

Amended Annual Budget

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

June 30, 2026

# School District No. 27 (Cariboo-Chilcotin)

June 30, 2026

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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

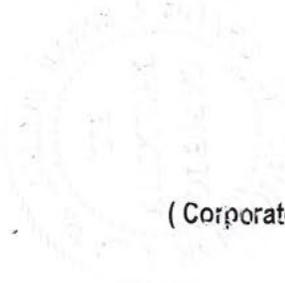
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 27 (CARIBOO-CHILCOTIN) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2025/2026 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies 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 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$80,192,852 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 23 DAY OF February, 2026;

READ A SECOND TIME THE 23 DAY OF February, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 23 DAY OF February, 2026;



( Corporate Seal )

[Redacted Signature]

Chairperson of the Board

[Redacted Signature]

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Amended Annual Budget Bylaw 2025/2026, adopted by the Board the 23 DAY OF February, 2026.

[Redacted Signature]

Secretary Treasurer

# School District No. 27 (Cariboo-Chilcotin)

Statement 2

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	4,385,438	4,520,000
Adult	2,375	-
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>4,387,813</b>	<b>4,520,000</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	68,762,617	68,795,777
Other	126,005	425,000
Tuition	3,550	
Other Revenue	4,187,666	4,082,911
Rentals and Leases	172,000	172,000
Investment Income	300,000	300,000
Gain (Loss) on Disposal of Tangible Capital Assets	1,546,066	
Amortization of Deferred Capital Revenue	3,023,310	3,023,310
<b>Total Revenue</b>	<b>78,121,214</b>	<b>76,798,998</b>
<b>Expenses</b>		
Instruction	52,458,069	52,137,140
District Administration	4,326,292	4,085,620
Operations and Maintenance	14,946,381	15,051,156
Transportation and Housing	6,258,110	6,451,927
Debt Services	4,000	4,000
<b>Total Expense</b>	<b>77,992,852</b>	<b>77,729,843</b>
<b>Net Revenue (Expense)</b>	<b>128,362</b>	<b>(930,845)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>486,859</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>615,221</b>	<b>(930,845)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	615,221	(930,845)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>615,221</b>	<b>(930,845)</b>

# School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	64,021,084	63,869,012
Operating - Tangible Capital Assets Purchased	50,000	50,000
Special Purpose Funds - Total Expense	9,113,613	9,002,676
Capital Fund - Total Expense	4,858,155	4,858,155
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,150,000	2,150,000
<b>Total Budget Bylaw Amount</b>	<b>80,192,852</b>	<b>79,929,843</b>

## Approved by the Board

	<i>February 23, 2026</i>
Signature of the Chairperson of the Board of Education	Date Signed
	<i>February 23, 2026</i>
Signature of the Superintendent	Date Signed
	<i>February 23, 2026</i>
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, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>128,362</u>	<u>(930,845)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(50,000)	(50,000)
From Local Capital	<u>(2,150,000)</u>	<u>(2,150,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(2,200,000)</u>	<u>(2,200,000)</u>
Amortization of Tangible Capital Assets	<u>4,854,155</u>	<u>4,854,155</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>2,654,155</u>	<u>2,654,155</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>2,782,517</u></u>	<u><u>1,723,310</u></u>

# School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2026

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2026 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	3,042,753	15,000	22,246,441	<b>25,304,194</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	217,141		(88,779)	<b>128,362</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(50,000)		50,000	-
Other	(654,000)		654,000	-
<b>Net Changes for the year</b>	<b>(486,859)</b>	<b>-</b>	<b>615,221</b>	<b>128,362</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>2,555,894</b>	<b>15,000</b>	<b>22,861,662</b>	<b>25,432,556</b>

# School District No. 27 (Cariboo-Chilcotin)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	60,705,759	61,149,101
Other	70,000	70,000
Tuition	3,550	
Other Revenue	3,186,916	3,081,911
Rentals and Leases	172,000	172,000
Investment Income	100,000	100,000
<b>Total Revenue</b>	<b>64,238,225</b>	<b>64,573,012</b>
<b>Expenses</b>		
Instruction	43,808,567	43,554,271
District Administration	4,326,292	4,085,620
Operations and Maintenance	10,643,043	10,747,818
Transportation and Housing	5,243,182	5,481,303
<b>Total Expense</b>	<b>64,021,084</b>	<b>63,869,012</b>
<b>Net Revenue (Expense)</b>	<b>217,141</b>	<b>704,000</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>486,859</b>	
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(50,000)	(50,000)
Other	(654,000)	(654,000)
<b>Total Net Transfers</b>	<b>(704,000)</b>	<b>(704,000)</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, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	62,293,627	62,604,200
ISC/LEA Recovery	(3,036,916)	(2,931,911)
Other Ministry of Education and Child Care Grants		
Pay Equity	665,837	665,837
Student Transportation Fund	739,024	739,024
Support Staff Benefits Grant		27,764
FSA Scorer Grant	8,187	8,187
NGN-PLNET Nemiah Valley	36,000	36,000
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>60,705,759</b>	<b>61,149,101</b>
<b>Provincial Grants - Other</b>	<b>70,000</b>	<b>70,000</b>
<b>Tuition</b>		
International and Out of Province Students	3,550	
<b>Total Tuition</b>	<b>3,550</b>	<b>-</b>
<b>Other Revenues</b>		
Funding from First Nations	3,036,916	2,931,911
Miscellaneous		
Other Revenues	150,000	150,000
<b>Total Other Revenue</b>	<b>3,186,916</b>	<b>3,081,911</b>
<b>Rentals and Leases</b>	<b>172,000</b>	<b>172,000</b>
<b>Investment Income</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Operating Revenue</b>	<b>64,238,225</b>	<b>64,573,012</b>

# School District No. 27 (Cariboo-Chilcotin)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	19,935,903	19,940,447
Principals and Vice Principals	5,116,063	5,154,482
Educational Assistants	4,337,871	3,858,572
Support Staff	9,493,493	10,087,616
Other Professionals	2,808,607	2,778,586
Substitutes	1,855,801	1,367,000
<b>Total Salaries</b>	<b>43,547,738</b>	<b>43,186,703</b>
<b>Employee Benefits</b>	<b>10,638,564</b>	<b>10,806,542</b>
<b>Total Salaries and Benefits</b>	<b>54,186,302</b>	<b>53,993,245</b>
<b>Services and Supplies</b>		
Services	2,509,568	2,199,053
Student Transportation	241,391	238,998
Professional Development and Travel	653,516	713,516
Rentals and Leases	204,000	204,000
Dues and Fees	569,200	364,200
Insurance	240,000	217,000
Supplies	4,041,957	4,317,850
Utilities	1,375,150	1,621,150
<b>Total Services and Supplies</b>	<b>9,834,782</b>	<b>9,875,767</b>
<b>Total Operating Expense</b>	<b>64,021,084</b>	<b>63,869,012</b>

# School District No. 27 (Cariboo-Chilcotin)

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

Year Ended June 30, 2026

	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	15,647,388	1,485,402	132,240	223,674	93,005	1,363,833	18,945,542
1.03 Career Programs		155,078		82,650			237,728
1.07 Library Services	517,055			156,602			673,657
1.08 Counselling	682,773						682,773
1.10 Inclusive Education	2,172,500	155,078	3,250,197	62,990	94,313	45,968	5,781,046
1.30 English Language Learning							-
1.31 Indigenous Education	916,187	155,078	955,434	40,584	6,000	6,000	2,073,283
1.41 School Administration		3,165,427		1,050,772	35,000	35,000	4,251,199
1.64 Other					35,000		35,000
<b>Total Function 1</b>	<b>19,935,903</b>	<b>5,116,063</b>	<b>4,337,871</b>	<b>1,617,272</b>	<b>187,318</b>	<b>1,485,801</b>	<b>32,680,228</b>
<b>4 District Administration</b>							
4.11 Educational Administration					1,182,763		1,182,763
4.40 School District Governance					131,130		131,130
4.41 Business Administration				306,531	850,954		1,157,485
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>306,531</b>	<b>2,164,847</b>	<b>-</b>	<b>2,471,378</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					456,442		456,442
5.50 Maintenance Operations				4,211,341		140,000	4,351,341
5.52 Maintenance of Grounds				515,403		50,000	565,403
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,726,744</b>	<b>456,442</b>	<b>190,000</b>	<b>5,373,186</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				183,732			183,732
7.70 Student Transportation				2,659,214		180,000	2,839,214
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,842,946</b>	<b>-</b>	<b>180,000</b>	<b>3,022,946</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>19,935,903</b>	<b>5,116,063</b>	<b>4,337,871</b>	<b>9,493,493</b>	<b>2,808,607</b>	<b>1,855,801</b>	<b>43,547,738</b>

# School District No. 27 (Cariboo-Chilcotin)

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

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	18,945,542	4,501,810	23,447,352	1,640,880	25,088,232	25,738,571
1.03 Career Programs	237,728	59,432	297,160	188,000	485,160	486,161
1.07 Library Services	673,657	168,414	842,071	-	842,071	812,636
1.08 Counselling	682,773	170,693	853,466	-	853,466	986,703
1.10 Inclusive Education	5,781,046	1,438,366	7,219,412	322,500	7,541,912	7,142,274
1.30 English Language Learning	-	-	-	-	-	640
1.31 Indigenous Education	2,073,283	517,421	2,590,704	599,058	3,189,762	2,661,730
1.41 School Administration	4,251,199	1,057,550	5,308,749	333,515	5,642,264	5,506,856
1.64 Other	35,000	3,500	38,500	127,200	165,700	218,700
<b>Total Function 1</b>	<b>32,680,228</b>	<b>7,917,186</b>	<b>40,597,414</b>	<b>3,211,153</b>	<b>43,808,567</b>	<b>43,554,271</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,182,763	295,691	1,478,454	147,500	1,625,954	1,402,069
4.40 School District Governance	131,130	32,783	163,913	259,816	423,729	507,143
4.41 Business Administration	1,157,485	349,371	1,506,856	769,753	2,276,609	2,176,408
<b>Total Function 4</b>	<b>2,471,378</b>	<b>677,845</b>	<b>3,149,223</b>	<b>1,177,069</b>	<b>4,326,292</b>	<b>4,085,620</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	456,442	114,111	570,553	276,500	847,053	935,278
5.50 Maintenance Operations	4,351,341	1,066,835	5,418,176	1,978,410	7,396,586	7,293,803
5.52 Maintenance of Grounds	565,403	133,851	699,254	130,000	829,254	897,587
5.56 Utilities	-	-	-	1,570,150	1,570,150	1,621,150
<b>Total Function 5</b>	<b>5,373,186</b>	<b>1,314,797</b>	<b>6,687,983</b>	<b>3,955,060</b>	<b>10,643,043</b>	<b>10,747,818</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	183,732	45,933	229,665	20,000	249,665	308,686
7.70 Student Transportation	2,839,214	682,803	3,522,017	1,326,500	4,848,517	5,172,617
7.73 Housing	-	-	-	145,000	145,000	-
<b>Total Function 7</b>	<b>3,022,946</b>	<b>728,736</b>	<b>3,751,682</b>	<b>1,491,500</b>	<b>5,243,182</b>	<b>5,481,303</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>43,547,738</b>	<b>10,638,564</b>	<b>54,186,302</b>	<b>9,834,782</b>	<b>64,021,084</b>	<b>63,869,012</b>

# School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2026

	<u>2026 Amended Annual Budget</u>	<u>2026 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	8,056,858	7,646,676
Other	56,005	355,000
Other Revenue	1,000,750	1,001,000
<b>Total Revenue</b>	<u>9,113,613</u>	<u>9,002,676</u>
<b>Expenses</b>		
Instruction	8,649,502	8,582,869
Operations and Maintenance	311,807	311,807
Transportation and Housing	152,304	108,000
<b>Total Expense</b>	<u>9,113,613</u>	<u>9,002,676</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, 2026

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	311,807	216,412	3,860	719,142	1,357	9,964	55,767	7,015	
Provincial Grants - Other									648,187
Investment Income			500	1,000,000	238,000	41,650	139,506	737,288	648,187
<b>Less:</b> Allocated to Revenue	311,807	241,232	750	1,000,000	239,357	51,614	195,273	744,303	648,187
Recovered	-	-	3,610	719,142	-	-	-	-	-
<b>Deferred Revenue, end of year</b>									
<b>Revenues</b>	311,807	241,232			239,357	51,614	195,273	744,303	648,187
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other			750	1,000,000					
Other Revenue	311,807	241,232	750	1,000,000	239,357	51,614	195,273	744,303	648,187
<b>Expenses</b>									
Salaries									
Teachers							81,690		390,548
Educational Assistants		193,378			180,445		13,238	507,379	50,752
Support Staff									75,296
Other Professionals									
Substitutes		193,378			180,445	40,036	94,928	507,379	516,596
Employee Benefits		47,854			45,110	10,009	23,732	126,845	131,591
Services and Supplies	311,807	241,232	750	1,000,000	13,802	1,569	76,613	110,079	648,187
Other			750	1,000,000	239,357	51,614	195,273	744,303	
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children (CR4YC)	Early Childhood Education Dual Credit Program	Feeding Futures Fund	Health Career Grants	Professional Learning Grant
	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Deferred Revenue, beginning of year</b>									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,439,972	24,300	37,817	55,000			596,893	25,000	
Provincial Grants - Other									
Investment Income									
<b>Less: Allocated to Revenue</b>									
Recovered	4,439,972	29,558	152,304 (29,607)	55,000		34,369	603,145	25,000	65,000
<b>Deferred Revenue, end of year</b>	-	-	54,559	18,728	55,833	-	64,569	26,531	173,867
<b>Revenues</b>	4,439,972	29,558	152,304	55,000		34,369	603,145	25,000	65,000
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other									
Other Revenue	4,439,972	29,558	152,304	55,000		34,369	603,145	25,000	65,000
<b>Expenses</b>									
Salaries									
Teachers									
Educational Assistants									
Support Staff	3,551,960	23,646	48,000				41,656		
Other Professionals									
Substitutes									
Employee Benefits									
Services and Supplies	888,012	5,912	12,000				10,414		
	4,439,972	29,558	152,304	55,000		34,369	551,075	25,000	65,000
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 27 (Cariboo-Chilcotin)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2026

	National School Food Program	Nenqyani PRP	Health Promoting Schools	ERASE	Artists In Schools	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	133,194	14,295	113,118	17,543	4,747	1,694,668
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	199,790	41,710	20,351	73,272		7,711,622
Provincial Grants - Other						135,333
Investment Income						1,000,000
	199,790	41,710	20,351	73,272	-	8,847,455
<b>Less:</b> Allocated to Revenue						
Recovered	173,194	56,005	30,000	17,543	-	9,113,613
<b>Deferred Revenue, end of year</b>	<u>159,790</u>	<u>-</u>	<u>103,469</u>	<u>73,272</u>	<u>4,747</u>	<u>1,458,117</u>
<b>Revenues</b>	173,194	56,005	30,000	17,543	-	8,056,858
Provincial Grants - Ministry of Education and Child Care						56,005
Provincial Grants - Other						1,000,750
Other Revenue	173,194	56,005	30,000	17,543	-	9,113,613
<b>Expenses</b>						
Salaries						
Teachers		26,737				3,684,033
Educational Assistants		13,092				1,371,736
Support Staff	32,000	4,735				103,487
Other Professionals						75,296
Substitutes						40,036
	32,000	44,564	-	-	-	5,274,588
Employee Benefits	8,000	11,141				1,320,620
Services and Supplies	133,194	300	30,000	17,543		2,518,405
	173,194	56,005	30,000	17,543	-	9,113,613
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# School District No. 27 (Cariboo-Chilcotin)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget			2026 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		200,000	200,000	200,000
Gain (Loss) on Disposal of Tangible Capital Assets	1,546,066		1,546,066	
Amortization of Deferred Capital Revenue	3,023,310		3,023,310	3,023,310
<b>Total Revenue</b>	<b>4,569,376</b>	<b>200,000</b>	<b>4,769,376</b>	<b>3,223,310</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,991,531		3,991,531	3,991,531
Transportation and Housing	862,624		862,624	862,624
Debt Services				
Capital Lease Interest		4,000	4,000	4,000
<b>Total Expense</b>	<b>4,854,155</b>	<b>4,000</b>	<b>4,858,155</b>	<b>4,858,155</b>
<b>Net Revenue (Expense)</b>	<b>(284,779)</b>	<b>196,000</b>	<b>(88,779)</b>	<b>(1,634,845)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	50,000		50,000	50,000
Capital Lease Payment		654,000	654,000	654,000
<b>Total Net Transfers</b>	<b>50,000</b>	<b>654,000</b>	<b>704,000</b>	<b>704,000</b>
<b>Other Adjustments to Fund Balances</b>				
District Portion of Proceeds on Disposal	(1,546,066)	1,546,066	-	
Tangible Capital Assets Purchased from Local Capital	1,500,000	(1,500,000)	-	
Tangible Capital Assets WIP Purchased from Local Capital	650,000	(650,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>603,934</b>	<b>(603,934)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>369,155</b>	<b>246,066</b>	<b>615,221</b>	<b>(930,845)</b>