

Amended Annual Budget

School District No. 42 (Maple Ridge- Pitt Meadows)

June 30, 2013

School District No. 42 (Maple Ridge- Pitt Meadows)

June 30, 2013

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Source	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	13

*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. 42 (MAPLE RIDGE- PITT MEADOWS) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2012/2013 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 42 (Maple Ridge- Pitt Meadows) Amended Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$144,340,875 for the 2012/2013 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 2012/2013.

READ A FIRST TIME THE 27th DAY OF FEBRUARY, 2013;

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2013;

(Corporate Seal)

Original signed by Mike Murray

Chairperson of the Board

Original signed by Flavia Coughlan

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 42 (Maple Ridge- Pitt Meadows) Amended Annual Budget Bylaw 2012/2013, adopted by the Board the 27th DAY OF FEBRUARY, 2013.

Original signed by Flavia Coughlan

Secretary Treasurer

School District No. 42 (Maple Ridge- Pitt Meadows)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,800,375	13,940,520
Adult	136,438	125,438
Other	82,250	65,250
Total Ministry Operating Grant Funded FTE's	14,019,063	14,131,208
Revenues	\$	\$
Provincial Grants		
Ministry of Education	121,048,822	119,944,694
Other	359,663	314,117
Federal Grants	137,170	100,000
Tuition	6,837,645	8,906,725
Other Revenue	5,456,326	5,416,826
Rentals and Leases	320,040	320,040
Investment Income	300,000	251,000
Amortization of Deferred Capital Revenue	5,224,078	5,245,942
Total Revenue	139,683,744	140,499,344
Expenses		
Instruction	117,060,425	117,832,300
District Administration	4,564,127	4,794,589
Operations and Maintenance	13,480,075	13,407,324
Transportation and Housing	1,257,163	1,257,163
Interest	14,205	17,871
Amortization of Tangible Capital Assets	6,949,547	6,849,852
Unallocated Learning Improvement Fund		440,488
Total Expense	143,325,542	144,599,587
Net Revenue (Expense)	(3,641,798)	(4,100,243)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,142,456	3,370,065
Budgeted Surplus (Deficit), for the year	500,658	(730,178)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	500,658	(730,178)
Budgeted Surplus (Deficit), for the year	500,658	(730,178)

School District No. 42 (Maple Ridge- Pitt Meadows)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	128,410,801	129,892,567
Operating - Tangible Capital Assets Purchased	605,333	
Special Purpose Funds - Total Expense	7,950,989	7,839,297
Special Purpose Funds - Tangible Capital Assets Purchased	410,000	220,000
Capital Fund - Total Expense	6,963,752	6,867,723
Capital Fund - Tangible Capital Assets Purchased from Local Capital		408,870
Total Budget Bylaw Amount	144,340,875	145,228,457

Approved by the Board

Original signed by Mike Murray	February 27, 2013
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Jan Unwin	February 27, 2013
Signature of the Superintendent	Date Signed
Original signed by Flavia Coughlan	February 27, 2013
Signature of the Secretary Treasurer	Date Signed

School District No. 42 (Maple Ridge- Pitt Meadows)

Statement 4

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

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,641,798)	(4,100,243)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,015,333)	(220,000)
From Local Capital		(408,870)
From Deferred Capital Revenue	(2,606,303)	(2,400,000)
Total Acquisition of Tangible Capital Assets	(3,621,636)	(3,028,870)
Amortization of Tangible Capital Assets	6,949,547	6,849,852
Total Effect of change in Tangible Capital Assets	3,327,911	3,820,982
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(313,887)	(279,261)

School District No. 42 (Maple Ridge- Pitt Meadows)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2013

	Operating Fund	Special Purpose Fund	Capital Fund	2013 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,142,456	-	62,874,597	67,017,053
Changes for the year				
Net Revenue (Expense) for the year	(2,312,124)	410,000	(1,739,674)	(3,641,798)
Interfund Transfers				
Tangible Capital Assets Purchased	(605,333)	(410,000)	1,015,333	-
Local Capital	(975,000)		975,000	-
Other	(249,999)		249,999	-
Net Changes for the year	(4,142,456)	-	500,658	(3,641,798)
Budgeted Accumulated Surplus (Deficit), end of year	-	-	63,375,255	63,375,255

School District No. 42 (Maple Ridge- Pitt Meadows)

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	117,537,833	116,655,397
Other	359,663	314,117
Federal Grants	137,170	100,000
Tuition	6,837,645	8,906,725
Other Revenue	606,326	646,826
Rentals and Leases	320,040	320,040
Investment Income	300,000	250,000
Total Revenue	126,098,677	127,193,105
Expenses		
Instruction	109,511,908	110,902,980
District Administration	4,564,127	4,794,589
Operations and Maintenance	13,077,603	12,937,835
Transportation and Housing	1,257,163	1,257,163
Total Expense	128,410,801	129,892,567
Net Revenue (Expense)	(2,312,124)	(2,699,462)
Budgeted Prior Year Surplus Appropriation	4,142,456	3,370,065
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(605,333)	
Local Capital	(975,000)	(670,603)
Other	(249,999)	
Total Net Transfers	(1,830,332)	(670,603)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 42 (Maple Ridge- Pitt Meadows)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	115,638,785	114,269,261
AANDC/LEA Recovery	(385,586)	(385,586)
Other Ministry of Education Grants		
Pay Equity	1,874,966	1,874,966
Adult Grad Education Guarantee	273,000	129,500
Carbon Tax Offset	75,000	50,000
Special Education Innovation	30,000	
Grad Requirements	15,000	
FSA Scoring	16,668	
Holdback		461,655
Growth (Special Education --- NO General FTE adjustment)		255,601
Total Provincial Grants - Ministry of Education	117,537,833	116,655,397
Provincial Grants - Other	359,663	314,117
Federal Grants	137,170	100,000
Tuition		
Summer School Fees	20,820	
Continuing Education	872,955	709,638
Offshore Tuition Fees	5,863,870	8,157,087
Adult High School Completion & University Bridge	80,000	40,000
Total Tuition	6,837,645	8,906,725
Other Revenues		
LEA/Direct Funding from First Nations	385,586	385,586
Miscellaneous		
Revenue Generation	22,500	22,500
Central Stores	-	500
Partnership Program (Ace-It)	100,000	100,000
Miscellaneous	98,240	99,500
Career Education Society		38,740
Total Other Revenue	606,326	646,826
Rentals and Leases	320,040	320,040
Investment Income	300,000	250,000
Total Operating Revenue	126,098,677	127,193,105

School District No. 42 (Maple Ridge- Pitt Meadows)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Salaries		
Teachers	59,756,551	59,417,154
Principals and Vice Principals	5,725,557	5,690,526
Educational Assistants	9,072,284	8,754,786
Support Staff	10,578,861	10,524,244
Other Professionals	2,890,489	2,753,189
Substitutes	4,066,600	4,005,344
Total Salaries	92,090,342	91,145,243
Employee Benefits	22,041,962	22,050,685
Total Salaries and Benefits	114,132,304	113,195,928
Services and Supplies		
Services	4,508,256	6,502,182
Student Transportation	1,264,203	1,270,780
Professional Development and Travel	861,265	952,532
Rentals and Leases	76,967	453,253
Dues and Fees	248,716	248,716
Insurance	333,548	752,774
Supplies	4,610,516	4,246,376
Utilities	2,375,026	2,270,026
Total Services and Supplies	14,278,497	16,696,639
Total Operating Expense	128,410,801	129,892,567

School District No. 42 (Maple Ridge- Pitt Meadows)

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

Year Ended June 30, 2013

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	43,514,156	1,168,726	522,254	485,584		2,459,820	48,150,540
1.03 Career Programs	1,751,687		454,000			89,660	2,295,347
1.07 Library Services	1,096,564			4,070		50,226	1,150,860
1.08 Counselling	1,394,462					74,371	1,468,833
1.10 Special Education	8,423,505	216,403	7,591,667	1,312,525	32,520	991,610	18,568,230
1.30 English Language Learning	997,832					47,204	1,045,036
1.31 Aboriginal Education	393,288	103,000	492,363	41,521		13,734	1,043,906
1.41 School Administration		4,012,696		2,142,170		83,953	6,238,819
1.60 Summer School	161,905	9,677		6,875			178,457
1.61 Continuing Education	199,513			85,070	70,748		355,331
1.62 Off Shore Students	1,823,639	97,490	12,000	433,984	182,770	25,826	2,575,709
1.64 Other							-
Total Function 1	59,756,551	5,607,992	9,072,284	4,511,799	286,038	3,836,404	83,071,068
4 District Administration							
4.11 Educational Administration				95,611	752,483	15,448	863,542
4.40 School District Governance					141,298		141,298
4.41 Business Administration		117,565		483,883	951,573	22,257	1,575,278
Total Function 4	-	117,565	-	579,494	1,845,354	37,705	2,580,118
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				200,537	517,417	33,487	751,441
5.50 Maintenance Operations				4,948,377	210,468	149,037	5,307,882
5.52 Maintenance of Grounds				338,654		9,967	348,621
5.56 Utilities							-
Total Function 5	-	-	-	5,487,568	727,885	192,491	6,407,944
7 Transportation and Housing							
7.41 Transportation and Housing Administration					31,212		31,212
7.70 Student Transportation							-
Total Function 7	-	-	-	-	31,212	-	31,212
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	59,756,551	5,725,557	9,072,284	10,578,861	2,890,489	4,066,600	92,090,342

School District No. 42 (Maple Ridge- Pitt Meadows)

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

Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	48,150,540	11,011,167	59,161,707	3,195,553	62,357,260	61,634,427
1.03 Career Programs	2,295,347	531,384	2,826,731	325,948	3,152,679	3,699,648
1.07 Library Services	1,150,860	264,116	1,414,976	156,632	1,571,608	1,568,051
1.08 Counselling	1,468,833	336,621	1,805,454	36,108	1,841,562	1,824,488
1.10 Special Education	18,568,230	4,633,521	23,201,751	324,192	23,525,943	23,057,996
1.30 English Language Learning	1,045,036	239,744	1,284,780	26,942	1,311,722	1,234,777
1.31 Aboriginal Education	1,043,906	246,604	1,290,510	134,289	1,424,799	1,374,700
1.41 School Administration	6,238,819	1,679,475	7,918,294	597,274	8,515,568	8,335,861
1.60 Summer School	178,457	33,889	212,346	21,469	233,815	299,057
1.61 Continuing Education	355,331	52,997	408,328	240,880	649,208	710,435
1.62 Off Shore Students	2,575,709	596,290	3,171,999	1,735,745	4,907,744	7,143,540
1.64 Other	-	-	-	20,000	20,000	20,000
Total Function 1	83,071,068	19,625,808	102,696,876	6,815,032	109,511,908	110,902,980
4 District Administration						
4.11 Educational Administration	863,542	255,698	1,119,240	183,218	1,302,458	1,503,469
4.40 School District Governance	141,298	3,000	144,298	132,353	276,651	276,076
4.41 Business Administration	1,575,278	422,996	1,998,274	986,744	2,985,018	3,015,044
Total Function 4	2,580,118	681,694	3,261,812	1,302,315	4,564,127	4,794,589
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	751,441	190,537	941,978	500,746	1,442,724	1,381,920
5.50 Maintenance Operations	5,307,882	1,453,075	6,760,957	1,792,599	8,553,556	8,579,740
5.52 Maintenance of Grounds	348,621	83,669	432,290	274,007	706,297	706,149
5.56 Utilities	-	-	-	2,375,026	2,375,026	2,270,026
Total Function 5	6,407,944	1,727,281	8,135,225	4,942,378	13,077,603	12,937,835
7 Transportation and Housing						
7.41 Transportation and Housing Administration	31,212	7,179	38,391	5,962	44,353	44,353
7.70 Student Transportation	-	-	-	1,212,810	1,212,810	1,212,810
Total Function 7	31,212	7,179	38,391	1,218,772	1,257,163	1,257,163
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	92,090,342	22,041,962	114,132,304	14,278,497	128,410,801	129,892,567

School District No. 42 (Maple Ridge- Pitt Meadows)

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

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,510,989	3,289,297
Other Revenue	4,850,000	4,770,000
Total Revenue	8,360,989	8,059,297
Expenses		
Instruction	7,548,517	6,929,320
Operations and Maintenance	402,472	469,489
Unallocated Learning Improvement Fund	-	440,488
Total Expense	7,950,989	7,839,297
Net Revenue (Expense)	410,000	220,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(410,000)	(220,000)
Total Net Transfers	(410,000)	(220,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 42 (Maple Ridge- Pitt Meadows)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	YES Foundation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	42,983		68,176	1,878,247	46,629	119,780	182,302	10,451	218,365
Deferred Revenue, beginning of year, as restated	42,983	-	68,176	1,878,247	46,629	119,780	182,302	10,451	218,365
Add: Restricted Grants									
Provincial Grants - Ministry of Education	619,489	1,468,294	33,700		256,000	49,000	238,478	533,892	
Other				4,500,000					300,000
	619,489	1,468,294	33,700	4,500,000	256,000	49,000	238,478	533,892	300,000
Less: Allocated to Revenue	662,472	1,468,294	45,000	4,500,000	248,600	75,500	420,780	544,343	350,000
Deferred Revenue, end of year	-	-	56,876	1,878,247	54,029	93,280	-	-	168,365
Revenues									
Provincial Grants - Ministry of Education	662,472	1,468,294	45,000		248,600	75,500	420,780	544,343	
Other Revenue				4,500,000					350,000
	662,472	1,468,294	45,000	4,500,000	248,600	75,500	420,780	544,343	350,000
Expenses									
Salaries									
Teachers		750,000				39,500	37,000	22,000	
Educational Assistants		466,294		20,000	165,000	2,000		478,343	
Support Staff	200,000			20,000	18,000				
Substitutes		2,000		27,000		8,000	20,000		
	200,000	1,218,294	-	67,000	183,000	49,500	57,000	500,343	-
Employee Benefits	46,000	250,000		10,000	44,600	15,000	14,000		
Services and Supplies	156,472	-	45,000	4,423,000	21,000	11,000	349,780	44,000	200,000
	402,472	1,468,294	45,000	4,500,000	248,600	75,500	420,780	544,343	200,000
Net Revenue (Expense) before Interfund Transfers	260,000	-	-	-	-	-	-	-	150,000
Interfund Transfers									
Tangible Capital Assets Purchased	(260,000)								(150,000)
	(260,000)	-	-	-	-	-	-	-	(150,000)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund					8,000				

School District No. 42 (Maple Ridge- Pitt Meadows)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Literacy Innovation Grant	Building Envelope Design	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	52,320	29,920	2,649,173
Deferred Revenue, beginning of year, as restated	52,320	29,920	2,649,173
Add: Restricted Grants			
Provincial Grants - Ministry of Education			3,198,853
Other			4,800,000
	-	-	7,998,853
Less: Allocated to Revenue	46,000	-	8,360,989
Deferred Revenue, end of year	6,320	29,920	2,287,037
Revenues			
Provincial Grants - Ministry of Education	46,000		3,510,989
Other Revenue			4,850,000
	46,000	-	8,360,989
Expenses			
Salaries			
Teachers			848,500
Educational Assistants			1,131,637
Support Staff			238,000
Substitutes	30,000		87,000
	30,000	-	2,305,137
Employee Benefits	6,000		385,600
Services and Supplies	10,000		5,260,252
	46,000	-	7,950,989
Net Revenue (Expense) before Interfund Transfers	-	-	410,000
Interfund Transfers			
Tangible Capital Assets Purchased			(410,000)
	-	-	(410,000)
Net Revenue (Expense)	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund			8,000

School District No. 42 (Maple Ridge- Pitt Meadows)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget			2013 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Investment Income			-	1,000
Amortization of Deferred Capital Revenue	5,224,078		5,224,078	5,245,942
Total Revenue	5,224,078	-	5,224,078	5,246,942
Expenses				
Amortization of Tangible Capital Assets	6,949,547		6,949,547	6,849,852
Interest Payment				
Capital Lease		14,205	14,205	17,871
Total Expense	6,949,547	14,205	6,963,752	6,867,723
Net Revenue (Expense)	(1,725,469)	(14,205)	(1,739,674)	(1,620,781)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,015,333		1,015,333	220,000
Local Capital		975,000	975,000	670,603
Capital Lease Payment		249,999	249,999	
Total Net Transfers	1,015,333	1,224,999	2,240,332	890,603
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	235,794	(235,794)	-	
Total Other Adjustments to Fund Balances	235,794	(235,794)	-	-
Budgeted Surplus (Deficit), for the year	(474,342)	975,000	500,658	(730,178)