

Amended Annual Budget

School District No. 59 (Peace River South)

June 30, 2020

School District No. 59 (Peace River South)

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. 59 (Peace River South) (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. 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 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 \$55, 577,656 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 20th day of February, 2020;

Read a second time the 20th day of February, 2020;

Read a third time, PASSED AND ADOPTED the 20th day of February, 2020;



Chad Anderson, 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 2019/2020, adopted by the Board the 20th day of February, 2020.



Melissa Panoulis, Secretary Treasurer

School District No. 59 (Peace River South)

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	3,685,813	3,590,000
Total Ministry Operating Grant Funded FTE's	3,685,813	3,590,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	49,438,250	47,423,839
Other	264,348	279,460
Tuition	22,128	32,673
Other Revenue	1,654,204	1,180,000
Rentals and Leases	170,000	155,000
Investment Income	232,549	227,549
Amortization of Deferred Capital Revenue	1,512,460	1,531,097
Total Revenue	53,293,939	50,829,618
Expenses		
Instruction	38,465,295	36,711,165
District Administration	2,049,824	1,973,768
Operations and Maintenance	9,890,044	9,965,377
Transportation and Housing	3,890,493	3,887,548
Total Expense	54,295,656	52,537,858
Net Revenue (Expense)	(1,001,717)	(1,708,240)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,853,088	2,473,635
Budgeted Surplus (Deficit), for the year	851,371	765,395
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	851,371	765,395
Budgeted Surplus (Deficit), for the year	851,371	765,395


School District No. 59 (Peace River South)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	45,415,425	44,960,303
Operating - Tangible Capital Assets Purchased	1,282,000	1,194,139
Special Purpose Funds - Total Expense	5,815,760	4,496,332
Capital Fund - Total Expense	3,064,471	3,081,223
Total Budget Bylaw Amount	55,577,656	53,731,997

Approved by the Board




 Signature of the Chairperson of the Board of Education



 Date Signed



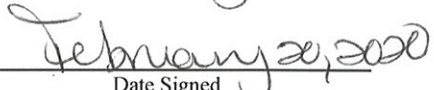
 Signature of the Superintendent



 Date Signed



 Signature of the Secretary Treasurer



 Date Signed

School District No. 59 (Peace River South)
 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>(1,001,717)</u>	<u>(1,708,240)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,282,000)	(1,194,139)
From Deferred Capital Revenue	<u>(2,199,640)</u>	<u>(2,109,640)</u>
Total Acquisition of Tangible Capital Assets	(3,481,640)	(3,303,779)
Amortization of Tangible Capital Assets	<u>1,945,638</u>	<u>1,962,390</u>
Total Effect of change in Tangible Capital Assets	(1,536,002)	(1,341,389)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(2,537,719)</u></u>	<u><u>(3,049,629)</u></u>

School District No. 59 (Peace River South)

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	6,396,612		10,815,194	17,211,806
Changes for the year				
Net Revenue (Expense) for the year	(571,088)		(430,629)	(1,001,717)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,282,000)		1,282,000	-
Net Changes for the year	<u>(1,853,088)</u>	-	<u>851,371</u>	<u>(1,001,717)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>4,543,524</u></u>	-	<u><u>11,666,565</u></u>	<u><u>16,210,089</u></u>

School District No. 59 (Peace River South)

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	43,675,657	42,491,174
Other	264,348	279,460
Tuition	22,128	32,673
Other Revenue	482,204	497,500
Rentals and Leases	170,000	155,000
Investment Income	230,000	225,000
Total Revenue	44,844,337	43,680,807
Expenses		
Instruction	32,997,858	32,500,568
District Administration	2,049,824	1,973,768
Operations and Maintenance	6,853,307	6,974,476
Transportation and Housing	3,514,436	3,511,491
Total Expense	45,415,425	44,960,303
Net Revenue (Expense)	(571,088)	(1,279,496)
Budgeted Prior Year Surplus Appropriation	1,853,088	2,473,635
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,282,000)	(1,194,139)
Total Net Transfers	(1,282,000)	(1,194,139)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 59 (Peace River South)

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	41,854,836	40,679,084
Other Ministry of Education Grants		
Pay Equity	944,395	944,395
Transportation Supplement	441,458	441,458
Carbon Tax Grant	98,000	95,000
Employer Health Tax Grant	323,050	323,050
Support Staff Benefits Grant	3,333	
FSA Marker Grant	8,187	8,187
Early Learning Framework Implementation	2,398	
Total Provincial Grants - Ministry of Education	<u>43,675,657</u>	<u>42,491,174</u>
Provincial Grants - Other	<u>264,348</u>	<u>279,460</u>
Tuition		
District Entered	22,128	32,673
Total Tuition	<u>22,128</u>	<u>32,673</u>
Other Revenues		
Miscellaneous		
Seconded Staff Recoveries	132,400	135,000
Swim Grant	10,000	10,000
Substitute Staff Recoveries	120,000	120,000
Miscellaneous	169,804	182,500
Bus Charges	50,000	50,000
Total Other Revenue	<u>482,204</u>	<u>497,500</u>
Rentals and Leases	<u>170,000</u>	<u>155,000</u>
Investment Income	<u>230,000</u>	<u>225,000</u>
Total Operating Revenue	<u><u>44,844,337</u></u>	<u><u>43,680,807</u></u>

School District No. 59 (Peace River South)

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	15,251,612	15,291,215
Principals and Vice Principals	3,578,825	3,615,513
Educational Assistants	3,366,328	2,839,487
Support Staff	5,570,176	5,622,798
Other Professionals	1,554,354	1,504,475
Substitutes	1,252,435	1,245,619
Total Salaries	30,573,730	30,119,107
Employee Benefits	7,489,870	7,370,793
Total Salaries and Benefits	38,063,600	37,489,900
Services and Supplies		
Services	1,455,652	1,538,759
Student Transportation	1,042,068	1,095,931
Professional Development and Travel	483,507	417,369
Rentals and Leases	23,500	25,000
Dues and Fees	266,395	314,839
Insurance	154,123	182,950
Supplies	1,939,580	2,470,975
Utilities	1,987,000	1,424,580
Total Services and Supplies	7,351,825	7,470,403
Total Operating Expense	45,415,425	44,960,303

School District No. 59 (Peace River South)

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	12,660,206	1,046,293	82,745	492,924	150,933	565,629	14,998,730
1.03 Career Programs	67,782	140,907			120,731	4,318	333,738
1.07 Library Services	210,456		133,229			18,177	361,862
1.08 Counselling	458,958			65,884	24,330	14,004	563,176
1.10 Special Education	1,319,072		2,783,360	59,815	85,314	233,406	4,480,967
1.30 English Language Learning	34,600		55,522	-		3,675	93,797
1.31 Indigenous Education	480,501	327,549	290,359	114,536	5,546	13,000	1,231,491
1.41 School Administration	20,037	1,724,132		563,441		85,742	2,393,352
1.62 International and Out of Province Students							-
Total Function 1	15,251,612	3,238,881	3,345,215	1,296,600	386,854	937,951	24,457,113
4 District Administration							
4.11 Educational Administration		339,944		17,262	168,179	2,000	527,385
4.40 School District Governance					118,521		118,521
4.41 Business Administration				151,268	510,106		661,374
Total Function 4	-	339,944	-	168,530	796,806	2,000	1,307,280
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				46,924	281,952	1,000	329,876
5.50 Maintenance Operations				2,457,691		221,268	2,678,959
5.52 Maintenance of Grounds				430,607			430,607
5.56 Utilities							-
Total Function 5	-	-	-	2,935,222	281,952	222,268	3,439,442
7 Transportation and Housing							
7.41 Transportation and Housing Administration				50,201	88,742		138,943
7.70 Student Transportation			21,113	1,119,623		90,216	1,230,952
Total Function 7	-	-	21,113	1,169,824	88,742	90,216	1,369,895
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	15,251,612	3,578,825	3,366,328	5,570,176	1,554,354	1,252,435	30,573,730

School District No. 59 (Peace River South)
 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	14,998,730	3,623,132	18,621,862	1,585,180	20,207,042	20,220,499
1.03 Career Programs	333,738	74,643	408,381	155,500	563,881	539,325
1.07 Library Services	361,862	92,763	454,625	61,097	515,722	492,189
1.08 Counselling	563,176	128,624	691,800	20,800	712,600	789,937
1.10 Special Education	4,480,967	1,242,566	5,723,533	276,602	6,000,135	5,380,908
1.30 English Language Learning	93,797	25,805	119,602	12,384	131,986	129,464
1.31 Indigenous Education	1,231,491	305,953	1,537,444	135,404	1,672,848	1,697,208
1.41 School Administration	2,393,352	506,342	2,899,694	168,505	3,068,199	3,077,479
1.62 International and Out of Province Students	-	-	-	125,445	125,445	173,559
Total Function 1	24,457,113	5,999,828	30,456,941	2,540,917	32,997,858	32,500,568
4 District Administration						
4.11 Educational Administration	527,385	109,235	636,620	81,600	718,220	694,652
4.40 School District Governance	118,521	6,991	125,512	104,950	230,462	209,262
4.41 Business Administration	661,374	153,211	814,585	286,557	1,101,142	1,069,854
Total Function 4	1,307,280	269,437	1,576,717	473,107	2,049,824	1,973,768
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	329,876	75,583	405,459	184,000	589,459	618,897
5.50 Maintenance Operations	2,678,959	658,027	3,336,986	884,950	4,221,936	4,256,147
5.52 Maintenance of Grounds	430,607	104,905	535,512	139,400	674,912	674,852
5.56 Utilities	-	-	-	1,367,000	1,367,000	1,424,580
Total Function 5	3,439,442	838,515	4,277,957	2,575,350	6,853,307	6,974,476
7 Transportation and Housing						
7.41 Transportation and Housing Administration	138,943	33,162	172,105	46,600	218,705	214,869
7.70 Student Transportation	1,230,952	348,928	1,579,880	1,715,851	3,295,731	3,296,622
Total Function 7	1,369,895	382,090	1,751,985	1,762,451	3,514,436	3,511,491
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	30,573,730	7,489,870	38,063,600	7,351,825	45,415,425	44,960,303

School District No. 59 (Peace River South)
 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	4,643,760	3,813,832
Other Revenue	1,172,000	682,500
Total Revenue	5,815,760	4,496,332
Expenses		
Instruction	5,467,437	4,210,597
Operations and Maintenance	348,323	285,735
Total Expense	5,815,760	4,496,332
Budgeted Surplus (Deficit), for the year	-	-

School District No. 59 (Peace River South)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	62,588	277	1,303	648,912				46,444	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	285,735	152,650		1,150,000	198,766	41,293	107,793	366,623	328,702
Other	285,735	152,650	-	1,150,000	198,766	41,293	107,793	366,623	328,702
Less: Allocated to Revenue	348,323	152,927	1,303	1,100,000	198,766	41,293	107,793	413,067	328,702
Deferred Revenue, end of year	-	-	-	698,912	-	-	-	-	-
Revenues	348,323	152,927	1,303	1,100,000	198,766	41,293	107,793	413,067	328,702
Provincial Grants - Ministry of Education	348,323	152,927	1,303	1,100,000	198,766	41,293	107,793	413,067	328,702
Expenses									
Salaries									
Teachers									
Principals and Vice Principals					34,994			18,801	113,872
Educational Assistants								12,953	9,964
Support Staff	72,358	116,283		130,379				185,845	17,012
Other Professionals				10,920	9,927			28,634	40,785
Substitutes					11,700			2,123	77,225
Employee Benefits	72,358	116,283			141,299	21,627	66,125	246,233	258,858
Services and Supplies	18,420	36,644			45,068	4,814	17,749	70,433	57,502
	257,545		1,303	1,100,000	12,399	14,852	23,919	96,401	12,342
	348,323	152,927	1,303	1,100,000	198,766	41,293	107,793	413,067	328,702
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Early Learning Funds	Career Grants	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		5,183			48,907	7,796	821,410
Add: Restricted Grants							
Provincial Grants - Ministry of Education	2,887,715	110,139	18,049	30,500			4,527,965
Other	2,887,715	110,139	18,049	30,500	22,000	35,000	1,207,000
					22,000	35,000	5,734,965
Less: Allocated to Revenue	2,887,715	115,322	18,049	30,500	35,000	37,000	5,815,760
Deferred Revenue, end of year	-	-	-	-	35,907	5,796	740,615
Revenues							
Provincial Grants - Ministry of Education	2,887,715	115,322	18,049	30,500			4,643,760
Other Revenue	2,887,715	115,322	18,049	30,500	35,000	37,000	1,172,000
					35,000	37,000	5,815,760
Expenses							
Salaries							
Teachers	2,324,504						2,492,171
Principals and Vice Principals							22,917
Educational Assistants							214,853
Support Staff							364,666
Other Professionals							61,632
Substitutes		96,888		14,494			202,430
	2,324,504	96,888	-	14,494	-	-	3,358,669
Employee Benefits	563,211	18,434		2,506			854,781
Services and Supplies	2,887,715	115,322	18,049	13,500	35,000	37,000	1,622,310
			18,049	30,500	35,000	37,000	5,815,760
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 59 (Peace River South)

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				
Provincial Grants				
Ministry of Education	1,118,833		1,118,833	1,118,833
Investment Income		2,549	2,549	2,549
Amortization of Deferred Capital Revenue	1,512,460		1,512,460	1,531,097
Total Revenue	2,631,293	2,549	2,633,842	2,652,479
Expenses				
Operations and Maintenance	1,118,833		1,118,833	1,118,833
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,569,581		1,569,581	1,586,333
Transportation and Housing	376,057		376,057	376,057
Total Expense	3,064,471	-	3,064,471	3,081,223
Net Revenue (Expense)	(433,178)	2,549	(430,629)	(428,744)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,282,000		1,282,000	1,194,139
Total Net Transfers	1,282,000	-	1,282,000	1,194,139
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	848,822	2,549	851,371	765,395