

Amended Annual Budget

School District No. 59 (Peace River South)

June 30, 2019

School District No. 59 (Peace River South)

June 30, 2019

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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. 59 (Peace River South) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2018/2019 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. The 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. 59 (Peace River South) Amended Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$53,310,180 for the 2018/2019 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 2018/2019.

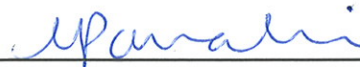
Read a first time the 13th day of February, 2019;

Read a second time the 13th day of February, 2019;

Read a third time, PASSED AND ADOPTED the 13th day of February, 2019;

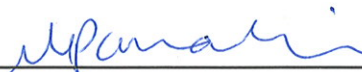


Tamara Ziemer, Chairperson of the Board



Melissa Panoulis, Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 59 (Peace River South) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the 13th day of February, 2019.



Melissa Panoulis, Secretary Treasurer

School District No. 59 (Peace River South)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,645,750	3,533,000
Total Ministry Operating Grant Funded FTE's	<u>3,645,750</u>	<u>3,533,000</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	47,070,946	46,718,034
Other	281,150	267,220
Tuition	32,673	34,000
Other Revenue	1,895,300	1,604,700
Rentals and Leases	166,500	170,000
Investment Income	202,549	182,000
Amortization of Deferred Capital Revenue	1,515,831	1,491,198
Total Revenue	<u>51,164,949</u>	<u>50,467,152</u>
Expenses		
Instruction	37,156,045	36,364,568
District Administration	1,999,023	1,961,566
Operations and Maintenance	9,854,108	9,694,158
Transportation and Housing	3,860,783	3,905,203
Total Expense	<u>52,869,959</u>	<u>51,925,495</u>
Net Revenue (Expense)	<u>(1,705,010)</u>	<u>(1,458,343)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,713,620	1,509,610
Budgeted Surplus (Deficit), for the year	<u>8,610</u>	<u>51,267</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	8,610	51,267
Budgeted Surplus (Deficit), for the year	<u>8,610</u>	<u>51,267</u>

School District No. 59 (Peace River South)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	44,083,357	43,622,722
Operating - Tangible Capital Assets Purchased	440,221	503,483
Special Purpose Funds - Total Expense	5,717,778	5,238,526
Capital Fund - Total Expense	3,068,824	3,064,247
Total Budget Bylaw Amount	53,310,180	52,428,978

Approved by the Board



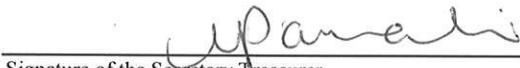
Signature of the Chairperson of the Board of Education

Feb. 13/19
Date Signed



Signature of the Superintendent

Feb. 13/19
Date Signed



Signature of the Secretary Treasurer

Feb. 13/19
Date Signed

School District No. 59 (Peace River South)

Statement 4

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

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,705,010)</u>	<u>(1,458,343)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(440,221)	(503,483)
From Deferred Capital Revenue	<u>(2,496,375)</u>	<u>(2,548,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,936,596)</u>	<u>(3,051,483)</u>
Amortization of Tangible Capital Assets	<u>1,949,991</u>	<u>1,945,414</u>
Total Effect of change in Tangible Capital Assets	<u>(986,605)</u>	<u>(1,106,069)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(2,691,615)</u></u>	<u><u>(2,564,412)</u></u>

School District No. 59 (Peace River South)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	6,977,265		10,723,536	17,700,801
Changes for the year				
Net Revenue (Expense) for the year	(1,273,399)		(431,611)	(1,705,010)
Interfund Transfers				
Tangible Capital Assets Purchased	(440,221)		440,221	-
Net Changes for the year	<u>(1,713,620)</u>	<u>-</u>	<u>8,610</u>	<u>(1,705,010)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>5,263,645</u></u>	<u><u>-</u></u>	<u><u>10,732,146</u></u>	<u><u>15,995,791</u></u>

School District No. 59 (Peace River South)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	41,581,835	41,540,675
Other	281,150	267,220
Tuition	32,673	34,000
Other Revenue	547,800	424,700
Rentals and Leases	166,500	170,000
Investment Income	200,000	180,000
Total Revenue	<u>42,809,958</u>	<u>42,616,595</u>
Expenses		
Instruction	31,943,643	31,611,777
District Administration	1,999,023	1,961,566
Operations and Maintenance	6,694,838	6,670,080
Transportation and Housing	3,445,853	3,379,299
Total Expense	<u>44,083,357</u>	<u>43,622,722</u>
Net Revenue (Expense)	<u>(1,273,399)</u>	<u>(1,006,127)</u>
Budgeted Prior Year Surplus Appropriation	<u>1,713,620</u>	<u>1,509,610</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	<u>(440,221)</u>	<u>(503,483)</u>
Total Net Transfers	<u>(440,221)</u>	<u>(503,483)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 59 (Peace River South)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	40,057,795	40,082,351
Other Ministry of Education Grants		
Pay Equity	944,395	944,395
Transportation Supplement	441,458	441,458
Carbon Tax Grant	95,000	95,000
FSA Marker Grant	8,187	8,187
Adjustment to Operating Grant		(30,716)
Early Action Initiative	35,000	
Total Provincial Grants - Ministry of Education	<u>41,581,835</u>	<u>41,540,675</u>
Provincial Grants - Other	<u>281,150</u>	<u>267,220</u>
Tuition		
International and Out of Province Students	32,673	34,000
Total Tuition	<u>32,673</u>	<u>34,000</u>
Other Revenues		
Miscellaneous		
Seconded Staff Recoveries	195,300	82,400
Swim Grant	10,000	10,000
Substitute Staff Recoveries	110,000	120,000
Miscellaneous	182,500	167,300
Bus Charges	50,000	45,000
Total Other Revenue	<u>547,800</u>	<u>424,700</u>
Rentals and Leases	<u>166,500</u>	<u>170,000</u>
Investment Income	<u>200,000</u>	<u>180,000</u>
Total Operating Revenue	<u>42,809,958</u>	<u>42,616,595</u>

School District No. 59 (Peace River South)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Salaries		
Teachers	15,153,191	14,959,734
Principals and Vice Principals	3,230,095	3,307,400
Educational Assistants	2,860,556	2,589,148
Support Staff	5,381,885	5,435,721
Other Professionals	1,473,623	1,446,807
Substitutes	1,059,158	1,461,963
Total Salaries	29,158,508	29,200,773
Employee Benefits	7,270,983	6,911,035
Total Salaries and Benefits	36,429,491	36,111,808
Services and Supplies		
Services	1,677,190	1,632,659
Student Transportation	1,093,810	1,030,460
Professional Development and Travel	435,430	410,289
Rentals and Leases	23,000	23,000
Dues and Fees	323,249	299,995
Insurance	182,300	182,300
Supplies	2,530,307	2,543,582
Utilities	1,388,580	1,388,629
Total Services and Supplies	7,653,866	7,510,914
Total Operating Expense	44,083,357	43,622,722

School District No. 59 (Peace River South)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	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	12,471,749	961,808	89,969	545,865	142,289	384,487	14,596,167
1.03 Career Programs	56,128	55,158			105,906	6,030	223,222
1.07 Library Services	182,749		127,130			19,572	329,451
1.08 Counselling	519,996			63,700	23,817	15,488	623,001
1.10 Special Education	1,333,671		2,290,480	90,575	72,767	220,862	4,008,355
1.30 English Language Learning	25,608		68,552			5,961	100,121
1.31 Aboriginal Education	543,865	168,525	265,343	110,740	5,512	5,660	1,099,645
1.41 School Administration	19,425	1,704,548		567,913		92,714	2,384,600
1.62 International and Out of Province Students							
Total Function 1	15,153,191	2,890,039	2,841,474	1,378,793	350,291	750,774	23,364,562
4 District Administration							
4.11 Educational Administration		340,056		16,683	173,711	2,000	532,450
4.40 School District Governance					113,208		113,208
4.41 Business Administration				146,262	475,057		621,319
Total Function 4	-	340,056	-	162,945	761,976	2,000	1,266,977
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				45,359	274,511	1,000	320,870
5.50 Maintenance Operations				2,270,277		218,145	2,488,422
5.52 Maintenance of Grounds				411,440			411,440
5.56 Utilities							
Total Function 5	-	-	-	2,727,076	274,511	219,145	3,220,732
7 Transportation and Housing							
7.41 Transportation and Housing Administration				48,524	86,845		135,369
7.70 Student Transportation			19,082	1,064,547		87,239	1,170,868
Total Function 7	-	-	19,082	1,113,071	86,845	87,239	1,306,237
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	15,153,191	3,230,095	2,860,556	5,381,885	1,473,623	1,059,158	29,158,508

School District No. 59 (Peace River South)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	14,596,167	3,536,011	18,132,178	1,725,125	19,857,303	19,953,991
1.03 Career Programs	223,222	52,642	275,864	182,300	458,164	439,039
1.07 Library Services	329,451	88,106	417,557	59,424	476,981	489,496
1.08 Counselling	623,001	142,013	765,014	19,490	784,504	777,670
1.10 Special Education	4,008,355	1,173,420	5,181,775	284,733	5,466,508	5,111,416
1.30 English Language Learning	100,121	30,245	130,366	21,004	151,370	139,480
1.31 Aboriginal Education	1,099,645	287,390	1,387,035	106,056	1,493,091	1,429,648
1.41 School Administration	2,384,600	522,581	2,907,181	154,682	3,061,863	3,102,832
1.62 International and Out of Province Students	-	-	-	193,859	193,859	168,205
Total Function 1	23,364,562	5,832,408	29,196,970	2,746,673	31,943,643	31,611,777
4 District Administration						
4.11 Educational Administration	532,450	112,344	644,794	74,050	718,844	737,611
4.40 School District Governance	113,208	2,436	115,644	105,813	221,457	218,670
4.41 Business Administration	621,319	144,703	766,022	292,700	1,058,722	1,005,285
Total Function 4	1,266,977	259,483	1,526,460	472,563	1,999,023	1,961,566
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	320,870	73,403	394,273	226,250	620,523	614,133
5.50 Maintenance Operations	2,488,422	614,265	3,102,687	924,400	4,027,087	4,000,330
5.52 Maintenance of Grounds	411,440	100,208	511,648	147,000	658,648	666,988
5.56 Utilities	-	-	-	1,388,580	1,388,580	1,388,629
Total Function 5	3,220,732	787,876	4,008,608	2,686,230	6,694,838	6,670,080
7 Transportation and Housing						
7.41 Transportation and Housing Administration	135,369	32,449	167,818	37,900	205,718	193,155
7.70 Student Transportation	1,170,868	358,767	1,529,635	1,710,500	3,240,135	3,186,144
Total Function 7	1,306,237	391,216	1,697,453	1,748,400	3,445,853	3,379,299
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	29,158,508	7,270,983	36,429,491	7,653,866	44,083,357	43,622,722

School District No. 59 (Peace River South)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	<u>2019 Amended Annual Budget</u>	<u>2019 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,370,278	4,058,526
Other Revenue	1,347,500	1,180,000
Total Revenue	<u>5,717,778</u>	<u>5,238,526</u>
Expenses		
Instruction	5,212,402	4,752,791
Operations and Maintenance	505,376	485,735
Total Expense	<u>5,717,778</u>	<u>5,238,526</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 59 (Peace River South)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community LINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	219,641	41,684	1,279	630,906	1,678	4,543		55,181	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	285,735	113,665		1,200,000	192,000	36,750	107,793	363,865	328,961
Other	285,735	113,665	-	1,200,000	192,000	36,750	107,793	363,865	328,961
Less: Allocated to Revenue	505,376	155,349	1,279	1,300,000	193,678	41,293	107,793	419,046	328,961
Deferred Revenue, end of year	-	-	-	530,906	-	-	-	-	-
Revenues	505,376	155,349	1,279	1,300,000	193,678	41,293	107,793	419,046	328,961
Provincial Grants - Ministry of Education									
Other Revenue	505,376	155,349	1,279	1,300,000	193,678	41,293	107,793	419,046	328,961
Expenses									
Salaries									
Teachers									
Principals and Vice Principals								34,305	112,305
Educational Assistants								11,684	9,804
Support Staff		116,697			128,431		28,045	196,418	16,910
Other Professionals					10,705	9,732		27,685	38,205
Substitutes						11,700	10,000		77,225
Employee Benefits					139,136	21,432	38,045	270,092	254,449
Services and Supplies	505,376	38,652	1,279	1,300,000	47,424	4,606	10,577	78,854	56,512
	505,376	155,349	1,279	1,300,000	193,678	15,255	59,171	70,100	18,000
Net Revenue (Expense)	-	-	-	-	-	41,293	107,793	419,046	328,961

School District No. 59 (Peace River South)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing and Remedies	Service Delivery Transformation	Early Learning Funds	Career Ed Grants	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	102,095	25,862	42,928	-	1,125,797
Add: Restricted Grants					
Provincial Grants - Ministry of Education	2,489,546		1,000	10,000	3,918,315
Other	2,489,546	-	1,000	10,000	1,211,000
					5,129,315
Less: Allocated to Revenue	2,591,641	25,862	37,500	10,000	5,717,778
Deferred Revenue, end of year	-	-	6,428	-	537,334
Revenues					
Provincial Grants - Ministry of Education	2,591,641	25,862	37,500	10,000	4,370,278
Other Revenue	2,591,641	25,862	37,500	10,000	1,347,500
					5,717,778
Expenses					
Salaries					
Teachers	2,043,355				2,189,965
Principals and Vice Principals					21,488
Educational Assistants					341,160
Support Staff					173,026
Other Professionals					58,642
Substitutes	42,550				141,475
	2,085,905				2,925,756
Employee Benefits	505,736				742,361
Services and Supplies		25,862	37,500	10,000	2,049,661
	2,591,641	25,862	37,500	10,000	5,717,778
Net Revenue (Expense)	-	-	-	-	-

School District No. 59 (Peace River South)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,118,833		1,118,833	1,118,833
Investment Income		2,549	2,549	2,000
Amortization of Deferred Capital Revenue	1,515,831		1,515,831	1,491,198
Total Revenue	2,634,664	2,549	2,637,213	2,612,031
Expenses				
Operations and Maintenance	1,118,833		1,118,833	1,118,833
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,535,061		1,535,061	1,419,510
Transportation and Housing	414,930		414,930	525,904
Total Expense	3,068,824	-	3,068,824	3,064,247
Net Revenue (Expense)	(434,160)	2,549	(431,611)	(452,216)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	440,221		440,221	503,483
Total Net Transfers	440,221	-	440,221	503,483
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	6,061	2,549	8,610	51,267