

Amended Annual Budget

School District No. 33 (Chilliwack)

June 30, 2013

School District No. 33 (Chilliwack)

June 30, 2013

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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. 33 (Chilliwack) (called the "Board") to adopt the Amended 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. 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. 33 (Chilliwack) Amended Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expenditure for the 2012/2013 fiscal year and the total budget bylaw amount of **\$ 127,106,472** for the 2012/2013 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 2012/2013.

READ A FIRST TIME THE 22nd DAY OF JANUARY, 2013;

READ A SECOND TIME THE 12th DAY OF FEBRUARY, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 12th DAY OF FEBRUARY, 2013.



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 33 (Chilliwack) Amended Annual Budget Bylaw 2012/2013, adopted by the Board the 12th day of February, 2013.



Secretary Treasurer

School District No. 33 (Chilliwack)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

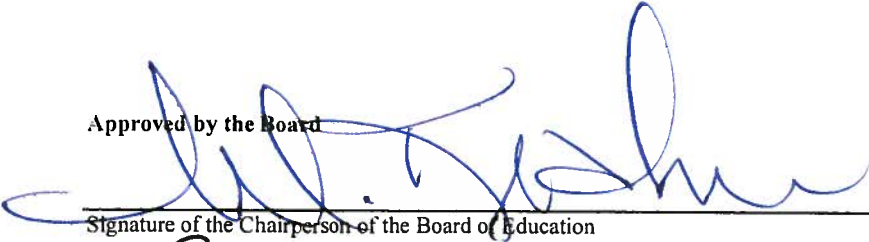
	2013 Amended Annual Budget	2013 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,564,563	13,653,000
Adult	214,813	247,000
Total Ministry Operating Grant Funded FTE's	13,779,375	13,900,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	144,715,902	144,567,822
Other	112,569	64,171
Federal Grants		48,398
Tuition	1,000,000	1,100,000
Other Revenue	4,886,453	4,890,484
Rentals and Leases	230,000	180,000
Investment Income	175,000	155,000
Amortization of Deferred Capital Revenue	4,570,172	4,570,172
Total Revenue	155,690,096	155,576,047
Expenses		
Instruction	101,826,645	101,090,448
District Administration	3,506,625	3,414,372
Operations and Maintenance	12,848,677	11,043,782
Transportation and Housing	2,587,656	2,648,374
Amortization of Tangible Capital Assets	5,636,869	5,636,869
Total Expense	126,406,472	123,833,845
Net Revenue (Expense)	29,283,624	31,742,202
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,221,648	2,363,550
Budgeted Surplus (Deficit), for the year	32,505,272	34,105,752
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	0	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	32,505,272	34,105,752
Budgeted Surplus (Deficit), for the year	32,505,272	34,105,752

School District No. 33 (Chilliwack)

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

	2013 Amended Annual Budget	2013 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	113,140,377	112,213,510
Special Purpose Funds - Total Expense	6,028,746	5,983,466
Capital Fund - Total Expense	7,237,349	5,636,869
Capital Fund - Tangible Capital Assets Purchased from Local Capital	700,000	700,000
Total Budget Bylaw Amount	127,106,472	124,533,845

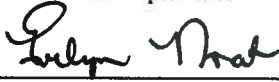
Approved by the Board



Signature of the Chairperson of the Board of Education

12-FEB-2013

Date Signed



Signature of the Superintendent

Feb. 20, 2013

Date Signed



Signature of the Secretary Treasurer

Feb 14 / 13

Date Signed

School District No. 33 (Chilliwack)

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

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Surplus (Deficit) for the year	29,283,624	31,742,202
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(700,000)	(700,000)
From Deferred Capital Revenue	(34,447,449)	(34,447,449)
Total Acquisition of Tangible Capital Assets	(35,147,449)	(35,147,449)
Amortization of Tangible Capital Assets	5,636,869	5,636,869
Total Effect of change in Tangible Capital Assets	(29,510,580)	(29,510,580)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(226,956)	2,231,622

School District No. 33 (Chilliwack)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2013

	Operating Fund	Special Purpose Fund	Capital Fund	2013 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	5,564,645	73,261	50,924,564	56,562,470
Change in Accounting Policies/Prior Period Adjustments				
Reclassify Deferred Revenue to (from) Operating Surplus	91,043			91,043
Reclassify Endowments to Deferred Revenue		(73,261)		(73,261)
Accumulated Surplus (Deficit), beginning of year, as restated	<u>5,655,688</u>	<u>-</u>	<u>50,924,564</u>	<u>56,580,252</u>
Changes for the year				
Net Revenue (Expense) for the year	(2,521,648)		31,805,272	29,283,624
Interfund Transfers				
Local Capital	(700,000)		700,000	-
Net Changes for the year	<u>(3,221,648)</u>	<u>-</u>	<u>32,505,272</u>	<u>29,283,624</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>2,434,040</u></u>	<u><u>-</u></u>	<u><u>83,429,836</u></u>	<u><u>85,863,876</u></u>

School District No. 33 (Chilliwack)

Schedule 2

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

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	107,090,157	106,991,388
Tuition	1,000,000	1,100,000
Other Revenue	2,148,572	2,148,572
Rentals and Leases	230,000	180,000
Investment Income	150,000	130,000
Total Revenue	110,618,729	110,549,960
Expenses		
Instruction	96,344,404	95,653,487
District Administration	3,506,625	3,414,372
Operations and Maintenance	10,701,692	10,497,277
Transportation and Housing	2,587,656	2,648,374
Total Expense	113,140,377	112,213,510
Net Revenue (Expense)	(2,521,648)	(1,663,550)
Budgeted Prior Year Surplus Appropriation	3,221,648	2,363,550
Net Transfers (to) from other funds		
Local Capital	(700,000)	(700,000)
Total Net Transfers	(700,000)	(700,000)
Budgeted Surplus (Deficit), for the year	0	-

School District No. 33 (Chilliwack)

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

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	107,881,870	107,783,101
AANDC/LEA Recovery	(1,927,675)	(1,927,675)
Other Ministry of Education Grants		
Pay Equity	864,624	864,624
Education Guarantee (Graduated Adults)	271,338	271,338
Total Provincial Grants - Ministry of Education	107,090,157	106,991,388
Tuition		
Offshore Tuition Fees	1,000,000	1,100,000
Total Tuition	1,000,000	1,100,000
Other Revenues		
LEA/Direct Funding from First Nations	1,927,675	1,927,675
Miscellaneous		
Trades Adjustment	20,897	20,897
Other Miscellaneous	200,000	200,000
Total Other Revenue	2,148,572	2,148,572
Rentals and Leases	230,000	180,000
Investment Income	150,000	130,000
Total Operating Revenue	110,618,729	110,549,960

School District No. 33 (Chilliwack)

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

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Salaries		
Teachers	49,519,357	48,219,855
Principals and Vice Principals	6,229,748	6,281,233
Educational Assistants	6,894,353	8,602,488
Support Staff	9,867,796	10,113,109
Other Professionals	2,764,030	2,858,367
Substitutes	3,667,839	3,450,099
Total Salaries	78,943,123	79,525,151
Employee Benefits	17,821,295	18,161,035
Total Salaries and Benefits	96,764,418	97,686,186
Services and Supplies		
Services	2,811,925	2,838,180
Student Transportation	103,315	58,315
Professional Development and Travel	1,071,594	979,328
Rentals and Leases	237,000	237,000
Dues and Fees	132,450	132,450
Insurance	310,000	310,000
Supplies	10,024,675	8,287,051
Utilities	1,685,000	1,685,000
Total Services and Supplies	16,375,959	14,527,324
Total Operating Expense	113,140,377	112,213,510

School District No. 33 (Chilliwack)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2013

	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	40,127,310	1,401,994	123,823	572,121	-	2,530,839	44,756,087
1.03 Career Programs	86,739	-	-	-	425,141	9,719	521,599
1.07 Library Services	1,114,511	2,059	-	91,018	-	-	1,207,588
1.08 Counselling	2,163,295	10,297	-	-	-	-	2,173,592
1.10 Special Education	4,709,284	284,096	5,973,829	97,270	-	345,049	11,409,528
1.30 English Language Learning	734,489	-	-	-	-	-	734,489
1.31 Aboriginal Education	456,812	40,782	733,830	106,491	67,370	76,328	1,481,613
1.41 School Administration	-	4,057,787	-	2,003,896	426,916	220,731	6,709,330
1.60 Summer School	71,804	30,927	-	-	-	4,000	106,731
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 Off Shore Students	55,113	94,860	-	15,646	-	2,000	167,619
1.64 Other	-	-	-	236	-	8,500	8,736
Total Function 1	49,519,357	5,922,802	6,831,482	2,886,678	919,427	3,197,166	69,276,912
4 District Administration							
4.11 Educational Administration	-	51,486	-	44	661,626	-	713,156
4.40 School District Governance	-	-	-	-	128,700	-	128,700
4.41 Business Administration	-	255,460	-	454,621	701,231	13,673	1,424,985
Total Function 4	-	306,946	-	454,665	1,491,557	13,673	2,266,841
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	91,058	275,598	2,000	368,656
5.50 Maintenance Operations	-	-	-	4,648,666	-	320,000	4,968,666
5.52 Maintenance of Grounds	-	-	-	448,409	-	10,000	458,409
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	5,188,133	275,598	332,000	5,795,731
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	99,983	77,448	-	177,431
7.70 Student Transportation	-	-	62,871	1,238,337	-	125,000	1,426,208
Total Function 7	-	-	62,871	1,338,320	77,448	125,000	1,603,639
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	49,519,357	6,229,748	6,894,353	9,867,796	2,764,030	3,667,839	78,943,123

School District No. 33 (Chilliwick)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	44,756,087	10,135,131	54,891,218	8,504,424	63,395,642	60,406,327
1.03 Career Programs	521,599	124,235	645,834	269,487	915,321	887,005
1.07 Library Services	1,207,588	281,354	1,488,942	137,704	1,626,646	1,637,379
1.08 Counselling	2,173,592	499,387	2,672,979	-	2,672,979	2,984,127
1.10 Special Education	11,409,528	2,546,534	13,956,062	609,588	14,565,650	16,615,060
1.30 English Language Learning	734,489	168,971	903,460	15,413	918,873	852,648
1.31 Aboriginal Education	1,481,613	339,918	1,821,531	773,529	2,595,060	2,423,127
1.41 School Administration	6,709,330	1,470,687	8,180,017	894,199	9,074,216	9,239,414
1.60 Summer School	106,731	23,204	129,935	4,500	134,435	134,435
1.61 Continuing Education	-	-	-	-	-	-
1.62 Off Shore Students	167,619	36,527	204,146	232,000	436,146	415,861
1.64 Other	8,736	700	9,436	-	9,436	58,104
Total Function 1	69,276,912	15,626,648	84,903,560	11,440,844	96,344,404	95,653,487
4 District Administration						
4.11 Educational Administration	713,156	145,477	858,633	54,100	912,733	850,286
4.40 School District Governance	128,700	1,200	129,900	191,100	321,000	321,000
4.41 Business Administration	1,424,985	311,207	1,736,192	536,700	2,272,892	2,243,086
Total Function 4	2,266,841	457,884	2,724,725	781,900	3,506,625	3,414,372
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	368,656	78,923	447,579	242,700	690,279	632,944
5.50 Maintenance Operations	4,968,666	1,173,958	6,142,624	1,424,835	7,567,459	7,476,675
5.52 Maintenance of Grounds	458,409	112,045	570,454	188,500	758,954	702,658
5.56 Utilities	-	-	-	1,685,000	1,685,000	1,685,000
Total Function 5	5,795,731	1,364,926	7,160,657	3,541,035	10,701,692	10,497,277
7 Transportation and Housing						
7.41 Transportation and Housing Administration	177,431	40,035	217,466	28,200	245,666	294,299
7.70 Student Transportation	1,426,208	331,802	1,758,010	583,980	2,341,990	2,354,075
Total Function 7	1,603,639	371,837	1,975,476	612,180	2,587,656	2,648,374
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	78,943,123	17,821,295	96,764,418	16,375,959	113,140,377	112,213,510

School District No. 33 (Chilliwack)

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

	<u>2013 Amended Annual Budget</u>	<u>2013 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,178,296	3,128,985
Other	112,569	64,171
Federal Grants		48,398
Other Revenue	<u>2,737,881</u>	<u>2,741,912</u>
Total Revenue	<u><u>6,028,746</u></u>	<u><u>5,983,466</u></u>
Expenses		
Instruction	5,482,241	5,436,961
Operations and Maintenance	<u>546,505</u>	<u>546,505</u>
Total Expense	<u><u>6,028,746</u></u>	<u><u>5,983,466</u></u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>	<u><u>-</u></u>

School District No. 33 (Chilliwack)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	PRP AMUT	French
Deferred Revenue, beginning of year	(134,530)								
Transfer from Operating Surplus - June 30, 2012	134,530								
Transfer to Operating (Surplus) Deficit - June 30, 2012									
Deferred Revenue, beginning of year, as restated	-	-	446,198	1,576,020	89,933	19,144	-	11,068	901
			446,198	1,576,020	89,933	19,144	-	11,068	901
Add: Restricted Grants									
Provincial Grants - Ministry of Education	546,505	1,384,951	33,287		224,000	49,000	694,559	58,869	141,100
Provincial Grants - Other				3,066,473					
Other				17,501					
Investment Income									
Less: Allocated to Revenue									
Deferred Revenue, end of year	546,505	1,384,951	33,287	3,083,974	224,000	49,000	694,559	58,869	141,100
	546,505	1,384,951	33,287	2,643,014	262,243	49,000	694,559	69,937	137,814
	-	-	446,198	2,016,980	51,690	19,144	-	-	4,187
Revenues	546,505	1,384,951	33,287		262,243	49,000	694,559	69,937	137,814
Provincial Grants - Ministry of Education									
Provincial Grants - Other				2,643,014					
Other Revenue	546,505	1,384,951	33,287	2,643,014	262,243	49,000	694,559	69,937	137,814
Expenses									
Salaries									
Teachers		398,860							
Educational Assistants		852,558							
Support Staff		33,533							
Services and Supplies		1,284,951		52,071			401,065	68,539	47,085
	546,505	100,000	33,287	2,590,943	262,243	49,000	293,494	1,398	90,729
	546,505	1,384,951	33,287	2,643,014	262,243	49,000	694,559	69,937	137,814
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2013

	Literacy Innovation	Early Learning	SWIS	HRDC/ELMS	CAP	Scholarship	TOTAL
Deferred Revenue, beginning of year	\$ 31,009	\$ 4,401	\$ 6,496	\$ 225,573	\$ 12,851	\$ 204,805	\$ 2,493,869
Transfer from Operating Surplus - June 30, 2012							134,530
Transfer to Operating (Surplus) Deficit - June 30, 2012				(225,573)			(225,573)
Deferred Revenue, beginning of year, as restated	31,009	4,401	6,496	-	12,851	204,805	2,402,826
Add: Restricted Grants							
Provincial Grants - Ministry of Education			64,171		48,398		3,132,271
Provincial Grants - Other						94,867	112,569
Other							3,161,340
Investment Income							17,501
Less: Allocated to Revenue			64,171		48,398	94,867	6,423,681
Deferred Revenue, end of year	31,009	4,401	6,496	-	12,851	204,805	6,028,746
Revenues							
Provincial Grants - Ministry of Education			64,171		48,398		3,178,296
Provincial Grants - Other						94,867	112,569
Other Revenue							2,737,881
Expenses							
Salaries			64,171		48,398	94,867	6,028,746
Teachers							566,555
Educational Assistants							1,253,623
Support Staff							33,533
Services and Supplies			64,171		48,398	94,867	1,853,711
Net Revenue (Expense)							
							4,175,035
							6,028,746
							-

School District No. 33 (Chilliwack)

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

	2013 Amended Annual Budget			2013 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	34,447,449		34,447,449	34,447,449
Investment Income		25,000	25,000	25,000
Amortization of Deferred Capital Revenue	4,570,172		4,570,172	4,570,172
Total Revenue	39,017,621	25,000	39,042,621	39,042,621
Expenses				
Operations and Maintenance	1,600,480		1,600,480	
Amortization of Tangible Capital Assets	5,636,869		5,636,869	5,636,869
Total Expense	7,237,349	-	7,237,349	5,636,869
Net Revenue (Expense)	31,780,272	25,000	31,805,272	33,405,752
Net Transfers (to) from other funds				
Local Capital		700,000	700,000	700,000
Total Net Transfers	-	700,000	700,000	700,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	700,000	(700,000)	-	
Total Other Adjustments to Fund Balances	700,000	(700,000)	-	-
Budgeted Surplus (Deficit), for the year	32,480,272	25,000	32,505,272	34,105,752