

Amended Annual Budget

School District No. 43 (Coquitlam)

June 30, 2014

School District No. 43 (Coquitlam)

June 30, 2014

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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. 43 (COQUITLAM)
(called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2013/2014 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. 43 (Coquitlam)
Amended Annual Budget Bylaw for fiscal year 2013/2014.
3. The attached Statement 2 showing the estimated revenue and expense for the
2013/2014 fiscal year and the total budget bylaw amount of \$302,411,663 for the 2013/2014 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 2013/2014.

READ A FIRST TIME THE 25th DAY OF February, 2014;

READ A SECOND TIME THE 25th DAY OF February, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF February, 2014;

ORIGINAL SIGNED BY M. HYNDES

Chairperson of the Board

(Corporate Seal)

ORIGINAL SIGNED BY M. FERRARI

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 43 (Coquitlam)
Amended Annual Budget Bylaw 2013/2014, adopted by the Board the 25th DAY OF February, 2014.

ORIGINAL SIGNED BY M. FERRARI

Secretary Treasurer

School District No. 43 (Coquitlam)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	30,586,250	30,490,000
Adult	229,125	266,000
Other	594,813	526,375
Total Ministry Operating Grant Funded FTE's	31,410,188	31,282,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education	256,568,889	255,192,371
Other	572,470	572,470
Tuition	19,481,504	18,427,649
Other Revenue	11,591,158	12,294,332
Rentals and Leases	1,628,500	1,765,000
Investment Income	600,000	550,000
Amortization of Deferred Capital Revenue	10,252,000	9,177,489
Total Revenue	300,694,521	297,979,311
Expenses		
Instruction	252,993,453	250,203,582
District Administration	8,015,640	8,524,608
Operations and Maintenance	40,048,205	40,206,318
Transportation and Housing	1,314,595	1,346,939
Debt Services	39,770	39,770
Total Expense	302,411,663	300,321,217
Budgeted Surplus (Deficit), for the year	(1,717,142)	(2,341,906)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,717,142)	(2,341,906)
Budgeted Surplus (Deficit), for the year	(1,717,142)	(2,341,906)

School District No. 43 (Coquitlam)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	274,360,983	271,052,839
Special Purpose Funds - Total Expense	15,882,910	17,550,355
Capital Fund - Total Expense	12,167,770	11,718,023
Total Budget Bylaw Amount	302,411,663	300,321,217

Approved by the Board

✓ ORIGINAL SIGNED BY M.HYNDES

FEBRUARY 25, 2014

Signature of the Chairperson of the Board of Education

Date Signed

ORIGINAL SIGNED BY T. GRANT

FEBRUARY 25, 2014

Signature of the Superintendent

Date Signed

ORIGINAL SIGNED BY M.FERRARI

FEBRUARY 25, 2014

Signature of the Secretary Treasurer

Date Signed

School District No. 43 (Coquitlam)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,717,142)	(2,341,906)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(25,000,000)	(3,395,259)
Total Acquisition of Tangible Capital Assets	(25,000,000)	(3,395,259)
Amortization of Tangible Capital Assets	12,128,000	11,678,253
Total Effect of change in Tangible Capital Assets	(12,872,000)	8,282,994
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(14,589,142)	5,941,088

School District No. 43 (Coquitlam)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2014

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2014 Amended Annual Budget \$
Accumulated Surplus (Deficit), beginning of year	(36,854,908)		129,902,852	93,047,944
Changes for the year				
Net Revenue (Expense) for the year	198,628		(1,915,770)	(1,717,142)
Interfund Transfers				
Other	(198,628)		198,628	-
Net Changes for the year	-	-	(1,717,142)	(1,717,142)
Budgeted Accumulated Surplus (Deficit), end of year	(36,854,908)	-	128,185,710	91,330,802

School District No. 43 (Coquitlam)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	250,567,180	248,483,416
Other	51,070	51,070
Tuition	19,481,504	18,427,649
Other Revenue	2,231,357	1,974,332
Rentals and Leases	1,628,500	1,765,000
Investment Income	600,000	550,000
Total Revenue	274,559,611	271,251,467
Expenses		
Instruction	237,535,004	233,835,244
District Administration	7,925,640	8,434,608
Operations and Maintenance	27,585,744	27,436,048
Transportation and Housing	1,314,595	1,346,939
Total Expense	274,360,983	271,052,839
Net Revenue (Expense)	198,628	198,628
Net Transfers (to) from other funds		
Other	(198,628)	(198,628)
Total Net Transfers	(198,628)	(198,628)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 43 (Coquitlam)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	248,448,390	243,930,949
Other Ministry of Education Grants		
Pay Equity	706,353	706,353
Holdback	75,000	2,546,114
Education Guarantee	1,300,000	1,300,000
Skills Assessment - FSA Monitoring	37,437	
Total Provincial Grants - Ministry of Education	250,567,180	248,483,416
Provincial Grants - Other	51,070	51,070
Tuition		
Continuing Education	2,232,000	2,593,100
Offshore Tuition Fees	17,249,504	15,834,549
Total Tuition	19,481,504	18,427,649
Other Revenues		
Miscellaneous		
Cafeteria	1,700,000	1,700,000
Miscellaneous	531,357	274,332
Total Other Revenue	2,231,357	1,974,332
Rentals and Leases	1,628,500	1,765,000
Investment Income	600,000	550,000
Total Operating Revenue	274,559,611	271,251,467

School District No. 43 (Coquitlam)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Salaries		
Teachers	132,309,211	130,331,826
Principals and Vice Principals	11,466,922	11,476,143
Educational Assistants	12,980,730	12,733,730
Support Staff	22,140,080	21,452,249
Other Professionals	3,713,424	3,883,228
Substitutes	9,091,156	8,974,486
Total Salaries	191,701,523	188,851,662
Employee Benefits	58,603,538	58,142,841
Total Salaries and Benefits	250,305,061	246,994,503
Services and Supplies		
Services	4,903,476	4,418,749
Student Transportation	1,271,138	1,297,138
Professional Development and Travel	1,889,936	1,756,082
Rentals and Leases	333,263	323,263
Dues and Fees	1,384,209	1,358,209
Insurance	1,344,130	1,346,130
Supplies	7,622,045	8,022,585
Utilities	5,307,725	5,536,180
Total Services and Supplies	24,055,922	24,058,336
Total Operating Expense	274,360,983	271,052,839

School District No. 43 (Coquitlam)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2014

Schedule 2C

	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	94,244,217	2,162,838	1,012,300	4,251,227	60,690	4,673,707	106,404,979
1.03 Career Programs	168,152		37,363			10,176	215,691
1.07 Library Services	2,926,091		384,211			164,533	3,474,835
1.08 Counselling	3,798,764					182,898	3,981,662
1.10 Special Education	17,699,637	4,980	10,936,704	124,749		1,489,700	30,255,770
1.30 English Language Learning	3,901,864					191,076	4,092,940
1.31 Aboriginal Education	445,622	106,983	479,065	54,126		31,000	1,116,796
1.41 School Administration		8,537,248		2,283,478		379,321	11,200,047
1.60 Summer School	856,000			30,000		57,000	943,000
1.61 Continuing Education	2,293,000	203,580		594,828	86,455	69,898	3,247,761
1.62 Off Shore Students	5,762,864	129,603	87,391	247,574	179,100	242,448	6,648,980
1.64 Other	213,000	101,280	43,696	758,734		154,998	1,271,708
Total Function 1	132,309,211	11,246,512	12,980,730	8,344,716	326,245	7,646,755	172,854,169
4 District Administration							
4.11 Educational Administration				84,453	934,834	8,535	1,027,822
4.40 School District Governance					367,979		367,979
4.41 Business Administration		118,110		1,539,592	1,570,140	97,670	3,325,512
Total Function 4	-	118,110	-	1,624,045	2,872,953	106,205	4,721,313
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				307,864	296,154	16,501	620,519
5.50 Maintenance Operations		102,300		11,053,399	195,887	1,185,184	12,536,770
5.52 Maintenance of Grounds				799,499		135,982	935,481
5.56 Utilities							-
Total Function 5	-	102,300	-	12,160,762	492,041	1,337,667	14,092,770
7 Transportation and Housing							
7.41 Transportation and Housing Administration				10,557	22,185		32,742
7.70 Student Transportation						529	529
Total Function 7	-	-	-	10,557	22,185	529	33,271
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	132,309,211	11,466,922	12,980,730	22,140,080	3,713,424	9,091,156	191,701,523

School District No. 43 (Coquitlam)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	106,404,979	32,465,360	138,870,339	4,303,386	143,173,725	139,848,721
1.03 Career Programs	215,691	69,126	284,817	55,140	339,957	366,165
1.07 Library Services	3,474,835	1,111,643	4,586,478	303,837	4,890,315	4,792,547
1.08 Counselling	3,981,662	1,230,548	5,212,210	1,122	5,213,332	5,435,854
1.10 Special Education	30,255,770	9,679,550	39,935,320	417,895	40,353,215	41,357,986
1.30 English Language Learning	4,092,940	1,263,946	5,356,886	51,949	5,408,835	5,798,453
1.31 Aboriginal Education	1,116,796	236,251	1,353,047	270,321	1,623,368	1,618,371
1.41 School Administration	11,200,047	3,955,863	15,155,910	701,704	15,857,614	15,191,083
1.60 Summer School	943,000	150,000	1,093,000	45,700	1,138,700	982,700
1.61 Continuing Education	3,247,761	694,500	3,942,261	775,239	4,717,500	4,751,550
1.62 Off Shore Students	6,648,980	1,807,924	8,456,904	3,731,002	12,187,906	10,731,929
1.64 Other	1,271,708	263,000	1,534,708	1,095,829	2,630,537	2,959,885
Total Function 1	172,854,169	52,927,711	225,781,880	11,753,124	237,535,004	233,835,244
4 District Administration						
4.11 Educational Administration	1,027,822	258,997	1,286,819	151,412	1,438,231	1,752,274
4.40 School District Governance	367,979	13,052	381,031	139,028	520,059	598,021
4.41 Business Administration	3,325,512	964,490	4,290,002	1,677,348	5,967,350	6,084,313
Total Function 4	4,721,313	1,236,539	5,957,852	1,967,788	7,925,640	8,434,608
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	620,519	129,824	750,343	671,570	1,421,913	1,411,588
5.50 Maintenance Operations	12,536,770	4,050,122	16,586,892	2,205,868	18,792,760	18,296,256
5.52 Maintenance of Grounds	935,481	249,156	1,184,637	927,434	2,112,071	2,224,509
5.56 Utilities	-	-	-	5,259,000	5,259,000	5,503,695
Total Function 5	14,092,770	4,429,102	18,521,872	9,063,872	27,585,744	27,436,048
7 Transportation and Housing						
7.41 Transportation and Housing Administration	32,742		32,742		32,742	32,572
7.70 Student Transportation	529	10,186	10,715	1,271,138	1,281,853	1,314,367
Total Function 7	33,271	10,186	43,457	1,271,138	1,314,595	1,346,939
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	191,701,523	58,603,538	250,305,061	24,055,922	274,360,983	271,052,839

School District No. 43 (Coquitlam)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,001,709	6,708,955
Other	521,400	521,400
Other Revenue	9,359,801	10,320,000
Total Revenue	15,882,910	17,550,355
Expenses		
Instruction	15,458,449	16,368,338
District Administration	90,000	90,000
Operations and Maintenance	334,461	1,092,017
Total Expense	15,882,910	17,550,355
Budgeted Surplus (Deficit), for the year	-	-

School District No. 43 (Coquitlam)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2014

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLLEP	CommunityLINK	Day Treatment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	334,461	3,141,071	94,192	4,067,301	199,650	110,250	61,279	48,819	679
Provincial Grants - Other									
Other									
Investment Income				8,250,000				50,000	
Less: Allocated to Revenue	334,461	3,141,071	45,000	8,467,301	416,000	110,250	420,116	1,415,180	119,631
Deferred Revenue, end of year	-	-	49,192	3,850,000	199,650	-	61,279	48,819	679
Revenues	334,461	3,141,071	45,000		416,000	110,250	420,116	1,415,180	119,631
Provincial Grants - Ministry of Education				8,467,301				50,000	
Provincial Grants - Other				8,467,301				1,465,180	
Other Revenue									
Expenses	334,461	3,141,071	45,000	8,467,301	416,000	110,250	420,116	1,465,180	119,631
Salaries									
Teachers		1,780,000				87,615	135,500	110,000	86,000
Principals and Vice Principals									
Educational Assistants		320,000			308,620			953,000	
Support Staff		50,000							
Substitutes									
Employee Benefits	-	2,150,000	-	-	308,620	87,615	135,500	1,063,000	86,000
Services and Supplies	334,461	598,292	45,000		75,330	15,460	48,581	285,000	20,600
	334,461	392,779		8,467,301	32,050	7,175	236,035	117,180	13,031
	334,461	3,141,071	45,000	8,467,301	416,000	110,250	420,116	1,465,180	119,631
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2014

	Settlement Workers	Scholarships	Sundry	Staff Development	Apprenticeship Program	Sick Leave Trust	Contractual Reserve	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	453,835	560,038	140,888	233,931	444,413	50,807	1,529,346	7,885,178
Add: Restricted Grants								
Provincial Grants - Ministry of Education								
Provincial Grants - Other	350,000	10,000	60,000	190,000	220,000	180,000	190,000	5,956,709
Other		6,800						350,000
Investment Income	350,000	16,800	60,000	190,000	220,000	180,000	190,000	9,150,000
								6,800
								15,463,509
Less: Allocated to Revenue	521,400	20,000	90,000	237,500	270,000	195,000	30,000	15,882,910
Deferred Revenue, end of year	282,435	556,838	110,888	186,431	394,413	35,807	1,689,346	7,465,777
Revenues								
Provincial Grants - Ministry of Education								6,001,709
Provincial Grants - Other	521,400							521,400
Other Revenue		20,000	90,000	237,500	270,000	195,000	30,000	9,359,801
Expenses								
Salaries		20,000	90,000	237,500	270,000	195,000	30,000	15,882,910
Teachers								2,199,115
Principals and Vice Principals	60,000							60,000
Educational Assistants								320,000
Support Staff	300,000							1,561,620
Substitutes				150,000				200,000
	360,000	-	-	150,000	-	-	-	4,340,735
Employee Benefits								
Services and Supplies	86,400			37,500		170,000		1,382,163
	75,000	20,000	90,000	50,000	270,000	25,000	30,000	10,160,012
	521,400	20,000	90,000	237,500	270,000	195,000	30,000	15,882,910
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget			2014 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Amortization of Deferred Capital Revenue	10,252,000		10,252,000	9,177,489
Total Revenue	10,252,000	-	10,252,000	9,177,489
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	12,128,000		12,128,000	11,678,253
Interest Payment				
Capital Lease		39,770	39,770	39,770
Total Expense	12,128,000	39,770	12,167,770	11,718,023
Net Revenue (Expense)	(1,876,000)	(39,770)	(1,915,770)	(2,540,534)
Net Transfers (to) from other funds				
Capital Lease Payment		198,628	198,628	198,628
Total Net Transfers	-	198,628	198,628	198,628
Other Adjustments to Fund Balances				
Tangible Capital Assets WIP Purchased from Local Capital		-	-	
Principal Payment				
Capital Lease	651,665	(651,665)	-	
Total Other Adjustments to Fund Balances	651,665	(651,665)	-	
Budgeted Surplus (Deficit), for the year	(1,224,335)	(492,807)	(1,717,142)	(2,341,906)