

Amended Annual Budget

School District No. 67 (Okanagan Skaha)

June 30, 2019

School District No. 67 (Okanagan Skaha)

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. 67 (OKANAGAN SKAHA) (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. 67 (Okanagan Skaha) 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 \$70,902,957 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 25th DAY OF February, 2019;

READ A SECOND TIME THE 25th DAY OF February, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF February, 2019;

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 67 (Okanagan Skaha) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the 25 DAY OF February, 2019.


Secretary Treasurer

School District No. 67 (Okanagan Skaha)

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	5,876,375	5,798,000
Adult	3,500	4,850
Other	19,500	21,625
Total Ministry Operating Grant Funded FTE's	5,899,375	5,824,475
Revenues	\$	\$
Provincial Grants		
Ministry of Education	61,633,305	58,157,186
Other	104,370	108,081
Tuition	1,285,445	1,285,445
Other Revenue	3,152,147	2,965,626
Rentals and Leases	500,000	200,000
Investment Income	74,665	176,450
Amortization of Deferred Capital Revenue	3,235,955	3,225,903
Total Revenue	69,985,887	66,118,691
Expenses		
Instruction	53,243,359	50,279,774
District Administration	2,381,846	2,336,853
Operations and Maintenance	13,469,231	12,931,288
Transportation and Housing	812,907	772,909
Total Expense	69,907,343	66,320,824
Budgeted Surplus (Deficit), for the year	78,544	(202,133)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	168,571	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(90,027)	(202,133)
Budgeted Surplus (Deficit), for the year	78,544	(202,133)

School District No. 67 (Okanagan Skaha)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	58,327,729	56,831,135
Operating - Tangible Capital Assets Purchased	750,000	154,997
Special Purpose Funds - Total Expense	7,258,018	5,231,042
Special Purpose Funds - Tangible Capital Assets Purchased	245,614	245,614
Capital Fund - Total Expense	4,321,596	4,258,647
Total Budget Bylaw Amount	70,902,957	66,721,435

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

Feb 25, 19

Feb 25, 2019

Feb 25 2019

School District No. 67 (Okanagan Skaha)

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	78,544	(202,133)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(995,614)	(400,611)
From Deferred Capital Revenue	(3,686,598)	(1,296,216)
Total Acquisition of Tangible Capital Assets	(4,682,212)	(1,696,827)
Amortization of Tangible Capital Assets	4,321,596	4,258,647
Total Effect of change in Tangible Capital Assets	(360,616)	2,561,820
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(282,072)	2,359,687

School District No. 67 (Okanagan Skaha)

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	580,242	200,000	17,365,715	18,145,957
Changes for the year				
Net Revenue (Expense) for the year	918,571	245,614	(1,085,641)	78,544
Interfund Transfers				
Tangible Capital Assets Purchased	(750,000)	(245,614)	995,614	-
Net Changes for the year	<u>168,571</u>	<u>-</u>	<u>(90,027)</u>	<u>78,544</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>748,813</u>	<u>200,000</u>	<u>17,275,688</u>	<u>18,224,501</u>

School District No. 67 (Okanagan Skaha)

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	56,252,315	54,462,317
Other	48,144	48,144
Tuition	1,285,445	1,285,445
Other Revenue	1,110,396	1,265,226
Rentals and Leases	500,000	200,000
Investment Income	50,000	125,000
Total Revenue	59,246,300	57,386,132
Expenses		
Instruction	46,008,194	45,071,585
District Administration	2,381,846	2,336,853
Operations and Maintenance	9,124,782	8,649,788
Transportation and Housing	812,907	772,909
Total Expense	58,327,729	56,831,135
Net Revenue (Expense)	918,571	554,997
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(750,000)	(154,997)
Local Capital	-	(400,000)
Total Net Transfers	(750,000)	(554,997)
Budgeted Surplus (Deficit), for the year	168,571	-

School District No. 67 (Okanagan Skaha)

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	55,924,995	54,331,350
DISC/LEA Recovery	(775,396)	(930,226)
Other Ministry of Education Grants		
Pay Equity	441,194	441,194
Funding for Graduated Adults	3,523	-
Transportation Supplement	167,035	167,035
Carbon Tax Grant	40,000	40,000
FSA Exam Funding	12,964	12,964
Next Generation Contract	400,000	400,000
Shoulder Tappers	5,000	-
Strategic Priorities Grant	33,000	-
Total Provincial Grants - Ministry of Education	<u>56,252,315</u>	<u>54,462,317</u>
Provincial Grants - Other	<u>48,144</u>	<u>48,144</u>
Tuition		
International and Out of Province Students	1,285,445	1,285,445
Total Tuition	<u>1,285,445</u>	<u>1,285,445</u>
Other Revenues		
Other School District/Education Authorities	260,000	260,000
LEA/Direct Funding from First Nations	775,396	930,226
Miscellaneous		
Miscellaneous	75,000	75,000
Total Other Revenue	<u>1,110,396</u>	<u>1,265,226</u>
Rentals and Leases	<u>500,000</u>	<u>200,000</u>
Investment Income	<u>50,000</u>	<u>125,000</u>
Total Operating Revenue	<u><u>59,246,300</u></u>	<u><u>57,386,132</u></u>

School District No. 67 (Okanagan Skaha)

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	24,428,737	24,418,687
Principals and Vice Principals	3,681,997	3,453,960
Educational Assistants	3,642,074	3,568,077
Support Staff	4,862,828	4,800,398
Other Professionals	1,978,599	1,868,603
Substitutes	1,606,449	1,657,051
Total Salaries	40,200,684	39,766,776
Employee Benefits	9,239,582	9,187,123
Total Salaries and Benefits	49,440,266	48,953,899
Services and Supplies		
Services	2,351,821	2,165,822
Student Transportation	498,000	498,000
Professional Development and Travel	478,501	469,525
Rentals and Leases	6,000	6,000
Dues and Fees	72,500	72,500
Insurance	203,173	203,173
Supplies	3,602,564	2,887,312
Utilities	1,674,904	1,574,904
Total Services and Supplies	8,887,463	7,877,236
Total Operating Expense	58,327,729	56,831,135

School District No. 67 (Okanagan Skaha)

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	19,695,234	801,705	91,197	552,973		1,284,468	22,425,577
1.03 Career Programs	168,681	22,536	98,123				289,340
1.07 Library Services	430,838			121,614		12,500	564,952
1.08 Counselling	893,367	321					893,688
1.10 Special Education	2,857,249	55,911	3,118,338		356,734	193,500	6,581,732
1.30 English Language Learning	135,196						135,196
1.31 Aboriginal Education	178,899	142,874	334,416	21,668	17,136	18,000	712,993
1.41 School Administration		2,234,600		290,614		22,278	2,547,492
1.60 Summer School						31,203	31,203
1.62 International and Out of Province Students	69,273	119,062			53,589	4,000	245,924
1.64 Other					74,554	16,000	90,554
Total Function 1	24,428,737	3,377,009	3,642,074	986,869	502,013	1,581,949	34,518,651
4 District Administration							
4.11 Educational Administration		304,988		45,341	410,230		760,559
4.40 School District Governance				20,000	80,449		100,449
4.41 Business Administration				238,204	517,845	22,000	778,049
Total Function 4	-	304,988	-	303,545	1,008,524	22,000	1,639,057
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				41,584	451,536		493,120
5.50 Maintenance Operations				3,092,528			3,092,528
5.52 Maintenance of Grounds				285,904			285,904
5.56 Utilities							-
Total Function 5	-	-	-	3,420,016	451,536	-	3,871,552
7 Transportation and Housing							
7.41 Transportation and Housing Administration					16,526		16,526
7.70 Student Transportation				152,398		2,500	154,898
Total Function 7	-	-	-	152,398	16,526	2,500	171,424
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	24,428,737	3,681,997	3,642,074	4,862,828	1,978,599	1,606,449	40,200,684

School District No. 67 (Okanagan Skaha)

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	22,425,577	5,235,491	27,661,068	2,153,042	29,814,110	29,200,875
1.03 Career Programs	289,340	70,421	359,761	165,000	524,761	509,763
1.07 Library Services	564,952	131,372	696,324	3,500	699,824	699,827
1.08 Counselling	893,688	214,484	1,108,172	5,000	1,113,172	1,113,176
1.10 Special Education	6,581,732	1,546,448	8,128,180	340,300	8,468,480	8,409,492
1.30 English Language Learning	135,196	32,447	167,643	2,500	170,143	170,144
1.31 Aboriginal Education	712,993	163,981	876,974	197,500	1,074,474	997,920
1.41 School Administration	2,547,492	580,915	3,128,407	57,000	3,185,407	3,082,368
1.60 Summer School	31,203	6,300	37,503	396	37,899	38,896
1.62 International and Out of Province Students	245,924	56,988	302,912	461,957	764,869	675,791
1.64 Other	90,554	19,001	109,555	45,500	155,055	173,333
Total Function 1	34,518,651	8,057,848	42,576,499	3,431,695	46,008,194	45,071,585
4 District Administration						
4.11 Educational Administration	760,559	179,919	940,478	44,500	984,978	969,980
4.40 School District Governance	100,449	1,500	101,949	143,452	245,401	235,401
4.41 Business Administration	778,049	162,418	940,467	211,000	1,151,467	1,131,472
Total Function 4	1,639,057	343,837	1,982,894	398,952	2,381,846	2,336,853
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	493,120	96,901	590,021	173,273	763,294	673,296
5.50 Maintenance Operations	3,092,528	643,256	3,735,784	2,504,139	6,239,923	5,954,926
5.52 Maintenance of Grounds	285,904	65,757	351,661	95,000	446,661	446,662
5.56 Utilities	-	-	-	1,674,904	1,674,904	1,574,904
Total Function 5	3,871,552	805,914	4,677,466	4,447,316	9,124,782	8,649,788
7 Transportation and Housing						
7.41 Transportation and Housing Administration	16,526	3,635	20,161	500	20,661	20,662
7.70 Student Transportation	154,898	28,348	183,246	609,000	792,246	752,247
Total Function 7	171,424	31,983	203,407	609,500	812,907	772,909
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	40,200,684	9,239,582	49,440,266	8,887,463	58,327,729	56,831,135

School District No. 67 (Okanagan Skaha)

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

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,380,990	3,694,869
Other	56,226	59,937
Other Revenue	2,041,751	1,700,400
Investment Income	24,665	21,450
Total Revenue	7,503,632	5,476,656
Expenses		
Instruction	7,235,165	5,208,189
Operations and Maintenance	22,853	22,853
Total Expense	7,258,018	5,231,042
Net Revenue (Expense)	245,614	245,614
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(245,614)	(245,614)
Total Net Transfers	(245,614)	(245,614)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 67 (Okanagan Skaha)

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	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-		19,425	26,774	1,405,596	39,639	48,716	2,150	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	268,467	210,574				128,000	26,950	143,329	384,155
Provincial Grants - Other									
Other					1,905,831				
Investment Income				692	20,400	1,220	377		
	268,467	210,574	535	692	1,926,231	129,220	27,327	143,329	384,155
Less: Allocated to Revenue	268,467	210,574	10,659	20,179	1,969,630	144,722	24,231	145,479	384,155
Deferred Revenue, end of year	-	-	9,301	7,287	1,362,197	24,137	51,812	-	-
Revenues									
Provincial Grants - Ministry of Education	268,467	210,574	10,124	19,487		144,722	24,231	145,479	384,155
Provincial Grants - Other									
Other Revenue					1,949,230				
Investment Income			535	692	20,400				
	268,467	210,574	10,659	20,179	1,969,630	144,722	24,231	145,479	384,155
Expenses									
Salaries									
Teachers								36,688	
Principals and Vice Principals									
Educational Assistants		112,772							23,774
Support Staff		55,577				104,287			
Substitutes						1,114			
	-	168,349	-	-	-	105,401	-	36,688	23,774
Employee Benefits		42,225				25,010		6,825	5,825
Services and Supplies	22,853		10,659	20,179	1,969,630	14,311	24,231	101,966	354,556
	22,853	210,574	10,659	20,179	1,969,630	144,722	24,231	145,479	384,155
Net Revenue (Expense) before Interfund Transfers	245,614	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(245,614)								
	(245,614)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 67 (Okanagan Skaha)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	Read Now	Early Years Centre	Through a Different Lens	After School Sports & Arts	Miscellaneous	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	4,453	39,926	44,847	70,372	20,304	1,722,202
Add: Restricted Grants									
Provincial Grants - Ministry of Education	786,638	238,821	3,148,292				-		5,335,226
Provincial Grants - Other					54,335				54,335
Other				89	801	-	1,324	60,850	1,966,681
Investment Income						889		24	26,351
	786,638	238,821	3,148,292	89	55,136	889	1,324	60,874	7,382,593
Less: Allocated to Revenue	786,638	238,821	3,148,292	-	54,180	13,477	4,171	79,957	7,503,632
Deferred Revenue, end of year	-	-	-	4,542	40,882	32,259	67,525	1,221	1,601,163
Revenues									
Provincial Grants - Ministry of Education	786,638	238,821	3,148,292						5,380,990
Provincial Grants - Other					53,379		2,847		56,226
Other Revenue						12,588		79,933	2,041,751
Investment Income					801	889	1,324	24	24,665
	786,638	238,821	3,148,292	-	54,180	13,477	4,171	79,957	7,503,632
Expenses									
Salaries									
Teachers	234,043		2,029,254				1,547	3,804	2,305,336
Principals and Vice Principals	165,265	33,510							198,775
Educational Assistants									136,546
Support Staff	131,272								291,136
Substitutes			442,620			2,491		3,911	450,136
	530,580	33,510	2,471,874	-	-	2,491	1,547	7,715	3,381,929
Employee Benefits	167,552	8,378	676,418			469		702	933,404
Services and Supplies	88,506	196,933			54,180	10,517	2,624	71,540	2,942,685
	786,638	238,821	3,148,292	-	54,180	13,477	4,171	79,957	7,258,018
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	245,614
Interfund Transfers									
Tangible Capital Assets Purchased									(245,614)
	-	-	-	-	-	-	-	-	(245,614)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 67 (Okanagan Skaha)

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				
Investment Income			-	30,000
Amortization of Deferred Capital Revenue	3,235,955		3,235,955	3,225,903
Total Revenue	3,235,955	-	3,235,955	3,255,903
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,321,596		4,321,596	4,258,647
Total Expense	4,321,596	-	4,321,596	4,258,647
Net Revenue (Expense)	(1,085,641)	-	(1,085,641)	(1,002,744)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	995,614		995,614	400,611
Local Capital			-	400,000
Total Net Transfers	995,614	-	995,614	800,611
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(90,027)	-	(90,027)	(202,133)