

Amended Annual Budget

School District No. 22 (Vernon)

June 30, 2022

School District No. 22 (Vernon)

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. 22 (VERNON) (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. 22 (Vernon) 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 \$120,488,852 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 19th DAY OF JANUARY, 2022;

READ A SECOND TIME THE 19th DAY OF JANUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF JANUARY, 2022;

Signature on file at Ministry

Chairperson of the Board

Signature on file at Ministry

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 22 (Vernon) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 19th DAY OF JANUARY, 2022.

Signature on file at Ministry

Secretary Treasurer

School District No. 22 (Vernon)

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	8,775.313	8,575.500
Adult	11.000	9.125
Other	14.875	15.375
Total Ministry Operating Grant Funded FTE's	8,801.188	8,600.000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	99,420,064	98,566,207
Other	363,864	317,864
Tuition	5,160,000	1,562,175
Other Revenue	3,629,845	4,171,954
Rentals and Leases	6,000	6,000
Investment Income	223,600	273,600
Amortization of Deferred Capital Revenue	4,576,426	4,241,007
Total Revenue	113,379,799	109,138,807
Expenses		
Instruction	95,320,819	88,929,817
District Administration	3,500,459	3,459,786
Operations and Maintenance	16,047,332	16,735,891
Transportation and Housing	2,834,342	3,012,990
Total Expense	117,702,952	112,138,484
Net Revenue (Expense)	(4,323,153)	(2,999,677)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,382,607	3,294,606
Budgeted Surplus (Deficit), for the year	59,454	294,929
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)	220,000	(62,400)
Capital Fund Surplus (Deficit)	(160,546)	357,329
Budgeted Surplus (Deficit), for the year	59,454	294,929

School District No. 22 (Vernon)

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	100,398,291	91,324,025
Operating - Tangible Capital Assets Purchased	591,963	456,391
Special Purpose Funds - Total Expense	10,494,082	14,648,267
Special Purpose Funds - Tangible Capital Assets Purchased	318,644	663,123
Capital Fund - Total Expense	6,810,579	6,166,192
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,875,293	266,832
Total Budget Bylaw Amount	120,488,852	113,524,830

Approved by the Board

Signature on file at Ministry

Signature of the Chairperson of the Board of Education

Date Signed

Signature on file at Ministry

Signature of the Superintendent

Date Signed

Signature on file at Ministry

Signature of the Secretary Treasurer

Date Signed

School District No. 22 (Vernon)

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>(4,323,153)</u>	<u>(2,999,677)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(910,607)	(1,119,514)
From Local Capital	(1,875,293)	(266,832)
From Deferred Capital Revenue	(5,686,194)	(10,356,426)
Total Acquisition of Tangible Capital Assets	<u>(8,472,094)</u>	<u>(11,742,772)</u>
Amortization of Tangible Capital Assets	<u>6,810,579</u>	6,166,192
Total Effect of change in Tangible Capital Assets	<u>(1,661,515)</u>	<u>(5,576,580)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(5,984,668)</u></u>	<u><u>(8,576,257)</u></u>

School District No. 22 (Vernon)

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	5,932,543	429,907	33,917,265	40,279,715
Changes for the year				
Net Revenue (Expense) for the year	(2,657,644)	568,644	(2,234,153)	(4,323,153)
Interfund Transfers				
Tangible Capital Assets Purchased	(591,963)	(318,644)	910,607	-
Local Capital	(1,163,000)		1,163,000	-
Other	30,000	(30,000)		-
Net Changes for the year	(4,382,607)	220,000	(160,546)	(4,323,153)
Budgeted Accumulated Surplus (Deficit), end of year	1,549,936	649,907	33,756,719	35,956,562

School District No. 22 (Vernon)

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	90,611,938	86,328,088
Other	317,864	317,864
Tuition	5,160,000	1,562,175
Other Revenue	1,444,845	1,154,683
Rentals and Leases	6,000	6,000
Investment Income	200,000	250,000
Total Revenue	97,740,647	89,618,810
Expenses		
Instruction	85,207,866	76,305,104
District Administration	3,500,459	3,447,616
Operations and Maintenance	9,555,969	9,548,166
Transportation and Housing	2,133,997	2,023,139
Total Expense	100,398,291	91,324,025
Net Revenue (Expense)	(2,657,644)	(1,705,215)
Budgeted Prior Year Surplus Appropriation	4,382,607	3,294,606
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(591,963)	(456,391)
Local Capital	(1,163,000)	(1,163,000)
Other	30,000	30,000
Total Net Transfers	(1,724,963)	(1,589,391)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 22 (Vernon)

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	91,246,863	84,320,696
ISC/LEA Recovery	(1,107,042)	(970,380)
Other Ministry of Education Grants		
Pay Equity	85,865	85,865
Funding for Graduated Adults	9,691	9,691
Student Transportation Fund	361,094	361,094
Teachers' Labour Settlement Funding		2,328,158
Early Career Mentorship Funding		180,000
FSA Scorer Grant	12,964	12,964
Early Learning Framework	2,503	-
Total Provincial Grants - Ministry of Education	90,611,938	86,328,088
Provincial Grants - Other	317,864	317,864
Tuition		
International and Out of Province Students	5,160,000	1,562,175
Total Tuition	5,160,000	1,562,175
Other Revenues		
Funding from First Nations	1,107,042	970,380
Miscellaneous		
Transportation fees	290,000	160,000
Other revenues and grants	47,803	24,303
Total Other Revenue	1,444,845	1,154,683
Rentals and Leases	6,000	6,000
Investment Income	200,000	250,000
Total Operating Revenue	97,740,647	89,618,810

School District No. 22 (Vernon)

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

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	44,969,476	40,975,521
Principals and Vice Principals	5,531,838	5,154,283
Educational Assistants	5,762,535	5,130,986
Support Staff	8,253,295	7,955,798
Other Professionals	2,371,202	2,192,815
Substitutes	3,336,048	3,259,981
Total Salaries	70,224,394	64,669,384
Employee Benefits	17,435,671	16,252,664
Total Salaries and Benefits	87,660,065	80,922,048
Services and Supplies		
Services	5,607,857	3,641,967
Student Transportation	6,500	6,500
Professional Development and Travel	724,769	660,718
Rentals and Leases	83,150	85,650
Dues and Fees	76,545	92,939
Insurance	468,350	318,607
Supplies	3,712,860	3,543,671
Utilities	2,058,195	2,051,925
Total Services and Supplies	12,738,226	10,401,977
Total Operating Expense	100,398,291	91,324,025

School District No. 22 (Vernon)

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	34,110,499	925,697	-	487,309		2,692,673	38,216,178
1.03 Career Programs	366,303	139,578	-	33,667	22,500	5,300	567,348
1.07 Library Services	812,793	58,025	-	272,218	-	18,353	1,161,389
1.08 Counselling	1,828,449	-	-	-	-	22,953	1,851,402
1.10 Special Education	5,719,064	460,133	5,033,176	92,261	203,506	368,580	11,876,720
1.30 English Language Learning	478,939	-	-	-	-	-	478,939
1.31 Indigenous Education	462,445	122,437	729,359	38,973	197,660	44,000	1,594,874
1.41 School Administration	-	3,661,903	-	1,456,947	-	32,750	5,151,600
1.60 Summer School	24,000	-	-	-	-	-	24,000
1.62 International and Out of Province Students	1,166,984	139,578	-	103,721	207,452	10,500	1,628,235
Total Function 1	44,969,476	5,507,351	5,762,535	2,485,096	631,118	3,195,109	62,550,685
4 District Administration							
4.11 Educational Administration	-	24,487	-	130,306	669,743	10,000	834,536
4.40 School District Governance	-	-	-	-	133,852	-	133,852
4.41 Business Administration	-	-	-	524,269	534,122	3,200	1,061,591
Total Function 4	-	24,487	-	654,575	1,337,717	13,200	2,029,979
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	94,446	301,667	1,551	397,664
5.50 Maintenance Operations	-	-	-	3,762,836	-	76,284	3,839,120
5.52 Maintenance of Grounds	-	-	-	148,348	-	3,104	151,452
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	4,005,630	301,667	80,939	4,388,236
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	84,474	100,700	1,800	186,974
7.70 Student Transportation	-	-	-	1,023,520	-	45,000	1,068,520
Total Function 7	-	-	-	1,107,994	100,700	46,800	1,255,494
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	44,969,476	5,531,838	5,762,535	8,253,295	2,371,202	3,336,048	70,224,394

School District No. 22 (Vernon)

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	38,216,178	8,779,646	46,995,824	1,829,653	48,825,477	46,589,038
1.03 Career Programs	567,348	131,567	698,915	198,100	897,015	976,600
1.07 Library Services	1,161,389	328,687	1,490,076	97,159	1,587,235	1,509,529
1.08 Counselling	1,851,402	456,359	2,307,761	6,541	2,314,302	1,994,332
1.10 Special Education	11,876,720	3,435,922	15,312,642	815,532	16,128,174	14,289,651
1.30 English Language Learning	478,939	115,425	594,364	-	594,364	418,130
1.31 Indigenous Education	1,594,874	437,314	2,032,188	726,673	2,758,861	2,450,723
1.41 School Administration	5,151,600	1,304,211	6,455,811	457,908	6,913,719	6,475,831
1.60 Summer School	24,000	4,500	28,500	2,000	30,500	30,500
1.62 International and Out of Province Students	1,628,235	388,756	2,016,991	3,141,228	5,158,219	1,570,770
Total Function 1	62,550,685	15,382,387	77,933,072	7,274,794	85,207,866	76,305,104
4 District Administration						
4.11 Educational Administration	834,536	182,402	1,016,938	308,714	1,325,652	1,268,273
4.40 School District Governance	133,852	9,462	143,314	128,829	272,143	253,209
4.41 Business Administration	1,061,591	275,917	1,337,508	565,156	1,902,664	1,926,134
Total Function 4	2,029,979	467,781	2,497,760	1,002,699	3,500,459	3,447,616
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	397,664	93,622	491,286	160,955	652,241	631,021
5.50 Maintenance Operations	3,839,120	1,042,492	4,881,612	1,655,331	6,536,943	6,559,904
5.52 Maintenance of Grounds	151,452	61,757	213,209	95,381	308,590	305,316
5.56 Utilities	-	-	-	2,058,195	2,058,195	2,051,925
Total Function 5	4,388,236	1,197,871	5,586,107	3,969,862	9,555,969	9,548,166
7 Transportation and Housing						
7.41 Transportation and Housing Administration	186,974	46,312	233,286	10,789	244,075	222,552
7.70 Student Transportation	1,068,520	341,320	1,409,840	480,082	1,889,922	1,800,587
Total Function 7	1,255,494	387,632	1,643,126	490,871	2,133,997	2,023,139
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	70,224,394	17,435,671	87,660,065	12,738,226	100,398,291	91,324,025

School District No. 22 (Vernon)

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	8,808,126	12,238,119
Other	46,000	-
Other Revenue	2,185,000	3,017,271
Investment Income	23,600	23,600
Total Revenue	11,062,726	15,278,990
Expenses		
Instruction	10,112,953	12,624,713
District Administration	-	12,170
Operations and Maintenance	246,833	1,530,613
Transportation and Housing	134,296	480,771
Total Expense	10,494,082	14,648,267
Net Revenue (Expense)	568,644	630,723
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(318,644)	(663,123)
Other	(30,000)	(30,000)
Total Net Transfers	(348,644)	(693,123)
Budgeted Surplus (Deficit), for the year	220,000	(62,400)

School District No. 22 (Vernon)

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

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			370,970	1,191,758				16,998	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	348,991	311,490				128,000	34,300	162,717	646,292
Provincial Grants - Other									
Other			120,000	1,600,000					
Investment Income			23,600						
	348,991	311,490	143,600	1,600,000	-	128,000	34,300	162,717	646,292
Less: Allocated to Revenue	348,991	311,490	143,600	1,600,000		128,000	34,300	179,715	646,292
Deferred Revenue, end of year	-	-	370,970	1,191,758	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	348,991	311,490				128,000	34,300	179,715	646,292
Provincial Grants - Other									
Other Revenue			120,000	1,600,000	450,000				
Investment Income			23,600						
	348,991	311,490	143,600	1,600,000	450,000	128,000	34,300	179,715	646,292
Expenses									
Salaries									
Teachers								24,538	
Principals and Vice Principals								46,421	
Educational Assistants		243,649				80,299		27,287	
Support Staff						4,000			4,000
Other Professionals									
Substitutes		12,040					2,500	15,528	
	-	255,689	-	-	-	84,299	2,500	113,774	4,000
Employee Benefits		55,801				26,789	500	25,739	836
Services and Supplies	30,347		143,600	1,600,000	200,000	16,912	31,300	40,202	641,456
	30,347	311,490	143,600	1,600,000	200,000	128,000	34,300	179,715	646,292
Net Revenue (Expense) before Interfund Transfers	318,644	-	-	-	250,000	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(318,644)								
Other					(30,000)				
	(318,644)	-	-	-	(30,000)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	220,000	-	-	-	-

School District No. 22 (Vernon)

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	Seamless Day Kindergarten	Other Grants
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				73,985					38,098
Add: Restricted Grants									
Provincial Grants - Ministry of Education	696,607	5,821,175	126,929	60,311	122,845	6,000	216,486	35,000	-
Provincial Grants - Other									46,000
Other									15,000
Investment Income									
	696,607	5,821,175	126,929	60,311	122,845	6,000	216,486	35,000	61,000
Less: Allocated to Revenue	696,607	5,821,175	126,929	134,296	122,845	6,000	216,486	35,000	61,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	38,098
Revenues									
Provincial Grants - Ministry of Education	696,607	5,821,175	126,929	134,296	122,845	6,000	216,486	35,000	
Provincial Grants - Other									46,000
Other Revenue									15,000
Investment Income									
	696,607	5,821,175	126,929	134,296	122,845	6,000	216,486	35,000	61,000
Expenses									
Salaries									
Teachers	-	4,693,165			47,500				
Principals and Vice Principals	13,468								
Educational Assistants	261,864							30,000	
Support Staff	24,210			47,352			100,000		17,810
Other Professionals					47,500				
Substitutes	258,358		95,197						
	557,900	4,693,165	95,197	47,352	95,000	-	100,000	30,000	17,810
Employee Benefits	138,707	1,128,010	31,732	18,942	27,845		20,000	5,000	7,533
Services and Supplies				68,002		6,000	96,486		35,657
	696,607	5,821,175	126,929	134,296	122,845	6,000	216,486	35,000	61,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Other									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 22 (Vernon)

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

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	1,691,809
Add: Restricted Grants	
Provincial Grants - Ministry of Education	8,717,143
Provincial Grants - Other	46,000
Other	1,735,000
Investment Income	23,600
	<u>10,521,743</u>
Less: Allocated to Revenue	<u>10,612,726</u>
Deferred Revenue, end of year	<u>1,600,826</u>
Revenues	
Provincial Grants - Ministry of Education	8,808,126
Provincial Grants - Other	46,000
Other Revenue	2,185,000
Investment Income	23,600
	<u>11,062,726</u>
Expenses	
Salaries	
Teachers	4,765,203
Principals and Vice Principals	59,889
Educational Assistants	643,099
Support Staff	197,372
Other Professionals	47,500
Substitutes	383,623
	<u>6,096,686</u>
Employee Benefits	1,487,434
Services and Supplies	2,909,962
	<u>10,494,082</u>
Net Revenue (Expense) before Interfund Transfers	<u>568,644</u>
Interfund Transfers	
Tangible Capital Assets Purchased	(318,644)
Other	(30,000)
	<u>(348,644)</u>
Net Revenue (Expense)	<u>220,000</u>

School District No. 22 (Vernon)

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				
Investment Income			-	-
Amortization of Deferred Capital Revenue	4,576,426		4,576,426	4,241,007
Total Revenue	4,576,426	-	4,576,426	4,241,007
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,244,530		6,244,530	5,657,112
Transportation and Housing	566,049		566,049	509,080
Total Expense	6,810,579	-	6,810,579	6,166,192
Net Revenue (Expense)	(2,234,153)	-	(2,234,153)	(1,925,185)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	910,607		910,607	1,119,514
Local Capital		1,163,000	1,163,000	1,163,000
Total Net Transfers	910,607	1,163,000	2,073,607	2,282,514
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,875,293	(1,875,293)	-	
Total Other Adjustments to Fund Balances	1,875,293	(1,875,293)	-	
Budgeted Surplus (Deficit), for the year	551,747	(712,293)	(160,546)	357,329