



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

MEETING DATE: 2013-09-19 **TIME:** 7:00 p.m.

MEETING PLACE: School District No. 36 (Surrey)
District Education Centre
Main Boardroom - Room #2020

1. CALL TO ORDER

- (a) "O Canada"
- (b) Approval of Agenda
- (c) Presentation: Paula Howarth, SFU Field Programs, re: SFU Exploring Arts In Education

2. DELEGATIONS

3. ACTION ITEMS

- (a) Adoption of Minutes of Regular Board Meeting Held 2013-06-20
- (b) Financial Statements for the Year Ended 2013-06-30
- (c) Capital Project Amendment Bylaw 126627-02 - Annual Facilities Grant 2013/2014
- (d) Schedule of Board Meeting Dates - 2014
- (e) Eligible School Sites Proposal - 2013-2017 Capital Plan

4. INFORMATION & PROPOSALS

- (a) Trustee Reports
- (b) Progress Report – Active Capital Projects
- (c) Report on Business Development Financial Activity for the Six Months Ended 2012-12-31
- (d) Incoming Correspondence

Cont'd

REGULAR BOARD MEETING
AGENDA

MEETING DATE: 2013-09-19

TIME: 7:00 p.m.

MEETING PLACE: **School District No. 36 (Surrey)
District Education Centre
Main Boardroom - Room #2020**

5. FUTURE BUSINESS

- (a) Items for Future Discussion
- (b) Future Meetings

6. QUESTION PERIOD

An informal question period of up to 30 minutes will be provided immediately following the conclusion of the meeting.

7. ADJOURNMENT

Mission Statement

"We engage our students in developing the knowledge, skills and attitudes necessary to build a healthy, democratic and diverse society."

Board of Education
of
School District No. 36 (Surrey)

THE PURPOSE OF 'QUESTION PERIOD'

The Board asks that you respect the intent of Question Period.

Question Period is intended:

- to enable members of the community to obtain information or clarification from the Board that cannot be provided by staff.
- to ask a question of the **Board**, not individual Trustees.
- to be limited to one question per person and must be presented in writing on the form provided.

Question Period is NOT intended:

- to be used as a political forum.
- for making speeches or bringing forward a delegation.
- to deal with matters that should properly be dealt with through other channels, such as liaison committees.

We again, respectfully request that questioners be mindful of the Board's policy.

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

**Schedule 3(a)
of the**

**ADMINISTRATIVE MEMORANDUM
(Regular)**

MEETING DATE: 2013-09-19

**TOPIC: ADOPTION OF MINUTES OF REGULAR BOARD MEETING
HELD 2013-06-20**

IT IS RECOMMENDED:

THAT the Minutes of the Regular Board meeting held 2013-06-20 be adopted as circulated.

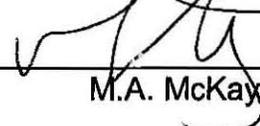
Enclosures:

Submitted by:



W.D. Noye, Secretary-Treasurer

Approved by:



M.A. McKay, Superintendent

MINUTES OF A REGULAR MEETING OF THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 36 (SURREY) HELD IN ROOM #2020 AT THE DISTRICT EDUCATION CENTRE ON THURSDAY, JUNE 20th, 2013 AT 7:00 P.M.

IN ATTENDANCE

Trustees

S. Wilson, Chairperson
L. Larsen, Vice Chairperson (part)
T. Allen
C. Dobie
R. Masi
L. McNally (part)

Staff

M. McKay, Superintendent
W. Noye, Secretary-Treasurer
J. Tinney, Deputy Superintendent
L. McCuaig, Executive Assistant

Absent

P. Glass

[1] **CALL TO ORDER**

Chairperson Wilson called the meeting to order at 7:00 p.m.

Presenters & Staff:

In addition to the Table Officers named above, the following presenters and staff were in attendance at the meeting:

Simon Ayres, Associate Director, Fiscal Management Services; Karen Botsford, Executive Assistant; Jessica Devlin, Program Coordinator, Operation Save H2O; Patti Dundas, Assistant Secretary-Treasurer; Linda Gertz, Assistant Manager, Fiscal Management Services; and Doug Strachan, Manager, Communication Services.

(b) **"O Canada"**

Trustees, Administration and the audience sang "O Canada".

(c) **Approval of Agenda of Regular Board Meeting**

It was requested that item 3(g) Establishment of Parents' Advisory Council – Cloverdale Learning Centre, Site #593; and 3(h) Trustees' Honourarium, be added to the agenda.

It was moved by Trustee Allen, seconded by Trustee Larsen:

THAT the agenda of the Regular Board meeting be approved as amended.

CARRIED

[2] DELEGATIONS**(a) Delegation: Jessica Devlin, Program Coordinator, re: Operation Save H2O**

Jessica Devlin, Program Coordinator, Operation Save H2O, provided Trustees with information regarding the Operation Save H2O program. Operation H2O is a local water conservation program funded by the City of Surrey. It provides career related experience to Surrey secondary students through employment opportunities. Its mandate is to educate residents of Surrey on the importance of water conservation for both environmental and economic reasons. Operating since 2008, this program has expanded to encompass many areas of community engagement, including:

- **Student Ambassador Program** – involving high school students in a four-week volunteer water conservation program, from which volunteer hours can be obtained to meet upper-level career preparatory requirements.
- **Elementary Education Program** – presentation teams engaging elementary students in the conversation about the water cycle, how water is sourced, processed and used in the City and the importance of water conservation in the community. There is a strong focus on student participation and in-class activities.
- **Community Events Outreach** – connecting with community members at events throughout the City.
- **Industrial, Commercial and Institutional Education** – helping to develop sustainable business practices, including a restaurant Water Wise recognition program and a recreational facility conservation initiative.
- **Residential Education Campaign** – encouraging residents to employ water conservation strategies in their home by providing customized water conservation techniques and information.

In 2012 Operation Save H2O was presented at 7 elementary schools in Surrey as a pilot project. The focus was on grades 4-6. Students are to take what they learn from the program, educate their peers in water conservation and become environmental stewards in their communities.

The delegation is requesting the Board's support before they expand further into Surrey schools.

The Chairperson advised that district staff are currently looking at new environmental stewardship programs for September. Mike McKay, Superintendent, is overseeing this matter and will communicate with the delegation over the summer to address water conservation topics in these new programs.

[3] **ACTION ITEMS**

(a) **Adoption of Minutes of Regular Board Meeting Held 2013-06-06**

It was moved by Trustee Allen seconded by Trustee Larsen:

THAT the Minutes of the Regular Board meeting held 2013-06-06 be adopted as circulated.

CARRIED

(b) **District Mission, Vision, Values and Goals 2013/2014**

Mike McKay, Superintendent, provided Trustees with information regarding details of the District Mission, Vision, Values and Goals for 2013/2014 and the process involved in developing these goals and beliefs.

It was moved by Trustee Allen, seconded by Trustee Masi:

THAT the 2013/2014 Mission, Vision, Values and Goals be approved as presented.

CARRIED

(c) **Achievement Contract 2013/2014**

Jordan Tinney, Deputy Superintendent, provided Trustees with information regarding the Achievement Contract for the 2013/2014 school year.

It was moved by Trustee Allen, seconded by Trustee Masi:

THAT the Board approve the Achievement Contract for 2013/2014 for submission to the Ministry of Education by 2013-07-15.

CARRIED

(d) **Establishment of Goldstone Park Elementary Parents' Advisory Council, Site #211**

It was moved by Trustee Dobie, seconded by Trustee Larsen:

THAT the Board formally recognize the establishment of a Parents' Advisory Council at Goldstone Park Elementary School – Site #211.

CARRIED

(e) Report of the 2013/2014 Budget Committee

This matter was deferred until later in the meeting.

(f) Motion, Trustee C. Dobie, Re: Acknowledgement of First Nations

It was moved by Trustee Dobie, seconded by Trustee Larsen:

THAT WHEREAS, the Surrey Board of Education has developed and endorsed its 2013/2018 Aboriginal Education Enhancement Agreement and has signed it in partnership with representatives of the local First Nations people; and

WHEREAS, the goals of the Agreement include the Board's commitment to increasing positive identity and sense of belonging in Aboriginal learners and to increasing knowledge and understanding of Aboriginal history, traditions and cultures for all learners; and

WHEREAS, the Surrey School District boundaries include the traditional territories of the Katzie, Semiahmoo and Kwantlen First Nations.

THEREFORE BE IT RESOLVED THAT the Board direct staff to consult with the Aboriginal Advisory Committee to consider protocols for acknowledgement and recognition of traditional Aboriginal territories and report back by 2013-12-31.

CARRIED

(g) Establishment of Parents' Advisory Council – Cloverdale Learning Centre, Site #593

It was moved by Trustee Allen, seconded by Trustee Larsen:

THAT the Board formally recognize the establishment of a Parents' Advisory Council at Cloverdale Learning Centre – Site #593.

CARRIED

(h) Trustees' Honourarium

It was moved by Trustee Allen, seconded by Trustee Larsen:

THAT the Board set the Trustee honorarium base rate at \$30,200, effective 2013-07-01 and the Chairperson and Vice Chairperson honorariums be applied in accordance with Policy #2920 - *Trustees' Honourarium* and its Regulation; and

THAT Administration be directed to conduct an expanded Trustee remuneration survey and report back to the Board by 2013-12-31.

CARRIED

[4] **INFORMATION AND PROPOSALS**

(a) **Trustee Reports**

Trustees reported on their activities since the last Board meeting.

Trustee McNally arrived to the meeting at 7:56 p.m.

(b) **Regulation – Safe and Caring Schools: Sexual Orientation and Gender Identity**

Mike McKay, Superintendent and Jordan Tinney, Deputy Superintendent, provided Trustees with information regarding a new Regulation on Safe and Caring Schools: Sexual Orientation and Gender Identity.

[3] **ACTION ITEMS / continued**

(e) **Report of the 2013/2014 Budget Committee**

Trustee Allen, Chair of the 2013/2014 Budget Committee presented the report to Trustees.

Annual Budget Bylaw No. 1 (Teachers)

Pecuniary Interest

Trustees Larsen and Masi declared a pecuniary interest with reference to the Annual Budget Bylaw No. 1 (Teachers) and did not participate in discussions or voting on this matter.

It was moved by Trustee Allen, seconded by Trustee McNally:

THAT all decisions taken by the 2013/2014 Budget Committee during its deliberations regarding Teacher costs totaling **\$379,594,051** and summarized in this report, be approved by the Board for implementation.

CARRIED (Abstained: Trustees Larsen and Masi)

It was moved by Trustee Allen, seconded by Trustee McNally:

THAT the attached School District No. 36 (Surrey) 2013/2014 Annual Budget Bylaw No. 1 (Teachers) be given three (3) readings at this meeting.

CARRIED (Abstained: Trustees Larsen and Masi)

It was moved by Trustee Allen, seconded by Trustee Dobie:

THAT the attached School District No. 36 (Surrey) 2013/2014 Annual Budget Bylaw No. 1 (Teachers) be approved as read a first time.

CARRIED (Abstained: Trustees Larsen and Masi)

It was moved by Trustee Dobie, seconded by Trustee McNally:

THAT the attached School District No. 36 (Surrey) 2013/2014 Annual Budget Bylaw No. 1 (Teachers) be approved as read a second time.

CARRIED (Abstained: Trustees Larsen and Masi)

It was moved by Trustee McNally, seconded by Trustee Dobie:

THAT the attached School District No. 36 (Surrey) 2013/2014 Annual Budget Bylaw No. 1 (Teachers) be approved as read a third time and finally adopted.

CARRIED

Annual Budget Bylaw No. 2 (Unionized Support Staff)

Pecuniary Interest

Trustee Dobie declared a pecuniary interest with reference to the Annual Budget Bylaw No. 2 (Unionized Support Staff) and did not participate in discussions or voting on this matter.

It was moved by Trustee Allen, seconded by Trustee Larsen:

THAT all decisions taken by the 2013/2014 Budget Committee during its deliberations regarding Unionized Support Staff costs totaling **\$128,708,420** and summarized in this report, be approved by the Board for implementation.

CARRIED (Abstained: Trustee Dobie)

It was moved by Trustee Allen, seconded by Trustee Larsen:

THAT the attached School District No. 36 (Surrey) 2013/2014 Annual Budget Bylaw No. 2 (Unionized Support Staff) be given three (3) readings at this meeting.

CARRIED (Abstained: Trustee Dobie)

It was moved by Trustee Allen, seconded by Trustee Masi:

THAT the attached School District No. 36 (Surrey) 2013/2014 Annual Budget Bylaw No. 2 (Unionized Support Staff) be approved as read a first time.

CARRIED (Abstained: Trustee Dobie)

It was moved by Trustee Masi, seconded by Trustee Larsen:

THAT the attached School District No. 36 (Surrey) 2013/2014 Annual Budget Bylaw No. 2 (Unionized Support Staff) be approved as read a second time.

CARRIED (Abstained: Trustee Dobie)

It was moved by Trustee McNally, seconded by Trustee Allen:

THAT the attached School District No. 36 (Surrey) 2013/2014 Annual Budget Bylaw No. 2 (Unionized Support Staff) be approved as read a third time and finally adopted.

CARRIED (Abstained: Trustee Dobie)

Annual Budget Bylaw No. 3 (Other)

It was moved by Trustee Allen, seconded by Trustee Larsen:

THAT all decisions taken by the 2013/2014 Budget Committee during its deliberations regarding all Other costs totaling **\$155,025,536** and summarized in this report, be approved by the Board for implementation.

CARRIED

It was moved by Trustee Allen, seconded by Trustee Dobie:

THAT the attached School District No. 36 (Surrey) 2013/2014 Annual Budget Bylaw No. 3 (Other) be given three (3) readings at this meeting.

CARRIED

It was moved by Trustee Allen, seconded by Trustee Masi:

THAT the attached School District No. 36 (Surrey) 2013/2014 Annual Budget Bylaw No. 3 (Other) be approved as read a first time.

CARRIED

It was moved by Trustee Dobie, seconded by Trustee Larsen:

THAT the attached School District No. 36 (Surrey) 2013/2014 Annual Budget Bylaw No. 3 (Other) be approved as read a second time.

CARRIED

It was moved by Trustee Allen, seconded by Trustee McNally:

THAT the attached School District No. 36 (Surrey) 2013/2014 Annual Budget Bylaw No. 3 (Other) be approved as read a third time and finally adopted.

CARRIED

[4] INFORMATION AND PROPOSALS / continued

(c) Update – Surrey Youth Sustainability Network

Mike McKay, Superintendent, provided Trustees with a verbal update on meetings with the Surrey Youth Sustainability Network.

(d) Superintendent's Report

Mike McKay, Superintendent, provided Trustees with the Superintendent's annual report on the school district. Highlights included:

- Annual Achievement Contract – provides the Board, the community and the Minister of Education a declaration of what we have identified as the most important in our work with learners. The Contract also tracks our results so we can learn from and replicate our most promising practices and intervene where there are areas of concern. It serves as an overall blueprint for future direction and success
- Examples of why the school district is such an engaging and positive place to learn and work, include:
- Young scientists who bring passion and excitement to their science fairs at the school, district and regional levels.
- Fine and Performing Arts excellence across genres, cultures and ages.

- Inclusive environments that endeavour to support and celebrate the individual gifts of all learners.
- Academic, career and athletic achievements.

Superintendent McKay took the opportunity to thank the Board for all of its leadership, governance and support throughout another challenging year.

(b) Incoming Correspondence

There were no correspondence items requiring Trustees' attention.

[5] **FUTURE BUSINESS**

(a) Items for Future Discussion

Trustees made note of topics requiring discussion by the Board in the future on the agenda administrative memorandum schedule.

(b) Future Meetings

Trustees made note of future meetings outlined on the agenda administrative memorandum schedule.

[6] **QUESTION PERIOD**

An informal question period of up to 30 minutes will be provided immediately following the conclusion of the meeting.

[7] **ADJOURNMENT**

It was moved by Trustee McNally, seconded by Trustee Dobie:

THAT the Regular meeting of the Board be adjourned at 8:26 p.m.
CARRIED

S. Wilson
Chairperson

W. Noye
Secretary-Treasurer

SECTION 72(3) REPORT

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

REPORT OF SPECIAL (IN-CAMERA) BOARD MEETING

2013-06-06 "A" MEETING

Trustees Present:

S. Wilson, Chairperson
L. Larsen, Vice Chairperson
T. Allen
C. Dobie
P. Glass (part)
R. Masi
L. McNally

Decisions Made by the Board Included:

1. Assistant Superintendents – appointments.

Matters Discussed by the Board Included:

1. Teacher disciplinary matters - update.
2. Legal matter update.

SECTION 72(3) REPORT

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

REPORT OF SPECIAL (IN-CAMERA) BOARD MEETING

2013-06-06 "B" MEETING

Trustees Present:

S. Wilson, Chairperson
T. Allen
C. Dobie
P. Glass
R. Masi
L. McNally

Decisions Made by the Board Included:

1. Approval of Minutes and Public Records of the Special (In-Camera) Board meeting held 2013-05-09 and 2013-05-28.
2. Diverse Youth Gang – staffing increase.
3. Acting Principal – appointment.
4. District Principal – appointments.
5. Elementary Principals – appointments and assignments.
6. Elementary Vice Principal – appointments and assignments.
7. Contract Renewals – Principals and Vice Principals.
8. Director, Energy Management & Sustainability – extend appointment.

Matters Discussed by the Board Included:

1. Property matters.

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

**Schedule 3 (b)
of the**

**ADMINISTRATIVE MEMORANDUM
(Regular)**

MEETING DATE: 2013-09-19

TOPIC: FINANCIAL STATEMENTS FOR THE YEAR ENDED 2013-06-30

FINANCIAL STATEMENTS

The attached financial statements were prepared by staff for submission under Section 157 of the *School Act* prescribed below:

"Section 157 - Financial Statements

(1) The board must cause to be prepared each fiscal year by the secretary treasurer or other person authorized by it, financial statements of the school district respecting the preceding fiscal year.

(2) The financial statements required under subsection (1) must be prepared on or before September 15 of each year, in accordance with

(a) subject to paragraph (b), generally accepted accounting principles, and

(b) the directions of the minister.

(3) The financial statements may include separate statements of special activities of the board so long as the items of account of a controlling nature appear in the statements referred to in subsection (2).

(4) The financial statements referred to in subsection (2) must be signed by the chair of the board and the secretary treasurer, and must be published for distribution to the public before December 31 together with the auditor's report submitted to the board under section 161 (1) (d).

(5) The secretary treasurer must, not later than September 30 in each year, forward to the minister a copy of the financial statements together with the auditor's report.

As Secretary-Treasurer, I have reviewed and discussed with staff the preparation and presentation of the 2013 Financial Statements. I have reviewed with our external auditors their findings and management report on the financial procedures and controls used by the school district to manage its financial affairs. My review finds the school district's financial affairs to be in order and compliant with the requirements of the *School Act*.

The contents of the Financial Statements will be addressed by Simon Ayres, Associate Director, Fiscal Management Services who will respond to any Trustees' questions. All statements have been completed in accordance with Section 157 of the *School Act* and generally accepted accounting principles (GAAP) relevant for not-for-profit organizations. The Ministry of Education will receive a full set of the official statements as will anyone else who requests a copy. A full set will also be available at the Board Office for examination during normal business hours and on the District web site.

FINANCIAL STATEMENT PRESENTATION

In February 2013, the Board adopted the 2012/2013 Amended Annual Budget. The school district has finished the year with an unrestricted surplus of \$2,247,822. These funds will be used in the 2013/2014 year to support the Board's goals and objectives.

As contemplated and permitted under the *School Act*, the Board has approved the appropriation of \$17,774,580 from the 2013-06-30 operating fund balance to be used to offset specific program costs in the 2012/2013 fiscal year. The details concerning the application of the internally restricted funds are contained in the notes that accompany the financial statements.

The *School Act, Section 106.4 Targeted Grant*, provides the Minister of Education with the discretion to provide direction to Boards regarding minimum spending levels. The cost of delivering the Aboriginal Education Program was \$628,370 less than target and these funds have been internally restricted for use in the next year.

Over the past twelve months, the Board has dealt with the challenge of managing the budget balancing process, while directing funds to the classroom, infrastructure and maintaining a high level of service and quality in its programs.

The Board continues to work hard on setting program priorities within the available funding.

MEETING DATE: 2013-09-19

PAGE: 3

SCHEDULE: 3(b)

TOPIC: FINANCIAL STATEMENTS FOR THE YEAR ENDED 2013-06-30

IT IS RECOMMENDED:

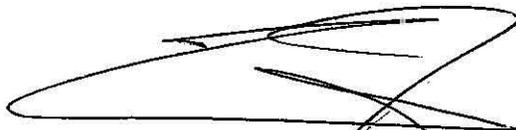
THAT the Financial Statements for the fiscal year ended 2013-06-30 be accepted subject to receiving the Auditor's report for the fiscal year ended 2013-06-30; and

THAT the Auditor's report for the fiscal year ended 2013-06-30 be formally presented to the Board at a future meeting; and

THAT the Financial Statements be submitted to the Ministry of Education.

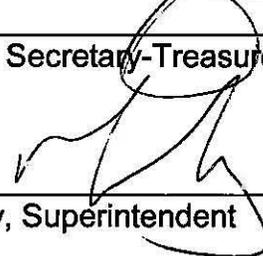
Enclosures:

Submitted by:



W. D. Noye, Secretary-Treasurer

Approved by:



M. A. McKay, Superintendent

WDN/kb



Surrey Schools
LEADERSHIP IN LEARNING

Draft

Financial Statements
School District No. 36 (Surrey)
June 30, 2013, June 30, 2012 and July 1, 2011

School District No. 36 (Surrey)

June 30, 2013, June 30, 2012 and July 1, 2011

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Draft

School District No. 36 (Surrey)

MANAGEMENT REPORT

Version: 5995-5249-3267

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 36 (Surrey) have been prepared by management in accordance with Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, provincial reporting legislation, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 36 (Surrey) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, Office of the Auditor General of British Columbia, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 36 (Surrey) and meet when required. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 36 (Surrey)

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)
Notes to Financial Statements
Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

Reserved for Auditor's Report

Draft

School District No. 36 (Surrey)

Statement of Financial Position

As at June 30, 2013, June 30, 2012 and July 1, 2011

Statement 1

	June 30, 2013	June 30, 2012 (Restated-Note 2)	July 1, 2011 (Restated-Note 2)
	\$	\$	\$
Financial Assets			
Cash and Cash Equivalents	120,278,884	135,051,349	122,037,436
Accounts Receivable			
Due from Province - Ministry of Education	3,223,076	3,381,228	5,355,921
Due from Province - Other	70,392	234,699	340,029
Due from LEA/Direct Funding			24,339
Other (Note 4)	2,865,876	3,981,839	3,799,760
Portfolio Investments (Note 5)	33,394,017	24,244,623	22,699,780
Total Financial Assets	159,832,245	166,893,738	154,257,265
Liabilities			
Accounts Payable and Accrued Liabilities			
Other	14,630,895	11,369,957	11,272,976
Unearned Revenue (Note 6)	8,990,140	7,419,782	6,638,760
Deferred Revenue (Note 7)	6,688,601	7,036,026	9,774,087
Deferred Capital Revenue (Note 8)	529,329,665	532,076,899	526,704,652
Employee Future Benefits (Note 9)	16,837,688	16,786,052	16,303,531
Other Liabilities (Note 10)	42,781,913	41,390,090	40,008,907
Total Liabilities	619,258,902	616,078,806	610,702,913
Net Financial Assets (Debt)	(459,426,657)	(449,185,068)	(456,445,648)
Non-Financial Assets			
Tangible Capital Assets (Note 12)	904,439,814	834,974,963	827,816,201
Prepaid Expenses	1,329,000	1,019,103	1,381,807
Total Non-Financial Assets	905,768,814	835,994,066	829,198,008
Accumulated Surplus (Deficit)	(46,342,033)	(30,808,998)	372,752,360

Contractual Obligations and Contingencies (Note 16)

Approved by the Board

Draft

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 of Operations

Years Ending June 30, 2013 and June 30, 2012

Statement 2

	2013 Budget (Note 22) \$	2013 Actual \$	2012 Actual (Restated-Note 2) \$
Revenues			
Provincial Grants			
Ministry of Education	617,939,394	620,218,106	573,053,438
Other	2,892,066	3,020,647	3,647,323
Municipal Grants Spent on Sites	19,095,000	19,165,820	300,000
Federal Grants	749,155	627,928	1,303,198
Tuition	10,242,074	10,211,172	9,667,905
Other Revenue	17,580,276	19,943,535	19,295,318
Rentals and Leases	1,783,500	2,021,094	1,894,906
Investment Income	1,300,000	1,727,623	2,864,988
Gain (Loss) on Disposal of Tangible Capital Assets	(58,481)	(58,481)	
Amortization of Deferred Capital Revenue	20,276,000	20,429,217	20,088,564
Total Revenue	691,798,984	697,306,661	632,115,640
Expenses (Note 20)			
Instruction	550,998,457	530,924,953	512,321,729
District Administration	12,733,737	11,639,293	11,441,397
Operations and Maintenance (Note 22)	94,884,783	90,288,848	89,707,420
Transportation and Housing	5,296,677	4,919,914	4,588,456
Total Expense	663,913,654	637,773,008	618,059,002
Surplus (Deficit) for the year	27,885,330	59,533,653	14,056,638
Accumulated Surplus (Deficit) from Operations, beginning of year		386,808,998	372,752,360
Accumulated Surplus (Deficit) from Operations, end of year		446,342,651	386,808,998

Draft

School District No. 36 (Surrey)
Statement of Changes in Net Financial Assets (Debt)
Years Ending June 30, 2013 and June 30, 2012

Statement 4

	2013 Budget (Note 22)	2013 Actual	2012 Actual (Restated-Note 2)
	\$	\$	\$
Surplus (Deficit) for the year	27,885,330	59,533,653	14,056,638
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(93,906,643)	(98,391,924)	(35,513,343)
Amortization of Tangible Capital Assets	29,012,000	28,837,684	28,327,429
Net carrying value of Tangible Capital Assets disposed of	58,481	89,389	27,152
Total Effect of change in Tangible Capital Assets	(64,836,162)	(69,464,851)	(7,158,762)
Acquisition of Prepaid Expenses		(1,329,494)	(1,019,103)
Use of Prepaid Expenses		1,019,103	1,381,807
Total Effect of change in Other Non-Financial Assets	-	(310,391)	362,704
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	(36,950,832)	(10,241,589)	7,260,580
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		(10,241,589)	7,260,580
Net Financial Assets (Debt), beginning of year		(449,185,068)	(456,445,648)
Net Financial Assets (Debt), end of year		(459,426,657)	(449,185,068)

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School District No. 36 (Surrey)

Statement of Cash Flows

Years Ending June 30, 2013 and June 30, 2012

Statement 5

	2013 Actual	2012 Actual (Restated-Note 2)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	59,533,653	14,056,638
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	1,438,422	1,922,283
Prepaid Expenses	(310,391)	362,704
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	3,260,938	96,981
Unearned Revenue	1,570,358	781,022
Deferred Revenue	(347,425)	(2,738,061)
Employee Future Benefits	51,636	482,521
Other Liabilities	1,391,823	1,381,183
Loss (Gain) on Disposal of Tangible Capital Assets	58,481	
Amortization of Tangible Capital Assets	28,837,684	28,327,429
Amortization of Deferred Capital Revenue	(20,429,217)	(20,088,564)
Recognition of Deferred Capital Revenue Spent on Sites	(55,484,356)	(5,847,800)
Total Operating Transactions	19,571,606	18,736,336
Capital Transactions		
Tangible Capital Assets Purchased	(73,131,791)	(30,397,808)
Tangible Capital Assets -WIP Purchased	(25,260,133)	(4,815,535)
District Portion of Proceeds on Disposal		27,150
Site Purchases		(300,000)
Transfer from Bylaw to MOE - Deferred Capital CR		(4,723,614)
Total Capital Transactions	(98,391,924)	(40,209,807)
Financing Transactions		
Capital Revenue Received	197,247	34,032,225
Bylaw Transfer to Local Capital	-	2,000,000
Total Financing Transactions	197,247	36,032,225
Investing Transactions		
Investments in Portfolio Investments	(9,149,394)	(1,544,841)
Total Investing Transactions	(9,149,394)	(1,544,841)
Net Increase (Decrease) in Cash and Cash Equivalents	(14,772,465)	13,013,913
Cash and Cash Equivalents, beginning of year	135,051,349	122,037,436
Cash and Cash Equivalents, end of year	120,278,884	135,051,349
Cash and Cash Equivalents, end of year, is made up of:		
Cash	120,278,884	135,051,349
	120,278,884	135,051,349

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School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 1 AUTHORITY AND PURPOSE

The School District operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 36 (Surrey)", and operates as "School District No. 36 (Surrey)". A board of education ("the Board") is elected for a three-year term and governs the School District. The School District provides educational programs to students enrolled in its schools in the cities of Surrey and White Rock, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 36 (Surrey) is exempt from federal and provincial corporate income taxes.

NOTE 2 CONVERSION TO PUBLIC SECTOR ACCOUNTING STANDARDS

Commencing with the 2012/13 fiscal year, the School District has adopted Canadian Public Sector Accounting ("PSA") standards without not-for-profit provisions except as described in Note 3 (a). These financial statements are the first financial statements for which the School District has applied PSA standards. The School District has elected to use the following exemptions available as of July 1, 2011, the date of transition to the new accounting framework:

- Retirement and post-employment benefits:
 - The School District has elected to recognize all cumulative actuarial gains and losses at July 1, 2011 directly in accumulated surplus (deficit); and
- Tangible capital asset impairment:
 - The School District has elected to apply Section PS 3150 on a prospective basis from the date of transition.

Key adjustments on the School District's financial statements resulting from the adoption of these accounting standards are as follows:

Adjustments – July 1, 2011:

- Previously the School District recorded funds received from the Province for "Ready, Set, Learn" and "Strong Start" programs within its operating funds. Under Ministerial direction, these programs are now accounted for as Special Purpose funds and their respective balances adjusted. At July 1, 2011, there is the balance of \$317,758 for Ready, Set, Learn, and a balance of \$117,611 for Strong Start, resulting in an increase of \$435,369 to Deferred Revenue.
- In accordance with the first time elections, the School District recognized all previous cumulative actuarial gains and losses relating to employee future benefits of \$5,384,934 at July 1, 2011 resulting in a decrease to the Employee Future Benefits liability and an increase in accumulated surplus.

	Previously stated, July 1, 2011	Reclassification	Adjustment	Restated July 1, 2011
	\$	\$	\$	\$
Cash and Cash Equivalents	124,037,436	(2,000,000)		122,037,436
Short Term Investments	2,746,870	(2,746,870)		-
Investments	17,952,910	(17,952,910)		-
Portfolio Investments		22,699,780		22,699,780
Deferred Revenue	(6,638,760)	6,638,760		-
Unearned Revenue		(6,638,760)		(6,638,760)
Deferred Contributions - Ministry of Education	(16,888,372)	16,888,372		-
Deferred Contributions - Province Other	(283,123)	283,123		-
Deferred Contributions - Other	(23,078,158)	23,078,158		-
Deferred Capital Contributions	(495,793,717)	495,793,717		-
Deferred Revenue		(9,338,718)	(435,369)	(9,774,087)
Deferred Capital Revenue		(526,704,652)		(526,704,652)
Employee Future Benefits	(21,688,465)		5,384,934	(16,303,531)

School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 2 CONVERSION TO PUBLIC SECTOR ACCOUNTING STANDARDS

(Continued)

Adjustments – June 30, 2012:

- Additional expense of \$389,422 related to Employee Future Benefits was recognized in the 2012 fiscal year as a result of removing the amortization of those cumulative actuarial gains and losses.
- The 2012 financial activities for Ready, Set, Learn and Strong Start, were restated in the 2012 operating fund as follows:
 - Decrease to Operating Revenue – Ministry of Education of \$1,026,000
 - Decrease to Operating Revenue – Misc. Revenue of \$5,000
 - Decrease to Operating Expenditures – Salaries and benefits of \$735,686
 - Decrease to Operating Services and Supplies of \$329,382
- In the 2012 fiscal year, the School District has restated the proceeds of \$291,375 into its operating revenue from Special Purpose funds IR3, IPALS, and Donations, as correcting entry to Deferred Revenue into Operating Revenue – Federal Grants of \$268,896 and \$22,480 into Operating Miscellaneous Revenue.
- In the 2012 fiscal year, the Statement of Cash Flows (Statement 5) reflects the recognition of Deferred Capital Revenue Spent on Sites of \$5,847,800 under Operating Transactions.

	Previously stated, June 30, 2012 \$	Reclassification Adjustment \$	Restated June 30, 2012 \$
Cash and Cash Equivalents	135,051,349	0	135,051,349
Short Term Investments	2,186,808	(86,808)	-
Investments	20,057,815	(57,815)	-
Portfolio Investments		24,244,623	24,244,623
Deferred Revenue	(7,419,782)	(1,419,782)	-
Unearned Revenue		(1,419,782)	(7,419,782)
Deferred Contributions - Ministry of Education	(16,489,874)	16,489,874	-
Deferred Contributions - Province Other	(239,317)	239,317	-
Deferred Contributions - Other	(23,226,109)	23,226,109	-
Deferred Capital Contributions	(499,052,700)	499,052,700	-
Deferred Revenue		(6,931,101)	(7,036,026)
Deferred Capital Revenue		(532,076,899)	(532,076,899)
Employee Future Benefits	(21,781,564)		(16,786,052)

School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 2 CONVERSION TO PUBLIC SECTOR ACCOUNTING STANDARDS
(Continued)

The impact of the conversion to PSA standards on the accumulated surplus (deficit) at July 1, 2011 and the comparative annual surplus is presented below. These accounting changes have been applied retrospectively with restatement of prior periods.

Accumulated surplus as originally reported, July 1, 2011	\$367,802,795
Adjustments to accumulated surplus	
Recognize cumulative unamortized actuarial gain/loss on Employee Future Benefits	5,384,934
Reclassify Deferred Contributions, Ready, Set, Learn and Strong Start	<u>(435,369)</u>
Accumulated surplus as restated, July 1, 2011	<u>\$372,752,360</u>
Annual surplus as originally reported for the year ended June 30, 2012	\$ 8,267,816
Adjustments to annual surplus for the year	
Employee Future Benefits amortization expense/revenue	(389,422)
Reclassify Deferred Contributions to Operating Revenue	291,375
Adjust for 2012 financial activities of Ready set Learn and Strong Start	39,069
Site purchases previously recognized as direct increases to fund balances	<u>5,847,800</u>
Annual surplus for the year as restated for the year ended June 30, 2012	<u>\$ 14,056,638</u>
Accumulated surplus end of year as restated, June 30, 2012	<u>\$186,808,998</u>

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School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 3(f) and 3(k).

In September 2010, the Province of British Columbia Treasury Board ("Treasury Board") provided directive through Government Organization Accounting Standards Regulation 257/2010 requiring all taxpayer supported organizations in the Schools, Universities, Colleges and Hospitals sector to adopt PSA standards of the Canadian Institute of Chartered Accountants ("CICA") without not-for-profit provisions from their first fiscal year commencing after January 1, 2012. In March 2011, PSAB released a new *Section PS 3410 "Government Transfers"*. In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect. The Treasury Board direction on the accounting treatment of restricted contributions is as described in Notes 3(f) and 3(k).

Detailed information on the impact of conversion to the new accounting framework is provided in Note 2.

As noted in notes 3(f) and 3(k), Section 23.1 of the Budget Transparency and Accountability Act and its related regulations require the School District to recognize non-capital restricted contributions into revenue in the fiscal period in which the restriction the contribution is subject to is met and require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. Canadian public sector accounting standards would require these contributions, if they are government transfers, to be recognized into revenue immediately when received unless they contain a stipulation that meets the definition of a liability. The impact of these differences on the financial statements of the School District are as follows:

- July 1, 2011 – Increase in accumulated surplus by \$500,558,554, a decrease in deferred revenue by \$4,764,837 and a decrease in deferred capital revenue by \$495,793,717. Year-ended June 30th, 2012 – increase in annual surplus by \$2,634,186.
 - June 30, 2012 – increase in accumulated surplus by \$501,659,569, a decrease in deferred revenue by \$2,606,869 and a decrease in deferred capital revenue by \$499,052,700. Year-ended June 30, 2013 – decrease annual surplus by \$3,094,659.
 - June 30, 2013 – increase in accumulated surplus by \$517,123,387, a decrease in deferred revenue by \$3,580,358 and decrease in deferred capital revenue by \$513,543,029.
-

School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand balances on deposit in financial institutions that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

Accounts receivable are shown net of allowance for doubtful accounts. (See Note 4)

d) Portfolio Investments

The School District has investments in GIC's, term deposits and bonds, that either have no maturity dates or have a maturity of greater than 3 months at the time of acquisition. GIC's, term deposits, bonds and other investments not quoted in an active market are reported at cost or amortized cost. Previously, these investments were reported at fair value.

The School District did not include a statement of re-measurement gains and losses as there were no re-measurement transactions to report.

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Statement of Operations. The loss is not reversed if there is a subsequent increase in value.

Detailed information regarding portfolio investments is disclosed in Note 5.

e) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

f) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes both government transfers and other contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 3(k). Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations.

This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 3 (a) for the impact of this policy on these financial statements.

School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method prorated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2013 and projected to June 30, 2016. The next valuation will be performed at March 31, 2016 for use at June 30, 2016. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School district and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

h) Prepaid Expenses

Materials and supplies held in central stores for use within the district are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit.

i) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Notes 14 – Interfund Transfers and Note 23 – Internally Restricted – Operating Fund).

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School District No. 36 (Surrey)
Notes to Financial Statements
Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. The useful lives are reviewed on a regular basis or if significant events indicate the need to revise. Estimated useful life is as follows:

Buildings	40 years
Furniture & Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

k) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
 - Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
 - Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.
-

School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable.

The accounting treatment for restricted contributions that are government transfers is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 3 (a) for the impact of this policy on these financial statements.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

l) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and original education are allocated to these programs. All other costs are allocated to related programs.
 - Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
 - Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
 - Supplies and services are allocated based on actual program identification.
-

School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

m) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities, and other liabilities. The School District does not have any derivatives.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability. Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

Recognition, de-recognition and measurement policies followed in the financial statements for periods prior to July 1, 2012 are not revised and, therefore, the financial statements of prior periods, including comparative information, have not been restated.

As at June 30, 2013 and for the year then ended, financial instruments are accounted for prospectively in accordance with public sector accounting standards as described above.

As at June 30, 2012 and for the year ended June 30, 2012, financial instruments were accounted for in accordance with Part V of the CICA Handbook.

n) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 3 a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization and estimated employee future benefits. Actual results could differ from those estimated.

School District No. 36 (Surrey)
Notes to Financial Statements
 Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 4 ACCOUNTS RECEIVABLE – OTHER

	June 30, 2013	June 30, 2012	July 1, 2011
Due from Federal Government	\$ 684,952	\$ 1,857,768	\$ 2,059,553
Trade accounts receivable	731,163	600,452	431,084
Payroll accounts receivable	60,602	41,478	48,810
Other accounts receivable	247,499	65,494	189,489
School site acquisition charges	1,141,660	1,416,647	1,070,824
	<u>\$ 2,865,876</u>	<u>\$ 3,981,839</u>	<u>\$ 3,799,760</u>

NOTE 5 PORTFOLIO INVESTMENTS

Investments consist of bank GIC, bank corporate, provincial and federal bonds.

	June 30, 2013			June 30, 2012 Restated		
	Effective Fair Value Yield	Cost	Fair Value	Effective Fair Value Yield	Cost	Fair Value
Bank term investments	2.00%	\$ 2,000,000	\$ 2,000,000	1.85%	\$ 2,000,000	\$ 2,000,000
Fixed income securities						
Bank corporate	3.28%	\$ 9,134,267	\$ 8,679,979	4.39%	\$ 3,649,492	\$ 3,557,971
Federal bonds	3.26%	16,367,096	15,770,429	3.25%	10,186,224	10,682,668
Provincial bonds	4.66%	5,892,704	5,874,621	4.20%	7,150,418	8,003,984
Total Portfolio Investments		<u>\$ 33,394,017</u>	<u>\$ 32,529,016</u>		<u>\$ 22,986,134</u>	<u>\$ 24,244,623</u>

	July 1, 2011 Restated		
	Effective Fair Value Yield	Cost	Fair Value
Bank term investments	1.70%	\$ 2,000,000	\$ 2,000,000
Fixed income securities			
Bank corporate	4.32%	\$ 3,649,491	\$ 3,616,955
Federal bonds	4.02%	9,947,347	9,697,096
Provincial bonds	4.55%	7,150,418	7,385,729
Total Portfolio Investments		<u>\$ 22,747,256</u>	<u>\$ 22,699,780</u>

School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 6 UNEARNED REVENUE

Unearned revenue as at June 30th, 2013

	Balance, June 30, 2012	Increases to Unearned Revenue	Revenue recognized in the period	Balance, June 30, 2013
	\$	\$	\$	\$
Tuition Fees	7,311,274	11,863,756	(10,211,172)	8,963,858
Investment Income	58,811	1,668,812	(1,727,623)	0
Rental/Lease of Facilities	49,697	1,997,679	(2,021,094)	26,282
Total	7,419,782	15,530,247	(13,959,889)	8,990,140

Unearned revenue as at June 30th, 2012

	Balance, July 1, 2011	Increases to Unearned Revenue	Revenue recognized in the period	Balance, June 30, 2012
	\$	\$	\$	\$
Tuition Fees	6,541,651	10,437,528	(9,667,905)	7,311,274
Investment Income	79,592	2,840,000	(2,864,988)	58,811
Rental/Lease of Facilities	17,517	1,997,086	(1,894,906)	49,697
Total	6,638,760	15,274,614	(14,127,799)	7,419,782

NOTE 7 DEFERRED REVENUE

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation, 1987/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled.

Deferred Revenue as at June 30th, 2013

	Restated Balance, June 30, 2012	Contributions received	Revenue recognized in the period	Balance, June 30, 2013
	\$	\$	\$	\$
Provincial Grants - Ministry of Education	1,865,726	15,765,159	(15,549,540)	2,081,345
Provincial Grants - Other	239,317	0	(115,726)	123,591
Federal Grants	176,490	633,831	(556,158)	254,163
Other	4,754,493	15,956,757	(16,481,748)	4,229,502
Investment Income	0	8,063	(8,063)	0
Total	7,036,026	32,363,810	(32,711,235)	6,688,601

School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 7 DEFERRED REVENUE (Continued)

Restated June 30th, 2012 as per adjustment made for conversion to Public Sector Accounting Standards Note 2.

	Balance, July 1, 2011	Contributions received	Revenue recognized in the period	Restated Balance, June 30, 2012
	\$	\$	\$	\$
Provincial Grants - Ministry of Education	2,159,030	8,442,053	(8,735,357)	1,865,726
Provincial Grants - Other	283,123	857,700	(901,506)	239,317
Federal Grants	276,198	1,143,489	(1,243,197)	176,490
Other	7,055,736	14,809,558	(17,110,801)	4,754,493
Investment Income	0	8,797	(8,797)	0
Total	9,774,087	25,261,597	(27,999,658)	7,036,026

NOTE 8 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

	2013 \$	2012 \$
Deferred Capital Revenue (includes Work in progress), beginning of year, July 1st.	532,076,899	526,704,652
Increases:		
Provincial Grants - MOE	61,392,294	28,628,578
Local Government Site Fees	2,181,684	2,283,320
MOE Restricted Portions of Proceeds		2,723,614
Investment Income	218,255	396,713
Sale of Capital Asset	9,405,014	
Transfer to Local Capital		2,000,000
	<u>73,197,247</u>	<u>36,032,225</u>
Decreases:		
Transfers to revenue - site purchases	55,484,356	5,847,800
Interfund Transfer - Bylaw to MOE restricted		4,723,614
Amortization of Deferred Capital Revenue	20,429,217	20,088,564
Revenue Recognized on Disposal of Building	30,908	
	<u>75,944,481</u>	<u>30,659,978</u>
Net Change for the year	<u>(2,747,234)</u>	<u>5,372,247</u>
Deferred Capital Revenue (includes Work in progress), end of year, June 30th.	<u>529,329,665</u>	<u>532,076,899</u>

Work in progress amount as of June 30, 2013 was \$30,679,322 (June 30, 2012: \$5,419,189, July 1, 2011: \$10,524,219).

School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 9 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

	<u>2013</u>	<u>2012</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 16,330,971	\$ 16,464,834
Service Cost	960,794	905,668
Interest Cost	686,665	773,050
Benefit Payments	(1,421,051)	(1,205,907)
Actuarial (Gain) Loss	3,037,709	(606,674)
Accrued Benefit Obligation – March 31	<u>\$ 19,595,088</u>	<u>\$ 16,330,971</u>

Reconciliation of Funded Status at End of Fiscal Year

Accrued Benefit Obligation - March 31	\$ 19,595,088	\$ 16,330,971
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	(19,595,088)	(16,330,971)
Employer Contributions After Measurement Date	151,593	151,593
Unamortized Net Actuarial (Gain) Loss	2,494,230	(606,674)
Accrued Benefit Asset (Liability) - June 30	<u>(16,837,688)</u>	<u>\$ (16,786,052)</u>

Reconciliation of Change in Accrued Benefit Liability

Accrued Benefit Liability (Asset) - July 1	\$ 16,786,052	\$ 21,688,465
Recognize Unamortized (Gains) Losses - July 1, 2011		(5,384,934)
Accrued Benefit Liability (Asset) - July 1 (restated)	16,786,052	16,303,531
Net Expense for Fiscal Year	1,584,264	1,678,718
Employer Contributions	(1,532,628)	(1,196,197)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 16,837,688</u>	<u>\$ 16,786,052</u>

	<u>2013</u>	<u>2012</u>
Components of Net Benefit Expense		
Service Cost	\$ 960,794	\$ 905,668
Interest Cost	686,665	773,050
Amortization of Net Actuarial (Gain)/Loss	(63,195)	0
Net Benefit Expense (Income)	<u>\$ 1,584,264</u>	<u>\$ 1,678,718</u>

School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 9 EMPLOYEE FUTURE BENEFITS (Continued)

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

	2013	2012
Discount Rate – April 1	4.25%	4.75%
Discount Rate – March 31	3.00%	4.25%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	10.1 years	9.6 years

NOTE 10 OTHER LIABILITIES

Vacation pay and banked overtime are recognized as an expense at the time the entitlement is earned through service. At June 30, 2013 the balance of \$6,617,756 (2012: \$6,716,423) is included in other liabilities.

NOTE 11 EMPLOYEE PENSION PLANS

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension plans. The board of trustees for these plans represents plan members and employers and is responsible for the management of the pension plans including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are based on a formula. Defined contribution plan accounting is applied to the plans as the plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual entities participating in the plan. The school district's employer contributions to these plans in the fiscal year ended June 30, 2013 were \$55,616,613, (2012: \$52,149,655).

Teachers' Pension Plan

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2011 indicated an \$855 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2014 with results available in 2015.

The Teachers' Pension Plan has about 46,000 active members from school districts, and approximately 31,000 retired members from school districts and 12,000 inactive members.

Teacher Pension Plan is determined on a formula based on contribution rates as a percentage of salary. The following rates were used for 2013 and 2012 fiscal years.

	Employer
On salary equal to or less than Year's Maximum Pensionable Earnings (YMPE)	13.33%
On salary equal to or greater than Year's Maximum Pensionable Earnings (YMPE)	14.83%

YMPE for 2013 set at \$50,100.

YMPE for 2012 set at \$48,300

School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 11 **EMPLOYEE PENSION PLANS** *(Continued)*

Municipal Pension Plan

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2009 indicated a \$1,024 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013.

The Municipal Pension Plan has about 175,000 active members, of which approximately 23,000 are from school districts.

Municipal Pension Plan is determined on a formula based on contribution rate of 9.28% of salary for 2013 (2012: 9.28%).

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School District No. 36 (Surrey)
Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 12 TANGIBLE CAPITAL ASSETS

June 30, 2013	Land	Building	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	2013 Total
	\$	\$	\$	\$	\$	\$	\$
Cost							
Beginning of year	200,603,045	939,532,554	34,271,642	5,594,889	2,270,366	7,672,222	1,189,944,718
Additions	56,080,807	41,074,659	3,228,291	743,451	835,057	1,848,848	103,811,113
Disposals	(58,481)	(1,024,707)					(1,083,188)
Deemed Disposals			(3,438,027)	(36,113)	(354,625)	(866,732)	(4,695,497)
Write Downs	0	0	0	0	0	0	0
Closing Balance	256,625,371	979,582,506	34,061,906	6,302,227	2,750,798	8,654,338	1,287,977,146
Accumulated Amortization							
Beginning Balance		331,815,331	15,303,257	2,479,828	1,284,114	2,806,364	360,388,944
Amortization		22,835,534	3,388,574	596,662	750,000	1,531,906	28,837,684
Disposals		(43,799)					(993,799)
Deemed Disposals			(3,438,027)	(36,113)	(354,625)	(866,732)	(4,695,497)
Write Downs		0	0	0	0	0	0
Closing Balance		350,877,066	15,453,804	3,112,377	1,654,512	3,471,538	383,537,332
Net Book Value	256,625,371	628,705,440	18,608,097	3,189,850	1,096,286	5,182,800	904,439,814

Draft

Cost at June 30th, 2013, includes work in progress on Buildings for \$30,679,322.

School District No. 36 (Surrey)
Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 12 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2012	Land	Building	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	2012 Total
	\$	\$	\$	\$	\$	\$	\$
Cost							
Beginning of year	194,134,181	911,305,895	34,742,063	5,098,410	3,152,491	6,053,081	1,154,486,121
Additions	6,468,864	33,672,998	4,353,548	496,479	359,047	2,598,089	47,949,025
Disposals		(27,150)					(27,150)
Deemed Disposals			(4,823,969)		(1,241,172)	(978,948)	(7,044,089)
Write Downs	0	0	0	0	0	0	0
Closing Balance	200,603,045	944,951,743	34,271,642	5,594,889	2,270,366	7,672,222	1,195,363,907
Accumulated Amortization							
Beginning Balance		316,551,280	16,435,342	1,945,163	1,671,505	2,502,310	339,105,604
Amortization		21,900,051	1,627,884	1,665,000	51,000	1,283,002	28,327,429
Disposals							
Deemed Disposals			(4,823,969)		(1,241,172)	(978,948)	(7,044,089)
Write Downs		0	0	0	0	0	0
Closing Balance		338,451,331	15,303,257	2,471,163	1,284,135	2,806,364	360,388,944
Net Book Value	200,603,045	606,500,412	18,968,385	3,123,726	986,231	4,865,858	834,974,963

Cost at June 30th, 2012, includes work in progress on Buildings for \$5,419,189.

School District No. 36 (Surrey)
Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 12 TANGIBLE CAPITAL ASSETS (Continued)

July, 2011	Land \$	Building \$	Furniture and Equipment \$	Vehicles \$	Computer Software \$	Computer Hardware \$	2011 Total \$
Cost							
Beginning of year	190,813,578	850,215,701	36,335,059	4,799,489	3,349,662	4,690,238	1,090,203,727
Additions	3,320,603	73,525,878	4,325,615	298,921	684,327	1,823,899	83,979,243
Disposals							
Deemed Disposals			(5,918,611)		(881,498)	(461,056)	(7,261,165)
Write Downs	0	0	0	0	0	0	0
Closing Balance	194,134,181	923,741,579	34,742,063	5,098,410	3,152,491	6,053,081	1,166,921,805
Accumulated Amortization							
Beginning Balance		296,751,079	18,504,166	1,450,268	1,814,612	1,842,928	319,265,083
Amortization		20,800,201	1,949,787	414,895	78,500	1,120,438	27,101,686
Disposals							
Deemed Disposals			(5,918,611)		(881,498)	(461,056)	(7,261,165)
Write Downs		0	0	0	0	0	0
Closing Balance		316,551,280	16,435,342	1,945,163	1,671,500	2,502,310	339,105,604
Net Book Value	194,134,181	607,190,299	18,306,721	3,153,247	1,480,991	3,550,771	827,816,201

Cost at July 1st, 2011, includes work in progress on Buildings for \$12,435,684.

School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 13 DISPOSAL OF SITES AND BUILDINGS

The School District sold Fleetwood Elementary on August 31, 2012. The school was acquired in 1941 at an original cost \$1,083,188. The sale price was \$9,312,500. Of the proceeds \$9,312,414 were allocated to Ministry of Education Restricted Capital within Deferred Capital Revenue.

NOTE 14 INTERFUND TRANSFERS

The School District manages their accounts using three different funds – operating, special purpose and capital. Transfers between funds during the current year are as follows:

- Transfers of \$2,578,203 (2012: \$2,846,599) from the operating fund and \$340,423 (2012: \$170,313) from the special purpose fund, totalling \$2,918,626 (2012: \$3,016,912) to the capital fund, were made to purchase capital assets;
- Transfers of \$18,918,700 (2012: \$9,116,118) from the operating fund to the capital fund's local capital were made for the purchase of furniture and equipment, vehicles and other infrastructure upgrades.

NOTE 15 RELATED PARTY TRANSACTIONS

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

NOTE 16 CONTRACTUAL OBLIGATIONS

The School District has a total of \$26,235,283 (2012: \$17,777,750) of contractual obligations at year end related to the construction or renovation of buildings, which are funded from deferred capital revenues of Ministry of Education Bylaw capital, Restricted Capital and Land Capital funds. Disclosure relates to the unperformed portion of the contracts.

Contractual Commitment	Amount	Estimated Completion Date
Fraser Heights Addition - CCDC Contract	2,840,422	Jan 2014
Goldstone New School- CCDC Contract	6,687,566	Mar 2014
Guildford Park Fields - CCDC Contract	255,770	Mar 2014
Katzie New School - CCDC Contract	7,147,315	Mar 2014
Panorama Ridge Addition - CCDC Contract	\$3,822,184	Mar 2014
Prince Charles - CCDC Contract	118,872	Oct 2013
Summer 2013 Func Improvements - Purchase Orders	19,411	Sept 2013
Summer 2013 Mechanical Projects - CCDC Contracts	2,265,972	Dec 2013
Summer 2013 Painting - CCDC Contracts	940,552	Oct 2013
Summer 2013 Roofing - CCDC Contracts	605,452	Oct 2013
Sunnyside Replacement- CCDC Contract	1,425,302	Oct 2013
Tamanawis Elect - CCDC Contract	106,465	Oct 2013
	<u>\$26,235,283</u>	

School District No. 36 (Surrey)
Notes to Financial Statements
 Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 17 OPERATING LEASE OBLIGATIONS

The School District has operating lease agreements for facilities that require payments over the next four fiscal years ending June 30 as follows:

2014	\$ 1,130,437
2015	772,230
2016	761,689
2017	761,689

NOTE 18 CONTINGENCIES

(a) Ongoing legal proceedings: In the ordinary course of operations, the School District has legal proceedings brought against it and provisions have been included in liabilities where appropriate. It is the opinion of management that final determination of these claims will not have a material effect on the financial position or operations of the School District.

(b) Class action lawsuit: In 2011, the School District was served a writ of summons in a class action lawsuit involving 25 other school districts throughout the Province, seeking recovery of tuition fees paid for summer school courses in prior fiscal periods. A settlement agreement was presented to the Court on August 6th, 2013. Neither the outcome of this action nor any potential financial consequences are known at this time.

NOTE 19 ASSET RETIREMENT OBLIGATION

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. The value of the liability for asbestos removal or disposal will be recognized in the period in which a reasonable estimate of fair value can be made. As at June 30, 2013 the liability is not reasonably determinable.

NOTE 20 EXPENSE BY OBJECT

	2013	2012
Salaries and Benefits	<u>\$ 535,299,605</u>	\$ 514,971,983
Services and Supplies	73,635,719	75,435,236
Amortization	28,837,684	28,327,429
Total	<u><u>\$ 637,773,008</u></u>	<u><u>\$ 618,734,648</u></u>

NOTE 21 ECONOMIC DEPENDENCE

The operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared on a going concern basis.

School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 22 BUDGET FIGURES

Budget figures included in the financial statements are the School District's amended annual budget adopted by the Board of Education on February 14th, 2013 and reflect more current estimates on student FTE, revenues and expenditures. On Statement 2, the budget for Operations and Maintenance includes Amortization of Tangible Capital Assets.

Statement 2	Original Budget	Amended Budget	Change
Revenue	\$	\$	\$
Provincial Grants			
Ministry of Education	613,330,422	617,939,394	4,608,972
Other	2,552,746	2,892,066	339,320
Municipal Grants Spent on Sites	-	19,095,000	19,095,000
Federal Grants	752,666	749,155	(3,511)
Tuition	9,696,045	10,242,074	546,029
Other Revenues	16,335,664	17,580,276	1,244,612
Rental and Leases	1,668,534	1,783,500	114,966
Investment Income	1,200,301	1,300,000	99,699
Gain (Loss) on Disposal of Tangible Capital Assets	9,100,000	(58,481)	(9,158,481)
Amortization of Deferred Capital Revenue	20,267,000	20,276,000	9,000
Total Revenue	674,903,378	691,798,984	16,895,606
Expenses			
Instruction	544,794,349	550,996,457	6,204,108
District Administration	12,089,568	12,703,737	653,169
Operations and Maintenance	88,800,271	94,694,783	2,001,512
Transportation and Housing	5,137,355	5,296,677	165,322
Total Expense	650,821,543	663,691,654	9,024,111
Net Revenue	20,013,835	27,885,330	7,871,495
Budgeted Allocation of Surplus (Deficit)	13,713,832	30,428,040	16,714,208
Budgeted Surplus (Deficit) for the Year	33,727,667	58,313,370	24,585,703
Statement 4			
Surplus (Deficit) for the year	20,013,835	27,885,330	7,871,495
Effect of change in Tangible Capital Assets	(27,362,667)	(93,906,643)	(66,543,976)
Acquisition of Tangible Capital Assets	28,202,000	29,012,000	810,000
Amortization of Tangible Capital Assets	-	58,481	58,481
Total Effects of change in Tangible Assets	839,333	(64,836,162)	(65,675,495)
(Increase) Decrease in Net Financial Assets (Debt) before Net Remeasurement Gains (Losses)	20,853,168	(36,950,832)	(57,804,000)

School District No. 36 (Surrey)
Notes to Financial Statements
 Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 22 BUDGET FIGURES (Continued)

Statement 2

The significant changes between the original budget and amended were:

Revenues:

- Ministry Grants – Release of provincial holdback operating grants to school districts
- Municipal Grants Spent on Sites – Not budgeted in original budget
- Other revenues - Contributions received in support of Community Link programs
- Gain on Disposal of Tangible Capital Assets – Sale of asset never materialized

Expenses:

- Instruction – Recognition of Board approved use of internally restricted funds from 2012
- Operations and Maintenance – Recognition of Board approved use of internally restricted funds from 2012

Budgeted Allocation of Surplus – Actual 2012 year end Surplus greater than anticipated

Statement 4

The significant changes between original budget and amended were:

- Subsequent approvals from Ministry of Education to draw on Deferred Capital revenues

NOTE 23 INTERNALLY RESTRICTED – OPERATING FUND

The School District attributes a portion of the accumulated surplus to an internal operating fund and internally restricts a portion of the balance. The detail of the operating surplus is as follows:

2013/2014 Operating Budget	\$ 11,878,961
Education Administration	1,753,000
Technology	1,179,907
Net School Operating Surplus	831,961
Aboriginal Education Targeted Funds	628,370
Learning Resources	500,647
Instructional and Safe Schools Initiatives	482,198
Food Services	330,530
Business Development	101,319
Physical Plant	77,687
Risk Management	10,000
Total Internally Restricted Items	\$ 17,774,580

School District No. 36 (Surrey)

Notes to Financial Statements

Years Ended June 30, 2013, June 30, 2012 and July 1, 2011

NOTE 24 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

Credit risk is the risk of financial loss to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash, amounts receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized Canadian and British Columbia financial institutions.

b) Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. The investment objectives are on protecting investments rather than the potential for superior returns. The school district has very low tolerance for risk with investments and prefers a low degree of price volatility.

c) Liquidity risk

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

School District No. 36 (Surrey)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Years Ending June 30, 2013 and June 30, 2012

	Operating Fund	Special Purpose Fund	Capital Fund	2013 Actual	2012 Actual (Restated-Note 2)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	30,440,141		356,368,857	386,808,998	367,802,795
Change in Accounting Policies/Prior Period Adjustments					
Recognize unamortized gain (loss) on Employee Future Benefits					5,384,934
Reclassify Deferred Contributions					(435,369)
Accumulated Surplus (Deficit), beginning of year, as restated	30,440,141	-	356,368,857	386,808,998	372,752,360
Changes for the year					
Surplus (Deficit) for the year	11,079,164	340,423	48,114,066	59,533,653	14,056,638
Interfund Transfers					
Tangible Capital Assets Purchased	(2,578,203)	(340,423)	2,918,626	-	
Local Capital	(18,918,700)		18,918,700	-	
Net Changes for the year	(10,417,739)	-	951,392	59,533,653	14,056,638
Accumulated Surplus (Deficit), end of year - Statement 1	20,022,402	-	357,320,249	446,342,651	386,808,998

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School District No. 36 (Surrey)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	565,950,252	567,849,361	558,397,766
Other	2,652,746	2,904,921	2,745,817
Federal Grants		71,770	328,897
Tuition	10,242,074	10,211,172	9,667,905
Other Revenue	2,059,349	3,291,157	2,170,235
Rentals and Leases	1,783,500	2,021,094	1,894,906
Investment Income	1,100,000	1,294,201	2,618,474
Total Revenue	583,787,921	587,643,676	577,824,000
Expenses			
Instruction	520,119,292	501,143,106	488,174,220
District Administration	12,733,737	11,639,293	11,441,397
Operations and Maintenance	62,949,612	58,862,199	58,526,837
Transportation and Housing	5,296,677	4,919,914	4,588,456
Total Expense	601,099,318	576,564,512	562,730,910
Operating Surplus (Deficit) for the year	(17,311,397)	11,079,164	15,093,090
Budgeted Appropriation (Retirement) of Surplus (Deficit)	30,428,040		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(2,711,000)	578,203	(2,846,599)
Local Capital	(10,400,000)	918,700	(9,116,118)
Other			498,238
Total Net Transfers	(13,111,000)	496,903	(11,464,479)
Total Operating Surplus (Deficit) for the year	-	417,739	3,628,611
Operating Surplus (Deficit), beginning of year		440,141	21,861,965
Change in Accounting Policies/Provisions			
Recognize unamortized gain (loss) on Employee Future Benefits			5,384,934
Reclassify Deferred Contributions			(435,369)
Operating Surplus (Deficit), beginning of year, as restated		30,440,141	26,811,530
Operating Surplus (Deficit), end of year		20,022,402	30,440,141
Operating Surplus (Deficit), end of year			
Internally Restricted		17,774,580	25,214,976
Unrestricted		2,247,822	5,225,165
Total Operating Surplus (Deficit), end of year		20,022,402	30,440,141

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School District No. 36 (Surrey)

Schedule of Operating Revenue by Source
Years Ending June 30, 2013 and June 30, 2012

Schedule 2A (Unaudited)

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	557,937,018	557,150,274	550,383,933
AANDC/LEA Recovery	(73,017)	(73,017)	(82,260)
Other Ministry of Education Grants			
Pay Equity	6,861,222	6,861,222	6,861,224
Graduated Adult Ed	1,166,474	3,820,096	1,177,273
Other Miscellaneous	58,555	90,786	57,596
Total Provincial Grants - Ministry of Education	565,950,252	567,849,361	558,397,766
Provincial Grants - Other	2,652,746	2,904,921	2,745,817
Federal Grants	-	71,770	328,897
Tuition			
Summer School Fees	97,029	97,029	111,751
Continuing Education	1,397,045	1,174,735	1,470,567
Offshore Tuition Fees	8,748,000	8,939,408	8,085,587
Total Tuition	10,242,074	10,211,172	9,667,905
Other Revenues			
LEA/Direct Funding from First Nations	73,017	73,017	74,147
Miscellaneous			
Teaching Kitchen	928,057	855,152	832,418
Energy Management	230,000	319,618	112,507
Other Miscellaneous	81,000	84,370	1,151,163
Total Other Revenue	2,012,074	2,036,157	2,170,235
Rentals and Leases	1,782,000	1,021,094	1,894,906
Investment Income	1,100,000	294,201	2,618,474
Total Operating Revenue	583,780,021	579,449,676	577,824,000

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School District No. 36 (Surrey)
 Schedule of Operating Expense by Object
 Years Ending June 30, 2013 and June 30, 2012

Schedule 2B (Unaudited)

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	\$	\$	\$
Salaries			
Teachers	288,764,364	285,794,901	277,507,441
Principals and Vice Principals	25,038,359	25,274,090	25,149,327
Educational Assistants	45,583,661	42,220,897	39,177,832
Support Staff	49,242,998	47,641,678	47,149,125
Other Professionals	8,073,907	7,916,560	7,957,890
Substitutes	20,540,131	17,478,405	18,672,501
Total Salaries	437,243,420	426,326,531	415,614,116
Employee Benefits	100,276,162	97,738,445	95,043,715
Total Salaries and Benefits	537,519,582	524,064,976	510,657,831
Services and Supplies			
Services	13,597,435	12,707,226	11,899,526
Student Transportation	4,642,523	4,247,275	3,712,444
Professional Development and Travel	2,058,433	1,846,367	1,673,496
Rentals and Leases	2,052,800	1,833,364	2,092,051
Dues and Fees	1,586,261	1,554,754	1,452,984
Insurance	1,569,290	1,521,393	1,660,570
Supplies	27,776,229	19,447,440	20,107,009
Utilities	10,296,765	9,341,717	9,474,999
Total Services and Supplies	63,579,796	52,499,536	52,073,079
Total Operating Expense	601,099,378	576,564,512	562,730,910

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School District No. 36 (Surrey)

Schedule 2C (Unaudited)

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	218,802,941	3,683,511		5,584,158	621,138	9,501,434	238,193,182
1.03 Career Programs	2,893,520	100,334		1,199,069		152,075	4,344,998
1.07 Library Services	5,982,833			581,434	71,482	248,638	6,884,387
1.08 Counselling	7,064,874	168,248				298,789	7,531,911
1.10 Special Education	33,868,619	1,595,728	39,100,048	395,147		4,591,441	79,550,983
1.30 English Language Learning	11,325,015		411,416			476,521	12,212,952
1.31 Aboriginal Education	857,065	116,651	1,656,167	73,511		43,001	2,746,395
1.41 School Administration	23,897	18,844,239		11,144,024		657,931	30,670,091
1.60 Summer School	1,326,171	150,010	1,199	150,972			1,628,352
1.61 Continuing Education	258,738	102,020		195,181		14,369	570,308
1.62 Off Shore Students	2,726,094	72,522	16,285	620,594	253,332	131,033	3,819,860
1.64 Other	272,812		1,017,704	135,913	100,777		1,527,206
Total Function 1	252,072,579	24,833,263	42,202,819	20,080,000	1,040,729	16,115,232	389,680,625
4 District Administration							
4.11 Educational Administration	20,118			13,111	1,410	6,949	1,888,908
4.40 School District Governance				131,300	32,185		462,934
4.41 Business Administration	1,110	440,827		2,381,200	2,670,653	48,919	5,561,829
Total Function 4	28,018	440,827		2,645,650	4,480,888	55,868	7,913,671
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	10,575		18,078	972,110	1,240,899	14,519	2,346,275
5.50 Maintenance Operations	6,929			1,604,350	91,000	1,266,624	23,791,632
5.52 Maintenance of Grounds				1,932,500	89,000	26,162	2,048,317
5.56 Utilities							-
Total Function 5	107,504	-	18,078	24,508,973	2,244,364	1,307,305	28,186,224
7 Transportation and Housing							
7.41 Transportation and Housing Administration				83,348	138,959		222,307
7.70 Student Transportation				323,704			323,704
Total Function 7	-	-	-	407,052	138,959	-	546,011
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	285,794,901	25,274,090	42,220,897	47,641,678	7,916,560	17,478,405	426,326,531

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School District No. 36 (Surrey)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object
Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Actual	2013 Budget	2012 Actual (Restated-Note 2)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	238,193,182	53,449,185	291,642,367	9,808,853	301,451,220	312,161,901	295,853,696
1.03 Career Programs	4,344,998	1,021,427	5,366,425	1,246,486	6,612,911	7,098,391	6,618,152
1.07 Library Services	6,884,387	1,555,198	8,439,585	4,595,059	13,034,644	13,713,114	13,005,979
1.08 Counselling	7,531,911	1,721,780	9,253,691		9,253,691	9,403,963	9,189,507
1.10 Special Education	79,550,983	19,614,126	99,165,109	1,267,685	100,432,794	104,690,387	94,382,734
1.30 English Language Learning	12,212,952	2,811,211	15,024,163		15,024,163	15,288,945	15,322,102
1.31 Aboriginal Education	2,746,395	607,014	3,353,409	415,426	3,768,835	4,303,468	3,353,222
1.41 School Administration	30,670,091	7,068,761	37,738,852	1,011,272	38,750,124	39,559,323	37,704,302
1.60 Summer School	1,628,352	299,155	1,927,507	236,534	2,164,041	2,219,046	2,373,780
1.61 Continuing Education	570,308	90,029	660,337	764,443	1,424,780	1,485,762	1,425,128
1.62 Off Shore Students	3,819,860	880,851	4,700,711	2,267,668	6,968,379	7,425,284	6,121,593
1.64 Other	1,527,206	337,649	1,864,855	392,669	2,257,524	2,769,708	2,824,025
Total Function 1	589,200,625	89,456,386	678,657,011	22,006,099	701,143,386	720,119,292	688,174,220
4 District Administration							
4.11 Educational Administration	1,888,008	501,888	2,389,896	434,000	2,823,896	3,099,080	2,598,472
4.40 School District Governance	462,000	55,647	518,581	264,477	783,058	793,043	790,544
4.41 Business Administration	5,568,000	132,355	6,694,184	1,431,950	8,126,134	8,841,614	8,052,381
Total Function 4	7,918,008	689,890	8,607,898	2,130,427	11,637,528	12,733,737	11,441,397
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	2,000,275	427,267	2,427,542	2,908,340	5,335,882	5,899,539	5,771,411
5.50 Maintenance Operations	1,911,632	643,128	2,554,760	1,067,270	3,622,030	43,097,468	39,814,322
5.52 Maintenance of Grounds	2,048,317	492,916	2,541,233	785,330	3,326,563	3,645,840	3,457,420
5.56 Utilities	-	-	-	9,351,712	9,351,712	10,306,765	9,483,684
Total Function 5	28,186,224	6,563,311	34,749,535	24,112,664	58,862,199	62,949,612	58,526,837
7 Transportation and Housing							
7.41 Transportation and Housing Administration	222,307	45,251	267,558	1,806	269,364	302,868	303,747
7.70 Student Transportation	323,704	84,001	407,705	4,242,845	4,650,550	4,993,809	4,284,709
Total Function 7	546,011	129,252	675,263	4,244,651	4,919,914	5,296,677	4,588,456
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	426,326,531	97,738,445	524,064,976	52,499,536	576,564,512	601,099,318	562,730,910

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School District No. 36 (Surrey)
 Schedule of Special Purpose Operations
 Years Ending June 30, 2013 and June 30, 2012

Schedule 3 (Unaudited)

	2013 Budget \$	2013 Actual \$	2012 Actual (Restated-Note 2) \$
Revenues			
Provincial Grants			
Ministry of Education	17,786,142	15,549,540	8,696,288
Other	239,320	115,726	901,506
Federal Grants	749,155	556,158	974,301
Other Revenue	15,467,719	16,481,748	17,088,322
Investment Income		8,063	8,797
Total Revenue	34,242,336	32,711,235	27,669,214
Expenses			
Instruction	30,879,165	29,781,847	24,147,509
Operations and Maintenance	2,923,171	2,588,965	2,853,154
Total Expense	33,802,336	32,370,812	27,000,663
Special Purpose Surplus (Deficit) for the year	440,000	340,423	668,551
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(440,000)	(340,423)	(170,313)
Other			(498,238)
Total Net Transfers	(440,000)	(340,423)	(668,551)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit) beginning of year			
Special Purpose Surplus (Deficit) end of year			
Special Purpose Surplus (Deficit) end of year			
Total Special Purpose Surplus (Deficit), end of year			

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School District No. 36 (Surrey)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	95,628		111,824	2,776,412		
Transfer (to) from Operating Surplus - as at July 1, 2011					117,611	317,758
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012					(10,620)	(28,448)
Deferred Revenue, beginning of year, as restated	95,628	-	111,824	2,776,412	106,991	289,310
Add: Restricted Grants						
Provincial Grants - Ministry of Education	2,492,872	7,163,622	144,563		740,000	247,450
Federal Grants						
Other				13,851,687		
Investment Income	465					
	2,493,337	7,163,622	144,563	13,851,687	740,000	247,450
Less: Allocated to Revenue	2,588,965	7,163,622	193,962	13,683,667	763,084	354,915
Deferred Revenue, end of year	-	-	62,425	2,944,132	83,907	181,845
Revenues						
Provincial Grants - Ministry of Education	8,000	16,000	193,962		763,084	354,915
Provincial Grants - Other						
Federal Grants						
Other Revenue				13,683,667		
Investment Income	465					
	8,965	163,622	193,962	13,683,667	763,084	354,915
Expenses						
Salaries						
Teachers		3,013,233				99,075
Educational Assistants		2,674,629			917	7,328
Support Staff	102,569	55,918			466,139	17,440
Other Professionals					62,644	
Substitutes		85,707			6,431	
	102,569	5,829,487	-	-	536,131	123,843
Employee Benefits	21,302	1,314,904			149,004	6,190
Services and Supplies	2,465,094	19,231	193,962	13,683,667	77,949	224,882
	2,588,965	7,163,622	193,962	13,683,667	763,084	354,915
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-
Interfund Transfers						
Tangible Capital Assets Purchased						
	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-

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School District No. 36 (Surrey)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	Adolescent Psychiatric Unit	School Meals	Adolescent Day Treatment Program	Daughters & Sisters P.L.E.A. Program	Waypoint Substance House	French	Literacy Innovation
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			21,487	11,172	8,061	376,183	266,472
Transfer (to) from Operating Surplus - as at July 1, 2011							
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012							
Deferred Revenue, beginning of year, as restated	-	-	21,487	11,172	8,061	376,183	266,472
Add: Restricted Grants							
Provincial Grants - Ministry of Education	139,250	2,000,000	257,358	102,815	98,061	522,754	
Federal Grants							
Other		240,013					
Investment Income							
	139,250	2,240,013	257,358	102,815	98,061	522,754	-
Less: Allocated to Revenue	139,250	2,239,493	278,845	113,987	92,048	765,595	-
Deferred Revenue, end of year	-	520	-	-	14,074	133,342	266,472
Revenues							
Provincial Grants - Ministry of Education	139,250	2,000,000	257,358	102,815	98,061	522,754	
Provincial Grants - Other							
Federal Grants		240,013					
Other Revenue							
Investment Income							
	139,250	2,239,493	278,845	113,987	92,048	765,595	-
Expenses							
Salaries							
Teachers	84,781		170,456	85,779	64,518	142,316	
Educational Assistants	17,469		35,778				
Support Staff		346,154				2,533	
Other Professionals		69,451					
Substitutes		37,011			3,974		
	102,250	452,616	206,234	85,779	68,492	144,849	-
Employee Benefits	23,696	107,356	46,312	17,593	12,865	10,227	
Services and Supplies	13,304	1,679,521	26,299	10,615	10,691	610,519	
	139,250	2,239,493	278,845	113,987	92,048	765,595	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-
Interfund Transfers							
Tangible Capital Assets Purchased	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-

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School District No. 36 (Surrey)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	Community Link Community Schools	Intensive Core French	Community Link Innercity Schools	Diverse Youth Gang Prevention	Donations	PAC Contributions	IR3
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	627,417	80,324	392,077	199,320	1,173,030	295,930	268,896
Transfer (to) from Operating Surplus - as at July 1, 2011							
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012					(12,101)		(268,896)
Deferred Revenue, beginning of year, as restated	627,417	80,324	392,077	199,320	1,160,929	295,930	-
Add: Restricted Grants							
Provincial Grants - Ministry of Education	1,548,184	30,850	277,380				
Federal Grants							
Other	708,848	75			671,754	484,380	
Investment Income					7,598		
	2,257,032	30,925	277,380	-	679,352	484,380	-
Less: Allocated to Revenue	1,968,835	104,849	252,710	115,101	774,955	560,569	-
Deferred Revenue, end of year	915,614	6,400	416,747	84,219	1,065,326	219,741	-
Revenues							
Provincial Grants - Ministry of Education	1,548,184	30,850	277,380				
Provincial Grants - Other							
Federal Grants							
Other Revenue	708,848	75			671,754	484,380	
Investment Income					7,598		
	1,968,835	104,849	252,710	115,101	774,955	560,569	-
Expenses							
Salaries							
Teachers	36,188	5,949	36,141		8,597		
Educational Assistants			200		1,750		
Support Staff	848,865			44,115			
Other Professionals	257,600						
Substitutes							
	1,142,653	5,949	36,341	44,115	10,347	-	-
Employee Benefits	221,956		10,241	10,741	375		
Services and Supplies	604,226	98,900	206,128	60,245	700,364	284,640	
	1,968,835	104,849	252,710	115,101	711,086	284,640	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	63,869	275,929	-
Interfund Transfers							
Tangible Capital Assets Purchased					(63,869)	(275,929)	
	-	-	-	-	(63,869)	(275,929)	-
Net Revenue (Expense)	-	-	-	-	-	-	-

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School District No. 36 (Surrey)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2013

	IPALS	Wraparound	SAME Project	Coyote Creek BEP	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	10,379	51,141	125,348	40,000	6,931,101
Transfer (to) from Operating Surplus - as at July 1, 2011					435,369
Transfer to/from Operating Revenue/Expense - year ended June 30, 2012	(10,379)				(330,444)
Deferred Revenue, beginning of year, as restated	-	51,141	125,348	40,000	7,036,026
Add: Restricted Grants					
Provincial Grants - Ministry of Education					15,765,159
Federal Grants		290,451	343,380		633,831
Other					15,956,757
Investment Income					8,063
	-	290,451	343,380	-	32,363,810
Less: Allocated to Revenue	-	281,407	274,751	625	32,711,235
Deferred Revenue, end of year	-	60,185	193,977	39,375	6,688,601
Revenues					
Provincial Grants - Ministry of Education					15,549,540
Provincial Grants - Other				60,185	115,726
Federal Grants		281,407	274,751		556,158
Other Revenue					16,481,748
Investment Income					8,063
	-	281,407	274,751	60,185	32,711,235
Expenses					
Salaries					
Teachers		46,511			3,793,544
Educational Assistants					2,738,071
Support Staff		92,262	129,458		2,105,453
Other Professionals		55,854			445,549
Substitutes			4,075		137,198
	-	194,627	133,533	-	9,219,815
Employee Benefits		36,373	25,679		2,014,814
Services and Supplies		50,407	115,539		21,136,183
	-	281,407	274,751	-	32,370,812
Net Revenue (Expense) before Interfund Transfers	-	-	-	625	340,423
Interfund Transfers					
Tangible Capital Assets Purchased				(625)	(340,423)
	-	-	-	(625)	(340,423)
Net Revenue (Expense)	-	-	-	-	-

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School District No. 36 (Surrey)
 Schedule of Capital Operations
 Years Ending June 30, 2013 and June 30, 2012

Schedule 4 (Unaudited)

	2013 Budget	2013 Actual			2012 Actual (Restated-Note 2)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	34,203,000	36,318,536	500,669	36,819,205	5,959,384
Municipal Grants Spent on Sites	19,095,000	19,165,820		19,165,820	300,000
Other Revenue	53,208		170,630	170,630	36,761
Investment Income	200,000		425,359	425,359	237,717
Gain (Loss) on Disposal of Tangible Capital Assets	(58,481)	(58,481)		(58,481)	
Amortization of Deferred Capital Revenue	20,276,000	20,429,217		20,429,217	20,088,564
Total Revenue	73,768,727	75,855,092	1,096,658	76,951,750	26,622,426
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	29,012,000	28,837,684		28,837,684	28,327,429
Total Expense	29,012,000	28,837,684	-	28,837,684	28,327,429
Capital Surplus (Deficit) for the year	44,756,727	47,017,408	1,096,658	48,114,066	(1,705,003)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	3,152,943	2,918,626		2,918,626	3,016,912
Local Capital	10,403,700		18,918,700	18,918,700	9,116,118
Total Net Transfers	13,556,643	2,918,626	18,918,700	21,837,326	12,133,030
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		5,038,488	5,038,488	-	
Total Other Adjustments to Fund Balances		5,038,488	5,038,488	-	
Total Capital Surplus (Deficit) for the year	58,313,370	54,974,522	14,976,858	69,951,392	10,428,027
Capital Surplus (Deficit), beginning of year		135,012,264	10,446,599	356,368,857	345,940,830
Capital Surplus (Deficit), end of year		390,286,786	25,423,457	426,320,249	356,368,857

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School District No. 36 (Surrey)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2013

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	200,603,045	939,532,554	34,271,642	5,594,889	2,270,366	7,672,222	1,189,944,718
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	28,517,107	8,752,044	96,705	310,577		170,324	37,846,757
Deferred Capital Revenue - Other	26,967,249	360,671					27,327,920
Operating Fund			65,750		835,057	1,677,396	2,578,203
Special Purpose Funds	283,418	625	56,380				340,423
Local Capital	313,033	1,281,997	3,009,456	432,874		1,128	5,038,488
	<u>56,080,807</u>	<u>10,395,337</u>	<u>3,228,291</u>	<u>743,451</u>	<u>835,057</u>	<u>1,848,848</u>	<u>73,131,791</u>
Decrease:							
Disposed of	58,481	1,024,707					1,083,188
Deemed Disposals			3,438,027	36,111	354,625	866,732	4,695,497
	<u>58,481</u>	<u>1,024,707</u>	<u>3,438,027</u>	<u>36,111</u>	<u>354,625</u>	<u>866,732</u>	<u>5,778,685</u>
Cost, end of year	256,625,371	948,903,184	34,061,906	6,302,219	2,270,366	8,654,338	1,257,297,824
Work in Progress, end of year		30,679,322					30,679,322
Cost and Work in Progress, end of year	<u>256,625,371</u>	<u>979,582,506</u>				<u>8,654,338</u>	<u>1,287,977,146</u>
Accumulated Amortization, beginning of year		38,515,331	15,303,257	2,479,919	1,021,164	2,806,364	360,388,944
Changes for the Year							
Increase: Amortization for the Year		22,395,534	2,000,719	590,000	1,003	1,531,906	28,837,684
Decrease:							
Disposed of		993,799					993,799
Deemed Disposals			3,438,027	36,111	354,625	866,732	4,695,497
		<u>993,799</u>	<u>3,438,027</u>	<u>36,111</u>	<u>354,625</u>	<u>866,732</u>	<u>5,689,296</u>
Accumulated Amortization, end of year		<u>39,509,130</u>	<u>17,341,976</u>	<u>2,516,029</u>	<u>1,021,164</u>	<u>3,411,066</u>	<u>367,077,432</u>
Tangible Capital Assets - Net	<u>256,625,371</u>	<u>619,665,440</u>	<u>18,608,097</u>	<u>3,261,850</u>	<u>1,096,256</u>	<u>5,182,800</u>	<u>904,439,814</u>

Draft

School District No. 36 (Surrey)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2013

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	5,419,189				5,419,189
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	23,330,586				23,330,586
Deferred Capital Revenue - Other	1,929,547				1,929,547
	<u>25,260,133</u>	-	-	-	<u>25,260,133</u>
Net Changes for the Year	<u>25,260,133</u>	-	-	-	<u>25,260,133</u>
Work in Progress, end of year	<u>30,679,322</u>	-	-	-	<u>30,679,322</u>

Draft

School District No. 36 (Surrey)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2013

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	487,026,005	6,607,506	-	493,633,511
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	9,329,650	360,671	-	9,690,321
	<u>9,329,650</u>	<u>360,671</u>	<u>-</u>	<u>9,690,321</u>
Decrease:				
Amortization of Deferred Capital Revenue	20,223,661	205,556	-	20,429,217
Revenue Recognized on Disposal of Buildings	30,908	-	-	30,908
	<u>20,254,569</u>	<u>205,556</u>	<u>-</u>	<u>20,460,125</u>
Net Changes for the Year	<u>(10,924,919)</u>	<u>155,115</u>	<u>-</u>	<u>(10,769,804)</u>
Deferred Capital Revenue, end of year	<u>476,101,086</u>	<u>6,762,621</u>	<u>-</u>	<u>482,863,707</u>
Work in Progress, beginning of year	4,954,511	464,678	-	5,419,189
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	23,330,586	1,929,547	-	25,260,133
	<u>23,330,586</u>	<u>1,929,547</u>	<u>-</u>	<u>25,260,133</u>
Net Changes for the Year	<u>23,330,586</u>	<u>1,929,547</u>	<u>-</u>	<u>25,260,133</u>
Work in Progress, end of year	<u>28,285,097</u>	<u>1,394,225</u>	<u>-</u>	<u>30,679,322</u>
Total Deferred Capital Revenue end of year	<u>504,386,182</u>	<u>8,156,846</u>	<u>-</u>	<u>513,543,029</u>

Draft

School District No. 36 (Surrey)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2013

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	5,406,684	9,613,764		18,003,751		33,024,199
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	61,392,294					61,392,294
Investment Income		171,947		46,308		218,255
Sale of Capital Assets		9,405,014				9,405,014
Local Government Site Fees				2,181,684		2,181,684
	61,392,294	9,576,961	-	2,227,992	-	73,197,247
Decrease:						
Transferred to DCR - Capital Additions	9,329,650	360,671				9,690,321
Transferred to DCR - Work in Progress	23,330,586	1,929,547				25,260,133
Transferred to Revenue - Site Purchases	28,517,107	7,801,429		65,820		55,484,356
	61,177,343	10,091,647		19,165,240	-	90,434,810
Net Changes for the Year	314,951	(514,686)		(16,937,248)	-	(17,237,563)
Balance, end of year	5,721,635	9,099,078		1,065,503	-	15,786,636

Draft

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

Schedule 3(c)

of the
ADMINISTRATIVE MEMORANDUM
(Regular)

MEETING DATE: 2013-09-19

TOPIC: **CAPITAL PROJECT AMENDMENT BYLAW NO. 126627-02 – ANNUAL FACILITIES GRANT 2013/2014**

At the 2013-05-09 Regular Board Meeting the Board of Education of School District No. 36 (Surrey) approved Capital Project Bylaw No. 126627 – Annual Facilities Grant 2013/2014. The Board received a letter from the Ministry of Education dated 2013-07-16, providing the District with an allocation for the Annual Facilities Grant in the amount of the \$11,108,204 of which \$8,545,113 is designated as capital funding and requires the Board to adopt the amended Capital Bylaw.

<u>Project No.</u>	<u>Project Description</u>	<u>Amount</u>
126627	Annual Facilities Grant for 2013/2014	\$7,037,152
126627-02	Increase to the Capital Allocation	<u>\$1,507,961</u> <u>\$8,545,113</u>

IT IS THEREFORE RECOMMENDED:

THAT Capital Project Amendment Bylaw No. 126627-02 be given three (3) readings at this meeting (vote must be unanimous).

BYLAW RECOMMENDATION:

1. THAT Capital Project Amendment Bylaw No. 126627-02 be approved as read a first time.
2. THAT Capital Project Amendment Bylaw No. 126627-02 be approved as read a second time.
3. THAT Capital Project Amendment Bylaw No. 126627-02 be approved as read a third time and finally adopted.

Enclosures:

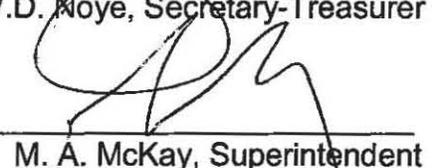


Submitted by:



W.D. Moye, Secretary-Treasurer

Approved by:



M. A. McKay, Superintendent

**CAPITAL AMENDMENT BYLAW NO. 126627-02
ANNUAL FACILITIES GRANT 2013/2014**

A BYLAW by the Board of Education of School District No. 36 (Surrey) (hereinafter called the "Board") to amend a Capital Project of the Board pursuant to Sections 143 (3) and 144 (1) of the *School Act*, R.S.B.C. 1996, c. 412 as amended from time to time (called the "Act").

WHEREAS by Capital Bylaw No. 126627 the Board adopted capital bylaw specifying a total maximum allocation of \$7,037,152.

AND WHEREAS the Minister of Education has approved an additional maximum allocation of \$1,507,961 for Project No. 126627-02 to the capital plan.

NOW THEREFORE the Board enacts as follows:

1. The Capital Amendment Bylaw of the Board specifying a total maximum allocation of \$8,545,113 is hereby adopted.
2. This Bylaw may be cited as School District No. 36 (Surrey) Capital Amendment Bylaw No.126627-02.

READ A FIRST TIME THE 19TH DAY OF SEPTEMBER, 2013;

READ A SECOND TIME THE 19TH DAY OF SEPTEMBER, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 19TH DAY OF SEPTEMBER, 2013.

Board Chair

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 36 (Surrey) Capital Amendment Bylaw No. 126627-02 adopted by the Board the 19th day of September, 2013.

Secretary-Treasurer



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

**Schedule 3(d)
of the**

**ADMINISTRATIVE MEMORANDUM
(Regular)**

MEETING DATE: 2013-09-19

TOPIC: SCHEDULE OF BOARD MEETING DATES - 2014

Policy #2400 – School Board Meetings and Trustee In-Service Sessions sets the schedule for Regular Board meetings.

RECOMMENDATION:

THAT the Board approve the 2014 schedule of Board meetings as presented and the meeting scheduled in August 2014 be held only if the Chairperson determines there is a need for the meeting.

Enclosures:



Submitted by:

W. D. Noye, Secretary-Treasurer

Approved by:

M. A. McKay, Superintendent

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

2014 BOARD MEETING DATES

NOTE: Board meetings will be held in the main boardroom at the District Education Centre, 14033 – 92nd Avenue, Surrey, BC, commencing at **7:00 p.m.** The public is welcome to attend Regular meetings.

Please refer to the district website for further information: www.surreyschools.ca

Thursday, January 16

Thursday, August 28 (*)

Thursday, February 13
Thursday, February 27

Thursday, September 18

Thursday, March 13

Thursday, October 9
Thursday, October 23

Thursday, April 10

Thursday, November 6

Thursday, May 15

Thursday, December 11 (**)
Thursday, December 18

Thursday, June 5
Thursday, June 19

* If necessary

** Inaugural

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

Schedule 3(e)

of the
ADMINISTRATIVE MEMORANDUM
(REGULAR)

MEETING DATE: 2013-09-19

TOPIC: **ELIGIBLE SCHOOL SITES PROPOSAL –
2013-2017 CAPITAL PLAN**

The Eligible School Site Proposal is a required component of the Capital Plan submission, which must be passed annually by Board resolution and referred to local governments in the District for acceptance pursuant to the *Local Government Act*.

The Eligible School Site Proposal involves extensive consultation with the City of Surrey and the City of White Rock. Both municipalities provide revised 10-year projections for residential development consistent with their Official Community Plans, Regional Context Statements and Neighbourhood Concept Plans. Based on that work, the information provided by City staff was used to project the number of eligible school age children which would be generated by growth and to estimate the number of eligible school sites required by the School District, including approximate number, location and cost of school sites to be included in the 2013–2017 Capital Plan.

It is noted that the Ministry of Education has, to date, approved 16 eligible school site acquisitions since the inception of the Eligible School Site Proposal process in 2001. Site acquisition projects that have received funding approval (for capital plan years 2001 through 2012) are not included in the 2013-2017 Eligible School Site Proposal.

Appraisals have been conducted to provide a time adjusted market analysis of the bare land cost of school sites and to estimate the cost increase of off-site work for future school sites. These estimates, together with recent appraisals conducted for acquisition of approved sites, were used to calculate revised bare land and serviced land cost estimates for future eligible school sites. These costs are shown in Schedule B.

There will be no change to the School Site Acquisition Charge (SSAC) bylaw rate applied to new development units, based on calculations consistent with Provincial School Site Acquisition Charge Regulations. The SSAC bylaw rate is currently set at the maximum allowed by the Local Government Act and Provincial Regulations.

The following information has been considered:

1. The Eligible School Site Proposal projections have been discussed with planning department staff for the City of Surrey and the City of White Rock. Municipal staff have provided updated growth projections for the period 2013 to 2022 based on the latest demographic data and market trends for housing (Schedule 'A').

(Continued)

MEETING DATE: 2013-09-19

SCHEDULE: 3(e)

TOPIC: **ELIGIBLE SCHOOL SITES PROPOSAL -
2013-2017 CAPITAL PLAN**

- 2. A projection of the number of additional school age children, as defined in the *School Act*, generated by the projected eligible development units for the period 2013 to 2022 has been revised based on the new projections provided by the City of Surrey and the City of White Rock (Schedule 'A').
- 3. The approximate size and the number of school sites required to accommodate the number of children projected (Schedule 'B').
- 4. The approximate location and value of school sites (Schedule 'B').

The following motion is recommended:

THAT WHEREAS the Board of Education of School District No.36 (Surrey) has consulted with the City of Surrey and the City of White Rock on these matters;

THEREFORE BE IT RESOLVED THAT based on information from local government, the Board of Education of School District No.36 (Surrey) estimates that there will be 38,933 development units constructed in the school district over the next 10 years (Schedule 'A' – Table 2); and

THAT these 38,933 new development units will be home to an estimated 10,178 school age children (Schedule 'A' – Table 3); and

THAT the School Board expects 3 new school sites and 3 site expansions, over the ten-year period, will be required as the result of this growth in the school district and the site acquisitions will be located as presented in Schedule 'B'; and

THAT according to Ministry of Education site standards presented in Schedule 'B' these sites will require in total 12.6 hectares (approx. 31 acres). These sites should be purchased within ten years and, at current serviced land costs, the cost is estimated at \$26.2 million; and

THAT the Eligible School Sites Proposal as adjusted be incorporated into the Five Year Capital Plan, 2013-2017, and submitted to the Ministry of Education.

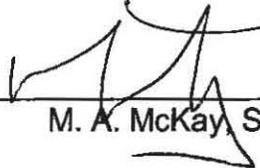
Enclosures:

Submitted by:



W.D. Noye, Secretary-Treasurer

Approved by:



M. A. McKay, Superintendent

WDN/dg

2013-2017 Facility Capital Budget - Eligible School Site Proposal



SCHEDULE 'B' **Capital Projects Requiring New Sites**

ELIGIBLE SCHOOL SITES (General Location, Size and Estimated Serviced Land Cost)

School Site #	#074	#013	#216	#208	#209	#105	TOTALS
<i>Basis of Costs</i>	<i>Estimate</i>	<i>Estimate</i>	<i>Estimate</i>	<i>Estimate</i>	<i>Estimate</i>	<i>Estimate</i>	<i>Estimate</i>
Type of Project	Expansion	Expansion	New	New	New	Site Expansion	
Grade Level	Elementary	Elementary	Elementary	Elementary	Elementary	Secondary	
<i>General Location</i>	<i>City Central Area</i>	<i>Clayton Elementary</i>	<i>South Port Kell's Centre Area</i>	<i>Grandview Centre Area</i>	<i>South West Port Kell's Area</i>	<i>Earl Marriott Secondary</i>	
Existing Capacity	200	160	0	0	0	1,500	1,860
Long Term Capacity	575	575	575	575	575	1,500	4,375
Increase in Capacity	375	415	575	575	500	-	2,440
Standard Site Size (ha)	2.9	2.9	2.9	2.9	2.9	6.3	20.8
Existing Site Area (ha)	2.19	1.57	0	0	0	4.4	8.2
Size of New Site (ha)	0.71	1.33	2.9	2.9	2.9	1.9	12.6
Bare Land Cost/ha	\$ 4,084,507	\$ 2,105,263	\$ 1,232,759	\$ 1,655,172	\$ 1,232,759	\$ 1,684,211	\$ 1,649,525
Serviced cost/ha	\$ 5,070,423	\$ 2,857,143	\$ 1,577,586	\$ 2,051,724	\$ 1,577,586	\$ 1,947,368	\$ 2,072,785
Serviced Land Cost	\$ 3,600,000	\$ 3,800,000	\$ 4,575,000	\$ 5,950,000	\$ 4,575,000	\$ 3,700,000	\$26,200,000
Bare Land Cost	\$ 2,900,000	\$ 2,800,000	\$ 3,575,000	\$ 4,800,000	\$ 3,575,000	\$ 3,200,000	\$20,850,000
Cost of servicing land	\$ 700,000	\$ 1,000,000	\$ 1,000,000	\$ 1,150,000	\$ 1,000,000	\$ 500,000	\$5,350,000

Total proposed acquisition sites (Eligible School Sites) = 6 (Including 3 expansions of existing school sites and 3 new elementary school site acquisitions).

Eligible School Sites which already received Ministry capital site acquisition project approval from the Ministry of Education after September 2000 are not included in the above table.

Site #074 has been renamed to City Central Learning Centre. Formerly this site was called Discovery Elementary. A site expansion will still be needed to this undersized school site in the long term, to accommodate future educational needs and residential densification in Surrey's City Centre.

A site expansion to Clayton Elementary School (Site #013) has been added to the ESSP to help accommodate future residential growth planned by City of Surrey in West Clayton NCP Area.

Updated: May 2013



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

**Schedule 4(b)
of the**

**ADMINISTRATIVE MEMORANDUM
(Regular)**

MEETING DATE: 2013-09-19

TOPIC: **PROGRESS REPORT – ACTIVE CAPITAL PROJECTS**

The attached report is submitted in accordance with Board direction given on 1992-02-27.

Enclosures:



Submitted by:

W.D. Noye, Secretary-Treasurer

Approved by:

M.A. McKay, Superintendent

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

PROGRESS REPORT - ACTIVE CAPITAL PROJECTS

As of September 19, 2013

Please note that the completion/occupancy dates showing are target dates, based on known circumstances. These dates may well change if they prove to be unrealistic.

Site #001 – Hjorth Road Elementary (Seismic Upgrade)

- Planning Funds were approved by the Ministry of Education in 2005/2006 to determine viability of a structural seismic upgrade;
- 2007-01-09 Bush, Bohlman & Partners appointed Prime Consultant;
- 2007-09-18 Covered Play Area – Completed.

Site #032 – Panorama Ridge Secondary (Addition & NLC)

- 2011-10-31 BC Government announced funding;
- 2011-11-10 Board appointed Grant & Sinclair Architects Ltd. to prepare a Project Definition Report (PDR);
- 2012-03-29 Board appointed Grant & Sinclair Architects Ltd. as Project Architect;
- 2012-05-17 Board approved sketch plans and Capital Project Funding Agreement (CPFA);
- 2012-05-25 Ministry of Education approved CPFA;
- 2012-11-15 Bid closing date;
- 2012-11-22 Board approved contract award to Preview Builders International Inc.;
- 2014-03 Anticipated Completion.

Site #053 – T. E. Scott Elementary (Addition and Building Upgrade)

- 2010-06-14 Ministry of Education announced funding;
- 2010-06-24 Board appointed Craven Huston Powers Architects as Project Architect;
- 2010-09-23 Board approved sketch plans;
- 2011-02-10 Board approved Capital Project Funding Agreement;
- 2011-03-25 Ministry approved Capital Project Funding Agreement;
- 2011-05-31 Bid closing date;
- 2011-06-09 Board approved contract award to Titan Construction Company Limited;
- 2013-08-02 Substantial Completion. (This will be removed from the next report.)

Site #059 – Riverdale Elementary (Seismic Upgrade)

- Planning Funds were approved by the Ministry of Education in 2005/2006 to determine viability of a structural seismic upgrade;
- 2007-01-09 Bush, Bohlman & Partners appointed Prime Consultant;
- 2007-09-18 Covered Play Area – Completed;
- Ministry mandated Feasibility Study completed.

Cont'd...

Site #140 – Martha Jane Norris Elementary (Addition)

- Planning Funds were approved in the 2003/2006 Capital Plan for an addition to increase capacity from 80K + 425 to 80K + 550 student spaces in year 2 (2004-05);
- Phase I of a 2 phase Ministry mandated Feasibility Study underway;
- 2004-08-24 the Board approved an amendment to the Ministry 2004-2008 Five Year Capital Plan approving that the funding year for the addition to Chimney Hill Elementary (from year three 2006/2007 to year one 2004/2005) and the funding year for the addition to Martha Jane Norris (from year one 2004/2005 to year three 2006/2007) be changed.

Site #141 – Fraser Heights Secondary (Addition & NLC)

- 2011-10-31 BC Government announced funding;
- 2011-11-10 Board appointed Grant & Sinclair Architects Ltd. to prepare a Project Definition Report (PDR);
- 2012-03-29 Board appointed Grant & Sinclair Architects Ltd. as Project Architect;
- 2012-05-17 Board approved sketch plans and Capital Project Funding Agreement (CPFA);
- 2012-05-25 Ministry of Education approved CPFA;
- 2012-11-08 Bid closing date;
- 2012-11-22 Board approved contract award to Envoy Construction Services Ltd.;
- 2014-03 Anticipated Completion.

Site #153 Adams Road Elementary (Addition)

- 2013-02-14 Board appointed KMBR Architects & Planners to prepare a Project Definition Report (PDR).

Site #177 Grandview Area Secondary (New School)

- 2013-02-14 Board appointed Craven Huston Powers Architects to prepare a Project Definition Report (PDR).

Site #189 Rosemary Heights Elementary (Addition)

- 2013-02-14 Board appointed Grant + Sinclair Architects to prepare a Project Definition Report (PDR).

Site #201 – Katzie Elementary (New School & NLC)

- 2011-10-31 BC Government announced funding;
- 2011-11-10 Board appointed Craven Huston Powers Architects to prepare a Project Definition Report (PDR);
- 2012-03-29 Board appointed Craven Huston Powers Architects as Project Architect;
- 2012-05-17 Board approved sketch plans and Capital Project Funding Agreement (CPFA);
- 2012-05-25 Ministry of Education approved CPFA;

- 2012-09-20 Bid closing date;
- 2012-09-27 Board approved contract award to Pro-Can Construction Group Corp.;
- 2014-03 Anticipated Completion.

Site #202 – Sunnyside Elementary (Replacement & NLC)

- 2009-04-16 Board approved Bylaw #186 Re: Sunnyside Elementary School – Site #038 – School Closure – effective 2011-09-01. It is proposed that the Sunnyside School program be relocated upon the completion of a new school Grandview Heights NW Area Elementary – Site #202 located at 2828 – 159th Street;
- 2010-02-11 Board approved sketch plans, Site #202;
- 2010-10-27 Ministry of Education staff approved adding Neighbourhood Learning Centre to Site #202;
- 2011-02-10 Board approved sketch plans, Site #202 Neighbourhood Learning Centre;
- 2011-12-15 Board approved Capital Project Funding Agreement (CPFA);
- 2012-01-18 Ministry of Education approved CPFA
- 2012-02-08 Issued bid documents;
- 2012-03-08 Bid closing date;
- 2012-05-17 Board approved contract award to Bouygues Building Canada Inc.;
- 2013-08-30 Substantial Completion. (This will be removed from the next report.)

Site #211 – Goldstone Park Elementary (New School & NLC)

- 2011-10-31 BC Government announced funding;
- 2011-11-10 Board appointed Craven Huston Powers Architects to prepare a Project Definition Report (PDR);
- 2012-03-29 Board appointed Craven Huston Powers Architects as Project Architect;
- 2012-05-17 Board approved sketch plans and Capital Project Funding Agreement (CPFA);
- 2012-05-25 Ministry of Education approved CPFA;
- 2012-09-25 Bid closing date;
- 2012-09-27 Board approved contract award to Olivit Construction Ltd.;
- 2014-02 Anticipated Completion.

Site #215 Clayton North Area Secondary (New School)

- 2013-02-14 Board approved KMBR Architects & Planners to prepare a Project Definition Report (PDR);
- 2013-02-15 BC Government announced funding;
- 2013-02-28 Board appointed KMBR Architects & Planners as Project Architect.

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

**Schedule 4(c)
of the**

**ADMINISTRATIVE MEMORANDUM
(Regular)**

MEETING DATE: 2013-09-19

TOPIC: **REPORT ON BUSINESS DEVELOPMENT FINANCIAL ACTIVITY
FOR THE SIX MONTHS ENDED 2012-12-31**

At its 2002-11-28 Regular meeting, the Board adopted the following motion:

“THAT WHEREAS the Board has two (2) policies covering corporate sponsorship: Policy #10800 - *Education, Business, Community Partnerships*, and Policy #10815 – *Business Development*, and

WHEREAS the Board has received reports in the past around the corporate sponsorship activities including the four (4) main categories: filming; foundations and corporate donations; promotional programs; and facility rentals; and

WHEREAS concerns have been expressed to Trustees by parents, staff and community representatives regarding the disbursement of the funds raised through corporate sponsorship activities; and

WHEREAS the Board would like to ensure that clear information is provided to students, parents, staff and the community about the financial rewards and individual school benefits that are realized through corporate sponsorship programs.

THEREFORE BE IT RESOLVED THAT Administration provide quarterly reports to the Board regarding the corporate sponsorship activities in the school district with full disclosure of the funds and the allocation of proceeds realized in these endeavours.”

At its 2005-04-14 meeting, the Board revised this motion, directing staff to provide semi-annual instead of quarterly reports.

In light of the above motion referencing two policies, it is important to note that school district achieves its Business Development revenue through the administration of three policies:

- Policy #10800 – *Education, Business, Community Partnerships*;
- Policy #10805 – *Promotion of External Agencies Through Schools*; and
- Policy #10815 – *Business Development*.

MEETING DATE: 2013-09-19

SCHEDULE: 4(c)

**TOPIC: REPORT ON BUSINESS DEVELOPMENT FINANCIAL ACTIVITY
FOR THE SIX MONTHS ENDED 2012-12-31**

Staff have prepared the following schedules in relation to the Business Development operations for the six months ended 2012-12-31.

- Revenue, By Project (**Schedule A**).
- Donations-In-Kind, By Project (**Schedule B**).
- Net Revenue Distribution to Schools and Facilities (**Schedule C**).
- Disbursement of Discretionary Funds to Schools (**Schedule D**)

The overall benefit generated by the Business Development operations for the six month period ended 2012-06-30 is summarized from the attached reports as follows:

	Six Months Ended Dec 31 2012	Six Months Ended Dec 31 2011	Twelve Months Ended June 30, 2012	Twelve Months Ended June 30, 2011
Funding Sources & Applications	\$	\$	\$	\$
Revenue (Schedule A)	1,071,583	831,772	1,548,302	1,692,296
Donations-In-Kind Received (Schedule B)	260,042	241,101	696,286	601,735
Net Revenue & Other Benefits	1,331,625	1,072,873	2,244,588	2,294,031
Indirect Salaries & Benefit Expense (1)				
Salaries	75,549	75,602	151,756	153,797
Employee Benefits	12,832	12,027	28,502	31,174
	88,381	87,629	180,258	184,971
Net Overall Benefits Realized (2)	1,237,744	985,244	2,064,330	2,076,660

	Six Months Ended Dec 31 2012	Six Months Ended Dec 31, 2011	Twelve Months Ended June 30, 2012	Twelve Months Ended June 30, 2011
Distribution of Proceeds to Schools & Programs	\$	\$	\$	\$
Net Revenue Distribution (Schedule C)	1,235,746	1,085,376	1,654,999	1,756,730
Donation-In-Kind Received (Schedule B)	260,042	241,101	696,286	601,735
Overall Benefits Distributed (3)	1,495,788	1,326,477	2,351,285	2,358,465

Cont'd...

MEETING DATE: 2013-09-19

SCHEDULE: 4(c)

TOPIC: **REPORT ON BUSINESS DEVELOPMENT FINANCIAL
ACTIVITY FOR THE SIX MONTHS ENDED 2012-12-31**

Business Development operations are defined to include financial activities empowered by Policy #10800 - *Education, Business Community Partnerships*, Policy #10805 - *Promotion of External Agencies Through Schools* and Policy #10815 - *Business Development*. This report does not include fundraising activities conducted by schools and programs.

The above attribution of indirect salaries and employee benefit expenses for the operation of the department does not include a provision for supplies, services and facilities, as they are not considered significant or material in nature to the analysis. Staff costs are allocated to Business Development proportionate to the time that department management has estimated is dedicated to the activity.

Overall Benefits Distributed (3) differs from the *Net Overall Benefit Realized (2)*, as *Indirect Salaries and Benefits Expense (1)*, are not deducted in determining the amount to be distributed in support of schools and/or programs and there are timing differences between when benefits are realized and they are distributed to schools and programs.

IT IS RECOMMENDED:

THAT the Board receive the Report On Business Development Financial Activity for the six months ended 2012-06-30, for information.

Enclosures:

Submitted by: _____
W.D. Noye, Secretary-Treasurer

Approved by: _____
M.A. McKay, Superintendent

LCG/jj

**SCHOOL DISTRICT NO 36 (SURREY)
BUSINESS DEVELOPMENT
SCHEDULE OF REVENUE BY PROJECT AND DONOR**

PROJECT NAME	2012/13		2011/12		2010/11
	Jul-Dec	Jul-Dec	Jan-Jun	TOTAL	TOTAL
Aboriginal ECD Language and Culture Program	\$ -	\$ -	\$ -	\$ -	\$ 20,000
After School Academies					350
AIM Games			3,500	3,500	-
Anonymous					1,410
Artists in Education	9,200	12,400	1,800	14,200	16,000
Autism Speaks	19,599				-
Bank of Montreal		5,000		5,000	-
BC Liquor Distribution Dry Grad			27,618	27,618	29,220
BC Fruit and Vegetable Program					1,000
Bell Performing Arts Centre - Bell Sponsorship					100,000
Bell Performing Arts Centre		1,500	5,000	6,500	-
Big Kahuna - Athletic Scholarships			1,500	1,500	1,500
Bob Labonte Fund	2,685				-
Breakfast Clubs of Canada	30,000	24,250	10,550	34,800	3,750
Breakfast for Learning	25,400	19,000		19,000	9,600
Breakfast Television			2,000	2,000	-
Career Education Society	25,000	25,000	25,000	50,000	-
Career Education RCMP Academy	1,250				-
CIBC - Panorama Ridge Branch					-
City of White Rock	35,000				-
City of Surrey	3,000				-
CKNW Wrap Project Counselling					16,000
Clothing/Textile Bin/Recycling Program	3,289	1,398	3,011	4,408	4,326
Cmolik Foundation - Scholarships			40,000	40,000	10,000
Coast Capital Savings	7,500	9,000	18,000	27,000	7,500
Commerical Filming	3,200	11,200		11,200	4,800
Community Action Initiative		10,000		10,000	-
Concord Pacific - After School Program			15,000	15,000	-
Conservation Education Assistance Fund	5,211				-
Daytrippers	9,091	5,000	15,000	20,000	36,566
DEC Bottle Recycling	137				-
Distribution of Materials	9,108	14,564	20,099	34,663	34,750
Dry Grad - Cobra Electric		300		300	250
Ed Com Revenue	5,612	4,595	10,154	14,749	11,479
Elem. Vending - Fraser Valley Vending	248	353	256	608	1,176
Elem Vending - Pepsi	3,792	1,228	3,909	5,138	13,526
Envision Jazz Festival - Envision	12,000		12,000	12,000	12,000
Envision Jazz Festival - Kwantlen U 500	500		5,300	5,300	6,000
Envision - Visiting Authors Program					10,000
Equipment Rental/Purchase	8,698				2,300
Evergreen Environment Grant					1,000
First West Foundation					7,212
Future Shop - BC Summer Games Photography Project	60,000				-
G&F Financial Corp	5,900				5,000
Gaming Commission			95,000	95,000	-
Girls in Action Partners					-
Green Games			2,500	2,500	3,000
Guildford Town Centre \			750	750	-
Heart and Stroke Foundation - Jump Rope for Heart			22,000	22,000	-
iR3 Program - Government of Canada Justice Dept	41,672				-
Keg Restaurants					25,000
Kevington Building Corp					-
Indigo Love of Reading			8,999	8,999	11,166
Individual Donations	4,300	6,350	8,900	15,250	-
Jonker Honda		1,000		1,000	-
Jumpstart Academy	155,968	110,000	109,064	219,064	199,279
Konica Minolta	6,664	5,936		5,936	-
Lottery	6,690	7,460	11,645	19,105	17,855

SCHOOL DISTRICT NO 36 (SURREY)
BUSINESS DEVELOPMENT
SCHEDULE OF REVENUE BY PROJECT AND DONOR

PROJECT NAME	2012/13	2011/12		2010/11
	Jul-Dec	Jul-Dec	Jan-Jun	TOTAL
Mac's Convenience Stores				5,000
Metro Vancouver Urban Aboriginal		60,000		72,000
Mitchell Odyssey Foundation				33,000
MusiCounts	10,000	15,000		15,000
NEC	8,390			1,492
Pepsi	3,507		4,125	-
Pepsi - Fit Kid			4,000	8,000
Peninsula Arts Foundation	1,000	1,000		1,000
Provincial Capital Commission				450
RBC Foundation - Roots	36,000	40,000		-
RBC Foundation - WE Kinvig				32,000
RBC Foundation - Wicket Cricket	7,500	7,500		-
RBC Foundation - Lena Shaw + Prince Charles	46,000	66,000		118,000
RBC Foundation	40,000			-
Rona - Home Improvement Retail Program	15,000	15,000		15,000
Rogers Rooftop Lease Lunch Program\	5,100	3,500	10,492	11,100
School Community Connections	17,500		11,100	12,200
School Travel Planning - HASTE			5,634	52,477
S'Cool Life Fund	2,925	1,038		-
Scotiabank				21,624
Social Sciences & Humanities Research Council Canada	7,000			5,000
Sogo		500		-
Solar BC	20,000			500
Sport Chek	1,000			-
Sticks and Stars and Girls in Action	45,000	35,000		-
Surrey Arts Council		3,000		3,000
Surrey Foundation		500		-
Stewart Schon Scholarship				250
Take P-Art - RBC Foundation	40,000	40,000		40,000
TD Canada Trust		1,000		1,000
Telus	500			-
Tree Canada \	1,500	3,000		3,000
True Sport				18,000
Tzu Chi Foundation	29,975		43,174	43,174
Union of BC Municipalities				-
United Way - Schools/Food Services				412
United Way - CSP bulk grant	150,000	209,200		271,295
United Way - First Steps Program			125,000	93,750
United Way - YMCA BLAST Program	59,200			60,000
Vancity - Floral Design At Risk Program	10,000	10,000		10,000
Vancity - Learning Centres Documentary Project			1,000	-
Vancouver Foundation -various programs		45,000		60,000
Vancouver Foundation - Scholarships			1,450	-
Vancouver Sun - Adopt A School Program	8,272		32,000	-
Western Diversification Canada				58,288
Westminster Savings Credit Union				650
White Rock Renegades	500			-
World Wildlife Federation	5,000			-
Yes to It - Trades Intro Program				1,500
TOTAL	\$ 1,071,583	\$ 831,772	\$ 716,530	\$ 1,548,302
				\$ 1,692,295

**SCHOOL DISTRICT NO. 36 (SURREY)
BUSINESS DEVELOPMENT
SCHEDULE OF DONATIONS-IN-KIND, BY PROJECT AND DONOR**

DONOR	2012/13	2011/12			2010/11
	Jul-Dec	Jul-Dec	Jan-Jun	Total	Total
vision Jazz Festival					
Berklee College of Music - 5 scholarships	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
CKNW			10,000	10,000	10,000
Comox Valley Youth Music Centre - Scholarship,			1,000	1,000	800
Douglas College Summer Jazz Intensive -			200	200	250
Envision Financial - brochure, program, design			13,000	13,000	13,000
Five Star Staging & Lighting Productions Inc. -			400	400	500
Global Television -			25,000	25,000	25,000
Guildford Town Centre - parking			500	500	-
Konica Minolta -			1,000	1,000	1,000
Kwantlen University College - Scholarship,			500	500	500
Long & McQuade -			21,000	21,000	17,000
Matterhorn			1,100	1,100	1,000
Northwest Music			1,100	1,100	1,000
Pacific Arts Foundation			350	350	-
Peninsula Arts Foundation			350	350	350
QSP/World's Finest Chocolates -			500	500	500
R&R Music - instruments/equipment					6,700
Sage Team & Corporate Wear -			400	400	400
Selkirk College - scholarship			350	350	350
Sheraton Vancouver Guildford -			15,000	15,000	15,000
Signs Now -			1,000	1,000	1,000
The NOW -			10,000	10,000	10,000
Tom Lee Music -			20,000	20,000	17,000
Victoria Conservatory of Music - Scholarship					400
White Rock & District Community Arts Council					300
Winner's Circle Trophies -			500	500	500
	-	-	123,250	123,250	128,550
ter					
4CATS Arts Studio 2hr sessions @ Bridgeview	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -
Akhand Paath Committee	7,000				-
Artistic Edge Dance Co - dance shows					400
Artist Response Team	8,500				-
Arts Umbrella	1,500				5,000
Axis Theatre	800		800	800	-
BC Lions - Read Write and Road & Energy Champions	7,100		10,000	10,000	-
BC Recreation Foundation - CSP Staff courses			2,000	2,000	-
Bentall Kennedy - OWL Presentations					2,000
Big Brothers - homework/mentoring programs	12,500				-
Breakfast Clubs	10,000		10,000	10,000	4,500
Canadian Western Bank - season tickets to Eagles		1,560		1,560	-
Carolyn Collins - Fitness Equipment	4,340				-
Central City Breakers Soccer - Special Needs students			5,000	5,000	-
Chateau Chargill - Foundations Graduation					500
Chapters/Indigo - Love of Reading			81,000	81,000	100,200
Cloverdale Rodeo - 98 adult passes					1,600
Costco Backpacks - 300 backpacks	9,000	5,120		5,120	6,500
Dreamrider free show		750	1,000	1,750	-
Emily Carr University - bursaries	1,000		1,000	1,000	1,000
Etuve Foods - 4000 meals to summer camp programs	40,000				-
Evergreen					2,000
Forzani's - 40 free bikes and helmets			10,000	10,000	-
Free Field Trip Program		32,455	10,000	42,455	-
Geoff Leader Jazz Band		500		500	-
Gordon Lang - free drama classes to QE	2,500	2,500		2,500	-
Gracepoint - Gym Lending					1,000
Grand & Toy	1,500		150	150	-
Growing Chefs	2,000				-
Guildford Athletic Club, 10 portable soccer nets	2,700				-
Guildford Lions	1,500				-

**SCHOOL DISTRICT NO. 36 (SURREY)
BUSINESS DEVELOPMENT
SCHEDULE OF DONATIONS-IN-KIND, BY PROJECT AND DONOR**

Gulf Island Film and Television School	5,000			-	-
Hockey Canada- sessions with students				-	1,000
Indigo Chapters	6,750			-	-
Individual donor - various items		1,095		1,095	4,856
Joyce Dassonville - cookbooks		2,651		2,651	-
JLF Enterprises - Exercise Equipment Elgin Park	5,150			-	-
Just Gumboots - presentations				-	1,100
Jumpstart Academy - partner instruction July-Dec	25,467	9,000	9,000	18,000	-
Kevington Building Corp		10,000		10,000	-
Kids Conference		500		500	-
Learning Disabilities - tutoring			6,000	6,000	-
Lens Crafters - free eye testing and eye glasses				-	44,000
Lions Society			750	750	-
Mad Science		12,390		12,390	10,000
Maan Farms - free class trips			500	500	2,000
Mai Clark - Jackets to Kwantlen Park			100	100	-
NEC - free projectors 18@\$637.83+1@719.09			12,200	12,200	1,250
Rotary Club - Dictionaries to grade 3's	2,500	1,000		1,000	5,000
Options - 10 bikes x \$100			1,000	1,000	-
PLAY Workshops - Jordana			1,000	1,000	-
PNE - 16 adult passes x \$35			560	560	6,000
Relate Church - hampers, sports day, clothes closet		50,000		50,000	5,200
Rick Hansen - 25th Anniversary			600	600	-
Rock Solid Foundation - WITS anti bullying program	30,000			-	-
Rotary Club - Dictionaries to grade 3's			1,000	1,000	-
RBC After School Academy Partners	22,435	40,000	10,000	50,000	31,000
Russ Lamb - 8yrs of National Geo. To Discovery			150	150	-
Sandy Wilkins - TV to Counselling Dept @ Enver Creek			70	70	-
Scouts Canada - free scouts programs	15,000			-	-
Scrapbooking - JT Brown				-	1,054
Seaforth Highlanders - Piping				-	360
Semiahmoo Weightlifting Club		1,000		1,000	-
SFU - Games Development Course				-	2,250
Shaun Dhillon - Martial Arts Sessions in Schools		2,500		2,500	-
Spring Break DREAM Camp Partners			38,000	38,000	32,000
Spring Break DREAM Camps - cell phones			1,300	1,300	1,300
Strategic Ampersand - Computers to Crescent Park				-	1,500
Stuff the Bus - staples, Guildford Time Centre		18,000		18,000	17,000
Surrey Firefighters - snacks/waived false alarm fee			100,000	100,000	100,000
Telus Community Connection - Back Packs	30,000	32,000		32,000	57,500
Thomas Murdoch - Drill Press Enver Creek				-	500
United Way - BC Lions Tickets			875	875	1,000
White Spot Pipe Band - Remembrance Day Perf	5,800	9,500		9,500	9,500
White Rock Arts Council - scholarship		500		500	-
Xentel Magic Show - tickets		3,080		3,080	-
Vancouver Whitecaps - free game tickets				-	1,000
Vancouver Aquarium - 3 aquavan sessions		2,000		2,000	3,000
Vancouver Writer's Festival			1,000	1,000	8,500
Van Dusen Gardens - 4 free buses			1,200	1,200	-
Wales McLelland - 100 2/3" binders to I/C schools			250	250	-
White Rock Arts Council - scholarship			500	500	-
White Spot Pipe Band - Len			9,850	9,850	-
YMCA		3,000		3,000	-
Sental - Magic & Miracles Show			3,080	3,080	-
Zinetti Foods				-	615
	260,042	241,101	331,935	573,036	473,185
	\$ 260,042	\$ 241,101	\$ 455,185	\$ 696,286	\$ 601,735

SCHOOL DISTRICT NO. 36 (SURREY)

SCHEDULE C

BUSINESS DEVELOPMENT

SCHEDULE OF NET REVENUE DISTRIBUTION TO SCHOOLS & PROGRAMS

School / Program	2012/13		2011/12		2010/11	
	Jul-Dec	Jul-Dec	Jan-Jun	Total	Total	Total
Schools:						
Adams Road	\$ 151	\$ 267	\$ 137	\$ 405	\$ -	
A.H.P. Matthew Elementary	217	480	224	704	2,293	
A.J. McClellan Elementary	151	33	137	171	756	
Anniedale Traditional Elementary				-	256	
Bayridge Elementary	220	443	556	999	456	
Bear Creek Elementary	1,574	5,392	1,818	7,210	2,487	
Beaver Creek Elementary	151	267	137	405	256	
Berkshire Park Elementary	151	330	137	468	352	
Betty Huff Elementary	191	534	228	762	841	
Bonaccord Elementary	212	799	1,258	2,057	465	
Bothwell Elementary	151	480	137	618	256	
Boundary Park Elementary	221	447	297	744	427	
Bridgeview Elementary	817	1,081	3,012	4,094	6,087	
Brookside Elementary	256	683	261	944	308	
Cambridge Elementary	151	330	137	468	256	
Cedar Hills Elementary	1,567	5,955	5,178	11,134	3,557	
Chantrell Creek Elementary	692	412	358	770	274	
Chimney Hill Elementary	268	441	288	729	959	
Cindrich Elementary	219	348	229	577	568	
City Centre Learning Centre	4,651		400	400	-	
Clayton Elementary	151	402	137	539	272	
Clayton Heights Secondary	1,151	1,372	1,764	3,137	256	
Cloverdale Learning Centre	651	6,137	537	6,674	256	
Cloverdale Traditional Elementary	6,051	330	137	468	256	
Coast Meridian Elementary	193	344	237	581	339	
Colebrook Elementary	151	480	137	618	256	
Cougar Creek Elementary	5,403	695	233	928	397	
Coyote Creek Elementary	303	511	289	800	5,467	
Creekside Elementary	214	441	223	664	263	
Crescent Park Elementary	1,506	2,192	241	2,432	308	
Crescent Park Annex	151			-	612	
David Brankin Elementary	497	439	283	722	475	
Discovery Elementary		267	137	405	256	
Dogwood Elementary	211	658	258	916	680	
Don Christian Elementary	192	366	222	587	682	
Dr. F.D. Sinclair Elementary	4,007	1,025	853	1,878	1,818	
Earl Marriott Secondary	2,151	2,267	1,537	3,805	1,856	
East Clayton Elementary				-	256	
East Kensington Elementary	151	330	137	468	256	
Elgin Park Secondary	1,151	5,067	3,137	8,205	2,496	
Ellendale Elementary	173	348	234	582	396	
Enver Creek Secondary	1,651	10,327	1,537	11,865	256	
Erma Stephenson Elementary	211	808	221	1,029	426	
Fleetwood Elementary		372		372	256	
Fleetwood Park Secondary	4,391	372	1,537	1,910	856	
Forsyth Road Elementary	893	12,062	2,124	14,186	5,989	
Frank Hurt Secondary	6,936	1,872	1,744	3,617	6,956	
Fraser Heights Secondary	6,151	3,892	1,537	5,430	256	
Fraser Wood Elementary	210	396	221	617	376	
Frost Road Elementary	213	427	332	759	434	
George Greenaway Elementary	713	4,750	642	5,392	1,329	
Georges Vanier Elementary	6,034	2,439	297	2,737	547	
Green Timbers Elementary	5,233	2,418	256	2,673	307	
Guildford Park Secondary	1,151	2,067	1,837	3,905	18,984	
Guildford Park Learning Centre	651	767	537	1,305	256	
H.T. Thrift Elementary	151	620	137	758	307	
Halls Prairie Elementary	151	330	137	468	256	
Harold Bishop Elementary	151	330	137	468	256	
Hazeltown Elementary	5,151	317	137	455	256	
Henry Bose Elementary	214	2,360	218	2,578	1,300	

SCHOOL DISTRICT NO. 36 (SURREY)
BUSINESS DEVELOPMENT
SCHEDULE OF NET REVENUE DISTRIBUTION TO SCHOOLS & PROGRAMS

Hillcrest Elementary	4,439	409	250	659	407
Hjorth Road Elementary	4,949	1,038	2,127	3,165	4,758
Holly Elementary	961	4,672	2,140	6,812	963
Hyland Elementary	151	393	2,137	2,531	256
Invergarry Learning Centre				-	256
J.T. Brown Elementary	162	868	225	1,094	378
James Ardiel Elementary	151	372	195	567	1,375
Janice Churchill Elementary	151	393	137	531	256
Jessie Lee Elementary	151	4,430	137	4,568	270
Johnston Heights Secondary	4,790	1,267	1,537	2,805	256
K.B. Woodward Elementary	1,919	1,100	7,955	9,055	2,207
Kennedy Trail Elementary	197	965	263	1,228	863
Kirkbride Elementary	194	367	281	648	450
Kwantlen Park Secondary	11,151	1,982	1,537	3,520	6,606
L.A.Matheson Secondary	1,151	1,393	1,737	3,131	8,756
Laronde Elementary	200	435	294	729	355
Latimer Road Elementary	264	475	343	818	671
Lena Shaw Elementary	1,343	779	41,743	42,522	13,885
Lord Tweedsmuir Secondary	7,651	3,600	1,537	5,138	506
M.B. Sanford Elementary	192	488	273	761	403
M.J. Norris Elementary	451	356	152	508	411
M.J. Shannon Elementary	1,957	1,035	3,687	4,722	1,875
Maple Green Elementary	186	616	237	853	2,096
Martha Currie Elementary	303	475	382	857	428
McLeod Road Elementary	151	267	1,139	1,406	256
Morgan Elementary	3,517	441	242	684	383
Mountainview Elementary	151	267	137	405	256
Newton Elementary	17,651	650	213	863	335
Newton Learning Centre	651	767	137	905	256
North Ridge Elementary	223	545	216	761	308
North Surrey Secondary	1,151	1,372	1,537	2,910	2,856
North Surrey Learning Centre	651	767	537	1,305	256
Ocean Cliff Elementary	250	828	309	1,137	411
Old Yale Road Elementary	1,526	1,416	1,743	3,160	765
Pacific Heights Elementary	151	580	137	718	256
Panorama Elementary	213	586	221	808	376
Panorama Ridge Secondary	4,401	3,391	1,537	4,929	3,456
Peace Arch Elementary	151	350	137	487	312
Port Kells Elementary	151	330	137	468	299
Prince Charles Elementary	1,633	1,038	2,124	3,162	1,856
Princess Margaret Secondary	21,151	1,372	1,537	2,910	15,256
Queen Elizabeth Secondary	4,626	2,227	3,100	5,327	5,256
Ray Shepherd Elementary	151	434	253	687	379
Riverdale Elementary	190	452	969	1,421	418
Rosemary Heights Elementary	151		137	137	-
Royal Heights Elementary	151	330	137	468	256
Semiahmoo Secondary	1,151	1,722	1,537	3,260	256
Semiahmoo Trail Elementary	226	556	223	779	410
Senator Reid Elementary	191	4,836	261	5,097	2,502
Serpentine Heights Elementary	218	401	254	655	469
Simon Cunningham Elementary	234	372	243	615	410
South Surrey/White Rock Learning Centre	651	445	651	1,096	256
South Meridian Elementary	241	767	137	905	285
Strawberry Hill Elementary	151	445	219	664	1,756
Sullivan Elementary	151	663	137	801	7,468
Sullivan Heights Secondary	7,651	3,472	1,537	5,010	2,306
Sunnyside Elementary	196	479	229	708	356
Sunrise Ridge Elementary	207	579	234	813	311
Surrey Centre Elementary	360	330	137	468	256
Surrey Traditional Elementary	151	331	201	533	411
T.E. Scott Elementary	210	2,844	232	3,076	335
Tamanawis Secondary	1,151	19,255	7,237	26,493	5,256
W.E. Kinvig Elementary	1,305	598	1,766	2,364	8,398

SCHOOL DISTRICT NO. 36 (SURREY)

SCHEDULE C

BUSINESS DEVELOPMENT

SCHEDULE OF NET REVENUE DISTRIBUTION TO SCHOOLS & PROGRAMS

W.F. Davidson Elementary	505	725	137	863	510
Walnut Road Elementary	151	330	931	1,261	288
Westerman Elementary	953	330	260	590	256
White Rock Elementary	4,198	787	1,292	2,079	401
William Watson Elementary	651	393	137	531	356
Woodward Hill Elementary	170	417	859	1,277	25,102
Woodland Park Elementary	931	934	137	1,071	1,591
	<u>200,679</u>	<u>177,402</u>	<u>144,057</u>	<u>321,459</u>	<u>221,141</u>

Programs:

Aboriginal Education		60,000		60,000	192,000
Bell Performing Arts Centre		1,500	5,000	6,500	100,000
Business Development - Jump Rope for Heart			22,000	22,000	-
Career Education	51,250	25,000	25,000	50,000	15,000
DPAC	1,458			-	-
Education Services	129,549	104,900	35,300	140,200	101,500
Community Schools	621,468	408,250	204,872	613,122	657,825
Continuing Ed - Summer Programs				-	-
District Facilities Centre - tree canada	1,500	3,000		3,000	58,288
Elementary Sports Association			1,500	1,500	1,500
Early Learning Initiatives - UW First Steps			10,650	10,650	93,750
EBCPAC Discretionary Funds*		177,313		177,313	146,704
Food Services	33,570	29,310	22,745	52,055	34,273
Safe Schools	44,672			-	-
Student Support Services		7,500		7,500	1,500
Superintendent's Department		3,000	3,500	6,500	10,250
Welcome Centre - Refugee Project				-	-
	<u>883,467</u>	<u>819,773</u>	<u>330,567</u>	<u>1,150,340</u>	<u>1,412,590</u>

SUBTOTAL - DISTRIBUTED

	<u>1,084,146</u>	<u>997,176</u>	<u>474,624</u>	<u>1,471,799</u>	<u>1,633,730</u>
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ADD GRANTS HELD IN TRUST BY OTHERS:

Active Communities - Walking School Bus				-	-
BC Firefighters - Gaming Commission Snack Program			95,000	95,000	-
BC Summer Games	60000			-	-
City of Surrey - TD Green Streets				-	15,000
Kla-how-eya - KB Woodward After School Pgm				-	60,000
Options - Community Action Initiative		10,000		10,000	-
RBC Foundation - WE Kinvig After School Pgm				-	32,000
SFU - SSHRC AM Grant	7000			-	-
Surrey Firefighters - Breakfast for Learning	25400	19000		19,000	-
UFCW Training Centre - CKNW Wrap				-	16,000
YMCA - BLAST Project Cloverdale	59200	59200		59,200	-
	<u>151,600</u>	<u>88,200</u>	<u>95,000</u>	<u>183,200</u>	<u>123,000</u>

TOTAL DISTRIBUTED

	<u>\$ 1,235,746</u>	<u>\$ 1,085,376</u>	<u>\$ 569,624</u>	<u>\$ 1,654,999</u>	<u>\$ 1,756,730</u>
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SCHOOL DISTRICT NO.36 (SURREY)
BUSINESS DEVELOPMENT
DISCRETIONARY FUNDS - EBCPAC APPROVALS

Schedule D

YEAR ENDED JUNE 30, 2012

School	Program	Requested	Approved
Bear Creek	Outdoor Adventures Club	5,000	5,000
Cedar Hills	BEAT Building Enriching Artistic Ta	5,000	5,000
Community Schools	Healthy Start	25,000	25,000
Community Schools	Lego Robotics	4,500	4,500
Ed Services	LLL	20,000	20,000
Ed Services	Orchestra Program	8,350	8,350
Ed Services	Play Connect Learn	5,000	5,000
Ed services	Friend to Friend - Autism	3,750	3,750
Elgin Park	Social Responsibility	2,300	2,300
Elgin Park	Grade 7 Day	1,500	1,500
Enver Creek	Cross Curricular Journalling	9,000	9,000
Fraser Heights	Music Therapy	2,520	2,520
George Greenaway	Be the Change	3,000	3,000
Georges Vanier	Book Club for Aboriginal Readers	2,000	2,000
Henry Bose	Balancing the Picture	2,000	2,000
Holly	Transportation	3,500	3,500
Jessie Lee	Through My Lens	4,100	4,100
Learning Centres	Documentary Film Making	5,000	5,000
Lord Tweedsmuir	Robotics	2,228	2,228
Panorama Ridge	Homework Club	1,974	1,974
Senator Reid	Grade 7 Leadership	4,418	4,418
Tamanawis	Challenge Day	5,800	5,800
Tamanawis	Greenhouse Project	1,873	1,873
TE Scott	Family Literacy	2,500	2,500
William Watson	Track Meet Ribbons	500	500
TOTAL		\$130,813	\$130,813
AUTOMATIC GRANTS:			
Food Services	School Meal Program	20,000	20,000
Secondaries	Safe Teen	21,500	21,500
Ed Services	Fine Arts Festival	5,000	5,000
TOTAL		\$46,500	\$46,500
TOTAL GRANTED		\$177,313	\$177,313

SCHOOL DISTRICT NO.36 (SURREY)
BUSINESS DEVELOPMENT
DISCRETIONARY FUNDS - EBCPAC APPROVALS

Schedule D

YEAR ENDED JUNE 30, 2011

School	Program	Requested	Approved
Cedar Hills	Fine Arts	3,681	3,681
CISC	Language Literacy Learning	20,000	20,000
CISC	Play Connect Learn	5,000	5,000
Community School	Healthy Start	5,000	5,000
Community Schools	Spring Break Camps	5,000	5,000
Cougar Creek	Gateway Robotics	1,500	1,500
Community School	West Newton Mentorship	3,000	3,000
Discovery	Marine Biology	4,100	4,100
Don Christian	Gateway Robotics	2,600	2,600
Frank Hurt	Cultivating Leadership	5,000	5,000
Frost Road	Express Yourself	5,000	5,000
Holly	Transportation	3,500	3,500
James Ardiel	Young Actors	4,000	4,000
Johnston Heights	Student First Responders	4,500	4,500
KB Woodward	Umbrella Project	5,000	5,000
Kwantlen Park	Peer Led Homework	6,500	6,500
Learning Centres	Career Word Up	3,000	3,000
MJ Norris	NXT Robotics	5,000	5,000
Newton	When I Respect You	4,400	4,400
North Surrey Special Educat	Music Therapy	2,822	2,822
Tamanawis	Ball Hockey	1,600	1,600
TOTAL		\$100,204	\$100,204
AUTOMATIC GRANTS:			
	Fine Arts Festival	5,000	5,000
	Safe Teen	21,500	21,500
	School Meal Program	\$20,000	\$20,000
TOTAL		\$46,500	\$46,500
TOTAL GRANTED		\$146,704	\$146,704



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

**Schedule 4(d)
of the**

**ADMINISTRATIVE MEMORANDUM
(Regular)**

MEETING DATE: 2013-09-19

TOPIC: INCOMING CORRESPONDENCE

**CATEGORY #3
(Requiring Board action)**

NUMBER	FROM	SUBJECT
No items.		

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

Schedule 5(a)
of the

ADMINISTRATIVE MEMORANDUM
(Regular)

MEETING DATE: **2013-09-19**

TOPIC: **ITEMS FOR FUTURE DISCUSSION (REGULAR)**

1. Acknowledgement of First Nations – staff to consult with the Aboriginal Advisory Committee to consider protocols for acknowledgement and recognition of traditional Aboriginal territories and report back to the Board by 2013-12-31 (ref: 2013-06-20).
2. Trustees' Honourarium – staff to conduct an expanded Trustee remuneration survey and report back to the Board by 2013-12-31 (ref: 2013-06-20).

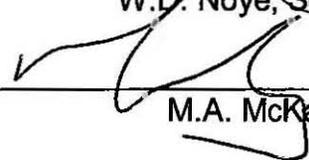
Enclosures:

Submitted by:

Approved by:



W.D. Noye, Secretary-Treasurer



M.A. McKay, Superintendent

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

Schedule 5(b)
of the

**ADMINISTRATIVE MEMORANDUM
(Regular)**

MEETING DATE: **2013-09-19**

TOPIC: **FUTURE MEETINGS**

DATE	TIME	PLACE	EVENT
Thursday, October 10	7:00 pm	District Ed. Centre	Regular Board
Thursday, October 24	7:00 pm	District Ed. Centre	Regular Board
Thursday, November 14	7:00 pm	District Ed. Centre	Regular Board
Thursday, December 12	7:00 pm	District Ed. Centre	Regular Board

Enclosures:

Submitted by:

W.D. Noye, Secretary-Treasurer

Approved by:

M.A. McKay, Superintendent