

Amended Annual Budget

School District No. 67 (Okanagan Skaha)

June 30, 2016

School District No. 67 (Okanagan Skaha)

June 30, 2016

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Source	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	14

*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. 67 (OKANAGAN SKAHA) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2015/2016 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. 67 (Okanagan Skaha) Amended Annual Budget Bylaw for fiscal year 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$64,470,848 for the 2015/2016 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 2015/2016.

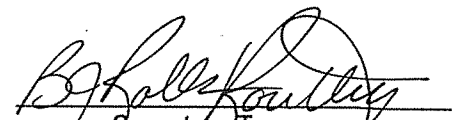
READ A FIRST TIME THE 23rd DAY OF FEBRUARY, 2016;

READ A SECOND TIME THE 23rd DAY OF FEBRUARY, 2016;


READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF FEBRUARY, 2016;

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 67 (Okanagan Skaha) Amended Annual Budget Bylaw 2015/2016, adopted by the Board the 23rd DAY OF FEBRUARY, 2016.


Secretary Treasurer

School District No. 67 (Okanagan Skaha)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,741.375	5,558.125
Adult	6.125	5.000
Other	15.875	26.250
Total Ministry Operating Grant Funded FTE's	5,763.375	5,589.375
Revenues	\$	\$
Provincial Grants		
Ministry of Education	54,228,685	54,113,506
Other	85,434	87,760
Federal Grants	16,010	
Tuition	1,008,187	725,000
Other Revenue	3,490,703	3,625,106
Rentals and Leases	325,000	350,300
Investment Income	194,785	160,000
Amortization of Deferred Capital Revenue	3,117,132	3,115,795
Total Revenue	62,465,936	62,177,467
Expenses		
Instruction	48,597,687	47,106,521
District Administration	2,254,136	2,107,997
Operations and Maintenance	12,244,896	12,150,744
Transportation and Housing	839,759	859,267
District Local Capital Expenditures	100,000	
Total Expense	64,036,478	62,224,529
Net Revenue (Expense)	(1,570,542)	(47,062)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,629,055	149,109
Budgeted Surplus (Deficit), for the year	58,513	102,047
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	58,513	102,047
Budgeted Surplus (Deficit), for the year	58,513	102,047

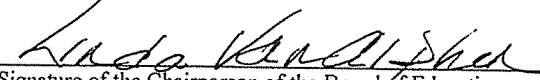
School District No. 67 (Okanagan Skaha)

Amended Annual Budget - Revenue and Expense

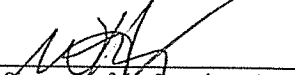
Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	56,461,919	54,665,701
Operating - Tangible Capital Assets Purchased	285,000	250,000
Special Purpose Funds - Total Expense	3,791,570	3,912,795
Special Purpose Funds - Tangible Capital Assets Purchased	149,370	147,285
Capital Fund - Total Expense	3,782,989	3,646,033
Total Budget Bylaw Amount	64,470,848	62,621,814

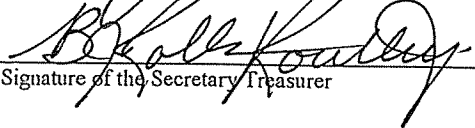
Approved by the Board


 Signature of the Chairperson of the Board of Education

Feb 24, 2016
 Date Signed


 Signature of the Superintendent

24-02-2016
 Date Signed


 Signature of the Secretary Treasurer

24 Feb 2016
 Date Signed

School District No. 67 (Okanagan Skaha)

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

Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,570,542)	(47,062)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(434,370)	(397,285)
From Deferred Capital Revenue		(1,095,666)
Total Acquisition of Tangible Capital Assets	(434,370)	(1,492,951)
Amortization of Tangible Capital Assets	3,682,989	3,636,033
Total Effect of change in Tangible Capital Assets	3,248,619	2,143,082
Use of Prepaid Expenses	(40,000)	150,000
	(40,000)	150,000
(Increase) Decrease in Net Financial Assets (Debt)	1,638,077	2,246,020

School District No. 67 (Okanagan Skaha)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2016

	Operating Fund	Special Purpose Fund	Capital Fund	2016 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,978,384	-	16,342,327	18,320,711
Changes for the year				
Net Revenue (Expense) for the year	(1,344,055)	149,370	(375,857)	(1,570,542)
Interfund Transfers				
Tangible Capital Assets Purchased	(285,000)	(149,370)	434,370	-
Net Changes for the year	<u>(1,629,055)</u>	<u>-</u>	<u>58,513</u>	<u>(1,570,542)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>349,329</u></u>	<u><u>-</u></u>	<u><u>16,400,840</u></u>	<u><u>16,750,169</u></u>

School District No. 67 (Okanagan Skaha)

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	52,133,130	52,029,726
Other	48,144	47,760
Tuition	1,008,187	725,000
Other Revenue	1,478,403	1,514,106
Rentals and Leases	325,000	325,000
Investment Income	125,000	125,000
Total Revenue	<u>55,117,864</u>	<u>54,766,592</u>
Expenses		
Instruction	44,953,402	43,339,461
District Administration	2,254,136	2,107,997
Operations and Maintenance	8,414,622	8,358,976
Transportation and Housing	839,759	859,267
Total Expense	<u>56,461,919</u>	<u>54,665,701</u>
Net Revenue (Expense)	<u>(1,344,055)</u>	<u>100,891</u>
Budgeted Prior Year Surplus Appropriation	<u>1,629,055</u>	<u>149,109</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(285,000)	(250,000)
Total Net Transfers	<u>(285,000)</u>	<u>(250,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 67 (Okanagan Skaha)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	52,335,463	52,298,779
AANDC/LEA Recovery	(965,192)	(1,039,106)
Other Ministry of Education Grants		
Pay Equity	441,194	441,194
Funding for Graduated Adults		-
FSA Grant	11,400	13,770
Carbon Tax Rebate	40,000	40,000
February Recount	361,548	361,548
May Recount	76,588	76,588
BC Ed Plan	111,850	111,850
July Recount - Summer Learning	28,840	45,114
Administrative Savings	(320,011)	(320,011)
Curriculum Implantation	11,450	
Total Provincial Grants - Ministry of Education	<u>52,133,130</u>	<u>52,029,726</u>
Provincial Grants - Other	<u>48,144</u>	<u>47,760</u>
Tuition		
Offshore Tuition Fees	758,187	525,000
Okanagan Hockey School	250,000	200,000
Total Tuition	<u>1,008,187</u>	<u>725,000</u>
Other Revenues		
Other School District/Education Authorities	411,711	375,000
LEA/Direct Funding from First Nations	965,192	1,039,106
Miscellaneous		
Miscellaneous	45,500	100,000
Teacher EHB Plan Funding	56,000	
Total Other Revenue	<u>1,478,403</u>	<u>1,514,106</u>
Rentals and Leases	<u>325,000</u>	<u>325,000</u>
Investment Income	<u>125,000</u>	<u>125,000</u>
Total Operating Revenue	<u><u>55,117,864</u></u>	<u><u>54,766,592</u></u>

School District No. 67 (Okanagan Skaha)

Amended Annual Budget - Schedule of Operating Expense by Source
 Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Salaries		
Teachers	24,044,973	23,462,551
Principals and Vice Principals	3,553,877	3,545,812
Educational Assistants	3,263,355	3,165,610
Support Staff	4,747,394	4,891,265
Other Professionals	1,654,017	1,620,375
Substitutes	1,589,517	1,354,952
Total Salaries	<u>38,853,133</u>	<u>38,040,565</u>
Employee Benefits	<u>9,485,556</u>	<u>9,398,777</u>
Total Salaries and Benefits	<u>48,338,689</u>	<u>47,439,342</u>
Services and Supplies		
Services	2,133,682	1,595,800
Student Transportation	582,238	553,430
Professional Development and Travel	588,316	486,900
Rentals and Leases	7,000	10,000
Dues and Fees	63,200	63,700
Insurance	164,000	161,000
Supplies	3,009,794	2,780,529
Utilities	1,575,000	1,575,000
Total Services and Supplies	<u>8,123,230</u>	<u>7,226,359</u>
Total Operating Expense	<u>56,461,919</u>	<u>54,665,701</u>

School District No. 67 (Okanagan Skaha)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2016

	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	19,185,953	1,158,975	106,282	605,997		1,270,531	22,327,738
1.03 Career Programs	164,500		77,287				241,787
1.07 Library Services	742,500			125,520		2,500	870,520
1.08 Counselling	797,300						797,300
1.10 Special Education	2,607,600	135,850	2,767,646		346,400	193,500	6,050,996
1.30 English Language Learning	122,000						122,000
1.31 Aboriginal Education	219,626	48,000	312,140	1,500		18,000	599,266
1.41 School Administration		1,900,000		440,168		24,866	2,365,034
1.60 Summer School						21,620	21,620
1.62 Off Shore Students	115,200	50,000			41,000	5,000	211,200
1.64 Other	90,294	21,000		40,211		16,000	167,505
Total Function 1	24,044,973	3,313,825	3,263,355	1,213,396	387,400	1,552,017	33,774,966
4 District Administration							
4.11 Educational Administration		240,052		43,411	377,770		661,233
4.40 School District Governance					79,474	2,000	81,474
4.41 Business Administration				253,691	446,311	33,500	733,502
Total Function 4	-	240,052	-	297,102	903,555	35,500	1,476,209
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				19,987	347,686		367,673
5.50 Maintenance Operations				2,866,430			2,866,430
5.52 Maintenance of Grounds				205,910			205,910
5.56 Utilities							-
Total Function 5	-	-	-	3,092,327	347,686	-	3,440,013
7 Transportation and Housing							
7.41 Transportation and Housing Administration					15,376		15,376
7.70 Student Transportation				144,569		2,000	146,569
Total Function 7	-	-	-	144,569	15,376	2,000	161,945
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	24,044,973	3,553,877	3,263,355	4,747,394	1,654,017	1,589,517	38,853,133

School District No. 67 (Okanagan Skaha)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	22,327,738	5,504,375	27,832,113	1,482,578	29,314,691	27,818,804
1.03 Career Programs	241,787	62,865	304,652	179,870	484,522	455,386
1.07 Library Services	870,520	223,175	1,093,695	81,575	1,175,270	1,203,571
1.08 Counseling	797,300	207,298	1,004,598	11,403	1,016,001	1,044,386
1.10 Special Education	6,050,996	1,488,059	7,539,055	414,428	7,953,483	7,961,082
1.30 English Language Learning	122,000	31,720	153,720	1,114	154,834	169,274
1.31 Aboriginal Education	599,266	148,081	747,347	302,997	1,050,344	836,500
1.41 School Administration	2,365,034	556,240	2,921,274	88,435	3,009,709	3,019,570
1.60 Summer School	21,620	4,760	26,380	900	27,280	43,000
1.62 Off Shore Students	211,200	52,231	263,431	265,000	528,431	559,667
1.64 Other	167,505	45,332	212,837	26,000	238,837	228,221
Total Function 1	33,774,966	8,324,136	42,099,102	2,854,300	44,953,402	43,339,461
4 District Administration						
4.11 Educational Administration	661,233	135,028	796,261	53,000	849,261	844,653
4.40 School District Governance	81,474	1,272	82,746	132,300	215,246	154,303
4.41 Business Administration	733,502	155,127	888,629	301,000	1,189,629	1,109,041
Total Function 4	1,476,209	291,427	1,767,636	486,500	2,254,136	2,107,997
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	367,673	75,541	443,214	138,000	581,214	584,214
5.50 Maintenance Operations	2,866,430	708,031	3,574,461	2,339,500	5,913,961	5,762,231
5.52 Maintenance of Grounds	205,910	53,537	259,447	85,000	344,447	437,531
5.56 Utilities	-	-	-	1,575,000	1,575,000	1,575,000
Total Function 5	3,440,013	837,109	4,277,122	4,137,500	8,414,622	8,358,976
7 Transportation and Housing						
7.41 Transportation and Housing Administration	15,376	3,229	18,605	500	19,105	19,605
7.70 Student Transportation	146,569	29,655	176,224	644,430	820,654	839,662
Total Function 7	161,945	32,884	194,829	644,930	839,759	859,267
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	38,853,133	9,485,556	48,338,689	8,123,230	56,461,919	54,665,701

School District No. 67 (Okanagan Skaha)
 Amended Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,095,555	2,083,780
Other	37,290	40,000
Federal Grants	16,010	
Other Revenue	1,767,300	1,911,000
Rentals and Leases		25,300
Investment Income	24,785	
Total Revenue	<u>3,940,940</u>	<u>4,060,080</u>
Expenses		
Instruction	3,644,285	3,767,060
Operations and Maintenance	147,285	145,735
Total Expense	<u>3,791,570</u>	<u>3,912,795</u>
Net Revenue (Expense)	<u>149,370</u>	<u>147,285</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(149,370)	(147,285)
Total Net Transfers	<u>(149,370)</u>	<u>(147,285)</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>	<u><u>-</u></u>

School District No. 67 (Okanagan Skaha)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2016

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	33,696	33,280	1,478,154	46,094	25,698	-	16,775
Add: Restricted Grants									
Provincial Grants - Ministry of Education	291,320	1,103,485		11,500		89,600	18,865	145,442	381,533
Provincial Grants - Other					1,875,500				
Other					16,000				
Investment Income		1,100		600		1,600	785	500	1,100
District Entered									
Less: Allocated to Revenue	291,320	1,104,585	-	12,100	1,891,500	91,200	19,650	145,942	382,633
Deferred Revenue, end of year	-	-	24,696	36,745	1,619,654	21,244	33,948	-	-
Revenues	291,320	1,103,485	8,400	8,035		114,450	10,615	145,442	398,258
Provincial Grants - Ministry of Education									
Provincial Grants - Other									
Federal Grants									
Other Revenue		1,100	600	600	1,734,000	1,600	785	500	1,100
Investment Income		1,104,585	9,000	8,635	1,750,000	116,050	11,400	145,942	399,358
Expenses	291,320	1,104,585	9,000	8,635	1,750,000	116,050	11,400	145,942	399,358
Salaries									
Teachers		705,451							
Educational Assistants		165,523							
Support Staff									
Substitutes						75,330	1,200		
Employee Benefits		870,974				77,250	1,200	65,000	47,500
Services and Supplies	147,285	233,611				19,490	200	16,250	11,882
Net Revenue (Expense) before Interfund Transfers	147,285	1,104,585	9,000	3,300	1,750,000	19,310	10,000	64,692	339,976
Interfund Transfers	144,035	-	-	5,335	-	-	-	-	-
Tangible Capital Assets Purchased	(144,035)	-	-	(5,335)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 67 (Okanagan Skaha)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2016

	Read Now	Promoting Healthy Schools	Art Starts	Attendance Support and Wellness	Thru a Different Lens	Well Ahead	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	36,301	7,290	3,243	36,239	-	-	1,716,720
Add: Restricted Grants							
Provincial Grants - Ministry of Education							
Provincial Grants - Other		30,000					2,041,745
Other		32,800	14,892		50,000	20,000	30,000
Investment Income	700	700	200	750		150	1,993,192
District Entered							23,585
	700	63,500	15,092	750	50,000	20,150	600
							4,089,122
Less: Allocated to Revenue	7,000	54,000	13,500	10,000	-	20,150	3,940,940
Deferred Revenue, end of year	30,001	16,790	4,835	26,989	50,000	-	1,864,902
Revenues							
Provincial Grants - Ministry of Education	6,300			9,250			2,095,555
Provincial Grants - Other		37,290					37,290
Federal Grants		16,010					16,010
Other Revenue	700	700	13,300	750		20,000	1,767,300
Investment Income			200			150	24,785
Total	7,000	54,000	13,500	10,000	-	20,150	3,940,940
Expenses							
Salaries							
Teachers						11,700	825,651
Educational Assistants		36,000					195,523
Support Staff							85,330
Substitutes	4,800					2,765	10,685
Employee Benefits	4,800	36,000				14,465	1,117,189
Services and Supplies	1,200	9,000				3,886	295,519
Total	1,000	9,000	13,500	10,000		1,799	2,378,862
Total	7,000	54,000	13,500	10,000	-	20,150	3,791,570
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	149,370
Interfund Transfers							
Tangible Capital Assets Purchased							(149,370)
Net Revenue (Expense)	-	-	-	-	-	-	(149,370)

School District No. 67 (Okanagan Skaha)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget			2016 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Other Revenue				
Investment Income		245,000	245,000	200,000
Amortization of Deferred Capital Revenue		45,000	45,000	35,000
Total Revenue	<u>3,117,132</u>	<u>290,000</u>	<u>3,407,132</u>	<u>3,350,795</u>
Expenses				
Operations and Maintenance				
Amortization of Tangible Capital Assets			-	10,000
Operations and Maintenance	3,682,989		3,682,989	3,636,033
District Local Capital Expenditures		100,000	100,000	
Total Expense	<u>3,682,989</u>	<u>100,000</u>	<u>3,782,989</u>	<u>3,646,033</u>
Net Revenue (Expense)	<u>(565,857)</u>	<u>190,000</u>	<u>(375,857)</u>	<u>(295,238)</u>
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	434,370		434,370	397,285
Total Net Transfers	<u>434,370</u>	<u>-</u>	<u>434,370</u>	<u>397,285</u>
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	<u>(131,487)</u>	<u>190,000</u>	<u>58,513</u>	<u>102,047</u>