

Amended Annual Budget

School District No. 20 (Kootenay-Columbia)

June 30, 2018

School District No. 20 (Kootenay-Columbia)

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. 20 (KOOTENAY-COLUMBIA) (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. 20 (Kootenay-Columbia) 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 \$47,998,399 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 19th DAY OF FEBRUARY, 2018;

READ A SECOND TIME THE 19th DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF FEBRUARY, 2018;

(Corporate Seal)

Darrel Ganzert

Chairperson of the Board

Natalie Verigin

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 20 (Kootenay-Columbia) Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 19th DAY OF FEBRUARY, 2018.

Natalie Verigin

Secretary Treasurer

School District No. 20 (Kootenay-Columbia)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,944.625	3,848.299
Adult	-	2.000
Other	5.000	2.000
Total Ministry Operating Grant Funded FTE's	3,949.625	3,852.299
Revenues	\$	\$
Provincial Grants		
Ministry of Education	41,968,034	39,921,356
Other	238,135	59,041
Other Revenue	1,011,514	975,000
Rentals and Leases	89,962	89,962
Investment Income	105,400	97,200
Amortization of Deferred Capital Revenue	2,540,450	2,530,576
Total Revenue	45,953,495	43,673,135
Expenses		
Instruction	34,522,871	32,931,112
District Administration	1,929,255	1,753,388
Operations and Maintenance	8,059,026	7,855,327
Transportation and Housing	1,780,626	1,755,373
Total Expense	46,291,778	44,295,200
Net Revenue (Expense)	(338,283)	(622,065)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,316,565	225,000
Budgeted Surplus (Deficit), for the year	978,282	(397,065)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	400,178	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	578,104	(397,065)
Budgeted Surplus (Deficit), for the year	978,282	(397,065)

School District No. 20 (Kootenay-Columbia)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	38,410,794	37,321,566
Operating - Tangible Capital Assets Purchased	1,219,255	208,750
Special Purpose Funds - Total Expense	4,513,817	3,649,877
Special Purpose Funds - Tangible Capital Assets Purchased	177,366	177,366
Capital Fund - Total Expense	3,367,167	3,323,757
Capital Fund - Tangible Capital Assets Purchased from Local Capital	310,000	250,000
Total Budget Bylaw Amount	47,998,399	44,931,316

Approved by the Board

Darrel Ganzert	February 23, 2018
Signature of the Chairperson of the Board of Education	Date Signed
Bill Ford	February 23, 2018
Signature of the Superintendent	Date Signed
Natalie Verigin	February 23, 2018
Signature of the Secretary Treasurer	Date Signed

School District No. 20 (Kootenay-Columbia)

Statement 4

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

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(338,283)	(622,065)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,396,621)	(386,116)
From Local Capital	(310,000)	(250,000)
From Deferred Capital Revenue	(717,858)	(717,858)
From Deferred Capital Revenue (School Enhancement)	(912,807)	(912,807)
From Deferred Capital Revenue (MOE Released Restricted)	(124,693)	(124,693)
Total Acquisition of Tangible Capital Assets	(3,461,979)	(2,391,474)
Amortization of Tangible Capital Assets	3,367,167	3,323,757
Total Effect of change in Tangible Capital Assets	(94,812)	932,283
Acquisitions of Prepaid Expenses	(70,000)	
Use of Prepaid Expenses	75,268	
	5,268	-
(Increase) Decrease in Net Financial Assets (Debt)	(427,827)	310,218

School District No. 20 (Kootenay-Columbia)

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	2,714,376	110,894	16,106,227	18,931,497
Changes for the year				
Net Revenue (Expense) for the year	302,868	177,366	(818,517)	(338,283)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,219,255)	(177,366)	1,396,621	-
Net Changes for the year	(916,387)	-	578,104	(338,283)
Budgeted Accumulated Surplus (Deficit), end of year	1,797,989	110,894	16,684,331	18,593,214

School District No. 20 (Kootenay-Columbia)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	38,134,051	36,951,313
Other	238,135	59,041
Other Revenue	161,514	125,000
Rentals and Leases	89,962	89,962
Investment Income	90,000	80,000
Total Revenue	38,713,662	37,305,316
Expenses		
Instruction	30,132,556	29,404,737
District Administration	1,847,255	1,671,388
Operations and Maintenance	4,969,436	4,787,430
Transportation and Housing	1,461,547	1,458,011
Total Expense	38,410,794	37,321,566
Net Revenue (Expense)	302,868	(16,250)
Budgeted Prior Year Surplus Appropriation	1,316,565	225,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,219,255)	(208,750)
Total Net Transfers	(1,219,255)	(208,750)
Budgeted Surplus (Deficit), for the year	400,178	-

School District No. 20 (Kootenay-Columbia)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	37,207,823	36,164,126
Other Ministry of Education Grants		
Pay Equity	248,239	248,239
Transportation Supplement	242,977	242,977
Return of Administrative Savings	178,204	178,204
Carbon Tax Grant	40,000	40,000
Education Plan Supplement	76,780	76,780
Provincial Exam Scoring Grant	9,174	987
1718 Skills Training Support (Shoulder Tappers Grant)	17,079	
Services & Technology Division - NGN Self Provisioned Site Agreement	113,775	
Total Provincial Grants - Ministry of Education	38,134,051	36,951,313
Provincial Grants - Other	238,135	59,041
Other Revenues		
Other School District/Education Authorities	73,632	60,000
Miscellaneous		
KCTU Pro D Grant	8,000	8,000
Cultural Art Grant and Student Fees	22,953	12,000
Tire Stewardship Grants	20,000	40,000
BCSSA Grant-Early Learning Regional Sessions	5,400	
RDKB	5,000	
Sales of surplus vehicles/equipment	15,214	
Other Miscellaneous	11,315	5,000
Total Other Revenue	161,514	125,000
Rentals and Leases	89,962	89,962
Investment Income	90,000	80,000
Total Operating Revenue	38,713,662	37,305,316

School District No. 20 (Kootenay-Columbia)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Salaries		
Teachers	16,307,285	16,898,799
Principals and Vice Principals	1,927,446	1,704,975
Educational Assistants	2,210,021	1,968,080
Support Staff	3,776,406	3,725,003
Other Professionals	1,372,555	1,367,555
Substitutes	1,464,000	1,450,000
Total Salaries	27,057,713	27,114,412
Employee Benefits	6,326,255	6,367,000
Total Salaries and Benefits	33,383,968	33,481,412
Services and Supplies		
Services	791,584	557,881
Student Transportation	110,784	95,600
Professional Development and Travel	1,027,323	481,762
Rentals and Leases	69,660	69,660
Dues and Fees	41,961	41,961
Insurance	137,900	137,900
Supplies	1,774,920	1,382,696
Utilities	1,072,694	1,072,694
Total Services and Supplies	5,026,826	3,840,154
Total Operating Expense	38,410,794	37,321,566

School District No. 20 (Kootenay-Columbia)

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	14,259,446	429,441		390,978	69,860	1,040,000	16,189,725
1.03 Career Programs	78,860						78,860
1.07 Library Services	328,846			125,427		15,000	469,273
1.08 Counselling	389,805						389,805
1.10 Special Education	1,132,038		2,022,280	40,385	123,948	145,000	3,463,651
1.30 English Language Learning	7,886						7,886
1.31 Aboriginal Education	78,860		187,741		15,109	15,000	296,710
1.41 School Administration		1,498,005		210,527		24,000	1,732,532
1.61 Continuing Education	31,544						31,544
1.64 Other							-
Total Function 1	16,307,285	1,927,446	2,210,021	767,317	208,917	1,239,000	22,659,986
4 District Administration							
4.11 Educational Administration					307,376		307,376
4.40 School District Governance					104,739		104,739
4.41 Business Administration				154,280	482,486		636,766
Total Function 4	-	-	-	154,280	894,601	-	1,048,881
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				42,201	184,140		226,341
5.50 Maintenance Operations				1,985,929		160,000	2,145,929
5.52 Maintenance of Grounds				149,385			149,385
5.56 Utilities							-
Total Function 5	-	-	-	2,177,515	184,140	160,000	2,521,655
7 Transportation and Housing							
7.41 Transportation and Housing Administration				42,201	84,897		127,098
7.70 Student Transportation				635,093		65,000	700,093
Total Function 7	-	-	-	677,294	84,897	65,000	827,191
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	16,307,285	1,927,446	2,210,021	3,776,406	1,372,555	1,464,000	27,057,713

School District No. 20 (Kootenay-Columbia)

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	2018 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,189,725	3,747,493	19,937,218	1,606,331	21,543,549	21,355,769
1.03 Career Programs	78,860	20,000	98,860	92,891	191,751	138,610
1.07 Library Services	469,273	113,000	582,273	20,000	602,273	602,273
1.08 Counselling	389,805	90,000	479,805	2,000	481,805	481,805
1.10 Special Education	3,463,651	855,998	4,319,649	157,600	4,477,249	4,161,598
1.30 English Language Learning	7,886	2,000	9,886	1,000	10,886	10,886
1.31 Aboriginal Education	296,710	71,000	367,710	228,672	596,382	462,220
1.41 School Administration	1,732,532	352,000	2,084,532	60,000	2,144,532	2,140,532
1.61 Continuing Education	31,544	7,500	39,044		39,044	39,044
1.64 Other	-		-	45,085	45,085	12,000
Total Function 1	22,659,986	5,258,991	27,918,977	2,213,579	30,132,556	29,404,737
4 District Administration						
4.11 Educational Administration	307,376	72,000	379,376	205,681	585,057	477,404
4.40 School District Governance	104,739	2,000	106,739	69,300	176,039	176,039
4.41 Business Administration	636,766	146,500	783,266	302,893	1,086,159	1,017,945
Total Function 4	1,048,881	220,500	1,269,381	577,874	1,847,255	1,671,388
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	226,341	54,500	280,841	156,651	437,492	401,820
5.50 Maintenance Operations	2,145,929	526,764	2,672,693	463,505	3,136,198	3,047,031
5.52 Maintenance of Grounds	149,385	37,500	186,885	79,000	265,885	265,885
5.56 Utilities	-		-	1,129,861	1,129,861	1,072,694
Total Function 5	2,521,655	618,764	3,140,419	1,829,017	4,969,436	4,787,430
7 Transportation and Housing						
7.41 Transportation and Housing Administration	127,098	32,000	159,098	6,386	165,484	161,948
7.70 Student Transportation	700,093	196,000	896,093	399,970	1,296,063	1,296,063
Total Function 7	827,191	228,000	1,055,191	406,356	1,461,547	1,458,011
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	27,057,713	6,326,255	33,383,968	5,026,826	38,410,794	37,321,566

School District No. 20 (Kootenay-Columbia)

Schedule 3

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

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,833,983	2,970,043
Other Revenue	850,000	850,000
Investment Income	7,200	7,200
Total Revenue	4,691,183	3,827,243
Expenses		
Instruction	4,390,315	3,526,375
District Administration	82,000	82,000
Operations and Maintenance	41,502	41,502
Total Expense	4,513,817	3,649,877
Net Revenue (Expense)	177,366	177,366
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(177,366)	(177,366)
Total Net Transfers	(177,366)	(177,366)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 20 (Kootenay-Columbia)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	129,983	25,000	685,266	8,353	-	11,640	50,534
Add: Restricted Grants									
Provincial Grants - Ministry of Education	193,868	144,948				128,000	17,150	69,922	667,710
Other					840,000				
Investment Income			4,700		2,500				
	193,868	144,948	4,700	-	842,500	128,000	17,150	69,922	667,710
Less: Allocated to Revenue	193,868	144,948	14,700	25,000	842,500	128,000	17,150	81,562	718,244
Deferred Revenue, end of year	-	-	119,983	-	685,266	8,353	-	-	-
Revenues									
Provincial Grants - Ministry of Education	193,868	144,948		25,000		128,000	17,150	81,562	718,244
Other Revenue			10,000		840,000				
Investment Income			4,700		2,500				
	193,868	144,948	14,700	25,000	842,500	128,000	17,150	81,562	718,244
Expenses									
Salaries									
Teachers								23,015	138,005
Principals and Vice Principals									
Educational Assistants		115,958							262,310
Support Staff									47,464
Substitutes									391
	-	115,958	-	-	-	-	-	23,015	448,170
Employee Benefits		28,990						5,754	97,756
Services and Supplies	16,502		14,700	25,000	842,500	128,000	17,150	52,793	172,318
Remedies									
	16,502	144,948	14,700	25,000	842,500	128,000	17,150	81,562	718,244
Net Revenue (Expense) before Interfund Transfers	177,366	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(177,366)								
	(177,366)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 20 (Kootenay-Columbia)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Coding and Curriculum Implementation	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	47,959			958,735
Add: Restricted Grants				
Provincial Grants - Ministry of Education		359,391	2,117,861	3,698,850
Other				840,000
Investment Income				7,200
	-	359,391	2,117,861	4,546,050
Less: Allocated to Revenue	47,959	359,391	2,117,861	4,691,183
Deferred Revenue, end of year	-	-	-	813,602
Revenues				
Provincial Grants - Ministry of Education	47,959	359,391	2,117,861	3,833,983
Other Revenue				850,000
Investment Income				7,200
	47,959	359,391	2,117,861	4,691,183
Expenses				
Salaries				
Teachers			1,580,611	1,741,631
Principals and Vice Principals		122,380		122,380
Educational Assistants				378,268
Support Staff		84,110		131,574
Substitutes	3,460		100,000	103,851
	3,460	206,490	1,680,611	2,477,704
Employee Benefits		52,901	430,959	616,360
Services and Supplies	44,499	100,000		1,413,462
Remedies			6,291	6,291
	47,959	359,391	2,117,861	4,513,817
Net Revenue (Expense) before Interfund Transfers	-	-	-	177,366
Interfund Transfers				
Tangible Capital Assets Purchased				(177,366)
	-	-	-	(177,366)
Net Revenue (Expense)	-	-	-	-

School District No. 20 (Kootenay-Columbia)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget			2018 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		8,200	8,200	10,000
Amortization of Deferred Capital Revenue	2,540,450		2,540,450	2,530,576
Total Revenue	2,540,450	8,200	2,548,650	2,540,576
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,048,088		3,048,088	3,026,395
Transportation and Housing	319,079		319,079	297,362
Total Expense	3,367,167	-	3,367,167	3,323,757
Net Revenue (Expense)	(826,717)	8,200	(818,517)	(783,181)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,396,621		1,396,621	386,116
Total Net Transfers	1,396,621	-	1,396,621	386,116
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	310,000	(310,000)	-	
Total Other Adjustments to Fund Balances	310,000	(310,000)	-	
Budgeted Surplus (Deficit), for the year	879,904	(301,800)	578,104	(397,065)