

Amended Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2020

School District No. 82 (Coast Mountains)

June 30, 2020

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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 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. 82 (Coast Mountains) 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 \$64,860,362 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 26th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th 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. 82 (Coast Mountains) Amended Annual Budget Bylaw 2019/2020, adopted by the Board the 26th DAY OF FEBRUARY, 2020.


Secretary Treasurer

School District No. 82 (Coast Mountains)

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	4,203,938	4,175,250
Adult	22,500	16,750
Total Ministry Operating Grant Funded FTE's	4,226,438	4,192,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	53,075,310	50,758,135
Other	257,487	105,000
Tuition	26,000	16,000
Other Revenue	6,993,725	6,553,681
Rentals and Leases	404,940	406,636
Investment Income	156,000	121,000
Amortization of Deferred Capital Revenue	1,959,979	1,911,610
Total Revenue	62,873,441	59,872,062
Expenses		
Instruction	47,923,704	45,337,379
District Administration	2,413,170	2,685,392
Operations and Maintenance	11,720,438	11,475,959
Transportation and Housing	2,564,050	2,264,790
Total Expense	64,621,362	61,763,520
Net Revenue (Expense)	(1,747,921)	(1,891,458)
Budgeted Allocation (Retirement) of Surplus (Deficit)	312,644	829,955
Budgeted Surplus (Deficit), for the year	(1,435,277)	(1,061,503)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	74,817	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,510,094)	(1,061,503)
Budgeted Surplus (Deficit), for the year	(1,435,277)	(1,061,503)

School District No. 82 (Coast Mountains)

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	53,436,364	51,920,197
Special Purpose Funds - Total Expense	8,024,346	6,797,130
Special Purpose Funds - Tangible Capital Assets Purchased	64,000	53,080
Capital Fund - Total Expense	3,160,652	3,046,193
Capital Fund - Tangible Capital Assets Purchased from Local Capital	175,000	150,000
Total Budget Bylaw Amount	64,860,362	61,966,600

Approved by the Board

Signature of the Chairperson of the Board of Education

Feb 26, 2020

Date Signed

Signature of the Superintendent

Feb 26, 2020

Date Signed

Signature of the Secretary Treasurer

Feb 26, 2020

Date Signed

School District No. 82 (Coast Mountains)

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	(1,747,921)	(1,891,458)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(64,000)	(53,080)
From Local Capital	(175,000)	(150,000)
From Deferred Capital Revenue	(2,992,800)	(2,329,282)
Total Acquisition of Tangible Capital Assets	(3,231,800)	(2,532,362)
Amortization of Tangible Capital Assets	3,160,652	3,046,193
Total Effect of change in Tangible Capital Assets	(71,148)	513,831
	-	-
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,819,069)	(1,377,627)

School District No. 82 (Coast Mountains)

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	312,644		25,481,802	25,794,446
Changes for the year				
Net Revenue (Expense) for the year	(661,248)	64,000	(1,150,673)	(1,747,921)
Interfund Transfers				
Tangible Capital Assets Purchased		(64,000)	64,000	-
Local Capital	423,421		(423,421)	-
Net Changes for the year	<u>(237,827)</u>	<u>-</u>	<u>(1,510,094)</u>	<u>(1,747,921)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>74,817</u></u>	<u><u>-</u></u>	<u><u>23,971,708</u></u>	<u><u>24,046,525</u></u>

School District No. 82 (Coast Mountains)

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	46,566,098	45,403,631
Other	104,200	105,000
Tuition	26,000	16,000
Other Revenue	5,568,878	5,058,975
Rentals and Leases	404,940	406,636
Investment Income	105,000	100,000
Total Revenue	<u>52,775,116</u>	<u>51,090,242</u>
Expenses		
Instruction	40,611,045	39,086,929
District Administration	2,267,743	2,410,657
Operations and Maintenance	8,250,521	8,157,821
Transportation and Housing	2,307,055	2,264,790
Total Expense	<u>53,436,364</u>	<u>51,920,197</u>
Net Revenue (Expense)	<u>(661,248)</u>	<u>(829,955)</u>
Budgeted Prior Year Surplus Appropriation	<u>312,644</u>	<u>829,955</u>
Net Transfers (to) from other funds		
Local Capital	423,421	
Total Net Transfers	<u>423,421</u>	<u>-</u>
Budgeted Surplus (Deficit), for the year	<u>74,817</u>	<u>-</u>

School District No. 82 (Coast Mountains)

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	48,848,299	48,389,202
ISC/LEA Recovery	(4,745,074)	(4,876,975)
Other Ministry of Education Grants		
Pay Equity	1,160,795	1,160,795
Funding for Graduated Adults	3,281	1,762
Transportation Supplement	557,786	557,786
Carbon Tax Grant	90,000	90,000
Employer Health Tax Grant	386,723	-
Support Staff Benefits Grant	23,874	23,874
FSA Exam Grant	8,187	8,187
Skills Training Access Support Grant	-	5,000
Early Learning Framework Implementation	2,108	9,000
Labour Settlement Funding Support Staff	230,119	-
Mental and Well Being School Community Grant		35,000
Total Provincial Grants - Ministry of Education	46,566,098	45,403,631
Provincial Grants - Other	104,200	105,000
Tuition		
Continuing Education	-	3,000
International and Out of Province Students	26,000	13,000
Total Tuition	26,000	16,000
Other Revenues		
Funding from First Nations	4,745,074	4,876,975
Miscellaneous		
Grant in Aid - District of Kitimat	87,804	65,000
Concert Series ArtStarts	35,000	37,000
City of Terrace - REM Lee Theatre Grant	12,000	12,000
Theatre User Levy Fee	9,000	8,000
Miscellaneous	30,000	60,000
Extended Health Premium Surplus Refund	650,000	-
Total Other Revenue	5,568,878	5,058,975
Rentals and Leases	404,940	406,636
Investment Income	105,000	100,000
Total Operating Revenue	52,775,116	51,090,242

School District No. 82 (Coast Mountains)

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	20,173,648	19,935,301
Principals and Vice Principals	3,435,677	3,149,217
Educational Assistants	3,938,372	3,577,220
Support Staff	5,203,167	4,868,285
Other Professionals	1,900,861	1,812,377
Substitutes	1,532,426	1,351,287
Total Salaries	36,184,151	34,693,687
Employee Benefits	8,248,815	8,015,254
Total Salaries and Benefits	44,432,966	42,708,941
Services and Supplies		
Services	1,807,545	1,742,848
Student Transportation	2,253,812	2,225,981
Professional Development and Travel	756,421	763,733
Rentals and Leases	2,500	2,500
Dues and Fees	103,415	108,107
Insurance	124,520	116,075
Supplies	2,435,107	2,711,352
Utilities	1,520,078	1,540,660
Total Services and Supplies	9,003,398	9,211,256
Total Operating Expense	53,436,364	51,920,197

School District No. 82 (Coast Mountains)

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	15,395,335	120,340		285,857		770,916	16,572,448
1.03 Career Programs	212,816	30,704					243,520
1.07 Library Services	747,432	6,901		235,784		30,180	1,020,297
1.08 Counselling	1,014,177	105,555					1,119,732
1.10 Special Education	2,219,692	115,956	2,948,635	48,594	194,846	373,584	5,901,307
1.31 Indigenous Education	584,196	-	989,737	80,373	130,904	9,794	1,795,004
1.41 School Administration		3,056,221		859,309		42,536	3,958,066
Total Function 1	20,173,648	3,435,677	3,938,372	1,509,917	325,750	1,227,010	30,610,374
4 District Administration							
4.11 Educational Administration					363,630		363,630
4.40 School District Governance					104,084		104,084
4.41 Business Administration				262,929	658,487		921,416
Total Function 4	-	-	-	262,929	1,126,201	-	1,389,130
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				56,632	326,472	1,800	384,904
5.50 Maintenance Operations				3,151,198	111,333	303,616	3,566,147
5.52 Maintenance of Grounds				182,900			182,900
5.56 Utilities							-
Total Function 5	-	-	-	3,390,730	437,805	305,416	4,133,951
7 Transportation and Housing							
7.41 Transportation and Housing Administration				14,158	11,105		25,263
7.70 Student Transportation				25,433			25,433
Total Function 7	-	-	-	39,591	11,105	-	50,696
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,173,648	3,435,677	3,938,372	5,203,167	1,900,861	1,532,426	36,184,151

School District No. 82 (Coast Mountains)

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

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,572,448	3,774,971	20,347,419	1,153,892	21,501,311	21,520,553
1.03 Career Programs	243,520	50,012	293,532	267,500	561,032	484,990
1.07 Library Services	1,020,297	240,955	1,261,252	49,445	1,310,697	1,029,415
1.08 Counselling	1,119,732	259,759	1,379,491		1,379,491	1,277,331
1.10 Special Education	5,901,307	1,414,230	7,315,537	474,650	7,790,187	7,760,384
1.31 Indigenous Education	1,795,004	397,510	2,192,514	894,386	3,086,900	2,571,076
1.41 School Administration	3,958,066	854,159	4,812,225	169,202	4,981,427	4,443,180
Total Function 1	30,610,374	6,991,596	37,601,970	3,009,075	40,611,045	39,086,929
4 District Administration						
4.11 Educational Administration	363,630	73,817	437,447	185,121	622,568	877,185
4.40 School District Governance	104,084	3,018	107,102	91,100	198,202	189,045
4.41 Business Administration	921,416	194,824	1,116,240	330,733	1,446,973	1,344,427
Total Function 4	1,389,130	271,659	1,660,789	606,954	2,267,743	2,410,657
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	384,904	81,640	466,544	183,350	649,894	676,429
5.50 Maintenance Operations	3,566,147	846,330	4,412,477	979,361	5,391,838	5,217,706
5.52 Maintenance of Grounds	182,900	47,243	230,143	270,077	500,220	559,578
5.56 Utilities	-	-	-	1,708,569	1,708,569	1,704,108
Total Function 5	4,133,951	975,213	5,109,164	3,141,357	8,250,521	8,157,821
7 Transportation and Housing						
7.41 Transportation and Housing Administration	25,263	6,049	31,312		31,312	24,594
7.70 Student Transportation	25,433	4,298	29,731	2,246,012	2,275,743	2,240,196
Total Function 7	50,696	10,347	61,043	2,246,012	2,307,055	2,264,790
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	36,184,151	8,248,815	44,432,966	9,003,398	53,436,364	51,920,197

School District No. 82 (Coast Mountains)
 Amended Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2020

Schedule 3

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,509,212	5,354,504
Other	153,287	
Other Revenue	1,424,847	1,494,706
Investment Income	1,000	1,000
Total Revenue	8,088,346	6,850,210
Expenses		
Instruction	7,312,659	6,250,450
District Administration	145,427	274,735
Operations and Maintenance	309,265	271,945
Transportation and Housing	256,995	
Total Expense	8,024,346	6,797,130
Net Revenue (Expense)	64,000	53,080
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(64,000)	(53,080)
Total Net Transfers	(64,000)	(53,080)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)

Approved Annual Budget 2020 Changes in Special Purpose Funds

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	765,078	-	5,726	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	308,265	183,187			128,000	26,950	107,646	610,635	
Provincial Grants - Other									
Other				1,300,000					
Investment Income	1,000								
	309,265	183,187	-	1,300,000	128,000	26,950	107,646	610,635	-
Less: Allocated to Revenue	309,265	183,187	-	1,300,000	128,000	32,676	107,646	610,635	-
Deferred Revenue, end of year	-	-	-	765,078	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	308,265	183,187			128,000	32,676	107,646	610,635	
Provincial Grants - Other									
Other Revenue				1,300,000					
Investment Income	1,000								
	309,265	183,187	-	1,300,000	128,000	32,676	107,646	610,635	-
Expenses									
Salaries									
Teachers									
Educational Assistants		144,718			89,200				
Support Staff	215,772							326,400	
Other Professionals						14,543	12,706		
Substitutes					5,200				
	215,772	144,718	-	-	94,400	14,543	12,706	326,400	-
Employee Benefits	52,627	38,469			23,800	2,618	2,669	81,600	
Services and Supplies	40,866			1,300,000	9,800	15,515	92,271	202,635	
	309,265	183,187	-	1,300,000	128,000	32,676	107,646	610,635	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Approved Annual Budget 2020 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	District of Kitimat	Skills Training Program
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	-	32,054	53,287
Add: Restricted Grants								
Provincial Grants - Ministry of Education	344,946	3,953,236	546,376	256,995	30,500	6,750		
Provincial Grants - Other								100,000
Other							60,064	
Investment Income								
	<u>344,946</u>	<u>3,953,236</u>	<u>546,376</u>	<u>256,995</u>	<u>30,500</u>	<u>6,750</u>	<u>60,064</u>	<u>100,000</u>
Less: Allocated to Revenue	344,946	3,953,236	546,376	256,995	30,500	6,750	92,118	153,287
Deferred Revenue, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues								
Provincial Grants - Ministry of Education	344,946	3,953,236	546,376	256,995	30,500	6,750		
Provincial Grants - Other								153,287
Other Revenue							92,118	
Investment Income								
	<u>344,946</u>	<u>3,953,236</u>	<u>546,376</u>	<u>256,995</u>	<u>30,500</u>	<u>6,750</u>	<u>92,118</u>	<u>153,287</u>
Expenses								
Salaries								
Teachers		3,175,290	350,000					93,900
Educational Assistants								
Support Staff	55,000							
Other Professionals	90,000							
Substitutes	130,000		95,000					
	<u>275,000</u>	<u>3,175,290</u>	<u>445,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,900</u>
Employee Benefits	69,946	777,946	101,376					7,043
Services and Supplies				256,995	30,500	6,750	28,118	52,344
	<u>344,946</u>	<u>3,953,236</u>	<u>546,376</u>	<u>256,995</u>	<u>30,500</u>	<u>6,750</u>	<u>28,118</u>	<u>153,287</u>
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,000</u>	<u>-</u>
Interfund Transfers								
Tangible Capital Assets Purchased							(64,000)	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(64,000)</u>	<u>-</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)

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

	Principals and Vice Principals Joint Trust	TOTAL
	\$	\$
Deferred Revenue, beginning of year	26,729	882,874
Add: Restricted Grants		
Provincial Grants - Ministry of Education		6,503,486
Provincial Grants - Other		100,000
Other	6,000	1,366,064
Investment Income		1,000
	<u>6,000</u>	<u>7,970,550</u>
Less: Allocated to Revenue	32,729	8,088,346
Deferred Revenue, end of year	<u>-</u>	<u>765,078</u>
Revenues		
Provincial Grants - Ministry of Education		6,509,212
Provincial Grants - Other		153,287
Other Revenue	32,729	1,424,847
Investment Income		1,000
	<u>32,729</u>	<u>8,088,346</u>
Expenses		
Salaries		
Teachers		3,619,190
Educational Assistants		233,918
Support Staff		597,172
Other Professionals		117,249
Substitutes		230,200
	<u>-</u>	<u>4,797,729</u>
Employee Benefits		1,158,094
Services and Supplies	32,729	2,068,523
	<u>32,729</u>	<u>8,024,346</u>
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>64,000</u>
Interfund Transfers		
Tangible Capital Assets Purchased		(64,000)
	<u>-</u>	<u>(64,000)</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)

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		50,000	50,000	20,000
Amortization of Deferred Capital Revenue	1,959,979		1,959,979	1,911,610
Total Revenue	1,959,979	50,000	2,009,979	1,931,610
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,160,652		3,160,652	3,046,193
Total Expense	3,160,652	-	3,160,652	3,046,193
Net Revenue (Expense)	(1,200,673)	50,000	(1,150,673)	(1,114,583)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	64,000		64,000	53,080
Local Capital		(423,421)	(423,421)	
Total Net Transfers	64,000	(423,421)	(359,421)	53,080
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	175,000	(175,000)	-	
Total Other Adjustments to Fund Balances	175,000	(175,000)	-	
Budgeted Surplus (Deficit), for the year	(961,673)	(548,421)	(1,510,094)	(1,061,503)