

Amended Annual Budget

## **School District No. 51 (Boundary)**

June 30, 2024

# School District No. 51 (Boundary)

June 30, 2024

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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. 51 (BOUNDARY) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2023/2024 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 51 (Boundary) Amended Annual Budget Bylaw for fiscal year 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$26,720,419 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 20th DAY OF FEBRUARY, 2024;

READ A SECOND TIME THE 20th DAY OF FEBRUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 20th DAY OF FEBRUARY, 2024;

( Corporate Seal )

Original Signatures on File

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**Chairperson of the Board**

Original Signatures on File

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 51 (Boundary) Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 20th DAY OF FEBRUARY, 2024.

Original Signatures on File

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**Secretary Treasurer**

# School District No. 51 (Boundary)

Statement 2

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2024

|   | 2024 Amended<br>Annual Budget | 2024<br>Annual Budget |
|---|-------------------------------|-----------------------|
| <b>Ministry Operating Grant Funded FTE's</b>                  |                               |                       |
| School-Age  | 1,311,625                     | 1,292,500             |
| <b>Total Ministry Operating Grant Funded FTE's</b>            | <b>1,311,625</b>              | <b>1,292,500</b>      |
| <b>Revenues</b>   | \$                            | \$                    |
| Provincial Grants   |                               |                       |
| Ministry of Education and Child Care                          | 23,763,451                    | 22,755,487            |
| Other   | 151,225                       | 73,000                |
| Tuition   | 15,325                        | 15,325                |
| Other Revenue   | 441,000                       | 381,000               |
| Rentals and Leases  | 50,000                        | 60,000                |
| Investment Income   | 166,000                       | 185,000               |
| Amortization of Deferred Capital Revenue                      | 1,054,340                     | 1,048,427             |
| <b>Total Revenue</b>  | <b>25,641,341</b>             | <b>24,518,239</b>     |
| <b>Expenses</b>   |                               |                       |
| Instruction   | 18,982,493                    | 17,983,972            |
| District Administration                                       | 1,510,292                     | 1,512,303             |
| Operations and Maintenance                                    | 4,283,027                     | 4,327,419             |
| Transportation and Housing                                    | 1,080,872                     | 1,067,163             |
| Debt Services   | 235                           | 235                   |
| <b>Total Expense</b>  | <b>25,856,919</b>             | <b>24,891,092</b>     |
| <b>Net Revenue (Expense)</b>                                  | <b>(215,578)</b>              | <b>(372,853)</b>      |
| <b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>  | <b>10,626</b>                 | <b>172,819</b>        |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(204,952)</b>              | <b>(200,034)</b>      |
| <b>Budgeted Surplus (Deficit), for the year comprised of:</b> |                               |                       |
| Operating Fund Surplus (Deficit)                              |                               |                       |
| Special Purpose Fund Surplus (Deficit)                        |                               |                       |
| Capital Fund Surplus (Deficit)                                | (204,952)                     | (200,034)             |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(204,952)</b>              | <b>(200,034)</b>      |

# School District No. 51 (Boundary)

Amended Annual Budget - Revenue and Expense  
 Year Ended June 30, 2024

|   | 2024 Amended<br>Annual Budget | 2024<br>Annual Budget |
|---|-------------------------------|-----------------------|
| <b>Budget Bylaw Amount</b>  |                               |                       |
| Operating - Total Expense   | 21,031,875                    | 20,646,063            |
| Operating - Tangible Capital Assets Purchased                       | 40,000                        | 40,000                |
| Special Purpose Funds - Total Expense                               | 3,171,752                     | 2,598,568             |
| Special Purpose Funds - Tangible Capital Assets Purchased           | 40,000                        | 40,000                |
| Capital Fund - Total Expense  | 1,653,292                     | 1,646,461             |
| Capital Fund - Tangible Capital Assets Purchased from Local Capital | 783,500                       | 804,000               |
| <b>Total Budget Bylaw Amount</b>                                    | <b>26,720,419</b>             | <b>25,775,092</b>     |

**Approved by the Board**

February 20, 2024

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Signature of the Chairperson of the Board of Education Date Signed

February 20, 2024

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Signature of the Superintendent Date Signed

February 20, 2024

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Signature of the Secretary Treasurer Date Signed

Original Signatures on File

# School District No. 51 (Boundary)

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2024

|   | 2024 Amended<br>Annual Budget | 2024<br>Annual Budget     |
|---|-------------------------------|---------------------------|
|   | \$                            | \$                        |
| <b>Surplus (Deficit) for the year</b>                     | <u>(215,578)</u>              | <u>(372,853)</u>          |
| <b>Effect of change in Tangible Capital Assets</b>        |                               |                           |
| Acquisition of Tangible Capital Assets                    |                               |                           |
| From Operating and Special Purpose Funds                  | (80,000)                      | (80,000)                  |
| From Local Capital  | (783,500)                     | (804,000)                 |
| From Deferred Capital Revenue                             | (2,292,282)                   | (1,909,282)               |
| <b>Total Acquisition of Tangible Capital Assets</b>       | <u>(3,155,782)</u>            | <u>(2,793,282)</u>        |
| Amortization of Tangible Capital Assets                   | <u>1,653,057</u>              | 1,646,226                 |
| <b>Total Effect of change in Tangible Capital Assets</b>  | <u>(1,502,725)</u>            | <u>(1,147,056)</u>        |
|   | <u>-</u>                      | <u>-</u>                  |
| <b>(Increase) Decrease in Net Financial Assets (Debt)</b> | <u><u>(1,718,303)</u></u>     | <u><u>(1,519,909)</u></u> |

# School District No. 51 (Boundary)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2024

|  | Operating<br>Fund | Special Purpose<br>Fund | Capital<br>Fund  | 2024 Amended<br>Annual Budget |
|--|-------------------|-------------------------|------------------|-------------------------------|
|  | \$                | \$                      | \$               | \$                            |
| <b>Accumulated Surplus (Deficit), beginning of year</b>    | 1,033,854         | -                       | 3,202,434        | <b>4,236,288</b>              |
| <b>Changes for the year</b>                                |                   |                         |                  |                               |
| Net Revenue (Expense) for the year                         | 312,374           | 40,000                  | (567,952)        | <b>(215,578)</b>              |
| Interfund Transfers  |                   |                         |                  |                               |
| Tangible Capital Assets Purchased                          | (40,000)          | (40,000)                | 80,000           | -                             |
| Local Capital  | (250,000)         |                         | 250,000          | -                             |
| Other  | (33,000)          |                         | 33,000           | -                             |
| <b>Net Changes for the year</b>                            | <b>(10,626)</b>   | <b>-</b>                | <b>(204,952)</b> | <b>(215,578)</b>              |
| <b>Budgeted Accumulated Surplus (Deficit), end of year</b> | <b>1,023,228</b>  | <b>-</b>                | <b>2,997,482</b> | <b>4,020,710</b>              |

# School District No. 51 (Boundary)

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2024

|  | 2024 Amended<br>Annual Budget | 2024<br>Annual Budget |
|--|-------------------------------|-----------------------|
|  | \$                            | \$                    |
| <b>Revenues</b>                                  |                               |                       |
| Provincial Grants                                |                               |                       |
| Ministry of Education and Child Care             | 20,963,424                    | 20,441,919            |
| Other  | 64,500                        | 73,000                |
| Tuition  | 15,325                        | 15,325                |
| Other Revenue                                    | 116,000                       | 56,000                |
| Rentals and Leases                               | 50,000                        | 60,000                |
| Investment Income                                | 135,000                       | 150,000               |
| <b>Total Revenue</b>                             | <b>21,344,249</b>             | <b>20,796,244</b>     |
| <b>Expenses</b>                                  |                               |                       |
| Instruction                                      | 15,924,112                    | 15,498,775            |
| District Administration                          | 1,396,921                     | 1,398,932             |
| Operations and Maintenance                       | 2,815,807                     | 2,870,085             |
| Transportation and Housing                       | 895,035                       | 878,271               |
| <b>Total Expense</b>                             | <b>21,031,875</b>             | <b>20,646,063</b>     |
| <b>Net Revenue (Expense)</b>                     | <b>312,374</b>                | <b>150,181</b>        |
| <b>Budgeted Prior Year Surplus Appropriation</b> | <b>10,626</b>                 | <b>172,819</b>        |
| <b>Net Transfers (to) from other funds</b>       |                               |                       |
| Tangible Capital Assets Purchased                | (40,000)                      | (40,000)              |
| Local Capital                                    | (250,000)                     | (250,000)             |
| Other  | (33,000)                      | (33,000)              |
| <b>Total Net Transfers</b>                       | <b>(323,000)</b>              | <b>(323,000)</b>      |
| <b>Budgeted Surplus (Deficit), for the year</b>  | <b>-</b>                      | <b>-</b>              |



# School District No. 51 (Boundary)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2024

|   | 2024 Amended<br>Annual Budget | 2024<br>Annual Budget |
|---|-------------------------------|-----------------------|
|   | \$                            | \$                    |
| <b>Provincial Grants - Ministry of Education and Child Care</b>       |                               |                       |
| Operating Grant, Ministry of Education and Child Care                 | 20,326,253                    | 19,807,966            |
| Other Ministry of Education and Child Care Grants                     |                               |                       |
| Pay Equity  | 105,245                       | 105,245               |
| Student Transportation Fund   | 153,588                       | 153,588               |
| FSA Scorer Grant  | 7,506                         | 7,506                 |
| Early Learning Framework (ELF) Implementation                         |                               | 1,782                 |
| Labour Settlement Funding   | 317,772                       | 317,772               |
| Equity Scan Implementation  | 5,000                         | -                     |
| PLNet   | 48,060                        | 48,060                |
| <b>Total Provincial Grants - Ministry of Education and Child Care</b> | <b>20,963,424</b>             | <b>20,441,919</b>     |
| <b>Provincial Grants - Other</b>                                      | <b>64,500</b>                 | <b>73,000</b>         |
| <b>Tuition</b>  |                               |                       |
| International and Out of Province Students                            | 15,325                        | 15,325                |
| <b>Total Tuition</b>  | <b>15,325</b>                 | <b>15,325</b>         |
| <b>Other Revenues</b>   |                               |                       |
| Miscellaneous   |                               |                       |
| City of Grand Forks   | 45,000                        | 45,000                |
| Miscellaneous   | 65,000                        | 5,000                 |
| ArtStarts   | 6,000                         | 6,000                 |
| <b>Total Other Revenue</b>  | <b>116,000</b>                | <b>56,000</b>         |
| <b>Rentals and Leases</b>   | <b>50,000</b>                 | <b>60,000</b>         |
| <b>Investment Income</b>  | <b>135,000</b>                | <b>150,000</b>        |
| <b>Total Operating Revenue</b>  | <b>21,344,249</b>             | <b>20,796,244</b>     |

# School District No. 51 (Boundary)

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2024

|                                     | 2024 Amended<br>Annual Budget | 2024<br>Annual Budget |
|-------------------------------------|-------------------------------|-----------------------|
|                                     | \$                            | \$                    |
| <b>Salaries</b>                     |                               |                       |
| Teachers                            | 7,157,525                     | 7,017,585             |
| Principals and Vice Principals      | 1,572,246                     | 1,650,199             |
| Educational Assistants              | 1,584,049                     | 1,580,214             |
| Support Staff                       | 2,741,102                     | 2,702,517             |
| Other Professionals                 | 811,595                       | 818,519               |
| Substitutes                         | 699,125                       | 550,600               |
| <b>Total Salaries</b>               | <b>14,565,642</b>             | <b>14,319,634</b>     |
| <b>Employee Benefits</b>            | <b>3,523,212</b>              | <b>3,397,782</b>      |
| <b>Total Salaries and Benefits</b>  | <b>18,088,854</b>             | <b>17,717,416</b>     |
| <b>Services and Supplies</b>        |                               |                       |
| Services                            | 904,311                       | 906,801               |
| Student Transportation              | 154,412                       | 138,344               |
| Professional Development and Travel | 301,475                       | 274,957               |
| Dues and Fees                       | 37,035                        | 37,035                |
| Insurance                           | 60,725                        | 54,850                |
| Supplies                            | 977,063                       | 998,660               |
| Utilities                           | 508,000                       | 518,000               |
| <b>Total Services and Supplies</b>  | <b>2,943,021</b>              | <b>2,928,647</b>      |
| <b>Total Operating Expense</b>      | <b>21,031,875</b>             | <b>20,646,063</b>     |

# School District No. 51 (Boundary)

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

Year Ended June 30, 2024

|  | Teachers Salaries | Principals and Vice Principals Salaries | Educational Assistants Salaries | Support Staff Salaries | Other Professionals Salaries | Substitutes Salaries | Total Salaries    |
|--|-------------------|---|---------------------------------|------------------------|------------------------------|----------------------|-------------------|
|  | \$                | \$                                      | \$                              | \$                     | \$                           | \$                   | \$                |
| <b>1 Instruction</b>                           |                   |   |                                 |                        |                              |                      |                   |
| 1.02 Regular Instruction                       | 5,771,731         | 148,214                                 |                                 | 117,191                |                              | 505,825              | 6,542,961         |
| 1.03 Career Programs                           | 27,651            |   |                                 |                        |                              |                      | 27,651            |
| 1.07 Library Services                          | 102,000           |   |                                 | 30,041                 |                              | 5,000                | 137,041           |
| 1.08 Counselling                               | 189,859           |   |                                 |                        |                              |                      | 189,859           |
| 1.10 Special Education                         | 993,073           | 279,290                                 | 1,584,049                       | 93,038                 | 91,449                       | 99,400               | 3,140,299         |
| 1.31 Indigenous Education                      | 73,211            |   |                                 | 285,618                | 36,906                       | 3,500                | 399,235           |
| 1.41 School Administration                     |                   | 964,371                                 |                                 | 388,305                |                              | 37,600               | 1,390,276         |
| 1.64 Other                                     |                   |   |                                 |                        |                              |                      | -                 |
| <b>Total Function 1</b>                        | <b>7,157,525</b>  | <b>1,391,875</b>                        | <b>1,584,049</b>                | <b>914,193</b>         | <b>128,355</b>               | <b>651,325</b>       | <b>11,827,322</b> |
| <b>4 District Administration</b>               |                   |   |                                 |                        |                              |                      |                   |
| 4.11 Educational Administration                |                   | 180,371                                 |                                 | 47,013                 | 184,268                      |                      | 411,652           |
| 4.40 School District Governance                |                   |   |                                 |                        | 96,257                       |                      | 96,257            |
| 4.41 Business Administration                   |                   |   |                                 | 164,699                | 229,969                      |                      | 394,668           |
| <b>Total Function 4</b>                        | <b>-</b>          | <b>180,371</b>                          | <b>-</b>                        | <b>211,712</b>         | <b>510,494</b>               | <b>-</b>             | <b>902,577</b>    |
| <b>5 Operations and Maintenance</b>            |                   |   |                                 |                        |                              |                      |                   |
| 5.41 Operations and Maintenance Administration |                   |   |                                 | 16,637                 | 86,373                       |                      | 103,010           |
| 5.50 Maintenance Operations                    |                   |   |                                 | 1,114,684              |                              | 26,850               | 1,141,534         |
| 5.52 Maintenance of Grounds                    |                   |   |                                 | 93,553                 |                              | 3,500                | 97,053            |
| 5.56 Utilities                                 |                   |   |                                 |                        |                              |                      | -                 |
| <b>Total Function 5</b>                        | <b>-</b>          | <b>-</b>                                | <b>-</b>                        | <b>1,224,874</b>       | <b>86,373</b>                | <b>30,350</b>        | <b>1,341,597</b>  |
| <b>7 Transportation and Housing</b>            |                   |   |                                 |                        |                              |                      |                   |
| 7.41 Transportation and Housing Administration |                   |   |                                 | 21,637                 | 86,373                       |                      | 108,010           |
| 7.70 Student Transportation                    |                   |   |                                 | 368,686                |                              | 17,450               | 386,136           |
| <b>Total Function 7</b>                        | <b>-</b>          | <b>-</b>                                | <b>-</b>                        | <b>390,323</b>         | <b>86,373</b>                | <b>17,450</b>        | <b>494,146</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>7,157,525</b>  | <b>1,572,246</b>                        | <b>1,584,049</b>                | <b>2,741,102</b>       | <b>811,595</b>               | <b>699,125</b>       | <b>14,565,642</b> |

# School District No. 51 (Boundary)

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

Year Ended June 30, 2024

|  | Total Salaries    | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2024 Amended Annual Budget | 2024 Annual Budget |
|--|-------------------|-------------------|-----------------------------|-----------------------|----------------------------|--------------------|
|  | \$                | \$                | \$                          | \$                    | \$                         | \$                 |
| <b>1 Instruction</b>                           |                   |                   |                             |                       |                            |                    |
| 1.02 Regular Instruction                       | 6,542,961         | 1,534,691         | 8,077,652                   | 826,905               | 8,904,557                  | 8,960,203          |
| 1.03 Career Programs                           | 27,651            | 6,525             | 34,176                      |                       | 34,176                     | 34,063             |
| 1.07 Library Services                          | 137,041           | 33,471            | 170,512                     | 28,085                | 198,597                    | 189,272            |
| 1.08 Counselling                               | 189,859           | 45,134            | 234,993                     | 49,985                | 284,978                    | 230,180            |
| 1.10 Special Education                         | 3,140,299         | 844,194           | 3,984,493                   | 98,484                | 4,082,977                  | 3,699,328          |
| 1.31 Indigenous Education                      | 399,235           | 96,718            | 495,953                     | 114,517               | 610,470                    | 603,630            |
| 1.41 School Administration                     | 1,390,276         | 312,539           | 1,702,815                   | 97,142                | 1,799,957                  | 1,773,699          |
| 1.64 Other                                     | -                 | -                 | -                           | 8,400                 | 8,400                      | 8,400              |
| <b>Total Function 1</b>                        | <b>11,827,322</b> | <b>2,873,272</b>  | <b>14,700,594</b>           | <b>1,223,518</b>      | <b>15,924,112</b>          | <b>15,498,775</b>  |
| <b>4 District Administration</b>               |                   |                   |                             |                       |                            |                    |
| 4.11 Educational Administration                | 411,652           | 84,447            | 496,099                     | 37,118                | 533,217                    | 565,727            |
| 4.40 School District Governance                | 96,257            | 9,009             | 105,266                     | 56,000                | 161,266                    | 161,152            |
| 4.41 Business Administration                   | 394,668           | 85,410            | 480,078                     | 222,360               | 702,438                    | 672,053            |
| <b>Total Function 4</b>                        | <b>902,577</b>    | <b>178,866</b>    | <b>1,081,443</b>            | <b>315,478</b>        | <b>1,396,921</b>           | <b>1,398,932</b>   |
| <b>5 Operations and Maintenance</b>            |                   |                   |                             |                       |                            |                    |
| 5.41 Operations and Maintenance Administration | 103,010           | 21,109            | 124,119                     | 55,200                | 179,319                    | 174,199            |
| 5.50 Maintenance Operations                    | 1,141,534         | 299,610           | 1,441,144                   | 515,375               | 1,956,519                  | 2,002,687          |
| 5.52 Maintenance of Grounds                    | 97,053            | 25,666            | 122,719                     | 29,250                | 151,969                    | 155,199            |
| 5.56 Utilities                                 | -                 | -                 | -                           | 528,000               | 528,000                    | 538,000            |
| <b>Total Function 5</b>                        | <b>1,341,597</b>  | <b>346,385</b>    | <b>1,687,982</b>            | <b>1,127,825</b>      | <b>2,815,807</b>           | <b>2,870,085</b>   |
| <b>7 Transportation and Housing</b>            |                   |                   |                             |                       |                            |                    |
| 7.41 Transportation and Housing Administration | 108,010           | 21,109            | 129,119                     | 500                   | 129,619                    | 130,374            |
| 7.70 Student Transportation                    | 386,136           | 103,580           | 489,716                     | 275,700               | 765,416                    | 747,897            |
| <b>Total Function 7</b>                        | <b>494,146</b>    | <b>124,689</b>    | <b>618,835</b>              | <b>276,200</b>        | <b>895,035</b>             | <b>878,271</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>14,565,642</b> | <b>3,523,212</b>  | <b>18,088,854</b>           | <b>2,943,021</b>      | <b>21,031,875</b>          | <b>20,646,063</b>  |

# School District No. 51 (Boundary)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2024

|   | <u>2024 Amended<br/>Annual Budget</u> | <u>2024<br/>Annual Budget</u> |
|---|---------------------------------------|-------------------------------|
|   | \$                                    | \$                            |
| <b>Revenues</b>                                 |                                       |                               |
| Provincial Grants                               |                                       |                               |
| Ministry of Education and Child Care            | 2,800,027                             | 2,313,568                     |
| Other   | 86,725                                |                               |
| Other Revenue                                   | 325,000                               | 325,000                       |
| <b>Total Revenue</b>                            | <u>3,211,752</u>                      | <u>2,638,568</u>              |
| <b>Expenses</b>                                 |                                       |                               |
| Instruction                                     | 3,058,381                             | 2,485,197                     |
| District Administration                         | 113,371                               | 113,371                       |
| <b>Total Expense</b>                            | <u>3,171,752</u>                      | <u>2,598,568</u>              |
| <b>Net Revenue (Expense)</b>                    | <u>40,000</u>                         | <u>40,000</u>                 |
| <b>Net Transfers (to) from other funds</b>      |                                       |                               |
| Tangible Capital Assets Purchased               | (40,000)                              | (40,000)                      |
| <b>Total Net Transfers</b>                      | <u>(40,000)</u>                       | <u>(40,000)</u>               |
| <b>Budgeted Surplus (Deficit), for the year</b> | <u>-</u>                              | <u>-</u>                      |

# School District No. 51 (Boundary)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2024

|  | Annual<br>Facility<br>Grant | Learning<br>Improvement<br>Fund | School<br>Generated<br>Funds | Strong<br>Start | Ready,<br>Set,<br>Learn | OLEP   | CommunityLINK | Classroom<br>Enhancement<br>Fund - Overhead | Classroom<br>Enhancement<br>Fund - Staffing |
|--|-----------------------------|---------------------------------|------------------------------|-----------------|-------------------------|--------|---------------|---|---|
|  | \$                          | \$                              | \$                           | \$              |                         | \$     | \$            | \$  | \$  |
| <b>Deferred Revenue, beginning of year</b>               | 7,978                       | -                               | 453,718                      | -               | -                       | 29,278 | -             | -   | -   |
| <b>Add:</b> Restricted Grants                            |                             |                                 |                              |                 |                         |        |               |   |   |
| Provincial Grants - Ministry of Education and Child Care | 113,371                     | 74,976                          |                              | 128,000         | 17,150                  | 9,018  | 167,462       | 27,469                                      | 1,422,980                                   |
| Provincial Grants - Other                                |                             |                                 |                              |                 |                         |        |               |   |   |
| Other  |                             |                                 | 300,000                      |                 |                         |        |               |   |   |
|  | 113,371                     | 74,976                          | 300,000                      | 128,000         | 17,150                  | 9,018  | 167,462       | 27,469                                      | 1,422,980                                   |
| <b>Less:</b> Allocated to Revenue                        | 121,349                     | 74,976                          | 325,000                      | 128,000         | 17,150                  | 38,296 | 167,462       | 27,469                                      | 1,422,980                                   |
| Recovered  |                             |                                 |                              |                 |                         |        |               |   |   |
| <b>Deferred Revenue, end of year</b>                     | -                           | -                               | <b>428,718</b>               | -               | -                       | -      | -             | -   | -   |
| <b>Revenues</b>  |                             |                                 |                              |                 |                         |        |               |   |   |
| Provincial Grants - Ministry of Education and Child Care | 121,349                     | 74,976                          |                              | 128,000         | 17,150                  | 38,296 | 167,462       | 27,469                                      | 1,422,980                                   |
| Provincial Grants - Other                                |                             |                                 |                              |                 |                         |        |               |   |   |
| Other Revenue  |                             |                                 | 325,000                      |                 |                         |        |               |   |   |
|  | 121,349                     | 74,976                          | 325,000                      | 128,000         | 17,150                  | 38,296 | 167,462       | 27,469                                      | 1,422,980                                   |
| <b>Expenses</b>  |                             |                                 |                              |                 |                         |        |               |   |   |
| Salaries   |                             |                                 |                              |                 |                         |        |               |   |   |
| Teachers   |                             |                                 |                              |                 |                         |        |               |   | 1,149,861                                   |
| Principals and Vice Principals                           |                             |                                 |                              |                 |                         |        |               |   |   |
| Educational Assistants                                   |                             | 59,068                          |                              |                 |                         |        |               |   |   |
| Support Staff  |                             |                                 |                              | 89,840          |                         |        | 112,280       |   |   |
| Other Professionals                                      |                             |                                 |                              |                 |                         |        |               |   |   |
| Substitutes  |                             |                                 |                              |                 |                         | 3,000  |               | 17,312                                      |   |
|  | -                           | 59,068                          | -                            | 89,840          | -                       | 3,000  | 112,280       | 17,312                                      | 1,149,861                                   |
| Employee Benefits  |                             | 15,908                          |                              | 23,712          |                         | 630    | 32,182        | 3,878                                       | 273,119                                     |
| Services and Supplies                                    | 121,349                     |                                 | 325,000                      | 14,448          | 17,150                  | 34,666 | 23,000        | 6,279                                       |   |
|  | 121,349                     | 74,976                          | 325,000                      | 128,000         | 17,150                  | 38,296 | 167,462       | 27,469                                      | 1,422,980                                   |
| <b>Net Revenue (Expense) before Interfund Transfers</b>  | -                           | -                               | -                            | -               | -                       | -      | -             | -   | -   |
| <b>Interfund Transfers</b>                               |                             |                                 |                              |                 |                         |        |               |   |   |
| Tangible Capital Assets Purchased                        | -                           | -                               | -                            | -               | -                       | -      | -             | -   | -   |
| <b>Net Revenue (Expense)</b>                             | -                           | -                               | -                            | -               | -                       | -      | -             | -   | -   |

# School District No. 51 (Boundary)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2024

|  | Classroom<br>Enhancement<br>Fund - Remedies | Mental<br>Health<br>in Schools | Changing<br>Results for<br>Young Children | Seamless<br>Day<br>Kindergarten | Student &<br>Family<br>Affordability | JUST<br>B4    | SEY2KT<br>(Early Years to<br>Kindergarten) | ECL<br>Early Care<br>& Learning | Feeding<br>Futures<br>Fund |
|--|---|--------------------------------|---|---------------------------------|--------------------------------------|---------------|--|---------------------------------|----------------------------|
|  | \$  | \$                             | \$  | \$                              | \$                                   | \$            | \$   | \$                              | \$                         |
| <b>Deferred Revenue, beginning of year</b>               | 2,737                                       | -                              | 4,024                                     | 48,371                          | 111,753                              | 25,000        | 12,572                                     | 25,557                          | -                          |
| <b>Add:</b> Restricted Grants                            |   |                                |   |                                 |                                      |               |  |                                 |                            |
| Provincial Grants - Ministry of Education and Child Care | 54,636                                      | 57,000                         | 6,750                                     | 55,400                          |                                      | 25,000        | 19,000                                     | 175,000                         | 350,000                    |
| Provincial Grants - Other                                |   |                                |   |                                 |                                      |               |  |                                 |                            |
| Other  |   |                                |   |                                 |                                      |               |  |                                 |                            |
|  | 54,636                                      | 57,000                         | 6,750                                     | 55,400                          | -                                    | 25,000        | 19,000                                     | 175,000                         | 350,000                    |
| <b>Less:</b> Allocated to Revenue                        | 54,636                                      | 57,000                         | 10,774                                    | 58,905                          | 111,753                              | -             | 31,572                                     | 127,705                         | 350,000                    |
| Recovered  | 2,737                                       |                                |   |                                 |                                      |               |  |                                 |                            |
| <b>Deferred Revenue, end of year</b>                     | -   | -                              | -   | <b>44,866</b>                   | -                                    | <b>50,000</b> | -  | <b>72,852</b>                   | -                          |
| <b>Revenues</b>  |   |                                |   |                                 |                                      |               |  |                                 |                            |
| Provincial Grants - Ministry of Education and Child Care | 54,636                                      | 57,000                         | 10,774                                    | 58,905                          | 111,753                              |               | 31,572                                     | 127,705                         | 350,000                    |
| Provincial Grants - Other                                |   |                                |   |                                 |                                      |               |  |                                 |                            |
| Other Revenue  |   |                                |   |                                 |                                      |               |  |                                 |                            |
|  | 54,636                                      | 57,000                         | 10,774                                    | 58,905                          | 111,753                              | -             | 31,572                                     | 127,705                         | 350,000                    |
| <b>Expenses</b>  |   |                                |   |                                 |                                      |               |  |                                 |                            |
| Salaries   |   |                                |   |                                 |                                      |               |  |                                 |                            |
| Teachers   |   |                                |   |                                 |                                      |               |  |                                 |                            |
| Principals and Vice Principals                           |   |                                |   |                                 |                                      |               |  | 102,615                         |                            |
| Educational Assistants                                   |   |                                |   |                                 |                                      |               |  |                                 |                            |
| Support Staff  |   |                                |   | 53,310                          |                                      |               | 12,915                                     |                                 | 61,000                     |
| Other Professionals                                      |   |                                |   |                                 |                                      |               |  |                                 | 45,000                     |
| Substitutes  | 27,744                                      | 17,500                         | 8,156                                     |                                 |                                      |               |  |                                 |                            |
|  | 27,744                                      | 17,500                         | 8,156                                     | 53,310                          | -                                    | -             | 12,915                                     | 102,615                         | 106,000                    |
| Employee Benefits  | 3,812                                       | 2,236                          | 1,573                                     | 5,595                           |                                      |               | 3,378                                      | 25,090                          | 23,320                     |
| Services and Supplies                                    | 23,080                                      | 37,264                         | 1,045                                     |                                 | 111,753                              |               | 15,279                                     |                                 | 180,680                    |
|  | 54,636                                      | 57,000                         | 10,774                                    | 58,905                          | 111,753                              | -             | 31,572                                     | 127,705                         | 310,000                    |
| <b>Net Revenue (Expense) before Interfund Transfers</b>  | -   | -                              | -   | -                               | -                                    | -             | -  | -                               | 40,000                     |
| <b>Interfund Transfers</b>                               |   |                                |   |                                 |                                      |               |  |                                 |                            |
| Tangible Capital Assets Purchased                        |   |                                |   |                                 |                                      |               |  |                                 | (40,000)                   |
|  | -   | -                              | -   | -                               | -                                    | -             | -  | -                               | (40,000)                   |
| <b>Net Revenue (Expense)</b>                             | -   | -                              | -   | -                               | -                                    | -             | -  | -                               | -                          |

**School District No. 51 (Boundary)**

Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2024

|  | DASH BC<br>ASAAI | Healthy Schools<br>Coordinator | TOTAL                   |
|--|------------------|--------------------------------|-------------------------|
|  | \$               | \$                             | \$                      |
| <b>Deferred Revenue, beginning of year</b>               | -                | -                              | <b>720,988</b>          |
| <b>Add:</b> Restricted Grants                            |                  |                                |                         |
| Provincial Grants - Ministry of Education and Child Care |                  |                                | <b>2,703,212</b>        |
| Provincial Grants - Other                                | 59,725           | 27,000                         | <b>86,725</b>           |
| Other  |                  |                                | <b>300,000</b>          |
|  | <u>59,725</u>    | <u>27,000</u>                  | <u><b>3,089,937</b></u> |
| <b>Less:</b> Allocated to Revenue                        | 59,725           | 27,000                         | <b>3,211,752</b>        |
| Recovered  |                  |                                | <b>2,737</b>            |
| <b>Deferred Revenue, end of year</b>                     | <u>-</u>         | <u>-</u>                       | <u><b>596,436</b></u>   |
| <b>Revenues</b>  |                  |                                |                         |
| Provincial Grants - Ministry of Education and Child Care |                  |                                | <b>2,800,027</b>        |
| Provincial Grants - Other                                | 59,725           | 27,000                         | <b>86,725</b>           |
| Other Revenue  |                  |                                | <b>325,000</b>          |
|  | <u>59,725</u>    | <u>27,000</u>                  | <u><b>3,211,752</b></u> |
| <b>Expenses</b>  |                  |                                |                         |
| Salaries   |                  |                                |                         |
| Teachers   |                  |                                | <b>1,149,861</b>        |
| Principals and Vice Principals                           |                  |                                | <b>102,615</b>          |
| Educational Assistants                                   |                  |                                | <b>59,068</b>           |
| Support Staff  |                  |                                | <b>329,345</b>          |
| Other Professionals                                      |                  | 20,530                         | <b>65,530</b>           |
| Substitutes  |                  |                                | <b>73,712</b>           |
|  | <u>-</u>         | <u>20,530</u>                  | <u><b>1,780,131</b></u> |
| Employee Benefits  |                  | 5,720                          | <b>420,153</b>          |
| Services and Supplies                                    | 59,725           | 750                            | <b>971,468</b>          |
|  | <u>59,725</u>    | <u>27,000</u>                  | <u><b>3,171,752</b></u> |
| <b>Net Revenue (Expense) before Interfund Transfers</b>  | <u>-</u>         | <u>-</u>                       | <u><b>40,000</b></u>    |
| <b>Interfund Transfers</b>                               |                  |                                |                         |
| Tangible Capital Assets Purchased                        |                  |                                | <b>(40,000)</b>         |
|  | <u>-</u>         | <u>-</u>                       | <u><b>(40,000)</b></u>  |
| <b>Net Revenue (Expense)</b>                             | <u>-</u>         | <u>-</u>                       | <u><b>-</b></u>         |



# School District No. 51 (Boundary)

Amended Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2024

|  | 2024 Amended Annual Budget             |                  |                  | 2024<br>Annual Budget |
|--|--|------------------|------------------|-----------------------|
|  | Invested in Tangible<br>Capital Assets | Local<br>Capital | Fund<br>Balance  |                       |
|  | \$                                     | \$               | \$               | \$                    |
| <b>Revenues</b>                                      |  |                  |                  |                       |
| Investment Income                                    |  | 31,000           | 31,000           | 35,000                |
| Amortization of Deferred Capital Revenue             | 1,054,340                              |                  | 1,054,340        | 1,048,427             |
| <b>Total Revenue</b>                                 | <b>1,054,340</b>                       | <b>31,000</b>    | <b>1,085,340</b> | <b>1,083,427</b>      |
| <b>Expenses</b>                                      |  |                  |                  |                       |
| Amortization of Tangible Capital Assets              |  |                  |                  |                       |
| Operations and Maintenance                           | 1,467,220                              |                  | 1,467,220        | 1,457,334             |
| Transportation and Housing                           | 185,837                                |                  | 185,837          | 188,892               |
| Debt Services  |  |                  |                  |                       |
| Capital Lease Interest                               |  | 235              | 235              | 235                   |
| <b>Total Expense</b>                                 | <b>1,653,057</b>                       | <b>235</b>       | <b>1,653,292</b> | <b>1,646,461</b>      |
| <b>Net Revenue (Expense)</b>                         | <b>(598,717)</b>                       | <b>30,765</b>    | <b>(567,952)</b> | <b>(563,034)</b>      |
| <b>Net Transfers (to) from other funds</b>           |  |                  |                  |                       |
| Tangible Capital Assets Purchased                    | 80,000                                 |                  | 80,000           | 80,000                |
| Local Capital  |  | 250,000          | 250,000          | 250,000               |
| Capital Lease Payment                                |  | 33,000           | 33,000           | 33,000                |
| <b>Total Net Transfers</b>                           | <b>80,000</b>                          | <b>283,000</b>   | <b>363,000</b>   | <b>363,000</b>        |
| <b>Other Adjustments to Fund Balances</b>            |  |                  |                  |                       |
| Tangible Capital Assets Purchased from Local Capital | 783,500                                | (783,500)        | -                |                       |
| Principal Payment                                    |  |                  |                  |                       |
| Capital Lease  | 32,765                                 | (32,765)         | -                |                       |
| <b>Total Other Adjustments to Fund Balances</b>      | <b>816,265</b>                         | <b>(816,265)</b> | <b>-</b>         |                       |
| <b>Budgeted Surplus (Deficit), for the year</b>      | <b>297,548</b>                         | <b>(502,500)</b> | <b>(204,952)</b> | <b>(200,034)</b>      |