

Amended Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2015

School District No. 27 (Cariboo-Chilcotin)

June 30, 2015

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Source	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	14

*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. 27 (CARIBOO-CHILCOTIN) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2014/2015 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. 27 (Cariboo-Chilcotin) Amended Annual Budget Bylaw for fiscal year 2014/2015.
3. The attached Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of \$61,707,513 for the 2014/2015 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 2014/2015.

READ A FIRST TIME THE 27th DAY OF JANUARY, 2015;

READ A SECOND TIME THE 27th DAY OF JANUARY, 2015;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF FEBRUARY, 2015;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Amended Annual Budget Bylaw 2014/2015, adopted by the Board the 24th DAY OF FEBRUARY, 2015.

Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,621,688	4,901,188
Adult	18,000	49,375
Total Ministry Operating Grant Funded FTE's	4,639,688	4,950,563
Revenues	\$	\$
Provincial Grants		
Ministry of Education	52,899,222	53,791,223
Other	223,539	250,340
Tuition	9,000	25,000
Other Revenue	3,207,392	3,736,276
Rentals and Leases	78,000	115,000
Investment Income	148,609	100,482
Amortization of Deferred Capital Revenue	2,688,618	2,352,645
Total Revenue	59,254,380	60,370,966
Expenses		
Instruction	42,105,809	44,586,144
District Administration	2,728,230	2,489,090
Operations and Maintenance	11,875,792	10,978,735
Transportation and Housing	4,154,940	4,182,430
Debt Services	25,260	30,810
Total Expense	60,890,031	62,267,209
Net Revenue (Expense)	(1,635,651)	(1,896,243)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,810,602	2,000,685
Budgeted Surplus (Deficit), for the year	174,951	104,442
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	174,951	104,442
Budgeted Surplus (Deficit), for the year	174,951	104,442

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	53,049,220	54,948,150
Operating - Tangible Capital Assets Purchased	455,000	437,000
Special Purpose Funds - Total Expense	4,402,212	4,268,886
Special Purpose Funds - Tangible Capital Assets Purchased	287,482	110,000
Capital Fund - Total Expense	3,438,599	3,050,173
Capital Fund - Tangible Capital Assets Purchased from Local Capital	75,000	150,000
Total Budget Bylaw Amount	61,707,513	62,964,209

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)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,635,651)</u>	<u>(1,896,243)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(742,482)	(547,000)
From Local Capital	(75,000)	(150,000)
From Deferred Capital Revenue	<u>(1,835,000)</u>	<u>(6,692,673)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,652,482)</u>	<u>(7,389,673)</u>
Amortization of Tangible Capital Assets	<u>3,413,339</u>	<u>3,019,363</u>
Total Effect of change in Tangible Capital Assets	<u>760,857</u>	<u>(4,370,310)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(874,794)</u></u>	<u><u>(6,266,553)</u></u>

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2015

	Operating Fund	Special Purpose Fund	Capital Fund	2015 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,154,870	15,000	19,028,736	23,198,606
Changes for the year				
Net Revenue (Expense) for the year	(1,177,152)	287,482	(745,981)	(1,635,651)
Interfund Transfers				
Tangible Capital Assets Purchased	(455,000)	(287,482)	742,482	-
Local Capital	(178,450)		178,450	-
Net Changes for the year	(1,810,602)	-	174,951	(1,635,651)
Budgeted Accumulated Surplus (Deficit), end of year	2,344,268	15,000	19,203,687	21,562,955

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	49,996,453	51,237,360
Other	20,000	
Tuition	9,000	25,000
Other Revenue	1,638,615	2,118,125
Rentals and Leases	78,000	115,000
Investment Income	130,000	85,000
Total Revenue	51,872,068	53,580,485
Expenses		
Instruction	37,849,400	40,330,140
District Administration	2,728,230	2,489,090
Operations and Maintenance	8,316,650	7,946,490
Transportation and Housing	4,154,940	4,182,430
Total Expense	53,049,220	54,948,150
Net Revenue (Expense)	(1,177,152)	(1,367,665)
Budgeted Prior Year Surplus Appropriation	1,810,602	2,000,685
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(455,000)	(437,000)
Local Capital	(178,450)	(196,020)
Total Net Transfers	(633,450)	(633,020)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	51,196,068	52,055,948
AANDC/LEA Recovery	(1,488,615)	(1,668,125)
Strike Savings Recovery	(1,437,826)	
Other Ministry of Education Grants		
Pay Equity	665,837	665,837
Labour Settlement Funding	894,289	
Education Guarantee-Graduated Adult Funding	33,000	50,000
FSA Prov Exam Funding	8,700	8,700
Carbon Tax Offset Rebate	125,000	125,000
Total Provincial Grants - Ministry of Education	49,996,453	51,237,360
Provincial Grants - Other	20,000	-
Tuition		
Offshore Tuition Fees	9,000	25,000
Total Tuition	9,000	25,000
Other Revenues		
LEA/Direct Funding from First Nations	1,488,615	1,668,125
Miscellaneous		
Miscellaneous	150,000	150,000
One Time Benefits Surplus		300,000
Total Other Revenue	1,638,615	2,118,125
Rentals and Leases	78,000	115,000
Investment Income	130,000	85,000
Total Operating Revenue	51,872,068	53,580,485

School District No. 27 (Cariboo-Chilcotin)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
Salaries		
Teachers	19,858,980	21,347,060
Principals and Vice Principals	3,736,640	3,892,670
Educational Assistants	2,686,150	2,600,210
Support Staff	7,544,880	7,409,310
Other Professionals	1,236,140	1,170,200
Substitutes	1,738,495	1,965,690
Total Salaries	36,801,285	38,385,140
Employee Benefits	8,953,225	9,017,180
Total Salaries and Benefits	45,754,510	47,402,320
Services and Supplies		
Services	1,236,120	1,284,690
Student Transportation	83,870	77,890
Professional Development and Travel	542,130	512,580
Rentals and Leases	21,920	53,390
Dues and Fees	61,100	54,500
Insurance	308,160	344,500
Supplies	3,406,060	3,627,890
Utilities	1,635,350	1,590,390
Total Services and Supplies	7,294,710	7,545,830
Total Operating Expense	53,049,220	54,948,150

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	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	14,668,350	1,224,500	307,360	924,580		920,745	18,045,535
1.03 Career Programs	188,490			96,720		1,000	286,210
1.07 Library Services	480,160		150,050	40,520		2,000	672,730
1.08 Counselling	887,110	24,690					911,800
1.10 Special Education	2,898,530	142,650	1,622,550	82,470		204,500	4,950,700
1.30 English Language Learning	216,390	22,870	59,150			5,600	304,010
1.31 Aboriginal Education	519,950	105,810	547,040	40,050		27,000	1,239,850
1.41 School Administration		1,854,210		360,740		7,500	2,222,450
1.62 Off Shore Students							-
1.64 Other						20,000	20,000
Total Function 1	19,858,980	3,374,730	2,686,150	1,545,080	-	1,188,345	28,653,285
4 District Administration							
4.11 Educational Administration		361,910		39,050	386,800	125,000	912,760
4.40 School District Governance					120,230		120,230
4.41 Business Administration				303,500	463,910	10,500	777,910
Total Function 4	-	361,910	-	342,550	970,940	135,500	1,810,900
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				49,030	173,290		222,320
5.50 Maintenance Operations				3,218,010		210,000	3,428,010
5.52 Maintenance of Grounds				295,650		74,650	370,300
5.56 Utilities							-
Total Function 5	-	-	-	3,562,690	173,290	284,650	4,020,630
7 Transportation and Housing							
7.41 Transportation and Housing Administration				145,510	91,910		237,420
7.70 Student Transportation				1,949,050		130,000	2,079,050
7.73 Housing							-
Total Function 7	-	-	-	2,094,560	91,910	130,000	2,316,470
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	19,858,980	3,736,640	2,686,150	7,544,880	1,236,140	1,738,495	36,801,285

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,045,535	4,413,665	22,459,200	1,173,750	23,632,950	26,286,665
1.03 Career Programs	286,210	74,950	361,160	32,210	393,370	373,230
1.07 Library Services	672,730	174,860	847,590	415,850	1,263,440	1,383,435
1.08 Counselling	911,800	236,460	1,148,260	6,800	1,155,060	489,630
1.10 Special Education	4,950,700	1,241,780	6,192,480	213,890	6,406,370	6,767,350
1.30 English Language Learning	304,010	77,530	381,540	37,320	418,860	346,270
1.31 Aboriginal Education	1,239,850	289,880	1,529,730	131,100	1,660,830	1,626,290
1.41 School Administration	2,222,450	540,380	2,762,830	99,340	2,862,170	3,004,620
1.62 Off Shore Students	-	-	-	2,250	2,250	-
1.64 Other	20,000	500	20,500	33,600	54,100	52,650
Total Function 1	28,653,285	7,050,005	35,703,290	2,146,110	37,849,400	40,330,140
4 District Administration						
4.11 Educational Administration	912,760	186,300	1,099,060	93,250	1,192,310	983,390
4.40 School District Governance	120,230	-	120,230	127,140	247,370	259,990
4.41 Business Administration	777,910	191,210	969,120	319,430	1,288,550	1,245,710
Total Function 4	1,810,900	377,510	2,188,410	539,820	2,728,230	2,489,090
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	222,320	53,880	276,200	256,150	532,350	546,260
5.50 Maintenance Operations	3,428,010	818,810	4,246,820	1,371,030	5,617,850	5,288,760
5.52 Maintenance of Grounds	370,300	79,500	449,800	119,300	569,100	553,680
5.56 Utilities	-	-	-	1,597,350	1,597,350	1,557,790
Total Function 5	4,020,630	952,190	4,972,820	3,343,830	8,316,650	7,946,490
7 Transportation and Housing						
7.41 Transportation and Housing Administration	237,420	60,710	298,130	21,850	319,980	278,890
7.70 Student Transportation	2,079,050	512,810	2,591,860	1,093,100	3,684,960	3,723,540
7.73 Housing	-	-	-	150,000	150,000	180,000
Total Function 7	2,316,470	573,520	2,889,990	1,264,950	4,154,940	4,182,430
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	36,801,285	8,953,225	45,754,510	7,294,710	53,049,220	54,948,150

School District No. 27 (Cariboo-Chilcotin)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2015

	<u>2015 Amended Annual Budget</u>	<u>2014 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,902,769	2,496,313
Other	203,539	250,340
Other Revenue	1,568,777	1,618,151
Investment Income	14,609	14,082
Total Revenue	<u>4,689,694</u>	<u>4,378,886</u>
Expenses		
Instruction	4,256,409	4,256,004
Operations and Maintenance	145,803	12,882
Total Expense	<u>4,402,212</u>	<u>4,268,886</u>
Net Revenue (Expense)	<u>287,482</u>	<u>110,000</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(287,482)	(110,000)
Total Net Transfers	<u>(287,482)</u>	<u>(110,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	136,209	257,308	31,628	3,099	595,778	41,908	20,657	137,494
Add: Restricted Grants									
Provincial Grants - Ministry of Education	338,285	1,031,176		5,700			224,000	58,800	112,433
Provincial Grants - Other						1,501,530			21,310
Other		2,545	3,465	426	790		1,422	485	1,200
Investment Income									1,200
	338,285	1,033,721	3,465	6,126	790	1,501,530	225,422	59,285	134,943
Less: Allocated to Revenue	338,285	971,464	110,000	15,000	800	1,547,467	242,869	68,221	212,344
Recovered									
Recovered from Sept Strike Savings		3,266					467	1,994	900
Deferred Revenue, end of year	-	195,200	150,773	22,754	3,089	549,841	23,994	9,727	59,193
Revenues									
Provincial Grants - Ministry of Education	338,285	968,919	106,535	14,574			241,447	67,736	189,834
Provincial Grants - Other						1,547,467			21,310
Other Revenue		2,545	3,465	426	800		1,422	485	1,200
Investment Income									1,200
	338,285	971,464	110,000	15,000	800	1,547,467	242,869	68,221	212,344
Expenses									
Salaries									
Teachers		603,340						29,610	17,847
Principals and Vice Principals							152,485	1,801	47,035
Educational Assistants									
Support Staff		152,375							
Other Professionals									18,490
Substitutes		18,546					6,200	6,200	7,037
	-	774,261	-	-	-	-	158,685	37,611	90,409
Employee Benefits		197,203					40,765	7,710	18,429
Services and Supplies	145,803		15,000	15,000	800	1,547,467	43,419	22,900	103,506
	145,803	971,464	15,000	15,000	800	1,547,467	242,869	68,221	212,344
Net Revenue (Expense) before Interfund Transfers	192,482	-	95,000	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(192,482)		(95,000)						
	(192,482)	-	(95,000)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	CommunityLINK	Nenqayni Treatment Centre	Early Learning	Creating Connections (Min of Justice)	Communities That Care (MCFD)	Healthy School Promo Coord (Min of Health)	Artists In Schools	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	59,728	24,230	14,846	169,508	65,624	-	662	1,558,679
Add: Restricted Grants								
Provincial Grants - Ministry of Education	644,336	294,329						2,709,059
Provincial Grants - Other					50,000	30,000		80,000
Other							11,550	1,534,390
Investment Income	610	250	199	2,254	903	50		14,599
	644,946	294,579	199	2,254	50,903	30,050	11,550	4,338,048
Less: Allocated to Revenue	678,130	287,619	10,749	61,099	107,075	26,360	12,212	4,689,694
Recovered		20,385						20,385
Recovered from Sept Strike Savings		10,805						17,432
Deferred Revenue, end of year	26,544	-	4,296	110,663	9,452	3,690	-	1,169,216
Revenues								
Provincial Grants - Ministry of Education	677,520	287,369	10,550					2,902,769
Provincial Grants - Other				58,845	106,172	26,310	12,212	203,539
Other Revenue								1,568,777
Investment Income	610	250	199	2,254	903	50		14,609
	678,130	287,619	10,749	61,099	107,075	26,360	12,212	4,689,694
Expenses								
Salaries								
Teachers		141,828				16,650		809,275
Principals and Vice Principals		9,470				2,080		11,550
Educational Assistants	365,805	58,985		37,319	77,846			741,276
Support Staff		7,298						159,673
Other Professionals								18,490
Substitutes	6,900	4,925	750		2,500			53,058
	372,705	222,506	750	37,319	80,346	18,730	-	1,793,322
Employee Benefits	96,846	53,337		10,030	20,829	4,580		449,729
Services and Supplies	208,579	11,776	9,999	13,750	5,900	3,050	12,212	2,159,161
	678,130	287,619	10,749	61,099	107,075	26,360	12,212	4,402,212
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	287,482
Interfund Transfers								
Tangible Capital Assets Purchased								(287,482)
	-	-	-	-	-	-	-	(287,482)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget			2014 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education			-	57,550
Investment Income		4,000	4,000	1,400
Amortization of Deferred Capital Revenue	2,688,618		2,688,618	2,352,645
Total Revenue	2,688,618	4,000	2,692,618	2,411,595
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,413,339		3,413,339	3,019,363
Interest Payment				
Capital Lease		25,260	25,260	30,810
Total Expense	3,413,339	25,260	3,438,599	3,050,173
Net Revenue (Expense)	(724,721)	(21,260)	(745,981)	(638,578)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	742,482		742,482	547,000
Local Capital		178,450	178,450	196,020
Total Net Transfers	742,482	178,450	920,932	743,020
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	75,000	(75,000)	-	
Principal Payment				
Capital Lease	115,760	(115,760)	-	
Total Other Adjustments to Fund Balances	190,760	(190,760)	-	
Budgeted Surplus (Deficit), for the year	208,521	(33,570)	174,951	104,442