

Amended Annual Budget

**School District No. 54 (Bulkley Valley)**

June 30, 2014

# School District No. 54 (Bulkley Valley)

June 30, 2014

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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 2013/2014 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 2013/2014.
3. The attached Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year and the total budget bylaw amount of \$25,467,129 for the 2013/2014 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 2013/2014.

READ A FIRST TIME THE 18<sup>th</sup> DAY OF February, 2014;

READ A SECOND TIME THE 18<sup>th</sup> DAY OF February, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 18<sup>th</sup> DAY OF February, 2014;

  
Chairperson of the Board

(Corporate Seal)

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 54 (Bulkley Valley) Amended Annual Budget Bylaw 2013/2014, adopted by the Board the 18<sup>th</sup> DAY OF February, 2014.

  
Secretary Treasurer

# School District No. 54 (Bulkley Valley)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

Statement 2

	2014 Amended Annual Budget	2014 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	2,194,375	2,175,625
Adult	0.625	3.000
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>2,195,000</u>	<u>2,178,625</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	22,382,670	22,192,328
Tuition	8,000	
Other Revenue	1,795,774	1,947,631
Rentals and Leases	10,000	10,000
Investment Income	45,260	45,260
Amortization of Deferred Capital Revenue	748,354	730,199
<b>Total Revenue</b>	<u>24,990,058</u>	<u>24,925,418</u>
<b>Expenses</b>		
Instruction	17,805,297	17,873,335
District Administration	1,035,646	934,956
Operations and Maintenance	5,274,969	5,035,030
Transportation and Housing	1,185,675	1,145,344
<b>Total Expense</b>	<u>25,301,587</u>	<u>24,988,665</u>
<b>Net Revenue (Expense)</b>	<u>(311,529)</u>	<u>(63,247)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	138,982	
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(172,547)</u>	<u>(63,247)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(172,547)	(63,247)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(172,547)</u>	<u>(63,247)</u>

# School District No. 54 (Bulkley Valley)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	22,501,741	22,333,324
Special Purpose Funds - Total Expense	1,713,403	1,587,827
Special Purpose Funds - Tangible Capital Assets Purchased	117,542	226,068
Capital Fund - Total Expense	1,086,443	1,067,514
Capital Fund - Tangible Capital Assets Purchased from Local Capital	48,000	
<b>Total Budget Bylaw Amount</b>	<b>25,467,129</b>	<b>25,214,733</b>

Approved by the Board

*L. Kea*

Signature of the Chairperson of the Board of Education

*Feb. 18/14*

Date Signed

*[Signature]*

Signature of the Superintendent

*Feb 18/14*

Date Signed

*[Signature]*

Signature of the Secretary/Treasurer

*Feb. 18/14*

Date Signed

**School District No. 54 (Bulkley Valley)**

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

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(311,529)</u>	<u>(63,247)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(117,542)	(226,068)
From Local Capital	(48,000)	(48,000)
From Deferred Capital Revenue	<u>(1,725,064)</u>	<u>(447,421)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,890,606)</u>	<u>(721,489)</u>
Amortization of Tangible Capital Assets	<u>1,086,443</u>	<u>1,067,514</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(804,163)</u>	<u>346,025</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(1,115,692)</u></u>	<u><u>282,778</u></u>

**School District No. 54 (Bulkley Valley)**

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2014

	Operating Fund	Special Purpose Fund	Capital Fund	2014 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,787,279		9,483,058	11,270,337
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(105,982)	117,542	(323,089)	(311,529)
Interfund Transfers				
Tangible Capital Assets Purchased		(117,542)	117,542	-
Local Capital	(33,000)		33,000	-
<b>Net Changes for the year</b>	<u>(138,982)</u>	<u>-</u>	<u>(172,547)</u>	<u>(311,529)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u>1,648,297</u>	<u>-</u>	<u>9,310,511</u>	<u>10,958,808</u>

**School District No. 54 (Bulkley Valley)**Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	21,555,875	21,253,583
Tuition	8,000	
Other Revenue	791,884	1,072,741
Rentals and Leases	10,000	10,000
Investment Income	30,000	30,000
<b>Total Revenue</b>	<u>22,395,759</u>	<u>22,366,324</u>
<b>Expenses</b>		
Instruction	17,352,926	17,408,051
District Administration	1,035,646	934,956
Operations and Maintenance	2,927,494	2,844,973
Transportation and Housing	1,185,675	1,145,344
<b>Total Expense</b>	<u>22,501,741</u>	<u>22,333,324</u>
<b>Net Revenue (Expense)</b>	<u>(105,982)</u>	33,000
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>138,982</u>	
<b>Net Transfers (to) from other funds</b>		
Local Capital	(33,000)	(33,000)
<b>Total Net Transfers</b>	<u>(33,000)</u>	<u>(33,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>



**School District No. 54 (Bulkley Valley)**

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	22,083,365	22,083,365
AANDC/LEA Recovery	(774,384)	(1,055,241)
Other Ministry of Education Grants		
Pay Equity	225,459	225,459
French Monitor	21,435	
<b>Total Provincial Grants - Ministry of Education</b>	<u>21,555,875</u>	<u>21,253,583</u>
<b>Tuition</b>		
Offshore Tuition Fees	8,000	
<b>Total Tuition</b>	<u>8,000</u>	<u>-</u>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	774,384	1,055,241
Miscellaneous		
Bussing Fees	17,500	17,500
<b>Total Other Revenue</b>	<u>791,884</u>	<u>1,072,741</u>
<b>Rentals and Leases</b>	<u>10,000</u>	<u>10,000</u>
<b>Investment Income</b>	<u>30,000</u>	<u>30,000</u>
<b>Total Operating Revenue</b>	<u><u>22,395,759</u></u>	<u><u>22,366,324</u></u>

**School District No. 54 (Bulkley Valley)**

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	8,787,236	8,949,935
Principals and Vice Principals	1,672,639	1,667,917
Educational Assistants	1,588,799	1,489,730
Support Staff	2,449,244	2,377,803
Other Professionals	970,939	926,568
Substitutes	630,078	627,730
<b>Total Salaries</b>	<u>16,098,935</u>	<u>16,039,683</u>
<b>Employee Benefits</b>	<u>3,879,761</u>	<u>3,858,754</u>
<b>Total Salaries and Benefits</b>	<u>19,978,696</u>	<u>19,898,437</u>
<b>Services and Supplies</b>		
Services	359,865	306,600
Student Transportation	5,000	
Professional Development and Travel	251,000	233,000
Dues and Fees	38,700	37,200
Insurance	97,300	102,300
Supplies	1,264,680	1,253,287
Bad Debts	506,500	502,500
<b>Total Services and Supplies</b>	<u>2,523,045</u>	<u>2,434,887</u>
<b>Total Operating Expense</b>	<u>22,501,741</u>	<u>22,333,324</u>

# School District No. 54 (Bulkley Valley)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2014

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	7,269,669	693,328	124,852	204,112	91,376	324,032	8,707,349
1.03 Career Programs				21,702		20,000	41,702
1.07 Library Services	349,928	34,280	73,548			18,616	476,372
1.08 Counselling	243,713					1,560	245,273
1.10 Special Education	811,163	118,665	1,081,939		81,967	102,155	2,195,889
1.30 English Language Learning							-
1.31 Aboriginal Education	112,763	91,008	308,480	10,029		32,074	554,354
1.41 School Administration		735,358		225,157		9,891	970,406
1.64 Other							
<b>Total Function 1</b>	<b>8,787,236</b>	<b>1,672,639</b>	<b>1,588,799</b>	<b>461,000</b>	<b>173,343</b>	<b>508,328</b>	<b>13,191,345</b>
<b>4 District Administration</b>							
4.11 Educational Administration					305,847		305,847
4.40 School District Governance					68,407		68,407
4.41 Business Administration				39,462	226,740		266,202
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,462</b>	<b>600,994</b>	<b>-</b>	<b>640,456</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				20,855	113,669		134,524
5.50 Maintenance Operations				1,311,673		53,000	1,364,673
5.52 Maintenance of Grounds				70,502			70,502
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,403,030</b>	<b>113,669</b>	<b>53,000</b>	<b>1,569,699</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				20,855	82,933		103,788
7.70 Student Transportation				524,897		68,750	593,647
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>545,752</b>	<b>82,933</b>	<b>68,750</b>	<b>697,435</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>8,787,236</b>	<b>1,672,639</b>	<b>1,588,799</b>	<b>2,449,244</b>	<b>970,939</b>	<b>630,078</b>	<b>16,098,935</b>

**School District No. 54 (Bulkeley Valley)**

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	8,707,349	2,072,304	10,779,653	790,100	11,569,753	11,863,712
1.03 Career Programs	41,702	6,828	48,530	12,500	61,030	105,342
1.07 Library Services	476,372	115,337	591,709	36,638	628,347	596,386
1.08 Counselling	245,273	58,783	304,056		304,056	291,864
1.10 Special Education	2,195,889	551,319	2,747,208	36,000	2,783,208	2,726,381
1.30 English Language Learning	-	-	-	-	-	624,365
1.31 Aboriginal Education	554,354	134,797	689,151	65,942	755,093	1,198,001
1.41 School Administration	970,406	226,033	1,196,439	53,000	1,249,439	-
1.64 Other	-	-	-	2,000	2,000	2,000
<b>Total Function 1</b>	<b>13,191,345</b>	<b>3,165,401</b>	<b>16,356,746</b>	<b>996,180</b>	<b>17,352,926</b>	<b>17,408,051</b>
<b>4 District Administration</b>						
4.11 Educational Administration	305,847	58,111	363,958	46,100	410,058	402,919
4.40 School District Governance	68,407	1,300	69,707	52,700	122,407	122,407
4.41 Business Administration	266,202	55,314	321,516	181,665	503,181	409,630
<b>Total Function 4</b>	<b>640,456</b>	<b>114,725</b>	<b>755,181</b>	<b>280,465</b>	<b>1,035,646</b>	<b>934,956</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	134,524	28,062	162,586	73,600	236,186	228,082
5.50 Maintenance Operations	1,364,673	357,708	1,722,381	311,800	2,034,181	1,969,831
5.52 Maintenance of Grounds	70,502	17,625	88,127	66,500	154,627	144,560
5.56 Utilities	-	-	-	502,500	502,500	502,500
<b>Total Function 5</b>	<b>1,569,699</b>	<b>403,395</b>	<b>1,973,094</b>	<b>954,400</b>	<b>2,927,494</b>	<b>2,844,973</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	103,788	22,223	126,011	12,500	138,511	135,890
7.70 Student Transportation	593,647	174,017	767,664	279,500	1,047,164	1,009,454
<b>Total Function 7</b>	<b>697,435</b>	<b>196,240</b>	<b>893,675</b>	<b>292,000</b>	<b>1,185,675</b>	<b>1,145,344</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>16,098,935</b>	<b>3,879,761</b>	<b>19,978,696</b>	<b>2,523,045</b>	<b>22,501,741</b>	<b>22,333,324</b>

**School District No. 54 (Bulkley Valley)**

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2014

	<b>2014 Amended Annual Budget</b>	<b>2014 Annual Budget</b>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	826,795	938,745
Other Revenue	1,003,890	874,890
Investment Income	260	260
<b>Total Revenue</b>	<b>1,830,945</b>	<b>1,813,895</b>
<b>Expenses</b>		
Instruction	452,371	465,284
Operations and Maintenance	1,261,032	1,122,543
<b>Total Expense</b>	<b>1,713,403</b>	<b>1,587,827</b>
<b>Net Revenue (Expense)</b>	<b>117,542</b>	<b>226,068</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(117,542)	(226,068)
<b>Total Net Transfers</b>	<b>(117,542)</b>	<b>(226,068)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 54 (Bulley Valley)**

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Scholarships	MCA	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			10,136	550,224					78,526	157,182	796,068
Add: Restricted Grants											
Provincial Grants - Ministry of Education	133,630	284,365	4,136	900,000	96,000	14,700	85,468	210,632	3,350		830,931
Other									260		260
Investment Income	133,630	284,365	4,136	900,000	96,000	14,700	85,468	210,632	3,610		1,734,541
Less: Allocated to Revenue											
Deferred Revenue, end of year	133,630	284,365	14,272	1,000,000	96,000	14,700	85,468	210,632	4,150	77,986	1,830,945
Revenues											
Provincial Grants - Ministry of Education	133,630	284,365		1,000,000	96,000	14,700	85,468	210,632	3,890		826,795
Other Revenue									260		260
Investment Income	133,630	284,365		1,000,000	96,000	14,700	85,468	210,632	4,150		1,830,945
Expenses											
Salaries											
Teachers		128,922			53,653		23,257	19,788			171,947
Educational Assistants		87,805			12,084			124,882			266,340
Support Staff											12,084
Substitutes							2,000				2,000
Employee Benefits					65,737		25,257	144,650			452,571
Services and Supplies	18,088	34,425		1,000,000	18,563	14,700	5,881	40,482			99,051
District Entered		35,213			11,700		54,650	25,500			1,157,831
District Entered	18,088	284,365		1,000,000	96,000	14,700	85,468	210,632	4,150		1,713,403
Net Revenue (Expense) before Interfund Transfers	117,542										117,542
Interfund Transfers	(117,542)										(117,542)
Tangible Capital Assets Purchased	(117,542)										(117,542)
Net Revenue (Expense)	-										-

**School District No. 54 (Bulkley Valley)**

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget			2014 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Investment Income		15,000	15,000	15,000
Amortization of Deferred Capital Revenue	748,354		748,354	730,199
<b>Total Revenue</b>	<b>748,354</b>	<b>15,000</b>	<b>763,354</b>	<b>745,199</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,086,443		1,086,443	1,067,514
<b>Total Expense</b>	<b>1,086,443</b>	<b>-</b>	<b>1,086,443</b>	<b>1,067,514</b>
<b>Net Revenue (Expense)</b>	<b>(338,089)</b>	<b>15,000</b>	<b>(323,089)</b>	<b>(322,315)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	117,542		117,542	226,068
Local Capital		33,000	33,000	33,000
<b>Total Net Transfers</b>	<b>117,542</b>	<b>33,000</b>	<b>150,542</b>	<b>259,068</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	48,000	(48,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>48,000</b>	<b>(48,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(172,547)</b>	<b>-</b>	<b>(172,547)</b>	<b>(63,247)</b>