

Amended Annual Budget

School District No. 46 (Sunshine Coast)

June 30, 2013

School District No. 46 (Sunshine Coast)

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. 46 (SUNSHINE COAST) (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. 46 (Sunshine Coast) 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 \$41,680,224 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 _____ DAY OF _____, 2013;

READ A SECOND TIME THE _____ DAY OF _____, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2013;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 46 (Sunshine Coast) Amended Annual Budget Bylaw 2012/2013, adopted by the Board the _____ DAY OF _____, 2013.

Secretary Treasurer

School District No. 46 (Sunshine Coast)

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	3,098,063	3,115,688
Adult	14,625	37,125
Total Ministry Operating Grant Funded FTE's	3,112,688	3,152,813
Revenues	\$	\$
Provincial Grants		
Ministry of Education	35,742,789	35,146,858
Tuition	105,000	100,000
Other Revenue	1,505,147	635,104
Rentals and Leases	60,000	50,000
Investment Income	60,000	50,000
Amortization of Deferred Capital Revenue	1,233,054	
Total Revenue	38,705,990	35,981,962
Expenses		
Instruction	32,039,518	31,048,226
District Administration	1,685,465	1,662,418
Operations and Maintenance	5,177,916	4,753,309
Transportation and Housing	1,112,912	1,001,812
Amortization of Tangible Capital Assets	1,664,413	
Total Expense	41,680,224	38,465,765
Net Revenue (Expense)	(2,974,234)	(2,483,803)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,542,875	2,483,803
Budgeted Surplus (Deficit), for the year	(431,359)	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(431,359)	
Budgeted Surplus (Deficit), for the year	(431,359)	-

School District No. 46 (Sunshine Coast)

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	37,524,983	38,465,765
Special Purpose Funds - Total Expense	2,490,828	
Capital Fund - Total Expense	1,664,413	
Total Budget Bylaw Amount	41,680,224	38,465,765

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. 46 (Sunshine Coast)

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

	2013 Amended Annual Budget
	\$
Surplus (Deficit) for the year	<u>(2,974,234)</u>
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Deferred Capital Revenue	<u>(1,721,502)</u>
Total Acquisition of Tangible Capital Assets	<u>(1,721,502)</u>
Amortization of Tangible Capital Assets	<u>1,664,413</u>
Total Effect of change in Tangible Capital Assets	<u>(57,089)</u>
	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(3,031,323)</u></u>

School District No. 46 (Sunshine Coast)

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	2,417,462		8,333,436	10,750,898
Change in Accounting Policies/Prior Period Adjustments				
Restate Employee Future Benefits Liability - June 30, 2012	268,296			268,296
Accumulated Surplus (Deficit), beginning of year, as restated	2,685,758	-	8,333,436	11,019,194
Changes for the year				
Net Revenue (Expense) for the year	(2,542,875)		(431,359)	(2,974,234)
Net Changes for the year	(2,542,875)	-	(431,359)	(2,974,234)
Budgeted Accumulated Surplus (Deficit), end of year	142,883	-	7,902,077	8,044,960

School District No. 46 (Sunshine Coast)

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	34,179,408	35,146,858
Tuition	105,000	100,000
Other Revenue	577,700	635,104
Rentals and Leases	60,000	50,000
Investment Income	60,000	50,000
Total Revenue	34,982,108	35,981,962
Expenses		
Instruction	29,925,926	31,048,226
District Administration	1,685,465	1,662,418
Operations and Maintenance	4,800,680	4,753,309
Transportation and Housing	1,112,912	1,001,812
Total Expense	37,524,983	38,465,765
Net Revenue (Expense)	(2,542,875)	(2,483,803)
Budgeted Prior Year Surplus Appropriation	2,542,875	2,483,803
Budgeted Surplus (Deficit), for the year	-	-

School District No. 46 (Sunshine Coast)

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	33,630,208	33,880,550
Other Ministry of Education Grants		
Pay Equity	510,381	510,381
Literacy Innovation		10,819
Community Link		483,623
Strong Start		212,000
Ready Set Learn		25,000
FSA Scorer Funds	8,696	8,696
French Grant		15,789
Education Guarantee	5,123	
Carbon Tax Reimbursement	25,000	
Total Provincial Grants - Ministry of Education	34,179,408	35,146,858
Tuition		
Offshore Tuition Fees	105,000	100,000
Total Tuition	105,000	100,000
Other Revenues		
Other School District/Education Authorities	575,000	578,404
Miscellaneous		
Offshore Tuition Fees		-
Art Starts	2,700	3,200
Labour Market Adjustment		22,000
Apprenticeship Program		31,500
Total Other Revenue	577,700	635,104
Rentals and Leases	60,000	50,000
Investment Income	60,000	50,000
Total Operating Revenue	34,982,108	35,981,962

School District No. 46 (Sunshine Coast)

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	13,622,780	14,392,372
Principals and Vice Principals	1,752,265	1,932,944
Educational Assistants	2,418,306	2,401,753
Support Staff	3,997,519	3,848,443
Other Professionals	1,123,883	1,102,682
Substitutes	2,436,830	2,815,991
Total Salaries	25,351,583	26,494,185
Employee Benefits	5,510,602	5,688,204
Total Salaries and Benefits	30,862,185	32,182,389
Services and Supplies		
Services	665,731	718,131
Student Transportation	1,075,500	962,600
Professional Development and Travel	291,920	223,606
Rentals and Leases	36,000	46,000
Dues and Fees	48,500	45,500
Insurance	83,000	66,000
Interest		-
Supplies	3,712,147	3,451,539
Utilities	750,000	770,000
Total Services and Supplies	6,662,798	6,283,376
Total Operating Expense	37,524,983	38,465,765

School District No. 46 (Sunshine Coast)

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	10,502,087	612,666	18,962	565,385	34,404	2,217,074	13,950,578
1.03 Career Programs	29,600	21,986					51,586
1.07 Library Services	178,640	19,715		114,287			312,642
1.08 Counselling	376,660			172,364			549,024
1.10 Special Education	2,180,593	256,297	2,399,344	259,791		171,939	5,267,964
1.30 English Language Learning	59,200						59,200
1.31 Aboriginal Education	296,000	39,430					335,430
1.41 School Administration		802,171		484,822	12,763		1,299,756
1.62 Off Shore Students					90,000		90,000
1.64 Other				22,209		2,817	25,026
Total Function 1	13,622,780	1,752,265	2,418,306	1,618,858	137,167	2,391,830	21,941,206
4 District Administration							
4.11 Educational Administration					335,234		335,234
4.40 School District Governance					98,286		98,286
4.41 Business Administration				103,366	455,196	45,000	603,562
Total Function 4	-	-	-	103,366	888,716	45,000	1,037,082
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				42,861	78,400		121,261
5.50 Maintenance Operations				2,164,734			2,164,734
5.52 Maintenance of Grounds				57,250			57,250
5.56 Utilities							-
Total Function 5	-	-	-	2,264,845	78,400	-	2,343,245
7 Transportation and Housing							
7.41 Transportation and Housing Administration					19,600		19,600
7.70 Student Transportation				10,450			10,450
Total Function 7	-	-	-	10,450	19,600	-	30,050
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	13,622,780	1,752,265	2,418,306	3,997,519	1,123,883	2,436,830	25,351,583

School District No. 46 (Sunshine Coast)

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	13,950,578	2,845,078	16,795,656	2,174,181	18,969,837	19,568,629
1.03 Career Programs	51,586	12,639	64,225	1,500	65,725	1,500
1.07 Library Services	312,642	76,597	389,239	57,500	446,739	544,720
1.08 Counselling	549,024	134,511	683,535	1,000	684,535	580,747
1.10 Special Education	5,267,964	1,226,252	6,494,216	308,814	6,803,030	6,790,315
1.30 English Language Learning	59,200	14,504	73,704	99,929	173,633	324,489
1.31 Aboriginal Education	335,430	82,180	417,610	343,360	760,970	807,224
1.41 School Administration	1,299,756	313,711	1,613,467	132,250	1,745,717	1,916,829
1.62 Off Shore Students	90,000		90,000	23,000	113,000	125,273
1.64 Other	25,026	5,441	30,467	132,273	162,740	388,500
Total Function 1	21,941,206	4,710,913	26,652,119	3,273,807	29,925,926	31,048,226
4 District Administration						
4.11 Educational Administration	335,234	82,132	417,366	15,000	432,366	425,345
4.40 School District Governance	98,286	1,000	99,286	92,000	191,286	203,286
4.41 Business Administration	603,562	136,960	740,522	321,291	1,061,813	1,033,787
Total Function 4	1,037,082	220,092	1,257,174	428,291	1,685,465	1,662,418
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	121,261	29,709	150,970	100,000	250,970	220,970
5.50 Maintenance Operations	2,164,734	528,500	2,693,234	985,200	3,678,434	3,515,036
5.52 Maintenance of Grounds	57,250	14,026	71,276	50,000	121,276	247,303
5.56 Utilities	-	-	-	750,000	750,000	770,000
Total Function 5	2,343,245	572,235	2,915,480	1,885,200	4,800,680	4,753,309
7 Transportation and Housing						
7.41 Transportation and Housing Administration	19,600	4,802	24,402		24,402	24,402
7.70 Student Transportation	10,450	2,560	13,010	1,075,500	1,088,510	977,410
Total Function 7	30,050	7,362	37,412	1,075,500	1,112,912	1,001,812
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	25,351,583	5,510,602	30,862,185	6,662,798	37,524,983	38,465,765

School District No. 46 (Sunshine Coast)

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	1,563,381
Other Revenue	927,447
Total Revenue	<u>2,490,828</u>
Expenses	
Instruction	2,113,592
Operations and Maintenance	377,236
Total Expense	<u>2,490,828</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	141,904	-	3,523	16,220	458,038			28,308	
Deferred Revenue, beginning of year, as restated	141,904	-	3,523	16,220	458,038	-	-	28,308	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	235,332	427,326		15,000		192,000	24,500	15,789	484,120
Other					800,000				
	235,332	427,326	-	15,000	800,000	192,000	24,500	15,789	484,120
Less: Allocated to Revenue	377,236	427,326	3,523	31,220	800,000	192,000	24,500	20,000	484,120
Deferred Revenue, end of year	-	-	-	-	458,038	-	-	24,097	-
Revenues									
Provincial Grants - Ministry of Education	377,236	427,326	3,523	31,220	-	192,000	24,500	20,000	484,120
Other Revenue					800,000				
	377,236	427,326	3,523	31,220	800,000	192,000	24,500	20,000	484,120
Expenses									
Salaries									
Teachers		210,112							69,467
Educational Assistants		105,443							130,630
Support Staff	111,628					130,120			
Substitutes		24,880						4,000	
	111,628	340,435	-	-	-	130,120	-	4,000	200,097
Employee Benefits	27,349	62,891				31,880			49,023
Services and Supplies	238,259	24,000	3,523	31,220	800,000	30,000	24,500	16,000	235,000
	377,236	427,326	3,523	31,220	800,000	192,000	24,500	20,000	484,120
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Misc Ministry Grants	Scholarships and Bursaries	Community Connections	Playground equipment	Misc Other Grants	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	3,456	645,512	17,550	501	32,896	1,347,908
Deferred Revenue, beginning of year, as restated	3,456	645,512	17,550	501	32,896	1,347,908
Add: Restricted Grants						
Provincial Grants - Ministry of Education	-					1,394,067
Other		50,000	17,500	-	9,000	876,500
	-	50,000	17,500	-	9,000	2,270,567
Less: Allocated to Revenue	3,456	50,000	35,050	501	41,896	2,490,828
Deferred Revenue, end of year	-	645,512	-	-	-	1,127,647
Revenues						
Provincial Grants - Ministry of Education	3,456		-	-		1,563,381
Other Revenue		50,000	35,050	501	41,896	927,447
	3,456	50,000	35,050	501	41,896	2,490,828
Expenses						
Salaries						
Teachers						279,579
Educational Assistants						236,073
Support Staff						241,748
Substitutes	3,456		10,000		21,000	63,336
	3,456	-	10,000	-	21,000	820,736
Employee Benefits						171,143
Services and Supplies		50,000	25,050	501	20,896	1,498,949
	3,456	50,000	35,050	501	41,896	2,490,828
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

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			
Amortization of Deferred Capital Revenue	1,233,054		1,233,054
Total Revenue	1,233,054	-	1,233,054
Expenses			
Amortization of Tangible Capital Assets	1,664,413		1,664,413
Total Expense	1,664,413	-	1,664,413
Net Revenue (Expense)	(431,359)	-	(431,359)
Net Transfers (to) from other funds			
Total Net Transfers	-	-	-
Other Adjustments to Fund Balances			
Total Other Adjustments to Fund Balances	-	-	-
Budgeted Surplus (Deficit), for the year	(431,359)	-	(431,359)