

Amended Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2021

School District No. 82 (Coast Mountains)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$67,000,715 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 24th DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 24th DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF FEBRUARY, 2021;



(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 2020/2021, adopted by the Board the 24th DAY OF FEBRUARY, 2021.

Secretary Treasurer

School District No. 82 (Coast Mountains)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,845,375	4,203,938
Adult	14,125	22,500
Total Ministry Operating Grant Funded FTE's	3,859,500	4,226,438
Revenues	\$	\$
Provincial Grants		
Ministry of Education	55,727,920	53,075,310
Other	157,155	257,487
Tuition		26,000
Other Revenue	6,064,037	6,993,725
Rentals and Leases	510,000	404,940
Investment Income	101,000	156,000
Amortization of Deferred Capital Revenue	2,000,265	1,959,979
Total Revenue	64,560,377	62,873,441
Expenses		
Instruction	49,771,489	47,923,704
District Administration	2,549,545	2,413,170
Operations and Maintenance	11,882,879	11,720,438
Transportation and Housing	2,547,280	2,564,050
Total Expense	66,751,193	64,621,362
Net Revenue (Expense)	(2,190,816)	(1,747,921)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,246,317	312,644
Budgeted Surplus (Deficit), for the year	(944,499)	(1,435,277)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		74,817
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(944,499)	(1,510,094)
Budgeted Surplus (Deficit), for the year	(944,499)	(1,435,277)

School District No. 82 (Coast Mountains)

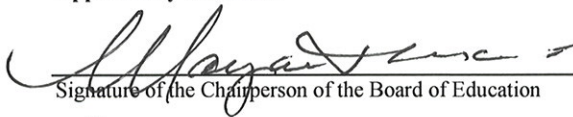
Statement 2

Amended Annual Budget - Revenue and Expense


Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	54,076,599	53,436,364
Special Purpose Funds - Total Expense	9,479,718	8,024,346
Special Purpose Funds - Tangible Capital Assets Purchased	200,112	64,000
Capital Fund - Total Expense	3,194,876	3,160,652
Capital Fund - Tangible Capital Assets Purchased from Local Capital	49,410	175,000
Total Budget Bylaw Amount	67,000,715	64,860,362

Approved by the Board


Signature of the Chairperson of the Board of Education

Feb. 24 2021.
Date Signed


Signature of the Superintendent

Feb 24, 2021
Date Signed


Signature of the Secretary Treasurer

Feb 24, 2021.
Date Signed

School District No. 82 (Coast Mountains)

Statement 4

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

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,190,816)</u>	<u>(1,747,921)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(200,112)	(64,000)
From Local Capital	(49,410)	(175,000)
From Deferred Capital Revenue	(2,627,211)	(2,992,800)
Total Acquisition of Tangible Capital Assets	<u>(2,876,733)</u>	<u>(3,231,800)</u>
Amortization of Tangible Capital Assets	<u>3,194,876</u>	<u>3,160,652</u>
Total Effect of change in Tangible Capital Assets	<u>318,143</u>	<u>(71,148)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,872,673)</u></u>	<u><u>(1,819,069)</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, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,673,327		24,817,030	26,490,357
Changes for the year				
Net Revenue (Expense) for the year	(1,246,317)	200,112	(1,144,611)	(2,190,816)
Interfund Transfers				
Tangible Capital Assets Purchased		(200,112)	200,112	-
Net Changes for the year	(1,246,317)	-	(944,499)	(2,190,816)
Budgeted Accumulated Surplus (Deficit), end of year	427,010	-	23,872,531	24,299,541

School District No. 82 (Coast Mountains)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	47,232,045	46,566,098
Other	104,200	104,200
Tuition		26,000
Other Revenue	4,934,037	5,568,878
Rentals and Leases	510,000	404,940
Investment Income	50,000	105,000
Total Revenue	<u>52,830,282</u>	<u>52,775,116</u>
Expenses		
Instruction	40,869,284	40,611,045
District Administration	2,497,292	2,267,743
Operations and Maintenance	8,378,738	8,250,521
Transportation and Housing	2,331,285	2,307,055
Total Expense	<u>54,076,599</u>	<u>53,436,364</u>
Net Revenue (Expense)	<u>(1,246,317)</u>	<u>(661,248)</u>
Budgeted Prior Year Surplus Appropriation	<u>1,246,317</u>	<u>312,644</u>
Net Transfers (to) from other funds		
Local Capital		423,421
Total Net Transfers	<u>-</u>	<u>423,421</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>74,817</u>

School District No. 82 (Coast Mountains)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	48,816,131	48,848,299
ISC/LEA Recovery	(4,753,437)	(4,745,074)
Other Ministry of Education Grants		
Pay Equity	1,160,795	1,160,795
Funding for Graduated Adults	5,966	3,281
Transportation Supplement	557,786	557,786
Carbon Tax Grant		90,000
Employer Health Tax Grant		386,723
Support Staff Benefits Grant	56,282	23,874
Teachers' Labour Settlement Funding	1,265,447	-
Early Career Mentorship Funding	100,000	
FSA Exam Grant	8,187	8,187
Early Learning Framework Implementation	2,108	2,108
Support Staff Wage Increase Funding		230,119
NGN	12,780	-
Total Provincial Grants - Ministry of Education	47,232,045	46,566,098
Provincial Grants - Other	104,200	104,200
Tuition		
International and Out of Province Students	-	26,000
Total Tuition	-	26,000
Other Revenues		
Funding from First Nations	4,753,437	4,745,074
Miscellaneous		
Grant in Aid - District of Kitimat	88,500	87,804
Concert Series ArtStarts	30,000	35,000
City of Terrace - REM Lee Theatre Grant	12,000	12,000
Theatre User Levy Fee	100	9,000
Miscellaneous	50,000	30,000
Extended Health Premium Surplus Refund		650,000
Total Other Revenue	4,934,037	5,568,878
Rentals and Leases	510,000	404,940
Investment Income	50,000	105,000
Total Operating Revenue	52,830,282	52,775,116

School District No. 82 (Coast Mountains)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	20,842,137	20,173,648
Principals and Vice Principals	3,351,486	3,435,677
Educational Assistants	3,696,368	3,938,372
Support Staff	5,189,022	5,203,167
Other Professionals	2,149,846	1,900,861
Substitutes	1,295,566	1,532,426
Total Salaries	<u>36,524,425</u>	<u>36,184,151</u>
Employee Benefits	<u>8,279,235</u>	<u>8,248,815</u>
Total Salaries and Benefits	<u>44,803,660</u>	<u>44,432,966</u>
Services and Supplies		
Services	1,682,942	1,807,545
Student Transportation	2,260,326	2,253,812
Professional Development and Travel	588,215	756,421
Rentals and Leases	2,500	2,500
Dues and Fees	82,015	103,415
Insurance	134,902	124,520
Supplies	3,217,839	2,435,107
Utilities	1,304,200	1,520,078
Total Services and Supplies	<u>9,272,939</u>	<u>9,003,398</u>
Total Operating Expense	<u>54,076,599</u>	<u>53,436,364</u>

School District No. 82 (Coast Mountains)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2021

	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	15,475,614	78,214		342,882		712,135	16,608,845
1.03 Career Programs	193,356						193,356
1.07 Library Services	757,934	12,449		204,110		20,411	994,904
1.08 Counselling	1,161,183	108,360					1,269,543
1.10 Special Education	2,473,858	133,757	2,783,995	49,577	321,289	322,265	6,084,741
1.31 Indigenous Education	780,192	25,415	912,373	75,279	134,465	12,305	1,940,029
1.41 School Administration		2,993,291		885,166		43,816	3,922,273
Total Function 1	20,842,137	3,351,486	3,696,368	1,557,014	455,754	1,110,932	31,013,691
4 District Administration							
4.11 Educational Administration					446,677		446,677
4.40 School District Governance					106,478		106,478
4.41 Business Administration				268,188	682,579		950,767
Total Function 4	-	-	-	268,188	1,235,734	-	1,503,922
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				39,283	350,549		389,832
5.50 Maintenance Operations				3,171,027	96,288	184,634	3,451,949
5.52 Maintenance of Grounds				117,730			117,730
5.56 Utilities							-
Total Function 5	-	-	-	3,328,040	446,837	184,634	3,959,511
7 Transportation and Housing							
7.41 Transportation and Housing Administration				9,821	11,521		21,342
7.70 Student Transportation				25,959			25,959
Total Function 7	-	-	-	35,780	11,521	-	47,301
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,842,137	3,351,486	3,696,368	5,189,022	2,149,846	1,295,566	36,524,425

School District No. 82 (Coast Mountains)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,608,845	3,787,766	20,396,611	1,527,105	21,923,716	21,501,311
1.03 Career Programs	193,356	44,472	237,828	220,668	458,496	561,032
1.07 Library Services	994,904	228,828	1,223,732	50,000	1,273,732	1,310,697
1.08 Counselling	1,269,543	257,159	1,526,702		1,526,702	1,379,491
1.10 Special Education	6,084,741	1,399,490	7,484,231	351,050	7,835,281	7,790,187
1.31 Indigenous Education	1,940,029	459,273	2,399,302	510,590	2,909,892	3,086,900
1.41 School Administration	3,922,273	845,655	4,767,928	173,537	4,941,465	4,981,427
Total Function 1	31,013,691	7,022,643	38,036,334	2,832,950	40,869,284	40,611,045
4 District Administration						
4.11 Educational Administration	446,677	102,736	549,413	261,450	810,863	622,568
4.40 School District Governance	106,478	5,856	112,334	60,100	172,434	198,202
4.41 Business Administration	950,767	216,311	1,167,078	346,917	1,513,995	1,446,973
Total Function 4	1,503,922	324,903	1,828,825	668,467	2,497,292	2,267,743
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	389,832	84,262	474,094	171,850	645,944	649,894
5.50 Maintenance Operations	3,451,949	807,497	4,259,446	1,219,166	5,478,612	5,391,838
5.52 Maintenance of Grounds	117,730	29,000	146,730	614,761	761,491	500,220
5.56 Utilities	-	-	-	1,492,691	1,492,691	1,708,569
Total Function 5	3,959,511	920,759	4,880,270	3,498,468	8,378,738	8,250,521
7 Transportation and Housing						
7.41 Transportation and Housing Administration	21,342	4,959	26,301		26,301	31,312
7.70 Student Transportation	25,959	5,971	31,930	2,273,054	2,304,984	2,275,743
Total Function 7	47,301	10,930	58,231	2,273,054	2,331,285	2,307,055
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	36,524,425	8,279,235	44,803,660	9,272,939	54,076,599	53,436,364

School District No. 82 (Coast Mountains)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	<u>2021 Amended Annual Budget</u>	<u>2020 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	8,495,875	6,509,212
Other	52,955	153,287
Other Revenue	1,130,000	1,424,847
Investment Income	1,000	1,000
Total Revenue	<u>9,679,830</u>	<u>8,088,346</u>
Expenses		
Instruction	8,902,205	7,312,659
District Administration	52,253	145,427
Operations and Maintenance	309,265	309,265
Transportation and Housing	215,995	256,995
Total Expense	<u>9,479,718</u>	<u>8,024,346</u>
Net Revenue (Expense)	<u>200,112</u>	<u>64,000</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(200,112)	(64,000)
Total Net Transfers	<u>(200,112)</u>	<u>(64,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)

Approved Annual Budget Changes in Special Purpose Funds
Year Ended June 30, 2021

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year			884,639		6,570	25,641	100,112		
Add: Restricted Grants									
Provincial Grants - Ministry of Education	308,265	177,965		128,000	26,950	109,316	619,240	307,493	4,341,644
Other			1,000,000						
Investment Income	1,000								
	309,265	177,965	1,000,000	128,000	26,950	109,316	619,240	307,493	4,341,644
Less: Allocated to Revenue Recovered	309,265	177,965	1,000,000	128,000	33,520	133,287	719,352	307,493	4,341,644
Deferred Revenue, end of year	-	-	884,639	-	-	1,670	-	-	-
Revenues									
Provincial Grants - Ministry of Education	308,265	177,965		128,000	33,520	133,287	719,352	307,493	4,341,644
Provincial Grants - Other			1,000,000						
Other Revenue									
Investment Income	1,000								
	309,265	177,965	1,000,000	128,000	33,520	133,287	719,352	307,493	4,341,644
Expenses									
Salaries									
Teachers									3,526,000
Principals and Vice Principals									
Educational Assistants		142,372		96,288		14,258			
Support Staff	220,087						440,993	24,000	
Other Professionals					12,330			38,123	
Substitutes								195,000	
	220,087	142,372	-	96,288	12,330	14,258	440,993	257,123	3,526,000
Employee Benefits	50,260	35,593		24,000	1,800	2,424	95,621	50,370	815,644
Services and Supplies	38,918		1,000,000	7,712	19,390	116,605	82,626		
	309,265	177,965	1,000,000	128,000	33,520	133,287	619,240	307,493	4,341,644
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	100,112	-	-
Interfund Transfers									
Tangible Capital Assets Purchased							(100,112)		
	-	-	-	-	-	-	(100,112)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Amended Annual Budget Changes in Special Purpose Funds
Year Ended June 30, 2021

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	District of Kitimat	Skills Training Program	P/V/P Joint Trust
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	289,568	251,995					52,351	52,955	44,902
Add: Restricted Grants									
Provincial Grants - Ministry of Education	105,473	-	55,000	6,750	389,369	1,573,762			
Other							63,000		20,000
Investment Income									
	105,473	-	55,000	6,750	389,369	1,573,762	63,000	-	20,000
Less: Allocated to Revenue	105,473	215,995	55,000	6,750	389,369	1,573,762	100,000	52,955	30,000
Recovered	289,568								
Deferred Revenue, end of year	-	36,000	-	-	-	-	15,351	-	34,902
Revenues									
Provincial Grants - Ministry of Education	105,473	215,995	55,000	6,750	389,369	1,573,762			
Provincial Grants - Other								52,955	
Other Revenue							100,000		30,000
Investment Income									
	105,473	215,995	55,000	6,750	389,369	1,573,762	100,000	52,955	30,000
Expenses									
Salaries									
Teachers	65,000					590,642		40,000	
Principals and Vice Principals									
Educational Assistants						151,688			
Support Staff					158,067	207,105			
Other Professionals									
Substitutes	20,000					51,518			
	85,000	-	-	-	158,067	1,000,953	-	40,000	-
Employee Benefits	20,473				47,217	219,358		4,200	
Services and Supplies		215,995	55,000	6,750	184,085	353,451		8,755	30,000
	105,473	215,995	55,000	6,750	389,369	1,573,762	-	52,955	30,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	100,000	-	-
Interfund Transfers									
Tangible Capital Assets Purchased							(100,000)		
	-	-	-	-	-	-	(100,000)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Approved Annual Budget Changes in Special Purpose Funds
Year Ended June 30, 2021

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	1,708,733
Add: Restricted Grants	
Provincial Grants - Ministry of Education	8,149,227
Other	1,083,000
Investment Income	1,000
	<u>9,233,227</u>
Less: Allocated to Revenue	9,679,830
Recovered	289,568
Deferred Revenue, end of year	<u><u>972,562</u></u>
Revenues	
Provincial Grants - Ministry of Education	8,495,875
Provincial Grants - Other	52,955
Other Revenue	1,130,000
Investment Income	1,000
	<u>9,679,830</u>
Expenses	
Salaries	
Teachers	4,221,642
Principals and Vice Principals	14,258
Educational Assistants	390,348
Support Staff	1,050,252
Other Professionals	50,453
Substitutes	266,518
	<u>5,993,471</u>
Employee Benefits	1,366,960
Services and Supplies	2,119,287
	<u>9,479,718</u>
Net Revenue (Expense) before Interfund Transfers	<u>200,112</u>
Interfund Transfers	
Tangible Capital Assets Purchased	<u>(200,112)</u>
	<u>(200,112)</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, 2021

	2021 Amended Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		50,000	50,000	50,000
Amortization of Deferred Capital Revenue	2,000,265		2,000,265	1,959,979
Total Revenue	2,000,265	50,000	2,050,265	2,009,979
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,194,876		3,194,876	3,160,652
Total Expense	3,194,876	-	3,194,876	3,160,652
Net Revenue (Expense)	(1,194,611)	50,000	(1,144,611)	(1,150,673)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	200,112		200,112	64,000
Local Capital			-	(423,421)
Total Net Transfers	200,112	-	200,112	(359,421)
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	49,410	(49,410)	-	
Total Other Adjustments to Fund Balances	49,410	(49,410)	-	
Budgeted Surplus (Deficit), for the year	(945,089)	590	(944,499)	(1,510,094)