

Amended Annual Budget

School District No. 73 (Kamloops/Thompson)

June 30, 2014

School District No. 73 (Kamloops/Thompson)

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. 73 (KAMLOOPS/THOMPSON) (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. 73 (Kamloops/Thompson) 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 \$152,288,098 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 17th DAY OF FEBRUARY, 2014;

READ A SECOND TIME THE 17th DAY OF FEBRUARY, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF FEBRUARY, 2014;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 73 (Kamloops/Thompson) Amended Annual Budget Bylaw 2013/2014, adopted by the Board the 17th DAY OF FEBRUARY, 2014.

Secretary Treasurer

School District No. 73 (Kamloops/Thompson)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	14,154,514	13,969,750
Adult	126,625	61,375
Other		275,000
Total Ministry Operating Grant Funded FTE's	14,281,139	14,306,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	136,592,816	132,037,581
Other	75,193	1,901,793
Federal Grants	45,727	
Tuition	1,411,495	50,000
Other Revenue	10,734,199	7,872,975
Rentals and Leases	263,684	263,684
Investment Income	292,966	246,000
Amortization of Deferred Capital Revenue	2,787,700	2,761,522
Total Revenue	152,203,780	145,133,555
Expenses		
Instruction	110,099,828	105,803,762
District Administration	3,667,198	3,682,573
Operations and Maintenance	23,456,286	23,065,377
Transportation and Housing	4,581,461	4,566,540
Supplies	8,537,090	7,809,221
Total Expense	150,341,863	144,927,473
Net Revenue (Expense)	1,861,917	206,082
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,899,725	1,590,180
Budgeted Surplus (Deficit), for the year	3,761,642	1,796,262
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	3,761,642	1,796,262
Budgeted Surplus (Deficit), for the year	3,761,642	1,796,262

School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	131,466,229	127,587,021
Special Purpose Funds - Total Expense	12,200,311	10,904,540
Capital Fund - Total Expense	6,675,323	6,435,912
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,946,235	1,661,549
Total Budget Bylaw Amount	152,288,098	146,589,022

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. 73 (Kamloops/Thompson)

Statement 4

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

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>1,861,917</u>	<u>206,082</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(1,946,235)	
From Deferred Capital Revenue	(6,555,754)	
Total Acquisition of Tangible Capital Assets	<u>(8,501,989)</u>	-
Amortization of Tangible Capital Assets	4,153,666	3,975,399
Total Effect of change in Tangible Capital Assets	<u>(4,348,323)</u>	<u>3,975,399</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(2,486,406)</u>	<u>4,181,481</u>

School District No. 73 (Kamloops/Thompson)

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
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	5,323,770	897,279	26,668,214	32,889,263
Changes for the year				
Net Revenue (Expense) for the year	(1,899,725)		3,761,642	1,861,917
Net Changes for the year	<u>(1,899,725)</u>	<u>-</u>	<u>3,761,642</u>	<u>1,861,917</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>3,424,045</u>	<u>897,279</u>	<u>30,429,856</u>	<u>34,751,180</u>

School District No. 73 (Kamloops/Thompson)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	124,540,291	122,765,295
Other	75,193	105,193
Tuition	1,411,495	50,000
Other Revenue	3,078,875	2,662,669
Rentals and Leases	263,684	263,684
Investment Income	196,966	150,000
Total Revenue	129,566,504	125,996,841
Expenses		
Instruction	107,150,298	103,568,632
District Administration	3,667,198	3,682,573
Operations and Maintenance	16,067,272	15,769,276
Transportation and Housing	4,581,461	4,566,540
Total Expense	131,466,229	127,587,021
Net Revenue (Expense)	(1,899,725)	(1,590,180)
Budgeted Prior Year Surplus Appropriation	1,899,725	1,590,180
Budgeted Surplus (Deficit), for the year	-	-

School District No. 73 (Kamloops/Thompson)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	126,306,355	122,524,713
AANDC/LEA Recovery	(2,460,691)	(2,398,880)
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
Carbon Tax Grant	100,000	60,500
Foundation Skills Assessment	18,668	18,668
Additional DL February - May		1,984,335
Total Provincial Grants - Ministry of Education	<u>124,540,291</u>	<u>122,765,295</u>
Provincial Grants - Other	<u>75,193</u>	<u>105,193</u>
Tuition		
Offshore Tuition Fees	1,411,495	50,000
Total Tuition	<u>1,411,495</u>	<u>50,000</u>
Other Revenues		
LEA/Direct Funding from First Nations	2,553,609	2,491,798
Miscellaneous		
City of Kamloops	95,000	95,000
Miscellaneous	202,616	75,871
Trades and Transitions Program	227,650	
Total Other Revenue	<u>3,078,875</u>	<u>2,662,669</u>
Rentals and Leases	<u>263,684</u>	<u>263,684</u>
Investment Income	<u>196,966</u>	<u>150,000</u>
Total Operating Revenue	<u><u>129,566,504</u></u>	<u><u>125,996,841</u></u>

School District No. 73 (Kamloops/Thompson)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
Salaries		
Teachers	56,994,919	57,428,295
Principals and Vice Principals	6,806,134	6,652,279
Educational Assistants	7,778,455	6,804,148
Support Staff	13,906,538	13,460,794
Other Professionals	2,515,531	2,508,740
Substitutes	4,670,285	4,585,797
Total Salaries	92,671,862	91,440,053
Employee Benefits	22,033,766	20,966,050
Total Salaries and Benefits	114,705,628	112,406,103
Services and Supplies		
Services	2,336,515	1,000,379
Student Transportation	374,643	372,008
Professional Development and Travel	1,694,827	1,130,690
Dues and Fees	95,356	89,430
Insurance	460,889	400,724
Supplies	9,004,561	9,283,909
Utilities	2,793,810	2,903,778
Total Services and Supplies	16,760,601	15,180,918
Total Operating Expense	131,466,229	127,587,021

School District No. 73 (Kamloops/Thompson)

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	45,026,189	347,075		914,463	124,296	2,869,730	49,281,753
1.03 Career Programs	193,857					12,037	205,894
1.07 Library Services	1,459,940	61,248		980,481		153,433	2,655,102
1.08 Counselling	1,412,528			469,373		114,462	1,996,363
1.10 Special Education	7,026,937	61,248	6,236,494	66,494		811,566	14,202,739
1.30 English Language Learning	80,398					4,992	85,390
1.31 Aboriginal Education	291,400	80,000	1,541,961		75,898	7,000	1,996,259
1.41 School Administration		5,823,514		1,025,828		153,237	7,002,579
1.60 Summer School	93,348						93,348
1.61 Continuing Education	161,327	119,860		14,000		9,331	304,518
1.62 Off Shore Students	284,904	109,028		41,463			435,395
1.64 Other	964,091	204,161				162,642	1,330,894
Total Function 1	56,994,919	6,806,134	7,778,455	3,512,102	200,194	4,298,430	79,590,234
4 District Administration							
4.11 Educational Administration				88,974	505,704		594,678
4.40 School District Governance					175,923		175,923
4.41 Business Administration				632,029	882,569		1,514,598
Total Function 4	-	-	-	721,003	1,564,196	-	2,285,199
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				66,782	380,021		446,803
5.50 Maintenance Operations				6,558,942	276,120	209,998	7,045,060
5.52 Maintenance of Grounds				792,267		29,110	821,377
5.56 Utilities							-
Total Function 5	-	-	-	7,417,991	656,141	239,108	8,313,240
7 Transportation and Housing							
7.41 Transportation and Housing Administration				113,368	95,000		208,368
7.70 Student Transportation				2,142,074		132,747	2,274,821
7.73 Housing							-
Total Function 7	-	-	-	2,255,442	95,000	132,747	2,483,189
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	56,994,919	6,806,134	7,778,455	13,906,538	2,515,531	4,670,285	92,671,862

School District No. 73 (Kamloops/Thompson)

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	49,281,753	12,135,910	61,417,663	4,469,040	65,886,703	66,258,969
1.03 Career Programs	205,894	48,221	254,115	11,550	265,665	269,006
1.07 Library Services	2,655,102	629,331	3,284,433	283,229	3,567,662	3,554,176
1.08 Counselling	1,996,363	470,282	2,466,645	387	2,467,032	2,466,643
1.10 Special Education	14,202,739	3,331,456	17,534,195	1,182,984	18,717,179	17,059,185
1.30 English Language Learning	85,390	19,998	105,388		105,388	105,388
1.31 Aboriginal Education	1,996,259	381,811	2,378,070	380,577	2,758,647	2,584,310
1.41 School Administration	7,002,579	1,633,291	8,635,870	524,022	9,159,892	8,919,465
1.60 Summer School	93,348	18,140	111,488	304	111,792	128,200
1.61 Continuing Education	304,518	37,380	341,898	628,047	969,945	307,652
1.62 Off Shore Students	435,395	33,887	469,282	825,052	1,294,334	1,915,638
1.64 Other	1,330,894	257,604	1,588,498	257,561	1,846,059	
Total Function 1	79,590,234	18,997,311	98,587,545	8,562,753	107,150,298	103,568,632
4 District Administration						
4.11 Educational Administration	594,678	134,851	729,529	478,611	1,208,140	1,272,108
4.40 School District Governance	175,923	11,802	187,725	120,283	308,008	301,272
4.41 Business Administration	1,514,598	314,000	1,828,598	322,452	2,151,050	2,109,193
Total Function 4	2,285,199	460,653	2,745,852	921,346	3,667,198	3,682,573
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	446,803	80,400	527,203	478,718	1,005,921	941,549
5.50 Maintenance Operations	7,045,060	1,724,395	8,769,455	2,047,705	10,817,160	10,503,698
5.52 Maintenance of Grounds	821,377	193,396	1,014,773	435,608	1,450,381	1,420,251
5.56 Utilities	-	-	-	2,793,810	2,793,810	2,903,778
Total Function 5	8,313,240	1,998,191	10,311,431	5,755,841	16,067,272	15,769,276
7 Transportation and Housing						
7.41 Transportation and Housing Administration	208,368	40,600	248,968	115,180	364,148	364,314
7.70 Student Transportation	2,274,821	537,011	2,811,832	1,405,481	4,217,313	4,200,726
7.73 Housing	-	-	-	-	-	1,500
Total Function 7	2,483,189	577,611	3,060,800	1,520,661	4,581,461	4,566,540
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	92,671,862	22,033,766	114,705,628	16,760,601	131,466,229	127,587,021

School District No. 73 (Kamloops/Thompson)

Schedule 3

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

	<u>2014 Amended Annual Budget</u>	<u>2013 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,675,114	5,694,234
Federal Grants	45,727	
Other Revenue	7,479,470	5,210,306
Total Revenue	<u>12,200,311</u>	<u>10,904,540</u>
Expenses		
Instruction	2,949,530	2,235,130
Operations and Maintenance	713,691	860,189
Supplies	8,537,090	7,809,221
Total Expense	<u>12,200,311</u>	<u>10,904,540</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 73 (Kamloops/Thompson)

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	Related Entities	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	418,093		30,141	2,014,888		13,469			241,438
Add: Restricted Grants									
Provincial Grants - Ministry of Education	295,598	1,576,540				224,000	78,400	197,555	1,563,259
Federal Grants									
Other				5,200,000					
	295,598	1,576,540	-	5,200,000	-	224,000	78,400	197,555	1,563,259
Less: Allocated to Revenue	713,691	1,576,540	30,141	4,800,000		237,469	78,400	197,555	1,647,889
Deferred Revenue, end of year	-	-	-	2,414,888	-	-	-	-	156,808
Revenues									
Provincial Grants - Ministry of Education	713,691	1,576,540	30,141			237,469	78,400	197,555	1,647,889
Federal Grants									
Other Revenue				4,800,000	2,250,000				
	713,691	1,576,540	30,141	4,800,000	2,250,000	237,469	78,400	197,555	1,647,889
Expenses									
Salaries									
Teachers		907,905						33,930	813,504
Educational Assistants		330,571				143,000			
Support Staff									518
Substitutes								10,000	2,000
	-	1,238,476	-	-	-	143,000	-	43,930	816,022
Employee Benefits		289,414				49,310		4,070	153,048
Services and Supplies	713,691	48,650	30,141	4,800,000	2,250,000	45,159	78,400	149,555	678,819
	713,691	1,576,540	30,141	4,800,000	2,250,000	237,469	78,400	197,555	1,647,889
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

	Early Learning	Literacy Innovation	BCLCA E-Learning	District Scholarships	Gov't of Canada Environmental Program	Gov't of Canada Youth Program	Contributor Restricted	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	16,401	40,188	5,850	47,502	14,477	130,990	610,254	3,583,691
Add: Restricted Grants								
Provincial Grants - Ministry of Education								3,935,352
Federal Grants					31,250			31,250
Other				14,000			430,164	5,644,164
	-	-	-	14,000	31,250	-	430,164	9,610,766
Less: Allocated to Revenue	16,401	40,188	5,850	20,000	45,727	130,990	409,470	9,950,311
Deferred Revenue, end of year	-	-	-	41,502	-	-	630,948	3,244,146
Revenues								
Provincial Grants - Ministry of Education	16,401	40,188	5,850			130,990		4,675,114
Federal Grants					45,727			45,727
Other Revenue				20,000			409,470	7,479,470
	16,401	40,188	5,850	20,000	45,727	130,990	409,470	12,200,311
Expenses								
Salaries								
Teachers					20,500		30,000	1,805,839
Educational Assistants								473,571
Support Staff							129,800	130,318
Substitutes								12,000
	-	-	-	-	20,500	-	159,800	2,421,728
Employee Benefits							31,960	527,802
Services and Supplies	16,401	40,188	5,850	20,000	25,227	130,990	217,710	9,250,781
	16,401	40,188	5,850	20,000	45,727	130,990	409,470	12,200,311
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 73 (Kamloops/Thompson)

Schedule 4

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	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	7,377,411		7,377,411	3,578,052
Other			-	1,796,600
Other Revenue		175,854	175,854	
Investment Income		96,000	96,000	96,000
Amortization of Deferred Capital Revenue	2,787,700		2,787,700	2,761,522
Total Revenue	10,165,111	271,854	10,436,965	8,232,174
Expenses				
Operations and Maintenance	2,521,657		2,521,657	2,460,513
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,153,666		4,153,666	3,975,399
Total Expense	6,675,323	-	6,675,323	6,435,912
Net Revenue (Expense)	3,489,788	271,854	3,761,642	1,796,262
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,946,235	(1,946,235)	-	
Total Other Adjustments to Fund Balances	1,946,235	(1,946,235)	-	
Budgeted Surplus (Deficit), for the year	5,436,023	(1,674,381)	3,761,642	1,796,262