

Annual Budget

School District No. 59 (Peace River South)

June 30, 2014

School District No. 59 (Peace River South)

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

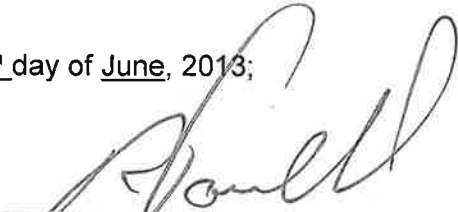
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 59 (Peace River South) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2013/2014 pursuant to section 113 of the School Act, R.S.B.C., 1996, c.412 as amended from time to time (called the "Act").

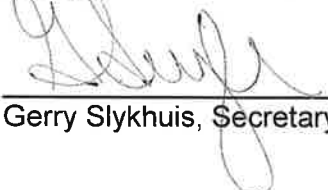
1. The board has complied with the provisions of the Act respecting the annual budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 59 (Peace River South) Amended Annual Budget Bylaw for fiscal year 2013/2014.
3. The attached Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year and the total budget bylaw amount of \$49,682,824 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 19th day of June, 2013;

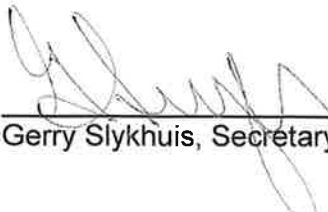
Read a second time the 19th day of June, 2013;

Read a third time, PASSED AND ADOPTED the 19th day of June, 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) Annual Budget Bylaw 2013/2014, adopted by the Board the 19th day of June, 2013.


Gerry Slykhuis, Secretary Treasurer

School District No. 59 (Peace River South)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,775,833	3,807,750
Adult	3,000	2,375
Total Ministry Operating Grant Funded FTE's	3,778,833	3,810,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	45,184,684	45,417,083
Other	80,000	134,350
Tuition	115,700	115,700
Other Revenue	1,321,124	502,739
Rentals and Leases	133,490	120,490
Investment Income	75,000	50,000
Amortization of Deferred Capital Revenue	1,437,815	1,420,504
Total Revenue	48,347,813	47,760,866
Expenses		
Instruction	33,498,943	33,599,829
District Administration	1,829,297	1,967,963
Operations and Maintenance	9,493,757	10,007,874
Transportation and Housing	3,825,327	3,930,128
School Generated Funds	700,000	
Total Expense	49,347,324	49,505,794
Net Revenue (Expense)	(999,511)	(1,744,928)
Budgeted Allocation (Retirement) of Surplus (Deficit)	905,496	1,659,176
Budgeted Surplus (Deficit), for the year	(94,015)	(85,752)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(94,015)	(85,752)
Budgeted Surplus (Deficit), for the year	(94,015)	(85,752)

School District No. 59 (Peace River South)

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

	2014 Annual Budget	2013 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	44,076,831	44,954,162
Operating - Tangible Capital Assets Purchased	335,500	332,062
Special Purpose Funds - Total Expense	2,551,877	1,708,601
Capital Fund - Total Expense	2,718,616	2,843,031
Total Budget Bylaw Amount	49,682,824	49,837,856

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. 59 (Peace River South)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(999,511)</u>	<u>(1,744,928)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(335,500)</u>	<u>(332,062)</u>
Total Acquisition of Tangible Capital Assets	<u>(335,500)</u>	<u>(332,062)</u>
Amortization of Tangible Capital Assets	<u>1,867,330</u>	<u>1,841,318</u>
Total Effect of change in Tangible Capital Assets	<u>1,531,830</u>	<u>1,509,256</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>532,319</u>	<u>(235,672)</u>

School District No. 59 (Peace River South)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	42,481,521	42,706,769
Other	80,000	131,350
Tuition	115,700	115,700
Other Revenue	621,124	502,739
Rentals and Leases	133,490	120,490
Investment Income	75,000	50,000
Total Revenue	43,506,835	43,627,048
Expenses		
Instruction	32,103,058	32,196,629
District Administration	1,829,297	1,967,963
Operations and Maintenance	6,721,709	7,259,442
Transportation and Housing	3,422,767	3,530,128
Total Expense	44,076,831	44,954,162
Net Revenue (Expense)	(569,996)	(1,327,114)
Budgeted Prior Year Surplus Appropriation	905,496	1,659,176
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(335,500)	(332,062)
Total Net Transfers	(335,500)	(332,062)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 59 (Peace River South)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	41,449,126	41,644,374
Other Ministry of Education Grants		
Pay Equity	944,395	944,395
Carbon Tax Reimbursement	80,000	80,000
Miscellaneous	8,000	38,000
Total Provincial Grants - Ministry of Education	<u>42,481,521</u>	<u>42,706,769</u>
Provincial Grants - Other	<u>80,000</u>	<u>131,350</u>
Tuition		
Offshore Tuition Fees	115,700	115,700
Total Tuition	<u>115,700</u>	<u>115,700</u>
Other Revenues		
Miscellaneous		
Seconded Staff Revenue	73,000	75,000
Swim Grant	10,000	10,000
Substitute Staff Recoveries	70,000	75,000
Miscellaneous	99,124	82,739
BC Hydro Energy Program	160,000	175,000
Bussing Revenue	45,000	45,000
Other Maintenance Contributions	164,000	40,000
Total Other Revenue	<u>621,124</u>	<u>502,739</u>
Rentals and Leases	<u>133,490</u>	<u>120,490</u>
Investment Income	<u>75,000</u>	<u>50,000</u>
Total Operating Revenue	<u>43,506,835</u>	<u>43,627,048</u>

School District No. 59 (Peace River South)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Salaries		
Teachers	15,200,409	14,757,548
Principals and Vice Principals	3,202,075	3,322,095
Educational Assistants	2,235,699	2,671,019
Support Staff	4,749,773	4,794,621
Other Professionals	2,238,042	2,116,396
Substitutes	1,344,214	1,405,915
Total Salaries	<u>28,970,212</u>	<u>29,067,594</u>
Employee Benefits	<u>7,209,849</u>	<u>7,207,112</u>
Total Salaries and Benefits	<u>36,180,061</u>	<u>36,274,706</u>
Services and Supplies		
Services	1,934,864	2,131,087
Student Transportation	1,091,768	1,112,158
Professional Development and Travel	473,055	516,550
Rentals and Leases	25,300	25,300
Dues and Fees	298,413	303,413
Insurance	185,130	183,730
Interest		-
Supplies	2,703,240	3,122,218
Utilities	1,185,000	1,285,000
Total Services and Supplies	<u>7,896,770</u>	<u>8,679,456</u>
Total Operating Expense	<u>44,076,831</u>	<u>44,954,162</u>

School District No. 59 (Peace River South)

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	12,467,067	1,149,016	380,814	157,126	459,865	804,701	15,418,589
1.03 Career Programs	76,350				102,896	4,525	183,771
1.07 Library Services	244,321		130,402			17,071	391,794
1.08 Counselling	517,021						
1.10 Special Education	1,303,851	209,677	1,444,890		22,121	19,021	558,163
1.30 English Language Learning	21,041		9,038		295,170	139,251	3,392,839
1.31 Aboriginal Education	558,658	242,578	254,410		146,141	534	30,613
1.41 School Administration	12,100	1,600,804		558,359		83,091	1,201,787
1.62 Off Shore Students							2,254,354
Total Function 1	15,200,409	3,202,075	2,219,554	715,485	1,026,193	1,068,194	23,431,910
4 District Administration							
4.11 Educational Administration				31,314	458,718		490,032
4.40 School District Governance					102,442		102,442
4.41 Business Administration				150,739	409,587	7,500	567,826
Total Function 4	-	-	-	182,053	970,747	7,500	1,160,300
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				41,300	160,730	6,000	208,030
5.50 Maintenance Operations				2,163,820		183,179	2,346,999
5.52 Maintenance of Grounds				526,933			526,933
5.56 Utilities							
Total Function 5	-	-	-	2,732,053	160,730	189,179	3,081,962
7 Transportation and Housing							
7.41 Transportation and Housing Administration				59,160	80,372		139,532
7.70 Student Transportation			16,145	1,061,022		79,341	1,156,508
Total Function 7	-	-	16,145	1,120,182	80,372	79,341	1,296,040
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	15,200,409	3,202,075	2,235,699	4,749,773	2,238,042	1,344,214	28,970,212

School District No. 59 (Peace River South)

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 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	15,418,589	3,838,318	19,256,907	1,782,593	21,039,500	20,594,842
1.03 Career Programs	183,771	43,752	227,523	123,450	350,973	552,271
1.07 Library Services	391,794	110,539	502,333	36,000	538,333	517,607
1.08 Counseling	558,163	129,857	688,020	21,300	709,320	644,078
1.10 Special Education	3,392,839	975,650	4,368,489	242,736	4,611,225	4,986,007
1.30 English Language Learning	30,613	8,181	38,794	20,476	59,270	53,925
1.31 Aboriginal Education	1,201,787	288,618	1,490,405	117,600	1,608,005	1,587,878
1.41 School Administration	2,254,354	527,654	2,782,008	204,324	2,986,332	3,059,921
1.62 Off Shore Students	-	-	-	200,100	200,100	200,100
Total Function 1	23,431,910	5,922,569	29,354,479	2,748,579	32,103,058	32,196,629
4 District Administration						
4.11 Educational Administration	490,032	103,626	593,658	76,250	669,908	798,200
4.40 School District Governance	102,442	2,564	105,006	90,600	195,606	195,606
4.41 Business Administration	567,826	126,046	693,872	269,911	963,783	974,157
Total Function 4	1,160,300	232,236	1,392,536	436,761	1,829,297	1,967,963
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	208,030	45,914	253,944	221,511	475,455	474,750
5.50 Maintenance Operations	2,346,999	551,215	2,898,214	1,367,721	4,265,935	4,706,523
5.52 Maintenance of Grounds	526,933	118,386	645,319	150,000	795,319	793,169
5.56 Utilities	-	-	-	1,185,000	1,185,000	1,285,000
Total Function 5	3,081,962	715,515	3,797,477	2,924,232	6,721,709	7,259,442
7 Transportation and Housing						
7.41 Transportation and Housing Administration	139,532	32,899	172,431	25,048	197,479	197,479
7.70 Student Transportation	1,156,508	306,630	1,463,138	1,762,150	3,225,288	3,332,649
Total Function 7	1,296,040	339,529	1,635,569	1,787,198	3,422,767	3,530,128
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	28,970,212	7,209,849	36,180,061	7,896,770	44,076,831	44,954,162

School District No. 59 (Peace River South)

Schedule 3

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

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,851,877	1,708,601
Other Revenue	700,000	
Total Revenue	2,551,877	1,708,601
Expenses		
Instruction	1,395,885	1,403,200
Operations and Maintenance	455,992	305,401
School Generated Funds	700,000	
Total Expense	2,551,877	1,708,601
Budgeted Surplus (Deficit), for the year	-	-

School District No. 59 (Peace River South)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2014

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	26,520	27,652	-	502,000	-	-	-
Add: Restricted Grants	455,992	535,106	-	135,907	-	700,000	192,000	39,200	111,000
Provincial Grants - Ministry of Education									
Other									
Less: Allocated to Revenue	455,992	535,106	10,000	20,000	135,907	700,000	192,000	39,200	111,000
Deferred Revenue, end of year	-	-	16,520	7,652	-	502,000	-	-	-
Revenues	455,992	535,106	10,000	20,000	135,907	700,000	192,000	39,200	111,000
Provincial Grants - Ministry of Education									
Other Revenue									
Expenses	150,836	345,864	62,692	79,843	9,030	130,383	8,901	13,950	69,453
Salaries									
Teachers									
Educational Assistants									
Support Staff									
Other Professionals									
Substitutes									
Employee Benefits	150,836	418,229	-	88,873	-	-	22,851	22,851	69,453
Services and Supplies	31,560	99,226	10,000	20,754	26,280	700,000	48,848	4,189	15,366
Other	273,596	17,651	10,000	20,000	135,907	700,000	12,769	12,160	26,181
Total	455,992	535,106	10,000	20,000	135,907	700,000	192,000	39,200	111,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

	CommunityLINK	TOTAL
	\$	\$
Deferred Revenue, beginning of year	-	556,172
Add: Restricted Grants		
Provincial Grants - Ministry of Education	352,672	1,821,877
Other		700,000
	352,672	2,521,877
Less: Allocated to Revenue	352,672	2,551,877
Deferred Revenue, end of year	-	<u>526,172</u>
Revenues		
Provincial Grants - Ministry of Education	352,672	1,851,877
Other Revenue		700,000
	352,672	2,551,877
Expenses		
Salaries		
Teachers	31,932	527,092
Educational Assistants	154,834	217,526
Support Staff		159,866
Other Professionals	38,273	177,557
Substitutes		23,623
	225,039	1,105,664
Employee Benefits	64,038	283,981
Services and Supplies	63,595	1,162,232
	352,672	2,551,877
Net Revenue (Expense)	-	-

School District No. 59 (Peace River South)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget			2013 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education		851,286	851,286	1,001,713
Other			-	3,000
Amortization of Deferred Capital Revenue	1,437,815		1,437,815	1,420,504
Total Revenue	1,437,815	851,286	2,289,101	2,425,217
Expenses				
Operations and Maintenance		851,286	851,286	1,001,713
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,464,770		1,464,770	1,441,318
Transportation and Housing	402,560		402,560	400,000
Total Expense	1,867,330	851,286	2,718,616	2,843,031
Net Revenue (Expense)	(429,515)	-	(429,515)	(417,814)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	335,500		335,500	332,062
Total Net Transfers	335,500	-	335,500	332,062
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(94,015)	-	(94,015)	(85,752)

