

Amended Annual Budget

School District No. 28 (Quesnel)

June 30, 2023

School District No. 28 (Quesnel)

June 30, 2023

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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

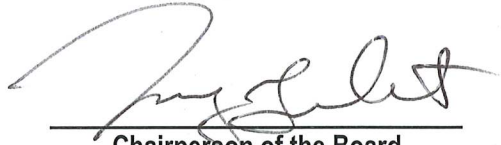
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 28 (QUESNEL)
(called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2022/2023 pursuant
to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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. 28 (Quesnel)
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 \$47,016,707 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

(Corporate Seal)


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 28 (Quesnel)
Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 15th DAY OF FEBRUARY, 2023.


Secretary Treasurer

School District No. 28 (Quesnel)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

Statement 2

	2023 Amended Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,992,750	2,970,813
Adult	1,375	1,000
Total Ministry Operating Grant Funded FTE's	2,994,125	2,971,813
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	44,614,775	39,511,409
Other	4,392	312,949
Other Revenue	675,706	344,000
Rentals and Leases	190,660	190,460
Investment Income	203,000	26,000
Gain (Loss) on Disposal of Tangible Capital Assets	45,001	
Amortization of Deferred Capital Revenue	2,260,351	1,389,210
Total Revenue	47,993,885	41,774,028
Expenses		
Instruction	35,081,596	32,881,237
District Administration	2,048,288	1,824,894
Operations and Maintenance	6,630,667	5,570,622
Transportation and Housing	2,846,156	2,379,532
Total Expense	46,606,707	42,656,285
Net Revenue (Expense)	1,387,178	(882,257)
Budgeted Allocation (Retirement) of Surplus (Deficit)	458,600	584,971
Budgeted Surplus (Deficit), for the year	1,845,778	(297,286)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,845,778	(297,286)
Budgeted Surplus (Deficit), for the year	1,845,778	(297,286)

School District No. 28 (Quesnel)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	39,250,445	36,857,817
Operating - Tangible Capital Assets Purchased	410,000	70,000
Special Purpose Funds - Total Expense	4,717,688	4,041,972
Capital Fund - Total Expense	2,638,574	1,756,496
Total Budget Bylaw Amount	47,016,707	42,726,285

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Feb 15/2023

Signature of the Superintendent

Date Signed

FEB 16/2023

Signature of the Secretary Treasurer

Date Signed

Feb 15/23

School District No. 28 (Quesnel)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	1,387,178	(882,257)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(410,000)	(70,000)
From Deferred Capital Revenue	(16,372,550)	
Total Acquisition of Tangible Capital Assets	(16,782,550)	(70,000)
Amortization of Tangible Capital Assets	2,638,574	1,756,496
Net carrying value of Tangible Capital Assets disposed of	324,235	
Write-down carrying value of Tangible Capital Assets	1,314,809	
Total Effect of change in Tangible Capital Assets	(12,504,932)	1,686,496
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(11,117,754)	804,239

School District No. 28 (Quesnel)

Schedule 1

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	2,051,937	122,000	6,533,480	8,707,417
Changes for the year				
Net Revenue (Expense) for the year	(48,600)		1,435,778	1,387,178
Interfund Transfers				
Tangible Capital Assets Purchased	(410,000)		410,000	-
Net Changes for the year	(458,600)	-	1,845,778	1,387,178
Budgeted Accumulated Surplus (Deficit), end of year	1,593,337	122,000	8,379,258	10,094,595

School District No. 28 (Quesnel)

Schedule 2

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

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	38,746,185	36,105,386
Other		2,000
Other Revenue	65,000	20,000
Rentals and Leases	190,660	190,460
Investment Income	200,000	25,000
Total Revenue	39,201,845	36,342,846
Expenses		
Instruction	30,678,292	29,014,583
District Administration	2,048,288	1,824,894
Operations and Maintenance	4,252,288	4,009,801
Transportation and Housing	2,271,577	2,008,539
Total Expense	39,250,445	36,857,817
Net Revenue (Expense)	(48,600)	(514,971)
Budgeted Prior Year Surplus Appropriation	458,600	584,971
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(410,000)	(70,000)
Total Net Transfers	(410,000)	(70,000)
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, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	36,641,972	35,442,358
Other Ministry of Education and Child Care Grants		
Pay Equity	379,632	379,632
Funding for Graduated Adults	1,000	1,000
Student Transportation Fund	274,209	274,209
Support Staff Benefits Grant	53,274	
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation	430	
Labour Settlement Funding	1,387,481	
Total Provincial Grants - Ministry of Education and Child Care	38,746,185	36,105,386
Provincial Grants - Other		2,000
Other Revenues		
Miscellaneous		
Other	65,000	20,000
Total Other Revenue	65,000	20,000
Rentals and Leases	190,660	190,460
Investment Income	200,000	25,000
Total Operating Revenue	39,201,845	36,342,846

School District No. 28 (Quesnel)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	15,653,955	15,041,282
Principals and Vice Principals	2,939,337	2,833,997
Educational Assistants	3,075,550	2,690,176
Support Staff	4,539,546	4,219,510
Other Professionals	1,136,470	1,042,741
Substitutes	1,479,134	1,373,260
Total Salaries	28,823,992	27,200,966
Employee Benefits	6,267,181	5,841,331
Total Salaries and Benefits	35,091,173	33,042,297
Services and Supplies		
Services	432,630	373,270
Student Transportation	10,000	10,000
Professional Development and Travel	412,635	301,190
Rentals and Leases	-	-
Dues and Fees	63,000	58,950
Insurance	92,800	92,800
Interest	-	-
Supplies	2,294,247	2,172,460
Utilities	853,960	806,850
Total Services and Supplies	4,159,272	3,815,520
Total Operating Expense	39,250,445	36,857,817

School District No. 28 (Quesnel)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

Schedule 2C

	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	11,377,612	223,597		627,923		903,453	13,132,585
1.03 Career Programs	43,458			35,125		1,000	79,583
1.07 Library Services	579,870	110,570		65,118			755,558
1.08 Counselling	735,320						735,320
1.10 Special Education	2,455,841	321,630	2,471,083	117,592		255,147	5,621,293
1.30 English Language Learning	93,046						93,046
1.31 Indigenous Education	368,808	121,740	604,467	28,024		37,670	1,160,709
1.41 School Administration		1,807,760		265,723			2,073,483
1.64 Other					7,000		7,000
Total Function 1	15,653,955	2,585,297	3,075,550	1,139,505	-	1,204,270	23,658,577
4 District Administration							
4.11 Educational Administration		173,660		72,120	296,200		541,980
4.40 School District Governance					97,210		97,210
4.41 Business Administration		180,380		115,009	551,355		846,744
Total Function 4	-	354,040	-	187,129	944,765	-	1,485,934
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				42,769	102,872		145,641
5.50 Maintenance Operations				1,880,943		152,554	2,033,497
5.52 Maintenance of Grounds				160,030		27,000	187,030
5.56 Utilities							-
Total Function 5	-	-	-	2,083,742	102,872	179,554	2,366,168
7 Transportation and Housing							
7.41 Transportation and Housing Administration				72,246	88,833	1,500	162,579
7.70 Student Transportation				1,056,924		93,810	1,150,734
7.73 Housing							-
Total Function 7	-	-	-	1,129,170	88,833	95,310	1,313,313
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	15,653,955	2,939,337	3,075,550	4,539,546	1,136,470	1,479,134	28,823,992

School District No. 28 (Quesnel)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	13,132,585	2,813,699	15,946,284	1,221,660	17,167,944	16,338,723
1.03 Career Programs	79,583	17,590	97,173	6,220	103,393	89,930
1.07 Library Services	755,558	161,497	917,055	39,938	956,993	942,611
1.08 Counselling	735,320	163,106	898,426	57,280	955,706	1,098,376
1.10 Special Education	5,621,293	1,273,036	6,894,329	180,255	7,074,584	6,253,469
1.30 English Language Learning	93,046	20,750	113,796	3,000	116,796	112,441
1.31 Indigenous Education	1,160,709	270,878	1,431,587	276,353	1,707,940	1,681,363
1.41 School Administration	2,073,483	425,637	2,499,120	75,846	2,574,966	2,477,700
1.64 Other	7,000	970	7,970	12,000	19,970	19,970
Total Function 1	23,658,577	5,147,163	28,805,740	1,872,552	30,678,292	29,014,583
4 District Administration						
4.11 Educational Administration	541,980	107,105	649,085	60,310	709,395	611,523
4.40 School District Governance	97,210	3,620	100,830	94,000	194,830	155,390
4.41 Business Administration	846,744	167,069	1,013,813	130,250	1,144,063	1,057,981
Total Function 4	1,485,934	277,794	1,763,728	284,560	2,048,288	1,824,894
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	145,641	33,765	179,406	65,000	244,406	211,936
5.50 Maintenance Operations	2,033,497	468,547	2,502,044	402,360	2,904,404	2,794,287
5.52 Maintenance of Grounds	187,030	42,488	229,518	20,000	249,518	196,728
5.56 Utilities	-	-	-	853,960	853,960	806,850
Total Function 5	2,366,168	544,800	2,910,968	1,341,320	4,252,288	4,009,801
7 Transportation and Housing						
7.41 Transportation and Housing Administration	162,579	33,390	195,969	195,969	195,969	153,403
7.70 Student Transportation	1,150,734	264,034	1,414,768	657,340	2,072,108	1,851,636
7.73 Housing	-	-	-	3,500	3,500	3,500
Total Function 7	1,313,313	297,424	1,610,737	660,840	2,271,577	2,008,539
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	28,823,992	6,267,181	35,091,173	4,159,272	39,250,445	36,857,817

School District No. 28 (Quesnel)

Schedule 3

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

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	4,099,590	3,406,023
Other	4,392	310,949
Other Revenue	610,706	324,000
Investment Income	3,000	1,000
Total Revenue	4,717,688	4,041,972
Expenses		
Instruction	4,403,304	3,866,654
Operations and Maintenance	179,130	175,318
Transportation and Housing	135,254	
Total Expense	4,717,688	4,041,972
Budgeted Surplus (Deficit), for the year	-	-

School District No. 28 (Quesnel)

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

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants

Provincial Grants - Ministry of Education and Child Care
Other
Investment Income

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
Provincial Grants - Other
Other Revenue
Investment Income

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community/Link	Classroom Enhancement Fund - Overhead
\$	\$	\$	\$	\$	\$	\$	\$	\$
179,130	126,106	141,295	231,916	128,000	29,400	11,852	517,488	222,465
179,130	126,106	30,000	300,000	128,000	29,400	95,751	517,488	222,465
179,130	126,106	33,000	300,000	128,000	29,400	95,751	517,488	222,465
-	-	3,000	300,000	128,000	29,400	107,603	517,488	222,465
-	-	141,295	231,916	-	-	-	-	-
179,130	126,106	30,000	300,000	128,000	29,400	107,603	517,488	222,465
179,130	126,106	33,000	300,000	128,000	29,400	107,603	517,488	222,465
-	108,059	-	-	93,360	10,500	42,000	233,547	58,493
179,130	18,047	33,000	300,000	1,000	3,000	3,000	98,335	80,250
179,130	126,106	33,000	300,000	94,360	13,500	45,000	336,082	138,743
179,130	18,047	33,000	300,000	22,993	2,400	10,240	73,041	35,495
179,130	126,106	33,000	300,000	10,647	13,500	52,363	108,365	48,227
-	-	-	-	128,000	29,400	107,603	517,488	222,465
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 28 (Quesnel)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

Deferred Revenue, beginning of year										
Add:	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	BC Skills for Jobs	Other Partnerships	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	1,973,625	123,486	64,321	3,541				4,392	224,303	
	1,973,625	11,768	55,000	6,000	357,657	19,000	175,000		82,040	
	1,973,625	11,768	55,000	6,000	357,657	19,000	175,000		82,040	
	1,973,625	135,254	119,321	9,541	357,657	19,000	175,000	4,392	280,706	
	-	-	-	-	-	-	-	-	-	25,637
Revenues										
	1,973,625	135,254	119,321	9,541	357,657	19,000	175,000			
	1,973,625	135,254	119,321	9,541	357,657	19,000	175,000	4,392	280,706	
Expenses										
	1,618,961									
	1,618,961	41,570	66,000	4,900	-	4,000	140,000	-	28,200	
	354,664	8,416	14,000	490		1,000	24,500	4,392	6,516	
	1,973,625	85,268	39,321	4,151	357,657	14,000	10,500	4,392	245,990	
	1,973,625	135,254	119,321	9,541	357,657	19,000	175,000	4,392	280,706	
	-	-	-	-	-	-	-	-	-	
Net Revenue (Expense)										

School District No. 28 (Quesnel)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	TOTAL
	\$
Deferred Revenue, beginning of year	805,106
Add:	
Restricted Grants	3,896,390
Provincial Grants - Ministry of Education and Child Care	412,040
Other	3,000
Investment Income	4,311,430
Less: Allocated to Revenue	4,717,688
Deferred Revenue, end of year	<u>398,848</u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	4,099,590
Provincial Grants - Other	4,392
Other Revenue	610,706
Investment Income	3,000
	<u>4,717,688</u>
Expenses	
Salaries	
Teachers	1,675,961
Principals and Vice Principals	118,000
Educational Assistants	407,606
Support Staff	335,458
Substitutes	102,350
	<u>2,639,375</u>
Employee Benefits	576,194
Services and Supplies	1,502,119
	<u>4,717,688</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 28 (Quesnel)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	1,769,000		1,769,000	
Gain (Loss) on Disposal of Tangible Capital Assets	45,001		45,001	
Amortization of Deferred Capital Revenue	2,260,351		2,260,351	1,389,210
Total Revenue	4,074,352	-	4,074,352	1,389,210
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,199,249		2,199,249	1,385,503
Transportation and Housing	439,325		439,325	370,993
Write-off/down of Buildings and Sites	-		-	
Total Expense	2,638,574	-	2,638,574	1,756,496
Net Revenue (Expense)	1,435,778	-	1,435,778	(367,286)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	410,000		410,000	70,000
Total Net Transfers	410,000	-	410,000	70,000
Other Adjustments to Fund Balances				
District Portion of Proceeds on Disposal	(45,001)	45,001	-	
Total Other Adjustments to Fund Balances	(45,001)	45,001	-	
Budgeted Surplus (Deficit), for the year	1,800,777	45,001	1,845,778	(297,286)