

Amended Annual Budget

## **School District No. 05 (Southeast Kootenay)**

June 30, 2018

# School District No. 05 (Southeast Kootenay)

June 30, 2018

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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 2017/2018 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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$71,891,932 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 16th DAY OF JANUARY, 2018;

READ A SECOND TIME THE 16th DAY OF JANUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 13th DAY OF FEBRUARY, 2018;

(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 2017/2018, adopted by the Board the 16th DAY OF JANUARY, 2018.

  
\_\_\_\_\_  
Secretary Treasurer

# School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2018



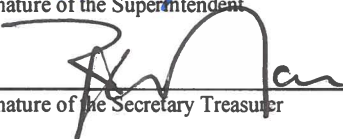
	2018 Amended Annual Budget	2017 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	5,483.875	5,456.250
Adult	5.375	4.750
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>5,489.250</b>	<b>5,461.000</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	61,044,707	57,903,497
Other	117,985	117,427
Tuition	416,118	400,848
Other Revenue	3,281,461	2,552,404
Rentals and Leases	200,000	228,000
Investment Income	60,533	55,000
Amortization of Deferred Capital Revenue	2,830,062	2,757,837
<b>Total Revenue</b>	<b>67,950,866</b>	<b>64,015,013</b>
<b>Expenses</b>		
Instruction	56,931,223	52,105,176
District Administration	2,218,810	2,021,151
Operations and Maintenance	10,006,416	9,902,703
Transportation and Housing	1,838,820	1,917,603
Scholarships	41,500	41,250
<b>Total Expense</b>	<b>71,036,769</b>	<b>65,987,883</b>
<b>Net Revenue (Expense)</b>	<b>(3,085,903)</b>	<b>(1,972,870)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>3,636,394</b>	<b>1,959,108</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>550,491</b>	<b>(13,762)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	550,491	(13,762)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>550,491</b>	<b>(13,762)</b>

# School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Revenue and Expense  
 Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	60,805,050	58,245,451
Special Purpose Funds - Total Expense	6,687,485	4,272,377
Special Purpose Funds - Tangible Capital Assets Purchased	675,163	461,456
Capital Fund - Total Expense	3,544,234	3,470,055
Capital Fund - Tangible Capital Assets Purchased from Local Capital	180,000	237,000
<b>Total Budget Bylaw Amount</b>	<b>71,891,932</b>	<b>66,686,339</b>

Approved by the Board

 Signature of the Chairperson of the Board of Education	Feb 16 / 2018 Date Signed
 Signature of the Superintendent	Feb. 17 / 18 Date Signed
 Signature of the Secretary Treasurer	Feb 16 / Date Signed 18

# School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(3,085,903)</u>	<u>(1,972,870)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(675,163)	(461,456)
From Local Capital	<u>(180,000)</u>	<u>(237,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(855,163)</b>	<b>(698,456)</b>
Amortization of Tangible Capital Assets	<u>3,544,234</u>	<u>3,470,055</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<b>2,689,071</b>	<b>2,771,599</b>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b><u>(396,832)</u></b>	<b><u>798,729</u></b>

# School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	4,091,602	-	15,809,427	19,901,029
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(3,058,894)	675,163	(702,172)	(3,085,903)
Interfund Transfers				
Tangible Capital Assets Purchased		(675,163)	675,163	-
Local Capital	(577,500)		577,500	-
<b>Net Changes for the year</b>	<u>(3,636,394)</u>	<u>-</u>	<u>550,491</u>	<u>(3,085,903)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u>455,208</u>	<u>-</u>	<u>16,359,918</u>	<u>16,815,126</u>

# School District No. 05 (Southeast Kootenay)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	56,731,640	55,493,683
Tuition	416,118	400,848
Other Revenue	349,865	345,812
Rentals and Leases	200,000	228,000
Investment Income	48,533	50,000
<b>Total Revenue</b>	<b>57,746,156</b>	<b>56,518,343</b>
<b>Expenses</b>		
Instruction	50,318,570	47,874,049
District Administration	2,185,478	2,021,151
Operations and Maintenance	6,462,182	6,432,648
Transportation and Housing	1,838,820	1,917,603
<b>Total Expense</b>	<b>60,805,050</b>	<b>58,245,451</b>
<b>Net Revenue (Expense)</b>	<b>(3,058,894)</b>	<b>(1,727,108)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>3,636,394</b>	<b>1,959,108</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(577,500)	(232,000)
<b>Total Net Transfers</b>	<b>(577,500)</b>	<b>(232,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



**School District No. 05 (Southeast Kootenay)**  
 Amended Annual Budget - Schedule of Operating Revenue by Source  
 Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	55,748,848	54,409,092
INAC/LEA Recovery	(238,495)	(235,612)
Other Ministry of Education Grants		
Pay Equity	457,171	457,171
Transportation Supplement	361,459	361,459
Return of Administrative Savings	277,377	277,377
Carbon Tax Grant	80,000	85,000
May DL FTE Increase		30,150
Tapper/FSA		26,196
DL Fees		22,850
Growing Innovations		60,000
Extended Health Benefits	45,280	
<b>Total Provincial Grants - Ministry of Education</b>	<b>56,731,640</b>	<b>55,493,683</b>
<b>Tuition</b>		
International and Out of Province Students	416,118	400,848
<b>Total Tuition</b>	<b>416,118</b>	<b>400,848</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	233,165	235,612
Miscellaneous		
Miscellaneous	10,500	10,000
ITA	68,000	62,000
Art Starts	11,200	11,200
Health Promoting Schools	27,000	27,000
<b>Total Other Revenue</b>	<b>349,865</b>	<b>345,812</b>
<b>Rentals and Leases</b>	<b>200,000</b>	<b>228,000</b>
<b>Investment Income</b>	<b>48,533</b>	<b>50,000</b>
<b>Total Operating Revenue</b>	<b>57,746,156</b>	<b>56,518,343</b>

**School District No. 05 (Southeast Kootenay)**  
 Amended Annual Budget - Schedule of Operating Expense by Object  
 Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	24,211,218	23,373,173
Principals and Vice Principals	4,079,177	3,607,401
Educational Assistants	4,428,648	4,361,650
Support Staff	5,200,415	5,176,382
Other Professionals	1,677,482	1,645,600
Substitutes	1,950,700	2,021,757
<b>Total Salaries</b>	<b>41,547,640</b>	<b>40,185,963</b>
<b>Employee Benefits</b>	<b>10,694,610</b>	<b>10,536,970</b>
<b>Total Salaries and Benefits</b>	<b>52,242,250</b>	<b>50,722,933</b>
<b>Services and Supplies</b>		
Services	2,087,823	1,924,347
Student Transportation	112,493	95,500
Professional Development and Travel	756,865	729,941
Rentals and Leases	61,950	70,000
Dues and Fees	74,900	71,700
Insurance	152,025	137,319
Supplies	4,203,744	3,111,854
Utilities	1,113,000	1,381,857
<b>Total Services and Supplies</b>	<b>8,562,800</b>	<b>7,522,518</b>
<b>Total Operating Expense</b>	<b>60,805,050</b>	<b>58,245,451</b>

# School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2018

	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	20,081,602	1,450,372		267,614	29,782	1,193,547	23,022,917
1.03 Career Programs	78,900					3,937	82,837
1.07 Library Services	623,380			104,210		33,775	761,365
1.08 Counselling	793,181					39,629	832,810
1.10 Special Education	2,532,690	117,577	3,839,298	18,216	459,782	436,987	7,404,550
1.30 English Language Learning	78,900					3,937	82,837
1.31 Aboriginal Education	22,565	68,390	589,350		66,670	1,126	748,101
1.41 School Administration		2,326,575		890,592		113,703	3,330,870
<b>Total Function 1</b>	<b>24,211,218</b>	<b>3,962,914</b>	<b>4,428,648</b>	<b>1,280,632</b>	<b>556,234</b>	<b>1,826,641</b>	<b>36,266,287</b>
<b>4 District Administration</b>							
4.11 Educational Administration		116,263			204,318	24,000	344,581
4.40 School District Governance					130,104		130,104
4.41 Business Administration				204,555	629,258	6,556	840,369
<b>Total Function 4</b>	<b>-</b>	<b>116,263</b>	<b>-</b>	<b>204,555</b>	<b>963,680</b>	<b>30,556</b>	<b>1,315,054</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				60,677	108,270	631	169,578
5.50 Maintenance Operations				2,554,589		68,892	2,623,481
5.52 Maintenance of Grounds				130,848			130,848
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,746,114</b>	<b>108,270</b>	<b>69,523</b>	<b>2,923,907</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					49,298		49,298
7.70 Student Transportation				969,114		23,980	993,094
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>969,114</b>	<b>49,298</b>	<b>23,980</b>	<b>1,042,392</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>24,211,218</b>	<b>4,079,177</b>	<b>4,428,648</b>	<b>5,200,415</b>	<b>1,677,482</b>	<b>1,950,700</b>	<b>41,547,640</b>

# School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	23,022,917	5,614,238	28,637,155	3,735,653	32,372,808	30,941,271
1.03 Career Programs	82,837	20,163	103,000	80,350	183,350	183,813
1.07 Library Services	761,365	193,785	955,150	107,016	1,062,166	945,623
1.08 Counselling	832,810	202,650	1,035,460	3,200	1,038,660	950,791
1.10 Special Education	7,404,550	2,171,585	9,576,135	440,810	10,016,945	9,754,059
1.30 English Language Learning	82,837	20,163	103,000	7,300	110,300	107,300
1.31 Aboriginal Education	748,101	223,095	971,196	352,637	1,323,833	1,212,808
1.41 School Administration	3,330,870	832,233	4,163,103	47,405	4,210,508	3,778,384
<b>Total Function 1</b>	<b>36,266,287</b>	<b>9,277,912</b>	<b>45,544,199</b>	<b>4,774,371</b>	<b>50,318,570</b>	<b>47,874,049</b>
<b>4 District Administration</b>						
4.11 Educational Administration	344,581	69,209	413,790	208,087	621,877	496,783
4.40 School District Governance	130,104	3,250	133,354	117,988	251,342	231,166
4.41 Business Administration	840,369	211,472	1,051,841	260,418	1,312,259	1,293,202
<b>Total Function 4</b>	<b>1,315,054</b>	<b>283,931</b>	<b>1,598,985</b>	<b>586,493</b>	<b>2,185,478</b>	<b>2,021,151</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	169,578	41,944	211,522	136,421	347,943	352,234
5.50 Maintenance Operations	2,623,481	716,100	3,339,581	1,091,603	4,431,184	4,369,042
5.52 Maintenance of Grounds	130,848	36,245	167,093	179,000	346,093	329,515
5.56 Utilities	-	-	-	1,336,962	1,336,962	1,381,857
<b>Total Function 5</b>	<b>2,923,907</b>	<b>794,289</b>	<b>3,718,196</b>	<b>2,743,986</b>	<b>6,462,182</b>	<b>6,432,648</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	49,298	10,945	60,243	8,000	68,243	63,440
7.70 Student Transportation	993,094	327,533	1,320,627	449,950	1,770,577	1,854,163
<b>Total Function 7</b>	<b>1,042,392</b>	<b>338,478</b>	<b>1,380,870</b>	<b>457,950</b>	<b>1,838,820</b>	<b>1,917,603</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>41,547,640</b>	<b>10,694,610</b>	<b>52,242,250</b>	<b>8,562,800</b>	<b>60,805,050</b>	<b>58,245,451</b>

# School District No. 05 (Southeast Kootenay)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	4,313,067	2,409,814
Other	117,985	117,427
Other Revenue	2,931,596	2,206,592
<b>Total Revenue</b>	<b>7,362,648</b>	<b>4,733,833</b>
<b>Expenses</b>		
Instruction	6,612,653	4,231,127
District Administration	33,332	
Scholarships	41,500	41,250
<b>Total Expense</b>	<b>6,687,485</b>	<b>4,272,377</b>
<b>Net Revenue (Expense)</b>	<b>675,163</b>	<b>461,456</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(675,163)	(461,456)
<b>Total Net Transfers</b>	<b>(675,163)</b>	<b>(461,456)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 05 (Southeast Kootenay)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	388,166		19,781	807,566	1,157,010		7,584		46,457
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	286,997	221,332				128,000	26,950	140,602	355,524
Provincial Grants - Other				6,000	3,030,500				
Other				17,999					
Investment Income	286,997	221,332	-	23,999	3,030,500	128,000	26,950	140,602	355,524
<b>Less:</b> Allocated to Revenue	675,163	221,332	19,781	41,500	2,888,096	128,000	34,534	140,602	401,981
<b>Deferred Revenue, end of year</b>	-	-	-	790,065	1,299,414	-	-	-	-
<b>Revenues</b>	675,163	221,332	19,781			128,000	34,534	140,602	401,981
Provincial Grants - Ministry of Education									
Provincial Grants - Other				41,500	2,888,096				
Other Revenue	675,163	221,332	19,781	41,500	2,888,096	128,000	34,534	140,602	401,981
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals								31,560	
Educational Assistants		162,232						39,802	293,402
Support Staff									
Other Professionals									
Substitutes		5,689						1,575	
Employee Benefits		167,921						72,937	293,402
Services and Supplies		53,411						23,222	87,279
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	221,332	19,781	41,500	2,888,096	128,000	34,534	140,602	401,981
<b>Interfund Transfers</b>	675,163								
Tangible Capital Assets Purchased	(675,163)								
<b>Net Revenue (Expense)</b>	(675,163)								

**School District No. 05 (Southeast Kootenay)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2018

	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Clear Sky Summit	MCF Programs	Attendance Support	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	18,366	20,092	-	-	-	17,821	33,332	2,516,175
<b>Add: Restricted Grants</b>								
Provincial Grants - Ministry of Education			284,572	2,335,312				3,779,289
Provincial Grants - Other					2,000	100,164		100,164
Other								3,038,500
Investment Income			284,572	2,335,312	2,000	100,164		6,935,952
<b>Less: Allocated to Revenue</b>								
<b>Deferred Revenue, end of year</b>	18,366	20,092	284,572	2,335,312	2,000	117,985	33,332	7,362,648
<b>Revenues</b>								
Provincial Grants - Ministry of Education	18,366	20,092	284,572	2,335,312			33,332	4,313,067
Provincial Grants - Other					2,000	117,985		117,985
Other Revenue	18,366	20,092	284,572	2,335,312	2,000	117,985	33,332	7,362,648
<b>Expenses</b>								
Salaries								1,835,845
Teachers		15,392		1,788,893				39,802
Principals and Vice Principals								455,634
Educational Assistants								67,660
Support Staff			67,660			71,684		71,684
Other Professionals		768		89,264				97,296
Substitutes		16,160	67,660	1,878,157		71,684		2,567,921
Employee Benefits			16,912	457,155		20,085		658,064
Services and Supplies	18,366	3,932	200,000		2,000	26,216	33,332	3,461,500
<b>Net Revenue (Expense) before Interfund Transfers</b>	18,366	20,092	284,572	2,335,312	2,000	117,985	33,332	6,687,485
<b>Interfund Transfers</b>								
Tangible Capital Assets Purchased								(675,163)
<b>Net Revenue (Expense)</b>								(675,163)

# School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2018

	2018 Amended Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		12,000	12,000	5,000
Amortization of Deferred Capital Revenue	2,830,062		2,830,062	2,757,837
<b>Total Revenue</b>	<b>2,830,062</b>	<b>12,000</b>	<b>2,842,062</b>	<b>2,762,837</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,544,234		3,544,234	3,470,055
<b>Total Expense</b>	<b>3,544,234</b>	<b>-</b>	<b>3,544,234</b>	<b>3,470,055</b>
<b>Net Revenue (Expense)</b>	<b>(714,172)</b>	<b>12,000</b>	<b>(702,172)</b>	<b>(707,218)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	675,163		675,163	461,456
Local Capital		577,500	577,500	232,000
<b>Total Net Transfers</b>	<b>675,163</b>	<b>577,500</b>	<b>1,252,663</b>	<b>693,456</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets WIP Purchased from Local Capital	180,000	(180,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>180,000</b>	<b>(180,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>140,991</b>	<b>409,500</b>	<b>550,491</b>	<b>(13,762)</b>