

Amended Annual Budget

School District No. 46 (Sunshine Coast)

June 30, 2021

School District No. 46 (Sunshine Coast)

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. 46 (SUNSHINE COAST) (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. 46 (Sunshine Coast) 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 \$55,987,267 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 10 DAY OF February, 2021;

READ A SECOND TIME THE 10 DAY OF February, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 10 DAY OF February, 2021;

Signed copy on file

Chairperson of the Board

(Corporate Seal)

Signed copy on file

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 46 (Sunshine Coast) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the 10 DAY OF February, 2021.

Signed copy on file

Secretary Treasurer

School District No. 46 (Sunshine Coast)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,215,563	3,270,000
Adult	2,625	3,500
Total Ministry Operating Grant Funded FTE's	3,218,188	3,273,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	47,050,720	44,396,971
Other	13,200	1,056,659
Tuition	18,700	71,060
Other Revenue	1,833,666	798,061
Rentals and Leases	70,000	60,000
Investment Income	132,000	182,000
Amortization of Deferred Capital Revenue	1,796,984	1,746,852
Total Revenue	50,915,270	48,311,603
Expenses		
Instruction	44,689,019	36,118,917
District Administration	2,389,039	2,281,157
Operations and Maintenance	7,386,651	11,945,269
Transportation and Housing	1,522,558	1,782,923
Total Expense	55,987,267	52,128,266
Net Revenue (Expense)	(5,071,997)	(3,816,663)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,615,745	3,353,871
Budgeted Surplus (Deficit), for the year	(456,252)	(462,792)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(456,252)	(462,792)
Budgeted Surplus (Deficit), for the year	(456,252)	(462,792)

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	46,883,056	44,588,051
Special Purpose Funds - Total Expense	6,850,975	5,330,571
Capital Fund - Total Expense	2,253,236	2,209,644
Total Budget Bylaw Amount	55,987,267	52,128,266

Approved by the Board

Signed copy on file

February 10, 2021

Signature of the Chairperson of the Board of Education

Date Signed

Signed copy on file

February 10, 2021

Signature of the Superintendent

Date Signed

Signed copy on file

February 10, 2021

Signature of the Secretary Treasurer

Date Signed

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(5,071,997)</u>	<u>(3,816,663)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>2,253,236</u>	<u>2,209,644</u>
Total Effect of change in Tangible Capital Assets	<u>2,253,236</u>	<u>2,209,644</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(2,818,761)</u></u>	<u><u>(1,607,019)</u></u>

School District No. 46 (Sunshine Coast)

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	7,544,307		7,006,651	14,550,958
Changes for the year				
Net Revenue (Expense) for the year	(4,615,745)		(456,252)	(5,071,997)
Net Changes for the year	(4,615,745)	-	(456,252)	(5,071,997)
Budgeted Accumulated Surplus (Deficit), end of year	2,928,562	-	6,550,399	9,478,961

School District No. 46 (Sunshine Coast)

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

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	41,272,606	40,095,059
Other	13,200	35,000
Tuition	18,700	71,060
Other Revenue	767,805	798,061
Rentals and Leases	70,000	60,000
Investment Income	125,000	175,000
Total Revenue	<u>42,267,311</u>	<u>41,234,180</u>
Expenses		
Instruction	38,214,632	36,118,917
District Administration	2,389,039	2,281,157
Operations and Maintenance	4,839,325	4,685,209
Transportation and Housing	1,440,060	1,502,768
Total Expense	<u>46,883,056</u>	<u>44,588,051</u>
Net Revenue (Expense)	<u>(4,615,745)</u>	<u>(3,353,871)</u>
Budgeted Prior Year Surplus Appropriation	<u>4,615,745</u>	<u>3,353,871</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 46 (Sunshine Coast)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	39,355,946	38,864,316
Other Ministry of Education Grants		
Pay Equity	510,381	510,381
Funding for Graduated Adults	5,426	5,966
Transportation Supplement	380,465	380,465
Carbon Tax Grant		15,000
Employer Health Tax Grant		310,235
Teachers' Labour Settlement Funding	934,351	
Early Career Mentorship Funding	75,000	
FSA Scorer	8,696	8,696
ELF	2,341	
Total Provincial Grants - Ministry of Education	41,272,606	40,095,059
Provincial Grants - Other	13,200	35,000
Tuition		
International and Out of Province Students	18,700	71,060
Total Tuition	18,700	71,060
Other Revenues		
Other School District/Education Authorities	618,750	632,489
Miscellaneous		
Miscellaneous	149,055	165,572
Total Other Revenue	767,805	798,061
Rentals and Leases	70,000	60,000
Investment Income	125,000	175,000
Total Operating Revenue	42,267,311	41,234,180

School District No. 46 (Sunshine Coast)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	16,186,694	15,413,095
Principals and Vice Principals	2,615,925	2,500,549
Educational Assistants	3,588,876	3,382,485
Support Staff	4,512,883	4,255,332
Other Professionals	1,375,600	1,282,229
Substitutes	2,671,292	2,614,436
Total Salaries	30,951,270	29,448,126
Employee Benefits	7,348,430	7,187,124
Total Salaries and Benefits	38,299,700	36,635,250
Services and Supplies		
Services	906,579	803,762
Student Transportation	1,365,712	1,390,216
Professional Development and Travel	240,300	180,575
Rentals and Leases	10,000	10,000
Dues and Fees	59,500	58,500
Insurance	88,000	88,000
Supplies	5,271,065	4,729,936
Utilities	642,200	691,812
Total Services and Supplies	8,583,356	7,952,801
Total Operating Expense	46,883,056	44,588,051

School District No. 46 (Sunshine Coast)

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	13,200,298	324,919		772,466		2,361,672	16,659,355
1.03 Career Programs	100,931					58,200	159,131
1.07 Library Services	157,965			58,997			216,962
1.08 Counselling	823,079			162,752			985,831
1.10 Special Education	1,272,562	265,771	3,426,140	464,833	64,692	216,120	5,710,118
1.30 English Language Learning	133,023						133,023
1.31 Indigenous Education	498,836	136,221	162,736			9,000	806,793
1.41 School Administration		1,733,746		462,517			2,196,263
1.62 International and Out of Province Students							-
1.64 Other				40,160			40,160
Total Function 1	16,186,694	2,460,657	3,588,876	1,961,725	64,692	2,644,992	26,907,636
4 District Administration							
4.11 Educational Administration		155,268			316,599		471,867
4.40 School District Governance					132,569		132,569
4.41 Business Administration				129,821	659,226	26,300	815,347
Total Function 4	-	155,268	-	129,821	1,108,394	26,300	1,419,783
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				49,722	178,104		227,826
5.50 Maintenance Operations				2,234,537			2,234,537
5.52 Maintenance of Grounds				125,549			125,549
5.56 Utilities							-
Total Function 5	-	-	-	2,409,808	178,104	-	2,587,912
7 Transportation and Housing							
7.41 Transportation and Housing Administration					24,410		24,410
7.70 Student Transportation				11,529			11,529
Total Function 7	-	-	-	11,529	24,410	-	35,939
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	16,186,694	2,615,925	3,588,876	4,512,883	1,375,600	2,671,292	30,951,270

School District No. 46 (Sunshine Coast)

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

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,659,355	3,525,289	20,184,644	3,435,617	23,620,261	22,402,333
1.03 Career Programs	159,131	25,233	184,364	112,944	297,308	380,384
1.07 Library Services	216,962	56,011	272,973	75,767	348,740	222,854
1.08 Counselling	985,831	251,340	1,237,171	500	1,237,671	1,006,784
1.10 Special Education	5,710,118	1,723,246	7,433,364	639,468	8,072,832	7,725,535
1.30 English Language Learning	133,023	33,256	166,279	105,769	272,048	284,951
1.31 Indigenous Education	806,793	200,509	1,007,302	429,148	1,436,450	1,284,627
1.41 School Administration	2,196,263	474,705	2,670,968	83,449	2,754,417	2,652,135
1.62 International and Out of Province Students	-	-	-	10,000	10,000	33,000
1.64 Other	40,160	11,245	51,405	113,500	164,905	126,314
Total Function 1	26,907,636	6,300,834	33,208,470	5,006,162	38,214,632	36,118,917
4 District Administration						
4.11 Educational Administration	471,867	107,966	579,833	20,000	599,833	588,054
4.40 School District Governance	132,569	1,326	133,895	154,000	287,895	232,745
4.41 Business Administration	815,347	239,710	1,055,057	446,254	1,501,311	1,460,358
Total Function 4	1,419,783	349,002	1,768,785	620,254	2,389,039	2,281,157
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	227,826	56,956	284,782	85,000	369,782	352,842
5.50 Maintenance Operations	2,234,537	598,130	2,832,667	783,973	3,616,640	3,431,077
5.52 Maintenance of Grounds	125,549	35,154	160,703	50,000	210,703	209,478
5.56 Utilities	-	-	-	642,200	642,200	691,812
Total Function 5	2,587,912	690,240	3,278,152	1,561,173	4,839,325	4,685,209
7 Transportation and Housing						
7.41 Transportation and Housing Administration	24,410	5,126	29,536	-	29,536	28,114
7.70 Student Transportation	11,529	3,228	14,757	1,395,767	1,410,524	1,474,654
Total Function 7	35,939	8,354	44,293	1,395,767	1,440,060	1,502,768
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	30,951,270	7,348,430	38,299,700	8,583,356	46,883,056	44,588,051

School District No. 46 (Sunshine Coast)

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

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,778,114	4,301,912
Other		1,021,659
Other Revenue	1,065,861	
Investment Income	7,000	7,000
Total Revenue	6,850,975	5,330,571
Expenses		
Instruction	6,474,387	
Operations and Maintenance	376,588	5,133,983
Transportation and Housing		196,588
Total Expense	6,850,975	5,330,571
Budgeted Surplus (Deficit), for the year	-	-

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	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	\$ 169,844	\$	\$ 15,481	\$ 578,865	\$ 580,617	\$	7,714	\$ 15,755	\$
Add: Restricted Grants									
Provincial Grants - Ministry of Education	196,588	142,594				192,000	22,050	15,235	509,458
Other				70,000	875,000				
Investment Income				7,000					
	196,588	142,594	-	77,000	875,000	192,000	22,050	15,235	509,458
Less: Allocated to Revenue	196,588	142,594	-	77,000	875,000	192,000	22,050	15,235	509,458
Deferred Revenue, end of year	169,844	-	15,481	578,865	580,617	-	7,714	15,755	-
Revenues									
Provincial Grants - Ministry of Education	196,588	142,594				192,000	22,050	15,235	509,458
Other Revenue				70,000	875,000				
Investment Income				7,000					
	196,588	142,594	-	77,000	875,000	192,000	22,050	15,235	509,458
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									82,458
Educational Assistants		102,594				119,797			
Support Staff	135,195								125,000
Other Professionals									
Substitutes									
	135,195	102,594	-	-	-	119,797	-	-	207,458
Employee Benefits	35,000	40,000				47,203			55,000
Services and Supplies	26,393			77,000	875,000	25,000	22,050	15,235	247,000
	196,588	142,594	-	77,000	875,000	192,000	22,050	15,235	509,458
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	Misc Other Grants	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				17,334	12,873			181,260	1,579,743
Add: Restricted Grants									
Provincial Grants - Ministry of Education	193,196	2,883,378	50,018	55,000	25,000	286,313	1,207,284		5,778,114
Other								120,861	1,065,861
Investment Income									7,000
	193,196	2,883,378	50,018	55,000	25,000	286,313	1,207,284	120,861	6,850,975
Less: Allocated to Revenue	193,196	2,883,378	50,018	55,000	25,000	286,313	1,207,284	120,861	6,850,975
Deferred Revenue, end of year	-	-	-	17,334	12,873	-	-	181,260	1,579,743
Revenues									
Provincial Grants - Ministry of Education	193,196	2,883,378	50,018	55,000	25,000	286,313	1,207,284		5,778,114
Other Revenue								120,861	1,065,861
Investment Income									7,000
	193,196	2,883,378	50,018	55,000	25,000	286,313	1,207,284	120,861	6,850,975
Expenses									
Salaries									
Teachers		2,400,000					120,000		2,520,000
Principals and Vice Principals									82,458
Educational Assistants									222,391
Support Staff	87,216						150,000		497,411
Other Professionals	12,000								12,000
Substitutes	58,000		42,000	10,000			60,000		170,000
	157,216	2,400,000	42,000	10,000	-	-	330,000	-	3,504,260
Employee Benefits	35,980	483,378	8,018	2,000			85,000		791,579
Services and Supplies				43,000	25,000	286,313	792,284	120,861	2,555,136
	193,196	2,883,378	50,018	55,000	25,000	286,313	1,207,284	120,861	6,850,975
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

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

	2021 Amended Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,796,984		1,796,984	1,746,852
Total Revenue	1,796,984	-	1,796,984	1,746,852
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,170,738		2,170,738	2,126,077
Transportation and Housing	82,498		82,498	83,567
Total Expense	2,253,236	-	2,253,236	2,209,644
Net Revenue (Expense)	(456,252)	-	(456,252)	(462,792)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(456,252)	-	(456,252)	(462,792)