

Amended Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2016

School District No. 27 (Cariboo-Chilcotin)

June 30, 2016

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 2015/2016 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 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$62,934,030 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 26th DAY OF JANUARY, 2016;

READ A SECOND TIME THE 26th DAY OF JANUARY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF FEBRUARY, 2016;

(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 2015/2016, adopted by the Board the 23rd DAY OF FEBRUARY, 2016.

Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,605,250	4,621,688
Adult	10,500	18,000
Other	-	-
Total Ministry Operating Grant Funded FTE's	4,615,750	4,639,688
Revenues	\$	\$
Provincial Grants		
Ministry of Education	54,420,448	52,899,222
Other	229,486	223,539
Tuition	17,250	9,000
Other Revenue	2,770,811	3,207,392
Rentals and Leases	97,500	78,000
Investment Income	147,333	148,609
Amortization of Deferred Capital Revenue	2,702,500	2,688,618
Total Revenue	60,385,328	59,254,380
Expenses		
Instruction	43,892,548	42,105,809
District Administration	2,580,780	2,728,230
Operations and Maintenance	11,086,434	11,875,792
Transportation and Housing	4,748,028	4,154,940
Debt Services	16,200	25,260
Total Expense	62,323,990	60,890,031
Net Revenue (Expense)	(1,938,662)	(1,635,651)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,792,545	1,810,602
Budgeted Surplus (Deficit), for the year	(146,117)	174,951
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(146,117)	174,951
Budgeted Surplus (Deficit), for the year	(146,117)	174,951

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	53,903,450	53,049,220
Operating - Tangible Capital Assets Purchased	347,590	455,000
Special Purpose Funds - Total Expense	5,002,283	4,402,212
Special Purpose Funds - Tangible Capital Assets Purchased	65,450	287,482
Capital Fund - Total Expense	3,418,257	3,438,599
Capital Fund - Tangible Capital Assets Purchased from Local Capital	197,000	75,000
Total Budget Bylaw Amount	62,934,030	61,707,513

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

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,938,662)</u>	<u>(1,635,651)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(413,040)	(742,482)
From Local Capital	(197,000)	(75,000)
From Deferred Capital Revenue	(2,596,569)	(1,835,000)
Total Acquisition of Tangible Capital Assets	<u>(3,206,609)</u>	<u>(2,652,482)</u>
Amortization of Tangible Capital Assets	<u>3,402,057</u>	<u>3,413,339</u>
Total Effect of change in Tangible Capital Assets	<u>195,448</u>	<u>760,857</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,743,214)</u></u>	<u><u>(874,794)</u></u>

School District No. 27 (Cariboo-Chilcotin)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2016

	Operating Fund	Special Purpose Fund	Capital Fund	2016 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,604,485	15,000	19,664,478	23,283,963
Changes for the year				
Net Revenue (Expense) for the year	(1,295,655)	65,450	(708,457)	(1,938,662)
Interfund Transfers				
Tangible Capital Assets Purchased	(347,590)	(65,450)	413,040	-
Local Capital	(50,000)		50,000	-
Other	(99,300)		99,300	-
Net Changes for the year	(1,792,545)	-	(146,117)	(1,938,662)
Budgeted Accumulated Surplus (Deficit), end of year	1,811,940	15,000	19,518,361	21,345,301

School District No. 27 (Cariboo-Chilcotin)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	51,094,038	49,996,453
Other	70,000	20,000
Tuition	17,250	9,000
Other Revenue	1,199,007	1,638,615
Rentals and Leases	97,500	78,000
Investment Income	130,000	130,000
Total Revenue	52,607,795	51,872,068
Expenses		
Instruction	39,228,850	37,849,400
District Administration	2,580,780	2,728,230
Operations and Maintenance	8,103,470	8,316,650
Transportation and Housing	3,990,350	4,154,940
Total Expense	53,903,450	53,049,220
Net Revenue (Expense)	(1,295,655)	(1,177,152)
Budgeted Prior Year Surplus Appropriation	1,792,545	1,810,602
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(347,590)	(455,000)
Local Capital	(50,000)	(178,450)
Other	(99,300)	
Total Net Transfers	(496,890)	(633,450)
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, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	51,200,957	51,196,068
AANDC/LEA Recovery	(928,927)	(1,488,615)
Strike Savings Recovery		(1,437,826)
Other Ministry of Education Grants		
Pay Equity	665,837	665,837
Labour Settlement Funding		894,289
Funding for Graduated Adults	20,000	33,000
FSA Prov Exam Funding	8,696	8,700
Carbon Tax Offset Rebate	116,725	125,000
Staff Curriculum Development Grant	10,750	-
Total Provincial Grants - Ministry of Education	51,094,038	49,996,453
Provincial Grants - Other	70,000	20,000
Tuition		
Continuing Education	15,000	
Offshore Tuition Fees	2,250	9,000
Total Tuition	17,250	9,000
Other Revenues		
Other School District/Education Authorities	52,000	
LEA/Direct Funding from First Nations	928,927	1,488,615
Miscellaneous		
Miscellaneous	160,000	150,000
ICBC Fleet Rebate	-	
BC Hydro Powersmart	10,000	
Scout Island-Outdoor Education Program	38,080	
Vanderhoof Co-op Dividends	10,000	
Total Other Revenue	1,199,007	1,638,615
Rentals and Leases	97,500	78,000
Investment Income	130,000	130,000
Total Operating Revenue	52,607,795	51,872,068

School District No. 27 (Cariboo-Chilcotin)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Salaries		
Teachers	20,673,570	19,858,980
Principals and Vice Principals	3,726,690	3,736,640
Educational Assistants	2,909,595	2,686,150
Support Staff	7,252,180	7,544,880
Other Professionals	1,290,090	1,236,140
Substitutes	1,761,650	1,738,495
Total Salaries	37,613,775	36,801,285
Employee Benefits	9,134,235	8,953,225
Total Salaries and Benefits	46,748,010	45,754,510
Services and Supplies		
Services	1,156,950	1,236,120
Student Transportation	70,500	83,870
Professional Development and Travel	555,390	542,130
Rentals and Leases	19,330	21,920
Dues and Fees	77,650	61,100
Insurance	320,620	308,160
Interest	-	-
Supplies	3,380,450	3,406,060
Utilities	1,574,550	1,635,350
Total Services and Supplies	7,155,440	7,294,710
Total Operating Expense	53,903,450	53,049,220

School District No. 27 (Cariboo-Chilcotin)

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

Year Ended June 30, 2016

	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	15,257,900	1,169,970	313,410	882,280		971,910	18,595,470
1.03 Career Programs	202,680			69,740	38,220	3,000	313,640
1.07 Library Services	538,450		137,950	40,480		2,000	718,880
1.08 Counselling	843,660	24,690					868,350
1.10 Special Education	3,102,040	153,950	1,819,200	94,090		202,800	5,372,080
1.30 English Language Learning	228,800	19,990	66,965			5,600	321,355
1.31 Aboriginal Education	500,040	95,240	572,070	36,010		47,580	1,250,940
1.41 School Administration		1,907,050		349,630		7,500	2,264,180
1.62 Off Shore Students							-
1.64 Other						20,000	20,000
Total Function 1	20,673,570	3,370,890	2,909,595	1,472,230	38,220	1,260,390	29,724,895
4 District Administration							
4.11 Educational Administration		355,800		41,630	386,640	100,000	884,070
4.40 School District Governance					121,150		121,150
4.41 Business Administration				274,770	457,700	10,000	742,470
Total Function 4	-	355,800	-	316,400	965,490	110,000	1,747,690
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				19,520	207,690	990	228,200
5.50 Maintenance Operations				3,116,900		180,000	3,296,900
5.52 Maintenance of Grounds				291,090		74,650	365,740
5.56 Utilities							-
Total Function 5	-	-	-	3,427,510	207,690	255,640	3,890,840
7 Transportation and Housing							
7.41 Transportation and Housing Administration				118,090	78,690	5,620	202,400
7.70 Student Transportation				1,917,950		130,000	2,047,950
7.73 Housing							-
Total Function 7	-	-	-	2,036,040	78,690	135,620	2,250,350
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,673,570	3,726,690	2,909,595	7,252,180	1,290,090	1,761,650	37,613,775

School District No. 27 (Cariboo-Chilcotin)

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

Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,595,470	4,537,450	23,132,920	1,107,485	24,240,405	23,632,950
1.03 Career Programs	313,640	81,840	395,480	124,180	519,660	393,370
1.07 Library Services	718,880	187,240	906,120	414,710	1,320,830	1,263,440
1.08 Counselling	868,350	225,170	1,093,520	4,900	1,098,420	1,155,060
1.10 Special Education	5,372,080	1,352,200	6,724,280	233,780	6,958,060	6,406,370
1.30 English Language Learning	321,355	81,915	403,270	26,790	430,060	418,860
1.31 Aboriginal Education	1,250,940	275,660	1,526,600	173,150	1,699,750	1,660,830
1.41 School Administration	2,264,180	539,040	2,803,220	92,345	2,895,565	2,862,170
1.62 Off Shore Students	-	-	-	2,250	2,250	2,250
1.64 Other	20,000	500	20,500	43,350	63,850	54,100
Total Function 1	29,724,895	7,281,015	37,005,910	2,222,940	39,228,850	37,849,400
4 District Administration						
4.11 Educational Administration	884,070	176,650	1,060,720	78,400	1,139,120	1,192,310
4.40 School District Governance	121,150	-	121,150	133,740	254,890	247,370
4.41 Business Administration	742,470	182,100	924,570	262,200	1,186,770	1,288,550
Total Function 4	1,747,690	358,750	2,106,440	474,340	2,580,780	2,728,230
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	228,200	54,080	282,280	240,470	522,750	532,350
5.50 Maintenance Operations	3,296,900	805,060	4,101,960	1,378,570	5,480,530	5,617,850
5.52 Maintenance of Grounds	365,740	78,600	444,340	119,300	563,640	569,100
5.56 Utilities	-	-	-	1,536,550	1,536,550	1,597,350
Total Function 5	3,890,840	937,740	4,828,580	3,274,890	8,103,470	8,316,650
7 Transportation and Housing						
7.41 Transportation and Housing Administration	202,400	51,170	253,570	23,570	277,140	319,980
7.70 Student Transportation	2,047,950	505,560	2,553,510	1,009,700	3,563,210	3,684,960
7.73 Housing	-	-	-	150,000	150,000	150,000
Total Function 7	2,250,350	556,730	2,807,080	1,183,270	3,990,350	4,154,940
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	37,613,775	9,134,235	46,748,010	7,155,440	53,903,450	53,049,220

School District No. 27 (Cariboo-Chilcotin)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,326,410	2,902,769
Other	159,486	203,539
Other Revenue	1,571,804	1,568,777
Investment Income	10,033	14,609
Total Revenue	5,067,733	4,689,694
Expenses		
Instruction	4,663,698	4,256,409
Operations and Maintenance	338,585	145,803
Total Expense	5,002,283	4,402,212
Net Revenue (Expense)	65,450	287,482
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(65,450)	(287,482)
Total Net Transfers	(65,450)	(287,482)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	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	-	365,174	260,600	39,841	2,758	604,005	21,912	8,467	110,014
Add: Restricted Grants									
Provincial Grants - Ministry of Education	338,285	1,074,047		9,135			224,000	53,900	112,433
Provincial Grants - Other						1,503,745			
Other							800	203	900
Investment Income	300	2,420	2,325	450	850				
	338,585	1,076,467	2,325	9,585	850	1,503,745	224,800	54,103	113,333
Less: Allocated to Revenue	338,585	1,441,641	60,000	20,450	850	1,561,160	229,509	62,570	157,447
Deferred Revenue, end of year	-	-	202,925	28,976	2,758	546,590	17,203	-	65,900
Revenues									
Provincial Grants - Ministry of Education	338,285	1,439,221	57,675	20,000			228,709	62,367	156,547
Provincial Grants - Other						1,561,160			
Other Revenue							800	203	900
Investment Income	300	2,420	2,325	450	850				
	338,585	1,441,641	60,000	20,450	850	1,561,160	229,509	62,570	157,447
Expenses									
Salaries									
Teachers		933,200					3,410	30,760	17,850
Principals and Vice Principals									
Educational Assistants		216,780							14,775
Support Staff							147,320		
Substitutes		6,500	7,500				6,200	3,000	
	-	1,156,480	7,500	-	-	-	156,930	33,760	32,625
Employee Benefits		285,161					36,160	7,660	8,626
Services and Supplies	338,585		2,500	5,000	850	1,561,160	36,419	21,150	116,196
	338,585	1,441,641	10,000	5,000	850	1,561,160	229,509	62,570	157,447
Net Revenue (Expense) before Interfund Transfers	-	-	50,000	15,450	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	(50,000)	(15,450)	-	-	-	-	-
	-	-	(50,000)	(15,450)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	CommunityLINK	Service Delivery Transformation	PRP-Nenqayni Treatment Centre	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	35,725	29,431	-	95,086	63,851	8,092	181	1,645,137
Add: Restricted Grants								
Provincial Grants - Ministry of Education	648,159		310,291					2,770,250
Provincial Grants - Other					50,396	30,808		81,204
Other							10,644	1,514,389
Investment Income	250	200	100	600	550	85		10,033
	648,409	200	310,391	600	50,946	30,893	10,644	4,375,876
Less: Allocated to Revenue	684,134	29,631	310,391	41,091	96,030	23,600	10,644	5,067,733
Deferred Revenue, end of year	-	-	-	54,595	18,767	15,385	181	953,280
Revenues								
Provincial Grants - Ministry of Education	683,884	29,431	310,291					3,326,410
Provincial Grants - Other				40,491	95,480	23,515		159,486
Other Revenue							10,644	1,571,804
Investment Income	250	200	100	600	550	85		10,033
	684,134	29,631	310,391	41,091	96,030	23,600	10,644	5,067,733
Expenses								
Salaries								
Teachers			159,841			12,200		1,157,261
Principals and Vice Principals			10,580					10,580
Educational Assistants	374,388		55,470	27,616	51,500	4,000		744,529
Support Staff			9,000					156,320
Substitutes	7,825		4,927		1,500			37,452
	382,213	-	239,818	27,616	53,000	16,200	-	2,106,142
Employee Benefits	97,539		56,323	5,475	13,750	5,400		516,094
Services and Supplies	204,382	29,631	14,250	8,000	29,280	2,000	10,644	2,380,047
	684,134	29,631	310,391	41,091	96,030	23,600	10,644	5,002,283
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	65,450
Interfund Transfers								
Tangible Capital Assets Purchased								(65,450)
	-	-	-	-	-	-	-	(65,450)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2016

	2016 Amended Annual Budget			2015 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Investment Income		7,300	7,300	4,000
Amortization of Deferred Capital Revenue	2,702,500		2,702,500	2,688,618
Total Revenue	2,702,500	7,300	2,709,800	2,692,618
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,644,379		2,644,379	3,413,339
Transportation and Housing	757,678		757,678	
Interest Payment				
Capital Lease		16,200	16,200	25,260
Total Expense	3,402,057	16,200	3,418,257	3,438,599
Net Revenue (Expense)	(699,557)	(8,900)	(708,457)	(745,981)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	413,040		413,040	742,482
Local Capital		50,000	50,000	178,450
Capital Lease Payment		99,300	99,300	
Total Net Transfers	413,040	149,300	562,340	920,932
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	197,000	(197,000)	-	
Principal Payment				
Capital Lease	83,100	(83,100)	-	
Total Other Adjustments to Fund Balances	280,100	(280,100)	-	
Budgeted Surplus (Deficit), for the year	(6,417)	(139,700)	(146,117)	174,951