BRITISH COLUMBIA Ministry of Education

SCHOOL DISTRICT AUDITED FINANCIAL STATEMENTS

6021

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
43	Coquitlam	2001/02

OFFICE LOCATION(S)	TELEPHONE NUMBER
550 Poirier Street	(604) 939-9201

MAILING ADDRESS:
550 Poirier Street

CITY	PROVINCE	POSTAL CODE
Coquitlam	BC	V3J 6A7

NAME OF SUPERINTENDENT	TELEPHONE NUMBER
Laureen Doerksen	

NAME OF SECRETARY-TREASURER	TELEPHONE NUMBER
Lorcan O'Melinn	

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the 2001/02 audited financial statements for School District No. 43

SIGNATURE OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES	DATE SIGNED
[signature]	Oct 1, 02
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
L Doerksen	Oct 1/02.
SIGNATURE OF SECRETARY-TREASURER	DATE SIGNED
L O'Meli.	Oct 1/02

BRITISH COLUMBIA Ministry of Education

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DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

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PRICEWATERHOUSECOOPERS

PricewaterhouseCoopers LLP
Chartered Accountants
601 West Hastings Street
Suite 1400
Vancouver, British Columbia
Canada V6B 5A5
+1 (604) 806 7000
+1 (604) 806 7806

September 12, 2002

Auditors' Report

To the Board of School Trustees

We have audited the following financial statements of **School District No. 43 Coquitlam** as at June 30, 2002 and for the year then ended:

Statement 1	Operating Fund Balance Sheet
Statement 2	Operating Fund Statement of Surplus (Deficit)
Statement 3	Operating Fund Statement of Revenue and Expenditure
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Statement 9	Debt Services (Capital) Statement of Revenue and Expenditure and Surplus (Deficit)

These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the School District as at June 30, 2002 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements. As required by the School Act (British Columbia), we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

PRICEWATERHOUSECOOPERS

The financial statements of School District No. 43 Coquitlam as at June 30, 2001, and for the year then ended, were audited by another auditor who expressed an opinion without reservation on those financial statements in their report dated August 31, 2001.

PricewaterhouseCoopers LLP

Chartered Accountants

British Columbia Ministry of Education

OPERATING FUND BALANCE SHEET

(SHOWN IN DOLLARS ONLY)

6022
STATEMENT 1

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	AS AT JUNE 30, 2002

ASSETS

					2002	Prior Year
CASH:	710	ON HAND		$200		$200
	715	IN BANK		22,395,003		15,484,993
	720	TERM AND DEMAND DEPOSITS		977,585		940,593
		TOTAL CASH			$23,372,788	$16,425,786
ACCOUNTS RECEIVABLE:	725	TAX REQUISITIONS		0		0
	730	DUE FROM PROVINCE (specify)				
			$0			
			0			
			0			
			0	0		0
	735	DUE FROM CANADA (specify)				
		GST	379,227			
			0			
			0			
			0	379,227		138,997
	745	DUE FROM CAPITAL FUND		1,691,711		0
	747	DUE FROM OTHER SCHOOL DISTRICTS/ EDUCATION AUTHORITIES		0		0
	750	DUE FROM LOCAL EDUCATION AGREEMENTS/ DIRECT FUNDING FROM FIRST NATIONS		0		0
	755	OTHER RECEIVABLES (specify)				
		Miscellaneous	1,827,773			
			0			
			0	1,827,773		2,234,098
		TOTAL ACCOUNTS RECEIVABLE			3,898,711	2,373,095
760		INVENTORIES			18,408	12,235
765		PREPAID EXPENSES			484,476	426,193
				TOTAL ASSETS	**$27,774,383**	**$19,237,309**

LIABILITIES AND SURPLUS

810		BANK OVERDRAFT			$0	$0
820		BANK LOANS PAYABLE			0	0
ACCOUNTS PAYABLE AND ACCRUED LIABILITES	825	TRADE		$12,825,903		11,015,398
	830	DUE TO CAPITAL FUND		0		1,787,469
	845	OTHER CURRENT LIABILITIES (specify)				
			$0			
			0			
			0	0		0
		TOTAL ACCOUNTS PAYABLE			12,825,903	12,802,867
840		DEFERRED REVENUE (Statement 5)			9,028,266	6,181,777
850		TRUST FUND BALANCES (Statement 4)			5,245,712	3,403,847
ACCUMULATED SURPLUS (DEFICIT): (Statement 2)						
870		OPERATING				
	871	APPROPRIATED	202,459			0
	872	UNAPPROPRIATED	94,948			-3,672,012
		TOTAL OPERATING SURPLUS (DEFICIT) (Statement 2)		297,407		-3,672,012
874		DEBT SERVICES (Statement 9)		377,095		520,830
		TOTAL ACCUMULATED SURPLUS (DEFICIT)			674,502	-3,151,182
				TOTAL LIABILITIES AND SURPLUS	**$27,774,383**	**$19,237,309**

British Columbia Ministry of Education

OPERATING FUND
STATEMENT OF SURPLUS (DEFICIT)

(SHOWN IN DOLLARS ONLY)

6023
STATEMENT 2

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

OPERATING

	APPROPRIATED	UNAPPROPRIATED	2001/02 TOTAL	PRIOR YEAR TOTAL
ACCUMULATED SURPLUS (DEFICIT) AT BEGINNING OF YEAR	$0	-$3,672,012	-$3,672,012	-$1,583,654
PRIOR PERIOD ADJUSTMENT (see notes)	0	0	0	0
REMOVE SURPLUS INCLUDED IN CURRENT YEAR REVENUES (OR DEFICIT RETIRED IN CURRENT YEAR EXPENDITURES)				
BUDGETED SURPLUS (DEFICIT)	0	0	0	0
ADDITIONAL SURPLUS (DEFICIT)	0	-735,000	-735,000	0
SUBTOTAL (Total Statement 3)	**0**	**-735,000**	**-735,000**	**0**
ACCUMULATED SURPLUS (DEFICIT) SUBTOTAL	**0**	**-2,937,012**	**-2,937,012**	**-1,583,654**
ADD OPERATING SURPLUS (DEFICIT) FOR CURRENT YEAR (Statement 3)		3,234,419	3,234,419	-2,088,358
ACCUMULATED SURPLUS (DEFICIT) SUBTOTAL	**0**	**297,407**	**297,407**	**-3,672,012**
TRANSFERS BETWEEN UNAPPROPRIATED AND APPROPRIATED ACCUMULATED SURPLUS	202,459	-202,459		
ACCUMULATED SURPLUS (DEFICIT) AT END OF YEAR (Statement 1) (see notes)	**$202,459**	**$94,948**	**$297,407**	**-$3,672,012**

BRITISH COLUMBIA Ministry of Education

OPERATING FUND
STATEMENT OF REVENUE AND EXPENDITURE

(SHOWN IN DOLLARS ONLY)

6024
STATEMENT 3

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

OPERATING

			2001/02 ACTUAL	2001/02 BUDGET (Final)	PRIOR YEAR ACTUAL
REVENUE (Schedule A):					
	610	FEDERAL GRANTS	$193,675	$204,279	$216,016
	620	PROVINCIAL GRANTS, MINISTRY OF EDUCATION	188,464,898	182,351,033	178,716,502
	640	OTHER FEES AND REVENUE	14,003,937	13,361,442	11,118,580
	650	RENTALS AND LEASES	437,781	300,000	350,230
	660	INVESTMENT REVENUE	756,929	1,083,000	1,299,751
		TOTAL OPERATING REVENUE	**203,857,220**	**197,299,754**	**191,701,079**
EXPENDITURE (Schedule B):					
	1	INSTRUCTION	$157,669,915	$154,307,110	$151,448,271
	4	DISTRICT & SCHOOL-BASED ADMINISTRATION	15,917,154	16,793,138	16,320,288
	5	OPERATIONS & MAINTENANCE	24,891,840	23,870,397	24,643,005
	7	TRANSPORTATION & HOUSING	1,408,892	1,594,109	1,377,873
	9	DEBT SERVICES (OPERATING)	0	0	0
		TOTAL OPERATING EXPENDITURE	**199,887,801**	**196,564,754**	**193,789,437**
NET REVENUE (EXPENDITURE) BEFORE SURPLUS APPROPRIATION OR DEFICIT RETIREMENT			3,969,419	735,000	-2,088,358
PRIOR YEAR SURPLUS APPROPRIATION (Statement 2)			0	0	0
RETIREMENT OF PRIOR YEAR DEFICIT (Statement 2)			-735,000	-735,000	0
OPERATING SURPLUS (DEFICIT) FOR YEAR (Statement 2)			**$3,234,419**	**$0**	**-$2,088,358**

BRITISH COLUMBIA Ministry of Education

OPERATING FUND - TRUST FUNDS
SUMMARY OF CHANGES

(SHOWN IN DOLLARS ONLY)

6025
STATEMENT 4A

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

	EXTERNALLY RESTRICTED			INTERNALLY RESTRICTED BY SCHOOL BOARD	CURRENT YEAR TOTAL	PREVIOUS YEAR TOTAL
	MINISTRY OF EDUCATION (from Statement 4B)	OTHER (from Statement 4C)	SUB-TOTAL	(from Statement 4D)		
BALANCE AT BEGINNING OF YEAR	$1,745,820	$152,044	$1,897,864	$1,505,983	$3,403,847	$3,036,125
REVENUE:						
INTEREST	0	0	0	11,617	11,617	63,858
GRANTS (Ministry of Education)	11,246,592	0	11,246,592	0	11,246,592	5,917,524
GRANTS (Other Provincial)	0	482,178	482,178	1,850	484,028	483,378
GRANTS (Federal)	0	119,590	119,590	0	119,590	37,787
DONATIONS	0	0	0	149,159	149,159	164,911
OTHER (specify)	97,345	0	97,345	134,938	232,283	43,535
	0	0	0	0	0	0
TOTAL REVENUE	11,343,937	601,768	11,945,705	297,564	12,243,269	6,710,993
EXPENDITURE:						
SALARIES						
ADMINISTRATIVE OFFICER	0	0	0	0	0	0
TEACHER	2,300,727	72,634	2,373,361	5,388	2,378,749	2,397,565
SUPPORT STAFF						
OTHER PROFESSIONAL	0	0	0	0	0	21,994
EDUCATION ASSISTANTS	0	0	0	0	0	0
CLERICAL	0	167,924	167,924	81,466	249,390	55,846
OTHER STAFF	0	0	0	0	0	170,779
SUPPORT STAFF SUBTOTAL	0	167,924	167,924	81,466	249,390	248,619
SUBSTITUTE	254,585	1,583	256,168	0	256,168	300,090
EMPLOYEE BENEFITS	530,418	49,098	579,516	0	579,516	583,711
SERVICES & SUPPLIES	6,179,981	255,350	6,435,331	225,265	6,660,596	2,553,262
CAPITAL	270,177	6,808	276,985	0	276,985	259,157
OTHER (specify)	0	0	0	0	0	867
	0	0	0	0	0	0
TOTAL EXPENDITURE	9,535,888	553,397	10,089,285	312,119	10,401,404	6,343,271
BALANCE AT END OF YEAR	$3,553,869	$200,415	$3,754,284	$1,491,428	$5,245,712	$3,403,847

British Columbia Ministry of Education

OPERATING FUND - TRUST FUNDS
EXTERNALLY RESTRICTED BY MINISTRY OF EDUCATION

(SHOWN IN DOLLARS ONLY)

6025-B
Statement 4B

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

NAME OF FUND	102 K-3 PRIMARY CLASS SIZE	104 LEARNING ASSISTANT TEACHERS	107 TEACHER LIBRARIANS	108 COUNSELLORS	120 SPECIAL EDUCATION RESOURCE TEACHERS
BALANCE AT BEGINNING OF YEAR	$0	$0	$0	$0	$0
REVENUE:					
INTEREST	0	0	0	0	0
GRANTS (Ministry of Education)	1,854,000	0	212,586	0	0
GRANTS (Other Provincial)	0	0	0	0	0
GRANTS (Federal)	0	0	0	0	0
DONATIONS	0	0	0	0	0
OTHER (specify)					
	0	0	0	0	0
	0	0	0	0	0
TOTAL REVENUE	$1,854,000	$0	$212,586	$0	$0
EXPENDITURE:					
SALARIES					
ADMINISTRATIVE OFFICER	0	0	0	0	0
TEACHER	1,481,600	0	182,026	0	0
SUPPORT STAFF					
OTHER PROFESSIONAL	0	0	0	0	0
EDUCATION ASSISTANTS	0	0	0	0	0
CLERICAL	0	0	0	0	0
OTHER STAFF	0	0	0	0	0
SUPPORT STAFF SUBTOTAL	0	0	0	0	0
SUBSTITUTE	0	0	0	0	0
EMPLOYEE BENEFITS	322,500	0	24,420	0	0
SERVICES & SUPPLIES	49,900	0	6,140	0	0
CAPITAL	0	0	0	0	0
OTHER (specify)					
	0	0	0	0	0
	0	0	0	0	0
TOTAL EXPENDITURE	$1,854,000	$0	$212,586	$0	$0
BALANCE AT END OF YEAR	$0	$0	$0	$0	$0

BRITISH COLUMBIA Ministry of Education

OPERATING FUND - TRUST FUNDS
EXTERNALLY RESTRICTED BY MINISTRY OF EDUCATION

(SHOWN IN DOLLARS ONLY)

6025-B
Statement 4B

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

NAME OF FUND	130 ENGLISH AS A SECOND LANGUAGE TEACHERS	**SUB-TOTAL** **Provincial Collective Agreement**
BALANCE AT BEGINNING OF YEAR	$0	$0
REVENUE:		
INTEREST	0	0
GRANTS (Ministry of Education)	664,489	2,731,075
GRANTS (Other Provincial)	0	0
GRANTS (Federal)	0	0
DONATIONS	0	0
OTHER (specify)		
	0	0
	0	0
TOTAL REVENUE	$664,489	$2,731,075
EXPENDITURE:		
SALARIES		
ADMINISTRATIVE OFFICER	0	0
TEACHER	523,259	2,186,885
SUPPORT STAFF		
OTHER PROFESSIONAL	0	0
EDUCATION ASSISTANTS	0	0
CLERICAL	0	0
OTHER STAFF	0	0
SUPPORT STAFF SUBTOTAL	0	0
SUBSTITUTE	0	0
EMPLOYEE BENEFITS	122,090	469,010
SERVICES & SUPPLIES	19,140	75,180
CAPITAL	0	0
OTHER (specify)		
	0	0
	0	0
TOTAL EXPENDITURE	$664,489	$2,731,075
BALANCE AT END OF YEAR	$0	$0

BRITISH COLUMBIA Ministry of Education

OPERATING FUND - TRUST FUNDS
EXTERNALLY RESTRICTED BY MINISTRY OF EDUCATION

(SHOWN IN DOLLARS ONLY)

6025-B
Statement 4B

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

NAME OF FUND	205 ACCREDITATION	207 ANNUAL CAPITAL ALLOWANCE	210 DISTANCE EDUCATION SCHOOL	212 FOUR HOUR MINIMUM	215 IMPLEMENTATION TRAINING
BALANCE AT BEGINNING OF YEAR	$182,079	$0	$0	$0	$269,166
REVENUE:					
INTEREST	0	0	0	0	0
GRANTS (Ministry of Education)	211,571	6,155,516	0	0	8,400
GRANTS (Other Provincial)	0	0	0	0	0
GRANTS (Federal)	0	0	0	0	0
DONATIONS	0	0	0	0	0
OTHER (specify)					*Contribution from Operating f*
	0	0	0	0	97,345
	0	0	0	0	0
TOTAL REVENUE	$211,571	$6,155,516	$0	$0	$105,745
EXPENDITURE:					
SALARIES					
ADMINISTRATIVE OFFICER	0	0	0	0	0
TEACHER	0	0	0	0	0
SUPPORT STAFF					
OTHER PROFESSIONAL	0	0	0	0	0
EDUCATION ASSISTANTS	0	0	0	0	0
CLERICAL	0	0	0	0	0
OTHER STAFF	0	0	0	0	0
SUPPORT STAFF SUBTOTAL	0	0	0	0	0
SUBSTITUTE	26,255	0	0	0	123,478
EMPLOYEE BENEFITS	4,726	0	0	0	22,226
SERVICES & SUPPLIES	115,196	4,251,979	0	0	64,041
CAPITAL	8,239	0	0	0	0
OTHER (specify)					
	0	0	0	0	0
	0	0	0	0	0
TOTAL EXPENDITURE	$154,416	$4,251,979	$0	$0	$209,745
BALANCE AT END OF YEAR	$239,234	$1,903,537	$0	$0	$165,166

BRITISH COLUMBIA Ministry of Education

OPERATING FUND - TRUST FUNDS
EXTERNALLY RESTRICTED BY MINISTRY OF EDUCATION

(SHOWN IN DOLLARS ONLY)

6025-B
Statement 4B

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

NAME OF FUND	220 LEARNING RESOURCES	231 ABORIGINAL EDUCATION TECHNOLOGY	245 SKILLS NOW	250 SPECIAL EDUCATION EQUIPMENT	255 SPECIAL EDUCATION TRAINING
BALANCE AT BEGINNING OF YEAR	$1,052,941	$300	$32,901	$94,878	$0
REVENUE:					
INTEREST	0	0	0	0	0
GRANTS (Ministry of Education)	1,503,090	1,950	0	26,587	0
GRANTS (Other Provincial)	0	0	0	0	0
GRANTS (Federal)	0	0	0	0	0
DONATIONS	0	0	0	0	0
OTHER (specify)					
	0	0	0	0	0
	0	0	0	0	0
TOTAL REVENUE	$1,503,090	$1,950	$0	$26,587	$0
EXPENDITURE:					
SALARIES					
ADMINISTRATIVE OFFICER	0	0	0	0	0
TEACHER	0	0	0	0	0
SUPPORT STAFF					
OTHER PROFESSIONAL	0	0	0	0	0
EDUCATION ASSISTANTS	0	0	0	0	0
CLERICAL	0	0	0	0	0
OTHER STAFF	0	0	0	0	0
SUPPORT STAFF SUBTOTAL	0	0	0	0	0
SUBSTITUTE	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
SERVICES & SUPPLIES	1,555,083	0	1,273	3,528	0
CAPITAL	250,000	0	11,938	0	0
OTHER (specify)					
	0	0	0	0	0
	0	0	0	0	0
TOTAL EXPENDITURE	$1,805,083	$0	$13,211	$3,528	$0
BALANCE AT END OF YEAR	$750,948	$2,250	$19,690	$117,937	$0

BRITISH COLUMBIA Ministry of Education

OPERATING FUND - TRUST FUNDS
EXTERNALLY RESTRICTED BY MINISTRY OF EDUCATION

(SHOWN IN DOLLARS ONLY)

6025-B
Statement 4B

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

NAME OF FUND	260 EMPLOYEE HOUSING	265 TECHNOLOGY PLAN	266 PEI	269 EDUCATION CHANGE	SUB-TOTAL Other MOE Designated
BALANCE AT BEGINNING OF YEAR	$0	$3,253	$0	$89,540	$1,725,058
REVENUE:					
INTEREST	0	0	0	0	0
GRANTS (Ministry of Education)	0	0	377,942	0	8,285,056
GRANTS (Other Provincial)	0	0	0	0	0
GRANTS (Federal)	0	0	0	0	0
DONATIONS	0	0	0	0	0
OTHER (specify)					
	0	0	0	0	97,345
	0	0	0	0	0
TOTAL REVENUE	$0	$0	$377,942	$0	$8,382,401
EXPENDITURE:					
SALARIES					
ADMINISTRATIVE OFFICER	0	0	0	0	0
TEACHER	0	0	0	0	0
SUPPORT STAFF					
OTHER PROFESSIONAL	0	0	0	0	0
EDUCATION ASSISTANTS	0	0	0	0	0
CLERICAL	0	0	0	0	0
OTHER STAFF	0	0	0	0	0
SUPPORT STAFF SUBTOTAL	0	0	0	0	0
SUBSTITUTE	0	0	102,794	2,058	254,585
EMPLOYEE BENEFITS	0	0	18,503	370	45,825
SERVICES & SUPPLIES	0	0	14,474	30,041	6,035,615
CAPITAL	0	0	0	0	270,177
OTHER (specify)					
	0	0	0	0	0
	0	0	0	0	0
TOTAL EXPENDITURE	$0	$0	$135,771	$32,469	$6,606,202
BALANCE AT END OF YEAR	$0	$3,253	$242,171	$57,071	$3,501,257

BRITISH COLUMBIA Ministry of Education

OPERATING FUND - TRUST FUNDS
EXTERNALLY RESTRICTED BY MINISTRY OF EDUCATION

(SHOWN IN DOLLARS ONLY)

6025-B
Statement 4B

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

NAME OF FUND	301	302	303	304	SUB-TOTAL
	TRANSPORTATION FOR DEAF & HARD OF HEARING	SPECIAL EDUCATION TECHNOLOGY (S.E.T. - BC)	ICCR	DAY TREATMENT	**Provincial Resource Programs**
BALANCE AT BEGINNING OF YEAR	$0	$0	$10,368	$10,394	$20,762
REVENUE:					
INTEREST	0	0	0	0	0
GRANTS (Ministry of Education)	58,789	0	88,969	82,703	230,461
GRANTS (Other Provincial)	0	0	0	0	0
GRANTS (Federal)	0	0	0	0	0
DONATIONS	0	0	0	0	0
OTHER (specify)					
	0	0	0	0	0
	0	0	0	0	0
TOTAL REVENUE	$58,789	$0	$88,969	$82,703	$230,461
EXPENDITURE:					
SALARIES					
ADMINISTRATIVE OFFICER	0	0	0	0	0
TEACHER	0	0	52,733	61,109	113,842
SUPPORT STAFF					
OTHER PROFESSIONAL	0	0	0	0	0
EDUCATION ASSISTANTS	0	0	0	0	0
CLERICAL	0	0	0	0	0
OTHER STAFF	0	0	0	0	0
SUPPORT STAFF SUBTOTAL	0	0	0	0	0
SUBSTITUTE	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	4,583	11,000	15,583
SERVICES & SUPPLIES	45,793	0	9,729	13,664	69,186
CAPITAL	0	0	0	0	0
OTHER (specify)					
	0	0	0	0	0
	0	0	0	0	0
TOTAL EXPENDITURE	$45,793	$0	$67,045	$85,773	$198,611
BALANCE AT END OF YEAR	$12,996	$0	$32,292	$7,324	$52,612

BRITISH COLUMBIA Ministry of Education

OPERATING FUND - TRUST FUNDS
EXTERNALLY RESTRICTED BY MINISTRY OF EDUCATION

(SHOWN IN DOLLARS ONLY)

6025-B
Statement 4B

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

TOTAL	
$1,745,820	
0	
11,246,592	
0	
0	
0	
97,345	
0	
$11,343,937	
0	
2,300,727	
0	
0	
0	
0	
0	
254,585	
530,418	
6,179,981	
270,177	
0	
0	
$9,535,888	
$3,553,869	(1)

(1) TO Statement 4

BRITISH COLUMBIA Ministry of Education

OPERATING FUND - TRUST FUNDS
EXTERNALLY RESTRICTED BY OTHERS

(SHOWN IN DOLLARS ONLY)

6025-C
Statement 4C

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

NAME OF FUND	601 EARLY YEARS	602 SUNDRY	603 TOURISM INTERNSHIP	604 MULTICULTURALISM	605 EARLY INTERVENTION
BALANCE AT BEGINNING OF YEAR	$4,322	$11,668	$21,265	$2,260	$0
REVENUE:					
INTEREST	0	0	0	0	0
GRANTS (Ministry of Education)	0	0	0	0	0
GRANTS (Other Provincial)	0	0	0	0	65,000
GRANTS (Federal)	119,590	0	0	0	0
DONATIONS	0	0	0	0	0
OTHER (specify)					
	0	0	0	0	0
	0	0	0	0	0
TOTAL REVENUE	$119,590	$0	$0	$0	$65,000
EXPENDITURE:					
SALARIES					
ADMINISTRATIVE OFFICER	0	0	0	0	0
TEACHER	0	0	17,549	0	55,085
SUPPORT STAFF					
OTHER PROFESSIONAL	0	0	0	0	0
EDUCATION ASSISTANTS	0	0	0	0	0
CLERICAL	321	0	0	0	0
OTHER STAFF	0	0	0	0	0
SUPPORT STAFF SUBTOTAL	321	0	0	0	0
SUBSTITUTE	1,583	0	0	0	0
EMPLOYEE BENEFITS	285	0	3,716	0	9,915
SERVICES & SUPPLIES	55,467	0	0	0	0
CAPITAL	6,808	0	0	0	0
OTHER (specify)					
	0	0	0	0	0
	0	0	0	0	0
TOTAL EXPENDITURE	$64,464	$0	$21,265	$0	$65,000
BALANCE AT END OF YEAR	$59,448	$11,668	$0	$2,260	$0

BRITISH COLUMBIA Ministry of Education

OPERATING FUND - TRUST FUNDS
EXTERNALLY RESTRICTED BY OTHERS

(SHOWN IN DOLLARS ONLY)

6025-C
Statement 4C

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

NAME OF FUND	606 SCHOOL MEALS	607 COMMUNITY SCHOOLS	608 INNER CITY	SUB-TOTAL Miscellaneous Funds	TOTAL
BALANCE AT BEGINNING OF YEAR	$67,384	$74	$45,071	$152,044	$152,044
REVENUE:					
INTEREST	0	0	0	0	0
GRANTS (Ministry of Education)	0	0	0	0	0
GRANTS (Other Provincial)	347,178	0	70,000	482,178	482,178
GRANTS (Federal)	0	0	0	119,590	119,590
DONATIONS	0	0	0	0	0
OTHER (specify)					
	0	0	0	0	0
	0	0	0	0	0
TOTAL REVENUE	$347,178	$0	$70,000	$601,768	$601,768
EXPENDITURE:					
SALARIES					
ADMINISTRATIVE OFFICER	0	0	0	0	0
TEACHER	0	0	0	72,634	72,634
SUPPORT STAFF					
OTHER PROFESSIONAL	0	0	0	0	0
EDUCATION ASSISTANTS	0	0	0	0	0
CLERICAL	117,012	74	50,517	167,924	167,924
OTHER STAFF	0	0	0	0	0
SUPPORT STAFF SUBTOTAL	117,012	74	50,517	167,924	167,924
SUBSTITUTE	0	0	0	1,583	1,583
EMPLOYEE BENEFITS	24,574	0	10,608	49,098	49,098
SERVICES & SUPPLIES	189,789	0	10,094	255,350	255,350
CAPITAL	0	0	0	6,808	6,808
OTHER (specify)					
	0	0	0	0	0
	0	0	0	0	0
TOTAL EXPENDITURE	$331,375	$74	$71,219	$553,397	$553,397
BALANCE AT END OF YEAR	$83,187	$0	$43,852	$200,415	$200,415 (1)

(1) TO Statement 4

BRITISH COLUMBIA Ministry of Education

OPERATING FUND - TRUST FUNDS
INTERNALLY RESTRICTED BY SCHOOL BOARD

(SHOWN IN DOLLARS ONLY)

6025-D
Statement 4D

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

NAME OF FUND	701 SCHOLARSHIPS	702 DONATIONS	**SUB-TOTAL Scholarship Funds**
BALANCE AT BEGINNING OF YEAR	$420,311	$60,796	$481,107
REVENUE:			
INTEREST	11,617	0	11,617
GRANTS (Ministry of Education)	0	0	0
GRANTS (Other Provincial)	0	0	0
GRANTS (Federal)	0	0	0
DONATIONS	28,913	120,246	149,159
OTHER (specify)			
	0	0	0
	0	0	0
TOTAL REVENUE	$40,530	$120,246	$160,776
EXPENDITURE:			
SALARIES			
ADMINISTRATIVE OFFICER	0	0	0
TEACHER	0	0	0
SUPPORT STAFF			
OTHER PROFESSIONAL	0	0	0
EDUCATION ASSISTANTS	0	0	0
CLERICAL	0	0	0
OTHER STAFF	0	0	0
SUPPORT STAFF SUBTOTAL	0	0	0
SUBSTITUTE	0	0	0
EMPLOYEE BENEFITS	0	0	0
SERVICES & SUPPLIES	45,119	133,229	178,348
CAPITAL	0	0	0
OTHER (specify)			
	0	0	0
	0	0	0
TOTAL EXPENDITURE	$45,119	$133,229	$178,348
BALANCE AT END OF YEAR	$415,722	$47,813	$463,535

BRITISH COLUMBIA Ministry of Education

OPERATING FUND - TRUST FUNDS
INTERNALLY RESTRICTED BY SCHOOL BOARD

(SHOWN IN DOLLARS ONLY)

6025-D
Statement 4D

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

NAME OF FUND	801 SICK LEAVE TRUST-TEACHING	802 SICK LEAVE TRUST-NONTEACHING	803 GEOGRAPHY	804 STUDENT SERVICES	SUB-TOTAL Miscellaneous Funds
BALANCE AT BEGINNING OF YEAR	$65,396	$858,851	$64,581	$36,048	$1,024,876
REVENUE:					
INTEREST	0	0	0	0	0
GRANTS (Ministry of Education)	0	0	0	0	0
GRANTS (Other Provincial)	0	0	1,850	0	1,850
GRANTS (Federal)	0	0	0	0	0
DONATIONS	0	0	0	0	0
OTHER (specify)		*Employee/employer contribut*			
	0	134,938	0	0	134,938
	0	0	0	0	0
TOTAL REVENUE	$0	$134,938	$1,850	$0	$136,788
EXPENDITURE:					
SALARIES					
ADMINISTRATIVE OFFICER	0	0	0	0	0
TEACHER	5,388	0	0	0	5,388
SUPPORT STAFF					
OTHER PROFESSIONAL	0	0	0	0	0
EDUCATION ASSISTANTS	0	0	0	0	0
CLERICAL	0	81,466	0	0	81,466
OTHER STAFF	0	0	0	0	0
SUPPORT STAFF SUBTOTAL	0	81,466	0	0	81,466
SUBSTITUTE	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
SERVICES & SUPPLIES	0	6,303	18,036	22,578	46,917
CAPITAL	0	0	0	0	0
OTHER (specify)					
	0	0	0	0	0
	0	0	0	0	0
TOTAL EXPENDITURE	$5,388	$87,769	$18,036	$22,578	$133,771
BALANCE AT END OF YEAR	$60,008	$906,020	$48,395	$13,470	$1,027,893

Ministry of Education

OPERATING FUND - TRUST FUNDS
INTERNALLY RESTRICTED BY SCHOOL BOARD

(SHOWN IN DOLLARS ONLY)

6025-D
Statement 4D

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

TOTAL
$1,505,983
11,617
0
1,850
0
149,159
134,938
0
$297,564
0
5,388
0
0
81,466
0
81,466
0
0
225,265
0
0
0
$312,119
$1,491,428 (1)

(1) TO Statement 4

EDUC. 6025-D (REV. 2001/05)

BRITISH COLUMBIA Ministry of Education

OPERATING FUND
STATEMENT OF CHANGES IN DEFERRED REVENUE

(SHOWN IN DOLLARS ONLY)

6026
STATEMENT 5

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

TYPE OF DEFERRED REVENUE	RENTALS	International Ed Program	PREPAID GOVT GRANTS	TOTAL
BALANCE AT BEGINNING OF YEAR	$22,761	$5,452,663	$706,353	$6,181,777
DEDUCT:				
AMOUNT RECOGNIZED AS REVENUE DURING THE YEAR	22,761	5,452,663	706,353	6,181,777
OTHER WRITE-OFFS (specify)	0	0	0	0
	0	0	0	0
	0	0	0	0
TOTAL DEDUCTIONS	$22,761	$5,452,663	$706,353	$6,181,777
ADDITIONS (Specify):	*Rentals 02/03* 47,214	*Tuition fees 02/03* 7,987,989	*Various 02/03* 993,063	9,028,266
	0	0	0	0
	0	0	0	0
	0	0	0	
TOTAL ADDITIONS	$47,214	$7,987,989	$993,063	$9,028,266
BALANCE AT END OF YEAR	$47,214	$7,987,989	$993,063	$9,028,266 (1)

(1) TO STATEMENT 1

BRITISH COLUMBIA **Ministry of Education**

CAPITAL FUND BALANCE SHEET

(SHOWN IN DOLLARS ONLY)

6038
STATEMENT 6

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	AS AT JUNE 30, 2002

ASSETS

				2001/02	PRIOR YEAR
CASH:	710 ON HAND		$0		$0
	715 IN BANK		0		0
	720 TERM AND DEMAND DEPOSITS		0		0
	TOTAL CASH			$0	0
ACCOUNTS RECEIVABLE:	730 DUE FROM PROVINCE (specify)				
	0	$0			
	0	0	0		0
	745 DUE FROM OPERATING FUND		0		1,787,469
	755 OTHER RECEIVABLES (specify)				
	0	0			
	0	0	0		0
	TOTAL ACCOUNTS RECEIVABLE			0	1,787,469
FIXED ASSETS AT COST:	780 SITES		101,112,466		95,421,409
	781 BUILDINGS		323,508,490		311,380,564
	782 FURNITURE AND EQUIPMENT		40,304,876		39,279,475
	783 VEHICLES		1,085,789		0
	784 COMPUTER EQUIPMENT		6,924,860		6,206,725
	TOTAL FIXED ASSETS			472,936,481	452,288,173
			TOTAL ASSETS	**$472,936,481**	**$454,075,642**

LIABILITIES AND EQUITY

				2001/02	PRIOR YEAR
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES:	825 TRADE		$987,542		$1,226,498
	830 DUE TO OPERATING FUND		1,691,711		0
	845 OTHER CURRENT LIABILITIES		0		0
	ACCOUNTS PAYABLE AND ACCRUED LIABILITIES			$2,679,253	1,226,498
DEFERRED REVENUE:	841 DEFERRED CAPITAL REVENUE - PROVINCE OF BC		359,827,467		343,962,115
	842 ACCUMULATED AMORTIZATION OF DEFERRED REVENUE		-74,244,664		-63,403,033
	NET DEFERRED REVENUE			285,582,803	280,559,082
DEBT:	855 BANK TERM LOANS (Sec. 144, School Act) (Schedule C)		0		0
	860 CAPITAL LEASE OBLIGATIONS		437,642		0
	867 OTHER LONG TERM LIABILITIES (specify)				
	0		0		0
	TOTAL DEBT			437,642	0
EQUITY:	RESERVES (Statement 8)				
	875 CAPITAL RESERVE	$244,842			239,016
	880 LOCAL CAPITAL RESERVE	536,389			803,775
	881 ANNUAL CAPITAL ALLOWANCE RESERVE	0			0
	882 LAND CAPITAL RESERVE	0			0
	TOTAL RESERVES		781,231		1,042,791
	885 INVESTMENT IN CAPITAL ASSETS (Statement 7)		183,455,552		171,247,271
	TOTAL EQUITY			184,236,783	172,290,062
			TOTAL LIABILITIES AND EQUITY	**$472,936,481**	**$454,075,642**

BRITISH COLUMBIA Ministry of Education

CAPITAL FUND
STATEMENT OF INVESTMENT IN CAPITAL ASSETS

(SHOWN IN DOLLARS ONLY)

6028
STATEMENT 7

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

INVESTMENTS IN CAPITAL ASSETS AT BEGINNING OF YEAR			**$171,247,271**
ADD:	INTEREST EARNED ON DEPOSITS: BANK TERM LOAN/BY-LAW CAPITAL	$0	
	REPAYMENT OF BANK TERM LOANS	0	
	ASSETS PURCHASED - CAPITAL RESERVES	718,503	
	DONATIONS OF FIXED ASSETS (RECEIVED)	0	
	ASSETS PURCHASED FROM TRUST FUNDS	0	
	AMORTIZATION OF DEFERRED REVENUE (Note)	10,841,631	
	OTHER (specify)		
	Amortization of Capital leases	648,147	
		0	
		0	
		0	
	TOTAL ADDITIONS		**$12,208,281**
DEDUCT:	FIXED ASSETS SOLD OR WRITTEN OFF	0	
	BY-LAW CAPITAL SURPLUS TRANSFERRED TO A RESERVE ACCOUNT	0	
	BANK TERM LOAN PROCEEDS	0	
	OTHER (specify)		
		0	
		0	
		0	
		0	
		0	
	TOTAL DEDUCTIONS		**$0**
INVESTMENTS IN CAPITAL ASSETS AT END OF YEAR			**$183,455,552**

To Statement 6

BRITISH COLUMBIA Ministry of Education

CAPITAL FUND
STATEMENT OF SOURCE AND APPLICATION OF FUNDS

(SHOWN IN DOLLARS ONLY)

6029
STATEMENT 8

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

	BYLAW CAPITAL	RESERVES				
		CAPITAL	LOCAL CAPITAL	ANNUAL CAPITAL ALLOWANCE	LAND CAPITAL	TOTAL RESERVES
SOURCE OF FUNDS						
INTEREST EARNED ON DEPOSITS	0	6,645	22,345	0	0	28,990
TRANSFERS BETWEEN CAPITAL FUNDS	0	0	0	0	0	0
SALES TAX REFUNDS		0	0	0		0
SALE OF ASSETS		0	0		0	0
MINISTRY OF EDUCATION GRANTS			428,772			428,772
BANK TERM LOANS (Sec. 144 School Act)		0	0	0		0
DEFERRED CAPITAL REVENUE - PROVINCE OF BC	16,135,803					
OTHER (specify) Reclassification to Operating Trust	-270,450	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
TOTAL SOURCE OF FUNDS	**15,865,353**	**6,645**	**451,117**	**0**	**0**	**457,762**
APPLICATION OF FUNDS						
ADDITIONS TO FIXED ASSETS:						
SITES	5,691,057	0	0		0	0
BUILDINGS: NEW	12,127,926	0	0			0
RECONSTRUCTION & ADDITIONS	0	0	0	0		0
EQUIPMENT: FURNITURE & EQUIPMENT	1,025,033	0	0			0
VEHICLES	0	0	0			0
COMPUTER EQUIPMENT	0	0	718,503			718,503
TOTAL ADDITIONS TO FIXED ASSETS	**18,844,016**	**0**	**718,503**	**0**	**0**	**718,503**
TRANSFER BETWEEN CAPITAL FUNDS	0	0	0	0	0	0
REPAYMENT OF BANK TERM LOANS (Sec. 144)		0	0	0		0
OTHER (specify) Legal fees	0	819	0	0	0	819
	0	0	0	0	0	0
	0	0	0	0	0	0
TOTAL APPLICATION OF FUNDS	**18,844,016**	**819**	**718,503**	**0**	**0**	**719,322**
UNEXPENDED (OVEREXPENDED) FUNDS FOR THE YEAR	-2,978,663	5,826	-267,386	0	0	-261,560
UNEXPENDED (OVEREXPENDED) FUNDS AT BEGINNING OF YEAR	-481,821	239,016	803,775	0	0	1,042,791
UNEXPENDED (OVEREXPENDED) FUNDS AT END OF YEAR	**-3,460,484**	**244,842**	**536,389**	**0**	**0**	**781,231**

ANALYSIS OF UNEXPENDED (OVEREXPENDED) FUNDS AT END OF YEAR

				CASH	0
Statement 8 Balance	BY-LAW CAPITAL	-3,460,484	Statement 6 Balance	ACCOUNTS RECEIVABLE	0
	TOTAL RESERVES	781,231		<ACCOUNTS PAYABLE>	2,679,253
		-2,679,253			**-2,679,253**

BRITISH COLUMBIA Ministry of Education

DEBT SERVICES (CAPITAL)
REVENUE AND EXPENDITURE AND SURPLUS (DEFICIT)

(SHOWN IN DOLLARS ONLY)

6039
STATEMENT 9

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

			2001/02 ACTUAL	2001/02 BUDGET
REVENUE	620	PROVINCIAL GRANTS, MINISTRY OF EDUCATION	$18,754	$0
	660	INVESTMENT REVENUE	0	0
		TOTAL DEBT SERVICES REVENUE	18,754	0
EXPENDITURE	9	DEBT SERVICES (CAPITAL)	162,489	0
		TOTAL DEBT SERVICES EXPENDITURE	162,489	0
NET DEBT SERVICE REVENUE (EXPENDITURE) FOR YEAR			-143,735	0
ACCUMULATED SURPLUS (DEFICIT) AT BEGINNING OF YEAR			520,830	171,849
PRIOR PERIOD ADJUSTMENT			0	0
ACCUMULATED SURPLUS (DEFICIT) AT END OF YEAR			$377,095	$171,849

SCHOOL DISTRICT NO. 43 (COQUITLAM)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies for the School District conform to accounting principles generally accepted for British Columbia school districts as prescribed or permitted by the Ministry of Education and include the following:

Basis of Presentation

The general resources and operations of School District No. 43 (Coquitlam) are segregated for accounting and financial reporting purposes into operating, capital and trust funds.

Within the operating fund, certain restricted revenues and related transactions are accounted for as trust funds. Within the capital fund, certain restricted revenues and related transactions are accounted for as capital reserve funds. Trust Funds account for activities for which funding is provided on a targeted basis and which cannot be utilized by the School District for purposes other than those specified.

The notes to the financial statements and the following schedules are an integral part of the financial statements:

Schedule A – Operating Fund Revenue
Schedule B – Operating Fund Expenditure
Schedule C – Capital Fund Bank Term Loans (nil report)

Basis of Accounting

The school district's annual financial statements are prepared on a modified accrual basis, and on a basis consistent with that of the preceding year.

a) Revenues and expenditures are accounted for on an accrual basis except as noted below:

   i. Services and supplies received during the year are recorded as expenditures.

   ii. Inventories for materials and supplies, except for cafeteria operations, are expensed in the year of acquisition.

   iii. Vacation pay is recorded as an expenditure in the year payment is made. At June 30, 2002, the amount not accrued in the Operating fund in the financial statements is $3,090,674. The amount not accrued in the Trust Fund in the financial statements is $16,000.

   iv. Employee future benefits are recorded as expenditures in the year payments are made.

   Employee future benefits (excluding pensions) include the benefits that may be paid to employees retiring or terminating. These costs are for benefits such as vested sick leave payouts, retiring allowances, etc.

The estimated liability for these benefits has been determined by an actuarial study conducted by Mercer Human Resource Consulting Limited in accordance with Section 3461 of the Canadian Institute of Chartered Accountant's handbook.

The amount of employee future benefits actuarially determined at June 30, 2002 is $12,845,210 (which includes vacation pay). Provision for this amount is not included in the school district accounts.

v. Costs on Schedule B represent the actual cost of each program, except for salary and benefit costs which are allocated based on the full-time equivalent (FTE) employees assigned to each function and program.

b) Salaries are recorded in these categories: Administrative Officers, Teachers, Other Professionals, Educational Assistants, Clerical, Other Staff and Substitute. Administrative Officers are reported as principals, vice-principals and directors of instruction as defined in the School Act.

c) Sites, buildings, furniture and equipment, computer equipment and vehicles are recorded as fixed assets at cost in the capital fund, with no provision for depreciation. The use of a separate account for computer equipment was introduced effective July 1, 1995. Computer equipment acquired prior to that date is included in Furniture and Equipment. On disposal, cost and equity in capital assets are written down and proceeds taken into the capital fund balance. Replacement of furniture, equipment and computer equipment is an operating fund expenditure.

d) The District is currently seeking to recover the costs associated with remediation of schools that have suffered building envelope failures from those involved in the design and construction of the schools.

Capital costs associated with building envelope failure are capitalized in the year they occur. Any future recoveries will be accounted for in the year of receipt.

e) Funds advanced by the Province for approved capital projects are recorded by the School District as deferred revenue. Deferred Capital Revenue – Province of British Columbia is recognized by the school district over the expected life of the capital fixed asset, by amortizing to Capital Fund equity (Investment in Capital Assets).

For assets that had outstanding debt at March 31, 1998, an average useful life of assets has been determined to be 32 years, for the purpose of amortization of the deferred revenue.

Amortization begins in the year after the fixed asset addition and is calculated on a straight-line basis. Amortization for the school fiscal year July 1 to June 30 is based on deferred revenue balances at April 1 of the previous school year (to coincide with the Provincial Government fiscal year end).

For the period July 1, 2001 to June 30, 2002, the amortization is based on assets acquired up to March 31, 2001.

Amortization of deferred capital revenue for 2001/2002 amounted to $10,841,631.

2. COMMITMENTS

Capital

The School District has committed to capital expenditures to construct new facilities and upgrade current facilities. The outstanding capital commitments at year end are $4,676,723 (2000/01: $10,547,732). Funding approval for these committed projects has been received from the Ministry of Education and the expenditures will be funded from available Capital Funds and the proceeds of new capital funding to be provided by the Ministry.

3. UNFUNDED PENSION LIABILITIES

Retirement Plan for Non Teaching Employees

The School District is obligated to contribute to the Retirement Plan for Non-Teaching Employees of the Board of School Trustees of School District No. 43 (Coquitlam). The estimated actuarial present value of benefits as at December 31, 2001 was $60,298,000 under the going concern method of valuation and is lower under the solvency basis of valuation.

Retirement Plan for Teaching Employees

The school district and its employees contribute to the Teachers' Pension Plan. The board of trustees for this plan represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of the plan. The pension plan is a multi-employer contributory defined benefit pension plan. The Teachers' Pension Plan has about 49,000 active contributors from school districts.

Every three years, a full actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. An interim actuarial report for the Teachers' Pension Plan as at December 2000 indicates a funding surplus of $216 million. (This interim report used the same assumptions that were used for the December 31, 1999 full actuarial valuation, but also updated actual asset values, general rate increases and the increase in employer contribution rates effective in 2001. The December 31, 1999 full valuation indicated a $454 million unfunded liability).

The school district expenses contributions to the plan in the year in which payments are made.

4. SUBSEQUENT EVENTS

The new Ministry of Education operating funding formula for 2002/03 will no longer require school districts to allocate specified levels of provincial funding into particular trust funds. Effective July 1, 2002, any balances remaining in the Learning Resources, Provincial Education Initiatives and Technology Plan Trust Funds will be transferred to the operating fund for use at the discretion of the school district. The amounts to be transferred are as indicated in Statement 4B of the Financial Statements.

5. APPROPRIATED SURPLUS

The appropriated surplus totaling $202,459 represents accumulated school based unspent funds that the Board of School Trustees has committed for future school based purchases ($150,235) and unspent Aboriginal Education program funds ($52,224).

The School Districts' Ministry approved 2002-03 Preliminary Operating budget includes $2,334,134 as a prior year operating surplus appropriation.

BRITISH COLUMBIA Ministry of Education

OPERATING FUND REVENUE

(SHOWN IN DOLLARS ONLY)

6030
SCHEDULE A

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

				2001/02 ACTUAL	2001/02 BUDGET	PRIOR YEAR ACTUAL
610	FEDERAL GRANTS:	614	FRENCH PROGRAM GRANTS	$193,675	$204,279	$216,016
		619	OTHER FEDERAL GRANTS	0	0	0
			TOTAL FEDERAL GRANTS	**193,675**	**204,279**	**216,016**
620	PROVINCIAL GRANTS: (Ministry of Education)	621	OPERATING GRANTS	185,382,011	181,602,280	178,171,989
		629	OTHER MINISTRY OF EDUCATION GRANTS	3,082,887	748,753	544,513
			TOTAL PROVINCIAL GRANTS, MINISTRY OF EDUCATION	**188,464,898**	**182,351,033**	**178,716,502**
640	OTHER FEES & REVENUE:	641	REVENUE FROM OTHER PROV. MINISTRIES	655,234	655,234	655,234
		642	REVENUE FROM OTHER SCHOOL DISTRICTS/ EDUCATION AUTHORITIES	0	0	0
		643	SUMMER SCHOOL FEES	383,560	230,000	345,780
		644	CONTINUING EDUCATION FEES	2,199,067	1,970,000	1,907,641
		645	INSTRUCTIONAL CAFETERIA REVENUE	0	0	0
		646	CENTRAL STORES	0	0	0
		647	OFFSHORE / OUT-OF-PROVINCE TUITION FEES	8,178,463	8,040,000	4,882,702
		648	LOCAL EDUCATION AGREEMENTS/ DIRECT FUNDING FROM FIRST NATIONS	0	0	0
		649	MISCELLANEOUS FEES & REVENUE	2,587,613	2,466,208	3,327,223
			TOTAL OTHER FEES & REVENUE	**14,003,937**	**13,361,442**	**11,118,580**
650	RENTALS & LEASES:	651	COMMUNITY USE OF FACILITIES	437,781	300,000	350,230
		652	DORMITORIES	0	0	0
		659	OTHER RENTALS & LEASES	0	0	0
			TOTAL RENTALS & LEASES	**437,781**	**300,000**	**350,230**
660	INVESTMENT REVENUE:	661	INTEREST ON SHORT TERM DEPOSITS	754,256	1,083,000	1,299,751
		669	OTHER INVESTMENT REVENUE	2,673	0	0
			TOTAL INVESTMENT REVENUE	**756,929**	**1,083,000**	**1,299,751**
			TOTAL OPERATING REVENUE	**$203,857,220**	**$197,299,754**	**$191,701,079**

OPERATING FUND EXPENDITURE BY PROGRAM

(SHOWN IN DOLLARS ONLY)

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

FUNCTION 1 INSTRUCTION	105 ADMINISTRATIVE OFFICER SALARIES	110 TEACHER SALARIES	121 OTHER PROFESSIONAL SERVICES	123 EDUCATIONAL ASSISTANT SALARIES	125 CLERICAL SALARIES	127 OTHER STAFF SALARIES	140 SUBSTITUTE SALARIES	100 TOTAL SALARIES
02 REGULAR INSTRUCTION & CLASSROOM SUPPORT	$3,060,296	$68,522,699	$42,218	$1,004,886	$2,103,919	$818,405	$2,620,590	$78,173,013
03 CAREER PROGRAMS	0	380,282	0	0	0	0	13,987	394,269
05 LANGUAGES	0	4,788,299	0	236,696	31,516	0	186,209	5,242,720
07 LIBRARY SERVICES	8,552	2,280,608	0	0	214,965	0	91,970	2,596,095
08 COUNSELLING	64,141	3,441,556	0	0	0	0	126,584	3,632,281
09 PROGRAM IMPLEMENTATION	213,804	217,304	0	0	65,583	0	10,460	507,151
11 NEW SCHOOL START-UP	0	0	0	0	0	0	0	0
12 SUMMER SCHOOL	0	0	0	0	0	0	0	0
30 ENGLISH AS A SECOND LANGUAGE	38,485	3,075,398	0	161,051	0	0	119,175	3,394,109
31 ABORIGINAL EDUCATION	0	120,111	0	317,682	34,400	0	3,996	476,189
43 INSTRUCTIONAL SUPPORT	42,761	162,978	0	0	109,304	0	10,107	325,150
44 TESTING/ASSESSMENT	0	54,326	0	0	0	0	1,998	56,324
61 CONTINUING EDUCATION/ OFF-SHORE STUDENTS	0	696,600	84,437	0	268,561	2,071,958	25,622	3,147,178
62 OFF SHORE STUDENTS	100,583	1,988,147	0	0	116,036	0	141,581	2,346,347
64 OTHER	0	0	59,106	0	36,435	707,638	47,941	851,120
65 FRANCOPHONE EDUCATION AUTHORITY	0	0	0	0	0	0	0	0
SUBTOTAL	**$3,528,622**	**$85,728,308**	**$185,761**	**$1,720,315**	**$2,980,719**	**$3,598,001**	**$3,400,220**	**$101,141,946**
SPECIAL EDUCATION								
04 LEARNING ASSISTANCE	$17,104	$3,518,047	$0	$0	$0	$0	$129,397	$3,664,548
13 SPECIAL HEALTH SERVICE	0	0	0	24,402	33,301	402,487	17,313	477,503
16 SEVERE BEHAVIOUR	21,380	977,869	21,109	634,443	36,435	747,476	89,328	2,528,040
17 HIGH INCIDENCE / LOW COST	94,074	3,756,919	0	805,254	36,435	948,720	205,541	5,846,943
18 LOW INCIDENCE / HIGH COST	21,380	2,086,121	0	4,543,383	16,651	0	246,916	6,914,451
19 DEPENDENT HANDICAPPED	0	271,630	0	634,443	31,225	0	35,034	972,332
32 GIFTED	140,255	338,451	0	0	0	0	12,449	491,155
33 HOSPITAL/HOMEBOUND	0	81,489	0	0	0	0	2,997	84,486
45 IDENTIFICATION / PLANNING	21,380	135,815	0	0	36,435	0	6,366	199,996
SUBTOTAL - SPECIAL EDUCATION	**$315,573**	**$11,166,341**	**$21,109**	**$6,641,925**	**$190,482**	**$2,098,683**	**$745,341**	**$21,179,454**
TOTAL - FUNCTION 1	**$3,844,195**	**$96,894,649**	**$206,870**	**$8,362,240**	**$3,171,201**	**$5,696,684**	**$4,145,561**	**$122,321,400**

OPERATING FUND
EXPENDITURE BY PROGRAM
(SHOWN IN DOLLARS ONLY)

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

FUNCTION 1 INSTRUCTION	100 TOTAL SALARIES (FROM PAGE 1)	200 EMPLOYEE BENEFITS & ALLOWANCES	TOTAL SALARIES AND BENEFITS	300-500 SERVICES & SUPPLIES		2001/02 TOTAL	2001/02 BUDGET	PRIOR YEAR ACTUAL
02 REGULAR INSTRUCTION & CLASSROOM SUPPORT	$78,173,013	$17,633,887	$95,806,900	$3,231,136		$99,038,036	$97,482,501	$93,915,851
03 CAREER PROGRAMS	394,269	93,598	487,867	60,882		548,749	526,901	1,227,920
05 LANGUAGES	5,242,720	1,225,444	6,468,164	79,706		6,547,870	6,430,130	6,501,748
07 LIBRARY SERVICES	2,596,095	600,813	3,196,908	226,211		3,423,119	3,478,027	3,469,612
08 COUNSELLING	3,632,281	861,252	4,493,533	9,466		4,502,999	4,325,864	4,491,581
09 PROGRAM IMPLEMENTATION	507,151	112,271	619,422	358,186		977,608	1,015,732	784,773
11 NEW SCHOOL START-UP	0	0	0	0		0	0	0
12 SUMMER SCHOOL	0	0	0	0		0	0	0
30 ENGLISH AS A SECOND LANGUAGE	3,394,109	793,625	4,187,734	23,786		4,211,520	4,193,836	4,627,993
31 ABORIGINAL EDUCATION	476,189	92,864	569,053	363,684		932,737	984,962	954,990
43 INSTRUCTIONAL SUPPORT	325,150	68,696	393,846	103,297		497,143	529,040	508,858
44 TESTING / ASSESSMENT	56,324	13,371	69,695	0		69,695	66,905	163,601
61 CONTINUING EDUCATION	3,147,178	485,080	3,632,258	510,855		4,143,113	3,597,495	4,530,295
62 OFF-SHORE STUDENTS	2,346,347	424,700	2,771,047	1,620,454		4,391,501	4,386,873	2,807,605
64 OTHER	851,120	147,007	998,127	1,451,320		2,449,447	1,876,617	2,006,727
65 FRANCOPHONE EDUCATION AUTHORITY	0	0	0	0		0	0	0
SUBTOTAL	**$101,141,946**	**$22,552,608**	$123,694,554	**$8,038,983**		**$131,733,537**	**$128,894,883**	**$125,991,554**
SPECIAL EDUCATION								
04 LEARNING ASSISTANCE	3,664,548	869,669	4,534,217	102,972		4,637,189	4,358,270	4,461,720
13 SPECIAL HEALTH SERVICE	477,503	80,499	558,002	18,748		576,750	1,036,222	921,160
16 SEVERE BEHAVIOUR	2,528,040	499,535	3,027,575	34,017		3,061,592	2,274,258	2,991,483
17 HIGH INCIDENCE / LOW COS	5,846,943	1,258,684	7,105,627	42,836		7,148,463	5,988,469	6,885,672
18 LOW INCIDENCE / HIGH COS	6,914,451	1,309,481	8,223,932	100,613		8,324,545	9,392,510	7,721,472
19 DEPENDENT HANDICAPPED	972,332	183,298	1,155,630	12,023		1,167,653	1,362,424	1,187,866
32 GIFTED	491,155	114,340	605,495	64,096		669,591	636,176	884,989
33 HOSPITAL / HOMEBOUND	84,486	20,057	104,543	1,524		106,067	102,358	138,930
45 IDENTIFICATION / PLANNING	199,996	44,532	244,528	0		244,528	261,540	263,425
SUBTOTAL - SPECIAL EDUCATION	**$21,179,454**	**$4,380,095**	$25,559,549	**$376,829**		**$25,936,378**	**$25,412,227**	**$25,456,717**
TOTAL - FUNCTION 1- INSTRUCTION	**$122,321,400**	**$26,932,703**	$149,254,103	**$8,415,812**		**$157,669,915**	**$154,307,110**	**$151,448,271**

British Columbia Ministry of Education

OPERATING FUND
EXPENDITURE BY PROGRAM (CONTINUED)
(SHOWN IN DOLLARS ONLY)

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

FUNCTION 4 - DISTRICT AND SCHOOL-BASED ADMINISTRATION	105 ADMIN. OFFICER SALARIES	110 TEACHER SALARIES	121 OTHER PROFESSIONAL SALARIES	123 EDUCATIONAL ASSISTANT SALARIES	125 CLERICAL SALARIES	127 OTHER STAFF SALARIES	140 SUBSTITUTE SALARIES	100 TOTAL SALARIES
11 EDUCATIONAL ADMINISTRATION	$21,380	$0	$464,401	$0	$155,956	$0	$0	$641,737
40 SCHOOL DISTRICT GOVERNANCE	0	0	189,106	0	0	0	0	189,106
41 BUSINESS ADMINISTRATION	0	0	675,492	0	746,913	101,300	0	1,523,705
42 HUMAN RESOURCES ADMINISTRATION	0	0	295,528	0	174,887	0	0	470,415
46 SCHOOL-BASED ADMINISTRATION	5,798,366	0	0	0	3,191,667	0	119,357	9,109,390
47 LABOUR RELATIONS	0	0	211,091	0	0	0	0	211,091
65 FRANCOPHONE EDUCATION AUTHORITY	0	0	0	0	0	0	0	0
TOTAL - FUNCTION 4	**$5,819,746**	**$0**	**$1,835,618**	**$0**	**$4,269,423**	**$101,300**	**$119,357**	**$12,145,444**
FUNCTION 5 - OPERATIONS AND MAINTENANCE								
41 OPERATIONS & MAINTENANCE ADMINISTRATION	$0	$0	$696,601	$0	$130,109	$0	$0	$826,710
50 PLANT MAINTENANCE	0	0	0	0	0	2,375,883	89,111	2,464,994
51 CUSTODIAL SERVICES	0	0	84,437	0	0	7,688,904	534,241	8,307,582
52 MAINTENANCE OF GROUNDS	0	0	0	0	0	852,591	32,076	884,667
54 EQUIPMENT REPAIR & MAINTENANCE	0	0	0	0	0	810,400	30,489	840,889
56 UTILITIES	0	0	63,327	0	0	0	0	63,327
57 FACILITY LEASES / PORTABLE MOVES	0	0	0	0	0	0	0	0
62 CENTRAL STORES	0	0	0	0	0	43,081	1,621	44,702
63 COMMUNITY USE OF FACILITIES	0	0	0	0	27,326	0	1,028	28,354
65 FRANCOPHONE EDUCATION AUTHORITY	0	0	0	0	0	0	0	0
TOTAL - FUNCTION 5	**$0**	**$0**	**$844,365**	**$0**	**$157,435**	**$11,770,859**	**$688,566**	**$13,461,225**
FUNCTION 7 - TRANSPORTATION AND HOUSING								
41 TRANSPORTATION & HOUSING ADMINISTRATION	$0	$0	$21,109	$0	$0	$0	$0	$21,109
65 FRANCOPHONE EDUCATION AUTHORITY	0	0	0	0	0	0	0	0
70 BUSING	0	0	0	0	9,109	0	343	9,452
72 EXTRA-CURRICULAR TRANSPORTATION	0	0	0	0	0	0	0	0
73 HOUSING	0	0	0	0	0	0	0	0
74 CROSSING GUARDS	0	0	0	0	0	89,663	3,373	93,036
TOTAL - FUNCTION 7	**$0**	**$0**	**$21,109**	**$0**	**$9,109**	**$89,663**	**$3,716**	**$123,597**
FUNCTION 9 - DEBT SERVICES (OPERATING)								
92 BANK TERM LOANS (CAPITAL)								
94 TEMPORARY BORROWING								
TOTAL - FUNCTION 9								
TOTAL - FUNCTIONS 1 - 9	**$9,663,941**	**$96,894,649**	**$2,907,962**	**$8,362,240**	**$7,607,168**	**$17,658,506**	**$4,957,200**	**$148,051,666**

BRITISH COLUMBIA Ministry of Education

OPERATING FUND
EXPENDITURE BY PROGRAM (CONTINUED)

(SHOWN IN DOLLARS ONLY)

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

	TOTAL SALARIES (FROM PAGE 1)	200 EMPLOYEE BENEFITS AND ALLOWANCES	TOTAL SALARIES AND BENEFITS	300-500 SERVICES AND SUPPLIES		2001/02 TOTAL	2001/02 BUDGET	PRIOR YEAR ACTUAL
FUNCTION 4 - DISTRICT AND SCHOOL-BASED ADMINISTRATION								
11 EDUCATIONAL ADMINISTRATION	$641,737	$164,400	$806,137	$133,848		$939,985	$1,282,569	$1,040,976
40 SCHOOL DISTRICT GOVERNANCE	189,106	21,909	211,015	143,088		354,103	456,371	337,178
41 BUSINESS ADMINISTRATION	1,523,705	340,939	1,864,644	400,442		2,265,086	2,184,332	2,387,633
42 HUMAN RESOURCES ADMINISTRATION	470,415	114,839	585,254	168,581		753,835	814,387	673,561
46 SCHOOL-BASED ADMINISTRATION	9,109,390	1,838,127	10,947,517	216,277		11,163,794	11,654,289	11,450,013
47 LABOUR RELATIONS	211,091	60,176	271,267	169,084		440,351	401,190	430,927
65 FRANCOPHONE EDUCATION AUTHORITY	0	0	0	0		0	0	0
TOTAL - FUNCTION 4	**$12,145,444**	**$2,540,390**	**$14,685,834**	**$1,231,320**		**$15,917,154**	**$16,793,138**	**$16,320,288**
FUNCTION 5 - OPERATIONS AND MAINTENANCE								
41 OPERATIONS & MAINTENANCE ADMINISTRATION	$826,710	$221,341	$1,048,051	$453,705		$1,501,756	$1,100,502	$1,097,631
50 PLANT MAINTENANCE	2,464,994	430,141	2,895,135	2,053,551		4,948,686	4,961,221	5,012,861
51 CUSTODIAL SERVICES	8,307,582	1,364,125	9,671,707	450,101		10,121,808	9,981,076	10,091,073
52 MAINTENANCE OF GROUNDS	884,667	165,329	1,049,996	662,888		1,712,884	1,616,845	1,766,547
54 EQUIPMENT REPAIR & MAINTENANCE	840,889	141,760	982,649	736,762		1,719,411	1,816,480	1,605,771
56 UTILITIES	63,327	18,053	81,380	4,522,157		4,603,537	4,036,182	4,728,771
57 FACILITY LEASES / PORTABLE MOVES	0	0	0	193,386		193,386	266,000	249,330
62 CENTRAL STORES	44,702	7,536	52,238	0		52,238	50,018	55,130
63 COMMUNITY USE OF FACILITIES	28,354	4,780	33,134	5,000		38,134	42,073	35,891
65 FRANCOPHONE EDUCATION AUTHORITY	0	0	0	0		0	0	0
TOTAL - FUNCTION 5	**$13,461,225**	**$2,353,065**	**$15,814,290**	**$9,077,550**		**$24,891,840**	**$23,870,397**	**$24,643,005**
FUNCTION 7 - TRANSPORTATION AND HOUSING								
41 TRANSPORTATION & HOUSING ADMINISTRATION	$21,109	$6,018	27,127	$5,010		$32,137	$30,210	$25,492
65 FRANCOPHONE EDUCATION AUTHORITY	0	0	0	0		0	0	0
70 BUSING	9,452	1,593	11,045	1,256,990		1,268,035	1,447,358	1,247,786
72 EXTRA-CURRICULAR TRANSPORTATION	0	0	0	0		0	0	0
73 HOUSING	0	0	0	0		0	0	0
74 CROSSING GUARDS	93,036	15,684	108,720	0		108,720	116,541	104,595
TOTAL - FUNCTION 7	**$123,597**	**$23,295**	146,892	**$1,262,000**		**$1,408,892**	**$1,594,109**	**$1,377,873**
FUNCTION 9 - DEBT SERVICES (OPERATING)								
92 BANK TERM LOANS (CAPITAL)				$0		$0	$0	$0
94 TEMPORARY BORROWING				0		0	0	0
TOTAL - FUNCTION 9				**$0**		**$0**	**$0**	**$0**
TOTAL - FUNCTIONS 1 - 9	**$148,051,666**	**$31,849,453**	**$179,901,119**	**$19,986,682**		**$199,887,801**	**$196,564,754**	**$193,789,437**

BRITISH COLUMBIA Ministry of Education

OPERATING FUND
EXPENDITURE BY OBJECT
(FUNCTIONS 1 - 9)

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

	OBJECTS	2001/02 ACTUAL	2001/02 BUDGET	PRIOR YEAR ACTUAL
105	ADMINISTRATIVE OFFICER SALARIES	$9,663,941	$9,795,746	$9,249,256
110	TEACHER SALARIES	96,894,649	96,849,402	93,685,373
120	SUPPORT SALARIES			
121	OTHER PROFESSIONAL SALARIES	2,907,962	2,674,328	2,911,929
123	EDUCATIONAL ASSISTANT SALARIES	8,362,240	9,925,999	7,697,107
125	CLERICAL SALARIES	7,607,168	8,195,357	7,763,996
127	OTHER STAFF SALARIES	17,658,506	14,146,490	18,429,004
	TOTAL SUPPORT SALARIES	**36,535,876**	**34,942,174**	**36,802,036**
140	SUBSTITUTE SALARIES	4,957,200	4,789,000	4,937,792
	TOTAL SALARIES	**$148,051,666**	**$146,376,322**	**$144,674,457**
200	EMPLOYEE BENEFITS AND ALLOWANCES	$31,849,453	30,513,209	29,102,338
	TOTAL BENEFITS	**$31,849,453**	**$30,513,209**	**$29,102,338**
310	PROFESSIONAL SERVICES	$292,109	$278,000	$213,557
330	TRANSPORTATION	1,509,982	1,835,000	1,652,891
340	TRAINING AND TRAVEL	787,496	877,696	718,350
360	RENTALS	393,042	356,945	253,301
370	DUES AND FEES	660,959	702,620	394,252
390	INSURANCE	622,078	646,500	489,584
412	OPERATING DEBT SERVICES INTEREST	0	0	0
420	OTHER CONTRACTED SERVICES	2,595,472	2,746,668	2,734,782
430	TELECOMMUNICATIONS SERVICES	317,586	346,500	318,203
440	OTHER OFFICE SERVICES	141,174	223,000	280,676
510	SUPPLIES	6,594,902	6,017,452	6,772,697
	UTILITIES			
540	ELECTRICITY	1,675,463	1,550,000	1,616,324
551	GAS - HEAT	2,302,828	1,838,500	2,346,415
552	OIL - HEAT	0	0	0
554	PROPANE - HEAT	0	0	0
560	WATER AND SEWAGE	323,046	325,251	447,820
570	GARBAGE AND RECYCLING	182,739	204,434	210,292
	TOTAL UTILITIES	4,484,076	3,918,185	4,620,851
580	FURNITURE AND EQUIPMENT REPLACEMENT	1,548,154	1,686,657	1,523,507
590	COMPUTER EQUIPMENT REPLACEMENT	39,652	40,000	39,991
	TOTAL SERVICES AND SUPPLIES	**$19,986,682**	**$19,675,223**	**$20,012,642**
	TOTAL EXPENDITURES (Functions 1 - 9)	**$199,887,801**	**$196,564,754**	**$193,789,437**

British Columbia Ministry of Education

CAPITAL FUND
BANK TERM LOANS

(SECTION 144 SCHOOL ACT)
(SHOWN IN DOLLARS ONLY)

6035
SCHEDULE C

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

APPROVAL DATE	YEAR OF BORROWING	TERM OF YEARS	AMOUNT BORROWED	AMOUNT REPAID	2002 BALANCE OUTSTANDING	PRIOR YEAR BALANCE
	0	0	$0	$0	$0	$0
	TOTAL BANK TERM LOANS		$0	$0	$0	$0

BRITISH COLUMBIA **Ministry of Education**

STATEMENT 8 RESERVES - ADDITIONAL YEAR END INFORMATION (UNAUDITED)

DISTRICT NUMBER	DISTRICT NAME	
43	Coquitlam	YEAR ENDED JUNE 30, 2002

SOURCE OF FUNDS

SALE OF ASSETS: (Provide details for each individual site, building, and bus. Other vehicles and equipment should be recorded as a single total.)

CAPITAL RESERVE

ASSET	AMOUNT
	$0
	0
	0
	0
	0
TOTAL*	$0

LOCAL CAPITAL RESERVE

ASSET	AMOUNT
	$0
	0
	0
	0
	0
TOTAL *	$0

* Column total must match the total for Sale of Assets in Capital Reserve on Statement 8.

APPLICATION OF FUNDS (Statement 8 Capital Reserve Only)

ADDITIONS TO FIXED ASSETS

PROJECT NO.	DESCRIPTION	Capital Reserve Funds Budgeted for Project in Total	Accumulated Expenditure on Project from Previous Fiscal Years up to June 30, 2001	* Expenditures on Project July 1, 2001 to June 30, 2002	Actual and Committed Expenditure After June 30, 2002
0		$0	$0	$0	$0
0		0	0	0	0
0		0	0	0	0
0		0	0	0	0
0		0	0	0	0
	TOTAL	$0	$0	$0	$0

* Column total must match Total Additions to Fixed Assets from Capital Reserve on Statement 8.