

Amended Annual Budget

School District No. 81 (Fort Nelson)

June 30, 2014

School District No. 81 (Fort Nelson)

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. 81 (FORT NELSON) (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. 81 (Fort Nelson) 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 \$11,313,598 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 21st DAY OF JANUARY, 2014;

READ A SECOND TIME THE 21st DAY OF JANUARY, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF JANUARY, 2014;



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 2013/2014, adopted by the Board the 21st DAY OF JANUARY, 2014.



Secretary Treasurer

School District No. 81 (Fort Nelson)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	807,563	840,125
Adult		1,000
Total Ministry Operating Grant Funded FTE's	807,563	841,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	10,310,981	10,336,229
Other	89,000	95,600
Federal Grants	3,500	3,500
Other Revenue	436,326	340,149
Rentals and Leases	33,288	115,330
Investment Income	25,000	17,000
Amortization of Deferred Capital Revenue	247,233	235,242
Total Revenue	11,145,328	11,143,050
Expenses		
Instruction	7,794,486	8,158,639
District Administration	835,199	813,808
Operations and Maintenance	1,783,172	1,731,143
Transportation and Housing	414,246	458,435
Debt Services	418,694	120,426
Total Expense	11,245,797	11,282,451
Net Revenue (Expense)	(100,469)	(139,401)
Budgeted Allocation (Retirement) of Surplus (Deficit)	188,444	24,737
Budgeted Surplus (Deficit), for the year	87,975	(114,664)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	87,975	(114,664)
Budgeted Surplus (Deficit), for the year	87,975	(114,664)

School District No. 81 (Fort Nelson)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

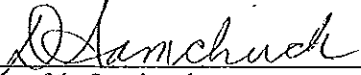
	2014 Amended Annual Budget	2014 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	9,889,613	10,004,288
Operating - Tangible Capital Assets Purchased	67,801	44,596
Special Purpose Funds - Total Expense	679,381	605,766
Special Purpose Funds - Tangible Capital Assets Purchased		500
Capital Fund - Total Expense	676,803	672,397
Total Budget Bylaw Amount	11,313,598	11,327,547

Approved by the Board



Signature of the Chairperson of the Board of Education.

Jan 21/14
Date Signed



Signature of the Superintendent

Jan 21/14
Date Signed



Signature of the Secretary Treasurer

Jan 21/14
Date Signed

School District No. 81 (Fort Nelson)

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

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(100,469)</u>	<u>(139,401)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(67,801)	(45,096)
From Deferred Capital Revenue	<u>(2,031,290)</u>	
Total Acquisition of Tangible Capital Assets	<u>(2,099,091)</u>	<u>(45,096)</u>
Amortization of Tangible Capital Assets	<u>555,550</u>	<u>551,971</u>
Total Effect of change in Tangible Capital Assets	<u>(1,543,541)</u>	<u>506,875</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(1,644,010)</u>	<u>367,474</u>

School District No. 81 (Fort Nelson)

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	900,159		5,426,955	6,327,114
Changes for the year				
Net Revenue (Expense) for the year	171,458	61,861	(333,788)	(100,469)
Interfund Transfers				
Tangible Capital Assets Purchased	(67,801)		67,801	-
Other	(292,101)	(61,861)	353,962	-
Net Changes for the year	(188,444)	-	87,975	(100,469)
Budgeted Accumulated Surplus (Deficit), end of year	711,715	-	5,514,930	6,226,645

School District No. 81 (Fort Nelson)
 Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	9,843,039	9,885,268
Other	89,000	89,000
Federal Grants	3,500	3,500
Other Revenue	67,244	33,800
Rentals and Leases	33,288	26,830
Investment Income	25,000	17,000
Total Revenue	<u>10,061,071</u>	<u>10,055,398</u>
Expenses		
Instruction	7,412,546	7,552,873
District Administration	835,199	813,808
Operations and Maintenance	1,227,622	1,179,172
Transportation and Housing	414,246	458,435
Total Expense	<u>9,889,613</u>	<u>10,004,288</u>
Net Revenue (Expense)	<u>171,458</u>	<u>51,110</u>
Budgeted Prior Year Surplus Appropriation	<u>188,444</u>	<u>24,737</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(67,801)	(44,596)
Other	(292,101)	(31,251)
Total Net Transfers	<u>(359,902)</u>	<u>(75,847)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 81 (Fort Nelson)

Schedule 2A

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

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	9,746,381	9,788,610
Other Ministry of Education Grants		
Pay Equity	79,310	79,310
FSA	4,348	4,348
Carbon Grant	13,000	13,000
Total Provincial Grants - Ministry of Education	<u>9,843,039</u>	<u>9,885,268</u>
Provincial Grants - Other	<u>89,000</u>	<u>89,000</u>
Federal Grants	<u>3,500</u>	<u>3,500</u>
Other Revenues		
Miscellaneous		
Career Education Society	20,000	20,000
Visa Rewards	3,963	3,800
Imperial Oil/Conoco/PAC/Encana/Nexen/Apache/Connect/Linda's workshop/pac break/telpr	16,781	10,000
Mitchell Odyssey Funds	13,000	
Cosmetology revenue	13,500	
Total Other Revenue	<u>67,244</u>	<u>33,800</u>
Rentals and Leases	<u>33,288</u>	<u>26,830</u>
Investment Income	<u>25,000</u>	<u>17,000</u>
Total Operating Revenue	<u>10,061,071</u>	<u>10,055,398</u>

School District No. 81 (Fort Nelson)Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Salaries		
Teachers	3,390,240	3,533,175
Principals and Vice Principals	814,296	820,661
Educational Assistants	882,432	702,958
Support Staff	436,518	622,876
Other Professionals	535,477	536,413
Substitutes	281,751	276,556
Total Salaries	6,340,714	6,492,639
Employee Benefits	1,714,280	1,730,113
Total Salaries and Benefits	8,054,994	8,222,752
Services and Supplies		
Services	660,527	635,063
Student Transportation	363,057	395,407
Professional Development and Travel	64,374	61,768
Rentals and Leases	56,358	53,436
Dues and Fees	24,862	24,862
Insurance	35,206	35,756
Interest		2,000
Supplies	324,879	307,947
Bad Debts	2,000	
Utilities	303,356	265,297
Total Services and Supplies	1,834,619	1,781,536
Total Operating Expense	9,889,613	10,004,288

School District No. 81 (Fort Nelson)

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	2,620,742	168,776	211,671	75,838		226,151	3,303,178
1.03 Career Programs	95,737	12,264				2,800	110,801
1.07 Library Services	137,305			82,219		3,200	222,724
1.08 Counseling	168,311	12,264				100	180,675
1.10 Special Education	368,145	137,986	522,442			43,700	1,072,273
1.31 Aboriginal Education		56,853	148,319			5,500	210,672
1.41 School Administration		357,974					357,974
Total Function 1	3,390,240	746,117	882,432	158,057	-	281,451	5,458,297
4 District Administration							
4.11 Educational Administration		68,179		17,654	109,025		194,858
4.40 School District Governance				48,795	52,550	300	52,550
4.41 Business Administration				66,449	234,823	300	283,918
Total Function 4	-	68,179	-	66,449	396,398	300	531,326
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				7,062	116,486		123,548
5.50 Maintenance Operations				196,025			196,025
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	203,087	116,486	-	319,573
7 Transportation and Housing							
7.41 Transportation and Housing Administration				8,925	22,593		22,593
7.70 Student Transportation				8,925	22,593		8,925
Total Function 7	-	-	-	8,925	22,593	-	31,518
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,390,240	814,296	882,432	436,518	535,477	281,751	6,340,714

School District No. 81 (Fort Nelson)

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,303,178	944,055	4,247,233	365,024	4,612,257	4,729,559
1.03 Career Programs	110,801	26,719	137,520		137,520	152,823
1.07 Library Services	222,724	56,073	278,797		278,797	270,377
1.08 Counseling	180,675	41,009	221,684		221,684	222,076
1.10 Special Education	1,072,273	295,314	1,367,587	43,245	1,410,832	1,442,975
1.31 Aboriginal Education	210,672	62,795	273,467	20,013	293,480	301,600
1.41 School Administration	357,974	83,916	441,890	16,086	457,976	433,463
Total Function 1	5,458,297	1,509,881	6,968,178	444,368	7,412,546	7,552,873
4 District Administration						
4.11 Educational Administration	194,858	51,032	245,890	35,034	280,924	248,239
4.40 School District Governance	52,550	1,735	54,285	35,569	89,854	89,112
4.41 Business Administration	283,918	65,479	349,397	115,024	464,421	476,437
Total Function 4	531,326	118,246	649,572	185,627	835,199	813,808
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	123,548	24,685	148,233	27,218	175,451	181,436
5.50 Maintenance Operations	196,025	53,909	249,934	491,331	741,265	724,889
5.52 Maintenance of Grounds	-	-	-	7,550	7,550	7,550
5.56 Utilities	-	-	-	303,356	303,356	265,297
Total Function 5	319,573	78,594	398,167	829,455	1,227,622	1,179,172
7 Transportation and Housing						
7.41 Transportation and Housing Administration	22,593	3,620	26,213	176	26,389	28,195
7.70 Student Transportation	8,925	3,939	12,864	374,993	387,857	430,240
Total Function 7	31,518	7,559	39,077	375,169	414,246	458,435
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9						
	6,340,714	1,714,280	8,054,994	1,834,619	9,889,613	10,004,288

School District No. 81 (Fort Nelson)

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

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	467,942	396,427
Other		6,600
Other Revenue	273,300	306,349
Total Revenue	<u>741,242</u>	<u>709,376</u>
Expenses		
Instruction	381,940	605,766
Debt Services	297,441	
Total Expense	<u>679,381</u>	<u>605,766</u>
Net Revenue (Expense)	<u>61,861</u>	<u>103,610</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(500)
Other	(61,861)	(103,110)
Total Net Transfers	<u>(61,861)</u>	<u>(103,610)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 81 (Fort Nelson)

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

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLPE	CommunityLINK
Deferred Revenue, beginning of year	\$ 42,899	\$ -	\$ 2,610	\$ 4,594	\$ 127,569	\$ 19,718	\$ 7,072	\$ 8,051	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education	27,212	126,047	-	1,379	220,000	64,000	7,350	6,041	127,342
Provincial Grants - Other	-	-	2,610	846	260,000	69,813	1,340	1,885	127,342
Other	-	-	-	5,127	87,569	13,905	13,082	12,207	-
District Entered	-	-	-	-	-	-	-	-	-
Less: Allocated to Revenue	70,111	126,047	-	846	260,000	69,813	1,340	1,885	127,342
Deferred Revenue, end of year	-	-	2,610	5,127	87,569	13,905	13,082	12,207	-
Revenues	70,111	126,047	-	846	260,000	69,813	1,340	1,885	127,342
Provincial Grants - Ministry of Education	70,111	126,047	-	846	260,000	69,813	1,340	1,885	127,342
Other Revenue	-	-	-	-	-	-	-	-	-
Expenses									
Salaries	-	102,329	-	-	-	35,190	750	1,585	98,211
Teachers	-	23,718	-	-	-	46,180	150	300	29,131
Educational Assistants	8,250	-	-	846	260,000	14,018	440	-	-
Support Staff	-	-	-	-	-	8,815	-	-	-
Other Professionals	-	-	-	-	-	800	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-	-	-	-
Travel	8,250	126,047	-	846	260,000	69,813	1,340	1,885	127,342
Net Revenue (Expense) before Interfund Transfers	61,861	-	-	-	-	-	-	-	-
Interfund Transfers	(61,861)	-	-	-	-	-	-	-	-
Other	(61,861)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 81 (Fort Nelson)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2014

	Speech	Bursary	Early Learning	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	15,375	18,105	25,052	271,045
Add: Restricted Grants				
Provincial Grants - Ministry of Education				359,371
Provincial Grants - Other	61,740	12,500		61,740
Other				12,500
District Entered	61,740	12,500		220,000
Less: Allocated to Revenue				
Deferred Revenue, end of year	70,558	13,300		741,242
	6,557	17,305	25,052	183,414
Revenues				
Provincial Grants - Ministry of Education	70,558	13,300		467,942
Other Revenue	70,558	13,300		273,500
Expenses				
Salaries				741,242
Teachers				91,738
Educational Assistants				12,326
Support Staff				109,751
Other Professionals	52,860			88,050
Employee Benefits	52,860			301,915
Services and Supplies	13,008	13,300		80,025
Travel	4,690			296,641
Net Revenue (Expense) before Interfund Transfers	70,558	13,300		679,381
Interfund Transfers				61,861
Other				(61,861)
Net Revenue (Expense)				(61,861)
				(61,861)

School District No. 81 (Fort Nelson)
 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	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education			-	54,534
Other Revenue		95,782	95,782	
Rentals and Leases			-	88,500
Amortization of Deferred Capital Revenue	247,233		247,233	235,242
Total Revenue	247,233	95,782	343,015	378,276
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	555,550		555,550	551,971
Interest Payment				
Capital Lease		121,253	121,253	120,426
Total Expense	555,550	121,253	676,803	672,397
Net Revenue (Expense)	(308,317)	(25,471)	(333,788)	(294,121)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	67,801		67,801	45,096
Capital Lease Payment		353,962	353,962	134,361
Total Net Transfers	67,801	353,962	421,763	179,457
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	332,706	(332,706)	-	
Total Other Adjustments to Fund Balances	332,706	(332,706)	-	
Budgeted Surplus (Deficit), for the year	92,190	(4,215)	87,975	(114,664)