

Amended Annual Budget

**School District No. 22 (Vernon)**

June 30, 2014

# School District No. 22 (Vernon)

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

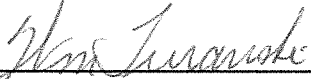
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO.22 (Vernon) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2013/2014 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

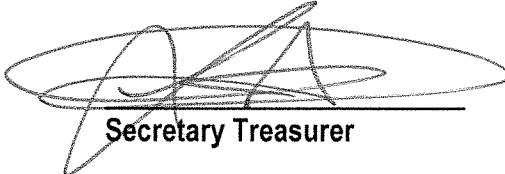
1. The Board has complied with the provisions of the *Act* respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No.22 (Vernon) Amended Annual Budget Bylaw for fiscal year 2013/2014
3. The attached Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year in the total budget bylaw amount of \$89,587,294 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 22 DAY OF JANUARY, 2014;


READ A SECOND TIME THE 22 DAY OF JANUARY, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 26 DAY OF FEBRUARY, 2014.

  
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 2013/2014, adopted by the Board the 26 day of February, 2014.

  
Secretary Treasurer

# School District No. 22 (Vernon)

Statement 2

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

	2014 Amended Annual Budget	2014 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	7,896.656	7,880.000
Adult	22.375	25.000
Other	24.750	18.500
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>7,943.781</b>	<b>7,923.500</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	70,986,706	70,592,273
Other	273,190	273,190
Tuition	4,229,791	4,146,656
Other Revenue	3,575,604	3,449,182
Rentals and Leases	65,000	65,000
Investment Income	71,113	80,153
Amortization of Deferred Capital Revenue	3,762,173	3,363,328
<b>Total Revenue</b>	<b>82,963,577</b>	<b>81,969,782</b>
<b>Expenses</b>		
Instruction	68,589,149	66,265,940
District Administration	2,637,519	2,438,926
Operations and Maintenance	12,724,831	12,093,251
Transportation and Housing	2,675,474	2,162,926
<b>Total Expense</b>	<b>86,626,973</b>	<b>82,961,043</b>
<b>Net Revenue (Expense)</b>	<b>(3,663,396)</b>	<b>(991,261)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>5,459,773</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>1,796,377</b>	<b>(991,261)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,796,377	(991,261)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>1,796,377</b>	<b>(991,261)</b>

# School District No. 22 (Vernon)


Statement 2

Amended Annual Budget - Revenue and Expense

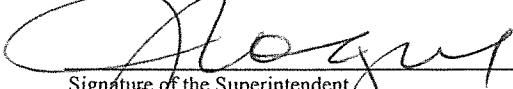
Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	77,079,040	73,921,964
Operating - Tangible Capital Assets Purchased	2,630,198	
Special Purpose Funds - Total Expense	4,621,816	4,684,490
Special Purpose Funds - Tangible Capital Assets Purchased	330,123	
Capital Fund - Total Expense	4,926,117	4,354,589
<b>Total Budget Bylaw Amount</b>	<b>89,587,294</b>	<b>82,961,043</b>

Approved by the Board

  
\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

28 Feb 2014  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Superintendent

28 Feb 2014  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Secretary Treasurer

28 Feb 2014  
\_\_\_\_\_  
Date Signed

# School District No. 22 (Vernon)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,663,396)	(991,261)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,960,321)	
From Deferred Capital Revenue	(8,857,100)	
Total Acquisition of Tangible Capital Assets	(11,817,421)	-
Amortization of Tangible Capital Assets	4,926,117	4,354,589
Total Effect of change in Tangible Capital Assets	(6,891,304)	4,354,589
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(10,554,700)	3,363,328

**School District No. 22 (Vernon)**

Schedule I

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
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	6,167,409	2,714	17,535,253	23,705,376
Changes for the year				
Net Revenue (Expense) for the year	(2,829,575)	330,123	(1,163,944)	(3,663,396)
Interfund Transfers				
Tangible Capital Assets Purchased	(2,630,198)	(330,123)	2,960,321	-
Net Changes for the year	(5,459,773)	-	1,796,377	(3,663,396)
Budgeted Accumulated Surplus (Deficit), end of year	707,636	2,714	19,331,630	20,041,980

# School District No. 22 (Vernon)

Schedule 2

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

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	68,192,980	67,953,164
Other	273,190	273,190
Tuition	4,229,791	4,146,656
Other Revenue	1,423,504	1,418,954
Rentals and Leases	65,000	65,000
Investment Income	65,000	65,000
<b>Total Revenue</b>	<u>74,249,465</u>	<u>73,921,964</u>
<b>Expenses</b>		
Instruction	64,076,271	61,953,491
District Administration	2,574,101	2,401,356
Operations and Maintenance	8,234,788	7,404,191
Transportation and Housing	2,193,880	2,162,926
<b>Total Expense</b>	<u>77,079,040</u>	<u>73,921,964</u>
<b>Net Revenue (Expense)</b>	<u>(2,829,575)</u>	-
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>5,459,773</u>	
<b>Budgeted Reduction of Unfunded Employee Future Benefits</b>	<u>-</u>	-
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(2,630,198)	
<b>Total Net Transfers</b>	<u>(2,630,198)</u>	-
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	-



**School District No. 22 (Vernon)**

Schedule 2A

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

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	69,133,037	68,903,221
AANDC/LEA Recovery	(1,114,621)	(1,114,621)
Other Ministry of Education Grants		
Pay Equity	85,865	85,865
FSA	13,769	13,769
Education Guarantee	13,705	13,705
Carbon Tax Reimbursement	51,225	51,225
Teacher Quality Learning Project	10,000	-
<b>Total Provincial Grants - Ministry of Education</b>	<u>68,192,980</u>	<u>67,953,164</u>
<b>Provincial Grants - Other</b>	<u>273,190</u>	<u>273,190</u>
<b>Tuition</b>		
Offshore Tuition Fees	4,229,791	4,146,656
<b>Total Tuition</b>	<u>4,229,791</u>	<u>4,146,656</u>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	1,114,621	1,114,621
Miscellaneous		
Meals (Local Revenue)	12,500	12,500
Cafeteria	170,000	170,000
Other Ipals	10,000	10,000
Other	111,833	111,833
Donations	4,550	-
<b>Total Other Revenue</b>	<u>1,423,504</u>	<u>1,418,954</u>
<b>Rentals and Leases</b>	<u>65,000</u>	<u>65,000</u>
<b>Investment Income</b>	<u>65,000</u>	<u>65,000</u>
<b>Total Operating Revenue</b>	<u><u>74,249,465</u></u>	<u><u>73,921,964</u></u>

# School District No. 22 (Vernon)

Schedule 2B

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

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	33,820,590	33,130,095
Principals and Vice Principals	4,456,808	4,394,250
Educational Assistants	3,998,759	3,807,515
Support Staff	7,186,093	7,092,463
Other Professionals	993,987	989,426
Substitutes	1,747,884	1,730,509
<b>Total Salaries</b>	<b>52,204,121</b>	<b>51,144,258</b>
<b>Employee Benefits</b>	<b>12,561,081</b>	<b>12,485,546</b>
<b>Total Salaries and Benefits</b>	<b>64,765,202</b>	<b>63,629,804</b>
<b>Services and Supplies</b>		
Services	3,333,719	3,251,950
Student Transportation	161,105	154,986
Professional Development and Travel	575,706	445,777
Rentals and Leases	124,721	124,721
Dues and Fees	456,211	421,100
Insurance	351,011	350,072
Supplies	5,708,757	3,940,946
Bad Debts	1,602,608	1,602,608
<b>Total Services and Supplies</b>	<b>12,313,838</b>	<b>10,292,160</b>
<b>Total Operating Expense</b>	<b>77,079,040</b>	<b>73,921,964</b>

**1001 District No. 22 (Vernon)**

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

Period 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>Instruction</b>							
1.02 Regular Instruction	26,783,959	1,128,638	-	492,911	-	1,415,178	29,820,686
1.03 Career Programs	175,405	-	-	14,413	-	-	189,818
1.07 Library Services	752,410	-	-	230,348	-	15,000	997,758
1.08 Counseling	967,125	-	-	-	-	-	967,125
1.10 Special Education	3,974,958	111,942	3,556,197	42,325	-	106,374	7,791,796
1.30 English Language Learning	-	-	-	-	-	-	-
1.31 Aboriginal Education	229,141	100,870	442,562	25,598	-	-	798,171
1.41 School Administration	-	2,684,376	-	1,402,884	-	43,006	4,130,266
1.60 Summer School	53,798	-	-	-	-	-	53,798
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 Off Shore Students	847,561	169,801	-	121,256	70,322	-	1,208,940
1.64 Other	33,833	-	-	4,851	-	422	39,106
<b>Total Function 1</b>	<b>33,818,190</b>	<b>4,195,627</b>	<b>3,998,759</b>	<b>2,334,586</b>	<b>70,322</b>	<b>1,579,980</b>	<b>45,997,464</b>
<b>District Administration</b>							
1.11 Educational Administration	2,400	136,809	-	72,291	207,358	26,363	445,221
1.40 School District Governance	-	-	-	-	79,378	-	79,378
1.41 Business Administration	-	124,372	-	397,898	284,537	11,247	818,054
<b>Total Function 4</b>	<b>2,400</b>	<b>261,181</b>	<b>-</b>	<b>470,189</b>	<b>571,273</b>	<b>37,610</b>	<b>1,342,653</b>
<b>Operations and Maintenance</b>							
1.41 Operations and Maintenance Administration	-	-	-	43,437	262,796	1,479	307,712
1.50 Maintenance Operations	-	-	-	2,938,943	-	81,046	3,019,989
1.52 Maintenance of Grounds	-	-	-	174,711	-	3,000	177,711
1.56 Utilities	-	-	-	-	-	-	-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,157,091</b>	<b>262,796</b>	<b>85,525</b>	<b>3,505,412</b>
<b>Transportation and Housing</b>							
1.41 Transportation and Housing Administration	-	-	-	42,262	89,596	1,294	133,152
1.70 Student Transportation	-	-	-	1,181,965	-	43,475	1,225,440
1.73 Housing	-	-	-	-	-	-	-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,224,227</b>	<b>89,596</b>	<b>44,769</b>	<b>1,358,592</b>
<b>Other 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>33,820,590</b>	<b>4,456,808</b>	<b>3,998,759</b>	<b>7,186,093</b>	<b>993,987</b>	<b>1,747,884</b>	<b>52,204,121</b>

**chool District No. 22 (Vernon)**

ended Annual Budget - Operating Expense by Function, Program and Object  
 ar Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>Instruction</b>						
1.02 Regular Instruction	29,820,686	7,031,249	36,851,935	2,526,410	39,378,345	38,154,121
1.03 Career Programs	189,818	46,893	236,711	137,782	374,493	339,068
1.07 Library Services	997,758	279,304	1,277,062	3,344	1,280,406	1,274,757
1.08 Counseling	967,125	238,692	1,205,817	9,052	1,214,869	1,214,869
1.10 Special Education	7,791,796	2,016,196	9,807,992	480,256	10,288,248	10,116,415
1.30 English Language Learning	-	-	-	-	-	-
1.31 Aboriginal Education	798,171	200,697	998,868	727,068	1,725,936	1,192,480
1.41 School Administration	4,130,266	1,027,052	5,157,318	80,104	5,237,422	5,212,787
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	1,208,940	281,290	1,490,230	2,739,561	4,229,791	4,146,656
1.64 Other	39,106	3,267	42,373	234,390	276,763	232,340
<b>Total Function 1</b>	<b>45,997,464</b>	<b>11,125,640</b>	<b>57,123,104</b>	<b>6,953,167</b>	<b>64,076,271</b>	<b>61,953,491</b>
<b>District Administration</b>						
4.11 Educational Administration	445,221	110,687	555,908	155,354	711,262	667,088
4.40 School District Governance	79,378	1,577	80,955	88,790	169,745	169,035
4.41 Business Administration	818,054	205,292	1,023,346	669,748	1,693,094	1,565,233
<b>Total Function 4</b>	<b>1,342,653</b>	<b>317,556</b>	<b>1,660,209</b>	<b>913,892</b>	<b>2,574,101</b>	<b>2,401,356</b>
<b>Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	307,712	73,710	381,422	153,153	534,575	533,630
5.50 Maintenance Operations	3,019,989	673,540	3,693,529	1,998,005	5,691,534	4,898,050
5.52 Maintenance of Grounds	177,711	43,397	221,108	184,963	406,071	369,903
5.56 Utilities	-	-	-	1,602,608	1,602,608	1,602,608
<b>Total Function 5</b>	<b>3,505,412</b>	<b>790,647</b>	<b>4,296,059</b>	<b>3,938,729</b>	<b>8,234,788</b>	<b>7,404,191</b>
<b>Transportation and Housing</b>						
7.41 Transportation and Housing Administration	133,152	33,061	166,213	13,208	179,421	173,773
7.70 Student Transportation	1,225,440	294,177	1,519,617	494,842	2,014,459	1,989,153
7.73 Housing	-	-	-	-	-	-
<b>Total Function 7</b>	<b>1,358,592</b>	<b>327,238</b>	<b>1,685,830</b>	<b>508,050</b>	<b>2,193,880</b>	<b>2,162,926</b>
<b>Other Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>52,204,121</b>	<b>12,561,081</b>	<b>64,765,202</b>	<b>12,313,838</b>	<b>77,079,040</b>	<b>73,921,964</b>

# School District No. 22 (Vernon)

Schedule 3

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

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	2,793,726	2,639,109
Other Revenue	2,152,100	2,030,228
Investment Income	6,113	15,153
<b>Total Revenue</b>	<u>4,951,939</u>	<u>4,684,490</u>
<b>Expenses</b>		
Instruction	4,512,878	4,312,449
District Administration	63,418	37,570
Operations and Maintenance	45,520	334,471
<b>Total Expense</b>	<u>4,621,816</u>	<u>4,684,490</u>
<b>Net Revenue (Expense)</b>	<u>330,123</u>	<u>-</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(330,123)	-
<b>Total Net Transfers</b>	<u>(330,123)</u>	<u>-</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Prorated Revenue, beginning of year	222,492	95,031	39,119	18,347	9,649	788,894	91,008	9,309	-
Restricted Grants									
Provincial Grants - Ministry of Education	150,151	887,259			401,413			132,000	34,300
Other Investment Income	3,000	-	511	150	800	1,900,000	15,000	520	-
	153,151	887,259	511	150	402,213	1,908,500	15,800	132,520	34,300
Allocated to Revenue Recovered	375,643	982,290	-	18,497	402,213	1,957,500	70,000	141,829	34,300
Prorated Revenue, end of year	-	-	39,630	-	9,649	739,894	36,808	-	-
Provincial Grants - Ministry of Education	372,643	982,290		18,347	401,413	1,957,500	70,000	141,309	34,300
Other Revenue Investment Income	3,000	982,290	-	150	800	1,957,500	70,000	520	34,300
Salaries									
Teachers		647,196			81,000	3,000			1,955
Principals and Vice Principals		25,848							
Educational Assistants		99,151						73,269	
Support Staff						2,000		4,279	
Substitutes					18,504				
		772,195			99,504	5,000		77,548	1,955
Employee Benefits		210,095			23,000	2,500		26,002	582
Services and Supplies	45,520			18,497	279,709	1,950,000	70,000	38,279	31,763
	45,520	982,290	-	18,497	402,213	1,957,500	70,000	141,829	34,300
Revenue (Expense) before Interfund Transfers	330,123	-	-	-	-	-	-	-	-
Interfund Transfers	(330,123)								
Tangible Capital Assets Purchased	(330,123)								
Revenue (Expense)	-	-	-	-	-	-	-	-	-

ool District No. 22 (Vernon)

ided Annual Budget - Changes in Special Purpose Funds

Ended June 30, 2014

	OLEP	CommunityLINK	Scholarship	Student Concerts	TOTAL
	\$	\$	\$	\$	\$
red Revenue, beginning of year	-	21,013	315,136	7,529	1,617,527
Restricted Grants					
Provincial Grants - Ministry of Education	178,171	644,240	109,000	9,600	2,427,534
Other	1,500	143	3,800	100	2,033,600
Investment Income	179,671	644,383	112,800	9,700	4,480,958
Allocated to Revenue	179,671	665,396	116,000	8,600	4,951,939
Recovered	-	-	311,936	8,629	9,649
red Revenue, end of year	-	-	311,936	8,629	1,136,897
uses					
Provincial Grants - Ministry of Education	178,171	665,253	116,000	8,600	2,793,726
Other Revenue	1,500	143			2,152,100
Investment Income	179,671	665,396	116,000	8,600	6,113
Salaries					4,951,939
Teachers	110,000				843,151
Principals and Vice Principals	37,570				63,418
Educational Assistants					172,420
Support Staff		8,570			14,849
Substitutes					18,504
Employee Benefits	147,570	8,570	-	-	1,112,342
Services and Supplies	32,101	2,006			296,286
Revenue (Expense) before Interfund Transfers	-	654,820	116,000	8,600	3,213,188
Fund Transfers	179,671	665,396	116,000	8,600	4,621,816
Tangible Capital Assets Purchased	-	-	-	-	330,123
Revenue (Expense)	-	-	-	-	(330,123)
Revenue (Expense)	-	-	-	-	(330,123)

**School District No. 22 (Vernon)**  
 Amended Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2014

Schedule 4

	2014 Amended Annual Budget			2014 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Amortization of Deferred Capital Revenue	3,762,173		3,762,173	3,363,328
<b>Total Revenue</b>	<b>3,762,173</b>	<b>-</b>	<b>3,762,173</b>	<b>3,363,328</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,444,523		4,444,523	4,354,589
Transportation and Housing	481,594		481,594	
<b>Total Expense</b>	<b>4,926,117</b>	<b>-</b>	<b>4,926,117</b>	<b>4,354,589</b>
<b>Net Revenue (Expense)</b>	<b>(1,163,944)</b>	<b>-</b>	<b>(1,163,944)</b>	<b>(991,261)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	2,960,321		2,960,321	
<b>Total Net Transfers</b>	<b>2,960,321</b>	<b>-</b>	<b>2,960,321</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
Total Other Adjustments to Fund Balances	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>1,796,377</b>	<b>-</b>	<b>1,796,377</b>	<b>(991,261)</b>