

Amended Annual Budget

School District No. 58 (Nicola-Similkameen)

June 30, 2019

School District No. 58 (Nicola-Similkameen)

June 30, 2019

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	14

*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. 58 (NICOLA-SIMILKAMEEN) (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. 58 (Nicola-Similkameen) 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 \$32,715,326 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 13th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 13th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 13th 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. 58 (Nicola-Similkameen) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the 13th DAY OF FEBRUARY, 2019.


Secretary Treasurer

School District No. 58 (Nicola-Similkameen)

Statement 2

Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,181,688	2,149,375
Adult	14,125	8,000
Total Ministry Operating Grant Funded FTE's	2,195,813	2,157,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education	25,049,525	24,716,085
Other	27,000	27,000
Other Revenue	3,408,580	3,408,580
Rentals and Leases	106,000	106,000
Investment Income	170,000	155,000
Gain (Loss) on Disposal of Tangible Capital Assets	95,750	
Amortization of Deferred Capital Revenue	901,841	908,686
Total Revenue	29,758,696	29,321,351
Expenses		
Instruction	24,302,510	23,334,591
District Administration	1,237,196	1,300,689
Operations and Maintenance	4,748,858	5,298,368
Transportation and Housing	872,281	884,871
Total Expense	31,160,845	30,818,519
Net Revenue (Expense)	(1,402,149)	(1,497,168)
Budgeted Allocation (Retirement) of Surplus (Deficit)	933,855	950,441
Budgeted Surplus (Deficit), for the year	(468,294)	(546,727)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(468,294)	(546,727)
Budgeted Surplus (Deficit), for the year	(468,294)	(546,727)

School District No. 58 (Nicola-Similkameen)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

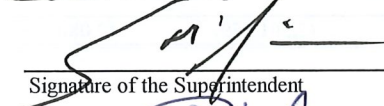
	2019 Amended Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	25,349,059	25,280,057
Special Purpose Funds - Total Expense	4,295,901	4,048,049
Capital Fund - Total Expense	1,515,885	1,490,413
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,554,481	1,171,481
Total Budget Bylaw Amount	32,715,326	31,990,000

Approved by the Board


Signature of the Chairperson of the Board of Education

February 13, 2019

Date Signed


Signature of the Superintendent

February 13, 2019

Date Signed


Signature of the Secretary Treasurer

February 13, 2019

Date Signed

School District No. 58 (Nicola-Similkameen)

Statement 4

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

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,402,149)	(1,497,168)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(1,554,481)	(1,171,481)
From Deferred Capital Revenue	(1,060,914)	(902,703)
Total Acquisition of Tangible Capital Assets	(2,615,395)	(2,074,184)
Amortization of Tangible Capital Assets	1,515,885	1,490,413
Total Effect of change in Tangible Capital Assets	(1,099,510)	(583,771)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(2,501,659)	(2,080,939)

School District No. 58 (Nicola-Similkameen)

Schedule 1

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	4,657,865	-	13,509,588	18,167,453
Changes for the year				
Net Revenue (Expense) for the year	(933,855)		(468,294)	(1,402,149)
Net Changes for the year	(933,855)	-	(468,294)	(1,402,149)
Budgeted Accumulated Surplus (Deficit), end of year	3,724,010	-	13,041,294	16,765,304

School District No. 58 (Nicola-Similkameen)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	21,393,624	21,308,036
Other	27,000	27,000
Other Revenue	2,768,580	2,768,580
Rentals and Leases	106,000	106,000
Investment Income	120,000	120,000
Total Revenue	24,415,204	24,329,616
Expenses		
Instruction	20,133,728	20,012,372
District Administration	1,237,196	1,300,689
Operations and Maintenance	3,105,854	3,082,125
Transportation and Housing	872,281	884,871
Total Expense	25,349,059	25,280,057
Net Revenue (Expense)	(933,855)	(950,441)
Budgeted Prior Year Surplus Appropriation	933,855	950,441
Budgeted Surplus (Deficit), for the year	-	-

School District No. 58 (Nicola-Similkameen)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	23,589,912	23,544,324
DISC/LEA Recovery	(2,618,580)	(2,618,580)
Other Ministry of Education Grants		
Pay Equity	120,216	120,216
Funding for Graduated Adults	32,000	32,000
Transportation Supplement	170,292	170,292
Economic Stability Dividend	10,000	10,000
Carbon Tax Grant	25,000	25,000
FSA Scorer Grant	7,506	7,506
Support Staff Benefit Funding	17,278	17,278
Strategic Initiatives Grant	35,000	
Access / Shoulder Tapper Grant	5,000	
Total Provincial Grants - Ministry of Education	21,393,624	21,308,036
Provincial Grants - Other	27,000	27,000
Other Revenues		
LEA/Direct Funding from First Nations	2,618,580	2,618,580
Miscellaneous		
Miscellaneous Revenue	150,000	150,000
Total Other Revenue	2,768,580	2,768,580
Rentals and Leases	106,000	106,000
Investment Income	120,000	120,000
Total Operating Revenue	24,415,204	24,329,616

School District No. 58 (Nicola-Similkameen)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Salaries		
Teachers	8,674,697	8,716,475
Principals and Vice Principals	1,924,389	1,859,211
Educational Assistants	2,174,160	2,305,115
Support Staff	2,891,490	2,903,769
Other Professionals	907,136	922,554
Substitutes	913,987	755,821
Total Salaries	17,485,859	17,462,945
Employee Benefits	4,251,284	4,314,523
Total Salaries and Benefits	21,737,143	21,777,468
Services and Supplies		
Services	1,182,804	1,082,304
Student Transportation	192,675	226,175
Professional Development and Travel	344,490	344,490
Dues and Fees	67,254	67,254
Insurance	100,832	100,832
Supplies	1,204,361	1,162,034
Utilities	519,500	519,500
Total Services and Supplies	3,611,916	3,502,589
Total Operating Expense	25,349,059	25,280,057

School District No. 58 (Nicola-Similkameen)

Schedule 2C

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	6,880,419	438,921		421,745	73,460	445,337	8,259,882
1.03 Career Programs	15,421	24,069		3,932		7,847	51,269
1.07 Library Services	260,443			34,058		5,749	300,250
1.08 Counselling	465,019			10,840			475,859
1.10 Special Education	996,011	131,025	1,674,054	44,478	11,175	284,523	3,141,266
1.30 English Language Learning	-						-
1.31 Aboriginal Education	51,204	155,094	489,984		20,475	5,000	721,757
1.41 School Administration	6,180	1,175,280	10,122	472,650		50,412	1,714,644
Total Function 1	8,674,697	1,924,389	2,174,160	987,703	105,110	798,868	14,664,927
4 District Administration							
4.11 Educational Administration					267,500		267,500
4.40 School District Governance					121,748		121,748
4.41 Business Administration				86,948	211,560		298,508
Total Function 4	-	-	-	86,948	600,808	-	687,756
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				8,480	148,227	9,800	166,507
5.50 Maintenance Operations				1,360,628		44,819	1,405,447
5.52 Maintenance of Grounds				122,238		5,500	127,738
5.56 Utilities							-
Total Function 5	-	-	-	1,491,346	148,227	60,119	1,699,692
7 Transportation and Housing							
7.41 Transportation and Housing Administration					52,991		52,991
7.70 Student Transportation				325,493		55,000	380,493
Total Function 7	-	-	-	325,493	52,991	55,000	433,484
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	8,674,697	1,924,389	2,174,160	2,891,490	907,136	913,987	17,485,859

School District No. 58 (Nicola-Similkameen)

Schedule 2C

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	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	8,259,882	2,019,066	10,278,948	1,161,667	11,440,615	11,416,616
1.03 Career Programs	51,269	11,084	62,353	23,250	85,603	45,440
1.07 Library Services	300,250	74,123	374,373	52,373	426,746	363,752
1.08 Counselling	475,859	108,881	584,740	6,000	590,740	688,093
1.10 Special Education	3,141,266	847,706	3,988,972	184,300	4,173,272	4,127,071
1.30 English Language Learning	-	-	-	1,500	1,500	21,780
1.31 Aboriginal Education	721,757	182,069	903,826	314,642	1,218,468	1,116,536
1.41 School Administration	1,714,644	391,866	2,106,510	90,274	2,196,784	2,233,084
Total Function 1	14,664,927	3,634,795	18,299,722	1,834,006	20,133,728	20,012,372
4 District Administration						
4.11 Educational Administration	267,500	57,312	324,812	91,620	416,432	390,947
4.40 School District Governance	121,748	5,701	127,449	70,037	197,486	197,268
4.41 Business Administration	298,508	61,254	359,762	263,516	623,278	712,474
Total Function 4	687,756	124,267	812,023	425,173	1,237,196	1,300,689
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	166,507	32,410	198,917	109,957	308,874	271,374
5.50 Maintenance Operations	1,405,447	344,742	1,750,189	320,647	2,070,836	2,104,506
5.52 Maintenance of Grounds	127,738	26,406	154,144	52,500	206,644	186,745
5.56 Utilities	-	-	-	519,500	519,500	519,500
Total Function 5	1,699,692	403,558	2,103,250	1,002,604	3,105,854	3,082,125
7 Transportation and Housing						
7.41 Transportation and Housing Administration	52,991	9,748	62,739	750	63,489	54,909
7.70 Student Transportation	380,493	78,916	459,409	349,383	808,792	829,962
Total Function 7	433,484	88,664	522,148	350,133	872,281	884,871
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	17,485,859	4,251,284	21,737,143	3,611,916	25,349,059	25,280,057

School District No. 58 (Nicola-Similkameen)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,655,901	3,408,049
Other Revenue	640,000	640,000
Total Revenue	4,295,901	4,048,049
Expenses		
Instruction	4,168,782	3,322,219
Operations and Maintenance	127,119	725,830
Total Expense	4,295,901	4,048,049
Budgeted Surplus (Deficit), for the year	-	-

School District No. 58 (Nicola-Similkameen)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	1,289	99,594	25,558	302,711	113,188	61,679	-	22,271	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	125,830	91,252		600,000	128,000	14,700	95,111	288,969	339,380
Other	125,830	91,252	-	600,000	128,000	14,700	95,111	288,969	339,380
Less: Allocated to Revenue	127,119	190,846	25,558	600,000	241,188	76,379	95,111	311,240	339,380
Recovered									
Deferred Revenue, end of year	-	-	-	302,711	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	127,119	190,846	25,558		241,188	76,379	95,111	311,240	339,380
Other Revenue				600,000					
	127,119	190,846	25,558	600,000	241,188	76,379	95,111	311,240	339,380
Expenses									
Salaries									
Teachers							18,235	44,671	
Principals and Vice Principals									65,782
Educational Assistants		155,159			90,861			31,515	17,500
Support Staff								9,172	44,988
Other Professionals									69,062
	-	155,159	-	-	90,861	-	18,235	85,358	197,332
Employee Benefits		35,687			24,411		3,446	22,224	38,621
Services and Supplies	127,119		25,558	600,000	125,916	76,379	73,430	203,658	103,427
	127,119	190,846	25,558	600,000	241,188	76,379	95,111	311,240	339,380
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 58 (Nicola-Similkameen)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing and Remedies	After School Sports & Arts Initiative	Charitable Society	AREA Multicultural Program	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	2,435	108,446	178,813	27,013	942,997
Add: Restricted Grants					
Provincial Grants - Ministry of Education	2,249,080				3,332,322
Other					600,000
	2,249,080	-	-	-	3,932,322
Less: Allocated to Revenue	2,249,080	-	40,000	-	4,295,901
Recovered	2,435				2,435
Deferred Revenue, end of year	-	108,446	138,813	27,013	576,983
Revenues					
Provincial Grants - Ministry of Education	2,249,080				3,655,901
Other Revenue			40,000		640,000
	2,249,080	-	40,000	-	4,295,901
Expenses					
Salaries					
Teachers	1,834,709				1,897,615
Principals and Vice Principals					65,782
Educational Assistants					295,035
Support Staff					54,160
Other Professionals					69,062
	1,834,709	-	-	-	2,381,654
Employee Benefits	414,371				538,760
Services and Supplies			40,000		1,375,487
	2,249,080	-	40,000	-	4,295,901
Net Revenue (Expense)	-	-	-	-	-

School District No. 58 (Nicola-Similkameen)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		50,000	50,000	35,000
Gain (Loss) on Disposal of Tangible Capital Assets	95,750		95,750	
Amortization of Deferred Capital Revenue	901,841		901,841	908,686
Total Revenue	997,591	50,000	1,047,591	943,686
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,515,885		1,515,885	1,490,413
Total Expense	1,515,885	-	1,515,885	1,490,413
Net Revenue (Expense)	(518,294)	50,000	(468,294)	(546,727)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
District Portion of Proceeds on Disposal	(95,750)	95,750	-	
Tangible Capital Assets Purchased from Local Capital	1,554,481	(1,554,481)	-	
Total Other Adjustments to Fund Balances	1,458,731	(1,458,731)	-	
Budgeted Surplus (Deficit), for the year	940,437	(1,408,731)	(468,294)	(546,727)