

Amended Annual Budget

School District No. 72 (Campbell River)

June 30, 2016

School District No. 72 (Campbell River)

June 30, 2016

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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 2015/2016 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 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$62,297,866 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 23rd DAY OF FEBRUARY, 2016;

READ A SECOND TIME THE 23rd DAY OF FEBRUARY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF FEBRUARY, 2016;

(Corporate Seal)

Original Signed by Susan Wilson


Chairperson of the Board

Original Signed by Kevin Patrick


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 72 (Campbell River)
Amended Annual Budget Bylaw 2015/2016, adopted by the Board the 23rd DAY OF FEBRUARY, 2016.

Original Signed by Kevin Patrick


Secretary Treasurer

School District No. 72 (Campbell River)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,291.625	5,224.000
Adult	13.000	13.500
Other	56.000	0.500
Total Ministry Operating Grant Funded FTE's	5,360.625	5,238.000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	51,123,120	49,578,802
Tuition	404,430	404,430
Other Revenue	4,276,319	4,271,962
Rentals and Leases	148,000	172,000
Investment Income	187,000	118,718
Amortization of Deferred Capital Revenue	2,828,452	2,569,010
Total Revenue	58,967,321	57,114,922
Expenses		
Instruction	46,261,311	43,990,929
District Administration	2,236,673	2,281,902
Operations and Maintenance	11,895,673	11,578,198
Transportation and Housing	1,437,027	1,403,117
Total Expense	61,830,684	59,254,146
Net Revenue (Expense)	(2,863,363)	(2,139,224)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,458,635	1,670,948
Budgeted Surplus (Deficit), for the year	(404,728)	(468,276)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(404,728)	(468,276)
Budgeted Surplus (Deficit), for the year	(404,728)	(468,276)

School District No. 72 (Campbell River)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	52,886,992	50,516,435
Operating - Tangible Capital Assets Purchased	190,000	200,000
Special Purpose Funds - Total Expense	4,661,193	4,672,960
Capital Fund - Total Expense	4,282,499	4,064,751
Capital Fund - Tangible Capital Assets Purchased from Local Capital	277,182	205,887
Total Budget Bylaw Amount	62,297,866	59,660,033

Approved by the Board

Original Signed by Susan Wilson

Signature of the Chairperson of the Board of Education

Susan Wilson
Date Signed

Original Signed by Thomas G.S. Longridge

Signature of the Superintendent

Thomas G.S. Longridge
Date Signed

Original Signed by Kevin Patrick

Signature of the Secretary Treasurer

Kevin Patrick
Date Signed

School District No. 72 (Campbell River)

Statement 4

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

Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,863,363)	(2,139,224)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(190,000)	(200,000)
From Local Capital	(277,182)	(205,887)
From Deferred Capital Revenue	(3,460,065)	(4,003,535)
Total Acquisition of Tangible Capital Assets	(3,927,247)	(4,409,422)
Amortization of Tangible Capital Assets	3,648,205	3,452,286
Total Effect of change in Tangible Capital Assets	(279,042)	(957,136)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,142,405)	(3,096,360)

School District No. 72 (Campbell River)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2016

	Operating Fund	Special Purpose Fund	Capital Fund	2016 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,474,981	-	21,900,662	29,375,643
Changes for the year				
Net Revenue (Expense) for the year	(2,043,610)		(819,753)	(2,863,363)
Interfund Transfers				
Tangible Capital Assets Purchased	(190,000)		190,000	-
Local Capital	(225,025)		225,025	-
Net Changes for the year	(2,458,635)	-	(404,728)	(2,863,363)
Budgeted Accumulated Surplus (Deficit), end of year	5,016,346	-	21,495,934	26,512,280

School District No. 72 (Campbell River)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	47,934,306	46,555,298
Tuition	404,430	404,430
Other Revenue	2,169,646	2,010,041
Rentals and Leases	148,000	172,000
Investment Income	187,000	118,718
Total Revenue	50,843,382	49,260,487
Expenses		
Instruction	41,600,118	39,317,969
District Administration	2,236,673	2,281,902
Operations and Maintenance	7,857,551	7,735,587
Transportation and Housing	1,192,650	1,180,977
Total Expense	52,886,992	50,516,435
Net Revenue (Expense)	(2,043,610)	(1,255,948)
Budgeted Prior Year Surplus Appropriation	2,458,635	1,670,948
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(190,000)	(200,000)
Local Capital	(225,025)	(215,000)
Total Net Transfers	(415,025)	(415,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 72 (Campbell River)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	49,269,316	47,987,125
AANDC/LEA Recovery	(1,496,727)	(1,312,724)
Strike Savings Recovery		(1,151,167)
Other Ministry of Education Grants		
Pay Equity	75,322	75,322
Labour Settlement Funding		870,347
Carbon Tax Rebate	69,000	69,000
Education Guarantee	8,695	8,695
Foundation Skills Assessment	8,700	8,700
Total Provincial Grants - Ministry of Education	47,934,306	46,555,298
Tuition		
Offshore Tuition Fees	404,430	404,430
Total Tuition	404,430	404,430
Other Revenues		
Other School District/Education Authorities	548,045	512,904
LEA/Direct Funding from First Nations	1,496,727	1,307,263
Miscellaneous		
BC Hydro Power Smart Initiative	-	50,000
Contract Services - Student Services	119,874	119,874
Misc Revenue/Transcripts	5,000	5,000
BCPSEA Teacher Benefits	-	15,000
Total Other Revenue	2,169,646	2,010,041
Rentals and Leases	148,000	172,000
Investment Income	187,000	118,718
Total Operating Revenue	50,843,382	49,260,487

School District No. 72 (Campbell River)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
 Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Salaries		
Teachers	21,091,200	19,745,059
Principals and Vice Principals	3,215,252	3,024,867
Educational Assistants	3,957,864	3,760,336
Support Staff	6,007,371	5,986,621
Other Professionals	1,208,506	1,219,405
Substitutes	1,046,573	1,055,860
Total Salaries	36,526,766	34,792,148
Employee Benefits	8,854,297	8,516,426
Total Salaries and Benefits	45,381,063	43,308,574
Services and Supplies		
Services	1,630,271	1,179,750
Student Transportation	27,050	27,050
Professional Development and Travel	483,442	522,111
Rentals and Leases	193,235	193,235
Dues and Fees	52,381	52,131
Insurance	159,000	159,000
Interest	-	-
Supplies	3,351,509	3,449,543
Utilities	1,609,041	1,625,041
Total Services and Supplies	7,505,929	7,207,861
Total Operating Expense	52,886,992	50,516,435

School District No. 72 (Campbell River)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2016

	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	16,382,358	695,881	158,441	586,889	22,417	1,016,573	18,862,559
1.03 Career Programs							-
1.07 Library Services	527,223	92,283		147,074			766,580
1.08 Counselling	674,472			19,135			693,607
1.10 Special Education	2,591,585	197,890	3,376,218	40,379		30,000	6,236,072
1.30 English Language Learning	232,574						232,574
1.31 Aboriginal Education	398,407	69,116	423,205	28,842			919,570
1.41 School Administration		2,160,082		539,878			2,699,960
1.60 Summer School	76,245			5,000			81,245
1.62 Off Shore Students	208,336						208,336
Total Function 1	21,091,200	3,215,252	3,957,864	1,367,197	22,417	1,046,573	30,700,503
4 District Administration							
4.11 Educational Administration				28,842	360,833		389,675
4.40 School District Governance					80,385		80,385
4.41 Business Administration				385,521	484,871		870,392
Total Function 4	-	-	-	414,363	926,089	-	1,340,452
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				77,694	67,805		145,499
5.50 Maintenance Operations				3,225,325	158,297		3,383,622
5.52 Maintenance of Grounds				296,000			296,000
5.56 Utilities							-
Total Function 5	-	-	-	3,599,019	226,102	-	3,825,121
7 Transportation and Housing							
7.70 Student Transportation				626,792	33,898		660,690
7.73 Housing							-
Total Function 7	-	-	-	626,792	33,898	-	660,690
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,091,200	3,215,252	3,957,864	6,007,371	1,208,506	1,046,573	36,526,766

School District No. 72 (Campbell River)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,862,559	4,480,350	23,342,909	1,739,357	25,082,266	23,627,559
1.03 Career Programs	-	-	-	34,690	34,690	34,690
1.07 Library Services	766,580	200,125	966,705	374,832	1,341,537	1,343,828
1.08 Counselling	693,607	168,035	861,642	-	861,642	833,555
1.10 Special Education	6,236,072	1,594,728	7,830,800	141,353	7,972,153	7,658,201
1.30 English Language Learning	232,574	61,654	294,228	2,090	296,318	180,164
1.31 Aboriginal Education	919,570	238,803	1,158,373	524,620	1,682,993	1,523,857
1.41 School Administration	2,699,960	636,420	3,336,380	315,549	3,651,929	3,628,685
1.60 Summer School	81,245	-	81,245	1,755	83,000	83,000
1.62 Off Shore Students	208,336	51,474	259,810	333,780	593,590	404,430
Total Function 1	30,700,503	7,431,589	38,132,092	3,468,026	41,600,118	39,317,969
4 District Administration						
4.11 Educational Administration	389,675	90,196	479,871	105,488	585,359	539,668
4.40 School District Governance	80,385	3,979	84,364	153,133	237,497	267,158
4.41 Business Administration	870,392	208,138	1,078,530	335,287	1,413,817	1,475,076
Total Function 4	1,340,452	302,313	1,642,765	593,908	2,236,673	2,281,902
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	145,499	31,932	177,431	143,307	320,738	351,545
5.50 Maintenance Operations	3,383,622	826,932	4,210,554	1,227,259	5,437,813	5,277,940
5.52 Maintenance of Grounds	296,000	78,209	374,209	115,750	489,959	481,061
5.56 Utilities	-	-	-	1,609,041	1,609,041	1,625,041
Total Function 5	3,825,121	937,073	4,762,194	3,095,357	7,857,551	7,735,587
7 Transportation and Housing						
7.70 Student Transportation	660,690	183,322	844,012	280,838	1,124,850	1,113,177
7.73 Housing	-	-	-	67,800	67,800	67,800
Total Function 7	660,690	183,322	844,012	348,638	1,192,650	1,180,977
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	36,526,766	8,854,297	45,381,063	7,505,929	52,886,992	50,516,435

School District No. 72 (Campbell River)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2016

Schedule 3

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,554,520	2,411,039
Other Revenue	2,106,673	2,261,921
Total Revenue	4,661,193	4,672,960
Expenses		
Instruction	4,661,193	4,672,960
Total Expense	4,661,193	4,672,960
Budgeted Surplus (Deficit), for the year	-	-

School District No. 72 (Campbell River)
Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2016

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
Deferred Revenue, beginning of year	\$ -	\$ 39,279	\$ 44,977	\$ 171,336	\$ 752,626	\$ -	\$ 42,113	\$ 116,169	\$ 80,971
Add: Restricted Grants									
Provincial Grants - Ministry of Education	285,526	1,016,390				128,000	34,300	162,585	519,455
Other				10,000	1,800,000				
	285,526	1,016,390	-	10,000	1,800,000	128,000	34,300	162,585	519,455
Less: Allocated to Revenue	285,526	1,016,390	-	10,000	1,871,000	128,000	34,300	162,585	573,439
Deferred Revenue, end of year	-	39,279	44,977	171,336	681,626	-	42,113	116,169	26,987
Revenues									
Provincial Grants - Ministry of Education	285,526	1,016,390				128,000	34,300	162,585	573,439
Other Revenue				10,000	1,871,000				
	285,526	1,016,390	-	10,000	1,871,000	128,000	34,300	162,585	573,439
Expenses									
Salaries									
Teachers		639,618						27,281	19,425
Principals and Vice Principals								23,071	
Educational Assistants		159,905							260,306
Support Staff						88,552			
	-	799,523	-	-	-	88,552	-	50,352	279,731
Employee Benefits		216,867				28,763		12,797	80,270
Services and Supplies	285,526			10,000	1,871,000	10,685	34,300	99,436	213,438
	285,526	1,016,390	-	10,000	1,871,000	128,000	34,300	162,585	573,439
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)
Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2016

Schedule 3A

	Service Delivery Transformation	Oasis PRP	Headstart PRP	Provincial Literacy	Drug & Alcohol VHIA	District Trust Funds	Van Foundation Kelp Grant	TOTAL
Deferred Revenue, beginning of year	\$ 33,603	\$ 1,190	\$ 10,831	\$ 75,408	\$ 29	\$ 615,064	\$ 64,984	\$ 2,048,580
Add: Restricted Grants								
Provincial Grants - Ministry of Education		133,867	133,867		61,105	158,000		2,413,990
Other	-	133,867	133,867	-	61,105	158,000	-	2,029,105
								4,443,095
Less: Allocated to Revenue	33,603	133,868	133,868	52,941	61,105	164,568	-	4,661,193
Deferred Revenue, end of year	-	1,189	10,830	22,467	29	608,496	64,984	1,830,482
Revenues								
Provincial Grants - Ministry of Education	33,603	133,868	133,868	52,941				2,554,520
Other Revenue					61,105	164,568		2,106,673
	33,603	133,868	133,868	52,941	61,105	164,568	-	4,661,193
Expenses								
Salaries								
Teachers		90,132	90,132	42,959	49,366	82,467		1,041,380
Principals and Vice Principals		4,986	4,986			49,860		82,903
Educational Assistants								420,211
Support Staff		4,035	4,035					96,622
	-	99,153	99,153	42,959	49,366	132,327	-	1,641,116
Employee Benefits		22,756	22,756	9,982	11,739	32,241		438,171
Services and Supplies	33,603	11,959	11,959					2,581,906
	33,603	133,868	133,868	52,941	61,105	164,568	-	4,661,193
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget			2015 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	634,294		634,294	612,465
Amortization of Deferred Capital Revenue	2,828,452		2,828,452	2,569,010
Total Revenue	3,462,746	-	3,462,746	3,181,475
Expenses				
Operations and Maintenance	634,294		634,294	612,465
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,403,828		3,403,828	3,230,146
Transportation and Housing	244,377		244,377	222,140
Total Expense	4,282,499	-	4,282,499	4,064,751
Net Revenue (Expense)	(819,753)	-	(819,753)	(883,276)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	190,000		190,000	200,000
Local Capital		225,025	225,025	215,000
Total Net Transfers	190,000	225,025	415,025	415,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	277,182	(277,182)	-	
Total Other Adjustments to Fund Balances	277,182	(277,182)	-	
Budgeted Surplus (Deficit), for the year	(352,571)	(52,157)	(404,728)	(468,276)