

Amended Annual Budget

School District No. 72 (Campbell River)

June 30, 2022

School District No. 72 (Campbell River)

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

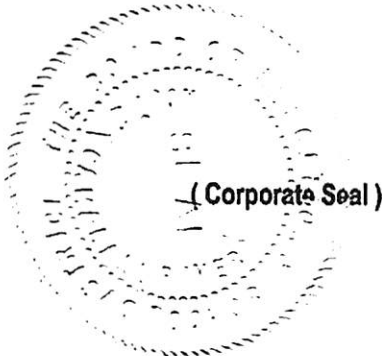
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 72 (CAMPBELL RIVER) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2021/2022 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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. 72 (Campbell River) 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 \$79,391,862 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 22 DAY OF February, 2022;

READ A SECOND TIME THE 22 DAY OF February, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 22 DAY OF February, 2022;



Originally signed by the Board
Chairperson

Chairperson of the Board

Originally signed by the
Secretary-Treasurer

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 72 (Campbell River) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 22 DAY OF February, 2022.

Originally signed by the
Secretary-Treasurer

Secretary Treasurer

School District No. 72 (Campbell River)

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	5,558,625	5,456,000
Adult	16,250	28,375
Other	77,375	60,625
Total Ministry Operating Grant Funded FTE's	5,652,250	5,545,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	66,232,384	65,935,496
Tuition	742,500	286,000
Other Revenue	4,644,571	3,873,125
Rentals and Leases	124,000	115,000
Investment Income	101,630	132,632
Amortization of Deferred Capital Revenue	3,216,636	3,071,798
Total Revenue	75,061,721	73,414,051
Expenses		
Instruction	59,694,560	58,406,138
District Administration	2,851,474	2,634,690
Operations and Maintenance	14,115,113	14,220,025
Transportation and Housing	1,974,434	1,463,248
Debt Services	531	1,800
Total Expense	78,636,112	76,725,901
Net Revenue (Expense)	(3,574,391)	(3,311,850)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,191,004	3,237,745
Budgeted Surplus (Deficit), for the year	(383,387)	(74,105)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(383,387)	(74,105)
Budgeted Surplus (Deficit), for the year	(383,387)	(74,105)

School District No. 72 (Campbell River)

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	64,927,197	61,656,337
Operating - Tangible Capital Assets Purchased	555,750	310,000
Special Purpose Funds - Total Expense	7,702,435	9,474,828
Capital Fund - Total Expense	6,006,480	5,594,736
Capital Fund - Tangible Capital Assets Purchased from Local Capital	200,000	609,000
Total Budget Bylaw Amount	79,391,862	77,644,901

Approved by the Board

Originally signed by the Board
Chairperson

02/24/2022

Signature of the Chairperson of the Board of Education

Date Signed

Originally signed by the
Superintendent

02/24/2022

Signature of the Superintendent

Date Signed

Originally signed by the
Secretary-Treasurer

02/24/22

Signature of the Secretary Treasurer

Date Signed

School District No. 72 (Campbell River)

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	<u>(3,574,391)</u>	<u>(3,311,850)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(555,750)	(310,000)
From Local Capital	(200,000)	(609,000)
From Deferred Capital Revenue	(1,506,739)	(1,777,015)
Total Acquisition of Tangible Capital Assets	<u>(2,262,489)</u>	<u>(2,696,015)</u>
Amortization of Tangible Capital Assets	<u>4,379,269</u>	<u>4,215,936</u>
Total Effect of change in Tangible Capital Assets	<u>2,116,780</u>	<u>1,519,921</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,457,611)</u></u>	<u><u>(1,791,929)</u></u>

School District No. 72 (Campbell River)

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	4,572,656		21,827,426	26,400,082
Changes for the year				
Net Revenue (Expense) for the year	(2,416,227)		(1,158,164)	(3,574,391)
Interfund Transfers				
Tangible Capital Assets Purchased	(555,750)		555,750	-
Local Capital	(200,000)		200,000	-
Other	(19,027)		19,027	-
Net Changes for the year	(3,191,004)	-	(383,387)	(3,574,391)
Budgeted Accumulated Surplus (Deficit), end of year	1,381,652	-	21,444,039	22,825,691

School District No. 72 (Campbell River)

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	58,981,645	56,454,568
Tuition	742,500	286,000
Other Revenue	2,567,825	2,505,171
Rentals and Leases	124,000	115,000
Investment Income	95,000	124,686
Total Revenue	62,510,970	59,485,425
Expenses		
Instruction	52,316,911	49,488,067
District Administration	2,851,474	2,634,690
Operations and Maintenance	8,150,453	8,239,227
Transportation and Housing	1,608,359	1,294,353
Total Expense	64,927,197	61,656,337
Net Revenue (Expense)	(2,416,227)	(2,170,912)
Budgeted Prior Year Surplus Appropriation	3,191,004	3,237,745
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(555,750)	(310,000)
Local Capital	(200,000)	(734,000)
Other	(19,027)	(22,833)
Total Net Transfers	(774,777)	(1,066,833)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 72 (Campbell River)

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	60,560,766	56,493,225
ISC/LEA Recovery	(2,046,112)	(2,071,945)
Other Ministry of Education Grants		
Pay Equity	75,322	75,322
Funding for Graduated Adults	2,442	10,551
Student Transportation Fund	316,860	316,860
Support Staff Benefits Grant	61,931	60,668
Teachers' Labour Settlement Funding		1,440,451
Early Career Mentorship Funding		115,000
FSA Scorer Grant	8,187	8,187
Early Learning Framework	2,249	2,249
Equity Scan Implementation		4,000
Total Provincial Grants - Ministry of Education	58,981,645	56,454,568
Tuition		
International and Out of Province Students	742,500	286,000
Total Tuition	742,500	286,000
Other Revenues		
Other School District/Education Authorities	380,587	355,100
Funding from First Nations	2,046,112	2,071,945
Miscellaneous		
Contract Services - Learning Support Services	71,626	71,626
Miscellaneous Revenue/Transcripts	69,500	6,500
Total Other Revenue	2,567,825	2,505,171
Rentals and Leases	124,000	115,000
Investment Income	95,000	124,686
Total Operating Revenue	62,510,970	59,485,425

School District No. 72 (Campbell River)

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	27,211,034	25,528,555
Principals and Vice Principals	4,265,702	4,244,043
Educational Assistants	5,253,084	5,154,499
Support Staff	6,707,216	6,424,821
Other Professionals	1,720,569	1,809,980
Substitutes	1,968,907	1,120,178
Total Salaries	47,126,512	44,282,076
Employee Benefits	10,495,827	10,100,434
Total Salaries and Benefits	57,622,339	54,382,510
Services and Supplies		
Services	1,556,787	1,512,476
Student Transportation	105,791	57,050
Professional Development and Travel	751,444	710,339
Rentals and Leases	79,435	79,435
Dues and Fees	53,635	54,381
Insurance	148,187	173,581
Supplies	3,183,205	2,937,664
Utilities	1,426,374	1,748,901
Total Services and Supplies	7,304,858	7,273,827
Total Operating Expense	64,927,197	61,656,337

School District No. 72 (Campbell River)

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	20,639,408	853,735	102,215	614,014	23,898	1,946,907	24,180,177
1.03 Career Programs							-
1.07 Library Services	871,491			150,954			1,022,445
1.08 Counselling	964,298			21,638			985,936
1.10 Special Education	3,386,711	327,786	4,456,335	45,660		10,000	8,226,492
1.30 English Language Learning	328,812						328,812
1.31 Indigenous Education	654,856	144,024	691,859	45,660		12,000	1,548,399
1.41 School Administration		2,940,157		575,468			3,515,625
1.60 Summer School	117,355		2,675	7,496			127,526
1.62 International and Out of Province Students	248,103			45,660	95,592		389,355
Total Function 1	27,211,034	4,265,702	5,253,084	1,506,550	119,490	1,968,907	40,324,767
4 District Administration							
4.11 Educational Administration				78,274	590,566		668,840
4.40 School District Governance					99,140		99,140
4.41 Business Administration				291,272	641,938		933,210
Total Function 4	-	-	-	369,546	1,331,644	-	1,701,190
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				103,584	81,230		184,814
5.50 Maintenance Operations				3,639,409	147,596		3,787,005
5.52 Maintenance of Grounds				331,677			331,677
5.56 Utilities							-
Total Function 5	-	-	-	4,074,670	228,826	-	4,303,496
7 Transportation and Housing							
7.70 Student Transportation				756,450	40,609		797,059
7.73 Housing							-
Total Function 7	-	-	-	756,450	40,609	-	797,059
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	27,211,034	4,265,702	5,253,084	6,707,216	1,720,569	1,968,907	47,126,512

School District No. 72 (Campbell River)

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	24,180,177	5,283,961	29,464,138	1,891,757	31,355,895	28,627,147
1.03 Career Programs	-		-		-	34,690
1.07 Library Services	1,022,445	229,478	1,251,923	374,832	1,626,755	1,585,743
1.08 Counselling	985,936	215,296	1,201,232		1,201,232	1,388,599
1.10 Special Education	8,226,492	1,853,385	10,079,877	149,812	10,229,689	9,779,966
1.30 English Language Learning	328,812	72,644	401,456	2,090	403,546	378,235
1.31 Indigenous Education	1,548,399	371,339	1,919,738	252,242	2,171,980	2,076,206
1.41 School Administration	3,515,625	708,995	4,224,620	229,451	4,454,071	4,702,803
1.60 Summer School	127,526		127,526	3,718	131,244	181,460
1.62 International and Out of Province Students	389,355	85,435	474,790	267,709	742,499	733,218
Total Function 1	40,324,767	8,820,533	49,145,300	3,171,611	52,316,911	49,488,067
4 District Administration						
4.11 Educational Administration	668,840	151,984	820,824	108,601	929,425	850,500
4.40 School District Governance	99,140	6,188	105,328	108,133	213,461	214,360
4.41 Business Administration	933,210	264,660	1,197,870	510,718	1,708,588	1,569,830
Total Function 4	1,701,190	422,832	2,124,022	727,452	2,851,474	2,634,690
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	184,814	39,851	224,665	134,307	358,972	360,101
5.50 Maintenance Operations	3,787,005	934,060	4,721,065	962,138	5,683,203	5,769,576
5.52 Maintenance of Grounds	331,677	81,680	413,357	314,110	727,467	535,809
5.56 Utilities	-		-	1,380,811	1,380,811	1,573,741
Total Function 5	4,303,496	1,055,591	5,359,087	2,791,366	8,150,453	8,239,227
7 Transportation and Housing						
7.70 Student Transportation	797,059	196,871	993,930	554,429	1,548,359	1,234,353
7.73 Housing	-		-	60,000	60,000	60,000
Total Function 7	797,059	196,871	993,930	614,429	1,608,359	1,294,353
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	47,126,512	10,495,827	57,622,339	7,304,858	64,927,197	61,656,337

School District No. 72 (Campbell River)

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

	<u>2022 Amended Annual Budget</u>	<u>2021 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,624,059	8,103,928
Other Revenue	2,076,746	1,367,954
Investment Income	1,630	2,946
Total Revenue	<u>7,702,435</u>	<u>9,474,828</u>
Expenses		
Instruction	7,377,649	8,918,071
Operations and Maintenance	257,577	556,757
Transportation and Housing	67,209	
Total Expense	<u>7,702,435</u>	<u>9,474,828</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 72 (Campbell River)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$		\$	\$
Deferred Revenue, beginning of year	-	-	18,073	158,330	723,464	-	4,176	7,446	72,332
Add: Restricted Grants									
Provincial Grants - Ministry of Education	257,578	205,810				128,000	29,400	151,175	551,048
Other				8,000	1,980,000				
Investment Income				800					
	257,578	205,810	-	8,800	1,980,000	128,000	29,400	151,175	551,048
Less: Allocated to Revenue	257,578	205,810	18,073	26,125	1,980,000	128,000	33,576	158,621	623,380
Deferred Revenue, end of year	-	-	-	141,005	723,464	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	257,578	205,810	18,073			128,000	33,576	158,621	623,380
Other Revenue				25,325	1,980,000				
Investment Income				800					
	257,578	205,810	18,073	26,125	1,980,000	128,000	33,576	158,621	623,380
Expenses									
Salaries									
Teachers								71,096	
Principals and Vice Principals									
Educational Assistants		165,976							312,669
Support Staff						100,000			
Other Professionals									
Substitutes									
	-	165,976	-	-	-	100,000	-	71,096	312,669
Employee Benefits		39,834				24,000		16,681	81,336
Services and Supplies	257,578		18,073	26,125	1,980,000	4,000	33,576	70,844	229,375
	257,578	205,810	18,073	26,125	1,980,000	128,000	33,576	158,621	623,380
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	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	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class Fund	Oasis PRP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	28,906	-	26,430	-	-	1,273
Add: Restricted Grants									
Provincial Grants - Ministry of Education	291,660	3,251,249	56,497	84,580	122,845		143,038		120,233
Other									
Investment Income									
	291,660	3,251,249	56,497	84,580	122,845	-	143,038	-	120,233
Less: Allocated to Revenue	291,660	3,251,249	56,497	67,209	122,845	26,430	143,038	-	121,506
Deferred Revenue, end of year	-	-	-	46,277	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	291,660	3,251,249	56,497	67,209	122,845	26,430	143,038		121,506
Other Revenue									
Investment Income									
	291,660	3,251,249	56,497	67,209	122,845	26,430	143,038	-	121,506
Expenses									
Salaries									
Teachers		2,621,975				18,895			54,264
Principals and Vice Principals									20,900
Educational Assistants									
Support Staff	40,323			42,104					10,987
Other Professionals	194,887								
Substitutes			45,562		99,068		103,256		
	235,210	2,621,975	45,562	42,104	99,068	18,895	103,256	-	86,151
Employee Benefits	56,450	629,274	10,935	10,105	23,777	4,535	24,782		20,676
Services and Supplies				15,000		3,000	15,000		14,679
	291,660	3,251,249	56,497	67,209	122,845	26,430	143,038	-	121,506
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Headstart PRP	Provincial Literacy	District Trust Funds	Van Foundation KELP Grant	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	1,266	52,320	87,452	70,126	1,251,594
Add: Restricted Grants					
Provincial Grants - Ministry of Education	117,321				5,510,434
Other			36,600		2,024,600
Investment Income		495	830	665	2,790
	117,321	495	37,430	665	7,537,824
Less: Allocated to Revenue	118,587	-	72,251	-	7,702,435
Deferred Revenue, end of year	-	52,815	52,631	70,791	1,086,983
Revenues					
Provincial Grants - Ministry of Education	118,587				5,624,059
Other Revenue			71,421		2,076,746
Investment Income			830		1,630
	118,587	-	72,251	-	7,702,435
Expenses					
Salaries					
Teachers	52,089		13,761		2,832,080
Principals and Vice Principals	20,900				41,800
Educational Assistants					478,645
Support Staff	10,987				204,401
Other Professionals					194,887
Substitutes					247,886
	83,976	-	13,761	-	3,999,699
Employee Benefits	20,155		2,873		965,413
Services and Supplies	14,456		55,617		2,737,323
	118,587	-	72,251	-	7,702,435
Net Revenue (Expense)	-	-	-	-	-

School District No. 72 (Campbell River)

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				
Provincial Grants				
Ministry of Education	1,626,680		1,626,680	1,377,000
Investment Income		5,000	5,000	5,000
Amortization of Deferred Capital Revenue	3,216,636		3,216,636	3,071,798
Total Revenue	4,843,316	5,000	4,848,316	4,453,798
Expenses				
Operations and Maintenance	1,626,680		1,626,680	1,377,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,080,403		4,080,403	4,047,041
Transportation and Housing	298,866		298,866	168,895
Debt Services				
Capital Lease Interest		531	531	1,800
Total Expense	6,005,949	531	6,006,480	5,594,736
Net Revenue (Expense)	(1,162,633)	4,469	(1,158,164)	(1,140,938)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	555,750		555,750	310,000
Local Capital		200,000	200,000	734,000
Capital Lease Payment		19,027	19,027	22,833
Total Net Transfers	555,750	219,027	774,777	1,066,833
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	200,000	(200,000)	-	
Principal Payment				
Capital Lease	18,496	(18,496)	-	
Total Other Adjustments to Fund Balances	218,496	(218,496)	-	
Budgeted Surplus (Deficit), for the year	(388,387)	5,000	(383,387)	(74,105)