

Amended Annual Budget

School District No. 51 (Boundary)

June 30, 2013

School District No. 51 (Boundary)

June 30, 2013

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. 51 (BOUNDARY) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 51 (Boundary) Amended 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 \$18,356,772 for the 2012/2013 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 2012/2013.

READ A FIRST TIME THE 12th DAY OF FEBRUARY, 2013;

READ A SECOND TIME THE 12th DAY OF FEBRUARY, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 12th DAY OF FEBRUARY, 2013;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 51 (Boundary) Amended Annual Budget Bylaw 2012/2013, adopted by the Board the _____ DAY OF _____, 2013.

Secretary Treasurer

School District No. 51 (Boundary)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,291,938	1,373,875
Adult	0.375	2.125
Total Ministry Operating Grant Funded FTE's	1,292,313	1,376,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	16,241,727	15,994,890
Other	182,197	44,746
Tuition	29,950	27,500
Other Revenue	242,100	57,968
Rentals and Leases	48,633	48,133
Investment Income	32,000	25,000
Amortization of Deferred Capital Revenue	643,657	
Total Revenue	17,420,264	16,198,237
Expenses		
Instruction	12,862,551	12,710,666
District Administration	872,053	845,118
Operations and Maintenance	2,391,375	2,296,410
Transportation and Housing	643,875	647,848
Interest	2,037	
Amortization of Tangible Capital Assets	1,203,399	
Total Expense	17,975,290	16,500,042
Net Revenue (Expense)	(555,026)	(301,805)
Budgeted Allocation (Retirement) of Surplus (Deficit)	232,729	501,805
Budgeted Transfers (to) from other funds (2012 only)		(200,000)
Budgeted Surplus (Deficit), for the year	(322,297)	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(322,297)	
Budgeted Surplus (Deficit), for the year	(322,297)	-

School District No. 51 (Boundary)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	15,855,117	16,500,042
Operating - Tangible Capital Assets Purchased	50,000	75,000
Special Purpose Funds - Total Expense	914,737	
Special Purpose Funds - Tangible Capital Assets Purchased	21,482	
Capital Fund - Total Expense	1,205,436	
Capital Fund - Tangible Capital Assets Purchased from Local Capital	310,000	
Local Capital and Other Transfers		125,000
Total Budget Bylaw Amount	18,356,772	16,700,042

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. 51 (Boundary)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2013

	2013 Amended Annual Budget
	<u>\$</u>
Surplus (Deficit) for the year	<u>(555,026)</u>
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Operating and Special Purpose Funds	(71,482)
From Local Capital	(310,000)
From Deferred Capital Revenue	(607,082)
Total Acquisition of Tangible Capital Assets	<u>(988,564)</u>
Amortization of Tangible Capital Assets	<u>1,203,399</u>
Total Effect of change in Tangible Capital Assets	<u>214,835</u>
	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(340,191)</u></u>

School District No. 51 (Boundary)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2013

	Operating Fund	Special Purpose Fund	Capital Fund	2013 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,034,848		8,947,683	9,982,531
Change in Accounting Policies/Prior Period Adjustments				
Restate Employee Future Benefits Liability - June 30, 2012	(5,358)			(5,358)
Reclassify Deferred Revenue to (from) Operating Surplus	7,821			7,821
Accumulated Surplus (Deficit), beginning of year, as restated	1,037,311	-	8,947,683	9,984,994
Changes for the year				
Net Revenue (Expense) for the year	(24,729)	21,482	(551,779)	(555,026)
Interfund Transfers				
Tangible Capital Assets Purchased	(50,000)	(21,482)	71,482	-
Local Capital	(125,000)		125,000	-
Other	(33,000)		33,000	-
Net Changes for the year	(232,729)	-	(322,297)	(555,026)
Budgeted Accumulated Surplus (Deficit), end of year	804,582	-	8,625,386	9,429,968

School District No. 51 (Boundary)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	15,623,149	15,994,890
Other	102,556	44,746
Tuition	29,950	27,500
Other Revenue	4,100	57,968
Rentals and Leases	48,633	48,133
Investment Income	22,000	25,000
Total Revenue	<u>15,830,388</u>	<u>16,198,237</u>
Expenses		
Instruction	12,068,965	12,710,666
District Administration	872,053	845,118
Operations and Maintenance	2,270,224	2,296,410
Transportation and Housing	643,875	647,848
Total Expense	<u>15,855,117</u>	<u>16,500,042</u>
Net Revenue (Expense)	<u>(24,729)</u>	<u>(301,805)</u>
Budgeted Prior Year Surplus Appropriation	<u>232,729</u>	<u>501,805</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(50,000)	(75,000)
Local Capital	(125,000)	(125,000)
Other	(33,000)	
Total Net Transfers	<u>(208,000)</u>	<u>(200,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 51 (Boundary)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	15,509,544	15,717,834
Other Ministry of Education Grants		
Pay Equity	105,245	105,245
FSA	7,972	7,972
Community Link		133,393
Ready Set Learn		19,600
French		10,846
Education Guarantee	388	
Total Provincial Grants - Ministry of Education	15,623,149	15,994,890
Provincial Grants - Other	102,556	44,746
Tuition		
Offshore Tuition Fees	29,950	27,500
Total Tuition	29,950	27,500
Other Revenues		
Miscellaneous		
Art Start	2,100	2,400
Career Education Society Grant		20,000
SSEAC Enhancement Fund		16,913
Carbon Rebate		10,000
LMA Adjustment		2,052
Other	2,000	6,603
Total Other Revenue	4,100	57,968
Rentals and Leases	48,633	48,133
Investment Income	22,000	25,000
Total Operating Revenue	15,830,388	16,198,237

School District No. 51 (Boundary)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$
Salaries		
Teachers	6,019,488	6,267,097
Principals and Vice Principals	1,108,903	1,108,902
Educational Assistants	726,033	978,731
Support Staff	2,021,701	2,023,246
Other Professionals	478,988	478,988
Substitutes	550,316	538,262
Total Salaries	10,905,429	11,395,226
Employee Benefits	2,492,138	2,623,915
Total Salaries and Benefits	13,397,567	14,019,141
Services and Supplies		
Services	580,397	485,807
Student Transportation	83,985	85,255
Professional Development and Travel	252,395	267,395
Rentals and Leases	528	33,528
Dues and Fees	71,790	71,790
Insurance	67,400	67,400
Supplies	917,055	985,726
Utilities	484,000	484,000
Total Services and Supplies	2,457,550	2,480,901
Total Operating Expense	15,855,117	16,500,042

School District No. 51 (Boundary)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	4,985,642	235,697	3,982	83,233		457,316	5,765,870
1.03 Career Programs	18,492						18,492
1.07 Library Services	96,429			25,750			122,179
1.08 Counselling	143,100		11,453				154,553
1.10 Special Education	635,565	102,565	616,985	127,512		47,000	1,529,627
1.31 Aboriginal Education	140,260		93,613				233,873
1.41 School Administration		730,505		310,209		6,000	1,046,714
1.64 Other							-
Total Function 1	6,019,488	1,068,767	726,033	546,704	-	510,316	8,871,308
4 District Administration							
4.11 Educational Administration		40,136		50,450	132,245		222,831
4.40 School District Governance					74,042		74,042
4.41 Business Administration				131,990	96,401		228,391
Total Function 4	-	40,136	-	182,440	302,688	-	525,264
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				19,803	46,590		66,393
5.50 Maintenance Operations				891,999	83,120	27,000	1,002,119
5.52 Maintenance of Grounds				64,352		3,500	67,852
5.56 Utilities							-
Total Function 5	-	-	-	976,154	129,710	30,500	1,136,364
7 Transportation and Housing							
7.41 Transportation and Housing Administration				7,128	46,590		53,718
7.70 Student Transportation				309,275		9,500	318,775
Total Function 7	-	-	-	316,403	46,590	9,500	372,493
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,019,488	1,108,903	726,033	2,021,701	478,988	550,316	10,905,429

School District No. 51 (Boundary)

Amended 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 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	5,765,870	1,306,031	7,071,901	768,458	7,840,359	8,151,561
1.03 Career Programs	18,492	4,126	22,618	4,000	26,618	32,220
1.07 Library Services	122,179	27,142	149,321	24,880	174,201	165,148
1.08 Counselling	154,553	37,706	192,259	1,000	193,259	222,958
1.10 Special Education	1,529,627	375,775	1,905,402	86,320	1,991,722	2,249,864
1.31 Aboriginal Education	233,873	65,370	299,243	152,090	451,333	466,081
1.41 School Administration	1,046,714	235,544	1,282,258	94,815	1,377,073	1,408,434
1.64 Other	-	-	-	14,400	14,400	14,400
Total Function 1	8,871,308	2,051,694	10,923,002	1,145,963	12,068,965	12,710,666
4 District Administration						
4.11 Educational Administration	222,831	22,181	245,012	27,850	272,862	277,704
4.40 School District Governance	74,042	2,800	76,842	63,140	139,982	149,982
4.41 Business Administration	228,391	46,603	274,994	184,215	459,209	417,432
Total Function 4	525,264	71,584	596,848	275,205	872,053	845,118
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	66,393	14,976	81,369	38,310	119,679	119,389
5.50 Maintenance Operations	1,002,119	253,064	1,255,183	279,872	1,535,055	1,564,337
5.52 Maintenance of Grounds	67,852	19,738	87,590	23,900	111,490	108,684
5.56 Utilities	-	-	-	504,000	504,000	504,000
Total Function 5	1,136,364	287,778	1,424,142	846,082	2,270,224	2,296,410
7 Transportation and Housing						
7.41 Transportation and Housing Administration	53,718	11,751	65,469	3,200	68,669	68,474
7.70 Student Transportation	318,775	69,331	388,106	187,100	575,206	579,374
Total Function 7	372,493	81,082	453,575	190,300	643,875	647,848
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	10,905,429	2,492,138	13,397,567	2,457,550	15,855,117	16,500,042

School District No. 51 (Boundary)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2013

	<u>2013 Amended Annual Budget</u>
	\$
Revenues	
Provincial Grants	
Ministry of Education	618,578
Other	79,641
Other Revenue	238,000
Total Revenue	<u>936,219</u>
Expenses	
Instruction	793,586
Operations and Maintenance	121,151
Total Expense	<u>914,737</u>
Net Revenue (Expense)	<u>21,482</u>
Net Transfers (to) from other funds	
Tangible Capital Assets Purchased	(21,482)
Total Net Transfers	<u>(21,482)</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>

School District No. 51 (Boundary)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Innovative Networking	Community Network
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	10		7,834	237,898					6,009	4,093
Transfer from Operating Surplus - June 30, 2012							11,558			
Transfer to Operating (Surplus) Deficit - June 30, 2012										(4,093)
Deferred Revenue, beginning of year, as restated	10	-	7,834	237,898	-	-	11,558	-	6,009	-
Add: Restricted Grants										
Provincial Grants - Ministry of Education	121,151	199,288			128,000	19,600	10,846	133,530		
Provincial Grants - Other										
Other				250,000						
	121,151	199,288	-	250,000	128,000	19,600	10,846	133,530	-	-
Less: Allocated to Revenue	121,151	199,288	3,000	238,000	128,000	19,600	8,000	133,530	6,009	-
Deferred Revenue, end of year	10	-	4,834	249,898	-	-	14,404	-	-	-
Revenues										
Provincial Grants - Ministry of Education	121,151	199,288	3,000		128,000	19,600	8,000	133,530	6,009	
Provincial Grants - Other										
Other Revenue				238,000						
	121,151	199,288	3,000	238,000	128,000	19,600	8,000	133,530	6,009	-
Expenses										
Salaries										
Teachers		7,438								
Educational Assistants		148,487						75,685		
Support Staff	18,247									
Substitutes						1,600			3,625	
	18,247	155,925	-	-	-	1,600	-	75,685	3,625	-
Employee Benefits	2,774	41,863						20,727	570	
Services and Supplies	78,648	1,500	3,000	238,000	128,000	18,000	8,000	37,118	1,814	
	99,669	199,288	3,000	238,000	128,000	19,600	8,000	133,530	6,009	-
Net Revenue (Expense) before Interfund Transfers	21,482	-	-	-	-	-	-	-	-	-
Interfund Transfers										
Tangible Capital Assets Purchased	(21,482)									
	(21,482)	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Dash BC	Health Coordinator	Auditorium Trust	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year		6,641	15,286	277,771
Transfer from Operating Surplus - June 30, 2012				11,558
Transfer to Operating (Surplus) Deficit - June 30, 2012			(15,286)	(19,379)
Deferred Revenue, beginning of year, as restated	-	6,641	-	269,950
Add: Restricted Grants				
Provincial Grants - Ministry of Education				612,415
Provincial Grants - Other	43,000	30,000		73,000
Other				250,000
	43,000	30,000	-	935,415
Less: Allocated to Revenue	43,000	36,641	-	936,219
Deferred Revenue, end of year	-	-	-	269,146
Revenues				
Provincial Grants - Ministry of Education				618,578
Provincial Grants - Other	43,000	36,641		79,641
Other Revenue				238,000
	43,000	36,641	-	936,219
Expenses				
Salaries				
Teachers				7,438
Educational Assistants				224,172
Support Staff		21,932		40,179
Substitutes				5,225
	-	21,932	-	277,014
Employee Benefits		3,430		69,364
Services and Supplies	43,000	11,279		568,359
	43,000	36,641	-	914,737
Net Revenue (Expense) before Interfund Transfers	-	-	-	21,482
Interfund Transfers				
Tangible Capital Assets Purchased				(21,482)
	-	-	-	(21,482)
Net Revenue (Expense)	-	-	-	-

School District No. 51 (Boundary)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2013

	2013 Amended Annual Budget		
	Invested in Tangible Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenues			
Provincial Grants			
Investment Income		10,000	10,000
Amortization of Deferred Capital Revenue	643,657		643,657
Total Revenue	643,657	10,000	653,657
Expenses			
Amortization of Tangible Capital Assets	1,203,399		1,203,399
Interest Payment			
Capital Lease		2,037	2,037
Total Expense	1,203,399	2,037	1,205,436
Net Revenue (Expense)	(559,742)	7,963	(551,779)
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	71,482		71,482
Local Capital		125,000	125,000
Capital Lease Payment		33,000	33,000
Total Net Transfers	71,482	158,000	229,482
Other Adjustments to Fund Balances			
Tangible Capital Assets Purchased from Local Capital	310,000	(310,000)	-
Principal Payment			
Capital Lease	30,963	(30,963)	-
Total Other Adjustments to Fund Balances	340,963	(340,963)	-
Budgeted Surplus (Deficit), for the year	(147,297)	(175,000)	(322,297)