

Amended Annual Budget

School District No. 72 (Campbell River)

June 30, 2019

School District No. 72 (Campbell River)

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. 72 (CAMPBELL RIVER) (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. 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. 72 (Campbell River) 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 \$70,846,618 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 26th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY, 2019;

(Corporate Seal)

original signature on file

Chairperson of the Board

original signature on file

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 72 (Campbell River) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the 26th DAY OF FEBRUARY, 2019.

original signature on file

Secretary Treasurer

School District No. 72 (Campbell River)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,520,062	5,463,375
Adult	32,500	15,875
Other	74,500	74,375
Total Ministry Operating Grant Funded FTE's	5,627,062	5,553,625
Revenues	\$	\$
Provincial Grants		
Ministry of Education	58,902,493	57,029,400
Other		61,105
Tuition	586,500	552,550
Other Revenue	4,665,091	4,622,306
Rentals and Leases	124,000	124,000
Investment Income	307,500	230,000
Amortization of Deferred Capital Revenue	3,044,083	2,944,965
Total Revenue	67,629,667	65,564,326
Expenses		
Instruction	53,086,449	51,687,637
District Administration	2,735,388	2,504,451
Operations and Maintenance	12,364,168	12,761,836
Transportation and Housing	1,518,025	1,544,389
Debt Services	4,173	5,257
Total Expense	69,708,203	68,503,570
Net Revenue (Expense)	(2,078,536)	(2,939,244)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,225,723	2,690,757
Budgeted Surplus (Deficit), for the year	147,187	(248,487)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	147,187	(248,487)
Budgeted Surplus (Deficit), for the year	147,187	(248,487)

School District No. 72 (Campbell River)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	57,629,679	56,058,544
Operating - Tangible Capital Assets Purchased	565,000	400,000
Special Purpose Funds - Total Expense	7,454,791	7,600,461
Capital Fund - Total Expense	4,623,733	4,844,565
Capital Fund - Tangible Capital Assets Purchased from Local Capital	573,415	519,150
Total Budget Bylaw Amount	70,846,618	69,422,720

Approved by the Board

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Signature of the Chairperson of the Board of Education

Date Signed

original signature on file

Signature of the Superintendent

Date Signed

original signature on file

Signature of the Secretary Treasurer

Date Signed

School District No. 72 (Campbell River)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,078,536)</u>	<u>(2,939,244)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(565,000)	(400,000)
From Local Capital	(573,415)	(519,150)
From Deferred Capital Revenue	(1,343,893)	(3,268,773)
Total Acquisition of Tangible Capital Assets	<u>(2,482,308)</u>	<u>(4,187,923)</u>
Amortization of Tangible Capital Assets	<u>4,053,971</u>	3,876,028
Total Effect of change in Tangible Capital Assets	<u>1,571,663</u>	<u>(311,895)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(506,873)</u>	<u>(3,251,139)</u>

School District No. 72 (Campbell River)

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	6,951,860	-	22,057,932	29,009,792
Changes for the year				
Net Revenue (Expense) for the year	(1,064,475)		(1,014,061)	(2,078,536)
Interfund Transfers				
Tangible Capital Assets Purchased	(565,000)		565,000	-
Local Capital	(573,415)		573,415	-
Other	(22,833)		22,833	-
Net Changes for the year	(2,225,723)	-	147,187	(2,078,536)
Budgeted Accumulated Surplus (Deficit), end of year	4,726,137	-	22,205,119	26,931,256

School District No. 72 (Campbell River)

Schedule 2

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

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	53,397,113	50,909,464
Tuition	586,500	552,550
Other Revenue	2,150,091	2,239,606
Rentals and Leases	124,000	124,000
Investment Income	307,500	230,000
Total Revenue	56,565,204	54,055,620
Expenses		
Instruction	45,631,658	44,087,176
District Administration	2,735,388	2,504,451
Operations and Maintenance	7,962,658	8,187,551
Transportation and Housing	1,299,975	1,279,366
Total Expense	57,629,679	56,058,544
Net Revenue (Expense)	(1,064,475)	(2,002,924)
Budgeted Prior Year Surplus Appropriation	2,225,723	2,690,757
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(565,000)	(400,000)
Local Capital	(573,415)	(265,000)
Other	(22,833)	(22,833)
Total Net Transfers	(1,161,248)	(687,833)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 72 (Campbell River)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	54,656,217	51,771,829
DISC/LEA Recovery	(1,793,969)	(1,615,480)
Other Ministry of Education Grants		
Pay Equity	75,322	75,322
Funding for Graduated Adults	18,183	3,463
Transportation Supplement	316,860	316,860
Economic Stability Dividend	-	29,000
Return of Administrative Savings		255,596
Carbon Tax Grant	64,687	64,687
Foundation Skills Assessment	8,187	8,187
Support Staff Benefits	18,626	-
Strategic Priorities	33,000	-
Total Provincial Grants - Ministry of Education	53,397,113	50,909,464
Tuition		
International and Out of Province Students	586,500	552,550
Total Tuition	586,500	552,550
Other Revenues		
Other School District/Education Authorities	277,996	546,000
LEA/Direct Funding from First Nations	1,793,969	1,615,480
Miscellaneous		
Contract Services - Learning Support Services	71,626	71,626
Misc Revenue/Transcripts	6,500	6,500
Total Other Revenue	2,150,091	2,239,606
Rentals and Leases	124,000	124,000
Investment Income	307,500	230,000
Total Operating Revenue	56,565,204	54,055,620

School District No. 72 (Campbell River)

Schedule 2B

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

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	23,256,723	21,929,320
Principals and Vice Principals	3,635,192	3,501,420
Educational Assistants	4,604,909	4,441,366
Support Staff	6,157,108	6,145,908
Other Professionals	1,460,260	1,340,148
Substitutes	1,139,199	1,108,901
Total Salaries	40,253,391	38,467,063
Employee Benefits	9,029,482	8,765,516
Total Salaries and Benefits	49,282,873	47,232,579
Services and Supplies		
Services	2,353,023	1,972,549
Student Transportation	57,050	57,050
Professional Development and Travel	687,575	533,945
Rentals and Leases	119,435	148,235
Dues and Fees	54,381	54,381
Insurance	173,581	173,581
Supplies	3,288,020	4,186,843
Utilities	1,613,741	1,699,381
Total Services and Supplies	8,346,806	8,825,965
Total Operating Expense	57,629,679	56,058,544

School District No. 72 (Campbell River)

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	17,923,403	568,775	161,278	597,029	24,229	1,109,199	20,383,913
1.03 Career Programs							-
1.07 Library Services	739,387	131,534		154,437			1,025,358
1.08 Counselling	787,180			20,093			807,273
1.10 Special Education	2,692,506	344,039	3,996,648	42,407		30,000	7,105,600
1.30 English Language Learning	238,097						238,097
1.31 Aboriginal Education	459,522	63,934	446,983	30,291			1,000,730
1.41 School Administration		2,461,054		532,918			2,993,972
1.60 Summer School	133,785			4,798			138,583
1.62 International and Out of Province Students	282,843	29,283		22,963	21,287		356,376
Total Function 1	23,256,723	3,598,619	4,604,909	1,404,936	45,516	1,139,199	34,049,902
4 District Administration							
4.11 Educational Administration		36,573		30,291	492,138		559,002
4.40 School District Governance					86,385		86,385
4.41 Business Administration				405,440	558,350		963,790
Total Function 4	-	36,573	-	435,731	1,136,873	-	1,609,177
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				79,020	73,287		152,307
5.50 Maintenance Operations				3,212,522	167,946		3,380,468
5.52 Maintenance of Grounds				346,164			346,164
5.56 Utilities							-
Total Function 5	-	-	-	3,637,706	241,233	-	3,878,939
7 Transportation and Housing							
7.70 Student Transportation				678,735	36,638		715,373
7.73 Housing							-
Total Function 7	-	-	-	678,735	36,638	-	715,373
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	23,256,723	3,635,192	4,604,909	6,157,108	1,460,260	1,139,199	40,253,391

School District No. 72 (Campbell River)

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	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	20,383,913	4,429,086	24,812,999	1,899,242	26,712,241	25,681,314
1.03 Career Programs	-		-	34,690	34,690	34,690
1.07 Library Services	1,025,358	237,473	1,262,831	374,832	1,637,663	1,586,435
1.08 Counselling	807,273	176,078	983,351		983,351	966,853
1.10 Special Education	7,105,600	1,774,564	8,880,164	132,807	9,012,971	8,682,590
1.30 English Language Learning	238,097	53,670	291,767	2,090	293,857	269,616
1.31 Aboriginal Education	1,000,730	245,875	1,246,605	440,729	1,687,334	1,678,033
1.41 School Administration	2,993,972	628,875	3,622,847	494,365	4,117,212	4,127,621
1.60 Summer School	138,583		138,583	4,796	143,379	136,758
1.62 International and Out of Province Students	356,376	80,539	436,915	572,045	1,008,960	923,266
Total Function 1	34,049,902	7,626,160	41,676,062	3,955,596	45,631,658	44,087,176
4 District Administration						
4.11 Educational Administration	559,002	101,175	660,177	161,890	822,067	719,260
4.40 School District Governance	86,385	5,187	91,572	178,613	270,185	193,365
4.41 Business Administration	963,790	213,659	1,177,449	465,687	1,643,136	1,591,826
Total Function 4	1,609,177	320,021	1,929,198	806,190	2,735,388	2,504,451
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	152,307	32,613	184,920	158,860	343,780	341,577
5.50 Maintenance Operations	3,380,468	795,881	4,176,349	1,308,031	5,484,380	5,643,962
5.52 Maintenance of Grounds	346,164	78,843	425,007	95,750	520,757	502,631
5.56 Utilities	-		-	1,613,741	1,613,741	1,699,381
Total Function 5	3,878,939	907,337	4,786,276	3,176,382	7,962,658	8,187,551
7 Transportation and Housing						
7.70 Student Transportation	715,373	175,964	891,337	340,838	1,232,175	1,211,566
7.73 Housing	-		-	67,800	67,800	67,800
Total Function 7	715,373	175,964	891,337	408,638	1,299,975	1,279,366
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	40,253,391	9,029,482	49,282,873	8,346,806	57,629,679	56,058,544

School District No. 72 (Campbell River)

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

	<u>2019 Amended Annual Budget</u>	<u>2018 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,939,791	5,156,656
Other		61,105
Other Revenue	2,515,000	2,382,700
Total Revenue	<u>7,454,791</u>	<u>7,600,461</u>
Expenses		
Instruction	7,454,791	7,600,461
Total Expense	<u>7,454,791</u>	<u>7,600,461</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 72 (Campbell River)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year	-	11,052	-	37,745	184,456	-	660,827	-	40,837
Add: Restricted Grants									
Provincial Grants - Ministry of Education	263,128	207,606						128,000	29,400
Other					15,000		2,200,000		
	263,128	207,606	-	-	15,000	-	2,200,000	128,000	29,400
Less: Allocated to Revenue	263,128	207,606	-	-	15,000	-	2,200,000	128,000	32,000
Deferred Revenue, end of year	-	11,052	-	37,745	184,456	-	660,827	-	38,237
Revenues									
Provincial Grants - Ministry of Education	263,128	207,606						128,000	32,000
Other Revenue					15,000		2,200,000		
	263,128	207,606	-	-	15,000	-	2,200,000	128,000	32,000
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		161,066						93,001	
Substitutes									
	-	161,066	-	-	-	-	-	93,001	-
Employee Benefits		46,540						30,953	
Services and Supplies	263,128				15,000		2,200,000	4,046	32,000
	263,128	207,606	-	-	15,000	-	2,200,000	128,000	32,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2019

	OLEP	CommunityLINK	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	Oasis PRP	Headstart PRP	Provincial Literacy	Van Foundation KELP Grant
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	53	66,619	-	-	-	5,058	6,919	50,122	67,161
Add: Restricted Grants									
Provincial Grants - Ministry of Education	162,586	529,694		328,284	2,925,275	129,779	113,495		
Other									
	162,586	529,694	-	328,284	2,925,275	129,779	113,495	-	-
Less: Allocated to Revenue	162,639	596,313	-	328,284	2,925,275	134,837	120,414	5,000	-
Deferred Revenue, end of year	-	-	-	-	-	-	-	45,122	67,161
Revenues									
Provincial Grants - Ministry of Education	162,639	596,313		328,284	2,925,275	134,837	120,414	5,000	
Other Revenue									
	162,639	596,313	-	328,284	2,925,275	134,837	120,414	5,000	-
Expenses									
Salaries									
Teachers	29,967				2,319,124	87,643	86,264		
Principals and Vice Principals	43,928					9,613	5,251		
Educational Assistants		290,399							
Substitutes					26,370				
	73,895	290,399	-	-	2,345,494	97,256	91,515	-	-
Employee Benefits	16,359	77,072			579,781	21,349	21,980		
Services and Supplies	72,385	228,842		328,284		16,232	6,919	5,000	
	162,639	596,313	-	328,284	2,925,275	134,837	120,414	5,000	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2019

	Skills for Jobs Blueprint	Aboriginal Ed Indigenous Lang	BCNN Clsstrm Assmts	District Trust Funds	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	16,157	10,138	10,000	375,835	1,542,979
Add: Restricted Grants					
Provincial Grants - Ministry of Education					4,817,247
Other				158,000	2,373,000
	-	-	-	158,000	7,190,247
Less: Allocated to Revenue	16,157	10,138	10,000	300,000	7,454,791
Deferred Revenue, end of year	-	-	-	233,835	1,278,435
Revenues					
Provincial Grants - Ministry of Education	16,157	10,138	10,000		4,939,791
Other Revenue				300,000	2,515,000
	16,157	10,138	10,000	300,000	7,454,791
Expenses					
Salaries					
Teachers					2,522,998
Principals and Vice Principals					58,792
Educational Assistants					544,466
Substitutes					26,370
	-	-	-	-	3,152,626
Employee Benefits					794,034
Services and Supplies	16,157	10,138	10,000	300,000	3,508,131
	16,157	10,138	10,000	300,000	7,454,791
Net Revenue (Expense)	-	-	-	-	-

School District No. 72 (Campbell River)

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

	2019 Amended Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	565,589		565,589	963,280
Amortization of Deferred Capital Revenue	3,044,083		3,044,083	2,944,965
Total Revenue	3,609,672	-	3,609,672	3,908,245
Expenses				
Operations and Maintenance	565,589		565,589	963,280
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,835,921		3,835,921	3,611,005
Transportation and Housing	218,050		218,050	265,023
Debt Services				
Capital Lease Interest		4,173	4,173	5,257
Total Expense	4,619,560	4,173	4,623,733	4,844,565
Net Revenue (Expense)	(1,009,888)	(4,173)	(1,014,061)	(936,320)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	565,000		565,000	400,000
Local Capital		573,415	573,415	265,000
Capital Lease Payment		22,833	22,833	22,833
Total Net Transfers	565,000	596,248	1,161,248	687,833
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	573,415	(573,415)	-	
Principal Payment				
Capital Lease	18,660	(18,660)	-	
Total Other Adjustments to Fund Balances	592,075	(592,075)	-	
Budgeted Surplus (Deficit), for the year	147,187	-	147,187	(248,487)