

Amended Annual Budget

School District No. 40 (New Westminster)

June 30, 2013

School District No. 40 (New Westminster)

June 30, 2013

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

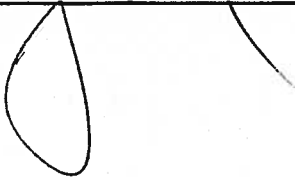
SCHOOL DISTRICT AMENDED ANNUAL BUDGET FISCAL YEAR 2012/2013

SCHOOL DISTRICT NUMBER 40	NAME OF SCHOOL DISTRICT New Westminster	YEAR 2012/2013
OFFICE LOCATION 1001 Columbia Street, 2nd Floor		TELEPHONE NUMBER 604-517-6240
WEBSITE ADDRESS www.sd40.bc.ca		
NAME OF SUPERINTENDENT Dr. John Woudzia		NAME OF SECRETARY - TREASURER Dr. Al Balanuik, Acting Secretary Treasurer

DECLARATION AND SIGNATURES

We the undersigned, certify that the attached is a correct and true copy of the Amended Annual Budget Bylaw of School District No. 40 (new Westminster) for the year ended June 30, 2013.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION  [Redacted Signature]	DATE SIGNED March 5, 2013
SIGNATURE OF SUPERINTENDENT [Redacted Signature]	DATE SIGNED March 5, 2013
SIGNATURE OF SECRETARY-TREASURER [Redacted Signature]	DATE SIGNED March 5, 2013



AMENDED ANNUAL BUDGET BYLAW No. 1 (Teachers) 2012/2013

A Bylaw of THE BOARD OF SCHOOL TRUSTEES OF SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2012/13 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. The Board has complied with the provisions of the Act respecting the annual budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 40 (New Westminster) Amended Annual Budget Bylaw No. 1 (Teachers) for fiscal year 2012/2013.
3. From the attached "A" Schedules are included in the amended annual budget of the Board for the fiscal year 2012/13 the expenses shown in Category 110 (Teachers) in the amount of \$27,846,193; the teachers component of Category 140 (Substitutes) in the amount of \$1,343,446; and benefits costs in the amount of \$7,297,410.
4. The Amended Annual Budget Bylaw No. 1 (Teachers) for the 2012/2013 fiscal year is in the total amount of \$36,487,049.

READ A FIRST TIME THE 28th DAY OF FEBRUARY 2013;

READ A SECOND TME THE 28TH DAY OF FEBRUARY 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF FEBRUARY 2013.



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 40 (New Westminster) Amended Annual Budget Bylaw No. 1 (Teachers) 2012/2013, adopted by the Board the 28th day of February 2013.



Secretary Treasurer

AMENDED ANNUAL BUDGET BYLAW No. 2 (Support Staff) 2012/2013

A Bylaw of THE BOARD OF SCHOOL TRUSTEES OF SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2012/13 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. The Board has complied with the provisions of the Act respecting the annual budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 40 (New Westminister) Amended Annual Budget Bylaw No. 2 (Support Staff) for fiscal year 2012/2013.
3. From the attached "A" Schedules are included in the amended annual budget of the Board for the fiscal year 2012/13 the expenses shown in Category 123 (Educational Assistants) in the amount of \$4,834,227; Category 120 (Support Staff) in the amount of \$5,314,072; and benefits costs in the amount of \$2,537,075.
4. The Amended Annual Budget Bylaw No. 2 (Support Staff) for the 2012/2013 fiscal year is in the total amount of \$12,685,374.

READ A FIRST TIME THE 5th DAY OF MARCH 2013;

READ A SECOND TME THE 5th DAY OF MARCH 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 5th DAY OF MARCH 2013.



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 40 (New Westminister) Amended Annual Budget Bylaw No. 2 (Support Staff) 2012/2013, adopted by the Board the 5th day of March 2013.



Secretary Treasurer

AMENDED ANNUAL BUDGET BYLAW No. 3 (Other) 2012/2013


A Bylaw of THE BOARD OF SCHOOL TRUSTEES OF SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2012/13 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. The Board has complied with the provisions of the Act respecting the annual budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 40 (New Westminister) Amended Annual Budget Bylaw No. 3 (Other) for fiscal year 2012/2013.
3. The "A" Schedules are adopted as the amended annual budget of the Board for the fiscal year 2012/13 with the exception of all expense items in Category 110 (Teachers), Category 123 (Educational Assistants), Category 120 (Support Staff), Category 140 (Substitutes) and Employee Benefit costs in the amount of \$7,297,410 for Teachers and \$2,537,075 for Support Staff.
4. The Amended Annual Budget Bylaw No. 3 (Other) for the 2012/2013 fiscal year is in the total amount of \$17,041,672.

READ A FIRST TIME THE 5th DAY OF MARCH 2013;

READ A SECOND TME THE 5th DAY OF MARCH 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 5th DAY OF MARCH 2013.


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 40 (New Westminister) Amended Annual Budget Bylaw No. 3 (Other) 2012/2013, adopted by the Board the 5th day of March 2013.


Secretary Treasurer

School District No. 40 (New Westminster)

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	6,413,338	6,283,400
Adult	467,250	536,500
Total Ministry Operating Grant Funded FTE's	6,880,588	6,819,900
Revenues	\$	\$
Provincial Grants		
Ministry of Education	58,047,424	57,384,015
Other	182,667	182,667
Federal Grants	1,610	
Tuition	3,116,935	3,103,216
Other Revenue	3,397,982	3,771,617
Rentals and Leases	37,668	34,632
Investment Income	26,000	30,000
Amortization of Deferred Capital Revenue	1,185,524	1,269,377
Total Revenue	65,995,810	65,775,524
Expenses		
Instruction	57,250,251	53,057,012
District Administration	2,058,865	2,067,900
Operations and Maintenance	5,310,382	5,310,382
Transportation and Housing	185,788	185,788
Amortization of Tangible Capital Assets	1,403,809	1,269,377
Supplies/Employee Benefits		3,630,065
Total Expense	66,209,095	65,520,524
Net Revenue (Expense)	(213,285)	255,000
Budgeted Reduction of Unfunded Employee Future Benefits	(5,000)	(5,000)
Budgeted Surplus (Deficit), for the year	(218,285)	250,000
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(218,285)	250,000
Budgeted Surplus (Deficit), for the year	(218,285)	250,000

School District No. 40 (New Westminster)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	59,270,821	58,877,676
Operating - Reduction of Unfunded Employee Future Benefits	5,000	5,000
Special Purpose Funds - Total Expense	5,534,465	5,373,471
Capital Fund - Total Expense	1,403,809	1,269,377
Total Budget Bylaw Amount	66,214,095	65,525,524

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 40 (New Westminster)

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	(213,285)	255,000
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(3,204,224)	
Total Acquisition of Tangible Capital Assets	(3,204,224)	-
Amortization of Tangible Capital Assets	1,403,809	1,269,377
Total Effect of change in Tangible Capital Assets	(1,800,415)	1,269,377
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(2,013,700)	1,524,377

School District No. 40 (New Westminster)

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	(3,354,575)	848,567	16,362,133	13,856,125
Change in Accounting Policies/Prior Period Adjustments				
Restate Employee Future Benefits Liability - June 30, 2012	(15,091)			(15,091)
Accumulated Surplus (Deficit), beginning of year, as restated	<u>(3,369,666)</u>	848,567	16,362,133	<u>13,841,034</u>
Changes for the year				
Net Revenue (Expense) for the year	5,000		(218,285)	(213,285)
Net Changes for the year	<u>5,000</u>	-	<u>(218,285)</u>	<u>(213,285)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>(3,364,666)</u>	848,567	16,143,848	13,627,749

School District No. 40 (New Westminster)

Schedule 2

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	55,582,959	55,130,544
Other	182,667	182,667
Federal Grants	1,610	
Tuition	3,116,935	3,103,216
Other Revenue	337,982	461,617
Rentals and Leases	37,668	34,632
Investment Income	16,000	20,000
Total Revenue	59,275,821	58,932,676
Expenses		
Instruction	51,953,713	51,560,568
District Administration	1,820,938	1,820,938
Operations and Maintenance	5,310,382	5,310,382
Transportation and Housing	185,788	185,788
Total Expense	59,270,821	58,877,676
Net Revenue (Expense)	5,000	55,000
Budgeted Reduction of Unfunded Employee Future Benefits	(5,000)	(5,000)
Net Transfers (to) from other funds		
Local Capital		(250,000)
Other		200,000
Total Net Transfers	-	(50,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 40 (New Westminster)

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	55,153,909	54,374,344
AANDC/LEA Recovery	(12,482)	-
Other Ministry of Education Grants		
Pay Equity	521,853	521,853
OLEP (French)	-	154,459
Strong Start	-	67,200
Ready Set Learn	-	15,435
Carbon tax recovery	25,000	25,000
FSA exam marking	8,696	
Education guarantee	196,083	196,083
Enrolment adjustment		(223,830)
Reduced Adult DL/CE FTE	(310,100)	
Total Provincial Grants - Ministry of Education	55,582,959	55,130,544
Provincial Grants - Other	182,667	182,667
Federal Grants	1,610	
Tuition		
Summer School Fees	54,135	40,416
Continuing Education	312,000	312,000
Offshore Tuition Fees	2,750,800	2,750,800
Total Tuition	3,116,935	3,103,216
Other Revenues		
LEA/Direct Funding from First Nations	12,482	
Miscellaneous		
Instruction cafeteria revenue	130,000	135,000
Apprenticeship	45,500	44,000
MVUAS aboriginal preschoolers	-	48,619
Miscellaneous	150,000	233,998
Total Other Revenue	337,982	461,617
Rentals and Leases	37,668	34,632
Investment Income	16,000	20,000
Total Operating Revenue	59,275,821	58,932,676

School District No. 40 (New Westminster)

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	27,846,193	27,915,207
Principals and Vice Principals	2,063,492	2,063,492
Educational Assistants	4,834,227	4,834,227
Support Staff	5,314,072	5,314,072
Other Professionals	1,999,328	1,999,328
Substitutes	1,343,446	1,343,446
Total Salaries	43,400,758	43,469,772
Employee Benefits	9,717,095	9,717,095
Total Salaries and Benefits	53,117,853	53,186,867
Services and Supplies		
Services	1,956,951	1,321,137
Student Transportation	85,877	144,225
Professional Development and Travel	397,722	397,722
Rentals and Leases	975,088	917,559
Dues and Fees	97,866	95,306
Insurance	119,165	94,800
Interest	239	
Supplies	1,490,205	1,690,205
Utilities	1,029,855	1,029,855
Total Services and Supplies	6,152,968	5,690,809
Total Operating Expense	59,270,821	58,877,676

School District No. 40 (New Westminster)

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	24,509,387	74,991	169,309	1,093,282	433,957	1,277,289	27,558,215
1.03 Career Programs	82,135						82,135
1.07 Library Services	218,454		410	123,093			341,957
1.08 Counselling	560,335	79,659		40,389	36,837		717,220
1.10 Special Education	1,572,123	288,402	4,457,492		223,382	16,822	6,558,221
1.30 English Language Learning	365,282		17,811				383,093
1.31 Aboriginal Education	140,854		180,999				321,853
1.41 School Administration	114,185	1,620,440		707,961		6,543	2,449,129
1.60 Summer School	192,452			4,920		1,570	198,942
1.61 Continuing Education	53,474			95,827	13,176		167,188
1.62 Off Shore Students	37,512		8,206	53,942	310,137	19,869	429,666
1.64 Other				116,237	119,882		236,119
Total Function 1	27,846,193	2,063,492	4,834,227	2,235,651	1,137,371	1,326,804	39,443,738
4 District Administration							
4.11 Educational Administration					190,786		190,786
4.40 School District Governance					129,788		129,788
4.41 Business Administration				373,353	322,026	10,273	705,652
Total Function 4	-	-	-	373,353	642,600	10,273	1,026,226
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				68,974	169,571		238,545
5.50 Maintenance Operations				2,347,125	49,786	3,082	2,399,993
5.52 Maintenance of Grounds				200,734			200,734
5.56 Utilities							-
Total Function 5	-	-	-	2,616,833	219,357	3,082	2,839,272
7 Transportation and Housing							
7.70 Student Transportation				88,235		3,287	91,522
Total Function 7	-	-	-	88,235	-	3,287	91,522
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	27,846,193	2,063,492	4,834,227	5,314,072	1,999,328	1,343,446	43,400,758

School District No. 40 (New Westminster)

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	27,558,215	6,235,263	33,793,478	2,592,906	36,386,384	35,994,138
1.03 Career Programs	82,135	30,998	113,133	112,950	226,083	226,083
1.07 Library Services	341,957	83,302	425,259	38,007	463,266	463,266
1.08 Counselling	717,220	165,746	882,966	9,860	892,826	892,826
1.10 Special Education	6,558,221	1,497,570	8,055,791	160,749	8,216,540	8,216,540
1.30 English Language Learning	383,093	90,742	473,835	2,153	475,988	475,988
1.31 Aboriginal Education	321,853	63,046	384,899	54,741	439,640	438,741
1.41 School Administration	2,449,129	500,930	2,950,059	1,614	2,951,673	2,951,673
1.60 Summer School	198,942	20,236	219,178	3,211	222,389	222,389
1.61 Continuing Education	167,188	30,002	197,190	105,309	302,499	302,499
1.62 Off Shore Students	429,666	89,896	519,562	456,451	976,013	976,013
1.64 Other	236,119	58,509	294,628	105,784	400,412	400,412
Total Function 1	39,443,738	8,866,240	48,309,978	3,643,735	51,953,713	51,560,568
4 District Administration						
4.11 Educational Administration	190,786	41,333	232,119	44,554	276,673	276,673
4.40 School District Governance	129,788	3,467	133,255	66,185	199,440	199,440
4.41 Business Administration	705,652	154,924	860,576	484,249	1,344,825	1,344,825
Total Function 4	1,026,226	199,724	1,225,950	594,988	1,820,938	1,820,938
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	238,545	55,101	293,646	83,485	377,131	377,131
5.50 Maintenance Operations	2,399,993	540,285	2,940,278	651,664	3,591,942	3,591,942
5.52 Maintenance of Grounds	200,734	47,356	248,090	63,334	311,424	311,424
5.56 Utilities	-	-	-	1,029,885	1,029,885	1,029,885
Total Function 5	2,839,272	642,742	3,482,014	1,828,368	5,310,382	5,310,382
7 Transportation and Housing						
7.70 Student Transportation	91,522	8,389	99,911	85,877	185,788	185,788
Total Function 7	91,522	8,389	99,911	85,877	185,788	185,788
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	43,400,758	9,717,095	53,117,853	6,152,968	59,270,821	58,877,676

School District No. 40 (New Westminster)

Schedule 3

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	2,464,465	2,253,471
Other Revenue	3,060,000	3,310,000
Investment Income	10,000	10,000
Total Revenue	5,534,465	5,573,471
Expenses		
Instruction	5,296,538	1,496,444
District Administration	237,927	246,962
Supplies		3,202,669
Employee Benefits		427,396
Total Expense	5,534,465	5,373,471
Net Revenue (Expense)	-	200,000
Net Transfers (to) from other funds		
Other		(200,000)
Total Net Transfers	-	(200,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 40 (New Westminster)

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	Related Entities	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			22,886						
Deferred Revenue, beginning of year, as restated			22,886						
Add: Restricted Grants									
Provincial Grants - Ministry of Education	30,253	698,679	14,891	1,100,000	2,059,000	87,360	20,065	154,459	1,453,649
Other Investment Income				10,000					
Less: Allocated to Revenue	30,253	698,679	14,891	1,100,000	2,069,000	87,360	20,065	154,459	1,453,649
Deferred Revenue, end of year	30,253	698,679	20,000	1,100,000	1,970,000	87,360	20,065	154,459	1,453,649
			17,777		99,000				
Revenues	30,253	698,679	20,000	1,100,000	1,960,000	87,360	20,065	154,459	1,453,649
Provincial Grants - Ministry of Education									
Other Revenue									
Investment Income					10,000				
Expenses	30,253	698,679	20,000	1,100,000	1,970,000	87,360	20,065	154,459	1,453,649
Salaries									
Teachers									
Educational Assistants	419,802								373,275
Support Staff	104,207								498,189
Other Professionals					125,000				112,927
Employee Benefits		524,009			125,000				984,391
Services and Supplies		174,670			30,000				328,131
Net Revenue (Expense)	30,253	698,679	20,000	1,100,000	1,815,000	87,360	20,065	154,459	141,128
	30,253	698,679	20,000	1,100,000	1,970,000	87,360	20,065	154,459	1,453,649

School District No. 40 (New Westminster)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Arts In Education	Firefighters	INAC	Textile Recycling	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	5,198	3,492	23,914	708	56,198
Deferred Revenue, beginning of year, as restated	5,198	3,492	23,914	708	56,198
Add: Restricted Grants					
Provincial Grants - Ministry of Education					2,459,356
Other					3,159,000
Investment Income					10,000
Less: Allocated to Revenue					5,628,356
Deferred Revenue, end of year	5,198	3,492	23,914	708	150,089
Revenues					
Provincial Grants - Ministry of Education					2,464,465
Other Revenue					3,060,000
Investment Income					10,000
Expenses					
Salaries					5,534,465
Teachers					793,077
Educational Assistants					104,207
Support Staff					498,189
Other Professionals					237,927
Employee Benefits					1,633,400
Services and Supplies					532,801
					3,368,265
Net Revenue (Expense)					5,534,465

School District No. 40 (New Westminster)

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				
Amortization of Deferred Capital Revenue	1,185,524		1,185,524	1,269,377
Total Revenue	1,185,524	-	1,185,524	1,269,377
Expenses				
Amortization of Tangible Capital Assets	1,403,809		1,403,809	1,269,377
Total Expense	1,403,809	-	1,403,809	1,269,377
Net Revenue (Expense)	(218,285)	-	(218,285)	-
Net Transfers (to) from other funds				
Local Capital			-	250,000
Total Net Transfers	-	-	-	250,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(218,285)	-	(218,285)	250,000