

Amended Annual Budget

School District No. 05 (Southeast Kootenay)

June 30, 2013

School District No. 05 (Southeast Kootenay)

June 30, 2013

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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. 05 (SOUTHEAST KOOTENAY) (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. 05 (Southeast Kootenay) 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 \$62,160,015 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 15th DAY OF Jan, 2013;

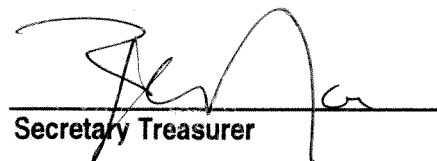
READ A SECOND TIME THE 15th DAY OF Jan, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF Jan, 2013;

(Corporate Seal)

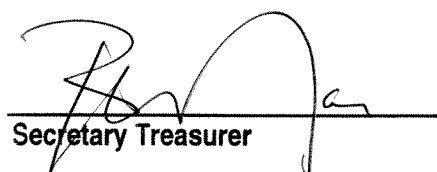


Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 05 (Southeast Kootenay) Amended Annual Budget Bylaw 2012/2013, adopted by the Board the 15th DAY OF Jan, 2013.



Secretary Treasurer

School District No. 05 (Southeast Kootenay)

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	5,258.750	5,353.250
Adult	11.125	11.500
Total Ministry Operating Grant Funded FTE's	5,269.875	5,364.750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	51,798,918	50,336,832
Other	112,638	
Federal Grants	1,500	
Tuition	1,207,720	1,432,550
Other Revenue	2,073,167	428,583
Rentals and Leases	101,875	101,875
Investment Income	48,000	15,000
Amortization of Deferred Capital Revenue	2,441,110	
MBSS Sports Bus	8,000	
Total Revenue	57,792,928	52,314,840
Expenses		
Instruction	47,927,536	44,768,532
District Administration	1,665,018	1,728,238
Operations and Maintenance	6,091,619	6,453,626
Transportation and Housing	1,658,870	1,621,709
Amortization of Tangible Capital Assets	2,936,581	
Scholarships	67,000	
Total Expense	60,346,624	54,572,105
Net Revenue (Expense)	(2,553,696)	(2,257,265)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,519,723	2,257,265
Budgeted Surplus (Deficit), for the year	966,027	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	966,027	
Budgeted Surplus (Deficit), for the year	966,027	-

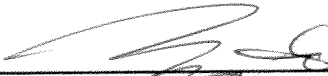
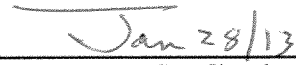

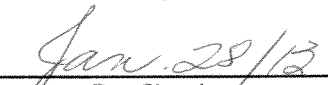
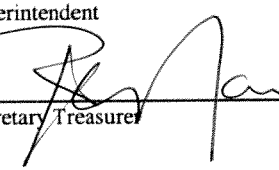
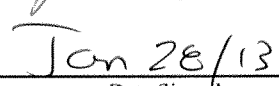
School District No. 05 (Southeast Kootenay)

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	54,016,672	54,572,105
Special Purpose Funds - Total Expense	3,393,371	
Special Purpose Funds - Tangible Capital Assets Purchased	640,391	
Capital Fund - Total Expense	2,936,581	
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,173,000	
Total Budget Bylaw Amount	62,160,015	54,572,105

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. 05 (Southeast Kootenay)
 Amended Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2013

	2013 Amended Annual Budget
	\$
Surplus (Deficit) for the year	<u>(2,553,696)</u>
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Operating and Special Purpose Funds	(640,391)
From Local Capital	(1,173,000)
From Deferred Capital Revenue	<u>(1,299,785)</u>
Total Acquisition of Tangible Capital Assets	<u>(3,113,176)</u>
Amortization of Tangible Capital Assets	<u>2,936,581</u>
Total Effect of change in Tangible Capital Assets	<u>(176,595)</u>
Acquisitions of Prepaid Expenses	(243,782)
Use of Prepaid Expenses	<u>243,782</u>
	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(2,730,291)</u></u>

School District No. 05 (Southeast Kootenay)

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	3,642,115	-	15,860,811	19,502,926
Change in Accounting Policies/Prior Period Adjustments				
Restate Employee Future Benefits Liability - June 30, 2012	(214,648)			(214,648)
Reclassify Deferred Revenue to (from) Operating Surplus	(33,467)			(33,467)
Accumulated Surplus (Deficit), beginning of year, as restated	3,394,000	-	15,860,811	19,254,811
Changes for the year				
Net Revenue (Expense) for the year	(2,701,941)	617,716	(469,471)	(2,553,696)
Interfund Transfers				
Tangible Capital Assets Purchased		(640,391)	640,391	-
Local Capital	(795,107)		795,107	-
Other	(22,675)	22,675		-
Net Changes for the year	(3,519,723)	-	966,027	(2,553,696)
Budgeted Accumulated Surplus (Deficit), end of year	(125,723)	-	16,826,838	16,701,115

School District No. 05 (Southeast Kootenay)

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	49,607,462	50,336,832
Tuition	1,207,720	1,432,550
Other Revenue	367,674	428,583
Rentals and Leases	101,875	101,875
Investment Income	30,000	15,000
Total Revenue	51,314,731	52,314,840
Expenses		
Instruction	44,614,658	44,768,532
District Administration	1,665,018	1,728,238
Operations and Maintenance	6,078,126	6,453,626
Transportation and Housing	1,658,870	1,621,709
Total Expense	54,016,672	54,572,105
Net Revenue (Expense)	(2,701,941)	(2,257,265)
Budgeted Prior Year Surplus Appropriation	3,519,723	2,257,265
Net Transfers (to) from other funds		
Local Capital	(795,107)	
Other	(22,675)	
Total Net Transfers	(817,782)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 05 (Southeast Kootenay)
 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	49,530,897	50,074,964
AANDC/LEA Recovery	(335,894)	(392,803)
Pay Equity	457,171	457,171
Ready Set Learn	-	24,500
Strong Start Centres	-	128,000
Carbon Tax Rebate	45,000	45,000
February/May CE FTE Adjustment	(89,712)	-
Total Provincial Grants - Ministry of Education	49,607,462	50,336,832
Tuition		
Offshore Tuition Fees	1,207,720	1,432,550
Total Tuition	1,207,720	1,432,550
Other Revenues		
LEA/Direct Funding from First Nations	335,894	392,803
Miscellaneous		
Hockey School	21,780	21,780
Courtesy Riders	-	1,000
Miscellaneous	10,000	10,000
LMA/HVAC Trades		3,000
Total Other Revenue	367,674	428,583
Rentals and Leases	101,875	101,875
Investment Income	30,000	15,000
Total Operating Revenue	51,314,731	52,314,840

School District No. 05 (Southeast Kootenay)

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

	2013 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$
Salaries		
Teachers	22,699,617	23,104,107
Principals and Vice Principals	2,832,096	2,818,129
Educational Assistants	3,321,758	3,378,734
Support Staff	4,979,226	5,051,873
Other Professionals	1,819,781	1,895,297
Substitutes	2,004,166	1,764,783
Total Salaries	37,656,644	38,012,923
Employee Benefits	9,232,558	9,035,787
Total Salaries and Benefits	46,889,202	47,048,710
Services and Supplies		
Services	1,752,966	2,160,408
Student Transportation	52,900	51,625
Professional Development and Travel	678,567	630,584
Rentals and Leases	55,600	47,600
Dues and Fees	70,300	70,300
Insurance	237,900	236,700
Supplies	3,141,737	3,160,178
Utilities	1,137,500	1,166,000
Total Services and Supplies	7,127,470	7,523,395
Total Operating Expense	54,016,672	54,572,105

School District No. 05 (Southeast Kootenay)

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	19,189,930	977,287		316,527	179,569	1,332,574	21,995,887
1.03 Career Programs	75,080					3,560	78,640
1.07 Library Services	574,134			93,504		31,781	699,419
1.08 Counselling	657,175					31,160	688,335
1.10 Special Education	2,143,985		2,901,533	14,040	362,016	436,525	5,858,099
1.30 English Language Learning	18,770					25,745	44,515
1.31 Aboriginal Education			396,077		133,425		529,502
1.41 School Administration		1,854,809		823,664		35,060	2,713,533
1.60 Summer School	22,524					4,612	27,136
1.62 Off Shore Students	18,019		24,148		181,929	1,700	225,796
Total Function 1	22,699,617	2,832,096	3,321,758	1,247,735	856,939	1,902,717	32,860,862
4 District Administration							
4.11 Educational Administration					198,889		198,889
4.40 School District Governance					120,710		120,710
4.41 Business Administration				233,104	394,695	22,363	650,162
Total Function 4	-	-	-	233,104	714,294	22,363	969,761
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				61,778	192,264		254,042
5.50 Maintenance Operations				2,463,480		56,390	2,519,870
5.52 Maintenance of Grounds				119,669		1,735	121,404
5.56 Utilities							-
Total Function 5	-	-	-	2,644,927	192,264	58,125	2,895,316
7 Transportation and Housing							
7.41 Transportation and Housing Administration					56,284		56,284
7.70 Student Transportation				853,460		20,961	874,421
Total Function 7	-	-	-	853,460	56,284	20,961	930,705
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	22,699,617	2,832,096	3,321,758	4,979,226	1,819,781	2,004,166	37,656,644

School District No. 05 (Southeast Kootenay)

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	2012 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	21,995,887	5,054,013	27,049,900	2,371,236	29,421,136	29,700,817
1.03 Career Programs	78,640	18,360	97,000	115,827	212,827	183,672
1.07 Library Services	699,419	177,030	876,449	104,924	981,373	930,628
1.08 Counselling	688,335	160,706	849,041	3,832	852,873	901,904
1.10 Special Education	5,858,099	1,582,197	7,440,296	332,683	7,772,979	7,563,366
1.30 English Language Learning	44,515	9,025	53,540	2,000	55,540	58,700
1.31 Aboriginal Education	529,502	156,172	685,674	362,304	1,047,978	968,869
1.41 School Administration	2,713,533	732,822	3,446,355	30,086	3,476,441	3,440,552
1.60 Summer School	27,136	5,964	33,100	6,700	39,800	39,800
1.62 Off Shore Students	225,796	62,787	288,583	465,128	753,711	980,224
Total Function 1	32,860,862	7,959,076	40,819,938	3,794,720	44,614,658	44,768,532
4 District Administration						
4.11 Educational Administration	198,889	52,213	251,102	49,597	300,699	299,867
4.40 School District Governance	120,710	3,467	124,177	89,971	214,148	236,208
4.41 Business Administration	650,162	161,687	811,849	338,322	1,150,171	1,192,163
Total Function 4	969,761	217,367	1,187,128	477,890	1,665,018	1,728,238
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	254,042	60,438	314,480	137,274	451,754	479,173
5.50 Maintenance Operations	2,519,870	673,892	3,193,762	783,886	3,977,648	4,094,325
5.52 Maintenance of Grounds	121,404	36,120	157,524	170,200	327,724	322,836
5.56 Utilities	-	-	-	1,321,000	1,321,000	1,557,292
Total Function 5	2,895,316	770,450	3,665,766	2,412,360	6,078,126	6,453,626
7 Transportation and Housing						
7.41 Transportation and Housing Administration	56,284	13,683	69,967	14,600	84,567	84,247
7.70 Student Transportation	874,421	271,982	1,146,403	427,900	1,574,303	1,537,462
Total Function 7	930,705	285,665	1,216,370	442,500	1,658,870	1,621,709
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	37,656,644	9,232,558	46,889,202	7,127,470	54,016,672	54,572,105

School District No. 05 (Southeast Kootenay)

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	2,191,456
Other	112,638
Federal Grants	1,500
Other Revenue	1,705,493
Total Revenue	<u>4,011,087</u>
Expenses	
Instruction	3,312,878
Operations and Maintenance	13,493
Scholarships	67,000
Total Expense	<u>3,393,371</u>
Net Revenue (Expense)	<u>617,716</u>
Net Transfers (to) from other funds	
Tangible Capital Assets Purchased	(640,391)
Other	22,675
Total Net Transfers	<u>(617,716)</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>

School District No. 05 (Southeast Kootenay)

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	OIEP	CommunityLINK	Key City Theatre
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	331,142	-	26,330	732,515	-	-	138,928	52,792	1,493
Transfer from Operating Surplus - June 30, 2012									
Deferred Revenue, beginning of year, as restated	331,142	-	26,330	732,515	-	33,467	138,928	52,792	1,493
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education	306,749	635,216	12,391	1,625,000	128,000	29,400	146,540	348,001	
Provincial Grants - Other	2,500	-	-	1,625,000	-	-	-	-	12,000
Investment Income	-	-	-	-	-	-	-	-	-
Less: Allocated to Revenue	309,249	635,216	12,391	1,625,000	128,000	29,400	146,540	348,001	12,000
Deferred Revenue, end of year	640,391	635,216	38,721	1,625,000	128,000	62,867	285,468	400,793	13,493
Revenues	640,391	635,216	38,721	1,625,000	128,000	62,867	285,468	400,793	13,493
Provincial Grants - Ministry of Education									
Provincial Grants - Other									
Federal Grants									
Other Revenue									
Expenses									
Salaries									
Teachers		206,861					14,704		
Educational Assistants		220,582					28,856		
Other Professionals		13,580							
Substitutes		17,539					19,371		
Employee Benefits		458,562					62,931		
Services and Supplies		125,981					14,742		
Special Grant		50,673	38,721	1,625,000	128,000	62,867	207,795	43,493	13,493
Net Revenue (Expense) before Interfund Transfers	640,391	635,216	38,721	1,625,000	128,000	62,867	285,468	423,468	13,493
Interfund Transfers									
Tangible Capital Assets Purchased	(640,391)	-	-	-	-	-	-	-	22,675
Other	(640,391)	-	-	-	-	-	-	-	22,675
Net Revenue (Expense)	-	-	-	-	-	-	-	(22,675)	-

School District No. 05 (Southeast Kootenay)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2013

Preschool Speech	Scholarships	Dietmar Sobieroy	TOTAL
\$ 13,278	\$ 613,366	\$ -	\$ 1,909,844
13,278	613,366	-	1,943,311

Deferred Revenue, beginning of year
Transfer from Operating Surplus - June 30, 2012
Deferred Revenue, beginning of year, as restated

99,360	38,000	1,500	1,606,297
99,360	8,000	-	99,360
112,638	46,000	1,500	1,679,000
-	67,000	1,500	8,000
-	597,366	-	3,392,657
-	-	-	4,011,087
-	-	-	1,324,881

Add: Restricted Grants
Provincial Grants - Ministry of Education
Provincial Grants - Other
Other
Investment Income

Less: Allocated to Revenue
Deferred Revenue, end of year

112,638	1,500	-	2,191,456
112,638	1,500	-	112,638
112,638	67,000	1,500	1,500
112,638	67,000	1,500	1,705,493
112,638	67,000	1,500	4,011,087

Revenues
Provincial Grants - Ministry of Education
Provincial Grants - Other
Federal Grants
Other Revenue

70,000	300	-	221,565
70,000	300	-	522,925
18,000	50	-	83,580
24,638	1,150	-	36,910
112,638	67,000	1,500	864,980
112,638	67,000	1,500	242,886
112,638	67,000	1,500	2,262,830
112,638	67,000	1,500	22,675
112,638	67,000	1,500	3,393,371
-	-	-	617,716

Expenses
Salaries
Teachers
Educational Assistants
Other Professionals
Substitutes
Employee Benefits
Services and Supplies
Special Grant

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers	(640,391)
Tangible Capital Assets Purchased	22,675
Other	(617,716)

Interfund Transfers
Tangible Capital Assets Purchased
Other

Net Revenue (Expense)	-
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Net Revenue (Expense)

School District No. 05 (Southeast Kootenay)

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		18,000	18,000
Investment Income			2,441,110
Amortization of Deferred Capital Revenue	2,441,110		
MBSS Repayment Sports Bus		8,000	8,000
Total Revenue	2,441,110	26,000	2,467,110
Expenses			
Amortization of Tangible Capital Assets	2,936,581		2,936,581
Total Expense	2,936,581	-	2,936,581
Net Revenue (Expense)	(495,471)	26,000	(469,471)
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	640,391		640,391
Local Capital		795,107	795,107
Total Net Transfers	640,391	795,107	1,435,498
Other Adjustments to Fund Balances			
Tangible Capital Assets Purchased from Local Capital	1,173,000	(1,173,000)	-
Total Other Adjustments to Fund Balances	1,173,000	(1,173,000)	-
Budgeted Surplus (Deficit), for the year	1,317,920	(351,893)	966,027