

Amended Annual Budget

School District No. 59 (Peace River South)

June 30, 2013

School District No. 59 (Peace River South)

June 30, 2013

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

AMENDED ANNUAL BUDGET BYLAW

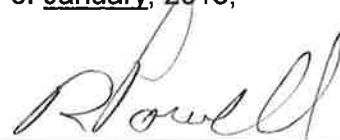
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 59 (Peace River South) (called the "Board") to adopt the amended annual budget of the Board for the fiscal year 2012/2013 pursuant to section 113 of the School Act, R.S.B.C., 1996, c.412 as amended from time to time (called the "Act").

1. The 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. 59 (Peace River South) Amended Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expenditure for the 2012/2013 fiscal year and the total budget bylaw amount of \$49,837,856 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.

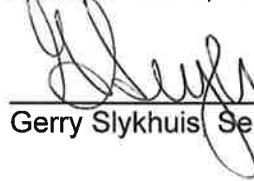
Read a first time the 30TH day of January, 2013;

Read a second time the 30th day of January, 2013;

Read a third time, PASSED AND ADOPTED the 30th day of January, 2013;

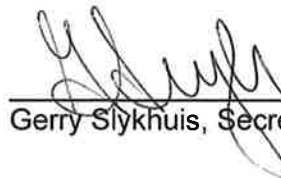


Richard Powell, Chairperson of the Board



Gerry Slykhuis, Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 59 (Peace River South) Amended Annual Budget Bylaw 2012/2013, adopted by the Board the 30th day of January, 2013.



Gerry Slykhuis, Secretary Treasurer

School District No. 59 (Peace River South)

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	3,807,750	3,868,833
Adult	2,375	6,750
Total Ministry Operating Grant Funded FTE's	3,810,125	3,875,583
Revenues	\$	\$
Provincial Grants		
Ministry of Education	45,417,083	44,110,957
Other	134,350	236,050
Tuition	115,700	88,700
Other Revenue	502,739	356,550
Rentals and Leases	120,490	104,410
Investment Income	50,000	50,000
Amortization of Deferred Capital Revenue	1,420,504	
Total Revenue	47,760,866	44,946,667
Expenses		
Instruction	33,599,829	33,449,498
District Administration	1,967,963	1,868,036
Operations and Maintenance	8,566,556	6,194,297
Transportation and Housing	3,530,128	3,491,251
Amortization of Tangible Capital Assets	1,841,318	
Total Expense	49,505,794	45,003,082
Net Revenue (Expense)	(1,744,928)	(56,415)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,659,176	669,325
Budgeted Transfers (to) from other funds (2012 only)		(477,089)
Budgeted Surplus (Deficit), for the year	(85,752)	135,821
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		135,821
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(85,752)	
Budgeted Surplus (Deficit), for the year	(85,752)	135,821

School District No. 59 (Peace River South)

Statement 2

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	44,954,162	45,003,082
Operating - Tangible Capital Assets Purchased	332,062	
Special Purpose Funds - Total Expense	1,708,601	
Capital Fund - Total Expense	2,843,031	
Local Capital and Other Transfers		477,089
Total Budget Bylaw Amount	<u>49,837,856</u>	<u>45,480,171</u>

Approved by the Board

Signature of the Chairperson of the Board of Education


Date Signed Jan 30/2013

Signature of the Superintendent


Date Signed Jan 30/2013

Signature of the Secretary Treasurer


Date Signed Jan 30/2013

School District No. 59 (Peace River South)
 Amended Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2013

	2013 Amended Annual Budget
	\$
Surplus (Deficit) for the year	<u>(1,744,928)</u>
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Operating and Special Purpose Funds	<u>(332,062)</u>
Total Acquisition of Tangible Capital Assets	<u>(332,062)</u>
Amortization of Tangible Capital Assets	<u>1,841,318</u>
Total Effect of change in Tangible Capital Assets	<u>1,509,256</u>
	<u>-</u>
	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(235,672)</u></u>

School District No. 59 (Peace River South)

Schedule 1

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	3,624,843	-	11,205,609	14,830,452
Changes for the year				
Net Revenue (Expense) for the year	(1,327,114)		(417,814)	(1,744,928)
Interfund Transfers				
Tangible Capital Assets Purchased	(332,062)		332,062	-
Net Changes for the year	(1,659,176)	-	(85,752)	(1,744,928)
Budgeted Accumulated Surplus (Deficit), end of year	1,965,667	-	11,119,857	13,085,524

School District No. 59 (Peace River South)

Schedule 2

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	42,706,769	44,110,957
Other	131,350	236,050
Tuition	115,700	88,700
Other Revenue	502,739	356,550
Rentals and Leases	120,490	104,410
Investment Income	50,000	50,000
Total Revenue	43,627,048	44,946,667
Expenses		
Instruction	32,196,629	33,449,498
District Administration	1,967,963	1,868,036
Operations and Maintenance	7,259,442	6,194,297
Transportation and Housing	3,530,128	3,491,251
Total Expense	44,954,162	45,003,082
Net Revenue (Expense)	(1,327,114)	(56,415)
Budgeted Prior Year Surplus Appropriation	1,659,176	669,325
Budgeted Retirement of Deficit	-	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(332,062)	-
Tangible Capital Assets - Work in Progress	-	-
Local Capital	-	(477,089)
Other	-	-
Total Net Transfers	(332,062)	(477,089)
Budgeted Surplus (Deficit), for the year	-	135,821

School District No. 59 (Peace River South)

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	41,644,374	42,409,690
Other Ministry of Education Grants		
Pay Equity	944,395	944,395
Ready Set Learn		39,200
French Language (OLEP)		105,000
Community Links		352,672
StrongStarts		192,000
Carbon Tax Reimbursement	80,000	60,000
Miscellaneous	38,000	8,000
Total Provincial Grants - Ministry of Education	42,706,769	44,110,957
Provincial Grants - Other	131,350	236,050
Tuition		
Offshore Tuition Fees	115,700	88,700
Total Tuition	115,700	88,700
Other Revenues		
Other School District/Education Authorities	-	48,600
LEA/Direct Funding from First Nations	-	-
Miscellaneous		
Seconded Staff Revenue	75,000	73,000
Swim Grant	10,000	10,000
Substitute Staff Recoveries	75,000	65,000
Miscellaneous	167,739	69,950
BC Hydro Energy Program	175,000	90,000
Total Other Revenue	502,739	356,550
Rentals and Leases	120,490	104,410
Investment Income	50,000	50,000
Total Operating Revenue	43,627,048	44,946,667

School District No. 59 (Peace River South)

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	14,757,548	15,334,179
Principals and Vice Principals	3,322,095	3,207,753
Educational Assistants	2,671,019	2,987,625
Support Staff	4,794,621	4,527,460
Other Professionals	2,116,396	2,230,359
Substitutes	1,405,915	1,296,234
Total Salaries	29,067,594	29,583,610
Employee Benefits	7,207,112	7,160,437
Total Salaries and Benefits	36,274,706	36,744,047
Services and Supplies		
Services	2,131,087	1,966,826
Student Transportation	1,112,158	1,182,725
Professional Development and Travel	516,550	571,636
Rentals and Leases	25,300	24,800
Dues and Fees	303,413	317,638
Insurance	183,730	198,400
Interest	-	-
Supplies	3,122,218	2,658,263
Bad Debts	-	-
Utilities	1,285,000	1,338,747
Total Services and Supplies	8,679,456	8,259,035
Total Operating Expense	44,954,162	45,003,082

School District No. 59 (Peace River South)

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	12,084,750	1,083,931	475,733	157,721	406,773	836,531	15,045,439
1.03 Career Programs	171,507	-	-	-	102,896	7,972	282,375
1.07 Library Services	161,976	77,428	124,741	-	-	13,732	377,877
1.08 Counselling	469,226	-	-	-	22,121	17,281	508,628
1.10 Special Education	1,291,090	181,978	1,782,902	-	225,798	178,630	3,660,398
1.30 English Language Learning	12,403	-	17,088	-	-	885	30,376
1.31 Aboriginal Education	552,896	242,578	254,410	576,151	146,141	-	1,196,025
1.41 School Administration	13,700	1,618,420	-	-	-	74,864	2,283,135
1.62 Off Shore Students	-	-	-	-	-	-	-
Total Function 1	14,757,548	3,204,335	2,654,874	733,872	903,729	1,129,895	23,384,253
4 District Administration							
4.11 Educational Administration	-	117,760	-	16,206	459,536	-	593,502
4.40 School District Governance	-	-	-	150,056	102,442	7,500	102,442
4.41 Business Administration	-	117,760	-	166,262	409,587	-	567,143
Total Function 4	-	117,760	-	166,262	971,565	7,500	1,263,087
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	41,300	160,730	6,000	208,030
5.50 Maintenance Operations	-	-	-	2,143,635	-	183,179	2,326,814
5.52 Maintenance of Grounds	-	-	-	525,060	-	-	525,060
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	2,709,995	160,730	189,179	3,059,904
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	59,160	80,372	-	139,532
7.70 Student Transportation	-	-	16,145	1,125,332	-	79,341	1,220,818
Total Function 7	-	-	16,145	1,184,492	80,372	79,341	1,360,350
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,757,548	3,322,095	2,671,019	4,794,621	2,116,396	1,405,915	29,067,594

School District No. 59 (Peace River South)

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	15,045,439	3,700,810	18,746,249	1,848,593	20,594,842	21,099,785
1.03 Career Programs	282,375	66,896	349,271	203,000	552,271	616,164
1.07 Library Services	377,877	103,030	480,907	36,700	517,607	650,875
1.08 Counselling	508,628	114,600	623,228	20,850	644,078	712,750
1.10 Special Education	3,660,398	1,055,754	4,716,152	269,855	4,986,007	5,357,188
1.30 English Language Learning	30,376	9,092	39,468	14,457	53,925	58,078
1.31 Aboriginal Education	1,196,025	287,253	1,483,278	104,600	1,587,878	1,513,904
1.41 School Administration	2,283,135	540,948	2,824,083	235,838	3,059,921	3,222,754
1.62 Off Shore Students	-	-	-	200,100	200,100	218,000
Total Function 1	23,384,253	5,878,383	29,262,636	2,933,993	32,196,629	33,449,498
4 District Administration						
4.11 Educational Administration	593,502	124,498	718,000	80,200	798,200	681,642
4.40 School District Governance	102,442	2,564	105,006	90,600	195,606	199,769
4.41 Business Administration	567,143	127,103	694,246	279,911	974,157	986,625
Total Function 4	1,263,087	254,165	1,517,252	450,711	1,967,963	1,868,036
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	208,030	45,209	253,239	221,511	474,750	471,889
5.50 Maintenance Operations	2,326,814	550,166	2,876,980	1,829,543	4,706,523	3,830,501
5.52 Maintenance of Grounds	525,060	118,109	643,169	150,000	793,169	553,160
5.56 Utilities	-	-	-	1,285,000	1,285,000	1,338,747
Total Function 5	3,059,904	713,484	3,773,388	3,486,054	7,259,442	6,194,297
7 Transportation and Housing						
7.41 Transportation and Housing Administration	139,532	32,899	172,431	25,048	197,479	173,609
7.70 Student Transportation	1,220,818	328,181	1,548,999	1,783,650	3,332,649	3,317,642
Total Function 7	1,360,350	361,080	1,721,430	1,808,698	3,530,128	3,491,251
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	29,067,594	7,207,112	36,274,706	8,679,456	44,954,162	45,003,082

School District No. 59 (Peace River South)
 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	1,708,601
Total Revenue	<u>1,708,601</u>
Expenses	
Instruction	1,403,200
Operations and Maintenance	305,401
Total Expense	<u>1,708,601</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>

School District No. 59 (Peace River South)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2013

	TOTAL
	\$
Deferred Revenue, beginning of year	57,940
Deferred Revenue, beginning of year, as restated	57,940
Add: Restricted Grants	
Provincial Grants - Ministry of Education	1,667,181
	1,667,181
Less: Allocated to Revenue	1,708,601
Deferred Revenue, end of year	16,520
Revenues	
Provincial Grants - Ministry of Education	1,708,601
	1,708,601
Expenses	
Salaries	
Teachers	392,794
Educational Assistants	265,156
Support Staff	240,651
Other Professionals	177,557
Substitutes	111,322
	1,187,480
Employee Benefits	309,470
Services and Supplies	211,651
	1,708,601
Net Revenue (Expense)	-

School District No. 59 (Peace River South)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Special Education Technology	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	26,520	27,652	3,768	-	-	-	-
Deferred Revenue, beginning of year, as restated	-	-	26,520	27,652	3,768	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	305,401	535,106	-	-	131,802	192,000	39,200	111,000	352,672
Less: Allocated to Revenue	305,401	535,106	10,000	27,652	135,570	192,000	39,200	111,000	352,672
Deferred Revenue, end of year	-	-	16,520	-	-	-	-	-	-
Revenues	305,401	535,106	10,000	27,652	135,570	192,000	39,200	111,000	352,672
Expenses									
Salaries									
Teachers		211,566			79,843			69,453	31,932
Educational Assistants		110,322							154,834
Support Staff									
Other Professionals	231,621				9,030				
Substitutes		97,372				130,383	8,901		38,273
Employee Benefits	231,621	419,260			88,873	130,383	22,851	69,453	225,039
Services and Supplies	47,629	108,646			20,754	48,848	4,189	15,366	64,038
	26,151	7,200	10,000	27,652	25,943	12,769	12,160	26,181	63,595
	305,401	535,106	10,000	27,652	135,570	192,000	39,200	111,000	352,672
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)

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			
Ministry of Education		1,001,713	1,001,713
Other		3,000	3,000
Amortization of Deferred Capital Revenue	1,420,504		1,420,504
Total Revenue	1,420,504	1,004,713	2,425,217
Expenses			
Operations and Maintenance		1,001,713	1,001,713
Amortization of Tangible Capital Assets	1,841,318		1,841,318
Total Expense	1,841,318	1,001,713	2,843,031
Net Revenue (Expense)	(420,814)	3,000	(417,814)
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	332,062		332,062
Total Net Transfers	332,062	-	332,062
Other Adjustments to Fund Balances			
Total Other Adjustments to Fund Balances	-	-	-
Budgeted Surplus (Deficit), for the year	(88,752)	3,000	(85,752)