

Amended Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2018

School District No. 82 (Coast Mountains)

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. 82 (COAST MOUNTAINS) (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. 82 (Coast Mountains) 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 \$61,562,117 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 28th DAY OF FEBRUARY, 2018;

READ A SECOND TIME THE 28th DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th 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. 82 (Coast Mountains) Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 28th DAY OF FEBRUARY, 2018.


Secretary Treasurer

School District No. 82 (Coast Mountains)

Statement 2

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,160,875	4,191,125
Adult	17,500	10,500
Total Ministry Operating Grant Funded FTE's	4,178,375	4,201,625
Revenues	\$	\$
Provincial Grants		
Ministry of Education	50,547,338	47,599,024
Other	159,600	195,000
Tuition	22,500	40,480
Other Revenue	6,717,321	6,384,388
Rentals and Leases	333,052	307,658
Investment Income	61,500	32,000
Amortization of Deferred Capital Revenue	1,853,485	1,822,328
Total Revenue	59,694,796	56,380,878
Expenses		
Instruction	44,969,668	41,810,101
District Administration	2,519,965	2,229,196
Operations and Maintenance	11,406,066	10,989,754
Transportation and Housing	2,319,418	2,390,919
Total Expense	61,215,117	57,419,970
Net Revenue (Expense)	(1,520,321)	(1,039,092)
Budgeted Allocation (Retirement) of Surplus (Deficit)	554,526	
Budgeted Surplus (Deficit), for the year	(965,795)	(1,039,092)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(965,795)	(1,039,092)
Budgeted Surplus (Deficit), for the year	(965,795)	(1,039,092)


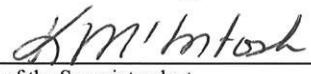

School District No. 82 (Coast Mountains)

Statement 2

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	51,384,885	50,886,048
Special Purpose Funds - Total Expense	6,893,952	3,633,502
Special Purpose Funds - Tangible Capital Assets Purchased	97,000	27,000
Capital Fund - Total Expense	2,936,280	2,900,420
Capital Fund - Tangible Capital Assets Purchased from Local Capital	250,000	650,000
Total Budget Bylaw Amount	61,562,117	58,096,970

Approved by the Board

	2/28/18
Signature of the Chairperson of the Board of Education	Date Signed
	2/28/18
Signature of the Superintendent	Date Signed
	2/28/18
Signature of the Secretary Treasurer	Date Signed

School District No. 82 (Coast Mountains)

Statement 4

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,520,321)</u>	<u>(1,039,092)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(97,000)	(27,000)
From Local Capital	(250,000)	(650,000)
From Deferred Capital Revenue	<u>(2,134,029)</u>	<u>(2,586,859)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,481,029)</u>	<u>(3,263,859)</u>
Amortization of Tangible Capital Assets	<u>2,936,280</u>	<u>2,900,420</u>
Total Effect of change in Tangible Capital Assets	<u>455,251</u>	<u>(363,439)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,065,070)</u></u>	<u><u>(1,402,531)</u></u>

School District No. 82 (Coast Mountains)

Schedule 1

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
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	554,526		24,010,227	24,564,753
Changes for the year				
Net Revenue (Expense) for the year	(554,526)	97,000	(1,062,795)	(1,520,321)
Interfund Transfers				
Tangible Capital Assets Purchased		(97,000)	97,000	-
Net Changes for the year	<u>(554,526)</u>	<u>-</u>	<u>(965,795)</u>	<u>(1,520,321)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>-</u>	<u>-</u>	<u>23,044,432</u>	<u>23,044,432</u>

School District No. 82 (Coast Mountains)

Schedule 2

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	45,005,809	45,328,522
Other	159,600	50,000
Tuition	22,500	40,480
Other Revenue	5,269,398	5,139,388
Rentals and Leases	333,052	307,658
Investment Income	40,000	20,000
Total Revenue	50,830,359	50,886,048
Expenses		
Instruction	38,600,472	38,641,850
District Administration	2,289,112	2,098,450
Operations and Maintenance	8,175,883	7,754,829
Transportation and Housing	2,319,418	2,390,919
Total Expense	51,384,885	50,886,048
Net Revenue (Expense)	(554,526)	-
Budgeted Prior Year Surplus Appropriation	554,526	
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	48,039,862	48,351,386
INAC/LEA Recovery	(5,064,898)	(5,058,869)
Other Ministry of Education Grants		
Pay Equity	1,160,795	1,160,795
Transportation Supplement	557,786	557,786
Return of Administrative Savings	248,728	248,728
Carbon Tax Grant	60,000	60,000
FSA Exam Grant	8,187	8,696
Support Staff Provincial Extended Health Care Plan	23,271	
Audit Recovery 2016-2017	(27,922)	
Total Provincial Grants - Ministry of Education	<u>45,005,809</u>	<u>45,328,522</u>
Provincial Grants - Other	<u>159,600</u>	<u>50,000</u>
Tuition		
Continuing Education	3,000	7,980
International and Out of Province Students	19,500	32,500
Total Tuition	<u>22,500</u>	<u>40,480</u>
Other Revenues		
LEA/Direct Funding from First Nations	5,064,898	4,912,488
Miscellaneous		
Miscellaneous	110,000	90,000
Grant in Aid - District of Kitimat	52,000	52,000
Concert Series ArtStarts	30,500	30,500
Shared Services Agreements		54,400
City of Terrace - REM Lee Theatre Grant	12,000	
Total Other Revenue	<u>5,269,398</u>	<u>5,139,388</u>
Rentals and Leases	<u>333,052</u>	<u>307,658</u>
Investment Income	<u>40,000</u>	<u>20,000</u>
Total Operating Revenue	<u><u>50,830,359</u></u>	<u><u>50,886,048</u></u>

School District No. 82 (Coast Mountains)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	19,934,909	20,153,172
Principals and Vice Principals	2,904,508	2,868,230
Educational Assistants	3,322,797	3,342,591
Support Staff	4,908,207	4,741,961
Other Professionals	1,730,750	1,858,775
Substitutes	1,402,521	1,272,967
Total Salaries	34,203,692	34,237,696
Employee Benefits	7,915,252	8,084,049
Total Salaries and Benefits	42,118,944	42,321,745
Services and Supplies		
Services	1,825,195	1,663,763
Student Transportation	2,261,449	2,353,923
Professional Development and Travel	744,522	660,377
Rentals and Leases	1,000	1,000
Dues and Fees	106,056	96,300
Insurance	166,175	156,640
Supplies	2,535,317	2,121,476
Utilities	1,626,227	1,510,824
Total Services and Supplies	9,265,941	8,564,303
Total Operating Expense	51,384,885	50,886,048

School District No. 82 (Coast Mountains)

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	15,232,237	115,500		297,171		913,380	16,558,288
1.03 Career Programs	177,479						177,479
1.07 Library Services	532,233	12,000		286,691		20,068	850,992
1.08 Counselling	961,080	14,000					975,080
1.10 Special Education	2,495,536	213,545	2,429,712	55,696	199,570	272,076	5,666,135
1.31 Aboriginal Education	536,344		893,085	67,977	116,490	9,147	1,623,043
1.41 School Administration		2,549,463		864,418		39,763	3,453,644
Total Function 1	19,934,909	2,904,508	3,322,797	1,571,953	316,060	1,254,434	29,304,661
4 District Administration							
4.11 Educational Administration				9,206	339,249		348,455
4.40 School District Governance					83,512		83,512
4.41 Business Administration				261,589	533,640		795,229
Total Function 4	-	-	-	270,795	956,401	-	1,227,196
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				36,467	358,757	1,800	397,024
5.50 Maintenance Operations				2,850,641	89,375	145,487	3,085,503
5.52 Maintenance of Grounds				152,434			152,434
5.56 Utilities							-
Total Function 5	-	-	-	3,039,542	448,132	147,287	3,634,961
7 Transportation and Housing							
7.41 Transportation and Housing Administration				9,117	10,157		19,274
7.70 Student Transportation				16,800		800	17,600
Total Function 7	-	-	-	25,917	10,157	800	36,874
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	19,934,909	2,904,508	3,322,797	4,908,207	1,730,750	1,402,521	34,203,692

School District No. 82 (Coast Mountains)

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,558,288	3,798,876	20,357,164	1,364,123	21,721,287	21,879,133
1.03 Career Programs	177,479	41,530	219,009	347,939	566,948	463,910
1.07 Library Services	850,992	208,740	1,059,732	50,700	1,110,432	1,019,494
1.08 Counselling	975,080	228,253	1,203,333		1,203,333	1,240,978
1.10 Special Education	5,666,135	1,330,486	6,996,621	353,321	7,349,942	7,526,166
1.31 Aboriginal Education	1,623,043	348,315	1,971,358	292,647	2,264,005	2,217,920
1.41 School Administration	3,453,644	854,881	4,308,525	76,000	4,384,525	4,294,249
Total Function 1	29,304,661	6,811,081	36,115,742	2,484,730	38,600,472	38,641,850
4 District Administration						
4.11 Educational Administration	348,455	71,886	420,341	313,065	733,406	658,347
4.40 School District Governance	83,512	1,200	84,712	90,800	175,512	162,475
4.41 Business Administration	795,229	181,353	976,582	403,612	1,380,194	1,277,628
Total Function 4	1,227,196	254,439	1,481,635	807,477	2,289,112	2,098,450
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	397,024	83,595	480,619	224,332	704,951	697,253
5.50 Maintenance Operations	3,085,503	727,000	3,812,503	1,284,284	5,096,787	4,750,520
5.52 Maintenance of Grounds	152,434	34,542	186,976	331,612	518,588	532,844
5.56 Utilities	-	-	-	1,855,557	1,855,557	1,774,212
Total Function 5	3,634,961	845,137	4,480,098	3,695,785	8,175,883	7,754,829
7 Transportation and Housing						
7.41 Transportation and Housing Administration	19,274	4,595	23,869		23,869	23,767
7.70 Student Transportation	17,600		17,600	2,277,949	2,295,549	2,367,152
Total Function 7	36,874	4,595	41,469	2,277,949	2,319,418	2,390,919
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	34,203,692	7,915,252	42,118,944	9,265,941	51,384,885	50,886,048

School District No. 82 (Coast Mountains)

Schedule 3

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,541,529	2,270,502
Other		145,000
Other Revenue	1,447,923	1,245,000
Investment Income	1,500	
Total Revenue	6,990,952	3,660,502
Expenses		
Instruction	6,369,196	3,168,251
District Administration	230,853	130,746
Operations and Maintenance	293,903	334,505
Total Expense	6,893,952	3,633,502
Net Revenue (Expense)	97,000	27,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(97,000)	(27,000)
Total Net Transfers	(97,000)	(27,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	1,138	-	32,346	26,494	621,570	-	24,637	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	308,265	192,643	-	-		128,000	26,950	107,646	605,925
Provincial Grants - Other					1,350,000				
Other									
Investment Income	1,500								
	309,765	192,643	-	-	1,350,000	128,000	26,950	107,646	605,925
Less: Allocated to Revenue	310,903	192,643	32,346	5,000	1,320,000	128,000	34,200	107,646	605,925
Deferred Revenue, end of year	-	-	-	21,494	651,570	-	17,387	-	-
Revenues									
Provincial Grants - Ministry of Education	309,403	192,643	32,346	5,000		128,000	34,200	107,646	605,925
Other Revenue					1,320,000				
Investment Income	1,500								
	310,903	192,643	32,346	5,000	1,320,000	128,000	34,200	107,646	605,925
Expenses									
Salaries									
Teachers							11,000	11,000	
Principals and Vice Principals									320,000
Educational Assistants						90,000			
Support Staff	200,000	146,643							
Other Professionals									
Substitutes						5,500			25,000
	200,000	146,643	-	-	-	95,500	11,000	11,000	345,000
Employee Benefits	44,000	46,000				23,000	2,000	2,000	82,000
Services and Supplies	49,903		32,346	5,000	1,320,000	9,500	21,200	94,646	178,925
	293,903	192,643	32,346	5,000	1,320,000	128,000	34,200	107,646	605,925
Net Revenue (Expense) before Interfund Transfers	17,000	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(17,000)								
	(17,000)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

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	District of Kitimat	Skills Training Program	Principals and Vice Principals Joint Trust	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	40,440	161,336	-	-	110,216	58,960	7,923	1,085,060
Add: Restricted Grants								
Provincial Grants - Ministry of Education	-	-	357,010	3,452,580		100,000		5,179,019
Provincial Grants - Other					26,000			100,000
Other								1,376,000
Investment Income								1,500
	-	-	357,010	3,452,580	26,000	100,000	-	6,656,519
Less: Allocated to Revenue	40,440	161,336	357,010	3,452,580	120,000	115,000	7,923	6,990,952
Deferred Revenue, end of year	-	-	-	-	16,216	43,960	-	750,627
Revenues								
Provincial Grants - Ministry of Education	40,440	161,336	357,010	3,452,580		115,000		5,541,529
Other Revenue					120,000		7,923	1,447,923
Investment Income								1,500
	40,440	161,336	357,010	3,452,580	120,000	115,000	7,923	6,990,952
Expenses								
Salaries								
Teachers		130,000		2,572,448				2,702,448
Principals and Vice Principals						90,500		112,500
Educational Assistants				60,000				470,000
Support Staff			97,427	67,427				511,497
Other Professionals			75,186					75,186
Substitutes			78,965	90,000				199,465
	-	130,000	251,578	2,789,875	-	90,500	-	4,071,096
Employee Benefits		31,336	58,692	662,705		8,100		959,833
Services and Supplies	40,440		46,740		40,000	16,400	7,923	1,863,023
	40,440	161,336	357,010	3,452,580	40,000	115,000	7,923	6,893,952
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	80,000	-	-	97,000
Interfund Transfers								
Tangible Capital Assets Purchased					(80,000)			(97,000)
	-	-	-	-	(80,000)	-	-	(97,000)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Schedule 4

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	
	\$	\$	\$	\$
Revenues				
Investment Income		20,000	20,000	12,000
Amortization of Deferred Capital Revenue	1,853,485		1,853,485	1,822,328
Total Revenue	1,853,485	20,000	1,873,485	1,834,328
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,936,280		2,936,280	2,900,420
Total Expense	2,936,280	-	2,936,280	2,900,420
Net Revenue (Expense)	(1,082,795)	20,000	(1,062,795)	(1,066,092)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	97,000		97,000	27,000
Total Net Transfers	97,000	-	97,000	27,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	250,000	(250,000)	-	
Total Other Adjustments to Fund Balances	250,000	(250,000)	-	
Budgeted Surplus (Deficit), for the year	(735,795)	(230,000)	(965,795)	(1,039,092)