

Amended Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2021

School District No. 27 (Cariboo-Chilcotin)

June 30, 2021

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	15

*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 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. 27 (Cariboo-Chilcotin) 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 \$72,670,087 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 26th DAY OF JANUARY, 2021;

READ A SECOND TIME THE 26th DAY OF JANUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF FEBRUARY, 2021;




Chairperson 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 2020/2021, adopted by the Board the 23rd DAY OF FEBRUARY, 2021.


Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,452.313	4,655.000
Adult	12.625	12.625
Other	-	9.625
Total Ministry Operating Grant Funded FTE's	4,464.938	4,677.250
Revenues	\$	\$
Provincial Grants		
Ministry of Education	62,473,969	61,023,617
Other	327,100	286,490
Federal Grants	27,800	
Tuition	26,000	30,500
Other Revenue	4,404,460	3,458,805
Rentals and Leases	114,000	113,350
Investment Income	178,050	175,300
Amortization of Deferred Capital Revenue	2,796,000	2,653,975
Total Revenue	70,347,379	67,742,037
Expenses		
Instruction	51,032,886	49,062,204
District Administration	3,573,110	3,211,967
Operations and Maintenance	11,672,830	10,921,805
Transportation and Housing	5,299,601	5,118,717
Total Expense	71,578,427	68,314,693
Net Revenue (Expense)	(1,231,048)	(572,656)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,567,708	
Budgeted Surplus (Deficit), for the year	336,660	(572,656)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		130,341
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	336,660	(702,997)
Budgeted Surplus (Deficit), for the year	336,660	(572,656)

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	58,449,798	57,259,782
Special Purpose Funds - Total Expense	9,562,629	7,682,939
Special Purpose Funds - Tangible Capital Assets Purchased	755,000	
Capital Fund - Total Expense	3,566,000	3,371,972
Capital Fund - Tangible Capital Assets Purchased from Local Capital	336,660	195,480
Total Budget Bylaw Amount	72,670,087	68,510,173

Approved by the Board

Signature of the Chairperson of the Board of Education

FEB 25 2021
Date Signed

Signature of the Superintendent

FEB 25 2021
Date Signed

Signature of the Secretary Treasurer

FEB 25 2021
Date Signed

School District No. 27 (Cariboo-Chilcotin)

Statement 4

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

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,231,048)	(572,656)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(755,000)	
From Local Capital	(336,660)	(195,480)
From Deferred Capital Revenue	(4,475,442)	(2,975,442)
Total Acquisition of Tangible Capital Assets	(5,567,102)	(3,170,922)
Amortization of Tangible Capital Assets	3,566,000	3,371,972
Total Effect of change in Tangible Capital Assets	(2,001,102)	201,050
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,232,150)	(371,606)

School District No. 27 (Cariboo-Chilcotin)

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	4,946,527	15,000	18,856,378	23,817,905
Changes for the year				
Net Revenue (Expense) for the year	(1,231,048)	755,000	(755,000)	(1,231,048)
Interfund Transfers				
Tangible Capital Assets Purchased		(755,000)	755,000	-
Local Capital	(336,660)		336,660	-
Net Changes for the year	<u>(1,567,708)</u>	<u>-</u>	<u>336,660</u>	<u>(1,231,048)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>3,378,819</u>	<u>15,000</u>	<u>19,193,038</u>	<u>22,586,857</u>

School District No. 27 (Cariboo-Chilcotin)

Schedule 2

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	54,224,790	55,297,468
Other	20,000	20,000
Federal Grants	27,800	
Tuition	26,000	30,500
Other Revenue	2,656,160	1,778,805
Rentals and Leases	114,000	113,350
Investment Income	150,000	150,000
Total Revenue	57,218,750	57,390,123
Expenses		
Instruction	41,858,217	41,691,014
District Administration	3,185,150	2,900,218
Operations and Maintenance	8,921,830	8,288,945
Transportation and Housing	4,484,601	4,379,605
Total Expense	58,449,798	57,259,782
Net Revenue (Expense)	(1,231,048)	130,341
Budgeted Prior Year Surplus Appropriation	1,567,708	
Net Transfers (to) from other funds		
Local Capital	(336,660)	
Total Net Transfers	(336,660)	-
Budgeted Surplus (Deficit), for the year	-	130,341

School District No. 27 (Cariboo-Chilcotin)

Schedule 2A

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	53,556,548	55,156,682
ISC/LEA Recovery	(2,124,000)	(1,319,436)
Other Ministry of Education Grants		
Pay Equity	665,837	663,837
Funding for Graduated Adults		11,454
Transportation Supplement	739,024	739,024
Support Staff Benefits Grant		1,720
Teachers' Labour Settlement Funding	1,243,194	-
Early Career Mentorship Funding	100,000	-
FSA Prov Exam Funding	8,187	8,187
NGN-PLNet-Nemiah Valley	36,000	36,000
Total Provincial Grants - Ministry of Education	54,224,790	55,297,468
Provincial Grants - Other	20,000	20,000
Federal Grants	27,800	-
Tuition		
Continuing Education	-	4,500
International and Out of Province Students	26,000	26,000
Total Tuition	26,000	30,500
Other Revenues		
Funding from First Nations	2,124,000	1,319,436
Miscellaneous		
Other Revenues	432,660	325,000
Trades-TRU	75,000	64,369
HRDC-2020 Summer Students	24,500	70,000
Total Other Revenue	2,656,160	1,778,805
Rentals and Leases	114,000	113,350
Investment Income	150,000	150,000
Total Operating Revenue	57,218,750	57,390,123

School District No. 27 (Cariboo-Chilcotin)

Schedule 2B

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Salaries		
Teachers	21,432,770	21,669,270
Principals and Vice Principals	4,479,770	4,391,990
Educational Assistants	3,623,370	3,544,330
Support Staff	7,609,510	7,722,150
Other Professionals	1,796,040	1,650,960
Substitutes	1,772,060	1,561,240
Total Salaries	40,713,520	40,539,940
Employee Benefits	8,843,330	8,842,687
Total Salaries and Benefits	49,556,850	49,382,627
Services and Supplies		
Services	1,448,515	1,279,510
Student Transportation	190,870	174,120
Professional Development and Travel	838,490	775,128
Rentals and Leases	23,000	23,000
Dues and Fees	95,300	104,200
Insurance	206,790	206,790
Interest	-	-
Supplies	4,308,783	3,569,207
Utilities	1,781,200	1,745,200
Total Services and Supplies	8,892,948	7,877,155
Total Operating Expense	58,449,798	57,259,782

School District No. 27 (Cariboo-Chilcotin)

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

Schedule 2C

	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	16,427,260	1,587,670	395,570	115,740	67,480	1,131,400	19,725,120
1.03 Career Programs	280,560	-	-	68,010	70,650	2,000	421,220
1.07 Library Services	437,160	-	147,960	-	-	-	585,120
1.08 Counselling	826,390	-	-	-	-	-	826,390
1.10 Special Education	2,642,780	-	2,362,820	48,700	-	47,050	5,101,350
1.30 English Language Learning	154,890	-	11,840	-	-	5,600	172,330
1.31 Indigenous Education	663,730	107,140	705,180	38,360	-	29,930	1,544,340
1.41 School Administration	-	2,298,960	-	914,210	-	175,090	3,388,260
1.60 Summer School	-	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	-	-	-	-
1.64 Other	-	-	-	-	-	-	-
Total Function 1	21,432,770	3,993,770	3,623,370	1,185,020	138,130	1,427,070	31,800,130
4 District Administration							
4.11 Educational Administration	-	486,000	-	-	481,000	-	967,000
4.40 School District Governance	-	-	-	-	144,500	-	144,500
4.41 Business Administration	-	-	-	259,520	655,710	27,000	942,230
Total Function 4	-	486,000	-	259,520	1,281,210	27,000	2,053,730
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	-	287,500	-	287,500
5.50 Maintenance Operations	-	-	-	3,384,150	-	85,300	3,469,450
5.52 Maintenance of Grounds	-	-	-	321,000	-	90,000	411,000
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,705,150	287,500	175,300	4,167,950
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	150,890	89,200	-	240,090
7.70 Student Transportation	-	-	-	2,308,930	-	142,690	2,451,620
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	-	2,459,820	89,200	142,690	2,691,710
9 Debt Services							
9.92 Interest on Bank Loans	-	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,432,770	4,479,770	3,623,370	7,609,510	1,796,040	1,772,060	40,713,520

School District No. 27 (Cariboo-Chilcotin)

Schedule 2C

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 \$	2021 Annual Budget \$
1 Instruction						
1.02 Regular Instruction	19,725,120	4,327,010	24,052,130	1,413,050	25,465,180	26,094,302
1.03 Career Programs	421,220	107,760	528,980	129,300	658,280	593,705
1.07 Library Services	585,120	129,010	714,130	245,106	959,236	1,069,855
1.08 Counselling	826,390	195,010	1,021,400	11,400	1,032,800	1,226,822
1.10 Special Education	5,101,350	1,148,800	6,250,150	120,300	6,370,450	6,417,439
1.30 English Language Learning	172,330	84,540	256,870	41,041	297,911	357,200
1.31 Indigenous Education	1,544,340	380,280	1,924,620	508,880	2,433,500	2,125,500
1.41 School Administration	3,388,260	712,790	4,101,050	331,730	4,432,780	3,598,111
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	26,000	26,000	26,000
1.64 Other	36,000	6,080	42,080	140,000	182,080	182,080
Total Function 1	31,800,130	7,091,280	38,891,410	2,966,807	41,858,217	41,691,014
4 District Administration						
4.11 Educational Administration	967,000	186,980	1,153,980	216,250	1,370,230	1,024,227
4.40 School District Governance	144,500	-	144,500	98,600	243,100	300,000
4.41 Business Administration	942,230	229,430	1,171,660	400,160	1,571,820	1,575,991
Total Function 4	2,053,730	416,410	2,470,140	715,010	3,185,150	2,900,218
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	287,500	62,270	349,770	117,840	467,610	466,471
5.50 Maintenance Operations	3,469,450	671,500	4,140,950	1,956,520	6,097,470	5,485,212
5.52 Maintenance of Grounds	411,000	68,050	479,050	96,500	575,550	592,062
5.56 Utilities	-	-	-	1,781,200	1,781,200	1,745,200
Total Function 5	4,167,950	801,820	4,969,770	3,952,060	8,921,830	8,288,945
7 Transportation and Housing						
7.41 Transportation and Housing Administration	240,090	48,510	288,600	7,950	296,550	297,523
7.70 Student Transportation	2,451,620	485,310	2,936,930	1,191,121	4,128,051	3,982,082
7.73 Housing	-	-	-	60,000	60,000	100,000
Total Function 7	2,691,710	533,820	3,225,530	1,259,071	4,484,601	4,379,605
9 Debt Services						
9.92 Interest on Bank Loans	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	40,713,520	8,843,330	49,556,850	8,892,948	58,449,798	57,259,782

School District No. 27 (Cariboo-Chilcotin)

Schedule 3

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	8,249,179	5,726,149
Other	307,100	266,490
Other Revenue	1,748,300	1,680,000
Investment Income	13,050	10,300
Total Revenue	10,317,629	7,682,939
Expenses		
Instruction	9,174,669	7,371,190
District Administration	387,960	311,749
Total Expense	9,562,629	7,682,939
Net Revenue (Expense)	755,000	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(755,000)	-
Total Net Transfers	(755,000)	-
Budgeted Surplus (Deficit), for the year	-	-

Schedule 3A

Year Ended June 30, 2021

Version: 5654-4909-2926
February 25, 2021 13:09

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

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) before Interfund Transfers

Interfund Transfers

Tangible Capital Assets Purchased

Net Revenue (Expense)

OLEP	CommunityLINK	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	Safe Return to School Grant
\$	\$	\$	\$	\$	\$	\$	\$	\$
36,084	50,505	12,320	17,365	81,353	182,450	30,500	-	-
126,030	676,140	568,263	3,341,289	25,920	2,600	55,000	11,250	380,777
120	730				2,600	460		
126,150	676,870	568,263	3,341,289	25,920	2,600	55,460	11,250	380,777
129,000	698,207	568,263	3,341,289	25,920	161,000	30,960	11,250	380,777
33,234	29,168	-	-	-	24,050	55,000	-	-
128,880	696,407	568,263	3,341,289	25,920	158,400	30,500	11,250	380,777
120	1,800				2,600	460		
129,000	698,207	568,263	3,341,289	25,920	161,000	30,960	11,250	380,777
18,000			2,727,583	25,920		15,000		162,650
15,400	390,000	303,860			92,000			
		79,070						
		41,910						
7,700	2,000				2,000	12,000	3,250	162,650
41,100	392,000	424,840	2,727,583	25,920	94,000	27,000	3,250	162,650
9,900	85,000	120,143	613,706		22,000			39,038
78,000	221,207	23,280			45,000	3,960	8,000	179,089
129,000	698,207	568,263	3,341,289	25,920	161,000	30,960	11,250	380,777
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

Schedule 3A

	Federal Safe Return to Class Fund	Nenqayni Treatment Ctr PRP	CCWRAP (Civil Forfeiture Office)	Health Promoting School Coord	Artists in Schools ArtStarts	Mental Wellness in Schools (Can.Red Cross)	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	35,163	451,196	39,708	11,050	116,603	1,918,042
Add:							
Restricted Grants							
Provincial Grants - Ministry of Education	1,806,940	340,550	300,000	27,000			8,065,681
Provincial Grants - Other					7,250	-	327,000
Other		90	6,200	300	30	-	1,672,750
Investment Income	1,806,940	340,640	306,200	27,300	7,280	-	13,160
							10,078,591
Less:							
Allocated to Revenue	1,806,940	342,040	283,800	29,800	18,330	-	10,317,629
Recovered						116,603	236,828
Deferred Revenue, end of year	-	33,763	473,596	37,208	-	-	1,442,176
Revenues							
Provincial Grants - Ministry of Education	1,806,940	341,950	277,600	29,500	-		8,249,179
Provincial Grants - Other					18,300		307,100
Other Revenue		90	6,200	300	30		1,748,300
Investment Income	1,806,940	342,040	283,800	29,800	18,330	-	13,050
							10,317,629
Expenses							
Salaries							
Teachers	108,590	173,000	99,000	18,500			3,144,673
Principals and Vice Principals		13,300					39,220
Educational Assistants		62,000	51,000				1,003,640
Support Staff	11,800	5,240	16,000				524,762
Other Professionals							41,910
Substitutes	5,300	9,500	800				44,850
	125,690	263,040	166,800	18,500	-	-	4,799,055
Employee Benefits	26,800	61,000	42,000	4,450			1,060,807
Services and Supplies	899,450	18,000	75,000	6,850	18,330		3,702,767
	1,051,940	342,040	283,800	29,800	18,330	-	9,562,629
Net Revenue (Expense) before Interfund Transfers	755,000	-	-	-	-	-	755,000
Interfund Transfers							
Tangible Capital Assets Purchased	(755,000)						(755,000)
	(755,000)	-	-	-	-	-	(755,000)
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget			2021 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		15,000	15,000	15,000
Amortization of Deferred Capital Revenue	2,796,000		2,796,000	2,653,975
Total Revenue	2,796,000	15,000	2,811,000	2,668,975
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,751,000		2,751,000	2,632,860
Transportation and Housing	815,000		815,000	739,112
Total Expense	3,566,000	-	3,566,000	3,371,972
Net Revenue (Expense)	(770,000)	15,000	(755,000)	(702,997)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	755,000		755,000	
Local Capital		336,660	336,660	-
Total Net Transfers	755,000	336,660	1,091,660	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	336,660	(336,660)	-	
Total Other Adjustments to Fund Balances	336,660	(336,660)	-	
Budgeted Surplus (Deficit), for the year	321,660	15,000	336,660	(702,997)