Annual Budget

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

June 30, 2013

June 30, 2013

### **Table of Contents**

| Bylaw   | 1    |
|---|------|
| Annual Budget - Revenue and Expense - Statement 2                               | 2    |
| Annual Budget - Change in Net Financial Assets (Debt) - Statement 4             | 4    |
| Annual Budget - Operating Revenue and Expense - Schedule 2                      | 5    |
| Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source           | 6    |
| Schedule 2B - Annual Budget - Schedule of Operating Expense by Source           | 7    |
| Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object | 8    |
| Annual Budget - Special Purpose Revenue and Expense - Schedule 3                | 10   |
| Schedule 3A - Annual Budget - Changes in Special Purpose Funds                  | 11   |
| Annual Budget - Capital Revenue and Expense - Schedule 4                        | . 13 |
|   |      |
|   |      |

\*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

### **ANNUAL BUDGET BYLAW**

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 72 (CAMPBELL RIVER) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2012/2013 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 Annual Budget adopted by this bylaw.
- 2. This bylaw may be cited as School District No. 72 (Campbell River) Annual Budget Bylaw for fiscal year 2012/2013.
- 3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$57,958,074 for the 2012/2013 fiscal year was prepared in accordance with the *Act*.
- 4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2012/2013.

READ A FIRST TIME THE 15th DAY OF MAY, 2012;

READ A SECOND TIME THE 15th DAY OF MAY, 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF MAY, 2012;

(Corporate Seal)

Original Signed by Michele Babchuk

hairperson of the Board

Original Signed by Peter Neale

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 72 (Campbell River) Annual Budget Bylaw 2012/2013, adopted by the Board the 15th DAY OF MAY, 2012.

Original Signed by Peter Neale

Secretary Treasurer

Annual Budget - Revenue and Expense Year Ended June 30, 2013

|   | 2013          | 2012          |
|---|---------------|---------------|
|   | Annual Budget | Annual Budget |
| Ministry Operating Grant Funded FTE's   |               |               |
| School-Age  | 5,211.750     | 5,291.625     |
| Adult   | 25.125        | 31.375        |
| Other   | 51.000        |               |
| Total Ministry Operating Grant Funded FTE's   | 5,287.875     | 5,323.000     |
| Revenue   | \$            | \$            |
| Provincial Grants   |               |               |
| Ministry of Education   | 49,713,710    | 47,854,543    |
| Tuition   | 192,000       | 136,000       |
| Other Revenue   | 4,315,012     | 2,272,934     |
| Rentals and Leases  | 140,000       | 185,000       |
| Investment Income   | 40,000        | 40,000        |
| Amortization of Deferred Capital Revenue  | 2,621,646     |               |
| Total Revenue   | 57,022,368    | 50,488,477    |
| Expense   |               |               |
| Instruction   | 43,203,065    | 40,050,834    |
| District Administration   | 2,054,152     | 2,004,779     |
| Operations and Maintenance  | 8,248,914     | 7,324,538     |
| Transportation and Housing  | 1,125,463     | 1,115,358     |
| Amortization of Capital Assets  | 3,221,480     |               |
| Total Expense   | 57,853,074    | 50,495,509    |
| Net Revenue (Expense)   | (830,706)     | (7,032)       |
| Budgeted Allocation (Retirement) of Surplus (Deficit)   | 165,872       | 192,032       |
| Budgeted Transfers (to) from other funds (2012 only)  |               | (185,000)     |
| Budgeted Surplus (Deficit), for the year  | (664,834)     | -             |
| Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit) Special Purpose Fund Surplus (Deficit) Capital Fund Surplus (Deficit) | (664,834)     |               |
| Budgeted Surplus (Deficit), for the year  | (664,834)     | -             |

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

|  | 2013<br>Annual Budget                           | 2012<br>Annual Budget |
|--|---|-----------------------|
| Budget Bylaw Amount Operating - Total Expense Special Purpose Funds - Total Expense Capital Fund - Total Expense | 49,752,449<br>4,125,558<br>3,975,067<br>105,000 | 50,495,509            |
| Capital Fund - Assets Purchased from Local Capital Local Capital and Other Transfers Total Budget Bylaw Amount   | 57,958,074                                      | 185,000<br>50,680,509 |

Approved by the Board

Original Signed by Michele Babchuk

Signature of the Chairpers of the Board of Education

Original Signed by Tom Longridge

Signature of the Superintendent

Original Signed by Peter Neale

Signature of the Secretary Treasurer

Annual Budget - Change in Net Financial Assets (Debt) Year Ended June 30, 2013

|  | 2013          |
|--|---------------|
|  | Annual Budget |
|  | \$            |
| Surplus (Deficit) for the year                     | (830,706)     |
| Effect of change in Tangible Capital Assets        |               |
| Acquisition of Tangible Capital Assets             | (107.000)     |
| From Local Capital                                 | (105,000)     |
| From Deferred Capital Revenue                      | (548,871)     |
| Total Acquisition of Tangible Capital Assets       | (653,871)     |
| Amortization of Tangible Capital Assets            | 3,221,480     |
| Total Effect of change in Tangible Capital Assets  | 2,567,609     |
|  |               |
| C No. 1 No. 1 No. 1 Pinameial Agests (Daht)        | 1,736,903     |
| (Increase) Decrease in Net Financial Assets (Debt) |               |

Annual Budget - Operating Revenue and Expense Year Ended June 30, 2013

|   | 2013<br>Annual Budget | 2012<br>Annual Budget |
|---|-----------------------|-----------------------|
|   | \$                    | \$                    |
| Revenue                                   |                       |                       |
| Provincial Grants                         | 47 224 042            | 47,854,543            |
| Ministry of Education                     | 47,224,043            | 136,000               |
| Tuition                                   | 192,000               | 2,272,934             |
| Other Revenue                             | 2,205,534             |                       |
| Rentals and Leases                        | 140,000               | 185,000               |
| Investment Income                         | 40,000                | 40,000                |
| Total Revenue                             | 49,801,577            | 50,488,477            |
| Expense                                   | 00 000 505            | 40.050.924            |
| Instruction                               | 39,077,507            | 40,050,834            |
| District Administration                   | 2,054,152             | 2,004,779             |
| Operations and Maintenance                | 7,495,327             | 7,324,538             |
| Transportation and Housing                | 1,125,463             | 1,115,358             |
| Total Expense                             | 49,752,449            | 50,495,509            |
| Net Revenue (Expense)                     | 49,128                | (7,032)               |
| Budgeted Prior Year Surplus Appropriation | 165,872               | 192,032               |
| Net Transfers (to) from other funds       |                       | (107.000)             |
| Local Capital                             | (215,000)             | (185,000)             |
| Total Net Transfers                       | (215,000)             | (185,000)             |
| Budgeted Surplus (Deficit), for the year  |                       | -                     |

Annual Budget - Schedule of Operating Revenue by Source Year Ended June 30, 2013

|   | 2013<br>Annual Budget | 2012<br>Annual Budget |
|---|-----------------------|-----------------------|
|   | \$                    | \$                    |
| Provincial Grants - Ministry of Education       |                       | 40.050.580            |
| Operating Grant, Ministry of Education          | 48,595,587            | 49,070,589            |
| AANDC/LEA Recovery                              | (1,504,264)           | (1,466,378)           |
| Other Ministry of Education Grants              |                       | 24.010                |
| Ready Set Learn                                 |                       | 24,010                |
| Pay Equity                                      | 75,322                | 75,322                |
| OLEP  |                       | 116,000               |
| Carbon Tax Rebate                               | 43,000                | 35,000                |
| Education Guarantee                             | 14,398                | 47.054.542            |
| Total Provincial Grants - Ministry of Education | 47,224,043            | 47,854,543            |
| Tuition   | 192,000               | 136,000               |
| Offshore Tuition Fees                           | 192,000               | 136,000               |
| Total Tuition                                   | 192,000               | 130,000               |
| Other Revenue                                   | 493,007               | 577,000               |
| Other School District/Education Authorities     | 1,504,264             | 1,466,378             |
| LEA/Direct Funding from First Nations           | 1,504,204             | 1,400,570             |
| Miscellaneous                                   | 75,000                | 95,238                |
| BC Hydro - Power Smart Initiative               | 128,263               | 129,318               |
| Contracted Services - Student Services          | 5,000                 | 5,000                 |
| Misc/Revenue/Transcripts                        | 2,205,534             | 2,272,934             |
| Total Other Revenue                             |                       | 2,212,551             |
| Rentals and Leases                              | 140,000               | 185,000               |
| Investment Income                               | 40,000                | 40,000                |
| Total Operating Revenue                         | 49,801,577            | 50,488,477            |

Annual Budget - Schedule of Operating Expense by Source Year Ended June 30, 2013

|                                     | 2013<br>Annual Budget | 2012<br>Annual Budget |
|-------------------------------------|-----------------------|-----------------------|
|                                     | \$                    | \$                    |
| Salaries                            | A4 04 F 4 F 4         | 21,496,238            |
| Teachers                            | 21,015,171            | 3,301,166             |
| Principals and Vice Principals      | 3,129,341             | 3,936,004             |
| Educational Assistants              | 3,772,812             | 5,758,866             |
| Support Staff                       | 5,727,776             | -,,                   |
| Other Professionals                 | 1,196,893             | 1,086,102             |
| Substitutes                         | 1,051,569             | 1,077,883             |
| Total Salaries                      | 35,893,562            | 36,656,259            |
| Employee Benefits                   | 7,982,879             | 7,953,498             |
| Total Salaries and Benefits         | 43,876,441            | 44,609,757            |
| Services and Supplies               | 010.222               | 736,234               |
| Services                            | 810,332               | 41,100                |
| Student Transportation              | 27,050<br>507,773     | 529,557               |
| Professional Development and Travel | 507,773               | 198,235               |
| Rentals and Leases                  | 198,235               | 51,921                |
| Dues and Fees                       | 51,921                | 125,000               |
| Insurance                           | 156,000               | 2,528,664             |
| Supplies                            | 2,439,656             |                       |
| Utilities                           | 1,685,041             | 1,675,041             |
| Total Services and Supplies         | 5,876,008             | 5,885,752             |
| Total Operating Expense             | 49,752,449            | 50,495,509            |

School District No. 72 (Campbell River)
Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

|   | Teachers           | Principals and<br>Vice Principals | Educational<br>Assistants | Support<br>Staff<br>Salaries | Other<br>Professionals<br>Salaries | Substitutes<br>Salaries | Total<br>Salaries    |
|---|--------------------|-----------------------------------|---------------------------|------------------------------|------------------------------------|-------------------------|----------------------|
|   | Salaries           | 9                                 | S                         | S                            | so.                                | S                       | s <del>s</del>       |
| 1 Instruction 1.02 Regular Instruction                                      | 16,682,668         | 682,353                           | 152,888                   | 558,410                      | 22,417                             | 1,051,569               | 19,150,305           |
| 1.03 Career Programs<br>1.07 Library Services                               | 498,956            | 92,427                            |                           | 130,689                      |                                    |                         | 722,072<br>585,698   |
| 1.08 Counselling<br>1.10 Special Education                                  | 2,559,506          | 114,110                           | 3,213,987                 | 38,575                       |                                    |                         | 5,926,178<br>229.360 |
| 1.30 English Language Learning<br>1.31 Aboriginal Education                 | 229,360<br>325,385 | 57,055                            | 405,937                   | 26,117                       |                                    |                         | 814,494              |
| 1.41 School Administration 1.60 Summer School                               | 76,245             | 2,125,629                         |                           | 5,000                        |                                    |                         | 81,245<br>103,035    |
| 1.62 Off Shore Students  Total Function 1                                   | 21,015,171         | 3,071,574                         | 3,772,812                 | 1,300,275                    | 22,417                             | 1,051,569               | 30,233,818           |
| 4 District Administration 4.11 Educational Administration                   |                    |                                   |                           |                              | 317,517                            |                         | 317,517              |
| 4.40 School District Governance   |                    | 191.15                            |                           | 375,191                      | 433,747                            |                         | 866,705              |
| 4.41 Business Administration  Total Function 4                              |                    | 57,767                            | 1                         | 375,191                      | 824,679                            | •                       | 1,257,637            |
| 5 Operations and Maintenance 5.41 Operations and Maintenance Administration |                    |                                   |                           | 70,808                       | 152,001                            |                         | 222,809              |
| 5.50 Maintenance Operations 5.52 Maintenance of Grounds                     |                    |                                   |                           | 3,074,563<br>308,031         | 163,898                            |                         | 308,031              |
| 5.56 Utilities Total Function 5   |                    |                                   | 1                         | 3,453,402                    | 315,899                            | 1                       | 3,769,301            |
| 7 Transportation and Housing 7.70 Student Transportation                    |                    |                                   |                           | 806,865                      | 33,898                             |                         | 632,806              |
| 7.73 Housing Total Function 7   |                    | 1                                 |                           | 806'865                      | 33,898                             | 1                       | 632,806              |
| 9 Debt Services<br>Total Function 9   |                    |                                   |                           |                              |                                    |                         |                      |
| Total Functions 1 - 9   | 21,015,171         | 3,129,341                         | 3,772,812                 | 5,727,776                    | 1,196,893                          | 1,051,569               | 35,893,562           |

School District No. 72 (Campbell River)
Annual Budget - Operating Expense by Function, Program and Object

Schedule 2C

Year Ended June 30, 2013

| \$         \$           11         1,232,596         24,482,127           2-         34,690         34,690           34,690         34,690           34,690         34,690           33,690         34,690           33,690         34,690           34,690         34,690           34,690         34,690           34,690         34,690           34,690         34,690           34,690         34,690           34,690         34,690           34,690         34,690           34,690         34,690           34,690         34,690           34,690         34,690           34,690         34,690           34,690         328,124           35,721         3,392,408           32,606         4,944,315           36         325,431           37         1,685,041           30         2,861,697           325,638         1,125,463           325,638         1,125,463           325,638         1,125,463           325,644         -           325,638         1,125,463   |  | Total      | Employee  | Total Salaries | Services and | 2013<br>Annual Budget | 2012<br>Annual Budget |
|--|--|------------|-----------|----------------|--------------|-----------------------|-----------------------|
| air Instruction         19,150,305         4,099,226         23,49,531         1,225,596         24,482,127         24,690         26,013         27,640,683         26,013         27,646,833         26,013         27,640,833         26,013         27,640,83         28,017,841         21,174,13         27,940,883         28,017,807         26,013         27,94,408         28,017,807         27,040   |  | Salaries   | S         | S              | S            | S                     | <b>∽</b>              |
| 1,11,116   | truction<br>02 Regular Instruction                       | 19,150,305 | 4,099,226 | 23,249,531     | 1,232,596    | 24,482,127            | 24,983,281            |
| 177,418   717,   | .03 Career Programs                                      | - 722 072  | 166.245   | 888.317        | 224,839      | 1,113,156             | 1,204,573             |
| 1,000  | .u/ Library Services                                     | 585.698    | 131.720   | 717,418        |              | 717,418               | 694,295               |
| 1. carring   229,360   48,674   278,034   2,090   280,124     1. carring   213,946   48,674   1,011,985   264,015   1,276,000     2. carring   2,621,431   556,982   2,131,995   264,015   1,276,000     2. carring   2,621,431   556,982   31,78,413   213,995   33,900     2. carring   2,621,431   556,982   2,152,952   39,077,507     2. carring   317,517   68,866   386,385   103,512   489,895     2. carring   2,221,809   47,033   269,842   140,307   410,149     2. carring   2,222,809   47,033   269,842   140,307   1,685,041     2. carring   2,222,809   167,019   799,825   2,861,697   7,495,327     2. carring   6,32,806   167,019   799,825   2,861,697   1,125,463     2. carring   2,222,809   167,019   799,825   2,861,697   1,4800     2. carring   2,222,809   167,019   799,825   2,861,697   1,125,463     2. carring   2,222,809   167,019   799,825   2,861,697   2,861,697     2. carring   2,222,809   2,220,838   1,135,449     2. carring   2,222,809   2,220,838   1,125,449     2. carring   2,222,809   2,222,809   2,222,809     2. carring   2,222,809   2,222,809   2,222,449     2. carring   2,222,809   2,222,449     2. carring   2,222,809   2,222,449     2. carring   2,222,409   2,222,449     2. carring   2,222,409   2,222,449     2. carring   | .06 Counscients<br>10 Cracial Education                  | 5.926.178  | 1,467,355 | 7,393,533      | 113,050      | 7,506,583             | 7,836,466             |
| ### 197,491 1,011,985 264,015 1,276,000 ation ation 2,621,431 556,982 3,178,413 213,995 3,392,408 ation 12,621,431 556,982 3,178,413 213,995 3,392,408 ation 18,145 23,044 18,145 1,155 215,952 192,001 ation 317,517 68,866 386,383 103,512 489,895 ation 73,415 3,634 1,054,999 103,133 180,182 ation 2,222,809 4,7033 269,847 160,307 410,149 ation 6,322,806 167,019 799,825 280,838 1,080,663 ation 6,322,806 167,019 799,825 325,698 1,125,463 ation 6,322,806 167,019 799,825 326,0838 1,125,463 ation 6,322,806 167,019 799,825 326,0838 1,125,463 ation 6,322,806 167,019 799,825 326,0838 1,125,463 ation 6,322,806 167,019 799,825 325,698 49,752,449 ation 6,322,806 167,019 799,825 325,608 49,752,449 ation 6,322,809 40,752,449 ation 6,322,806 167,019 7799,825 325,809 40,752,449 ation 6,322,806 167,019 7799,825 325,809 40,752,449 ation 6,322,809 40,752,449 ation 6,322 | 20 English I anguage I carning                           | 229.360    | 48,674    | 278,034        | 2,090        | 280,124               | 304,605               |
| tricration 2,621,431 556,982 3,178,413 213,995 3,392,408 81,245 11,755 83,000 81,245 11,755 83,000 81,245 11,755 83,000 65,922 11,755 83,000 65,922 31,7517 66,866 386,385 103,133 180,182 180,182 11,3415 11,517 68,866 386,385 103,133 180,182 180,182 11,351,637 260,794 11,518,431 535,721 2,054,152 11,351,637 260,794 11,518,431 535,721 2,054,152 11,351,637 260,794 11,518,431 535,721 2,054,152 11,351,637 260,794 11,518,431 535,721 2,054,152 11,351,637 260,794 11,518,431 535,721 1,050,415 11,351,637 260,794 1,518,431 535,721 1,050,415 11,351,637 260,794 1,518,431 535,721 1,050,413 15 11,351,637 260,794 1,518,431 535,721 1,050,413 15 1,050,663 11,351,632 11,050,663 11,351,632 11,351,633 11,351,633 11,351,633 11,351,633 11,351,633 11,351,633 11,351,633 11,351,633 11,351,633 11,351,633 11,351,634 11,351,644 11, | .30 English Language Learning<br>31 Aboriginal Education | 814,494    | 197,491   | 1,011,985      | 264,015      | 1,276,000             | 1,223,801             |
| St. 245   St. 25.044   St. 26.079   St. 25.022   St. 3000     St. 245   St. 25.044   St. 26.079   St. 25.022   St. 2001     St. 245   St. 24.555   St. 25.22   St. 2001     St. 245   St. 24.555   St. 25.22   St. 2001     St. 245   St. 24.555   St. 25.22   St. 2001     St. 245   St. 24.52   St. 25.22   St. 25.22     St. 245   St. 24.29   St. 25.22   St. 25.22     St. 245   St. 24.25   St. 25.22   St. 25.22     St. 25.22   St. 25.23   St. 25.22     St. 25.22   St. 25.23   St. 25.23     St. 25.23   St. 25.23   St. 25.23     St. 25.23   St. 25.23     St. 25.23   St. 25.23   St. 25.23     St. 25.23   St. 25.23      | 31 About Administration                                  | 2.621.431  | 556,982   | 3,178,413      | 213,995      | 3,392,408             | 3,568,378             |
| inistration 317,517 68,866 386,383 103,512 192,001 489,895 arration 73,415 3,634 1,049 103,512 489,895 arration 1,227,637 260,794 1,049 103,133 180,182 arration 1,227,637 260,794 1,049 103,133 180,182 arrations 3,28,461 750,255 3,988,716 955,599 4,944,315 arrations 3,28,461 750,255 3,988,716 955,599 4,944,315 arrations 6,32,806 167,019 799,825 280,838 1,080,663 arration 6,32,806 167,019 799,825 280,838 1,080,663 arration 6,32,806 167,019 799,825 280,838 1,080,663 arration 6,33,805 167,019 799,825 3,250,608 49,752,449 arration 6,33,803,562 7,982,879 43,876,441 5,876,008 49,752,449   | .41 SCHOOL AURINISHAUOR<br>60 Summer School              | 81,245     |           | 81,245         | 1,755        | 83,000                | 66,755                |
| 30,233,818   |  | _          | 23,044    | 126,079        | 65,922       | 192,001               | 134,005               |
| inistration 317,517 68,866 386,383 103,512 489,895  overnance 866,705 188,294 77,049 103,133 180,182  stration 1,257,637 260,794 1,518,431 535,721 2,054,152  nance 1,257,637 260,794 1,518,431 535,721 2,054,152  faintenance Administration 3,238,461 750,255 3,988,716 955,599 4,944,315  rations 3,284,61 750,255 3,988,716 955,599 4,944,315  rations 3,769,301 864,329 4,633,630 2,861,697 7,495,327  stration 6,32,806 167,019 799,825 280,838 1,080,663  tation 6,32,806 167,019 799,825 325,638 1,125,463  35,893,562 7,982,879 43,876,441 5,876,008 49,752,449   |  |            | 6,690,737 | 36,924,555     | 2,152,952    | 39,077,507            | 40,050,834            |
| ion 317,517 68,866 386,383 103,512 492,923  T3,415 3,634 T7,049 103,133 180,182  866,705 188,294 1,054,999 329,076 1,384,075  1,257,637 260,794 1,518,431 535,721 2,054,152  ance Administration 222,809 47,033 269,842 140,307 410,149  ance Administration 3,238,461 750,255 3,988,716 955,599 4,944,315  3,238,461 750,255 3,988,716 955,599 4,944,315  3,769,301 864,329 4,633,630 2,861,697 7,495,327  632,806 167,019 799,825 280,838 1,080,663  632,806 167,019 799,825 326,638 1,125,463   |  |            |           |                |              | 200 001               | 485 020               |
| nece R66,705 188,294 1,054,999 329,076 1,384,075  1,257,637 260,794 1,518,431 535,721 2,054,152  ance Administration 222,809 47,033 269,842 140,307 410,149  ance Administration 3,238,461 750,255 3,988,716 955,599 4,944,315  3,384,61 750,255 3,988,716 955,599 4,944,315  3,769,301 864,329 4,633,630 2,861,697 7,495,327  632,806 167,019 799,825 280,838 1,080,663  632,806 167,019 799,825 325,638 1,125,463  | 11 Educational Administration                            | 317,517    | 998'89    | 386,383        | 103,512      | 489,895               | 426,004               |
| 866,705 188,294 1,054,999 329,076 1,384,075  1,257,637 260,794 1,518,431 535,721 2,054,152  ance Administration 222,809 47,033 269,842 140,307 410,149  3,238,461 750,255 3,988,716 955,599 4,944,315  3,769,301 864,329 4,633,630 2,861,697 7,495,327  632,806 167,019 799,825 280,838 1,080,663  632,806 167,019 799,825 325,638 1,125,463  3,5893,562 7,982,879 43,876,441 5,876,008 49,752,449   | 40 School District Governance                            | 73,415     | 3,634     | 77,049         | 103,133      | 180,182               | 208,508               |
| ance Administration 222,809 47,033 269,842 140,307 410,149  3,238,461 750,255 3,988,716 955,599 4,944,315  3,031 67,041 375,072 80,750 455,822  3,769,301 864,329 4,633,630 2,861,697 7,495,327  632,806 167,019 799,825 280,838 1,080,663  632,806 167,019 799,825 325,638 1,125,463  | 41 Business Administration                               | 866,705    | 188,294   | 1,054,999      | 329,076      | 1,384,075             | 1,310,342             |
| ance Administration 222,809 47,033 269,842 140,307 410,149 3,238,461 750,255 3,988,716 955,599 4,944,315 308,031 67,041 375,072 80,750 455,822 308,031 67,041 375,072 80,750 455,822 3,769,301 864,329 4,633,630 2,861,697 7,495,327 632,806 167,019 799,825 280,838 1,080,663 632,806 167,019 799,825 325,638 1,125,463   |  | 1          | 260,794   | 1,518,431      | 535,721      | 2,054,152             | 2,004,779             |
| ance Administration 222,809 47,033 269,842 140,307 410,149 3,238,461 750,255 3,988,716 955,599 4,944,315 308,031 67,041 375,072 80,750 455,822 308,031 67,041 375,072 1,685,041 1,685,041 3,769,301 864,329 4,633,630 2,861,697 7,495,327 632,806 167,019 799,825 280,838 1,080,663 632,806 167,019 799,825 325,638 1,125,463  |  |            |           |                |              |                       |                       |
| 3,238,461 750,255 3,988,716 955,599 4,944,315 3,08,031 67,041 375,072 80,750 455,822 3,08,031 67,041 375,072 80,750 455,822 3,08,031 864,329 4,633,630 2,861,697 7,495,327 632,806 167,019 799,825 280,838 1,080,663 632,806 167,019 799,825 325,638 1,125,463   | erations and Maintenance                                 | 222 809    | 47.033    | 269.842        | 140,307      | 410,149               | 322,998               |
| 308,031       67,041       375,072       80,750       455,822         3,769,301       864,329       4,633,630       2,861,697       7,495,327         632,806       167,019       799,825       280,838       1,080,663         632,806       167,019       799,825       325,638       1,125,463         -       -       -       -       -         35,893,562       7,982,879       43,876,441       5,876,008       49,752,449   | 241 Operations and infaminentative Authinistration       | 3 238 461  | 750.255   | 3.988.716      | 955,599      | 4,944,315             | 4,924,576             |
| 3,769,301 864,329 4,633,630 2,861,697 7,495,327  632,806 167,019 799,825 280,838 1,080,663  632,806 167,019 799,825 325,638 1,125,463  | .50 Maintenance Operations                               | 308 031    | 67.041    | 375,072        | 80,750       | 455,822               | 401,923               |
| 3,769,301       864,329       4,633,630       2,861,697       7,495,327         632,806       167,019       799,825       280,838       1,080,663         632,806       167,019       799,825       325,638       1,125,463         1       1       1       1       1         35,893,562       7,982,879       43,876,441       5,876,008       49,752,449   | .52 Maintenance of Oromius                               |            |           |                | 1,685,041    | 1,685,041             | 1,675,041             |
| 632,806       167,019       799,825       280,838       1,080,663         -       44,800       44,800       44,800         -       1,125,463       1,125,463         -       -       -         -   | <b>Y</b>   |            | 864,329   | 4,633,630      | 2,861,697    | 7,495,327             | 7,324,538             |
| 632,806     167,019     799,825     280,838     1,080,663       632,806     167,019     799,825     325,638     1,125,463       -     -     -     -       -     -     -     -       35,893,562     7,982,879     43,876,441     5,876,008     49,752,449   |  |            |           |                |              |                       |                       |
| g dion 9 display displ | .70 Student Transportation                               | 632,806    | 167,019   | 799,825        | 280,838      | 1,080,663             | 1,070,558             |
| tion 9   | 73 Housing   | •          |           | •              | 44,800       | 44,800                | 000*++                |
| tion 9<br>35,893,562 7,982,879 43,876,441 5,876,008 49,752,449   | otal Function 7  |            | 167,019   | 799,825        | 325,638      | 1,125,463             | 1,113,338             |
| tion 9<br>35,893,562 7,982,879 43,876,441 5,876,008 49,752,449   | bt Services  |            |           |                |              |                       |                       |
| 35,893,562 7,982,879 43,876,441 5,876,008 49,752,449   | otal Function 9  | 1          | •         | 1              | •            | 1                     |                       |
|  | Functions 1 - 9  | 35,893,562 | 7,982,879 | 43,876,441     | 5,876,008    | 49,752,449            | 50,495,509            |

Annual Budget - Special Purpose Revenue and Expense Year Ended June 30, 2013

|  | 2013          |
|--|---------------|
|  | Annual Budget |
|  | \$            |
| Revenue                                  |               |
| Provincial Grants                        |               |
| Ministry of Education                    | 2,016,080     |
| Other Revenue                            | 2,109,478     |
| Total Revenue                            | 4,125,558     |
| Expense                                  | 4 105 559     |
| Instruction                              | 4,125,558     |
| Total Expense                            | 4,125,558     |
| Budgeted Surplus (Deficit), for the year |               |

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

Deferred Revenue, beginning of year Deferred Revenue, beginning of year, as restated

Add: Restricted Grants
Provincial Grants - Ministry of Education
Other

Less: Allocated to Revenue Deferred Revenue, end of year

Revenue Provincial Grants - Ministry of Education Other Revenue

Principals and Vice Principals Educational Assistants Support Staff Other Professionals Teachers Expense Salaries Tee

Employee Benefits Services and Supplies

Net Revenue (Expense)

| Annual   | Learning    | Aboriginal | Special   | School    |         | Mean)  |                  |               |
|----------|-------------|------------|-----------|-----------|---------|--------|------------------|---------------|
| Facility | Improvement | Education  | Education | Generated | Strong  | Set,   | 1                | AND THE       |
| Grant    | Fund        | Technology | Equipment | Funds     | Start   | Learn  | OLEP             | CommunityLINK |
|          |             | S          | s         | S         | s       | s      | s                |               |
| •        | •           | 8.013      | 48,115    | 900,000   | 7,515   | 26,000 | 15,000           | 12,517        |
|          |             | 8.013      | 48,115    | 000'006   | 7,515   | 26,000 | 15,000           | 12,517        |
|          | ñ           |            |           |           | ;       |        | 000              | 001.00        |
| 314,985  | 624,425     |            | 18,551    | 1 970 000 | 128,000 | 24,010 | 100,000          | 301,100       |
| 300710   | 30770       |            | 18 551    | 1.970.000 | 128,000 | 24,010 | 166,000          | 507,700       |
| 314,983  | 624,423     | 0001       | 18 551    |           | 128,000 | 24,010 | 166,000          | 507,709       |
| 314,703  |             | 7,013      | 48,115    | 2,870,000 | 7,515   | 26,000 | 15,000           | 12,508        |
| 314,985  | 624,425     | 1,000      | 18,551    | 000 000   | 128,000 | 24,010 | 166,000          | 507,709       |
| 314,985  | 624,425     | 1,000      | 18,551    | 1,970,000 | 128,000 | 24,010 | 166,000          | 507,709       |
|          | 175,000     |            |           |           |         |        | 16,500<br>24,000 | 76,415        |
|          | 175,000     |            |           |           | 99.620  |        |                  | 227,451       |
| 119,808  |             |            |           |           |         |        |                  |               |
| 110 909  | 350 000     | <br> <br>  | ,         |           | 99,620  | 1      | 40,500           | 303,866       |
| 36,460   | 66.784      |            |           |           | 18.880  |        | 12,000           | 11,271        |
| 168 717  | 208,141     | 1,000      | 18,551    | 1,970,000 | 9,500   | 24.010 | 113,500          | 132,572       |
| 314,985  | 624,425     | 1,000      | 18,551    | 1,970,000 | 128,000 | 24,010 | 166,000          | 507,709       |
|          |             |            |           | '         |         | 1      | •                |               |

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

Deferred Revenue, beginning of year Deferred Revenue, beginning of year, as restated

Add: Restricted Grants
Provincial Grants - Ministry of Education

Other

Less: Allocated to Revenue Deferred Revenue, end of year

Revenue Provincial Grants - Ministry of Education Other Revenue

Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals Expense Salaries Tee

Employee Benefits Services and Supplies

Net Revenue (Expense)

| TOTAL                                 | S | 1,557,223 | 1,557,223 | 120 350 C | 2,035,071 | 2,045,550 | 4,080,621 | 2,155,558 | 3,482,286 | 2,016,080 | 2,109,478 | 4,125,558 | 467.915 | 24,000 | 175,000 | 446,879 | 30,000 | 1,143,794 | 233,895 | 2,747,869 | 4,125,558 | •   |
|---------------------------------------|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|--------|---------|---------|--------|-----------|---------|-----------|-----------|-----|
| District<br>Scholarships              | s | 125,612   | 125,612   |           |           | 10,550    | 16,550    | 16,550    | 125,612   |           | 16,550    | 16,550    |         |        |         |         |        |           |         | 16,550    | 16,550    |     |
| Other District<br>Deferred<br>Revenue | s | 230,598   | 230,598   | 000 00    | 20,007    |           | 20,000    | 38,928    | 211,670   |           | 38,928    | 38,928    |         |        |         |         |        | •         |         | 38,928    | 38,928    |     |
| District<br>Literacy<br>Plan          | S | 146,916   | 146,916   |           |           |           | •         | 25,000    | 121,916   |           | 25,000    | 25,000    |         |        |         |         |        | •         |         | 25,000    | 25,000    |     |
| Drug and<br>Alcohol<br>VIHA           | S | 6,937     | 6,937     |           | 000       | 000,46    | 29,000    | 29,000    | 6,937     |           | 29,000    | 29,000    | 47,000  |        |         |         |        | 47,000    | 12,000  |           | 29,000    |     |
| Headstart<br>PRP                      | s |           | •         | 115 700   |           |           | 115,700   | 115,700   | •         | 115,700   |           | 115,700   | 76,500  |        |         |         | 15,000 | 91,500    | 13,500  | 10,700    | 115,700   | _   |
| Oasis<br>PRP                          | s | 200       |           | 115.700   |           | 002.31.   | 115,700   | 115,700   | •         | 115,700   |           | 115,700   | 76,500  |        |         |         | 15,000 | 91,500    | 13,500  | 10,700    | 115,700   | -   |
| I                                     |   | I         | ł         |           |           | Ì         |           | ı         | ı         |           | ļ         |           |         |        |         |         | I      |           |         | ļ         |           | I I |

Page 12

Annual Budget - Capital Revenue and Expense Year Ended June 30, 2013

|   | 2013 Annual Budget |           |           |
|---|--------------------|-----------|-----------|
|   | Invested in        | Local     | Fund      |
|   | Capital Assets     | Capital   | Balance   |
|   | \$                 | \$        | S         |
| Revenue                                     |                    |           |           |
| Provincial Grants                           |                    |           |           |
| Ministry of Education                       | 473,587            |           | 473,587   |
| Amortization of Deferred Capital Revenue    | 2,621,646          |           | 2,621,646 |
| Total Revenue                               | 3,095,233          | <u>-</u>  | 3,095,233 |
| Expense                                     |                    |           |           |
| Operations and Maintenance                  | 473,587            | 280,000   | 753,587   |
| Amortization of Capital Assets              | 3,221,480          | ,         | 3,221,480 |
| Total Expense                               | 3,695,067          | 280,000   | 3,975,067 |
| Net Revenue (Expense)                       | (599,834)          | (280,000) | (879,834) |
| Net Transfers (to) from other funds         |                    |           |           |
| Local Capital                               |                    | 215,000   | 215,000   |
| Total Net Transfers                         | -                  | 215,000   | 215,000   |
| Other Adjustments to Fund Balances          |                    |           |           |
| Capital Assets Purchased from Local Capital | 105,000            | (105,000) | _         |
| Total Other Adjustments to Fund Balances    | 105,000            | (105,000) |           |
| Budgeted Surplus (Deficit), for the year    | (494,834)          | (170,000) | (664,834) |