

Amended Annual Budget

**School District No. 72 (Campbell River)**

June 30, 2014

# School District No. 72 (Campbell River)

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

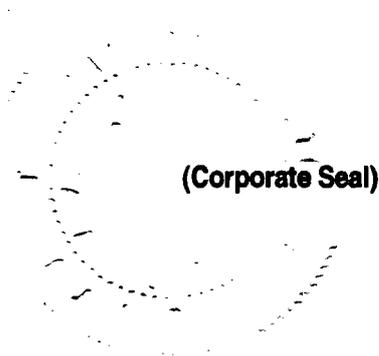
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 72 (CAMPBELL RIVER) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2013/2014 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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. 72 (Campbell River) 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 \$58,647,353 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 25<sup>th</sup> DAY OF February 2014;

READ A SECOND TIME THE 25<sup>th</sup> DAY OF February, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 25<sup>th</sup> DAY OF February, 2014;



Original Signed by Michele Babchuk

Michele Babchuk  
**Chairperson of the Board**

Original Signed by Kevin Patrick

Kevin Patrick  
**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 72 (Campbell River) Amended Annual Budget Bylaw 2013/2014, adopted by the Board the 25 DAY OF February, 2014.

Original Signed by Kevin Patrick

Kevin Patrick  
**Secretary Treasurer**

**School District No. 72 (Campbell River)**

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

	2014 Amended Annual Budget	2013 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	5,192,625	5,238,500
Adult	22,375	24,375
Other	59,750	55,375
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>5,274,750</b>	<b>5,318,250</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	48,922,818	50,083,802
Tuition	300,630	309,050
Other Revenue	4,497,240	4,514,170
Rentals and Leases	150,000	135,000
Investment Income	100,000	40,000
Amortization of Deferred Capital Revenue	2,535,473	2,656,501
<b>Total Revenue</b>	<b>56,506,161</b>	<b>57,738,523</b>
<b>Expenses</b>		
Instruction	44,360,566	44,612,286
District Administration	2,093,793	2,071,516
Operations and Maintenance	10,632,949	11,067,938
Transportation and Housing	1,344,890	1,310,923
<b>Total Expense</b>	<b>58,432,198</b>	<b>59,062,663</b>
<b>Net Revenue (Expense)</b>	<b>(1,926,037)</b>	<b>(1,324,140)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,407,448</b>	<b>845,491</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(518,589)</b>	<b>(478,649)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(518,589)	(478,649)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(518,589)</b>	<b>(478,649)</b>

# School District No. 72 (Campbell River)

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

	2014 Amended Annual Budget	2013 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	50,660,308	50,835,870
Special Purpose Funds - Total Expense	4,315,533	4,356,787
Capital Fund - Total Expense	3,456,357	3,870,006
Capital Fund - Tangible Capital Assets Purchased from Local Capital	215,155	212,265
<b>Total Budget Bylaw Amount</b>	<b>58,647,353</b>	<b>59,274,928</b>

## Approved by the Board

Original Signed by Michele Babchuk

*Michele Babchuk*  
7/26/25/14

Signature of the Chairperson of the Board of Education

Date Signed

Original Signed by Tom Longridge

*Tom Longridge*  
Feb 26/14

Signature of the Superintendent

Date Signed

Original Signed by Kevin Patrick

*Kevin Patrick*  
7/26/25/14

Signature of the Secretary Treasurer

Date Signed

**School District No. 72 (Campbell River)**  
 Amended Annual Budget - Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2014

	<b>2014 Amended Annual Budget</b>	<b>2013 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Surplus (Deficit) for the year</b>	<b>(1,926,037)</b>	<b>(1,324,140)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(215,155)	(212,265)
From Deferred Capital Revenue	(2,753,439)	(952,626)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(2,968,594)</b>	<b>(1,164,891)</b>
Amortization of Tangible Capital Assets	3,352,101	3,362,532
<b>Total Effect of change in Tangible Capital Assets</b>	<b>383,507</b>	<b>2,197,641</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(1,542,530)</b>	<b>873,501</b>

**School District No. 72 (Campbell River)**

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 \$
<b>Accumulated Surplus (Deficit), beginning of year</b>	5,271,898	-	22,310,042	<b>27,581,940</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(1,192,448)		(733,589)	<b>(1,926,037)</b>
Interfund Transfers				
Local Capital	(215,000)		215,000	-
<b>Net Changes for the year</b>	<b>(1,407,448)</b>	-	<b>(518,589)</b>	<b>(1,926,037)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>3,864,450</b>	-	<b>21,791,453</b>	<b>25,655,903</b>

**School District No. 72 (Campbell River)**  
 Amended Annual Budget - Operating Revenue and Expense  
 Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	46,567,745	47,530,091
Tuition	300,630	309,050
Other Revenue	2,349,485	2,203,620
Rentals and Leases	150,000	135,000
Investment Income	100,000	40,000
<b>Total Revenue</b>	<b>49,467,860</b>	<b>50,217,761</b>
<b>Expenses</b>		
Instruction	40,045,033	40,255,499
District Administration	2,093,793	2,071,516
Operations and Maintenance	7,358,042	7,378,631
Transportation and Housing	1,163,440	1,130,224
<b>Total Expense</b>	<b>50,660,308</b>	<b>50,835,870</b>
<b>Net Revenue (Expense)</b>	<b>(1,192,448)</b>	<b>(618,109)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>1,407,448</b>	<b>845,491</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(215,000)	(227,382)
<b>Total Net Transfers</b>	<b>(215,000)</b>	<b>(227,382)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 72 (Campbell River)**Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	48,186,257	48,878,111
AANDC/LEA Recovery	(1,649,901)	(1,504,264)
Other Ministry of Education Grants		
Pay Equity	75,322	75,322
Carbon Tax Rebate	69,325	66,135
Education Guarantee	3,046	6,091
Foundation Skills Assessment	8,696	8,696
K-12 Enrolment Audit Adjustment	(125,000)	-
<b>Total Provincial Grants - Ministry of Education</b>	<b>46,567,745</b>	<b>47,530,091</b>
<b>Tuition</b>		
Offshore Tuition Fees	300,630	309,050
<b>Total Tuition</b>	<b>300,630</b>	<b>309,050</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	537,210	511,482
LEA/Direct Funding from First Nations	1,649,901	1,504,264
Miscellaneous		
BC Hydro Power Smart Initiative	37,500	50,000
SSEAC Grant	-	14,394
Contract Services - Student Services	119,874	118,480
Misc Revenue/Transcripts	5,000	5,000
<b>Total Other Revenue</b>	<b>2,349,485</b>	<b>2,203,620</b>
<b>Rentals and Leases</b>	<b>150,000</b>	<b>135,000</b>
<b>Investment Income</b>	<b>100,000</b>	<b>40,000</b>
<b>Total Operating Revenue</b>	<b>49,467,860</b>	<b>50,217,761</b>

**School District No. 72 (Campbell River)**

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

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	20,471,273	21,186,760
Principals and Vice Principals	3,259,367	2,986,731
Educational Assistants	3,699,504	3,808,169
Support Staff	5,834,324	5,612,004
Other Professionals	1,160,246	1,167,688
Substitutes	1,082,478	1,081,090
<b>Total Salaries</b>	<b>35,507,192</b>	<b>35,842,442</b>
<b>Employee Benefits</b>	<b>8,344,900</b>	<b>8,069,972</b>
<b>Total Salaries and Benefits</b>	<b>43,852,092</b>	<b>43,912,414</b>
<b>Services and Supplies</b>		
Services	981,345	1,097,405
Student Transportation	27,050	27,050
Professional Development and Travel	516,268	505,178
Rentals and Leases	193,235	198,235
Dues and Fees	52,131	52,031
Insurance	156,000	156,000
Interest	-	-
Supplies	3,327,146	3,202,516
Bad Debts	-	-
Utilities	1,555,041	1,685,041
<b>Total Services and Supplies</b>	<b>6,808,216</b>	<b>6,923,456</b>
<b>Total Operating Expense</b>	<b>50,660,308</b>	<b>50,835,870</b>

**School District No. 72 (Campbell River)**

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	15,922,440	690,586	135,826	612,382	21,555	1,062,478	18,445,267
1.03 Career Programs							-
1.07 Library Services	570,523	92,427		127,682			790,632
1.08 Counselling	580,006			46,493			626,499
1.10 Special Education	2,589,376	195,710	3,108,694	39,316		20,000	5,953,096
1.30 English Language Learning	158,236	53,450					211,686
1.31 Aboriginal Education	458,082	66,827	454,984	28,083			1,007,976
1.41 School Administration		2,160,367		486,058			2,646,425
1.60 Summer School	76,245			5,000			81,245
1.62 Off Shore Students	116,365						116,365
<b>Total Function 1</b>	<b>20,471,273</b>	<b>3,259,367</b>	<b>3,699,504</b>	<b>1,345,014</b>	<b>21,555</b>	<b>1,082,478</b>	<b>29,879,191</b>
<b>4 District Administration</b>							
4.11 Educational Administration					324,517		324,517
4.40 School District Governance					73,415		73,415
4.41 Business Administration				377,107	475,158		852,265
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>377,107</b>	<b>873,090</b>	<b>-</b>	<b>1,250,197</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				90,110	67,805		157,915
5.50 Maintenance Operations				3,252,175	163,898		3,416,073
5.52 Maintenance of Grounds				162,157			162,157
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,504,442</b>	<b>231,703</b>	<b>-</b>	<b>3,736,145</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				607,761	33,898		641,659
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>607,761</b>	<b>33,898</b>	<b>-</b>	<b>641,659</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>20,471,273</b>	<b>3,259,367</b>	<b>3,699,504</b>	<b>5,834,324</b>	<b>1,160,246</b>	<b>1,082,478</b>	<b>35,507,192</b>

**School District No. 72 (Campbell River)**

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	2013 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	18,445,267	4,261,250	22,706,517	1,914,993	24,621,510	24,795,062
1.03 Career Programs	-	-	-	34,690	34,690	34,690
1.07 Library Services	790,632	190,443	981,075	452,736	1,433,811	1,380,800
1.08 Counselling	626,499	150,988	777,487		777,487	738,212
1.10 Special Education	5,953,096	1,471,932	7,425,028	137,215	7,562,243	7,744,994
1.30 English Language Learning	211,686	50,493	262,179	2,090	264,269	269,633
1.31 Aboriginal Education	1,007,976	254,426	1,262,402	137,728	1,400,130	1,436,732
1.41 School Administration	2,646,425	606,004	3,252,429	314,834	3,567,263	3,463,327
1.60 Summer School	81,245		81,245	1,755	83,000	83,000
1.62 Off Shore Students	116,365	27,710	144,075	156,555	300,630	309,049
<b>Total Function 1</b>	<b>29,879,191</b>	<b>7,013,246</b>	<b>36,892,437</b>	<b>3,152,596</b>	<b>40,045,033</b>	<b>40,255,499</b>
<b>4 District Administration</b>						
4.11 Educational Administration	324,517	73,888	398,405	95,512	493,917	490,409
4.40 School District Governance	73,415	3,634	77,049	151,133	228,182	185,182
4.41 Business Administration	852,265	198,623	1,050,888	320,806	1,371,694	1,395,925
<b>Total Function 4</b>	<b>1,250,197</b>	<b>276,145</b>	<b>1,526,342</b>	<b>567,451</b>	<b>2,093,793</b>	<b>2,071,516</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	157,915	34,319	192,234	140,307	332,541	328,956
5.50 Maintenance Operations	3,416,073	808,463	4,224,536	963,433	5,187,969	4,917,241
5.52 Maintenance of Grounds	162,157	39,584	201,741	80,750	282,491	447,393
5.56 Utilities	-	-	-	1,555,041	1,555,041	1,685,041
<b>Total Function 5</b>	<b>3,736,145</b>	<b>882,366</b>	<b>4,618,511</b>	<b>2,739,531</b>	<b>7,358,042</b>	<b>7,378,631</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	641,659	173,143	814,802	280,838	1,095,640	1,085,424
7.73 Housing	-	-	-	67,800	67,800	44,800
<b>Total Function 7</b>	<b>641,659</b>	<b>173,143</b>	<b>814,802</b>	<b>348,638</b>	<b>1,163,440</b>	<b>1,130,224</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>35,507,192</b>	<b>8,344,900</b>	<b>43,852,092</b>	<b>6,808,216</b>	<b>50,660,308</b>	<b>50,835,870</b>

**School District No. 72 (Campbell River)**  
 Amended Annual Budget - Special Purpose Revenue and Expense  
 Year Ended June 30, 2014

	<b>2014 Amended Annual Budget</b>	<b>2013 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	2,167,778	2,046,237
Other Revenue	2,147,755	2,310,550
<b>Total Revenue</b>	<b>4,315,533</b>	<b>4,356,787</b>
<b>Expenses</b>		
Instruction	4,315,533	4,356,787
<b>Total Expense</b>	<b>4,315,533</b>	<b>4,356,787</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 72 (Campbell River)**

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	OLEP	CommunityLINK
Deferred Revenue, beginning of year	\$ 16,961	\$	\$ 750	\$ 47,908	\$ 775,836	\$ -	\$ 65,019	\$ 94,116	\$ 133,062
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	285,526	622,902		15,373		128,000	34,300	166,087	507,709
Other					1,872,000				
	285,526	622,902	-	15,373	1,872,000	128,000	34,300	166,087	507,709
<b>Less:</b> Allocated to Revenue	302,487	622,902	750	15,373	1,872,000	128,000	34,300	250,427	529,158
<b>Deferred Revenue, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,908</b>	<b>775,836</b>	<b>-</b>	<b>65,019</b>	<b>9,776</b>	<b>111,613</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	302,487	622,902	750	15,373		128,000	34,300	250,427	529,158
Other Revenue					1,872,000				
	302,487	622,902	750	15,373	1,872,000	128,000	34,300	250,427	529,158
<b>Expenses</b>									
Salaries									
Teachers		240,007						86,748	17,348
Principals and Vice Principals								32,879	
Educational Assistants		76,634				94,117			233,333
Support Staff	122,096								
	122,096	316,641	-	-	-	94,117	-	119,627	250,681
Employee Benefits	27,865	81,569				33,883		28,669	65,662
Services and Supplies	152,526	224,692	750	15,373	1,872,000		34,300	102,131	212,815
	302,487	622,902	750	15,373	1,872,000	128,000	34,300	250,427	529,158
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**School District No. 72 (Campbell River)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2014

	Oasis PRP	Headstart PRP	Drug and Alcohol VIHA	District Literacy Plan	Other District Deferred Revenue	Scholarships	Vanc Foundation Kelp Grant	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	16,170	-	74,063	630,953	118,742	64,349	2,037,929
<b>Add: Restricted Grants</b>								
Provincial Grants - Ministry of Education	119,094	102,924	-	-	-	-	-	1,981,915
Other			61,105		201,000	60,000		2,194,105
	119,094	102,924	61,105	-	201,000	60,000	-	4,176,020
<b>Less: Allocated to Revenue</b>	119,094	119,094	61,105	46,193	201,000	13,650	-	4,315,533
<b>Deferred Revenue, end of year</b>	-	-	-	27,870	630,953	165,092	64,349	1,898,416
<b>Revenues</b>								
Provincial Grants - Ministry of Education	119,094	119,094		46,193				2,167,778
Other Revenue			61,105		201,000	13,650		2,147,755
	119,094	119,094	61,105	46,193	201,000	13,650	-	4,315,533
<b>Expenses</b>								
Salaries								
Teachers	83,118	83,118	49,374	35,784	55,574			651,071
Principals and Vice Principals					44,542			77,421
Educational Assistants								404,084
Support Staff								122,096
	83,118	83,118	49,374	35,784	100,116	-	-	1,254,672
Employee Benefits	19,409	20,098	11,731	10,409	24,435			323,730
Services and Supplies	16,567	15,878			76,449	13,650		2,737,131
	119,094	119,094	61,105	46,193	201,000	13,650	-	4,315,533
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

# School District No. 72 (Campbell River)

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

	2014 Amended Annual Budget			2013 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	187,295		187,295	507,474
Amortization of Deferred Capital Revenue	2,535,473		2,535,473	2,656,501
<b>Total Revenue</b>	<b>2,722,768</b>	<b>-</b>	<b>2,722,768</b>	<b>3,163,975</b>
<b>Expenses</b>				
Operations and Maintenance	104,256		104,256	507,474
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,170,651		3,170,651	3,181,833
Transportation and Housing	181,450		181,450	180,699
<b>Total Expense</b>	<b>3,456,357</b>	<b>-</b>	<b>3,456,357</b>	<b>3,870,006</b>
<b>Net Revenue (Expense)</b>	<b>(733,589)</b>	<b>-</b>	<b>(733,589)</b>	<b>(706,031)</b>
<b>Net Transfers (to) from other funds</b>				
Local Capital		215,000	215,000	227,382
<b>Total Net Transfers</b>	<b>-</b>	<b>215,000</b>	<b>215,000</b>	<b>227,382</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	215,155	(215,155)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>215,155</b>	<b>(215,155)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(518,434)</b>	<b>(155)</b>	<b>(518,589)</b>	<b>(478,649)</b>