,670		61,776			743,518
1.08 Counselling	858,916						858,916
1.10 Special Education	2,348,607	217,100	2,147,962	102,780		221,906	5,038,355
1.30 English Language Learning	89,561						89,561
1.31 Indigenous Education	349,203	128,310	542,214	25,655		35,580	1,080,962
1.41 School Administration		1,772,920		246,336			2,019,256
1.64 Other						7,000	7,000
Total Function 1	15,041,282	2,499,667	2,690,176	1,071,013	-	1,141,981	22,444,119
4 District Administration							
4.11 Educational Administration		162,810		58,919	257,840		479,569
4.40 School District Governance					95,540		95,540
4.41 Business Administration		171,520		102,550	520,247		794,317
Total Function 4	-	334,330	-	161,469	873,627	-	1,369,426
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				35,380	87,036		122,416
5.50 Maintenance Operations				1,766,897		138,923	1,905,820
5.52 Maintenance of Grounds				132,985		10,000	142,985
5.56 Utilities							-
Total Function 5	-	-	-	1,935,262	87,036	148,923	2,171,221
7 Transportation and Housing							
7.41 Transportation and Housing Administration				41,066	82,078	1,500	124,644
7.70 Student Transportation				1,010,700		80,856	1,091,556
7.73 Housing							-
Total Function 7	-	-	-	1,051,766	82,078	82,356	1,216,200
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	15,041,282	2,833,997	2,690,176	4,219,510	1,042,741	1,373,260	27,200,966

School District No. 28 (Quesnel)

Schedule 2C

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 \$	2021 Amended Annual Budget \$
1 Instruction						
1.02 Regular Instruction	12,535,335	2,682,262	15,217,597	1,121,126	16,338,723	16,526,685
1.03 Career Programs	71,216	15,244	86,460	3,470	89,930	204,118
1.07 Library Services	743,518	159,405	902,923	39,688	942,611	937,800
1.08 Counselling	858,916	184,800	1,043,716	54,660	1,098,376	1,112,534
1.10 Special Education	5,038,355	1,088,699	6,127,054	126,415	6,253,469	5,952,481
1.30 English Language Learning	89,561	19,880	109,441	3,000	112,441	110,163
1.31 Indigenous Education	1,080,962	246,948	1,327,910	353,453	1,681,363	1,443,705
1.41 School Administration	2,019,256	405,212	2,424,468	53,232	2,477,700	2,548,929
1.64 Other	7,000	970	7,970	12,000	19,970	24,600
Total Function 1	22,444,119	4,803,420	27,247,539	1,767,044	29,014,583	28,861,015
4 District Administration						
4.11 Educational Administration	479,569	97,144	576,713	34,810	611,523	596,813
4.40 School District Governance	95,540	3,300	98,840	56,550	155,390	149,169
4.41 Business Administration	794,317	155,924	950,241	107,740	1,057,981	986,446
Total Function 4	1,369,426	256,368	1,625,794	199,100	1,824,894	1,732,428
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	122,416	31,520	153,936	58,000	211,936	207,264
5.50 Maintenance Operations	1,905,820	457,281	2,363,101	431,186	2,794,287	2,498,546
5.52 Maintenance of Grounds	142,985	33,743	176,728	20,000	196,728	214,233
5.56 Utilities	-	-	-	806,850	806,850	824,200
Total Function 5	2,171,221	522,544	2,693,765	1,316,036	4,009,801	3,744,243
7 Transportation and Housing						
7.41 Transportation and Housing Administration	124,644	28,759	153,403	-	153,403	140,763
7.70 Student Transportation	1,091,556	230,240	1,321,796	529,840	1,851,636	1,858,364
7.73 Housing	-	-	-	3,500	3,500	-
Total Function 7	1,216,200	258,999	1,475,199	533,340	2,008,539	1,999,127
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	27,200,966	5,841,331	33,042,297	3,815,520	36,857,817	36,336,813

School District No. 28 (Quesnel)

Schedule 3

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

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,406,023	3,235,621
Other	310,949	1,393,043
Other Revenue	324,000	723,709
Investment Income	1,000	3,500
Total Revenue	4,041,972	5,355,873
Expenses		
Instruction	3,866,654	5,176,777
Operations and Maintenance	175,318	179,096
Total Expense	4,041,972	5,355,873
Budgeted Surplus (Deficit), for the year	-	-

Schedule 3A

Deferred Revenue, beginning of year

Less: Allocated to Revenue
Deferred Revenue, end of year

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

Salaries
Teachers
Educational Assistants
Support Staff
Substitutes

Net Revenue (Expense)

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School District No. 28 (Quesnel)

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
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
	\$	\$	\$	\$	\$	\$	\$	\$
7,699	7,545	-	-	-	-	193,978	-	8,546
29,400	76,361	498,881	1,899,440	214,445	-	10,309	129,932	6,000
29,400	76,361	498,881	1,899,440	214,445	-	10,309	129,932	6,000
37,099	83,906	498,881	1,899,440	214,445	-	116,731	129,932	14,546
-	-	-	-	-	-	87,556	-	-
37,099	83,906	498,881	1,899,440	214,445	-	116,731	129,932	14,546
37,099	83,906	498,881	1,899,440	214,445	-	116,731	129,932	14,546
10,500	39,290	333,387	1,548,755	50,473	-	46,474	33,000	1,000
3,000		3,200		80,250			4,000	5,000
13,500	39,290	336,587	1,548,755	130,723	-	46,474	37,000	6,000
2,400	8,310	72,294	350,685	35,495	-	9,477	8,000	600
21,199	36,306	90,000		48,227	-	60,780	84,932	7,946
37,099	83,906	498,881	1,899,440	214,445	-	116,731	129,932	14,546
-	-	-	-	-	-	-	-	-

School District No. 28 (Quesnel)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class Fund	Seamless Day Kindergarten	Other Partnerships	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	195,137	763,974
Add: Restricted Grants					
Provincial Grants - Ministry of Education	84,878			52,504	3,427,739
Other					280,000
Investment Income	84,878	-	-	52,504	3,709,739
Less: Allocated to Revenue	84,878	-	-	211,525	4,041,972
Deferred Revenue, end of year	-	-	-	36,116	431,741
Revenues					
Provincial Grants - Ministry of Education					3,406,023
Provincial Grants - Other	84,878			211,525	310,949
Other Revenue					324,000
Investment Income	84,878	-	-	211,525	1,000
					4,041,972
Expenses					
Salaries					
Teachers				15,000	1,603,045
Educational Assistants					105,171
Support Staff	62,000			13,200	742,305
Substitutes	62,000	-	-	28,200	97,450
					2,547,971
Employee Benefits	11,878			6,516	570,239
Services and Supplies	11,000			176,809	923,762
	84,878	-	-	211,525	4,041,972
Net Revenue (Expense)	-	-	-	-	-

School District No. 28 (Quesnel)

Schedule 4

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

	2022 Amended Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,389,210		1,389,210	1,252,972
Total Revenue	1,389,210	-	1,389,210	1,252,972
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,385,503		1,385,503	1,247,040
Transportation and Housing	370,993		370,993	313,027
Total Expense	1,756,496	-	1,756,496	1,560,067
Net Revenue (Expense)	(367,286)	-	(367,286)	(307,095)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	70,000		70,000	182,570
Total Net Transfers	70,000	-	70,000	182,570
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(297,286)	-	(297,286)	(124,525)