

Amended Annual Budget

School District No. 84 (Vancouver Island West)

June 30, 2013

School District No. 84 (Vancouver Island West)

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. 84 (VANCOUVER ISLAND WEST) (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. 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. 84 (Vancouver Island West) Amended Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$9,811,048 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.

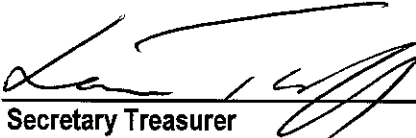
READ A FIRST TIME THE 12th DAY OF FEBRUARY, 2013;

READ A SECOND TIME THE 12th DAY OF FEBRUARY, 2013;

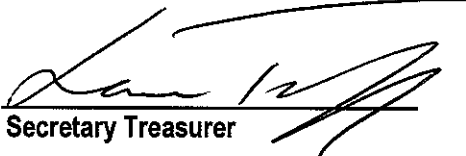
READ A THIRD TIME, PASSED AND ADOPTED THE 12th DAY OF FEBRUARY, 2013;

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 84 (Vancouver Island West) Amended Annual Budget Bylaw 2012/2013, adopted by the Board the 12th DAY OF FEBRUARY, 2013.


Secretary Treasurer

School District No. 84 (Vancouver Island West)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	410,906	399,500
Adult	1,438	16,000
Total Ministry Operating Grant Funded FTE's	412,344	415,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	5,905,692	6,082,080
Other	21,722	15,000
Other Revenue	2,978,456	2,795,911
Rentals and Leases	1,000	1,000
Investment Income	28,265	20,090
Amortization of Deferred Capital Revenue	361,509	367,435
Total Revenue	9,296,644	9,281,516
Expenses		
Instruction	6,984,571	6,565,451
District Administration	594,340	592,377
Operations and Maintenance	1,063,046	1,089,039
Transportation and Housing	181,046	186,340
Amortization of Tangible Capital Assets	533,045	535,700
Total Expense	9,356,048	8,968,907
Net Revenue (Expense)	(59,404)	312,609
Budgeted Allocation (Retirement) of Surplus (Deficit)	363,468	44,726
Budgeted Surplus (Deficit), for the year	304,064	357,335
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	304,064	357,335
Budgeted Surplus (Deficit), for the year	304,064	357,335



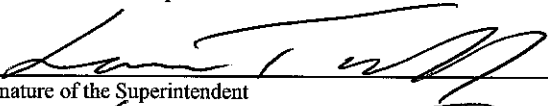
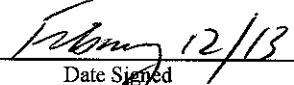
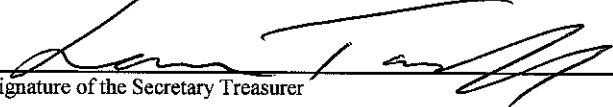
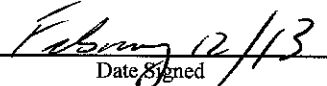
School District No. 84 (Vancouver Island West)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	8,204,191	7,885,895
Special Purpose Funds - Total Expense	618,812	547,312
Special Purpose Funds - Tangible Capital Assets Purchased	350,000	400,000
Capital Fund - Total Expense	533,045	535,700
Capital Fund - Tangible Capital Assets Purchased from Local Capital	105,000	140,000
Total Budget Bylaw Amount	9,811,048	9,508,907

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. 84 (Vancouver Island West)

Statement 4

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

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(59,404)</u>	312,609
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(350,000)	(400,000)
From Local Capital	(105,000)	(140,000)
From Deferred Capital Revenue	(5,133,000)	(3,277,691)
Total Acquisition of Tangible Capital Assets	<u>(5,588,000)</u>	(3,817,691)
Amortization of Tangible Capital Assets	533,045	535,700
Total Effect of change in Tangible Capital Assets	<u>(5,054,955)</u>	(3,281,991)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(5,114,359)</u></u>	<u>(2,969,382)</u>

School District No. 84 (Vancouver Island West)

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	751,463		5,805,117	6,556,580
Change in Accounting Policies/Prior Period Adjustments				
Restate Employee Future Benefits Liability - June 30, 2012	18,508			18,508
Accumulated Surplus (Deficit), beginning of year, as restated	769,971	-	5,805,117	6,575,088
Changes for the year				
Net Revenue (Expense) for the year	(238,468)	350,000	(170,936)	(59,404)
Interfund Transfers				
Tangible Capital Assets Purchased		(350,000)	350,000	-
Local Capital	(125,000)		125,000	-
Net Changes for the year	(363,468)	-	304,064	(59,404)
Budgeted Accumulated Surplus (Deficit), end of year	406,503	-	6,109,181	6,515,684

School District No. 84 (Vancouver Island West)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,266,530	5,394,918
Other	21,722	15,000
Other Revenue	2,653,471	2,540,251
Rentals and Leases	1,000	1,000
Investment Income	23,000	15,000
Total Revenue	<u>7,965,723</u>	<u>7,966,169</u>
Expenses		
Instruction	6,483,759	6,136,139
District Administration	594,340	592,377
Operations and Maintenance	945,046	971,039
Transportation and Housing	181,046	186,340
Total Expense	<u>8,204,191</u>	<u>7,885,895</u>
Net Revenue (Expense)	<u>(238,468)</u>	80,274
Budgeted Prior Year Surplus Appropriation	<u>363,468</u>	44,726
Net Transfers (to) from other funds		
Local Capital	(125,000)	(125,000)
Total Net Transfers	<u>(125,000)</u>	<u>(125,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 84 (Vancouver Island West)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	7,768,240	7,796,553
AANDC/LEA Recovery	(2,573,826)	(2,463,751)
Other Ministry of Education Grants		
Pay Equity	55,087	55,087
FSA & Exam Marking	4,348	4,348
Carbon Excise Tax Grant	2,681	2,681
Early Reading Success	10,000	
Total Provincial Grants - Ministry of Education	5,266,530	5,394,918
Provincial Grants - Other	21,722	15,000
Other Revenues		
LEA/Direct Funding from First Nations	2,536,971	2,423,751
Miscellaneous		
Kyuquot Grant	75,500	75,500
Art Start	2,000	2,000
Outdoor Education	9,000	9,000
Nuchatlaht Tribe Grant	30,000	30,000
Total Other Revenue	2,653,471	2,540,251
Rentals and Leases	1,000	1,000
Investment Income	23,000	15,000
Total Operating Revenue	7,965,723	7,966,169

School District No. 84 (Vancouver Island West)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Salaries		
Teachers	2,647,712	2,519,280
Principals and Vice Principals	676,979	681,079
Educational Assistants	516,728	489,586
Support Staff	570,932	594,325
Other Professionals	336,599	344,071
Substitutes	281,268	280,268
Total Salaries	5,030,218	4,908,609
Employee Benefits	1,259,078	1,237,366
Total Salaries and Benefits	6,289,296	6,145,975
Services and Supplies		
Services	356,752	288,557
Student Transportation	37,100	37,100
Professional Development and Travel	486,775	382,067
Rentals and Leases	3,000	3,000
Dues and Fees	35,400	35,400
Insurance	31,000	31,000
Supplies	659,043	656,971
Utilities	305,825	305,825
Total Services and Supplies	1,914,895	1,739,920
Total Operating Expense	8,204,191	7,885,895

School District No. 84 (Vancouver Island West)

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	1,986,318	301,801	41,438	46,737		160,000	2,536,294
1.07 Library Services	27,319		61,486	18,871		4,000	111,676
1.08 Counselling	57,692						57,692
1.10 Special Education	423,364	49,342	365,920			30,000	868,626
1.30 English Language Learning		29,605	27,217				56,822
1.31 Aboriginal Education	105,511	25,000	20,667				151,178
1.41 School Administration		271,231		161,175		10,268	442,674
1.61 Continuing Education	47,508					2,000	47,508
1.64 Other							2,000
Total Function 1	2,647,712	676,979	516,728	226,783	-	206,268	4,274,470
4 District Administration							
4.11 Educational Administration					86,803		86,803
4.40 School District Governance					76,579		76,579
4.41 Business Administration				50,851	95,733	6,000	152,584
Total Function 4	-	-	-	50,851	259,115	6,000	315,966
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				11,000	48,838		59,838
5.50 Maintenance Operations				238,789		65,000	303,789
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	249,789	48,838	65,000	363,627
7 Transportation and Housing							
7.41 Transportation and Housing Administration					28,646		28,646
7.70 Student Transportation				43,509		4,000	47,509
Total Function 7	-	-	-	43,509	28,646	4,000	76,155
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,647,712	676,979	516,728	570,932	336,599	281,268	5,030,218

School District No. 84 (Vancouver Island West)

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	2013 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,536,294	641,915	3,178,209	643,458	3,821,667	3,664,767
1.07 Library Services	111,676	34,492	146,168	12,500	158,668	140,822
1.08 Counselling	57,692	8,936	66,628		66,628	71,943
1.10 Special Education	868,626	219,158	1,087,784	163,500	1,251,284	1,079,522
1.30 English Language Learning	56,822	13,866	70,688		70,688	71,123
1.31 Aboriginal Education	151,178	33,701	184,879	205,028	389,907	397,279
1.41 School Administration	442,674	130,752	573,426	33,837	607,263	615,591
1.61 Continuing Education	47,508	14,117	61,625	40,000	101,625	67,042
1.64 Other	2,000	4,282	6,282	9,747	16,029	28,050
Total Function 1	4,274,470	1,101,219	5,375,689	1,108,070	6,483,759	6,136,139
4 District Administration						
4.11 Educational Administration	86,803	20,270	107,073	29,000	136,073	134,726
4.40 School District Governance	76,579	5,770	82,349	48,800	131,149	131,219
4.41 Business Administration	152,584	36,434	189,018	138,100	327,118	326,432
Total Function 4	315,966	62,474	378,440	215,900	594,340	592,377
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	59,838	14,270	74,108	47,100	121,208	131,811
5.50 Maintenance Operations	303,789	63,324	367,113	145,900	513,013	528,403
5.52 Maintenance of Grounds	-	-	-	5,000	5,000	5,000
5.56 Utilities	-	-	-	305,825	305,825	305,825
Total Function 5	363,627	77,594	441,221	503,825	945,046	971,039
7 Transportation and Housing						
7.41 Transportation and Housing Administration	28,646	6,727	35,373		35,373	35,499
7.70 Student Transportation	47,509	11,064	58,573	87,100	145,673	150,841
Total Function 7	76,155	17,791	93,946	87,100	181,046	186,340
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	5,030,218	1,259,078	6,289,296	1,914,895	8,204,191	7,885,895

School District No. 84 (Vancouver Island West)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	639,162	687,162
Other Revenue	324,985	255,660
Investment Income	4,665	4,490
Total Revenue	968,812	947,312
Expenses		
Instruction	500,812	429,312
Operations and Maintenance	118,000	118,000
Total Expense	618,812	547,312
Net Revenue (Expense)	350,000	400,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(350,000)	(400,000)
Total Net Transfers	(350,000)	(400,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 84 (Vancouver Island West)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Busary
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	303,299	-	-	69,448	-	-	-	-	1,951
Deferred Revenue, beginning of year, as restated	303,299	-	-	69,448	-	-	-	-	1,951
Add: Restricted Grants									
Provincial Grants - Ministry of Education	94,821	100,182	1,722	200,000	32,000	9,800	6,605	125,253	
Other Investment Income	4,400							9,500	15
Less: Allocated to Revenue	99,221	100,182	1,722	200,000	32,000	9,800	6,605	134,753	15
Deferred Revenue, end of year	34,520	-	-	69,448	-	-	-	-	1,466
Revenues	363,600	100,182	1,722	200,000	32,000	9,800	6,605	125,253	485
Other Revenue	4,400			200,000				9,500	15
Investment Income	368,000	100,182	1,722	200,000	32,000	9,800	6,605	134,753	500
Expenses									
Salaries									
Teachers		72,632							
Educational Assistants		10,853			23,000		5,500		15,000
Support Staff									88,000
Other Professionals									
Employee Benefits	70,000	83,485	-	-	23,000	-	5,500	103,000	-
Services and Supplies	14,000	16,697	1,722	200,000	4,000	9,800	1,105	21,000	500
	34,000	100,182	1,722	200,000	5,000	9,800	6,605	10,753	500
	118,000	100,182	1,722	200,000	32,000	9,800	6,605	134,753	500
Net Revenue (Expense) before Interfund Transfers	250,000	-	-	-	-	-	-	-	-
Interfund Transfers	(250,000)								
Tangible Capital Assets Purchased	(250,000)								
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Employee Housing	TOTAL
	\$	\$
Deferred Revenue, beginning of year	68,173	442,871
Deferred Revenue, beginning of year, as restated	68,173	442,871
Add: Restricted Grants		
Provincial Grants - Ministry of Education	65,000	370,383
Other	250	274,500
Investment Income	65,250	4,665
	65,250	649,548
Less: Allocated to Revenue	115,250	968,812
Deferred Revenue, end of year	18,173	123,607
Revenues		
Provincial Grants - Ministry of Education	115,000	639,162
Other Revenue	324,985	324,985
Investment Income	250	4,665
	115,250	968,812
Expenses		
Salaries		
Teachers	93,132	93,132
Educational Assistants	121,853	121,853
Support Staff	60,000	60,000
Other Professionals	10,000	10,000
	284,985	284,985
Employee Benefits	56,802	56,802
Services and Supplies	15,250	277,025
	15,250	618,812
Net Revenue (Expense) before Interfund Transfers	100,000	350,000
Interfund Transfers		
Tangible Capital Assets Purchased	(100,000)	(350,000)
	(100,000)	(350,000)
Net Revenue (Expense)	-	-

School District No. 84 (Vancouver Island West)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget			2013 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Investment Income		600	600	600
Amortization of Deferred Capital Revenue	361,509		361,509	367,435
Total Revenue	361,509	600	362,109	368,035
Expenses				
Amortization of Tangible Capital Assets	533,045		533,045	535,700
Total Expense	533,045	-	533,045	535,700
Net Revenue (Expense)	(171,536)	600	(170,936)	(167,665)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	350,000		350,000	400,000
Local Capital		125,000	125,000	125,000
Total Net Transfers	350,000	125,000	475,000	525,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	105,000	(105,000)	-	
Total Other Adjustments to Fund Balances	105,000	(105,000)	-	-
Budgeted Surplus (Deficit), for the year	283,464	20,600	304,064	357,335