

Amended Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2024

School District No. 27 (Cariboo-Chilcotin)

June 30, 2024

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

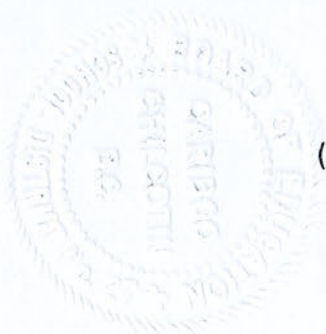
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 27 (CARIBOO-CHILCOTIN) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2023/2024 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$74,536,000 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 20 DAY OF February, 2024;

READ A SECOND TIME THE 20 DAY OF February, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 20 DAY OF February, 2024;



(Corporate Seal)

A black rectangular box redacting the signature of the Chairperson of the Board.

Chairperson of the Board

A black rectangular box redacting the signature of the Secretary Treasurer.

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 20 DAY OF February, 2024.

A black rectangular box redacting the signature of the Secretary Treasurer.

Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,610.375	4,740.500
Adult	3.000	3.625
Total Ministry Operating Grant Funded FTE's	4,613.375	4,744.125
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	67,450,701	68,083,934
Other	91,978	279,100
Tuition	13,750	18,000
Other Revenue	4,270,906	3,788,770
Rentals and Leases	105,230	105,000
Investment Income	665,500	350,300
Amortization of Deferred Capital Revenue	2,779,400	2,746,657
Total Revenue	75,377,465	75,371,761
Expenses		
Instruction	50,773,258	51,939,574
District Administration	3,013,453	3,101,481
Operations and Maintenance	13,198,055	13,396,459
Transportation and Housing	6,346,234	6,248,462
Debt Services	5,000	21,000
Total Expense	73,336,000	74,706,976
Budgeted Surplus (Deficit), for the year	2,041,465	664,785
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	2,041,465	664,785
Budgeted Surplus (Deficit), for the year	2,041,465	664,785

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	60,303,277	61,780,035
Operating - Tangible Capital Assets Purchased	1,200,000	1,601,283
Special Purpose Funds - Total Expense	8,920,308	8,721,786
Capital Fund - Total Expense	4,112,415	4,205,155
Total Budget Bylaw Amount	74,536,000	76,308,259

Approved by the Board

Signature of the Chairperson of the Board of Education

02/20/24

Date Signed

Signature of the Superintendent

02/20/24

Date Signed

Signature of the Secretary Treasurer

02/20/24

Date Signed

School District No. 27 (Cariboo-Chilcotin)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Surplus (Deficit) for the year	2,041,465	664,785
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,200,000)	(1,601,283)
From Deferred Capital Revenue	(5,361,167)	(3,434,893)
From Leases		(500,000)
Total Acquisition of Tangible Capital Assets	(6,561,167)	(5,536,176)
Amortization of Tangible Capital Assets	4,107,415	4,184,155
Total Effect of change in Tangible Capital Assets	(2,453,752)	(1,352,021)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(412,287)	(687,236)

School District No. 27 (Cariboo-Chilcotin)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,368,241	15,000	18,978,570	23,361,811
Changes for the year				
Net Revenue (Expense) for the year	3,374,480		(1,333,015)	2,041,465
Interfund Transfers				
Tangible Capital Assets Purchased	(1,200,000)		1,200,000	-
Local Capital	(1,637,224)		1,637,224	-
Other	(537,256)		537,256	-
Net Changes for the year	-	-	2,041,465	2,041,465
Budgeted Accumulated Surplus (Deficit), end of year	4,368,241	15,000	21,020,035	25,403,276

School District No. 27 (Cariboo-Chilcotin)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	59,549,319	60,316,548
Other	57,280	125,000
Tuition	13,750	18,000
Other Revenue	3,352,178	2,988,770
Rentals and Leases	105,230	105,000
Investment Income	600,000	350,000
Total Revenue	63,677,757	63,903,318
Expenses		
Instruction	42,266,611	43,629,595
District Administration	3,013,453	3,101,481
Operations and Maintenance	9,592,923	9,650,497
Transportation and Housing	5,430,290	5,398,462
Total Expense	60,303,277	61,780,035
Net Revenue (Expense)	3,374,480	2,123,283
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,200,000)	(1,601,283)
Local Capital	(1,637,224)	
Other	(537,256)	(522,000)
Total Net Transfers	(3,374,480)	(2,123,283)
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, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	60,224,238	60,918,421
ISC/LEA Recovery	(3,165,825)	(2,825,534)
Other Ministry of Education and Child Care Grants		
Pay Equity	665,837	665,837
Funding for Graduated Adults		2,829
Student Transportation Fund	739,024	739,024
Support Staff Benefits Grant	27,764	27,764
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation	669	669
Labour Settlement Funding	1,010,425	743,351
NGN-PLNET Nemiah Valley	36,000	36,000
Premiere Awards	3,000	
Total Provincial Grants - Ministry of Education and Child Care	59,549,319	60,316,548
Provincial Grants - Other	57,280	125,000
Tuition		
International and Out of Province Students	13,750	18,000
Total Tuition	13,750	18,000
Other Revenues		
Funding from First Nations	3,165,825	2,825,534
Miscellaneous		
Other Revenues	171,853	118,736
Trades TRU	4,500	
HRDC - Summer Students	-	24,500
Miscellaneous	-	20,000
Hard Rocks	10,000	
Total Other Revenue	3,352,178	2,988,770
Rentals and Leases	105,230	105,000
Investment Income	600,000	350,000
Total Operating Revenue	63,677,757	63,903,318

School District No. 27 (Cariboo-Chilcotin)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Salaries		
Teachers	20,176,169	21,253,453
Principals and Vice Principals	5,731,033	5,931,471
Educational Assistants	3,689,514	3,818,385
Support Staff	9,302,388	9,163,643
Other Professionals	2,055,496	2,307,250
Substitutes	1,409,252	1,467,671
Total Salaries	42,363,852	43,941,873
Employee Benefits	8,936,474	9,399,482
Total Salaries and Benefits	51,300,326	53,341,355
Services and Supplies		
Services	1,778,671	1,944,515
Student Transportation	202,066	174,500
Professional Development and Travel	845,934	649,355
Rentals and Leases	197,733	50,000
Dues and Fees	187,126	114,000
Insurance	209,049	224,000
Supplies	4,072,879	3,702,310
Utilities	1,509,493	1,580,000
Total Services and Supplies	9,002,951	8,438,680
Total Operating Expense	60,303,277	61,780,035

School District No. 27 (Cariboo-Chilcotin)

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

Year Ended June 30, 2024

	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	16,002,110	1,085,419	190,278	291,448	24,036	1,352,037	18,945,328
1.03 Career Programs	-	152,775	-	89,482	95,045	-	337,302
1.07 Library Services	576,138	-	-	158,142	-	-	734,280
1.08 Counselling	575,782	-	-	-	-	-	575,782
1.10 Special Education	2,273,357	-	2,597,426	111,424	-	13,824	4,996,031
1.30 English Language Learning	54,173	3,303	397	-	-	-	57,873
1.31 Indigenous Education	694,609	235,570	901,413	79,944	-	-	1,911,536
1.41 School Administration	-	3,690,108	-	1,228,450	55,450	30,715	5,004,723
1.62 International and Out of Province Students	-	-	-	-	-	-	-
1.64 Other	-	-	-	15,308	-	12,676	27,984
Total Function 1	20,176,169	5,167,175	3,689,514	1,974,198	174,531	1,409,252	32,590,839
4 District Administration							
4.11 Educational Administration	-	563,858	-	-	430,146	-	994,004
4.40 School District Governance	-	-	-	-	157,417	-	157,417
4.41 Business Administration	-	-	-	264,574	389,094	-	653,668
Total Function 4	-	563,858	-	264,574	976,657	-	1,805,089
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	-	532,172	-	532,172
5.50 Maintenance Operations	-	-	-	3,935,353	-	-	3,935,353
5.52 Maintenance of Grounds	-	-	-	-	236,151	-	236,151
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,935,353	768,323	-	4,703,676
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	35,291	135,985	-	171,276
7.70 Student Transportation	-	-	-	3,092,972	-	-	3,092,972
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	-	3,128,263	135,985	-	3,264,248
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,176,169	5,731,033	3,689,514	9,302,388	2,055,496	1,409,252	42,363,852

School District No. 27 (Cariboo-Chilcotin)

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

Year Ended June 30, 2024

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,945,328	3,908,265	22,853,593	1,606,572	24,460,165	25,561,404
1.03 Career Programs	337,302	67,759	405,061	85,159	490,220	710,833
1.07 Library Services	734,280	151,181	885,461	9,444	894,905	865,695
1.08 Counselling	575,782	102,147	677,929	333	678,262	840,161
1.10 Special Education	4,996,031	1,260,601	6,256,632	224,332	6,480,964	6,544,937
1.30 English Language Learning	57,873	10,069	67,942	-	67,942	136,408
1.31 Indigenous Education	1,911,536	362,799	2,274,335	618,865	2,893,200	2,558,160
1.41 School Administration	5,004,723	896,515	5,901,238	273,108	6,174,346	6,141,287
1.62 International and Out of Province Students	-	-	-	5,000	5,000	10,000
1.64 Other	27,984	2,571	30,555	91,052	121,607	260,710
Total Function 1	32,590,839	6,761,907	39,352,746	2,913,865	42,266,611	43,629,595
4 District Administration						
4.11 Educational Administration	994,004	220,254	1,214,258	178,178	1,392,436	1,346,513
4.40 School District Governance	157,417	-	157,417	116,947	274,364	349,910
4.41 Business Administration	653,668	230,455	884,123	462,530	1,346,653	1,405,058
Total Function 4	1,805,089	450,709	2,255,798	757,655	3,013,453	3,101,481
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	532,172	138,541	670,713	311,529	982,242	668,327
5.50 Maintenance Operations	3,935,353	809,737	4,745,090	2,066,729	6,811,819	6,723,575
5.52 Maintenance of Grounds	236,151	46,425	282,576	99,860	382,436	503,595
5.56 Utilities	-	-	-	1,416,426	1,416,426	1,755,000
Total Function 5	4,703,676	994,703	5,698,379	3,894,544	9,592,923	9,650,497
7 Transportation and Housing						
7.41 Transportation and Housing Administration	171,276	33,688	204,964	25,184	230,148	155,154
7.70 Student Transportation	3,092,972	695,467	3,788,439	1,411,703	5,200,142	5,143,308
7.73 Housing	-	-	-	-	-	100,000
Total Function 7	3,264,248	729,155	3,993,403	1,436,887	5,430,290	5,398,462
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	42,363,852	8,936,474	51,300,326	9,002,951	60,303,277	61,780,035

School District No. 27 (Cariboo-Chilcotin)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	7,901,382	7,767,386
Other	34,698	154,100
Other Revenue	918,728	800,000
Investment Income	65,500	300
Total Revenue	8,920,308	8,721,786
Expenses		
Instruction	8,506,647	8,309,979
Operations and Maintenance	311,807	311,807
Transportation and Housing	101,854	100,000
Total Expense	8,920,308	8,721,786
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

Schedule 3A

	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	-	43,084	4,238	801,238	22,797	46,424	104,300	103,740	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	311,807	230,585			224,000	41,650	148,117	724,660	621,939
Other				800,000					
Investment Income		3,000	800				10,000	10,000	
	311,807	233,585	800	800,000	224,000	41,650	158,117	734,660	621,939
Less: Allocated to Revenue	311,807	246,669	500	900,000	246,797	88,074	178,845	788,400	621,939
Recovered									
Deferred Revenue, end of year	-	30,000	4,538	701,238	-	-	83,572	50,000	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	311,807	243,669			246,797	88,074	168,845	778,400	621,939
Provincial Grants - Other				900,000					
Other Revenue									
Investment Income		3,000	500				10,000	10,000	
	311,807	246,669	500	900,000	246,797	88,074	178,845	788,400	621,939
Expenses									
Salaries									
Teachers							46,571		
Principals and Vice Principals									
Educational Assistants		206,777			177,444		27,421	482,070	348,596
Support Staff									
Other Professionals						50,000			144,411
Substitutes						192	4,990		
	-	206,777	-	-	177,444	50,192	78,982	482,070	493,007
Employee Benefits		39,892			44,270	13,495	8,754	113,598	128,932
Services and Supplies	311,807		500	900,000	25,083	24,387	91,109	192,732	-
	311,807	246,669	500	900,000	246,797	88,074	178,845	788,400	621,939
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

Schedule 3A

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Student & Family Affordability	ECL Early Care & Learning	Feeding Futures Fund	CCWRAP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	10,059	142,759	108,166	20,746	148,735	-	-	28,197
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	3,726,327	28,800	69,243	55,000	161,250		175,000	637,232	
Other			13,000	10,000		13,000			
Investment Income	3,726,327	28,800	82,243	65,000	161,250	13,000	175,000	637,232	-
Less: Allocated to Revenue	3,726,327	28,800	101,854	75,723	181,996	161,735	175,000	637,232	28,197
Recovered		10,059							
Deferred Revenue, end of year	-	-	123,148	97,443	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	3,726,327	28,800	88,854	65,723	181,996	148,735	175,000	637,232	
Provincial Grants - Other									28,197
Other Revenue			13,000	10,000		13,000			
Investment Income	3,726,327	28,800	101,854	75,723	181,996	161,735	175,000	637,232	28,197
Expenses									
Salaries									
Teachers	3,171,942	25,461							
Principals and Vice Principals								87,757	16,202
Educational Assistants			33,000		20,491				
Support Staff				20,161			141,366		
Other Professionals				723	2,293				
Substitutes	3,171,942	25,461	33,000	20,884	22,784	-	141,366	87,757	16,202
Employee Benefits	554,385	3,339	7,600	4,839	4,508		33,634	21,517	4,043
Services and Supplies			61,254	50,000	154,704	161,735		527,958	7,952
	3,726,327	28,800	101,854	75,723	181,996	161,735	175,000	637,232	28,197
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

Schedule 3A

	Health Promoting School Card	Artists in Schools	Nenqayni PRP	Health Career Dual Credit	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	79,365	7,228	17,114	-	1,688,190
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care			347,070	25,000	7,527,680
Other		11,500			811,500
Investment Income	6,000				65,800
	6,000	11,500	347,070	25,000	8,404,980
Less: Allocated to Revenue	12,501	18,728	364,184	25,000	8,920,308
Recovered					10,059
Deferred Revenue, end of year	72,864	-	-	-	1,162,803
Revenues					
Provincial Grants - Ministry of Education and Child Care			364,184	25,000	7,901,382
Provincial Grants - Other	6,501				34,698
Other Revenue		18,728			918,728
Investment Income	6,000				65,500
	12,501	18,728	364,184	25,000	8,920,308
Expenses					
Salaries					
Teachers			180,269		3,424,243
Principals and Vice Principals			15,686		15,686
Educational Assistants			61,744		1,408,011
Support Staff			4,776		58,267
Other Professionals	10,081				366,019
Substitutes					8,198
	10,081	-	262,475	-	5,280,424
Employee Benefits	2,420		52,591		1,037,817
Services and Supplies	-	18,728	49,118	25,000	2,602,067
	12,501	18,728	364,184	25,000	8,920,308
Net Revenue (Expense)	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget			2024 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	2,779,400		2,779,400	2,746,657
Total Revenue	2,779,400	-	2,779,400	2,746,657
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,293,325		3,293,325	3,434,155
Transportation and Housing	814,090		814,090	750,000
Debt Services				
Capital Lease Interest		5,000	5,000	21,000
Total Expense	4,107,415	5,000	4,112,415	4,205,155
Net Revenue (Expense)	(1,328,015)	(5,000)	(1,333,015)	(1,458,498)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,200,000		1,200,000	1,601,283
Local Capital		1,637,224	1,637,224	
Capital Lease Payment		537,256	537,256	522,000
Total Net Transfers	1,200,000	2,174,480	3,374,480	2,123,283
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	532,256	(532,256)	-	
Total Other Adjustments to Fund Balances	532,256	(532,256)	-	
Budgeted Surplus (Deficit), for the year	404,241	1,637,224	2,041,465	664,785