

Amended Annual Budget

School District No. 79 (Cowichan Valley)

June 30, 2020

School District No. 79 (Cowichan Valley)

June 30, 2020

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	15

*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. 79 (COWICHAN VALLEY) (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. 79 (Cowichan Valley) 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 \$106,322,139 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 4th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 4th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 4th DAY OF FEBRUARY, 2020;

Original signed by Candace Spilsbury

Chairperson of the Board

(Corporate Seal)

Original signed by Jason Sandquist

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 79 (Cowichan Valley)
Amended Annual Budget Bylaw 2019/2020, adopted by the Board the 4th DAY OF FEBRUARY, 2020.

Original signed by Jason Sandquist

Secretary Treasurer

School District No. 79 (Cowichan Valley)**Statement 2**

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	8,245,415	8,162,322
Adult	19,125	19,125
Total Ministry Operating Grant Funded FTE's	8,264,540	8,181,447
Revenues	\$	\$
Provincial Grants		
Ministry of Education	87,997,255	84,561,466
Other	75,000	75,000
Tuition	2,650,000	2,827,000
Other Revenue	8,499,075	8,175,841
Rentals and Leases	85,000	85,000
Investment Income	242,388	190,506
Amortization of Deferred Capital Revenue	3,416,308	3,612,356
Total Revenue	102,965,026	99,527,169
Expenses		
Instruction	85,095,445	82,567,092
District Administration	3,139,382	2,905,338
Operations and Maintenance	14,480,429	13,995,149
Transportation and Housing	3,045,769	2,846,743
Debt Services	21	695
Total Expense	105,761,046	102,315,017
Net Revenue (Expense)	(2,796,020)	(2,787,848)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,596,196	3,622,621
Budgeted Reduction of Unfunded Employee Future Benefits	(67,014)	(50,000)
Budgeted Surplus (Deficit), for the year	(266,838)	784,773
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(266,838)	784,773
Budgeted Surplus (Deficit), for the year	(266,838)	784,773

School District No. 79 (Cowichan Valley)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	87,924,244	84,909,997
Operating - Tangible Capital Assets Purchased	62,000	835,255
Operating - Reduction of Unfunded Employee Future Benefits	67,014	50,000
Special Purpose Funds - Total Expense	13,337,076	12,966,052
Special Purpose Funds - Tangible Capital Assets Purchased	366,579	352,383
Capital Fund - Total Expense	4,499,726	4,438,968
Capital Fund - Tangible Capital Assets Purchased from Local Capital	65,500	623,000
Total Budget Bylaw Amount	106,322,139	104,175,655

Original signed by Candace Spilsbury

Signature of the Chairperson of the Board of Education

Original signed by Robyn Gray

Signature of the Superintendent

Original signed by Jason Sandquist

Signature of the Secretary/Treasurer

February 7, 2020

Date Signed

Feb - 11, 2020

Date Signed

February 6, 2020

Date Signed

School District No. 79 (Cowichan Valley)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,796,020)	(2,787,848)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(428,579)	(1,187,638)
From Local Capital	(65,500)	(623,000)
From Deferred Capital Revenue	(4,179,285)	(4,004,044)
Total Acquisition of Tangible Capital Assets	(4,673,364)	(5,814,682)
Amortization of Tangible Capital Assets	4,499,705	4,438,273
Total Effect of change in Tangible Capital Assets	(173,659)	(1,376,409)
Acquisitions of Prepaid Expenses	(204,000)	(274,000)
Use of Prepaid Expenses	204,000	274,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(2,969,679)	(4,164,257)

School District No. 79 (Cowichan Valley)

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	3,345,179	92,893	46,378,507	49,816,579
Changes for the year				
Net Revenue (Expense) for the year	(2,463,890)	366,579	(698,709)	(2,796,020)
Interfund Transfers				
Tangible Capital Assets Purchased	(62,000)	(366,579)	428,579	-
Other	(3,292)		3,292	-
Net Changes for the year	<u>(2,529,182)</u>	<u>-</u>	<u>(266,838)</u>	<u>(2,796,020)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>815,997</u>	<u>92,893</u>	<u>46,111,669</u>	<u>47,020,559</u>

School District No. 79 (Cowichan Valley)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	76,123,212	72,987,649
Other	75,000	75,000
Tuition	2,650,000	2,827,000
Other Revenue	6,307,142	6,047,729
Rentals and Leases	85,000	85,000
Investment Income	220,000	170,000
Total Revenue	85,460,354	82,192,378
Expenses		
Instruction	71,866,369	69,633,733
District Administration	3,114,862	2,872,645
Operations and Maintenance	10,281,437	9,865,804
Transportation and Housing	2,661,576	2,537,815
Total Expense	87,924,244	84,909,997
Net Revenue (Expense)	(2,463,890)	(2,717,619)
Budgeted Prior Year Surplus Appropriation	2,596,196	3,622,621
Budgeted Reduction of Unfunded Employee Future Benefits	(67,014)	(50,000)
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(62,000)	(835,255)
Other	(3,292)	(19,747)
Total Net Transfers	(65,292)	(855,002)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 79 (Cowichan Valley)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	80,789,708	78,087,548
ISC/LEA Recovery	(6,145,142)	(5,810,729)
Other Ministry of Education Grants		
Pay Equity	363,682	363,682
Transportation Supplement	283,524	283,524
Employer Health Tax Grant	672,434	
Support Staff Benefits Grant	114,660	114,660
Audit Recovery		(97,000)
FSA & Exam Allocation	12,964	12,964
Other Ministry of Education Grants	31,382	33,000
Total Provincial Grants - Ministry of Education	76,123,212	72,987,649
Provincial Grants - Other	75,000	75,000
Tuition		
Continuing Education		177,000
International and Out of Province Students	2,650,000	2,650,000
Total Tuition	2,650,000	2,827,000
Other Revenues		
Funding from First Nations	6,145,142	5,810,729
Miscellaneous		
International Program Registration Fees	132,000	132,000
Transportation Fees - International	30,000	30,000
Miscellaneous		75,000
Total Other Revenue	6,307,142	6,047,729
Rentals and Leases	85,000	85,000
Investment Income	220,000	170,000
Total Operating Revenue	85,460,354	82,192,378

School District No. 79 (Cowichan Valley)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	34,927,982	34,147,186
Principals and Vice Principals	5,567,794	5,423,325
Educational Assistants	7,410,855	7,083,841
Support Staff	9,355,371	8,883,697
Other Professionals	2,216,410	2,045,588
Substitutes	4,101,742	3,570,294
Total Salaries	63,580,154	61,153,931
Employee Benefits	15,194,340	14,484,519
Total Salaries and Benefits	78,774,494	75,638,450
Services and Supplies		
Services	3,179,616	3,453,386
Student Transportation	232,625	231,350
Professional Development and Travel	541,212	539,335
Rentals and Leases	62,100	62,100
Dues and Fees	102,310	107,310
Insurance	250,134	250,134
Supplies	3,436,623	3,294,702
Utilities	1,345,130	1,333,230
Total Services and Supplies	9,149,750	9,271,547
Total Operating Expense	87,924,244	84,909,997

School District No. 79 (Cowichan Valley)

Schedule 2C

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	26,183,143	1,146,614	201,054	336,724	67,688	2,424,896	30,360,119
1.03 Career Programs	448,788	64,629		75,386		14,338	603,141
1.07 Library Services	1,209,054			191,029		43,166	1,443,249
1.08 Counselling	966,696			306,166		28,743	1,301,605
1.10 Special Education	4,673,679	373,419	6,311,633	53,992	156,325	840,141	12,409,189
1.30 English Language Learning	450,124						450,124
1.31 Indigenous Education	333,694	124,208	898,168	45,969	277,325		1,679,364
1.41 School Administration		3,525,431		1,525,881		99,049	5,150,361
1.61 Continuing Education		12,431					12,431
1.62 International and Out of Province Students	662,804	252,292		112,025	127,376	19,317	1,173,814
1.64 Other							
Total Function 1	34,927,982	5,499,024	7,410,855	2,647,172	351,389	3,746,975	54,583,397
4 District Administration							
4.11 Educational Administration		68,770		46,883	408,173		523,826
4.40 School District Governance					276,197		276,197
4.41 Business Administration				644,284	664,589	29,394	1,338,267
Total Function 4	-	68,770	-	691,167	1,348,959	29,394	2,138,290
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				157,443	430,733	62,503	650,679
5.50 Maintenance Operations				4,171,766		164,106	4,335,872
5.52 Maintenance of Grounds				403,091			403,091
5.56 Utilities							
Total Function 5	-	-	-	4,732,300	430,733	226,609	5,389,642
7 Transportation and Housing							
7.41 Transportation and Housing Administration				122,550	85,329	5,414	213,293
7.70 Student Transportation				1,162,182		93,350	1,255,532
Total Function 7	-	-	-	1,284,732	85,329	98,764	1,468,825
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	34,927,982	5,567,794	7,410,855	9,355,371	2,216,410	4,101,742	63,580,154

School District No. 79 (Cowichan Valley)

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	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	30,360,119	7,394,893	37,755,012	2,098,825	39,853,837	39,981,026
1.03 Career Programs	603,141	139,614	742,755	756,128	1,498,883	1,389,209
1.07 Library Services	1,443,249	356,654	1,799,903	68,257	1,868,160	1,313,427
1.08 Counselling	1,301,605	297,337	1,598,942	41,499	1,640,441	1,628,562
1.10 Special Education	12,409,189	3,039,219	15,448,408	96,335	15,544,743	14,704,191
1.30 English Language Learning	450,124	106,754	556,878	4,500	561,378	446,361
1.31 Indigenous Education	1,679,364	367,233	2,046,597	358,222	2,404,819	1,935,687
1.41 School Administration	5,150,361	1,117,035	6,267,396	111,325	6,378,721	6,005,209
1.61 Continuing Education	12,431	2,516	14,947	4,000	18,947	78,600
1.62 International and Out of Province Students	1,173,814	272,526	1,446,340	636,900	2,083,240	2,138,261
1.64 Other	-	-	-	13,200	13,200	13,200
Total Function 1	54,583,397	13,093,781	67,677,178	4,189,191	71,866,369	69,633,733
4 District Administration						
4.11 Educational Administration	523,826	103,490	627,316	33,000	660,316	628,831
4.40 School District Governance	276,197	43,175	319,372	142,750	462,122	490,890
4.41 Business Administration	1,338,267	310,807	1,649,074	343,350	1,992,424	1,752,924
Total Function 4	2,138,290	457,472	2,595,762	519,100	3,114,862	2,872,645
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	650,679	131,769	782,448	224,637	1,007,085	828,019
5.50 Maintenance Operations	4,335,872	1,040,301	5,376,173	1,645,173	7,021,346	6,858,696
5.52 Maintenance of Grounds	403,091	99,166	502,257	124,672	626,929	606,111
5.56 Utilities	-	-	-	1,626,077	1,626,077	1,572,978
Total Function 5	5,389,642	1,271,236	6,660,878	3,620,559	10,281,437	9,865,804
7 Transportation and Housing						
7.41 Transportation and Housing Administration	213,293	45,900	259,193	22,650	281,843	295,727
7.70 Student Transportation	1,255,532	325,951	1,581,483	798,250	2,379,733	2,242,088
Total Function 7	1,468,825	371,851	1,840,676	820,900	2,661,576	2,537,815
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	63,580,154	15,194,340	78,774,494	9,149,750	87,924,244	84,909,997

School District No. 79 (Cowichan Valley)**Schedule 3**

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

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	11,499,043	11,185,817
Other Revenue	2,191,933	2,128,112
Investment Income	12,679	4,506
Total Revenue	13,703,655	13,318,435
Expenses		
Instruction	13,229,076	12,933,359
District Administration	24,520	32,693
Transportation and Housing	83,480	
Total Expense	13,337,076	12,966,052
Net Revenue (Expense)	366,579	352,383
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(366,579)	(352,383)
Total Net Transfers	(366,579)	(352,383)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 79 (Cowichan Valley)
Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	968,618	-	22,095	16,197	1,248,008	56,752	52,833	37,917	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	384,070	301,279		493	2,048,705	192,000	36,750	155,331	649,036
Other	23,228			3,227				400	
Investment Income	407,298	301,279	-	3,720	2,048,705	192,000	36,750	155,731	649,036
Less: Allocated to Revenue	391,099	301,279	9,512	11,150	2,150,610	248,752	41,893	193,648	649,036
Deferred Revenue, end of year	984,817	-	12,583	8,767	1,146,103	-	47,690	-	-
Revenues									
Provincial Grants - Ministry of Education	384,070	301,279	9,512			248,752	41,893	193,248	649,036
Other Revenue				5,500	2,150,610			400	
Investment Income	7,029			5,650					
	391,099	301,279	9,512	11,150	2,150,610	248,752	41,893	193,648	649,036
Expenses									
Salaries									
Teachers								43,053	
Principals and Vice Principals								20,576	
Educational Assistants		253,375				2,400			362,960
Support Staff									23,504
Substitutes							11,419		
		253,375	-	-	-	2,400	11,419	63,629	386,464
Employee Benefits									
Services and Supplies	24,520	47,904	9,512	11,150	2,150,610	600	3,806	21,209	128,822
	24,520	301,279	9,512	11,150	2,150,610	248,752	26,668	108,810	133,750
							41,893	193,648	649,036
Net Revenue (Expense) before Interfund Transfers	366,579	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(366,579)								
	(366,579)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 79 (Cowichan Valley)
Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

Schedule 3A

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	BC Hydro	Early Learning	Student Inspiration	Wendy's House	Cultural Trust
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	4,214	4,396			155,648	27,468	2,911	20,619	12
Add: Restricted Grants									
Provincial Grants - Ministry of Education	983,899	7,862,020	726,494	83,480		6,750			10,000
Other									
Investment Income									
Deferred Revenue, end of year	983,899	7,862,020	726,494	83,480	-	6,750	-	-	10,000
Less: Allocated to Revenue	983,899	7,866,234	730,890	83,480	-	10,250	2,911	19,000	10,012
Deferred Revenue, end of year	-	-	-	-	155,648	23,968	-	1,619	-
Revenues	983,899	7,866,234	730,890	83,480		6,750			
Provincial Grants - Ministry of Education									
Other Revenue									
Investment Income									
Expenses	983,899	7,866,234	730,890	83,480		6,750	2,911	19,000	10,012
Salaries									
Teachers		6,441,714	46,372						
Principals and Vice Principals									
Educational Assistants	447,782								
Support Staff									
Substitutes	307,566	6,441,714	46,372						
	755,348								
Employee Benefits	228,551	1,424,520	15,458						
Services and Supplies		669,060							
	983,899	7,866,234	730,890	83,480	-	10,250	2,911	19,000	10,012
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 79 (Cowichan Valley)
Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

Deferred Revenue, beginning of year	TOTAL
	\$
	2,617,688
Add:	
Restricted Grants	11,381,109
Provincial Grants - Ministry of Education	2,059,598
Other	26,455
Investment Income	13,467,162
	13,703,655
Less: Allocated to Revenue	2,381,195
Deferred Revenue, end of year	
Revenues	
Provincial Grants - Ministry of Education	11,499,043
Other Revenue	2,191,933
Investment Income	12,679
	13,703,655
Expenses	
Salaries	6,531,139
Teachers	20,576
Principals and Vice Principals	1,064,117
Educational Assistants	25,904
Support Staff	318,985
Substitutes	7,960,721
Employee Benefits	1,870,870
Services and Supplies	3,505,485
	13,337,076
Net Revenue (Expense) before Interfund Transfers	366,579
Interfund Transfers	
Tangible Capital Assets Purchased	(366,579)
	(366,579)
Net Revenue (Expense)	-

School District No. 79 (Cowichan Valley)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	375,000		375,000	388,000
Investment Income		9,709	9,709	16,000
Amortization of Deferred Capital Revenue	3,416,308		3,416,308	3,612,356
Total Revenue	3,791,308	9,709	3,801,017	4,016,356
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,198,992		4,198,992	4,129,345
Transportation and Housing	300,713		300,713	308,928
Debt Services				
Capital Lease Interest		21	21	695
Total Expense	4,499,705	21	4,499,726	4,438,968
Net Revenue (Expense)	(708,397)	9,688	(698,709)	(422,612)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	428,579		428,579	1,187,638
Capital Lease Payment		3,292	3,292	19,747
Total Net Transfers	428,579	3,292	431,871	1,207,385
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	65,500	(65,500)	-	
Principal Payment				
Capital Lease	3,271	(3,271)	-	
Total Other Adjustments to Fund Balances	68,771	(68,771)	-	
Budgeted Surplus (Deficit), for the year	(211,047)	(55,791)	(266,838)	784,773