

Amended Annual Budget

School District No. 51 (Boundary)

June 30, 2021

School District No. 51 (Boundary)

June 30, 2021

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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. 51 (BOUNDARY) (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. 51 (Boundary) 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 \$22,576,694 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 9th DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 9th DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 9th DAY OF FEBRUARY, 2021;

(Corporate Seal)

ORIGINAL SIGNATURES ON FILE


 Chairperson of the Board

ORIGINAL SIGNATURES ON FILE

 Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 51 (Boundary) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the 9th DAY OF FEBRUARY, 2021.

ORIGINAL SIGNATURES ON FILE

 Secretary Treasurer

School District No. 51 (Boundary)

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	1,240.625	1,226.798
Adult	0.500	0.725
Total Ministry Operating Grant Funded FTE's	1,241.125	1,227.523
Revenues	\$	\$
Provincial Grants		
Ministry of Education	20,334,947	19,761,416
Other	156,166	76,258
Tuition		13,483
Other Revenue	370,000	361,000
Rentals and Leases	50,638	50,638
Investment Income	56,680	44,180
Amortization of Deferred Capital Revenue	875,872	875,872
Total Revenue	21,844,303	21,182,847
Expenses		
Instruction	15,921,253	15,119,491
District Administration	1,025,186	925,124
Operations and Maintenance	4,094,189	4,008,606
Transportation and Housing	959,264	943,325
Debt Services	737	737
Total Expense	22,000,629	20,997,283
Budgeted Surplus (Deficit), for the year	(156,326)	185,564
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		525,020
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(156,326)	(339,456)
Budgeted Surplus (Deficit), for the year	(156,326)	185,564

School District No. 51 (Boundary)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	18,266,272	17,897,886
Operating - Tangible Capital Assets Purchased	62,000	62,000
Special Purpose Funds - Total Expense	2,289,594	1,664,069
Special Purpose Funds - Tangible Capital Assets Purchased	180,065	
Capital Fund - Total Expense	1,444,763	1,435,328
Capital Fund - Tangible Capital Assets Purchased from Local Capital	334,000	334,000
Total Budget Bylaw Amount	22,576,694	21,393,283

Approved by the Board

ORIGINAL SIGNATURES ON FILE

Signature of the Chairperson of the Board of Education _____ Date Signed _____

ORIGINAL SIGNATURES ON FILE

Signature of the Superintendent _____ Date Signed _____

ORIGINAL SIGNATURES ON FILE

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, 2021

	2021 Amended Annual Budget \$	2021 Annual Budget \$
Surplus (Deficit) for the year	<u>(156,326)</u>	<u>185,564</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(242,065)	(62,000)
From Local Capital	(334,000)	(334,000)
From Deferred Capital Revenue	(1,584,569)	
Total Acquisition of Tangible Capital Assets	<u>(2,160,634)</u>	<u>(396,000)</u>
Amortization of Tangible Capital Assets	1,444,026	1,434,591
Total Effect of change in Tangible Capital Assets	<u>(716,608)</u>	<u>1,038,591</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(872,934)</u></u>	<u><u>1,224,155</u></u>

School District No. 51 (Boundary)

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	948,000	-	8,445,184	9,393,184
Changes for the year				
Net Revenue (Expense) for the year	220,000	180,065	(556,391)	(156,326)
Interfund Transfers				
Tangible Capital Assets Purchased	(62,000)	(180,065)	242,065	-
Local Capital	(125,000)		125,000	-
Other	(33,000)		33,000	-
Net Changes for the year	-	-	(156,326)	(156,326)
Budgeted Accumulated Surplus (Deficit), end of year	948,000	-	8,288,858	9,236,858

School District No. 51 (Boundary)

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	18,262,196	18,434,347
Other	69,258	49,258
Tuition		13,483
Other Revenue	60,000	51,000
Rentals and Leases	50,638	50,638
Investment Income	44,180	44,180
Total Revenue	<u>18,486,272</u>	<u>18,642,906</u>
Expenses		
Instruction	13,745,008	13,568,771
District Administration	1,025,186	925,124
Operations and Maintenance	2,710,188	2,634,040
Transportation and Housing	785,890	769,951
Total Expense	<u>18,266,272</u>	<u>17,897,886</u>
Net Revenue (Expense)	<u>220,000</u>	<u>745,020</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(62,000)	(62,000)
Local Capital	(125,000)	(125,000)
Other	(33,000)	(33,000)
Total Net Transfers	<u>(220,000)</u>	<u>(220,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>525,020</u>

School District No. 51 (Boundary)

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	17,544,813	17,748,211
Other Ministry of Education Grants		
Pay Equity	105,245	105,245
Transportation Supplement	153,588	153,588
Teachers' Labour Settlement Funding	371,737	371,737
Early Career Mentorship Funding	30,000	
Early Learning Framework Implementation	1,247	
PLNet Revenue	48,060	48,060
FSA	7,506	7,506
Total Provincial Grants - Ministry of Education	18,262,196	18,434,347
Provincial Grants - Other	69,258	49,258
Tuition		
International and Out of Province Students		13,483
Total Tuition	-	13,483
Other Revenues		
Miscellaneous		
ArtStarts		6,000
City of Grand Forks	45,000	45,000
Miscellaneous	15,000	
Total Other Revenue	60,000	51,000
Rentals and Leases	50,638	50,638
Investment Income	44,180	44,180
Total Operating Revenue	18,486,272	18,642,906

School District No. 51 (Boundary)

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	6,316,176	6,171,339
Principals and Vice Principals	1,177,788	1,298,126
Educational Assistants	1,158,923	1,649,447
Support Staff	2,471,387	2,063,484
Other Professionals	931,159	633,550
Substitutes	593,965	640,965
Total Salaries	12,649,398	12,456,911
Employee Benefits	3,005,054	2,846,585
Total Salaries and Benefits	15,654,452	15,303,496
Services and Supplies		
Services	640,763	580,072
Student Transportation	81,790	134,559
Professional Development and Travel	246,037	285,630
Rentals and Leases		33,528
Dues and Fees	93,057	73,804
Insurance	48,100	53,400
Supplies	1,029,573	961,897
Utilities	472,500	471,500
Total Services and Supplies	2,611,820	2,594,390
Total Operating Expense	18,266,272	17,897,886

School District No. 51 (Boundary)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	5,268,159	256,315		102,942		447,215	6,074,631
1.07 Library Services	95,649			26,452		4,000	126,101
1.08 Counselling	112,081						112,081
1.10 Special Education	703,784	135,131	1,158,923	77,847	243,891	73,250	2,392,826
1.31 Indigenous Education	136,503			188,047		4,000	328,550
1.41 School Administration		786,342		344,726		16,000	1,147,068
1.64 Other							-
Total Function 1	6,316,176	1,177,788	1,158,923	740,014	243,891	544,465	10,181,257
4 District Administration							
4.11 Educational Administration				53,465	243,188		296,653
4.40 School District Governance					91,408		91,408
4.41 Business Administration				157,090	115,348		272,438
Total Function 4	-	-	-	210,555	449,944	-	660,499
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				14,666	72,718		87,384
5.50 Maintenance Operations				1,053,309	91,888	38,000	1,183,197
5.52 Maintenance of Grounds				91,177		3,500	94,677
5.56 Utilities							-
Total Function 5	-	-	-	1,159,152	164,606	41,500	1,365,258
7 Transportation and Housing							
7.41 Transportation and Housing Administration				19,666	72,718		92,384
7.70 Student Transportation				342,000		8,000	350,000
Total Function 7	-	-	-	361,666	72,718	8,000	442,384
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,316,176	1,177,788	1,158,923	2,471,387	931,159	593,965	12,649,398

School District No. 51 (Boundary)

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	6,074,631	1,373,268	7,447,899	750,855	8,198,754	8,067,637
1.07 Library Services	126,101	30,489	156,590	59,960	216,550	175,118
1.08 Counselling	112,081	25,794	137,875		137,875	122,622
1.10 Special Education	2,392,826	673,674	3,066,500	142,916	3,209,416	3,101,789
1.31 Indigenous Education	328,550	76,407	404,957	108,043	513,000	492,204
1.41 School Administration	1,147,068	248,219	1,395,287	65,726	1,461,013	1,601,001
1.64 Other	-	-	-	8,400	8,400	8,400
Total Function 1	10,181,257	2,427,851	12,609,108	1,135,900	13,745,008	13,568,771
4 District Administration						
4.11 Educational Administration	296,653	62,406	359,059	15,800	374,859	313,216
4.40 School District Governance	91,408	7,581	98,989	57,000	155,989	148,489
4.41 Business Administration	272,438	58,120	330,558	163,780	494,338	463,419
Total Function 4	660,499	128,107	788,606	236,580	1,025,186	925,124
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	87,384	17,454	104,838	26,600	131,438	142,246
5.50 Maintenance Operations	1,183,197	294,437	1,477,634	408,732	1,886,366	1,801,331
5.52 Maintenance of Grounds	94,677	23,999	118,676	31,750	150,426	149,505
5.56 Utilities	-	-	-	541,958	541,958	540,958
Total Function 5	1,365,258	335,890	1,701,148	1,009,040	2,710,188	2,634,040
7 Transportation and Housing						
7.41 Transportation and Housing Administration	92,384	17,454	109,838	1,500	111,338	111,302
7.70 Student Transportation	350,000	95,752	445,752	228,800	674,552	658,649
Total Function 7	442,384	113,206	555,590	230,300	785,890	769,951
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	12,649,398	3,005,054	15,654,452	2,611,820	18,266,272	17,897,886

School District No. 51 (Boundary)

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	2,072,751	1,327,069
Other	86,908	27,000
Other Revenue	310,000	310,000
Total Revenue	<u>2,469,659</u>	<u>1,664,069</u>
Expenses		
Instruction	2,176,245	1,550,720
Operations and Maintenance	113,349	113,349
Total Expense	<u>2,289,594</u>	<u>1,664,069</u>
Net Revenue (Expense)	<u>180,065</u>	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(180,065)	-
Total Net Transfers	<u>(180,065)</u>	-
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 51 (Boundary)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	24		318,335	632	389	7,222	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	113,349	64,238		128,000	19,600	9,855	146,982	25,098	875,377
Provincial Grants - Other			325,000						
Other	113,349	64,238	325,000	128,000	19,600	9,855	146,982	25,098	875,377
Less: Allocated to Revenue	113,349	64,238	310,000	128,632	19,989	-	146,982	25,098	875,377
Deferred Revenue, end of year	24	-	333,335	-	-	17,077	-	-	-
Revenues									
Provincial Grants - Ministry of Education	113,349	64,238		128,632	19,989		146,982	25,098	875,377
Provincial Grants - Other			310,000						
Other Revenue	113,349	64,238	310,000	128,632	19,989	-	146,982	25,098	875,377
Expenses									
Salaries									
Teachers									
Educational Assistants		48,414							711,409
Support Staff							123,583		
Other Professionals									
Substitutes								17,482	
Employee Benefits		15,824							
Services and Supplies	113,349	64,238	310,000	128,632	19,989		23,399	4,051	163,968
Other	113,349	64,238	310,000	128,632	19,989	-	146,982	25,098	875,377
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2021

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Return to Class Fund	Health Coordinator	DASH	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	641	318	-	-	-	108	327,669
Add: Restricted Grants								
Provincial Grants - Ministry of Education	37,305	57,000	6,000	120,797	477,984	27,000	59,800	2,081,585
Provincial Grants - Other								86,800
Other	37,305	57,000	6,000	120,797	477,984	27,000	59,800	325,000
Other								2,493,385
Less: Allocated to Revenue								
Deferred Revenue, end of year	-	641	318	-	-	-	59,908	2,469,659
Revenues								
Provincial Grants - Ministry of Education	37,305	57,000	6,000	120,797	477,984	27,000	59,908	2,072,751
Provincial Grants - Other								86,908
Other Revenue	37,305	57,000	6,000	120,797	477,984	27,000	59,908	310,000
Other Revenue								2,469,659
Expenses								
Salaries								
Teachers					128,185			839,594
Educational Assistants					32,354			80,768
Support Staff				54,170	50,230			227,983
Other Professionals	30,217	11,356			22,596	25,761		59,713
Substitutes	30,217	11,808	4,860					64,367
Employee Benefits					233,365			1,272,425
Services and Supplies	7,088	2,579	1,140	10,389	64,408	1,239		294,085
Services and Supplies		31,257		19,721	36,663		59,908	723,084
Services and Supplies	37,305	57,000	6,000	84,280	334,436	27,000	59,908	2,289,594
Net Revenue (Expense) before Interfund Transfers	-	-	-	36,517	143,548	-	-	180,065
Interfund Transfers								
Tangible Capital Assets Purchased	-	-	-	(36,517)	(143,548)	-	-	(180,065)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)
 Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2021

Schedule 4

	2021 Amended Annual Budget			2021 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		12,500	12,500	
Amortization of Deferred Capital Revenue	875,872		875,872	875,872
Total Revenue	875,872	12,500	888,372	875,872
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,270,652		1,270,652	1,261,217
Transportation and Housing	173,374		173,374	173,374
Debt Services				
Capital Lease Interest		737	737	737
Total Expense	1,444,026	737	1,444,763	1,435,328
Net Revenue (Expense)	(568,154)	11,763	(556,391)	(559,456)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	242,065		242,065	62,000
Local Capital		125,000	125,000	125,000
Capital Lease Payment		33,000	33,000	33,000
Total Net Transfers	242,065	158,000	400,065	220,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	334,000	(334,000)	-	
Principal Payment				
Capital Lease	32,263	(32,263)	-	
Total Other Adjustments to Fund Balances	366,263	(366,263)	-	
Budgeted Surplus (Deficit), for the year	40,174	(196,500)	(156,326)	(339,456)