

Amended Annual Budget

School District No. 43 (Coquitlam)

June 30, 2026

School District No. 43 (Coquitlam)

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. 43 (COQUITLAM) (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. 43 (Coquitlam) 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 \$530,290,435 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 10th DAY OF FEBRUARY, 2026;

READ A SECOND TIME THE 10th DAY OF FEBRUARY, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 10th DAY OF FEBRUARY, 2026;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 43 (Coquitlam)
Amended Annual Budget Bylaw 2025/2026, adopted by the Board the 10th DAY OF FEBRUARY, 2026.

Secretary Treasurer

School District No. 43 (Coquitlam)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	33,132,125	33,433,500
Adult	188,406	180,000
Other	678,188	675,000
Total Ministry Operating Grant Funded FTE's	33,998,719	34,288,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	444,063,006	436,294,649
Federal Grants	3,555,178	3,680,178
Tuition	23,595,876	23,595,876
Other Revenue	15,457,590	13,944,002
Rentals and Leases	3,068,022	3,030,022
Investment Income	5,216,000	5,316,000
Amortization of Deferred Capital Revenue	20,000,000	20,000,000
Total Revenue	514,955,672	505,860,727
Expenses		
Instruction	425,379,828	416,757,740
District Administration	20,121,313	20,290,725
Operations and Maintenance	74,466,438	74,591,945
Transportation and Housing	858,556	820,317
Debt Services	12,800	12,800
Total Expense	520,838,935	512,473,527
Net Revenue (Expense)	(5,883,263)	(6,612,800)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,750,000	3,750,000
Budgeted Surplus (Deficit), for the year	(2,133,263)	(2,862,800)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,133,263)	(2,862,800)
Budgeted Surplus (Deficit), for the year	(2,133,263)	(2,862,800)

School District No. 43 (Coquitlam)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	410,951,646	409,631,592
Operating - Tangible Capital Assets Purchased	2,451,500	2,451,500
Special Purpose Funds - Total Expense	82,674,489	75,679,135
Capital Fund - Total Expense	27,212,800	27,162,800
Capital Fund - Tangible Capital Assets Purchased from Local Capital	7,000,000	7,000,000
Total Budget Bylaw Amount	530,290,435	521,925,027

Approved by the Board

Original Signed by M. Thomas

February 10, 2026

Signature of the Chairperson of the Board of Education

Date Signed

Original Signed by N. Tambellini

February 10, 2026

Signature of the Superintendent

Date Signed

Original Signed by N. Mikl

February 10, 2026

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, 2026

	2026 Amended Annual Budget \$	2026 Annual Budget \$
Surplus (Deficit) for the year	(5,883,263)	(6,612,800)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,451,500)	(2,451,500)
From Local Capital	(7,000,000)	(7,000,000)
From Deferred Capital Revenue	(28,000,000)	(28,000,000)
Other Provincial Capital	(750,000)	(750,000)
Other Non Provincial Capital	(30,790,500)	(150,000)
Total Acquisition of Tangible Capital Assets	(68,992,000)	(38,351,500)
Amortization of Tangible Capital Assets	27,000,000	27,000,000
Total Effect of change in Tangible Capital Assets	(41,992,000)	(11,351,500)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(47,875,263)	(17,964,300)

School District No. 43 (Coquitlam)

Schedule 1

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

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	53,704,973		226,429,576	280,134,549
Changes for the year				
Net Revenue (Expense) for the year	(470,463)		(5,412,800)	(5,883,263)
Interfund Transfers				
Tangible Capital Assets Purchased	(2,451,500)		2,451,500	-
Local Capital	(779,537)		779,537	-
Other	(48,500)		48,500	-
Net Changes for the year	(3,750,000)	-	(2,133,263)	(5,883,263)
Budgeted Accumulated Surplus (Deficit), end of year	49,954,973	-	224,296,313	274,251,286

School District No. 43 (Coquitlam)

Schedule 2

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

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	378,027,746	376,880,692
Tuition	23,595,876	23,595,876
Other Revenue	1,673,539	759,002
Rentals and Leases	2,668,022	2,630,022
Investment Income	4,516,000	4,516,000
Total Revenue	410,481,183	408,381,592
Expenses		
Instruction	344,167,563	342,501,116
District Administration	19,908,813	20,078,225
Operations and Maintenance	46,126,601	46,302,108
Transportation and Housing	748,669	750,143
Total Expense	410,951,646	409,631,592
Net Revenue (Expense)	(470,463)	(1,250,000)
Budgeted Prior Year Surplus Appropriation	3,750,000	3,750,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(2,451,500)	(2,451,500)
Local Capital	(779,537)	
Other	(48,500)	(48,500)
Total Net Transfers	(3,279,537)	(2,500,000)
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, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	375,502,423	374,505,369
Other Ministry of Education and Child Care Grants		
Pay Equity	706,353	706,353
Funding for Graduated Adults	1,618,542	1,618,542
Student Transportation Fund	81,641	81,641
FSA Scorer Grant	28,656	28,656
NGN Self-Provisioned Site Grant	90,131	90,131
District Adj - Supplement for Salary Differential		(150,000)
Total Provincial Grants - Ministry of Education and Child Care	378,027,746	376,880,692
Tuition		
Continuing Education	303,376	303,376
International and Out of Province Students	23,292,500	23,292,500
Total Tuition	23,595,876	23,595,876
Other Revenues		
Miscellaneous		
Miscellaneous Revenues	1,673,539	759,002
Total Other Revenue	1,673,539	759,002
Rentals and Leases	2,668,022	2,630,022
Investment Income	4,516,000	4,516,000
Total Operating Revenue	410,481,183	408,381,592

School District No. 43 (Coquitlam)

Schedule 2B

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

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Salaries		
Teachers	178,129,489	179,115,451
Principals and Vice Principals	20,659,932	20,639,767
Educational Assistants	31,819,241	29,870,390
Support Staff	33,216,031	33,164,841
Other Professionals	9,119,167	9,266,761
Substitutes	17,527,550	17,519,977
Total Salaries	290,471,410	289,577,187
Employee Benefits	84,378,782	84,172,303
Total Salaries and Benefits	374,850,192	373,749,490
Services and Supplies		
Services	9,685,256	9,471,314
Student Transportation	694,200	694,200
Professional Development and Travel	2,392,182	2,351,354
Rentals and Leases	533,573	573,573
Dues and Fees	1,892,088	1,892,088
Insurance	2,000,149	2,000,149
Supplies	12,091,422	12,126,840
Utilities	6,812,584	6,772,584
Total Services and Supplies	36,101,454	35,882,102
Total Operating Expense	410,951,646	409,631,592

School District No. 43 (Coquitlam)

Schedule 2C

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	133,293,620	1,255,597	48,244	1,277,932		9,097,527	144,972,920
1.03 Career Programs			494,644			3,587	498,231
1.07 Library Services			472,099			17,168	489,267
1.08 Counselling	5,719,854					380,139	6,099,993
1.10 Inclusive Education	21,955,005	153,568	29,370,080	131,896	99,942	4,310,174	56,020,665
1.30 English Language Learning	6,234,895			3,195		414,368	6,652,458
1.31 Indigenous Education	328,560	170,955	1,157,260	50,970		1,013	1,708,758
1.41 School Administration		17,259,635		7,291,883		711,226	25,262,744
1.60 Summer School	1,119,745	253,957	95,634	129,808		8,930	1,608,074
1.61 Continuing Education	2,001,291	245,935		843,716	99,942	53,102	3,243,986
1.62 International and Out of Province Students	7,476,519	313,290	181,280	347,423	385,711	469,538	9,173,761
1.64 Other							-
Total Function 1	178,129,489	19,652,937	31,819,241	10,076,823	585,595	15,466,772	255,730,857
4 District Administration							
4.11 Educational Administration		849,079		118,082	1,500,711	3,543	2,471,415
4.40 School District Governance					624,527		624,527
4.41 Business Administration				2,293,248	4,687,103	52,832	7,033,183
Total Function 4	-	849,079	-	2,411,330	6,812,341	56,375	10,129,125
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		157,916		190,739	1,156,525	28,730	1,533,910
5.50 Maintenance Operations				19,074,171	340,025	1,949,636	21,363,832
5.52 Maintenance of Grounds				1,448,208		25,594	1,473,802
5.56 Utilities					191,862		191,862
Total Function 5	-	157,916	-	20,713,118	1,688,412	2,003,960	24,563,406
7 Transportation and Housing							
7.41 Transportation and Housing Administration				14,760	32,819	443	48,022
7.70 Student Transportation							-
Total Function 7	-	-	-	14,760	32,819	443	48,022
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	178,129,489	20,659,932	31,819,241	33,216,031	9,119,167	17,527,550	290,471,410

School District No. 43 (Coquitlam)

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 \$
1 Instruction						
1.02 Regular Instruction	144,972,920	42,650,717	187,623,637	6,511,545	194,135,182	196,027,001
1.03 Career Programs	498,231	164,727	662,958	180,720	843,678	844,316
1.07 Library Services	489,267	157,219	646,486	410,830	1,057,316	1,053,865
1.08 Counselling	6,099,993	1,769,980	7,869,973	500	7,870,473	7,935,809
1.10 Inclusive Education	56,020,665	16,451,611	72,472,276	880,885	73,353,161	69,708,311
1.30 English Language Learning	6,652,458	1,929,356	8,581,814	88,576	8,670,390	8,750,398
1.31 Indigenous Education	1,708,758	469,820	2,178,578	37,442	2,216,020	2,137,260
1.41 School Administration	25,262,744	6,870,128	32,132,872	330,050	32,462,922	32,518,404
1.60 Summer School	1,608,074	287,600	1,895,674	62,866	1,958,540	1,958,540
1.61 Continuing Education	3,243,986	719,055	3,963,041	731,748	4,694,789	4,694,789
1.62 International and Out of Province Students	9,173,761	2,541,293	11,715,054	4,768,338	16,483,392	16,485,723
1.64 Other	-	-	-	421,700	421,700	386,700
Total Function 1	255,730,857	74,011,506	329,742,363	14,425,200	344,167,563	342,501,116
4 District Administration						
4.11 Educational Administration	2,471,415	726,651	3,198,066	1,682,220	4,880,286	5,232,202
4.40 School District Governance	624,527	171,867	796,394	273,961	1,070,355	1,042,766
4.41 Business Administration	7,033,183	2,078,115	9,111,298	4,846,874	13,958,172	13,803,257
Total Function 4	10,129,125	2,976,633	13,105,758	6,803,055	19,908,813	20,078,225
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,533,910	387,927	1,921,837	1,007,119	2,928,956	3,005,401
5.50 Maintenance Operations	21,363,832	6,453,684	27,817,516	5,904,519	33,722,035	33,810,722
5.52 Maintenance of Grounds	1,473,802	482,285	1,956,087	661,978	2,618,065	2,619,933
5.56 Utilities	191,862	52,800	244,662	6,612,883	6,857,545	6,866,052
Total Function 5	24,563,406	7,376,696	31,940,102	14,186,499	46,126,601	46,302,108
7 Transportation and Housing						
7.41 Transportation and Housing Administration	48,022	13,947	61,969		61,969	63,443
7.70 Student Transportation	-	-	-	686,700	686,700	686,700
Total Function 7	48,022	13,947	61,969	686,700	748,669	750,143
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	290,471,410	84,378,782	374,850,192	36,101,454	410,951,646	409,631,592

School District No. 43 (Coquitlam)

Schedule 3

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

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	66,035,260	59,413,957
Federal Grants	3,555,178	3,680,178
Other Revenue	13,084,051	12,585,000
Total Revenue	82,674,489	75,679,135
Expenses		
Instruction	81,212,265	74,256,624
District Administration	212,500	212,500
Operations and Maintenance	1,139,837	1,139,837
Transportation and Housing	109,887	70,174
Total Expense	82,674,489	75,679,135
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, 2026

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year			7,745,033		11,493		182,387		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,139,837	1,294,599		320,000	117,600	514,127	1,735,490	2,503,050	48,089,424
Federal Grants									
Other			12,000,000						
Investment Income									
	1,139,837	1,294,599	12,000,000	320,000	117,600	514,127	1,735,490	2,503,050	48,089,424
Less: Allocated to Revenue	1,139,837	1,294,599	12,500,000	320,000	129,093	514,127	1,917,877	2,503,050	48,089,424
Recovered									
Deferred Revenue, end of year	-	-	7,245,033	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,139,837	1,294,599		320,000	129,093	514,127	1,917,877	2,503,050	48,089,424
Federal Grants									
Other Revenue			12,500,000						
	1,139,837	1,294,599	12,500,000	320,000	129,093	514,127	1,917,877	2,503,050	48,089,424
Expenses									
Salaries									
Teachers					62,527	171,593			34,902,126
Principals and Vice Principals								340,000	
Educational Assistants		1,035,679					925,560	1,443,426	
Support Staff				222,040			222,768		
Other Professionals									
Substitutes				9,801		3,506			1,593,225
	-	1,035,679	-	231,841	62,527	175,099	1,148,328	1,783,426	36,495,351
Employee Benefits		258,920		78,587	17,247	44,130	399,570	609,624	11,594,073
Services and Supplies	1,139,837		12,500,000	9,572	49,319	294,898	369,979	110,000	
	1,139,837	1,294,599	12,500,000	320,000	129,093	514,127	1,917,877	2,503,050	48,089,424
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund				80,000					

School District No. 43 (Coquitlam)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children (CR4YC)	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Professional Learning Grant	National School Food Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	128,248	1,208	16,396		37,924	34,353	56,784	204,125	18,226
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	5,145,951	109,887	47,000	6,750	19,000	175,000	3,533,144		531,050
Federal Grants									
Other									
Investment Income									
	5,145,951	109,887	47,000	6,750	19,000	175,000	3,533,144	-	531,050
Less: Allocated to Revenue	5,145,951	109,887	63,396	6,750	56,924	209,353	3,589,928	204,125	549,276
Recovered	128,248	1,208							
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	5,145,951	109,887	63,396	6,750	56,924	209,353	3,589,928	204,125	549,276
Federal Grants									
Other Revenue									
	5,145,951	109,887	63,396	6,750	56,924	209,353	3,589,928	204,125	549,276
Expenses									
Salaries									
Teachers	4,116,761					29,668	314,520		
Principals and Vice Principals									
Educational Assistants									
Support Staff							465,229		34,792
Other Professionals						88,000			
Substitutes							35,000		
	4,116,761	-	-	-	-	117,668	814,749	-	34,792
Employee Benefits	1,029,190					37,332	220,739		
Services and Supplies		109,887	63,396	6,750	56,924	54,353	2,554,440	204,125	514,484
	5,145,951	109,887	63,396	6,750	56,924	209,353	3,589,928	204,125	549,276
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 43 (Coquitlam)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

	PRP Day Treatment	Sundry Programs	Staff Development	Sick Leave Benefit Plan	LINC (Fed)	Apprenticeship Programs	Settlement Workers (Prov)	SWIS (Fed)	Community Connections
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		38,167	50,830	278,572		413,891	9,139		60,457
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	182,524								
Federal Grants					2,703,406			851,772	
Other		15,000	20,000			225,000			100,000
Investment Income				15,000					
	182,524	15,000	20,000	15,000	2,703,406	225,000	-	851,772	100,000
Less: Allocated to Revenue	182,524	25,000	35,000	25,000	2,703,406	369,051	9,139	851,772	130,000
Recovered									
Deferred Revenue, end of year	-	28,167	35,830	268,572	-	269,840	-	-	30,457
Revenues									
Provincial Grants - Ministry of Education and Child Care	182,524						9,139		
Federal Grants					2,703,406			851,772	
Other Revenue		25,000	35,000	25,000		369,051			130,000
	182,524	25,000	35,000	25,000	2,703,406	369,051	9,139	851,772	130,000
Expenses									
Salaries									
Teachers	103,015				1,025,250	154,068			
Principals and Vice Principals					83,954	23,525		44,046	
Educational Assistants	21,871				14,231			439,211	
Support Staff					241,641			61,895	
Other Professionals					12,365				
Substitutes									
	124,886	-	-	-	1,377,441	177,593	-	545,152	-
Employee Benefits	36,917				408,125	63,760		201,156	
Services and Supplies	20,721	25,000	35,000	25,000	917,840	127,698	9,139	105,464	130,000
	182,524	25,000	35,000	25,000	2,703,406	369,051	9,139	851,772	130,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 43 (Coquitlam)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	9,287,233
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	65,464,433
Federal Grants	3,555,178
Other	12,360,000
Investment Income	<u>15,000</u>
	81,394,611
Less: Allocated to Revenue	82,674,489
Recovered	<u>129,456</u>
Deferred Revenue, end of year	<u>7,877,899</u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	66,035,260
Federal Grants	3,555,178
Other Revenue	<u>13,084,051</u>
	82,674,489
Expenses	
Salaries	
Teachers	40,879,528
Principals and Vice Principals	491,525
Educational Assistants	3,879,978
Support Staff	1,248,365
Other Professionals	100,365
Substitutes	<u>1,641,532</u>
	48,241,293
Employee Benefits	14,999,370
Services and Supplies	<u>19,433,826</u>
	82,674,489
Net Revenue (Expense)	<u>-</u>
Additional Expenses funded by, and reported in, the Operating Fund	<u>80,000</u>

School District No. 43 (Coquitlam)

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	
	\$	\$	\$	
Revenues				
Other Revenue	100,000	600,000	700,000	600,000
Rentals and Leases		400,000	400,000	400,000
Investment Income		700,000	700,000	800,000
Amortization of Deferred Capital Revenue	20,000,000		20,000,000	20,000,000
Total Revenue	20,100,000	1,700,000	21,800,000	21,800,000
Expenses				
Operations and Maintenance	100,000	100,000	200,000	150,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	27,000,000		27,000,000	27,000,000
Debt Services				
Capital Lease Interest		12,800	12,800	12,800
Total Expense	27,100,000	112,800	27,212,800	27,162,800
Net Revenue (Expense)	(7,000,000)	1,587,200	(5,412,800)	(5,362,800)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	2,451,500		2,451,500	2,451,500
Local Capital		779,537	779,537	
Capital Lease Payment		48,500	48,500	48,500
Total Net Transfers	2,451,500	828,037	3,279,537	2,500,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,000,000	(1,000,000)	-	
Tangible Capital Assets WIP Purchased from Local Capital	6,000,000	(6,000,000)	-	
Principal Payment				
Capital Lease	35,700	(35,700)	-	
Settlement of Asset Retirement Obligation from Local Capital	150,000	(150,000)	-	
Total Other Adjustments to Fund Balances	7,185,700	(7,185,700)	-	
Budgeted Surplus (Deficit), for the year	2,637,200	(4,770,463)	(2,133,263)	(2,862,800)