

Amended Annual Budget

School District No. 69 (Qualicum)

June 30, 2021

School District No. 69 (Qualicum)

June 30, 2021

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. 69 (QUALICUM) (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. 69 (Qualicum) 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 \$59,308,600 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 26th DAY OF JANUARY, 2021;

READ A SECOND TIME THE 26th DAY OF JANUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF JANUARY, 2021;

(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 2020/2021, adopted by the Board the 26th DAY OF JANUARY, 2021.

Secretary Treasurer

School District No. 69 (Qualicum)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2021


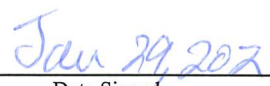
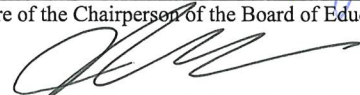
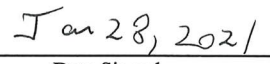
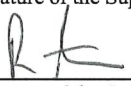
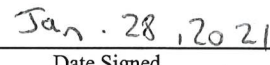
	2021 Amended Annual Budget	2021 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,382,813	4,329,000
Adult	4,125	3,250
Total Ministry Operating Grant Funded FTE's	4,386,938	4,332,250
Revenues	\$	\$
Provincial Grants		
Ministry of Education	53,192,803	49,944,776
Other	110,000	101,450
Tuition	1,000,000	2,000,000
Other Revenue	1,490,000	1,490,000
Rentals and Leases	550,000	550,000
Investment Income	190,000	200,000
Amortization of Deferred Capital Revenue	2,440,024	2,416,934
Total Revenue	58,972,827	56,703,160
Expenses		
Instruction	45,897,676	43,968,150
District Administration	2,223,574	2,234,527
Operations and Maintenance	8,639,718	8,602,726
Transportation and Housing	2,129,082	2,106,404
Total Expense	58,890,050	56,911,807
Net Revenue (Expense)	82,777	(208,647)
Budgeted Allocation (Retirement) of Surplus (Deficit)		300,000
Budgeted Surplus (Deficit), for the year	82,777	91,353
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	82,777	91,353
Budgeted Surplus (Deficit), for the year	82,777	91,353

School District No. 69 (Qualicum)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	48,401,402	48,069,452
Operating - Tangible Capital Assets Purchased	418,550	418,550
Special Purpose Funds - Total Expense	7,262,851	5,638,224
Capital Fund - Total Expense	3,225,797	3,204,131
Total Budget Bylaw Amount	59,308,600	57,330,357

Approved by the Board

 <hr/> Signature of the Chairperson of the Board of Education	 <hr/> Date Signed
 <hr/> Signature of the Superintendent	 <hr/> Date Signed
 <hr/> Signature of the Secretary Treasurer	 <hr/> Date Signed

School District No. 69 (Qualicum)

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>82,777</u>	<u>(208,647)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(418,550)</u>	<u>(418,550)</u>
Total Acquisition of Tangible Capital Assets	<u>(418,550)</u>	<u>(418,550)</u>
Amortization of Tangible Capital Assets	<u>2,775,797</u>	<u>2,754,131</u>
Total Effect of change in Tangible Capital Assets	<u>2,357,247</u>	<u>2,335,581</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>2,440,024</u></u>	<u><u>2,126,934</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, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,993,248		17,911,814	19,905,062
Changes for the year				
Net Revenue (Expense) for the year	418,550		(335,773)	82,777
Interfund Transfers				
Tangible Capital Assets Purchased	(418,550)		418,550	-
Net Changes for the year	-	-	82,777	82,777
Budgeted Accumulated Surplus (Deficit), end of year	1,993,248	-	17,994,591	19,987,839

School District No. 69 (Qualicum)

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	46,829,952	45,206,552
Other	110,000	101,450
Tuition	1,000,000	2,000,000
Other Revenue	140,000	140,000
Rentals and Leases	550,000	550,000
Investment Income	190,000	190,000
Total Revenue	48,819,952	48,188,002
Expenses		
Instruction	38,835,782	38,529,272
District Administration	2,223,574	2,234,527
Operations and Maintenance	5,623,056	5,607,730
Transportation and Housing	1,718,990	1,697,923
Total Expense	48,401,402	48,069,452
Net Revenue (Expense)	418,550	118,550
Budgeted Prior Year Surplus Appropriation		300,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(418,550)	(418,550)
Total Net Transfers	(418,550)	(418,550)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 69 (Qualicum)

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	44,146,379	43,844,035
Other Ministry of Education Grants		
Pay Equity	936,176	936,176
Transportation Supplement	426,341	426,341
Support Staff Benefits Grant	68,245	
Teachers' Labour Settlement Funding	1,156,463	
Early Career Mentorship Funding	95,000	
Early Learning Framework	1,348	
Total Provincial Grants - Ministry of Education	46,829,952	45,206,552
Provincial Grants - Other	110,000	101,450
Tuition		
International and Out of Province Students	1,000,000	2,000,000
Total Tuition	1,000,000	2,000,000
Other Revenues		
Miscellaneous		
Transportation Revenue	50,000	50,000
Miscellaneous	90,000	90,000
Total Other Revenue	140,000	140,000
Rentals and Leases	550,000	550,000
Investment Income	190,000	190,000
Total Operating Revenue	48,819,952	48,188,002

School District No. 69 (Qualicum)

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	18,681,515	18,087,561
Principals and Vice Principals	3,530,584	3,370,773
Educational Assistants	3,694,131	3,739,569
Support Staff	5,091,281	5,176,880
Other Professionals	1,578,493	1,590,125
Substitutes	1,739,942	1,579,886
Total Salaries	34,315,946	33,544,794
Employee Benefits	9,149,589	8,888,791
Total Salaries and Benefits	43,465,535	42,433,585
Services and Supplies		
Services	1,774,130	2,174,130
Student Transportation	1,000	1,000
Professional Development and Travel	419,085	519,085
Rentals and Leases	5,000	5,000
Dues and Fees	71,000	71,000
Insurance	164,000	164,000
Supplies	1,565,652	1,765,652
Utilities	936,000	936,000
Total Services and Supplies	4,935,867	5,635,867
Total Operating Expense	48,401,402	48,069,452

School District No. 69 (Qualicum)

Schedule 2C

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	15,460,833	841,802		13,462		1,145,957	17,462,054
1.03 Career Programs	177,687			41,521			219,208
1.07 Library Services	597,677	35,268		261,588			894,533
1.08 Counselling	783,137						783,137
1.10 Special Education	1,360,332	237,225	3,437,820	39,881	68,121	252,055	5,395,434
1.30 English Language Learning	69,311						69,311
1.31 Indigenous Education	87,302	123,858	256,311				467,471
1.41 School Administration		1,888,339		1,151,583			3,039,922
1.62 International and Out of Province Students	145,236	268,040		27,520	122,610		563,406
1.64 Other					40,071		40,071
Total Function 1	18,681,515	3,394,532	3,694,131	1,535,555	230,802	1,398,012	28,934,547
4 District Administration							
4.11 Educational Administration		74,123			409,473		483,596
4.40 School District Governance					110,827		110,827
4.41 Business Administration				287,766	582,507	3,000	873,273
Total Function 4	-	74,123	-	287,766	1,102,807	3,000	1,467,696
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		61,929		77,435	184,471	500	324,335
5.50 Maintenance Operations				2,154,394		231,718	2,386,112
5.52 Maintenance of Grounds				173,098			173,098
5.56 Utilities							-
Total Function 5	-	61,929	-	2,404,927	184,471	232,218	2,883,545
7 Transportation and Housing							
7.41 Transportation and Housing Administration				54,418	60,413	500	115,331
7.70 Student Transportation				808,615		106,212	914,827
7.73 Housing							-
Total Function 7	-	-	-	863,033	60,413	106,712	1,030,158
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	18,681,515	3,530,584	3,694,131	5,091,281	1,578,493	1,739,942	34,315,946

School District No. 69 (Qualicum)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	17,462,054	4,623,874	22,085,928	822,985	22,908,913	22,218,624
1.03 Career Programs	219,208	61,145	280,353	423,130	703,483	682,165
1.07 Library Services	894,533	235,103	1,129,636	28,700	1,158,336	1,149,074
1.08 Counselling	783,137	198,193	981,330		981,330	1,027,045
1.10 Special Education	5,395,434	1,563,762	6,959,196	71,000	7,030,196	6,847,812
1.30 English Language Learning	69,311	18,578	87,889		87,889	81,677
1.31 Indigenous Education	467,471	167,777	635,248	96,530	731,778	711,717
1.41 School Administration	3,039,922	737,949	3,777,871	107,800	3,885,671	3,924,723
1.62 International and Out of Province Students	563,406	140,713	704,119	593,800	1,297,919	1,837,241
1.64 Other	40,071	10,196	50,267		50,267	49,194
Total Function 1	28,934,547	7,757,290	36,691,837	2,143,945	38,835,782	38,529,272
4 District Administration						
4.11 Educational Administration	483,596	90,379	573,975	83,000	656,975	630,240
4.40 School District Governance	110,827	14,191	125,018	90,340	215,358	212,115
4.41 Business Administration	873,273	206,268	1,079,541	271,700	1,351,241	1,392,172
Total Function 4	1,467,696	310,838	1,778,534	445,040	2,223,574	2,234,527
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	324,335	72,309	396,644	209,800	606,444	593,920
5.50 Maintenance Operations	2,386,112	639,098	3,025,210	609,482	3,634,692	3,633,573
5.52 Maintenance of Grounds	173,098	49,822	222,920	103,000	325,920	324,237
5.56 Utilities	-	-	-	1,056,000	1,056,000	1,056,000
Total Function 5	2,883,545	761,229	3,644,774	1,978,282	5,623,056	5,607,730
7 Transportation and Housing						
7.41 Transportation and Housing Administration	115,331	27,163	142,494	18,100	160,594	158,707
7.70 Student Transportation	914,827	293,069	1,207,896	332,500	1,540,396	1,521,216
7.73 Housing	-	-	-	18,000	18,000	18,000
Total Function 7	1,030,158	320,232	1,350,390	368,600	1,718,990	1,697,923
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	34,315,946	9,149,589	43,465,535	4,935,867	48,401,402	48,069,452

School District No. 69 (Qualicum)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	<u>2021 Amended Annual Budget</u>	<u>2021 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,912,851	4,288,224
Other Revenue	1,350,000	1,350,000
Total Revenue	<u>7,262,851</u>	<u>5,638,224</u>
Expenses		
Instruction	7,061,894	5,438,878
Operations and Maintenance	199,346	199,346
Transportation and Housing	1,611	
Total Expense	<u>7,262,851</u>	<u>5,638,224</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, 2021

Schedule 3A

	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			575,191			16,964			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	199,346	158,680		96,000	19,600	97,565	380,322	400,019	3,276,118
Other			1,350,000						
	199,346	158,680	1,350,000	96,000	19,600	97,565	380,322	400,019	3,276,118
Less: Allocated to Revenue	199,346	158,680	1,350,000	96,000	19,600	114,529	380,322	400,019	3,276,118
Deferred Revenue, end of year	-	-	575,191	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	199,346	158,680		96,000	19,600	114,529	380,322	400,019	3,276,118
Other Revenue			1,350,000						
	199,346	158,680	1,350,000	96,000	19,600	114,529	380,322	400,019	3,276,118
Expenses									
Salaries									
Teachers									2,600,095
Principals and Vice Principals						35,000			
Educational Assistants		125,000					230,000	200,000	
Support Staff	150,000							150,000	
Other Professionals							40,000		
	150,000	125,000	-	-	-	35,000	270,000	350,000	2,600,095
Employee Benefits	40,000	33,680				8,500	65,000	50,019	676,023
Services and Supplies	9,346		1,350,000	96,000	19,600	71,029	45,322		
	199,346	158,680	1,350,000	96,000	19,600	114,529	380,322	400,019	3,276,118
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

Schedule 3A

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		1,611	16,578	6,609			616,953
Add: Restricted Grants							
Provincial Grants - Ministry of Education	48,650		55,000	6,000	311,500	862,976	5,911,776
Other	48,650	-	55,000	6,000	311,500	862,976	7,261,776
Less: Allocated to Revenue	48,650	1,611	35,000	8,500	311,500	862,976	7,262,851
Deferred Revenue, end of year	-	-	36,578	4,109	-	-	615,878
Revenues							
Provincial Grants - Ministry of Education	48,650	1,611	35,000	8,500	311,500	862,976	5,912,851
Other Revenue	48,650	1,611	35,000	8,500	311,500	862,976	7,262,851
Expenses							
Salaries							
Teachers	40,000					410,000	3,050,095
Principals and Vice Principals							35,000
Educational Assistants						25,000	580,000
Support Staff					130,000	90,000	520,000
Other Professionals							40,000
	40,000	-	-	-	130,000	525,000	4,225,095
Employee Benefits	8,650				36,994	120,000	1,038,866
Services and Supplies	48,650	1,611	35,000	8,500	144,506	217,976	1,998,890
	48,650	1,611	35,000	8,500	311,500	862,976	7,262,851
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 69 (Qualicum)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget			2021 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			-	10,000
Amortization of Deferred Capital Revenue	2,440,024		2,440,024	2,416,934
Total Revenue	2,890,024	-	2,890,024	2,876,934
Expenses				
Operations and Maintenance	450,000		450,000	450,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,367,316		2,367,316	2,345,650
Transportation and Housing	408,481		408,481	408,481
Total Expense	3,225,797	-	3,225,797	3,204,131
Net Revenue (Expense)	(335,773)	-	(335,773)	(327,197)
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				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	82,777	-	82,777	91,353