

Amended Annual Budget

**School District No. 84 (Vancouver Island West)**

June 30, 2014

# School District No. 84 (Vancouver Island West)

June 30, 2014

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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 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. 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 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 \$9,977,650 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.

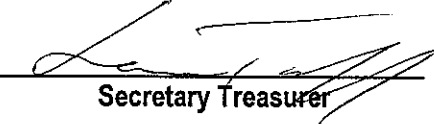
READ A FIRST TIME THE 11th DAY OF FEBRUARY, 2014;

READ A SECOND TIME THE 11th DAY OF FEBRUARY, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF FEBRUARY, 2014;

  
Chairperson of the Board

(Corporate Seal)

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 84 (Vancouver Island West) Amended Annual Budget Bylaw 2013/2014, adopted by the Board the 11th DAY OF FEBRUARY, 2014.

  
Secretary Treasurer

# School District No. 84 (Vancouver Island West)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	403.250	403.000
Adult	0.375	2.000
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>403.625</u>	<u>405.000</u>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	5,368,375	5,687,924
Other Revenue	3,201,529	2,993,156
Rentals and Leases	1,000	1,000
Investment Income	33,115	28,615
Amortization of Deferred Capital Revenue	528,264	533,354
<b>Total Revenue</b>	<u>9,132,283</u>	<u>9,244,049</u>
<b>Expenses</b>		
Instruction	7,271,553	7,100,875
District Administration	540,187	613,748
Operations and Maintenance	1,635,717	1,682,645
Transportation and Housing	255,193	253,569
<b>Total Expense</b>	<u>9,702,650</u>	<u>9,650,837</u>
<b>Net Revenue (Expense)</b>	<u>(570,367)</u>	<u>(406,788)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	683,961	525,151
<b>Budgeted Surplus (Deficit), for the year</b>	<u>113,594</u>	<u>118,363</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	113,594	118,363
<b>Budgeted Surplus (Deficit), for the year</b>	<u>113,594</u>	<u>118,363</u>


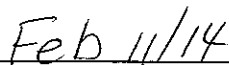
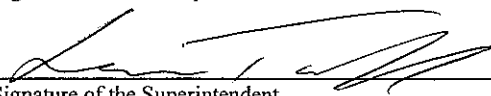
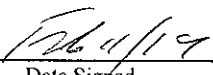
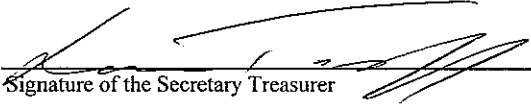

# School District No. 84 (Vancouver Island West)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	8,490,122	8,375,985
Special Purpose Funds - Total Expense	497,258	559,261
Special Purpose Funds - Tangible Capital Assets Purchased	275,000	275,000
Capital Fund - Total Expense	715,270	715,591
<b>Total Budget Bylaw Amount</b>	<b>9,977,650</b>	<b>9,925,837</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. 84 (Vancouver Island West)

Statement 4

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

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(570,367)</u>	<u>(406,788)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(275,000)	(275,000)
From Deferred Capital Revenue	<u>(675,000)</u>	<u>(815,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(950,000)</u>	<u>(1,090,000)</u>
Amortization of Tangible Capital Assets	<u>715,270</u>	<u>715,591</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(234,730)</u>	<u>(374,409)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(805,097)</u></u>	<u><u>(781,197)</u></u>

# School District No. 84 (Vancouver Island West)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2014

	Operating Fund	Special Purpose Fund	Capital Fund	2014 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,078,865	5,830,417		6,909,282
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(658,961)	275,000	(186,406)	(570,367)
Interfund Transfers				
Tangible Capital Assets Purchased		(275,000)	275,000	-
Local Capital	(25,000)		25,000	-
<b>Net Changes for the year</b>	<u>(683,961)</u>	<u>-</u>	<u>113,594</u>	<u>(570,367)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u>394,904</u>	<u>5,830,417</u>	<u>113,594</u>	<u>6,338,915</u>

# School District No. 84 (Vancouver Island West)

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	4,919,617	5,198,363
Other Revenue	2,880,544	2,653,471
Rentals and Leases	1,000	1,000
Investment Income	30,000	23,000
<b>Total Revenue</b>	<u>7,831,161</u>	<u>7,875,834</u>
<b>Expenses</b>		
Instruction	6,799,492	6,609,614
District Administration	540,187	613,748
Operations and Maintenance	965,529	969,278
Transportation and Housing	184,914	183,345
<b>Total Expense</b>	<u>8,490,122</u>	<u>8,375,985</u>
<b>Net Revenue (Expense)</b>	<u>(658,961)</u>	<u>(500,151)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>683,961</u>	<u>525,151</u>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(25,000)	(25,000)
<b>Total Net Transfers</b>	<u>(25,000)</u>	<u>(25,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<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, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	7,660,726	7,712,754
AANDC/LEA Recovery	(2,800,544)	(2,573,826)
Other Ministry of Education Grants		
Pay Equity	55,087	55,087
FSA & Exam Marking	4,348	4,348
<b>Total Provincial Grants - Ministry of Education</b>	<b>4,919,617</b>	<b>5,198,363</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	2,760,544	2,536,971
Miscellaneous		
Kyuquot Grant	75,500	75,500
Art Start	2,000	2,000
Ourdoor Education	12,500	9,000
Nuchatlaht Tribe Grant	30,000	30,000
<b>Total Other Revenue</b>	<b>2,880,544</b>	<b>2,653,471</b>
<b>Rentals and Leases</b>	<b>1,000</b>	<b>1,000</b>
<b>Investment Income</b>	<b>30,000</b>	<b>23,000</b>
<b>Total Operating Revenue</b>	<b>7,831,161</b>	<b>7,875,834</b>

**School District No. 84 (Vancouver Island West)**

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,647,566	2,679,738
Principals and Vice Principals	767,436	679,079
Educational Assistants	461,914	416,412
Support Staff	540,702	607,166
Other Professionals	329,216	348,599
Substitutes	285,268	285,268
<b>Total Salaries</b>	<b>5,032,102</b>	<b>5,016,262</b>
<b>Employee Benefits</b>	<b>1,359,618</b>	<b>1,292,409</b>
<b>Total Salaries and Benefits</b>	<b>6,391,720</b>	<b>6,308,671</b>
<b>Services and Supplies</b>		
Services	350,898	298,528
Student Transportation	37,100	37,100
Professional Development and Travel	447,138	463,597
Rentals and Leases	3,000	3,000
Dues and Fees	35,400	35,400
Insurance	38,000	38,000
Supplies	865,116	869,939
Utilities	321,750	321,750
<b>Total Services and Supplies</b>	<b>2,098,402</b>	<b>2,067,314</b>
<b>Total Operating Expense</b>	<b>8,490,122</b>	<b>8,375,985</b>

# School District No. 84 (Vancouver Island West)

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	1,997,772	399,959	61,920	18,158		165,000	2,642,809
1.07 Library Services	27,319		61,502	46,739		4,000	139,560
1.08 Counselling	35,136						35,136
1.10 Special Education	422,448	49,342	296,415			30,000	798,205
1.30 English Language Learning		29,605	28,045				57,650
1.31 Aboriginal Education	115,177	25,000	14,032				154,209
1.41 School Administration		263,530		168,940		10,268	442,738
1.61 Continuing Education	49,714						49,714
1.64 Other						2,000	2,000
<b>Total Function 1</b>	<b>2,647,566</b>	<b>767,436</b>	<b>461,914</b>	<b>233,837</b>	<b>-</b>	<b>211,268</b>	<b>4,322,021</b>
<b>4 District Administration</b>							
4.11 Educational Administration					88,973		88,973
4.40 School District Governance					76,579		76,579
4.41 Business Administration				19,164	72,733	5,000	96,897
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,164</b>	<b>238,285</b>	<b>5,000</b>	<b>262,449</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					62,285		62,285
5.50 Maintenance Operations				242,659		65,000	307,659
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>242,659</b>	<b>62,285</b>	<b>65,000</b>	<b>369,944</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					28,646		28,646
7.70 Student Transportation				45,042		4,000	49,042
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,042</b>	<b>28,646</b>	<b>4,000</b>	<b>77,688</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>2,647,566</b>	<b>767,436</b>	<b>461,914</b>	<b>540,702</b>	<b>329,216</b>	<b>285,268</b>	<b>5,032,102</b>

# School District No. 84 (Vancouver Island West)

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	2014 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,642,809	725,518	3,368,327	810,604	4,178,931	4,088,490
1.07 Library Services	139,560	47,941	187,501	15,250	202,751	211,136
1.08 Counselling	35,136	10,106	45,242		45,242	42,213
1.10 Special Education	798,205	238,521	1,036,726	147,250	1,183,976	1,145,700
1.30 English Language Learning	57,650	14,753	72,403		72,403	71,280
1.31 Aboriginal Education	154,209	28,387	182,596	191,040	373,636	333,320
1.41 School Administration	442,738	127,514	570,252	34,861	605,113	578,696
1.61 Continuing Education	49,714	18,861	68,575	40,000	108,575	114,032
1.64 Other	2,000	4,118	6,118	22,747	28,865	24,747
<b>Total Function 1</b>	<b>4,322,021</b>	<b>1,215,719</b>	<b>5,537,740</b>	<b>1,261,752</b>	<b>6,799,492</b>	<b>6,609,614</b>
<b>4 District Administration</b>						
4.11 Educational Administration	88,973	22,246	111,219	29,000	140,219	137,382
4.40 School District Governance	76,579	5,867	82,446	48,800	131,246	131,219
4.41 Business Administration	96,897	31,725	128,622	140,100	268,722	345,147
<b>Total Function 4</b>	<b>262,449</b>	<b>59,838</b>	<b>322,287</b>	<b>217,900</b>	<b>540,187</b>	<b>613,748</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	62,285	15,989	78,274	54,100	132,374	127,264
5.50 Maintenance Operations	307,659	49,946	357,605	148,800	506,405	515,264
5.52 Maintenance of Grounds	-	-	-	5,000	5,000	5,000
5.56 Utilities	-	-	-	321,750	321,750	321,750
<b>Total Function 5</b>	<b>369,944</b>	<b>65,935</b>	<b>435,879</b>	<b>529,650</b>	<b>965,529</b>	<b>969,278</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	28,646	6,995	35,641		35,641	35,494
7.70 Student Transportation	49,042	11,131	60,173	89,100	149,273	147,851
<b>Total Function 7</b>	<b>77,688</b>	<b>18,126</b>	<b>95,814</b>	<b>89,100</b>	<b>184,914</b>	<b>183,345</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>5,032,102</b>	<b>1,359,618</b>	<b>6,391,720</b>	<b>2,098,402</b>	<b>8,490,122</b>	<b>8,375,985</b>

# School District No. 84 (Vancouver Island West)

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

	<u>2014 Amended Annual Budget</u>	<u>2014 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	448,758	489,561
Other Revenue	320,985	339,685
Investment Income	2,515	5,015
<b>Total Revenue</b>	<u>772,258</u>	<u>834,261</u>
<b>Expenses</b>		
Instruction	472,061	491,261
Operations and Maintenance	25,197	68,000
<b>Total Expense</b>	<u>497,258</u>	<u>559,261</u>
<b>Net Revenue (Expense)</b>	<u>275,000</u>	<u>275,000</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(275,000)	(275,000)
<b>Total Net Transfers</b>	<u>(275,000)</u>	<u>(275,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 84 (Vancouver Island West)**

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OIEP	CommunityLINK	Busary
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	149,950			68,879					4,009
<b>Add:</b>									
Restricted Grants									
Provincial Grants - Ministry of Education	23,247	100,181	1,722		32,000	9,800	6,605	125,253	500
Other	2,000			166,000					15
Investment Income	25,247	100,181	1,722	166,000	32,000	9,800	6,605	125,253	515
<b>Less: Allocated to Revenue</b>	175,197	100,181	1,722	166,000	32,000	9,800	6,605	125,253	500
<b>Deferred Revenue, end of year</b>	-	-	-	68,879	-	-	-	-	4,024
<b>Revenues</b>	173,197	100,181	1,722	166,000	32,000	9,800	6,605	125,253	485
Provincial Grants - Ministry of Education									
Other Revenue	2,000			166,000					15
Investment Income	175,197	100,181	1,722	166,000	32,000	9,800	6,605	125,253	500
<b>Expenses</b>									
Salaries									
Teachers		71,000							
Educational Assistants		12,000			23,000		5,500	15,000	
Support Staff								80,000	
Employee Benefits	20,000								
Services and Supplies	20,000	83,000			23,000		5,500	95,000	
<b>Net Revenue (Expense) before Interfund Transfers</b>	5,197	17,181	1,722	166,000	4,000	9,800	1,105	19,500	500
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	25,197	100,181	1,722	166,000	32,000	9,800	6,605	125,253	500
<b>Net Revenue (Expense)</b>	150,000	-	-	-	-	-	-	-	-
	(150,000)								
	(150,000)								
	-								
	-								
	-								

**School District No. 84 (Vancouver Island West)**

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

	Employee Housing	TOTAL
	\$	\$
Deferred Revenue, beginning of year	100,777	323,615
<b>Add:</b> Restricted Grants		
Provincial Grants - Ministry of Education	298,808	
Other	65,000	231,500
Investment Income	500	2,515
	65,500	532,823
<b>Less:</b> Allocated to Revenue	155,000	772,258
<b>Deferred Revenue, end of year</b>	<b>11,277</b>	<b>84,180</b>
<b>Revenues</b>		
Provincial Grants - Ministry of Education	448,758	
Other Revenue	154,500	320,985
Investment Income	500	2,515
	155,000	772,258
<b>Expenses</b>		
Salaries		
Teachers	91,500	
Educational Assistants	115,000	
Support Staff	20,000	
	-	226,500
Employee Benefits	46,983	
Services and Supplies	30,000	223,775
	30,000	497,258
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>125,000</b>	<b>275,000</b>
<b>Interfund Transfers</b>		
Tangible Capital Assets Purchased	(125,000)	(275,000)
	(125,000)	(275,000)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>

# School District No. 84 (Vancouver Island West)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget			2014 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Investment Income		600	600	600
Amortization of Deferred Capital Revenue	528,264		528,264	533,354
<b>Total Revenue</b>	<b>528,264</b>	<b>600</b>	<b>528,864</b>	<b>533,954</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	644,991		644,991	645,367
Transportation and Housing	70,279		70,279	70,224
<b>Total Expense</b>	<b>715,270</b>	<b>-</b>	<b>715,270</b>	<b>715,591</b>
<b>Net Revenue (Expense)</b>	<b>(187,006)</b>	<b>600</b>	<b>(186,406)</b>	<b>(181,637)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	275,000		275,000	275,000
Local Capital		25,000	25,000	25,000
<b>Total Net Transfers</b>	<b>275,000</b>	<b>25,000</b>	<b>300,000</b>	<b>300,000</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>87,994</b>	<b>25,600</b>	<b>113,594</b>	<b>118,363</b>