

Amended Annual Budget

June 30, 2019

School District No. 20 (District 20)

June 30, 2019

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*NOTE - Statement 1, Statement 2, Statement 3 and Schedules 2A - 2C are used for Financial Statement reporting only.

Board has complied with the provisions of the Act respecting the Amended Annual Budget
adopted by this bylaw.

The financial statements of the School District No. 38 (Richmond)

for the fiscal year 2018/2019

year was prepared in accordance with the Act

for the fiscal year 2018/2019.

READ A FIRST TIME THE 27th DAY OF FEBRUARY, 2019.

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2019.

THESE BY-LAWS BEING this to be a true original of School District No. 38 (Richmond)

C.L. 10-11-10 (P. 1)
 SCHOOL DISTRICT NO. 30 (RICHMOND)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2010

2019 Amended
 Annual Budget

2019
 Annual Budget

	2019 Amended Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded F.P.'s		
Encouragement	19,461,815	19,476,875
Adult	480,000	400,000
Provincial Grants		
Ministry of Education	216,370,594	212,150,567
Other	144,000	
Federal Grants	1,676,331	1,568,614
Tuition	20,000,000	20,100,000
Other Revenue	8,245,752	8,268,004
Rentals and Leases	1,094,978	1,145,962
Investment Income	2,824,651	1,890,100
Assets Sales and Disposal	4,326,123	5,231,942
Total Revenue	250,208,109	252,724,052
Expenses		
Instruction	205,405,605	202,000,000
District Administration	7,300,829	8,090,305
Operations and Maintenance	12,001,070	12,225,000
Transportation and Utilities	1,100,000	1,100,000
Debt Services	156,930	190,000
Total Expense	255,376,480	255,724,020
Net Revenue (Expense)	(78,291)	(1,640,772)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,500,000	1,500,000
Residual Surplus (Deficit) Available	(78,291)	(1,140,772)
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(78,291)	(1,410,265)

School District No. 38 (Richmond)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2010

2010 Actual 2010

ANNUAL BUDGET ANNUAL BUDGET

Budget Bylaw Amount

Operating - Total Expense

106,833,776

106,473,577

Capital Fund - Tangible Capital Assets Purchased from Local Capital

4,339,850

4,209,850

Total Budgeted Amount

111,173,627

110,683,427

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

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Supplies (Debit) for 2019	(1,328,274)	(1,328,274)
Effect of change in Taxable Capital Assets		
ACQUISITION OF TAXABLE CAPITAL ASSETS		
From Local Capital	(4,228,950)	(4,602,050)
From Deferred Capital	(17,402,000)	(10,950,000)
Total Effect of Change in Taxable Capital Assets	(21,630,950)	(15,552,050)
Total Effect of Change in Net Financial Assets	(22,959,224)	(16,880,324)

Year Ended June 30, 2019

	Fund	Fund	Fund	Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit) beginning of year	16,402,040	166,660,501	102,256,571	
Changes for the year				
Net Revenue (Expense) for the year	5,000,000	265,294	(5,000,000)	
Tangible Capital Assets Purchased		(265,294)	265,294	
Local Capital	(5,000,000)		5,000,000	
Net Changes for the year				

Amended Annual Budget - Operating Revenues and Expenses
 Year Ended June 30, 2010

2010 APPROVED 2010
 10 1 1 10 1

Revenues

Provincial Grants

Other

Tuition

Other Revenues

Rentals and Leases

Investment Income

144,000

20,202,634

987,054

1,094,978

1,400,327

19,120,990

754,404

1,145,962

946,000

Expenses

Instruction

District Administration

Operations and Maintenance

Transportation and Housing

Total Expense

162,197,228

6,546,210

36,810,123

1,200,147

106,932,576

160,600,482

7,244,004

37,330,100

1,204,806

106,472,579

Net Revenue (Expense)

5,000,000

7,196,488

Dedicated Other Year Specific Appropriation

1,550,510

Local Capital

(5,000,000)

(3,756,000)

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

	2019 Amended Annual Budget	2018 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant - Ministry of Education	175,235,542	172,667,070
Other Ministry of Education Grants		
Pay Equity	2,215,706	2,215,706
Funding for Graduated Adults	71,616	29,349
Transportation Supplement	61,600	61,600
Economic Stability Dividend	194,294	-
Carbon Tax Grant	162,505	162,505
Additional Operating Grant due to Revised Enrollment Estimates	-	27,473
Benefit Expense Grant	55,000	679,081
Tuition		
Summer School Fees	510,570	545,173
Continuing Education	989,064	877,335
International and Out of Province Students	18,694,000	17,697,482
Other Revenues		
Other	105,000	105,000
Miscellaneous		
Cafeteria	341,954	340,494
Miscellaneous	51,000	14,000
Restated and Escrow		
Restated and Escrow	1,004,000	1,115,000
Investment Income	1,400,722	946,000

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

	2019 Amended	2019
Salaries		
Teachers	84,116,659	82,445,105
Principals and Vice Principals	17,360,633	17,345,237
Educational Assistants	11,400,947	11,170,441
Support Staff	20,725,465	21,000,900
Other Professionals	5,288,131	5,476,940
Total Salaries	148,891,835	147,438,623
Employee Benefits	34,831,525	36,418,310
Services and Supplies		
Contractual Services	10,500	10,500
Insurance	525,664	525,664
Utilities	3,571,056	3,571,056
Total Services and Supplies	44,857,180	40,625,520
Total Operating Expenses	193,748,965	188,064,143

Act No. 38 (Richmond)

Operating Expense by Function

Function	Pr. Vic.	S. B.	Other	Total	Per Unit	Per Sq Ft	Per Student
Administration	177	103	102	382	1.02	1.02	1.02
Instruction	1,096	1,903	1,003	4,002	11.15	11.15	11.15
Plant and Equipment	1,903	1,363	76	3,342	9.32	9.32	9.32
Student Services	1,473	81	12	1,566	4.38	4.38	4.38
Financial Administration	34	28	1	63	0.17	0.17	0.17
Physical Education	723	49	1	773	2.17	2.17	2.17
Library	71	32	1	104	0.29	0.29	0.29
Transportation	16	16	1	33	0.09	0.09	0.09
Other	16	16	1	33	0.09	0.09	0.09
Total	3,084	3,084	1,003	7,171	20.00	20.00	20.00

Amended Annual Budget, Special District, District of Columbia

Year Ended June 30, 2019

	2019 Amended Annual Budget \$	2019 Annual Budget \$
Revenues		
Provincial Grants		
Midwest Education	20,156,645	20,240,000
Federal Grants	1,676,333	1,569,614
Other Revenue	7,857,800	7,013,600
Total Revenue	47,729,678	44,845,267
Expenses		
Instruction	45,218,369	42,307,476
District Administration	754,619	845,311
Operations and Maintenance	1,401,306	1,432,186
Total Expenses	47,374,294	44,584,973
Not Transfers (to) from other funds		
Transfer to Special Assets Dashboard	(665,384)	(665,000)
Amended Surplus (Deficit) for the year	(310,000)	(304,706)

District No. 38 (Richmond)
 Annual Budget - Changes in Special Purpose Funds
 June 30, 2019

Account Description	Balance at Beginning of Year	Special Education	Learning Improvement Fund	Special Education	Books	School Generated Funds	State	Ready, Set, Learn	Other	Balance at End of Year
Revenue - beginning of year										
Revenue - Grants - Ministry of Education	29,13		243,95		334	5,053,637		203,789		96,823
Revenue - Other			673,08					93,100		746,262
Revenue - Investment Income	29,13		673,08			7,510,700		93,100		746,262
Revenue - Other	29,13		917,08			7,608,800		299,889		843,085
Revenue - Total	29,13		917,08			4,955,537				
Expenditures - Grants - Ministry of Education	29,13		917,08					299,889		843,085
Expenditures - Other						7,608,800		299,889		843,085
Expenditures - Total	29,13		917,08					299,889		843,085
Balance at End of Year								45,089		23,793
Balance at End of Year								19,824		315,717
Balance at End of Year								64,913		339,515
Balance at End of Year								15,579		88,274
Balance at End of Year								219,397		415,295
Balance at End of Year								299,889		843,085
Transfer to Other Funds										
Transfer from Other Funds										
Net Change										

Exhibit No. 3 (Richmond)

Appendix - Changes in Special Purpose Funds, 2019

Account Name	Beginning of year	Transfers - Ministry of Education	Income	Revenue	End of year	Administrative Expenses	Salaries & Benefits	Supplies	Other Expenses	Net Change	Balance at End of Year	Capital Assets	Reserves	Other	Total
Administrative Expenses	107,717				107,717										107,717
Salaries & Benefits	1,568,614				1,568,614										1,568,614
Supplies	200,000				200,000										200,000
Other Expenses	1,500				1,500										1,500
Capital Assets	250,500				250,500										250,500
Reserves	45,817				45,817										45,817
Other	1,676,331				1,676,331										1,676,331
Total	3,508,178				3,508,178										3,508,178
Administrative Expenses	90,149				90,149										90,149
Salaries & Benefits	23,270				23,270										23,270
Supplies	449,247				449,247										449,247
Other Expenses	74,250				74,250										74,250
Capital Assets	301,133				301,133										301,133
Reserves	938,049				938,049										938,049
Other	217,822				217,822										217,822
Total	2,104,920				2,104,920										2,104,920
Administrative Expenses	520,460				520,460										520,460
Salaries & Benefits	1,676,331				1,676,331										1,676,331
Supplies	250,500				250,500										250,500
Other Expenses	250,500				250,500										250,500
Capital Assets	45,817				45,817										45,817
Reserves	1,676,331				1,676,331										1,676,331
Other	90,149				90,149										90,149
Total	4,814,817				4,814,817										4,814,817

City of Richmond

Annual Budget - Changes in Special Purpose Funds
June 30, 2019

Account	Balance, beginning of year	Change	Balance, end of year
1000 - General Fund	16,597		16,597
1100 - Capital Assets			
1200 - Debt			
1300 - Grants	31,948		31,948
1400 - Intergovernmental	563,514		563,514
1500 - Investment Income	748,700		748,700
1600 - Miscellaneous	51,500		51,500
1700 - Other	67,762		67,762
2000 - Revenues	72,578		72,578
2100 - Taxes	1,193		1,193
2200 - Fees	93,288		93,288
2300 - Other			
2400 - Grants	15,547		15,547
2500 - Other	57,331		57,331
2600 - Revenue	35,300		35,300
2700 - Interest	3,000		3,000
2800 - Other	72,578		72,578
3000 - Expenses			
3100 - Salaries	97,495		97,495
3200 - Principals and Vice Principals	21,370		21,370
3300 - Educational Assistants	58,115		58,115
3400 - Support Staff	8,495		8,495
3500 - Other Professionals	26,150		26,150
3600 - Stipends	58,197		58,197
3700 - Other	30,322		30,322
3800 - Employee Benefits	19,121		19,121
3900 - Materials and Supplies	55,441		55,441
4000 - Other	16,884		16,884
4100 - Intergovernmental			
4200 - Other	26,194		26,194
4300 - Transfers			
4400 - Other	26,194		26,194
4500 - Capital Assets Purchase			
4600 - Other			
4700 - Expense			
4800 - Other			
4900 - Other			

Amended Annual Budget - Capital Revenue and Expenditures

Year Ended June 30, 2019

2019 Amended Annual Budget

	\$	\$	\$	\$
Revenues				
Investment Income		1,000,000	1,000,000	1,000,000
Total Revenues		1,000,000	1,000,000	1,000,000
Expenses				
Amortization of Tangible Capital Assets				
Transportation and Housing	341,000		341,000	340,770
Debt Services				
Capital Lease Interest		150,000	150,000	150,000
Total Expenses	341,000	150,000	491,000	490,770
Tangible Capital Assets Purchased	665,000		665,000	665,000
Local Capital		5,000,000		5,000,000
Total Capital Expenditures	665,000	5,000,000	5,665,000	5,665,000
Tangible Capital Assets Purchased from Local Capital	4,228,859	(4,228,859)		
Principal Payment				
Capital Lease	2,000,000	(2,000,000)		