

Amended Annual Budget

School District No. 81 (Fort Nelson)

June 30, 2013

School District No. 81 (Fort Nelson)

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	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. 81 (FORT NELSON) (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. 81 (Fort Nelson) 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 \$11,826,507 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 26th DAY OF FEBRUARY, 2013;

READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY, 2013;



Chairperson of the Board

(Corporate Seal)



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 81 (Fort Nelson) Amended Annual Budget Bylaw 2012/2013, adopted by the Board the 26th DAY OF FEBRUARY, 2013.



Secretary Treasurer

School District No. 81 (Fort Nelson)

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	868,625	875,000
Adult	1,625	
Total Ministry Operating Grant Funded FTE's	870,250	875,000
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education	10,475,507	10,265,872
Other	191,413	61,740
Federal Grants	3,500	
Other Revenue	356,142	153,530
Rentals and Leases	60,790	30,280
Investment Income	17,700	14,500
Gain (Loss) on Disposal of Tangible Capital Assets		520,171
Amortization of Deferred Capital Revenue	241,921	238,509
Total Revenue	11,346,973	11,284,602
Expenses		
Instruction	8,033,715	7,933,789
District Administration	832,221	781,767
Operations and Maintenance	1,170,064	1,174,837
Transportation and Housing	458,774	460,562
Interest	120,810	121,827
Amortization of Tangible Capital Assets	581,314	572,973
Service and Supplies / Contract Services	245,599	20,050
Total Expense	11,442,497	11,065,805
Net Revenue (Expense)	(95,524)	218,797
Budgeted Allocation (Retirement) of Surplus (Deficit)	209,917	227,137
Budgeted Surplus (Deficit), for the year	114,393	445,934
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	114,393	445,934
Budgeted Surplus (Deficit), for the year	114,393	445,934

School District No. 81 (Fort Nelson)

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

	2013 Amended Annual Budget	2013 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,129,054	9,954,742
Operating - Tangible Capital Assets Purchased	378,840	98,000
Special Purpose Funds - Total Expense	611,319	416,263
Special Purpose Funds - Tangible Capital Assets Purchased	5,170	
Capital Fund - Total Expense	702,124	694,800
Total Budget Bylaw Amount	11,826,507	11,163,805

Approved by the Board

Feb 26 / 13

Signature of the Chairperson of the Board of Education

Date Signed

Feb 26 / 13

Signature of the Superintendent

Date Signed

Feb 26 / 13

Signature of the Secretary Treasurer

Date Signed

School District No. 81 (Fort Nelson)

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>(95,524)</u>	<u>218,797</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(384,010)	(98,000)
From Deferred Capital Revenue	(279,497)	(142,984)
Total Acquisition of Tangible Capital Assets	<u>(663,507)</u>	<u>(240,984)</u>
Amortization of Tangible Capital Assets	<u>581,314</u>	<u>572,973</u>
Total Effect of change in Tangible Capital Assets	<u>(82,193)</u>	<u>331,989</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(177,717)</u>	<u>550,786</u>

School District No. 81 (Fort Nelson)

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	1,177,404		5,129,717	6,307,121
Change in Accounting Policies/Prior Period Adjustments				
Restate Employee Future Benefits Liability - June 30, 2012	(39,908)			(39,908)
Reclassify Deferred Revenue to (from) Operating Surplus	(58,500)			(58,500)
Accumulated Surplus (Deficit), beginning of year, as restated	1,078,996	-	5,129,717	6,208,713
Changes for the year				
Net Revenue (Expense) for the year	200,454	74,228	(370,206)	(95,524)
Interfund Transfers				
Tangible Capital Assets Purchased	(378,840)	(5,170)	384,010	-
Other	(31,531)	(69,058)	100,589	-
Net Changes for the year	(209,917)	-	114,393	(95,524)
Budgeted Accumulated Surplus (Deficit), end of year	869,079	-	5,244,110	6,113,189

School District No. 81 (Fort Nelson)
 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	9,980,061	9,772,345
Other	129,813	
Federal Grants	3,500	
Other Revenue	137,644	133,480
Rentals and Leases	60,790	30,280
Investment Income	17,700	14,500
Total Revenue	<u>10,329,508</u>	<u>9,950,605</u>
Expenses		
Instruction	7,667,995	7,537,576
District Administration	832,221	781,767
Operations and Maintenance	1,170,064	1,174,837
Transportation and Housing	458,774	460,562
Total Expense	<u>10,129,054</u>	<u>9,954,742</u>
Net Revenue (Expense)	<u>200,454</u>	<u>(4,137)</u>
Budgeted Prior Year Surplus Appropriation	<u>209,917</u>	<u>227,137</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(378,840)	(98,000)
Other	(31,531)	(125,000)
Total Net Transfers	<u>(410,371)</u>	<u>(223,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 81 (Fort Nelson)

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	9,860,553	9,818,136
Other Ministry of Education Grants		
Anticipated increase due to February count	22,850	
Pay Equity	79,310	79,310
FSA	4,348	4,348
Carbon Grant	13,000	
reduction in anticipated enrolment/Operating Grant		(129,449)
Total Provincial Grants - Ministry of Education	<u>9,980,061</u>	<u>9,772,345</u>
Provincial Grants - Other	<u>129,813</u>	
Federal Grants	<u>3,500</u>	
Other Revenues		
Miscellaneous		
Northern Opportunities		25,000
Northern Lights College		48,000
BC Mail Plus		3,500
Carbon Rebate/Donation		13,480
ITA		16,000
Career Ed/Visa Rewards	3,634	2,500
Imperial Oil/Connec/PAC/Encana/Nexan/Apache/Coneco/Linda's workshop/pac break/tchpr	134,010	25,000
Total Other Revenue	<u>137,644</u>	<u>133,480</u>
Rentals and Leases	<u>60,790</u>	<u>30,280</u>
Investment Income	<u>17,700</u>	<u>14,500</u>
Total Operating Revenue	<u>10,329,508</u>	<u>9,950,605</u>

School District No. 81 (Fort Nelson)

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

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Salaries		
Teachers	3,615,359	3,595,330
Principals and Vice Principals	790,272	926,374
Educational Assistants	676,355	659,111
Support Staff	615,278	574,171
Other Professionals	542,205	523,668
Substitutes	274,887	238,854
Total Salaries	6,514,356	6,517,508
Employee Benefits	1,709,148	1,677,492
Total Salaries and Benefits	8,223,504	8,195,000
Services and Supplies		
Services	730,978	567,461
Student Transportation	395,407	395,407
Professional Development and Travel	77,808	75,047
Rentals and Leases	53,436	55,827
Dues and Fees	24,862	21,050
Insurance	35,756	34,456
Interest	2,000	4,600
Supplies	320,006	359,032
Utilities	265,297	246,862
Total Services and Supplies	1,905,550	1,759,742
Total Operating Expense	10,129,054	9,954,742

School District No. 81 (Fort Nelson)

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	2,776,460	195,909	24,516	266,168		224,787	3,487,840
1.03 Career Programs	107,771	12,264				2,800	122,835
1.07 Library Services	100,398			81,959		3,200	185,557
1.08 Counselling	195,631	12,264				100	207,995
1.10 Special Education	435,099	123,704	479,910	7,351		43,700	1,089,764
1.31 Aboriginal Education		50,593	171,929				222,522
1.41 School Administration	327,360						327,360
Total Function 1	3,615,359	722,094	676,355	355,478	-	274,587	5,643,873
4 District Administration							
4.11 Educational Administration		68,178		11,028	92,909		172,115
4.40 School District Governance					52,550		52,550
4.41 Business Administration				43,891	249,683	300	293,874
Total Function 4	-	68,178	-	54,919	395,142	300	518,539
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				7,352	123,425		130,777
5.50 Maintenance Operations				179,932			179,932
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	187,284	123,425	-	310,709
7 Transportation and Housing							
7.41 Transportation and Housing Administration					23,638		23,638
7.70 Student Transportation				17,597			17,597
Total Function 7	-	-	-	17,597	23,638	-	41,235
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,615,359	790,272	676,355	615,278	542,205	274,887	6,514,356

School District No. 81 (Fort Nelson)

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	3,487,840	957,869	4,445,709	365,664	4,811,373	4,604,858
1.03 Career Programs	122,835	27,464	150,299		150,299	153,414
1.07 Library Services	185,557	49,082	234,639	11,600	246,239	265,649
1.08 Counselling	207,995	43,661	251,656	300	251,956	280,247
1.10 Special Education	1,089,764	290,801	1,380,565	34,750	1,415,315	1,490,321
1.31 Aboriginal Education	222,522	66,728	289,250	88,792	378,042	337,977
1.41 School Administration	327,360	71,256	398,616	16,155	414,771	465,110
Total Function 1	5,643,873	1,506,861	7,150,734	517,261	7,667,995	7,537,576
4 District Administration						
4.11 Educational Administration	172,115	43,340	215,455	50,504	265,959	264,162
4.40 School District Governance	52,550	1,735	54,285	36,457	90,742	91,502
4.41 Business Administration	293,874	67,897	361,771	113,749	475,520	426,103
Total Function 4	518,539	112,972	631,511	200,710	832,221	781,767
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	130,777	24,752	155,529	25,066	180,595	183,635
5.50 Maintenance Operations	179,932	53,181	233,113	483,509	716,622	736,790
5.52 Maintenance of Grounds	-	-	-	7,550	7,550	7,550
5.56 Utilities	-	-	-	265,297	265,297	246,862
Total Function 5	310,709	77,933	388,642	781,422	1,170,064	1,174,837
7 Transportation and Housing						
7.41 Transportation and Housing Administration	23,638	4,406	28,044	175	28,219	28,203
7.70 Student Transportation	17,597	6,976	24,573	405,982	430,555	432,359
Total Function 7	41,235	11,382	52,617	406,157	458,774	460,562
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,514,356	1,709,148	8,223,504	1,905,550	10,129,054	9,954,742

School District No. 81 (Fort Nelson)

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

	<u>2013 Amended Annual Budget</u>	<u>2013 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	405,449	411,818
Other	61,600	61,740
Other Revenue	218,498	20,050
Total Revenue	<u>685,547</u>	<u>493,608</u>
Expenses		
Instruction	365,720	396,213
Service and Supplies	245,599	20,050
Total Expense	<u>611,319</u>	<u>416,263</u>
Net Revenue (Expense)	<u>74,228</u>	<u>77,345</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(5,170)	
Other	(69,058)	(77,345)
Total Net Transfers	<u>(74,228)</u>	<u>(77,345)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>