

Amended Annual Budget

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

June 30, 2019

# School District No. 73 (Kamloops/Thompson)

June 30, 2019

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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 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$182,527,330 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 11th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 11th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF FEBRUARY, 2019;

*Signature on File*

Chairperson of the Board

( Corporate Seal )

*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 2018/2019, adopted by the Board the 11th DAY OF FEBRUARY, 2019.

*Signature on File*

Secretary Treasurer

# School District No. 73 (Kamloops/Thompson)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	14,662,000	14,574,000
Adult	124,625	126,625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>14,786,625</b>	<b>14,700,625</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	159,671,286	153,552,918
Other	75,193	75,193
Federal Grants	146,218	146,218
Tuition	4,080,496	3,092,100
Other Revenue	8,265,716	9,935,535
Rentals and Leases	269,684	269,684
Investment Income	267,000	267,000
Income (Loss) from Investments in Government Business Enterprises	400,000	
Amortization of Deferred Capital Revenue	2,957,136	2,990,286
<b>Total Revenue</b>	<b>176,132,729</b>	<b>170,328,934</b>
<b>Expenses</b>		
Instruction	135,919,058	130,512,671
District Administration	5,663,504	4,791,969
Operations and Maintenance	26,689,820	25,827,777
Transportation and Housing	5,171,057	4,994,880
Supplies	6,520,510	7,648,509
<b>Total Expense</b>	<b>179,963,949</b>	<b>173,775,806</b>
<b>Net Revenue (Expense)</b>	<b>(3,831,220)</b>	<b>(3,446,872)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,957,478</b>	<b>1,636,505</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,873,742)</b>	<b>(1,810,367)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,873,742)	(1,810,367)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,873,742)</b>	<b>(1,810,367)</b>

# School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	153,385,911	147,249,180
Special Purpose Funds - Total Expense	18,937,968	18,929,844
Capital Fund - Total Expense	7,640,070	7,596,782
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,563,381	2,353,447
<b>Total Budget Bylaw Amount</b>	<b>182,527,330</b>	<b>176,129,253</b>

## Approved by the Board

Kathleen Karpuk

Signature of the Chairperson of the Board of Education

*Signature on File*

Date Signed

Alison Sidow

Signature of the Superintendent

*Signature on File*

Date Signed

Kelvin Stretch

Signature of the Secretary Treasurer

*Signature on File*

Date Signed

# School District No. 73 (Kamloops/Thompson)

Statement 4

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

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(3,831,220)</u>	<u>(3,446,872)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(2,563,381)	(2,353,447)
From Deferred Capital Revenue	<u>(1,518,445)</u>	<u>(2,080,606)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(4,081,826)</u>	<u>(4,434,053)</u>
Amortization of Tangible Capital Assets	<u>4,966,878</u>	<u>4,997,948</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>885,052</u>	<u>563,895</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(2,946,168)</u></u>	<u><u>(2,882,977)</u></u>

# School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2019

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2019 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	5,619,433	1,027,944	27,602,426	<b>34,249,803</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(1,957,478)		(1,873,742)	<b>(3,831,220)</b>
<b>Net Changes for the year</b>	<b>(1,957,478)</b>	<b>-</b>	<b>(1,873,742)</b>	<b>(3,831,220)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>3,661,955</b>	<b>1,027,944</b>	<b>25,728,684</b>	<b>30,418,583</b>

# School District No. 73 (Kamloops/Thompson)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	143,612,344	138,851,458
Other	75,193	75,193
Tuition	4,080,496	3,092,100
Other Revenue	3,174,716	3,108,240
Rentals and Leases	269,684	269,684
Investment Income	216,000	216,000
<b>Total Revenue</b>	<b>151,428,433</b>	<b>145,612,675</b>
<b>Expenses</b>		
Instruction	124,222,742	119,963,854
District Administration	5,663,504	4,791,969
Operations and Maintenance	18,328,608	17,498,477
Transportation and Housing	5,171,057	4,994,880
<b>Total Expense</b>	<b>153,385,911</b>	<b>147,249,180</b>
<b>Net Revenue (Expense)</b>	<b>(1,957,478)</b>	<b>(1,636,505)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>1,957,478</b>	<b>1,636,505</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, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	144,536,612	139,009,176
DISC/LEA Recovery	(2,591,981)	(2,455,629)
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
Transportation Supplement	666,817	666,817
Return of Administrative Savings		673,698
Carbon Tax Grant	100,000	100,000
Foundation Skills Assessment	22,693	20,193
Next Generation Network - Self Provisioned Rebate	251,244	251,244
Secwepemc Language		10,000
Premier's Award for Excellence in Education	2,000	
Professional Learning Grant	15,000	
Early Action Initiative/Equity in Action	34,000	
<b>Total Provincial Grants - Ministry of Education</b>	<b>143,612,344</b>	<b>138,851,458</b>
<b>Provincial Grants - Other</b>	<b>75,193</b>	<b>75,193</b>
<b>Tuition</b>		
International and Out of Province Students	4,080,496	3,092,100
<b>Total Tuition</b>	<b>4,080,496</b>	<b>3,092,100</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	2,591,891	2,451,810
Miscellaneous		
Trades and Transitions Program	249,660	259,460
Miscellaneous	333,165	396,970
<b>Total Other Revenue</b>	<b>3,174,716</b>	<b>3,108,240</b>
<b>Rentals and Leases</b>	<b>269,684</b>	<b>269,684</b>
<b>Investment Income</b>	<b>216,000</b>	<b>216,000</b>
<b>Total Operating Revenue</b>	<b>151,428,433</b>	<b>145,612,675</b>

# School District No. 73 (Kamloops/Thompson)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	62,425,308	60,897,387
Principals and Vice Principals	9,550,200	8,676,259
Educational Assistants	8,937,909	8,349,371
Support Staff	16,515,682	15,672,913
Other Professionals	3,959,453	3,649,744
Substitutes	5,734,675	5,688,987
<b>Total Salaries</b>	<b>107,123,227</b>	<b>102,934,661</b>
<b>Employee Benefits</b>	<b>24,923,282</b>	<b>24,222,285</b>
<b>Total Salaries and Benefits</b>	<b>132,046,509</b>	<b>127,156,946</b>
<b>Services and Supplies</b>		
Services	4,422,835	3,305,223
Student Transportation	373,178	369,904
Professional Development and Travel	2,110,634	1,936,961
Dues and Fees	101,536	100,535
Insurance	540,524	537,524
Supplies	10,765,528	10,794,920
Utilities	3,025,167	3,047,167
<b>Total Services and Supplies</b>	<b>21,339,402</b>	<b>20,092,234</b>
<b>Total Operating Expense</b>	<b>153,385,911</b>	<b>147,249,180</b>

# School District No. 73 (Kamloops/Thompson)

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

Year Ended June 30, 2019

	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	49,219,780	1,388,564		1,085,397	436,080	3,689,204	55,819,025
1.03 Career Programs	271,531	134,590				20,118	426,239
1.07 Library Services	1,686,785	120,745		1,290,130		186,169	3,283,829
1.08 Counselling	1,645,644			551,593		147,180	2,344,417
1.10 Special Education	6,829,421	301,862	7,683,399	78,142		928,480	15,821,304
1.30 English Language Learning	246,847					18,289	265,136
1.31 Aboriginal Education	568,766	132,116	1,254,510		458,726	46,556	2,460,674
1.41 School Administration		6,710,056		876,068		174,106	7,760,230
1.60 Summer School	105,185	10,109					115,294
1.61 Continuing Education	411,411	482,978		91,932		34,690	1,021,011
1.62 International and Out of Province Students	411,411	134,590		32,636		31,976	610,613
1.64 Other	1,028,527	134,590		72,231		79,511	1,314,859
<b>Total Function 1</b>	<b>62,425,308</b>	<b>9,550,200</b>	<b>8,937,909</b>	<b>4,078,129</b>	<b>894,806</b>	<b>5,356,279</b>	<b>91,242,631</b>
<b>4 District Administration</b>							
4.11 Educational Administration				236,134	734,673		970,807
4.40 School District Governance					209,655		209,655
4.41 Business Administration				842,895	1,163,669		2,006,564
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,079,029</b>	<b>2,107,997</b>	<b>-</b>	<b>3,187,026</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				80,006	444,067		524,073
5.50 Maintenance Operations				7,827,438	320,204	222,493	8,370,135
5.52 Maintenance of Grounds				955,830		15,891	971,721
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,863,274</b>	<b>764,271</b>	<b>238,384</b>	<b>9,865,929</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				122,219	192,379		314,598
7.70 Student Transportation				2,373,031		140,012	2,513,043
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,495,250</b>	<b>192,379</b>	<b>140,012</b>	<b>2,827,641</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>62,425,308</b>	<b>9,550,200</b>	<b>8,937,909</b>	<b>16,515,682</b>	<b>3,959,453</b>	<b>5,734,675</b>	<b>107,123,227</b>

# School District No. 73 (Kamloops/Thompson)

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

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	55,819,025	13,260,198	69,079,223	4,849,194	73,928,417	73,470,042
1.03 Career Programs	426,239	94,246	520,485	55,000	575,485	357,894
1.07 Library Services	3,283,829	792,067	4,075,896	285,605	4,361,501	4,131,046
1.08 Counselling	2,344,417	564,441	2,908,858	500	2,909,358	2,847,687
1.10 Special Education	15,821,304	3,811,377	19,632,681	1,685,680	21,318,361	19,767,881
1.30 English Language Learning	265,136	63,123	328,259		328,259	162,678
1.31 Aboriginal Education	2,460,674	554,429	3,015,103	503,650	3,518,753	3,317,533
1.41 School Administration	7,760,230	1,617,474	9,377,704	399,758	9,777,462	9,368,572
1.60 Summer School	115,294	16,613	131,907	397	132,304	135,763
1.61 Continuing Education	1,021,011	228,383	1,249,394	840,143	2,089,537	1,840,658
1.62 International and Out of Province Students	610,613	138,513	749,126	2,727,700	3,476,826	2,826,483
1.64 Other	1,314,859	306,630	1,621,489	184,990	1,806,479	1,737,617
<b>Total Function 1</b>	<b>91,242,631</b>	<b>21,447,494</b>	<b>112,690,125</b>	<b>11,532,617</b>	<b>124,222,742</b>	<b>119,963,854</b>
<b>4 District Administration</b>						
4.11 Educational Administration	970,807	175,000	1,145,807	313,154	1,458,961	1,334,557
4.40 School District Governance	209,655	25,000	234,655	146,050	380,705	362,729
4.41 Business Administration	2,006,564	410,000	2,416,564	1,407,274	3,823,838	3,094,683
<b>Total Function 4</b>	<b>3,187,026</b>	<b>610,000</b>	<b>3,797,026</b>	<b>1,866,478</b>	<b>5,663,504</b>	<b>4,791,969</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	524,073	115,000	639,073	444,277	1,083,350	1,014,182
5.50 Maintenance Operations	8,370,135	1,866,745	10,236,880	2,227,917	12,464,797	11,873,265
5.52 Maintenance of Grounds	971,721	237,852	1,209,573	545,721	1,755,294	1,563,863
5.56 Utilities	-	-	-	3,025,167	3,025,167	3,047,167
<b>Total Function 5</b>	<b>9,865,929</b>	<b>2,219,597</b>	<b>12,085,526</b>	<b>6,243,082</b>	<b>18,328,608</b>	<b>17,498,477</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	314,598	58,000	372,598	186,421	559,019	533,654
7.70 Student Transportation	2,513,043	588,191	3,101,234	1,510,804	4,612,038	4,461,226
<b>Total Function 7</b>	<b>2,827,641</b>	<b>646,191</b>	<b>3,473,832</b>	<b>1,697,225</b>	<b>5,171,057</b>	<b>4,994,880</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>107,123,227</b>	<b>24,923,282</b>	<b>132,046,509</b>	<b>21,339,402</b>	<b>153,385,911</b>	<b>147,249,180</b>

# School District No. 73 (Kamloops/Thompson)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2019

	<u>2019 Amended Annual Budget</u>	<u>2018 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	13,385,750	12,102,626
Federal Grants	146,218	146,218
Other Revenue	5,005,000	6,680,000
Investment Income	1,000	1,000
Income (Loss) from Investments in Government Business Enterprises	400,000	
<b>Total Revenue</b>	<u>18,937,968</u>	<u>18,929,844</u>
<b>Expenses</b>		
Instruction	11,696,316	10,548,817
Operations and Maintenance	721,142	732,518
Supplies	6,520,510	7,648,509
<b>Total Expense</b>	<u>18,937,968</u>	<u>18,929,844</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, 2019

	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>	19,290		681	78,747	2,530,504				
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	701,852	550,015					224,000	80,850	97,574
Other				14,000	4,400,000				
Investment Income				1,000					
	701,852	550,015	-	15,000	4,400,000	-	224,000	80,850	97,574
<b>Less:</b> Allocated to Revenue	721,142	550,015	681	31,000	4,225,000		224,000	80,850	97,574
<b>Deferred Revenue, end of year</b>	-	-	-	<b>62,747</b>	<b>2,705,504</b>	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	721,142	550,015	681				224,000	80,850	97,574
Federal Grants									
Other Revenue				30,000	4,225,000				
Investment Income				1,000					
Income (Loss) from Investments in Government Business Enterprises						400,000			
	721,142	550,015	681	31,000	4,225,000	400,000	224,000	80,850	97,574
<b>Expenses</b>									
Salaries									
Teachers									35,100
Principals and Vice Principals									
Support Staff		414,126					149,500		
Substitutes									3,000
	-	414,126	-	-	-	-	149,500	-	38,100
Employee Benefits		135,889					49,765		8,775
Services and Supplies	721,142		681	31,000	4,225,000	400,000	24,735	80,850	50,699
	721,142	550,015	681	31,000	4,225,000	400,000	224,000	80,850	97,574
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	SET BC	Early Years to Kindergarten	Early Learning	Literacy Innovation	BCLCA / E-Learning	Gov't of Canada Environmental Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	301,226		149,308			8,895	39,984	8,567	15,228
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	1,582,336	533,847	8,932,341	124,984	30,000				
Other									
Investment Income									
	1,582,336	533,847	8,932,341	124,984	30,000	-	-	-	-
<b>Less:</b> Allocated to Revenue	1,883,562	533,847	9,081,649	124,984	30,000	8,895	39,984	8,567	15,228
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	1,883,562	533,847	9,081,649	124,984	30,000	8,895	39,984	8,567	
Federal Grants									15,228
Other Revenue									
Investment Income									
Income (Loss) from Investments in Government Business Enterprises									
	1,883,562	533,847	9,081,649	124,984	30,000	8,895	39,984	8,567	15,228
<b>Expenses</b>									
Salaries									
Teachers	955,732	366,800	6,811,237	87,738					
Principals and Vice Principals		37,500							
Support Staff	11,137	71,550							
Substitutes									
	966,869	475,850	6,811,237	87,738	-	-	-	-	-
Employee Benefits	238,301	21,257	2,270,412	28,497					
Services and Supplies	678,392	36,740		8,749	30,000	8,895	39,984	8,567	15,228
	1,883,562	533,847	9,081,649	124,984	30,000	8,895	39,984	8,567	15,228
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Gov't of Canada Youth Program	Contributor Restricted	TOTAL
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	130,990	817,045	<b>4,100,465</b>
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education			12,857,799
Other		450,000	4,864,000
Investment Income			1,000
	-	450,000	17,722,799
<b>Less:</b> Allocated to Revenue	130,990	750,000	18,537,968
<b>Deferred Revenue, end of year</b>	<b>-</b>	<b>517,045</b>	<b>3,285,296</b>
<b>Revenues</b>			
Provincial Grants - Ministry of Education			13,385,750
Federal Grants	130,990		146,218
Other Revenue		750,000	5,005,000
Investment Income			1,000
Income (Loss) from Investments in Government Business Enterprises			400,000
	130,990	750,000	18,937,968
<b>Expenses</b>			
Salaries			
Teachers			8,256,607
Principals and Vice Principals			37,500
Support Staff			646,313
Substitutes			3,000
	-	-	8,943,420
Employee Benefits			2,752,896
Services and Supplies	130,990	750,000	7,241,652
	130,990	750,000	18,937,968
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>



# School District No. 73 (Kamloops/Thompson)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	2,673,192		2,673,192	2,598,834
Other Revenue		86,000	86,000	147,295
Investment Income		50,000	50,000	50,000
Amortization of Deferred Capital Revenue	2,957,136		2,957,136	2,990,286
<b>Total Revenue</b>	<b>5,630,328</b>	<b>136,000</b>	<b>5,766,328</b>	<b>5,786,415</b>
<b>Expenses</b>				
Operations and Maintenance	2,673,192		2,673,192	2,598,834
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,966,878		4,966,878	4,997,948
<b>Total Expense</b>	<b>7,640,070</b>	<b>-</b>	<b>7,640,070</b>	<b>7,596,782</b>
<b>Net Revenue (Expense)</b>	<b>(2,009,742)</b>	<b>136,000</b>	<b>(1,873,742)</b>	<b>(1,810,367)</b>
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	2,563,381	(2,563,381)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>2,563,381</b>	<b>(2,563,381)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>553,639</b>	<b>(2,427,381)</b>	<b>(1,873,742)</b>	<b>(1,810,367)</b>