

Amended Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2023

School District No. 27 (Cariboo-Chilcotin)

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

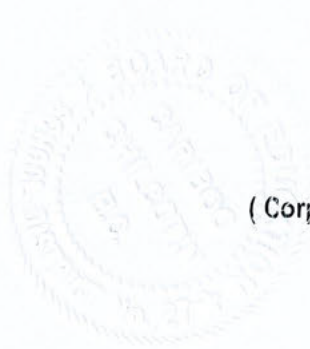
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 27 (CARIBOO-CHILCOTIN) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2022/2023 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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. 27 (Cariboo-Chilcotin) 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 \$71,132,050 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 21 DAY OF February, 2023;

READ A SECOND TIME THE 21 DAY OF February, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 28 DAY OF February, 2023;



(Corporate Seal)

[Redacted Signature]

Chairperson of the Board

[Redacted Signature]

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 28 DAY OF February, 2023.

[Redacted Signature]

Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

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	4,719,875	4,628,500
Adult	9,625	9,625
Other		-
Total Ministry Operating Grant Funded FTE's	4,729,500	4,638,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	62,710,531	59,985,007
Other	172,853	227,000
Federal Grants		18,700
Tuition	14,000	
Other Revenue	4,061,534	3,681,953
Rentals and Leases	99,000	102,400
Investment Income	525,300	118,950
Gain (Loss) on Disposal of Tangible Capital Assets	30,707	
Amortization of Deferred Capital Revenue	2,930,058	2,688,000
Total Revenue	70,543,983	66,822,010
Expenses		
Instruction	49,637,402	47,612,430
District Administration	2,696,850	2,574,261
Operations and Maintenance	12,311,245	11,259,403
Transportation and Housing	5,897,759	5,897,916
Debt Services	12,000	
Total Expense	70,555,256	67,344,010
Budgeted Surplus (Deficit), for the year	(11,273)	(522,000)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(11,273)	(522,000)
Budgeted Surplus (Deficit), for the year	(11,273)	(522,000)

School District No. 27 (Cariboo-Chilcotin)

Statement 2

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

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	58,614,599	56,679,376
Operating - Tangible Capital Assets Purchased	576,794	
Special Purpose Funds - Total Expense	7,976,825	7,454,634
Capital Fund - Total Expense	3,963,832	3,210,000
Total Budget Bylaw Amount	71,132,050	67,344,010

Approved by the Board

Signature of the Chairperson of the Board of Education

Feb 28, 2023

Date Signed

Signature of the Superintendent

Feb 28, 2023

Date Signed

Signature of the Secretary Treasurer

Feb 28, 2023

Date Signed

School District No. 27 (Cariboo-Chilcotin)

Statement 4

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	(11,273)	(522,000)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(576,794)	
From Deferred Capital Revenue	(5,958,357)	
From Leases	(721,000)	
Total Acquisition of Tangible Capital Assets	(7,256,151)	-
Amortization of Tangible Capital Assets	3,951,832	3,210,000
Net carrying value of Tangible Capital Assets disposed of	238,040	
Total Effect of change in Tangible Capital Assets	(3,066,279)	3,210,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,077,552)	2,688,000

School District No. 27 (Cariboo-Chilcotin)

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	6,782,513	15,000	20,230,485	27,027,998
Changes for the year				
Net Revenue (Expense) for the year	991,794		(1,003,067)	(11,273)
Interfund Transfers				
Tangible Capital Assets Purchased	(576,794)		576,794	-
Other	(415,000)		415,000	-
Net Changes for the year	-	-	(11,273)	(11,273)
Budgeted Accumulated Surplus (Deficit), end of year	6,782,513	15,000	20,219,212	27,016,725

School District No. 27 (Cariboo-Chilcotin)

Schedule 2

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	55,786,859	53,686,373
Other	20,000	20,000
Tuition	14,000	
Other Revenue	3,161,534	2,751,953
Rentals and Leases	99,000	102,400
Investment Income	525,000	118,650
Total Revenue	59,606,393	56,679,376
Expenses		
Instruction	42,152,294	40,540,251
District Administration	2,696,850	2,574,261
Operations and Maintenance	8,802,145	8,657,596
Transportation and Housing	4,963,310	4,907,268
Total Expense	58,614,599	56,679,376
Net Revenue (Expense)	991,794	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(576,794)	
Local Capital	-	
Other	(415,000)	
Total Net Transfers	(991,794)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 2A

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	55,699,652	54,673,278
ISC/LEA Recovery	(2,825,534)	(2,435,953)
Other Ministry of Education and Child Care Grants		
Pay Equity	665,837	665,837
Funding for Graduated Adults		-
Student Transportation Fund	739,024	739,024
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation	669	
NGN-PLNET- Nemiah Valley	36,000	36,000
Labour Settlement Funding	1,463,024	
Total Provincial Grants - Ministry of Education and Child Care	55,786,859	53,686,373
Provincial Grants - Other	20,000	20,000
Tuition		
International and Out of Province Students	14,000	
Total Tuition	14,000	-
Other Revenues		
Funding from First Nations	2,825,534	2,435,953
Miscellaneous		
Other Revenues	196,500	196,500
Trades TRU	75,000	75,000
HRDC- Summer Students	24,500	24,500
Miscellaneous	40,000	20,000
Total Other Revenue	3,161,534	2,751,953
Rentals and Leases	99,000	102,400
Investment Income	525,000	118,650
Total Operating Revenue	59,606,393	56,679,376

School District No. 27 (Cariboo-Chilcotin)

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	20,387,947	20,736,309
Principals and Vice Principals	5,411,646	4,555,526
Educational Assistants	3,860,753	3,235,361
Support Staff	8,508,480	7,339,838
Other Professionals	2,189,550	2,493,543
Substitutes	1,399,384	1,580,650
Total Salaries	41,757,760	39,941,227
Employee Benefits	8,807,070	8,765,700
Total Salaries and Benefits	50,564,830	48,706,927
Services and Supplies		
Services	1,803,000	1,808,769
Student Transportation	155,000	155,000
Professional Development and Travel	641,000	645,000
Rentals and Leases	30,000	30,000
Dues and Fees	104,000	80,000
Insurance	215,000	205,000
Interest	-	-
Supplies	3,650,297	3,602,680
Utilities	1,451,472	1,446,000
Total Services and Supplies	8,049,769	7,972,449
Total Operating Expense	58,614,599	56,679,376

School District No. 27 (Cariboo-Chilcotin)

Schedule 2C

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	16,253,982	1,296,149	231,652	344,275		1,380,801	19,506,859
1.03 Career Programs				84,697			107,033
1.07 Library Services	472,035		152,944	1,583	22,336		626,562
1.08 Counseling	641,515						641,515
1.10 Special Education	2,292,610		2,592,306	167,980	88,941		5,141,837
1.30 English Language Learning	104,510	11,862	315	47,007			116,687
1.31 Indigenous Education	612,969	161,567	883,536	1,199,535		6,096	1,705,079
1.41 School Administration		3,402,520					4,608,151
1.62 International and Out of Province Students	10,326			20,615	181,925	12,487	10,326
Total Function 1	20,387,947	4,872,098	3,860,753	1,865,692	293,202	1,399,384	32,679,076
4 District Administration							
4.11 Educational Administration		539,548		53,026	457,939		1,050,513
4.40 School District Governance					162,913		162,913
4.41 Business Administration				201,598	421,131		622,729
Total Function 4	-	539,548	-	254,624	1,041,983	-	1,836,155
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					329,241		329,241
5.50 Maintenance Operations				3,526,812	155,606		3,682,418
5.52 Maintenance of Grounds				99,138	241,462		340,600
5.56 Utilities							-
Total Function 5	-	-	-	3,625,950	726,309	-	4,352,259
7 Transportation and Housing							
7.41 Transportation and Housing Administration				-	118,764		118,764
7.70 Student Transportation				2,762,214	9,292		2,771,506
7.73 Housing							-
Total Function 7	-	-	-	2,762,214	128,056	-	2,890,270
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,387,947	5,411,646	3,860,753	8,508,480	2,189,550	1,399,384	41,757,760

School District No. 27 (Cariboo-Chilcotin)

Schedule 2C

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	19,506,859	4,195,909	23,702,768	982,053	24,684,821	23,423,580
1.03 Career Programs	107,033	25,997	133,030	106,658	239,688	388,361
1.07 Library Services	626,562	140,001	766,563	119,685	886,248	1,016,746
1.08 Counseling	641,515	148,361	789,876		789,876	974,113
1.10 Special Education	5,141,837	1,187,686	6,329,523	33,408	6,362,931	6,341,945
1.30 English Language Learning	116,687	27,404	144,091		144,091	237,033
1.31 Indigenous Education	1,705,079	384,848	2,089,927	622,580	2,712,507	2,663,645
1.41 School Administration	4,608,151	1,016,728	5,624,879	389,073	6,013,952	5,376,028
1.62 International and Out of Province Students	10,326	2,237	12,563	1,800	14,363	20,000
1.64 Other	215,027	40,397	255,424	48,393	303,817	98,800
Total Function 1	32,679,076	7,169,568	39,848,644	2,303,650	42,152,294	40,540,251
4 District Administration						
4.11 Educational Administration	1,050,513	234,128	1,284,641	111,078	1,395,719	989,719
4.40 School District Governance	162,913		162,913	150,676	313,589	268,500
4.41 Business Administration	622,729	112,481	735,210	252,332	987,542	1,316,042
Total Function 4	1,836,155	346,609	2,182,764	514,086	2,696,850	2,574,261
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	329,241	80,877	410,118	266,946	677,064	592,564
5.50 Maintenance Operations	3,682,418	669,335	4,351,753	1,852,534	6,204,287	6,123,690
5.52 Maintenance of Grounds	340,600	41,656	382,256	87,066	469,322	495,342
5.56 Utilities	-		-	1,451,472	1,451,472	1,446,000
Total Function 5	4,352,259	791,868	5,144,127	3,658,018	8,802,145	8,657,596
7 Transportation and Housing						
7.41 Transportation and Housing Administration	118,764	25,512	144,276	61,892	206,168	279,956
7.70 Student Transportation	2,771,506	473,513	3,245,019	1,403,123	4,648,142	4,552,312
7.73 Housing	-		-	109,000	109,000	75,000
Total Function 7	2,890,270	499,025	3,389,295	1,574,015	4,963,310	4,907,268
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	41,757,760	8,807,070	50,564,830	8,049,769	58,614,599	56,679,376

School District No. 27 (Cariboo-Chilcotin)

Schedule 3

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

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	6,923,672	6,298,634
Other	152,853	207,000
Federal Grants		18,700
Other Revenue	900,000	930,000
Rentals and Leases		-
Investment Income	300	300
Income (Loss) from Investments in Government Business Enterprises		-
Total Revenue	7,976,825	7,454,634
Expenses		
Instruction	7,485,108	7,072,179
District Administration	-	-
Operations and Maintenance	421,069	311,807
Transportation and Housing	70,648	70,648
Debt Services	-	-
District Entered	-	-
Total Expense	7,976,825	7,454,634
Net Revenue (Expense), before Endowment Contributions	-	-
Endowment Contributions	-	-
Net Revenue (Expense)	-	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		-
Tangible Capital Assets - Work in Progress		-
Other		-
Total Net Transfers	-	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 3A

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

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
Deferred Revenue, beginning of year	\$ -	\$ 39,359	\$ 22,790	\$ 5,864	\$ 3,622	\$ 940,202	\$ 8,712	\$ 87,014	\$ 82,191
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	311,807	186,094			300	600,000	224,000	41,650	132,696
Other									
Investment Income	311,807	186,094	-	-	300	600,000	224,000	41,650	132,696
	311,807	225,453	-	-	300	900,000	165,512	51,450	132,696
Less: Allocated to Revenue Recovered									
Deferred Revenue, end of year	-	-	22,790	5,864	3,622	640,202	67,200	77,214	82,191
Revenues									
Provincial Grants - Ministry of Education and Child Care	311,807	225,453					165,512	51,450	132,696
Provincial Grants - Other									
Other Revenue						900,000			
Investment Income	311,807	225,453	-	-	300	900,000	165,512	51,450	132,696
	311,807	225,453	-	-	300	900,000	165,512	51,450	132,696
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		180,000					130,000		108,000
Support Staff									
Other Professionals									
Substitutes									
	-	180,000	-	-	-	-	130,000	-	108,000
Employee Benefits	311,807	45,453			300	900,000	28,512	51,450	24,696
Services and Supplies	311,807	225,453	-	-	300	900,000	165,512	51,450	132,696
	311,807	225,453	-	-	300	900,000	165,512	51,450	132,696
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 3A

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

	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 & Safety Grant	Safe Return to School / Restart: Health Grant Ventilation Fund	Federal Safe Return to Class /
Deferred Revenue, beginning of year	\$ 195,619	\$ 6,046	\$ 206,876	\$ -	\$ 166,939	\$ 213,710	\$ 13,612	\$ 108,105
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	683,828	568,263	3,412,651	39,060	43,091	55,000	11,250	-
Other								
Investment Income								
Less: Allocated to Revenue Recovered	805,828	568,263	3,412,651	39,060	80,878	70,000	11,250	108,105
Deferred Revenue, end of year	73,619	-	-	-	129,152	198,710	13,612	-
Revenues								
Provincial Grants - Ministry of Education and Child Care	805,828	568,263	3,412,651	39,060	80,878	70,000	11,250	108,105
Provincial Grants - Other								
Other Revenue								
Investment Income								
Expenses								
Salaries	805,828	568,263	3,412,651	39,060	80,878	70,000	11,250	108,105
Teachers			2,848,521					
Principals and Vice Principals	570,000	335,124			46,500	40,000	8,775	-
Educational Assistants		46,985						
Support Staff		78,564						
Other Professionals	2,000			32,016				
Substitutes	572,000	460,673	2,848,521	32,016	46,500	40,000	8,775	-
Employee Benefits	144,000	107,590	564,130	7,044	10,230	10,000	2,475	108,105
Services and Supplies	89,828				24,148	20,000		1,157
	805,828	568,263	3,412,651	39,060	80,878	70,000	11,250	108,105
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

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

Schedule 3A

	Student & Family Affordability	ECL Early Care & Learning	CC WRAP	Health Promoting; School Card	Artists in Schools	Nengayni PRP	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year							
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	547,562	40,000			1,252	47,314	2,334,586
Other							
Investment Income	547,562	40,000	-	-	-	333,900	6,630,852
							600,000
							300
Less: Allocated to Revenue Recovered	547,562	40,000	127,601	24,000	1,252	352,000	7,976,825
Deferred Revenue, end of year	-	-	-	32,601	-	29,214	1,375,991
Revenues							
Provincial Grants - Ministry of Education and Child Care	547,562	40,000				352,000	6,923,672
Provincial Grants - Other			127,601	24,000	1,252		152,853
Other Revenue							900,000
Investment Income	547,562	40,000	127,601	24,000	1,252	352,000	7,976,825
							300
Expenses							
Salaries							
Teachers							
Principals and Vice Principals			50,000	19,000		177,000	3,202,521
Educational Assistants						26,000	26,000
Support Staff			30,000			63,000	1,308,124
Other Professionals							93,485
Substitutes							118,564
							42,791
	-	-	80,000	19,000	-	266,000	4,791,485
Employee Benefits							
Services and Supplies	547,562	40,000	18,000	5,000		55,000	1,022,130
			29,601		1,252	31,000	2,163,210
	547,562	40,000	127,601	24,000	1,252	352,000	7,976,825
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 4

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				
Gain (Loss) on Disposal of Tangible Capital Assets	30,707		30,707	
Amortization of Deferred Capital Revenue	2,930,058		2,930,058	2,688,000
Total Revenue	2,960,765	-	2,960,765	2,688,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,088,031		3,088,031	2,290,000
Transportation and Housing	863,801		863,801	920,000
Debt Services				
Capital Lease Interest		12,000	12,000	
Total Expense	3,951,832	12,000	3,963,832	3,210,000
Net Revenue (Expense)	(991,067)	(12,000)	(1,003,067)	(522,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	576,794		576,794	
Local Capital			-	-
Capital Lease Payment		415,000	415,000	
Total Net Transfers	576,794	415,000	991,794	-
Other Adjustments to Fund Balances				
District Portion of Proceeds on Disposal	(268,748)	268,748	-	
Principal Payment				
Capital Lease	403,000	(403,000)	-	
Total Other Adjustments to Fund Balances	134,252	(134,252)	-	
Budgeted Surplus (Deficit), for the year	(280,021)	268,748	(11,273)	(522,000)