

Amended Annual Budget

School District No. 73 (Kamloops/Thompson)

June 30, 2015

School District No. 73 (Kamloops/Thompson)

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.

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 73 (KAMLOOPS/THOMPSON)

School District No. 73 (Kamloops/Thompson)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	14,252,938	14,154,514
Adult	126,000	126,625
Total Ministry Operating Grant Funded FTE's	14,378,938	14,281,139
Revenues	\$	\$
Provincial Grants		
Ministry of Education	134,744,244	136,592,816
Other	75,193	75,193
Federal Grants		45,727
Tuition	1,950,382	1,411,495
Other Revenue	11,023,729	10,734,199
Rentals and Leases	263,685	263,684
Investment Income	337,000	292,966
Amortization of Deferred Capital Revenue	2,920,572	2,787,700
Total Revenue	151,314,805	152,203,780
Expenses		
Instruction	110,313,387	110,099,828
District Administration	4,008,776	3,667,198
Operations and Maintenance	24,596,477	23,456,286
Transportation and Housing	4,597,788	4,581,461
Supplies	8,656,385	8,537,090
Total Expense	152,172,813	150,341,863
Net Revenue (Expense)	(858,008)	1,861,917
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,775,162	1,899,725
Budgeted Surplus (Deficit), for the year	917,154	3,761,642
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	917,154	3,761,642
Budgeted Surplus (Deficit), for the year	917,154	3,761,642

School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	131,753,828	131,466,229
Special Purpose Funds - Total Expense	13,318,935	12,200,311
Capital Fund - Total Expense	7,100,050	6,675,323
Capital Fund - Tangible Capital Assets Purchased from Local Capital	4,069,859	1,946,235
Total Budget Bylaw Amount	156,242,672	152,288,098

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 _____

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(858,008)	1,861,917
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(4,069,859)	(1,946,235)
From Deferred Capital Revenue	(3,424,848)	(6,555,754)
Total Acquisition of Tangible Capital Assets	(7,494,707)	(8,501,989)
Amortization of Tangible Capital Assets	4,348,870	4,153,666
Total Effect of change in Tangible Capital Assets	(3,145,837)	(4,348,323)
	-	-

School District No. 73 (Kamloops/Thompson)

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
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,441,410	846,838	26,701,971	34,990,219
Changes for the year				
Net Revenue (Expense) for the year	(1,775,162)		917,154	(858,008)
Net Changes for the year	(1,775,162)	-	917,154	(858,008)
Budgeted Accumulated Surplus (Deficit), end of year	5,666,248	846,838	27,619,125	34,132,211

School District No. 73 (Kamloops/Thompson)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	124,508,431	124,540,291
Other	75,193	75,193
Tuition	1,950,382	1,411,495
Other Revenue	2,984,975	3,078,875
Rentals and Leases	263,685	263,684
Investment Income	196,000	196,966
Total Revenue	129,978,666	129,566,504
Expenses		
Instruction	106,476,628	107,150,298
District Administration	4,008,776	3,667,198
Operations and Maintenance	16,670,636	16,067,272
Transportation and Housing	4,597,788	4,581,461
Total Expense	131,753,828	131,466,229
Net Revenue (Expense)	(1,775,162)	(1,899,725)
Budgeted Prior Year Surplus Appropriation	1,775,162	1,899,725
Budgeted Surplus (Deficit), for the year	-	-

School District No. 73 (Kamloops/Thompson)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

	2015 Amended Annual Budget \$	2014 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	127,780,161	126,306,355
AANDC/LEA Recovery	(2,379,615)	(2,460,691)
Strike Savings Recovery	(4,342,873)	
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
Labour Settlement Funding	2,656,131	
Carbon Tax Grant	100,000	100,000
Foundation Skills Assessment	18,668	18,668
Education Guarantee	100,000	
Total Provincial Grants - Ministry of Education	124,508,431	124,540,291
Provincial Grants - Other	75,193	75,193
Tuition		
Offshore Tuition Fees	1,950,382	1,411,495
Total Tuition	1,950,382	1,411,495
Other Revenues		
LEA/Direct Funding from First Nations	2,412,268	2,553,609
Miscellaneous		
City of Kamloops	95,000	95,000
Miscellaneous	228,047	202,616
Trades and Transitions Program	249,660	227,650
Total Other Revenue	2,984,975	3,078,875
Rentals and Leases	263,685	263,684
Investment Income	196,000	196,966
Total Operating Revenue	129,978,666	129,566,504

	2015 Amended Annual Budget \$	2014 Amended Annual Budget \$
Salaries		
Teachers	54,761,326	56,994,919
Principals and Vice Principals	7,746,788	6,806,134
Educational Assistants	7,323,668	7,778,455
Support Staff	14,641,104	13,906,538
Other Professionals	2,812,731	2,515,531
Substitutes	4,914,336	4,670,285
Total Salaries	92,199,953	92,671,862

School District No. 73 (Kamloops/Thompson)

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	43,355,045	865,553		1,023,184	124,296	3,151,823	48,519,901
1.03 Career Programs	191,326					13,707	205,033
1.07 Library Services	1,396,383	216,388		1,065,753		154,348	2,832,872
1.08 Counselling	1,394,084			498,851		124,015	2,016,950
1.10 Special Education	6,923,329	270,485	6,042,933	70,670		887,178	14,194,595
1.30 English Language Learning	116,427					8,341	124,768
1.31 Aboriginal Education	226,395	66,507	1,280,735		303,338	7,000	1,883,975
1.41 School Administration		5,786,885		799,824		111,178	6,697,887
1.60 Summer School							-
1.61 Continuing Education	245,461	216,388		83,142		24,344	569,335
1.62 Off Shore Students	245,461	108,194		29,515		20,380	403,550
1.64 Other	667,415	216,388		51,964		53,064	988,831
Total Function 1	54,761,326	7,746,788	7,323,668	3,622,903	427,634	4,555,378	78,437,697
4 District Administration							
4.11 Educational Administration				135,484	570,704		706,188
4.40 School District Governance					175,922		175,922
4.41 Business Administration				641,984	887,330		1,529,314
Total Function 4	-	-	-	777,468	1,633,956	-	2,411,424
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				67,834	380,021		447,855
5.50 Maintenance Operations				7,069,169	276,120	200,503	7,545,792
5.52 Maintenance of Grounds				802,941		29,498	832,439
5.56 Utilities							-
Total Function 5	-	-	-	7,939,944	656,141	230,001	8,826,086
7 Transportation and Housing							
7.41 Transportation and Housing Administration				115,153	95,000		210,153
7.70 Student Transportation				2,185,636		128,957	2,314,593
Total Function 7	-	-	-	2,300,789	95,000	128,957	2,524,746
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	54,761,326	7,746,788	7,323,668	14,641,104	2,812,731	4,914,336	92,199,953

School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Operating Expense by Function, Program and Object

Schedule 2C

1 Instruction

1.02 Regular Instruction

1.03 Career Programs

1.07 Library Service, Regular Instruction

School District No. 73 (Kamloops/Thompson)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2015

	<u>2015 Amended Annual Budget</u>	<u>2014 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,759,785	4,675,114
Federal Grants		45,727
Other Revenue	7,558,150	7,479,470
Investment Income	1,000	
Total Revenue	<u>13,318,935</u>	<u>12,200,311</u>
Expenses		
Instruction	3,836,759	2,949,530
Operations and Maintenance	825,791	713,691
Supplies	8,656,385	8,537,090
Total Expense	<u>13,318,935</u>	<u>12,200,311</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	64,196	20,103	26,501	50,462	2,070,255		2,624	4,900	539
Add: Restricted Grants									
Provincial Grants - Ministry of Education	761,595	2,515,786					224,000	80,850	195,685
Other				5,000	4,260,000				
Investment Income				7,160					
	761,595	2,515,786	-	12,160	4,260,000	-	224,000	80,850	195,685
Less: Allocated to Revenue	825,791	2,535,889	26,501	9,150	4,300,000		226,624	85,750	196,224
Deferred Revenue, end of year	-	-	-	53,472	2,030,255	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	825,791	2,535,889	26,501				226,624	85,750	196,224
Other Revenue				8,150	4,300,000	2,500,000			
Investment Income				1,000					
	825,791	2,535,889	26,501	9,150	4,300,000	2,500,000	226,624	85,750	196,224
Expenses									
Salaries									
Teachers		1,745,881							35,400
Educational Assistants		333,685					151,098		
	-	2,079,566	-	-	-	-	151,098	-	35,400
Employee Benefits		456,323					30,220		7,070
Services and Supplies			26,501	9,150	4,300,000	2,500,000	45,306	85,750	153,754
Building Repairs and Maintenance	825,791								
	825,791	2,535,889	26,501	9,150	4,300,000	2,500,000	226,624	85,750	196,224
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

	Invested in Tangible Capital Assets \$	Local Capital \$	Fund Balance \$	2014 Amended Annual Budget \$
Revenues				
Provincial Grants				
Ministry of Education	4,476,028		4,476,028	7,377,411
Other Revenue		480,604	480,604	175,854
Investment Income		140,000	140,000	96,000
Amortization of Deferred Capital Revenue	2,920,572		2,920,572	2,787,700
Total Revenue	7,396,600	620,604	8,017,204	10,436,965
Expenses				
Operations and Maintenance	2,751,180		2,751,180	2,521,657
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,348,870		4,348,870	4,153,666
Total Expense	7,100,050	-	7,100,050	6,675,323
Net Revenue (Expense)	296,550	620,604	917,154	3,761,642
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	4,069,859	(4,069,859)	-	
Total Other Adjustments to Fund Balances	4,069,859	(4,069,859)	-	
Budgeted Surplus (Deficit), for the year	4,366,409	(3,449,255)		