

Amended Annual Budget

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

June 30, 2022

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

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. 42 (MAPLE RIDGE-PITT MEADOWS) (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. 42 (Maple Ridge-Pitt Meadows) 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 \$209,058,494 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 23rd DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 23rd DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF FEBRUARY, 2022;

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 2021/2022, adopted by the Board the 23rd DAY OF FEBRUARY, 2022.

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, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,538,951	15,390,976
Adult	46,988	53,388
Other	114,375	146,375
Total Ministry Operating Grant Funded FTE's	15,700,314	15,590,739
Revenues	\$	\$
Provincial Grants		
Ministry of Education	178,392,936	168,628,043
Other	307,060	233,800
Federal Grants	171,006	43,600
Tuition	8,331,741	6,557,945
Other Revenue	3,003,169	5,545,806
Rentals and Leases	616,541	527,340
Investment Income	291,603	300,043
Amortization of Deferred Capital Revenue	6,554,895	6,564,805
Total Revenue	197,668,951	188,401,382
Expenses		
Instruction	169,249,579	158,749,204
District Administration	6,404,922	6,089,799
Operations and Maintenance	28,523,612	28,115,369
Transportation and Housing	622,586	678,108
Total Expense	204,800,699	193,632,480
Net Revenue (Expense)	(7,131,748)	(5,231,098)
Budgeted Allocation (Retirement) of Surplus (Deficit)	6,369,229	2,040,397
Budgeted Surplus (Deficit), for the year	(762,519)	(3,190,701)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	190,487	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(953,006)	(3,190,701)
Budgeted Surplus (Deficit), for the year	(762,519)	(3,190,701)

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

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	171,431,445	165,474,015
Operating - Tangible Capital Assets Purchased	1,670,947	469,486
Special Purpose Funds - Total Expense	22,808,974	17,543,416
Special Purpose Funds - Tangible Capital Assets Purchased	465,705	314,557
Capital Fund - Total Expense	10,560,280	10,615,049
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,121,143	
Total Budget Bylaw Amount	209,058,494	194,416,523

Approved by the Board

Original signed by Korleen Carreras	February 23, 2022
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Harry Dhillon	February 23, 2022
Signature of the Superintendent	Date Signed
Original signed by Flavia Coughlan	February 23, 2022
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, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(7,131,748)	(5,231,098)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,136,652)	(784,043)
From Local Capital	(2,121,143)	
From Deferred Capital Revenue	(5,427,447)	(7,232,646)
Total Acquisition of Tangible Capital Assets	(9,685,242)	(8,016,689)
Amortization of Tangible Capital Assets	10,560,280	10,615,049
Total Effect of change in Tangible Capital Assets	875,038	2,598,360
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(6,256,710)	(2,632,738)

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, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	6,369,229		89,250,957	95,620,186
Changes for the year				
Net Revenue (Expense) for the year	(3,645,295)	465,705	(3,952,158)	(7,131,748)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,670,947)	(465,705)	2,136,652	-
Local Capital	(862,500)		862,500	-
Net Changes for the year	(6,178,742)	-	(953,006)	(7,131,748)
Budgeted Accumulated Surplus (Deficit), end of year	190,487	-	88,297,951	88,488,438

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

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	157,261,155	155,355,070
Other	307,060	233,800
Federal Grants	171,006	43,600
Tuition	8,331,741	6,557,945
Other Revenue	860,271	960,806
Rentals and Leases	616,541	527,340
Investment Income	238,376	257,043
Total Revenue	167,786,150	163,935,604
Expenses		
Instruction	147,045,554	141,529,180
District Administration	6,404,922	6,089,799
Operations and Maintenance	17,398,586	17,176,928
Transportation and Housing	582,383	678,108
Total Expense	171,431,445	165,474,015
Net Revenue (Expense)	(3,645,295)	(1,538,411)
Budgeted Prior Year Surplus Appropriation	6,369,229	2,040,397
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,670,947)	(469,486)
Local Capital	(862,500)	(32,500)
Total Net Transfers	(2,533,447)	(501,986)
Budgeted Surplus (Deficit), for the year	190,487	-

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

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	154,682,805	153,096,305
ISC/LEA Recovery	(382,256)	(382,256)
Other Ministry of Education Grants		
Pay Equity	1,874,965	1,874,965
Funding for Graduated Adults	188,268	252,443
Student Transportation Fund	185,990	185,990
Support Staff Benefits Grant	311,930	311,930
FSA Scorer Grant	15,693	15,693
Early Learning Framework	3,907	
Integrated Child and Youth Team	379,853	
Total Provincial Grants - Ministry of Education	157,261,155	155,355,070
Provincial Grants - Other	307,060	233,800
Federal Grants	171,006	43,600
Tuition		
Summer School Fees	45,000	28,500
Continuing Education	949,887	678,620
International and Out of Province Students	7,336,854	5,850,825
Total Tuition	8,331,741	6,557,945
Other Revenues		
Funding from First Nations	382,256	382,256
Miscellaneous		
Revenue Generation	56,000	93,000
Partnership Program	155,765	124,050
Miscellaneous	140,100	141,300
Transportation	72,435	119,700
Before and After School Programming	53,715	100,500
Total Other Revenue	860,271	960,806
Rentals and Leases	616,541	527,340
Investment Income	238,376	257,043
Total Operating Revenue	167,786,150	163,935,604

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

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	74,671,534	73,105,886
Principals and Vice Principals	8,235,577	8,284,507
Educational Assistants	18,252,575	17,278,700
Support Staff	13,011,535	12,919,670
Other Professionals	5,256,230	4,977,312
Substitutes	5,515,050	5,155,777
Total Salaries	124,942,501	121,721,852
Employee Benefits	30,997,173	30,165,181
Total Salaries and Benefits	155,939,674	151,887,033
Services and Supplies		
Services	6,550,314	5,346,620
Student Transportation	637,530	742,118
Professional Development and Travel	1,049,582	797,880
Rentals and Leases	2,000	2,000
Dues and Fees	146,954	143,806
Insurance	700,481	490,364
Supplies	3,874,509	3,515,293
Utilities	2,530,401	2,548,901
Total Services and Supplies	15,491,771	13,586,982
Total Operating Expense	171,431,445	165,474,015

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

Schedule 2C

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	57,903,233	618,661	59,720	441,930		2,925,995	61,949,539
1.03 Career Programs	349,044		477,173			26,401	852,618
1.07 Library Services	1,248,915			5,445		53,855	1,308,215
1.08 Counselling	1,860,428					83,761	1,944,189
1.10 Special Education	9,026,156	1,097,858	16,850,751	1,561,966	183,108	1,498,270	30,218,109
1.30 English Language Learning	1,152,984					46,704	1,199,688
1.31 Indigenous Education	578,153	137,759	793,233	53,597		18,900	1,581,642
1.41 School Administration		5,951,887		2,669,240	11,817	294,179	8,927,123
1.60 Summer School	304,188	18,696	68,948	22,499			414,331
1.61 Continuing Education		14,146		102,186	460,493	4,099	580,924
1.62 International and Out of Province Students	2,219,780	251,112		439,455	267,960	115,201	3,293,508
1.64 Other				323,231	82,744		405,975
Total Function 1	74,642,881	8,090,119	18,249,825	5,619,549	1,006,122	5,067,365	112,675,861
4 District Administration							
4.11 Educational Administration				49,172	1,115,583	8,747	1,173,502
4.40 School District Governance					358,053	3,000	361,053
4.41 Business Administration		145,458	2,750	568,039	1,399,294	50,707	2,166,248
Total Function 4	-	145,458	2,750	617,211	2,872,930	62,454	3,700,803
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	28,653			197,041	1,048,444	51,276	1,325,414
5.50 Maintenance Operations				6,160,890	328,734	333,955	6,823,579
5.52 Maintenance of Grounds				416,844			416,844
5.56 Utilities							-
Total Function 5	28,653	-	-	6,774,775	1,377,178	385,231	8,565,837
7 Transportation and Housing							
7.70 Student Transportation							-
Total Function 7	-	-	-	-	-	-	-
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	74,671,534	8,235,577	18,252,575	13,011,535	5,256,230	5,515,050	124,942,501

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

Schedule 2C

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	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	61,949,539	14,479,811	76,429,350	2,722,402	79,151,752	77,236,254
1.03 Career Programs	852,618	215,602	1,068,220	645,435	1,713,655	1,486,821
1.07 Library Services	1,308,215	307,565	1,615,780	182,343	1,798,123	1,774,633
1.08 Counselling	1,944,189	456,666	2,400,855	107,973	2,508,828	2,485,974
1.10 Special Education	30,218,109	7,845,768	38,063,877	407,632	38,471,509	37,175,248
1.30 English Language Learning	1,199,688	281,975	1,481,663	14,581	1,496,244	1,455,206
1.31 Indigenous Education	1,581,642	397,362	1,979,004	318,839	2,297,843	2,078,220
1.41 School Administration	8,927,123	2,458,807	11,385,930	397,716	11,783,646	11,631,754
1.60 Summer School	414,331	69,614	483,945	7,630	491,575	449,788
1.61 Continuing Education	580,924	105,983	686,907	258,802	945,709	553,559
1.62 International and Out of Province Students	3,293,508	788,673	4,082,181	1,728,842	5,811,023	4,990,952
1.64 Other	405,975	98,846	504,821	70,826	575,647	210,771
Total Function 1	112,675,861	27,506,672	140,182,533	6,863,021	147,045,554	141,529,180
4 District Administration						
4.11 Educational Administration	1,173,502	363,764	1,537,266	385,452	1,922,718	1,834,706
4.40 School District Governance	361,053	57,655	418,708	144,139	562,847	533,417
4.41 Business Administration	2,166,248	615,051	2,781,299	1,138,058	3,919,357	3,721,676
Total Function 4	3,700,803	1,036,470	4,737,273	1,667,649	6,404,922	6,089,799
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,325,414	315,862	1,641,276	1,181,962	2,823,238	2,645,166
5.50 Maintenance Operations	6,823,579	2,025,788	8,849,367	1,866,234	10,715,601	10,829,847
5.52 Maintenance of Grounds	416,844	112,381	529,225	357,389	886,614	714,573
5.56 Utilities	-	-	-	2,973,133	2,973,133	2,987,342
Total Function 5	8,565,837	2,454,031	11,019,868	6,378,718	17,398,586	17,176,928
7 Transportation and Housing						
7.70 Student Transportation	-	-	-	582,383	582,383	678,108
Total Function 7	-	-	-	582,383	582,383	678,108
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	124,942,501	30,997,173	155,939,674	15,491,771	171,431,445	165,474,015

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

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	21,131,781	13,272,973
Other Revenue	2,142,898	4,585,000
Total Revenue	23,274,679	17,857,973
Expenses		
Instruction	22,204,025	17,220,024
Operations and Maintenance	564,746	323,392
Transportation and Housing	40,203	
Total Expense	22,808,974	17,543,416
Net Revenue (Expense)	465,705	314,557
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(465,705)	(314,557)
Total Net Transfers	(465,705)	(314,557)
Budgeted Surplus (Deficit), for the year	-	-

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

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	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	(10,916)		162,409	930,846	30,938	2,684	51,931	67,658	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	517,500	533,036			256,000	51,450	231,726	577,430	726,809
Other				2,069,154					
	517,500	533,036	-	2,069,154	256,000	51,450	231,726	577,430	726,809
Less: Allocated to Revenue	506,584	533,036	62,409	2,000,000	286,938	54,134	283,657	645,088	726,809
Deferred Revenue, end of year	-	-	100,000	1,000,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	506,584	533,036			286,938	54,134	283,657	645,088	726,809
Other Revenue			62,409	2,000,000					
	506,584	533,036	62,409	2,000,000	286,938	54,134	283,657	645,088	726,809
Expenses									
Salaries									
Teachers						18,176	88,880	24,467	
Principals and Vice Principals								31,021	179,800
Educational Assistants		444,197		40,000	199,216	180		389,467	
Support Staff	52,615			20,000					111,724
Substitutes				15,000				21,437	298,509
	52,615	444,197	-	75,000	199,216	18,356	88,880	466,392	590,033
Employee Benefits	12,628	88,839		15,000	69,726	4,216	21,082	125,735	127,781
Services and Supplies	44,051		62,409	1,870,000	17,996	31,562	147,816	52,961	8,995
	109,294	533,036	62,409	1,960,000	286,938	54,134	257,778	645,088	726,809
Net Revenue (Expense) before Interfund Transfers	397,290	-	-	40,000	-	-	25,879	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(397,290)			(40,000)			(25,879)		
	(397,290)	-	-	(40,000)	-	-	(25,879)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

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

	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	Youth Education Support Fund	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			12,381	74,868	737		230,489	1,554,025
Add: Restricted Grants								
Provincial Grants - Ministry of Education	16,364,917	1,138,768	6,922	120,482	6,000	370,460		20,901,500
Other								2,069,154
	16,364,917	1,138,768	6,922	120,482	6,000	370,460	-	22,970,654
Less: Allocated to Revenue	16,364,917	1,138,768	19,303	195,350	6,737	370,460	80,489	23,274,679
Deferred Revenue, end of year	-	-	-	-	-	-	150,000	1,250,000
Revenues								
Provincial Grants - Ministry of Education	16,364,917	1,138,768	19,303	195,350	6,737	370,460		21,131,781
Other Revenue							80,489	2,142,898
	16,364,917	1,138,768	19,303	195,350	6,737	370,460	80,489	23,274,679
Expenses								
Salaries								
Teachers	13,325,354	189,795		1,750		10,700		13,659,122
Principals and Vice Principals								210,821
Educational Assistants					375	5,000		1,078,435
Support Staff								184,339
Substitutes		759,179		10,500	4,225	5,900		1,114,750
	13,325,354	948,974	-	12,250	4,600	21,600	-	16,247,467
Employee Benefits	3,039,563	189,794		2,900	900	3,400		3,701,564
Services and Supplies			19,303	180,200	1,237	345,460	77,953	2,859,943
	16,364,917	1,138,768	19,303	195,350	6,737	370,460	77,953	22,808,974
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	2,536	465,705
Interfund Transfers								
Tangible Capital Assets Purchased							(2,536)	(465,705)
	-	-	-	-	-	-	(2,536)	(465,705)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

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

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		53,227	53,227	43,000
Amortization of Deferred Capital Revenue	6,554,895		6,554,895	6,564,805
Total Revenue	6,554,895	53,227	6,608,122	6,607,805
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	10,560,280		10,560,280	10,615,049
Total Expense	10,560,280	-	10,560,280	10,615,049
Net Revenue (Expense)	(4,005,385)	53,227	(3,952,158)	(4,007,244)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	2,136,652		2,136,652	784,043
Local Capital		862,500	862,500	32,500
Total Net Transfers	2,136,652	862,500	2,999,152	816,543
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,065,025	(2,065,025)	-	
Tangible Capital Assets WIP Purchased from Local Capital	56,118	(56,118)	-	
Total Other Adjustments to Fund Balances	2,121,143	(2,121,143)	-	
Budgeted Surplus (Deficit), for the year	252,410	(1,205,416)	(953,006)	(3,190,701)