

Amended Annual Budget

School District No. 78 (Fraser-Cascade)

June 30, 2017

School District No. 78 (Fraser-Cascade)

June 30, 2017

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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. 78 (FRASER-CASCADE) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2016/2017 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. 78 (Fraser-Cascade) Amended Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$23,891,757 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 31st DAY OF JANUARY, 2017;

READ A SECOND TIME THE 31st DAY OF JANUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF FEBRUARY, 2017;

(Corporate Seal)

Original Signed by Board Chair

Chairperson of the Board

Original Signed by Sec-Treasurer

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 78 (Fraser-Cascade) Amended Annual Budget Bylaw 2016/2017, adopted by the Board the 21st DAY OF FEBRUARY, 2017.

Original Signed by Sec-Treasurer

Secretary Treasurer

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2017

| | 2017 Amended Annual Budget | 2016 Amended Annual Budget |
|---|-------------------------------|-------------------------------|
| Ministry Operating Grant Funded FTE's | | |
| School-Age | 1,684,000 | 1,643,750 |
| Adult | 2,625 | 3,500 |
| Total Ministry Operating Grant Funded FTE's | 1,686,625 | 1,647,250 |
| Revenues | \$ | \$ |
| Provincial Grants | | |
| Ministry of Education | 18,186,164 | 16,952,566 |
| Other | | 504,000 |
| Tuition | 24,000 | 24,000 |
| Other Revenue | 2,876,301 | 2,876,301 |
| Rentals and Leases | 50,000 | 50,000 |
| Investment Income | 150,000 | 120,000 |
| Amortization of Deferred Capital Revenue | 802,092 | 725,669 |
| Total Revenue | 22,088,557 | 21,252,536 |
| Expenses | | |
| Instruction | 18,125,970 | 17,176,675 |
| District Administration | 1,079,535 | 1,047,178 |
| Operations and Maintenance | 3,713,707 | 3,628,256 |
| Transportation and Housing | 972,545 | 851,415 |
| Total Expense | 23,891,757 | 22,703,524 |
| Net Revenue (Expense) | (1,803,200) | (1,450,988) |
| Budgeted Allocation (Retirement) of Surplus (Deficit) | 1,501,837 | 1,154,840 |
| Budgeted Surplus (Deficit), for the year | (301,363) | (296,148) |
| Budgeted Surplus (Deficit), for the year comprised of: | | |
| Operating Fund Surplus (Deficit) | | |
| Special Purpose Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | (301,363) | (296,148) |
| Budgeted Surplus (Deficit), for the year | (301,363) | (296,148) |

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

| | 2017 Amended Annual Budget | 2016 Amended Annual Budget |
|---------------------------------------|-------------------------------|-------------------------------|
| Budget Bylaw Amount | | |
| Operating - Total Expense | 21,286,699 | 20,209,376 |
| Special Purpose Funds - Total Expense | 1,501,603 | 1,472,331 |
| Capital Fund - Total Expense | 1,103,455 | 1,021,817 |
| Total Budget Bylaw Amount | 23,891,757 | 22,703,524 |

Approved by the Board

| | |
|--|---------------|
| Original Signed by Board Chair | Feb. 21, 2017 |
| Signature of the Chairperson of the Board of Education | Date Signed |
| Original Signed by Superintendent | Feb. 21, 2017 |
| Signature of the Superintendent | Date Signed |
| Original Signed by Sec-Treasurer | Feb. 21, 2017 |
| Signature of the Secretary Treasurer | Date Signed |

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2017

| | 2017 Amended Annual Budget | 2016 Amended Annual Budget |
|---|-------------------------------|-------------------------------|
| | \$ | \$ |
| Surplus (Deficit) for the year | (1,803,200) | (1,450,988) |
| Effect of change in Tangible Capital Assets | | |
| Amortization of Tangible Capital Assets | 1,103,455 | 1,021,817 |
| Total Effect of change in Tangible Capital Assets | 1,103,455 | 1,021,817 |
| | - | - |
| (Increase) Decrease in Net Financial Assets (Debt) | (699,745) | (429,171) |

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2017

| | Operating Fund | Special Purpose Fund | Capital Fund | 2017 Amended Annual Budget |
|--|---------------------------|---------------------------------|-------------------------|---------------------------------------|
| | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 5,083,264 | | 9,314,088 | 14,397,352 |
| Changes for the year | | | | |
| Net Revenue (Expense) for the year | (1,501,837) | | (301,363) | (1,803,200) |
| Net Changes for the year | (1,501,837) | - | (301,363) | (1,803,200) |
| Budgeted Accumulated Surplus (Deficit), end of year | 3,581,427 | - | 9,012,725 | 12,594,152 |

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2017

| | 2017 Amended Annual Budget | 2016 Amended Annual Budget |
|--|-------------------------------|-------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education | 16,684,561 | 15,984,235 |
| Tuition | 24,000 | 24,000 |
| Other Revenue | 2,876,301 | 2,876,301 |
| Rentals and Leases | 50,000 | 50,000 |
| Investment Income | 150,000 | 120,000 |
| Total Revenue | <u>19,784,862</u> | <u>19,054,536</u> |
| Expenses | | |
| Instruction | 16,740,766 | 15,820,743 |
| District Administration | 1,079,535 | 1,047,178 |
| Operations and Maintenance | 2,599,307 | 2,606,494 |
| Transportation and Housing | 867,091 | 734,961 |
| Total Expense | <u>21,286,699</u> | <u>20,209,376</u> |
| Net Revenue (Expense) | <u>(1,501,837)</u> | <u>(1,154,840)</u> |
| Budgeted Prior Year Surplus Appropriation | <u>1,501,837</u> | <u>1,154,840</u> |
| Budgeted Surplus (Deficit), for the year | <u><u>-</u></u> | <u><u>-</u></u> |

School District No. 78 (Fraser-Cascade)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2017

| | 2017 Amended Annual Budget | 2016 Amended Annual Budget |
|--|-------------------------------|-------------------------------|
| | \$ | \$ |
| Provincial Grants - Ministry of Education | | |
| Operating Grant, Ministry of Education | 19,036,770 | 18,616,020 |
| INAC/LEA Recovery | (2,861,301) | (2,861,301) |
| Other Ministry of Education Grants | | |
| Pay Equity | 229,516 | 229,516 |
| Transportation Supplemental | 184,576 | |
| Return of Administrative Savings | 95,000 | |
| Total Provincial Grants - Ministry of Education | 16,684,561 | 15,984,235 |
| Tuition | | |
| International and Out of Province Students | 24,000 | 24,000 |
| Total Tuition | 24,000 | 24,000 |
| Other Revenues | | |
| LEA/Direct Funding from First Nations | 2,861,301 | 2,861,301 |
| Miscellaneous | | |
| District Entered | 15,000 | 15,000 |
| Total Other Revenue | 2,876,301 | 2,876,301 |
| Rentals and Leases | 50,000 | 50,000 |
| Investment Income | 150,000 | 120,000 |
| Total Operating Revenue | 19,784,862 | 19,054,536 |

School District No. 78 (Fraser-Cascade)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2017

| | 2017 Amended Annual Budget | 2016 Amended Annual Budget |
|-------------------------------------|-------------------------------|-------------------------------|
| | \$ | \$ |
| Salaries | | |
| Teachers | 7,265,214 | 7,230,705 |
| Principals and Vice Principals | 1,596,000 | 1,363,620 |
| Educational Assistants | 1,787,703 | 1,802,045 |
| Support Staff | 1,844,567 | 1,950,850 |
| Other Professionals | 660,514 | 590,694 |
| Substitutes | 739,762 | 739,718 |
| Total Salaries | 13,893,760 | 13,677,632 |
| Employee Benefits | 3,515,276 | 3,444,059 |
| Total Salaries and Benefits | 17,409,036 | 17,121,691 |
| Services and Supplies | | |
| Services | 441,049 | 348,169 |
| Student Transportation | 124,500 | 71,500 |
| Professional Development and Travel | 322,093 | 257,017 |
| Rentals and Leases | 45,500 | 45,500 |
| Dues and Fees | 34,700 | 34,700 |
| Insurance | 93,500 | 93,500 |
| Supplies | 2,352,221 | 1,754,199 |
| Utilities | 464,100 | 483,100 |
| Total Services and Supplies | 3,877,663 | 3,087,685 |
| Total Operating Expense | 21,286,699 | 20,209,376 |

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2017

| | 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 | 6,196,546 | 561,606 | 161,456 | | | 515,493 | 7,435,101 |
| 1.03 Career Programs | | 103,000 | | | | | 103,000 |
| 1.07 Library Services | 108,834 | 46,800 | | | | | 155,634 |
| 1.08 Counselling | 182,961 | 11,700 | | | | | 194,661 |
| 1.10 Special Education | 649,713 | 46,800 | 1,251,959 | | | 98,213 | 2,046,685 |
| 1.30 English Language Learning | 74,800 | | | | | | 74,800 |
| 1.31 Aboriginal Education | 52,360 | | 374,288 | | | 10,000 | 436,648 |
| 1.41 School Administration | | 826,094 | | 274,118 | | | 1,100,212 |
| Total Function 1 | 7,265,214 | 1,596,000 | 1,787,703 | 274,118 | - | 623,706 | 11,546,741 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | | | | 298,463 | | 298,463 |
| 4.40 School District Governance | | | | | 82,275 | | 82,275 |
| 4.41 Business Administration | | | | 129,145 | 153,929 | 1,250 | 284,324 |
| Total Function 4 | - | - | - | 129,145 | 534,667 | 1,250 | 665,062 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | | 29,125 | | 29,125 |
| 5.50 Maintenance Operations | | | | 1,062,642 | 67,597 | 93,106 | 1,223,345 |
| 5.52 Maintenance of Grounds | | | | 34,709 | | | 34,709 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | - | - | - | 1,097,351 | 96,722 | 93,106 | 1,287,179 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | 61,152 | 29,125 | | 90,277 |
| 7.70 Student Transportation | | | | 282,801 | | 21,700 | 304,501 |
| Total Function 7 | - | - | - | 343,953 | 29,125 | 21,700 | 394,778 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 7,265,214 | 1,596,000 | 1,787,703 | 1,844,567 | 660,514 | 739,762 | 13,893,760 |

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2017

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2017 Amended Annual Budget | 2016 Amended Annual Budget |
|--|-------------------|-------------------|-----------------------------|-----------------------|----------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | |
| 1.02 Regular Instruction | 7,435,101 | 1,820,577 | 9,255,678 | 1,591,263 | 10,846,941 | 10,174,083 |
| 1.03 Career Programs | 103,000 | 23,000 | 126,000 | 2,500 | 128,500 | 173,500 |
| 1.07 Library Services | 155,634 | 36,767 | 192,401 | 31,500 | 223,901 | 257,134 |
| 1.08 Counselling | 194,661 | 46,572 | 241,233 | | 241,233 | 233,738 |
| 1.10 Special Education | 2,046,685 | 542,166 | 2,588,851 | 73,000 | 2,661,851 | 2,641,582 |
| 1.30 English Language Learning | 74,800 | 17,952 | 92,752 | | 92,752 | 92,752 |
| 1.31 Aboriginal Education | 436,648 | 124,852 | 561,500 | 561,172 | 1,122,672 | 815,440 |
| 1.41 School Administration | 1,100,212 | 270,604 | 1,370,816 | 52,100 | 1,422,916 | 1,432,514 |
| Total Function 1 | 11,546,741 | 2,882,490 | 14,429,231 | 2,311,535 | 16,740,766 | 15,820,743 |
| 4 District Administration | | | | | | |
| 4.11 Educational Administration | 298,463 | 71,588 | 370,051 | 48,685 | 418,736 | 418,736 |
| 4.40 School District Governance | 82,275 | 1,000 | 83,275 | 90,500 | 173,775 | 162,810 |
| 4.41 Business Administration | 284,324 | 80,699 | 365,023 | 122,001 | 487,024 | 465,632 |
| Total Function 4 | 665,062 | 153,287 | 818,349 | 261,186 | 1,079,535 | 1,047,178 |
| 5 Operations and Maintenance | | | | | | |
| 5.41 Operations and Maintenance Administration | 29,125 | 6,626 | 35,751 | 27,500 | 63,251 | 78,138 |
| 5.50 Maintenance Operations | 1,223,345 | 352,649 | 1,575,994 | 425,841 | 2,001,835 | 1,973,349 |
| 5.52 Maintenance of Grounds | 34,709 | 10,412 | 45,121 | 25,000 | 70,121 | 71,907 |
| 5.56 Utilities | - | - | - | 464,100 | 464,100 | 483,100 |
| Total Function 5 | 1,287,179 | 369,687 | 1,656,866 | 942,441 | 2,599,307 | 2,606,494 |
| 7 Transportation and Housing | | | | | | |
| 7.41 Transportation and Housing Administration | 90,277 | 24,972 | 115,249 | 9,000 | 124,249 | 123,870 |
| 7.70 Student Transportation | 304,501 | 84,840 | 389,341 | 353,501 | 742,842 | 611,091 |
| Total Function 7 | 394,778 | 109,812 | 504,590 | 362,501 | 867,091 | 734,961 |
| 9 Debt Services | | | | | | |
| Total Function 9 | - | - | - | - | - | - |
| Total Functions 1 - 9 | 13,893,760 | 3,515,276 | 17,409,036 | 3,877,663 | 21,286,699 | 20,209,376 |

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2017

| | <u>2017 Amended Annual Budget</u> | <u>2016 Amended Annual Budget</u> |
|---|---------------------------------------|---------------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education | 1,501,603 | 968,331 |
| Other | | 504,000 |
| Total Revenue | <u>1,501,603</u> | <u>1,472,331</u> |
| Expenses | | |
| Instruction | 1,385,204 | 1,355,932 |
| Operations and Maintenance | 116,399 | 116,399 |
| Total Expense | <u>1,501,603</u> | <u>1,472,331</u> |
| Budgeted Surplus (Deficit), for the year | <u>-</u> | <u>-</u> |

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

| | Annual Facility Grant | Learning Improvement Fund | Scholarships and Bursaries | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK | Coding and Curriculum Implementation |
|--|-----------------------------|---------------------------------|----------------------------------|------------------------------|-----------------|-------------------------|--------|---------------|--|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | | | | | | | | |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 116,399 | 385,845 | | | 96,000 | 12,250 | 10,382 | 343,579 | 35,648 |
| Other | | | 1,500 | 500,000 | | | | | |
| | 116,399 | 385,845 | 1,500 | 500,000 | 96,000 | 12,250 | 10,382 | 343,579 | 35,648 |
| Less: Allocated to Revenue | 116,399 | 385,845 | 1,500 | 500,000 | 96,000 | 12,250 | 10,382 | 343,579 | 35,648 |
| Deferred Revenue, end of year | - | - | - | - | - | - | - | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 116,399 | 385,845 | 1,500 | 500,000 | 96,000 | 12,250 | 10,382 | 343,579 | 35,648 |
| | 116,399 | 385,845 | 1,500 | 500,000 | 96,000 | 12,250 | 10,382 | 343,579 | 35,648 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | 203,258 | | | | | | | |
| Principals and Vice Principals | | | | | | | | 96,285 | |
| Educational Assistants | | 82,507 | | | 63,688 | | | 101,068 | |
| | - | 285,765 | - | - | 63,688 | - | - | 197,353 | - |
| Employee Benefits | | 99,884 | | | 19,107 | | | 63,697 | |
| Services and Supplies | 116,399 | 196 | | 500,000 | 13,205 | 12,250 | 10,382 | 82,529 | 35,648 |
| Scholarships | | | 1,500 | | | | | | |
| | 116,399 | 385,845 | 1,500 | 500,000 | 96,000 | 12,250 | 10,382 | 343,579 | 35,648 |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

| | <u>TOTAL</u> |
|--|------------------|
| | \$ |
| Deferred Revenue, beginning of year | - |
| Add: Restricted Grants | |
| Provincial Grants - Ministry of Education | 1,000,103 |
| Other | 501,500 |
| | <u>1,501,603</u> |
| Less: Allocated to Revenue | <u>1,501,603</u> |
| Deferred Revenue, end of year | <u>-</u> |
| Revenues | |
| Provincial Grants - Ministry of Education | <u>1,501,603</u> |
| | 1,501,603 |
| Expenses | |
| Salaries | |
| Teachers | 203,258 |
| Principals and Vice Principals | 96,285 |
| Educational Assistants | 247,263 |
| | <u>546,806</u> |
| Employee Benefits | 182,688 |
| Services and Supplies | 770,609 |
| Scholarships | 1,500 |
| | <u>1,501,603</u> |
| Net Revenue (Expense) | <u>-</u> |

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2017

| | 2017 Amended Annual Budget | | | 2016 Amended Annual Budget |
|---|--|------------------|------------------|-------------------------------|
| | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ |
| Revenues | | | | |
| Amortization of Deferred Capital Revenue | 802,092 | | 802,092 | 725,669 |
| Total Revenue | 802,092 | - | 802,092 | 725,669 |
| Expenses | | | | |
| Amortization of Tangible Capital Assets | | | | |
| Operations and Maintenance | 998,001 | | 998,001 | 905,363 |
| Transportation and Housing | 105,454 | | 105,454 | 116,454 |
| Total Expense | 1,103,455 | - | 1,103,455 | 1,021,817 |
| Net Revenue (Expense) | (301,363) | - | (301,363) | (296,148) |
| Net Transfers (to) from other funds | | | | |
| Total Net Transfers | - | - | - | - |
| Other Adjustments to Fund Balances | | | | |
| Total Other Adjustments to Fund Balances | - | - | - | |
| Budgeted Surplus (Deficit), for the year | (301,363) | - | (301,363) | (296,148) |