

Amended Annual Budget

School District No. 22 (Vernon)

June 30, 2013

School District No. 22 (Vernon)

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

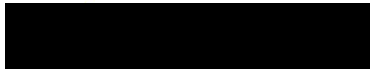
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO.22 (Vernon) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2012/2013 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The 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.22 (Vernon) 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 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 27 DAY OF FEBRUARY, 2013;

READ A SECOND TIME THE 27 DAY OF FEBRUARY, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 27 DAY OF FEBRUARY, 2013.


Chairman of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No.22 (Vernon)

Amended Annual Budget Bylaw 2012/2013, adopted by the Board the 27 day of February, 2013.


Secretary Treasurer

School District No. 22 (Vernon)

Statement 2

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	8,056.406	8,150.000
Adult	24.500	26.000
Other	18.500	26.000
Total Ministry Operating Grant Funded FTE's	8,099.406	8,202.000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	71,962,640	71,797,676
Other	273,190	273,190
Tuition	3,865,215	3,806,078
Other Revenue	3,834,790	3,823,345
Rentals and Leases	65,000	65,000
Investment Income	65,940	65,000
Amortization of Deferred Capital Revenue	3,078,659	2,589,534
Total Revenue	83,145,434	82,419,823
Expenses		
Instruction	71,727,048	67,553,465
District Administration	2,762,888	2,608,985
Operations and Maintenance	8,868,870	8,046,342
Transportation and Housing	2,222,309	2,213,926
Amortization of Tangible Capital Assets	3,778,769	3,143,975
Total Expense	89,359,884	83,566,693
Net Revenue (Expense)	(6,214,450)	(1,146,870)
Budgeted Allocation (Retirement) of Surplus (Deficit)	6,214,450	592,429
Budgeted Surplus (Deficit), for the year	-	(554,441)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)		(554,441)
Budgeted Surplus (Deficit), for the year	-	(554,441)

School District No. 22 (Vernon)
Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2013

Statement 2

	2013 Amended Annual Budget	2013 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	80,299,533	75,219,417
Operating - Tangible Capital Assets Purchased	600,000	
Special Purpose Funds - Total Expense	5,281,582	5,203,301
Special Purpose Funds - Tangible Capital Assets Purchased	100,110	
Capital Fund - Total Expense	3,778,769	3,143,975
Total Budget Bylaw Amount	90,059,994	83,566,693

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
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Signature of the Secretary Treasurer	Date Signed
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School District No. 22 (Vernon)

Statement 4

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	(6,214,450)	(1,146,870)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(700,110)	
From Deferred Capital Revenue	(12,945,512)	
Total Acquisition of Tangible Capital Assets	(13,645,622)	-
Amortization of Tangible Capital Assets	3,778,769	3,143,975
Total Effect of change in Tangible Capital Assets	(9,866,853)	3,143,975
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(16,081,303)	1,997,105

School District No. 22 (Vernon)

Schedule 1

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	6,403,759	2,714	16,576,487	22,982,960
Change in Accounting Policies/Prior Period Adjustments				
Restate Employee Future Benefits Liability - June 30, 2012	(77,614)			(77,614)
Reclassify Deferred Revenue to (from) Operating Surplus	(107,092)			(107,092)
Accumulated Surplus (Deficit), beginning of year, as restated	6,219,053	2,714	16,576,487	22,798,254
Changes for the year				
Net Revenue (Expense) for the year	(5,614,450)	100,110	(700,110)	(6,214,450)
Interfund Transfers				
Tangible Capital Assets Purchased	(600,000)	(100,110)	700,110	-
Net Changes for the year	(6,214,450)	-	-	(6,214,450)
Budgeted Accumulated Surplus (Deficit), end of year	4,603	2,714	16,576,487	16,583,804

School District No. 22 (Vernon)

Schedule 2

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	69,056,388	69,070,952
Other	273,190	273,190
Tuition	3,865,215	3,806,078
Other Revenue	1,360,290	1,346,768
Rentals and Leases	65,000	65,000
Investment Income	65,000	65,000
Total Revenue	74,685,083	74,626,988
Expenses		
Instruction	66,873,314	62,814,506
District Administration	2,725,318	2,571,415
Operations and Maintenance	8,478,592	7,619,570
Transportation and Housing	2,222,309	2,213,926
Total Expense	80,299,533	75,219,417
Net Revenue (Expense)	(5,614,450)	(592,429)
Budgeted Prior Year Surplus Appropriation	6,214,450	592,429
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(600,000)	
Total Net Transfers	(600,000)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 22 (Vernon)

Schedule 2A

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	69,947,781	69,947,781
AANDC/LEA Recovery	(1,055,957)	(1,054,268)
Other Ministry of Education Grants		
Pay Equity	85,865	85,865
FSA	13,769	13,769
Education Guarantee	13,705	26,580
Carbon Tax Reimbursement	51,225	51,225
Total Provincial Grants - Ministry of Education	69,056,388	69,070,952
Provincial Grants - Other	273,190	273,190
Federal Grants	-	-
Tuition		
Offshore Tuition Fees	3,865,215	3,806,078
Total Tuition	3,865,215	3,806,078
Other Revenues		
LEA/Direct Funding from First Nations	1,055,957	1,054,268
Miscellaneous		
Meals	12,500	12,500
Cafeteria	170,000	170,000
Other	121,833	110,000
Total Other Revenue	1,360,290	1,346,768
Rentals and Leases	65,000	65,000
Investment Income	65,000	65,000
Total Operating Revenue	74,685,083	74,626,988

School District No. 22 (Vernon)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Salaries		
Teachers	34,468,519	34,151,366
Principals and Vice Principals	4,484,975	4,484,975
Educational Assistants	3,797,218	3,783,218
Support Staff	7,162,321	7,159,449
Other Professionals	966,767	896,445
Substitutes	1,774,989	1,744,085
Total Salaries	52,654,789	52,219,538
Employee Benefits	12,449,338	12,427,730
Total Salaries and Benefits	65,104,127	64,647,268
Services and Supplies		
Services	3,404,642	3,295,665
Student Transportation	164,985	160,074
Professional Development and Travel	573,553	448,902
Rentals and Leases	124,721	124,721
Dues and Fees	422,100	422,100
Insurance	311,987	308,519
Interest	-	-
Supplies	8,430,265	4,049,015
Bad Debts	-	-
Utilities	1,763,153	1,763,153
Total Services and Supplies	15,195,406	10,572,149
Total Operating Expense	80,299,533	75,219,417

School District No. 22 (Vernon)

Schedule 2C

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	27,335,554	1,213,654	-	452,231	-	1,429,954	30,431,393
1.03 Career Programs	166,235	-	-	17,315	-	-	183,550
1.07 Library Services	803,531	-	-	228,806	-	15,000	1,047,337
1.08 Counselling	1,067,496	-	-	-	-	-	1,067,496
1.10 Special Education	3,974,054	111,942	3,461,460	41,400	-	106,374	7,695,230
1.30 English Language Learning	-	-	-	-	-	6,021	6,021
1.31 Aboriginal Education	230,951	98,470	335,758	25,134	-	-	690,313
1.41 School Administration	-	2,692,484	-	1,368,841	-	43,006	4,104,331
1.60 Summer School	53,798	-	-	-	-	-	53,798
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 Off Shore Students	788,034	107,243	-	109,081	70,322	-	1,074,680
1.64 Other	46,466	-	-	4,851	-	422	51,739
Total Function 1	34,466,119	4,223,793	3,797,218	2,247,659	70,322	1,600,777	46,405,888
4 District Administration							
4.11 Educational Administration	2,400	136,810	-	70,709	202,797	30,363	443,079
4.40 School District Governance	-	-	-	-	79,378	-	79,378
4.41 Business Administration	-	124,372	-	404,241	283,451	13,555	825,619
Total Function 4	2,400	261,182	-	474,950	565,626	43,918	1,348,076
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	42,482	243,719	1,479	287,680
5.50 Maintenance Operations	-	-	-	3,022,346	-	81,046	3,103,392
5.52 Maintenance of Grounds	-	-	-	147,487	-	3,000	150,487
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,212,315	243,719	85,525	3,541,559
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	43,936	87,100	1,294	132,330
7.70 Student Transportation	-	-	-	1,183,461	-	43,475	1,226,936
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	-	1,227,397	87,100	44,769	1,359,266
9 Debt Services							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	34,468,519	4,484,975	3,797,218	7,162,321	966,767	1,774,989	52,654,789

School District No. 22 (Vernon)

Schedule 2C

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	30,431,393	7,103,099	37,534,492	5,060,631	42,595,123	39,156,976
1.03 Career Programs	183,550	45,934	229,484	102,671	332,155	332,155
1.07 Library Services	1,047,337	265,138	1,312,475	5,362	1,317,837	1,315,162
1.08 Counselling	1,067,496	247,225	1,314,721	9,052	1,323,773	1,323,773
1.10 Special Education	7,695,230	1,958,206	9,653,436	475,047	10,128,483	10,049,862
1.30 English Language Learning	6,021	1,284	7,305	-	7,305	7,305
1.31 Aboriginal Education	690,313	172,824	863,137	910,322	1,773,459	1,284,120
1.41 School Administration	4,104,331	1,000,450	5,104,781	75,954	5,180,735	5,236,737
1.60 Summer School	53,798	1,000	54,798	15,200	69,998	69,998
1.61 Continuing Education	-	-	-	-	-	-
1.62 Off Shore Students	1,074,680	238,555	1,313,235	2,551,980	3,865,215	3,806,078
1.64 Other	51,739	3,267	55,006	224,225	279,231	232,340
Total Function 1	46,405,888	11,036,982	57,442,870	9,430,444	66,873,314	62,814,506
4 District Administration						
4.11 Educational Administration	443,079	106,916	549,995	171,414	721,409	678,310
4.40 School District Governance	79,378	2,577	81,955	88,080	170,035	170,035
4.41 Business Administration	825,619	206,935	1,032,554	801,320	1,833,874	1,723,070
Total Function 4	1,348,076	316,428	1,664,504	1,060,814	2,725,318	2,571,415
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	287,680	70,028	357,708	114,980	472,688	472,688
5.50 Maintenance Operations	3,103,392	669,797	3,773,189	2,100,685	5,873,874	5,014,852
5.52 Maintenance of Grounds	150,487	36,820	187,307	181,570	368,877	368,877
5.56 Utilities	-	-	-	1,763,153	1,763,153	1,763,153
Total Function 5	3,541,559	776,645	4,318,204	4,160,388	8,478,592	7,619,570
7 Transportation and Housing						
7.41 Transportation and Housing Administration	132,330	30,759	163,089	21,591	184,680	176,297
7.70 Student Transportation	1,226,936	288,524	1,515,460	522,169	2,037,629	2,037,629
7.73 Housing	-	-	-	-	-	-
Total Function 7	1,359,266	319,283	1,678,549	543,760	2,222,309	2,213,926
9 Debt Services						
9.92 Interest on Bank Loans	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	52,654,789	12,449,338	65,104,127	15,195,406	80,299,533	75,219,417

School District No. 22 (Vernon)

Schedule 3

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

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,906,252	2,726,724
Other Revenue	2,474,500	2,476,577
Investment Income	940	
Total Revenue	5,381,692	5,203,301
Expenses		
Instruction	4,853,734	4,738,959
District Administration	37,570	37,570
Operations and Maintenance	390,278	426,772
Transportation and Housing		-
Interest		-
Total Expense	5,281,582	5,203,301
Net Revenue (Expense)	100,110	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(100,110)	
Total Net Transfers	(100,110)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 22 (Vernon)

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	Special Education Technology	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	63,176	-	38,610	9,306	33,706	733,815	160,562	-	-
Transfer from Operating Surplus - June 30, 2012	-	-	-	-	-	-	-	-	-
Deferred Revenue, beginning of year, as restated	63,176	-	38,610	9,306	33,706	733,815	160,562	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	426,772	898,788	-	17,489	365,212	-	-	128,000	34,300
Other	-	-	-	-	-	2,250,000	65,000	-	-
Investment Income	440	-	-	-	450	-	-	-	-
	427,212	898,788	-	17,489	365,662	2,250,000	65,000	128,000	34,300
Less: Allocated to Revenue	490,388	898,788	-	26,795	399,368	2,250,000	-	128,000	34,300
Deferred Revenue, end of year	-	-	38,610	-	-	733,815	225,562	-	-
Revenues									
Provincial Grants - Ministry of Education	489,948	898,788	-	26,795	398,918	-	-	128,000	34,300
Other Revenue	-	-	-	-	-	2,250,000	100,000	-	-
Investment Income	440				450				
	490,388	898,788	-	26,795	399,368	2,250,000	100,000	128,000	34,300
Expenses									
Salaries									
Teachers	-	536,647	-	-	80,424	57,000	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	-	-
Educational Assistants	-	211,263	-	-	-	-	-	69,677	-
Support Staff	340,701	-	-	-	16,571	600	-	-	4,300
	340,701	747,910	-	-	96,995	57,600	-	69,677	4,300
Employee Benefits	45,168	150,878			19,545	10,600	-	19,545	-
Services and Supplies	4,409	-		26,795	282,828	2,181,800	100,000	38,778	30,000
	390,278	898,788	-	26,795	399,368	2,250,000	100,000	128,000	34,300
Net Revenue (Expense) before Interfund Transfers	100,110	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(100,110)								
	(100,110)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 22 (Vernon)

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

	OLEP	CommunityLINK	Scholarship	Student Concerts	Salmon Enhancement	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		-	317,935	6,728	5,065	1,368,903
Transfer from Operating Surplus - June 30, 2012	107,092	-	-	-	-	107,092
Deferred Revenue, beginning of year, as restated	107,092	-	317,935	6,728	5,065	1,475,995
Add: Restricted Grants						
Provincial Grants - Ministry of Education	178,171	644,240	-	-	-	2,692,972
Other	-	-	121,347	3,500	-	2,439,847
Investment Income	-	-	-	-	50	940
	178,171	644,240	121,347	3,500	50	5,133,759
Less: Allocated to Revenue	285,263	644,240	120,000	3,500	1,050	5,281,692
Deferred Revenue, end of year	-	-	319,282	6,728	4,065	1,328,062
Revenues						
Provincial Grants - Ministry of Education	285,263	644,240	-	-	-	2,906,252
Other Revenue	-	-	120,000	3,500	1,000	2,474,500
Investment Income					50	940
	285,263	644,240	120,000	3,500	1,050	5,381,692
Expenses						
Salaries						
Teachers	-	-	-	-	-	674,071
Principals and Vice Principals	37,570	-	-	-	-	37,570
Educational Assistants	-	-	-	-	-	280,940
Support Staff	-	-	-	-	-	362,172
	37,570	-	-	-	-	1,354,753
Employee Benefits	10,237	-	-	-	-	255,973
Services and Supplies	237,456	644,240	120,000	3,500	1,050	3,670,856
	285,263	644,240	120,000	3,500	1,050	5,281,582
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	100,110
Interfund Transfers						
Tangible Capital Assets Purchased						(100,110)
	-	-	-	-	-	(100,110)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 22 (Vernon)

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

Schedule 4

	2013 Amended Annual Budget		
	Invested in Tangible Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenues			
Provincial Grants			
Amortization of Deferred Capital Revenue	3,078,659		3,078,659
Total Revenue	3,078,659	-	3,078,659
Expenses			
Amortization of Tangible Capital Assets	3,778,769		3,778,769
Total Expense	3,778,769	-	3,778,769
Net Revenue (Expense)	(700,110)	-	(700,110)
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	700,110		700,110
Total Net Transfers	700,110	-	700,110
Other Adjustments to Fund Balances			
Total Other Adjustments to Fund Balances	-	-	-
Budgeted Surplus (Deficit), for the year	-	-	-

2013
Annual Budget
<u>\$</u>
<u>2,589,534</u>
<u>2,589,534</u>
<u>3,143,975</u>
<u>3,143,975</u>
<u>(554,441)</u>
<u>-</u>
<u>-</u>
<u>(554,441)</u>