

Amended Annual Budget

School District No. 05 (Southeast Kootenay)

June 30, 2019

School District No. 05 (Southeast Kootenay)

June 30, 2019

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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. 05 (SOUTHEAST KOOTENAY) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$74,877,054 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 15th DAY OF JANUARY, 2019;

READ A SECOND TIME THE 15th DAY OF JANUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 12th DAY OF FEBRUARY, 2019;

(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 2018/2019, adopted by the Board the 12th DAY OF FEBRUARY, 2019.



Secretary Treasurer

School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,544.313	5,483.875
Adult	3.625	5.375
Total Ministry Operating Grant Funded FTE's	5,547.938	5,489.250
Revenues	\$	\$
Provincial Grants		
Ministry of Education	63,432,307	61,044,707
Other	126,228	117,985
Tuition	439,885	416,118
Other Revenue	2,813,282	3,281,461
Rentals and Leases	200,000	200,000
Investment Income	50,000	60,533
Amortization of Deferred Capital Revenue	2,843,589	2,830,062
Total Revenue	69,905,291	67,950,866
Expenses		
Instruction	57,903,489	56,931,223
District Administration	2,195,938	2,218,810
Operations and Maintenance	9,869,300	10,006,416
Transportation and Housing	1,828,884	1,838,820
Debt Services	34,000	41,500
Total Expense	71,831,611	71,036,769
Net Revenue (Expense)	(1,926,320)	(3,085,903)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,930,125	3,636,394
Budgeted Surplus (Deficit), for the year	2,003,805	550,491
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	2,003,805	550,491
Budgeted Surplus (Deficit), for the year	2,003,805	550,491


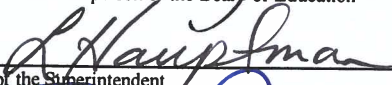
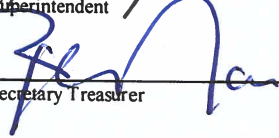
School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	61,977,955	60,805,050
Special Purpose Funds - Total Expense	6,478,429	6,687,485
Special Purpose Funds - Tangible Capital Assets Purchased	385,443	675,163
Capital Fund - Total Expense	3,375,227	3,544,234
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,660,000	180,000
Total Budget Bylaw Amount	74,877,054	71,891,932

Approved by the Board

	<i>Feb 14 / 2019</i>
Signature of the Chairperson of the Board of Education	Date Signed
	<i>Feb 13 / 19</i>
Signature of the Superintendent	Date Signed
	<i>Feb 13, 19</i>
Signature of the Secretary Treasurer	Date Signed

School District No. 05 (Southeast Kootenay)
 Amended Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,926,320)	(3,085,903)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(385,443)	(675,163)
From Local Capital	(2,660,000)	(180,000)
Total Acquisition of Tangible Capital Assets	(3,045,443)	(855,163)
Amortization of Tangible Capital Assets	3,375,227	3,544,234
Total Effect of change in Tangible Capital Assets	329,784	2,689,071
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,596,536)	(396,832)

School District No. 05 (Southeast Kootenay)Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,454,132		16,031,631	20,485,763
Changes for the year				
Net Revenue (Expense) for the year	(1,780,125)	385,443	(531,638)	(1,926,320)
Interfund Transfers				
Tangible Capital Assets Purchased		(385,443)	385,443	-
Local Capital	(2,150,000)		2,150,000	-
Net Changes for the year	(3,930,125)	-	2,003,805	(1,926,320)
Budgeted Accumulated Surplus (Deficit), end of year	524,007	-	18,035,436	18,559,443

School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	59,148,474	56,731,640
Tuition	439,885	416,118
Other Revenue	369,471	349,865
Rentals and Leases	200,000	200,000
Investment Income	40,000	48,533
Total Revenue	60,197,830	57,746,156
Expenses		
Instruction	51,492,392	50,318,570
District Administration	2,162,606	2,185,478
Operations and Maintenance	6,494,073	6,462,182
Transportation and Housing	1,828,884	1,838,820
Total Expense	61,977,955	60,805,050
Net Revenue (Expense)	(1,780,125)	(3,058,894)
Budgeted Prior Year Surplus Appropriation	3,930,125	3,636,394
Net Transfers (to) from other funds		
Local Capital	(2,150,000)	(577,500)
Total Net Transfers	(2,150,000)	(577,500)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	58,342,335	55,748,848
DISC/LEA Recovery	(245,484)	(238,495)
Other Ministry of Education Grants		
Pay Equity	457,171	457,171
Transportation Supplement	361,459	361,459
Return of Administrative Savings		277,377
Carbon Tax Grant	80,000	80,000
Extended Health Benefits		45,280
BCPSEA Benefits Reserve	100,000	
MOE Extended Health Benefits	52,993	
Total Provincial Grants - Ministry of Education	<u>59,148,474</u>	<u>56,731,640</u>
Tuition		
International and Out of Province Students	439,885	416,118
Total Tuition	<u>439,885</u>	<u>416,118</u>
Other Revenues		
LEA/Direct Funding from First Nations	245,484	233,165
Miscellaneous		
Miscellaneous	10,000	10,500
ITA	68,000	68,000
Art Starts	10,800	11,200
Health Promoting Schools	27,000	27,000
Foundation Skills	8,187	
Total Other Revenue	<u>369,471</u>	<u>349,865</u>
Rentals and Leases	<u>200,000</u>	<u>200,000</u>
Investment Income	<u>40,000</u>	<u>48,533</u>
Total Operating Revenue	<u>60,197,830</u>	<u>57,746,156</u>

School District No. 05 (Southeast Kootenay)Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	24,721,193	24,211,218
Principals and Vice Principals	4,227,326	4,079,177
Educational Assistants	4,865,638	4,428,648
Support Staff	5,311,036	5,200,415
Other Professionals	1,829,603	1,677,482
Substitutes	2,072,592	1,950,700
Total Salaries	43,027,388	41,547,640
Employee Benefits	10,697,391	10,694,610
Total Salaries and Benefits	53,724,779	52,242,250
Services and Supplies		
Services	1,945,443	2,087,823
Student Transportation	143,803	112,493
Professional Development and Travel	826,700	756,865
Rentals and Leases	68,950	61,950
Dues and Fees	61,900	74,900
Insurance	153,900	152,025
Supplies	3,951,480	4,203,744
Utilities	1,101,000	1,113,000
Total Services and Supplies	8,253,176	8,562,800
Total Operating Expense	61,977,955	60,805,050

School District No. 05 (Southeast Kootenay)

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

Year Ended June 30, 2019

	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	20,318,830	1,381,354		316,075	91,044	1,210,139	23,317,442
1.03 Career Programs	79,779					3,821	83,600
1.07 Library Services	641,343			108,067		33,512	782,922
1.08 Counselling	857,066			18,476		38,531	914,073
1.10 Special Education	2,697,646	126,472	4,267,885		478,754	537,360	8,108,117
1.30 English Language Learning	103,712					4,967	108,679
1.31 Aboriginal Education	22,817	70,983	597,753		98,983	954	791,490
1.41 School Administration		2,527,846		903,233		113,515	3,544,594
Total Function 1	24,721,193	4,106,655	4,865,638	1,345,851	668,781	1,942,799	37,650,917
4 District Administration							
4.11 Educational Administration		120,671			208,753	30,000	359,424
4.40 School District Governance					130,481		130,481
4.41 Business Administration				206,270	655,032	6,282	867,584
Total Function 4	-	120,671	-	206,270	994,266	36,282	1,357,489
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				61,680	114,388	638	176,706
5.50 Maintenance Operations				2,609,641		67,567	2,677,208
5.52 Maintenance of Grounds				130,825		1,700	132,525
5.56 Utilities							-
Total Function 5	-	-	-	2,802,146	114,388	69,905	2,986,439
7 Transportation and Housing							
7.41 Transportation and Housing Administration					52,168		52,168
7.70 Student Transportation				956,769		23,606	980,375
Total Function 7	-	-	-	956,769	52,168	23,606	1,032,543
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	24,721,193	4,227,326	4,865,638	5,311,036	1,829,603	2,072,592	43,027,388

School District No. 05 (Southeast Kootenay)

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

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	23,317,442	5,394,755	28,712,197	3,554,503	32,266,700	32,372,808
1.03 Career Programs	83,600	19,400	103,000	83,357	186,357	183,350
1.07 Library Services	782,922	192,858	975,780	138,094	1,113,874	1,062,166
1.08 Counselling	914,073	210,935	1,125,008	4,100	1,129,108	1,038,660
1.10 Special Education	8,108,117	2,317,447	10,425,564	388,860	10,814,424	10,016,945
1.30 English Language Learning	108,679	25,221	133,900	7,300	141,200	110,300
1.31 Aboriginal Education	791,490	234,190	1,025,680	292,565	1,318,245	1,323,833
1.41 School Administration	3,544,594	894,687	4,439,281	83,203	4,522,484	4,210,508
Total Function 1	37,650,917	9,289,493	46,940,410	4,551,982	51,492,392	50,318,570
4 District Administration						
4.11 Educational Administration	359,424	47,876	407,300	124,331	531,631	621,877
4.40 School District Governance	130,481	1,400	131,881	134,011	265,892	251,342
4.41 Business Administration	867,584	201,701	1,069,285	295,798	1,365,083	1,312,259
Total Function 4	1,357,489	250,977	1,608,466	554,140	2,162,606	2,185,478
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	176,706	40,465	217,171	123,476	340,647	347,943
5.50 Maintenance Operations	2,677,208	735,952	3,413,160	1,062,266	4,475,426	4,431,184
5.52 Maintenance of Grounds	132,525	37,513	170,038	183,000	353,038	346,093
5.56 Utilities	-	-	-	1,324,962	1,324,962	1,336,962
Total Function 5	2,986,439	813,930	3,800,369	2,693,704	6,494,073	6,462,182
7 Transportation and Housing						
7.41 Transportation and Housing Administration	52,168	9,851	62,019	7,200	69,219	68,243
7.70 Student Transportation	980,375	333,140	1,313,515	446,150	1,759,665	1,770,577
Total Function 7	1,032,543	342,991	1,375,534	453,350	1,828,884	1,838,820
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	43,027,388	10,697,391	53,724,779	8,253,176	61,977,955	60,805,050

School District No. 05 (Southeast Kootenay)Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,283,833	4,313,067
Other	126,228	117,985
Other Revenue	2,443,811	2,931,596
Investment Income	10,000	
Total Revenue	6,863,872	7,362,648
Expenses		
Instruction	6,411,097	6,612,653
District Administration	33,332	33,332
Debt Services	34,000	41,500
Total Expense	6,478,429	6,687,485
Net Revenue (Expense)	385,443	675,163
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(385,443)	(675,163)
Total Net Transfers	(385,443)	(675,163)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 05 (Southeast Kootenay)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2019

	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	307,342		6,977	802,985	1,172,566		7,021		34,450
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education	286,997	222,381				128,000	26,950	140,602	352,397
Provincial Grants - Other									
Other					2,412,030				
Investment Income				10,000					
District Entered				24,000					
	286,997	222,381		34,000	2,412,030	128,000	26,950	140,602	352,397
Less: Allocated to Revenue	409,873	222,381	6,977	34,000	2,415,811	128,000	33,971	140,602	386,847
Deferred Revenue, end of year	184,466			802,985	1,168,785				
Revenues	409,873	222,381	6,977			128,000	33,971	140,602	386,847
Provincial Grants - Ministry of Education									
Provincial Grants - Other									
Other Revenue				24,000	2,415,811				
Investment Income				10,000					
Expenses	409,873	222,381	6,977	34,000	2,415,811	128,000	33,971	140,602	386,847
Salaries									
Teachers									
Educational Assistants									
Support Staff	161,938						31,911		273,259
Other Professionals	5,673						40,354		
Substitutes									
		167,611						1,528	
		54,770						73,793	
Employee Benefits									
Services and Supplies	24,430		6,977		2,415,811	128,000	33,971	23,872	93,688
Scholarships				34,000				42,937	19,900
	24,430	222,381	6,977	34,000	2,415,811	128,000	33,971	140,602	386,847
Net Revenue (Expense) before Interfund Transfers	385,443								
Interfund Transfers	(385,443)								
Tangible Capital Assets Purchased	(385,443)								
Net Revenue (Expense)									

School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	MCF Programs	Attendance Support	Clear Sky Summit	TOTAL
Deferred Revenue, beginning of year	\$ 22,611	\$ -	\$ 16,064	\$ 33,332	\$ 2,000	\$ 2,405,348
Add:						
Restricted Grants						
Provincial Grants - Ministry of Education	170,939	2,728,300				4,056,566
Provincial Grants - Other			110,164		2,000	110,164
Other						2,414,030
Investment Income						10,000
District Entered						24,000
	170,939	2,728,300	110,164	-	2,000	6,614,760
Less: Allocated to Revenue						
Deferred Revenue, end of year	193,550	2,728,300	126,228	33,332	4,000	6,863,872
						2,156,236
Revenues	193,550	2,728,300	126,228	33,332		4,283,833
Provincial Grants - Ministry of Education						126,228
Provincial Grants - Other					4,000	2,443,811
Other Revenue						10,000
Investment Income						6,863,872
Expenses	193,550	2,728,300	126,228	33,332	4,000	6,863,872
Salaries						
Teachers		2,052,871				2,084,782
Educational Assistants						475,551
Support Staff	34,545					34,545
Other Professionals			71,684			77,357
Substitutes	1,210	166,062				168,800
Employee Benefits	35,755	2,218,933	71,684			2,841,035
Services and Supplies	11,684	509,367	19,233			712,614
Scholarships	146,111		35,311	33,332	4,000	2,890,780
	193,550	2,728,300	126,228	33,332	4,000	6,478,429
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	385,443
Interfund Transfers						
Tangible Capital Assets Purchased						(385,443)
						(385,443)
Net Revenue (Expense)						-

School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income			-	12,000
Amortization of Deferred Capital Revenue	2,843,589		2,843,589	2,830,062
Total Revenue	2,843,589	-	2,843,589	2,842,062
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,375,227		3,375,227	3,544,234
Total Expense	3,375,227	-	3,375,227	3,544,234
Net Revenue (Expense)	(531,638)	-	(531,638)	(702,172)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	385,443		385,443	675,163
Local Capital		2,150,000	2,150,000	577,500
Total Net Transfers	385,443	2,150,000	2,535,443	1,252,663
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,660,000	(2,660,000)	-	
Total Other Adjustments to Fund Balances	2,660,000	(2,660,000)	-	
Budgeted Surplus (Deficit), for the year	2,513,805	(510,000)	2,003,805	550,491