

Amended Annual Budget

School District No. 51 (Boundary)

June 30, 2020

School District No. 51 (Boundary)

June 30, 2020

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. 51 (BOUNDARY) (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. 51 (Boundary) 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 \$21,220,985 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 11th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 11th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th 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. 51 (Boundary) Amended Annual Budget Bylaw 2019/2020, adopted by the Board the 11th DAY OF FEBRUARY, 2020.



Secretary Treasurer

School District No. 51 (Boundary)

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	1,238,313	1,236,000
Adult	2,375	
Total Ministry Operating Grant Funded FTE's	1,240,688	1,236,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	18,786,936	18,443,221
Other	185,652	48,221
Tuition	12,150	12,150
Other Revenue	409,000	416,500
Rentals and Leases	60,737	60,737
Investment Income	76,335	71,335
Amortization of Deferred Capital Revenue	830,697	830,697
Total Revenue	20,361,507	19,882,861
Expenses		
Instruction	15,250,009	14,463,150
District Administration	917,019	941,870
Operations and Maintenance	3,912,645	4,043,822
Transportation and Housing	936,910	732,562
Debt Services	902	1,070
Total Expense	21,017,485	20,182,474
Net Revenue (Expense)	(655,978)	(299,613)
Budgeted Allocation (Retirement) of Surplus (Deficit)	421,533	
Budgeted Surplus (Deficit), for the year	(234,445)	(299,613)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(234,445)	(299,613)
Budgeted Surplus (Deficit), for the year	(234,445)	(299,613)

School District No. 51 (Boundary)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	17,820,454	17,148,394
Operating - Tangible Capital Assets Purchased	75,000	75,000
Special Purpose Funds - Total Expense	1,821,389	1,658,270
Special Purpose Funds - Tangible Capital Assets Purchased	60,000	
Capital Fund - Total Expense	1,375,642	1,375,810
Capital Fund - Tangible Capital Assets Purchased from Local Capital	68,500	25,000
Total Budget Bylaw Amount	21,220,985	20,282,474

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 _____

School District No. 51 (Boundary)

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	<u>(655,978)</u>	<u>(299,613)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(135,000)	(75,000)
From Local Capital	<u>(68,500)</u>	<u>(25,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(203,500)</u>	<u>(100,000)</u>
Amortization of Tangible Capital Assets	<u>1,374,740</u>	<u>1,374,740</u>
Total Effect of change in Tangible Capital Assets	<u>1,171,240</u>	<u>1,274,740</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>515,262</u>	<u>975,127</u>

School District No. 51 (Boundary)

Schedule 1

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	1,109,104	-	8,269,360	9,378,464
Changes for the year				
Net Revenue (Expense) for the year	(188,533)	60,000	(527,445)	(655,978)
Interfund Transfers				
Tangible Capital Assets Purchased	(75,000)	(60,000)	135,000	-
Local Capital	(125,000)		125,000	-
Other	(33,000)		33,000	-
Net Changes for the year	<u>(421,533)</u>	<u>-</u>	<u>(234,445)</u>	<u>(655,978)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>687,571</u></u>	<u><u>-</u></u>	<u><u>8,034,915</u></u>	<u><u>8,722,486</u></u>

School District No. 51 (Boundary)

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	17,381,941	17,124,951
Other	49,258	48,221
Tuition	12,150	12,150
Other Revenue	69,000	76,500
Rentals and Leases	60,737	60,737
Investment Income	58,835	58,835
Total Revenue	<u>17,631,921</u>	<u>17,381,394</u>
Expenses		
Instruction	13,541,969	12,918,229
District Administration	917,019	941,870
Operations and Maintenance	2,597,929	2,555,733
Transportation and Housing	763,537	732,562
Total Expense	<u>17,820,454</u>	<u>17,148,394</u>
Net Revenue (Expense)	<u>(188,533)</u>	<u>233,000</u>
Budgeted Prior Year Surplus Appropriation	<u>421,533</u>	
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(75,000)	(75,000)
Local Capital	(125,000)	(125,000)
Other	(33,000)	(33,000)
Total Net Transfers	<u>(233,000)</u>	<u>(233,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 51 (Boundary)

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	16,849,956	16,665,137
Other Ministry of Education Grants		
Pay Equity	105,245	105,245
Transportation Supplement	153,588	153,588
Carbon Tax Grant	27,646	22,000
Employer Health Tax Grant	125,073	125,073
Support Staff Benefits Grant	59,019	
PLN Revenue - Community Network	53,908	53,908
FSA	7,506	
Total Provincial Grants - Ministry of Education	17,381,941	17,124,951
Provincial Grants - Other	49,258	48,221
Tuition		
International and Out of Province Students	12,150	12,150
Total Tuition	12,150	12,150
Other Revenues		
Miscellaneous		
ArtStarts	6,000	6,000
Fortis Rebate	-	10,500
City of Grand Forks	60,000	60,000
Miscellaneous	3,000	
Total Other Revenue	69,000	76,500
Rentals and Leases	60,737	60,737
Investment Income	58,835	58,835
Total Operating Revenue	17,631,921	17,381,394

School District No. 51 (Boundary)

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	6,066,803	5,864,342
Principals and Vice Principals	1,256,540	1,196,777
Educational Assistants	1,663,154	1,523,912
Support Staff	2,005,775	1,976,320
Other Professionals	624,838	540,381
Substitutes	697,395	504,570
Total Salaries	12,314,505	11,606,302
Employee Benefits	2,919,615	2,894,556
Total Salaries and Benefits	15,234,120	14,500,858
Services and Supplies		
Services	569,540	673,955
Student Transportation	134,559	135,492
Professional Development and Travel	308,335	273,223
Rentals and Leases	33,528	33,528
Dues and Fees	73,804	68,940
Insurance	53,400	59,400
Supplies	941,668	931,498
Utilities	471,500	471,500
Total Services and Supplies	2,586,334	2,647,536
Total Operating Expense	17,820,454	17,148,394

School District No. 51 (Boundary)

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	5,044,811	196,067	101,568			563,645	5,906,091
1.07 Library Services	89,493			21,513		4,000	115,006
1.08 Counselling	95,256						95,256
1.10 Special Education	658,370	163,949	1,421,382		46,446	63,250	2,353,397
1.31 Indigenous Education	178,873		140,204			4,000	323,077
1.41 School Administration		856,364		342,947		13,000	1,212,311
1.64 Other							-
Total Function 1	6,066,803	1,216,380	1,663,154	364,460	46,446	647,895	10,005,138
4 District Administration							
4.11 Educational Administration		40,160		50,434	153,527		244,121
4.40 School District Governance					87,859		87,859
4.41 Business Administration				135,203	109,793		244,996
Total Function 4	-	40,160	-	185,637	351,179	-	576,976
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				22,800	69,240		92,040
5.50 Maintenance Operations				998,306	88,733	38,000	1,125,039
5.52 Maintenance of Grounds				89,411		3,500	92,911
5.56 Utilities							-
Total Function 5	-	-	-	1,110,517	157,973	41,500	1,309,990
7 Transportation and Housing							
7.41 Transportation and Housing Administration				19,098	69,240		88,338
7.70 Student Transportation				326,063		8,000	334,063
Total Function 7	-	-	-	345,161	69,240	8,000	422,401
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,066,803	1,256,540	1,663,154	2,005,775	624,838	697,395	12,314,505

School District No. 51 (Boundary)

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	5,906,091	1,370,535	7,276,626	838,432	8,115,058	7,672,128
1.07 Library Services	115,006	27,268	142,274	24,874	167,148	165,926
1.08 Counselling	95,256	21,925	117,181		117,181	119,120
1.10 Special Education	2,353,397	612,878	2,966,275	121,123	3,087,398	2,953,985
1.31 Indigenous Education	323,077	75,234	398,311	100,389	498,700	501,700
1.41 School Administration	1,212,311	270,070	1,482,381	65,703	1,548,084	1,496,970
1.64 Other	-	-	-	8,400	8,400	8,400
Total Function 1	10,005,138	2,377,910	12,383,048	1,158,921	13,541,969	12,918,229
4 District Administration						
4.11 Educational Administration	244,121	50,245	294,366	30,800	325,166	318,327
4.40 School District Governance	87,859	7,236	95,095	49,500	144,595	139,341
4.41 Business Administration	244,996	52,335	297,331	149,927	447,258	484,202
Total Function 4	576,976	109,816	686,792	230,227	917,019	941,870
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	92,040	22,533	114,573	26,400	140,973	134,325
5.50 Maintenance Operations	1,125,039	275,097	1,400,136	368,078	1,768,214	1,030,807
5.52 Maintenance of Grounds	92,911	23,123	116,034	31,750	147,784	849,643
5.56 Utilities	-	-	-	540,958	540,958	540,958
Total Function 5	1,309,990	320,753	1,630,743	967,186	2,597,929	2,555,733
7 Transportation and Housing						
7.41 Transportation and Housing Administration	88,338	20,307	108,645	1,500	110,145	86,243
7.70 Student Transportation	334,063	90,829	424,892	228,500	653,392	646,319
Total Function 7	422,401	111,136	533,537	230,000	763,537	732,562
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	12,314,505	2,919,615	15,234,120	2,586,334	17,820,454	17,148,394

School District No. 51 (Boundary)

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	1,404,995	1,318,270
Other	136,394	
Other Revenue	340,000	340,000
Total Revenue	1,881,389	1,658,270
Expenses		
Instruction	1,708,040	1,544,921
Operations and Maintenance	113,349	113,349
Total Expense	1,821,389	1,658,270
Net Revenue (Expense)	60,000	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(60,000)	-
Total Net Transfers	(60,000)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 51 (Boundary)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	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	1,647		472	308,866			1,144		
Add: Restricted Grants									
Provincial Grants - Ministry of Education	113,349	62,554			128,000	19,600	8,711	140,845	28,155
Provincial Grants - Other				325,000					
Other									
	113,349	62,554	-	325,000	128,000	19,600	8,711	140,845	28,155
Less: Allocated to Revenue	114,996	62,554	472	340,000	128,000	19,600	9,855	140,845	28,155
Deferred Revenue, end of year	-	-	-	293,866	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	114,996	62,554	472		128,000	19,600	9,855	140,845	28,155
Provincial Grants - Other				340,000					
Other Revenue									
	114,996	62,554	472	340,000	128,000	19,600	9,855	140,845	28,155
Expenses									
Salaries									
Teachers									
Educational Assistants		49,050						81,851	
Other Professionals									
Substitutes									19,641
	-	49,050	-	-	-	-	-	81,851	19,641
Employee Benefits		13,504						21,209	4,607
Services and Supplies	54,996		472	340,000	128,000	19,600	9,855	37,785	3,907
	54,996	62,554	472	340,000	128,000	19,600	9,855	140,845	28,155
Net Revenue (Expense) before Interfund Transfers	60,000	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(60,000)								
Tangible Capital Assets - Work in Progress									
	(60,000)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Health Coordinator	DASH BC	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					7,038	9,480	328,647
Add: Restricted Grants							
Provincial Grants - Ministry of Education	868,274	32,244	32,500	6,000			1,440,232
Provincial Grants - Other					27,000	54,376	81,376
Other							325,000
	868,274	32,244	32,500	6,000	27,000	54,376	1,846,608
Less: Allocated to Revenue	868,274	32,244	32,500	6,000	34,038	63,856	1,881,389
Deferred Revenue, end of year	-	-	-	-	-	-	293,866
Revenues							
Provincial Grants - Ministry of Education	868,274	32,244					1,404,995
Provincial Grants - Other			32,500	6,000	34,038	63,856	136,394
Other Revenue							340,000
	868,274	32,244	32,500	6,000	34,038	63,856	1,881,389
Expenses							
Salaries							
Teachers	699,506	26,118					725,624
Educational Assistants							130,901
Other Professionals					30,282		30,282
Substitutes			2,430	4,455			26,526
	699,506	26,118	2,430	4,455	30,282	-	913,333
Employee Benefits	168,768	6,126	570	1,045	1,458		217,287
Services and Supplies			29,500	500	2,298	63,856	690,769
	868,274	32,244	32,500	6,000	34,038	63,856	1,821,389
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	60,000
Interfund Transfers							
Tangible Capital Assets Purchased							(60,000)
Tangible Capital Assets - Work in Progress							-
	-	-	-	-	-	-	(60,000)
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 51 (Boundary)

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		17,500	17,500	12,500
Amortization of Deferred Capital Revenue	830,697		830,697	830,697
Total Revenue	830,697	17,500	848,197	843,197
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,201,367		1,201,367	1,374,740
Transportation and Housing	173,373		173,373	
Debt Services				
Capital Lease Interest		902	902	1,070
Total Expense	1,374,740	902	1,375,642	1,375,810
Net Revenue (Expense)	(544,043)	16,598	(527,445)	(532,613)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	135,000		135,000	75,000
Local Capital		125,000	125,000	125,000
Capital Lease Payment		33,000	33,000	33,000
Total Net Transfers	135,000	158,000	293,000	233,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	68,500	(68,500)	-	
Principal Payment				
Capital Lease	33,902	(33,902)	-	
Total Other Adjustments to Fund Balances	102,402	(102,402)	-	
Budgeted Surplus (Deficit), for the year	(306,641)	72,196	(234,445)	(299,613)