

Amended Annual Budget

School District No. 69 (Qualicum)

June 30, 2020

School District No. 69 (Qualicum)

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. 69 (QUALICUM) (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").

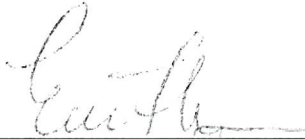
1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 69 (Qualicum) Amended Annual Budget Bylaw for fiscal year 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$60,019,608 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 25th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 25th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th 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. 69 (Qualicum) Amended Annual Budget Bylaw 2019/2020, adopted by the Board the 25th DAY OF FEBRUARY, 2020.



Secretary Treasurer

School District No. 69 (Qualicum)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020

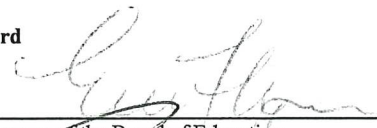
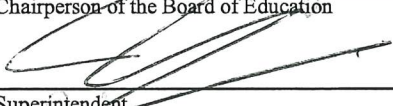

	2020 Amended Annual Budget	2020 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,310,188	4,251,000
Adult	5,250	5,500
Total Ministry Operating Grant Funded FTE's	4,315,438	4,256,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	50,062,121	48,254,967
Other	120,000	101,450
Tuition	4,100,000	4,100,000
Other Revenue	1,490,000	1,520,000
Rentals and Leases	650,000	650,000
Investment Income	310,000	300,000
Amortization of Deferred Capital Revenue	2,345,074	2,331,384
Total Revenue	59,077,195	57,257,801
Expenses		
Instruction	46,136,365	44,769,402
District Administration	2,313,650	2,162,686
Operations and Maintenance	8,819,717	8,492,802
Transportation and Housing	2,024,551	2,067,841
Total Expense	59,294,283	57,492,731
Net Revenue (Expense)	(217,088)	(234,930)
Budgeted Allocation (Retirement) of Surplus (Deficit)	341,350	335,746
Budgeted Surplus (Deficit), for the year	124,262	100,816
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	124,262	100,816
Budgeted Surplus (Deficit), for the year	124,262	100,816

School District No. 69 (Qualicum)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	50,142,121	48,870,804
Operating - Tangible Capital Assets Purchased	418,550	418,550
Special Purpose Funds - Total Expense	6,042,800	5,522,809
Capital Fund - Total Expense	3,109,362	3,099,118
Capital Fund - Tangible Capital Assets Purchased from Local Capital	306,775	
Total Budget Bylaw Amount	60,019,608	57,911,281

Approved by the Board

	Feb 28, 2020
Signature of the Chairperson of the Board of Education	Date Signed
	Mar 2, 2020
Signature of the Superintendent	Date Signed
	Feb 28, 2020
Signature of the Secretary Treasurer	Date Signed

School District No. 69 (Qualicum)

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>(217,088)</u>	<u>(234,930)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(418,550)	(418,550)
From Local Capital	(306,775)	
From Deferred Capital Revenue	<u>(1,750,000)</u>	<u>(2,025,456)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,475,325)</u>	<u>(2,444,006)</u>
Amortization of Tangible Capital Assets	<u>2,659,362</u>	<u>2,649,118</u>
Total Effect of change in Tangible Capital Assets	<u>184,037</u>	<u>205,112</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(33,051)</u></u>	<u><u>(29,818)</u></u>

School District No. 69 (Qualicum)

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	1,984,302		17,994,238	19,978,540
Changes for the year				
Net Revenue (Expense) for the year	77,200		(294,288)	(217,088)
Interfund Transfers				
Tangible Capital Assets Purchased	(418,550)		418,550	-
Net Changes for the year	(341,350)	-	124,262	(217,088)
Budgeted Accumulated Surplus (Deficit), end of year	1,642,952	-	18,118,500	19,761,452

School District No. 69 (Qualicum)

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	44,919,321	43,652,158
Other	120,000	101,450
Tuition	4,100,000	4,100,000
Other Revenue	140,000	150,000
Rentals and Leases	650,000	650,000
Investment Income	290,000	300,000
Total Revenue	<u>50,219,321</u>	<u>48,953,608</u>
Expenses		
Instruction	40,294,522	39,445,939
District Administration	2,313,650	2,162,686
Operations and Maintenance	5,853,203	5,536,532
Transportation and Housing	1,680,746	1,725,647
Total Expense	<u>50,142,121</u>	<u>48,870,804</u>
Net Revenue (Expense)	<u>77,200</u>	<u>82,804</u>
Budgeted Prior Year Surplus Appropriation	<u>341,350</u>	<u>335,746</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(418,550)	(418,550)
Total Net Transfers	<u>(418,550)</u>	<u>(418,550)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 69 (Qualicum)

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	42,851,790	41,871,867
Other Ministry of Education Grants		
Pay Equity	936,176	936,176
Funding for Graduated Adults	8,352	
Transportation Supplement	426,341	426,341
Carbon Tax Grant	60,000	60,000
Employer Health Tax Grant	357,774	357,774
Support Staff Benefits Grant	46,702	
Miscellaneous	10,113	
Support Staff Labour Settelement Grant	222,073	
Total Provincial Grants - Ministry of Education	<u>44,919,321</u>	<u>43,652,158</u>
Provincial Grants - Other	<u>120,000</u>	<u>101,450</u>
Tuition		
International and Out of Province Students	4,100,000	4,100,000
Total Tuition	<u>4,100,000</u>	<u>4,100,000</u>
Other Revenues		
Miscellaneous		
Transportation Revenue	50,000	50,000
Miscellaneous	90,000	100,000
Total Other Revenue	<u>140,000</u>	<u>150,000</u>
Rentals and Leases	<u>650,000</u>	<u>650,000</u>
Investment Income	<u>290,000</u>	<u>300,000</u>
Total Operating Revenue	<u><u>50,219,321</u></u>	<u><u>48,953,608</u></u>

School District No. 69 (Qualicum)

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	18,470,644	18,520,319
Principals and Vice Principals	3,241,128	2,929,877
Educational Assistants	3,826,735	3,737,695
Support Staff	5,147,352	4,934,216
Other Professionals	1,761,336	1,767,784
Substitutes	1,574,898	1,397,532
Total Salaries	34,022,093	33,287,423
Employee Benefits	9,062,921	8,874,014
Total Salaries and Benefits	43,085,014	42,161,437
Services and Supplies		
Services	3,044,630	2,899,630
Student Transportation	1,000	1,000
Professional Development and Travel	579,085	579,085
Rentals and Leases	5,000	5,000
Dues and Fees	71,000	71,000
Insurance	164,000	164,000
Supplies	2,176,392	1,973,652
Utilities	1,016,000	1,016,000
Total Services and Supplies	7,057,107	6,709,367
Total Operating Expense	50,142,121	48,870,804

School District No. 69 (Qualicum)

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	15,337,779	668,214		23,129		995,392	17,024,514
1.03 Career Programs	160,003			40,564			200,567
1.07 Library Services	588,947	32,671		234,539		23,461	879,618
1.08 Counselling	743,547					75,622	819,169
1.10 Special Education	1,299,774	219,902	3,579,344	51,542	64,840	203,671	5,419,073
1.30 English Language Learning	64,115						64,115
1.31 Indigenous Education	77,740	117,893	247,391				443,024
1.41 School Administration		1,876,765		1,095,442			2,972,207
1.62 International and Out of Province Students	198,739	255,130		68,671	182,085		704,625
1.64 Other					38,141		38,141
Total Function 1	18,470,644	3,170,575	3,826,735	1,513,887	285,066	1,298,146	28,565,053
4 District Administration							
4.11 Educational Administration		70,553			468,231		538,784
4.40 School District Governance					107,691		107,691
4.41 Business Administration				300,627	595,828	3,000	899,455
Total Function 4	-	70,553	-	300,627	1,171,750	3,000	1,545,930
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				54,237	247,016	500	301,753
5.50 Maintenance Operations				2,287,986		146,172	2,434,158
5.52 Maintenance of Grounds				169,728			169,728
5.56 Utilities							-
Total Function 5	-	-	-	2,511,951	247,016	146,672	2,905,639
7 Transportation and Housing							
7.41 Transportation and Housing Administration				53,344	57,504	500	111,348
7.70 Student Transportation				767,543		126,580	894,123
7.73 Housing							-
Total Function 7	-	-	-	820,887	57,504	127,080	1,005,471
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	18,470,644	3,241,128	3,826,735	5,147,352	1,761,336	1,574,898	34,022,093

School District No. 69 (Qualicum)

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	17,024,514	4,676,857	21,701,371	974,335	22,675,706	21,694,280
1.03 Career Programs	200,567	54,932	255,499	448,130	703,629	728,365
1.07 Library Services	879,618	227,246	1,106,864	28,700	1,135,564	1,109,724
1.08 Counselling	819,169	195,896	1,015,065		1,015,065	959,214
1.10 Special Education	5,419,073	1,540,114	6,959,187	71,000	7,030,187	7,380,407
1.30 English Language Learning	64,115	16,762	80,877		80,877	78,206
1.31 Indigenous Education	443,024	154,881	597,905	94,920	692,825	667,162
1.41 School Administration	2,972,207	704,768	3,676,975	107,800	3,784,775	3,795,954
1.62 International and Out of Province Students	704,625	168,797	873,422	2,255,300	3,128,722	2,985,349
1.64 Other	38,141	9,031	47,172		47,172	47,278
Total Function 1	28,565,053	7,749,284	36,314,337	3,980,185	40,294,522	39,445,939
4 District Administration						
4.11 Educational Administration	538,784	103,308	642,092	103,000	745,092	595,533
4.40 School District Governance	107,691	11,049	118,740	90,340	209,080	194,126
4.41 Business Administration	899,455	188,323	1,087,778	271,700	1,359,478	1,373,027
Total Function 4	1,545,930	302,680	1,848,610	465,040	2,313,650	2,162,686
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	301,753	54,008	355,761	209,800	565,561	541,942
5.50 Maintenance Operations	2,434,158	613,335	3,047,493	784,482	3,831,975	3,565,297
5.52 Maintenance of Grounds	169,728	46,939	216,667	103,000	319,667	293,293
5.56 Utilities	-	-	-	1,136,000	1,136,000	1,136,000
Total Function 5	2,905,639	714,282	3,619,921	2,233,282	5,853,203	5,536,532
7 Transportation and Housing						
7.41 Transportation and Housing Administration	111,348	24,157	135,505	28,100	163,605	159,523
7.70 Student Transportation	894,123	272,518	1,166,641	332,500	1,499,141	1,548,124
7.73 Housing	-	-	-	18,000	18,000	18,000
Total Function 7	1,005,471	296,675	1,302,146	378,600	1,680,746	1,725,647
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	34,022,093	9,062,921	43,085,014	7,057,107	50,142,121	48,870,804

School District No. 69 (Qualicum)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	<u>2020 Amended</u> <u>Annual Budget</u>	<u>2020</u> <u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,692,800	4,152,809
Other Revenue	1,350,000	1,370,000
Total Revenue	<u>6,042,800</u>	<u>5,522,809</u>
Expenses		
Instruction	5,841,843	5,323,463
Operations and Maintenance	199,346	199,346
Transportation and Housing	1,611	
Total Expense	<u>6,042,800</u>	<u>5,522,809</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 69 (Qualicum)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	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			647,023						
Add: Restricted Grants									
Provincial Grants - Ministry of Education	199,346	157,126	1,350,000	99,383	19,600	101,323	375,902	448,742	3,169,927
Other	199,346	157,126	1,350,000	99,383	19,600	101,323	375,902	448,742	3,169,927
Less: Allocated to Revenue Recovered	199,346	157,126	1,350,000	99,383	19,600	101,323	375,902	448,742	3,169,927
Deferred Revenue, end of year	-	-	647,023	-	-	-	-	-	-
Revenues	199,346	157,126	1,350,000	99,383	19,600	101,323	375,902	448,742	3,169,927
Provincial Grants - Ministry of Education	199,346	157,126	1,350,000	99,383	19,600	101,323	375,902	448,742	3,169,927
Other Revenue	199,346	157,126	1,350,000	99,383	19,600	101,323	375,902	448,742	3,169,927
Expenses									
Salaries									2,644,950
Teachers									
Principals and Vice Principals				32,655			156,681		
Educational Assistants		127,691						354,256	
Support Staff	156,023						38,235		
Other Professionals									
Substitutes	156,023	127,691	-	-	-	32,655	194,916	354,256	2,644,950
Employee Benefits	30,596	29,435			19,600	10,558	47,203	94,486	524,977
Services and Supplies	12,727		1,350,000	99,383	19,600	58,110	133,783		
	199,346	157,126	1,350,000	99,383	19,600	101,323	375,902	448,742	3,169,927
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	14,975				661,998
Add: Restricted Grants					
Provincial Grants - Ministry of Education	83,340	1,611	30,500	6,000	4,692,800
Other	83,340	1,611	30,500	6,000	1,350,000
					6,042,800
Less: Allocated to Revenue Recovered	83,340	1,611	30,500	6,000	6,042,800
Deferred Revenue, end of year	14,975				14,975
					647,023
Revenues					
Provincial Grants - Ministry of Education	83,340	1,611	30,500	6,000	4,692,800
Other Revenue	83,340	1,611	30,500	6,000	1,350,000
					6,042,800
Expenses					
Salaries					
Teachers					2,644,950
Principals and Vice Principals					32,655
Educational Assistants					284,372
Support Staff					510,279
Other Professionals					38,235
Substitutes					57,954
	57,954				57,954
Employee Benefits Services and Supplies	25,386	1,611	30,500	6,000	762,641
	83,340	1,611	30,500	6,000	1,711,714
					6,042,800
Net Revenue (Expense)					

School District No. 69 (Qualicum)

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				
Provincial Grants				
Ministry of Education	450,000		450,000	450,000
Investment Income		20,000	20,000	
Amortization of Deferred Capital Revenue	2,345,074		2,345,074	2,331,384
Total Revenue	2,795,074	20,000	2,815,074	2,781,384
Expenses				
Operations and Maintenance	450,000		450,000	450,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,317,168		2,317,168	2,306,924
Transportation and Housing	342,194		342,194	342,194
Total Expense	3,109,362	-	3,109,362	3,099,118
Net Revenue (Expense)	(314,288)	20,000	(294,288)	(317,734)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	418,550		418,550	418,550
Total Net Transfers	418,550	-	418,550	418,550
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	306,775	(306,775)	-	
Total Other Adjustments to Fund Balances	306,775	(306,775)	-	
Budgeted Surplus (Deficit), for the year	411,037	(286,775)	124,262	100,816