

Amended Annual Budget

School District No. 58 (Nicola-Similkameen)

June 30, 2020

School District No. 58 (Nicola-Similkameen)

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. 58 (NICOLA-SIMILKAMEEN) (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. 58 (Nicola-Similkameen) 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 \$32,057,474 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 12th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 12th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 12th 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. 58 (Nicola-Similkameen) Amended Annual Budget Bylaw 2019/2020, adopted by the Board the 12th DAY OF FEBRUARY, 2020.

Secretary Treasurer

School District No. 58 (Nicola-Similkameen)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,164,656	2,171,500
Adult	17,375	8,000
Total Ministry Operating Grant Funded FTE's	2,182,031	2,179,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	25,395,597	24,234,149
Other	112,291	39,000
Other Revenue	3,782,946	3,876,420
Rentals and Leases	104,000	104,400
Investment Income	225,000	213,200
Amortization of Deferred Capital Revenue	1,003,824	901,841
Total Revenue	30,623,658	29,369,010
Expenses		
Instruction	24,395,981	23,690,233
District Administration	1,224,688	1,321,655
Operations and Maintenance	4,905,640	4,684,112
Transportation and Housing	873,331	825,096
Total Expense	31,399,640	30,521,096
Net Revenue (Expense)	(775,982)	(1,152,086)
Budgeted Allocation (Retirement) of Surplus (Deficit)	337,213	588,042
Budgeted Surplus (Deficit), for the year	(438,769)	(564,044)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(438,769)	(564,044)
Budgeted Surplus (Deficit), for the year	(438,769)	(564,044)

School District No. 58 (Nicola-Similkameen)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	25,172,375	25,305,329
Special Purpose Funds - Total Expense	4,569,838	3,699,882
Special Purpose Funds - Tangible Capital Assets Purchased	139,834	
Capital Fund - Total Expense	1,657,427	1,515,885
Capital Fund - Tangible Capital Assets Purchased from Local Capital	518,000	217,287
Total Budget Bylaw Amount	32,057,474	30,738,383

Approved by the Board

Signature of the Chairperson of the Board of Education

February 12, 2020

Date Signed

Signature of the Superintendent

February 12, 2020

Date Signed

Signature of the Secretary Treasurer

February 12, 2020

Date Signed

School District No. 58 (Nicola-Similkameen)

Statement 4

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

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(775,982)	(1,152,086)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(139,834)	
From Local Capital	(518,000)	(217,287)
From Deferred Capital Revenue	(1,153,650)	
Total Acquisition of Tangible Capital Assets	(1,811,484)	(217,287)
Amortization of Tangible Capital Assets	1,657,427	1,515,885
Total Effect of change in Tangible Capital Assets	(154,057)	1,298,598
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(930,039)	146,512

School District No. 58 (Nicola-Similkameen)

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	4,298,930	-	13,240,505	17,539,435
Changes for the year				
Net Revenue (Expense) for the year	(337,213)	139,834	(578,603)	(775,982)
Interfund Transfers				
Tangible Capital Assets Purchased		(139,834)	139,834	-
Net Changes for the year	<u>(337,213)</u>	<u>-</u>	<u>(438,769)</u>	<u>(775,982)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>3,961,717</u></u>	<u><u>-</u></u>	<u><u>12,801,736</u></u>	<u><u>16,763,453</u></u>

School District No. 58 (Nicola-Similkameen)

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	21,401,216	21,134,267
Other	39,000	39,000
Other Revenue	3,140,946	3,276,420
Rentals and Leases	104,000	104,400
Investment Income	150,000	163,200
Total Revenue	24,835,162	24,717,287
Expenses		
Instruction	19,866,622	20,116,181
District Administration	1,224,688	1,195,825
Operations and Maintenance	3,248,213	3,168,227
Transportation and Housing	832,852	825,096
Total Expense	25,172,375	25,305,329
Net Revenue (Expense)	(337,213)	(588,042)
Budgeted Prior Year Surplus Appropriation	337,213	588,042
Budgeted Surplus (Deficit), for the year	-	-

School District No. 58 (Nicola-Similkameen)

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	23,813,893	23,788,683
ISC/LEA Recovery	(3,099,946)	(3,235,420)
Other Ministry of Education Grants		
Pay Equity	120,216	120,216
Funding for Graduated Adults	46,834	32,000
Transportation Supplement	170,292	170,292
Economic Stability Dividend		10,000
Carbon Tax Grant	25,000	25,000
Employer Health Tax Grant	193,712	193,712
Support Staff Benefits Grant	20,903	17,278
FSA Scorer Grant	7,506	7,506
Access / Shoulder Tapper Grant		5,000
Support Staff Labour Settlement Grant	100,946	
Early Learning Framework Implementation	1,860	
Total Provincial Grants - Ministry of Education	21,401,216	21,134,267
Provincial Grants - Other	39,000	39,000
Other Revenues		
Funding from First Nations	3,099,946	3,235,420
Miscellaneous		
Miscellaneous Revenue	41,000	41,000
Total Other Revenue	3,140,946	3,276,420
Rentals and Leases	104,000	104,400
Investment Income	150,000	163,200
Total Operating Revenue	24,835,162	24,717,287

School District No. 58 (Nicola-Similkameen)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Salaries		
Teachers	8,304,365	8,720,107
Principals and Vice Principals	1,917,350	1,964,072
Educational Assistants	2,470,952	2,233,275
Support Staff	3,074,278	2,899,520
Other Professionals	956,265	931,654
Substitutes	716,222	823,758
Total Salaries	17,439,432	17,572,386
Employee Benefits	4,237,951	4,237,951
Total Salaries and Benefits	21,677,383	21,810,337
Services and Supplies		
Services	1,032,241	1,032,241
Student Transportation	180,710	180,710
Professional Development and Travel	321,040	321,040
Dues and Fees	99,401	99,401
Insurance	100,832	100,832
Supplies	1,247,768	1,247,768
Utilities	513,000	513,000
Total Services and Supplies	3,494,992	3,494,992
Total Operating Expense	25,172,375	25,305,329

School District No. 58 (Nicola-Similkameen)

Schedule 2C

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	6,959,599	446,612		497,898	76,110	418,237	8,398,456
1.03 Career Programs	27,371	24,011		6,171		7,847	65,400
1.07 Library Services	154,006			22,693		5,749	182,448
1.08 Counselling	364,943			12,397			377,340
1.10 Special Education	771,124	133,506	1,906,422		11,515	108,858	2,931,425
1.30 English Language Learning							-
1.31 Indigenous Education	27,322	158,877	564,530		21,142	10,000	781,871
1.41 School Administration		1,154,344		501,497		50,412	1,706,253
Total Function 1	8,304,365	1,917,350	2,470,952	1,040,656	108,767	601,103	14,443,193
4 District Administration							
4.11 Educational Administration					277,123		277,123
4.40 School District Governance					129,839		129,839
4.41 Business Administration				92,042	245,021		337,063
Total Function 4	-	-	-	92,042	651,983	-	744,025
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				25,040	143,954	9,800	178,794
5.50 Maintenance Operations				1,444,497		44,819	1,489,316
5.52 Maintenance of Grounds				132,814		5,500	138,314
5.56 Utilities							-
Total Function 5	-	-	-	1,602,351	143,954	60,119	1,806,424
7 Transportation and Housing							
7.41 Transportation and Housing Administration				16,967	51,561		68,528
7.70 Student Transportation				322,262		55,000	377,262
Total Function 7	-	-	-	339,229	51,561	55,000	445,790
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	8,304,365	1,917,350	2,470,952	3,074,278	956,265	716,222	17,439,432

School District No. 58 (Nicola-Similkameen)

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	2020 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	8,398,456	1,989,821	10,388,277	1,104,988	11,493,265	11,315,653
1.03 Career Programs	65,400	10,986	76,386	23,250	99,636	86,401
1.07 Library Services	182,448	75,104	257,552	51,173	308,725	438,237
1.08 Counselling	377,340	108,290	485,630	6,500	492,130	590,964
1.10 Special Education	2,931,425	852,687	3,784,112	151,800	3,935,912	4,182,060
1.30 English Language Learning	-	-	-	1,500	1,500	1,500
1.31 Indigenous Education	781,871	177,691	959,562	416,978	1,376,540	1,300,469
1.41 School Administration	1,706,253	389,461	2,095,714	63,200	2,158,914	2,200,897
Total Function 1	14,443,193	3,604,040	18,047,233	1,819,389	19,866,622	20,116,181
4 District Administration						
4.11 Educational Administration	277,123	59,206	336,329	62,520	398,849	400,808
4.40 School District Governance	129,839	9,397	139,236	59,537	198,773	197,551
4.41 Business Administration	337,063	64,668	401,731	225,335	627,066	597,466
Total Function 4	744,025	133,271	877,296	347,392	1,224,688	1,195,825
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	178,794	35,583	214,377	116,925	331,302	330,648
5.50 Maintenance Operations	1,489,316	347,943	1,837,259	348,418	2,185,677	2,110,558
5.52 Maintenance of Grounds	138,314	27,420	165,734	52,500	218,234	214,021
5.56 Utilities	-	-	-	513,000	513,000	513,000
Total Function 5	1,806,424	410,946	2,217,370	1,030,843	3,248,213	3,168,227
7 Transportation and Housing						
7.41 Transportation and Housing Administration	68,528	13,536	82,064	750	82,814	81,606
7.70 Student Transportation	377,262	76,158	453,420	296,618	750,038	743,490
Total Function 7	445,790	89,694	535,484	297,368	832,852	825,096
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	17,439,432	4,237,951	21,677,383	3,494,992	25,172,375	25,305,329

School District No. 58 (Nicola-Similkameen)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

Schedule 3

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,994,381	3,099,882
Other	73,291	
Other Revenue	642,000	600,000
Total Revenue	4,709,672	3,699,882
Expenses		
Instruction	4,529,359	3,574,052
District Administration		125,830
Transportation and Housing	40,479	
Total Expense	4,569,838	3,699,882
Net Revenue (Expense)	139,834	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(139,834)	
Total Net Transfers	(139,834)	-
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, 2020

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
Deferred Revenue, beginning of year	\$ 1,004	\$ 54,710	\$ -	\$ 24,352	\$ 438,416	\$ 77,898		\$ 6,431	\$ 27,804
Add: Restricted Grants									
Provincial Grants - Ministry of Education	125,830	89,268				132,511	14,700	73,338	290,695
Provincial Grants - Other					600,000				
Other									
Investment Income									
	125,830	89,268	-	-	600,000	132,511	14,700	73,338	290,695
Less: Allocated to Revenue	126,834	143,978	-	-	600,000	210,409	14,700	79,769	318,499
Recovered									
Deferred Revenue, end of year	-	-	-	24,352	438,416	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	126,834	143,978				210,409	14,700	79,769	318,499
Provincial Grants - Other					600,000				
Other Revenue									
	126,834	143,978	-	-	600,000	210,409	14,700	79,769	318,499
Expenses									
Salaries									
Teachers								19,068	
Principals and Vice Principals									
Educational Assistants		117,055				158,869			136,991
Support Staff									
Other Professionals									
Substitutes									
	-	117,055	-	-	-	158,869	-	19,068	136,991
Employee Benefits		26,923				36,540		3,354	31,508
Services and Supplies					600,000	15,000	14,700	57,347	150,000
	-	143,978	-	-	600,000	210,409	14,700	79,769	318,499
Net Revenue (Expense) before Interfund Transfers	126,834	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(126,834)								
	(126,834)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 58 (Nicola-Similkameen)

Amended Annual Budget - 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	AREA Multicultural Program	Charitable Society	After School Sports & Arts Initiative
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			1,959				27,013	170,627	61,291
Add: Restricted Grants									
Provincial Grants - Ministry of Education	338,657	2,661,427	9,379	53,479	30,500	6,750			12,000
Provincial Grants - Other								40,000	
Other								2,000	
Investment Income									
	338,657	2,661,427	9,379	53,479	30,500	6,750	-	42,000	12,000
Less: Allocated to Revenue	338,657	2,661,427	9,379	53,479	30,500	6,750	-	42,000	73,291
Recovered			1,959						
Deferred Revenue, end of year	-	-	-	-	-	-	27,013	170,627	-
Revenues									
Provincial Grants - Ministry of Education	338,657	2,661,427	9,379	53,479	30,500	6,750			73,291
Provincial Grants - Other								42,000	
Other Revenue									
	338,657	2,661,427	9,379	53,479	30,500	6,750	-	42,000	73,291
Expenses									
Salaries									
Teachers		2,163,762							
Principals and Vice Principals	65,782								
Educational Assistants	17,500								
Support Staff	44,988			35,000					
Other Professionals	69,062								
Substitutes			7,625		26,522	3,130			55,036
	197,332	2,163,762	7,625	35,000	26,522	3,130	-	-	55,036
Employee Benefits	38,621	497,665	1,754	4,479	3,978	470			8,255
Services and Supplies	102,704			1,000		3,150		42,000	10,000
	338,657	2,661,427	9,379	40,479	30,500	6,750	-	42,000	73,291
Net Revenue (Expense) before Interfund Transfers	-	-	-	13,000	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased				(13,000)					
	-	-	-	(13,000)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 58 (Nicola-Similkameen)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	891,505
Add: Restricted Grants	
Provincial Grants - Ministry of Education	3,826,534
Provincial Grants - Other	12,000
Other	640,000
Investment Income	2,000
	<u>4,480,534</u>
Less: Allocated to Revenue	4,709,672
Recovered	1,959
Deferred Revenue, end of year	<u><u>660,408</u></u>
Revenues	
Provincial Grants - Ministry of Education	3,994,381
Provincial Grants - Other	73,291
Other Revenue	642,000
	<u>4,709,672</u>
Expenses	
Salaries	
Teachers	2,182,830
Principals and Vice Principals	65,782
Educational Assistants	430,415
Support Staff	79,988
Other Professionals	69,062
Substitutes	92,313
	<u>2,920,390</u>
Employee Benefits	653,547
Services and Supplies	995,901
	<u>4,569,838</u>
Net Revenue (Expense) before Interfund Transfers	<u>139,834</u>
Interfund Transfers	
Tangible Capital Assets Purchased	<u>(139,834)</u>
	<u>(139,834)</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 58 (Nicola-Similkameen)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget			2020 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		75,000	75,000	50,000
Amortization of Deferred Capital Revenue	1,003,824		1,003,824	901,841
Total Revenue	1,003,824	75,000	1,078,824	951,841
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,657,427		1,657,427	1,515,885
Total Expense	1,657,427	-	1,657,427	1,515,885
Net Revenue (Expense)	(653,603)	75,000	(578,603)	(564,044)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	139,834		139,834	
Total Net Transfers	139,834	-	139,834	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	518,000	(518,000)	-	
Total Other Adjustments to Fund Balances	518,000	(518,000)	-	
Budgeted Surplus (Deficit), for the year	4,231	(443,000)	(438,769)	(564,044)