

Amended Annual Budget

## **School District No. 27 (Cariboo-Chilcotin)**

June 30, 2017

# School District No. 27 (Cariboo-Chilcotin)

June 30, 2017

## Table of Contents

Bylaw .....	1
Amended Annual Budget - Revenue and Expense - Statement 2 .....	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 .....	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 .....	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2 .....	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source .....	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Source .....	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object .....	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds .....	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4 .....	14

\*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. 27 (CARIBOO-CHILCOTIN) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2016/2017 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. 27 (Cariboo-Chilcotin) Amended Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$63,575,909 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 24th DAY OF JANUARY, 2017;

READ A SECOND TIME THE 24th DAY OF JANUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF FEBRUARY, 2017;

( Corporate Seal )

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Chairperson of the Board

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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Amended Annual Budget Bylaw 2016/2017, adopted by the Board the 28th DAY OF FEBRUARY, 2017.

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Secretary Treasurer

# School District No. 27 (Cariboo-Chilcotin)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	4,614,875	4,605,250
Adult	12,000	10,500
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>4,626,875</b>	<b>4,615,750</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	53,989,695	54,420,448
Other	103,954	229,486
Federal Grants	20,775	
Tuition	66,200	17,250
Other Revenue	3,178,773	2,770,811
Rentals and Leases	110,000	97,500
Investment Income	147,052	147,333
Amortization of Deferred Capital Revenue	2,701,412	2,702,500
<b>Total Revenue</b>	<b>60,317,861</b>	<b>60,385,328</b>
<b>Expenses</b>		
Instruction	44,592,734	43,892,548
District Administration	2,757,030	2,580,780
Operations and Maintenance	11,121,364	11,086,434
Transportation and Housing	4,679,093	4,748,028
Debt Services	4,020	16,200
<b>Total Expense</b>	<b>63,154,241</b>	<b>62,323,990</b>
<b>Net Revenue (Expense)</b>	<b>(2,836,380)</b>	<b>(1,938,662)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,580,520</b>	<b>1,792,545</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(255,860)</b>	<b>(146,117)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(255,860)	(146,117)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(255,860)</b>	<b>(146,117)</b>

# School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	55,201,085	53,903,450
Operating - Tangible Capital Assets Purchased	240,000	347,590
Special Purpose Funds - Total Expense	4,474,906	5,002,283
Special Purpose Funds - Tangible Capital Assets Purchased	147,168	65,450
Capital Fund - Total Expense	3,478,250	3,418,257
Capital Fund - Tangible Capital Assets Purchased from Local Capital	34,500	197,000
<b>Total Budget Bylaw Amount</b>	<b>63,575,909</b>	<b>62,934,030</b>

## 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. 27 (Cariboo-Chilcotin)

Statement 4

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

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(2,836,380)</u>	<u>(1,938,662)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(387,168)	(413,040)
From Local Capital	(34,500)	(197,000)
From Deferred Capital Revenue	<u>(1,244,920)</u>	<u>(2,596,569)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,666,588)</u>	<u>(3,206,609)</u>
Amortization of Tangible Capital Assets	<u>3,474,230</u>	<u>3,402,057</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,807,642</u>	<u>195,448</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(1,028,738)</u></u>	<u><u>(1,743,214)</u></u>

# School District No. 27 (Cariboo-Chilcotin)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2017

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2017 Amended Annual Budget</b>
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	3,738,428	15,000	19,577,957	<b>23,331,385</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(2,215,210)	147,168	(768,338)	<b>(2,836,380)</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(240,000)	(147,168)	387,168	-
Local Capital	(34,500)		34,500	-
Other	(90,810)		90,810	-
<b>Net Changes for the year</b>	<b>(2,580,520)</b>	<b>-</b>	<b>(255,860)</b>	<b>(2,836,380)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>1,157,908</b>	<b>15,000</b>	<b>19,322,097</b>	<b>20,495,005</b>

# School District No. 27 (Cariboo-Chilcotin)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	51,057,170	51,094,038
Other	20,000	70,000
Federal Grants	20,775	
Tuition	66,200	17,250
Other Revenue	1,581,730	1,199,007
Rentals and Leases	110,000	97,500
Investment Income	130,000	130,000
<b>Total Revenue</b>	<b>52,985,875</b>	<b>52,607,795</b>
<b>Expenses</b>		
Instruction	40,374,395	39,228,850
District Administration	2,757,030	2,580,780
Operations and Maintenance	8,166,820	8,103,470
Transportation and Housing	3,902,840	3,990,350
<b>Total Expense</b>	<b>55,201,085</b>	<b>53,903,450</b>
<b>Net Revenue (Expense)</b>	<b>(2,215,210)</b>	<b>(1,295,655)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,580,520</b>	<b>1,792,545</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(240,000)	(347,590)
Local Capital	(34,500)	(50,000)
Other	(90,810)	(99,300)
<b>Total Net Transfers</b>	<b>(365,310)</b>	<b>(496,890)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 27 (Cariboo-Chilcotin)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	50,466,011	51,200,957
INAC/LEA Recovery	(1,258,580)	(928,927)
Other Ministry of Education Grants		
Pay Equity	665,837	665,837
Funding for Graduated Adults	10,000	20,000
Transportation Supplemental	739,024	
Economic Stability Dividend	26,507	-
Return of Administrative Savings	259,687	
FSA Provincial Exam Funding	8,187	8,696
Carbon Tax Offset Rebate	135,497	116,725
Staff Curriculum Development Grant	-	10,750
Training Access Support Grant	5,000	
<b>Total Provincial Grants - Ministry of Education</b>	<b>51,057,170</b>	<b>51,094,038</b>
<b>Provincial Grants - Other</b>	<b>20,000</b>	<b>70,000</b>
<b>Federal Grants</b>	<b>20,775</b>	
<b>Tuition</b>		
Continuing Education	15,000	15,000
International and Out of Province Students	51,200	2,250
<b>Total Tuition</b>	<b>66,200</b>	<b>17,250</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	50,100	52,000
LEA/Direct Funding from First Nations	1,258,580	928,927
Miscellaneous		
Miscellaneous	145,050	160,000
BC Hydro Powersmart	25,000	10,000
Scout Island-Outdoor Education Program	28,000	38,080
Vanderhoof Co-op Dividends	25,000	10,000
Northern Development Initiative Trades Grant	50,000	
<b>Total Other Revenue</b>	<b>1,581,730</b>	<b>1,199,007</b>
<b>Rentals and Leases</b>	<b>110,000</b>	<b>97,500</b>
<b>Investment Income</b>	<b>130,000</b>	<b>130,000</b>
<b>Total Operating Revenue</b>	<b>52,985,875</b>	<b>52,607,795</b>

**School District No. 27 (Cariboo-Chilcotin)**

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	21,221,680	20,673,570
Principals and Vice Principals	3,810,080	3,726,690
Educational Assistants	3,180,660	2,909,595
Support Staff	7,374,160	7,252,180
Other Professionals	1,411,490	1,290,090
Substitutes	1,714,570	1,761,650
<b>Total Salaries</b>	<b>38,712,640</b>	<b>37,613,775</b>
<b>Employee Benefits</b>	<b>9,004,930</b>	<b>9,134,235</b>
<b>Total Salaries and Benefits</b>	<b>47,717,570</b>	<b>46,748,010</b>
<b>Services and Supplies</b>		
Services	1,302,760	1,156,950
Student Transportation	72,700	70,500
Professional Development and Travel	587,995	555,390
Rentals and Leases	21,270	19,330
Dues and Fees	73,350	77,650
Insurance	295,150	320,620
Interest	-	
Supplies	3,556,490	3,380,450
Utilities	1,573,800	1,574,550
<b>Total Services and Supplies</b>	<b>7,483,515</b>	<b>7,155,440</b>
<b>Total Operating Expense</b>	<b>55,201,085</b>	<b>53,903,450</b>

# School District No. 27 (Cariboo-Chilcotin)

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

Year Ended June 30, 2017

	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	15,852,590	1,122,750	331,030	865,220	19,550	1,000,480	19,191,620
1.03 Career Programs	214,220	-	-	73,160	38,220	3,600	329,200
1.07 Library Services	510,970	-	136,250	42,400	-	2,000	691,620
1.08 Counselling	647,010	25,690	-	-	-	-	672,700
1.10 Special Education	3,187,860	191,960	2,076,730	105,230	-	160,810	5,722,590
1.30 English Language Learning	224,910	1,550	61,670	-	-	5,600	293,730
1.31 Aboriginal Education	584,120	99,090	574,980	36,770	-	32,500	1,327,460
1.41 School Administration		1,990,280		326,390		3,500	2,320,170
1.62 International and Out of Province Students							-
1.64 Other						24,440	24,440
<b>Total Function 1</b>	<b>21,221,680</b>	<b>3,431,320</b>	<b>3,180,660</b>	<b>1,449,170</b>	<b>57,770</b>	<b>1,232,930</b>	<b>30,573,530</b>
<b>4 District Administration</b>							
4.11 Educational Administration		378,760		42,720	395,080	120,000	936,560
4.40 School District Governance				-	125,600	-	125,600
4.41 Business Administration				287,040	495,690	35,000	817,730
<b>Total Function 4</b>	<b>-</b>	<b>378,760</b>	<b>-</b>	<b>329,760</b>	<b>1,016,370</b>	<b>155,000</b>	<b>1,879,890</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				-	256,450	990	257,440
5.50 Maintenance Operations				3,235,630		115,000	3,350,630
5.52 Maintenance of Grounds				291,800		74,650	366,450
5.56 Utilities				-			-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,527,430</b>	<b>256,450</b>	<b>190,640</b>	<b>3,974,520</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				120,910	80,900	5,620	207,430
7.70 Student Transportation				1,946,890		130,380	2,077,270
7.73 Housing				-			-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,067,800</b>	<b>80,900</b>	<b>136,000</b>	<b>2,284,700</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>21,221,680</b>	<b>3,810,080</b>	<b>3,180,660</b>	<b>7,374,160</b>	<b>1,411,490</b>	<b>1,714,570</b>	<b>38,712,640</b>

# School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	19,191,620	4,431,440	23,623,060	1,034,295	24,657,355	24,240,405
1.03 Career Programs	329,200	83,430	412,630	122,690	535,320	519,660
1.07 Library Services	691,620	170,550	862,170	826,980	1,689,150	1,320,830
1.08 Counselling	672,700	164,950	837,650	4,700	842,350	1,098,420
1.10 Special Education	5,722,590	1,384,140	7,106,730	230,600	7,337,330	6,958,060
1.30 English Language Learning	293,730	71,230	364,960	26,860	391,820	430,060
1.31 Aboriginal Education	1,327,460	308,500	1,635,960	126,260	1,762,220	1,699,750
1.41 School Administration	2,320,170	550,800	2,870,970	110,120	2,981,090	2,895,565
1.62 International and Out of Province Students	-	-	-	2,950	2,950	2,250
1.64 Other	24,440	500	24,940	149,870	174,810	63,850
<b>Total Function 1</b>	<b>30,573,530</b>	<b>7,165,540</b>	<b>37,739,070</b>	<b>2,635,325</b>	<b>40,374,395</b>	<b>39,228,850</b>
<b>4 District Administration</b>						
4.11 Educational Administration	936,560	189,320	1,125,880	60,500	1,186,380	1,139,120
4.40 School District Governance	125,600	-	125,600	130,520	256,120	254,890
4.41 Business Administration	817,730	187,200	1,004,930	309,600	1,314,530	1,186,770
<b>Total Function 4</b>	<b>1,879,890</b>	<b>376,520</b>	<b>2,256,410</b>	<b>500,620</b>	<b>2,757,030</b>	<b>2,580,780</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	257,440	57,480	314,920	244,400	559,320	522,750
5.50 Maintenance Operations	3,350,630	786,870	4,137,500	1,355,270	5,492,770	5,480,530
5.52 Maintenance of Grounds	366,450	75,870	442,320	126,610	568,930	563,640
5.56 Utilities	-	-	-	1,545,800	1,545,800	1,536,550
<b>Total Function 5</b>	<b>3,974,520</b>	<b>920,220</b>	<b>4,894,740</b>	<b>3,272,080</b>	<b>8,166,820</b>	<b>8,103,470</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	207,430	51,020	258,450	24,290	282,740	277,140
7.70 Student Transportation	2,077,270	491,630	2,568,900	901,200	3,470,100	3,563,210
7.73 Housing	-	-	-	150,000	150,000	150,000
<b>Total Function 7</b>	<b>2,284,700</b>	<b>542,650</b>	<b>2,827,350</b>	<b>1,075,490</b>	<b>3,902,840</b>	<b>3,990,350</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>38,712,640</b>	<b>9,004,930</b>	<b>47,717,570</b>	<b>7,483,515</b>	<b>55,201,085</b>	<b>53,903,450</b>

# School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2017

	<u>2017 Amended Annual Budget</u>	<u>2016 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	2,932,525	3,326,410
Other	83,954	159,486
Other Revenue	1,597,043	1,571,804
Investment Income	8,552	10,033
<b>Total Revenue</b>	<u>4,622,074</u>	<u>5,067,733</u>
<b>Expenses</b>		
Instruction	4,218,339	4,663,698
Operations and Maintenance	256,567	338,585
<b>Total Expense</b>	<u>4,474,906</u>	<u>5,002,283</u>
<b>Net Revenue (Expense)</b>	<u>147,168</u>	65,450
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(147,168)	(65,450)
<b>Total Net Transfers</b>	<u>(147,168)</u>	<u>(65,450)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	82,294	263,241	35,362	2,928	621,918	12,127	7,092	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	338,285	1,038,328		1,720			224,000	51,450	112,433
Provincial Grants - Other						1,600,120			
Other		1,508	2,325	350	789		743	220	500
Investment Income									
	338,285	1,039,836	2,325	2,070	789	1,600,120	224,743	51,670	112,933
<b>Less:</b> Allocated to Revenue	338,285	1,122,130	60,000	20,450	850	1,582,211	236,870	57,320	112,933
<b>Deferred Revenue, end of year</b>	-	-	<b>205,566</b>	<b>16,982</b>	<b>2,867</b>	<b>639,827</b>	-	<b>1,442</b>	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	338,285	1,120,550	57,675	20,100			236,126	57,100	112,433
Provincial Grants - Other									
Other Revenue					61	1,582,211			
Investment Income		1,580	2,325	350	789		744	220	500
	338,285	1,122,130	60,000	20,450	850	1,582,211	236,870	57,320	112,933
<b>Expenses</b>									
Salaries									
Teachers		693,630					9,140	24,180	18,130
Principals and Vice Principals									
Educational Assistants		207,960					149,330		27,342
Support Staff									
Substitutes			7,500				5,890	3,000	1,000
	-	901,590	7,500	-	-	-	164,360	27,180	46,472
Employee Benefits		220,540					38,610	6,990	11,456
Services and Supplies	256,567		2,500	5,000	850	1,582,211	33,900	23,150	55,005
	256,567	1,122,130	10,000	5,000	850	1,582,211	236,870	57,320	112,933
<b>Net Revenue (Expense) before Interfund Transfers</b>	81,718	-	50,000	15,450	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(81,718)		(50,000)	(15,450)					
	(81,718)	-	(50,000)	(15,450)	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	CommunityLINK	Coding and Curriculum Implementation	PRP-Nenqayni Wellness Centre	Creating Connections (Min of Justice)	Healthy School Promo Coord (Min of Health)	Communities That Care (MCFD)	Artists in Schools (ArtStarts)	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	43,266	-	-	72,635	18,459	75,723	1,041	<b>1,236,086</b>
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education	650,577	62,630	315,291					<b>2,794,714</b>
Provincial Grants - Other					27,000	22,878		<b>49,878</b>
Other						2,500	16,150	<b>1,618,770</b>
Investment Income	500		30	650	200	650	14	<b>8,479</b>
	<u>651,077</u>	<u>62,630</u>	<u>315,321</u>	<u>650</u>	<u>27,200</u>	<u>26,028</u>	<u>16,164</u>	<b>4,471,841</b>
<b>Less:</b> Allocated to Revenue	647,315	28,150	315,321	6,500	22,350	56,604	14,785	<b>4,622,074</b>
<b>Deferred Revenue, end of year</b>	<b>47,028</b>	<b>34,480</b>	<b>-</b>	<b>66,785</b>	<b>23,309</b>	<b>45,147</b>	<b>2,420</b>	<b>1,085,853</b>
<b>Revenues</b>								
Provincial Grants - Ministry of Education	646,815	28,150	315,291					<b>2,932,525</b>
Provincial Grants - Other				5,850	22,150	55,954		<b>83,954</b>
Other Revenue							14,771	<b>1,597,043</b>
Investment Income	500		30	650	200	650	14	<b>8,552</b>
	<u>647,315</u>	<u>28,150</u>	<u>315,321</u>	<u>6,500</u>	<u>22,350</u>	<u>56,604</u>	<u>14,785</u>	<b>4,622,074</b>
<b>Expenses</b>								
Salaries								
Teachers			163,500		17,420			<b>926,000</b>
Principals and Vice Principals			11,010					<b>11,010</b>
Educational Assistants	362,900		55,470			23,260		<b>826,262</b>
Support Staff			4,750					<b>4,750</b>
Substitutes	14,060	8,950	4,927	5,000		1,500	700	<b>52,527</b>
	<u>376,960</u>	<u>8,950</u>	<u>239,657</u>	<u>5,000</u>	<u>17,420</u>	<u>24,760</u>	<u>700</u>	<b>1,820,549</b>
Employee Benefits	102,335	2,200	58,940	1,000	4,180	8,140		<b>454,391</b>
Services and Supplies	168,020	17,000	16,724	500	750	23,704	14,085	<b>2,199,966</b>
	<u>647,315</u>	<u>28,150</u>	<u>315,321</u>	<u>6,500</u>	<u>22,350</u>	<u>56,604</u>	<u>14,785</u>	<b>4,474,906</b>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>147,168</b>
<b>Interfund Transfers</b>								
Tangible Capital Assets Purchased								<b>(147,168)</b>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b>(147,168)</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 27 (Cariboo-Chilcotin)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		8,500	8,500	7,300
Amortization of Deferred Capital Revenue	2,701,412		2,701,412	2,702,500
<b>Total Revenue</b>	<b>2,701,412</b>	<b>8,500</b>	<b>2,709,912</b>	<b>2,709,800</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,697,977		2,697,977	2,644,379
Transportation and Housing	776,253		776,253	757,678
Debt Services				
Capital Lease Interest		4,020	4,020	16,200
<b>Total Expense</b>	<b>3,474,230</b>	<b>4,020</b>	<b>3,478,250</b>	<b>3,418,257</b>
<b>Net Revenue (Expense)</b>	<b>(772,818)</b>	<b>4,480</b>	<b>(768,338)</b>	<b>(708,457)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	387,168		387,168	413,040
Local Capital		34,500	34,500	50,000
Capital Lease Payment		90,810	90,810	99,300
<b>Total Net Transfers</b>	<b>387,168</b>	<b>125,310</b>	<b>512,478</b>	<b>562,340</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	34,500	(34,500)	-	
Principal Payment				
Capital Lease	86,790	(86,790)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>121,290</b>	<b>(121,290)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(264,360)</b>	<b>8,500</b>	<b>(255,860)</b>	<b>(146,117)</b>