

Amended Annual Budget

School District No. 85 (Vancouver Island North)

June 30, 2013

School District No. 85 (Vancouver Island North)

June 30, 2013

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	13

*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. 85 (VANCOUVER ISLAND NORTH) (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. 85 (Vancouver Island North) 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 \$21,730,299 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. 85 (Vancouver Island North) Amended Annual Budget Bylaw 2012/2013, adopted by the Board the 12th DAY OF FEBRUARY, 2013.

Secretary Treasurer

School District No. 85 (Vancouver Island North)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,375.375	1,472.750
Adult	9.500	2.750
Other	3.250	2.875
Total Ministry Operating Grant Funded FTE's	1,388.125	1,478.375
Revenues	\$	\$
Provincial Grants		
Ministry of Education	19,606,303	18,523,255
Other Revenue	405,000	5,000
Rentals and Leases	105,000	37,088
Investment Income	76,500	5,000
Amortization of Deferred Capital Revenue	914,456	
Total Revenue	21,107,259	18,570,343
Expenses		
Instruction	15,485,703	14,861,660
District Administration	980,541	1,032,244
Operations and Maintenance	2,967,293	2,962,300
Transportation and Housing	609,292	624,519
Amortization of Tangible Capital Assets	1,253,972	
Total Expense	21,296,801	19,480,723
Net Revenue (Expense)	(189,542)	(910,380)
Budgeted Allocation (Retirement) of Surplus (Deficit)	855,195	1,010,380
Budgeted Transfers (to) from other funds (2012 only)		(100,000)
Budgeted Surplus (Deficit), for the year	665,653	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	665,653	
Budgeted Surplus (Deficit), for the year	665,653	-

School District No. 85 (Vancouver Island North)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	18,987,466	19,480,723
Special Purpose Funds - Total Expense	1,055,363	
Special Purpose Funds - Tangible Capital Assets Purchased	183,498	
Capital Fund - Total Expense	1,253,972	
Capital Fund - Tangible Capital Assets Purchased from Local Capital	250,000	
Local Capital and Other Transfers		100,000
Total Budget Bylaw Amount	21,730,299	19,580,723

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. 85 (Vancouver Island North)

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

Year Ended June 30, 2013

	2013 Amended Annual Budget
	\$
Surplus (Deficit) for the year	(189,542)
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Operating and Special Purpose Funds	(183,498)
From Local Capital	(250,000)
From Deferred Capital Revenue	(520,171)
Total Acquisition of Tangible Capital Assets	(953,669)
Amortization of Tangible Capital Assets	1,253,972
Total Effect of change in Tangible Capital Assets	300,303
	-
(Increase) Decrease in Net Financial Assets (Debt)	110,761

School District No. 85 (Vancouver Island North)

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	1,829,280		10,282,392	12,111,672
Changes for the year				
Net Revenue (Expense) for the year	(555,195)	183,498	182,155	(189,542)
Interfund Transfers				
Tangible Capital Assets Purchased		(183,498)	183,498	-
Local Capital	(300,000)		300,000	-
Net Changes for the year	(855,195)	-	665,653	(189,542)
Budgeted Accumulated Surplus (Deficit), end of year	974,085	-	10,948,045	11,922,130

School District No. 85 (Vancouver Island North)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	18,247,271	18,523,255
Other Revenue	5,000	5,000
Rentals and Leases	105,000	37,088
Investment Income	75,000	5,000
Total Revenue	<u>18,432,271</u>	<u>18,570,343</u>
Expenses		
Instruction	14,430,340	14,861,660
District Administration	980,541	1,032,244
Operations and Maintenance	2,967,293	2,962,300
Transportation and Housing	609,292	624,519
Total Expense	<u>18,987,466</u>	<u>19,480,723</u>
Net Revenue (Expense)	<u>(555,195)</u>	<u>(910,380)</u>
Budgeted Prior Year Surplus Appropriation	<u>855,195</u>	<u>1,010,380</u>
Net Transfers (to) from other funds		
Local Capital	(300,000)	(100,000)
Total Net Transfers	<u>(300,000)</u>	<u>(100,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 85 (Vancouver Island North)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	18,132,055	18,378,215
Other Ministry of Education Grants		
French		10,224
Pay Equity	115,216	115,216
Ready Set Learn		19,600
Total Provincial Grants - Ministry of Education	18,247,271	18,523,255
Other Revenues		
Miscellaneous		
Sale of Assets	5,000	5,000
Total Other Revenue	5,000	5,000
Rentals and Leases	105,000	37,088
Investment Income	75,000	5,000
Total Operating Revenue	18,432,271	18,570,343

School District No. 85 (Vancouver Island North)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$
Salaries		
Teachers	6,509,400	6,752,814
Principals and Vice Principals	1,384,880	1,291,485
Educational Assistants	1,419,645	1,560,256
Support Staff	2,284,729	2,293,086
Other Professionals	667,271	664,439
Substitutes	662,564	675,491
Total Salaries	12,928,489	13,237,571
Employee Benefits	3,138,839	3,185,130
Total Salaries and Benefits	16,067,328	16,422,701
Services and Supplies		
Services	675,091	719,174
Student Transportation	45,790	56,220
Professional Development and Travel	376,194	345,758
Rentals and Leases	10,200	10,000
Dues and Fees	19,298	20,300
Insurance	57,400	55,363
Supplies	978,565	1,040,757
Utilities	757,600	810,450
Total Services and Supplies	2,920,138	3,058,022
Total Operating Expense	18,987,466	19,480,723

School District No. 85 (Vancouver Island North)

Schedule 2C

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
	\$	\$	\$	\$	\$
1 Instruction					
1.02 Regular Instruction	5,036,129	564,833		78,460	
1.03 Career Programs					
1.07 Library Services	200,201			82,463	
1.08 Counselling	186,267				
1.10 Special Education	962,136	98,920	1,271,905	15,929	83,278
1.30 English Language Learning	117,334				
1.31 Aboriginal Education	7,333	74,190	147,740	26,852	
1.41 School Administration		646,937		378,525	
1.64 Other					
Total Function 1	6,509,400	1,384,880	1,419,645	582,229	83,278
4 District Administration					
4.11 Educational Administration					303,518
4.40 School District Governance					78,708
4.41 Business Administration				122,064	117,635
Total Function 4	-	-	-	122,064	499,861
5 Operations and Maintenance					
5.41 Operations and Maintenance Administration				64,267	60,094
5.50 Maintenance Operations				1,130,261	
5.52 Maintenance of Grounds				41,368	
5.56 Utilities					
Total Function 5	-	-	-	1,235,896	60,094
7 Transportation and Housing					
7.41 Transportation and Housing Administration				44,754	24,038
7.70 Student Transportation				299,786	
Total Function 7	-	-	-	344,540	24,038
9 Debt Services					
Total Function 9	-	-	-	-	-
Total Functions 1 - 9	6,509,400	1,384,880	1,419,645	2,284,729	667,271

School District No. 85 (Vancouver Island North)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2013

	Substitutes Salaries	Total Salaries
	\$	\$
1 Instruction		
1.02 Regular Instruction	293,971	5,973,393
1.03 Career Programs		-
1.07 Library Services	13,132	295,796
1.08 Counselling	8,382	194,649
1.10 Special Education	117,140	2,549,308
1.30 English Language Learning	5,280	122,614
1.31 Aboriginal Education	12,399	268,514
1.41 School Administration	66,965	1,092,427
1.64 Other		-
Total Function 1	517,269	10,496,701
4 District Administration		
4.11 Educational Administration	1,500	305,018
4.40 School District Governance		78,708
4.41 Business Administration	1,221	240,920
Total Function 4	2,721	624,646
5 Operations and Maintenance		
5.41 Operations and Maintenance Administration	6,427	130,788
5.50 Maintenance Operations	113,026	1,243,287
5.52 Maintenance of Grounds	1,241	42,609
5.56 Utilities		-
Total Function 5	120,694	1,416,684
7 Transportation and Housing		
7.41 Transportation and Housing Administration	895	69,687
7.70 Student Transportation	20,985	320,771
Total Function 7	21,880	390,458
9 Debt Services		
Total Function 9	-	-
Total Functions 1 - 9	662,564	12,928,489

School District No. 85 (Vancouver Island North)

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
	\$	\$	\$	\$
1 Instruction				
1.02 Regular Instruction	5,973,393	1,366,257	7,339,650	760,911
1.03 Career Programs	-		-	8,500
1.07 Library Services	295,796	71,361	367,157	33,846
1.08 Counselling	194,649	44,455	239,104	5,500
1.10 Special Education	2,549,308	645,099	3,194,407	167,422
1.30 English Language Learning	122,614	28,003	150,617	13,598
1.31 Aboriginal Education	268,514	69,380	337,894	353,238
1.41 School Administration	1,092,427	267,793	1,360,220	52,276
1.64 Other	-		-	46,000
Total Function 1	10,496,701	2,492,348	12,989,049	1,441,291
4 District Administration				
4.11 Educational Administration	305,018	83,066	388,084	41,248
4.40 School District Governance	78,708	5,672	84,380	42,399
4.41 Business Administration	240,920	65,610	306,530	117,900
Total Function 4	624,646	154,348	778,994	201,547
5 Operations and Maintenance				
5.41 Operations and Maintenance Administration	130,788	35,618	166,406	43,200
5.50 Maintenance Operations	1,243,287	338,587	1,581,874	330,500
5.52 Maintenance of Grounds	42,609	11,604	54,213	33,500
5.56 Utilities	-		-	757,600
Total Function 5	1,416,684	385,809	1,802,493	1,164,800
7 Transportation and Housing				
7.41 Transportation and Housing Administration	69,687	18,978	88,665	6,250
7.70 Student Transportation	320,771	87,356	408,127	106,250
Total Function 7	390,458	106,334	496,792	112,500
9 Debt Services				
Total Function 9	-	-	-	-
Total Functions 1 - 9	12,928,489	3,138,839	16,067,328	2,920,138

School District No. 85 (Vancouver Island North)

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

Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$
1 Instruction		
1.02 Regular Instruction	8,100,561	8,284,859
1.03 Career Programs	8,500	9,000
1.07 Library Services	401,003	429,185
1.08 Counselling	244,604	252,901
1.10 Special Education	3,361,829	3,604,429
1.30 English Language Learning	164,215	98,688
1.31 Aboriginal Education	691,132	713,567
1.41 School Administration	1,412,496	1,415,531
1.64 Other	46,000	53,500
Total Function 1	14,430,340	14,861,660
4 District Administration		
4.11 Educational Administration	429,332	427,364
4.40 School District Governance	126,779	147,490
4.41 Business Administration	424,430	457,390
Total Function 4	980,541	1,032,244
5 Operations and Maintenance		
5.41 Operations and Maintenance Administration	209,606	204,158
5.50 Maintenance Operations	1,912,374	1,865,624
5.52 Maintenance of Grounds	87,713	82,068
5.56 Utilities	757,600	810,450
Total Function 5	2,967,293	2,962,300
7 Transportation and Housing		
7.41 Transportation and Housing Administration	94,915	94,728
7.70 Student Transportation	514,377	529,791
Total Function 7	609,292	624,519
9 Debt Services		
Total Function 9	-	-
Total Functions 1 - 9	18,987,466	19,480,723

School District No. 85 (Vancouver Island North)

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

	<u>2013 Amended Annual Budget</u>
	\$
Revenues	
Provincial Grants	
Ministry of Education	838,861
Other Revenue	<u>400,000</u>
Total Revenue	<u>1,238,861</u>
Expenses	
Instruction	<u>1,055,363</u>
Total Expense	<u>1,055,363</u>
Net Revenue (Expense)	<u>183,498</u>
Net Transfers (to) from other funds	
Tangible Capital Assets Purchased	<u>(183,498)</u>
Total Net Transfers	<u>(183,498)</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>

School District No. 85 (Vancouver Island North)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			19,528	275,000		
Deferred Revenue, beginning of year, as restated	-	-	19,528	275,000	-	-
Add: Restricted Grants						
Provincial Grants - Ministry of Education	158,589	232,986	5,381		96,000	19,600
Other				380,000		
	158,589	232,986	5,381	380,000	96,000	19,600
Less: Allocated to Revenue	158,589	232,986	24,909	400,000	96,000	19,600
Deferred Revenue, end of year	-	-	-	255,000	-	-
Revenues						
Provincial Grants - Ministry of Education	158,589	232,986	24,909		96,000	19,600
Other Revenue				400,000		
	158,589	232,986	24,909	400,000	96,000	19,600
Expenses						
Salaries						
Teachers		160,000				
Educational Assistants		30,000				
Substitutes		10,000				
	-	200,000	-	-	-	-
Employee Benefits		22,986				
Services and Supplies		10,000		400,000	96,000	19,600
	-	232,986	-	400,000	96,000	19,600
Net Revenue (Expense) before Interfund Transfers	158,589	-	24,909	-	-	-
Interfund Transfers						
Tangible Capital Assets Purchased	(158,589)		(24,909)			
	(158,589)	-	(24,909)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 85 (Vancouver Island North)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	OLEP	CommunityLINK	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year			294,528
Deferred Revenue, beginning of year, as restated	-	-	294,528
Add: Restricted Grants			
Provincial Grants - Ministry of Education	10,224	296,553	819,333
Other			380,000
	10,224	296,553	1,199,333
Less: Allocated to Revenue	10,224	296,553	1,238,861
Deferred Revenue, end of year	-	-	255,000
Revenues			
Provincial Grants - Ministry of Education	10,224	296,553	838,861
Other Revenue			400,000
	10,224	296,553	1,238,861
Expenses			
Salaries			
Teachers		109,064	269,064
Educational Assistants		147,960	177,960
Substitutes		12,514	22,514
	-	269,538	469,538
Employee Benefits		27,015	50,001
Services and Supplies	10,224		535,824
	10,224	296,553	1,055,363
Net Revenue (Expense) before Interfund Transfers	-	-	183,498
Interfund Transfers			
Tangible Capital Assets Purchased			(183,498)
	-	-	(183,498)
Net Revenue (Expense)	-	-	-

School District No. 85 (Vancouver Island North)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget		
	Invested in Tangible Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	520,171		520,171
Investment Income		1,500	1,500
Amortization of Deferred Capital Revenue	914,456		914,456
Total Revenue	1,434,627	1,500	1,436,127
Expenses			
Amortization of Tangible Capital Assets	1,253,972		1,253,972
Total Expense	1,253,972	-	1,253,972
Net Revenue (Expense)	180,655	1,500	182,155
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	183,498		183,498
Local Capital		300,000	300,000
Total Net Transfers	183,498	300,000	483,498
Other Adjustments to Fund Balances			
Tangible Capital Assets Purchased from Local Capital	250,000	(250,000)	-
Total Other Adjustments to Fund Balances	250,000	(250,000)	-
Budgeted Surplus (Deficit), for the year	614,153	51,500	665,653