

Amended Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2020

School District No. 27 (Cariboo-Chilcotin)

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. 27 (CARIBOO-CHILCOTIN) (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. 27 (Cariboo-Chilcotin) 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 \$67,214,365 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 28th DAY OF JANUARY, 2020;

READ A SECOND TIME THE 28th DAY OF JANUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF FEBRUARY, 2020;

(Corporate Seal)

Chairman of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Amended Annual Budget Bylaw 2019/2020, adopted by the Board the 25th DAY OF FEBRUARY, 2020.

Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

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	4,626.375	4,766.000
Adult	14.625	16.000
Other	9.625	9.750
Total Ministry Operating Grant Funded FTE's	4,650.625	4,791.750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	60,066,424	57,535,444
Other	307,392	225,838
Federal Grants	6,155	
Tuition	30,500	70,980
Other Revenue	4,153,234	4,808,094
Rentals and Leases	113,350	100,000
Investment Income	164,635	190,479
Amortization of Deferred Capital Revenue	2,533,304	2,533,304
Total Revenue	67,374,994	65,464,139
Expenses		
Instruction	48,660,568	47,396,146
District Administration	3,145,033	3,004,500
Operations and Maintenance	10,559,944	10,531,711
Transportation and Housing	4,834,020	4,724,431
Total Expense	67,199,565	65,656,788
Budgeted Surplus (Deficit), for the year	175,429	(192,649)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	356,585	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(181,156)	(192,649)
Budgeted Surplus (Deficit), for the year	175,429	(192,649)

School District No. 27 (Cariboo-Chilcotin)

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	54,733,947	54,762,385
Operating - Tangible Capital Assets Purchased	14,800	
Special Purpose Funds - Total Expense	9,317,705	7,746,490
Capital Fund - Total Expense	3,147,913	3,147,913
Capital Fund - Tangible Capital Assets Purchased from Local Capital		391,500
Total Budget Bylaw Amount	67,214,365	66,048,288

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

FEBRUARY 25, 2020

FEBRUARY 25, 2020

FEBRUARY 25, 2020

School District No. 27 (Cariboo-Chilcotin)

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	175,429	(192,649)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(14,800)	(391,500)
From Local Capital		(4,049,094)
From Deferred Capital Revenue	(4,519,952)	(4,049,094)
Total Acquisition of Tangible Capital Assets	(4,534,752)	(4,440,594)
Amortization of Tangible Capital Assets	3,147,913	3,147,913
Total Effect of change in Tangible Capital Assets	(1,386,839)	(1,292,681)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,211,410)	(1,485,330)

School District No. 27 (Cariboo-Chilcotin)

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	1,123,334	15,000	18,973,656	20,111,990
Changes for the year				
Net Revenue (Expense) for the year	790,038		(614,609)	175,429
Interfund Transfers				
Tangible Capital Assets Purchased	(14,800)		14,800	-
Local Capital	(418,653)		418,653	-
Net Changes for the year	356,585	-	(181,156)	175,429
Budgeted Accumulated Surplus (Deficit), end of year	1,479,919	15,000	18,792,500	20,287,419

School District No. 27 (Cariboo-Chilcotin)

Schedule 2

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	52,979,903	52,120,585
Other	20,000	20,000
Federal Grants	6,155	
Tuition	30,500	70,980
Other Revenue	2,224,077	2,692,320
Rentals and Leases	113,350	100,000
Investment Income	150,000	150,000
Total Revenue	55,523,985	55,153,885
Expenses		
Instruction	39,654,612	39,961,405
District Administration	3,145,033	3,004,500
Operations and Maintenance	7,772,313	7,744,080
Transportation and Housing	4,161,989	4,052,400
Total Expense	54,733,947	54,762,385
Net Revenue (Expense)	790,038	391,500
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(14,800)	
Local Capital	(418,653)	(391,500)
Total Net Transfers	(433,453)	(391,500)
Budgeted Surplus (Deficit), for the year	356,585	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 2A

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	52,323,817	51,967,504
ISC/LEA Recovery	(1,319,436)	(1,869,201)
Other Ministry of Education Grants		
Pay Equity	665,837	665,837
Funding for Graduated Adults	11,546	11,546
Transportation Supplement	739,024	739,024
Economic Stability Dividend		46,760
Carbon Tax Grant	70,000	70,000
Employer Health Tax Grant	444,928	444,928
FSA Prov Exam Funding	8,187	8,187
NGN-PLNET - Nemiah Valley	36,000	36,000
District Entered		-
District Entered		-
Total Provincial Grants - Ministry of Education	52,979,903	52,120,585
Provincial Grants - Other	20,000	20,000
Federal Grants	6,155	
Tuition		
Continuing Education	4,500	4,500
International and Out of Province Students	26,000	66,480
Total Tuition	30,500	70,980
Other Revenues		
Other School District/Education Authorities	56,607	56,607
Funding from First Nations	1,319,436	1,869,201
Miscellaneous		
Other Revenues	738,665	711,512
BC Hydro Powersmart	5,000	5,000
Trades, NDIT-Shoulder Tapper Grant	104,369	50,000
Total Other Revenue	2,224,077	2,692,320
Rentals and Leases	113,350	100,000
Investment Income	150,000	150,000
Total Operating Revenue	55,523,985	55,153,885

School District No. 27 (Cariboo-Chilcotin)

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	20,683,875	21,297,100
Principals and Vice Principals	4,162,300	4,039,720
Educational Assistants	3,431,069	3,452,745
Support Staff	7,502,784	7,545,150
Other Professionals	1,613,380	1,615,650
Substitutes	1,506,363	1,338,770
Total Salaries	38,899,771	39,289,135
Employee Benefits	8,489,830	8,652,170
Total Salaries and Benefits	47,389,601	47,941,305
Services and Supplies		
Services	1,523,574	1,265,645
Student Transportation	74,450	72,650
Professional Development and Travel	765,628	752,410
Rentals and Leases	21,770	21,770
Dues and Fees	69,100	65,100
Insurance	197,790	197,790
Supplies	3,042,794	2,776,475
Utilities	1,649,240	1,669,240
Total Services and Supplies	7,344,346	6,821,080
Total Operating Expense	54,733,947	54,762,385

School District No. 27 (Cariboo-Chilcotin)

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	15,743,290	1,110,260	298,587	830,244	46,550	840,043	18,868,974
1.03 Career Programs	214,740			62,419	52,500	2,000	331,659
1.07 Library Services	515,070		139,980	45,913			700,963
1.08 Counselling	706,090	33,730					739,820
1.10 Special Education	2,544,090	184,150	2,238,821	76,109		129,730	5,172,900
1.30 English Language Learning	203,785	44,680	22,461			5,600	276,526
1.31 Indigenous Education	756,810	116,910	731,220	39,730		29,500	1,674,170
1.41 School Administration		2,256,300		386,592		156,090	2,798,982
1.60 Summer School						19,500	19,500
1.61 Continuing Education							-
1.62 International and Out of Province Students							-
1.64 Other						40,180	40,180
Total Function 1	20,683,875	3,746,030	3,431,069	1,441,007	99,050	1,222,643	30,623,674
4 District Administration							
4.11 Educational Administration		416,270		53,384	423,820		893,474
4.40 School District Governance					133,000		133,000
4.41 Business Administration				269,331	611,450	10,000	890,781
Total Function 4	-	416,270	-	322,715	1,168,270	10,000	1,917,255
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					258,700		258,700
5.50 Maintenance Operations				3,184,113		86,000	3,270,113
5.52 Maintenance of Grounds				320,800		70,000	390,800
5.56 Utilities							-
Total Function 5	-	-	-	3,504,913	258,700	156,000	3,919,613
7 Transportation and Housing							
7.41 Transportation and Housing Administration				126,010	87,360		213,370
7.70 Student Transportation				2,108,139		117,720	2,225,859
7.73 Housing							-
Total Function 7	-	-	-	2,234,149	87,360	117,720	2,439,229
9 Debt Services							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,683,875	4,162,300	3,431,069	7,502,784	1,613,380	1,506,363	38,899,771

School District No. 27 (Cariboo-Chilcotin)

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	18,868,974	4,095,200	22,964,174	1,126,790	24,090,964	24,218,190
1.03 Career Programs	331,659	86,120	417,779	74,874	492,653	467,290
1.07 Library Services	700,963	158,760	859,723	377,804	1,237,527	1,137,750
1.08 Counselling	739,820	163,730	903,550	9,301	912,851	742,270
1.10 Special Education	5,172,900	1,146,910	6,319,810	187,377	6,507,187	6,851,660
1.30 English Language Learning	276,526	60,450	336,976	18,490	355,466	399,165
1.31 Indigenous Education	1,674,170	364,790	2,038,960	158,038	2,196,998	2,077,850
1.41 School Administration	2,798,982	553,510	3,352,492	272,784	3,625,276	3,795,480
1.60 Summer School	19,500	3,220	22,720	2,000	24,720	26,290
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	26,000	26,000	60,290
1.64 Other	40,180	-	40,180	144,790	184,970	185,170
Total Function 1	30,623,674	6,632,690	37,256,364	2,398,248	39,654,612	39,961,405
4 District Administration						
4.11 Educational Administration	893,474	195,810	1,089,284	246,608	1,335,892	1,217,450
4.40 School District Governance	133,000	-	133,000	167,000	300,000	282,800
4.41 Business Administration	890,781	243,160	1,133,941	375,200	1,509,141	1,504,250
Total Function 4	1,917,255	438,970	2,356,225	788,808	3,145,033	3,004,500
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	258,700	54,330	313,030	162,900	475,930	467,150
5.50 Maintenance Operations	3,270,113	743,950	4,014,063	1,117,980	5,132,043	5,092,590
5.52 Maintenance of Grounds	390,800	77,000	467,800	82,300	550,100	550,100
5.56 Utilities	-	-	-	1,614,240	1,614,240	1,634,240
Total Function 5	3,919,613	875,280	4,794,893	2,977,420	7,772,313	7,744,080
7 Transportation and Housing						
7.41 Transportation and Housing Administration	213,370	48,600	261,970	12,270	274,240	270,290
7.70 Student Transportation	2,225,859	494,290	2,720,149	1,067,600	3,787,749	3,682,110
7.73 Housing	-	-	-	100,000	100,000	100,000
Total Function 7	2,439,229	542,890	2,982,119	1,179,870	4,161,989	4,052,400
9 Debt Services						
9.92 Interest on Bank Loans	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	38,899,771	8,489,830	47,389,601	7,344,346	54,733,947	54,762,385

School District No. 27 (Cariboo-Chilcotin)

Schedule 3

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

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	7,086,521	5,414,859
Other	287,392	205,838
Other Revenue	1,929,157	2,115,774
Investment Income	14,635	10,019
Total Revenue	9,317,705	7,746,490
Expenses		
Instruction	9,005,956	7,434,741
Operations and Maintenance	311,749	311,749
Total Expense	9,317,705	7,746,490
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education
Provincial Grants - Other
Other
Investment Income

Less: Allocated to Revenue
Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Provincial Grants - Other
Other Revenue
Investment Income

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLP
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	126,322	19,788	2,992	640,682	-	8,279	18,141
311,749	199,786					224,000	51,450	112,433
311,749	780	1,190	365	745	1,660,000	910	390	329
	200,566	1,190	365	745	1,660,000	224,910	51,840	112,762
311,749	200,566	39,000	4,990	850	1,655,000	224,910	54,812	126,494
-	-	88,512	15,163	2,887	645,682	-	5,307	4,409
311,749	199,786	37,810	4,625			224,000	54,422	126,165
311,749	780	1,190	365	850	1,655,000	910	390	329
	200,566	39,000	4,990	850	1,655,000	224,910	54,812	126,494
						164,170	17,860	18,135
								15,943
-	-	-	-	-	-	1,750	2,000	4,075
	165,798					165,920	19,860	38,153
311,749	34,768	39,000	4,990	850	1,655,000	37,490	4,522	8,178
311,749	200,566	39,000	4,990	850	1,655,000	21,500	30,430	80,163
-	-	-	-	-	-	224,910	54,812	126,494
-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education
Provincial Grants - Other
Other
Investment Income

Less: Allocated to Revenue
Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Provincial Grants - Other
Other Revenue
Investment Income

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense)

Community/Link	Rural Education Enhancement Fund	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	Nenqayni Wellness Centre (PRP)
\$	\$	\$	\$	\$	\$	\$	\$	\$
160,204	-	-	20,262	-	-	-	-	10,192
662,135	624,930	637,478	3,243,819	294,020	147,476	30,500	2,650	324,446
2,100								909
664,235	624,930	637,478	3,243,819	294,020	147,476	30,500	2,650	325,355
824,439	624,930	637,478	3,243,819	294,020	147,476	30,500	2,650	325,661
-	-	-	20,262	-	-	-	-	9,886
822,339	624,930	637,478	3,243,819	294,020	147,476	30,500	2,650	324,752
2,100								909
824,439	624,930	637,478	3,243,819	294,020	147,476	30,500	2,650	325,661
66,420	73,762		2,658,925	112,623				169,518
486,385	29,488							12,989
	100,358	314,025			57,100	15,000		60,356
	62,266	93,374			56,878			5,130
		76,010						
2,350				42,130		11,900		9,500
555,155	265,874	483,409	2,658,925	154,753	113,978	26,900	-	257,493
129,363	63,224	117,299	584,894	24,777	28,498	3,600		55,963
139,921	295,832	36,770		114,490	5,000		2,650	12,205
824,439	624,930	637,478	3,243,819	294,020	147,476	30,500	2,650	325,661
-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

Deferred Revenue, beginning of year

Add: Restricted Grants
 Provincial Grants - Ministry of Education
 Provincial Grants - Other
 Other
 Investment Income

Less: Allocated to Revenue
 Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
 Provincial Grants - Other
 Other Revenue
 Investment Income

Expenses

Salaries
 Teachers
 Principals and Vice Principals
 Educational Assistants
 Support Staff
 Other Professionals
 Substitutes

Employee Benefits
 Services and Supplies

Net Revenue (Expense)

Healthy Schools Coord. (Min of Health)	Artists in Schools ArtStarts	CCWRAP Program (Civil Forfeiture) (Can Red Cross)	Mental Health in Schools	TOTAL
\$	\$	\$	\$	\$
34,873	4,863	386,735		1,433,333
27,000				6,866,872
	18,700		250,797	27,000
786	203	5,200	623	1,929,497
27,786	18,903	5,200	251,420	14,530
				8,837,899
28,786	23,563	264,592	251,420	9,317,705
33,873	203	127,343	-	34,557
				918,970
28,000	23,360	259,392		7,086,521
			250,797	287,392
786	203	5,200	623	1,929,157
28,786	23,563	264,592	251,420	14,635
				9,317,705
17,700		96,705	74,320	3,305,968
				42,477
		89,792		1,303,129
		10,634		228,282
	850		20,162	96,172
		500	45,850	120,905
17,700	850	197,631	140,332	5,096,933
4,240		45,378	22,678	1,295,902
6,846	22,713	21,583	88,410	2,924,870
28,786	23,563	264,592	251,420	9,317,705
-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

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			-	30,460
Amortization of Deferred Capital Revenue	2,533,304		2,533,304	2,533,304
Total Revenue	2,533,304	-	2,533,304	2,563,764
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,475,882		2,475,882	2,475,882
Transportation and Housing	672,031		672,031	672,031
Total Expense	3,147,913	-	3,147,913	3,147,913
Net Revenue (Expense)	(614,609)	-	(614,609)	(584,149)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	14,800		14,800	
Local Capital		418,653	418,653	391,500
Total Net Transfers	14,800	418,653	433,453	391,500
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(599,809)	418,653	(181,156)	(192,649)