

Amended Annual Budget

School District No. 42 (Maple Ridge-Pitt Meadows)

June 30, 2021

School District No. 42 (Maple Ridge-Pitt Meadows)

June 30, 2021

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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. 42 (MAPLE RIDGE-PITT MEADOWS) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2020/2021 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. 42 (Maple Ridge-Pitt Meadows) Amended Annual Budget Bylaw for fiscal year 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$204,756,540 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 17th DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 17th DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF FEBRUARY, 2021;

Original signed by Korleen Carreras

Chairperson of the Board

(Corporate Seal)

Original signed by Flavia Coughlan

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 42 (Maple Ridge-Pitt Meadows) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the 17th DAY OF FEBRUARY, 2021.

Original signed by Flavia Coughlan

Secretary Treasurer

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,076,688	15,089,188
Adult	71,875	94,250
Other	118,250	173,125
Total Ministry Operating Grant Funded FTE's	15,266,813	15,356,563
Revenues	\$	\$
Provincial Grants		
Ministry of Education	172,109,576	157,559,897
Other	257,300	255,400
School Site Acquisition Fees Spent on Sites	161,813	
Federal Grants	7,500	43,600
Tuition	4,381,375	6,701,479
Other Revenue	6,225,023	5,596,503
Rentals and Leases	545,890	687,380
Investment Income	395,600	460,600
Amortization of Deferred Capital Revenue	6,448,275	6,445,880
Total Revenue	190,532,352	177,750,739
Expenses		
Instruction	159,990,866	148,970,810
District Administration	6,491,711	6,198,420
Operations and Maintenance	29,636,443	27,400,762
Transportation and Housing	523,077	679,493
Total Expense	196,642,097	183,249,485
Net Revenue (Expense)	(6,109,745)	(5,498,746)
Budgeted Allocation (Retirement) of Surplus (Deficit)	7,512,650	3,336,398
Budgeted Surplus (Deficit), for the year	1,402,905	(2,162,348)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,402,905	(2,162,348)
Budgeted Surplus (Deficit), for the year	1,402,905	(2,162,348)

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	161,076,320	156,516,223
Operating - Tangible Capital Assets Purchased	2,611,539	1,378,522
Special Purpose Funds - Total Expense	24,898,511	16,261,251
Special Purpose Funds - Tangible Capital Assets Purchased	2,751,044	322,761
Capital Fund - Total Expense	10,667,266	10,472,011
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,751,860	1,099,435
Total Budget Bylaw Amount	204,756,540	186,050,203

Approved by the Board

Original signed by Korleen Carreras

February 17, 2021

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by Harry Dhillon

February 17, 2021

Signature of the Superintendent

Date Signed

Original signed by Flavia Coughlan

February 17, 2021

Signature of the Secretary Treasurer

Date Signed

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement 4

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

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(6,109,745)	(5,498,746)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(5,362,583)	(1,701,283)
From Local Capital	(2,751,860)	(1,099,435)
From Deferred Capital Revenue	(4,208,936)	(6,331,336)
Total Acquisition of Tangible Capital Assets	(12,323,379)	(9,132,054)
Amortization of Tangible Capital Assets	10,667,266	10,472,011
Total Effect of change in Tangible Capital Assets	(1,656,113)	1,339,957
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(7,765,858)	(4,158,789)

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,512,650	-	87,557,402	95,070,052
Changes for the year				
Net Revenue (Expense) for the year	(4,868,611)	2,751,044	(3,992,178)	(6,109,745)
Interfund Transfers				
Tangible Capital Assets Purchased	(2,611,539)	(2,751,044)	5,362,583	-
Local Capital	(32,500)		32,500	-
Net Changes for the year	(7,512,650)	-	1,402,905	(6,109,745)
Budgeted Accumulated Surplus (Deficit), end of year	-	-	88,960,307	88,960,307

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	149,902,653	145,555,885
Other	257,300	255,400
Federal Grants	7,500	43,600
Tuition	4,381,375	6,701,479
Other Revenue	782,391	1,016,503
Rentals and Leases	545,890	687,380
Investment Income	330,600	330,600
Total Revenue	156,207,709	154,590,847
Expenses		
Instruction	137,577,915	132,927,059
District Administration	6,324,842	6,198,420
Operations and Maintenance	16,830,106	16,711,251
Transportation and Housing	343,457	679,493
Total Expense	161,076,320	156,516,223
Net Revenue (Expense)	(4,868,611)	(1,925,376)
Budgeted Prior Year Surplus Appropriation	7,512,650	3,336,398
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(2,611,539)	(1,378,522)
Local Capital	(32,500)	(32,500)
Total Net Transfers	(2,644,039)	(1,411,022)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	143,348,247	143,555,178
ISC/LEA Recovery	(382,256)	(420,173)
Other Ministry of Education Grants		
Pay Equity	1,874,965	1,874,965
Funding for Graduated Adults	119,325	119,325
Transportation Supplement	185,990	185,990
Support Staff Benefits Grant	224,907	224,907
Teachers' Labour Settlement Funding	4,173,875	
Early Career Mentorship Funding	335,000	
FSA Scoring	15,693	15,693
Early Learning Framework	3,907	
Equity in Action	3,000	
Total Provincial Grants - Ministry of Education	149,902,653	145,555,885
Provincial Grants - Other	257,300	255,400
Federal Grants	7,500	43,600
Tuition		
Summer School Fees	28,500	89,550
Continuing Education	615,575	635,769
International and Out of Province Students	3,737,300	5,976,160
Total Tuition	4,381,375	6,701,479
Other Revenues		
Funding from First Nations	382,256	420,173
Miscellaneous		
Revenue Generation	34,800	93,000
Partnership Program	121,276	122,550
Miscellaneous	139,700	129,200
Transportation	51,207	119,700
Before and After School Programming	53,152	131,880
Total Other Revenue	782,391	1,016,503
Rentals and Leases	545,890	687,380
Investment Income	330,600	330,600
Total Operating Revenue	156,207,709	154,590,847

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Salaries		
Teachers	71,119,224	68,134,470
Principals and Vice Principals	8,190,490	8,038,793
Educational Assistants	16,551,138	16,216,915
Support Staff	12,492,466	12,505,322
Other Professionals	4,661,296	4,999,825
Substitutes	4,950,847	4,941,641
Total Salaries	117,965,461	114,836,966
Employee Benefits	28,833,470	28,227,295
Total Salaries and Benefits	146,798,931	143,064,261
Services and Supplies		
Services	5,677,971	5,303,085
Student Transportation	372,003	737,019
Professional Development and Travel	925,825	882,941
Rentals and Leases	2,000	2,000
Dues and Fees	165,451	150,351
Insurance	524,766	506,895
Supplies	4,130,056	3,328,372
Utilities	2,479,317	2,541,299
Total Services and Supplies	14,277,389	13,451,962
Total Operating Expense	161,076,320	156,516,223

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2C

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

Year Ended June 30, 2021

	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	56,183,915	543,238	135,821	425,371		2,734,687	60,023,032
1.03 Career Programs	488,890	46,166	467,515			32,559	1,035,130
1.07 Library Services	1,209,144			5,263		47,238	1,261,645
1.08 Counselling	1,762,497					82,424	1,844,921
1.10 Special Education	8,736,056	1,167,845	15,168,314	1,620,151	135,942	1,296,697	28,125,005
1.30 English Language Learning	1,088,532					44,842	1,133,374
1.31 Indigenous Education	555,700	131,127	733,688	48,199	7,539	29,842	1,506,095
1.41 School Administration		5,881,137		2,565,224		280,545	8,726,906
1.60 Summer School	285,984	22,228	30,759	19,024			357,995
1.61 Continuing Education		26,969		94,245	201,105	6,680	328,999
1.62 International and Out of Province Students	773,715	229,514		379,950	211,801	43,566	1,638,546
1.64 Other			12,291	37,410	75,039		124,740
Total Function 1	71,084,433	8,048,224	16,548,388	5,194,837	631,426	4,599,080	106,106,388
4 District Administration							
4.11 Educational Administration				49,199	1,170,834	8,747	1,228,780
4.40 School District Governance					355,936	3,600	359,536
4.41 Business Administration		142,266	2,750	551,221	1,286,738	49,658	2,032,633
Total Function 4	-	142,266	2,750	600,420	2,813,508	62,005	3,620,949
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	34,791			241,363	839,218	55,757	1,171,129
5.50 Maintenance Operations				6,029,469	377,144	234,005	6,640,618
5.52 Maintenance of Grounds				408,609			408,609
5.56 Utilities							-
Total Function 5	34,791	-	-	6,679,441	1,216,362	289,762	8,220,356
7 Transportation and Housing							
7.41 Transportation and Housing Administration				17,768			17,768
7.70 Student Transportation							-
Total Function 7	-	-	-	17,768	-	-	17,768
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	71,119,224	8,190,490	16,551,138	12,492,466	4,661,296	4,950,847	117,965,461

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2C

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

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	60,023,032	13,698,717	73,721,749	3,088,532	76,810,281	71,843,736
1.03 Career Programs	1,035,130	253,936	1,289,066	521,600	1,810,666	1,741,014
1.07 Library Services	1,261,645	289,537	1,551,182	177,794	1,728,976	1,637,595
1.08 Counselling	1,844,921	421,508	2,266,429	170,945	2,437,374	2,223,278
1.10 Special Education	28,125,005	7,204,540	35,329,545	371,341	35,700,886	34,985,954
1.30 English Language Learning	1,133,374	259,671	1,393,045	24,981	1,418,026	1,325,508
1.31 Indigenous Education	1,506,095	372,621	1,878,716	270,100	2,148,816	1,946,400
1.41 School Administration	8,726,906	2,354,480	11,081,386	359,613	11,440,999	11,201,933
1.60 Summer School	357,995	60,714	418,709	8,073	426,782	538,982
1.61 Continuing Education	328,999	52,733	381,732	125,995	507,727	589,003
1.62 International and Out of Province Students	1,638,546	396,003	2,034,549	916,334	2,950,883	4,657,891
1.64 Other	124,740	32,256	156,996	39,503	196,499	235,765
Total Function 1	106,106,388	25,396,716	131,503,104	6,074,811	137,577,915	132,927,059
4 District Administration						
4.11 Educational Administration	1,228,780	398,767	1,627,547	412,468	2,040,015	2,029,134
4.40 School District Governance	359,536	57,601	417,137	184,678	601,815	536,286
4.41 Business Administration	2,032,633	595,163	2,627,796	1,055,216	3,683,012	3,633,000
Total Function 4	3,620,949	1,051,531	4,672,480	1,652,362	6,324,842	6,198,420
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,171,129	290,581	1,461,710	1,156,449	2,618,159	2,440,121
5.50 Maintenance Operations	6,640,618	1,983,273	8,623,891	1,860,359	10,484,250	10,516,559
5.52 Maintenance of Grounds	408,609	109,059	517,668	301,756	819,424	785,589
5.56 Utilities	-	-	-	2,908,273	2,908,273	2,968,982
Total Function 5	8,220,356	2,382,913	10,603,269	6,226,837	16,830,106	16,711,251
7 Transportation and Housing						
7.41 Transportation and Housing Administration	17,768	2,310	20,078	-	20,078	-
7.70 Student Transportation	-	-	-	323,379	323,379	679,493
Total Function 7	17,768	2,310	20,078	323,379	343,457	679,493
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	117,965,461	28,833,470	146,798,931	14,277,389	161,076,320	156,516,223

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	22,206,923	12,004,012
Other Revenue	5,442,632	4,580,000
Total Revenue	27,649,555	16,584,012
Expenses		
Instruction	22,412,951	16,043,751
District Administration	166,869	
Operations and Maintenance	2,139,071	217,500
Transportation and Housing	179,620	
Total Expense	24,898,511	16,261,251
Net Revenue (Expense)	2,751,044	322,761
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(2,751,044)	(322,761)
Total Net Transfers	(2,751,044)	(322,761)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	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	-	10,547	166,061	907,332	-	15,574	55,168	42,671	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	517,500	519,539			256,000	51,450	233,894	569,146	726,809
Other			31,340	4,300,000					
	517,500	519,539	31,340	4,300,000	256,000	51,450	233,894	569,146	726,809
Less: Allocated to Revenue	517,500	530,086	35,300	5,207,332	256,000	67,024	289,062	611,817	726,809
Deferred Revenue, end of year	-	-	162,101	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	517,500	530,086			256,000	67,024	289,062	611,817	726,809
Other Revenue			35,300	5,207,332					
	517,500	530,086	35,300	5,207,332	256,000	67,024	289,062	611,817	726,809
Expenses									
Salaries									
Teachers						17,160	85,600	33,286	
Principals and Vice Principals								29,618	
Educational Assistants		441,749		40,000	164,173			374,254	
Support Staff	96,626			25,000					163,134
Other Professionals									86,604
Substitutes				20,000	4,000		1,000	19,803	340,662
	96,626	441,749	-	85,000	168,173	17,160	86,600	456,961	590,400
Employee Benefits	23,374	88,337		15,000	54,177	4,750	23,700	119,349	120,519
Services and Supplies	97,500		35,300	5,097,332	33,650	45,114	161,705	35,507	7,686
	217,500	530,086	35,300	5,197,332	256,000	67,024	272,005	611,817	718,605
Net Revenue (Expense) before Interfund Transfers	300,000	-	-	10,000	-	-	17,057	-	8,204
Interfund Transfers									
Tangible Capital Assets Purchased	(300,000)			(10,000)			(17,057)		(8,204)
	(300,000)	-	-	(10,000)	-	-	(17,057)	-	(8,204)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	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 Grant	Federal Safe Return to Class Fund	Youth Education Support Fund	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	6,081	26,834	1,823	-	-	152,492	1,384,583
Add: Restricted Grants									
Provincial Grants - Ministry of Education	11,532,247	917,945		51,000	10,200	1,084,402	5,578,093		22,048,225
Other								150,000	4,481,340
	11,532,247	917,945	-	51,000	10,200	1,084,402	5,578,093	150,000	26,529,565
Less: Allocated to Revenue	11,532,247	917,945	6,081	77,834	12,023	1,084,402	5,578,093	200,000	27,649,555
Deferred Revenue, end of year	-	-	-	-	-	-	-	102,492	264,593
Revenues									
Provincial Grants - Ministry of Education	11,532,247	917,945	6,081	77,834	12,023	1,084,402	5,578,093		22,206,923
Other Revenue								200,000	5,442,632
	11,532,247	917,945	6,081	77,834	12,023	1,084,402	5,578,093	200,000	27,649,555
Expenses									
Salaries									
Teachers	9,361,350	160,640		4,750			1,493,445		11,156,231
Principals and Vice Principals							14,337		43,955
Educational Assistants					2,000		94,541		1,116,717
Support Staff						507,083	174,647		966,490
Other Professionals							162,020		248,624
Substitutes		604,315		7,850	4,000		187,084		1,188,714
	9,361,350	764,955	-	12,600	6,000	507,083	2,126,074	-	14,720,731
Employee Benefits	2,170,897	152,990		3,025	1,400	65,921	492,995		3,336,434
Services and Supplies			6,081	62,209	4,623	272,593	882,046	100,000	6,841,346
	11,532,247	917,945	6,081	77,834	12,023	845,597	3,501,115	100,000	24,898,511
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	238,805	2,076,978	100,000	2,751,044
Interfund Transfers									
Tangible Capital Assets Purchased						(238,805)	(2,076,978)	(100,000)	(2,751,044)
	-	-	-	-	-	(238,805)	(2,076,978)	(100,000)	(2,751,044)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget			
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	2021 Annual Budget
	\$	\$	\$	\$
Revenues				
School Site Acquisition Fees Spent on Sites	161,813		161,813	
Investment Income		65,000	65,000	130,000
Amortization of Deferred Capital Revenue	6,448,275		6,448,275	6,445,880
Total Revenue	6,610,088	65,000	6,675,088	6,575,880
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	10,667,266		10,667,266	10,472,011
Total Expense	10,667,266	-	10,667,266	10,472,011
Net Revenue (Expense)	(4,057,178)	65,000	(3,992,178)	(3,896,131)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	5,362,583		5,362,583	1,701,283
Local Capital		32,500	32,500	32,500
Total Net Transfers	5,362,583	32,500	5,395,083	1,733,783
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,900,293	(1,900,293)	-	
Tangible Capital Assets WIP Purchased from Local Capital	851,567	(851,567)	-	
Total Other Adjustments to Fund Balances	2,751,860	(2,751,860)	-	
Budgeted Surplus (Deficit), for the year	4,057,265	(2,654,360)	1,402,905	(2,162,348)