

Amended Annual Budget

School District No. 41 (Burnaby)

June 30, 2013

School District No. 41 (Burnaby)

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.

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT No. 41 (BURNABY)
AMENDED ANNUAL BUDGET BYLAW**

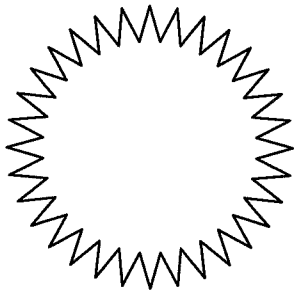
A bylaw of the Board of Education of School District No. 41 (Burnaby) (called the "Board") to adopt the amended annual budget of the Board for the fiscal year 2012/2013 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c.412 as amended from time to time (called the "*Act*").

1. The 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. 41 (Burnaby) Amended Annual Budget Bylaw for the 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 \$249,527,726 for the 2012/2013 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, Statement 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 26th day of February, 2013.

Read a second time the 26th day of February, 2013.

Read a third time, passed and adopted the 26th day of February, 2013.



Original signed

Board Chair

Original signed

Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 41 (Burnaby) Amended Annual Budget Bylaw for the fiscal year 2012/2013, adopted by the Board the 26th day of February, 2013.

Original signed

Secretary-Treasurer

School District No. 41 (Burnaby)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

Statement 2

	2013 Amended Annual Budget	2012 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	23,569.500	23,882.438
Adult	568.875	638.250
Other	962.500	964.250
Total Ministry Operating Grant Funded FTE's	25,100.875	25,484.938
Revenues	\$	\$
Provincial Grants		
Ministry of Education	210,022,492	197,073,552
Other	3,112,202	1,825,760
Federal Grants	14,980	
Tuition	14,236,430	13,016,525
Other Revenue	8,621,759	1,428,862
Rentals and Leases	1,105,000	885,950
Investment Income	650,000	500,000
Amortization of Deferred Capital Revenue	6,900,000	
Total Revenue	244,662,863	214,730,649
Expenses		
Instruction	210,029,652	188,766,798
District Administration	5,576,293	5,014,087
Operations and Maintenance	23,572,985	22,236,885
Transportation and Housing	1,436,017	833,583
Amortization of Tangible Capital Assets	7,500,000	
Total Expense	248,114,947	216,851,353
Net Revenue (Expense)	(3,452,084)	(2,120,704)
Budgeted Allocation (Retirement) of Surplus (Deficit)	7,891,968	6,094,958
Budgeted Transfers (to) from other funds (2012 only)		(632,000)
Budgeted Surplus (Deficit), for the year	4,439,884	3,342,254
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	3,482,105	3,342,254
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	957,779	
Budgeted Surplus (Deficit), for the year	4,439,884	3,342,254

School District No. 41 (Burnaby)

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

	2013 Amended Annual Budget	2012 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	216,685,540	216,851,353
Special Purpose Funds - Total Expense	23,929,407	
Capital Fund - Total Expense	7,500,000	
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,412,779	
Local Capital and Other Transfers		632,000
Total Budget Bylaw Amount	249,527,726	217,483,353

Approved by the Board

Original signed

February 27, 2013

Signature of the Chairperson of the Board of Education

Date Signed

Original signed

February 27, 2013

Signature of the Superintendent

Date Signed

Original signed

February 27, 2013

Signature of the Secretary Treasurer

Date Signed

School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2013

	2013 Amended Annual Budget
	\$
Surplus (Deficit) for the year	<u>(3,452,084)</u>
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Local Capital	(1,412,779)
From Deferred Capital Revenue	<u>(10,000,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(11,412,779)</u>
Amortization of Tangible Capital Assets	<u>7,500,000</u>
Total Effect of change in Tangible Capital Assets	<u>(3,912,779)</u>
	<u>-</u>
	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(7,364,863)</u></u>

School District No. 41 (Burnaby)

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	7,891,968	-	71,630,078	79,522,046
Changes for the year				
Net Revenue (Expense) for the year	(2,997,084)		(455,000)	(3,452,084)
Interfund Transfers				
Local Capital	(1,412,779)		1,412,779	-
Net Changes for the year	(4,409,863)	-	957,779	(3,452,084)
Budgeted Accumulated Surplus (Deficit), end of year	3,482,105	-	72,587,857	76,069,962

School District No. 41 (Burnaby)

Schedule 2

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

	2013 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	195,106,846	197,073,552
Other	2,025,600	1,825,760
Federal Grants	14,980	
Tuition	14,236,430	13,016,525
Other Revenue	694,600	1,428,862
Rentals and Leases	1,010,000	885,950
Investment Income	600,000	500,000
Total Revenue	213,688,456	214,730,649
Expenses		
Instruction	188,472,430	188,766,798
District Administration	5,210,627	5,014,087
Operations and Maintenance	22,138,707	22,236,885
Transportation and Housing	863,776	833,583
Total Expense	216,685,540	216,851,353
Net Revenue (Expense)	(2,997,084)	(2,120,704)
Budgeted Prior Year Surplus Appropriation	7,891,968	6,094,958
Net Transfers (to) from other funds		
Local Capital	(1,412,779)	(632,000)
Total Net Transfers	(1,412,779)	(632,000)
Budgeted Surplus (Deficit), for the year	3,482,105	3,342,254

School District No. 41 (Burnaby)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	191,813,472	192,571,489
AANDC/LEA Recovery	-	(35,324)
Other Ministry of Education Grants		
Pay Equity	1,441,995	1,441,995
French Language Program	-	283,313
Education Guarantee	1,822,391	1,908,939
Ready Set Learn	-	100,450
Community Link	-	773,702
Other Misc and One-Time Grants	28,988	28,988
Total Provincial Grants - Ministry of Education	195,106,846	197,073,552
Provincial Grants - Other	2,025,600	1,825,760
Federal Grants	14,980	-
Tuition		
Summer School Fees	285,183	223,495
Continuing Education	1,240,700	1,561,250
Offshore Tuition Fees	12,710,547	11,231,780
Total Tuition	14,236,430	13,016,525
Other Revenues		
LEA/Direct Funding from First Nations	-	35,324
Miscellaneous		
City of Burnaby Crossing Guards	205,000	205,000
City of Burnaby Community Schools	-	397,790
Other Program Fees	312,600	330,450
SSEAC Trades Labour Market Adjustment	-	20,298
Sundry	177,000	440,000
Total Other Revenue	694,600	1,428,862
Rentals and Leases	1,010,000	885,950
Investment Income	600,000	500,000
Total Operating Revenue	213,688,456	214,730,649

School District No. 41 (Burnaby)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$
Salaries		
Teachers	108,099,923	108,746,742
Principals and Vice Principals	8,574,794	8,585,005
Educational Assistants	12,785,778	12,698,236
Support Staff	18,733,877	18,789,217
Other Professionals	3,776,010	3,608,712
Substitutes	6,560,269	6,212,308
Total Salaries	158,530,651	158,640,220
Employee Benefits	35,523,583	34,969,124
Total Salaries and Benefits	194,054,234	193,609,344
Services and Supplies		
Services	8,801,648	8,286,457
Student Transportation	770,311	740,311
Professional Development and Travel	1,038,155	1,135,696
Rentals and Leases	509,704	510,173
Dues and Fees	72,988	71,388
Insurance	466,715	457,300
Supplies	7,809,472	8,692,384
Utilities	3,162,313	3,348,300
Total Services and Supplies	22,631,306	23,242,009
Total Operating Expense	216,685,540	216,851,353

School District No. 41 (Burnaby)

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	77,881,781	305,893	644,551	2,075,234	225,718	3,953,113	85,086,290
1.03 Career Programs	886,126	35,994		129,115		100,037	1,151,272
1.07 Library Services	2,656,917	10,485	296,752	292,806		125,609	3,382,569
1.08 Counselling	3,197,789	20,970					3,218,759
1.10 Special Education	9,047,386	436,855	11,530,509			1,398,370	22,413,120
1.30 English Language Learning	5,678,796	47,183				268,472	5,994,451
1.31 Aboriginal Education	755,470	140,948	164,850			35,716	1,096,984
1.41 School Administration	562,042	6,773,453		3,977,074	5,000	2,000	11,314,569
1.60 Summer School	1,148,672	222,268		29,742		133,830	1,539,512
1.61 Continuing Education	2,701,692	217,966		314,902	378,032	208,363	3,820,955
1.62 Off Shore Students	3,510,260	62,833	149,116	153,507	259,662	53,457	4,188,835
1.64 Other							-
Total Function 1	108,026,931	8,274,848	12,785,778	6,972,380	868,412	6,278,967	143,207,316
4 District Administration							
4.11 Educational Administration	72,992	299,946		170,606	854,388		1,397,932
4.40 School District Governance				50,746	239,846		290,592
4.41 Business Administration				764,288	1,159,986		1,924,274
Total Function 4	72,992	299,946	-	985,640	2,254,220	-	3,612,798
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				134,974	641,345	13,486	789,805
5.50 Maintenance Operations				9,715,772		267,816	9,983,588
5.52 Maintenance of Grounds				697,215			697,215
5.56 Utilities							-
Total Function 5	-	-	-	10,547,961	641,345	281,302	11,470,608
7 Transportation and Housing							
7.70 Student Transportation				227,896	12,033		239,929
Total Function 7	-	-	-	227,896	12,033	-	239,929
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	108,099,923	8,574,794	12,785,778	18,733,877	3,776,010	6,560,269	158,530,651

School District No. 41 (Burnaby)

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	2012 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	85,086,290	18,906,113	103,992,403	7,303,915	111,296,318	111,905,945
1.03 Career Programs	1,151,272	258,268	1,409,540	44,044	1,453,584	1,411,385
1.07 Library Services	3,382,569	769,206	4,151,775	531,863	4,683,638	4,837,970
1.08 Counselling	3,218,759	714,484	3,933,243	3,933,243	3,933,243	3,895,750
1.10 Special Education	22,413,120	5,255,881	27,669,001	443,345	28,112,346	27,485,977
1.30 English Language Learning	5,994,451	1,329,064	7,323,515	41,202	7,364,717	7,140,720
1.31 Aboriginal Education	1,096,984	246,985	1,343,969	68,862	1,412,831	1,410,638
1.41 School Administration	11,314,569	2,519,684	13,834,253	25,000	13,859,253	13,566,719
1.60 Summer School	1,539,512	323,410	1,862,922	91,500	1,954,422	1,958,124
1.61 Continuing Education	3,820,955	766,023	4,586,978	1,614,023	6,201,001	6,318,208
1.62 Off Shore Students	4,188,835	906,716	5,095,551	3,105,526	8,201,077	7,588,702
1.64 Other	-	-	-	-	-	1,246,660
Total Function 1	143,207,316	31,995,834	175,203,150	13,269,280	188,472,430	188,766,798
4 District Administration						
4.11 Educational Administration	1,397,932	282,451	1,680,383	113,785	1,794,168	1,733,539
4.40 School District Governance	290,592	36,567	327,159	189,147	516,306	564,231
4.41 Business Administration	1,924,274	421,587	2,345,861	554,292	2,900,153	2,716,317
Total Function 4	3,612,798	740,605	4,353,403	857,224	5,210,627	5,014,087
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	789,805	165,809	955,614	537,513	1,493,127	1,629,139
5.50 Maintenance Operations	9,983,588	2,432,299	12,415,887	3,471,817	15,887,704	15,597,719
5.52 Maintenance of Grounds	697,215	172,956	870,171	725,392	1,595,563	1,661,727
5.56 Utilities	-	-	-	3,162,313	3,162,313	3,348,300
Total Function 5	11,470,608	2,771,064	14,241,672	7,897,035	22,138,707	22,236,885
7 Transportation and Housing						
7.70 Student Transportation	239,929	16,080	256,009	607,767	863,776	833,583
Total Function 7	239,929	16,080	256,009	607,767	863,776	833,583
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	158,530,651	35,523,583	194,054,234	22,631,306	216,685,540	216,851,353

School District No. 41 (Burnaby)

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

Schedule 3

	<u>2013 Amended Annual Budget</u>
	\$
Revenues	
Provincial Grants	
Ministry of Education	14,915,646
Other	1,086,602
Other Revenue	7,927,159
Total Revenue	<u>23,929,407</u>
Expenses	
Instruction	21,557,222
District Administration	365,666
Operations and Maintenance	1,434,278
Transportation and Housing	572,241
Total Expense	<u>23,929,407</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>

School District No. 41 (Burnaby)
 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	Ready, Set, Learn	OLEP	CommunityLINK	BC Provincial School for the Deaf	PRP Fraser Park/Maples
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	1,005,429		54,519	4,064,402			198,926	77,585	12,649
Deferred Revenue, beginning of year, as restated	1,005,429		54,519	4,064,402			198,926	77,585	12,649
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education	604,502	2,442,761	44,000		100,450	283,313	2,234,716	5,661,882	2,108,760
Provincial Grants - Other	195,000			6,200,000			1,224,142		
Investment Income	25,000								
Less: Allocated to Revenue Recovered	824,502	2,442,761	44,000	6,200,000	100,450	283,313	3,458,858	5,661,882	2,108,760
	1,434,278	2,442,761	60,000	6,400,000	100,450	283,313	3,603,641	5,661,882	2,108,760
Deferred Revenue, end of year	395,653	-	38,519	3,864,402	-	-	54,143	-	12,649
Revenues									
Provincial Grants - Ministry of Education	1,234,278	2,442,761	60,000		100,450	283,313	2,525,000	5,661,882	2,108,760
Provincial Grants - Other	200,000			6,400,000			1,078,641		
Other Revenue	1,434,278	2,442,761	60,000	6,400,000	100,450	283,313	3,603,641	5,661,882	2,108,760
Expenses									
Salaries									
Teachers		950,000				44,697	867,842	1,841,232	1,489,666
Principals and Vice Principals								192,314	
Educational Assistants		920,425					544,000	1,516,175	32,541
Support Staff	174,045						516,400	73,819	29,423
Other Professionals	37,500						153,899	66,225	27,550
Substitutes		150,000					62,500	65,284	
Employee Benefits	211,545	2,020,425				44,697	2,144,641	3,755,049	1,579,180
Services and Supplies	47,530	422,336				10,053	484,000	802,009	340,359
Admin Fees	1,175,203		60,000	6,400,000	100,450	228,563	975,000	835,210	88,803
	1,434,278	2,442,761	60,000	6,400,000	100,450	283,313	3,603,641	5,661,882	2,108,760
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2013

	Scholarships	Youth at Risk Subst. Abuse	Youth at Risk Young Parent	CYF Contracts	Settlement Services	ECD Refugee Project	Community Services	Youth Transition	Environmental Sustainability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	411,290	200,204	-	267,717	641,463	29,578	679,421	1,077	-
Deferred Revenue, beginning of year, as restated	411,290	200,204	-	267,717	641,463	29,578	679,421	1,077	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education			51,944	384,000	971,206			29,000	
Provincial Grants - Other	40,000	58,876		27,195					2,000
Other	8,000								
Investment Income									
Less: Allocated to Revenue	48,000	58,876	51,944	411,195	971,206			29,000	2,000
Recovered	50,000	144,500	51,944	439,642	1,004,581	29,578	80,000	30,077	4,000
Deferred Revenue, end of year	409,290	114,580	-	239,270	608,088	-	599,421	-	8,000
Revenues									
Provincial Grants - Ministry of Education		85,624	51,944	384,000	1,004,581	29,578	80,000	30,077	4,000
Provincial Grants - Other	50,000	58,876		55,642					
Other Revenue	50,000	144,500	51,944	439,642	1,004,581	29,578	80,000	30,077	4,000
Expenses									
Salaries									
Teachers				267,184				23,000	
Principals and Vice Principals			44,160		44,259				
Educational Assistants		55,000		18,200	526,583				
Support Staff				25,851	81,851				
Other Professionals					25,396				
Substitutes				311,235	678,089			23,000	
Employee Benefits		55,000	44,160						
Services and Supplies	50,000	12,500	11,150	90,907	169,648	29,578	80,000	7,077	4,000
Admin Fees		77,000	1,000	37,500	156,844				
			(4,366)						
	50,000	144,500	51,944	439,642	1,004,581	29,578	80,000	30,077	4,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2013

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	7,644,260
Deferred Revenue, beginning of year, as restated	<u>7,644,260</u>
Add: Restricted Grants	
Provincial Grants - Ministry of Education	13,864,384
Provincial Grants - Other	1,052,150
Other	7,757,213
Investment Income	33,000
	<u>22,706,747</u>
Less: Allocated to Revenue	23,929,407
Recovered	90,234
Deferred Revenue, end of year	<u><u>6,331,366</u></u>
Revenues	
Provincial Grants - Ministry of Education	14,915,646
Provincial Grants - Other	1,086,602
Other Revenue	7,927,159
	<u>23,929,407</u>
Expenses	
Salaries	5,483,621
Teachers	192,314
Principals and Vice Principals	3,156,560
Educational Assistants	1,338,470
Support Staff	392,876
Other Professionals	303,180
Substitutes	<u>10,867,021</u>
Employee Benefits	2,397,569
Services and Supplies	10,299,151
Admin Fees	365,666
	<u>23,929,407</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 41 (Burnaby)

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

	2013 Amended Annual Budget		
	Invested in Tangible Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenues			
Provincial Grants			
Rentals and Leases		95,000	95,000
Investment Income		50,000	50,000
Amortization of Deferred Capital Revenue	6,900,000		6,900,000
Total Revenue	6,900,000	145,000	7,045,000
Expenses			
Amortization of Tangible Capital Assets	7,500,000		7,500,000
Total Expense	7,500,000	-	7,500,000
Net Revenue (Expense)	(600,000)	145,000	(455,000)
Net Transfers (to) from other funds			
Local Capital		1,412,779	1,412,779
Total Net Transfers	-	1,412,779	1,412,779
Other Adjustments to Fund Balances			
Tangible Capital Assets Purchased from Local Capital	1,412,779	(1,412,779)	-
Total Other Adjustments to Fund Balances	1,412,779	(1,412,779)	-
Budgeted Surplus (Deficit), for the year	812,779	145,000	957,779