

Amended Annual Budget

School District No. 43 (Coquitlam)

June 30, 2023

School District No. 43 (Coquitlam)

June 30, 2023

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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 2022/2023 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. 43 (Coquitlam) Amended Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$447,473,144 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 7th DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 7th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 7th DAY OF FEBRUARY, 2023;

(Corporate Seal)

Original signed by M. Thomas
Chairperson of the Board

Original signed by R. Manhas
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 43 (Coquitlam)
Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 7th DAY OF FEBRUARY, 2023.

Original signed by R. Manhas
Secretary Treasurer

School District No. 43 (Coquitlam)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	32,015,750	31,361,000
Adult	169,563	160,000
Other	581,000	702,500
Total Ministry Operating Grant Funded FTE's	32,766,313	32,223,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	366,363,188	349,351,924
Other	244,246	239,246
Federal Grants	3,319,117	3,351,117
Tuition	16,849,620	15,029,116
Other Revenue	14,159,429	12,693,725
Rentals and Leases	2,408,296	2,158,296
Investment Income	3,132,392	1,601,047
Amortization of Deferred Capital Revenue	17,250,000	16,500,000
Total Revenue	423,726,288	400,924,471
Expenses		
Instruction	354,523,081	328,310,339
District Administration	16,857,343	16,763,527
Operations and Maintenance	64,862,519	61,378,441
Transportation and Housing	730,201	522,164
Total Expense	436,973,144	406,974,471
Net Revenue (Expense)	(13,246,856)	(6,050,000)
Budgeted Allocation (Retirement) of Surplus (Deficit)	17,146,856	5,050,000
Budgeted Surplus (Deficit), for the year	3,900,000	(1,000,000)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	3,900,000	(1,000,000)
Budgeted Surplus (Deficit), for the year	3,900,000	(1,000,000)

School District No. 43 (Coquitlam)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	344,035,802	324,777,274
Operating - Tangible Capital Assets Purchased	2,500,000	2,500,000
Special Purpose Funds - Total Expense	69,387,342	59,397,197
Capital Fund - Total Expense	23,550,000	22,800,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	8,000,000	10,000,000
Total Budget Bylaw Amount	447,473,144	419,474,471

Approved by the Board

Original signed by M. Thomas

February 7, 2023

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by P. Gartland

February 7, 2023

Signature of the Superintendent

Date Signed

Original signed by R. Manhas

February 7, 2023

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, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(13,246,856)	(6,050,000)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,500,000)	(2,500,000)
From Local Capital	(8,000,000)	(10,000,000)
From Deferred Capital Revenue	(22,000,000)	(22,000,000)
Total Acquisition of Tangible Capital Assets	(32,500,000)	(34,500,000)
Amortization of Tangible Capital Assets	23,500,000	22,750,000
Total Effect of change in Tangible Capital Assets	(9,000,000)	(11,750,000)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(22,246,856)	(17,800,000)

School District No. 43 (Coquitlam)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	24,533,332	-	212,635,537	237,168,869
Changes for the year				
Net Revenue (Expense) for the year	(8,646,856)		(4,600,000)	(13,246,856)
Interfund Transfers				
Tangible Capital Assets Purchased	(2,500,000)		2,500,000	-
Local Capital	(6,000,000)		6,000,000	-
Net Changes for the year	(17,146,856)	-	3,900,000	(13,246,856)
Budgeted Accumulated Surplus (Deficit), end of year	<u>7,386,476</u>	<u>-</u>	<u>216,535,537</u>	<u>223,922,013</u>

School District No. 43 (Coquitlam)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	313,799,788	305,400,465
Federal Grants	19,072	51,072
Tuition	16,849,620	15,029,116
Other Revenue	529,778	587,278
Rentals and Leases	2,058,296	1,808,296
Investment Income	2,132,392	1,351,047
Total Revenue	335,388,946	324,227,274
Expenses		
Instruction	286,916,001	270,395,564
District Administration	16,801,343	16,763,527
Operations and Maintenance	39,628,362	37,133,304
Transportation and Housing	690,096	484,879
Total Expense	344,035,802	324,777,274
Net Revenue (Expense)	(8,646,856)	(550,000)
Budgeted Prior Year Surplus Appropriation	17,146,856	5,050,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(2,500,000)	(2,500,000)
Local Capital	(6,000,000)	(2,000,000)
Total Net Transfers	(8,500,000)	(4,500,000)
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, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	311,216,802	303,605,979
Other Ministry of Education and Child Care Grants		
Pay Equity	706,353	706,353
Funding for Graduated Adults	1,627,367	1,627,367
Student Transportation Fund	81,641	81,641
FSA Scorer Grant	28,656	28,656
Early Learning Framework (ELF) Implementation	6,055	6,055
NGN Self-Provisioned Site Grant	132,914	132,914
MOE Grant Adjustment	-	(788,500)
Total Provincial Grants - Ministry of Education and Child Care	313,799,788	305,400,465
Federal Grants	19,072	51,072
Tuition		
Continuing Education	266,346	354,616
International and Out of Province Students	16,583,274	14,674,500
Total Tuition	16,849,620	15,029,116
Other Revenues		
Miscellaneous		
Miscellaneous	529,778	587,278
Total Other Revenue	529,778	587,278
Rentals and Leases	2,058,296	1,808,296
Investment Income	2,132,392	1,351,047
Total Operating Revenue	335,388,946	324,227,274

School District No. 43 (Coquitlam)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	154,960,111	145,827,151
Principals and Vice Principals	18,415,436	17,669,336
Educational Assistants	24,447,542	23,541,326
Support Staff	29,732,870	28,309,679
Other Professionals	7,757,481	7,800,147
Substitutes	11,149,601	9,132,017
Total Salaries	246,463,041	232,279,656
Employee Benefits	67,317,616	64,388,066
Total Salaries and Benefits	313,780,657	296,667,722
Services and Supplies		
Services	8,624,448	8,803,090
Student Transportation	633,384	431,138
Professional Development and Travel	2,324,220	2,261,566
Rentals and Leases	429,898	429,898
Dues and Fees	759,089	559,089
Insurance	1,391,399	1,285,149
Supplies	9,975,635	9,229,840
Utilities	6,117,072	5,109,782
Total Services and Supplies	30,255,145	28,109,552
Total Operating Expense	344,035,802	324,777,274

School District No. 43 (Coquitlam)

Schedule 2C

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

Year Ended June 30, 2023

	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	118,268,053	2,337,096	43,887	1,130,156		5,701,879	127,481,071
1.03 Career Programs			450,366			3,543	453,909
1.07 Library Services			429,692			16,956	446,648
1.08 Counselling	4,451,154					205,713	4,656,867
1.10 Special Education	17,856,112	318,653	22,233,721	118,423	89,094	2,305,265	42,921,268
1.30 English Language Learning	5,525,310			3,195		255,356	5,783,861
1.31 Indigenous Education	364,623	152,414	1,032,170	45,943		1,000	1,596,150
1.41 School Administration		14,347,955		6,346,708		406,149	21,100,812
1.60 Summer School	973,646	322,573	92,849	122,865		8,930	1,520,863
1.61 Continuing Education	1,735,041	281,769		747,960	73,346	53,102	2,891,218
1.62 International and Out of Province Students	5,786,172	289,675	164,857	304,616	340,697	266,038	7,152,055
1.64 Other							-
Total Function 1	154,960,111	18,050,135	24,447,542	8,819,866	503,137	9,223,931	216,004,722
4 District Administration							
4.11 Educational Administration		365,301		108,421	1,190,093	3,543	1,667,358
4.40 School District Governance					528,173		528,173
4.41 Business Administration				2,067,173	4,097,709	107,832	6,272,714
Total Function 4	-	365,301	-	2,175,594	5,815,975	111,375	8,468,245
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				172,240	929,535	28,730	1,130,505
5.50 Maintenance Operations				17,341,466	310,129	1,726,528	19,378,123
5.52 Maintenance of Grounds				1,210,424		58,594	1,269,018
5.56 Utilities					168,867		168,867
Total Function 5	-	-	-	18,724,130	1,408,531	1,813,852	21,946,513
7 Transportation and Housing							
7.41 Transportation and Housing Administration				13,280	29,838	443	43,561
7.70 Student Transportation							-
Total Function 7	-	-	-	13,280	29,838	443	43,561
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	154,960,111	18,415,436	24,447,542	29,732,870	7,757,481	11,149,601	246,463,041

School District No. 43 (Coquitlam)

Schedule 2C

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

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	127,481,071	35,381,825	162,862,896	5,406,044	168,268,940	157,298,020
1.03 Career Programs	453,909	128,172	582,081	162,470	744,551	702,829
1.07 Library Services	446,648	122,288	568,936	403,246	972,182	968,762
1.08 Counselling	4,656,867	1,281,263	5,938,130	26,122	5,964,252	6,418,818
1.10 Special Education	42,921,268	11,672,138	54,593,406	824,241	55,417,647	53,859,861
1.30 English Language Learning	5,783,861	1,590,458	7,374,319	100,314	7,474,633	6,576,316
1.31 Indigenous Education	1,596,150	500,306	2,096,456	222,791	2,319,247	1,917,125
1.41 School Administration	21,100,812	5,265,572	26,366,384	309,081	26,675,465	26,020,754
1.60 Summer School	1,520,863	261,100	1,781,963	70,866	1,852,829	1,488,541
1.61 Continuing Education	2,891,218	730,700	3,621,918	790,073	4,411,991	4,428,197
1.62 International and Out of Province Students	7,152,055	1,994,132	9,146,187	3,329,250	12,475,437	10,313,491
1.64 Other	-	-	-	338,827	338,827	402,850
Total Function 1	216,004,722	58,927,954	274,932,676	11,983,325	286,916,001	270,395,564
4 District Administration						
4.11 Educational Administration	1,667,358	533,404	2,200,762	1,705,188	3,905,950	3,657,579
4.40 School District Governance	528,173	165,892	694,065	140,511	834,576	775,926
4.41 Business Administration	6,272,714	1,899,885	8,172,599	3,888,218	12,060,817	12,330,022
Total Function 4	8,468,245	2,599,181	11,067,426	5,733,917	16,801,343	16,763,527
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,130,505	347,109	1,477,614	656,670	2,134,284	2,066,303
5.50 Maintenance Operations	19,378,123	5,032,701	24,410,824	4,746,306	29,157,130	27,416,358
5.52 Maintenance of Grounds	1,269,018	344,481	1,613,499	539,378	2,152,877	2,096,084
5.56 Utilities	168,867	53,039	221,906	5,962,165	6,184,071	5,554,559
Total Function 5	21,946,513	5,777,330	27,723,843	11,904,519	39,628,362	37,133,304
7 Transportation and Housing						
7.41 Transportation and Housing Administration	43,561	13,151	56,712		56,712	53,741
7.70 Student Transportation	-	-	-	633,384	633,384	431,138
Total Function 7	43,561	13,151	56,712	633,384	690,096	484,879
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	246,463,041	67,317,616	313,780,657	30,255,145	344,035,802	324,777,274

School District No. 43 (Coquitlam)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	52,563,400	43,951,459
Other	244,246	239,246
Federal Grants	3,300,045	3,300,045
Other Revenue	13,279,651	11,906,447
Total Revenue	69,387,342	59,397,197
Expenses		
Instruction	67,607,080	57,914,775
District Administration	56,000	
Operations and Maintenance	1,684,157	1,445,137
Transportation and Housing	40,105	37,285
Total Expense	69,387,342	59,397,197
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, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	-	80,323	7,279,717	35,441	12,647	89,482	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,139,837	1,033,399			416,000	112,700	525,438	1,550,630	2,194,412
Federal Grants									
Other			100,000	10,000,000					
Investment Income									
	1,139,837	1,033,399	100,000	10,000,000	416,000	112,700	525,438	1,550,630	2,194,412
Less: Allocated to Revenue	1,139,837	1,033,399	125,000	11,000,000	451,441	125,347	570,000	1,550,630	2,194,412
Recovered									
Deferred Revenue, end of year	-	-	55,323	6,279,717	-	-	44,920	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,139,837	1,033,399			451,441	125,347	570,000	1,550,630	2,194,412
Provincial Grants - Other									
Federal Grants									
Other Revenue			125,000	11,000,000					
	1,139,837	1,033,399	125,000	11,000,000	451,441	125,347	570,000	1,550,630	2,194,412
Expenses									
Salaries									
Teachers						55,385	79,396		
Principals and Vice Principals									310,399
Educational Assistants		833,260						754,740	1,254,726
Support Staff					296,358			317,165	
Other Professionals									
Substitutes					14,101			15,000	86,000
	-	833,260	-	-	310,459	55,385	79,396	1,086,905	1,651,125
Employee Benefits		200,139			97,949	18,251	26,718	371,952	533,287
Services and Supplies	1,139,837		125,000	11,000,000	43,033	51,711	463,886	91,773	10,000
	1,139,837	1,033,399	125,000	11,000,000	451,441	125,347	570,000	1,550,630	2,194,412
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	1,765	32,472	-	200,074	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	38,525,874	3,282,666	40,105	47,000	6,000		3,001,720	19,000	175,000
Federal Grants									
Other	1,219,882								
Investment Income									
	39,745,756	3,282,666	40,105	47,000	6,000	-	3,001,720	19,000	175,000
Less: Allocated to Revenue	39,745,756	3,282,666	40,105	79,472	6,000	200,074	3,001,720	19,000	175,000
Recovered			1,765						
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	38,525,874	3,282,666	40,105	79,472	6,000	200,074	3,001,720	19,000	175,000
Provincial Grants - Other									
Federal Grants									
Other Revenue	1,219,882								
	39,745,756	3,282,666	40,105	79,472	6,000	200,074	3,001,720	19,000	175,000
Expenses									
Salaries									
Teachers	29,120,015	2,807,803							
Principals and Vice Principals									134,000
Educational Assistants									
Support Staff									
Other Professionals									
Substitutes	1,154,411	15,000							
	30,274,426	2,822,803	-	-	-	-	-	-	134,000
Employee Benefits	9,471,330	459,863							41,000
Services and Supplies			40,105	79,472	6,000	200,074	3,001,720	19,000	
	39,745,756	3,282,666	40,105	79,472	6,000	200,074	3,001,720	19,000	175,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Comm Link Lunch Program	Day Treatment	Sundry Programs	Settlement Workers (Prov)	Settlement Workers (Fed)	Staff Development	Apprenticeship Program	Sick Leave Benefit Plan	Contractual Reserves
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	94,199	-	105,705	244,246	-	116,737	590,224	311,729	2,776,412
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care		168,423							
Federal Grants					857,711				
Other	45,000		35,000			50,000	225,000		215,500
Investment Income								10,000	70,000
	45,000	168,423	35,000	-	857,711	50,000	225,000	10,000	285,500
Less: Allocated to Revenue	139,199	168,423	85,000	244,246	857,711	75,000	287,570	40,000	100,000
Recovered									
Deferred Revenue, end of year	-	-	55,705	-	-	91,737	527,654	281,729	2,961,912
Revenues									
Provincial Grants - Ministry of Education and Child Care		168,423							
Provincial Grants - Other				244,246					
Federal Grants					857,711				
Other Revenue	139,199		85,000			75,000	287,570	40,000	100,000
	139,199	168,423	85,000	244,246	857,711	75,000	287,570	40,000	100,000
Expenses									
Salaries									
Teachers		90,829					135,315		
Principals and Vice Principals					47,000		20,144		
Educational Assistants		19,257							
Support Staff					550,000				
Other Professionals									
Substitutes									
	-	110,086	-	-	597,000	-	155,459	-	-
Employee Benefits		38,462			200,000		52,111	40,000	
Services and Supplies	139,199	19,875	85,000	244,246	60,711	75,000	80,000		100,000
	139,199	168,423	85,000	244,246	857,711	75,000	287,570	40,000	100,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

	Retiree Extended Health Fund	ELSA/LINC (Fed)	Community Connections	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	675,635	-	87,506	12,734,314
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care				52,238,204
Federal Grants		2,442,334		3,300,045
Other			95,000	11,985,382
Investment Income				80,000
	-	2,442,334	95,000	67,603,631
Less: Allocated to Revenue	56,000	2,442,334	152,000	69,387,342
Recovered				1,765
Deferred Revenue, end of year	619,635	-	30,506	10,948,838
Revenues				
Provincial Grants - Ministry of Education and Child Care				52,563,400
Provincial Grants - Other				244,246
Federal Grants		2,442,334		3,300,045
Other Revenue	56,000		152,000	13,279,651
	56,000	2,442,334	152,000	69,387,342
Expenses				
Salaries				
Teachers		885,000		33,173,743
Principals and Vice Principals		85,000		596,543
Educational Assistants				2,861,983
Support Staff		280,000		1,443,523
Other Professionals		10,000		10,000
Substitutes				1,284,512
	-	1,260,000	-	39,370,304
Employee Benefits		350,000		11,901,062
Services and Supplies	56,000	832,334	152,000	18,115,976
	56,000	2,442,334	152,000	69,387,342
Net Revenue (Expense)	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	
Revenues				
Other Revenue		350,000	350,000	200,000
Rentals and Leases		350,000	350,000	350,000
Investment Income		1,000,000	1,000,000	250,000
Amortization of Deferred Capital Revenue	17,250,000		17,250,000	16,500,000
Total Revenue	17,250,000	1,700,000	18,950,000	17,300,000
Expenses				
Operations and Maintenance		50,000	50,000	50,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	23,500,000		23,500,000	22,750,000
Total Expense	23,500,000	50,000	23,550,000	22,800,000
Net Revenue (Expense)	(6,250,000)	1,650,000	(4,600,000)	(5,500,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	2,500,000		2,500,000	2,500,000
Tangible Capital Assets - Work in Progress			-	-
Local Capital		6,000,000	6,000,000	2,000,000
Capital Lease Payment			-	-
Capital Loan Payment			-	-
District Entered			-	-
Total Net Transfers	2,500,000	6,000,000	8,500,000	4,500,000
Other Adjustments to Fund Balances				
Tangible Capital Assets WIP Purchased from Local Capital	8,000,000	(8,000,000)	-	-
Total Other Adjustments to Fund Balances	8,000,000	(8,000,000)	-	-
Budgeted Surplus (Deficit), for the year	4,250,000	(350,000)	3,900,000	(1,000,000)