

Amended Annual Budget

School District No. 43 (Coquitlam)

June 30, 2020

School District No. 43 (Coquitlam)

June 30, 2020

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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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$397,303,291 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 4th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 4th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 4th DAY OF FEBRUARY, 2020;

ORIGINAL SIGNED BY K PALMER ISAAK
Chairperson of the Board

(Corporate Seal)

ORIGINAL SIGNED BY C NICOLLS
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 43 (Coquitlam)
Amended Annual Budget Bylaw 2019/2020, adopted by the Board the 4th DAY OF FEBRUARY, 2020.

ORIGINAL SIGNED BY C NICOLLS
Secretary Treasurer

School District No. 43 (Coquitlam)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	31,304,812	31,114,000
Adult	219,938	214,000
Other	766,063	741,375
Total Ministry Operating Grant Funded FTE's	32,290,812	32,069,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education	325,293,359	317,933,007
Other	52,072	52,072
Federal Grants	2,947,943	2,983,499
Tuition	31,098,616	31,098,616
Other Revenue	14,427,974	13,955,833
Rentals and Leases	2,200,375	2,200,375
Investment Income	3,476,047	2,876,047
Amortization of Deferred Capital Revenue	12,812,500	12,812,500
Total Revenue	392,308,886	383,911,949
Expenses		
Instruction	327,075,275	320,769,479
District Administration	15,780,920	15,777,901
Operations and Maintenance	52,466,004	51,479,743
Transportation and Housing	481,092	481,231
Total Expense	395,803,291	388,508,354
Net Revenue (Expense)	(3,494,405)	(4,596,405)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,141,905	4,141,905
Budgeted Surplus (Deficit), for the year	647,500	(454,500)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	647,500	(454,500)
Budgeted Surplus (Deficit), for the year	647,500	(454,500)

School District No. 43 (Coquitlam)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	327,439,135	325,443,601
Operating - Tangible Capital Assets Purchased	1,000,000	1,000,000
Special Purpose Funds - Total Expense	52,014,156	47,112,753
Capital Fund - Total Expense	16,350,000	15,952,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	500,000	950,000
Total Budget Bylaw Amount	397,303,291	390,458,354

Approved by the Board

ORIGINAL SIGNED BY K PALMER ISAAK

February 4, 2020

Signature of the Chairperson of the Board of Education

Date Signed

ORIGINAL SIGNED BY P GARTLAND

February 4, 2020

Signature of the Superintendent

Date Signed

ORIGINAL SIGNED BY C NICOLLS

February 4, 2020

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, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,494,405)	(4,596,405)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,000,000)	(1,000,000)
From Local Capital	(500,000)	(950,000)
From Deferred Capital Revenue	(28,500,000)	(27,000,000)
Total Acquisition of Tangible Capital Assets	(30,000,000)	(28,950,000)
Amortization of Tangible Capital Assets	16,250,000	15,852,000
Total Effect of change in Tangible Capital Assets	(13,750,000)	(13,098,000)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(17,244,405)	(17,694,405)

School District No. 43 (Coquitlam)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	26,356,123	-	176,732,688	203,088,811
Changes for the year				
Net Revenue (Expense) for the year	(1,641,905)		(1,852,500)	(3,494,405)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,000,000)		1,000,000	-
Local Capital	(1,500,000)		1,500,000	-
Net Changes for the year	(4,141,905)	-	647,500	(3,494,405)
Budgeted Accumulated Surplus (Deficit), end of year	22,214,218	-	177,380,188	199,594,406

School District No. 43 (Coquitlam)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	289,825,802	286,964,753
Other	51,072	51,072
Tuition	31,098,616	31,098,616
Other Revenue	680,318	645,833
Rentals and Leases	1,540,375	1,540,375
Investment Income	2,601,047	2,001,047
Total Revenue	325,797,230	322,301,696
Expenses		
Instruction	276,200,742	274,796,349
District Administration	15,780,920	15,777,901
Operations and Maintenance	34,976,381	34,388,120
Transportation and Housing	481,092	481,231
Total Expense	327,439,135	325,443,601
Net Revenue (Expense)	(1,641,905)	(3,141,905)
Budgeted Prior Year Surplus Appropriation	4,141,905	4,141,905
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,000,000)	(1,000,000)
Local Capital	(1,500,000)	
Total Net Transfers	(2,500,000)	(1,000,000)
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, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	283,930,259	282,070,437
Other Ministry of Education Grants		
Pay Equity	706,353	706,353
Funding for Graduated Adults	1,302,367	1,302,367
Transportation Supplement	81,641	81,641
Economic Stability Dividend		-
Carbon Tax Grant	200,000	200,000
Employer Health Tax Grant	2,429,893	2,429,893
Skills Assessment	33,156	37,656
NGN Self-provisioned Site Grant	136,406	136,406
MOE Grant - February/May count increase	176,991	
Support Staff Wage Increase	823,736	
Equity Action Plan	5,000	
Total Provincial Grants - Ministry of Education	289,825,802	286,964,753
Provincial Grants - Other	51,072	51,072
Tuition		
Continuing Education	914,616	914,616
International and Out of Province Students	30,184,000	30,184,000
Total Tuition	31,098,616	31,098,616
Other Revenues		
Miscellaneous		
Miscellaneous	680,318	645,833
Total Other Revenue	680,318	645,833
Rentals and Leases	1,540,375	1,540,375
Investment Income	2,601,047	2,001,047
Total Operating Revenue	325,797,230	322,301,696

School District No. 43 (Coquitlam)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Salaries		
Teachers	147,669,590	149,826,060
Principals and Vice Principals	15,714,642	15,689,642
Educational Assistants	21,250,443	20,617,893
Support Staff	26,433,500	25,662,156
Other Professionals	6,996,429	6,976,429
Substitutes	9,489,921	9,344,027
Total Salaries	227,554,525	228,116,207
Employee Benefits	68,373,148	64,334,277
Total Salaries and Benefits	295,927,673	292,450,484
Services and Supplies		
Services	9,326,703	9,099,703
Student Transportation	431,138	431,138
Professional Development and Travel	2,104,697	2,570,846
Rentals and Leases	426,216	394,216
Dues and Fees	2,091,074	2,206,074
Insurance	1,770,720	1,070,720
Interest		-
Supplies	10,098,416	11,966,422
Utilities	5,262,498	5,253,998
Total Services and Supplies	31,511,462	32,993,117
Total Operating Expense	327,439,135	325,443,601

School District No. 43 (Coquitlam)

Schedule 2C

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

Year Ended June 30, 2020

	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	106,797,147	2,064,170	412,353	4,394,278	76,895	4,930,874	118,675,717
1.03 Career Programs			93,080			3,642	96,722
1.07 Library Services			396,514			17,427	413,941
1.08 Counselling	4,600,985					196,470	4,797,455
1.10 Special Education	17,147,621	153,789	19,030,399	175,474	73,812	1,616,076	38,197,171
1.30 English Language Learning	5,299,471					274,491	5,573,962
1.31 Indigenous Education	267,845	164,852	814,843	42,274		9,000	1,298,814
1.41 School Administration		12,298,877		2,255,565		433,583	14,988,025
1.60 Summer School	1,100,200			57,057		70,000	1,227,257
1.61 Continuing Education	1,771,446	385,504	70,000	655,147	77,598	95,000	3,054,695
1.62 International and Out of Province Students	10,551,192	259,573	253,623	376,771	336,023	484,619	12,261,801
1.64 Other	133,683	122,677	179,631				435,991
Total Function 1	147,669,590	15,449,442	21,250,443	7,956,566	564,328	8,131,182	201,021,551
4 District Administration							
4.11 Educational Administration		265,200		98,026	1,067,702	5,827	1,436,755
4.40 School District Governance					496,463		496,463
4.41 Business Administration				1,744,044	3,536,238	151,255	5,431,537
Total Function 4	-	265,200	-	1,842,070	5,100,403	157,082	7,364,755
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				238,702	865,927	35,591	1,140,220
5.50 Maintenance Operations				15,450,864	276,488	1,009,657	16,737,009
5.52 Maintenance of Grounds				933,045		155,954	1,088,999
5.56 Utilities					162,455		162,455
Total Function 5	-	-	-	16,622,611	1,304,870	1,201,202	19,128,683
7 Transportation and Housing							
7.41 Transportation and Housing Administration				12,253	26,828	455	39,536
7.70 Student Transportation							-
7.73 Housing							-
Total Function 7	-	-	-	12,253	26,828	455	39,536
9 Debt Services							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	147,669,590	15,714,642	21,250,443	26,433,500	6,996,429	9,489,921	227,554,525

School District No. 43 (Coquitlam)

Schedule 2C

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

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	118,675,717	33,422,312	152,098,029	6,606,305	158,704,334	159,951,294
1.03 Career Programs	96,722	29,162	125,884	161,470	287,354	246,670
1.07 Library Services	413,941	139,556	553,497	393,150	946,647	941,982
1.08 Counselling	4,797,455	1,293,112	6,090,567	26,122	6,116,689	5,690,720
1.10 Special Education	38,197,171	11,857,528	50,054,699	827,484	50,882,183	48,542,248
1.30 English Language Learning	5,573,962	1,489,423	7,063,385	122,640	7,186,025	7,102,670
1.31 Indigenous Education	1,298,814	363,513	1,662,327	248,823	1,911,150	1,885,000
1.41 School Administration	14,988,025	3,065,916	18,053,941	2,838,796	20,892,737	20,991,616
1.60 Summer School	1,227,257	211,000	1,438,257	96,098	1,534,355	1,552,395
1.61 Continuing Education	3,054,695	676,400	3,731,095	1,009,298	4,740,393	4,413,883
1.62 International and Out of Province Students	12,261,801	3,625,078	15,886,879	6,006,700	21,893,579	22,466,438
1.64 Other	435,991	123,174	559,165	546,131	1,105,296	1,011,433
Total Function 1	201,021,551	56,296,174	257,317,725	18,883,017	276,200,742	274,796,349
4 District Administration						
4.11 Educational Administration	1,436,755	5,699,313	7,136,068	452,885	7,588,953	5,265,280
4.40 School District Governance	496,463	250,613	747,076	154,511	901,587	658,496
4.41 Business Administration	5,431,537	1,395,978	6,827,515	462,865	7,290,380	9,854,125
Total Function 4	7,364,755	7,345,904	14,710,659	1,070,261	15,780,920	15,777,901
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,140,220	309,137	1,449,357	623,880	2,073,237	2,462,368
5.50 Maintenance Operations	16,737,009	4,082,355	20,819,364	4,528,280	25,347,644	24,408,121
5.52 Maintenance of Grounds	1,088,999	274,973	1,363,972	635,378	1,999,350	1,957,491
5.56 Utilities	162,455	54,187	216,642	5,339,508	5,556,150	5,560,140
Total Function 5	19,128,683	4,720,652	23,849,335	11,127,046	34,976,381	34,388,120
7 Transportation and Housing						
7.41 Transportation and Housing Administration	39,536	10,418	49,954		49,954	50,093
7.70 Student Transportation	-	-	-	431,138	431,138	431,138
7.73 Housing	-	-	-	-	-	-
Total Function 7	39,536	10,418	49,954	431,138	481,092	481,231
9 Debt Services						
9.92 Interest on Bank Loans			-		-	-
9.94 Interest on Temporary Borrowing			-		-	-
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	227,554,525	68,373,148	295,927,673	31,511,462	327,439,135	325,443,601

School District No. 43 (Coquitlam)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	35,467,557	30,968,254
Other	1,000	1,000
Federal Grants	2,947,943	2,983,499
Other Revenue	13,597,656	13,160,000
Total Revenue	52,014,156	47,112,753
Expenses		
Instruction	50,874,533	45,973,130
Operations and Maintenance	1,139,623	1,139,623
Total Expense	52,014,156	47,112,753
Budgeted Surplus (Deficit), for the year	-	-

School District No. 43 (Coquitlam)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year			667,656	7,725,054	4,735	3,473			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,139,623	1,058,481			416,000	112,700	380,672	1,474,821	2,461,693
Federal Grants									
Other				12,900,000					
Investment Income									
	1,139,623	1,058,481	-	12,900,000	416,000	112,700	380,672	1,474,821	2,461,693
Less: Allocated to Revenue	1,139,623	1,058,481	627,656	12,400,000	420,735	116,173	380,672	1,474,821	2,461,693
Deferred Revenue, end of year	-	-	40,000	8,225,054	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	1,139,623	1,058,481			420,735	116,173	380,672	1,474,821	2,461,693
Provincial Grants - Other									
Federal Grants									
Other Revenue			627,656	12,400,000					
	1,139,623	1,058,481	627,656	12,400,000	420,735	116,173	380,672	1,474,821	2,461,693
Expenses									
Salaries									
Teachers						52,140	41,348		
Principals and Vice Principals									525,467
Educational Assistants		850,516						697,514	1,195,502
Support Staff					285,617			299,390	
Substitutes									
	-	850,516	-	-	285,617	52,140	41,348	996,904	1,720,969
Employee Benefits		207,965			82,439	15,805	12,569	348,874	563,655
Services and Supplies	1,139,623			12,400,000	52,679	48,228	326,755	129,043	177,069
Transfer to SD43 Foundation			627,656						
	1,139,623	1,058,481	627,656	12,400,000	420,735	116,173	380,672	1,474,821	2,461,693
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Day Treatment	Sundry Programs	Staff Development	Sick Leave Trust
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		34,040					93,847	114,734	594,604
Add: Restricted Grants									
Provincial Grants - Ministry of Education	26,320,715	1,762,504	32,024	21,833	12,055	142,188			
Federal Grants							75,000	20,000	289,000
Other									6,200
Investment Income									295,200
	26,320,715	1,762,504	32,024	21,833	12,055	142,188	75,000	20,000	
Less: Allocated to Revenue	26,320,715	1,796,544	32,024	21,833	12,055	142,188	90,000	60,000	100,000
Deferred Revenue, end of year	-	-	-	-	-	-	78,847	74,734	789,804
Revenues									
Provincial Grants - Ministry of Education	26,320,715	1,796,544	32,024	21,833	12,055	142,188	90,000		
Provincial Grants - Other									
Federal Grants								60,000	100,000
Other Revenue									
	26,320,715	1,796,544	32,024	21,833	12,055	142,188	90,000	60,000	100,000
Expenses									
Salaries									
Teachers	19,287,036	1,611,544				74,870			
Principals and Vice Principals									
Educational Assistants						17,802			
Support Staff									31,000
Substitutes	877,644								
	20,164,680	1,611,544	-	-	-	92,672	-	-	31,000
Employee Benefits	6,156,035	185,000				31,884			68,500
Services and Supplies			32,024	21,833	12,055	17,632	90,000	60,000	500
Transfer to SD43 Foundation									
	26,320,715	1,796,544	32,024	21,833	12,055	142,188	90,000	60,000	100,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

Schedule 3A

	Contractual Reserves	Apprenticeship Program	Settlement Workers (Prov)	ELSA/ LINC	Settlement Workers (Fed)	IRCC	Comm Link Lunch Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	2,663,742	397,653	244,804				20,160	12,564,502
Add: Restricted Grants								
Provincial Grants - Ministry of Education								35,335,309
Federal Grants				1,982,353	732,091	233,499		2,947,943
Other	224,624	200,000					60,000	13,768,624
Investment Income	50,000							56,200
	274,624	200,000	-	1,982,353	732,091	233,499	60,000	52,108,076
Less: Allocated to Revenue	75,000	275,000	1,000	1,982,353	732,091	233,499	60,000	52,014,156
Deferred Revenue, end of year	2,863,366	322,653	243,804	-	-	-	20,160	12,658,422
Revenues								
Provincial Grants - Ministry of Education								35,467,557
Provincial Grants - Other			1,000					1,000
Federal Grants				1,982,353	732,091	233,499		2,947,943
Other Revenue	75,000	275,000					60,000	13,597,656
	75,000	275,000	1,000	1,982,353	732,091	233,499	60,000	52,014,156
Expenses								
Salaries								
Teachers		113,771		718,463				21,899,172
Principals and Vice Principals				76,100	24,583	6,067		632,217
Educational Assistants								2,761,334
Support Staff				288,381	528,433	109,279		1,542,100
Substitutes					2,162	17,401		897,207
	-	113,771	-	1,082,944	555,178	132,747	-	27,732,030
Employee Benefits		38,318		283,854	153,790	37,539		8,186,227
Services and Supplies	75,000	122,911	1,000	615,555	23,123	63,213	60,000	15,468,243
Transfer to SD43 Foundation								627,656
	75,000	275,000	1,000	1,982,353	732,091	233,499	60,000	52,014,156
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget			2020 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	
Revenues				
Other Revenue		150,000	150,000	150,000
Rentals and Leases		660,000	660,000	660,000
Investment Income		875,000	875,000	875,000
Amortization of Deferred Capital Revenue	12,812,500		12,812,500	12,812,500
Total Revenue	12,812,500	1,685,000	14,497,500	14,497,500
Expenses				
Operations and Maintenance		100,000	100,000	100,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	16,250,000		16,250,000	15,852,000
Total Expense	16,250,000	100,000	16,350,000	15,952,000
Net Revenue (Expense)	(3,437,500)	1,585,000	(1,852,500)	(1,454,500)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,000,000		1,000,000	1,000,000
Local Capital		1,500,000	1,500,000	-
Capital Lease Payment			-	-
Total Net Transfers	1,000,000	1,500,000	2,500,000	1,000,000
Other Adjustments to Fund Balances				
Tangible Capital Assets WIP Purchased from Local Capital	500,000	(500,000)	-	
Total Other Adjustments to Fund Balances	500,000	(500,000)	-	
Budgeted Surplus (Deficit), for the year	(1,937,500)	2,585,000	647,500	(454,500)