

Amended Annual Budget

## **School District No. 73 (Kamloops/Thompson)**

June 30, 2016

# School District No. 73 (Kamloops/Thompson)

June 30, 2016

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

## AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 73 (KAMLOOPS/THOMPSON) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2015/2016 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 73 (Kamloops/Thompson) Amended Annual Budget Bylaw for fiscal year 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$165,681,885 for the 2015/2016 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2015/2016.

READ A FIRST TIME THE 15th DAY OF FEBRUARY, 2016;

READ A SECOND TIME THE 15th DAY OF FEBRUARY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF FEBRUARY, 2016;

(Corporate Seal)

*Signature on File*

Chairperson of the Board

*Signature on File*

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 73 (Kamloops/Thompson) Amended Annual Budget Bylaw 2015/2016, adopted by the Board the 15th DAY OF February, 2016.

*Signature on File*

Secretary Treasurer

# School District No. 73 (Kamloops/Thompson)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	14,248,625	14,252,938
Adult	117,438	126,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>14,366,063</b>	<b>14,378,938</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	139,949,136	134,744,244
Other	75,193	75,193
Federal Grants	15,228	
Tuition	2,509,628	1,950,382
Other Revenue	10,956,013	11,023,729
Rentals and Leases	269,684	263,685
Investment Income	312,000	337,000
Amortization of Deferred Capital Revenue	3,056,684	2,920,572
<b>Total Revenue</b>	<b>157,143,566</b>	<b>151,314,805</b>
<b>Expenses</b>		
Instruction	117,416,080	110,313,387
District Administration	4,183,612	4,008,776
Operations and Maintenance	26,509,038	24,596,477
Transportation and Housing	4,725,523	4,597,788
Supplies	8,361,047	8,656,385
<b>Total Expense</b>	<b>161,195,300</b>	<b>152,172,813</b>
<b>Net Revenue (Expense)</b>	<b>(4,051,734)</b>	<b>(858,008)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,800,220</b>	<b>1,775,162</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,251,514)</b>	<b>917,154</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,251,514)	917,154
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,251,514)</b>	<b>917,154</b>

# School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	139,001,354	131,753,828
Special Purpose Funds - Total Expense	13,529,001	13,318,935
Capital Fund - Total Expense	8,664,945	7,100,050
Capital Fund - Tangible Capital Assets Purchased from Local Capital	4,486,585	4,069,859
<b>Total Budget Bylaw Amount</b>	<b>165,681,885</b>	<b>156,242,672</b>

## Approved by the Board

<i>Signature on File</i>	February 15, 2016
Signature of the Chairperson of the Board of Education	Date Signed
<i>Signature on File</i>	February 15, 2016
Signature of the Superintendent	Date Signed
<i>Signature on File</i>	February 15, 2016
Signature of the Secretary Treasurer	Date Signed

# School District No. 73 (Kamloops/Thompson)

Statement 4

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

Year Ended June 30, 2016

	<b>2016 Amended Annual Budget</b>	2015 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(4,051,734)</u>	<u>(858,008)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(4,486,585)	(4,069,859)
From Deferred Capital Revenue		<u>(3,424,848)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(4,486,585)</u>	<u>(7,494,707)</u>
Amortization of Tangible Capital Assets	<u>4,681,452</u>	4,348,870
<b>Total Effect of change in Tangible Capital Assets</b>	<u>194,867</u>	<u>(3,145,837)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(3,856,867)</u></u>	<u><u>(4,003,845)</u></u>

# School District No. 73 (Kamloops/Thompson)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2016

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2016 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	7,256,624	150,125	27,494,266	<b>34,901,015</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(2,800,220)		(1,251,514)	<b>(4,051,734)</b>
<b>Net Changes for the year</b>	<b>(2,800,220)</b>	<b>-</b>	<b>(1,251,514)</b>	<b>(4,051,734)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>4,456,404</b>	<b>150,125</b>	<b>26,242,752</b>	<b>30,849,281</b>

# School District No. 73 (Kamloops/Thompson)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	129,632,870	124,508,431
Other	75,193	75,193
Tuition	2,509,628	1,950,382
Other Revenue	3,497,759	2,984,975
Rentals and Leases	269,684	263,685
Investment Income	216,000	196,000
<b>Total Revenue</b>	<b>136,201,134</b>	<b>129,978,666</b>
<b>Expenses</b>		
Instruction	113,115,762	106,476,628
District Administration	4,183,612	4,008,776
Operations and Maintenance	16,976,457	16,670,636
Transportation and Housing	4,725,523	4,597,788
<b>Total Expense</b>	<b>139,001,354</b>	<b>131,753,828</b>
<b>Net Revenue (Expense)</b>	<b>(2,800,220)</b>	<b>(1,775,162)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,800,220</b>	<b>1,775,162</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 73 (Kamloops/Thompson)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	131,287,381	127,780,161
AANDC/LEA Recovery	(2,451,810)	(2,379,615)
Strike Savings Recovery		(4,342,873)
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
Labour Settlement Funding		2,656,131
Funding for Graduated Adults		100,000
Carbon Tax Grant	100,000	100,000
Foundation Skills Assessment	18,668	18,668
Curriculum Implementation	24,750	
Economic Stability Dividend	77,922	
<b>Total Provincial Grants - Ministry of Education</b>	<u>129,632,870</u>	<u>124,508,431</u>
<b>Provincial Grants - Other</b>	<u>75,193</u>	<u>75,193</u>
<b>Tuition</b>		
Offshore Tuition Fees	2,509,628	1,950,382
<b>Total Tuition</b>	<u>2,509,628</u>	<u>1,950,382</u>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	2,500,071	2,412,268
Miscellaneous		
City of Kamloops	95,000	95,000
Trades and Transitions Program	511,125	249,660
Miscellaneous	391,563	228,047
<b>Total Other Revenue</b>	<u>3,497,759</u>	<u>2,984,975</u>
<b>Rentals and Leases</b>	<u>269,684</u>	<u>263,685</u>
<b>Investment Income</b>	<u>216,000</u>	<u>196,000</u>
<b>Total Operating Revenue</b>	<u><u>136,201,134</u></u>	<u><u>129,978,666</u></u>

# School District No. 73 (Kamloops/Thompson)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	58,374,098	54,761,326
Principals and Vice Principals	7,998,022	7,746,788
Educational Assistants	7,890,738	7,323,668
Support Staff	14,892,176	14,641,104
Other Professionals	2,978,412	2,812,731
Substitutes	5,613,665	4,914,336
<b>Total Salaries</b>	<b>97,747,111</b>	<b>92,199,953</b>
<b>Employee Benefits</b>	<b>21,972,167</b>	<b>21,918,948</b>
<b>Total Salaries and Benefits</b>	<b>119,719,278</b>	<b>114,118,901</b>
<b>Services and Supplies</b>		
Services	3,006,291	2,611,575
Student Transportation	376,783	402,072
Professional Development and Travel	1,776,567	1,719,458
Rentals and Leases		-
Dues and Fees	95,536	98,036
Insurance	527,724	503,176
Supplies	10,497,353	9,412,127
Utilities	3,001,822	2,888,483
<b>Total Services and Supplies</b>	<b>19,282,076</b>	<b>17,634,927</b>
<b>Total Operating Expense</b>	<b>139,001,354</b>	<b>131,753,828</b>

# School District No. 73 (Kamloops/Thompson)

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

Year Ended June 30, 2016

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	45,153,729	1,098,285		1,068,314	121,553	3,554,514	50,996,395
1.03 Career Programs	203,610					15,896	219,506
1.07 Library Services	1,486,035	216,952		1,082,904		172,366	2,958,257
1.08 Counselling	1,404,671			506,879		134,601	2,046,151
1.10 Special Education	7,876,857	271,190	6,478,735	71,808		1,066,213	15,764,803
1.30 English Language Learning	123,902					9,673	133,575
1.31 Aboriginal Education	415,742	79,268	1,412,003		317,774	7,006	2,231,793
1.41 School Administration		5,931,271		812,695		125,989	6,869,955
1.60 Summer School	106,717	13,628				3,675	124,020
1.61 Continuing Education	276,215	216,952		84,480		28,792	606,439
1.62 Off Shore Students	261,220	62,000		29,990		27,642	380,852
1.64 Other	1,065,400	108,476		66,376		99,988	1,340,240
<b>Total Function 1</b>	<b>58,374,098</b>	<b>7,998,022</b>	<b>7,890,738</b>	<b>3,723,446</b>	<b>439,327</b>	<b>5,246,355</b>	<b>83,671,986</b>
<b>4 District Administration</b>							
4.11 Educational Administration				137,137	615,343		752,480
4.40 School District Governance					175,923		175,923
4.41 Business Administration				648,699	957,569		1,606,268
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>785,836</b>	<b>1,748,835</b>	<b>-</b>	<b>2,534,671</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				68,542	400,130		468,672
5.50 Maintenance Operations				7,154,425	290,120	211,482	7,656,027
5.52 Maintenance of Grounds				811,365		19,810	831,175
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,034,332</b>	<b>690,250</b>	<b>231,292</b>	<b>8,955,874</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				116,360	100,000		216,360
7.70 Student Transportation				2,232,202		136,018	2,368,220
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,348,562</b>	<b>100,000</b>	<b>136,018</b>	<b>2,584,580</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>58,374,098</b>	<b>7,998,022</b>	<b>7,890,738</b>	<b>14,892,176</b>	<b>2,978,412</b>	<b>5,613,665</b>	<b>97,747,111</b>

# School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	50,996,395	11,574,506	62,570,901	4,996,725	67,567,626	64,979,902
1.03 Career Programs	219,506	49,688	269,194		269,194	255,373
1.07 Library Services	2,958,257	675,078	3,633,335	288,614	3,921,949	3,795,654
1.08 Counselling	2,046,151	467,878	2,514,029	500	2,514,529	2,503,445
1.10 Special Education	15,764,803	3,536,295	19,301,098	1,198,109	20,499,207	18,848,138
1.30 English Language Learning	133,575	30,236	163,811	-	163,811	155,401
1.31 Aboriginal Education	2,231,793	377,812	2,609,605	429,800	3,039,405	2,668,364
1.41 School Administration	6,869,955	1,435,352	8,305,307	456,588	8,761,895	8,561,130
1.60 Summer School	124,020	21,324	145,344	1,003	146,347	
1.61 Continuing Education	606,439	133,443	739,882	1,501,452	2,241,334	1,606,004
1.62 Off Shore Students	380,852	93,743	474,595	1,688,630	2,163,225	1,711,980
1.64 Other	1,340,240	336,851	1,677,091	150,149	1,827,240	1,391,237
<b>Total Function 1</b>	<b>83,671,986</b>	<b>18,732,206</b>	<b>102,404,192</b>	<b>10,711,570</b>	<b>113,115,762</b>	<b>106,476,628</b>
<b>4 District Administration</b>						
4.11 Educational Administration	752,480	148,863	901,343	344,738	1,246,081	1,154,542
4.40 School District Governance	175,923	11,947	187,870	135,050	322,920	322,774
4.41 Business Administration	1,606,268	322,702	1,928,970	685,641	2,614,611	2,531,460
<b>Total Function 4</b>	<b>2,534,671</b>	<b>483,512</b>	<b>3,018,183</b>	<b>1,165,429</b>	<b>4,183,612</b>	<b>4,008,776</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	468,672	89,161	557,833	394,223	952,056	938,710
5.50 Maintenance Operations	7,656,027	1,834,547	9,490,574	2,063,414	11,553,988	11,381,816
5.52 Maintenance of Grounds	831,175	205,339	1,036,514	432,077	1,468,591	1,461,627
5.56 Utilities	-	-	-	3,001,822	3,001,822	2,888,483
<b>Total Function 5</b>	<b>8,955,874</b>	<b>2,129,047</b>	<b>11,084,921</b>	<b>5,891,536</b>	<b>16,976,457</b>	<b>16,670,636</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	216,360	48,335	264,695	133,421	398,116	377,174
7.70 Student Transportation	2,368,220	579,067	2,947,287	1,380,120	4,327,407	4,220,614
<b>Total Function 7</b>	<b>2,584,580</b>	<b>627,402</b>	<b>3,211,982</b>	<b>1,513,541</b>	<b>4,725,523</b>	<b>4,597,788</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>97,747,111</b>	<b>21,972,167</b>	<b>119,719,278</b>	<b>19,282,076</b>	<b>139,001,354</b>	<b>131,753,828</b>

# School District No. 73 (Kamloops/Thompson)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2016

	<u>2016 Amended Annual Budget</u>	<u>2015 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	6,332,773	5,759,785
Federal Grants	15,228	
Other Revenue	7,180,000	7,558,150
Investment Income	1,000	1,000
<b>Total Revenue</b>	<u>13,529,001</u>	<u>13,318,935</u>
<b>Expenses</b>		
Instruction	4,300,318	3,836,759
Operations and Maintenance	867,636	825,791
Supplies	8,361,047	8,656,385
<b>Total Expense</b>	<u>13,529,001</u>	<u>13,318,935</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	106,040		54,281	64,323	2,084,382				
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	761,596	2,712,825					224,000	80,500	196,251
Other				5,000	4,125,000				
Investment Income				7,100					
	761,596	2,712,825	-	12,100	4,125,000	-	224,000	80,500	196,251
<b>Less:</b> Allocated to Revenue	867,636	2,712,825	35,000	6,000	4,400,000		224,000	80,500	196,251
<b>Deferred Revenue, end of year</b>	-	-	<b>19,281</b>	<b>70,423</b>	<b>1,809,382</b>	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	867,636	2,712,825	35,000				224,000	80,500	196,251
Federal Grants									
Other Revenue				5,000	4,400,000	2,150,000			
Investment Income				1,000					
	867,636	2,712,825	35,000	6,000	4,400,000	2,150,000	224,000	80,500	196,251
<b>Expenses</b>									
Salaries									
Teachers		1,842,024							32,000
Educational Assistants		436,972					149,058		
Other Professionals									
	-	2,278,996	-	-	-	-	149,058	-	32,000
Employee Benefits		433,829					50,722		8,000
Services and Supplies			35,000	6,000	4,400,000	2,150,000	24,220	80,500	156,251
Building Repairs and Maintenance	867,636								
	867,636	2,712,825	35,000	6,000	4,400,000	2,150,000	224,000	80,500	196,251
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	CommunityLINK	Service Delivery Transformation	Set BC	Early Learning	Literacy Innovation	BCLCA E-Learning	Gov't of Canada Environmental Program	Gov't of Canada Youth Program	Contributor Restricted
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	538,446	90,125		15,000	39,984	8,985	15,228	130,990	616,938
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	1,568,055		122,015						
Other									600,000
Investment Income									
	1,568,055	-	122,015	-	-	-	-	-	600,000
<b>Less:</b> Allocated to Revenue	1,965,436	90,125	122,015	10,000	20,000	8,985	15,228	-	625,000
<b>Deferred Revenue, end of year</b>	<b>141,065</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>19,984</b>	<b>-</b>	<b>-</b>	<b>130,990</b>	<b>591,938</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	1,965,436	90,125	122,015	10,000	20,000	8,985			
Federal Grants							15,228		
Other Revenue									625,000
Investment Income									
	1,965,436	90,125	122,015	10,000	20,000	8,985	15,228	-	625,000
<b>Expenses</b>									
Salaries									
Teachers	961,050		90,527						
Educational Assistants									
Other Professionals		72,100							
	961,050	72,100	90,527	-	-	-	-	-	-
Employee Benefits	183,561	18,025	22,450						
Services and Supplies	820,825		9,038	10,000	20,000	8,985	15,228		625,000
Building Repairs and Maintenance									
	1,965,436	90,125	122,015	10,000	20,000	8,985	15,228	-	625,000
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	<u>TOTAL</u>
	\$
<b>Deferred Revenue, beginning of year</b>	<b>3,764,722</b>
<b>Add:</b> Restricted Grants	
Provincial Grants - Ministry of Education	5,665,242
Other	4,730,000
Investment Income	<u>7,100</u>
	<b>10,402,342</b>
<b>Less:</b> Allocated to Revenue	<u>11,379,001</u>
<b>Deferred Revenue, end of year</b>	<b><u><u>2,788,063</u></u></b>
<b>Revenues</b>	
Provincial Grants - Ministry of Education	6,332,773
Federal Grants	15,228
Other Revenue	7,180,000
Investment Income	<u>1,000</u>
	<b>13,529,001</b>
<b>Expenses</b>	
Salaries	
Teachers	2,925,601
Educational Assistants	586,030
Other Professionals	<u>72,100</u>
	<b>3,583,731</b>
Employee Benefits	716,587
Services and Supplies	8,361,047
Building Repairs and Maintenance	<u>867,636</u>
	<b>13,529,001</b>
<b>Net Revenue (Expense)</b>	<b><u><u>-</u></u></b>



# School District No. 73 (Kamloops/Thompson)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget			2015 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	3,983,493		<b>3,983,493</b>	4,476,028
Other Revenue		278,254	<b>278,254</b>	480,604
Investment Income		95,000	<b>95,000</b>	140,000
Amortization of Deferred Capital Revenue	3,056,684		<b>3,056,684</b>	2,920,572
<b>Total Revenue</b>	<b>7,040,177</b>	<b>373,254</b>	<b>7,413,431</b>	8,017,204
<b>Expenses</b>				
Operations and Maintenance	3,983,493		<b>3,983,493</b>	2,751,180
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,681,452		<b>4,681,452</b>	4,348,870
<b>Total Expense</b>	<b>8,664,945</b>	-	<b>8,664,945</b>	7,100,050
<b>Net Revenue (Expense)</b>	<b>(1,624,768)</b>	<b>373,254</b>	<b>(1,251,514)</b>	917,154
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	-	-	-	-
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	4,486,585	(4,486,585)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>4,486,585</b>	<b>(4,486,585)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>2,861,817</b>	<b>(4,113,331)</b>	<b>(1,251,514)</b>	917,154