

Amended Annual Budget

**School District No. 70 (Pacific Rim)**

June 30, 2022

# School District No. 70 (Pacific Rim)

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. 70 (PACIFIC RIM)  
(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. 70 (Pacific Rim)  
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 \$53,185,522 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 8th DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 8th DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 8th DAY OF FEBRUARY, 2022;



Original signed by Pam Craig

Chairperson of the Board

Original signed by Lindsay Cheetham

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 70 (Pacific Rim)  
Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 8th DAY OF FEBRUARY, 2022.

Original signed by Lindsay Cheetham

Secretary Treasurer

**School District No. 70 (Pacific Rim)**

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

|                                                               | 2022 Amended<br>Annual Budget | 2022<br>Annual Budget |
|---------------------------------------------------------------|-------------------------------|-----------------------|
| <b>Ministry Operating Grant Funded FTE's</b>                  |                               |                       |
| School-Age                                                    | 3,944.875                     | 3,901.625             |
| Adult                                                         | 24.250                        | 32.375                |
| Other                                                         | 30.000                        | 98.000                |
| <b>Total Ministry Operating Grant Funded FTE's</b>            | <b>3,999.125</b>              | <b>4,032.000</b>      |
| <b>Revenues</b>                                               | <b>\$</b>                     | <b>\$</b>             |
| Provincial Grants                                             |                               |                       |
| Ministry of Education                                         | 44,656,181                    | 42,713,862            |
| Tuition                                                       | 250,000                       | 250,000               |
| Other Revenue                                                 | 4,692,357                     | 4,692,356             |
| Rentals and Leases                                            | 58,400                        | 58,400                |
| Investment Income                                             | 20,000                        | 20,000                |
| Amortization of Deferred Capital Revenue                      | 2,445,124                     | 2,439,690             |
| <b>Total Revenue</b>                                          | <b>52,122,062</b>             | <b>50,174,308</b>     |
| <b>Expenses</b>                                               |                               |                       |
| Instruction                                                   | 40,768,584                    | 39,031,427            |
| District Administration                                       | 2,610,394                     | 2,334,948             |
| Operations and Maintenance                                    | 7,687,245                     | 8,095,051             |
| Transportation and Housing                                    | 2,109,394                     | 1,912,786             |
| Debt Services                                                 | 9,905                         | 5,676                 |
| <b>Total Expense</b>                                          | <b>53,185,522</b>             | <b>51,379,888</b>     |
| <b>Net Revenue (Expense)</b>                                  | <b>(1,063,460)</b>            | <b>(1,205,580)</b>    |
| <b>Budgeted Allocation (Refirement) of Surplus (Deficit)</b>  | <b>306,482</b>                | <b>493,608</b>        |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(756,978)</b>              | <b>(711,972)</b>      |
| <b>Budgeted Surplus (Deficit), for the year comprised of:</b> |                               |                       |
| Operating Fund Surplus (Deficit)                              |                               |                       |
| Special Purpose Fund Surplus (Deficit)                        |                               |                       |
| Capital Fund Surplus (Deficit)                                | (756,978)                     | (711,972)             |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(756,978)</b>              | <b>(711,972)</b>      |

# School District No. 70 (Pacific Rim)

Statement 2

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

|                                       | 2022 Amended<br>Annual Budget | 2022<br>Annual Budget |
|---------------------------------------|-------------------------------|-----------------------|
| <b>Budget Bylaw Amount</b>            |                               |                       |
| Operating - Total Expense             | 42,996,886                    | 43,161,206            |
| Special Purpose Funds - Total Expense | 6,907,123                     | 5,027,346             |
| Capital Fund - Total Expense          | 3,281,513                     | 3,191,336             |
| <b>Total Budget Bylaw Amount</b>      | <b>53,185,522</b>             | <b>51,379,888</b>     |

Approved by the Board

Original signed by Pam Craig

2022/02/09

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by Greg Smyth

2022/02/9

Signature of the Superintendent

Date Signed

Original signed by Lindsay Cheetham

09 Feb 2022

Signature of the Secretary Treasurer

Date Signed

**School District No. 70 (Pacific Rim)**

Statement 4

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

Year Ended June 30, 2022

|                                                           | 2022 Amended<br>Annual Budget | 2022<br>Annual Budget |
|-----------------------------------------------------------|-------------------------------|-----------------------|
|                                                           | \$                            | \$                    |
| <b>Surplus (Deficit) for the year</b>                     | <u>(1,063,460)</u>            | <u>(1,205,580)</u>    |
| <b>Effect of change in Tangible Capital Assets</b>        |                               |                       |
| Acquisition of Tangible Capital Assets                    |                               |                       |
| From Deferred Capital Revenue                             | <u>(18,639,948)</u>           | <u>(28,124,005)</u>   |
| <b>Total Acquisition of Tangible Capital Assets</b>       | <u>(18,639,948)</u>           | <u>(28,124,005)</u>   |
| Amortization of Tangible Capital Assets                   | <u>3,271,608</u>              | <u>3,185,660</u>      |
| <b>Total Effect of change in Tangible Capital Assets</b>  | <u>(15,368,340)</u>           | <u>(24,938,345)</u>   |
|                                                           | <u>-</u>                      | <u>-</u>              |
| <b>(Increase) Decrease in Net Financial Assets (Debt)</b> | <u>(16,431,800)</u>           | <u>(26,143,925)</u>   |

**School District No. 70 (Pacific Rim)**

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2022

|                                                     | Operating<br>Fund<br>\$ | Special Purpose<br>Fund<br>\$ | Capital<br>Fund<br>\$ | 2022 Amended<br>Annual Budget<br>\$ |
|-----------------------------------------------------|-------------------------|-------------------------------|-----------------------|-------------------------------------|
| Accumulated Surplus (Deficit), beginning of year    | 2,492,040               | 30,000                        | 12,974,929            | 15,496,969                          |
| Changes for the year                                |                         |                               |                       |                                     |
| Net Revenue (Expense) for the year                  | (227,071)               |                               | (836,389)             | (1,063,460)                         |
| Interfund Transfers                                 |                         |                               |                       |                                     |
| Local Capital                                       | (79,411)                |                               | 79,411                | -                                   |
| Net Changes for the year                            | (306,482)               | -                             | (756,978)             | (1,063,460)                         |
| Budgeted Accumulated Surplus (Deficit), end of year | 2,185,558               | 30,000                        | 12,217,951            | 14,433,509                          |

**School District No. 70 (Pacific Rim)**

Schedule 2

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

|                                                  | 2022 Amended<br>Annual Budget | 2022<br>Annual Budget |
|--------------------------------------------------|-------------------------------|-----------------------|
|                                                  | \$                            | \$                    |
| <b>Revenues</b>                                  |                               |                       |
| Provincial Grants                                |                               |                       |
| Ministry of Education                            | 39,019,058                    | 38,956,516            |
| Tuition                                          | 250,000                       | 250,000               |
| Other Revenue                                    | 3,422,357                     | 3,422,356             |
| Rentals and Leases                               | 58,400                        | 58,400                |
| Investment Income                                | 20,000                        | 20,000                |
| <b>Total Revenue</b>                             | <b>42,769,815</b>             | <b>42,707,272</b>     |
| <b>Expenses</b>                                  |                               |                       |
| Instruction                                      | 34,192,159                    | 34,369,654            |
| District Administration                          | 2,610,394                     | 2,186,677             |
| Operations and Maintenance                       | 5,026,234                     | 5,488,504             |
| Transportation and Housing                       | 1,168,099                     | 1,116,371             |
| <b>Total Expense</b>                             | <b>42,996,886</b>             | <b>43,161,206</b>     |
| <b>Net Revenue (Expense)</b>                     | <b>(227,071)</b>              | <b>(453,934)</b>      |
| <b>Budgeted Prior Year Surplus Appropriation</b> | <b>306,482</b>                | <b>493,608</b>        |
| <b>Net Transfers (to) from other funds</b>       |                               |                       |
| Local Capital                                    | (79,411)                      | (39,674)              |
| <b>Total Net Transfers</b>                       | <b>(79,411)</b>               | <b>(39,674)</b>       |
| <b>Budgeted Surplus (Deficit), for the year</b>  | <b>-</b>                      | <b>-</b>              |

**School District No. 70 (Pacific Rim)**

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2022

|                                                        | 2022 Amended<br>Annual Budget | 2022<br>Annual Budget |
|--------------------------------------------------------|-------------------------------|-----------------------|
|                                                        | \$                            | \$                    |
| <b>Provincial Grants - Ministry of Education</b>       |                               |                       |
| Operating Grant, Ministry of Education                 | 41,519,358                    | 41,010,911            |
| ISC/LEA Recovery                                       | (3,402,357)                   | (3,402,356)           |
| Other Ministry of Education Grants                     |                               |                       |
| Pay Equity                                             | 595,220                       | 595,220               |
| Funding for Graduated Adults                           | 23,514                        | 23,514                |
| Student Transportation Fund                            | 71,717                        | 71,717                |
| Support Staff Benefits Grant                           | 46,119                        | 46,119                |
| FSA Scorer Grant                                       | 8,187                         | 8,187                 |
| ELF Funding                                            | 2,030                         |                       |
| Additional CE and DL Feb/May funding                   | 155,270                       | 603,204               |
| <b>Total Provincial Grants - Ministry of Education</b> | <b>39,019,058</b>             | <b>38,956,516</b>     |
|                                                        | 62,542                        |                       |
| <b>Tuition</b>                                         |                               |                       |
| International and Out of Province Students             | 250,000                       | 250,000               |
| <b>Total Tuition</b>                                   | <b>250,000</b>                | <b>250,000</b>        |
| <b>Other Revenues</b>                                  |                               |                       |
| Funding from First Nations                             | 3,402,357                     | 3,402,356             |
| Miscellaneous                                          |                               |                       |
| Other                                                  | 20,000                        | 20,000                |
| <b>Total Other Revenue</b>                             | <b>3,422,357</b>              | <b>3,422,356</b>      |
| <b>Rentals and Leases</b>                              | <b>58,400</b>                 | <b>58,400</b>         |
| <b>Investment Income</b>                               | <b>20,000</b>                 | <b>20,000</b>         |
| <b>Total Operating Revenue</b>                         | <b>42,769,815</b>             | <b>42,707,272</b>     |
|                                                        | 62,543                        |                       |

**School District No. 70 (Pacific Rim)**

Schedule 2B

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

|                                     |           | 2022 Amended<br>Annual Budget | 2022<br>Annual Budget |
|-------------------------------------|-----------|-------------------------------|-----------------------|
|                                     |           | \$                            | \$                    |
| <b>Salaries</b>                     |           |                               |                       |
| Teachers                            |           | 18,073,687                    | 18,286,129            |
| Principals and Vice Principals      |           | 3,336,244                     | 3,232,204             |
| Educational Assistants              |           | 2,867,072                     | 2,651,572             |
| Support Staff                       |           | 4,327,841                     | 4,201,638             |
| Other Professionals                 |           | 1,158,645                     | 1,253,355             |
| Substitutes                         |           | 1,500,000                     | 1,530,000             |
| <b>Total Salaries</b>               | - 108,591 | 31,263,489                    | 31,154,898            |
| <b>Employee Benefits</b>            | 287,913   | 6,866,043                     | 7,153,956             |
| <b>Total Salaries and Benefits</b>  | 179,322   | 38,129,532                    | 38,308,854            |
| <b>Services and Supplies</b>        |           |                               |                       |
| Services                            |           | 1,546,397                     | 1,541,631             |
| Student Transportation              |           | 394,696                       | 393,479               |
| Professional Development and Travel |           | 310,294                       | 309,338               |
| Rentals and Leases                  |           | 167,017                       | 166,502               |
| Dues and Fees                       |           | 107,946                       | 107,613               |
| Insurance                           |           | 107,884                       | 107,551               |
| Supplies                            |           | 1,401,242                     | 1,396,923             |
| Utilities                           |           | 831,878                       | 829,315               |
| <b>Total Services and Supplies</b>  | - 15,002  | 4,867,354                     | 4,852,352             |
| <b>Total Operating Expense</b>      | 164,320   | 42,996,886                    | 43,161,206            |

# School District No. 70 (Pacific Rim)

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

Year Ended June 30, 2022

|                                                 | Teachers<br>Salaries | Principals and<br>Vice Principals<br>Salaries | Educational<br>Assistants<br>Salaries | Support<br>Staff<br>Salaries | Other<br>Professionals<br>Salaries | Substitutes<br>Salaries | Total<br>Salaries |
|-------------------------------------------------|----------------------|-----------------------------------------------|---------------------------------------|------------------------------|------------------------------------|-------------------------|-------------------|
|                                                 | \$                   | \$                                            | \$                                    | \$                           | \$                                 | \$                      | \$                |
| <b>1 Instruction</b>                            |                      |                                               |                                       |                              |                                    |                         |                   |
| 1.02 Regular Instruction                        | 15,683,925           | 918,303                                       | 37,209                                | 367,501                      |                                    | 866,699                 | 17,873,637        |
| 1.03 Career Programs                            | 178,810              |                                               |                                       |                              |                                    |                         | 178,810           |
| 1.07 Library Services                           | 285,351              |                                               |                                       | 28,465                       |                                    |                         | 313,816           |
| 1.08 Counselling                                | 252,666              |                                               |                                       | 148,872                      |                                    |                         | 401,538           |
| 1.10 Special Education                          | 971,552              | 199,947                                       | 2,785,051                             |                              |                                    | 189,177                 | 4,145,727         |
| 1.30 English Language Learning                  | 147,251              |                                               |                                       |                              |                                    |                         | 147,251           |
| 1.31 Indigenous Education                       | 554,132              | 156,713                                       | 44,812                                | 75,584                       |                                    |                         | 831,241           |
| 1.41 School Administration                      |                      | 1,852,313                                     |                                       | 414,794                      | 52,916                             | 81,312                  | 2,401,335         |
| 1.61 Continuing Education                       |                      | 123,622                                       |                                       |                              |                                    |                         | -                 |
| 1.62 International and Out of Province Students |                      |                                               |                                       |                              |                                    |                         | 123,622           |
| 1.64 Other                                      |                      |                                               |                                       |                              |                                    |                         | -                 |
| <b>Total Function 1</b>                         | <b>18,073,687</b>    | <b>3,250,898</b>                              | <b>2,867,072</b>                      | <b>1,035,216</b>             | <b>52,916</b>                      | <b>1,137,188</b>        | <b>26,416,977</b> |
| <b>4 District Administration</b>                |                      |                                               |                                       |                              |                                    |                         |                   |
| 4.11 Educational Administration                 |                      | 85,346                                        |                                       | 10,478                       | 280,446                            |                         | 376,270           |
| 4.40 School District Governance                 |                      |                                               |                                       |                              | 98,958                             |                         | 98,958            |
| 4.41 Business Administration                    |                      |                                               |                                       | 270,013                      | 597,923                            |                         | 867,936           |
| <b>Total Function 4</b>                         | <b>-</b>             | <b>85,346</b>                                 | <b>-</b>                              | <b>280,491</b>               | <b>977,327</b>                     | <b>-</b>                | <b>1,343,164</b>  |
| <b>5 Operations and Maintenance</b>             |                      |                                               |                                       |                              |                                    |                         |                   |
| 5.41 Operations and Maintenance Administration  |                      |                                               |                                       |                              | 128,402                            |                         | 128,402           |
| 5.50 Maintenance Operations                     |                      |                                               |                                       | 2,484,485                    |                                    | 361,130                 | 2,845,615         |
| 5.52 Maintenance of Grounds                     |                      |                                               |                                       | 117,233                      |                                    |                         | 117,233           |
| 5.56 Utilities                                  |                      |                                               |                                       |                              |                                    |                         | -                 |
| <b>Total Function 5</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>2,601,718</b>             | <b>128,402</b>                     | <b>361,130</b>          | <b>3,091,250</b>  |
| <b>7 Transportation and Housing</b>             |                      |                                               |                                       |                              |                                    |                         |                   |
| 7.70 Student Transportation                     |                      |                                               |                                       | 410,416                      |                                    | 1,682                   | 412,098           |
| 7.73 Housing                                    |                      |                                               |                                       |                              |                                    |                         | -                 |
| <b>Total Function 7</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>410,416</b>               | <b>-</b>                           | <b>1,682</b>            | <b>412,098</b>    |
| <b>9 Debt Services</b>                          |                      |                                               |                                       |                              |                                    |                         |                   |
| <b>Total Function 9</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>-</b>                     | <b>-</b>                           | <b>-</b>                | <b>-</b>          |
| <b>Total Functions 1 - 9</b>                    | <b>18,073,687</b>    | <b>3,336,244</b>                              | <b>2,867,072</b>                      | <b>4,327,841</b>             | <b>1,158,645</b>                   | <b>1,500,000</b>        | <b>31,263,489</b> |

# School District No. 70 (Pacific Rim)

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

Year Ended June 30, 2022

|                                                 | Total<br>Salaries<br>\$ | Employee<br>Benefits<br>\$ | Total Salaries<br>and Benefits<br>\$ | Services and<br>Supplies<br>\$ | 2022 Amended<br>Annual Budget<br>\$ | 2022<br>Annual Budget<br>\$ |
|-------------------------------------------------|-------------------------|----------------------------|--------------------------------------|--------------------------------|-------------------------------------|-----------------------------|
| <b>1 Instruction</b>                            |                         |                            |                                      |                                |                                     |                             |
| 1.02 Regular Instruction                        | 17,873,637              | 4,087,354                  | 21,960,991                           | 432,004                        | 22,392,995                          | 22,772,321                  |
| 1.03 Career Programs                            | 178,810                 | 38,828                     | 217,638                              | 85,506                         | 303,144                             | 322,520                     |
| 1.07 Library Services                           | 313,816                 | 74,174                     | 387,990                              | 10,724                         | 398,714                             | 228,502                     |
| 1.08 Counseling                                 | 401,538                 | 91,906                     | 493,444                              | 449                            | 493,893                             | 570,131                     |
| 1.10 Special Education                          | 4,145,727               | 883,977                    | 5,029,704                            | 122,478                        | 5,152,182                           | 5,428,918                   |
| 1.30 English Language Learning                  | 147,251                 | 33,788                     | 181,039                              | 575                            | 181,614                             | 187,843                     |
| 1.31 Indigenous Education                       | 831,241                 | 179,567                    | 1,010,808                            | 978,307                        | 1,989,115                           | 1,960,657                   |
| 1.41 School Administration                      | 2,401,335               | 490,943                    | 2,892,278                            | 3,345                          | 2,895,623                           | 2,719,163                   |
| 1.61 Continuing Education                       | -                       | 24,267                     | 24,267                               |                                | 24,267                              |                             |
| 1.62 International and Out of Province Students | 123,622                 |                            | 123,622                              | 73,990                         | 197,612                             | 16,599                      |
| 1.64 Other                                      | -                       |                            | -                                    | 163,000                        | 163,000                             | 163,000                     |
| <b>Total Function 1</b>                         | <b>26,416,977</b>       | <b>5,904,804</b>           | <b>32,321,781</b>                    | <b>1,870,378</b>               | <b>34,192,159</b>                   | <b>34,369,654</b>           |
| <b>4 District Administration</b>                |                         |                            |                                      |                                |                                     |                             |
| 4.11 Educational Administration                 | 376,270                 | 69,018                     | 445,288                              | 38,458                         | 483,746                             | 667,798                     |
| 4.40 School District Governance                 | 98,958                  | 5,352                      | 104,310                              | 46,552                         | 150,862                             | 154,157                     |
| 4.41 Business Administration                    | 867,936                 | 165,462                    | 1,033,398                            | 942,388                        | 1,975,786                           | 1,364,722                   |
| <b>Total Function 4</b>                         | <b>1,343,164</b>        | <b>239,832</b>             | <b>1,582,996</b>                     | <b>1,027,398</b>               | <b>2,610,394</b>                    | <b>2,186,677</b>            |
| <b>5 Operations and Maintenance</b>             |                         |                            |                                      |                                |                                     |                             |
| 5.41 Operations and Maintenance Administration  | 128,402                 | 23,510                     | 151,912                              | 7,967                          | 159,879                             | 139,749                     |
| 5.50 Maintenance Operations                     | 2,845,615               | 581,737                    | 3,427,352                            | 166,233                        | 3,593,585                           | 4,336,032                   |
| 5.52 Maintenance of Grounds                     | 117,233                 | 26,829                     | 144,062                              | 78,647                         | 222,709                             | 211,266                     |
| 5.56 Utilities                                  | -                       |                            | -                                    | 1,050,061                      | 1,050,061                           | 801,457                     |
| <b>Total Function 5</b>                         | <b>3,091,250</b>        | <b>632,076</b>             | <b>3,723,326</b>                     | <b>1,302,908</b>               | <b>5,026,234</b>                    | <b>5,488,504</b>            |
| <b>7 Transportation and Housing</b>             |                         |                            |                                      |                                |                                     |                             |
| 7.70 Student Transportation                     | 412,098                 | 89,331                     | 501,429                              | 618,048                        | 1,119,477                           | 1,082,238                   |
| 7.73 Housing                                    | -                       |                            | -                                    | 48,622                         | 48,622                              | 34,133                      |
| <b>Total Function 7</b>                         | <b>412,098</b>          | <b>89,331</b>              | <b>501,429</b>                       | <b>666,670</b>                 | <b>1,168,099</b>                    | <b>1,116,371</b>            |
| <b>9 Debt Services</b>                          |                         |                            |                                      |                                |                                     |                             |
| <b>Total Function 9</b>                         | <b>-</b>                | <b>-</b>                   | <b>-</b>                             | <b>-</b>                       | <b>-</b>                            | <b>-</b>                    |
| <b>Total Functions 1 - 9</b>                    | <b>31,263,489</b>       | <b>6,866,043</b>           | <b>38,129,532</b>                    | <b>4,867,354</b>               | <b>42,996,886</b>                   | <b>43,161,206</b>           |

## School District No. 70 (Pacific Rim)

Schedule 3

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

|                                                 | 2022 Amended<br>Annual Budget | 2022<br>Annual Budget |
|-------------------------------------------------|-------------------------------|-----------------------|
|                                                 | \$                            | \$                    |
| <b>Revenues</b>                                 |                               |                       |
| Provincial Grants                               |                               |                       |
| Ministry of Education                           | 5,637,123                     | 3,757,346             |
| Other Revenue                                   | 1,270,000                     | 1,270,000             |
| <b>Total Revenue</b>                            | <b>6,907,123</b>              | <b>5,027,346</b>      |
| <b>Expenses</b>                                 |                               |                       |
| Instruction                                     | 6,576,425                     | 4,661,773             |
| District Administration                         |                               | 148,271               |
| Operations and Maintenance                      | 207,305                       | 217,302               |
| Transportation and Housing                      | 123,393                       |                       |
| <b>Total Expense</b>                            | <b>6,907,123</b>              | <b>5,027,346</b>      |
| <b>Budgeted Surplus (Deficit), for the year</b> | <b>-</b>                      | <b>-</b>              |

# School District No. 70 (Pacific Rim)

Amended Annual Budget 2022 Changes in Special Purpose Funds  
 Approved August 30, 2022

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants  
 Provincial Grants - Ministry of Education  
 Other

Less: Allocated to Revenue  
 Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education  
 Other Revenue

Expenses

Salaries  
 Teachers  
 Principals and Vice Principals  
 Educational Assistants  
 Support Staff  
 Other Professionals

Employee Benefits  
 Services and Supplies

Net Revenue (Expense)

| Annual<br>Facility<br>Grant<br>\$ | Learning<br>Improvement<br>Fund<br>\$ | Special<br>Education<br>Equipment<br>\$ | Scholarships<br>and<br>Bursaries<br>\$ |
|-----------------------------------|---------------------------------------|-----------------------------------------|----------------------------------------|
|                                   | 39,119                                | 399                                     | 345,981                                |
| 207,305                           | 142,788                               | -                                       | 40,000                                 |
| 207,305                           | 142,788                               | -                                       | 40,000                                 |
| 207,305                           | 181,907                               | 399                                     | 40,000                                 |
| -                                 | -                                     | -                                       | 345,981                                |
| 207,305                           | 181,907                               | 399                                     | 40,000                                 |
| 207,305                           | 181,907                               | 399                                     | 40,000                                 |
| 68,500                            | 148,000                               | -                                       | -                                      |
| 68,500                            | 148,000                               | -                                       | -                                      |
| 13,500                            | 33,907                                | 399                                     | 40,000                                 |
| 125,305                           | 181,907                               | 399                                     | 40,000                                 |
| 207,305                           | 181,907                               | 399                                     | 40,000                                 |
| -                                 | -                                     | -                                       | -                                      |

# School District No. 70 (Pacific Rim)

Amended Annual Budget 2022 Changes in Special Purpose Funds

Schedule 3A

|                                           | School<br>Generated<br>Funds | Strong<br>Start | Ready,<br>Set,<br>Learn | OLEP    |
|-------------------------------------------|------------------------------|-----------------|-------------------------|---------|
|                                           | \$                           | \$              |                         | \$      |
| Deferred Revenue, beginning of year       | 1,291,303                    |                 |                         | 8,139   |
| Add: Restricted Grants                    |                              |                 |                         |         |
| Provincial Grants - Ministry of Education |                              | 128,000         | 31,500                  | 107,818 |
| Other                                     | 1,000,000                    |                 |                         |         |
|                                           | 1,000,000                    | 128,000         | 31,500                  | 107,818 |
| Less: Allocated to Revenue Recovered      | 1,000,000                    | 128,000         | 31,500                  | 115,957 |
| Deferred Revenue, end of year             | 1,291,303                    | -               | -                       | -       |
| Revenues                                  |                              |                 |                         |         |
| Provincial Grants - Ministry of Education |                              | 128,000         | 31,500                  | 115,957 |
| Other Revenue                             | 1,000,000                    |                 |                         |         |
|                                           | 1,000,000                    | 128,000         | 31,500                  | 115,957 |
| Expenses                                  |                              |                 |                         |         |
| Salaries                                  |                              |                 |                         |         |
| Teachers                                  |                              |                 |                         | 17,739  |
| Principals and Vice Principals            |                              |                 |                         |         |
| Educational Assistants                    |                              |                 |                         |         |
| Support Staff                             |                              | 85,000          |                         |         |
| Other Professionals                       |                              |                 |                         |         |
|                                           | -                            | 85,000          | -                       | 17,739  |
| Employee Benefits                         |                              |                 |                         |         |
| Services and Supplies                     | 1,000,000                    | 21,500          | 31,500                  | 4,173   |
|                                           | 1,000,000                    | 21,500          |                         | 94,045  |
|                                           | 1,000,000                    | 128,000         | 31,500                  | 115,957 |
| Net Revenue (Expense)                     | -                            | -               | -                       | -       |

# School District No. 70 (Pacific Rim)

Amended Annual Budget 2022 Changes in Special Purpose Funds  
 Approved April 30, 2022

Schedule 3A

|                                           | CommunityLINK | Classroom Enhancement Fund - Overhead | Classroom Enhancement Fund - Staffing | Classroom Enhancement Fund - Remedies |
|-------------------------------------------|---------------|---------------------------------------|---------------------------------------|---------------------------------------|
| \$                                        | \$            | \$                                    | \$                                    | \$                                    |
| Deferred Revenue, beginning of year       | 28,628        |                                       |                                       |                                       |
| Add: Restricted Grants                    |               |                                       |                                       |                                       |
| Provincial Grants - Ministry of Education | 948,283       | 119,835                               | 2,625,001                             | 604,021                               |
| Other                                     | 948,283       | 119,835                               | 2,625,001                             | 604,021                               |
| Less: Allocated to Revenue                | 976,911       | 119,835                               | 2,625,001                             | 604,021                               |
| Recovered                                 |               |                                       |                                       |                                       |
| Deferred Revenue, end of year             | -             | -                                     | -                                     | -                                     |
| Revenues                                  |               |                                       |                                       |                                       |
| Provincial Grants - Ministry of Education | 976,911       | 119,835                               | 2,625,001                             | 604,021                               |
| Other Revenue                             | 976,911       | 119,835                               | 2,625,001                             | 604,021                               |
| Expenses                                  |               |                                       |                                       |                                       |
| Salaries                                  |               |                                       |                                       |                                       |
| Teachers                                  |               |                                       | 2,100,000                             | 490,000                               |
| Principals and Vice Principals            |               | 86,474                                |                                       |                                       |
| Educational Assistants                    | 448,566       |                                       |                                       |                                       |
| Support Staff                             |               | 12,878                                |                                       |                                       |
| Other Professionals                       | 448,566       | 99,352                                | 2,100,000                             | 490,000                               |
| Employee Benefits                         | 100,988       | 20,483                                | 525,001                               | 114,021                               |
| Services and Supplies                     | 427,357       |                                       |                                       |                                       |
|                                           | 976,911       | 119,835                               | 2,625,001                             | 604,021                               |
| Net Revenue (Expense)                     | -             | -                                     | -                                     | -                                     |

# School District No. 70 (Pacific Rim)

Schedule 3A

Amended Annual Budget 2022 Changes in Special Purpose Funds

|                                           | First Nation<br>Student<br>Transportation | Mental<br>Health<br>in Schools | Changing<br>Results for<br>Young Children<br>& Safety Grant | Safe Return<br>to School /<br>Restart: Health |
|-------------------------------------------|-------------------------------------------|--------------------------------|-------------------------------------------------------------|-----------------------------------------------|
|                                           | \$                                        | \$                             | \$                                                          | \$                                            |
| Deferred Revenue, beginning of year       |                                           | 10,157                         | 22,408                                                      |                                               |
| Add: Restricted Grants                    |                                           |                                |                                                             |                                               |
| Provincial Grants - Ministry of Education | 123,393                                   | 129,932                        | 19,000                                                      | 99,238                                        |
| Other                                     | 123,393                                   | 129,932                        | 19,000                                                      | 99,238                                        |
| Less: Allocated to Revenue                | 123,393                                   | 140,089                        | 41,408                                                      | 98,400                                        |
| Recovered                                 | -                                         | -                              | -                                                           | 838                                           |
| Deferred Revenue, end of year             |                                           |                                |                                                             |                                               |
| Revenues                                  |                                           |                                |                                                             |                                               |
| Provincial Grants - Ministry of Education | 123,393                                   | 140,089                        | 41,408                                                      | 98,400                                        |
| Other Revenue                             | 123,393                                   | 140,089                        | 41,408                                                      | 98,400                                        |
| Expenses                                  |                                           |                                |                                                             |                                               |
| Salaries                                  |                                           |                                |                                                             |                                               |
| Teachers                                  |                                           | 60,000                         |                                                             |                                               |
| Principals and Vice Principals            |                                           |                                |                                                             |                                               |
| Educational Assistants                    |                                           |                                |                                                             |                                               |
| Support Staff                             |                                           |                                |                                                             | 40,000                                        |
| Other Professionals                       |                                           |                                |                                                             |                                               |
|                                           | -                                         | 60,000                         | -                                                           | 40,000                                        |
| Employee Benefits                         |                                           | 13,800                         |                                                             | 9,200                                         |
| Services and Supplies                     | 123,393                                   | 66,289                         | 41,408                                                      | 49,200                                        |
|                                           | 123,393                                   | 140,089                        | 41,408                                                      | 98,400                                        |
| Net Revenue (Expense)                     | -                                         | -                              | -                                                           | -                                             |

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# School District No. 70 (Pacific Rim)

Approved Annual Budget 2022 Changes in Special Purpose Funds

Schedule 3A

|                                           | NON<br>Strong<br>Start | School<br>Meals | Early<br>Years<br>Centre | Learning Lab<br>(Early<br>Years) |
|-------------------------------------------|------------------------|-----------------|--------------------------|----------------------------------|
|                                           | \$                     | \$              | \$                       | \$                               |
| Deferred Revenue, beginning of year       | 200,574                | 152,954         |                          | 4,017                            |
| Add: Restricted Grants                    |                        |                 |                          |                                  |
| Provincial Grants - Ministry of Education |                        | 40,000          | 150,000                  | 20,000                           |
| Other                                     | 20,000                 | 40,000          | 150,000                  | 20,000                           |
| Less: Allocated to Revenue                | 20,000                 | 40,000          | 150,000                  | 20,000                           |
| Recovered                                 |                        |                 |                          |                                  |
| Deferred Revenue, end of year             | 200,574                | 152,954         | -                        | 4,017                            |
| Revenues                                  |                        |                 |                          |                                  |
| Provincial Grants - Ministry of Education | 20,000                 | 40,000          | 150,000                  | 20,000                           |
| Other Revenue                             | 20,000                 | 40,000          | 150,000                  | 20,000                           |
| Expenses                                  |                        |                 |                          |                                  |
| Salaries                                  |                        |                 |                          |                                  |
| Teachers                                  |                        |                 |                          |                                  |
| Principals and Vice Principals            |                        |                 | 103,157                  |                                  |
| Educational Assistants                    |                        |                 | 103,157                  |                                  |
| Support Staff                             |                        |                 |                          |                                  |
| Other Professionals                       |                        |                 |                          |                                  |
| Employee Benefits                         |                        |                 | 22,404                   |                                  |
| Services and Supplies                     | 20,000                 | 40,000          | 24,439                   | 20,000                           |
|                                           | 20,000                 | 40,000          | 150,000                  | 20,000                           |
| Net Revenue (Expense)                     | -                      | -               | -                        | -                                |

# School District No. 70 (Pacific Rim)

Schedule 3A

Approved Annual Budget 2022 Changes in Special Purpose Funds

Year Ended April 30, 2022

|                                           | PRP<br>Kachaamin | Service<br>Delivery<br>Transformation | Just<br>B4 | TOTAL     |
|-------------------------------------------|------------------|---------------------------------------|------------|-----------|
|                                           | \$               | \$                                    | \$         | \$        |
| Deferred Revenue, beginning of year       | 16,768           | 5,135                                 |            | 2,125,582 |
| Add: Restricted Grants                    |                  |                                       |            |           |
| Provincial Grants - Ministry of Education | 212,862          |                                       | 25,000     | 5,523,976 |
| Other                                     |                  | -                                     | 25,000     | 1,270,000 |
|                                           | 212,862          |                                       |            | 6,793,976 |
| Less: Allocated to Revenue                | 212,862          | 5,135                                 | 25,000     | 6,907,123 |
| Recovered                                 | 15,768           |                                       |            | 15,768    |
| Deferred Revenue, end of year             | 1,000            | -                                     | -          | 1,996,667 |
| Revenues                                  |                  |                                       |            |           |
| Provincial Grants - Ministry of Education | 212,862          | 5,135                                 | 25,000     | 5,637,123 |
| Other Revenue                             |                  |                                       |            | 1,270,000 |
|                                           | 212,862          | 5,135                                 | 25,000     | 6,907,123 |
| Expenses                                  |                  |                                       |            |           |
| Salaries                                  |                  |                                       |            |           |
| Teachers                                  | 98,053           |                                       |            | 2,748,053 |
| Principals and Vice Principals            |                  |                                       |            | 104,213   |
| Educational Assistants                    | 49,639           |                                       |            | 646,205   |
| Support Staff                             |                  |                                       | 20,325     | 213,825   |
| Other Professionals                       |                  |                                       |            | 116,035   |
|                                           | 147,692          | -                                     | 20,325     | 3,828,331 |
| Employee Benefits                         | 35,458           |                                       | 4,675      | 950,610   |
| Services and Supplies                     | 29,712           | 5,135                                 |            | 2,128,182 |
|                                           | 212,862          | 5,135                                 | 25,000     | 6,907,123 |
| Net Revenue (Expense)                     | -                | -                                     | -          | -         |

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**School District No. 70 (Pacific Rim)**

Schedule 4

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

|                                                 | 2022 Amended Annual Budget             |                  |                  | 2022<br>Annual Budget |
|-------------------------------------------------|----------------------------------------|------------------|------------------|-----------------------|
|                                                 | Invested in Tangible<br>Capital Assets | Local<br>Capital | Fund<br>Balance  |                       |
|                                                 | \$                                     | \$               | \$               | \$                    |
| <b>Revenues</b>                                 |                                        |                  |                  |                       |
| Amortization of Deferred Capital Revenue        | 2,445,124                              |                  | 2,445,124        | 2,439,690             |
| <b>Total Revenue</b>                            | <b>2,445,124</b>                       | <b>-</b>         | <b>2,445,124</b> | <b>2,439,690</b>      |
| <b>Expenses</b>                                 |                                        |                  |                  |                       |
| Amortization of Tangible Capital Assets         |                                        |                  |                  |                       |
| Operations and Maintenance                      | 2,453,706                              |                  | 2,453,706        | 2,389,245             |
| Transportation and Housing                      | 817,902                                |                  | 817,902          | 796,415               |
| Debt Services                                   |                                        |                  |                  |                       |
| Capital Loan Interest                           |                                        | 9,905            | 9,905            | 5,676                 |
| <b>Total Expense</b>                            | <b>3,271,608</b>                       | <b>9,905</b>     | <b>3,281,513</b> | <b>3,191,336</b>      |
| <b>Net Revenue (Expense)</b>                    | <b>(826,484)</b>                       | <b>(9,905)</b>   | <b>(836,389)</b> | <b>(751,646)</b>      |
| <b>Net Transfers (to) from other funds</b>      |                                        |                  |                  |                       |
| Local Capital                                   |                                        | 79,411           | 79,411           | 39,674                |
| <b>Total Net Transfers</b>                      | <b>-</b>                               | <b>79,411</b>    | <b>79,411</b>    | <b>39,674</b>         |
| <b>Other Adjustments to Fund Balances</b>       |                                        |                  |                  |                       |
| Principal Payment                               |                                        |                  |                  |                       |
| Capital Loan                                    | 69,506                                 | (69,506)         | -                | -                     |
| <b>Total Other Adjustments to Fund Balances</b> | <b>69,506</b>                          | <b>(69,506)</b>  | <b>-</b>         | <b>-</b>              |
| <b>Budgeted Surplus (Deficit), for the year</b> | <b>(756,978)</b>                       | <b>-</b>         | <b>(756,978)</b> | <b>(711,972)</b>      |