

Amended Annual Budget

School District No. 43 (Coquitlam)

June 30, 2018

School District No. 43 (Coquitlam)

June 30, 2018

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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. 43 (COQUITLAM) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2017/2018 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. 43 (Coquitlam) Amended Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$373,694,489 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 30th DAY OF JANUARY, 2018;

READ A SECOND TIME THE 30th DAY OF JANUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 30th DAY OF JANUARY, 2018;

ORIGINAL SIGNED BY K PALMER ISAAK

Chairperson of the Board

(Corporate Seal)

ORIGINAL SIGNED BY C NICOLLS

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 43 (Coquitlam)
Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 30th DAY OF JANUARY, 2018.

ORIGINAL SIGNED BY C NICOLLS

Secretary Treasurer

School District No. 43 (Coquitlam)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	30,871,313	30,682,500
Adult	220,750	249,500
Other	702,188	668,750
Total Ministry Operating Grant Funded FTE's	31,794,250	31,600,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	299,573,785	288,297,204
Other	42,560	92,560
Federal Grants	2,950,000	2,400,000
Tuition	33,937,268	26,856,616
Other Revenue	14,092,471	13,567,080
Rentals and Leases	1,960,375	2,100,375
Investment Income	2,115,000	1,775,000
Gain (Loss) on Disposal of Tangible Capital Assets	3,450,000	
Amortization of Deferred Capital Revenue	11,700,000	11,700,000
Total Revenue	369,821,459	346,788,835
Expenses		
Instruction	301,080,320	292,058,377
District Administration	23,692,055	10,660,947
Operations and Maintenance	45,911,659	47,377,602
Transportation and Housing	478,131	480,659
Debt Services	324	324
Total Expense	371,162,489	350,577,909
Net Revenue (Expense)	(1,341,030)	(3,789,074)
Budgeted Allocation (Retirement) of Surplus (Deficit)	7,341,905	3,392,750
Budgeted Reduction of Unfunded Employee Future Benefits		(1,679,000)
Budgeted Surplus (Deficit), for the year	6,000,875	(2,075,324)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	6,000,875	(2,075,324)
Budgeted Surplus (Deficit), for the year	6,000,875	(2,075,324)

School District No. 43 (Coquitlam)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	311,735,107	297,348,812
Operating - Tangible Capital Assets Purchased	1,000,000	600,000
Operating - Reduction of Unfunded Employee Future Benefits		1,679,000
Special Purpose Funds - Total Expense	45,477,058	37,128,773
Capital Fund - Total Expense	13,950,324	16,100,324
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,532,000	
Total Budget Bylaw Amount	373,694,489	352,856,909

Approved by the Board

ORIGINAL SIGNED BY K PALMER ISAAK

JANUARY 30, 2018

Signature of the Chairperson of the Board of Education

Date Signed

ORIGINAL SIGNED BY P GARTLAND

JANUARY 30, 2018

Signature of the Superintendent

Date Signed

ORIGINAL SIGNED BY C NICOLLS

JANUARY 30, 2018

Signature of the Secretary Treasurer

Date Signed

School District No. 43 (Coquitlam)

Statement 4

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

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,341,030)	(3,789,074)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,000,000)	(600,000)
From Local Capital	(1,532,000)	
From Deferred Capital Revenue	(25,000,000)	(23,500,000)
Total Acquisition of Tangible Capital Assets	(27,532,000)	(24,100,000)
Amortization of Tangible Capital Assets	13,800,000	13,500,000
Net carrying value of Tangible Capital Assets disposed of	25,000	
Total Effect of change in Tangible Capital Assets	(13,707,000)	(10,600,000)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(15,048,030)	(14,389,074)

School District No. 43 (Coquitlam)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	21,301,123	-	166,809,658	188,110,781
Changes for the year				
Net Revenue (Expense) for the year	(3,795,706)		2,454,676	(1,341,030)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,000,000)		1,000,000	-
Local Capital	(2,540,000)		2,540,000	-
Other	(6,199)		6,199	-
Net Changes for the year	(7,341,905)	-	6,000,875	(1,341,030)
Budgeted Accumulated Surplus (Deficit), end of year	13,959,218	-	172,810,533	186,769,751

School District No. 43 (Coquitlam)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	269,911,765	266,398,255
Other	42,560	42,560
Tuition	33,937,268	26,856,616
Other Revenue	952,433	537,256
Rentals and Leases	1,380,375	1,520,375
Investment Income	1,715,000	1,575,000
Total Revenue	307,939,401	296,930,062
Expenses		
Instruction	256,742,885	256,069,227
District Administration	23,692,055	10,660,947
Operations and Maintenance	30,822,036	30,137,979
Transportation and Housing	478,131	480,659
Total Expense	311,735,107	297,348,812
Net Revenue (Expense)	(3,795,706)	(418,750)
Budgeted Prior Year Surplus Appropriation	7,341,905	3,392,750
Budgeted Reduction of Unfunded Employee Future Benefits	-	(1,679,000)
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,000,000)	(600,000)
Local Capital	(2,540,000)	(688,801)
Other	(6,199)	(6,199)
Total Net Transfers	(3,546,199)	(1,295,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 43 (Coquitlam)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	266,077,972	264,517,015
Other Ministry of Education Grants		
Pay Equity	706,353	706,353
Funding for Graduated Adults	1,002,367	1,002,367
Transportation Supplement	81,641	81,641
Economic Stability Dividend		-
Return of Administrative Savings	1,338,556	1,338,556
Carbon Tax Grant	200,000	200,000
Skills Assessment	28,657	30,657
Adjustment to MOE Operating Grant Estimate	333,213	(1,478,334)
Shoulder Tappers	6,600	
NGN Self-Provisioned Site Grant	136,406	
Total Provincial Grants - Ministry of Education	269,911,765	266,398,255
Provincial Grants - Other	42,560	42,560
Tuition		
Continuing Education	1,199,616	1,199,616
International and Out of Province Students	32,737,652	25,657,000
Total Tuition	33,937,268	26,856,616
Other Revenues		
Miscellaneous		
Miscellaneous	952,433	537,256
Total Other Revenue	952,433	537,256
Rentals and Leases	1,380,375	1,520,375
Investment Income	1,715,000	1,575,000
Total Operating Revenue	307,939,401	296,930,062

School District No. 43 (Coquitlam)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Salaries		
Teachers	141,098,599	140,731,430
Principals and Vice Principals	13,993,019	14,118,893
Educational Assistants	16,284,940	15,618,150
Support Staff	23,587,405	22,780,535
Other Professionals	6,051,592	5,218,171
Substitutes	9,785,060	9,776,745
Total Salaries	210,800,615	208,243,924
Employee Benefits	69,191,538	59,984,267
Total Salaries and Benefits	279,992,153	268,228,191
Services and Supplies		
Services	8,352,568	7,765,757
Student Transportation	431,138	431,138
Professional Development and Travel	2,353,775	2,026,253
Rentals and Leases	442,017	98,616
Dues and Fees	2,723,378	1,883,774
Insurance	1,136,816	1,047,716
Interest	-	-
Supplies	10,826,503	10,392,108
Utilities	5,476,759	5,475,259
Total Services and Supplies	31,742,954	29,120,621
Total Operating Expense	311,735,107	297,348,812

School District No. 43 (Coquitlam)

Schedule 2C

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

Year Ended June 30, 2018

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	102,583,892	2,414,998	258,080	4,445,497	65,777	5,276,631	115,044,875
1.03 Career Programs	111,924		42,434			7,445	161,803
1.07 Library Services			338,262			19,064	357,326
1.08 Counselling	4,044,200					192,285	4,236,485
1.10 Special Education	15,529,900	139,362	14,800,861	160,244	60,818	1,598,661	32,289,846
1.30 English Language Learning	4,269,293					206,184	4,475,477
1.31 Aboriginal Education	266,542	130,316	615,908	97,992		9,000	1,119,758
1.41 School Administration		10,596,747		2,992,611		466,400	14,055,758
1.60 Summer School	1,035,200			50,600		72,000	1,157,800
1.61 Continuing Education	1,556,080	351,931	43,751	547,207	67,840	84,000	2,650,809
1.62 International and Out of Province Students	11,562,995	245,316	138,556	299,173	301,694	555,314	13,103,048
1.64 Other	138,573	114,349	47,088	42,617			342,627
Total Function 1	141,098,599	13,993,019	16,284,940	8,635,941	496,129	8,486,984	188,995,612
4 District Administration							
4.11 Educational Administration				89,244	925,313	6,436	1,020,993
4.40 School District Governance					421,715		421,715
4.41 Business Administration				1,639,118	3,157,978	210,284	5,007,380
Total Function 4	-	-	-	1,728,362	4,505,006	216,720	6,450,088
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				359,844	645,552	41,471	1,046,867
5.50 Maintenance Operations				12,053,861	380,836	905,348	13,340,045
5.52 Maintenance of Grounds				798,241		134,006	932,247
5.56 Utilities							-
Total Function 5	-	-	-	13,211,946	1,026,388	1,080,825	15,319,159
7 Transportation and Housing							
7.41 Transportation and Housing Administration				11,156	24,069	531	35,756
7.70 Student Transportation							-
Total Function 7	-	-	-	11,156	24,069	531	35,756
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	141,098,599	13,993,019	16,284,940	23,587,405	6,051,592	9,785,060	210,800,615

School District No. 43 (Coquitlam)

Schedule 2C

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

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	115,044,875	29,485,442	144,530,317	6,445,105	150,975,422	149,703,334
1.03 Career Programs	161,803	42,873	204,676	60,089	264,765	305,787
1.07 Library Services	357,326	115,890	473,216	529,859	1,003,075	902,924
1.08 Counselling	4,236,485	1,082,299	5,318,784	26,122	5,344,906	5,892,367
1.10 Special Education	32,289,846	9,343,419	41,633,265	635,925	42,269,190	47,882,459
1.30 English Language Learning	4,475,477	1,142,538	5,618,015	36,824	5,654,839	6,009,163
1.31 Aboriginal Education	1,119,758	290,509	1,410,267	186,837	1,597,104	1,472,570
1.41 School Administration	14,055,758	3,632,991	17,688,749	2,484,798	20,173,547	19,749,739
1.60 Summer School	1,157,800	204,200	1,362,000	89,121	1,451,121	1,408,000
1.61 Continuing Education	2,650,809	645,818	3,296,627	986,098	4,282,725	4,186,865
1.62 International and Out of Province Students	13,103,048	3,987,666	17,090,714	5,912,437	23,003,151	17,833,979
1.64 Other	342,627	87,950	430,577	292,463	723,040	722,040
Total Function 1	188,995,612	50,061,595	239,057,207	17,685,678	256,742,885	256,069,227
4 District Administration						
4.11 Educational Administration	1,020,993	13,696,770	14,717,763	373,924	15,091,687	1,693,579
4.40 School District Governance	421,715	8,007	429,722	149,511	579,233	581,005
4.41 Business Administration	5,007,380	1,306,866	6,314,246	1,706,889	8,021,135	8,386,363
Total Function 4	6,450,088	15,011,643	21,461,731	2,230,324	23,692,055	10,660,947
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,046,867	292,251	1,339,118	881,369	2,220,487	2,088,299
5.50 Maintenance Operations	13,340,045	3,544,051	16,884,096	3,758,699	20,642,795	20,236,559
5.52 Maintenance of Grounds	932,247	206,715	1,138,962	1,086,638	2,225,600	2,172,398
5.56 Utilities	-	64,046	64,046	5,669,108	5,733,154	5,640,723
Total Function 5	15,319,159	4,107,063	19,426,222	11,395,814	30,822,036	30,137,979
7 Transportation and Housing						
7.41 Transportation and Housing Administration	35,756	11,237	46,993		46,993	49,521
7.70 Student Transportation	-		-	431,138	431,138	431,138
Total Function 7	35,756	11,237	46,993	431,138	478,131	480,659
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	210,800,615	69,191,538	279,992,153	31,742,954	311,735,107	297,348,812

School District No. 43 (Coquitlam)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	29,662,020	21,898,949
Other		50,000
Federal Grants	2,950,000	2,400,000
Other Revenue	12,865,038	12,779,824
Total Revenue	45,477,058	37,128,773
Expenses		
Instruction	44,337,435	35,989,150
Operations and Maintenance	1,139,623	1,139,623
Total Expense	45,477,058	37,128,773
Budgeted Surplus (Deficit), for the year	-	-

School District No. 43 (Coquitlam)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	1,797	569,171	194,996	6,587,236	19,983	33,507	127,060
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,139,623	1,060,203					416,000	110,000	320,664
Federal Grants									
Other				11,000		12,000,000			
Investment Income				10,000					
	1,139,623	1,060,203	-	21,000	-	12,000,000	416,000	110,000	320,664
Less: Allocated to Revenue	1,139,623	1,060,203	1,797	25,000	194,996	12,000,000	415,983	133,507	447,724
Deferred Revenue, end of year	-	-	-	565,171	-	6,587,236	20,000	10,000	-
Revenues									
Provincial Grants - Ministry of Education	1,139,623	1,060,203	1,797		194,996		415,983	133,507	447,724
Federal Grants									
Other Revenue				25,000		12,000,000			
	1,139,623	1,060,203	1,797	25,000	194,996	12,000,000	415,983	133,507	447,724
Expenses									
Salaries									
Teachers								46,000	40,500
Principals and Vice Principals									
Educational Assistants		816,243							
Support Staff							286,600		
Other Professionals					150,000				
Substitutes									
	-	816,243	-	-	150,000	-	286,600	46,000	40,500
Employee Benefits		243,960			44,996		96,500	15,000	11,500
Services and Supplies	1,139,623		1,797	25,000		12,000,000	32,883	72,507	395,724
	1,139,623	1,060,203	1,797	25,000	194,996	12,000,000	415,983	133,507	447,724
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Community	Coding and Curriculum Implementation	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Sundry Programs	Staff Development	Sick Leave Trust	Contractual Reserves	Apprenticeship Program
	LINK								
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	1,578	194,589	-	-	156,867	204,167	246,176	2,476,129	263,988
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,447,434		3,555,731	20,935,285					
Federal Grants									
Other					80,000	18,400	275,000	225,000	200,000
Investment Income							1,500	15,000	
	1,447,434	-	3,555,731	20,935,285	80,000	18,400	276,500	240,000	200,000
Less: Allocated to Revenue	1,449,012	194,589	3,555,731	20,935,285	169,860	50,000	161,000	75,000	316,880
Deferred Revenue, end of year	-	-	-	-	67,007	172,567	361,676	2,641,129	147,108
Revenues									
Provincial Grants - Ministry of Education	1,449,012	194,589	3,555,731	20,935,285					
Federal Grants									
Other Revenue					169,860	50,000	161,000	75,000	316,880
	1,449,012	194,589	3,555,731	20,935,285	169,860	50,000	161,000	75,000	316,880
Expenses									
Salaries									
Teachers				15,726,397					110,000
Principals and Vice Principals			1,134,624						
Educational Assistants	739,000		782,000						
Support Staff			102,808				80,000		
Other Professionals	216,434		81,835		68,000				
Substitutes				616,598					
	955,434	-	2,101,267	16,342,995	68,000	-	80,000	-	110,000
Employee Benefits	365,000		622,419	4,486,266	11,860		80,000		37,000
Services and Supplies	128,578	194,589	832,045	106,024	90,000	50,000	1,000	75,000	169,880
	1,449,012	194,589	3,555,731	20,935,285	169,860	50,000	161,000	75,000	316,880
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

Schedule 3A

	Settlement Workers (Prov)	Comm Link Lunch Program	Day Treatment	Settlement Workers (Fed)	LINC (ELSA-Fed)	Solvency Reserve	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	246,897	7,298	-	-	-	-	11,331,439
Add: Restricted Grants							
Provincial Grants - Ministry of Education			133,570				29,118,510
Federal Grants				800,000	2,150,000		2,950,000
Other		60,000				2,773,435	15,642,835
Investment Income							26,500
	-	60,000	133,570	800,000	2,150,000	2,773,435	47,737,845
Less: Allocated to Revenue	-	67,298	133,570	800,000	2,150,000	-	45,477,058
Deferred Revenue, end of year	246,897	-	-	-	-	2,773,435	13,592,226
Revenues							
Provincial Grants - Ministry of Education			133,570				29,662,020
Federal Grants				800,000	2,150,000		2,950,000
Other Revenue		67,298					12,865,038
	-	67,298	133,570	800,000	2,150,000	-	45,477,058
Expenses							
Salaries							
Teachers			88,131		900,000		16,911,028
Principals and Vice Principals				60,000	65,000		1,259,624
Educational Assistants							2,337,243
Support Staff				570,000	194,000		1,233,408
Other Professionals				3,000	11,000		530,269
Substitutes					40,000		656,598
	-	-	88,131	633,000	1,210,000	-	22,928,170
Employee Benefits			28,998	150,000	281,000		6,474,499
Services and Supplies		67,298	16,441	17,000	659,000		16,074,389
	-	67,298	133,570	800,000	2,150,000	-	45,477,058
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget			2018 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue		275,000	275,000	250,000
Rentals and Leases		580,000	580,000	580,000
Investment Income		400,000	400,000	200,000
Gain (Loss) on Disposal of Tangible Capital Assets	3,450,000		3,450,000	-
Amortization of Deferred Capital Revenue	11,700,000		11,700,000	11,700,000
Total Revenue	15,150,000	1,255,000	16,405,000	12,730,000
Expenses				
Operations and Maintenance		150,000	150,000	2,600,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	13,800,000		13,800,000	13,500,000
Debt Services				
Capital Lease Interest		324	324	324
Total Expense	13,800,000	150,324	13,950,324	16,100,324
Net Revenue (Expense)	1,350,000	1,104,676	2,454,676	(3,370,324)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,000,000		1,000,000	600,000
Tangible Capital Assets - Work in Progress			-	688,801
Local Capital		2,540,000	2,540,000	
Capital Lease Payment		6,199	6,199	6,199
Total Net Transfers	1,000,000	2,546,199	3,546,199	1,295,000
Other Adjustments to Fund Balances				
District Portion of Proceeds on Disposal	(3,475,000)	3,475,000	-	
Tangible Capital Assets Purchased from Local Capital	1,178,000	(1,178,000)	-	
Tangible Capital Assets WIP Purchased from Local Capital	354,000	(354,000)	-	
Principal Payment				
Capital Lease	5,875	(5,875)	-	
Total Other Adjustments to Fund Balances	(1,937,125)	1,937,125	-	
Budgeted Surplus (Deficit), for the year	412,875	5,588,000	6,000,875	(2,075,324)