

Amended Annual Budget

School District No. 06 (Rocky Mountain)

June 30, 2021

School District No. 06 (Rocky Mountain)

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. 06 (ROCKY MOUNTAIN) (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. 06 (Rocky Mountain) 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 \$52,856,616 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 9th DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 9th DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 9th DAY OF FEBRUARY, 2021;

Manually signed by Amber Byklum

Chairperson of the Board

(Corporate Seal)

Manually signed by Dale Culler

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 06 (Rocky Mountain) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the 9th DAY OF FEBRUARY, 2021.

Manually signed by Dale Culler

Secretary Treasurer

School District No. 06 (Rocky Mountain)

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	3,303,438	3,310,438
Adult	0,750	3,500
Total Ministry Operating Grant Funded FTE's	3,304,188	3,313,938
Revenues	\$	\$
Provincial Grants		
Ministry of Education	46,747,847	43,524,008
Tuition	1,008,900	3,361,614
Other Revenue	1,322,818	1,397,665
Rentals and Leases	47,140	80,800
Investment Income	147,075	200,325
Amortization of Deferred Capital Revenue	1,923,721	1,839,235
Total Revenue	51,197,501	50,403,647
Expenses		
Instruction	38,648,754	37,759,868
District Administration	1,795,450	1,700,449
Operations and Maintenance	8,976,187	8,674,458
Transportation and Housing	2,102,907	2,069,211
Debt Services	14,290	15,142
Total Expense	51,537,588	50,219,128
Net Revenue (Expense)	(340,087)	184,519
Budgeted Allocation (Retirement) of Surplus (Deficit)	535,450	98,463
Budgeted Surplus (Deficit), for the year	195,363	282,982
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	195,363	282,982
Budgeted Surplus (Deficit), for the year	195,363	282,982

School District No. 06 (Rocky Mountain)

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	41,244,779	41,723,037
Special Purpose Funds - Total Expense	6,769,009	5,089,074
Special Purpose Funds - Tangible Capital Assets Purchased	408,967	274,668
Capital Fund - Total Expense	3,523,800	3,407,017
Capital Fund - Tangible Capital Assets Purchased from Local Capital	910,061	833,143
Total Budget Bylaw Amount	52,856,616	51,326,939

Approved by the Board

Manually signed by Amber Byklum	February 10, 2021
Signature of the Chairperson of the Board of Education	Date Signed
Manually signed by Karen Shipka	February 10, 2021
Signature of the Superintendent	Date Signed
Manually signed by Dale Culler	February 10, 2021
Signature of the Secretary Treasurer	Date Signed

School District No. 06 (Rocky Mountain)

Statement 4

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>(340,087)</u>	184,519
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(408,967)	(274,668)
From Local Capital	(910,061)	(833,143)
From Deferred Capital Revenue	(2,442,512)	(3,096,338)
Assets Acquired by Lease	(100,000)	(399,576)
Total Acquisition of Tangible Capital Assets	<u>(3,861,540)</u>	(4,603,725)
Amortization of Tangible Capital Assets	3,509,510	3,391,875
Total Effect of change in Tangible Capital Assets	<u>(352,030)</u>	(1,211,850)
Acquisitions of Prepaid Expenses	(50,000)	(10,000)
Use of Prepaid Expenses	100,000	10,000
	<u>50,000</u>	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(642,117)</u></u>	<u>(1,027,331)</u>

School District No. 06 (Rocky Mountain)

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	3,379,012	76,295	28,061,736	31,517,043
Changes for the year				
Net Revenue (Expense) for the year	706,775	408,967	(1,455,829)	(340,087)
Interfund Transfers				
Tangible Capital Assets Purchased		(408,967)	408,967	-
Local Capital	(930,061)		930,061	-
Other	(312,164)		312,164	-
Net Changes for the year	(535,450)	-	195,363	(340,087)
Budgeted Accumulated Surplus (Deficit), end of year	2,843,562	76,295	28,257,099	31,176,956

School District No. 06 (Rocky Mountain)

Schedule 2

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	40,567,521	39,160,896
Tuition	1,008,900	3,361,614
Other Revenue	215,493	287,360
Rentals and Leases	47,140	80,800
Investment Income	112,500	150,000
Total Revenue	41,951,554	43,040,670
Expenses		
Instruction	31,906,979	32,695,945
District Administration	1,782,800	1,687,799
Operations and Maintenance	5,778,000	5,582,941
Transportation and Housing	1,777,000	1,756,352
Total Expense	41,244,779	41,723,037
Net Revenue (Expense)	706,775	1,317,633
Budgeted Prior Year Surplus Appropriation	535,450	98,463
Net Transfers (to) from other funds		
Local Capital	(930,061)	(963,143)
Other	(312,164)	(452,953)
Total Net Transfers	(1,242,225)	(1,416,096)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 06 (Rocky Mountain)

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	39,112,369	38,294,118
ISC/LEA Recovery	(131,493)	(124,260)
Other Ministry of Education Grants		
Pay Equity	207,823	207,823
Funding for Graduated Adults		1,491
Transportation Supplement	369,399	369,399
Carbon Tax Grant		56,000
Employer Health Tax Grant		291,260
Support Staff Benefits Grant	44,902	16,400
Teachers' Labour Settlement Funding	884,489	
Early Career Mentorship Funding	70,000	
FSA Marking	8,187	8,187
Early Learning Framework Implementation	1,845	1,845
System Wide Capacity Building for MyED BC		38,633
Total Provincial Grants - Ministry of Education	40,567,521	39,160,896
Tuition		
International and Out of Province Students	1,008,900	3,361,614
Total Tuition	1,008,900	3,361,614
Other Revenues		
Funding from First Nations	131,493	124,260
Miscellaneous		
Arts in Education	7,200	7,200
Donations	9,000	24,000
Insurance Proceeds		5,000
Other	67,800	126,900
Total Other Revenue	215,493	287,360
Rentals and Leases	47,140	80,800
Investment Income	112,500	150,000
Total Operating Revenue	41,951,554	43,040,670

School District No. 06 (Rocky Mountain)

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	13,466,306	13,469,100
Principals and Vice Principals	2,720,620	2,846,093
Educational Assistants	3,444,238	2,959,899
Support Staff	3,969,541	4,034,641
Other Professionals	3,668,576	3,311,005
Substitutes	1,326,465	1,305,230
Total Salaries	28,595,746	27,925,968
Employee Benefits	6,784,470	6,423,900
Total Salaries and Benefits	35,380,216	34,349,868
Services and Supplies		
Services	1,112,671	1,017,496
Student Transportation	140,250	539,100
Professional Development and Travel	677,437	745,439
Rentals and Leases	8,600	6,900
Dues and Fees	823,816	1,959,411
Insurance	152,500	152,500
Supplies	2,049,289	2,052,323
Utilities	900,000	900,000
Total Services and Supplies	5,864,563	7,373,169
Total Operating Expense	41,244,779	41,723,037

School District No. 06 (Rocky Mountain)

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	12,063,568	346,235	145,102	641,588	270,788	999,070	14,466,351
1.03 Career Programs							-
1.07 Library Services	153,384			131,633		3,500	288,517
1.08 Counselling	324,164						324,164
1.10 Special Education	920,457		3,263,168	12,810	502,574	109,200	4,808,209
1.30 English Language Learning	4,733						4,733
1.31 Indigenous Education			35,968		718,971	2,520	757,459
1.41 School Administration		2,367,694		282,883		25,175	2,675,752
1.61 Continuing Education		6,691					6,691
1.62 International and Out of Province Students				44,835	341,724		386,559
Total Function 1	13,466,306	2,720,620	3,444,238	1,113,749	1,834,057	1,139,465	23,718,435
4 District Administration							
4.11 Educational Administration					214,573		214,573
4.40 School District Governance					125,950		125,950
4.41 Business Administration					842,985		842,985
Total Function 4	-	-	-	-	1,183,508	-	1,183,508
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					225,301	5,000	230,301
5.50 Maintenance Operations				2,083,508	239,378	92,500	2,415,386
5.52 Maintenance of Grounds				78,986		30,000	108,986
5.56 Utilities							-
Total Function 5	-	-	-	2,162,494	464,679	127,500	2,754,673
7 Transportation and Housing							
7.41 Transportation and Housing Administration					75,851	2,500	78,351
7.70 Student Transportation				693,298	110,481	57,000	860,779
Total Function 7	-	-	-	693,298	186,332	59,500	939,130
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	13,466,306	2,720,620	3,444,238	3,969,541	3,668,576	1,326,465	28,595,746

School District No. 06 (Rocky Mountain)

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	14,466,351	3,297,354	17,763,705	1,320,260	19,083,965	19,386,189
1.03 Career Programs	-		-	8,100	8,100	33,475
1.07 Library Services	288,517	74,952	363,469	147,654	511,123	476,926
1.08 Counselling	324,164	76,368	400,532	8,250	408,782	375,219
1.10 Special Education	4,808,209	1,302,929	6,111,138	241,094	6,352,232	5,577,482
1.30 English Language Learning	4,733	1,115	5,848	1,350	7,198	25,406
1.31 Indigenous Education	757,459	203,831	961,290	118,288	1,079,578	1,013,774
1.41 School Administration	2,675,752	566,937	3,242,689	132,264	3,374,953	2,959,367
1.61 Continuing Education	6,691	1,357	8,048		8,048	7,109
1.62 International and Out of Province Students	386,559	78,420	464,979	608,021	1,073,000	2,840,998
Total Function 1	23,718,435	5,603,263	29,321,698	2,585,281	31,906,979	32,695,945
4 District Administration						
4.11 Educational Administration	214,573	54,788	269,361	22,639	292,000	292,999
4.40 School District Governance	125,950	3,000	128,950	76,850	205,800	205,800
4.41 Business Administration	842,985	193,756	1,036,741	248,259	1,285,000	1,189,000
Total Function 4	1,183,508	251,544	1,435,052	347,748	1,782,800	1,687,799
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	230,301	55,521	285,822	142,300	428,122	491,486
5.50 Maintenance Operations	2,415,386	616,020	3,031,406	988,418	4,019,824	3,772,848
5.52 Maintenance of Grounds	108,986	24,462	133,448	129,500	262,948	288,001
5.56 Utilities	-		-	1,067,106	1,067,106	1,030,606
Total Function 5	2,754,673	696,003	3,450,676	2,327,324	5,778,000	5,582,941
7 Transportation and Housing						
7.41 Transportation and Housing Administration	78,351	17,883	96,234	18,867	115,101	111,250
7.70 Student Transportation	860,779	215,777	1,076,556	585,343	1,661,899	1,645,102
Total Function 7	939,130	233,660	1,172,790	604,210	1,777,000	1,756,352
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	28,595,746	6,784,470	35,380,216	5,864,563	41,244,779	41,723,037

School District No. 06 (Rocky Mountain)

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

	<u>2021 Amended Annual Budget</u>	<u>2020 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,065,326	4,248,112
Other Revenue	1,107,325	1,110,305
Investment Income	5,325	5,325
Total Revenue	<u>7,177,976</u>	<u>5,363,742</u>
Expenses		
Instruction	6,741,775	5,063,923
District Administration	12,650	12,650
Operations and Maintenance	14,584	12,501
Total Expense	<u>6,769,009</u>	<u>5,089,074</u>
Net Revenue (Expense)	<u>408,967</u>	<u>274,668</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(408,967)	(274,668)
Total Net Transfers	<u>(408,967)</u>	<u>(274,668)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	40,607	26,022	2,595	39,926	34,647	1,115,143	39,478	64,670	5,135
Add: Restricted Grants									
Provincial Grants - Ministry of Education	195,806	142,508					96,000	15,435	91,707
Other					8,450	1,097,500			
Investment Income					2,825	2,500			
	195,806	142,508	-	-	11,275	1,100,000	96,000	15,435	91,707
Less: Allocated to Revenue	236,413	168,530	2,595	10,000	12,650	1,100,000	96,000	28,105	96,842
Deferred Revenue, end of year	-	-	-	29,926	33,272	1,115,143	39,478	52,000	-
Revenues									
Provincial Grants - Ministry of Education	236,413	168,530	2,595	10,000			96,000	28,105	96,842
Other Revenue					9,825	1,097,500			
Investment Income					2,825	2,500			
	236,413	168,530	2,595	10,000	12,650	1,100,000	96,000	28,105	96,842
Expenses									
Salaries									
Teachers									13,261
Principals and Vice Principals									
Educational Assistants		129,705							
Support Staff									
Other Professionals									
Substitutes								11,200	
	-	129,705	-	-	-	-	-	11,200	13,261
Employee Benefits		38,825						1,905	3,124
Services and Supplies	14,584				12,650	1,100,000	96,000	15,000	80,457
	14,584	168,530	-	-	12,650	1,100,000	96,000	28,105	96,842
Net Revenue (Expense) before Interfund Transfers	221,829	-	2,595	10,000	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(221,829)		(2,595)	(10,000)					
	(221,829)	-	(2,595)	(10,000)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	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	\$ 57,388	\$	\$	\$ 4,102	\$ 29,673	\$ 24,840	\$	\$	\$ 1,484,226
Add: Restricted Grants									
Provincial Grants - Ministry of Education	391,904	193,470	3,170,506	8,455	55,000	19,000	291,299	1,257,192	5,928,282
Other									1,105,950
Investment Income									5,325
	391,904	193,470	3,170,506	8,455	55,000	19,000	291,299	1,257,192	7,039,557
Less: Allocated to Revenue	449,292	193,470	3,170,506	12,557	38,165	14,360	291,299	1,257,192	7,177,976
Deferred Revenue, end of year	-	-	-	-	46,508	29,480	-	-	1,345,807
Revenues									
Provincial Grants - Ministry of Education	449,292	193,470	3,170,506	12,557	38,165	14,360	291,299	1,257,192	6,065,326
Other Revenue									1,107,325
Investment Income									5,325
	449,292	193,470	3,170,506	12,557	38,165	14,360	291,299	1,257,192	7,177,976
Expenses									
Salaries									
Teachers	73,565		2,566,021					431,878	3,084,725
Principals and Vice Principals								66,911	66,911
Educational Assistants	32,654				21,839				184,198
Support Staff							122,697	27,026	149,723
Other Professionals	239,959	43,706							283,665
Substitutes		111,582				8,000		48,000	178,782
	346,178	155,288	2,566,021	-	21,839	8,000	122,697	573,815	3,948,004
Employee Benefits	91,114	28,182	604,485		6,326	1,360	33,337	131,864	940,522
Services and Supplies	12,000	10,000		12,557	10,000	5,000	110,722	401,513	1,880,483
	449,292	193,470	3,170,506	12,557	38,165	14,360	266,756	1,107,192	6,769,009
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	24,543	150,000	408,967
Interfund Transfers									
Tangible Capital Assets Purchased							(24,543)	(150,000)	(408,967)
	-	-	-	-	-	-	(24,543)	(150,000)	(408,967)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Schedule 4

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				
Provincial Grants				
Ministry of Education	115,000		115,000	115,000
Investment Income		29,250	29,250	45,000
Amortization of Deferred Capital Revenue	1,923,721		1,923,721	1,839,235
Total Revenue	2,038,721	29,250	2,067,971	1,999,235
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,183,603		3,183,603	3,079,016
Transportation and Housing	325,907		325,907	312,859
Debt Services				
Capital Lease Interest		14,290	14,290	15,142
Total Expense	3,509,510	14,290	3,523,800	3,407,017
Net Revenue (Expense)	(1,470,789)	14,960	(1,455,829)	(1,407,782)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	408,967		408,967	274,668
Local Capital		930,061	930,061	963,143
Capital Lease Payment		312,164	312,164	452,953
Total Net Transfers	408,967	1,242,225	1,651,192	1,690,764
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	910,061	(910,061)	-	
Principal Payment				
Capital Lease	297,874	(297,874)	-	
Total Other Adjustments to Fund Balances	1,207,935	(1,207,935)	-	
Budgeted Surplus (Deficit), for the year	146,113	49,250	195,363	282,982