

Amended Annual Budget

School District No. 05 (Southeast Kootenay)

June 30, 2020

School District No. 05 (Southeast Kootenay)

June 30, 2020

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	15

*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. 05 (SOUTHEAST KOOTENAY) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2019/2020 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. 05 (Southeast Kootenay) Amended Annual Budget Bylaw for fiscal year 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$78,331,619 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 11th DAY OF FEBRUARY, 2020;

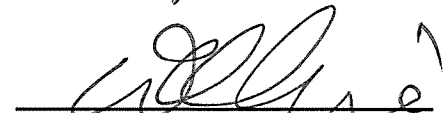
READ A SECOND TIME THE 11th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF FEBRUARY, 2020;

(Corporate Seal)



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 05 (Southeast Kootenay) Amended Annual Budget Bylaw 2019/2020, adopted by the Board the 11th DAY OF FEBRUARY, 2020.



Secretary Treasurer

School District No. 05 (Southeast Kootenay)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020


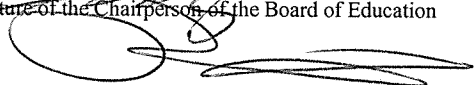
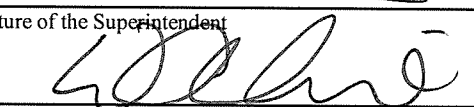
	2020 Amended Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,715.813	5,544.313
Adult	4.625	3.625
Total Ministry Operating Grant Funded FTE's	5,720.438	5,547.938
Revenues	\$	\$
Provincial Grants		
Ministry of Education	67,447,374	63,432,307
Other	185,778	194,228
Tuition	373,081	439,885
Other Revenue	2,874,223	2,745,282
Rentals and Leases	200,000	200,000
Investment Income	85,000	50,000
Amortization of Deferred Capital Revenue	2,896,861	2,843,589
Total Revenue	74,062,317	69,905,291
Expenses		
Instruction	61,322,300	57,937,489
District Administration	2,273,350	2,195,938
Operations and Maintenance	10,286,722	9,869,300
Transportation and Housing	1,858,275	1,828,884
Total Expense	75,740,647	71,831,611
Net Revenue (Expense)	(1,678,330)	(1,926,320)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,022,121	3,930,125
Budgeted Surplus (Deficit), for the year	1,343,791	2,003,805
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,343,791	2,003,805
Budgeted Surplus (Deficit), for the year	1,343,791	2,003,805

School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	65,764,089	61,977,955
Operating - Tangible Capital Assets Purchased	660,000	
Special Purpose Funds - Total Expense	6,567,516	6,478,429
Special Purpose Funds - Tangible Capital Assets Purchased	480,972	385,443
Capital Fund - Total Expense	3,409,042	3,375,227
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,450,000	2,660,000
Total Budget Bylaw Amount	78,331,619	74,877,054

Approved by the Board

 Signature of the Chairperson of the Board of Education	Feb 11/20 Date Signed
 Signature of the Superintendent	Feb 11/2020 Date Signed
 Signature of the Secretary Treasurer	Feb 11, 2020 Date Signed

School District No. 05 (Southeast Kootenay)

Statement 4

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

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,678,330)</u>	<u>(1,926,320)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,140,972)	(385,443)
From Local Capital	(1,450,000)	(2,660,000)
From Deferred Capital Revenue	(2,899,093)	
Total Acquisition of Tangible Capital Assets	<u>(5,490,065)</u>	<u>(3,045,443)</u>
Amortization of Tangible Capital Assets	3,409,042	3,375,227
Total Effect of change in Tangible Capital Assets	<u>(2,081,023)</u>	<u>329,784</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(3,759,353)</u></u>	<u><u>(1,596,536)</u></u>

School District No. 05 (Southeast Kootenay)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,708,148	-	17,751,827	21,459,975
Changes for the year				
Net Revenue (Expense) for the year	(1,662,121)	480,972	(497,181)	(1,678,330)
Interfund Transfers				
Tangible Capital Assets Purchased	(660,000)	(480,972)	1,140,972	-
Local Capital	(700,000)		700,000	-
Net Changes for the year	(3,022,121)	-	1,343,791	(1,678,330)
Budgeted Accumulated Surplus (Deficit), end of year	686,027	-	19,095,618	19,781,645

School District No. 05 (Southeast Kootenay)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	63,110,943	59,148,474
Other	68,000	68,000
Tuition	373,081	439,885
Other Revenue	279,944	301,471
Rentals and Leases	200,000	200,000
Investment Income	70,000	40,000
Total Revenue	64,101,968	60,197,830
Expenses		
Instruction	54,779,502	51,492,392
District Administration	2,251,415	2,162,606
Operations and Maintenance	6,877,680	6,494,073
Transportation and Housing	1,855,492	1,828,884
Total Expense	65,764,089	61,977,955
Net Revenue (Expense)	(1,662,121)	(1,780,125)
Budgeted Prior Year Surplus Appropriation	3,022,121	3,930,125
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(660,000)	
Local Capital	(700,000)	(2,150,000)
Total Net Transfers	(1,360,000)	(2,150,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 05 (Southeast Kootenay)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	61,894,407	58,342,335
ISC/LEA Recovery	(245,484)	(245,484)
Other Ministry of Education Grants		
Pay Equity	457,171	457,171
Funding for Graduated Adults	11,037	
Transportation Supplement	361,459	361,459
Carbon Tax Grant	80,000	80,000
Employer Health Tax Grant	473,691	
BCPSEA Benefits Reserve	-	100,000
Support Staff Funding EHB	68,257	52,993
Found Skills Assessment	8,187	-
ELF Implimentation	2,218	-
Total Provincial Grants - Ministry of Education	63,110,943	59,148,474
Provincial Grants - Other	68,000	68,000
Tuition		
International and Out of Province Students	373,081	439,885
Total Tuition	373,081	439,885
Other Revenues		
Funding from First Nations	232,144	245,484
Miscellaneous		
Miscellaneous	10,000	10,000
Art Starts	10,800	10,800
Health Promoting Schools	27,000	27,000
Foundation Skills	-	8,187
Total Other Revenue	279,944	301,471
Rentals and Leases	200,000	200,000
Investment Income	70,000	40,000
Total Operating Revenue	64,101,968	60,197,830

School District No. 05 (Southeast Kootenay)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	27,445,129	24,721,193
Principals and Vice Principals	3,842,425	4,227,326
Educational Assistants	5,631,879	4,865,638
Support Staff	5,844,963	5,311,036
Other Professionals	1,912,288	1,829,603
Substitutes	1,920,629	2,072,592
Total Salaries	46,597,313	43,027,388
Employee Benefits	11,592,355	10,697,391
Total Salaries and Benefits	58,189,668	53,724,779
Services and Supplies		
Services	2,060,605	1,945,443
Student Transportation	137,292	143,803
Professional Development and Travel	741,739	826,700
Rentals and Leases	69,150	68,950
Dues and Fees	61,900	61,900
Insurance	151,600	153,900
Supplies	3,078,531	3,951,480
Utilities	1,273,604	1,101,000
Total Services and Supplies	7,574,421	8,253,176
Total Operating Expense	65,764,089	61,977,955

School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	22,643,734	1,677,914		343,141	62,303	1,106,261	25,833,353
1.03 Career Programs	80,664					3,432	84,096
1.07 Library Services	699,089			112,390		32,732	844,211
1.08 Counselling	868,045					36,980	905,025
1.10 Special Education	3,046,275	127,378	4,862,904	214,144	518,929	412,278	9,181,908
1.30 English Language Learning	107,322					4,805	112,127
1.31 Indigenous Education		78,475	768,975		99,656		947,106
1.41 School Administration		1,825,250		917,330		181,105	2,923,685
Total Function 1	27,445,129	3,709,017	5,631,879	1,587,005	680,888	1,777,593	40,831,511
4 District Administration							
4.11 Educational Administration		133,408			211,915	40,000	385,323
4.40 School District Governance					133,090		133,090
4.41 Business Administration				215,207	709,620	6,311	931,138
Total Function 4	-	133,408	-	215,207	1,054,625	46,311	1,449,551
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				64,307	121,532	664	186,503
5.50 Maintenance Operations				2,849,626		69,992	2,919,618
5.52 Maintenance of Grounds				136,561		1,700	138,261
5.56 Utilities							-
Total Function 5	-	-	-	3,050,494	121,532	72,356	3,244,382
7 Transportation and Housing							
7.41 Transportation and Housing Administration					55,243		55,243
7.70 Student Transportation				992,257		24,369	1,016,626
Total Function 7	-	-	-	992,257	55,243	24,369	1,071,869
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	27,445,129	3,842,425	5,631,879	5,844,963	1,912,288	1,920,629	46,597,313

School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
I Instruction						
1.02 Regular Instruction	25,833,353	6,305,664	32,139,017	2,604,929	34,743,946	32,266,700
1.03 Career Programs	84,096	20,004	104,100	78,576	182,676	186,357
1.07 Library Services	844,211	209,822	1,054,033	100,290	1,154,323	1,113,874
1.08 Counselling	905,025	215,575	1,120,600	3,000	1,123,600	1,129,108
1.10 Special Education	9,181,908	2,181,624	11,363,532	481,777	11,845,309	10,814,424
1.30 English Language Learning	112,127	33,473	145,600	7,300	152,900	141,200
1.31 Indigenous Education	947,106	270,895	1,218,001	407,628	1,625,629	1,318,245
1.41 School Administration	2,923,685	883,933	3,807,618	143,501	3,951,119	4,522,484
Total Function 1	40,831,511	10,120,990	50,952,501	3,827,001	54,779,502	51,492,392
4 District Administration						
4.11 Educational Administration	385,323	49,585	434,908	130,000	564,908	531,631
4.40 School District Governance	133,090	1,120	134,210	130,200	264,410	265,892
4.41 Business Administration	931,138	213,059	1,144,197	277,900	1,422,097	1,365,083
Total Function 4	1,449,551	263,764	1,713,315	538,100	2,251,415	2,162,606
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	186,503	42,307	228,810	124,000	352,810	340,647
5.50 Maintenance Operations	2,919,618	791,696	3,711,314	1,179,966	4,891,280	4,475,426
5.52 Maintenance of Grounds	138,261	38,725	176,986	183,000	359,986	353,038
5.56 Utilities	-	-	-	1,273,604	1,273,604	1,324,962
Total Function 5	3,244,382	872,728	4,117,110	2,760,570	6,877,680	6,494,073
7 Transportation and Housing						
7.41 Transportation and Housing Administration	55,243	10,521	65,764	7,200	72,964	69,219
7.70 Student Transportation	1,016,626	324,352	1,340,978	441,550	1,782,528	1,759,665
Total Function 7	1,071,869	334,873	1,406,742	448,750	1,855,492	1,828,884
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	46,597,313	11,592,355	58,189,668	7,574,421	65,764,089	61,977,955

School District No. 05 (Southeast Kootenay)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	<u>2020 Amended Annual Budget</u>	<u>2019 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,336,431	4,283,833
Other	117,778	126,228
Other Revenue	2,594,279	2,443,811
Investment Income		10,000
Total Revenue	<u>7,048,488</u>	<u>6,863,872</u>
Expenses		
Instruction	6,542,798	6,445,097
District Administration	21,935	33,332
Transportation and Housing	2,783	
Total Expense	<u>6,567,516</u>	<u>6,478,429</u>
Net Revenue (Expense)	<u>480,972</u>	<u>385,443</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(480,972)	(385,443)
Total Net Transfers	<u>(480,972)</u>	<u>(385,443)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	368,405			791,490	1,308,265		1,356	21,790	577
Add: Restricted Grants									
Provincial Grants - Ministry of Education	286,997	225,410				132,511	26,950	140,602	361,913
Provincial Grants - Other									
Other				22,700	2,640,717				
	286,997	225,410	-	22,700	2,640,717	132,511	26,950	140,602	361,913
Less: Allocated to Revenue Recovered	505,402	225,410	-	30,000	2,562,279	132,511	28,306	162,392	362,490
Deferred Revenue, end of year	150,000	-	-	784,190	1,386,703	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	505,402	225,410				132,511	28,306	162,392	362,490
Provincial Grants - Other									
Other Revenue				30,000	2,562,279				
	505,402	225,410	-	30,000	2,562,279	132,511	28,306	162,392	362,490
Expenses									
Salaries									
Teachers								31,560	
Educational Assistants		164,195						39,802	238,829
Support Staff									
Other Professionals									
Substitutes		5,742						1,575	8,354
	-	169,937	-	-	-	-	-	72,937	247,183
Employee Benefits		55,473						23,222	70,824
Services and Supplies	24,430			30,000	2,562,279	132,511	28,306	66,233	44,483
	24,430	225,410	-	30,000	2,562,279	132,511	28,306	162,392	362,490
Net Revenue (Expense) before Interfund Transfers	480,972	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(480,972)								
	(480,972)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 05 (Southeast Kootenay)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	MCF Programs	Attendance Support	Clear Sky Summiy
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	3,727		16,268				17,614	21,935	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	166,975	2,636,298	52,179	2,783	28,500	11,250			
Provincial Grants - Other							100,164		
Other									2,000
	166,975	2,636,298	52,179	2,783	28,500	11,250	100,164	-	2,000
Less: Allocated to Revenue Recovered	166,975	2,636,298	52,179	2,783	28,500	11,250	117,778	21,935	2,000
Deferred Revenue, end of year	3,727		16,268						
	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	166,975	2,636,298	52,179	2,783	28,500	11,250		21,935	
Provincial Grants - Other							117,778		
Other Revenue									2,000
	166,975	2,636,298	52,179	2,783	28,500	11,250	117,778	21,935	2,000
Expenses									
Salaries									
Teachers		2,120,434							
Educational Assistants									
Support Staff	36,608								
Other Professionals							82,868		
Substitutes			39,134						
	36,608	2,120,434	39,134	-	-	-	82,868	-	-
Employee Benefits	7,322	515,864	13,045				22,677		
Services and Supplies	123,045			2,783	28,500	11,250	12,233	21,935	2,000
	166,975	2,636,298	52,179	2,783	28,500	11,250	117,778	21,935	2,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	2,551,427
Add: Restricted Grants	
Provincial Grants - Ministry of Education	4,072,368
Provincial Grants - Other	100,164
Other	<u>2,665,417</u>
	6,837,949
Less: Allocated to Revenue	7,048,488
Recovered	<u>19,995</u>
Deferred Revenue, end of year	<u>2,320,893</u>
Revenues	
Provincial Grants - Ministry of Education	4,336,431
Provincial Grants - Other	117,778
Other Revenue	<u>2,594,279</u>
	7,048,488
Expenses	
Salaries	
Teachers	2,151,994
Educational Assistants	442,826
Support Staff	36,608
Other Professionals	82,868
Substitutes	<u>54,805</u>
	2,769,101
Employee Benefits	708,427
Services and Supplies	<u>3,089,988</u>
	6,567,516
Net Revenue (Expense) before Interfund Transfers	<u>480,972</u>
Interfund Transfers	
Tangible Capital Assets Purchased	<u>(480,972)</u>
	<u>(480,972)</u>
Net Revenue (Expense)	<u>-</u>

School District No. 05 (Southeast Kootenay)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		15,000	15,000	-
Amortization of Deferred Capital Revenue	2,896,861		2,896,861	2,843,589
Total Revenue	2,896,861	15,000	2,911,861	2,843,589
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,409,042		3,409,042	3,375,227
Total Expense	3,409,042	-	3,409,042	3,375,227
Net Revenue (Expense)	(512,181)	15,000	(497,181)	(531,638)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,140,972		1,140,972	385,443
Local Capital		700,000	700,000	2,150,000
Total Net Transfers	1,140,972	700,000	1,840,972	2,535,443
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,450,000	(1,450,000)	-	
Total Other Adjustments to Fund Balances	1,450,000	(1,450,000)	-	
Budgeted Surplus (Deficit), for the year	2,078,791	(735,000)	1,343,791	2,003,805