

Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2014

School District No. 27 (Cariboo-Chilcotin)

June 30, 2014

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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 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 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 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 \$60,730,052 for the 2013/2014 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 2013/2014.

READ A FIRST TIME THE 28th DAY OF MAY, 2013;

READ A SECOND TIME THE 28th DAY OF MAY, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF JUNE, 2013;

(Corporate Seal)



Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Annual Budget Bylaw 2013/2014, adopted by the Board the 25th DAY OF JUNE, 2013.



Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,923,000	4,959,000
Adult	50,000	50,000
Total Ministry Operating Grant Funded FTE's	4,973,000	5,009,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	53,851,980	53,944,087
Other	231,970	178,920
Tuition	20,000	20,000
Other Revenue	3,617,210	3,620,267
Rentals and Leases	132,000	132,000
Investment Income	94,816	63,147
Amortization of Deferred Capital Revenue	2,337,092	2,341,938
Total Revenue	60,285,068	60,300,359
Expenses		
Instruction	42,582,790	43,749,838
District Administration	2,570,365	2,478,631
Operations and Maintenance	10,706,276	11,655,957
Transportation and Housing	4,403,470	4,387,620
Debt Services	30,810	33,740
Total Expense	60,293,711	62,305,786
Net Revenue (Expense)	(8,643)	(2,005,427)
Budgeted Allocation (Retirement) of Surplus (Deficit)		1,870,379
Budgeted Surplus (Deficit), for the year	(8,643)	(135,048)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(8,643)	(135,048)
Budgeted Surplus (Deficit), for the year	(8,643)	(135,048)

School District No. 27 (Cariboo-Chilcotin)

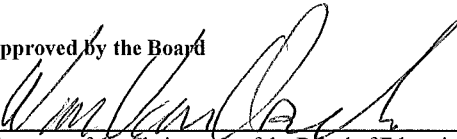
Statement 2

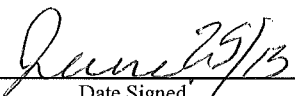
Annual Budget - Revenue and Expense


Year Ended June 30, 2014

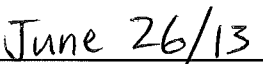
	2014 Annual Budget	2013 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	53,219,465	55,360,670
Operating - Tangible Capital Assets Purchased	172,000	172,000
Special Purpose Funds - Total Expense	4,114,350	3,960,449
Special Purpose Funds - Tangible Capital Assets Purchased	254,341	51,204
Capital Fund - Total Expense	2,959,896	2,984,667
Capital Fund - Tangible Capital Assets Purchased from Local Capital	10,000	10,000
Total Budget Bylaw Amount	60,730,052	62,538,990

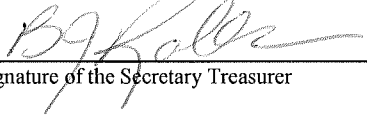
Approved by the Board

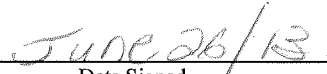

Signature of the Chairperson of the Board of Education


Date Signed


Signature of the Superintendent


Date Signed


Signature of the Secretary Treasurer


Date Signed

School District No. 27 (Cariboo-Chilcotin)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2014

	2014 Annual Budget	2013 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(8,643)</u>	<u>(2,005,427)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(426,341)	(223,204)
From Local Capital	(10,000)	(10,000)
From Deferred Capital Revenue		(1,288,584)
Total Acquisition of Tangible Capital Assets	<u>(436,341)</u>	<u>(1,521,788)</u>
Amortization of Tangible Capital Assets	<u>2,929,086</u>	<u>2,950,927</u>
Total Effect of change in Tangible Capital Assets	<u>2,492,745</u>	<u>1,429,139</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>2,484,102</u>	<u>(576,288)</u>

School District No. 27 (Cariboo-Chilcotin)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2014

	2014 Annual Budget	2013 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	51,212,360	51,795,914
Tuition	20,000	20,000
Other Revenue	2,083,125	1,941,967
Rentals and Leases	132,000	132,000
Investment Income	85,000	50,000
Total Revenue	53,532,485	53,939,881
Expenses		
Instruction	39,162,825	40,842,760
District Administration	2,402,110	2,368,260
Operations and Maintenance	7,701,060	8,214,530
Transportation and Housing	3,953,470	3,935,120
Total Expense	53,219,465	55,360,670
Net Revenue (Expense)	313,020	(1,420,789)
Budgeted Prior Year Surplus Appropriation		1,870,379
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(172,000)	(172,000)
Local Capital	(141,020)	(277,590)
Total Net Transfers	(313,020)	(449,590)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2014

	2014 Annual Budget	2013 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	52,055,948	52,838,344
AANDC/LEA Recovery	(1,668,125)	(1,866,967)
Other Ministry of Education Grants		
Pay Equity Grant	665,837	665,837
Education Guarantee	50,000	50,000
FSA prov Exam Funding	8,700	8,700
Carbon Tax Offset Rebate	100,000	100,000
Total Provincial Grants - Ministry of Education	51,212,360	51,795,914
Provincial Grants - Other	-	-
Tuition		
Offshore Tuition Fees	20,000	20,000
Total Tuition	20,000	20,000
Other Revenues		
LEA/Direct Funding from First Nations	1,668,125	1,866,967
Miscellaneous		
Other General Revenue	95,000	75,000
BC Hydro Powersmart	20,000	
Benefits surplus-One time only	300,000	
Total Other Revenue	2,083,125	1,941,967
Rentals and Leases	132,000	132,000
Investment Income	85,000	50,000
Total Operating Revenue	53,532,485	53,939,881

School District No. 27 (Cariboo-Chilcotin)

Schedule 2B

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

	2014	2013
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	21,348,910	22,311,300
Principals and Vice Principals	4,017,360	4,108,830
Educational Assistants	2,515,850	2,633,560
Support Staff	6,911,970	7,169,270
Other Professionals	1,186,300	1,202,050
Substitutes	1,456,380	1,610,630
Total Salaries	37,436,770	39,035,640
Employee Benefits	8,936,550	8,997,860
Total Salaries and Benefits	46,373,320	48,033,500
Services and Supplies		
Services	1,123,130	1,006,350
Student Transportation	75,000	85,000
Professional Development and Travel	490,780	554,500
Rentals and Leases	52,390	59,150
Dues and Fees	55,000	65,850
Insurance	314,500	274,500
Interest	-	-
Supplies	3,104,955	3,389,220
Bad Debts	-	-
Utilities	1,630,390	1,892,600
Total Services and Supplies	6,846,145	7,327,170
Total Operating Expense	53,219,465	55,360,670

School District No. 27 (Cariboo-Chilcotin)

Schedule 2C

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	16,012,000	1,756,690	278,940	920,210		841,030	19,808,870
1.03 Career Programs	188,220			91,590		400	280,210
1.07 Library Services	360,090		134,570	38,220		2,000	534,880
1.08 Counselling	589,990	24,690					614,680
1.10 Special Education	3,504,760		1,518,170	73,820		23,000	5,119,750
1.30 English Language Learning	174,670		25,300			6,800	206,770
1.31 Aboriginal Education	519,180	105,820	558,870	36,150		29,000	1,249,020
1.41 School Administration		1,905,520		338,360		7,500	2,251,380
1.64 Other						20,000	20,000
Total Function 1	21,348,910	3,792,720	2,515,850	1,498,350	-	929,730	30,085,560
4 District Administration							
4.11 Educational Administration		224,640		35,580	404,600	110,000	774,820
4.40 School District Governance					96,880	2,000	98,880
4.41 Business Administration				254,450	428,760	10,000	693,210
Total Function 4	-	224,640	-	290,030	930,240	122,000	1,566,910
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				45,040	178,300		223,340
5.50 Maintenance Operations				2,841,750		195,000	3,036,750
5.52 Maintenance of Grounds				294,430		74,650	369,080
5.56 Utilities							-
Total Function 5	-	-	-	3,181,220	178,300	269,650	3,629,170
7 Transportation and Housing							
7.41 Transportation and Housing Administration				135,530	77,760		213,290
7.70 Student Transportation				1,806,840		135,000	1,941,840
7.73 Housing							-
Total Function 7	-	-	-	1,942,370	77,760	135,000	2,155,130
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,348,910	4,017,360	2,515,850	6,911,970	1,186,300	1,456,380	37,436,770

School District No. 27 (Cariboo-Chilcotin)

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 Annual Budget	2013 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	19,808,870	4,709,170	24,518,040	1,253,705	25,771,745	26,945,170
1.03 Career Programs	280,210	70,660	350,870	4,130	355,000	350,000
1.07 Library Services	534,880	135,600	670,480	312,450	982,930	988,050
1.08 Counselling	614,680	153,310	767,990	6,400	774,390	784,680
1.10 Special Education	5,119,750	1,303,200	6,422,950	77,850	6,500,800	6,694,190
1.30 English Language Learning	206,770	50,250	257,020	93,360	350,380	340,210
1.31 Aboriginal Education	1,249,020	285,190	1,534,210	32,000	1,566,210	1,600,800
1.41 School Administration	2,251,380	536,070	2,787,450	24,420	2,811,870	3,084,660
1.64 Other	20,000	500	20,500	29,000	49,500	55,000
Total Function 1	30,085,560	7,243,950	37,329,510	1,833,315	39,162,825	40,842,760
4 District Administration						
4.11 Educational Administration	774,820	153,070	927,890	88,750	1,016,640	905,230
4.40 School District Governance	98,880		98,880	108,000	206,880	197,350
4.41 Business Administration	693,210	167,980	861,190	317,400	1,178,590	1,265,680
Total Function 4	1,566,910	321,050	1,887,960	514,150	2,402,110	2,368,260
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	223,340	53,630	276,970	247,250	524,220	531,700
5.50 Maintenance Operations	3,036,750	725,420	3,762,170	1,246,940	5,009,110	5,261,530
5.52 Maintenance of Grounds	369,080	76,560	445,640	124,300	569,940	561,300
5.56 Utilities	-	-	-	1,597,790	1,597,790	1,860,000
Total Function 5	3,629,170	855,610	4,484,780	3,216,280	7,701,060	8,214,530
7 Transportation and Housing						
7.41 Transportation and Housing Administration	213,290	53,520	266,810	12,100	278,910	281,470
7.70 Student Transportation	1,941,840	462,420	2,404,260	1,070,300	3,474,560	3,453,650
7.73 Housing	-	-	-	200,000	200,000	200,000
Total Function 7	2,155,130	515,940	2,671,070	1,282,400	3,953,470	3,935,120
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	37,436,770	8,936,550	46,373,320	6,846,145	53,219,465	55,360,670

School District No. 27 (Cariboo-Chilcotin)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2014

	2014	2013
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,639,620	2,148,173
Other	231,970	173,920
Other Revenue	1,489,085	1,678,300
Investment Income	8,016	11,260
Total Revenue	<u>4,368,691</u>	<u>4,011,653</u>
Expenses		
Instruction	3,419,965	2,907,078
District Administration	168,255	110,371
Operations and Maintenance	76,130	490,500
Transportation and Housing	450,000	452,500
Total Expense	<u>4,114,350</u>	<u>3,960,449</u>
Net Revenue (Expense)	<u>254,341</u>	<u>51,204</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(254,341)	(51,204)
Total Net Transfers	<u>(254,341)</u>	<u>(51,204)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

	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	-	136,624	253,574	11,839	678,982	32,608	41,896	123,935	99,097
Add: Restricted Grants	330,324	542,318		9,400		224,000	51,450	124,269	644,336
Provincial Grants - Ministry of Education									
Provincial Grants - Other					1,349,993				
Investment Income	147	842	2,800	80		1,400	762	738	616
	330,471	543,160	2,800	9,480	1,349,993	225,400	52,212	125,007	644,952
Less: Allocated to Revenue	330,471	679,784	125,500	-	1,429,993	231,500	80,506	181,320	674,205
Deferred Revenue, end of year	-	-	130,874	21,319	598,982	26,508	13,602	67,622	69,844
Revenues	330,324	678,942	125,500			230,100	79,744	180,582	673,589
Provincial Grants - Ministry of Education									
Provincial Grants - Other					1,429,993				
Other Revenue	147	842				1,400	762	738	616
Investment Income	330,471	679,784	125,500	-	1,429,993	231,500	80,506	181,320	674,205
Expenses									
Salaries									
Teachers		192,420							
Principals and Vice Principals		13,100							
Educational Assistants		350,932							
Support Staff									
Substitutes		30,190							
Employee Benefits		586,642							
Services and Supplies	76,130	1,600	125,500		1,429,993	44,826	44,145	107,250	190,000
	76,130	679,784	125,500	-	1,429,993	231,500	80,506	181,320	674,205
Net Revenue (Expense) before Interfund Transfers	254,341	-	-	-	-	-	-	-	-
Interfund Transfers	(254,341)								
Tangible Capital Assets Purchased	(254,341)								
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2014

	Neqayni Wellness Centre PRP	Early Learning	Artists in Schools	Rural Secondary Curriculum Van. Foundation	Creating Connections (Min of Justice)	Health Promote Schools Coord (Min of Health)	Communities That Care (MCFD)	Endowments IKON,WLFC	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year	17,552	18,902	119	40,856	213,474	-	71,740	2,909	1,744,107
Add: Restricted Grants									
Provincial Grants - Ministry of Education	304,385								2,230,482
Provincial Grants - Other			18,900			30,000	60,000		90,000
Investment Income	489	200		102	1,486		684	790	1,368,893
	304,874	200	18,900	102	1,486	30,000	60,684	790	3,700,511
Less: Allocated to Revenue	322,426	19,102	19,019	40,175	101,130	30,000	103,010	550	4,368,691
Deferred Revenue, end of year	-	-	-	783	113,830	-	29,414	3,149	1,075,927
Revenues									
Provincial Grants - Ministry of Education	321,937	18,902							2,639,620
Provincial Grants - Other			19,019	40,073	99,644	30,000	102,326		231,970
Other Revenue	489	200		102	1,486		684	550	1,489,085
Investment Income	322,426	19,102	19,019	40,175	101,130	30,000	103,010	550	4,368,691
Expenses									
Salaries									
Teachers	158,960			31,500	14,500				467,608
Principals and Vice Principals	8,800					24,904			46,804
Educational Assistants	54,120								917,689
Support Staff	8,000				26,180				87,800
Substitutes	5,376						250		82,776
Employee Benefits	235,256			31,500	40,680	24,904	53,870		1,602,677
Services and Supplies	53,775	19,102	19,019	7,875	10,450	5,096	13,940		334,163
	33,395			800	50,000		35,200	550	2,177,510
	322,426	19,102	19,019	40,175	101,130	30,000	103,010	550	4,114,350
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	254,341
Interfund Transfers									
Tangible Capital Assets Purchased									(254,341)
Net Revenue (Expense)									-

School District No. 27 (Cariboo-Chilcotin)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget			2013 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Other			-	5,000
Other Revenue		45,000	45,000	
Investment Income		1,800	1,800	1,887
Amortization of Deferred Capital Revenue	2,337,092		2,337,092	2,341,938
Total Revenue	2,337,092	46,800	2,383,892	2,348,825
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,929,086		2,929,086	2,950,927
Interest Payment				
Capital Lease		30,810	30,810	33,740
Total Expense	2,929,086	30,810	2,959,896	2,984,667
Net Revenue (Expense)	(591,994)	15,990	(576,004)	(635,842)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	426,341		426,341	223,204
Local Capital		141,020	141,020	277,590
Total Net Transfers	426,341	141,020	567,361	500,794
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	10,000	(10,000)	-	
Principal Payment				
Capital Lease	110,210	(110,210)	-	
Total Other Adjustments to Fund Balances	120,210	(120,210)	-	
Budgeted Surplus (Deficit), for the year	(45,443)	36,800	(8,643)	(135,048)

