

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, 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 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 43 (Coquitlam) 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 \$300,321,217 for the 2013/2014 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 2013/2014.

READ A FIRST TIME THE 4th DAY OF JUNE, 2013;

READ A SECOND TIME THE 4th DAY OF JUNE, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 4th DAY OF JUNE, 2013;

ORIGINAL SIGNED BY M HYNDES

Chairperson of the Board

(Corporate Seal)

ORIGINAL SIGNED BY G BONNEFOY

Acting Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 43 (Coquitlam)
Annual Budget Bylaw 2013/2014, adopted by the Board the 4th DAY OF JUNE, 2013.

ORIGINAL SIGNED BY G BONNEFOY

Acting Secretary Treasurer

School District No. 43 (Coquitlam)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	30,490,000	30,600,437
Adult	266,000	214,250
Other	526,375	514,063
Total Ministry Operating Grant Funded FTE's	31,282,375	31,328,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	255,192,371	251,518,943
Other	572,470	706,070
Tuition	18,427,649	17,027,649
Other Revenue	12,294,332	12,722,332
Rentals and Leases	1,765,000	1,700,000
Investment Income	550,000	600,000
Amortization of Deferred Capital Revenue	9,177,489	10,779,822
Total Revenue	297,979,311	295,054,816
Expenses		
Instruction	250,203,582	248,612,070
District Administration	8,524,608	7,325,648
Operations and Maintenance	40,206,318	37,664,261
Transportation and Housing	1,346,939	1,414,020
Debt Services	39,770	
Total Expense	300,321,217	295,015,999
Net Revenue (Expense)	(2,341,906)	38,817
Budgeted Allocation (Retirement) of Surplus (Deficit)		111,183
Budgeted Reduction of Unfunded Employee Future Benefits		(150,000)
Budgeted Surplus (Deficit), for the year	(2,341,906)	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,341,906)	
Budgeted Surplus (Deficit), for the year	(2,341,906)	-

School District No. 43 (Coquitlam)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	271,052,839	266,636,939
Operating - Reduction of Unfunded Employee Future Benefits		150,000
Special Purpose Funds - Total Expense	17,550,355	17,599,238
Capital Fund - Total Expense	11,718,023	10,779,822
Total Budget Bylaw Amount	300,321,217	295,165,999

Approved by the Board

ORIGINAL SIGNED BY M HYNDES

JUNE 4, 2013

Signature of the Chairperson of the Board of Education

Date Signed

ORIGINAL SIGNED BY T GRANT

JUNE 4, 2013

Signature of the Superintendent

Date Signed

ORIGINAL SIGNED BY G BONNEFOY

JUNE 4, 2013

Signature of the Secretary Treasurer, *ACTING*

Date Signed

School District No. 43 (Coquitlam)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2014

	2014 Annual Budget \$	2013 Amended Annual Budget \$
Surplus (Deficit) for the year	(2,341,906)	38,817
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(3,395,259)	(3,995,223)
Total Acquisition of Tangible Capital Assets	(3,395,259)	(3,995,223)
Amortization of Tangible Capital Assets	11,678,253	10,779,822
Total Effect of change in Tangible Capital Assets	8,282,994	6,784,599
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	5,941,088	6,823,416

School District No. 43 (Coquitlam)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget \$	2013 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	248,483,416	245,322,705
Other	51,070	51,070
Tuition	18,427,649	17,027,649
Other Revenue	1,974,332	1,974,332
Rentals and Leases	1,765,000	1,700,000
Investment Income	550,000	600,000
Total Revenue	271,251,467	266,675,756
Expenses		
Instruction	233,835,244	231,969,540
District Administration	8,434,608	7,235,648
Operations and Maintenance	27,436,048	26,017,731
Transportation and Housing	1,346,939	1,414,020
Total Expense	271,052,839	266,636,939
Net Revenue (Expense)	198,628	38,817
Budgeted Prior Year Surplus Appropriation		111,183
Budgeted Reduction of Unfunded Employee Future Benefits		(150,000)
Net Transfers (to) from other funds		
Other	(198,628)	-
Total Net Transfers	(198,628)	-
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, 2014

	2014 Annual Budget \$	2013 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	243,930,949	240,393,238
Other Ministry of Education Grants		
Pay Equity	706,353	706,353
Holdback	2,546,114	2,913,114
Education Guarantee	1,300,000	1,300,000
Quality Teaching and Learning		10,000
Total Provincial Grants - Ministry of Education	248,483,416	245,322,705
Provincial Grants - Other	51,070	51,070
Tuition		
Continuing Education	2,593,100	2,593,100
Offshore Tuition Fees	15,834,549	14,434,549
Total Tuition	18,427,649	17,027,649
Other Revenues		
Miscellaneous		
Cafeteria	1,700,000	1,700,000
Miscellaneous	274,332	274,332
Total Other Revenue	1,974,332	1,974,332
Rentals and Leases	1,765,000	1,700,000
Investment Income	550,000	600,000
Total Operating Revenue	271,251,467	266,675,756

School District No. 43 (Coquitlam)

Schedule 2B

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

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Salaries		
Teachers	130,331,826	129,685,803
Principals and Vice Principals	11,476,143	11,923,457
Educational Assistants	12,733,730	12,839,094
Support Staff	21,452,249	22,537,264
Other Professionals	3,883,228	4,130,069
Substitutes	8,974,486	7,979,257
Total Salaries	188,851,662	189,094,944
Employee Benefits	58,142,841	55,467,888
Total Salaries and Benefits	246,994,503	244,562,832
Services and Supplies		
Services	4,418,749	2,385,519
Student Transportation	1,297,138	1,372,138
Professional Development and Travel	1,756,082	2,022,811
Rentals and Leases	323,263	391,891
Dues and Fees	1,358,209	1,365,871
Insurance	1,346,130	1,346,130
Supplies	8,022,585	8,033,567
Utilities	5,536,180	5,156,180
Total Services and Supplies	24,058,336	22,074,107
Total Operating Expense	271,052,839	266,636,939

School District No. 43 (Coquitlam)

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	91,030,645	2,478,045	976,095	4,137,790	147,145	4,793,959	103,563,679
1.03 Career Programs	227,589					26,663	254,252
1.07 Library Services	2,925,287		452,214			165,083	3,542,584
1.08 Counselling	3,988,161					199,727	4,187,888
1.10 Special Education	18,990,954		10,568,782	122,377		1,312,906	30,995,019
1.30 English Language Learning	4,232,432					216,525	4,448,957
1.31 Aboriginal Education	425,909	106,380	470,911	37,028		31,000	1,071,228
1.41 School Administration		8,265,168		2,232,872		160,414	10,658,454
1.60 Summer School	746,000			30,000		37,000	813,000
1.61 Continuing Education	2,350,000	203,580		531,420		155,000	3,240,000
1.62 Off Shore Students	5,094,849	101,280	85,728	238,414	179,100	310,424	6,009,795
1.64 Other	320,000	101,280	180,000	772,846		154,998	1,529,124
Total Function 1	130,331,826	11,255,733	12,733,730	8,102,747	326,245	7,563,699	170,313,980
4 District Administration							
4.11 Educational Administration				82,846	993,994	6,294	1,083,134
4.40 School District Governance					400,239		400,239
4.41 Business Administration		118,110		1,418,579	1,619,585	192,912	3,349,186
Total Function 4	-	118,110	-	1,501,425	3,013,818	199,206	4,832,559
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				273,442	296,154	15,674	585,270
5.50 Maintenance Operations		102,300		10,690,647	224,826	1,069,543	12,087,316
5.52 Maintenance of Grounds				873,601		126,022	999,623
5.56 Utilities							-
Total Function 5	-	102,300	-	11,837,690	520,980	1,211,239	13,672,209
7 Transportation and Housing							
7.41 Transportation and Housing Administration				10,387	22,185	342	32,572
7.70 Student Transportation							342
Total Function 7	-	-	-	10,387	22,185	342	32,914
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	130,331,826	11,476,143	12,733,730	21,452,249	3,883,228	8,974,486	188,851,662

School District No. 43 (Coquitlam)

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 Annual Budget	2013 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	103,563,679	30,985,252	134,548,931	5,299,790	139,848,721	135,769,628
1.03 Career Programs	254,252	86,913	341,165	25,000	366,165	467,039
1.07 Library Services	3,542,584	1,128,423	4,671,007	121,540	4,792,547	5,041,706
1.08 Counselling	4,187,888	1,246,844	5,434,732	1,122	5,435,854	5,351,245
1.10 Special Education	30,995,019	10,139,223	41,134,242	223,744	41,357,986	40,605,389
1.30 English Language Learning	4,448,957	1,338,972	5,787,929	10,524	5,798,453	5,760,189
1.31 Aboriginal Education	1,071,228	267,307	1,338,535	279,836	1,618,371	1,618,371
1.41 School Administration	10,658,454	3,915,121	14,573,575	617,508	15,191,083	16,083,982
1.60 Summer School	813,000	123,000	936,000	46,700	982,700	982,700
1.61 Continuing Education	3,240,000	694,500	3,934,500	817,050	4,751,550	4,774,300
1.62 Off Shore Students	6,009,795	1,118,924	7,128,719	3,603,210	10,731,929	12,547,868
1.64 Other	1,529,124	369,000	1,898,124	1,061,761	2,959,885	2,967,123
Total Function 1	170,313,980	51,413,479	221,727,459	12,107,785	233,835,244	231,969,540
4 District Administration						
4.11 Educational Administration	1,083,134	432,303	1,515,437	236,837	1,752,274	1,573,206
4.40 School District Governance	400,239	51,754	451,993	146,028	598,021	585,941
4.41 Business Administration	3,349,186	1,472,789	4,821,975	1,262,338	6,084,313	5,076,501
Total Function 4	4,832,559	1,956,846	6,789,405	1,645,203	8,434,608	7,235,648
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	585,270	181,748	767,018	644,570	1,411,588	1,435,800
5.50 Maintenance Operations	12,087,316	4,274,429	16,361,745	1,934,511	18,296,256	17,305,372
5.52 Maintenance of Grounds	999,623	299,452	1,299,075	925,434	2,224,509	2,152,864
5.56 Utilities	-	-	-	5,503,695	5,503,695	5,123,695
Total Function 5	13,672,209	4,755,629	18,427,838	9,008,210	27,436,048	26,017,731
7 Transportation and Housing						
7.41 Transportation and Housing Administration	32,572		32,572		32,572	32,298
7.70 Student Transportation	342	16,887	17,229	1,297,138	1,314,367	1,381,722
Total Function 7	32,914	16,887	49,801	1,297,138	1,346,939	1,414,020
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	188,851,662	58,142,841	246,994,503	24,058,336	271,052,839	266,636,939

School District No. 43 (Coquitlam)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,708,955	6,196,238
Other	521,400	655,000
Other Revenue	10,320,000	10,748,000
Total Revenue	17,550,355	17,599,238
Expenses		
Instruction	16,368,338	16,642,530
District Administration	90,000	90,000
Operations and Maintenance	1,092,017	866,708
Total Expense	17,550,355	17,599,238
Budgeted Surplus (Deficit), for the year	-	-

Schedule 3A

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School District No. 43 (Coquitlam)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

Deferred Revenue, beginning of year

Add: Restricted Grants

Provincial Grants - Ministry of Education
Provincial Grants - Other
Other
Investment Income

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Provincial Grants - Other
Other Revenue

Expenses

Salaries

Teachers

Principals and Vice Principals
Educational Assistants
Support Staff
Substitutes

Employee Benefits

Services and Supplies

Net Revenue (Expense)

Settlement Workers	Scholarships	Sundry	Staff Development	Apprenticeship Programs	Sick Leave Trust	Contractual Reserve	TOTAL
\$	\$	\$	\$	\$	\$	\$	\$
275,000	546,000	80,000		500,000	35,000	964,198	7,310,018
500,000			190,000	220,000	180,000	190,000	6,637,027
	10,000	60,000					500,000
	6,800						9,900,000
500,000	16,800	60,000	190,000	220,000	180,000	190,000	17,043,827
521,400	20,000	75,000	190,000	270,000	185,000	30,000	17,550,355
253,600	542,800	65,000	-	450,000	30,000	1,124,198	6,803,490
521,400	20,000	75,000	190,000	270,000	185,000	30,000	6,708,955
							521,400
521,400	20,000	75,000	190,000	270,000	185,000	30,000	10,320,000
							17,550,355
60,000							2,211,000
							60,000
300,000							320,000
							1,539,404
			112,000				162,000
360,000	-	-	112,000	-	-	-	4,292,404
86,400			28,000		165,000		1,319,775
75,000	20,000	75,000	50,000	270,000	20,000	30,000	11,938,176
521,400	20,000	75,000	190,000	270,000	185,000	30,000	17,550,355
-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget			2013 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Amortization of Deferred Capital Revenue	9,177,489		9,177,489	10,779,822
Total Revenue	9,177,489	-	9,177,489	10,779,822
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	11,678,253		11,678,253	10,779,822
Interest Payment				
Capital Lease		39,770	39,770	
Total Expense	11,678,253	39,770	11,718,023	10,779,822
Net Revenue (Expense)	(2,500,764)	(39,770)	(2,540,534)	-
Net Transfers (to) from other funds				
Capital Lease Payment		198,628	198,628	
Total Net Transfers	-	198,628	198,628	-
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	651,665	(651,665)	-	
Total Other Adjustments to Fund Balances	651,665	(651,665)	-	
Budgeted Surplus (Deficit), for the year	(1,849,099)	(492,807)	(2,341,906)	-