

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, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

## ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 73 (KAMLOOPS/THOMPSON) (called the "Board") to adopt the 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 73 (Kamloops/Thompson) 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 \$154,877,278 for the 2015/2016 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2015/2016.

READ A FIRST TIME THE 11th DAY OF MAY, 2015;

READ A SECOND TIME THE 11th DAY OF MAY, 2015;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF MAY, 2015;

**(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) Annual Budget Bylaw 2015/2016, adopted by the Board the 11th DAY OF MAY, 2015.

Signature on File  
\_\_\_\_\_  
**Secretary Treasurer**

# School District No. 73 (Kamloops/Thompson)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2016

|   | 2016<br>Annual Budget | 2015 Amended<br>Annual Budget |
|---|-----------------------|-------------------------------|
| <b>Ministry Operating Grant Funded FTE's</b>                  |                       |                               |
| School-Age  | 13,904,563            | 14,252,938                    |
| Adult   | 113,563               | 126,625                       |
| <b>Total Ministry Operating Grant Funded FTE's</b>            | <b>14,018,125</b>     | <b>14,379,563</b>             |
| <b>Revenues</b>   | \$                    | \$                            |
| Provincial Grants   |                       |                               |
| Ministry of Education   | 135,169,987           | 134,744,244                   |
| Other   | 75,193                | 75,193                        |
| Tuition   | 2,000,382             | 1,950,382                     |
| Other Revenue   | 10,792,518            | 11,023,729                    |
| Rentals and Leases  | 269,684               | 263,685                       |
| Investment Income   | 311,000               | 337,000                       |
| Amortization of Deferred Capital Revenue                      | 3,033,670             | 2,920,572                     |
| <b>Total Revenue</b>  | <b>151,652,434</b>    | <b>151,314,805</b>            |
| <b>Expenses</b>   |                       |                               |
| Instruction   | 111,680,560           | 110,313,387                   |
| District Administration                                       | 3,787,112             | 4,008,776                     |
| Operations and Maintenance                                    | 24,999,042            | 24,596,477                    |
| Transportation and Housing                                    | 4,536,247             | 4,597,788                     |
| Supplies  | 8,527,317             | 8,656,385                     |
| <b>Total Expense</b>  | <b>153,530,278</b>    | <b>152,172,813</b>            |
| <b>Net Revenue (Expense)</b>                                  | <b>(1,877,844)</b>    | <b>(858,008)</b>              |
| <b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>  | <b>508,970</b>        | <b>1,775,162</b>              |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(1,368,874)</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)                                | (1,368,874)           | 917,154                       |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(1,368,874)</b>    | <b>917,154</b>                |

# School District No. 73 (Kamloops/Thompson)

Annual Budget - Revenue and Expense

Year Ended June 30, 2016

|   | <b>2016<br/>Annual Budget</b> | 2015 Amended<br>Annual Budget |
|---|-------------------------------|-------------------------------|
| <b>Budget Bylaw Amount</b>  |                               |                               |
| Operating - Total Expense   | <b>132,708,144</b>            | 131,753,828                   |
| Operating - Tangible Capital Assets Purchased                       |                               |                               |
| Operating - Reduction of Unfunded Employee Future Benefits          |                               |                               |
| Special Purpose Funds - Total Expense                               | <b>13,382,093</b>             | 13,318,935                    |
| Special Purpose Funds - Tangible Capital Assets Purchased           |                               |                               |
| Capital Fund - Total Expense  | <b>7,440,041</b>              | 7,100,050                     |
| Capital Fund - Tangible Capital Assets Purchased from Local Capital | <b>1,347,000</b>              | 4,069,859                     |
| Budgeted Retirement of Prior Year Deficits                          |                               |                               |
| <b>Total Budget Bylaw Amount</b>                                    | <b>154,877,278</b>            | 156,242,672                   |

## Approved by the Board

\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Superintendent

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Secretary Treasurer

\_\_\_\_\_  
Date Signed

# School District No. 73 (Kamloops/Thompson)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2016

|   | <b>2016</b>             | 2015 Amended  |
|---|-------------------------|---------------|
|   | <b>Annual Budget</b>    | Annual Budget |
|   | \$                      | \$            |
| <b>Surplus (Deficit) for the year</b>                     | <u>(1,877,844)</u>      | (858,008)     |
| <b>Effect of change in Tangible Capital Assets</b>        |                         |               |
| Acquisition of Tangible Capital Assets                    |                         |               |
| From Local Capital  | (1,347,000)             | (4,069,859)   |
| From Deferred Capital Revenue                             |                         | (3,424,848)   |
| <b>Total Acquisition of Tangible Capital Assets</b>       | <u>(1,347,000)</u>      | (7,494,707)   |
| Amortization of Tangible Capital Assets                   | <u>4,575,648</u>        | 4,348,870     |
| <b>Total Effect of change in Tangible Capital Assets</b>  | <u>3,228,648</u>        | (3,145,837)   |
|   | <u>-</u>                | -             |
| <b>(Increase) Decrease in Net Financial Assets (Debt)</b> | <u><u>1,350,804</u></u> | (4,003,845)   |

# School District No. 73 (Kamloops/Thompson)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2016

|  | 2016<br>Annual Budget | 2015 Amended<br>Annual Budget |
|--|-----------------------|-------------------------------|
|  | \$                    | \$                            |
| <b>Revenues</b>                                  |                       |                               |
| Provincial Grants                                |                       |                               |
| Ministry of Education                            | 126,593,501           | 124,508,431                   |
| Other  | 75,193                | 75,193                        |
| Tuition  | 2,000,382             | 1,950,382                     |
| Other Revenue                                    | 3,044,414             | 2,984,975                     |
| Rentals and Leases                               | 269,684               | 263,685                       |
| Investment Income                                | 216,000               | 196,000                       |
| <b>Total Revenue</b>                             | <u>132,199,174</u>    | <u>129,978,666</u>            |
| <b>Expenses</b>                                  |                       |                               |
| Instruction                                      | 107,587,380           | 106,476,628                   |
| District Administration                          | 3,787,112             | 4,008,776                     |
| Operations and Maintenance                       | 16,797,405            | 16,670,636                    |
| Transportation and Housing                       | 4,536,247             | 4,597,788                     |
| <b>Total Expense</b>                             | <u>132,708,144</u>    | <u>131,753,828</u>            |
| <b>Net Revenue (Expense)</b>                     | <u>(508,970)</u>      | <u>(1,775,162)</u>            |
| <b>Budgeted Prior Year Surplus Appropriation</b> | <u>508,970</u>        | <u>1,775,162</u>              |
| <b>Budgeted Surplus (Deficit), for the year</b>  | <u><u>-</u></u>       | <u><u>-</u></u>               |

# School District No. 73 (Kamloops/Thompson)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2016

|  | 2016<br>Annual Budget | 2015 Amended<br>Annual Budget |
|--|-----------------------|-------------------------------|
|  | \$                    | \$                            |
| <b>Provincial Grants - Ministry of Education</b>       |                       |                               |
| Operating Grant, Ministry of Education                 | 128,278,489           | 127,780,161                   |
| AANDC/LEA Recovery                                     | (2,379,615)           | (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                     |
| Carbon Tax Grant                                       | 100,000               | 100,000                       |
| Foundations Skills Assessment                          | 18,668                | 18,668                        |
| Education Guarantee                                    |                       | 100,000                       |
| <b>Total Provincial Grants - Ministry of Education</b> | <b>126,593,501</b>    | <b>124,508,431</b>            |
| <b>Provincial Grants - Other</b>                       | <b>75,193</b>         | <b>75,193</b>                 |
| <b>Tuition</b>   |                       |                               |
| Offshore Tuition Fees                                  | 2,000,382             | 1,950,382                     |
| <b>Total Tuition</b>                                   | <b>2,000,382</b>      | <b>1,950,382</b>              |
| <b>Other Revenues</b>                                  |                       |                               |
| LEA/Direct Funding from First Nations                  | 2,472,533             | 2,412,268                     |
| Miscellaneous  |                       |                               |
| City of Kamloops                                       | 95,000                | 95,000                        |
| Trades and Transitions                                 | 249,660               | 249,660                       |
| Miscellaneous  | 227,221               | 228,047                       |
| <b>Total Other Revenue</b>                             | <b>3,044,414</b>      | <b>2,984,975</b>              |
| <b>Rentals and Leases</b>                              | <b>269,684</b>        | <b>263,685</b>                |
| <b>Investment Income</b>                               | <b>216,000</b>        | <b>196,000</b>                |
| <b>Total Operating Revenue</b>                         | <b>132,199,174</b>    | <b>129,978,666</b>            |



# School District No. 73 (Kamloops/Thompson)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2016

|                                     | <b>2016</b>          | 2015 Amended  |
|-------------------------------------|----------------------|---------------|
|                                     | <b>Annual Budget</b> | Annual Budget |
|                                     | \$                   | \$            |
| <b>Salaries</b>                     |                      |               |
| Teachers                            | 57,104,000           | 54,761,326    |
| Principals and Vice Principals      | 8,172,380            | 7,746,788     |
| Educational Assistants              | 7,160,732            | 7,323,668     |
| Support Staff                       | 14,838,088           | 14,641,104    |
| Other Professionals                 | 2,813,079            | 2,812,731     |
| Substitutes                         | 5,182,156            | 4,914,336     |
| <b>Total Salaries</b>               | <b>95,270,435</b>    | 92,199,953    |
| <b>Employee Benefits</b>            | <b>21,770,390</b>    | 21,918,948    |
| <b>Total Salaries and Benefits</b>  | <b>117,040,825</b>   | 114,118,901   |
| <b>Services and Supplies</b>        |                      |               |
| Services                            | 2,530,753            | 2,611,575     |
| Student Transportation              | 328,635              | 402,072       |
| Professional Development and Travel | 1,610,363            | 1,719,458     |
| Dues and Fees                       | 98,036               | 98,036        |
| Insurance                           | 500,878              | 503,176       |
| Supplies                            | 7,561,832            | 9,412,127     |
| Utilities                           | 3,036,822            | 2,888,483     |
| <b>Total Services and Supplies</b>  | <b>15,667,319</b>    | 17,634,927    |
| <b>Total Operating Expense</b>      | <b>132,708,144</b>   | 131,753,828   |

# School District No. 73 (Kamloops/Thompson)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

|  | Teachers<br>Salaries | Principals and<br>Vice Principals<br>Salaries | Educational<br>Assistants<br>Salaries | Support<br>Staff<br>Salaries | Other<br>Professionals<br>Salaries | Substitutes<br>Salaries | Total<br>Salaries |
|--|----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|-------------------|
|  | \$                   | \$  | \$                                    | \$                           | \$                                 | \$                      | \$                |
| <b>1 Instruction</b>                           |                      |   |                                       |                              |                                    |                         |                   |
| 1.02 Regular Instruction                       | 44,413,575           | 1,178,090                                     |                                       | 1,054,690                    | 124,296                            | 3,293,066               | 50,063,717        |
| 1.03 Career Programs                           | 201,021              |   |                                       |                              |                                    | 14,808                  | 215,829           |
| 1.07 Library Services                          | 1,467,145            | 223,475                                       |                                       | 1,069,094                    |                                    | 162,075                 | 2,921,789         |
| 1.08 Counselling                               | 1,386,814            |   |                                       | 500,415                      |                                    | 126,163                 | 2,013,392         |
| 1.10 Special Education                         | 7,505,580            | 279,343                                       | 5,879,997                             | 70,892                       |                                    | 958,546                 | 14,694,358        |
| 1.30 English Language Learning                 | 122,328              |   |                                       |                              |                                    | 9,011                   | 131,339           |
| 1.31 Aboriginal Education                      | 296,911              | 66,576  | 1,280,735                             |                              | 303,338                            | 7,000                   | 1,954,560         |
| 1.41 School Administration                     |                      | 5,977,947                                     |                                       | 802,331                      |                                    | 111,126                 | 6,891,404         |
| 1.60 Summer School                             | 89,988               |   |                                       |                              |                                    |                         | 89,988            |
| 1.61 Continuing Education                      | 272,704              | 223,475                                       |                                       | 83,402                       |                                    | 26,806                  | 606,387           |
| 1.62 Off Shore Students                        | 296,078              | 111,737                                       |                                       | 29,608                       |                                    | 24,588                  | 462,011           |
| 1.64 Other                                     | 1,051,856            | 111,737                                       |                                       | 65,530                       |                                    | 81,987                  | 1,311,110         |
| <b>Total Function 1</b>                        | <b>57,104,000</b>    | <b>8,172,380</b>                              | <b>7,160,732</b>                      | <b>3,675,962</b>             | <b>427,634</b>                     | <b>4,815,176</b>        | <b>81,355,884</b> |
| <b>4 District Administration</b>               |                      |   |                                       |                              |                                    |                         |                   |
| 4.11 Educational Administration                |                      |   |                                       | 137,059                      | 570,704                            |                         | 707,763           |
| 4.40 School District Governance                |                      |   |                                       |                              | 175,922                            |                         | 175,922           |
| 4.41 Business Administration                   |                      |   |                                       | 648,319                      | 887,569                            |                         | 1,535,888         |
| <b>Total Function 4</b>                        | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>785,378</b>               | <b>1,634,195</b>                   | <b>-</b>                | <b>2,419,573</b>  |
| <b>5 Operations and Maintenance</b>            |                      |   |                                       |                              |                                    |                         |                   |
| 5.41 Operations and Maintenance Administration |                      |   |                                       | 68,503                       | 380,130                            |                         | 448,633           |
| 5.50 Maintenance Operations                    |                      |   |                                       | 7,150,158                    | 276,120                            | 211,292                 | 7,637,570         |
| 5.52 Maintenance of Grounds                    |                      |   |                                       | 810,869                      |                                    | 19,792                  | 830,661           |
| 5.56 Utilities                                 |                      |   |                                       |                              |                                    |                         | -                 |
| <b>Total Function 5</b>                        | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>8,029,530</b>             | <b>656,250</b>                     | <b>231,084</b>          | <b>8,916,864</b>  |
| <b>7 Transportation and Housing</b>            |                      |   |                                       |                              |                                    |                         |                   |
| 7.41 Transportation and Housing Administration |                      |   |                                       | 116,291                      | 95,000                             |                         | 211,291           |
| 7.70 Student Transportation                    |                      |   |                                       | 2,230,927                    |                                    | 135,896                 | 2,366,823         |
| <b>Total Function 7</b>                        | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>2,347,218</b>             | <b>95,000</b>                      | <b>135,896</b>          | <b>2,578,114</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>57,104,000</b>    | <b>8,172,380</b>                              | <b>7,160,732</b>                      | <b>14,838,088</b>            | <b>2,813,079</b>                   | <b>5,182,156</b>        | <b>95,270,435</b> |

# School District No. 73 (Kamloops/Thompson)

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 Annual Budget | 2015 Amended Annual Budget |
|--|-------------------|-------------------|-----------------------------|-----------------------|--------------------|----------------------------|
|  | \$                | \$                | \$                          | \$                    | \$                 | \$                         |
| <b>1 Instruction</b>                           |                   |                   |                             |                       |                    |                            |
| 1.02 Regular Instruction                       | 50,063,717        | 11,546,276        | 61,609,993                  | 3,656,242             | 65,266,235         | 64,979,902                 |
| 1.03 Career Programs                           | 215,829           | 50,353            | 266,182                     |                       | 266,182            | 255,373                    |
| 1.07 Library Services                          | 2,921,789         | 665,504           | 3,587,293                   | 446,361               | 4,033,654          | 3,795,654                  |
| 1.08 Counselling                               | 2,013,392         | 465,219           | 2,478,611                   | 500                   | 2,479,111          | 2,503,445                  |
| 1.10 Special Education                         | 14,694,358        | 3,524,668         | 18,219,026                  | 868,320               | 19,087,346         | 18,848,138                 |
| 1.30 English Language Learning                 | 131,339           | 30,641            | 161,980                     |                       | 161,980            | 155,401                    |
| 1.31 Aboriginal Education                      | 1,954,560         | 377,812           | 2,332,372                   | 429,688               | 2,762,060          | 2,668,364                  |
| 1.41 School Administration                     | 6,891,404         | 1,425,913         | 8,317,317                   | 408,015               | 8,725,332          | 8,561,130                  |
| 1.60 Summer School                             | 89,988            | 17,900            | 107,888                     | 5,000                 | 112,888            | -                          |
| 1.61 Continuing Education                      | 606,387           | 134,190           | 740,577                     | 290,323               | 1,030,900          | 1,606,004                  |
| 1.62 Off Shore Students                        | 462,011           | 104,256           | 566,267                     | 1,296,166             | 1,862,433          | 1,711,980                  |
| 1.64 Other                                     | 1,311,110         | 302,026           | 1,613,136                   | 186,123               | 1,799,259          | 1,391,237                  |
| <b>Total Function 1</b>                        | <b>81,355,884</b> | <b>18,644,758</b> | <b>100,000,642</b>          | <b>7,586,738</b>      | <b>107,587,380</b> | <b>106,476,628</b>         |
| <b>4 District Administration</b>               |                   |                   |                             |                       |                    |                            |
| 4.11 Educational Administration                | 707,763           | 168,947           | 876,710                     | 258,143               | 1,134,853          | 1,154,542                  |
| 4.40 School District Governance                | 175,922           | 11,802            | 187,724                     | 135,050               | 322,774            | 322,774                    |
| 4.41 Business Administration                   | 1,535,888         | 314,000           | 1,849,888                   | 479,597               | 2,329,485          | 2,531,460                  |
| <b>Total Function 4</b>                        | <b>2,419,573</b>  | <b>494,749</b>    | <b>2,914,322</b>            | <b>872,790</b>        | <b>3,787,112</b>   | <b>4,008,776</b>           |
| <b>5 Operations and Maintenance</b>            |                   |                   |                             |                       |                    |                            |
| 5.41 Operations and Maintenance Administration | 448,633           | 80,400            | 529,033                     | 351,298               | 880,331            | 938,710                    |
| 5.50 Maintenance Operations                    | 7,637,570         | 1,771,027         | 9,408,597                   | 2,023,806             | 11,432,403         | 11,381,816                 |
| 5.52 Maintenance of Grounds                    | 830,661           | 193,396           | 1,024,057                   | 423,792               | 1,447,849          | 1,461,627                  |
| 5.56 Utilities                                 | -                 | -                 | -                           | 3,036,822             | 3,036,822          | 2,888,483                  |
| <b>Total Function 5</b>                        | <b>8,916,864</b>  | <b>2,044,823</b>  | <b>10,961,687</b>           | <b>5,835,718</b>      | <b>16,797,405</b>  | <b>16,670,636</b>          |
| <b>7 Transportation and Housing</b>            |                   |                   |                             |                       |                    |                            |
| 7.41 Transportation and Housing Administration | 211,291           | 40,600            | 251,891                     | 126,421               | 378,312            | 377,174                    |
| 7.70 Student Transportation                    | 2,366,823         | 545,460           | 2,912,283                   | 1,245,652             | 4,157,935          | 4,220,614                  |
| <b>Total Function 7</b>                        | <b>2,578,114</b>  | <b>586,060</b>    | <b>3,164,174</b>            | <b>1,372,073</b>      | <b>4,536,247</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>95,270,435</b> | <b>21,770,390</b> | <b>117,040,825</b>          | <b>15,667,319</b>     | <b>132,708,144</b> | <b>131,753,828</b>         |

# School District No. 73 (Kamloops/Thompson)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2016

|   | <b>2016</b>          | 2015 Amended  |
|---|----------------------|---------------|
|   | <b>Annual Budget</b> | Annual Budget |
|   | \$                   | \$            |
| <b>Revenues</b>                                 |                      |               |
| Provincial Grants                               |                      |               |
| Ministry of Education                           | <b>5,712,093</b>     | 5,759,785     |
| Other Revenue                                   | <b>7,670,000</b>     | 7,558,150     |
| Investment Income                               |                      | 1,000         |
| <b>Total Revenue</b>                            | <b>13,382,093</b>    | 13,318,935    |
| <b>Expenses</b>                                 |                      |               |
| Instruction                                     | <b>4,093,180</b>     | 3,836,759     |
| Operations and Maintenance                      | <b>761,596</b>       | 825,791       |
| Supplies  | <b>8,527,317</b>     | 8,656,385     |
| <b>Total Expense</b>                            | <b>13,382,093</b>    | 13,318,935    |
| <b>Budgeted Surplus (Deficit), for the year</b> | <b>-</b>             | -             |

# School District No. 73 (Kamloops/Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

|  | Annual<br>Facility<br>Grant | Learning<br>Improvement<br>Fund | Special<br>Education<br>Equipment | Scholarships<br>and<br>Bursaries | School<br>Generated<br>Funds | Related<br>Entities | Strong<br>Start | Ready,<br>Set,<br>Learn | OLEP    |
|--|-----------------------------|---------------------------------|-----------------------------------|----------------------------------|------------------------------|---------------------|-----------------|-------------------------|---------|
|  | \$                          | \$                              | \$                                | \$                               | \$                           | \$                  | \$              | \$                      | \$      |
| <b>Deferred Revenue, beginning of year</b> |                             |                                 | 20,000                            | 30,000                           | 2,100,000                    |                     |                 |                         |         |
| <b>Add:</b> Restricted Grants              |                             |                                 |                                   |                                  |                              |                     |                 |                         |         |
| Provincial Grants - Ministry of Education  | 761,596                     | 2,712,825                       |                                   |                                  |                              |                     | 224,000         | 78,400                  | 195,147 |
| Other                                      |                             |                                 |                                   | 14,000                           | 5,200,000                    |                     |                 |                         |         |
|  | 761,596                     | 2,712,825                       | -                                 | 14,000                           | 5,200,000                    | -                   | 224,000         | 78,400                  | 195,147 |
| <b>Less:</b> Allocated to Revenue          | 761,596                     | 2,712,825                       | -                                 | 20,000                           | 4,800,000                    |                     | 224,000         | 78,400                  | 195,147 |
| <b>Deferred Revenue, end of year</b>       | -                           | -                               | <b>20,000</b>                     | <b>24,000</b>                    | <b>2,500,000</b>             | -                   | -               | -                       | -       |
| <b>Revenues</b>                            |                             |                                 |                                   |                                  |                              |                     |                 |                         |         |
| Provincial Grants - Ministry of Education  | 761,596                     | 2,712,825                       |                                   |                                  |                              |                     | 224,000         | 78,400                  | 195,147 |
| Other Revenue                              |                             |                                 |                                   | 20,000                           | 4,800,000                    | 2,100,000           |                 |                         |         |
|  | 761,596                     | 2,712,825                       | -                                 | 20,000                           | 4,800,000                    | 2,100,000           | 224,000         | 78,400                  | 195,147 |
| <b>Expenses</b>                            |                             |                                 |                                   |                                  |                              |                     |                 |                         |         |
| Salaries                                   |                             |                                 |                                   |                                  |                              |                     |                 |                         |         |
| Teachers                                   |                             | 1,809,115                       |                                   |                                  |                              |                     |                 |                         | 31,250  |
| Support Staff                              |                             | 452,138                         |                                   |                                  |                              |                     | 143,000         |                         |         |
| Other Professionals                        |                             |                                 |                                   |                                  |                              |                     |                 |                         |         |
|  | -                           | 2,261,253                       | -                                 | -                                | -                            | -                   | 143,000         | -                       | 31,250  |
| Employee Benefits                          |                             | 451,572                         |                                   |                                  |                              |                     | 49,310          |                         | 4,170   |
| Services and Supplies                      |                             |                                 |                                   | 20,000                           | 4,800,000                    | 2,100,000           | 31,690          | 78,400                  | 159,727 |
| Building Repairs and Maintenance           | 761,596                     |                                 |                                   |                                  |                              |                     |                 |                         |         |
|  | 761,596                     | 2,712,825                       | -                                 | 20,000                           | 4,800,000                    | 2,100,000           | 224,000         | 78,400                  | 195,147 |
| <b>Net Revenue (Expense)</b>               | -                           | -                               | -                                 | -                                | -                            | -                   | -               | -                       | -       |

# School District No. 73 (Kamloops/Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

|  | CommunityLINK | Attendance Management | Early Learning | Literacy Innovation | BCLCA/<br>E-Learning | Gov't of Canada<br>Environmental Program | Gov't of Canada<br>Youth Program | Contributor<br>Restricted | TOTAL             |
|--|---------------|-----------------------|----------------|---------------------|----------------------|--|----------------------------------|---------------------------|-------------------|
|  | \$            | \$                    | \$             | \$                  | \$                   | \$                                       | \$                               | \$                        | \$                |
| <b>Deferred Revenue, beginning of year</b> | 125,000       | 90,125                | 13,000         | 35,000              | 3,000                | 14,477                                   | 130,990                          | 610,254                   | <b>3,171,846</b>  |
| <b>Add:</b> Restricted Grants              |               |                       |                |                     |                      |  |                                  |                           |                   |
| Provincial Grants - Ministry of Education  | 1,568,055     |                       |                |                     |                      |  |                                  |                           | <b>5,540,023</b>  |
| Other                                      |               |                       |                |                     |                      |  |                                  | 450,000                   | <b>5,664,000</b>  |
|  | 1,568,055     | -                     | -              | -                   | -                    | -  | -                                | 450,000                   | <b>11,204,023</b> |
| <b>Less:</b> Allocated to Revenue          | 1,650,000     | 90,125                | -              | -                   | -                    | -  | -                                | 750,000                   | <b>11,282,093</b> |
| <b>Deferred Revenue, end of year</b>       | <b>43,055</b> | <b>-</b>              | <b>13,000</b>  | <b>35,000</b>       | <b>3,000</b>         | <b>14,477</b>                            | <b>130,990</b>                   | <b>310,254</b>            | <b>3,093,776</b>  |
| <b>Revenues</b>                            |               |                       |                |                     |                      |  |                                  |                           |                   |
| Provincial Grants - Ministry of Education  | 1,650,000     | 90,125                |                |                     |                      |  |                                  |                           | <b>5,712,093</b>  |
| Other Revenue                              |               |                       |                |                     |                      |  |                                  | 750,000                   | <b>7,670,000</b>  |
|  | 1,650,000     | 90,125                | -              | -                   | -                    | -  | -                                | 750,000                   | <b>13,382,093</b> |
| <b>Expenses</b>                            |               |                       |                |                     |                      |  |                                  |                           |                   |
| Salaries                                   |               |                       |                |                     |                      |  |                                  |                           |                   |
| Teachers                                   | 850,000       |                       |                |                     |                      |  |                                  |                           | <b>2,690,365</b>  |
| Support Staff                              |               |                       |                |                     |                      |  |                                  |                           | <b>595,138</b>    |
| Other Professionals                        |               | 75,104                |                |                     |                      |  |                                  |                           | <b>75,104</b>     |
|  | 850,000       | 75,104                | -              | -                   | -                    | -  | -                                | -                         | <b>3,360,607</b>  |
| Employee Benefits                          | 212,500       | 15,021                |                |                     |                      |  |                                  |                           | <b>732,573</b>    |
| Services and Supplies                      | 587,500       |                       |                |                     |                      |  |                                  | 750,000                   | <b>8,527,317</b>  |
| Building Repairs and Maintenance           |               |                       |                |                     |                      |  |                                  |                           | <b>761,596</b>    |
|  | 1,650,000     | 90,125                | -              | -                   | -                    | -  | -                                | 750,000                   | <b>13,382,093</b> |
| <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)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2016

|  | 2016 Annual Budget                     |                    |                    | 2015 Amended<br>Annual Budget |
|--|--|--------------------|--------------------|-------------------------------|
|  | Invested in Tangible<br>Capital Assets | Local<br>Capital   | Fund<br>Balance    |                               |
|  | \$                                     | \$                 | \$                 | \$                            |
| <b>Revenues</b>                                      |  |                    |                    |                               |
| Provincial Grants                                    |  |                    |                    |                               |
| Ministry of Education                                | 2,864,393                              |                    | <b>2,864,393</b>   | 4,476,028                     |
| Other Revenue  |  | 78,104             | <b>78,104</b>      | 480,604                       |
| Investment Income                                    |  | 95,000             | <b>95,000</b>      | 140,000                       |
| Amortization of Deferred Capital Revenue             | 3,033,670                              |                    | <b>3,033,670</b>   | 2,920,572                     |
| <b>Total Revenue</b>                                 | <b>5,898,063</b>                       | <b>173,104</b>     | <b>6,071,167</b>   | 8,017,204                     |
| <b>Expenses</b>                                      |  |                    |                    |                               |
| Operations and Maintenance                           | 2,864,393                              |                    | <b>2,864,393</b>   | 2,751,180                     |
| Amortization of Tangible Capital Assets              |  |                    |                    |                               |
| Operations and Maintenance                           | 4,575,648                              |                    | <b>4,575,648</b>   | 4,348,870                     |
| <b>Total Expense</b>                                 | <b>7,440,041</b>                       | -                  | <b>7,440,041</b>   | 7,100,050                     |
| <b>Net Revenue (Expense)</b>                         | <b>(1,541,978)</b>                     | <b>173,104</b>     | <b>(1,368,874)</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 | 1,347,000                              | (1,347,000)        | -                  |                               |
| <b>Total Other Adjustments to Fund Balances</b>      | <b>1,347,000</b>                       | <b>(1,347,000)</b> | -                  |                               |
| <b>Budgeted Surplus (Deficit), for the year</b>      | <b>(194,978)</b>                       | <b>(1,173,896)</b> | <b>(1,368,874)</b> | 917,154                       |