

Amended Annual Budget

School District No. 59 (Peace River South)

June 30, 2016

School District No. 59 (Peace River South)

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. 59 (Peace River South) (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. 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 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 \$49,940,793 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 20th day of January, 2016;

Read a second time the 20th day of January, 2016;

Read a third time, PASSED AND ADOPTED the 20th day of January, 2016;

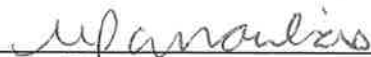


Tamara Ziemer, Chairperson of the Board



Melissa Panoulis, Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 59 (Peace River South) Amended Annual Budget Bylaw 2015/2016, adopted by the Board the 20th day of January, 2016.



Melissa Panoulis, Secretary Treasurer

School District No. 59 (Peace River South)

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

	2016 Amended Annual Budget	2016 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,490.875	3,480.750
Other	45.375	45.000
Total Ministry Operating Grant Funded FTE's	3,536.250	3,525.750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	45,064,051	45,456,676
Other	140,785	80,000
Tuition	50,515	40,980
Other Revenue	1,330,500	497,498
Rentals and Leases	190,000	160,000
Investment Income	140,000	140,000
Amortization of Deferred Capital Revenue	1,447,114	1,411,273
Total Revenue	48,362,965	47,786,427
Expenses		
Instruction	34,084,161	33,086,119
District Administration	1,887,795	1,818,701
Operations and Maintenance	9,795,308	10,264,907
Transportation and Housing	3,799,479	3,806,930
Total Expense	49,566,743	48,976,657
Net Revenue (Expense)	(1,203,778)	(1,190,230)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,135,629	1,075,201
Budgeted Surplus (Deficit), for the year	(68,149)	(115,029)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(68,149)	(115,029)
Budgeted Surplus (Deficit), for the year	(68,149)	(115,029)

School District No. 59 (Peace River South)

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

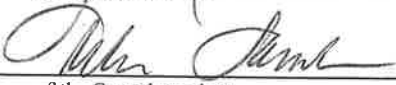
	2016 Amended Annual Budget	2016 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	43,372,170	43,281,467
Operating - Tangible Capital Assets Purchased	374,050	358,650
Special Purpose Funds - Total Expense	3,139,120	2,231,418
Capital Fund - Total Expense	3,055,453	3,463,772
Total Budget Bylaw Amount	49,940,793	49,335,307

Approved by the Board



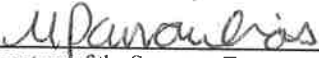
Signature of the Chairperson of the Board of Education

Jan 20 / 2016
 Date Signed



Signature of the Superintendent

Jan 20 / 2016
 Date Signed



Signature of the Secretary Treasurer

Jan 20 / 2016
 Date Signed

School District No. 59 (Peace River South)

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,203,778)	(1,190,230)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(374,050)	(358,650)
Total Acquisition of Tangible Capital Assets	(374,050)	(358,650)
Amortization of Tangible Capital Assets	1,889,313	1,884,952
Total Effect of change in Tangible Capital Assets	1,515,263	1,526,302
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	311,485	336,072

School District No. 59 (Peace River South)

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	5,676,814		10,705,549	16,382,363
Changes for the year				
Net Revenue (Expense) for the year	(761,579)		(442,199)	(1,203,778)
Interfund Transfers				
Tangible Capital Assets Purchased	(374,050)		374,050	-
Net Changes for the year	<u>(1,135,629)</u>	-	<u>(68,149)</u>	<u>(1,203,778)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>4,541,185</u>	-	<u>10,637,400</u>	<u>15,178,585</u>

School District No. 59 (Peace River South)

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

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	41,598,791	41,686,438
Other	140,785	80,000
Tuition	50,515	40,980
Other Revenue	490,500	457,498
Rentals and Leases	190,000	160,000
Investment Income	140,000	140,000
Total Revenue	<u>42,610,591</u>	<u>42,564,916</u>
Expenses		
Instruction	31,467,058	31,354,759
District Administration	1,887,795	1,818,701
Operations and Maintenance	6,629,682	6,712,921
Transportation and Housing	3,387,635	3,395,086
Total Expense	<u>43,372,170</u>	<u>43,281,467</u>
Net Revenue (Expense)	<u>(761,579)</u>	<u>(716,551)</u>
Budgeted Prior Year Surplus Appropriation	<u>1,135,629</u>	<u>1,075,201</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(374,050)	(358,650)
Total Net Transfers	<u>(374,050)</u>	<u>(358,650)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 59 (Peace River South)

Schedule 2A

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

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	40,533,296	40,578,543
Other Ministry of Education Grants		
Pay Equity	944,395	944,395
Carbon Tax Reimbursement	105,000	105,000
Miscellaneous	16,100	8,500
LNG Grant		50,000
Total Provincial Grants - Ministry of Education	41,598,791	41,686,438
Provincial Grants - Other	140,785	80,000
Tuition		
Offshore Tuition Fees	50,515	40,980
Total Tuition	50,515	40,980
Other Revenues		
Miscellaneous		
Seconded Staff Recoveries	74,000	74,000
Swim Grant	10,000	10,000
Substitute Staff Recoveries	90,000	90,000
Miscellaneous	144,500	124,498
BC Hydro Energy Program	114,000	114,000
Bus Charges	58,000	45,000
Total Other Revenue	490,500	457,498
Rentals and Leases	190,000	160,000
Investment Income	140,000	140,000
Total Operating Revenue	42,610,591	42,564,916

School District No. 59 (Peace River South)

Schedule 2B

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

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Salaries		
Teachers	14,086,473	14,200,274
Principals and Vice Principals	3,241,879	3,342,486
Educational Assistants	2,288,668	2,307,528
Support Staff	5,237,517	5,218,955
Other Professionals	1,410,106	1,315,675
Substitutes	1,665,831	1,637,879
Total Salaries	27,930,474	28,022,797
Employee Benefits	7,428,858	7,457,674
Total Salaries and Benefits	35,359,332	35,480,471
Services and Supplies		
Services	1,698,243	1,651,517
Student Transportation	1,097,949	1,047,664
Professional Development and Travel	589,300	589,876
Rentals and Leases	20,500	21,300
Dues and Fees	306,581	367,565
Insurance	179,400	179,450
Supplies	2,914,865	2,737,624
Utilities	1,206,000	1,206,000
Total Services and Supplies	8,012,838	7,800,996
Total Operating Expense	43,372,170	43,281,467

School District No. 59 (Peace River South)

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	11,561,127	971,480	161,685	452,070	137,483	1,087,949	14,371,794
1.03 Career Programs	64,445				77,968	6,214	148,627
1.07 Library Services	184,128	99,768	120,450			15,515	419,861
1.08 Counselling	494,482			40,817	23,134	13,151	571,584
1.10 Special Education	1,250,123	324,064	1,712,004	117,825	33,618	167,413	3,605,047
1.30 English Language Learning	25,710		33,238			3,567	62,515
1.31 Aboriginal Education	480,033	159,848	242,852	87,744	5,253	10,000	985,730
1.41 School Administration	26,425	1,477,092		576,837		84,214	2,164,568
1.62 Off Shore Students							
Total Function 1	14,086,473	3,032,252	2,270,229	1,275,293	277,456	1,388,023	22,329,726
4 District Administration							
4.11 Educational Administration		209,627		15,887	236,214	2,000	463,728
4.40 School District Governance					107,219		107,219
4.41 Business Administration				142,175	456,316		598,491
Total Function 4	-	209,627	-	158,062	799,749	2,000	1,169,438
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				58,636	250,118	2,000	310,754
5.50 Maintenance Operations				2,163,113		189,929	2,353,042
5.52 Maintenance of Grounds				548,758			548,758
5.56 Utilities							
Total Function 5	-	-	-	2,770,507	250,118	191,929	3,212,554
7 Transportation and Housing							
7.41 Transportation and Housing Administration				44,217	82,783		127,000
7.70 Student Transportation			18,439	989,438		83,879	1,091,756
Total Function 7	-	-	18,439	1,033,655	82,783	83,879	1,218,756
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,086,473	3,241,879	2,288,668	5,237,517	1,410,106	1,665,831	27,930,474

School District No. 59 (Peace River South)

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	2016 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	14,371,794	3,842,932	18,214,726	1,923,562	20,138,288	20,229,570
1.03 Career Programs	148,627	39,480	188,107	243,350	431,457	445,219
1.07 Library Services	419,861	116,066	535,927	51,600	587,527	489,912
1.08 Counselling	571,584	144,854	716,438	32,489	748,927	653,113
1.10 Special Education	3,605,047	1,073,700	4,678,747	267,589	4,946,336	4,920,572
1.30 English Language Learning	62,515	18,930	81,445	32,997	114,442	99,262
1.31 Aboriginal Education	985,730	256,865	1,242,595	84,084	1,326,679	1,384,465
1.41 School Administration	2,164,568	506,466	2,671,034	284,812	2,955,846	2,856,646
1.62 Off Shore Students	-	-	-	217,556	217,556	276,000
Total Function 1	22,329,726	5,999,293	28,329,019	3,138,039	31,467,058	31,354,759
4 District Administration						
4.11 Educational Administration	463,728	105,528	569,256	75,700	644,956	594,540
4.40 School District Governance	107,219	2,919	110,138	90,650	200,788	200,264
4.41 Business Administration	598,491	141,860	740,351	301,700	1,042,051	1,023,897
Total Function 4	1,169,438	250,307	1,419,745	468,050	1,887,795	1,818,701
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	310,754	76,942	387,696	223,650	611,346	572,137
5.50 Maintenance Operations	2,353,042	614,632	2,967,674	1,007,961	3,975,635	4,077,625
5.52 Maintenance of Grounds	548,758	130,943	679,701	157,000	836,701	857,159
5.56 Utilities	-	-	-	1,206,000	1,206,000	1,206,000
Total Function 5	3,212,554	822,517	4,035,071	2,594,611	6,629,682	6,712,921
7 Transportation and Housing						
7.41 Transportation and Housing Administration	127,000	30,485	157,485	45,100	202,585	199,758
7.70 Student Transportation	1,091,756	326,256	1,418,012	1,767,038	3,185,050	3,195,328
Total Function 7	1,218,756	356,741	1,575,497	1,812,138	3,387,635	3,395,086
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	27,930,474	7,428,858	35,359,332	8,012,838	43,372,170	43,281,467

School District No. 59 (Peace River South)

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

	<u>2016 Amended Annual Budget</u>	<u>2016 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,299,120	2,191,418
Other Revenue	840,000	40,000
Total Revenue	<u>3,139,120</u>	<u>2,231,418</u>
Expenses		
Instruction	2,617,103	1,731,360
Operations and Maintenance	522,017	500,058
Total Expense	<u>3,139,120</u>	<u>2,231,418</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, 2016

	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	211,959	7,062	9,577	14,470	480	440,134	25,815	4,549	7,525
Add: Restricted Grants									
Provincial Grants - Ministry of Education	310,058	851,713	-	5,637	110,791	800,000	192,000	39,200	111,000
Other	310,058	851,713	-	5,637	110,791	800,000	192,000	39,200	111,000
Less: Allocated to Revenue									
Deferred Revenue, end of year	<u>522,017</u>	<u>858,775</u>	<u>9,577</u>	<u>14,000</u>	<u>111,271</u>	<u>800,000</u>	<u>217,815</u>	<u>43,749</u>	<u>118,525</u>
	-	-	-	<u>6,107</u>	-	<u>440,134</u>	-	-	-
Revenues									
Provincial Grants - Ministry of Education	522,017	858,775	9,577	14,000	111,271	800,000	217,815	43,749	118,525
Other Revenue	522,017	858,775	9,577	14,000	111,271	800,000	217,815	43,749	118,525
Expenses									
Salaries									
Teachers		551,951			82,519				29,476
Educational Assistants		129,971							21,003
Support Staff							120,208		
Other Professionals								9,168	
Substitutes							6,112	11,700	
Employee Benefits		681,922			82,519		126,320	20,868	50,479
Services and Supplies		176,853			20,255		53,565	4,672	13,468
Net Revenue (Expense)	<u>522,017</u>	<u>858,775</u>	<u>9,577</u>	<u>14,000</u>	<u>111,271</u>	<u>800,000</u>	<u>217,815</u>	<u>43,749</u>	<u>118,525</u>
	522,017	858,775	9,577	14,000	111,271	800,000	217,815	43,749	118,525
	-	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	CommunityLINK	Service Delivery Transformation	Early Learning	LNG	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					
Add: Restricted Grants					
Provincial Grants - Ministry of Education	357,019		30,000		1,977,418
Other	357,019		30,000		830,000
					2,807,418
Less: Allocated to Revenue					
Deferred Revenue, end of year		25,034	63,445	55,398	865,448
		25,034	53,445	9,026	553,746
Revenues					
Provincial Grants - Ministry of Education	357,019		40,000	46,372	2,299,120
Other Revenue	357,019		40,000	46,372	840,000
					3,139,120
Expenses					
Salaries					
Teachers	4,495				668,441
Educational Assistants	183,609				334,583
Support Staff	28,489		35,441		184,138
Other Professionals	12,551				27,831
Substitutes	229,144			35,441	11,700
					1,226,693
Employee Benefits	69,961			10,931	349,705
Services and Supplies	57,914		40,000		1,562,722
	357,019		40,000	46,372	3,139,120
Net Revenue (Expense)					

School District No. 59 (Peace River South)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget			2016 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,166,140		1,166,140	1,578,820
Amortization of Deferred Capital Revenue	1,447,114		1,447,114	1,411,273
Total Revenue	2,613,254	-	2,613,254	2,990,093
Expenses				
Operations and Maintenance	1,166,140		1,166,140	1,578,820
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,477,469		1,477,469	1,473,108
Transportation and Housing	411,844		411,844	411,844
Total Expense	3,055,453	-	3,055,453	3,463,772
Net Revenue (Expense)	(442,199)	-	(442,199)	(473,679)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	374,050		374,050	358,650
Total Net Transfers	374,050	-	374,050	358,650
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(68,149)	-	(68,149)	(115,029)

