

Amended Annual Budget

**School District No. 82 (Coast Mountains)**

June 30, 2015

# School District No. 82 (Coast Mountains)

June 30, 2015

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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. 82 (COAST MOUNTAINS) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2014/2015 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. 82 (Coast Mountains) Amended Annual Budget Bylaw for fiscal year 2014/2015.
3. The attached Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of \$58,682,728 for the 2014/2015 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 2014/2015.

READ A FIRST TIME THE 18th DAY OF FEBRUARY, 2015;

READ A SECOND TIME THE 18th DAY OF FEBRUARY, 2015;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF FEBRUARY, 2015;

(Corporate Seal)

  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 82 (Coast Mountains) Amended Annual Budget Bylaw 2014/2015, adopted by the Board the 18th DAY OF FEBRUARY, 2015.

  
Secretary Treasurer

# School District No. 82 (Coast Mountains)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	4,546.875	4,774.625
Adult	28.000	29.625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>4,574.875</b>	<b>4,804.250</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	49,069,121	48,444,224
Tuition	28,000	12,500
Other Revenue	5,912,077	6,389,756
Rentals and Leases	500,000	400,000
Investment Income	70,000	72,000
Amortization of Deferred Capital Revenue	1,788,322	1,806,092
<b>Total Revenue</b>	<b>57,367,520</b>	<b>57,124,572</b>
<b>Expenses</b>		
Instruction	43,624,468	43,152,989
District Administration	2,180,472	2,351,732
Operations and Maintenance	10,257,617	10,330,764
Transportation and Housing	2,279,866	2,264,765
<b>Total Expense</b>	<b>58,342,423</b>	<b>58,100,250</b>
<b>Net Revenue (Expense)</b>	<b>(974,903)</b>	<b>(975,678)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>330,000</b>	<b>381,726</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(644,903)</b>	<b>(593,952)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(644,903)	(593,952)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(644,903)</b>	<b>(593,952)</b>

# School District No. 82 (Coast Mountains)


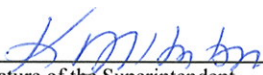
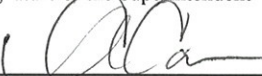
Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	52,441,561	52,309,513
Special Purpose Funds - Total Expense	3,107,332	2,978,156
Special Purpose Funds - Tangible Capital Assets Purchased	340,305	438,372
Capital Fund - Total Expense	2,793,530	2,812,581
Capital Fund - Tangible Capital Assets Purchased from Local Capital		<b>100,000</b>
<b>Total Budget Bylaw Amount</b>	<b>58,682,728</b>	<b>58,638,622</b>

**Approved by the Board**

	Feb 18 2015
Signature of the Chairperson of the Board of Education	Date Signed
	2/18/15
Signature of the Superintendent	Date Signed
	2/18/15
Signature of the Secretary Treasurer	Date Signed

# School District No. 82 (Coast Mountains)

Statement 4

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

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(974,903)</u>	<u>(975,678)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(340,305)	(438,372)
From Local Capital		(100,000)
From Deferred Capital Revenue	<u>(1,208,361)</u>	
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,548,666)</u>	<u>(538,372)</u>
Amortization of Tangible Capital Assets	<u>2,793,530</u>	<u>2,812,581</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,244,864</u>	<u>2,274,209</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>269,961</u>	<u>1,298,531</u>

# School District No. 82 (Coast Mountains)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2015

	Operating Fund	Special Purpose Fund	Capital Fund	2015 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	472,443		25,845,847	26,318,290
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(330,000)	340,305	(985,208)	(974,903)
Interfund Transfers				
Tangible Capital Assets Purchased		(340,305)	340,305	-
<b>Net Changes for the year</b>	(330,000)	-	(644,903)	(974,903)
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>142,443</b>	<b>-</b>	<b>25,200,944</b>	<b>25,343,387</b>

# School District No. 82 (Coast Mountains)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	46,779,484	46,269,696
Tuition	28,000	12,500
Other Revenue	4,762,077	5,159,756
Rentals and Leases	500,000	400,000
Investment Income	42,000	40,000
<b>Total Revenue</b>	<b>52,111,561</b>	<b>51,881,952</b>
<b>Expenses</b>		
Instruction	40,574,336	40,251,397
District Administration	2,180,472	2,328,668
Operations and Maintenance	7,406,887	7,464,683
Transportation and Housing	2,279,866	2,264,765
<b>Total Expense</b>	<b>52,441,561</b>	<b>52,309,513</b>
<b>Net Revenue (Expense)</b>	<b>(330,000)</b>	<b>(427,561)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>330,000</b>	<b>381,726</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital		45,835
<b>Total Net Transfers</b>	<b>-</b>	<b>45,835</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 82 (Coast Mountains)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	49,125,439	49,874,960
AANDC/LEA Recovery	(4,525,957)	(4,914,756)
Other Ministry of Education Grants		
Pay Equity	1,160,796	1,160,796
Labour Settlement Funding	885,510	
Carbon Tax Reimbursement	60,000	60,000
Education Guarantee	25,000	60,000
FSA Exam Grant	8,696	8,696
ITA	40,000	20,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>46,779,484</b>	<b>46,269,696</b>
<b>Tuition</b>		
Continuing Education		500
Offshore Tuition Fees	28,000	12,000
<b>Total Tuition</b>	<b>28,000</b>	<b>12,500</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	4,525,957	4,914,756
Miscellaneous		
Miscellaneous	170,000	180,000
District of Kitimat Grant in Aid of Theatre	50,000	50,000
ArtStarts Grant	16,120	15,000
<b>Total Other Revenue</b>	<b>4,762,077</b>	<b>5,159,756</b>
<b>Rentals and Leases</b>	<b>500,000</b>	<b>400,000</b>
<b>Investment Income</b>	<b>42,000</b>	<b>40,000</b>
<b>Total Operating Revenue</b>	<b>52,111,561</b>	<b>51,881,952</b>

# School District No. 82 (Coast Mountains)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	20,969,974	20,709,998
Principals and Vice Principals	3,406,351	3,284,976
Educational Assistants	3,279,487	3,249,185
Support Staff	4,593,576	4,866,240
Other Professionals	1,766,965	1,735,931
Substitutes	1,495,265	1,648,935
<b>Total Salaries</b>	<b>35,511,618</b>	<b>35,495,265</b>
<b>Employee Benefits</b>	<b>8,345,501</b>	<b>7,936,644</b>
<b>Total Salaries and Benefits</b>	<b>43,857,119</b>	<b>43,431,909</b>
<b>Services and Supplies</b>		
Services	1,521,155	1,830,810
Student Transportation	2,185,056	2,181,451
Professional Development and Travel	697,278	769,403
Rentals and Leases	4,500	4,500
Dues and Fees	75,290	73,690
Insurance	160,532	159,622
Supplies	2,440,631	2,383,128
Utilities	1,500,000	1,475,000
<b>Total Services and Supplies</b>	<b>8,584,442</b>	<b>8,877,604</b>
<b>Total Operating Expense</b>	<b>52,441,561</b>	<b>52,309,513</b>

# School District No. 82 (Coast Mountains)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2015

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	16,745,812	376,158	25,040	360,800		881,000	18,388,810
1.03 Career Programs	179,722				71,139	1,000	251,861
1.07 Library Services	370,385	182,048		279,786		22,000	854,219
1.08 Counselling	937,098	54,091					991,189
1.10 Special Education	2,307,751	742,127	2,244,000	57,500	319,863	262,930	5,934,171
1.30 English Language Learning						98,135	98,135
1.31 Aboriginal Education	429,206	97,364	1,010,447	37,573	38,820	44,000	1,657,410
1.41 School Administration		1,954,563		710,124			2,664,687
<b>Total Function 1</b>	<b>20,969,974</b>	<b>3,406,351</b>	<b>3,279,487</b>	<b>1,445,783</b>	<b>429,822</b>	<b>1,309,065</b>	<b>30,840,482</b>
<b>4 District Administration</b>							
4.11 Educational Administration				44,000	295,721		339,721
4.40 School District Governance					79,800		79,800
4.41 Business Administration				237,000	524,639	4,000	765,639
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>281,000</b>	<b>900,160</b>	<b>4,000</b>	<b>1,185,160</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				35,000	340,503	1,000	376,503
5.50 Maintenance Operations				2,612,155	86,588	178,000	2,876,743
5.52 Maintenance of Grounds				195,433			195,433
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,842,588</b>	<b>427,091</b>	<b>179,000</b>	<b>3,448,679</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				8,760	9,892		18,652
7.70 Student Transportation				15,445		3,200	18,645
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,205</b>	<b>9,892</b>	<b>3,200</b>	<b>37,297</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>20,969,974</b>	<b>3,406,351</b>	<b>3,279,487</b>	<b>4,593,576</b>	<b>1,766,965</b>	<b>1,495,265</b>	<b>35,511,618</b>

**School District No. 82 (Coast Mountains)**

Amended Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	18,388,810	4,339,780	22,728,590	1,462,081	24,190,671	23,826,471
1.03 Career Programs	251,861	61,060	312,921	57,500	370,421	270,227
1.07 Library Services	854,219	211,956	1,066,175	50,000	1,116,175	1,091,166
1.08 Counselling	991,189	237,074	1,228,263		1,228,263	1,097,638
1.10 Special Education	5,934,171	1,409,349	7,343,520	318,250	7,661,770	7,658,616
1.30 English Language Learning	98,135		98,135		98,135	
1.31 Aboriginal Education	1,657,410	360,640	2,018,050	534,727	2,552,777	2,526,689
1.41 School Administration	2,664,687	642,087	3,306,774	49,350	3,356,124	3,780,590
<b>Total Function 1</b>	<b>30,840,482</b>	<b>7,261,946</b>	<b>38,102,428</b>	<b>2,471,908</b>	<b>40,574,336</b>	<b>40,251,397</b>
<b>4 District Administration</b>						
4.11 Educational Administration	339,721	72,913	412,634	293,750	706,384	677,772
4.40 School District Governance	79,800	960	80,760	105,200	185,960	176,780
4.41 Business Administration	765,639	176,119	941,758	346,370	1,288,128	1,474,116
<b>Total Function 4</b>	<b>1,185,160</b>	<b>249,992</b>	<b>1,435,152</b>	<b>745,320</b>	<b>2,180,472</b>	<b>2,328,668</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	376,503	73,132	449,635	247,318	696,953	677,274
5.50 Maintenance Operations	2,876,743	703,215	3,579,958	1,104,340	4,684,298	4,905,375
5.52 Maintenance of Grounds	195,433	51,203	246,636	279,000	525,636	407,034
5.56 Utilities	-	-	-	1,500,000	1,500,000	1,475,000
<b>Total Function 5</b>	<b>3,448,679</b>	<b>827,550</b>	<b>4,276,229</b>	<b>3,130,658</b>	<b>7,406,887</b>	<b>7,464,683</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	18,652	4,353	23,005		23,005	23,379
7.70 Student Transportation	18,645	1,660	20,305	2,236,556	2,256,861	2,241,386
<b>Total Function 7</b>	<b>37,297</b>	<b>6,013</b>	<b>43,310</b>	<b>2,236,556</b>	<b>2,279,866</b>	<b>2,264,765</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>35,511,618</b>	<b>8,345,501</b>	<b>43,857,119</b>	<b>8,584,442</b>	<b>52,441,561</b>	<b>52,309,513</b>

# School District No. 82 (Coast Mountains)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2015

	<b>2015 Amended Annual Budget</b>	<b>2014 Amended Annual Budget</b>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	2,289,637	2,174,528
Other Revenue	1,150,000	1,230,000
Investment Income	8,000	12,000
<b>Total Revenue</b>	<b>3,447,637</b>	<b>3,416,528</b>
<b>Expenses</b>		
Instruction	3,050,132	2,901,592
District Administration		23,064
Operations and Maintenance	57,200	53,500
<b>Total Expense</b>	<b>3,107,332</b>	<b>2,978,156</b>
<b>Net Revenue (Expense)</b>	<b>340,305</b>	<b>438,372</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(340,305)	(438,372)
<b>Total Net Transfers</b>	<b>(340,305)</b>	<b>(438,372)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 82 (Coast Mountains)**

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Literacy Innovation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	43,570	834,630	16,825	28,574	65,797	228,857	55,536
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	334,505	808,107			128,000	29,400	107,646	600,379	
Other				1,200,000					
Investment Income	8,000								
	342,505	808,107	-	1,200,000	128,000	29,400	107,646	600,379	-
<b>Less:</b> Allocated to Revenue	342,505	808,107	20,000	1,150,000	144,000	50,000	157,646	720,379	20,000
<b>Deferred Revenue, end of year</b>	-	-	23,570	884,630	825	7,974	15,797	108,857	35,536
<b>Revenues</b>									
Provincial Grants - Ministry of Education	334,505	808,107	20,000		144,000	50,000	157,646	720,379	20,000
Other Revenue				1,150,000					
Investment Income	8,000								
	342,505	808,107	20,000	1,150,000	144,000	50,000	157,646	720,379	20,000
<b>Expenses</b>									
Salaries									
Teachers		610,000					31,000		
Educational Assistants					95,000		10,000	380,000	
Support Staff	45,000	72,000			10,000				
Substitutes	3,200								
	48,200	682,000	-	-	105,000	-	41,000	380,000	-
Employee Benefits	9,000	126,107			25,000		7,400	7,500	
Services and Supplies				1,150,000	14,000	50,000	109,246	332,879	20,000
	57,200	808,107	-	1,150,000	144,000	50,000	157,646	720,379	20,000
<b>Net Revenue (Expense) before Interfund Transfers</b>	285,305	-	20,000	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(285,305)		(20,000)						
	(285,305)	-	(20,000)	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 82 (Coast Mountains)**

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	District of Kitimat	TOTAL
	\$	\$
<b>Deferred Revenue, beginning of year</b>	41,817	1,315,606
<b>Add:</b> Restricted Grants		
Provincial Grants - Ministry of Education		2,008,037
Other	5,000	1,205,000
Investment Income		8,000
	5,000	3,221,037
<b>Less:</b> Allocated to Revenue	35,000	3,447,637
<b>Deferred Revenue, end of year</b>	<u>11,817</u>	<u>1,089,006</u>
<b>Revenues</b>		
Provincial Grants - Ministry of Education	35,000	2,289,637
Other Revenue		1,150,000
Investment Income		8,000
	35,000	3,447,637
<b>Expenses</b>		
Salaries		
Teachers		641,000
Educational Assistants		485,000
Support Staff		127,000
Substitutes		3,200
	-	1,256,200
Employee Benefits		175,007
Services and Supplies		1,676,125
	-	3,107,332
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>35,000</u>	<u>340,305</u>
<b>Interfund Transfers</b>		
Tangible Capital Assets Purchased	(35,000)	(340,305)
	<u>(35,000)</u>	<u>(340,305)</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>-</u>

# School District No. 82 (Coast Mountains)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget			2014 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Investment Income		20,000	20,000	20,000
Amortization of Deferred Capital Revenue	1,788,322		1,788,322	1,806,092
<b>Total Revenue</b>	<b>1,788,322</b>	<b>20,000</b>	<b>1,808,322</b>	<b>1,826,092</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,793,530		2,793,530	2,812,581
<b>Total Expense</b>	<b>2,793,530</b>	<b>-</b>	<b>2,793,530</b>	<b>2,812,581</b>
<b>Net Revenue (Expense)</b>	<b>(1,005,208)</b>	<b>20,000</b>	<b>(985,208)</b>	<b>(986,489)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	340,305		340,305	438,372
Local Capital			-	(45,835)
<b>Total Net Transfers</b>	<b>340,305</b>	<b>-</b>	<b>340,305</b>	<b>392,537</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(664,903)</b>	<b>20,000</b>	<b>(644,903)</b>	<b>(593,952)</b>