

Amended Annual Budget

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

June 30, 2018

# School District No. 59 (Peace River South)

June 30, 2018

## 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 Object .....	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

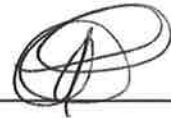
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 59 (Peace River South) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2017/2018 pursuant to section 113 of the School Act, R.S.B.C., 1996, c.412 as amended from time to time (called the "Act").

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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$53,906,643 for the 2017/2018 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 2017/2018.

Read a first time the 24<sup>th</sup> day of January, 2018;

Read a second time the 24<sup>th</sup> day of January, 2018;

Read a third time, PASSED AND ADOPTED the 21 day of February, 2018;



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 2017/2018, adopted by the Board the 21 day of February, 2018.



Melissa Panoulis, Secretary Treasurer

# School District No. 59 (Peace River South)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018


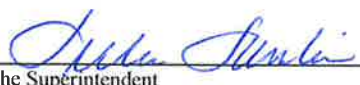

	2018 Amended Annual Budget	2018 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,555.750	3,406.000
Adult	3.000	3.000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,558.750</b>	<b>3,409.000</b>
<b>Revenues</b>		
	\$	\$
Provincial Grants		
Ministry of Education	47,780,408	47,358,387
Other	267,300	168,000
Tuition	37,000	35,000
Other Revenue	1,708,900	1,627,300
Rentals and Leases	170,354	170,354
Investment Income	152,000	130,000
Amortization of Deferred Capital Revenue	1,464,987	1,463,711
<b>Total Revenue</b>	<b>51,580,949</b>	<b>50,952,752</b>
<b>Expenses</b>		
Instruction	37,150,024	36,228,741
District Administration	2,046,462	1,994,091
Operations and Maintenance	10,177,808	10,003,320
Transportation and Housing	3,724,278	3,724,245
<b>Total Expense</b>	<b>53,098,572</b>	<b>51,950,397</b>
<b>Net Revenue (Expense)</b>	<b>(1,517,623)</b>	<b>(997,645)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,880,462</b>	<b>983,175</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>362,839</b>	<b>(14,470)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	362,839	(14,470)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>362,839</b>	<b>(14,470)</b>

# School District No. 59 (Peace River South)

Amended Annual Budget - Revenue and Expense  
 Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	43,812,702	43,080,481
Operating - Tangible Capital Assets Purchased	808,071	431,500
Special Purpose Funds - Total Expense	6,315,624	5,902,208
Capital Fund - Total Expense	2,970,246	2,967,708
<b>Total Budget Bylaw Amount</b>	<b>53,906,643</b>	<b>52,381,897</b>

Approved by the Board

	Feb 23, 2018 Date Signed
	February 23/18 Date Signed
	Feb 23/2018 Date Signed

**School District No. 59 (Peace River South)**  
 Amended Annual Budget - Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2018

	<b>2018 Amended Annual Budget</b>	2018 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(1,517,623)</u>	<u>(997,645)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(808,071)	(431,500)
From Deferred Capital Revenue	<u>(2,181,025)</u>	<u>(2,136,025)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(2,989,096)</u>	<u>(2,567,525)</u>
Amortization of Tangible Capital Assets	<u>1,912,219</u>	<u>1,909,681</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(1,076,877)</u>	<u>(657,844)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(2,594,500)</u></u>	<u><u>(1,655,489)</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, 2018

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2018 Amended Annual Budget</b>
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	6,652,388		10,469,044	<b>17,121,432</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(1,072,391)		(445,232)	<b>(1,517,623)</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(808,071)		808,071	-
<b>Net Changes for the year</b>	<b>(1,880,462)</b>	-	<b>362,839</b>	<b>(1,517,623)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>4,771,926</b>	-	<b>10,831,883</b>	<b>15,603,809</b>

# School District No. 59 (Peace River South)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	41,573,757	41,471,152
Other	267,300	168,000
Tuition	37,000	35,000
Other Revenue	541,900	554,300
Rentals and Leases	170,354	170,354
Investment Income	150,000	130,000
<b>Total Revenue</b>	<u>42,740,311</u>	<u>42,528,806</u>
<b>Expenses</b>		
Instruction	31,510,526	30,812,268
District Administration	2,046,462	1,994,091
Operations and Maintenance	6,947,855	6,966,361
Transportation and Housing	3,307,859	3,307,761
<b>Total Expense</b>	<u>43,812,702</u>	<u>43,080,481</u>
<b>Net Revenue (Expense)</b>	<u>(1,072,391)</u>	<u>(551,675)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>1,880,462</u>	<u>983,175</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(808,071)	(431,500)
<b>Total Net Transfers</b>	<u>(808,071)</u>	<u>(431,500)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<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, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	39,874,389	39,776,971
Other Ministry of Education Grants		
Pay Equity	944,395	944,395
Transportation Supplement	441,458	441,458
Return of Administrative Savings	205,328	205,328
Carbon Tax Grant	95,000	95,000
Access Grant	5,000	
Miscellaneous	8,187	8,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>41,573,757</b>	<b>41,471,152</b>
<b>Provincial Grants - Other</b>	<b>267,300</b>	<b>168,000</b>
<b>Tuition</b>		
International and Out of Province Students	37,000	35,000
<b>Total Tuition</b>	<b>37,000</b>	<b>35,000</b>
<b>Other Revenues</b>		
Miscellaneous		
Seconded Staff Recoveries	119,600	181,000
Swim Grant	10,000	10,000
Substitute Staff Recoveries	140,000	130,000
Miscellaneous	212,300	173,300
Energy Program Recoveries	15,000	15,000
Bus Charges	45,000	45,000
<b>Total Other Revenue</b>	<b>541,900</b>	<b>554,300</b>
<b>Rentals and Leases</b>	<b>170,354</b>	<b>170,354</b>
<b>Investment Income</b>	<b>150,000</b>	<b>130,000</b>
<b>Total Operating Revenue</b>	<b>42,740,311</b>	<b>42,528,806</b>

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

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	14,388,287	14,577,322
Principals and Vice Principals	3,074,806	3,117,517
Educational Assistants	2,681,217	2,262,645
Support Staff	5,535,165	5,563,636
Other Professionals	1,631,094	1,609,118
Substitutes	1,734,539	1,855,336
<b>Total Salaries</b>	<b>29,045,108</b>	<b>28,985,574</b>
<b>Employee Benefits</b>	<b>6,820,311</b>	<b>6,821,314</b>
<b>Total Salaries and Benefits</b>	<b>35,865,419</b>	<b>35,806,888</b>
<b>Services and Supplies</b>		
Services	1,686,754	1,582,635
Student Transportation	1,118,573	1,050,417
Professional Development and Travel	553,100	436,887
Rentals and Leases	22,500	23,000
Dues and Fees	282,455	333,844
Insurance	181,075	168,625
Supplies	2,742,197	2,287,556
Utilities	1,360,629	1,390,629
<b>Total Services and Supplies</b>	<b>7,947,283</b>	<b>7,273,593</b>
<b>Total Operating Expense</b>	<b>43,812,702</b>	<b>43,080,481</b>

# School District No. 59 (Peace River South)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2018

	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	11,805,032	759,516	193,708	484,108	144,381	1,040,682	14,427,427
1.03 Career Programs	44,888	53,435			102,614	5,975	206,912
1.07 Library Services	186,904	13,957	127,604			21,292	349,757
1.08 Counselling	470,911			62,462	23,354	17,857	574,584
1.10 Special Education	1,367,908	144,861	2,037,560	43,950	51,194	188,419	3,833,892
1.30 English Language Learning	18,183		42,566			5,124	65,873
1.31 Aboriginal Education	475,016	187,239	261,067	100,832	5,359	10,000	1,039,513
1.41 School Administration	19,445	1,737,248		588,599		111,172	2,456,464
1.62 International and Out of Province Students							
<b>Total Function 1</b>	<b>14,388,287</b>	<b>2,896,256</b>	<b>2,662,505</b>	<b>1,279,951</b>	<b>326,902</b>	<b>1,400,521</b>	<b>22,954,422</b>
<b>4 District Administration</b>							
4.11 Educational Administration		178,550		16,359	387,358	2,000	584,267
4.40 School District Governance					109,919		109,919
4.41 Business Administration				146,369	442,955		589,324
<b>Total Function 4</b>	<b>-</b>	<b>178,550</b>	<b>-</b>	<b>162,728</b>	<b>940,232</b>	<b>2,000</b>	<b>1,283,510</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				44,503	266,463	2,000	312,966
5.50 Maintenance Operations				2,483,632		244,442	2,728,074
5.52 Maintenance of Grounds				442,852			442,852
5.56 Utilities							
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,970,987</b>	<b>266,463</b>	<b>246,442</b>	<b>3,483,892</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				45,084	97,497		142,581
7.70 Student Transportation			18,712	1,076,415		85,576	1,180,703
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>18,712</b>	<b>1,121,499</b>	<b>97,497</b>	<b>85,576</b>	<b>1,323,284</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>14,388,287</b>	<b>3,074,806</b>	<b>2,681,217</b>	<b>5,535,165</b>	<b>1,631,094</b>	<b>1,734,539</b>	<b>29,045,108</b>

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

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	14,427,427	3,273,326	17,700,753	2,023,318	19,724,071	19,711,615
1.03 Career Programs	206,912	48,565	255,477	177,405	432,882	412,039
1.07 Library Services	349,757	91,563	441,320	66,344	507,664	431,385
1.08 Counselling	574,584	125,181	699,765	21,000	720,765	737,138
1.10 Special Education	3,833,892	1,084,383	4,918,275	282,172	5,200,447	4,739,068
1.30 English Language Learning	65,873	19,253	85,126	49,143	134,269	134,255
1.31 Aboriginal Education	1,039,513	252,493	1,292,006	134,599	1,426,605	1,343,766
1.41 School Administration	2,456,464	549,186	3,005,650	189,968	3,195,618	3,066,662
1.62 International and Out of Province Students	-	-	-	168,205	168,205	236,340
<b>Total Function 1</b>	<b>22,954,422</b>	<b>5,443,950</b>	<b>28,398,372</b>	<b>3,112,154</b>	<b>31,510,526</b>	<b>30,812,268</b>
<b>4 District Administration</b>						
4.11 Educational Administration	584,267	113,536	697,803	67,150	764,953	798,519
4.40 School District Governance	109,919	3,045	112,964	80,450	193,414	193,414
4.41 Business Administration	589,324	125,821	715,145	372,950	1,088,095	1,002,158
<b>Total Function 4</b>	<b>1,283,510</b>	<b>242,402</b>	<b>1,525,912</b>	<b>520,550</b>	<b>2,046,462</b>	<b>1,994,091</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	312,966	65,589	378,555	230,150	608,705	600,447
5.50 Maintenance Operations	2,728,074	616,551	3,344,625	946,700	4,291,325	4,262,541
5.52 Maintenance of Grounds	442,852	97,844	540,696	146,500	687,196	712,744
5.56 Utilities	-	-	-	1,360,629	1,360,629	1,390,629
<b>Total Function 5</b>	<b>3,483,892</b>	<b>779,984</b>	<b>4,263,876</b>	<b>2,683,979</b>	<b>6,947,855</b>	<b>6,966,361</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	142,581	31,058	173,639	33,250	206,889	221,563
7.70 Student Transportation	1,180,703	322,917	1,503,620	1,597,350	3,100,970	3,086,198
<b>Total Function 7</b>	<b>1,323,284</b>	<b>353,975</b>	<b>1,677,259</b>	<b>1,630,600</b>	<b>3,307,859</b>	<b>3,307,761</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>29,045,108</b>	<b>6,820,311</b>	<b>35,865,419</b>	<b>7,947,283</b>	<b>43,812,702</b>	<b>43,080,481</b>

# School District No. 59 (Peace River South)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2018

	<u>2018 Amended Annual Budget</u>	<u>2018 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	5,148,624	4,829,208
Other Revenue	1,167,000	1,073,000
<b>Total Revenue</b>	<u>6,315,624</u>	<u>5,902,208</u>
<b>Expenses</b>		
Instruction	5,639,498	5,416,473
Operations and Maintenance	676,126	485,735
<b>Total Expense</b>	<u>6,315,624</u>	<u>5,902,208</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 59 (Peace River South)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	390,391	6,795	1,257	11,382	25,516	524,221			20,042
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	285,735	159,551				1,015,000	192,000	36,750	87,751
Other	285,735	159,551				1,015,000	192,000	36,750	87,751
<b>Less:</b> Allocated to Revenue	676,126	166,346	1,257	11,382	25,516	1,137,000	192,000	36,750	107,793
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	<b>402,221</b>	-	-	-
<b>Revenues</b>	676,126	166,346	1,257	11,382	25,516	1,137,000	192,000	36,750	107,793
Provincial Grants - Ministry of Education	676,126	166,346	1,257	11,382	25,516	1,137,000	192,000	36,750	107,793
Other Revenue									
<b>Expenses</b>									
Salaries									
Teachers									30,222
Educational Assistants		127,014					125,932	9,446	21,443
Support Staff							10,391		
Other Professionals									
Substitutes							136,323	21,146	51,665
Employee Benefits		39,332					40,516	4,317	13,073
Services and Supplies	676,126	166,346	1,257	11,382	25,516	1,137,000	15,161	11,287	43,055
	676,126	166,346	1,257	11,382	25,516	1,137,000	192,000	36,750	107,793
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 59 (Peace River South)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2018

	Community LINK	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Early Learning	Career Grants	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	78,045	55,262	102,040	-	-	36,630	1,367	1,252,948
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education	361,243	-	-	506,588	2,826,909	-	-	4,456,527
Other	361,243	-	-	506,588	2,826,909	-	-	1,015,000
<b>Less: Allocated to Revenue</b>								
<b>Deferred Revenue, end of year</b>	439,288	55,262	102,040	506,588	2,826,909	30,000	1,367	6,315,624
<b>Revenues</b>	439,288	55,262	102,040	506,588	2,826,909	30,000	1,367	1,167,000
Provincial Grants - Ministry of Education	439,288	55,262	102,040	506,588	2,826,909	30,000	1,367	6,315,624
Other Revenue								
<b>Expenses</b>								
Salaries								
Teachers	22,791		83,829		2,245,422			2,382,264
Educational Assistants	203,189							351,646
Support Staff	27,147			29,182				182,261
Other Professionals	14,107	13,200		200,880	71,601			33,944
Substitutes	267,234	13,200	83,829	230,062	2,317,023			297,381
Employee Benefits	72,196	2,149	18,211	40,600	509,886			740,280
Services and Supplies	99,858	39,913		235,926		30,000	1,367	2,327,848
	439,288	55,262	102,040	506,588	2,826,909	30,000	1,367	6,315,624
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

# School District No. 59 (Peace River South)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget			2018 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	1,058,027		1,058,027	1,058,027
Investment Income		2,000	2,000	
Amortization of Deferred Capital Revenue	1,464,987		1,464,987	1,463,711
<b>Total Revenue</b>	<b>2,523,014</b>	<b>2,000</b>	<b>2,525,014</b>	<b>2,521,738</b>
<b>Expenses</b>				
Operations and Maintenance	1,058,027		1,058,027	1,058,027
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,495,800		1,495,800	1,493,197
Transportation and Housing	416,419		416,419	416,484
<b>Total Expense</b>	<b>2,970,246</b>	<b>-</b>	<b>2,970,246</b>	<b>2,967,708</b>
<b>Net Revenue (Expense)</b>	<b>(447,232)</b>	<b>2,000</b>	<b>(445,232)</b>	<b>(445,970)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	808,071		808,071	431,500
<b>Total Net Transfers</b>	<b>808,071</b>	<b>-</b>	<b>808,071</b>	<b>431,500</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>360,839</b>	<b>2,000</b>	<b>362,839</b>	<b>(14,470)</b>