

Annual Budget

**School District No. 27 (Cariboo-Chilcotin)**

June 30, 2013

# School District No. 27 (Cariboo-Chilcotin)

June 30, 2013

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\*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

## ANNUAL BUDGET BYLAW

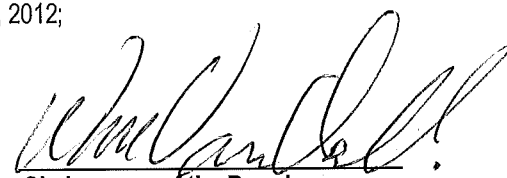
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 27 (CARIBOO-CHILCOTIN) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2012/2013 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 27 (Cariboo-Chilcotin) 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 \$62,538,990 for the 2012/2013 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2012/2013.

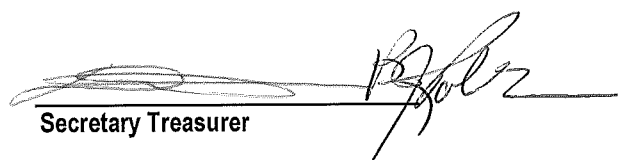
READ A FIRST TIME THE 29th DAY OF MAY, 2012;

READ A SECOND TIME THE 29th DAY OF MAY, 2012;


READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF JUNE, 2012;

  
Chairperson of the Board

(Corporate Seal)

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Annual Budget Bylaw 2012/2013, adopted by the Board the 26th DAY OF JUNE, 2012.

  
Secretary Treasurer

## School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	4,959,000	5,325,000
Adult	50,000	20,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>5,009,000</b>	<b>5,345,000</b>
<b>Revenue</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	53,944,087	52,506,570
Other	173,920	
Tuition	20,000	30,000
Other Revenue	3,625,267	1,784,315
Rentals and Leases	132,000	118,500
Investment Income	63,147	40,000
Amortization of Deferred Capital Revenue	2,341,938	
<b>Total Revenue</b>	<b>60,300,359</b>	<b>54,479,385</b>
<b>Expense</b>		
Instruction	43,749,838	40,714,680
District Administration	2,478,631	2,379,540
Operations and Maintenance	8,705,030	8,536,130
Transportation and Housing	4,387,620	3,810,530
Interest	33,740	
Amortization of Capital Assets	2,950,927	
<b>Total Expense</b>	<b>62,305,786</b>	<b>55,440,880</b>
<b>Net Revenue (Expense)</b>	<b>(2,005,427)</b>	<b>(961,495)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,870,379</b>	<b>961,495</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(135,048)</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(135,048)	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(135,048)</b>	<b>-</b>

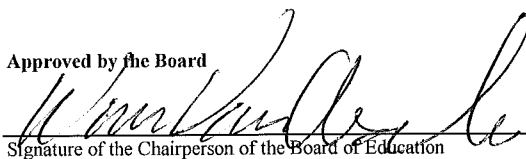
**School District No. 27 (Cariboo-Chilcotin)**

Annual Budget - Revenue and Expense

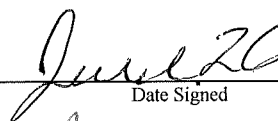
Year Ended June 30, 2013

	2013 Annual Budget	2012 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	55,360,670	55,440,880
Operating - Capital Assets Purchased	172,000	
Special Purpose Funds - Total Expense	3,960,449	
Special Purpose Funds - Capital Assets Purchased	51,204	
Capital Fund - Total Expense	2,984,667	
Capital Fund - Assets Purchased from Local Capital	10,000	
<b>Total Budget Bylaw Amount</b>	<b>62,538,990</b>	<b>55,440,880</b>

Approved by the Board



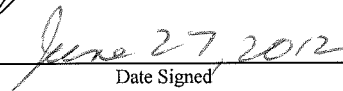
Signature of the Chairperson of the Board of Education



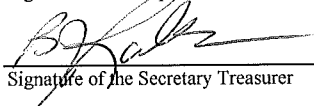
Date Signed



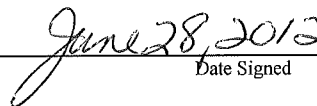
Signature of the Superintendent



Date Signed



Signature of the Secretary Treasurer



Date Signed

**School District No. 27 (Cariboo-Chilcotin)**

Annual Budget - Change in Net Financial Assets (Debt)

Year Ended June 30, 2013

	2013 Annual Budget
	\$
<b>Surplus (Deficit) for the year</b>	<u>(2,005,427)</u>
<b>Effect of change in Tangible Capital Assets</b>	
Acquisition of Tangible Capital Assets	
From Operating and Special Purpose Funds	(223,204)
From Local Capital	(10,000)
From Deferred Capital Revenue	<u>1,288,584</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>1,055,380</u>
Amortization of Tangible Capital Assets	<u>2,950,927</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>4,006,307</u>
	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>2,000,880</u></u>

**School District No. 27 (Cariboo-Chilcotin)**

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Annual Budget
	\$	\$
<b>Revenue</b>		
Provincial Grants		
Ministry of Education	51,795,914	52,506,570
Tuition	20,000	30,000
Other Revenue	1,941,967	1,784,315
Rentals and Leases	132,000	118,500
Investment Income	50,000	40,000
<b>Total Revenue</b>	<u>53,939,881</u>	<u>54,479,385</u>
<b>Expense</b>		
Instruction	40,842,760	40,714,680
District Administration	2,368,260	2,379,540
Operations and Maintenance	8,214,530	8,536,130
Transportation and Housing	3,935,120	3,810,530
<b>Total Expense</b>	<u>55,360,670</u>	<u>55,440,880</u>
<b>Net Revenue (Expense)</b>	<u>(1,420,789)</u>	<u>(961,495)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>1,870,379</u>	<u>961,495</u>
<b>Net Transfers (to) from other funds</b>		
Capital Assets Purchased	(172,000)	
Local Capital	(277,590)	
Other		-
<b>Total Net Transfers</b>	<u>(449,590)</u>	<u>-</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 27 (Cariboo-Chilcotin)**

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2013

	2013 Annual Budget	2012 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	52,154,095	52,948,321
AANDC/LEA Recovery	(1,866,967)	(1,704,315)
Other Ministry of Education Grants		
Supplement for the BC Education Plan	102,233	-
Pay Equity Grant	665,837	665,837
February Recount	400,920	371,221
May Recount	181,096	121,806
Graduated Adult Funding	50,000	20,000
FSA Prov Exam Funding	8,700	8,700
Carbon Tax Offset Rebate	100,000	75,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>51,795,914</b>	<b>52,506,570</b>
<b>Tuition</b>		
Offshore Tuition Fees	20,000	30,000
District Entered		-
<b>Total Tuition</b>	<b>20,000</b>	<b>30,000</b>
<b>Other Revenue</b>		
LEA/Direct Funding from First Nations	1,866,967	1,704,315
Miscellaneous		
Other General Revenue	75,000	50,000
Career Education Society		30,000
<b>Total Other Revenue</b>	<b>1,941,967</b>	<b>1,784,315</b>
<b>Rentals and Leases</b>	<b>132,000</b>	<b>118,500</b>
<b>Investment Income</b>	<b>50,000</b>	<b>40,000</b>
<b>Total Operating Revenue</b>	<b>53,939,881</b>	<b>54,479,385</b>



**School District No. 27 (Cariboo-Chilcotin)**

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2013

	2013 Annual Budget	2012 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	22,311,300	22,288,600
Principals and Vice Principals	4,108,830	4,101,990
Educational Assistants	2,633,560	2,581,600
Support Staff	7,169,270	7,134,860
Other Professionals	1,202,050	1,171,850
Substitutes	1,610,630	1,548,810
<b>Total Salaries</b>	<b>39,035,640</b>	<b>38,827,710</b>
<b>Employee Benefits</b>	<b>8,997,860</b>	<b>8,906,080</b>
<b>Total Salaries and Benefits</b>	<b>48,033,500</b>	<b>47,733,790</b>
<b>Services and Supplies</b>		
Services	1,006,350	993,900
Student Transportation	85,000	85,000
Professional Development and Travel	554,500	567,400
Rentals and Leases	59,150	78,350
Dues and Fees	65,850	66,650
Insurance	274,500	229,500
Interest	-	20,080
Supplies	3,389,220	3,677,610
Bad Debts	-	-
Utilities	1,892,600	1,988,600
<b>Total Services and Supplies</b>	<b>7,327,170</b>	<b>7,707,090</b>
<b>Total Operating Expense</b>	<b>55,360,670</b>	<b>55,440,880</b>

### School District No. 27 (Cariboo-Chilcotin)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	16,742,330	1,759,660	345,610	1,022,630		959,010	20,829,230
1.03 Career Programs	187,890	-	-	92,070		470	280,430
1.07 Library Services	347,220	-	145,730	38,220		6,000	537,170
1.08 Counselling	602,190	24,690	-	-		-	626,880
1.10 Special Education	3,677,810	-	1,528,620	88,970		22,500	5,317,900
1.30 English Language Learning	223,440	-	49,880	-		-	273,320
1.31 Aboriginal Education	530,420	112,360	563,720	28,790		48,000	1,283,290
1.41 School Administration	-	2,097,300	-	379,100		7,500	2,483,900
1.60 Summer School	-	-	-	-		-	-
1.61 Continuing Education	-	-	-	-		-	-
1.62 Off Shore Students	-	-	-	-		-	-
1.64 Other	-	-	-	-		28,000	28,000
<b>Total Function 1</b>	<b>22,311,300</b>	<b>3,994,010</b>	<b>2,633,560</b>	<b>1,649,770</b>	<b>-</b>	<b>1,071,480</b>	<b>31,660,120</b>
<b>4 District Administration</b>							
4.11 Educational Administration		114,820		35,410	414,520	112,000	676,750
4.40 School District Governance		-		-	96,350	6,000	102,350
4.41 Business Administration		-		254,450	434,120	10,000	698,570
<b>Total Function 4</b>	<b>-</b>	<b>114,820</b>	<b>-</b>	<b>289,860</b>	<b>944,990</b>	<b>128,000</b>	<b>1,477,670</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				45,040	178,300	-	223,340
5.50 Maintenance Operations				2,982,200	-	193,000	3,175,200
5.52 Maintenance of Grounds				267,100	-	93,150	360,250
5.56 Utilities				-	-	-	-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,294,340</b>	<b>178,300</b>	<b>286,150</b>	<b>3,758,790</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				135,530	78,760	-	214,290
7.70 Student Transportation				1,799,770	-	125,000	1,924,770
7.73 Housing				-	-	-	-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,935,300</b>	<b>78,760</b>	<b>125,000</b>	<b>2,139,060</b>
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
<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>22,311,300</b>	<b>4,108,830</b>	<b>2,633,560</b>	<b>7,169,270</b>	<b>1,202,050</b>	<b>1,610,630</b>	<b>39,035,640</b>

### School District No. 27 (Cariboo-Chilcotin)

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 Annual Budget	2012 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	20,829,230	4,757,680	25,586,910	1,358,260	26,945,170	26,824,390
1.03 Career Programs	280,430	69,040	349,470	530	350,000	380,000
1.07 Library Services	537,170	132,860	670,030	318,020	988,050	1,047,070
1.08 Counselling	626,880	150,100	776,980	7,700	784,680	779,930
1.10 Special Education	5,317,900	1,290,990	6,608,890	85,300	6,694,190	6,575,000
1.30 English Language Learning	273,320	66,600	339,920	290	340,210	384,260
1.31 Aboriginal Education	1,283,290	279,490	1,562,780	38,020	1,600,800	1,618,380
1.41 School Administration	2,483,900	570,760	3,054,660	30,000	3,084,660	3,053,650
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 Off Shore Students	-	-	-	-	-	-
1.64 Other	-	-	-	-	-	-
<b>Total Function 1</b>	<b>31,660,120</b>	<b>7,317,520</b>	<b>38,977,640</b>	<b>1,865,120</b>	<b>40,842,760</b>	<b>40,714,680</b>
<b>4 District Administration</b>						
4.11 Educational Administration	676,750	124,630	801,380	103,850	905,230	869,260
4.40 School District Governance	102,350	-	102,350	95,000	197,350	206,750
4.41 Business Administration	698,570	163,660	862,230	403,450	1,265,680	1,303,530
<b>Total Function 4</b>	<b>1,477,670</b>	<b>288,290</b>	<b>1,765,960</b>	<b>602,300</b>	<b>2,368,260</b>	<b>2,379,540</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	223,340	50,510	273,850	257,850	531,700	486,280
5.50 Maintenance Operations	3,175,200	759,130	3,934,330	1,327,200	5,261,530	5,530,250
5.52 Maintenance of Grounds	360,250	69,450	429,700	131,600	561,300	563,600
5.56 Utilities	-	-	-	1,860,000	1,860,000	1,956,000
<b>Total Function 5</b>	<b>3,758,790</b>	<b>879,090</b>	<b>4,637,880</b>	<b>3,576,650</b>	<b>8,214,530</b>	<b>8,536,130</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	214,290	52,380	266,670	14,800	281,470	277,350
7.70 Student Transportation	1,924,770	460,580	2,385,350	1,068,300	3,453,650	3,333,180
7.73 Housing	-	-	-	200,000	200,000	200,000
<b>Total Function 7</b>	<b>2,139,060</b>	<b>512,960</b>	<b>2,652,020</b>	<b>1,283,100</b>	<b>3,935,120</b>	<b>3,810,530</b>
<b>9 Debt Services</b>						
9.92 Interest on Bank Loans	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>39,035,640</b>	<b>8,997,860</b>	<b>48,033,500</b>	<b>7,327,170</b>	<b>55,360,670</b>	<b>55,440,880</b>

**School District No. 27 (Cariboo-Chilcotin)**

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget
	\$
<b>Revenue</b>	
Provincial Grants	
Ministry of Education	2,148,173
Other	173,920
Other Revenue	1,678,300
Investment Income	11,260
<b>Total Revenue</b>	<u>4,011,653</u>
<b>Expense</b>	
Instruction	2,907,078
District Administration	110,371
Operations and Maintenance	490,500
Transportation and Housing	452,500
<b>Total Expense</b>	<u>3,960,449</u>
<b>Net Revenue (Expense)</b>	<u>51,204</u>
<b>Net Transfers (to) from other funds</b>	
Capital Assets Purchased	<u>(51,204)</u>
<b>Total Net Transfers</b>	<u>(51,204)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u><u>-</u></u>

**School District No. 27 (Cariboo-Chilcotin)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
Deferred Revenue, beginning of year	50,000	-	249,728	46,743	670,000	45,000	65,000	50,000	50,000
Deferred Revenue, beginning of year, as restated	50,000	-	249,728	46,743	670,000	45,000	65,000	50,000	50,000
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	161,204	678,942	-	9,400	-	224,000	58,800	118,000	644,336
Provincial Grants - Other									
Other	160	3,000	2,000	500	1,700,000	1,000	700	1,000	500
Less: Allocated to Revenue	161,364	681,942	2,000	9,900	1,700,000	225,000	59,500	119,000	644,836
Deferred Revenue, end of year	131,204	681,942	52,000	10,500	218,000	218,000	51,000	121,000	590,000
	<b>80,160</b>	<b>-</b>	<b>199,728</b>	<b>46,143</b>	<b>2,370,000</b>	<b>52,000</b>	<b>75,500</b>	<b>48,000</b>	<b>104,836</b>
<b>Revenue</b>									
Provincial Grants - Ministry of Education	131,044	678,942	50,000	10,000	-	217,000	50,300	120,000	589,500
Provincial Grants - Other									
Other Revenue	160	3,000	2,000	500	1,600,000	1,000	700	1,000	500
Investment Income	131,204	681,942	52,000	10,500	1,600,000	218,000	51,000	121,000	590,000
<b>Expense</b>									
Salaries		306,450				7,000	25,000	32,000	
Teachers									
Principals and Vice Principals									
Educational Assistants		75,290				129,000		18,000	302,000
Support Staff									
Substitutes									
Employee Benefits		381,740				8,000	25,000	2,000	12,000
Services and Supplies		93,128				144,000	34,000	52,000	314,000
Capital Assets Purchased		207,074				34,000	6,000	9,000	76,000
Net Revenue (Expense) before Interfund Transfers	80,000	681,942	52,000	10,500	1,600,000	40,000	20,000	60,000	200,000
Interfund Transfers	80,000	681,942	52,000	10,500	1,600,000	218,000	51,000	121,000	590,000
Capital Assets Purchased	51,204	-	-	-	-	-	-	-	-
Net Revenue (Expense)	(51,204)	-	-	-	-	-	-	-	-
Capital Assets Purchased	(51,204)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

**School District No. 27 (Cariboo-Chilcotin)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	PRP Nengayni	Vanconver Foundation-Rural	Min. of Justice Connecting Communities	Interior Health Promoting School That Care	Health Communities That Care	Endowments IKON,WLFC	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	5,000	210,000	-	-	2,300	1,528,771
Deferred Revenue, beginning of year, as restated	-	5,000	210,000	-	-	2,300	1,528,771
<b>Add: Restricted Grants</b>							
Provincial Grants - Ministry of Education	301,387						2,196,069
Provincial Grants - Other	200	60,200	1,000	30,000	60,000		90,000
Other	301,587	60,200	1,000	30,000	1,000	785	1,772,045
Less: Allocated to Revenue	301,587	48,500	105,000	30,000	61,000	785	4,058,114
<b>Deferred Revenue, end of year</b>	-	<b>16,700</b>	<b>106,000</b>	-	<b>75,630</b>	<b>2,535</b>	<b>3,175,232</b>
<b>Revenue</b>							
Provincial Grants - Ministry of Education	301,387						2,148,173
Provincial Grants - Other	200	48,300	-	30,000	69,370	550	173,920
Other Revenue	200	200	1,000	-	1,000		1,678,300
Investment Income	301,587	48,500	105,000	30,000	70,370	550	11,260
<b>Expense</b>							
Salaries							
Teachers	158,960	37,500	29,360				596,270
Principals and Vice Principals	8,780			25,000			33,780
Educational Assistants	53,779		15,960				594,029
Support Staff	6,845				47,910		54,755
Substitutes	5,376				2,000		29,376
Employee Benefits	233,740	37,500	45,320	25,000	49,910		1,308,210
Services and Supplies	53,961	9,000	11,180	5,000	12,460		309,729
	13,886	2,000	48,500		8,000	550	2,342,510
	301,587	48,500	105,000	30,000	70,370	550	3,960,449
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	51,204
<b>Interfund Transfers</b>							
Capital Assets Purchased	-	-	-	-	-	-	(51,204)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	(51,204)

**School District No. 27 (Cariboo-Chilcotin)**

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget		
	Invested in Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
<b>Revenue</b>			
Provincial Grants			
Other Revenue		5,000	5,000
Investment Income		1,887	1,887
Amortization of Deferred Capital Revenue	2,341,938		2,341,938
<b>Total Revenue</b>	<b>2,341,938</b>	<b>6,887</b>	<b>2,348,825</b>
<b>Expense</b>			
Amortization of Capital Assets	2,950,927		2,950,927
Interest Payment			
Capital Lease		33,740	33,740
<b>Total Expense</b>	<b>2,950,927</b>	<b>33,740</b>	<b>2,984,667</b>
<b>Net Revenue (Expense)</b>	<b>(608,989)</b>	<b>(26,853)</b>	<b>(635,842)</b>
<b>Net Transfers (to) from other funds</b>			
Capital Assets Purchased	223,204		223,204
Local Capital		277,590	277,590
<b>Total Net Transfers</b>	<b>223,204</b>	<b>277,590</b>	<b>500,794</b>
<b>Other Adjustments to Fund Balances</b>			
Capital Assets Purchased from Local Capital	10,000	(10,000)	-
Principal Payment			
Capital Lease	243,850	(243,850)	-
<b>Total Other Adjustments to Fund Balances</b>	<b>253,850</b>	<b>(253,850)</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(131,935)</b>	<b>(3,113)</b>	<b>(135,048)</b>

