

Amended Annual Budget

School District No. 54 (Bulkley Valley)

June 30, 2013

School District No. 54 (Bulkley Valley)

June 30, 2013

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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. 54 (BULKLEY VALLEY) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2012/2013 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. 54 (Bulkley Valley) Amended Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$25,797,966 for the 2012/2013 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 2012/2013.

READ A FIRST TIME THE 15th DAY OF JANUARY, 2013;

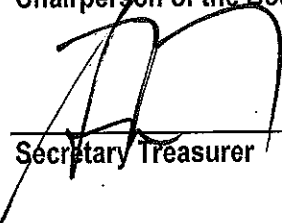
READ A SECOND TIME THE 19th DAY OF FEBRUARY, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF FEBRUARY, 2013;

(Corporate Seal)

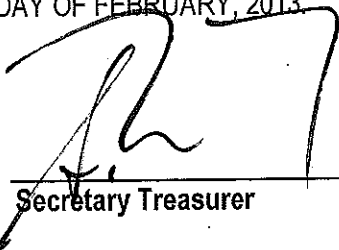


Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 54 (Bulkley Valley) Amended Annual Budget Bylaw 2012/2013, adopted by the Board the 19th DAY OF FEBRUARY, 2013.



Secretary Treasurer

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,220,313	2,267,000
Adult	3,375	6,000
Other	-	-
Total Ministry Operating Grant Funded FTE's	<u>2,223,688</u>	<u>2,273,000</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	22,411,425	22,766,366
Tuition	21,000	
Other Revenue	2,175,631	2,118,505
Rentals and Leases	10,000	10,000
Investment Income	45,260	45,250
Amortization of Deferred Capital Revenue	730,843	727,773
Total Revenue	<u>25,394,159</u>	<u>25,667,894</u>
Expenses		
Instruction	18,229,822	18,212,526
District Administration	1,001,624	989,325
Operations and Maintenance	4,152,154	3,894,992
Transportation and Housing	1,165,343	1,088,746
Amortization of Tangible Capital Assets	1,059,114	1,047,260
Total Expense	<u>25,608,057</u>	<u>25,232,849</u>
Net Revenue (Expense)	<u>(213,898)</u>	435,045
Budgeted Allocation (Retirement) of Surplus (Deficit)	75,536	
Budgeted Reduction of Unfunded Employee Future Benefits		(48,000)
Budgeted Surplus (Deficit), for the year	<u>(138,362)</u>	<u>387,045</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(138,362)	387,045
Budgeted Surplus (Deficit), for the year	<u>(138,362)</u>	<u>387,045</u>


School District No. 54 (Bulkley Valley)

Amended Annual Budget - Revenue and Expense

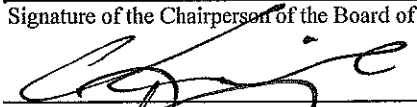
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	22,733,035	22,588,499
Operating - Tangible Capital Assets Purchased	7,000	7,000
Operating - Reduction of Unfunded Employee Future Benefits		48,000
Special Purpose Funds - Total Expense	1,815,908	1,597,090
Special Purpose Funds - Tangible Capital Assets Purchased	131,409	151,409
Capital Fund - Total Expense	1,059,114	1,047,260
Capital Fund - Tangible Capital Assets Purchased from Local Capital	51,500	51,500
Total Budget Bylaw Amount	25,797,966	25,490,758

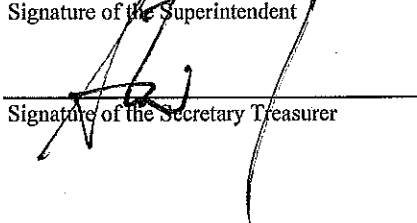
Approved by the Board

 FEB 19/12
 _____ Date Signed

Signature of the Chairperson of the Board of Education

 FEB 19/13
 _____ Date Signed

Signature of the Superintendent

 FEB 19/13
 _____ Date Signed

Signature of the Secretary Treasurer

School District No. 54 (Bulkley Valley)

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

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(213,898)</u>	<u>435,045</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(138,409)	(158,409)
From Local Capital	(51,500)	
From Deferred Capital Revenue	<u>(1,811,671)</u>	
Total Acquisition of Tangible Capital Assets	<u>(2,001,580)</u>	<u>(158,409)</u>
Amortization of Tangible Capital Assets	<u>1,059,114</u>	<u>1,047,260</u>
Total Effect of change in Tangible Capital Assets	<u>(942,466)</u>	<u>888,851</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,156,364)</u></u>	<u><u>1,323,896</u></u>

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2013

	Operating Fund	Special Purpose Fund	Capital Fund	2013 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,446,435	-	9,573,825	11,020,260
Changes for the year				
Net Revenue (Expense) for the year	(32,036)	131,409	(313,271)	(213,898)
Interfund Transfers				
Tangible Capital Assets Purchased	(7,000)	(131,409)	138,409	-
Local Capital	(36,500)		36,500	-
Net Changes for the year	(75,536)	-	(138,362)	(213,898)
Budgeted Accumulated Surplus (Deficit), end of year	1,370,899	-	9,435,463	10,806,362

School District No. 54 (Bulkley Valley)
 Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	21,567,258	21,423,744
Tuition	21,000	
Other Revenue	1,072,741	1,216,255
Rentals and Leases	10,000	10,000
Investment Income	30,000	30,000
Total Revenue	<u>22,700,999</u>	<u>22,679,999</u>
Expenses		
Instruction	17,652,173	17,642,122
District Administration	1,001,624	989,325
Operations and Maintenance	2,913,895	2,868,306
Transportation and Housing	1,165,343	1,088,746
Total Expense	<u>22,733,035</u>	<u>22,588,499</u>
Net Revenue (Expense)	<u>(32,036)</u>	<u>91,500</u>
Budgeted Prior Year Surplus Appropriation	<u>75,536</u>	
Budgeted Reduction of Unfunded Employee Future Benefits		<u>(48,000)</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(7,000)	(7,000)
Local Capital	(36,500)	(36,500)
Total Net Transfers	<u>(43,500)</u>	<u>(43,500)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	22,397,040	22,397,040
AANDC/LEA Recovery	(1,055,241)	(1,198,755)
Other Ministry of Education Grants		
Pay Equity	225,459	225,459
Total Provincial Grants - Ministry of Education	<u>21,567,258</u>	<u>21,423,744</u>
Tuition		
Offshore Tuition Fees	21,000	
Total Tuition	<u>21,000</u>	-
Other Revenues		
LEA/Direct Funding from First Nations	1,055,241	1,198,755
Miscellaneous		
Bussing Fees	17,500	17,500
Total Other Revenue	<u>1,072,741</u>	<u>1,216,255</u>
Rentals and Leases	<u>10,000</u>	<u>10,000</u>
Investment Income	<u>30,000</u>	<u>30,000</u>
Total Operating Revenue	<u><u>22,700,999</u></u>	<u><u>22,679,999</u></u>

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Salaries		
Teachers	9,027,961	9,188,984
Principals and Vice Principals	1,660,024	1,668,455
Educational Assistants	1,530,290	1,533,965
Support Staff	2,380,762	2,379,603
Other Professionals	976,710	974,572
Substitutes	629,250	564,500
Total Salaries	<u>16,204,997</u>	<u>16,310,079</u>
Employee Benefits	<u>3,980,653</u>	<u>3,827,169</u>
Total Salaries and Benefits	<u>20,185,650</u>	<u>20,137,248</u>
Services and Supplies		
Services	420,900	384,800
Student Transportation	-	-
Professional Development and Travel	107,500	105,500
Dues and Fees	33,700	33,200
Insurance	102,300	102,300
Supplies	1,315,485	1,262,951
Utilities	567,500	562,500
Total Services and Supplies	<u>2,547,385</u>	<u>2,451,251</u>
Total Operating Expense	<u>22,733,035</u>	<u>22,588,499</u>

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2013

	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	7,402,135	685,678	131,089	203,195	69,942	337,000	8,829,039
1.03 Career Programs	28,460			21,070		20,500	70,030
1.07 Library Services	381,255	31,913	76,602			12,000	501,770
1.08 Counselling	237,097						237,097
1.10 Special Education	899,436	117,744	1,039,518	2,950	81,967	110,000	2,251,615
1.30 English Language Learning							-
1.31 Aboriginal Education	79,578	91,008	283,081	10,534		10,000	474,201
1.41 School Administration		733,681		226,317		18,000	977,998
1.64 Other							
Total Function 1	9,027,961	1,660,024	1,530,290	464,066	151,909	507,500	13,341,750
4 District Administration							
4.11 Educational Administration					297,748		297,748
4.40 School District Governance					68,407		68,407
4.41 Business Administration				36,970	269,720		306,690
Total Function 4	-	-	-	36,970	635,875	-	672,845
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				20,247	107,527		127,774
5.50 Maintenance Operations				1,262,973		53,000	1,315,973
5.52 Maintenance of Grounds				68,448			68,448
5.56 Utilities							
Total Function 5	-	-	-	1,351,668	107,527	53,000	1,512,195
7 Transportation and Housing							
7.41 Transportation and Housing Administration				20,247	81,399		101,646
7.70 Student Transportation				507,811		68,750	576,561
Total Function 7	-	-	-	528,058	81,399	68,750	678,207
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	9,027,961	1,660,024	1,530,290	2,380,762	976,710	629,250	16,204,997

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	8,829,039	2,170,035	10,999,074	776,677	11,775,751	11,843,771
1.03 Career Programs	70,030	13,562	83,592	12,500	96,092	60,070
1.07 Library Services	501,770	124,305	626,075	38,000	664,075	631,810
1.08 Counselling	237,097	57,733	294,830		294,830	339,450
1.10 Special Education	2,251,615	564,469	2,816,084	36,000	2,852,084	2,858,704
1.30 English Language Learning	-	-	-	-	-	639,160
1.31 Aboriginal Education	474,201	116,266	590,467	110,308	700,775	1,267,157
1.41 School Administration	977,998	234,568	1,212,566	54,000	1,266,566	2,000
1.64 Other	-	-	-	2,000	2,000	-
Total Function 1	13,341,750	3,280,938	16,622,688	1,029,485	17,652,173	17,642,122
4 District Administration						
4.11 Educational Administration	297,748	56,572	354,320	44,100	398,420	398,898
4.40 School District Governance	68,407	1,300	69,707	52,700	122,407	122,207
4.41 Business Administration	306,690	62,707	369,397	111,400	480,797	468,220
Total Function 4	672,845	120,579	793,424	208,200	1,001,624	989,325
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	127,774	26,707	154,481	73,400	227,881	226,270
5.50 Maintenance Operations	1,315,973	345,181	1,661,154	312,800	1,973,954	1,937,710
5.52 Maintenance of Grounds	68,448	17,112	85,560	59,000	144,560	141,826
5.56 Utilities	-	-	-	567,500	567,500	562,500
Total Function 5	1,512,195	389,000	1,901,195	1,012,700	2,913,895	2,868,306
7 Transportation and Housing						
7.41 Transportation and Housing Administration	101,646	21,743	123,389	12,500	135,889	131,676
7.70 Student Transportation	576,561	168,393	744,954	284,500	1,029,454	957,070
Total Function 7	678,207	190,136	868,343	297,000	1,165,343	1,088,746
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	16,204,997	3,980,653	20,185,650	2,547,385	22,733,035	22,588,499

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	844,167	845,999
Other Revenue	1,102,890	902,250
Investment Income	260	250
Total Revenue	<u>1,947,317</u>	<u>1,748,499</u>
Expenses		
Instruction	577,649	570,404
Operations and Maintenance	1,238,259	1,026,686
Total Expense	<u>1,815,908</u>	<u>1,597,090</u>
Net Revenue (Expense)	<u>131,409</u>	<u>151,409</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(131,409)	(151,409)
Total Net Transfers	<u>(131,409)</u>	<u>(151,409)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 54 (Bulkley Valley)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Scholarships
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			10,136	550,224					75,114
Deferred Revenue, beginning of year, as restated			10,136	550,224					75,114
Add: Restricted Grants									
Provincial Grants - Ministry of Education	149,578	287,789		1,000,000	96,000	14,700	85,468	210,632	3,271
Other Investment Income									260
Less: Allocated to Revenue	149,578	287,789		1,000,000	96,000	14,700	85,468	210,632	3,531
Deferred Revenue, end of year			10,136	450,224					3,150
Revenues	149,578	287,789		1,100,000	96,000	14,700	85,468	210,632	2,890
Provincial Grants - Ministry of Education									260
Other Revenue									3,150
Investment Income									75,495
Expenses	149,578	287,789		1,100,000	96,000	14,700	85,468	210,632	3,150
Salaries									
Teachers		162,000							
Educational Assistants		67,640							
Support Staff					53,633		23,257	12,088	
Substitutes					12,084			132,925	
Employee Benefits		229,640			65,737		2,000	145,013	
Services and Supplies	18,169	47,739			18,563		5,581	40,119	
	18,169	10,410		1,100,000	11,700	14,700	54,630	25,500	3,150
		287,789		1,100,000	96,000	14,700	85,468	210,632	3,150
Net Revenue (Expense) before Interfund Transfers	131,409								
Interfund Transfers	(131,409)								
Tangible Capital Assets Purchased	(131,409)								
Net Revenue (Expense)									

School District No. 54 (Bulkley Valley)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2013

	MCA	TOTAL
	\$	\$
Deferred Revenue, beginning of year	157,182	792,656
Deferred Revenue, beginning of year, as restated	157,182	792,656
Add: Restricted Grants		
Provincial Grants - Ministry of Education	844,167	
Other	1,003,271	
Investment Income	260	
	1,847,698	
Less: Allocated to Revenue	-	1,947,317
Deferred Revenue, end of year	157,182	693,037
Revenues		
Provincial Grants - Ministry of Education	844,167	
Other Revenue	1,102,890	
Investment Income	260	
	1,947,317	
Expenses		
Salaries		197,345
Teachers		254,218
Educational Assistants		12,084
Support Staff		2,000
Substitutes		465,647
Employee Benefits		112,002
Services and Supplies		1,238,259
		1,815,908
Net Revenue (Expense) before Interfund Transfers	-	131,409
Interfund Transfers		
Tangible Capital Assets Purchased		(131,409)
		(131,409)
Net Revenue (Expense)	-	-

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget			2013 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education			-	496,623
Investment Income		15,000	15,000	15,000
Amortization of Deferred Capital Revenue	730,843		730,843	727,773
Total Revenue	730,843	15,000	745,843	1,239,396
Expenses				
Amortization of Tangible Capital Assets	1,059,114		1,059,114	1,047,260
Total Expense	1,059,114	-	1,059,114	1,047,260
Net Revenue (Expense)	(328,271)	15,000	(313,271)	192,136
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	138,409		138,409	158,409
Local Capital		36,500	36,500	36,500
Total Net Transfers	138,409	36,500	174,909	194,909
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	51,500	(51,500)	-	-
Total Other Adjustments to Fund Balances	51,500	(51,500)	-	-
Budgeted Surplus (Deficit), for the year	(138,362)	-	(138,362)	387,045