

Amended Annual Budget

**School District No. 59 (Peace River South)**

June 30, 2014

# School District No. 59 (Peace River South)

June 30, 2014

## 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 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 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 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 \$50,234,620 for the 2013/2014 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 2013/2014.

Read a first time the 22<sup>nd</sup> day of January, 2014;

Read a second time the 22<sup>nd</sup> day of January, 2014;

Read a third time, PASSED AND ADOPTED the 22<sup>nd</sup> day of January, 2014;



Richard Powell, Chairperson of the Board



Flora Christenson, Assistant Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 59 (Peace River South) Amended Annual Budget Bylaw 2013/2014, adopted by the Board the 22<sup>nd</sup> day of January, 2014.



Flora Christenson, Assistant Secretary Treasurer

# School District No. 59 (Peace River South)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

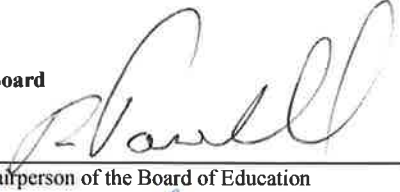
	2014 Amended Annual Budget	2013 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,686,208	3,807,750
Adult	5,250	2,375
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,691,458</b>	<b>3,810,125</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	45,019,315	45,417,083
Other	80,000	134,350
Tuition	69,742	115,700
Other Revenue	1,478,909	502,739
Rentals and Leases	133,490	120,490
Investment Income	80,072	50,000
Amortization of Deferred Capital Revenue	1,473,357	1,420,504
<b>Total Revenue</b>	<b>48,334,885</b>	<b>47,760,866</b>
<b>Expenses</b>		
Instruction	34,560,098	33,599,829
District Administration	1,828,883	1,967,963
Operations and Maintenance	9,667,600	10,007,874
Transportation and Housing	3,792,037	3,930,128
<b>Total Expense</b>	<b>49,848,618</b>	<b>49,505,794</b>
<b>Net Revenue (Expense)</b>	<b>(1,513,733)</b>	<b>(1,744,928)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,577,753</b>	<b>1,659,176</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>64,020</b>	<b>(85,752)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)	117,515	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(53,495)	(85,752)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>64,020</b>	<b>(85,752)</b>

# School District No. 59 (Peace River South)

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

	2014 Amended Annual Budget	2013 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	44,350,061	44,954,162
Operating - Tangible Capital Assets Purchased	386,002	332,062
Special Purpose Funds - Total Expense	2,551,999	1,708,601
Capital Fund - Total Expense	2,946,558	2,843,031
<b>Total Budget Bylaw Amount</b>	<b>50,234,620</b>	<b>49,837,856</b>

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

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

Year Ended June 30, 2014

	<b>2014 Amended Annual Budget</b>	2013 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(1,513,733)</b>	(1,744,928)
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(386,002)	(332,062)
From Deferred Capital Revenue	(619,000)	
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(1,005,002)</b>	(332,062)
Amortization of Tangible Capital Assets	1,912,854	1,841,318
<b>Total Effect of change in Tangible Capital Assets</b>	<b>907,852</b>	1,509,256
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(605,881)</b>	(235,672)

# 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, 2014

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2014 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	3,878,605	-	11,014,417	<b>14,893,022</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(1,074,236)		(439,497)	<b>(1,513,733)</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(386,002)		386,002	-
<b>Net Changes for the year</b>	<b>(1,460,238)</b>	<b>-</b>	<b>(53,495)</b>	<b>(1,513,733)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>2,418,367</b>	<b>-</b>	<b>10,960,922</b>	<b>13,379,289</b>

**School District No. 59 (Peace River South)**

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	42,366,871	42,706,769
Other	80,000	131,350
Tuition	69,742	115,700
Other Revenue	550,722	502,739
Rentals and Leases	133,490	120,490
Investment Income	75,000	50,000
<b>Total Revenue</b>	<u>43,275,825</u>	<u>43,627,048</u>
<b>Expenses</b>		
Instruction	32,216,462	32,196,629
District Administration	1,828,883	1,967,963
Operations and Maintenance	6,916,544	7,259,442
Transportation and Housing	3,388,172	3,530,128
<b>Total Expense</b>	<u>44,350,061</u>	<u>44,954,162</u>
<b>Net Revenue (Expense)</b>	<u>(1,074,236)</u>	<u>(1,327,114)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>1,577,753</u>	<u>1,659,176</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(386,002)	(332,062)
<b>Total Net Transfers</b>	<u>(386,002)</u>	<u>(332,062)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>117,515</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, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	41,334,476	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
<b>Total Provincial Grants - Ministry of Education</b>	<b>42,366,871</b>	<b>42,706,769</b>
<b>Provincial Grants - Other</b>	<b>80,000</b>	<b>131,350</b>
<b>Tuition</b>		
Offshore Tuition Fees	69,742	115,700
<b>Total Tuition</b>	<b>69,742</b>	<b>115,700</b>
<b>Other Revenues</b>		
Miscellaneous		
Seconded Staff Revenue	73,000	75,000
Swim Grant	10,000	10,000
Substitute Staff Recoveries	80,000	75,000
Miscellaneous	227,722	167,739
BC Hydro Energy Program	160,000	175,000
<b>Total Other Revenue</b>	<b>550,722</b>	<b>502,739</b>
<b>Rentals and Leases</b>	<b>133,490</b>	<b>120,490</b>
<b>Investment Income</b>	<b>75,000</b>	<b>50,000</b>
<b>Total Operating Revenue</b>	<b>43,275,825</b>	<b>43,627,048</b>

**School District No. 59 (Peace River South)**

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	14,741,973	14,757,548
Principals and Vice Principals	2,996,247	3,322,095
Educational Assistants	2,525,406	2,671,019
Support Staff	4,757,249	4,794,621
Other Professionals	2,152,539	2,116,396
Substitutes	1,529,809	1,405,915
<b>Total Salaries</b>	<u>28,703,223</u>	<u>29,067,594</u>
<b>Employee Benefits</b>	<u>7,156,972</u>	<u>7,207,112</u>
<b>Total Salaries and Benefits</b>	<u>35,860,195</u>	<u>36,274,706</u>
<b>Services and Supplies</b>		
Services	2,164,722	2,131,087
Student Transportation	1,085,082	1,112,158
Professional Development and Travel	598,574	516,550
Rentals and Leases	27,300	25,300
Dues and Fees	380,704	303,413
Insurance	194,690	183,730
Supplies	2,863,794	3,122,218
Utilities	1,175,000	1,285,000
<b>Total Services and Supplies</b>	<u>8,489,866</u>	<u>8,679,456</u>
<b>Total Operating Expense</b>	<u>44,350,061</u>	<u>44,954,162</u>

# School District No. 59 (Peace River South)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	12,001,146	958,701	253,080	156,863	414,104	978,294	14,762,188
1.03 Career Programs	94,638	-	-	-	110,744	4,781	210,163
1.07 Library Services	250,320	-	125,341	-	-	17,121	392,782
1.08 Counselling	535,266	-	-	-	22,121	11,928	569,315
1.10 Special Education	1,256,273	230,097	1,836,433	-	234,429	147,825	3,705,057
1.30 English Language Learning	21,041	-	34,835	-	-	2,436	58,312
1.31 Aboriginal Education	571,189	248,841	259,263	-	147,838	-	1,227,131
1.41 School Administration	12,100	1,558,608	-	560,678	-	86,330	2,217,716
1.60 Summer School	-	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 Off Shore Students	-	-	-	-	-	-	-
1.64 Other	-	-	-	-	-	-	-
<b>Total Function 1</b>	<b>14,741,973</b>	<b>2,996,247</b>	<b>2,508,952</b>	<b>717,541</b>	<b>929,236</b>	<b>1,248,715</b>	<b>23,142,664</b>
<b>4 District Administration</b>							
4.11 Educational Administration	-	-	-	15,320	458,718	-	474,038
4.40 School District Governance	-	-	-	-	103,671	-	103,671
4.41 Business Administration	-	-	-	138,285	409,587	7,500	555,372
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>153,605</b>	<b>971,976</b>	<b>7,500</b>	<b>1,133,081</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	-	-	-	42,083	170,955	6,000	219,038
5.50 Maintenance Operations	-	-	-	2,214,202	-	186,728	2,400,930
5.52 Maintenance of Grounds	-	-	-	562,160	-	-	562,160
5.56 Utilities	-	-	-	-	-	-	-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,818,445</b>	<b>170,955</b>	<b>192,728</b>	<b>3,182,128</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	42,629	80,372	-	123,001
7.70 Student Transportation	-	-	16,454	1,025,029	-	80,866	1,122,349
7.73 Housing	-	-	-	-	-	-	-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>16,454</b>	<b>1,067,658</b>	<b>80,372</b>	<b>80,866</b>	<b>1,245,350</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>14,741,973</b>	<b>2,996,247</b>	<b>2,525,406</b>	<b>4,757,249</b>	<b>2,152,539</b>	<b>1,529,809</b>	<b>28,703,223</b>

# School District No. 59 (Peace River South)

Amended 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 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	14,762,188	3,637,575	18,399,763	1,969,893	20,369,656	20,594,842
1.03 Career Programs	210,163	50,421	260,584	219,677	480,261	552,271
1.07 Library Services	392,782	110,110	502,892	39,449	542,341	517,607
1.08 Counselling	569,315	132,489	701,804	18,480	720,284	644,078
1.10 Special Education	3,705,057	1,106,687	4,811,744	271,242	5,082,986	4,986,007
1.30 English Language Learning	58,312	18,084	76,396	20,236	96,632	53,925
1.31 Aboriginal Education	1,227,131	293,220	1,520,351	117,600	1,637,951	1,587,878
1.41 School Administration	2,217,716	520,117	2,737,833	269,827	3,007,660	3,059,921
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 Off Shore Students	-	-	-	278,691	278,691	200,100
1.64 Other	-	-	-	-	-	-
<b>Total Function 1</b>	<b>23,142,664</b>	<b>5,868,703</b>	<b>29,011,367</b>	<b>3,205,095</b>	<b>32,216,462</b>	<b>32,196,629</b>
<b>4 District Administration</b>						
4.11 Educational Administration	474,038	100,084	574,122	80,200	654,322	798,200
4.40 School District Governance	103,671	2,595	106,266	91,600	197,866	195,606
4.41 Business Administration	555,372	123,182	678,554	298,141	976,695	974,157
<b>Total Function 4</b>	<b>1,133,081</b>	<b>225,861</b>	<b>1,358,942</b>	<b>469,941</b>	<b>1,828,883</b>	<b>1,967,963</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	219,038	47,527	266,565	220,511	487,076	474,750
5.50 Maintenance Operations	2,400,930	563,169	2,964,099	1,451,874	4,415,973	4,706,523
5.52 Maintenance of Grounds	562,160	125,335	687,495	151,000	838,495	793,169
5.56 Utilities	-	-	-	1,175,000	1,175,000	1,285,000
<b>Total Function 5</b>	<b>3,182,128</b>	<b>736,031</b>	<b>3,918,159</b>	<b>2,998,385</b>	<b>6,916,544</b>	<b>7,259,442</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	123,001	28,318	151,319	45,048	196,367	197,479
7.70 Student Transportation	1,122,349	298,059	1,420,408	1,771,397	3,191,805	3,332,649
7.73 Housing	-	-	-	-	-	-
<b>Total Function 7</b>	<b>1,245,350</b>	<b>326,377</b>	<b>1,571,727</b>	<b>1,816,445</b>	<b>3,388,172</b>	<b>3,530,128</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>28,703,223</b>	<b>7,156,972</b>	<b>35,860,195</b>	<b>8,489,866</b>	<b>44,350,061</b>	<b>44,954,162</b>

**School District No. 59 (Peace River South)**  
 Amended Annual Budget - Special Purpose Revenue and Expense  
 Year Ended June 30, 2014

	<b>2014 Amended Annual Budget</b>	<b>2013 Amended Annual Budget</b>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,618,740	1,708,601
Other Revenue	928,187	
Investment Income	5,072	
<b>Total Revenue</b>	<b>2,551,999</b>	1,708,601
<b>Expenses</b>		
Instruction	2,343,636	1,403,200
Operations and Maintenance	208,363	305,401
<b>Total Expense</b>	<b>2,551,999</b>	1,708,601
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 59 (Peace River South)**  
 Amended 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	124,504	5,048	9,230	24,515	-	429,356	3,123	7,462	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	83,859	533,736		7,238	135,907		192,000	39,200	114,910
Other Investment Income	83,859	533,745	280	7,955	135,907	860,939	1,654	513	-
<b>Less: Allocated to Revenue</b>	208,363	538,793	5,000	21,880	135,907	869,834	196,777	47,175	114,910
<b>Deferred Revenue, end of year</b>	-	-	4,510	10,590	-	420,461	-	-	-
<b>Revenues</b>	208,363	538,784	4,720	21,163	135,907	869,834	195,123	46,662	114,910
Provincial Grants - Ministry of Education									
Other Revenue	208,363	538,793	5,000	21,880	135,907	869,834	196,777	47,175	114,910
Investment Income			280	717			1,654	513	
<b>Expenses</b>									
Salaries									
Teachers		368,390			79,843				74,432
Educational Assistants		62,193			9,202				
Support Staff	80,858						147,112		
Other Professionals									
Substitutes								31,095	
Employee Benefits	17,061	106,566			20,785		36,226	6,790	17,176
Services and Supplies	110,444	1,644	5,000	21,880	26,077	869,834	13,439	9,290	23,302
<b>Net Revenue (Expense)</b>	208,363	538,793	5,000	21,880	135,907	869,834	196,777	47,175	114,910
	-	-	-	-	-	-	-	-	-

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

	CommunityLINK	Other Community Programs	TOTAL
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	436	56,141	659,815
<b>Add:</b>			
Restricted Grants	352,672		1,459,522
Provincial Grants - Ministry of Education		23,520	884,459
Other	89	1,810	5,072
Investment Income	352,761	25,330	2,349,053
<b>Less: Allocated to Revenue</b>	353,197	60,163	2,551,999
<b>Deferred Revenue, end of year</b>	-	21,308	456,369
<b>Revenues</b>			
Provincial Grants - Ministry of Education	353,108		1,618,740
Other Revenue		58,353	928,187
Investment Income	89	1,810	5,072
	353,197	60,163	2,551,999
<b>Expenses</b>			
Salaries			
Teachers	61,916		584,581
Educational Assistants	169,004		231,197
Support Staff			90,060
Other Professionals			147,112
Substitutes			31,095
	230,920	-	1,084,045
Employee Benefits	62,915		267,519
Services and Supplies	59,362	60,163	1,200,435
	353,197	60,163	2,551,999
<b>Net Revenue (Expense)</b>	-	-	-

# School District No. 59 (Peace River South)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget			2013 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	1,033,704		1,033,704	1,001,713
Other			-	3,000
Amortization of Deferred Capital Revenue	1,473,357		1,473,357	1,420,504
<b>Total Revenue</b>	<b>2,507,061</b>	<b>-</b>	<b>2,507,061</b>	<b>2,425,217</b>
<b>Expenses</b>				
Operations and Maintenance	1,033,704		1,033,704	1,001,713
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,508,989		1,508,989	1,441,318
Transportation and Housing	403,865		403,865	400,000
<b>Total Expense</b>	<b>2,946,558</b>	<b>-</b>	<b>2,946,558</b>	<b>2,843,031</b>
<b>Net Revenue (Expense)</b>	<b>(439,497)</b>	<b>-</b>	<b>(439,497)</b>	<b>(417,814)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	386,002		386,002	332,062
<b>Total Net Transfers</b>	<b>386,002</b>	<b>-</b>	<b>386,002</b>	<b>332,062</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(53,495)</b>	<b>-</b>	<b>(53,495)</b>	<b>(85,752)</b>



**SCHOOL DISTRICT #59 (Peace River South)**  
**OPERATING BUDGET CHANGES SUMMARY**  
**2013/14 Amended Budget vs 2013/14 Preliminary Budget**

(\$000's)

**REVENUES**

*Increase (Decrease)*

**Provincial Govt Funding:**

Enrolment Changes	(\$638)	
Enrol. Decline Funding	134	
Funding Protection	400	<i>Total funding can only drop by 1.5% per year</i>
Salary Differential	(227)	<i>Based on District vs. avg. prov. teacher salary</i>
Allocation of Holdback	216	<i>Decreased overall provincial enrolment in 11/12</i>
Other	0	<i>Special Ed Innovations Project -\$30</i>
Sub-Total	<u>(115)</u>	

**Other Revenues:**

Offshore Students	(46)	<i>Northlands students down by 5 FTEs</i>
TRSS Flooring Funding	(70)	<i>Funding for gym floor- project underbudget</i>
Other	0	
Sub-Total	<u>(116)</u>	

**TOTAL REVENUE CHANGE** (\$231)

**SCHOOL DISTRICT #59 (Peace River South)**  
**OPERATING BUDGET CHANGES SUMMARY**  
**2013/14 Amended Budget vs 2013/14 Preliminary Budget**

(\$000's)

**EXPENSES**

	<i>Increase (Decrease)</i>	
<b>DISTRICT ACCOUNTS</b>		
District Planning Committee	40	<i>CISD emergency planning</i>
District Aboriginal	30	<i>Higher average teacher salaries</i>
Literacy	54	<i>Changes to Literacy projects</i>
Special Projects	294	<i>Workplace Embedded Learn, Assess for Learn &amp; Numeracy projects from reserves</i>
Speech & Language Resource Centre	(19)	<i>Speech Path position converted to Speech Aide</i>
Offshore Students	(28)	<i>Supplies reduced to reflect reduced enrolment</i>
Education Administration Personnel	79	<i>Substantial per student funding incr. to N. Alta students reflected in chg for Kelly lake students</i>
Career Education	(34)	<i>Correction of clerical salary budget</i>
Community Linkages	31	<i>ST recruitment costs</i>
Operations & Maint.	35	<i>Course costs for Colony students</i>
Maint. Charged to Others	(50)	<i>Staff vacancy</i>
Annual Report	261	<i>CUPE Incr. \$56, CP furnaces from 12/13 \$88, CP asbestos abatement \$60, reduction in AFG funding \$56</i>
Transportation	(70)	<i>TRSS gym floor underbudget</i>
Other	33	<i>Expanded to incl. showcase</i>
	(36)	<i>CUPE Incr. \$40, Clerical savings (\$21), Add'l cancelled run savings (\$50)</i>
	7	<i>Various</i>
<b>Sub-Total District Accounts</b>	<b>\$627</b>	

**SCHOOLS:**

Enrolment Changes	(610)	
Class Size Adj.	(75)	<i>Less larger classes</i>
Class Config Adj.	50	<i>Assistance to Devereaux</i>
Spec. Ed Funding	210	<i>Incr. assistance to schools</i>
School Surpluses	270	<i>Est. Prior year surpluses reduced</i>
Rural Grants	(71)	<i>Devereaux no longer receives</i>
Admin Allowances	(61)	<i>One less Admin., grid changes</i>
Other	(16)	
<b>Sub-Total Schools</b>	<b>(\$303)</b>	

**TOTAL EXPENSE CHANGE** **\$324**

Transfers from Reserves	475	<i>Changes in Tfrrs for Special Projects</i>
School Based Surpluses	197	<i>Decrease in surplus funds utilized for current year budget</i>

**Increase (Decrease) in Budgeted Surplus** **\$117**

**SCHOOL DISTRICT 59 - PEACE RIVER SOUTH  
COMPARISON OF BASE OPERATING GRANT FUNDING**

	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14 Prelim</u>	<u>2013/14 Amended</u>	<u>3-Year Change</u>
Student Base Allocation	\$27,277,770	\$26,226,633	\$25,739,536	\$25,957,995	\$25,349,425	(\$1,928,345)
Buffer Grant Reallocation Supplements:	0	0	0	0	0	0
Enrolment Decline	178,385	613,371	295,635	311,996	446,796	268,411
ESL	106,530	84,420	69,680	69,680	91,120	(15,410)
Aboriginal Education	1,495,820	1,426,800	1,346,760	1,335,160	1,346,760	(149,060)
Special Education	3,364,700	2,812,600	2,472,900	2,472,900	2,400,300	(964,400)
Adult Education	38,209	19,382	10,521	13,290	23,258	(14,951)
Salary Differential	778,480	879,245	772,134	769,169	542,033	(236,447)
Unique Geographic Factors	5,278,626	5,171,674	5,309,849	5,291,555	5,291,555	12,929
Transportation & Housing	3,303,483	3,303,483	3,054,145	2,839,525	2,839,525	(463,958)
Funding Protection	272,647	1,438,414	2,140,474	2,313,678	2,713,263	2,440,616
Formula Transition	(30,643)	(15,322)	0	0	0	30,643
Allocation of Holdback	505,856	498,945	356,052	0	216,263	(289,593)
Education Plan Supplement	0	0	76,688	74,178	74,178	74,178
<b>Total Funding</b>	<b>\$42,569,863</b>	<b>\$42,459,645</b>	<b>\$41,644,374</b>	<b>\$41,449,126</b>	<b>\$41,334,476</b>	<b>(\$1,235,387)</b>
Student Enrolment	4,065.7	3,878.3	3,835.3	3,775.8	3,686.2	(379.5)
Per Student Funding	\$10,470	\$10,948	\$10,858	\$10,977	\$11,213	\$743
<b>SUMMARY:</b>						
Enrolment Based Funding	32,283,029	30,569,835	29,639,397	29,849,025	29,210,863	(2,434,004)
Geographic & Other	6,026,463	6,035,597	6,158,671	6,134,902	5,907,766	108,439
Transportation	3,303,483	3,303,483	3,054,145	2,839,525	2,839,525	(463,958)
Holdback	505,856	498,945	356,052	0	216,263	(505,856)
Enrolment Decline	178,385	613,371	295,635	311,996	446,796	133,611
Sub-total	42,297,216	41,021,231	39,503,900	39,135,448	38,621,213	(3,161,768)
Funding Protection	272,647	1,438,414	2,140,474	2,313,678	2,713,263	2,041,031
<b>TOTAL FUNDING</b>	<b>\$42,569,863</b>	<b>\$42,459,645</b>	<b>\$41,644,374</b>	<b>\$41,449,126</b>	<b>\$41,334,476</b>	<b>(\$1,120,737)</b>