

Amended Annual Budget

## **School District No. 43 (Coquitlam)**

June 30, 2016

# School District No. 43 (Coquiltam)

June 30, 2016

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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 2015/2016 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 43 (Coquitlam) Amended Annual Budget Bylaw for fiscal year 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$328,400,771 for the 2015/2016 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2015/2016.

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

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

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

(Corporate Seal)

ORIGINAL SIGNED BY J SHIRRA

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Chairperson of the Board

ORIGINAL SIGNED BY C NICOLLS

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Secretary Treasurer

ACTING

I HEREBY CERTIFY this to be a true original of School District No. 43 (Coquitlam) Amended Annual Budget Bylaw 2015/2016, adopted by the Board the 23rd DAY OF FEBRUARY, 2016.

ORIGINAL SIGNED BY C NICOLLS

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Secretary Treasurer

ACTING

# School District No. 43 (Coquitlam)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

Statement 2

|                                                                | 2016 Amended<br>Annual Budget | 2016<br>Annual Budget |
|----------------------------------------------------------------|-------------------------------|-----------------------|
| <b>Ministry Operating Grant Funded FTE's</b>                   |                               |                       |
| School-Age                                                     | 30,852.978                    | 30,392.000            |
| Adult                                                          | 251.250                       | 248.000               |
| Other                                                          | 664.000                       | 632.500               |
| <b>Total Ministry Operating Grant Funded FTE's</b>             | <b>31,768.228</b>             | <b>31,272.500</b>     |
| <b>Revenues</b>                                                | <b>\$</b>                     | <b>\$</b>             |
| Provincial Grants                                              |                               |                       |
| Ministry of Education                                          | 270,265,700                   | 265,723,974           |
| Other                                                          | 102,418                       | 42,560                |
| Federal Grants                                                 | 1,887,000                     | 2,143,822             |
| Tuition                                                        | 27,420,882                    | 20,927,187            |
| Other Revenue                                                  | 10,439,333                    | 10,222,709            |
| Rentals and Leases                                             | 2,160,809                     | 1,927,684             |
| Investment Income                                              | 1,100,000                     | 900,000               |
| Gain (Loss) on Disposal of Tangible Capital Assets             | 25,111,733                    |                       |
| Amortization of Deferred Capital Revenue                       | 11,713,000                    | 12,300,000            |
| <b>Total Revenue</b>                                           | <b>350,200,875</b>            | <b>314,187,936</b>    |
| <b>Expenses</b>                                                |                               |                       |
| Instruction                                                    | 270,353,498                   | 260,433,405           |
| District Administration                                        | 10,070,985                    | 9,161,265             |
| Operations and Maintenance                                     | 42,427,998                    | 42,972,336            |
| Transportation and Housing                                     | 475,239                       | 628,838               |
| Debt Services                                                  | 25,000                        | 45,000                |
| <b>Total Expense</b>                                           | <b>323,352,720</b>            | <b>313,240,844</b>    |
| <b>Net Revenue (Expense)</b>                                   | <b>26,848,155</b>             | <b>947,092</b>        |
| <b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>   | <b>(1,450,422)</b>            | <b>(947,092)</b>      |
| <b>Budgeted Reduction of Unfunded Employee Future Benefits</b> | <b>(500,000)</b>              |                       |
| <b>Budgeted Surplus (Deficit), for the year</b>                | <b>24,897,733</b>             | <b>-</b>              |
| <b>Budgeted Surplus (Deficit), for the year comprised of:</b>  |                               |                       |
| Operating Fund Surplus (Deficit)                               |                               |                       |
| Special Purpose Fund Surplus (Deficit)                         |                               |                       |
| Capital Fund Surplus (Deficit)                                 | 24,897,733                    |                       |
| <b>Budgeted Surplus (Deficit), for the year</b>                | <b>24,897,733</b>             | <b>-</b>              |

# School District No. 43 (Coquitlam)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

|                                                                     | 2016 Amended<br>Annual Budget | 2016<br>Annual Budget |
|---------------------------------------------------------------------|-------------------------------|-----------------------|
| <b>Budget Bylaw Amount</b>                                          |                               |                       |
| Operating - Total Expense                                           | 288,650,080                   | 278,398,885           |
| Operating - Tangible Capital Assets Purchased                       | 350,066                       |                       |
| Operating - Reduction of Unfunded Employee Future Benefits          | 500,000                       |                       |
| Special Purpose Funds - Total Expense                               | 21,152,640                    | 21,271,959            |
| Capital Fund - Total Expense                                        | 13,550,000                    | 13,570,000            |
| Capital Fund - Tangible Capital Assets Purchased from Local Capital |                               | 975,000               |
| Budgeted Retirement of Prior Year Deficits                          | 4,197,985                     | 2,500,000             |
| <b>Total Budget Bylaw Amount</b>                                    | <b>328,400,771</b>            | <b>316,715,844</b>    |

## Approved by the Board

ORIGINAL SIGNED BY J SHIRRA

FEB 23, 2016

Signature of the Chairperson of the Board of Education

Date Signed

ORIGINAL SIGNED BY P GARTLAND

FEB 23, 2016

Signature of the Superintendent

Date Signed

ORIGINAL SIGNED BY C NICOLLS

FEB 25, 2016

Signature of the Secretary Treasurer

Date Signed

ACTING

# School District No. 43 (Coquitlam)

Statement 4

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

Year Ended June 30, 2016

|                                                           | 2016 Amended<br>Annual Budget | 2016<br>Annual Budget |
|-----------------------------------------------------------|-------------------------------|-----------------------|
|                                                           | \$                            | \$                    |
| <b>Surplus (Deficit) for the year</b>                     | <b>26,848,155</b>             | <b>947,092</b>        |
| <b>Effect of change in Tangible Capital Assets</b>        |                               |                       |
| Acquisition of Tangible Capital Assets                    |                               |                       |
| From Operating and Special Purpose Funds                  | (350,066)                     | (975,000)             |
| From Local Capital                                        |                               | (33,500,000)          |
| From Deferred Capital Revenue                             | (22,000,000)                  | (34,475,000)          |
| <b>Total Acquisition of Tangible Capital Assets</b>       | <b>(22,350,066)</b>           | <b>(34,475,000)</b>   |
| Amortization of Tangible Capital Assets                   | 13,525,000                    | 13,525,000            |
| Net carrying value of Tangible Capital Assets disposed of | 1,913                         |                       |
| <b>Total Effect of change in Tangible Capital Assets</b>  | <b>(8,823,153)</b>            | <b>(20,950,000)</b>   |
|                                                           | -                             | -                     |
| <b>(Increase) Decrease in Net Financial Assets (Debt)</b> | <b>18,025,002</b>             | <b>(20,002,908)</b>   |

# School District No. 43 (Coquitlam)

Schedule 1

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

|                                                     | Operating<br>Fund<br>\$ | Special Purpose<br>Fund<br>\$ | Capital<br>Fund<br>\$ | 2016 Amended<br>Annual Budget<br>\$ |
|-----------------------------------------------------|-------------------------|-------------------------------|-----------------------|-------------------------------------|
| Accumulated Surplus (Deficit), beginning of year    | (24,473,860)            |                               | 139,725,238           | 115,251,378                         |
| Changes for the year                                |                         |                               |                       |                                     |
| Net Revenue (Expense) for the year                  | 2,895,488               |                               | 23,952,667            | 26,848,155                          |
| Interfund Transfers                                 |                         |                               |                       |                                     |
| Tangible Capital Assets Purchased                   | (350,066)               |                               | 350,066               | -                                   |
| Other                                               | (595,000)               |                               | 595,000               | -                                   |
| Net Changes for the year                            | 1,950,422               | -                             | 24,897,733            | 26,848,155                          |
| Budgeted Accumulated Surplus (Deficit), end of year | (22,523,438)            | -                             | 164,622,971           | 142,099,533                         |

**School District No. 43 (Coquitlam)**

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2016

|                                                                | 2016 Amended<br>Annual Budget | 2016<br>Annual Budget |
|----------------------------------------------------------------|-------------------------------|-----------------------|
|                                                                | \$                            | \$                    |
| <b>Revenues</b>                                                |                               |                       |
| Provincial Grants                                              |                               |                       |
| Ministry of Education                                          | 260,956,517                   | 256,287,837           |
| Other                                                          | 42,560                        | 42,560                |
| Tuition                                                        | 27,420,882                    | 20,927,187            |
| Other Revenue                                                  | 442,734                       | 530,709               |
| Rentals and Leases                                             | 1,582,875                     | 1,349,750             |
| Investment Income                                              | 1,100,000                     | 900,000               |
| <b>Total Revenue</b>                                           | <b>291,545,568</b>            | <b>280,038,043</b>    |
| <b>Expenses</b>                                                |                               |                       |
| Instruction                                                    | 250,437,489                   | 240,398,077           |
| District Administration                                        | 10,070,985                    | 9,161,265             |
| Operations and Maintenance                                     | 27,666,367                    | 28,210,705            |
| Transportation and Housing                                     | 475,239                       | 628,838               |
| <b>Total Expense</b>                                           | <b>288,650,080</b>            | <b>278,398,885</b>    |
| <b>Net Revenue (Expense)</b>                                   | <b>2,895,488</b>              | <b>1,639,158</b>      |
| <b>Budgeted Prior Year Surplus Appropriation</b>               | <b>2,747,563</b>              | <b>1,552,908</b>      |
| <b>Budgeted Retirement of Deficit</b>                          | <b>(4,197,985)</b>            | <b>(2,500,000)</b>    |
| <b>Budgeted Reduction of Unfunded Employee Future Benefits</b> | <b>(500,000)</b>              |                       |
| <b>Net Transfers (to) from other funds</b>                     |                               |                       |
| Tangible Capital Assets Purchased                              | (350,066)                     |                       |
| Local Capital                                                  |                               | (397,066)             |
| Other                                                          | (595,000)                     | (295,000)             |
| <b>Total Net Transfers</b>                                     | <b>(945,066)</b>              | <b>(692,066)</b>      |
| <b>Budgeted Surplus (Deficit), for the year</b>                | <b>-</b>                      | <b>-</b>              |

**School District No. 43 (Coquitlam)**

Schedule 2A

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

|                                                        | 2016 Amended<br>Annual Budget | 2016<br>Annual Budget |
|--------------------------------------------------------|-------------------------------|-----------------------|
|                                                        | \$                            | \$                    |
| <b>Provincial Grants - Ministry of Education</b>       |                               |                       |
| Operating Grant, Ministry of Education                 | 258,959,910                   | 254,611,680           |
| Other Ministry of Education Grants                     |                               |                       |
| Pay Equity                                             | 706,353                       | 706,353               |
| Funding for Graduated Adults                           | 1,002,367                     | 932,367               |
| Skills Assessment, FSA Monitoring                      | 32,437                        | 37,437                |
| Carbon Tax                                             | 200,000                       | -                     |
| Social Media Grant                                     | 7,500                         | -                     |
| Curriculum Implementation Grant                        | 47,950                        | -                     |
| <b>Total Provincial Grants - Ministry of Education</b> | <b>260,956,517</b>            | <b>256,287,837</b>    |
| <b>Provincial Grants - Other</b>                       | <b>42,560</b>                 | <b>42,560</b>         |
| <b>Tuition</b>                                         |                               |                       |
| Continuing Education                                   | 1,156,311                     | 967,616               |
| Offshore Tuition Fees                                  | 26,264,571                    | 19,959,571            |
| <b>Total Tuition</b>                                   | <b>27,420,882</b>             | <b>20,927,187</b>     |
| <b>Other Revenues</b>                                  |                               |                       |
| Miscellaneous                                          |                               |                       |
| Miscellaneous                                          | 442,734                       | 530,709               |
| <b>Total Other Revenue</b>                             | <b>442,734</b>                | <b>530,709</b>        |
| <b>Rentals and Leases</b>                              | <b>1,582,875</b>              | <b>1,349,750</b>      |
| <b>Investment Income</b>                               | <b>1,100,000</b>              | <b>900,000</b>        |
| <b>Total Operating Revenue</b>                         | <b>291,545,568</b>            | <b>280,038,043</b>    |

**School District No. 43 (Coquitlam)**

Schedule 2B

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

|                                     | 2016 Amended<br>Annual Budget | 2016<br>Annual Budget |
|-------------------------------------|-------------------------------|-----------------------|
|                                     | \$                            | \$                    |
| <b>Salaries</b>                     |                               |                       |
| Teachers                            | 137,407,777                   | 133,184,205           |
| Principals and Vice Principals      | 12,092,586                    | 11,924,743            |
| Educational Assistants              | 13,969,429                    | 13,511,805            |
| Support Staff                       | 22,532,236                    | 21,581,901            |
| Other Professionals                 | 4,450,320                     | 4,090,164             |
| Substitutes                         | 9,179,287                     | 9,198,380             |
| <b>Total Salaries</b>               | <b>199,631,635</b>            | <b>193,491,198</b>    |
| <b>Employee Benefits</b>            | <b>61,363,291</b>             | <b>60,072,767</b>     |
| <b>Total Salaries and Benefits</b>  | <b>260,994,926</b>            | <b>253,563,965</b>    |
| <b>Services and Supplies</b>        |                               |                       |
| Services                            | 6,685,319                     | 5,630,890             |
| Student Transportation              | 431,138                       | 581,138               |
| Professional Development and Travel | 1,910,800                     | 1,448,900             |
| Rentals and Leases                  | 98,616                        | 236,891               |
| Dues and Fees                       | 1,679,145                     | 1,470,022             |
| Insurance                           | 2,211,245                     | 1,826,245             |
| Supplies                            | 9,155,832                     | 7,850,435             |
| Utilities                           | 5,483,059                     | 5,790,399             |
| <b>Total Services and Supplies</b>  | <b>27,655,154</b>             | <b>24,834,920</b>     |
| <b>Total Operating Expense</b>      | <b>288,650,080</b>            | <b>278,398,885</b>    |

# School District No. 43 (Coquitlam)

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

Year Ended June 30, 2016

Schedule 2C

|                                                | Teachers<br>Salaries | Principals and<br>Vice Principals<br>Salaries | Educational<br>Assistants<br>Salaries | Support<br>Staff<br>Salaries | Other<br>Professionals<br>Salaries | Substitutes<br>Salaries | Total<br>Salaries  |
|------------------------------------------------|----------------------|-----------------------------------------------|---------------------------------------|------------------------------|------------------------------------|-------------------------|--------------------|
|                                                | \$                   | \$                                            | \$                                    | \$                           | \$                                 | \$                      | \$                 |
| <b>1 Instruction</b>                           |                      |                                               |                                       |                              |                                    |                         |                    |
| 1.02 Regular Instruction                       | 99,004,585           | 2,256,316                                     | 171,327                               | 4,173,831                    | 60,690                             | 4,933,135               | 110,599,884        |
| 1.03 Career Programs                           | 107,982              |                                               | 39,196                                |                              |                                    | 7,369                   | 154,547            |
| 1.07 Library Services                          | 78,194               |                                               | 328,025                               |                              |                                    | 21,803                  | 428,022            |
| 1.08 Counselling                               | 4,296,941            |                                               |                                       |                              |                                    | 202,261                 | 4,499,202          |
| 1.10 Special Education                         | 18,414,582           | 125,808                                       | 12,823,548                            | 137,389                      |                                    | 1,716,982               | 33,218,309         |
| 1.30 English Language Learning                 | 4,077,254            |                                               |                                       |                              |                                    | 195,082                 | 4,272,336          |
| 1.31 Aboriginal Education                      | 406,669              | 121,668                                       | 465,389                               | 115,134                      |                                    | 9,000                   | 1,117,860          |
| 1.41 School Administration                     |                      | 8,981,216                                     |                                       | 2,902,617                    |                                    | 450,167                 | 12,334,000         |
| 1.60 Summer School                             | 985,064              |                                               |                                       | 45,754                       |                                    | 53,362                  | 1,084,180          |
| 1.61 Continuing Education                      | 1,595,080            | 257,285                                       |                                       | 473,106                      | 82,524                             | 84,000                  | 2,491,995          |
| 1.62 Off Shore Students                        | 8,269,898            | 124,295                                       | 90,601                                | 254,002                      | 277,355                            | 409,549                 | 9,425,680          |
| 1.64 Other                                     | 171,528              | 104,330                                       | 51,343                                | 40,844                       |                                    |                         | 368,045            |
| <b>Total Function 1</b>                        | <b>137,407,777</b>   | <b>11,970,918</b>                             | <b>13,969,429</b>                     | <b>8,142,677</b>             | <b>420,549</b>                     | <b>8,082,710</b>        | <b>179,994,060</b> |
| <b>4 District Administration</b>               |                      |                                               |                                       |                              |                                    |                         |                    |
| 4.11 Educational Administration                |                      |                                               |                                       | 86,653                       | 787,965                            | 6,736                   | 881,354            |
| 4.40 School District Governance                |                      |                                               |                                       |                              | 384,108                            |                         | 384,108            |
| 4.41 Business Administration                   |                      | 121,668                                       |                                       | 1,716,279                    | 2,228,831                          | 218,207                 | 4,284,985          |
| <b>Total Function 4</b>                        | <b>-</b>             | <b>121,668</b>                                | <b>-</b>                              | <b>1,802,932</b>             | <b>3,400,904</b>                   | <b>224,943</b>          | <b>5,550,447</b>   |
| <b>5 Operations and Maintenance</b>            |                      |                                               |                                       |                              |                                    |                         |                    |
| 5.41 Operations and Maintenance Administration |                      |                                               |                                       | 333,397                      | 388,741                            | 26,497                  | 748,635            |
| 5.50 Maintenance Operations                    |                      |                                               |                                       | 11,467,265                   | 217,941                            | 708,161                 | 12,393,367         |
| 5.52 Maintenance of Grounds                    |                      |                                               |                                       | 775,133                      |                                    | 136,407                 | 911,540            |
| 5.56 Utilities                                 |                      |                                               |                                       |                              |                                    |                         | -                  |
| <b>Total Function 5</b>                        | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>12,575,795</b>            | <b>606,682</b>                     | <b>871,065</b>          | <b>14,053,542</b>  |
| <b>7 Transportation and Housing</b>            |                      |                                               |                                       |                              |                                    |                         |                    |
| 7.41 Transportation and Housing Administration |                      |                                               |                                       | 10,832                       | 22,185                             | 569                     | 33,586             |
| 7.70 Student Transportation                    |                      |                                               |                                       |                              |                                    |                         | -                  |
| 7.73 Housing                                   |                      |                                               |                                       |                              |                                    |                         | -                  |
| <b>Total Function 7</b>                        | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>10,832</b>                | <b>22,185</b>                      | <b>569</b>              | <b>33,586</b>      |
| <b>9 Debt Services</b>                         |                      |                                               |                                       |                              |                                    |                         |                    |
| <b>Total Function 9</b>                        | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>-</b>                     | <b>-</b>                           | <b>-</b>                | <b>-</b>           |
| <b>Total Functions 1 - 9</b>                   | <b>137,407,777</b>   | <b>12,092,586</b>                             | <b>13,969,429</b>                     | <b>22,532,236</b>            | <b>4,450,320</b>                   | <b>9,179,287</b>        | <b>199,631,635</b> |

# School District No. 43 (Coquitlam)

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

Schedule 2C

|                                                | Total Salaries \$  | Employee Benefits \$ | Total Salaries and Benefits \$ | Services and Supplies \$ | 2016 Amended Annual Budget \$ | 2016 Annual Budget \$ |
|------------------------------------------------|--------------------|----------------------|--------------------------------|--------------------------|-------------------------------|-----------------------|
| <b>1 Instruction</b>                           |                    |                      |                                |                          |                               |                       |
| 1.02 Regular Instruction                       | 110,599,884        | 33,248,705           | 143,848,589                    | 5,571,840                | 149,420,429                   | 146,585,650           |
| 1.03 Career Programs                           | 154,547            | 47,430               | 201,977                        | 48,000                   | 249,977                       | 103,807               |
| 1.07 Library Services                          | 428,022            | 129,944              | 557,966                        | 344,786                  | 902,752                       | 1,878,507             |
| 1.08 Counselling                               | 4,499,202          | 1,362,473            | 5,861,675                      | 1,122                    | 5,862,797                     | 5,588,371             |
| 1.10 Special Education                         | 33,218,309         | 10,561,436           | 43,779,745                     | 527,754                  | 44,307,499                    | 41,909,897            |
| 1.30 English Language Learning                 | 4,272,336          | 1,292,814            | 5,565,150                      | 78,624                   | 5,643,774                     | 5,397,188             |
| 1.31 Aboriginal Education                      | 1,117,860          | 258,000              | 1,375,860                      | 153,723                  | 1,529,583                     | 1,488,970             |
| 1.41 School Administration                     | 12,334,000         | 5,397,388            | 17,731,388                     | 848,177                  | 18,579,565                    | 17,918,140            |
| 1.60 Summer School                             | 1,084,180          | 191,721              | 1,275,901                      | 56,220                   | 1,332,121                     | 1,217,910             |
| 1.61 Continuing Education                      | 2,491,995          | 619,686              | 3,111,681                      | 919,689                  | 4,031,370                     | 3,924,736             |
| 1.62 Off Shore Students                        | 9,425,680          | 2,909,541            | 12,335,221                     | 5,486,506                | 17,821,727                    | 13,825,734            |
| 1.64 Other                                     | 368,045            | 84,850               | 452,895                        | 303,000                  | 755,895                       | 559,167               |
| <b>Total Function 1</b>                        | <b>179,994,060</b> | <b>56,103,988</b>    | <b>236,098,048</b>             | <b>14,339,441</b>        | <b>250,437,489</b>            | <b>240,398,077</b>    |
| <b>4 District Administration</b>               |                    |                      |                                |                          |                               |                       |
| 4.11 Educational Administration                | 881,354            | 267,410              | 1,148,764                      | 249,605                  | 1,398,369                     | 1,408,725             |
| 4.40 School District Governance                | 384,108            | 7,217                | 391,325                        | 129,511                  | 520,836                       | 536,866               |
| 4.41 Business Administration                   | 4,284,985          | 1,043,543            | 5,328,528                      | 2,823,252                | 8,151,780                     | 7,215,674             |
| <b>Total Function 4</b>                        | <b>5,550,447</b>   | <b>1,318,170</b>     | <b>6,868,617</b>               | <b>3,202,368</b>         | <b>10,070,985</b>             | <b>9,161,265</b>      |
| <b>5 Operations and Maintenance</b>            |                    |                      |                                |                          |                               |                       |
| 5.41 Operations and Maintenance Administration | 748,635            | 211,153              | 959,788                        | 855,999                  | 1,815,787                     | 1,674,049             |
| 5.50 Maintenance Operations                    | 12,393,367         | 3,479,530            | 15,872,897                     | 2,239,541                | 18,112,438                    | 18,688,736            |
| 5.52 Maintenance of Grounds                    | 911,540            | 211,058              | 1,122,598                      | 989,159                  | 2,111,757                     | 2,162,072             |
| 5.56 Utilities                                 | -                  | 28,877               | 28,877                         | 5,597,508                | 5,626,385                     | 5,685,848             |
| <b>Total Function 5</b>                        | <b>14,053,542</b>  | <b>3,930,618</b>     | <b>17,984,160</b>              | <b>9,682,207</b>         | <b>27,666,367</b>             | <b>28,210,705</b>     |
| <b>7 Transportation and Housing</b>            |                    |                      |                                |                          |                               |                       |
| 7.41 Transportation and Housing Administration | 33,586             | 10,515               | 44,101                         | -                        | 44,101                        | 47,700                |
| 7.70 Student Transportation                    | -                  | -                    | -                              | 431,138                  | 431,138                       | 581,138               |
| 7.73 Housing                                   | -                  | -                    | -                              | -                        | -                             | -                     |
| <b>Total Function 7</b>                        | <b>33,586</b>      | <b>10,515</b>        | <b>44,101</b>                  | <b>431,138</b>           | <b>475,239</b>                | <b>628,838</b>        |
| <b>9 Debt Services</b>                         |                    |                      |                                |                          |                               |                       |
| <b>Total Function 9</b>                        | -                  | -                    | -                              | -                        | -                             | -                     |
| <b>Total Functions 1 - 9</b>                   | <b>199,631,635</b> | <b>61,363,291</b>    | <b>260,994,926</b>             | <b>27,655,154</b>        | <b>288,650,080</b>            | <b>278,398,885</b>    |

# School District No. 43 (Coquitlam)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2016

|                                                 | 2016 Amended<br>Annual Budget | 2016<br>Annual Budget |
|-------------------------------------------------|-------------------------------|-----------------------|
|                                                 | \$                            | \$                    |
| <b>Revenues</b>                                 |                               |                       |
| Provincial Grants                               |                               |                       |
| Ministry of Education                           | 9,309,183                     | 9,436,137             |
| Other                                           | 59,858                        |                       |
| Federal Grants                                  | 1,887,000                     | 2,143,822             |
| Other Revenue                                   | 9,896,599                     | 9,692,000             |
| <b>Total Revenue</b>                            | <b>21,152,640</b>             | <b>21,271,959</b>     |
| <b>Expenses</b>                                 |                               |                       |
| Instruction                                     | 19,916,009                    | 20,035,328            |
| Operations and Maintenance                      | 1,236,631                     | 1,236,631             |
| <b>Total Expense</b>                            | <b>21,152,640</b>             | <b>21,271,959</b>     |
| <b>Budgeted Surplus (Deficit), for the year</b> |                               |                       |

**School District No. 43 (Coquitlam)**  
Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2016

Schedule 3A

|                                           | Annual Facility Grant | Learning Improvement Fund | Aboriginal Education Technology | Special Education Equipment | Scholarships and Bursaries | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP       |
|-------------------------------------------|-----------------------|---------------------------|---------------------------------|-----------------------------|----------------------------|------------------------|--------------|-------------------|------------|
| Deferred Revenue, beginning of year       | \$ -                  | \$ -                      | \$ -                            | \$ 85,008                   | \$ 572,910                 | \$ 5,548,461           | \$ 284,251   | \$ 48,732         | \$ 291,180 |
| Add: Restricted Grants                    |                       |                           |                                 |                             |                            |                        |              |                   |            |
| Provincial Grants - Ministry of Education | 1,236,630             | 5,355,425                 | -                               | 49,000                      | -                          | -                      | 416,000      | 112,700           | 380,672    |
| Federal Grants                            |                       |                           |                                 |                             |                            |                        |              |                   |            |
| Other                                     |                       |                           |                                 |                             | 10,000                     | 9,000,000              |              |                   |            |
| Investment Income                         |                       |                           |                                 |                             | 7,000                      |                        |              |                   |            |
| Less: Allocated to Revenue                | 1,236,630             | 5,355,425                 | -                               | 49,000                      | 17,000                     | 9,000,000              | 416,000      | 112,700           | 380,672    |
| Deferred Revenue, end of year             | -                     | -                         | -                               | 60,000                      | 20,000                     | 9,000,000              | 635,359      | 142,954           | 327,500    |
|                                           | -                     | -                         | -                               | 74,008                      | 569,910                    | 5,548,461              | 64,892       | 18,478            | 344,352    |
| Revenues                                  |                       |                           |                                 |                             |                            |                        |              |                   |            |
| Provincial Grants - Ministry of Education | 1,236,630             | 5,355,425                 | -                               | 60,000                      | -                          | -                      | 635,359      | 142,954           | 327,500    |
| Provincial Grants - Other                 |                       |                           |                                 |                             |                            |                        |              |                   |            |
| Federal Grants                            |                       |                           |                                 |                             |                            |                        |              |                   |            |
| Other Revenue                             |                       |                           |                                 |                             | 20,000                     | 9,000,000              |              |                   |            |
| Expenses                                  |                       |                           |                                 |                             |                            |                        |              |                   |            |
| Salaries                                  |                       |                           |                                 |                             |                            |                        |              |                   |            |
| Teachers                                  |                       | 3,213,600                 |                                 |                             |                            |                        |              |                   |            |
| Principals and Vice Principals            |                       |                           |                                 |                             |                            |                        | 49,144       | 49,144            | 40,000     |
| Educational Assistants                    |                       | 803,877                   |                                 |                             |                            |                        |              |                   |            |
| Support Staff                             |                       |                           |                                 |                             |                            |                        | 277,679      |                   |            |
| Other Professionals                       |                       |                           |                                 |                             |                            |                        |              |                   |            |
|                                           | -                     | 4,017,477                 | -                               | -                           | -                          | -                      | 326,823      | 49,144            | 40,000     |
| Employee Benefits                         |                       |                           |                                 |                             |                            |                        |              |                   |            |
| Services and Supplies                     | 1,236,630             | 1,337,948                 |                                 | 60,000                      | 20,000                     | 9,000,000              | 223,536      | 33,810            | 12,500     |
|                                           | 1,236,630             | 5,355,425                 | -                               | 60,000                      | 20,000                     | 9,000,000              | 85,000       | 60,000            | 275,000    |
|                                           |                       |                           |                                 |                             |                            |                        | 635,359      | 142,954           | 327,500    |
| Net Revenue (Expense)                     | -                     | -                         | -                               | -                           | -                          | -                      | -            | -                 | -          |

**School District No. 43 (Coquitlam)**  
Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2016

Schedule 3A

|                                           | CommunityLINK | Service Delivery Transformation | PRP Day Treatment | Sundry Programs | Staff Development | Sick Leave Trust | Contractual Reserves | Apprenticeship Program | Settlement Workers (Prov) |
|-------------------------------------------|---------------|---------------------------------|-------------------|-----------------|-------------------|------------------|----------------------|------------------------|---------------------------|
|                                           | \$            | \$                              | \$                | \$              | \$                | \$               | \$                   | \$                     | \$                        |
| Deferred Revenue, beginning of year       | 599           | 194,996                         | 325               | 247,482         | 214,483           | 136,067          | 2,145,997            | 533,728                | 259,858                   |
| Add: Restricted Grants                    |               |                                 |                   |                 |                   |                  |                      |                        |                           |
| Provincial Grants - Ministry of Education | 1,426,643     | -                               | 124,347           |                 |                   |                  |                      |                        |                           |
| Federal Grants                            |               |                                 |                   |                 |                   |                  |                      |                        |                           |
| Other                                     | 60,000        |                                 |                   | 30,000          | 65,000            | 230,000          | 225,000              | 200,000                | -                         |
| Investment Income                         |               |                                 |                   |                 |                   |                  | 10,000               |                        |                           |
|                                           | 1,486,643     | -                               | 124,347           | 30,000          | 65,000            | 230,000          | 235,000              | 200,000                | -                         |
| Less: Allocated to Revenue                | 1,487,242     | -                               | 124,672           | 93,000          | 100,000           | 150,000          | 80,000               | 393,000                | 59,858                    |
| Deferred Revenue, end of year             | -             | 194,996                         | -                 | 184,482         | 179,483           | 216,067          | 2,300,997            | 340,728                | 200,000                   |
| Revenues                                  | 1,426,643     |                                 | 124,672           |                 |                   |                  |                      |                        |                           |
| Provincial Grants - Ministry of Education |               |                                 |                   |                 |                   |                  |                      |                        |                           |
| Provincial Grants - Other                 |               |                                 |                   |                 |                   |                  |                      |                        | 59,858                    |
| Federal Grants                            |               |                                 |                   |                 |                   |                  |                      |                        |                           |
| Other Revenue                             |               |                                 |                   |                 |                   |                  |                      |                        |                           |
| Expenses                                  |               |                                 |                   |                 |                   |                  |                      |                        |                           |
| Salaries                                  |               |                                 |                   |                 |                   |                  |                      |                        |                           |
| Teachers                                  | 141,500       |                                 | 86,140            |                 |                   |                  |                      | 181,000                |                           |
| Principals and Vice Principals            |               |                                 |                   |                 |                   |                  |                      |                        |                           |
| Educational Assistants                    | 702,000       |                                 |                   |                 |                   |                  |                      |                        |                           |
| Support Staff                             | 225,000       |                                 |                   |                 |                   |                  |                      |                        |                           |
| Other Professionals                       |               |                                 |                   |                 |                   |                  |                      |                        |                           |
|                                           | 1,068,500     | -                               | 86,140            | 38,000          |                   |                  |                      | 181,000                |                           |
| Employee Benefits                         | 371,853       |                                 | 32,092            | 10,000          |                   |                  |                      |                        |                           |
| Services and Supplies                     | 46,889        |                                 | 6,440             | 45,000          | 100,000           |                  | 80,000               | 62,000                 |                           |
|                                           | 1,487,242     | -                               | 124,672           | 93,000          | 100,000           | 150,000          | 80,000               | 393,000                | 59,858                    |
| Net Revenue (Expense)                     | -             | -                               | -                 | -               | -                 | -                | -                    | -                      | -                         |

# School District No. 43 (Coquitlam)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2016

|                                            |                                     |                      |              |
|--------------------------------------------|-------------------------------------|----------------------|--------------|
| <b>Deferred Revenue, beginning of year</b> | <b>Settlement<br/>Workers (Fed)</b> | <b>ELSA<br/>LINC</b> | <b>TOTAL</b> |
|                                            | \$                                  | \$                   | \$           |
| <b>Add: Restricted Grants</b>              |                                     |                      |              |
| Provincial Grants - Ministry of Education  |                                     |                      | 9,101,417    |
| Federal Grants                             | 570,000                             | 1,317,000            | 1,887,000    |
| Other                                      |                                     |                      | 9,820,000    |
| Investment Income                          |                                     |                      | 17,000       |
|                                            | 570,000                             | 1,317,000            | 20,825,417   |
| <b>Less: Allocated to Revenue</b>          | 570,000                             | 1,317,000            | 21,152,640   |
| <b>Deferred Revenue, end of year</b>       | -                                   | -                    | 10,236,854   |
| <b>Revenues</b>                            |                                     |                      |              |
| Provincial Grants - Ministry of Education  |                                     |                      | 9,309,183    |
| Provincial Grants - Other                  |                                     |                      | 59,858       |
| Federal Grants                             | 570,000                             | 1,317,000            | 1,887,000    |
| Other Revenue                              |                                     |                      | 9,896,599    |
|                                            | 570,000                             | 1,317,000            | 21,152,640   |
| <b>Expenses</b>                            |                                     |                      |              |
| Salaries                                   |                                     |                      |              |
| Teachers                                   |                                     | 550,000              | 4,310,528    |
| Principals and Vice Principals             | 50,000                              | 25,000               | 75,000       |
| Educational Assistants                     |                                     |                      | 1,505,877    |
| Support Staff                              | 400,000                             | 250,000              | 1,302,679    |
| Other Professionals                        |                                     | 12,000               | 50,000       |
|                                            | 450,000                             | 837,000              | 7,244,084    |
| Employee Benefits                          | 100,000                             | 180,000              | 2,363,739    |
| Services and Supplies                      | 20,000                              | 300,000              | 11,544,817   |
|                                            | 570,000                             | 1,317,000            | 21,152,640   |
| <b>Net Revenue (Expense)</b>               | -                                   | -                    | -            |

**School District No. 43 (Coquitlam)**

Schedule 4

Amended Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2016

|                                                    | 2016 Amended Annual Budget             |                   |                   | 2016<br>Annual Budget |
|----------------------------------------------------|----------------------------------------|-------------------|-------------------|-----------------------|
|                                                    | Invested in Tangible<br>Capital Assets | Local<br>Capital  | Fund<br>Balance   |                       |
|                                                    | \$                                     | \$                | \$                | \$                    |
| <b>Revenues</b>                                    |                                        |                   |                   |                       |
| Provincial Grants                                  |                                        |                   |                   |                       |
| Other Revenue                                      |                                        | 100,000           | 100,000           |                       |
| Rentals and Leases                                 |                                        | 577,934           | 577,934           | 577,934               |
| Gain (Loss) on Disposal of Tangible Capital Assets | 25,111,733                             |                   | 25,111,733        |                       |
| Amortization of Deferred Capital Revenue           | 11,713,000                             |                   | 11,713,000        | 12,300,000            |
| <b>Total Revenue</b>                               | <b>36,824,733</b>                      | <b>677,934</b>    | <b>37,502,667</b> | <b>12,877,934</b>     |
| <b>Expenses</b>                                    |                                        |                   |                   |                       |
| Amortization of Tangible Capital Assets            |                                        |                   |                   |                       |
| Operations and Maintenance                         | 13,525,000                             |                   | 13,525,000        | 13,525,000            |
| Interest Payment                                   |                                        |                   |                   |                       |
| Capital Lease                                      |                                        | 25,000            | 25,000            | 45,000                |
| <b>Total Expense</b>                               | <b>13,525,000</b>                      | <b>25,000</b>     | <b>13,550,000</b> | <b>13,570,000</b>     |
| <b>Net Revenue (Expense)</b>                       | <b>23,299,733</b>                      | <b>652,934</b>    | <b>23,952,667</b> | <b>(692,066)</b>      |
| <b>Net Transfers (to) from other funds</b>         |                                        |                   |                   |                       |
| Tangible Capital Assets Purchased                  | 350,066                                |                   | 350,066           |                       |
| Local Capital                                      |                                        |                   | -                 | 397,066               |
| Capital Lease Payment                              |                                        | 595,000           | 595,000           | 295,000               |
| <b>Total Net Transfers</b>                         | <b>350,066</b>                         | <b>595,000</b>    | <b>945,066</b>    | <b>692,066</b>        |
| <b>Other Adjustments to Fund Balances</b>          |                                        |                   |                   |                       |
| District Portion of Proceeds on Disposal           | (23,680,364)                           | 23,680,364        | -                 |                       |
| Principal Payment                                  |                                        |                   |                   |                       |
| Capital Lease                                      | 570,000                                | (570,000)         | -                 |                       |
| <b>Total Other Adjustments to Fund Balances</b>    | <b>(23,110,364)</b>                    | <b>23,110,364</b> | <b>-</b>          |                       |
| <b>Budgeted Surplus (Deficit), for the year</b>    | <b>539,435</b>                         | <b>24,358,298</b> | <b>24,897,733</b> | <b>-</b>              |