

Annual Budget

School District No. 43 (Coquitlam)

June 30, 2013

School District No. 43 (Coquitlam)

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. 43 (COQUITLAM)
(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").

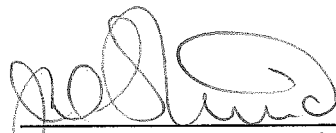
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 43 (Coquitlam) Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$300,740,012 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.

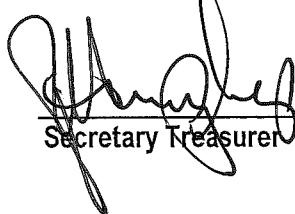
READ A FIRST TIME THE 15th DAY OF MAY, 2012;

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

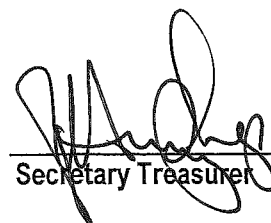
READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF MAY, 2012;

(Corporate Seal)


Chairperson of the Board (Acting)


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 43 (Coquitlam)
Annual Budget Bylaw 2012/2013, adopted by the Board the 15th DAY OF MAY, 2012.


Secretary Treasurer

School District No. 43 (Coquitlam)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	30,823,500	30,821,563
Adult	230,000	330,000
Other	444,750	265,596
Total Ministry Operating Grant Funded FTE's	31,498,250	31,417,159
Revenue	\$	\$
Provincial Grants		
Ministry of Education	254,009,908	245,830,876
Other	851,070	38,851
Tuition	17,990,030	17,882,476
Other Revenue	13,744,332	2,973,932
Rentals and Leases	1,850,000	1,800,000
Investment Income	655,000	550,000
Amortization of Deferred Capital Revenue	10,720,674	
Total Revenue	299,821,014	269,076,135
Expense		
Instruction	253,457,251	233,950,973
District Administration	6,672,388	6,739,687
Operations and Maintenance	28,351,517	27,108,483
Transportation and Housing	1,388,182	1,426,992
Amortization of Capital Assets	10,720,674	
Total Expense	300,590,012	269,226,135
Net Revenue (Expense)	(768,998)	(150,000)
Budgeted Allocation (Retirement) of Surplus (Deficit)	918,998	300,000
Budgeted Reduction of Unfunded Employee Future Benefits	(150,000)	(150,000)
Budgeted Surplus (Deficit), for the year	-	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)		
Budgeted Surplus (Deficit), for the year	-	-

School District No. 43 (Coquitlam)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	270,441,138	269,226,135
Operating - Reduction of Unfunded Employee Future Benefits	150,000	150,000
Special Purpose Funds - Total Expense	19,428,200	
Capital Fund - Total Expense	10,720,674	
Total Budget Bylaw Amount	300,740,012	269,376,135

Approved by the Board



Signature of the Chairperson of the Board of Education
(Acting)

MAY 15, 2012

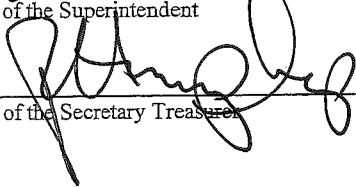
Date Signed



Signature of the Superintendent

MAY 16, 2012

Date Signed



Signature of the Secretary Treasurer

MAY 16, 2012

Date Signed

School District No. 43 (Coquitlam)

Statement 4

Annual Budget - Change in Net Financial Assets (Debt)

Year Ended June 30, 2013

	2013 Annual Budget
	\$
Surplus (Deficit) for the year	(768,998)
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Deferred Capital Revenue	(3,995,223)
Total Acquisition of Tangible Capital Assets	(3,995,223)
Amortization of Tangible Capital Assets	10,720,674
Total Effect of change in Tangible Capital Assets	6,725,451
	-
(Increase) Decrease in Net Financial Assets (Debt)	5,956,453

School District No. 43 (Coquitlam)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget \$	2012 Annual Budget \$
Revenue		
Provincial Grants		
Ministry of Education	247,206,708	245,830,876
Other	51,070	38,851
Tuition	17,990,030	17,882,476
Other Revenue	1,924,332	2,973,932
Rentals and Leases	1,850,000	1,800,000
Investment Income	650,000	550,000
Total Revenue	269,672,140	269,076,135
Expense		
Instruction	235,393,273	233,950,973
District Administration	6,672,388	6,739,687
Operations and Maintenance	26,987,295	27,108,483
Transportation and Housing	1,388,182	1,426,992
Total Expense	270,441,138	269,226,135
Net Revenue (Expense)	(768,998)	(150,000)
Budgeted Prior Year Surplus Appropriation	918,998	300,000
Budgeted Reduction of Unfunded Employee Future Benefits	(150,000)	(150,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 43 (Coquitlam)

Schedule 2A

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

	2013 Annual Budget \$	2012 Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	242,088,387	240,100,544
Other Ministry of Education Grants		
Pay Equity	706,353	706,353
Ready Set Learn	-	22,500
French	-	297,445
Community Link	-	1,073,400
Distributed Learning - Growth	-	1,554,000
Holdback	3,111,968	2,076,634
Education Guarantee	1,300,000	
Total Provincial Grants - Ministry of Education	247,206,708	245,830,876
Provincial Grants - Other	51,070	38,851
Tuition		
Continuing Education	2,268,030	2,152,176
Offshore Tuition Fees	15,722,000	15,730,300
Total Tuition	17,990,030	17,882,476
Other Revenue		
Miscellaneous		
Cafeteria Sales	1,650,000	1,799,600
Miscellaneous	274,332	274,332
Non-Statutory Benefits Refund	-	900,000
Total Other Revenue	1,924,332	2,973,932
Rentals and Leases	1,850,000	1,800,000
Investment Income	650,000	550,000
Total Operating Revenue	269,672,140	269,076,135

School District No. 43 (Coquitlam)

Schedule 2B

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

	2013 Annual Budget	2012 Annual Budget
	\$	\$
Salaries		
Teachers	133,486,000	130,847,416
Principals and Vice Principals	11,770,448	11,608,548
Educational Assistants	12,529,479	13,304,173
Support Staff	23,035,632	23,382,294
Other Professionals	4,054,523	3,919,523
Substitutes	7,660,177	7,716,165
Total Salaries	192,536,259	190,778,119
Employee Benefits	52,685,268	52,368,303
Total Salaries and Benefits	245,221,527	243,146,422
Services and Supplies		
Services	4,222,485	4,138,499
Student Transportation	1,349,000	1,386,000
Professional Development and Travel	2,033,978	2,074,001
Rentals and Leases	729,792	770,392
Dues and Fees	1,377,682	1,355,167
Insurance	1,462,850	1,425,341
Interest	-	-
Supplies	9,278,335	9,530,228
Utilities	4,765,489	5,400,085
Total Services and Supplies	25,219,611	26,079,713
Total Operating Expense	270,441,138	269,226,135

School District No. 43 (Coquitlam)

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	97,001,866	3,999,969	1,489,050	4,453,602	202,783	3,437,001	110,584,271
1.03 Career Programs	75,564					5,066	80,630
1.07 Library Services	3,003,977	123,385	274,073			145,944	3,547,379
1.08 Counselling	5,365,041	82,257				204,685	5,651,983
1.10 Special Education	16,670,058	976,797	10,189,060	107,664	129,540	1,282,676	29,355,795
1.30 English Language Learning	3,810,405	170,682				149,809	4,130,896
1.31 Aboriginal Education	463,424	101,280	577,296	36,603		15,000	1,193,603
1.41 School Administration		5,754,199		2,496,367		539,304	8,789,870
1.60 Summer School	656,458			120,250	60,864	21,269	858,841
1.61 Continuing Education	2,015,590	96,676		292,670	38,707	8,727	2,452,370
1.62 Off Shore Students	4,423,617	324,293		418,346	171,022	117,824	5,455,102
1.64 Other				841,117	71,401	154,998	1,067,516
Total Function 1	133,486,000	11,629,538	12,529,479	8,766,619	674,317	6,082,303	173,168,256
4 District Administration							
4.11 Educational Administration				114,198	765,896	6,570	886,664
4.40 School District Governance					329,140		329,140
4.41 Business Administration		117,810		1,409,260	1,654,285	103,483	3,284,838
Total Function 4	-	117,810	-	1,523,458	2,749,321	110,053	4,500,642
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				322,759	363,574	13,916	700,249
5.50 Maintenance Operations		23,100		11,477,637	246,400	1,345,934	13,093,071
5.52 Maintenance of Grounds				934,772		107,423	1,042,195
5.56 Utilities							-
Total Function 5	-	23,100	-	12,735,168	609,974	1,467,273	14,835,515
7 Transportation and Housing							
7.41 Transportation and Housing Administration				10,387	20,911		31,298
7.70 Student Transportation						548	548
7.73 Housing							-
Total Function 7	-	-	-	10,387	20,911	548	31,846
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	133,486,000	11,770,448	12,529,479	23,035,632	4,054,523	7,660,177	192,536,259

School District No. 43 (Coquitlam)

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 Annual Budget	2012 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	110,584,271	31,867,810	142,452,081	7,503,310	149,955,391	150,428,102
1.03 Career Programs	80,630	34,636	115,266	25,000	140,266	162,339
1.07 Library Services	3,547,379	1,106,573	4,653,952	376,020	5,029,972	4,810,446
1.08 Counselling	5,651,983	1,651,084	7,303,067	2,922	7,305,989	6,969,884
1.10 Special Education	29,355,795	8,523,116	37,878,911	339,727	38,218,638	37,778,528
1.30 English Language Learning	4,130,896	1,201,636	5,332,532	26,251	5,358,783	5,110,470
1.31 Aboriginal Education	1,193,603	301,838	1,495,441	-	1,495,441	1,324,140
1.41 School Administration	8,789,870	2,213,518	11,003,388	574,310	11,577,698	11,843,189
1.60 Summer School	858,841	99,123	957,964	16,105	974,069	827,611
1.61 Continuing Education	2,452,370	256,688	2,709,058	388,184	3,097,242	2,671,910
1.62 Off Shore Students	5,455,102	849,880	6,304,982	3,752,530	10,057,512	9,912,082
1.64 Other	1,067,516	114,964	1,182,480	999,792	2,182,272	2,112,272
Total Function 1	173,168,256	48,220,866	221,389,122	14,004,151	235,393,273	233,950,973
4 District Administration						
4.11 Educational Administration	886,664	156,154	1,042,818	266,357	1,309,175	1,317,346
4.40 School District Governance	329,140	17,673	346,813	162,352	509,165	518,068
4.41 Business Administration	3,284,838	704,287	3,989,125	864,923	4,854,048	4,904,273
Total Function 4	4,500,642	878,114	5,378,756	1,293,632	6,672,388	6,739,687
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	700,249	108,744	808,993	512,594	1,321,587	1,348,678
5.50 Maintenance Operations	13,093,071	3,236,947	16,330,018	2,803,034	19,133,052	18,450,376
5.52 Maintenance of Grounds	1,042,195	233,261	1,275,456	678,905	1,954,361	1,898,884
5.56 Utilities	-	-	-	4,578,295	4,578,295	5,410,545
Total Function 5	14,835,515	3,578,952	18,414,467	8,572,828	26,987,295	27,108,483
7 Transportation and Housing						
7.41 Transportation and Housing Administration	31,298	-	31,298	-	31,298	-
7.70 Student Transportation	548	7,336	7,884	1,349,000	1,356,884	31,638
7.73 Housing	-	-	-	-	-	1,395,354
Total Function 7	31,846	7,336	39,182	1,349,000	1,388,182	1,426,992
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	192,536,259	52,685,268	245,221,527	25,219,611	270,441,138	269,226,135

School District No. 43 (Coquitlam)

Schedule 3

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

	2013 Annual Budget
	\$
Revenue	
Provincial Grants	
Ministry of Education	6,803,200
Other	800,000
Other Revenue	11,820,000
Investment Income	5,000
Total Revenue	<u>19,428,200</u>
Expense	
Instruction	18,063,978
Operations and Maintenance	1,364,222
Total Expense	<u>19,428,200</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>

School District No. 43 (Coquitlam)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	PRP Day Treatment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue									
Provincial Grants - Ministry of Education	1,364,222	3,106,338	48,000		291,200	78,890	379,392	1,415,180	119,978
Provincial Grants - Other				11,400,000					
Other Revenue									
Investment Income	1,364,222	3,106,338	48,000	11,400,000	291,200	78,890	379,392	1,415,180	119,978
Expense									
Salaries									
Teachers						70,000		139,398	83,419
Educational Assistants								701,803	
Support Staff					237,000			251,000	
Substitutes							58,000		1,900
Employee Benefits					237,000	70,000	58,000	1,092,201	85,319
Services and Supplies	1,364,222	-	48,000	11,400,000	35,000	8,890		247,934	20,191
Unallocated at the present time		3,106,338			19,200		321,392	75,045	14,468
	1,364,222	3,106,338	48,000	11,400,000	291,200	78,890	379,392	1,415,180	119,978
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Staff Development	Settlement Workers	School Donations	Sick Leave Trust Non-Teaching	Contractual Reserves	Scholarships	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Revenue							
Provincial Grants - Ministry of Education							6,803,200
Provincial Grants - Other	300,000	500,000					800,000
Other Revenue			250,000	130,000	10,000	30,000	11,820,000
Investment Income				5,000			5,000
	300,000	500,000	250,000	135,000	10,000	30,000	19,428,200
Expense							
Salaries							
Teachers							292,817
Educational Assistants							701,803
Support Staff	235,000	300,000		125,000			1,148,000
Substitutes							59,900
	235,000	300,000	-	125,000	-	-	2,202,520
Employee Benefits	65,000	100,000					477,015
Services and Supplies		100,000	250,000	10,000	10,000	30,000	13,642,327
Unallocated at the present time							3,106,338
	300,000	500,000	250,000	135,000	10,000	30,000	19,428,200
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

Schedule 4

	2013 Annual Budget		
	Invested in Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenue			
Provincial Grants			
Gain (Loss) on Disposal of Capital Assets	-		-
Amortization of Deferred Capital Revenue	10,720,674		10,720,674
Total Revenue	10,720,674	-	10,720,674
Expense			
Amortization of Capital Assets	10,720,674		10,720,674
Total Expense	10,720,674	-	10,720,674
Net Revenue (Expense)	-	-	-
Net Transfers (to) from other funds			
Total Net Transfers	-	-	-
Other Adjustments to Fund Balances			
Total Other Adjustments to Fund Balances	-	-	-
Budgeted Surplus (Deficit), for the year	-	-	-