

**BOARD OF EDUCATION
of
SCHOOL DISTRICT NO. 36 (SURREY)**

**Schedule 3(d)
of the**

**ADMINISTRATIVE MEMORANDUM
(Regular)**

MEETING DATE: 2013-02-14

TOPIC: 2012/2013 AMENDED ANNUAL BUDGET

The Board, at its 2012-06-21 regular meeting, adopted the recommendations of the 2012/2013 Budget Committee for a balanced preliminary budget. The Budget Committee has continued building on the three key principles: alignment, sustainability and coherence, in the development of the preliminary budget through to its amended annual budget.

The Board continues to be guided by the four themes expressed in the Board Goals for 2012/2013.

BOARD GOALS 2012/2013

In keeping with its vision to provide quality service to meet the diverse needs of our learners and ensuring that they experience a high-quality, well-rounded education the Board has declared the following as its highest priorities. As always, there is also other key work that continues, focused on supporting success for all learners.

1) We support student success through continued attention to:

- Improving Reading, Writing and Numeracy for all students. Particular emphasis will be placed on supporting Aboriginal students, students who have special needs, English Language Learners and those students who are disadvantaged by poverty or other barriers to learning.
- Providing the necessary training and in-service to build capacity of all educators in the areas of differentiated instruction and quality assessment so they can respond effectively to the diverse needs of students.
- Improving students' attention to physical fitness and their understanding of the factors and decisions that influence healthy living.
- Developing strategies to assist parents in supporting their children's learning.

MEETING DATE: 2013-02-14

SCHEDULE: 3(d)

TOPIC: 2012/2013 AMENDED ANNUAL BUDGET

2) We support schools in their focus on positive citizenship, with a specific emphasis on:

- Socially responsible behaviour
- Safety, well-being and conditions for student success
- Leadership skills in contributing to classroom and community.

3) We continue to focus on improving the six-year completion rate for secondary students by:

- a. Ensuring appropriate and effective transitions at key points in the K-12 learning journey
- b. Providing a strong, continuous, coherent emphasis on career and education planning and goal setting
- c. Providing a wide range of alternative pathways leading to school completion.

4) We will continue to work collaboratively with our Community-Schools partners to develop structures and strategies that ensure children are emotionally, socially and physically supported to achieve their full potential, with an emphasis on:

- Children being ready, able and motivated to learn
- Parents and caregivers experiencing support and active engagement in a continuum of services addressing their specific needs
- School personnel engaging and collaborating with community partners to support the learning and development of children.

The Board aligns its personnel and financial resources in support of these goals. It also commits to monitoring and improving all programs and services by ensuring stability and sustainability, fiscal and operational effectiveness, and responsiveness to growth and change.

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TOPIC: 2012/2013 AMENDED ANNUAL BUDGET

OPERATING FUND**OPERATING GRANTS FOR 2012/2013 BUDGET**

The Ministry of Education made a total of \$4.725 billion available to school districts for the 2012/2013 school year. Surrey's grant recalculation is \$557.9 million. The district's grants are based upon full year enrolment of 69,754 FTE. A detailed distribution of grants and funding rates can be found on the Ministry of Education website www.bced.gov.bc.ca/k12funding/.

Revenue

The Ministry of Education contributes the majority of the funds available to offer educational programs in the school district. The balance is from many other revenue-generating activities. Schedule 2 shows the District's operating revenue in more detail.

Ministry of Education	\$565,950,252	
Other Provincial Grants	<u>2,652,746</u>	
Total of All Provincial Grants	\$568,602,998	97.39%
Other revenue sources	<u>15,184,923</u>	2.61%
TOTAL REVENUE	<u>\$583,787,921</u>	

Expenditures by Major Functions

Budgeted expenditures support Instruction 86.52%, Maintenance and Operations 10.48%, Administration 2.12% and Transportation 0.88%. Schedule 2C provides more detailed description of the expenditure distribution by major function and programs.

Net Changes to Position Control for 2012/2013

Staffing FTE	2012/2013 Final	2011/2012 Final	Change
Principals and Vice Principals	240	239	1
Teachers	3,946	3,905	41
Other Professional Staff	92	91	1
Educational Assistants	1,237	1,150	87
Support Staff	1,116	1095	21
Total:	6,631	6,480	151

MEETING DATE: 2013-02-14

SCHEDULE: 3(d)

TOPIC: **2012/2013 AMENDED ANNUAL BUDGET**

SPECIAL PURPOSE FUNDS

The Board of Education receives restricted funds that are specifically targeted towards various programs or activities. These include Ministry designated activities, such as Annual Facility Grants, Learning Improvement Funds, Community Link Funds, Strong Start, Ready, Set, Learn and Provincial Resource Programs. Other restricted funds include Parent Advisory Councils Funds, Scholarships and other specifically targeted funds. More details of these funds can be found on Schedule 3 and 3A.

CAPITAL FUNDS

Schedule 4 outlines the anticipated change in Investment in Capital and Local Capital Reserve funds.

REVENUE & EXPENDITURE BUDGETS

The attached Statements and Schedules provide the revenue and expenditure estimates distributed in accordance with Public Sector Accounting Standards and prescribed Ministry of Education account structure and presentation format.

Statements

- 2 Revenue and Expense
- 4 Change in Net Financial Assets (Debt)

Schedules

- 2 Operating Revenue and Expense
- 2A Operating Revenue by Source
- 2B Operating Expense by Source
- 2C Operating Expense by Function and Program
- 3 Special Purpose Revenue and Expense
- 3A Change in Special Purpose Funds
- 4 Capital Revenue and Expense

SUMMARY:

The Board's sound and prudent fiscal management policies have enabled us to continue to put students' needs first. We believe the public will agree that we are putting students first and their achievement is our top priority.

MEETING DATE: 2013-02-14

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TOPIC: **2012/2013 AMENDED ANNUAL BUDGET**

The way we have chosen to spend these tax dollars has been the result of massive public consultation, particularly with parents. Trustees have been at numerous meetings with our constituents, liaison meetings at the District Education Centre, and parent forums in the schools. Our whole visioning process has also provided us a vast amount of valuable information on the future learning needs of our students.

In summary, the 2012/2013 Amended Annual Budget reflects all staffing and infrastructure decisions taken to-date and the surplus for the year, if any, is expected to be minimal.

IT IS THEREFORE RECOMMENDED:

1. THAT the attached School District Amended Annual Budget for 2012/2013 totaling \$671,220,297 including \$601,099,318 in operating expenditures, be approved and supplied to the Ministry of Education.
2. THAT the Amended Annual Budget Bylaw 2012/2013 be given three (3) readings at this meeting (vote must be unanimous).
3. THAT the School District No. 36 (Surrey) Amended Annual Budget Bylaw 2012/2013 be approved as read a first time.
4. THAT the School District No. 36 (Surrey) Amended Annual Budget Bylaw 2012/2013 be approved as read a second time.
5. THAT the School District No. 36 (Surrey) Amended Annual Budget Bylaw 2012/2013 be approved as read a third time and finally adopted.

Respectfully submitted by:
Trustee Terry Allen
Chairperson
2012/2013 Budget Committee

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT No. 36 (SURREY) (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. 36 (Surrey) Amended Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenues and the estimated expenditures for the 2012/2013 fiscal year and the total budget bylaw amount of \$671,220,297 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 14th day of February, 2013;

Read a second time the 14th day of February, 2013;

Read a third time, passed and adopted the 14th day of February, 2013.

Chairperson of the Board

[SEAL]

Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 36 (Surrey) Amended Annual Budget Bylaw 2012/2013, adopted by the Board the 14th day of February, 2013.

Secretary-Treasurer



Surrey Schools
LEADERSHIP IN LEARNING

Amended Annual Budget
School District No. 36 (Surrey)
June 30, 2013

School District No. 36 (Surrey)

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 No. 36 (Surrey)

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	68,673.469	69,143.781
Adult	1,080.563	1,109.250
Total Ministry Operating Grant Funded FTE's	69,754.031	70,253.031
Revenues	\$	\$
Provincial Grants		
Ministry of Education	617,939,394	560,352,556
Other	2,892,066	2,362,746
Municipal Grants Spent on Sites	19,095,000	
Federal Grants	749,155	60,000
Tuition	10,242,074	9,887,605
Other Revenue	17,580,276	2,200,972
Rentals and Leases	1,783,500	1,743,534
Investment Income	1,300,000	1,750,000
Gain (Loss) on Disposal of Tangible Capital Assets	(58,481)	
Amortization of Deferred Capital Revenue	20,276,000	
Total Revenue	691,798,984	578,357,413
Expenses		
Instruction	550,998,457	512,166,624
District Administration	12,733,737	13,141,773
Operations and Maintenance	65,872,783	62,429,988
Transportation and Housing	5,296,677	4,757,796
Amortization of Tangible Capital Assets	29,012,000	
Total Expense	663,913,654	592,496,181
Net Revenue (Expense)	27,885,330	(14,138,768)
Budgeted Allocation (Retirement) of Surplus (Deficit)	30,428,040	21,861,965
Budgeted Transfers (to) from other funds (2012 only)		(7,723,197)
Budgeted Surplus (Deficit), for the year	58,313,370	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	58,313,370	
Budgeted Surplus (Deficit), for the year	58,313,370	-

School District No. 36 (Surrey)

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

Statement 2

	2013 Amended Annual Budget	2012 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	601,099,318	592,496,181
Operating - Tangible Capital Assets Purchased	2,712,943	4,489,331
Special Purpose Funds - Total Expense	33,802,336	
Special Purpose Funds - Tangible Capital Assets Purchased	440,000	
Capital Fund - Total Expense	29,012,000	
Capital Fund - Tangible Capital Assets Purchased from Local Capital	4,153,700	
Local Capital and Other Transfers		3,233,866
Total Budget Bylaw Amount	671,220,297	600,219,378

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. 36 (Surrey)

Statement 4

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

	2013 Amended Annual Budget
	\$
Surplus (Deficit) for the year	27,885,330
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Operating and Special Purpose Funds	(3,152,943)
From Local Capital	(4,153,700)
From Deferred Capital Revenue	(86,600,000)
Total Acquisition of Tangible Capital Assets	(93,906,643)
Amortization of Tangible Capital Assets	29,012,000
Net carrying value of Tangible Capital Assets disposed of	58,481
Total Effect of change in Tangible Capital Assets	(64,836,162)
	-
(Increase) Decrease in Net Financial Assets (Debt)	(36,950,832)

School District No. 36 (Surrey)

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	25,549,554	-	356,368,857	381,918,411
Change in Accounting Policies/Prior Period Adjustments				
Restate Employee Future Benefits Liability - June 30, 2012	4,995,512			4,995,512
Reclassify Deferred Revenue to (from) Operating Surplus	(117,026)			(117,026)
Accumulated Surplus (Deficit), beginning of year, as restated	30,428,040	-	356,368,857	386,796,897
Changes for the year				
Net Revenue (Expense) for the year	(17,311,397)	440,000	44,756,727	27,885,330
Interfund Transfers				
Tangible Capital Assets Purchased	(2,712,943)	(440,000)	3,152,943	-
Local Capital	(10,403,700)		10,403,700	-
Net Changes for the year	(30,428,040)	-	58,313,370	27,885,330
Budgeted Accumulated Surplus (Deficit), end of year	-	-	414,682,227	414,682,227

School District No. 36 (Surrey)

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	565,950,252	560,352,556
Other	2,652,746	2,362,746
Federal Grants		60,000
Tuition	10,242,074	9,887,605
Other Revenue	2,059,349	2,200,972
Rentals and Leases	1,783,500	1,743,534
Investment Income	1,100,000	1,750,000
Total Revenue	583,787,921	578,357,413
Expenses		
Instruction	520,119,292	512,166,624
District Administration	12,733,737	13,141,773
Operations and Maintenance	62,949,612	62,429,988
Transportation and Housing	5,296,677	4,757,796
Total Expense	601,099,318	592,496,181
Net Revenue (Expense)	(17,311,397)	(14,138,768)
Budgeted Prior Year Surplus Appropriation	30,428,040	21,861,965
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(2,712,943)	(4,489,331)
Local Capital	(10,403,700)	(2,710,980)
Other		(522,886)
Total Net Transfers	(13,116,643)	(7,723,197)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 36 (Surrey)

Schedule 2A

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	557,937,018	552,546,121
AANDC/LEA Recovery	(73,017)	(73,017)
Other Ministry of Education Grants		
Pay Equity	6,861,222	6,861,222
Ready Set Learn		245,000
Strong Start		776,000
DL Revised Forecast		(92,856)
Grad Adult	1,166,474	41,531
Other Miscellaneous	58,555	48,555
Total Provincial Grants - Ministry of Education	565,950,252	560,352,556
Provincial Grants - Other	2,652,746	2,362,746
Federal Grants		60,000
Tuition		
Summer School Fees	97,029	115,960
Continuing Education	1,397,045	1,576,045
Offshore Tuition Fees	8,748,000	8,195,600
Total Tuition	10,242,074	9,887,605
Other Revenues		
LEA/Direct Funding from First Nations	73,017	73,017
Miscellaneous		
Teaching Kitchen	928,000	868,000
BCPSEA		33,823
Business Development	81,182	81,182
Energy Management	238,901	152,359
Other Miscellaneous	738,249	707,591
Industry Training Authority		285,000
Total Other Revenue	2,059,349	2,200,972
Rentals and Leases	1,783,500	1,743,534
Investment Income	1,100,000	1,750,000
Total Operating Revenue	583,787,921	578,357,413

School District No. 36 (Surrey)

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	288,764,364	285,048,807
Principals and Vice Principals	25,038,359	24,924,790
Educational Assistants	45,583,661	42,306,984
Support Staff	49,242,998	48,464,469
Other Professionals	8,073,907	7,838,192
Substitutes	20,540,131	19,252,075
Total Salaries	437,243,420	427,835,317
Employee Benefits	100,276,162	96,861,280
Total Salaries and Benefits	537,519,582	524,696,597
Services and Supplies		
Services	13,597,435	14,097,162
Student Transportation	4,642,523	4,104,418
Professional Development and Travel	2,058,433	2,317,639
Rentals and Leases	2,052,800	2,671,800
Dues and Fees	1,586,261	1,493,423
Insurance	1,569,290	1,711,490
Supplies	27,776,229	31,345,678
Utilities	10,296,765	10,057,974
Total Services and Supplies	63,579,736	67,799,584
Total Operating Expense	601,099,318	592,496,181

School District No. 36 (Surrey)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2013

Schedule 2C

	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	220,980,589	3,456,602		6,179,614	653,847	10,218,309	241,488,961
1.03 Career Programs	2,964,049	102,530		1,239,419		192,183	4,498,181
1.07 Library Services	6,040,871			557,312	75,084	289,928	6,963,195
1.08 Counselling	7,178,280	158,782				316,794	7,653,856
1.10 Special Education	34,003,816	1,455,283	42,045,531	406,755		5,658,112	83,569,497
1.30 English Language Learning	11,446,720		479,842			511,805	12,438,367
1.31 Aboriginal Education	918,676	117,234	1,914,452	76,991		18,756	3,046,109
1.41 School Administration	20,000	18,799,409		11,371,454		923,464	31,114,327
1.60 Summer School	1,320,000	160,000	1,000	181,461			1,662,461
1.61 Continuing Education	245,214	102,530		198,701		9,870	556,315
1.62 Off Shore Students	2,770,674	221,583	18,201	633,111	249,145	159,098	4,051,812
1.64 Other	408,127		1,114,635	161,743	153,107	7,962	1,845,574
Total Function 1	288,297,016	24,573,953	45,573,661	21,006,561	1,131,183	18,306,281	398,888,655
4 District Administration							
4.11 Educational Administration	325,698			124,661	1,544,259	12,297	2,006,915
4.40 School District Governance				122,956	320,106		443,062
4.41 Business Administration	53,650	464,406		2,516,845	2,794,630	122,010	5,951,541
Total Function 4	379,348	464,406	-	2,764,462	4,658,995	134,307	8,401,518
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	80,000		10,000	909,574	1,075,376	39,433	2,114,383
5.50 Maintenance Operations	8,000			22,040,128	972,058	2,012,295	25,032,481
5.52 Maintenance of Grounds				2,053,375	90,543	30,675	2,174,593
5.56 Utilities							-
Total Function 5	88,000	-	10,000	25,003,077	2,137,977	2,082,403	29,321,457
7 Transportation and Housing							
7.41 Transportation and Housing Administration				89,942	145,752	4,447	240,141
7.70 Student Transportation				378,956		12,693	391,649
Total Function 7	-	-	-	468,898	145,752	17,140	631,790
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	288,764,364	25,038,359	45,583,661	49,242,998	8,073,907	20,540,131	437,243,420

School District No. 36 (Surrey)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2013

Schedule 2C

	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	241,488,961	54,330,480	295,819,441	16,342,460	312,161,901	312,943,051
1.03 Career Programs	4,498,181	1,056,738	5,554,919	1,543,472	7,098,391	6,987,297
1.07 Library Services	6,963,195	1,592,003	8,555,198	5,157,916	13,713,114	13,959,892
1.08 Counselling	7,653,856	1,750,107	9,403,963		9,403,963	9,184,130
1.10 Special Education	83,569,497	19,848,457	103,417,954	1,272,433	104,690,387	96,499,707
1.30 English Language Learning	12,438,367	2,850,578	15,288,945		15,288,945	15,392,739
1.31 Aboriginal Education	3,046,109	723,981	3,770,090	533,378	4,303,468	4,218,648
1.41 School Administration	31,114,327	7,249,610	38,363,937	1,195,386	39,559,323	38,584,656
1.60 Summer School	1,662,461	331,685	1,994,146	224,900	2,219,046	2,328,405
1.61 Continuing Education	556,315	74,956	631,271	854,491	1,485,762	1,626,926
1.62 Off Shore Students	4,051,812	901,794	4,953,606	2,471,678	7,425,284	6,535,781
1.64 Other	1,845,574	379,754	2,225,328	544,380	2,769,708	3,905,392
Total Function 1	398,888,655	91,090,143	489,978,798	30,140,494	520,119,292	512,166,624
4 District Administration						
4.11 Educational Administration	2,006,915	410,901	2,417,816	681,264	3,099,080	3,035,889
4.40 School District Governance	443,062	56,261	499,323	293,720	793,043	934,916
4.41 Business Administration	5,951,541	1,344,415	7,295,956	1,545,658	8,841,614	9,170,968
Total Function 4	8,401,518	1,811,577	10,213,095	2,520,642	12,733,737	13,141,773
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	2,114,383	419,486	2,533,869	3,365,670	5,899,539	6,064,855
5.50 Maintenance Operations	25,032,481	6,276,507	31,308,988	11,788,480	43,097,468	42,624,115
5.52 Maintenance of Grounds	2,174,593	541,384	2,715,977	929,863	3,645,840	3,618,044
5.56 Utilities	-	-	-	10,306,765	10,306,765	10,122,974
Total Function 5	29,321,457	7,237,377	36,558,834	26,390,778	62,949,612	62,429,988
7 Transportation and Housing						
7.41 Transportation and Housing Administration	240,141	53,998	294,139	8,729	302,868	301,652
7.70 Student Transportation	391,649	83,067	474,716	4,519,093	4,993,809	4,456,144
Total Function 7	631,790	137,065	768,855	4,527,822	5,296,677	4,757,796
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	437,243,420	100,276,162	537,519,582	63,579,736	601,099,318	592,496,181

School District No. 36 (Surrey)

Schedule 3

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

	<u>2013 Amended Annual Budget</u>
	\$
Revenues	
Provincial Grants	
Ministry of Education	17,786,142
Other	239,320
Federal Grants	749,155
Other Revenue	15,467,719
Total Revenue	<u>34,242,336</u>
Expenses	
Instruction	30,879,165
Operations and Maintenance	2,923,171
Total Expense	<u>33,802,336</u>
Net Revenue (Expense)	<u>440,000</u>
Net Transfers (to) from other funds	
Tangible Capital Assets Purchased	(440,000)
Total Net Transfers	<u>(440,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>

Schedule 3A

Deferred Revenue, beginning of year
Transfer from Operating Surplus - June 30, 2012
Transfer to Operating (Surplus) Deficit - June 30, 2012
Deferred Revenue, beginning of year, as restated

**Less: Allocated to Revenue
Deferred Revenue, end of year**

Provincial Grants - Ministry of Education
Provincial Grants - Other
Federal Grants
Other Revenue

Salaries
Teachers
Educational Assistants
Support Staff
Other Professionals
Substitutes

Net Revenue (Expense) before Interfund Transfers

Tangible Capital Assets Purchased

Version: 6560-5814-3832
February 06, 2013 14:46

School District No. 36 (Surrey)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2013

Schedule 3A

Deferred Revenue, beginning of year
Transfer from Operating Surplus - June 30, 2012
Transfer to Operating (Surplus) Deficit - June 30, 2012
Deferred Revenue, beginning of year, as restated

Add: Restricted Grants
Provincial Grants - Ministry of Education
Federal Grants
Other

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Provincial Grants - Other
Federal Grants
Other Revenue

Expenses

Salaries
Teachers
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Tangible Capital Assets Purchased

Net Revenue (Expense)

Daughters & Sisters P.L.E.A. Program	Waypoint Substance House	French	Literacy Innovation	Community Link Community Schools	Intensive Core French	Community Link Innercity Schools	Diverse Youth Gang Prevention	Donations
\$	\$	\$	\$	\$	\$	\$	\$	\$
11,172	8,061	376,183	266,472	627,417	80,324	392,077	199,320	1,173,030
11,172	8,061	376,183	266,472	627,417	80,324	392,077	199,320	1,173,030
102,814	98,060	522,754	-	1,524,734	-	300,830	-	500,000
113,986	106,121	898,937	266,472	2,682,256	80,324	692,907	199,320	500,000
-	-	-	-	-	-	-	-	702,300
-	-	-	-	-	-	-	-	970,730
113,986	106,121	898,937	266,472	1,630,932	80,324	692,907	199,320	702,300
113,986	106,121	898,937	266,472	2,682,256	80,324	692,907	199,320	702,300
88,019	77,387	84,595	-	72,053	-	42,000	-	2,000
1,900	1,900	-	-	284,090	-	1,000	45,669	-
89,919	79,287	84,595	-	1,332,822	-	43,000	45,669	2,000
12,023	13,924	8,300	266,472	253,964	80,324	2,000	10,000	300
12,044	12,910	806,042	266,472	1,095,470	80,324	647,907	143,651	600,000
113,986	106,121	898,937	266,472	2,682,256	80,324	692,907	199,320	602,300
-	-	-	-	-	-	-	-	100,000
-	-	-	-	-	-	-	-	(100,000)
-	-	-	-	-	-	-	-	(100,000)
-	-	-	-	-	-	-	-	-

Schedule 3A

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School District No. 36 (Surrey)

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

Schedule 4

	2013 Amended Annual Budget		
	Invested in Tangible Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	34,203,000		34,203,000
Municipal Grants Spent on Sites	19,095,000		19,095,000
Other Revenue		53,208	53,208
Investment Income		200,000	200,000
Gain (Loss) on Disposal of Tangible Capital Assets	(58,481)		(58,481)
Amortization of Deferred Capital Revenue	20,276,000		20,276,000
Total Revenue	73,515,519	253,208	73,768,727
Expenses			
Amortization of Tangible Capital Assets	29,012,000		29,012,000
Total Expense	29,012,000	-	29,012,000
Net Revenue (Expense)	44,503,519	253,208	44,756,727
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	3,152,943		3,152,943
Local Capital		10,403,700	10,403,700
Total Net Transfers	3,152,943	10,403,700	13,556,643
Other Adjustments to Fund Balances			
Tangible Capital Assets Purchased from Local Capital	4,153,700	(4,153,700)	-
Total Other Adjustments to Fund Balances	4,153,700	(4,153,700)	-
Budgeted Surplus (Deficit), for the year	51,810,162	6,503,208	58,313,370