Schedule A1

SCHOOL DISTRICT No. 05 (SOUTHEAST KOOTENAY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 48,709,071	$ 48,363,515	$ 48,556,786
Other Revenue	1,757,606	1,656,817	1,504,000
Rentals and Leases	39,491	32,400	41,200
Investment Income	56,163	60,000	317,413
	50,562,331	50,112,732	50,419,399
EXPENSE			
Salaries			
Teachers	21,836,712	21,701,036	21,548,718
Principals and Vice Principals	2,930,248	3,007,487	2,793,014
Educational Assistants	2,954,798	2,973,160	2,969,579
Support Staff	5,079,169	5,372,960	4,913,234
Other Professionals	1,623,912	1,590,831	1,540,510
Substitutes	1,569,756	1,755,565	1,736,211
	35,994,595	36,401,039	35,501,266
Employee Benefits	8,286,978	7,771,562	8,062,645
Services and Supplies	6,173,514	7,146,771	7,198,765
	50,455,087	51,319,372	50,762,676
NET REVENUE (EXPENSE), FOR THE YEAR	107,244	(1,206,640)	(343,277)
INTERFUND TRANSFERS			
Local Capital	(209,000)	(247,950)	(792,690)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,454,590	
SURPLUS (DEFICIT), FOR THE YEAR	(101,756)	$ -	(1,135,967)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,224,416		3,314,606
Changes in Accounting Policies/Prior Period Adjustments			
PAC Playground funds to DCC	(45,777)		
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	2,178,639		3,314,606
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,076,883		$ 2,178,639
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,301,487		
Unrestricted	775,396		
	$ 2,076,883		

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Schedule A1

SCHOOL DISTRICT No. 06 (ROCKY MOUNTAIN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 31,357,586	$ 30,938,184	$ 31,701,126
Provincial Grants - Other	483,113	526,256	224,367
Other Revenue	859,851	798,701	1,283,046
Rentals and Leases	44,831	20,000	32,098
Investment Income	130,803	150,000	149,753
	32,876,184	32,433,141	33,390,390
EXPENSE			
Salaries			
Teachers	12,029,878	12,177,541	12,000,131
Principals and Vice Principals	2,508,948	2,411,612	2,456,475
Educational Assistants	1,471,852	1,331,951	1,473,338
Support Staff	3,574,246	3,612,546	3,632,878
Other Professionals	2,308,219	2,223,271	2,002,881
Substitutes	1,158,988	1,186,070	1,285,985
	23,052,131	22,942,991	22,851,688
Employee Benefits	4,973,215	5,067,863	5,008,265
Services and Supplies	4,421,252	5,148,972	4,858,942
	32,446,598	33,159,826	32,718,895
NET REVENUE (EXPENSE), FOR THE YEAR	429,586	(726,685)	671,495
INTERFUND TRANSFERS			
Local Capital	(531,436)	(356,268)	(737,085)
Other	151,050		16,173
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,082,953	
SURPLUS (DEFICIT), FOR THE YEAR	49,200	$ -	(49,417)
SURPLUS (DEFICIT), BEGINNING OF YEAR	3,196,575		3,245,992
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 3,245,775		$ 3,196,575
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,641,062		
Unrestricted	604,713		
	$ 3,245,775		

Schedule A1

SCHOOL DISTRICT No. 08 (KOOTENAY LAKE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

		2010 ACTUAL		2010 AMENDED ANNUAL BUDGET		2009 ACTUAL
REVENUE						
Provincial Grants - Ministry of Education	$	49,659,006	$	49,327,169	$	49,913,784
Provincial Grants - Other		449,253		606,877		173,217
Other Revenue		1,473,877		1,416,508		1,950,385
Rentals and Leases		62,701		58,700		104,462
Investment Income		9,450		45,000		72,361
		51,654,287		51,454,254		52,214,209
EXPENSE						
Salaries						
Teachers		21,728,786		21,742,402		21,516,694
Principals and Vice Principals		2,946,255		2,941,400		3,071,965
Educational Assistants		2,877,217		3,043,145		3,078,284
Support Staff		5,727,420		5,496,671		5,773,644
Other Professionals		1,273,052		1,257,516		1,122,702
Substitutes		1,652,538		1,904,550		1,854,924
		36,205,268		36,385,684		36,418,213
Employee Benefits		8,511,123		8,461,629		8,334,946
Services and Supplies		5,998,967		6,455,450		6,482,563
		50,715,358		51,302,763		51,235,722
NET REVENUE (EXPENSE), FOR THE YEAR		938,929		151,491		978,487
INTERFUND TRANSFERS						
Capital Assets Purchased		(731,395)		(274,456)		(501,343)
Other		(113,595)		(130,000)		(94,385)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE						
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)				252,965		
SURPLUS (DEFICIT), FOR THE YEAR		93,939	$	-		382,759
SURPLUS (DEFICIT), BEGINNING OF YEAR		252,965				(334,474)
Changes in Accounting Policies/Prior Period Adjustments						
Prior Period Adjustment						204,680
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED		252,965				(129,794)
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$	**346,904**			$	**252,965**
SURPLUS (DEFICIT), END OF YEAR						
Internally Restricted		313,857				
Unrestricted		33,047				
	$	**346,904**				

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SCHOOL DISTRICT No. 10 (ARROW LAKES)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 7,336,168	$ 7,362,488	$ 7,478,775
Other Revenue	60,942	42,628	27,473
Rentals and Leases	4,671	4,000	4,293
Investment Income	2,390	1,000	13,486
	7,404,171	7,410,116	7,524,027
EXPENSE			
Salaries			
Teachers	2,698,035	2,680,227	2,849,731
Principals and Vice Principals	409,476	430,343	470,443
Educational Assistants	373,398	383,998	331,811
Support Staff	843,214	800,836	815,840
Other Professionals	306,276	313,356	306,515
Substitutes	232,628	249,151	287,260
	4,863,027	4,857,911	5,061,600
Employee Benefits	1,030,191	1,214,031	1,117,595
Services and Supplies	1,099,086	1,648,979	1,458,261
	6,992,304	7,720,921	7,637,456
NET REVENUE (EXPENSE), FOR THE YEAR	411,867	(310,805)	(113,429)
INTERFUND TRANSFERS			
Capital Assets Purchased	(38,702)		(79,079)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		310,805	
SURPLUS (DEFICIT), FOR THE YEAR	373,165	$ -	(192,508)
SURPLUS (DEFICIT), BEGINNING OF YEAR	504,826		697,334
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 877,991		$ 504,826
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	877,991		
	$ 877,991		

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SCHOOL DISTRICT No. 19 (REVELSTOKE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 10,061,231	$ 10,056,883	$ 10,091,683
Provincial Grants - Other	23,317	7,380	18,754
Other Revenue	62,751	35,787	84,010
Rentals and Leases	125,505	129,035	123,542
Investment Income	19,933	15,000	23,385
	10,292,737	10,244,085	10,341,374
EXPENSE			
Salaries			
Teachers	4,584,015	4,552,826	4,467,556
Principals and Vice Principals	741,681	777,012	762,059
Educational Assistants	449,172	448,778	446,601
Support Staff	982,039	909,845	898,756
Other Professionals	475,445	540,899	489,172
Substitutes	214,743	216,668	309,497
	7,447,095	7,446,028	7,373,641
Employee Benefits	1,622,482	1,611,282	1,655,161
Services and Supplies	1,233,620	1,196,771	1,266,954
	10,303,197	10,254,081	10,295,756
NET REVENUE (EXPENSE), FOR THE YEAR	(10,460)	(9,996)	45,618
INTERFUND TRANSFERS			
Capital Assets Purchased	(25,092)	(66,971)	(72,912)
Other	7,131		20,830
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		76,967	
SURPLUS (DEFICIT), FOR THE YEAR	(28,421)	$ -	(6,464)
SURPLUS (DEFICIT), BEGINNING OF YEAR	223,028		229,492
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 194,607		$ 223,028
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	191,977		
Unrestricted	2,630		
	$ 194,607		

SCHOOL DISTRICT No. 20 (KOOTENAY-COLUMBIA)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 36,522,854	$ 36,475,983	$ 37,263,244
Provincial Grants - Other	19,291		24,778
Other Revenue	585,706	538,755	655,381
Rentals and Leases	34,053	77,850	26,862
Investment Income	37,934	45,000	160,464
	37,199,838	37,137,588	38,130,729
EXPENSE			
Salaries			
Teachers	16,700,917	16,786,336	16,631,230
Principals and Vice Principals	2,021,923	2,000,861	1,991,953
Educational Assistants	1,689,079	1,765,611	1,824,135
Support Staff	4,014,677	4,268,430	4,165,368
Other Professionals	1,344,612	1,323,619	1,454,129
Substitutes	1,337,510	1,075,554	979,590
	27,108,718	27,220,411	27,046,405
Employee Benefits	5,709,367	5,859,004	5,925,057
Services and Supplies	4,634,769	5,574,994	4,457,508
	37,452,854	38,654,409	37,428,970
NET REVENUE (EXPENSE), FOR THE YEAR	(253,016)	(1,516,821)	701,759
INTERFUND TRANSFERS			
Capital Assets Purchased	(180,134)		(246,411)
Other	(104,108)		19,150
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,516,821	
SURPLUS (DEFICIT), FOR THE YEAR	(537,258)	$ -	474,498
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,245,168		1,770,670
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,707,910		$ 2,245,168
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,707,910		
	$ 1,707,910		

Schedule A1

SCHOOL DISTRICT No. 22 (VERNON)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 69,202,610	$ 68,748,084	$ 69,247,320
Provincial Grants - Other	544,193	743,881	103,150
Other Revenue	5,055,866	5,187,238	5,416,076
Rentals and Leases	102,266	65,000	57,819
Investment Income	60,043	65,000	222,189
	74,964,978	74,809,203	75,046,554
EXPENSE			
Salaries			
Teachers	34,330,535	33,783,833	34,650,251
Principals and Vice Principals	4,253,507	4,336,764	4,259,965
Educational Assistants	3,764,317	3,695,965	3,463,054
Support Staff	7,546,919	7,499,510	7,864,538
Other Professionals	1,353,341	1,567,191	1,162,746
Substitutes	1,707,742	1,625,869	1,921,150
	52,956,361	52,509,132	53,321,704
Employee Benefits	11,861,727	11,376,644	11,851,819
Services and Supplies	9,653,603	13,250,942	10,988,791
	74,471,691	77,136,718	76,162,314
NET REVENUE (EXPENSE), FOR THE YEAR	493,287	(2,327,515)	(1,115,760)
INTERFUND TRANSFERS			
Capital Assets Purchased	(166,460)		(529,892)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		2,327,515	
SURPLUS (DEFICIT), FOR THE YEAR	326,827	$ -	(1,645,652)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,327,515		3,973,167
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	**$ 2,654,342**		**$ 2,327,515**
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,654,342		
	$ 2,654,342		

Schedule A1

SCHOOL DISTRICT No. 23 (CENTRAL OKANAGAN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 165,393,916	$ 164,410,632	$ 160,627,923
Provincial Grants - Other	244,101	427,829	301,538
Other Revenue	3,894,583	3,671,866	2,547,839
Rentals and Leases	419,908	475,000	431,466
Investment Income	799,738	600,000	744,768
	170,752,246	169,585,327	164,653,534
EXPENSE			
Salaries			
Teachers	80,885,074	81,293,040	78,510,919
Principals and Vice Principals	8,486,080	8,522,330	7,670,269
Educational Assistants	8,825,181	9,207,370	8,539,024
Support Staff	16,302,877	17,325,811	16,730,784
Other Professionals	2,296,832	2,359,832	1,891,652
Substitutes	4,184,374	3,494,013	3,811,997
	120,980,418	122,202,396	117,154,645
Employee Benefits	26,907,269	26,935,717	25,397,528
Services and Supplies	18,521,459	20,726,847	19,120,293
	166,409,146	169,864,960	161,672,466
NET REVENUE (EXPENSE), FOR THE YEAR	4,343,100	(279,633)	2,981,068
INTERFUND TRANSFERS			
Capital Assets Purchased	(321,860)	(700,000)	(287,045)
Local Capital	(3,563,667)	(3,458,667)	(3,810,000)
Other	19,549		78,000
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Comprehensive Income (Loss)	128,518		298,185
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		4,438,300	
SURPLUS (DEFICIT), FOR THE YEAR	605,640	$ -	(739,792)
SURPLUS (DEFICIT), BEGINNING OF YEAR	5,878,207		6,617,999
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 6,483,847		$ 5,878,207
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	5,823,470		
Unrestricted	660,377		
	$ 6,483,847		

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SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 53,326,284	$ 53,337,452	$ 53,334,087
Other Revenue	2,122,964	2,010,484	1,906,027
Rentals and Leases	101,653	120,500	151,262
Investment Income	63,884	80,000	155,362
	55,614,785	55,548,436	55,546,738
EXPENSE			
Salaries			
Teachers	22,582,017	22,497,065	22,566,547
Principals and Vice Principals	4,450,522	4,333,045	3,991,660
Educational Assistants	2,566,574	2,634,790	2,637,043
Support Staff	7,290,298	7,584,294	7,343,877
Other Professionals	1,179,754	1,175,000	1,368,121
Substitutes	1,667,232	1,725,437	1,690,051
	39,736,397	39,949,631	39,597,299
Employee Benefits	8,749,243	8,719,395	8,734,797
Services and Supplies	6,918,890	8,976,932	7,529,317
	55,404,530	57,645,958	55,861,413
NET REVENUE (EXPENSE), FOR THE YEAR	210,255	(2,097,522)	(314,675)
INTERFUND TRANSFERS			
Capital Assets Purchased	(225,125)		(147,041)
Local Capital	(58,160)		(9,795)
Other	(221,588)		(212,771)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		2,097,522	
SURPLUS (DEFICIT), FOR THE YEAR	(294,618)	$ -	(684,282)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,426,529		3,110,811
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,131,911		$ 2,426,529
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,984,693		
Unrestricted	147,218		
	$ 2,131,911		

Schedule A1

SCHOOL DISTRICT No. 28 (QUESNEL)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 36,035,590	$ 35,877,448	$ 36,119,662
Other Revenue	1,033,548	714,327	989,489
Rentals and Leases	148,989	135,000	150,527
Investment Income	21,433	24,000	82,580
	37,239,560	36,750,775	37,342,258
EXPENSE			
Salaries			
Teachers	16,486,791	16,545,718	16,776,503
Principals and Vice Principals	2,499,143	2,451,985	2,432,091
Educational Assistants	2,097,555	2,210,396	2.141,730
Support Staff	4,449,944	4,398,913	4,426,077
Other Professionals	762,341	754,187	779,721
Substitutes	801,663	618,068	746,443
	27,097,437	26,979,267	27,302,565
Employee Benefits	5,532,270	5,427,558	5,558,692
Services and Supplies	4,657,829	4,155,315	4,463,091
	37,287,536	36,562,140	37,324,348
NET REVENUE (EXPENSE), FOR THE YEAR	(47,976)	188,635	17,910
INTERFUND TRANSFERS			
Capital Assets Purchased	(106,353)	(515,000)	(309,734)
Local Capital	150,000	150,000	
Other AFG Deficit to operating	(58,593)		
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		176,365	
SURPLUS (DEFICIT), FOR THE YEAR	(62,922)	$ -	(291,824)
SURPLUS (DEFICIT), BEGINNING OF YEAR	176,365		468,189
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 113,443		$ 176,365
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	108,086		
Unrestricted	5,357		
	$ 113,443		

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SCHOOL DISTRICT No. 33 (CHILLIWACK)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

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	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 99,813,410	$ 99,741,650	$ 98,165,901
Other Revenue	3,082,888	2,949,950	2,811,271
Rentals and Leases	177,994	170,000	192,314
Investment Income	93,630	120,000	375,288
	103,167,922	102,981,600	101,544,774
EXPENSE			
Salaries			
Teachers	48,046,023	48,034,390	47,206,881
Principals and Vice Principals	5,958,846	5,954,740	5,942,302
Educational Assistants	6,323,163	6,871,790	7,028,571
Support Staff	9,991,764	10,665,430	10,173,352
Other Professionals	2,420,862	2,402,440	2,444,959
Substitutes	2,831,441	2,894,380	3,264,839
	75,572,099	76,823,170	76,060,904
Employee Benefits	16,124,578	16,718,440	16,267,523
Services and Supplies	9,806,154	11,703,690	12,087,640
	101,502,831	105,245,300	104,416,067
NET REVENUE (EXPENSE), FOR THE YEAR	1,665,091	(2,263,700)	(2,871,293)
INTERFUND TRANSFERS			
Capital Assets Purchased	(136,027)		(245,934)
Local Capital	(450,000)	(200,000)	(450,000)
Other	72,089	68,980	68,979
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		2,394,720	
SURPLUS (DEFICIT), FOR THE YEAR	1,151,153	$ -	(3,498,248)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,817,766		6,316,014
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 3,968,919		$ 2,817,766
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,350,538		
Unrestricted	2,618,381		
	$ 3,968,919		

Version: 5664-5118-3136
September 20, 2010 9:17

Schedule A1

SCHOOL DISTRICT No. 34 (ABBOTSFORD)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 145,921,649	$ 144,875,361	$ 142,839,896
Provincial Grants - Other	1,371,217	1,612,954	534,033
Federal Grants	583,571	450,000	469,407
Other Revenue	5,802,760	5,442,859	6,542,698
Rentals and Leases	315,571	296,555	378,181
Investment Income	139,388	180,000	491,470
	154,134,156	152,857,729	151,255,685
EXPENSE			
Salaries			
Teachers	73,376,205	73,137,878	70,370,237
Principals and Vice Principals	8,376,481	8,357,048	8,111,320
Educational Assistants	8,626,646	9,596,401	8,150,734
Support Staff	12,039,033	12,833,246	11,529,222
Other Professionals	3,256,494	2,948,406	2,713,604
Substitutes	5,921,129	4,822,631	5,670,558
	111,595,988	111,695,610	106,545,675
Employee Benefits	25,886,903	26,294,008	24,971,534
Services and Supplies	18,402,713	22,886,661	18,937,897
	155,885,604	160,876,279	150,455,106
NET REVENUE (EXPENSE), FOR THE YEAR	(1,751,448)	(8,018,550)	800,579
INTERFUND TRANSFERS			
Capital Assets Purchased	(661,645)		(820,764)
Local Capital	(650,000)	(650,000)	(1,208,230)
Other	(198,740)		(255,550)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	(3,261,833)	$ (8,668,550)	(1,483,965)
SURPLUS (DEFICIT), BEGINNING OF YEAR	9,337,576		10,821,541
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 6,075,743		$ 9,337,576
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	6,070,000		
Unrestricted	5,743		
	$ 6,075,743		

Version: 2364-1618-8636
September 22, 2010 8:55

SCHOOL DISTRICT No. 35 (LANGLEY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants Ministry of Education	$ 143,315,117	$ 142,330,659	$ 142,792,154
Provincial Grants - Other	1,535,617	2,184,483	264,904
Federal Grants	7,286		
Other Revenue	10,112,618	12,902,361	9,803,893
Rentals and Leases	524,082	470,257	404,440
Investment Income	94,571	187,186	660,524
	155,589,291	158,074,946	153,925,915
EXPENSE			
Salaries			
Teachers	76,739,294	75,795,532	75,137,885
Principals and Vice Principals	8,886,611	8,785,408	9,364,315
Educational Assistants	9,978,919	9,951,685	10,209,577
Support Staff	14,753,859	13,961,770	13,482,982
Other Professionals	3,022,309	2,877,453	3,107,323
Substitutes	5,902,557	5,163,233	7,284,307
	119,283,549	116,535,081	118,586,389
Employee Benefits	26,521,850	26,790,589	26,004,524
Services and Supplies	14,673,530	14,749,276	17,529,779
	160,478,929	158,074,946	162,120,692
NET REVENUE (EXPENSE), FOR THE YEAR	(4,889,638)	-	(8,194,777)
INTERFUND TRANSFERS			
Local Capital	(387,164)		(1,037,255)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	(5,276,802)	$ -	(9,232,032)
SURPLUS (DEFICIT), BEGINNING OF YEAR	(8,194,138)		1,766,028
Changes in Accounting Policies/Prior Period Adjustments			
Interfund transfer for capital purcahse (Note 9)			(728,134)
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	(8,194,138)		1,037,894
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ (13,470,940)		$ (8,194,138)
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	(13,470,940)		
	$ (13,470,940)		

Version: 2341-1595-8613
September 20, 2010 11:09

SCHOOL DISTRICT No. 36 (SURREY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 525,020,849	$ 523,631,274	$ 505,869,435
Provincial Grants - Other	2,927,337	2,875,558	1,920,061
Other Revenue	14,097,481	13,907,899	16,007,068
Rentals and Leases	1,590,706	1,378,000	1,429,988
Investment Income	1,003,545	1,000,000	1,663,721
	544,639,918	542,792,731	526,890,293
EXPENSE			
Salaries			
Teachers	267,396,947	267,416,082	256,857,250
Principals and Vice Principals	24,608,183	24,417,325	23,955,723
Educational Assistants	36,303,937	38,552,340	33,214,903
Support Staff	47,172,469	49,391,017	46,244,352
Other Professionals	8,119,436	7,815,603	7,704,045
Substitutes	17,837,016	19,554,189	17,695,450
	401,437,988	407,146,756	385,671,723
Employee Benefits	84,581,640	86,815,910	80,481,751
Services and Supplies	48,503,541	55,381,735	50,975,356
	534,523,169	549,344,401	517,128,830
NET REVENUE (EXPENSE), FOR THE YEAR	10,116,749	(6,551,670)	9,761,463
INTERFUND TRANSFERS			
Capital Assets Purchased	(1,567,475)	(1,234,629)	(1,657,282)
Local Capital	(3,821,245)	(3,321,245)	(7,419,734)
Other	(40,611)	(43,300)	47,658
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	4,687,418	$ (11,150,844)	732,105
SURPLUS (DEFICIT), BEGINNING OF YEAR	11,150,844		10,418,739
Changes in Accounting Policies/Prior Period Adjustments			
Future Benefits Non Vested	(2,093,853)		
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	9,056,991		10,418,739
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 13,744,409		$ 11,150,844
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	13,268,056		
Unrestricted	476,353		
	$ 13,744,409		

SCHOOL DISTRICT No. 37 (DELTA)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 127,136,708	$ 126,673,231	$ 124,691,115
Provincial Grants - Other	1,251,086	1,249,855	808,085
Federal Grants	228,846	159,106	157,256
Other Revenue	6,705,226	6,529,024	6,795,541
Rentals and Leases	577,066	640,000	546,056
Investment Income	176,899	225,000	654,227
	136,075,831	135,476,216	133,652,280
EXPENSE			
Salaries			
Teachers	64,856,028	64,586,276	64,232,772
Principals and Vice Principals	6,607,626	6,628,036	6,609,544
Educational Assistants	9,410,129	9,712,101	9,429,169
Support Staff	11,164,654	10,990,649	11,407,714
Other Professionals	2,521,306	2,491,338	2,528,010
Substitutes	3,995,055	3,934,672	4,218,170
	98,553,798	98,343,072	98,425,379
Employee Benefits	22,378,203	22,400,411	22,469,711
Services and Supplies	12,514,797	14,754,528	13,596,075
	133,446,798	135,498,011	134,491,165
NET REVENUE (EXPENSE), FOR THE YEAR	2,629,033	(21,795)	(838,885)
INTERFUND TRANSFERS			
Capital Assets Purchased	(688,180)	(379,835)	(29,032)
Local Capital	(1,098)		
Other	(931,079)	(392,114)	(735,508)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		793,744	
SURPLUS (DEFICIT), FOR THE YEAR	1,008,676	$ -	(1,603,425)
SURPLUS (DEFICIT), BEGINNING OF YEAR	5,251,702		6,855,127
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 6,260,378		$ 5,251,702
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	5,706,261		
Unrestricted	554,117		
	$ 6,260,378		

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Schedule A1

SCHOOL DISTRICT No. 38 (RICHMOND)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 172,975,461	$ 172,032,343	$ 171,478,201
Provincial Grants - Other	467,985	681,268	
Other Revenue	6,630,261	5,740,000	6,958,219
Rentals and Leases	1,060,096	900,000	936,469
Investment Income	171,573	250,000	928,738
	181,305,376	179,603,611	180,301,627
EXPENSE			
Salaries			
Teachers	87,348,853	87,982,878	85,425,226
Principals and Vice Principals	10,837,445	10,463,550	10,845,923
Educational Assistants	10,710,173	11,182,000	11,180,394
Support Staff	17,651,804	16,784,241	16,879,135
Other Professionals	4,031,379	4,062,240	4,084,571
Substitutes	4,707,081	5,447,125	5,816,038
	135,286,735	135,922,034	134,231,287
Employee Benefits	30,611,231	31,827,179	31,106,582
Services and Supplies	15,573,423	14,853,562	15,734,641
	181,471,389	182,602,775	181,072,510
NET REVENUE (EXPENSE), FOR THE YEAR	(166,013)	(2,999,164)	(770,883)
INTERFUND TRANSFERS			
Local Capital	(1,505,224)	(100,000)	(3,193,589)
Other	(233,531)		(214,483)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(200,000)	(200,000)	(200,000)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		3,299,164	
SURPLUS (DEFICIT), FOR THE YEAR	(2,104,768)	$ -	(4,378,955)
SURPLUS (DEFICIT), BEGINNING OF YEAR	3,521,316		7,900,271
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,416,548		$ 3,521,316
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,249,833		
Unrestricted	166,715		
	$ 1,416,548		

Version: 7707-6961-4979
August 27, 2010 8:40

SCHOOL DISTRICT No. 39 (VANCOUVER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 456,801,767	$ 457,994,003	$ 448,451,492
Provincial Grants - Other	1,116,662	970,672	701,419
Federal Grants	26,636	26,636	
Other Revenue	22,160,805	20,859,663	22,713,998
Rentals and Leases	3,035,051	2,541,642	2,644,838
Investment Income	822,557	950,693	1,886,652
	483,963,478	483,343,309	476,398,399
EXPENSE			
Salaries			
Teachers	231,624,712	230,760,778	224,577,135
Principals and Vice Principals	21,491,217	21,700,040	20,523,534
Educational Assistants	32,327,758	33,077,110	30,495,876
Support Staff	53,166,306	52,337,989	54,542,765
Other Professionals	10,950,087	10,550,597	10,054,362
Substitutes	9,789,533	11,810,654	9,428,659
	359,349,613	360,237,168	349,622,331
Employee Benefits	88,278,019	88,271,885	85,470,808
Services and Supplies	40,987,994	44,867,171	40,849,562
	488,615,626	493,376,224	475,942,701
NET REVENUE (EXPENSE), FOR THE YEAR	(4,652,148)	(10,032,915)	455,698
INTERFUND TRANSFERS			
Capital Assets Purchased	(3,281,645)	(3,239,870)	(2,509,770)
Local Capital	1,549,857	(542,546)	3,812,424
Other	(131,039)	(376,715)	(86,348)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	-	-	(885,092)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)	-	17,094,264	
SURPLUS (DEFICIT), FOR THE YEAR	(6,514,975)	$ 2,902,209	786,912
SURPLUS (DEFICIT), BEGINNING OF YEAR	16,594,264		15,807,352
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 10,079,289		$ 16,594,264
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	10,079,289		
	$ 10,079,289		

SCHOOL DISTRICT No. 40 (NEW WESTMINSTER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 53,399,024	$ 52,867,983	$ 51,299,630
Provincial Grants - Other	163,273	182,667	297,153
Federal Grants	17,200		
Other Revenue	2,599,704	2,934,421	3,331,680
Rentals and Leases	23,754	68,632	1,564
Investment Income	27,883	29,450	106,195
	56,230,838	56,083,153	55,036,222
EXPENSE			
Salaries			
Teachers	25,716,054	26,246,621	25,659,932
Principals and Vice Principals	2,542,838	2,199,472	2,374,227
Educational Assistants	4,209,669	4,208,318	4,745,760
Support Staff	5,093,673	5,321,420	4,938,901
Other Professionals	1,759,403	1,489,883	2,015,395
Substitutes	1,262,715	1,318,682	1,185,575
	40,584,352	40,786,396	40,919,790
Employee Benefits	9,054,392	9,088,304	8,784,936
Services and Supplies	6,031,528	5,944,399	6,359,584
	55,670,272	55,819,099	56,064,310
NET REVENUE (EXPENSE), FOR THE YEAR	560,566	264,054	(1,028,088)
INTERFUND TRANSFERS			
Capital Assets Purchased	(217,876)		(81,825)
Other	346,998		157,365
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(5,000)	(5,000)	(70,000)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	684,688	$ 259,054	(1,022,548)
SURPLUS (DEFICIT), BEGINNING OF YEAR	(889,288)		133,260
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ (204,600)		$ (889,288)
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	(204,600)		
	$ (204,600)		

Version: 9034-8288-6306
September 28, 2010 13:29

Schedule A1

SCHOOL DISTRICT No. 41 (BURNABY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 187,618,938	$ 187,777,068	$ 183,234,572
Provincial Grants - Other	4,063,368	4,230,312	3,522,603
Federal Grants	10,269		30,812
Other Revenue	11,856,664	11,035,187	10,855,884
Rentals and Leases	940,414	897,950	1,097,910
Investment Income	282,154	350,000	971,493
	204,771,807	204,290,517	199,713,274
EXPENSE			
Salaries			
Teachers	103,924,884	103,954,811	100,775,414
Principals and Vice Principals	8,729,754	8,725,884	8,664,969
Educational Assistants	11,318,462	11,301,167	11,218,302
Support Staff	19,002,034	19,046,116	18,646,746
Other Professionals	3,699,716	3,680,588	3,763,367
Substitutes	5,637,489	5,854,261	5,792,342
	152,312,339	152,562,827	148,861,140
Employee Benefits	32,101,317	31,797,384	31,146,843
Services and Supplies	20,289,878	22,021,242	21,447,965
	204,703,534	206,381,453	201,455,948
NET REVENUE (EXPENSE), FOR THE YEAR	68,273	(2,090,936)	(1,742,674)
INTERFUND TRANSFERS			
Local Capital	(379,202)	(42,000)	(45,962)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		4,716,445	
SURPLUS (DEFICIT), FOR THE YEAR	(310,929)	$ 2,583,509	(1,788,636)
SURPLUS (DEFICIT), BEGINNING OF YEAR	5,230,934		7,019,570
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 4,920,005		$ 5,230,934
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	3,941,657		
Unrestricted	978,348		
	$ 4,920,005		

Version: 8276-7530-5547
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SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 113,432,471	$ 113,186,922	$ 111,613,315
Provincial Grants - Other	530,416	490,518	590,138
Federal Grants	159,046	99,295	145,591
Other Revenue	10,323,450	9,766,166	8,538,502
Rentals and Leases	300,597	271,440	224,130
Investment Income	384,796	350,000	899,099
	125,130,776	124,164,341	122,010,775
EXPENSE			
Salaries			
Teachers	58,745,438	58,539,919	56,861,267
Principals and Vice Principals	5,777,207	5,778,944	5,766,679
Educational Assistants	8,075,968	8,112,762	7,483,708
Support Staff	10,158,040	10,195,546	9,916,556
Other Professionals	2,924,389	2,889,428	3,224,684
Substitutes	3,942,599	4,223,608	4,067,880
	89,623,641	89,740,207	87,320,774
Employee Benefits	19,505,133	19,541,686	19,562,548
Services and Supplies	15,889,064	17,836,774	14,844,040
	125,017,838	127,118,667	121,727,362
NET REVENUE (EXPENSE), FOR THE YEAR	112,938	(2,954,326)	283,413
INTERFUND TRANSFERS			
Capital Assets Purchased		(272,384)	
Local Capital	(860,351)	(578,967)	(625,882)
Other	66,719	205,000	2,656
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	-		(449,520)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		3,600,677	
SURPLUS (DEFICIT), FOR THE YEAR	(680,694)	$ -	(789,333)
SURPLUS (DEFICIT), BEGINNING OF YEAR	3,595,642		4,384,975
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	**$ 2,914,948**		**$ 3,595,642**
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,048,240		
Unrestricted	1,866,708		
	$ 2,914,948		

Version: 9772-9026-7044
September 07, 2010 12:14

SCHOOL DISTRICT No. 43 (COQUITLAM)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 229,813,677	$ 230,018,891	$ 225,890,374
Provincial Grants - Other	1,013,092	38,851	52,061
Other Revenue	18,563,214	19,154,848	20,252,917
Rentals and Leases	1,928,171	1,675,000	1,815,576
Investment Income	504,865	813,000	1,149,741
	251,823,019	251,700,590	249,160,669
EXPENSE			
Salaries			
Teachers	123,804,512	120,063,697	120,912,471
Principals and Vice Principals	11,406,176	11,187,114	11,224,026
Educational Assistants	13,186,738	13,244,028	12,540,590
Support Staff	22,339,189	22,964,258	22,052,329
Other Professionals	3,784,050	3,845,960	3,526,928
Substitutes	8,485,967	9,410,929	9,628,552
	183,006,632	180,715,986	179,884,896
Employee Benefits	45,881,606	45,570,262	43,416,028
Services and Supplies	23,550,512	25,455,342	26,432,488
	252,438,750	251,741,590	249,733,412
NET REVENUE (EXPENSE), FOR THE YEAR	(615,731)	(41,000)	(572,743)
INTERFUND TRANSFERS			
Capital Assets Purchased	(61,196)		(130,005)
Other	(548,241)		(464,273)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(150,000)	(150,000)	(150,000)
Comprehensive Income (Loss)	55,280		11,625
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		191,000	
SURPLUS (DEFICIT), FOR THE YEAR	(1,319,888)	$ -	(1,305,396)
SURPLUS (DEFICIT), BEGINNING OF YEAR	191,849		1,497,245
Changes in Accounting Policies/Prior Period Adjustments	1,492,639		
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	1,684,488		1,497,245
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 364,600		$ 191,849
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	364,600		
	$ 364,600		

Schedule A1

SCHOOL DISTRICT No. 44 (NORTH VANCOUVER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 125,198,772	$ 124,410,258	$ 124,975,559
Provincial Grants - Other	1,182,220	1,458,970	433,639
Federal Grants	2,520	2,500	2,520
Other Revenue	10,928,390	9,835,473	11,859,847
Rentals and Leases	1,242,094	1,032,886	1,212,077
Investment Income	143,985	120,000	564,285
	138,697,981	136,860,087	139,047,927
EXPENSE			
Salaries			
Teachers	63,100,576	63,320,700	65,460,187
Principals and Vice Principals	8,592,564	8,849,721	9,020,709
Educational Assistants	12,140,527	11,884,551	12,276,762
Support Staff	11,448,423	11,725,978	10,383,962
Other Professionals	3,277,838	3,198,936	3,643,133
Substitutes	3,568,783	3,135,900	3,556,737
	102,128,711	102,115,786	104,341,490
Employee Benefits	22,332,457	21,349,495	22,314,663
Services and Supplies	11,412,139	12,862,315	14,065,365
	135,873,307	136,327,596	140,721,518
NET REVENUE (EXPENSE), FOR THE YEAR	2,824,674	532,491	(1,673,591)
INTERFUND TRANSFERS			
Capital Assets Purchased	(545,490)	(569,041)	(991,681)
Local Capital	(1,005,000)		
Other	(263,421)		(239,617)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		36,550	
SURPLUS (DEFICIT), FOR THE YEAR	1,010,763	$ -	(2,904,889)
SURPLUS (DEFICIT), BEGINNING OF YEAR	36,550		2,941,439
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,047,313		$ 36,550
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,030,000		
Unrestricted	17,313		
	$ 1,047,313		

Version: 3662-2916-9934
September 15, 2010 13:30

SCHOOL DISTRICT No. 45 (WEST VANCOUVER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 49,547,834	$ 49,468,472	$ 47,584,365
Provincial Grants - Other	215,161	180,978	50,877
Other Revenue	9,620,293	9,732,837	10,287,258
Rentals and Leases	142,424	144,572	138,912
Investment Income	67,230	75,000	259,048
	59,592,942	59,601,859	58,320,460
EXPENSE			
Salaries			
Teachers	25,801,668	26,079,873	25,159,819
Principals and Vice Principals	3,873,594	3,851,055	4,043,454
Educational Assistants	4,281,972	4,398,812	4,069,671
Support Staff	4,842,875	5,048,420	4,833,634
Other Professionals	2,223,516	2,361,225	2,380,493
Substitutes	1,064,208	1,108,500	1,128,516
	42,087,833	42,847,885	41,615,587
Employee Benefits	9,399,002	9,494,864	9,291,340
Services and Supplies	6,839,904	8,010,268	8,027,205
	58,326,739	60,353,017	58,934,132
NET REVENUE (EXPENSE), FOR THE YEAR	1,266,203	(751,158)	(613,672)
INTERFUND TRANSFERS			
Capital Assets Purchased	(222,688)		(346,258)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		751,158	
SURPLUS (DEFICIT), FOR THE YEAR	1,043,515	$ -	(959,930)
SURPLUS (DEFICIT), BEGINNING OF YEAR	864,407		1,824,337
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,907,922		$ 864,407
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	850,000		
Unrestricted	1,057,922		
	$ 1,907,922		

Version: 5688-4942-2960
September 01, 2010 15:00

SCHOOL DISTRICT No. 46 (SUNSHINE COAST)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 34,612,264	$ 34,618,390	$ 34,848,771
Provincial Grants - Other	395,277		80,246
Other Revenue	538,150	575,744	453,357
Rentals and Leases	36,988	35,000	41,325
Investment Income	30,395	30,000	154,428
	35,613,074	35,259,134	35,578,127
EXPENSE			
Salaries			
Teachers	14,362,087	14,475,902	14,208,798
Principals and Vice Principals	2,106,912	2,037,609	1,993,380
Educational Assistants	2,389,455	2,307,316	2,337,338
Support Staff	3,899,752	3,898,862	3,889,406
Other Professionals	990,923	971,571	991,655
Substitutes	1,779,406	1,889,659	1,987,471
	25,528,535	25,580,919	25,408,048
Employee Benefits	5,477,047	5,452,454	5,518,132
Services and Supplies	5,133,041	6,177,130	5,068,418
	36,138,623	37,210,503	35,994,598
NET REVENUE (EXPENSE), FOR THE YEAR	(525,549)	(1,951,369)	(416,471)
INTERFUND TRANSFERS			
Capital Assets Purchased	(52,340)		(265,684)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits			(84,143)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,951,369	
SURPLUS (DEFICIT), FOR THE YEAR	(577,889)	$ -	(766,298)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,619,340		3,385,638
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 2,041,451		$ 2,619,340
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,112,965		
Unrestricted	928,486		
	$ 2,041,451		

Version: 4899-4154-2171
September 08, 2010 15:01

SCHOOL DISTRICT No. 47 (POWELL RIVER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 20,860,676	$ 20,550,841	$ 20,782,153
Provincial Grants - Other	150,286		58,917
Other Revenue	1,631,171	1,778,026	2,096,478
Rentals and Leases	52,945	27,000	41,712
Investment Income	25,194	40,000	66,885
	22,720,272	22,395,867	23,046,145
EXPENSE			
Salaries			
Teachers	8,539,143	8,508,505	8,738,451
Principals and Vice Principals	1,448,142	1,369,735	1,473,708
Educational Assistants	983,256	1,062,254	1,057,661
Support Staff	1,971,449	1,861,803	1,813,757
Other Professionals	1,173,924	1,261,492	1,104,858
Substitutes	794,519	933,498	825,923
	14,910,433	14,997,287	15,014,358
Employee Benefits	3,093,187	3,105,941	3,244,622
Services and Supplies	4,223,520	4,842,979	4,690,716
	22,227,140	22,946,207	22,949,696
NET REVENUE (EXPENSE), FOR THE YEAR	493,132	(550,340)	96,449
INTERFUND TRANSFERS			
Capital Assets Purchased	(181,401)		(100,584)
Local Capital	(350,000)		(200,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		550,340	
SURPLUS (DEFICIT), FOR THE YEAR	(38,269)	$ -	(204,135)
SURPLUS (DEFICIT), BEGINNING OF YEAR	699,726		903,861
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	**$ 661,457**		**$ 699,726**
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	573,888		
Unrestricted	87,569		
	$ 661,457		

Version: 3147-1547-8564
September 23, 2010 12:19

SCHOOL DISTRICT No. 48 (SEA TO SKY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 35,786,186	$ 35,634,364	$ 35,283,040
Provincial Grants - Other	177,916	258,987	
Other Revenue	2,236,363	1,580,431	2,742,932
Rentals and Leases	340,343	260,000	321,700
Investment Income	22,196	23,000	151,945
	38,563,004	37,756,782	38,499,617
EXPENSE			
Salaries			
Teachers	16,432,596	16,446,884	15,847,565
Principals and Vice Principals	2,403,197	2,360,461	2,354,318
Educational Assistants	1,973,521	1,547,579	1,963,886
Support Staff	4,437,810	3,925,972	4,393,439
Other Professionals	1,392,353	1,383,702	1,338,623
Substitutes	685,677	1,330,000	686,233
	27,325,154	26,994,598	26,584,064
Employee Benefits	6,176,503	6,299,234	6,047,713
Services and Supplies	5,398,222	6,076,613	5,956,694
	38,899,879	39,370,445	38,588,471
NET REVENUE (EXPENSE), FOR THE YEAR	(336,875)	(1,613,663)	(88,854)
INTERFUND TRANSFERS			
Local Capital	(433,137)	(383,264)	(326,966)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		2,055,730	
SURPLUS (DEFICIT), FOR THE YEAR	(770,012)	$ 58,803	(415,820)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,306,873		2,722,693
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,536,861		$ 2,306,873
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,506,266		
Unrestricted	30,595		
	$ 1,536,861		

Version: 2649-1903-8921
September 09, 2010 11:16

SCHOOL DISTRICT No. 49 (CENTRAL COAST)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 2,850,154	$ 2,388,618	$ 2,762,478
Provincial Grants - Other	157,378	343,970	18,325
Other Revenue	2,456,843	2,688,713	2,692,206
Rentals and Leases	30,425	25,000	23,272
Investment Income	20,154	20,000	64,947
	5,514,954	5,466,301	5,561,228
EXPENSE			
Salaries			
Teachers	1,393,545	1,641,279	1,449,969
Principals and Vice Principals	310,054	308,840	300,787
Educational Assistants	479,111	483,190	464,783
Support Staff	434,273	504,196	452,060
Other Professionals	400,551	402,295	387,422
Substitutes	155,174	186,532	141,763
	3,172,708	3,526,332	3,196,784
Employee Benefits	717,719	773,210	672,200
Services and Supplies	1,215,435	2,286,103	1,277,671
	5,105,862	6,585,645	5,146,655
NET REVENUE (EXPENSE), FOR THE YEAR	409,092	(1,119,344)	414,573
INTERFUND TRANSFERS			
Capital Assets Purchased	(228,573)		(101,785)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,426,616	
SURPLUS (DEFICIT), FOR THE YEAR	180,519	$ 307,272	312,788
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,426,617		1,113,829
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,607,136		$ 1,426,617

	2010 ACTUAL
SURPLUS (DEFICIT), END OF YEAR	
Internally Restricted	1,265,403
Unrestricted	341,733
	$ 1,607,136

Version: 7863-7117-5135
September 17, 2010 9:43

SCHOOL DISTRICT No. 50 (HAIDA GWAII)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 6,689,724	$ 6,666,375	$ 6,562,816
Provincial Grants - Other	68,925		
Other Revenue	3,459,987	3,451,318	3,674,830
Rentals and Leases	110,907	120,000	122,997
Investment Income	4,045	9,776	6,455
	10,333,588	10,267,469	10,367,098
EXPENSE			
Salaries			
Teachers	3,398,595	3,336,801	3,248,727
Principals and Vice Principals	910,898	901,323	892,033
Educational Assistants	749,459	724,453	830,465
Support Staff	1,025,095	1,238,490	1,253,927
Other Professionals	347,367	227,000	382,024
Substitutes	206,675	178,804	224,346
	6,638,089	6,606,871	6,831,522
Employee Benefits	1,466,107	1,307,135	1,451,321
Services and Supplies	2,065,619	2,191,385	2,417,714
	10,169,815	10,105,391	10,700,557
NET REVENUE (EXPENSE), FOR THE YEAR	163,773	162,078	(333,459)
INTERFUND TRANSFERS			
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	163,773	$ 162,078	(333,459)
SURPLUS (DEFICIT), BEGINNING OF YEAR	(162,078)		171,381
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,695		$ (162,078)
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	1,695		
	$ 1,695		

SCHOOL DISTRICT No. 51 (BOUNDARY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 16,031,441	$ 15,906,649	$ 16,648,022
Provincial Grants - Other	129,141	129,141	44,243
Other Revenue	71,679	64,572	62,285
Rentals and Leases	61,886	51,464	60,317
Investment Income	25,067	22,000	66,995
	16,319,214	16,173,826	16,881,862
EXPENSE			
Salaries			
Teachers	6,321,672	6,362,887	6,386,540
Principals and Vice Principals	1,162,574	1,154,163	1,174,740
Educational Assistants	981,494	1,031,031	922,870
Support Staff	2,062,866	2,104,597	2,197,022
Other Professionals	474,627	475,020	443,118
Substitutes	544,521	505,827	496,985
	11,547,754	11,633,525	11,621,275
Employee Benefits	2,379,099	2,459,715	2,452,436
Services and Supplies	2,097,389	2,510,816	2,579,949
	16,024,242	16,604,056	16,653,660
NET REVENUE (EXPENSE), FOR THE YEAR	294,972	(430,230)	228,202
INTERFUND TRANSFERS			
Capital Assets Purchased	(233,688)	(50,000)	(507,136)
Local Capital	(125,000)	(25,000)	
Other	(30,489)		(33,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		505,230	
SURPLUS (DEFICIT), FOR THE YEAR	(94,205)	$ -	(311,934)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,251,676		1,563,610
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,157,471		$ 1,251,676
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	426,975		
Unrestricted	730,496		
	$ 1,157,471		

SCHOOL DISTRICT No. 52 (PRINCE RUPERT)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 25,553,863	$ 25,792,132	$ 24,763,206
Provincial Grants - Other	121,760	121,863	119,292
Other Revenue	1,262,845	1,220,188	2,926,070
Rentals and Leases	15,891	8,000	5,657
Investment Income	14,108	14,000	51,934
	26,968,467	27,156,183	27,866,159
EXPENSE			
Salaries			
Teachers	11,188,361	11,243,161	11,519,899
Principals and Vice Principals	1,662,604	1,545,596	1,769,687
Educational Assistants	2,048,708	2,085,016	1,847,496
Support Staff	2,376,780	2,335,003	2,291,882
Other Professionals	1,059,745	923,764	972,706
Substitutes	975,974	1,119,563	1,029,560
	19,312,172	19,252,103	19,431,230
Employee Benefits	4,141,345	4,141,972	4,036,775
Services and Supplies	3,403,167	3,740,025	3,826,094
	26,856,684	27,134,100	27,294,099
NET REVENUE (EXPENSE), FOR THE YEAR	111,783	22,083	572,060
INTERFUND TRANSFERS			
Capital Assets Purchased	(61,508)	(22,083)	(297,662)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	50,275	$ -	274,398
SURPLUS (DEFICIT), BEGINNING OF YEAR	707,587		433,189
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 757,862		$ 707,587
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	533,920		
Unrestricted	223,942		
	$ 757,862		

Version: 9592-8846-6863
October 04, 2010 15:43

SCHOOL DISTRICT No. 53 (OKANAGAN-SIMILKAMEEN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 23,615,966	$ 23,576,066	$ 23,373,424
Provincial Grants - Other	65,868	21,163	58,640
Other Revenue	765,855	814,007	855,539
Rentals and Leases	26,089	28,000	19,880
Investment Income	19,978	20,000	61,893
	24,493,756	24,459,236	24,369,376
EXPENSE			
Salaries			
Teachers	9,862,531	9,811,998	9,920,160
Principals and Vice Principals	1,583,800	1,598,152	1,555,110
Educational Assistants	1,478,465	1,483,601	1,661,890
Support Staff	2,561,571	2,478,172	2,578,044
Other Professionals	876,497	925,835	934,491
Substitutes	610,789	539,891	597,240
	16,973,653	16,837,649	17,246,935
Employee Benefits	3,772,036	3,771,459	3,906,906
Services and Supplies	3,420,317	3,647,251	3,654,910
	24,166,006	24,256,359	24,808,751
NET REVENUE (EXPENSE), FOR THE YEAR	327,750	202,877	(439,375)
INTERFUND TRANSFERS			
Capital Assets Purchased	(22,858)	(250,000)	(60,542)
Other	(183,274)		(187,816)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		47,123	
SURPLUS (DEFICIT), FOR THE YEAR	121,618	$ -	(687,733)
SURPLUS (DEFICIT), BEGINNING OF YEAR	470,693		1,158,426
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 592,311		$ 470,693
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	297,507		
Unrestricted	294,804		
	$ 592,311		

Version: 8992-8246-6264
August 20, 2010 16:14

SCHOOL DISTRICT No. 54 (BULKLEY VALLEY) **Schedule A1**

OPERATING FUND

SURPLUS (DEFICIT)

YEAR ENDED JUNE 30, 2010

		2010 ACTUAL		2010 AMENDED ANNUAL BUDGET		2009 ACTUAL
REVENUE						
Provincial Grants - Ministry of Education	$	22,099,865	$	22,209,699	$	22,331,709
Provincial Grants - Other		134,320				
Other Revenue		1,490,195		1,304,721		1,348,962
Rentals and Leases		2,080		40,000		2,085
Investment Income		18,551		32,000		98,274
		23,745,011		23,586,420		23,781,030
EXPENSE						
Salaries						
Teachers		9,970,345		9,971,677		9,798,303
Principals and Vice Principals		1,642,427		1,654,912		1,700,228
Educational Assistants		1,671,597		1,837,347		1,563,024
Support Staff		2,422,816		2,496,819		2,462,531
Other Professionals		1,027,597		1,020,871		972,167
Substitutes		637,837		499,500		539,338
		17,372,619		17,481,126		17,035,591
Employee Benefits		3,922,898		3,590,647		3,879,056
Services and Supplies		2,584,090		2,728,027		2,720,115
		23,879,607		23,799,800		23,634,762
NET REVENUE (EXPENSE), FOR THE YEAR		(134,596)		(213,380)		146,268
INTERFUND TRANSFERS						
Capital Assets Purchased		(33,744)				(90,250)
Local Capital		(36,500)		(36,500)		(75,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE						
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		-		249,880		
SURPLUS (DEFICIT), FOR THE YEAR		(204,840)	$	-		(18,982)
SURPLUS (DEFICIT), BEGINNING OF YEAR		1,660,801				1,679,783
SURPLUS (DEFICIT), END OF YEAR						
(Section 156 (12) of School Act)	**$**	**1,455,961**			**$**	**1,660,801**
SURPLUS (DEFICIT), END OF YEAR						
Internally Restricted		353,764				
Unrestricted		1,102,197				
	$	**1,455,961**				

SCHOOL DISTRICT No. 57 (PRINCE GEORGE) Schedule A1

OPERATING FUND

SURPLUS (DEFICIT)

YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 123,865,455	$ 122,363,600	$ 124,933,197
Provincial Grants - Other	1,504,055	1,942,217	269,687
Other Revenue	1,588,125	774,295	1,942,215
Rentals and Leases	529,996	510,000	492,129
Investment Income	340,240	350,000	602,789
	127,827,871	125,940,112	128,240,017
EXPENSE			
Salaries			
Teachers	53,449,240	53,111,611	53,491,076
Principals and Vice Principals	7,979,929	7,803,024	7,841,242
Educational Assistants	9,385,386	9,251,373	8,809,337
Support Staff	13,582,610	13,557,390	13,397,100
Other Professionals	3,306,756	3,124,437	3,205,493
Substitutes	4,145,814	3,964,034	4,204,572
	91,849,735	90,811,869	90,948,820
Employee Benefits	19,564,714	19,640,203	19,892,928
Services and Supplies	16,879,174	17,175,820	17,676,318
	128,293,623	127,627,892	128,518,066
NET REVENUE (EXPENSE), FOR THE YEAR	(465,752)	(1,687,780)	(278,049)
INTERFUND TRANSFERS			
Local Capital	(893,550)	(1,200,000)	(1,593,094)
Other	(1,447,712)	(474,000)	(716,073)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		3,361,780	
SURPLUS (DEFICIT), FOR THE YEAR	(2,807,014)	$ -	(2,587,216)
SURPLUS (DEFICIT), BEGINNING OF YEAR	12,137,732		14,724,948
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 9,330,718		$ 12,137,732
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	9,330,718		
	$ 9,330,718		

Version: 3961-3215-1233
September 22, 2010 10:51

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 23,454,865	$ 22,409,666	$ 22,964,371
Provincial Grants - Other	295,335	22,000	24,640
Federal Grants	10,000		
Other Revenue	2,510,835	3,092,384	3,274,321
Rentals and Leases	37,993	35,000	52,512
Investment Income	41,588	60,000	156,819
	26,350,616	25,619,050	26,472,663
EXPENSE			
Salaries			
Teachers	10,937,673	11,106,502	10,959,799
Principals and Vice Principals	1,648,302	1,724,428	1,586,758
Educational Assistants	1,657,665	1,877,122	1,726,529
Support Staff	2,607,250	2,811,924	2,703,617
Other Professionals	699,579	699,373	709,398
Substitutes	614,232	545,947	556,756
	18,164,701	18,765,296	18,242,857
Employee Benefits	3,771,707	4,263,330	3,939,055
Services and Supplies	3,953,996	3,658,689	4,372,155
	25,890,404	26,687,315	26,554,067
NET REVENUE (EXPENSE), FOR THE YEAR	460,212	(1,068,265)	(81,404)
INTERFUND TRANSFERS			
Capital Assets Purchased	(446,738)	(300,000)	(327,622)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,368,265	
SURPLUS (DEFICIT), FOR THE YEAR	13,474	$ -	(409,026)
SURPLUS (DEFICIT), BEGINNING OF YEAR	5,445,289		5,854,315
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 5,458,763		$ 5,445,289
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	3,369,494		
Unrestricted	2,089,269		
	$ 5,458,763		

Version: 4112-3367-1384
September 20, 2010 19:16

SCHOOL DISTRICT No. 59 (PEACE RIVER SOUTH)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 43,985,470	$ 43,469,312	$ 44,176,494
Provincial Grants - Other	229,950	334,738	
Other Revenue	973,741	996,345	1,494,686
Rentals and Leases	92,102	94,960	99,382
Investment Income	39,611	40,000	152,076
	45,320,874	44,935,355	45,922,638
EXPENSE			
Salaries			
Teachers	14,721,177	14,736,419	14,745,092
Principals and Vice Principals	3,475,094	3,487,061	3,283,969
Educational Assistants	3,536,446	3,681,658	3,441,870
Support Staff	4,586,890	4,645,477	4,836,770
Other Professionals	1,994,108	1,988,991	1,918,992
Substitutes	1,200,974	1,464,145	1,175,141
	29,514,689	30,003,751	29,401,834
Employee Benefits	6,825,529	6,933,110	6,835,897
Services and Supplies	8,082,824	9,212,227	7,910,139
	44,423,042	46,149,088	44,147,870
NET REVENUE (EXPENSE), FOR THE YEAR	897,832	(1,213,733)	1,774,768
INTERFUND TRANSFERS			
Capital Assets Purchased	(152,171)	(127,412)	(295,867)
Local Capital		(500,000)	
Other	(1,158,959)	(1,278,930)	
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		3,120,205	
SURPLUS (DEFICIT), FOR THE YEAR	(413,298)	$ 130	1,478,901
SURPLUS (DEFICIT), BEGINNING OF YEAR	3,557,100		2,078,199
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 3,143,802		$ 3,557,100
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,380,971		
Unrestricted	762,831		
	$ 3,143,802		

SCHOOL DISTRICT No. 60 (PEACE RIVER NORTH) **Schedule A1**
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 52,979,769	$ 52,802,257	$ 51,408,837
Other Revenue	2,061,265	935,000	963,192
Rentals and Leases	8,533	6,300	6,216
Investment Income	39,821	50,000	130,607
	55,089,428	53,793,557	52,508,852
EXPENSE			
Salaries			
Teachers	22,306,137	22,432,176	21,663,234
Principals and Vice Principals	3,499,144	3,506,836	3,491,045
Educational Assistants	3,083,180	3,290,874	3,049,531
Support Staff	5,902,501	5,908,303	5,847,084
Other Professionals	1,427,255	1,431,919	1,420,425
Substitutes	1,212,916	1,296,107	1,203,154
	37,431,133	37,866,215	36,674,473
Employee Benefits	8,390,497	8,530,203	8,304,577
Services and Supplies	8,895,736	9,553,804	7,816,898
	54,717,366	55,950,222	52,795,948
NET REVENUE (EXPENSE), FOR THE YEAR	372,062	(2,156,665)	(287,096)
INTERFUND TRANSFERS			
Capital Assets Purchased	(176,307)		(130,305)
Other			7,699
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		2,156,665	
SURPLUS (DEFICIT), FOR THE YEAR	195,755	$ -	(409,702)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,156,665		2,566,367
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ **2,352,420**		$ **2,156,665**
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,225,334		
Unrestricted	127,086		
	$ **2,352,420**		

Version: 4811-4065-2083
September 13, 2010 14:20

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 149,985,526	$ 149,613,482	$ 152,545,463
Provincial Grants - Other	237,509	125,442	259,584
Federal Grants		900	
Other Revenue	10,301,777	8,940,263	10,445,112
Rentals and Leases	1,222,560	1,160,243	1,218,120
Investment Income	387,514	400,000	953,677
	162,134,886	160,240,330	165,421,956
EXPENSE			
Salaries			
Teachers	71,585,390	72,145,486	70,070,498
Principals and Vice Principals	9,707,051	9,764,980	9,420,212
Educational Assistants	13,813,948	14,423,993	14,040,946
Support Staff	15,178,784	16,018,860	14,956,406
Other Professionals	3,775,668	3,867,104	3,853,946
Substitutes	6,887,904	7,452,875	7,310,569
	120,948,745	123,673,298	119,652,577
Employee Benefits	25,306,578	26,548,786	25,884,330
Services and Supplies	17,022,509	26,887,012	20,582,395
	163,277,832	177,109,096	166,119,302
NET REVENUE (EXPENSE), FOR THE YEAR	(1,142,946)	(16,868,766)	(697,346)
INTERFUND TRANSFERS			
Capital Assets Purchased	(957,025)	(800,000)	(1,621,791)
Local Capital	2,245,911		
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		17,668,766	
SURPLUS (DEFICIT), FOR THE YEAR	145,940	$ -	(2,319,137)
SURPLUS (DEFICIT), BEGINNING OF YEAR	17,668,766		19,987,903
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 17,814,706		$ 17,668,766
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	17,242,568		
Unrestricted	572,138		
	$ 17,814,706		

Version: 4426-3680-1698
September 21, 2010 9:01

SCHOOL DISTRICT No. 62 (SOOKE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 71,872,022	$ 71,475,215	$ 68,783,018
Provincial Grants - Other	6,000		
Federal Grants			1,867
Other Revenue	3,965,273	3,702,185	3,746,004
Rentals and Leases	196,714	185,000	256,604
Investment Income	217,610	220,000	363,764
	76,257,619	75,582,400	73,151,257
EXPENSE			
Salaries			
Teachers	32,458,862	32,078,112	30,440,074
Principals and Vice Principals	5,373,199	5,328,310	5,158,366
Educational Assistants	4,709,545	4,818,159	4,904,721
Support Staff	8,354,550	8,411,161	8,047,950
Other Professionals	2,717,604	2,681,074	2,445,608
Substitutes	2,192,818	2,200,673	2,047,230
	55,806,578	55,517,489	53,043,949
Employee Benefits	13,359,891	12,899,973	11,991,505
Services and Supplies	7,940,885	8,728,323	7,956,075
	77,107,354	77,145,785	72,991,529
NET REVENUE (EXPENSE), FOR THE YEAR	(849,735)	(1,563,385)	159,728
INTERFUND TRANSFERS			
Capital Assets Purchased	(457,693)	(96,990)	
Other	(141,700)	(135,700)	(176,900)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits			(46,884)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	(1,449,128)	$ (1,796,075)	(64,056)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,796,075		1,860,131
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 346,947		$ 1,796,075
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	346,947		
	$ 346,947		

Version: 3730-2985-1002
September 22, 2010 13:16

SCHOOL DISTRICT No. 63 (SAANICH)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 63,425,060	$ 62,735,955	$ 62,643,542
Provincial Grants - Other	250,451	342,928	22,650
Other Revenue	5,913,324	5,290,716	5,225,220
Rentals and Leases	260,840	266,047	292,573
Investment Income	547,812	450,000	548,139
	70,397,487	69,085,646	68,732,124
EXPENSE			
Salaries			
Teachers	30,504,153	30,534,558	30,754,679
Principals and Vice Principals	3,660,977	3,630,110	3,627,239
Educational Assistants	4,312,422	4,123,166	4,153,626
Support Staff	6,988,731	7,062,422	6,699,442
Other Professionals	2,239,187	2,119,474	2,522,865
Substitutes	2,287,169	2,248,238	2,123,593
	49,992,639	49,717,968	49,881,444
Employee Benefits	11,967,603	12,973,890	11,327,877
Services and Supplies	8,427,432	8,675,254	9,564,178
	70,387,674	71,367,112	70,773,499
NET REVENUE (EXPENSE), FOR THE YEAR	9,813	(2,281,466)	(2,041,375)
INTERFUND TRANSFERS			
Capital Assets Purchased	(1,089,249)		(415,249)
Local Capital	(60,000)		(60,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		2,281,466	
SURPLUS (DEFICIT), FOR THE YEAR	(1,139,436)	$ -	(2,516,624)
SURPLUS (DEFICIT), BEGINNING OF YEAR	7,642,462		10,159,086
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 6,503,026		$ 7,642,462
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	6,156,438		
Unrestricted	346,588		
	$ 6,503,026		

Version: 2528-1783-8800
September 09, 2010 9:59

SCHOOL DISTRICT No. 64 (GULF ISLANDS)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 16,207,469	$ 16,140,899	$ 15,822,378
Provincial Grants - Other	109,265	159,044	
Other Revenue	982,995	899,791	1,318,431
Rentals and Leases	20,284	15,000	15,818
Investment Income	9,965	2,000	35,405
	17,329,978	17,216,734	17,192,032
EXPENSE			
Salaries			
Teachers	5,946,692	5,812,918	5,823,317
Principals and Vice Principals	1,285,815	1,243,412	1,244,090
Educational Assistants	762,406	748,091	712,023
Support Staff	1,990,488	2,005,960	1,980,142
Other Professionals	755,721	762,840	646,388
Substitutes	430,388	372,953	437,440
	11,171,510	10,946,174	10,843,400
Employee Benefits	2,568,826	2,969,043	2,565,378
Services and Supplies	3,186,145	3,175,455	3,270,676
	16,926,481	17,090,672	16,679,454
NET REVENUE (EXPENSE), FOR THE YEAR	403,497	126,062	512,578
INTERFUND TRANSFERS			
Capital Assets Purchased	(73,554)	(30,000)	(42,118)
Other	8,046	(25,000)	(20,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits		-	(392,956)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	337,989	$ 71,062	57,504
SURPLUS (DEFICIT), BEGINNING OF YEAR	103,174		45,670
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 441,163		$ 103,174
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	441,163		
	$ 441,163		

Version: 1916-1171-8188
September 20, 2010 10:57

SCHOOL DISTRICT No. 67 (OKANAGAN SKAHA)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 54,590,005	$ 54,448,269	$ 54,733,976
Provincial Grants - Other	300,915	300,916	42,445
Other Revenue	2,072,500	2,133,906	1,975,215
Rentals and Leases	168,467	150,000	317,952
Investment Income	104,369	100,000	201,720
	57,236,256	57,133,091	57,271,308
EXPENSE			
Salaries			
Teachers	24,850,574	24,857,215	25,209,727
Principals and Vice Principals	3,465,790	3,457,300	3,763,915
Educational Assistants	3,249,008	3,387,500	3,237,920
Support Staff	4,802,978	5,158,300	5,001,311
Other Professionals	1,637,108	1,658,900	1,396,113
Substitutes	1,453,711	1,579,023	1,578,985
	39,459,169	40,098,238	40,187,971
Employee Benefits	8,984,392	9,156,600	8,858,229
Services and Supplies	7,823,642	7,692,371	8,456,642
	56,267,203	56,947,209	57,502,842
NET REVENUE (EXPENSE), FOR THE YEAR	969,053	185,882	(231,534)
INTERFUND TRANSFERS			
Capital Assets Purchased	(54,446)		(46,561)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		512,281	
SURPLUS (DEFICIT), FOR THE YEAR	914,607	$ 698,163	(278,095)
SURPLUS (DEFICIT), BEGINNING OF YEAR	513,272		791,367
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,427,879		$ 513,272
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,426,586		
Unrestricted	1,293		
	$ 1,427,879		

Version: 9496-8750-6768
September 13, 2010 10:00

SCHOOL DISTRICT No. 68 (NANAIMO-LADYSMITH)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 115,565,622	$ 116,897,652	$ 114,243,614
Provincial Grants - Other	1,552,755	97,500	104,506
Other Revenue	5,967,489	5,672,101	6,668,604
Rentals and Leases	370,829	393,000	493,718
Investment Income	67,757	80,000	298,770
	123,524,452	123,140,253	121,809,212
EXPENSE			
Salaries			
Teachers	54,564,052	54,029,722	54,545,160
Principals and Vice Principals	6,484,597	6,429,773	6,524,243
Educational Assistants	10,731,258	10,544,906	9,424,493
Support Staff	12,202,263	12,298,622	12,502,732
Other Professionals	2,337,260	2,320,662	2,289,111
Substitutes	5,131,161	4,940,848	4,795,341
	91,450,591	90,564,533	90,081,080
Employee Benefits	20,458,799	20,270,726	20,103,711
Services and Supplies	11,484,098	12,353,835	11,997,370
	123,393,488	123,189,094	122,182,161
NET REVENUE (EXPENSE), FOR THE YEAR	130,964	(48,841)	(372,949)
INTERFUND TRANSFERS			
Capital Assets Purchased	(342,492)	(896,595)	(329,094)
Local Capital	(65,387)		
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		945,436	
SURPLUS (DEFICIT), FOR THE YEAR	(276,915)	$ -	(702,043)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,022,936		1,724,979
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 746,021		$ 1,022,936
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	554,000		
Unrestricted	192,021		
	$ 746,021		

SCHOOL DISTRICT No. 69 (QUALICUM)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 41,486,651	$ 41,322,405	$ 41,905,979
Provincial Grants - Other	267,009	71,800	46,200
Other Revenue	2,228,621	2,133,843	2,117,283
Rentals and Leases	78,018	60,000	65,500
Investment Income	35,049	50,000	151,169
	44,095,348	43,638,048	44,286,131
EXPENSE			
Salaries			
Teachers	18,019,757	18,174,813	17,803,605
Principals and Vice Principals	3,025,387	2,988,781	2,823,004
Educational Assistants	3,340,305	3,374,107	3,292,477
Support Staff	4,941,805	5,092,501	5,199,348
Other Professionals	1,111,923	1,081,031	1,099,803
Substitutes	1,186,782	1,055,582	1,325,789
	31,625,959	31,766,815	31,544,026
Employee Benefits	7,608,299	7,449,649	7,622,583
Services and Supplies	4,661,694	4,419,600	5,770,195
	43,895,952	43,636,064	44,936,804
NET REVENUE (EXPENSE), FOR THE YEAR	199,396	1,984	(650,673)
INTERFUND TRANSFERS			
Capital Assets Purchased	(12,674)		
Local Capital	(127,567)	(34,400)	(321,900)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		32,416	
SURPLUS (DEFICIT), FOR THE YEAR	59,155	$ -	(972,573)
SURPLUS (DEFICIT), BEGINNING OF YEAR	32,322		1,004,895
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 91,477		$ 32,322
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	91,477		
	$ 91,477		

Version: 4295-3549-1567
September 20, 2010 8:55

SCHOOL DISTRICT No. 70 (ALBERNI)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 36,113,394	$ 35,478,732	$ 36,360,517
Provincial Grants - Other	406,935	616,488	
Other Revenue	3,226,545	2,686,636	2,940,213
Rentals and Leases	97,127	82,000	85,751
Investment Income	11,471	25,000	59,714
	39,855,472	38,888,856	39,466,195
EXPENSE			
Salaries			
Teachers	15,585,058	15,600,951	16,097,494
Principals and Vice Principals	2,662,171	2,659,476	2,629,713
Educational Assistants	2,970,919	3,102,666	2,971,208
Support Staff	4,232,887	4,086,456	4,229,542
Other Professionals	957,643	963,984	955,653
Substitutes	1,060,954	1,058,748	1,077,496
	27,469,632	27,472,281	27,961,106
Employee Benefits	5,872,386	5,893,017	6,066,078
Services and Supplies	5,592,502	4,892,458	5,483,626
	38,934,520	38,257,756	39,510,810
NET REVENUE (EXPENSE), FOR THE YEAR	920,952	631,100	(44,615)
INTERFUND TRANSFERS			
Local Capital	(298,447)		(148,447)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		4,204	
SURPLUS (DEFICIT), FOR THE YEAR	622,505	$ 635,304	(193,062)
SURPLUS (DEFICIT), BEGINNING OF YEAR	4,204		197,896
Changes in Accounting Policies/Prior Period Adjustments			
Adjustment to Scholarship Fund Reserve			(630)
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	4,204		197,266
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 626,709		$ 4,204
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	235,797		
Unrestricted	390,912		
	$ 626,709		

Version: 3625-2879-9897
September 27, 2010 16:34

SCHOOL DISTRICT No. 71 (COMOX VALLEY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 72,848,636	$ 72,055,331	$ 72,124,551
Provincial Grants - Other			1,000
Other Revenue	2,039,141	1,781,770	2,228,234
Rentals and Leases	150,320	120,000	157,990
Investment Income	100,681	100,000	296,771
	75,138,778	74,057,101	74,808,546
EXPENSE			
Salaries			
Teachers	31,909,523	32,056,360	32,061,959
Principals and Vice Principals	4,396,714	4,357,011	4,510,655
Educational Assistants	5,220,866	5,422,579	5,265,807
Support Staff	7,143,714	7,311,609	7,521,420
Other Professionals	1,691,058	1,658,359	1,735,333
Substitutes	2,620,862	2,603,746	2,903,188
	52,982,737	53,409,664	53,998,362
Employee Benefits	12,130,620	11,731,076	11,939,409
Services and Supplies	9,503,544	9,241,629	10,098,230
	74,616,901	74,382,369	76,036,001
NET REVENUE (EXPENSE), FOR THE YEAR	521,877	(325,268)	(1,227,455)
INTERFUND TRANSFERS			
Other	(177,044)		(177,342)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		325,268	
SURPLUS (DEFICIT), FOR THE YEAR	344,833	$ -	(1,404,797)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,682,785		3,087,582
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 2,027,618		$ 1,682,785
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,027,618		
	$ 2,027,618		

Version: 6022-5276-3294
September 29, 2010 8:31

Schedule A1

SCHOOL DISTRICT No. 72 (CAMPBELL RIVER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 48,049,988	$ 47,839,842	$ 47,765,137
Other Revenue	2,848,163	2,724,533	2,862,568
Rentals and Leases	175,823	185,000	198,037
Investment Income	44,692	60,000	169,830
	51,118,666	50,809,375	50,995,572
EXPENSE			
Salaries			
Teachers	22,210,126	22,343,689	22,251,133
Principals and Vice Principals	3,317,708	3,409,914	3,221,564
Educational Assistants	4,088,674	4,157,323	3,999,879
Support Staff	6,182,074	6,169,136	5,936,385
Other Professionals	1,145,477	1,125,054	1,221,784
Substitutes	947,917	1,072,227	1,016,184
	37,891,976	38,277,345	37,646,929
Employee Benefits	8,066,288	7,772,310	7,854,692
Services and Supplies	5,739,521	7,148,353	6,058,109
	51,697,785	53,198,008	51,559,730
NET REVENUE (EXPENSE), FOR THE YEAR	(579,119)	(2,388,633)	(564,158)
INTERFUND TRANSFERS			
Local Capital	(225,000)	(225,000)	(185,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		2,613,633	
SURPLUS (DEFICIT), FOR THE YEAR	(804,119)	$ -	(749,158)
SURPLUS (DEFICIT), BEGINNING OF YEAR	3,286,780		4,035,938
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,482,661		$ 3,286,780
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,890,916		
Unrestricted	591,745		
	$ 2,482,661		

Version: 5781-5035-3053
September 14, 2010 16:05

SCHOOL DISTRICT No. 73 (KAMLOOPS/THOMPSON)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 120,605,104	$ 119,186,225	$ 119,282,081
Provincial Grants - Other	668,304	895,005	90,194
Other Revenue	5,204,913	2,883,029	5,013,129
Rentals and Leases	356,785	245,775	365,382
Investment Income	212,104	350,000	341,628
	127,047,210	123,560,034	125,092,414
EXPENSE			
Salaries			
Teachers	57,273,307	56,646,375	56,592,047
Principals and Vice Principals	6,842,028	6,777,916	6,812,064
Educational Assistants	6,843,407	7,099,279	6,793,941
Support Staff	14,107,624	13,773,914	13,867,368
Other Professionals	2,692,005	2,627,549	2,348,257
Substitutes	4,619,514	4,490,469	4,884,319
	92,377,885	91,415,502	91,297,996
Employee Benefits	19,485,474	18,825,092	19,450,928
Services and Supplies	13,779,985	13,992,851	14,836,440
	125,643,344	124,233,445	125,585,364
NET REVENUE (EXPENSE), FOR THE YEAR	1,403,866	(673,411)	(492,950)
INTERFUND TRANSFERS			
Capital Assets Purchased			(14,312)
Local Capital	(94,580)	(37,030)	
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		710,441	
SURPLUS (DEFICIT), FOR THE YEAR	1,309,286	$ -	(507,262)
SURPLUS (DEFICIT), BEGINNING OF YEAR	882,163		1,389,425
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ **2,191,449**		$ **882,163**
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,191,449		
	$ **2,191,449**		

Version: 7976-7231-5248
September 08, 2010 10:42

Schedule A1

SCHOOL DISTRICT No. 74 (GOLD TRAIL)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 20,887,024	$ 20,290,096	$ 21,374,431
Provincial Grants - Other	343,572	469,830	98,898
Other Revenue	872,629	702,864	347,104
Rentals and Leases	17,705	18,000	15,900
Investment Income	89,301	106,200	122,471
	22,210,231	21,586,990	21,958,804
EXPENSE			
Salaries			
Teachers	6,192,241	6,207,881	6,819,007
Principals and Vice Principals	1,311,485	1,332,224	1,369,691
Educational Assistants	1,648,038	1,677,248	1,864,658
Support Staff	2,522,926	2,577,590	2,591,490
Other Professionals	890,544	954,501	910,148
Substitutes	810,006	927,821	977,942
	13,375,240	13,677,265	14,532,936
Employee Benefits	2,906,818	2,763,589	3,181,166
Services and Supplies	3,349,557	4,911,184	3,749,482
	19,631,615	21,352,038	21,463,584
NET REVENUE (EXPENSE), FOR THE YEAR	2,578,616	234,952	495,220
INTERFUND TRANSFERS			
Capital Assets Purchased	(249,026)	(670,000)	(148,141)
Local Capital	(1,500,000)	(500,000)	
Other	(53,848)		(53,851)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(1,415,270)	(100,000)	(100,000)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,542,559	
SURPLUS (DEFICIT), FOR THE YEAR	(639,528)	$ 507,511	193,228
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,676,323		1,349,331
Changes in Accounting Policies/Prior Period Adjustments			
Prior period adjustments to current liabilities (Note 20)			133,764
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	1,676,323		1,483,095
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,036,795		$ 1,676,323
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,036,795		
	$ 1,036,795		

Version: 9613-8867-6885
September 22, 2010 13:57

SCHOOL DISTRICT No. 75 (MISSION) Schedule A1
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 53,081,946	$ 52,999,100	$ 53,552,969
Provincial Grants - Other			62,850
Other Revenue	1,852,813	2,230,600	2,225,248
Rentals and Leases	134,789	90,000	112,622
Investment Income	21,400	100,000	120,665
	55,090,948	55,419,700	56,074,354
EXPENSE			
Salaries			
Teachers	24,313,853	24,307,010	24,110,499
Principals and Vice Principals	3,460,883	3,352,430	3,480,797
Educational Assistants	4,432,634	4,150,900	4,830,521
Support Staff	5,617,604	5,363,200	5,785,690
Other Professionals	1,754,902	1,624,000	1,351,083
Substitutes	2,255,406	2,143,800	2,128,154
	41,835,282	40,941,340	41,686,744
Employee Benefits	8,959,483	8,953,450	8,574,703
Services and Supplies	4,787,766	4,774,910	5,349,118
	55,582,531	54,669,700	55,610,565
NET REVENUE (EXPENSE), FOR THE YEAR	(491,583)	750,000	463,789
INTERFUND TRANSFERS			
Local Capital	(589,723)	(750,000)	(565,373)
Other	582,274		
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	(499,032)	$ -	(101,584)
SURPLUS (DEFICIT), BEGINNING OF YEAR	143,637		245,221
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ (355,395)		$ 143,637
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	(355,395)		
	$ (355,395)		

Version: 9268-8522-6540
September 21, 2010 10:36

SCHOOL DISTRICT No. 78 (FRASER-CASCADE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 16,925,777	$ 17,167,862	$ 17,145,069
Provincial Grants - Other	223,622		
Other Revenue	3,309,080	3,159,689	3,411,423
Rentals and Leases	48,727	42,000	39,642
Investment Income	64,012	10,000	41,201
	20,571,218	20,379,551	20,637,335
EXPENSE			
Salaries			
Teachers	7,989,394	8,333,019	8,351,724
Principals and Vice Principals	1,452,270	1,299,101	1,607,305
Educational Assistants	1,340,578	1,445,423	1,396,537
Support Staff	1,918,395	1,842,320	2,039,929
Other Professionals	474,089	484,402	341,233
Substitutes	856,050	952,850	882,835
	14,030,776	14,357,115	14,619,563
Employee Benefits	3,297,803	3,171,653	3,190,714
Services and Supplies	2,389,632	3,100,940	2,405,110
	19,718,211	20,629,708	20,215,387
NET REVENUE (EXPENSE), FOR THE YEAR	853,007	(250,157)	421,948
INTERFUND TRANSFERS			
Capital Assets Purchased	(94,014)		(44,730)
Local Capital	(200,000)		
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(200,000)	(140,000)	(143,016)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		390,157	
SURPLUS (DEFICIT), FOR THE YEAR	358,993	$ -	234,202
SURPLUS (DEFICIT), BEGINNING OF YEAR	554,363		320,161
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 913,356		$ 554,363
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	674,150		
Unrestricted	239,206		
	$ 913,356		

Version: 6404-5658-3675
September 09, 2010 10:14

SCHOOL DISTRICT No. 79 (COWICHAN VALLEY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 65,938,069	$ 66,323,920	$ 66,397,080
Provincial Grants - Other	138,399	138,398	125,227
Other Revenue	6,087,970	5,547,611	5,523,260
Rentals and Leases	122,887	116,000	145,910
Investment Income	53,211	60,000	200,855
	72,340,536	72,185,929	72,392,332
EXPENSE			
Salaries			
Teachers	32,003,598	31,869,067	31,755,779
Principals and Vice Principals	4,250,278	4,234,546	4,292,950
Educational Assistants	3,965,793	3,921,561	3,660,209
Support Staff	8,551,651	8,631,981	8,615,449
Other Professionals	1,322,369	1,452,499	1,330,343
Substitutes	3,615,679	3,803,249	3,699,574
	53,709,368	53,912,903	53,354,304
Employee Benefits	11,311,581	11,400,720	11,215,476
Services and Supplies	7,043,748	7,932,331	7,942,113
	72,064,697	73,245,954	72,511,893
NET REVENUE (EXPENSE), FOR THE YEAR	275,839	(1,060,025)	(119,561)
INTERFUND TRANSFERS			
Capital Assets Purchased	(7,597)		(66,281)
Local Capital	(91,417)	(91,288)	(85,286)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(100,000)	(100,000)	(471,000)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,251,313	
SURPLUS (DEFICIT), FOR THE YEAR	76,825	$ -	(742,128)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,321,945		2,064,073
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,398,770		$ 1,321,945
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,362,099		
Unrestricted	36,671		
	$ 1,398,770		

Schedule A1

SCHOOL DISTRICT No. 81 (FORT NELSON)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 9,713,472	$ 9,664,436	$ 10,003,954
Provincial Grants - Other	126,840	181,505	76,220
Other Revenue	228,024	181,642	247,600
Rentals and Leases	46,800	22,986	27,183
Investment Income	5,043	15,000	20,482
	10,120,179	10,065,569	10,375,439
EXPENSE			
Salaries			
Teachers	3,607,352	3,618,787	3,607,348
Principals and Vice Principals	812,600	818,333	811,433
Educational Assistants	610,557	600,044	615,941
Support Staff	553,663	611,721	630,129
Other Professionals	598,502	628,075	598,666
Substitutes	206,624	193,937	198,032
	6,389,298	6,470,897	6,461,549
Employee Benefits	1,523,363	1,582,651	1,585,665
Services and Supplies	1,895,928	2,022,787	2,061,171
	9,808,589	10,076,335	10,108,385
NET REVENUE (EXPENSE), FOR THE YEAR	311,590	(10,766)	267,054
INTERFUND TRANSFERS			
Capital Assets Purchased	(75,350)	(338,513)	(187,472)
Other	(151,405)	(26,000)	(167,462)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		375,279	
SURPLUS (DEFICIT), FOR THE YEAR	84,835	$ -	(87,880)
SURPLUS (DEFICIT), BEGINNING OF YEAR	553,691		740,781
Changes in Accounting Policies/Prior Period Adjustments			
Interest on capital lease - Note 14			(99,210)
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	553,691		641,571
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	**$ 638,526**		**$ 553,691**
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	141,668		
Unrestricted	496,858		
	$ 638,526		

SCHOOL DISTRICT No. 82 (COAST MOUNTAIN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 47,653,304	$ 45,666,130	$ 46,361,456
Provincial Grants - Other			25,000
Other Revenue	5,077,536	6,667,808	6,321,869
Rentals and Leases	211,212	148,000	249,997
Investment Income	160,845	297,202	128,745
	53,102,897	52,779,140	53,087,067
EXPENSE			
Salaries			
Teachers	22,152,195	22,230,792	21,817,893
Principals and Vice Principals	3,432,629	3,651,825	3,593,475
Educational Assistants	3,609,968	3,535,574	2,501,700
Support Staff	5,314,349	5,227,381	5,784,285
Other Professionals	1,664,225	1,663,529	1,407,448
Substitutes	1,890,375	1,561,511	1,842,424
	38,063,741	37,870,612	36,947,225
Employee Benefits	7,975,389	6,973,226	7,558,677
Services and Supplies	8,408,322	9,835,395	8,279,486
	54,447,452	54,679,233	52,785,388
NET REVENUE (EXPENSE), FOR THE YEAR	(1,344,555)	(1,900,093)	301,679
INTERFUND TRANSFERS			
Capital Assets Purchased	(813,522)		(224,099)
Local Capital	657,984	400,000	
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,500,093	
SURPLUS (DEFICIT), FOR THE YEAR	(1,500,093)	$ -	77,580
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,500,093		1,422,513
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ -		$ 1,500,093
SURPLUS (DEFICIT), END OF YEAR	$ -		

Version: 1336-9590-7608
September 13, 2010 14:13

SCHOOL DISTRICT No. 83 (NORTH OKANAGAN-SHUSWAP)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 62,230,127	$ 61,649,108	$ 62,134,799
Provincial Grants - Other	465,255	345,468	207,199
Other Revenue	1,367,429	1,538,098	1,534,369
Rentals and Leases	59,761	32,000	73,153
Investment Income	291,409	270,000	213,355
	64,413,981	63,834,674	64,162,875
EXPENSE			
Salaries			
Teachers	25,748,500	26,256,120	25,813,079
Principals and Vice Principals	3,932,216	3,947,932	3,955,760
Educational Assistants	4,341,369	4,681,148	4,256,716
Support Staff	6,198,615	6,723,340	6,462,278
Other Professionals	1,968,242	1,906,040	1,821,199
Substitutes	2,153,148	2,315,305	2,288,407
	44,342,090	45,829,885	44,597,439
Employee Benefits	9,737,030	10,140,879	9,952,940
Services and Supplies	8,476,199	8,927,080	8,539,784
	62,555,319	64,897,844	63,090,163
NET REVENUE (EXPENSE), FOR THE YEAR	1,858,662	(1,063,170)	1,072,712
INTERFUND TRANSFERS			
Capital Assets Purchased	(48,944)		(109,879)
Local Capital	(150,000)	(150,000)	(150,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(813,494)	(204,000)	(204,000)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,417,170	
SURPLUS (DEFICIT), FOR THE YEAR	846,224	$ -	608,833
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,109,883		1,501,050
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,956,107		$ 2,109,883
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,711,025		
Unrestricted	1,245,082		
	$ 2,956,107		

Version: 1506-9760-7778
September 09, 2010 15:31

SCHOOL DISTRICT No. 84 (VANCOUVER ISLAND WEST)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 4,524,516	$ 4,660,211	$ 4,927,185
Provincial Grants - Other	113,203	152,817	7,579
Other Revenue	2,430,160	2,285,168	2,480,224
Rentals and Leases	475	1,000	1,125
Investment Income	3,679	30,000	30,195
	7,072,033	7,129,196	7,446,308
EXPENSE			
Salaries			
Teachers	2,591,749	2,760,589	2,653,036
Principals and Vice Principals	551,960	560,986	564,961
Educational Assistants	437,480	411,399	400,549
Support Staff	543,613	637,885	593,595
Other Professionals	384,148	401,588	364,303
Substitutes	277,798	195,268	301,396
	4,786,748	4,967,715	4,877,840
Employee Benefits	1,019,861	1,106,545	1,131,919
Services and Supplies	1,125,750	1,663,055	1,212,081
	6,932,359	7,737,315	7,221,840
NET REVENUE (EXPENSE), FOR THE YEAR	139,674	(608,119)	224,468
INTERFUND TRANSFERS			
Capital Assets Purchased	(84,142)		(84,656)
Local Capital	(40,000)		
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		972,532	
SURPLUS (DEFICIT), FOR THE YEAR	15,532	$ 364,413	139,812
SURPLUS (DEFICIT), BEGINNING OF YEAR	972,532		845,333
Changes in Accounting Policies/Prior Period Adjustments			
Proceeds from Operating for DCC Bylaw Opening Balance			(12,613)
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	972,532		832,720
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 988,064		$ 972,532
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	577,030		
Unrestricted	411,034		
	$ 988,064		

Version: 1250-9504-7522
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SCHOOL DISTRICT No. 85 (VANCOUVER ISLAND NORTH)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 18,549,185	$ 18,526,890	$ 18,879,727
Other Revenue	53,477	34,081	17,244
Rentals and Leases	24,727	16,000	26,576
Investment Income	3,735	5,000	72,400
	18,631,124	18,581,971	18,995,947
EXPENSE			
Salaries			
Teachers	6,981,370	6,974,313	6,845,669
Principals and Vice Principals	1,505,232	1,496,896	1,468,640
Educational Assistants	1,315,758	1,540,534	1,352,219
Support Staff	2,520,789	2,373,001	2,364,432
Other Professionals	548,921	546,804	538,668
Substitutes	594,547	710,439	490,845
	13,466,617	13,641,987	13,060,473
Employee Benefits	2,804,984	3,110,015	2,827,265
Services and Supplies	2,551,905	3,141,355	2,753,183
	18,823,506	19,893,357	18,640,921
NET REVENUE (EXPENSE), FOR THE YEAR	(192,382)	(1,311,386)	355,026
INTERFUND TRANSFERS			
Local Capital	(100,000)	-	(100,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,311,386	
SURPLUS (DEFICIT), FOR THE YEAR	(292,382)	$ -	255,026
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,902,899		1,647,873
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,610,517		$ 1,902,899
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,109,953		
Unrestricted	500,564		
	$ 1,610,517		

Version: 5902-5156-3174
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SCHOOL DISTRICT No. 87 (STIKINE) Schedule A1

OPERATING FUND

SURPLUS (DEFICIT)

YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 5,119,073	$ 4,954,854	$ 5,514,838
Provincial Grants - Other	401,994	566,624	40,329
Other Revenue	908,190	872,094	876,757
Rentals and Leases	182,208	152,000	185,482
Investment Income	21,601	23,000	37,735
	6,633,066	6,568,572	6,655,141
EXPENSE			
Salaries			
Teachers	1,405,941	1,597,810	1,326,001
Principals and Vice Principals	362,551	434,445	400,560
Educational Assistants	271,282	378,188	281,259
Support Staff	634,068	706,314	654,403
Other Professionals	542,913	583,432	512,452
Substitutes	181,448	167,385	179,396
	3,398,203	3,867,574	3,354,071
Employee Benefits	712,747	836,901	692,230
Services and Supplies	1,650,520	1,958,617	1,772,061
	5,761,470	6,663,092	5,818,362
NET REVENUE (EXPENSE), FOR THE YEAR	871,596	(94,520)	836,779
INTERFUND TRANSFERS			
Capital Assets Purchased	-		(22,121)
Local Capital	(700,000)		(400,000)
Other	(90,308)	(85,000)	(83,898)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		179,520	
SURPLUS (DEFICIT), FOR THE YEAR	81,288	$ -	330,760
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,199,591		868,831
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,280,879		$ 1,199,591
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	956,219		
Unrestricted	324,660		
	$ 1,280,879		

Version: 7672-6926-4944

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SCHOOL DISTRICT No. 91 (NECHAKO LAKES)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

Schedule A1

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 48,922,073	$ 47,835,102	$ 47,949,570
Provincial Grants - Other	25,000		50,000
Other Revenue	3,866,917	4,557,204	4,484,826
Rentals and Leases	1,815	1,240	4,571
Investment Income	128,941	70,000	240,355
	52,944,746	52,463,546	52,729,322
EXPENSE			
Salaries			
Teachers	20,209,706	20,467,786	20,180,357
Principals and Vice Principals	3,032,096	3,069,954	3,103,711
Educational Assistants	3,524,971	3,747,608	3,393,896
Support Staff	6,328,768	6,677,119	6,674,914
Other Professionals	1,885,916	1,823,004	1,899,506
Substitutes	1,494,727	1,405,309	1,552,850
	36,476,184	37,190,780	36,805,234
Employee Benefits	7,733,950	8,003,506	7,701,266
Services and Supplies	8,877,080	9,959,556	9,422,485
	53,087,214	55,153,842	53,928,985
NET REVENUE (EXPENSE), FOR THE YEAR	(142,468)	(2,690,296)	(1,199,663)
INTERFUND TRANSFERS			
Capital Assets Purchased	(21,080)	(31,080)	
Local Capital	(1,035,828)	(271,015)	(342,259)
Other	(104,384)	31,844	(295,761)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		2,960,547	
SURPLUS (DEFICIT), FOR THE YEAR	(1,303,760)	$ -	(1,837,683)
SURPLUS (DEFICIT), BEGINNING OF YEAR	3,381,681		5,219,364
Changes in Accounting Policies/Prior Period Adjustments			
Reversal of MOE holdback payable	34,127		
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	3,415,808		5,219,364
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,112,048		$ 3,381,681
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,112,048		
	$ 2,112,048		

Version: 7997-7251-5269
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Schedule A1

SCHOOL DISTRICT No. 92 (NISGA'A)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 630,315	$ 323,212	$ 532,362
Provincial Grants - Other	114,003	116,819	43,287
Federal Grants	1,021,190	756,196	887,434
Other Revenue	7,527,682	8,111,244	7,610,506
Rentals and Leases	239,802	230,000	219,098
Investment Income	39,839	25,000	38,802
	9,572,831	9,562,471	9,331,489
EXPENSE			
Salaries			
Teachers	3,008,856	2,920,220	3,058,219
Principals and Vice Principals	714,838	711,132	704,252
Educational Assistants	447,698	434,022	622,439
Support Staff	847,218	838,501	863,438
Other Professionals	574,330	568,223	583,209
Substitutes	227,267	222,200	212,938
	5,820,207	5,694,298	6,044,495
Employee Benefits	942,317	1,069,013	1,005,621
Services and Supplies	2,334,320	2,334,951	2,388,393
	9,096,844	9,098,262	9,438,509
NET REVENUE (EXPENSE), FOR THE YEAR	475,987	464,209	(107,020)
INTERFUND TRANSFERS			
Local Capital			(51,468)
Other	(464,209)	(464,209)	(139,363)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	11,778	$ -	(297,851)
SURPLUS (DEFICIT), BEGINNING OF YEAR	429,869		727,720
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 441,647		$ 429,869
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	389,276		
Unrestricted	52,371		
	$ 441,647		

Schedule A1

SCHOOL DISTRICT No. 93 (CONSEIL SCOLAIRE FRANCOPHONE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2010

	2010 ACTUAL	2010 AMENDED ANNUAL BUDGET	2009 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 60,529,883	$ 60,047,702	$ 59,972,674
Federal Grants	235,609		251,631
Other Revenue	147,630	337,607	113,455
Rentals and Leases	18,000	29,500	25,296
Investment Income	48,840	50,000	237,081
	60,979,962	60,464,809	60,600,137
EXPENSE			
Salaries			
Teachers	20,333,509	19,832,739	19,032,942
Principals and Vice Principals	3,595,317	3,612,686	3,531,004
Educational Assistants	2,358,291	2,238,635	2,126,919
Support Staff	2,937,053	2,739,784	2,733,136
Other Professionals	1,925,906	1,838,051	1,946,547
Substitutes	1,859,704	1,709,093	1,758,660
	33,009,780	31,970,988	31,129,208
Employee Benefits	7,570,880	6,928,299	7,142,702
Services and Supplies	19,586,277	22,887,660	21,227,493
	60,166,937	61,786,947	59,499,403
NET REVENUE (EXPENSE), FOR THE YEAR	813,025	(1,322,138)	1,100,734
INTERFUND TRANSFERS			
Capital Assets Purchased	(266,638)	(225,000)	(370,002)
Other	(2,097,441)		(2,069,664)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		5,793,403	
SURPLUS (DEFICIT), FOR THE YEAR	(1,551,054)	$ 4,246,265	(1,338,932)
SURPLUS (DEFICIT), BEGINNING OF YEAR	5,793,403		7,132,335
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 4,242,349		$ 5,793,403
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	391,707		
Unrestricted	3,850,642		
	$ 4,242,349		

Version: 4812-4067-2084
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SCHOOL DISTRICT No. 05 (SOUTHEAST KOOTENAY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 49,941,367	$ 50,129,140	$ 48,709,071
Provincial Grants - Other	100,901		59,931
Other Revenue	1,921,128	1,756,768	1,697,675
Rentals and Leases	124,102	62,400	39,491
Investment Income	29,822	10,000	56,163
	52,117,320	51,958,308	50,562,331
EXPENSE			
Salaries			
Teachers	22,128,085	22,252,435	21,836,712
Principals and Vice Principals	2,921,187	2,962,754	2,930,248
Educational Assistants	3,260,853	3,376,501	2,954,798
Support Staff	4,851,563	5,115,917	5,079,169
Other Professionals	1,626,193	1,577,366	1,623,912
Substitutes	1,534,842	1,870,884	1,569,756
	36,322,723	37,155,857	35,994,595
Employee Benefits	8,741,268	8,039,454	8,286,978
Services and Supplies	6,339,219	7,964,484	6,173,514
	51,403,210	53,159,795	50,455,087
NET REVENUE (EXPENSE), FOR THE YEAR	714,110	(1,201,487)	107,244
INTERFUND TRANSFERS			
Local Capital	(100,000)	(100,000)	(209,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,301,487	
SURPLUS (DEFICIT), FOR THE YEAR	614,110	$ -	(101,756)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,076,883		2,178,639
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,690,993		$ 2,076,883
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,032,802		
Unrestricted	658,191		
	$ 2,690,993		

Version: 5554-4808-2826
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SCHOOL DISTRICT No. 06 (ROCKY MOUNTAIN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 32,184,965	$ 32,027,678	$ 31,357,586
Provincial Grants - Other	49,055	44,055	483,113
Other Revenue	1,616,442	1,590,217	859,851
Rentals and Leases	86,845	70,000	44,831
Investment Income	121,637	50,000	130,803
	34,058,944	33,781,950	32,876,184
EXPENSE			
Salaries			
Teachers	12,394,670	12,305,041	12,029,878
Principals and Vice Principals	2,540,540	2,556,123	2,508,948
Educational Assistants	1,416,200	1,156,005	1,471,852
Support Staff	3,624,731	3,708,278	3,574,246
Other Professionals	2,155,486	2,155,226	2,308,219
Substitutes	1,146,770	1,193,127	1,158,988
	23,278,597	23,073,800	23,052,131
Employee Benefits	5,207,315	5,448,423	4,973,215
Services and Supplies	4,750,541	5,268,320	4,421,252
	33,236,453	33,790,543	32,446,598
NET REVENUE (EXPENSE), FOR THE YEAR	822,491	(8,593)	429,586
INTERFUND TRANSFERS			
Local Capital	(1,250,000)	(799,364)	(531,436)
Other	56,708		151,050
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		807,957	
SURPLUS (DEFICIT), FOR THE YEAR	(370,801)	$ -	49,200
SURPLUS (DEFICIT), BEGINNING OF YEAR	3,245,775		3,196,575
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,874,974		$ 3,245,775
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,229,605		
Unrestricted	645,369		
	$ 2,874,974		

SCHOOL DISTRICT No. 08 (KOOTENAY LAKE) | Schedule A1
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 51,036,021	$ 50,948,501	$ 49,659,006
Provincial Grants - Other	95,025	95,025	449,253
Other Revenue	2,124,961	1,645,823	1,473,877
Rentals and Leases	112,667	109,000	62,701
Investment Income	14,755	12,834	9,450
	53,383,429	52,811,183	51,654,287
EXPENSE			
Salaries			
Teachers	22,249,737	22,285,496	21,728,786
Principals and Vice Principals	2,952,256	2,979,968	2,946,255
Educational Assistants	3,023,002	3,059,256	2,877,217
Support Staff	5,882,998	5,992,154	5,727,420
Other Professionals	1,244,082	1,246,993	1,273,052
Substitutes	1,726,303	1,502,623	1,652,538
	37,078,378	37,066,490	36,205,268
Employee Benefits	9,058,122	8,694,244	8,511,123
Services and Supplies	6,617,102	7,209,996	5,998,967
	52,753,602	52,970,730	50,715,358
NET REVENUE (EXPENSE), FOR THE YEAR	629,827	(159,547)	938,929
INTERFUND TRANSFERS			
Capital Assets Purchased	(355,540)	(406,409)	(731,395)
Other	(92,071)	219,052	(113,595)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		346,904	
SURPLUS (DEFICIT), FOR THE YEAR	182,216	$ -	93,939
SURPLUS (DEFICIT), BEGINNING OF YEAR	346,904		252,965
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ **529,120**		$ **346,904**
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	485,884		
Unrestricted	43,236		
	$ **529,120**		

Schedule A1

SCHOOL DISTRICT No. 10 (ARROW LAKES)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 7,449,646	$ 7,353,586	$ 7,336,168
Other Revenue	25,048	20,000	60,942
Rentals and Leases	2,318	3,000	4,671
Investment Income	8,500	7,400	2,390
	7,485,512	7,383,986	7,404,171
EXPENSE			
Salaries			
Teachers	2,685,353	2,731,658	2,698,035
Principals and Vice Principals	393,789	391,242	409,476
Educational Assistants	342,295	326,037	373,398
Support Staff	810,051	793,171	843,214
Other Professionals	285,616	323,386	306,276
Substitutes	217,978	264,600	232,628
	4,735,082	4,830,094	4,863,027
Employee Benefits	1,055,979	1,222,648	1,030,191
Services and Supplies	1,228,795	1,750,857	1,099,086
	7,019,856	7,803,599	6,992,304
NET REVENUE (EXPENSE), FOR THE YEAR	465,656	(419,613)	411,867
INTERFUND TRANSFERS			
Capital Assets Purchased	(26,456)		(38,702)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		419,613	
SURPLUS (DEFICIT), FOR THE YEAR	439,200	$ -	373,165
SURPLUS (DEFICIT), BEGINNING OF YEAR	877,991		504,826
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,317,191		$ 877,991
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	944,109		
Unrestricted	373,082		
	$ 1,317,191		

SCHOOL DISTRICT No. 19 (REVELSTOKE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 10,095,671	$ 10,049,503	$ 10,061,231
Provincial Grants - Other			23,317
Other Revenue	115,448	9,500	62,751
Rentals and Leases	127,310	129,340	125,505
Investment Income	23,415	15,000	19,933
	10,361,844	10,203,343	10,292,737
EXPENSE			
Salaries			
Teachers	4,541,537	4,527,787	4,584,015
Principals and Vice Principals	718,417	706,732	741,681
Educational Assistants	432,854	467,393	449,172
Support Staff	912,567	907,746	982,039
Other Professionals	506,967	506,737	475,445
Substitutes	232,383	209,000	214,743
	7,344,725	7,325,395	7,447,095
Employee Benefits	1,705,118	1,640,890	1,622,482
Services and Supplies	1,231,180	1,150,393	1,233,620
	10,281,023	10,116,678	10,303,197
NET REVENUE (EXPENSE), FOR THE YEAR	80,821	86,665	(10,460)
INTERFUND TRANSFERS			
Capital Assets Purchased	(77,321)	(113,290)	(25,092)
Other			7,131
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		26,625	
SURPLUS (DEFICIT), FOR THE YEAR	3,500	$ -	(28,421)
SURPLUS (DEFICIT), BEGINNING OF YEAR	194,607		223,028
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 198,107		$ 194,607
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	198,107		
	$ 198,107		

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SCHOOL DISTRICT No. 20 (KOOTENAY-COLUMBIA)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 36,722,392	$ 36,519,088	$ 36,522,854
Provincial Grants - Other	46,791	49,291	19,291
Other Revenue	637,724	508,712	585,706
Rentals and Leases	88,577	77,151	34,053
Investment Income	33,747	29,000	37,934
	37,529,231	37,183,242	37,199,838
EXPENSE			
Salaries			
Teachers	16,796,442	16,476,183	16,700,917
Principals and Vice Principals	2,018,655	2,040,850	2,021,923
Educational Assistants	1,744,245	1,762,775	1,689,079
Support Staff	3,934,023	4,069,380	4,014,677
Other Professionals	1,188,624	1,176,295	1,344,612
Substitutes	1,491,381	1,552,611	1,337,510
	27,173,370	27,078,094	27,108,718
Employee Benefits	6,115,767	6,105,159	5,709,367
Services and Supplies	4,801,130	5,475,008	4,634,769
	38,090,267	38,658,261	37,452,854
NET REVENUE (EXPENSE), FOR THE YEAR	(561,036)	(1,475,019)	(253,016)
INTERFUND TRANSFERS			
Capital Assets Purchased	(479,954)		(180,134)
Other	(8,957)		(104,108)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,475,019	
SURPLUS (DEFICIT), FOR THE YEAR	(1,049,947)	$ -	(537,258)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,707,910		2,245,168
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 657,963		$ 1,707,910
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	657,963		
	$ 657,963		

SCHOOL DISTRICT No. 22 (VERNON)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 71,438,156	$ 70,848,733	$ 69,202,610
Provincial Grants - Other	284,190	197,292	674,809
Other Revenue	5,699,042	4,866,232	4,925,250
Rentals and Leases	108,355	65,000	102,266
Investment Income	86,735	65,000	60,043
	77,616,478	76,042,257	74,964,978
EXPENSE			
Salaries			
Teachers	34,894,838	34,581,216	34,330,535
Principals and Vice Principals	4,521,546	4,459,944	4,253,507
Educational Assistants	3,934,623	4,137,267	3,764,317
Support Staff	6,977,888	7,348,198	7,546,919
Other Professionals	893,358	1,015,760	1,353,341
Substitutes	1,843,836	1,623,235	1,707,742
	53,066,089	53,165,620	52,956,361
Employee Benefits	12,603,412	12,178,738	11,861,727
Services and Supplies	10,189,493	13,352,241	9,653,603
	75,858,994	78,696,599	74,471,691
NET REVENUE (EXPENSE), FOR THE YEAR	1,757,484	(2,654,342)	493,287
INTERFUND TRANSFERS			
Capital Assets Purchased	(251,568)		(166,460)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		2,654,342	
SURPLUS (DEFICIT), FOR THE YEAR	1,505,916	$ -	326,827
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,654,342		2,327,515
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 4,160,258		$ 2,654,342
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	4,160,258		
	$ 4,160,258		

Version: 3775-3029-1047
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SCHOOL DISTRICT No. 23 (CENTRAL OKANAGAN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 172,780,735	$ 172,016,681	$ 165,393,916
Provincial Grants - Other	288,171	378,828	244,101
Other Revenue	4,068,271	4,057,295	3,894,583
Rentals and Leases	458,998	425,000	419,908
Investment Income	711,719	600,000	799,738
	178,307,894	177,477,804	170,752,246
EXPENSE			
Salaries			
Teachers	82,612,624	83,262,750	80,885,074
Principals and Vice Principals	8,443,930	8,471,454	8,486,080
Educational Assistants	9,368,841	9,578,848	8,825,181
Support Staff	16,604,122	16,776,533	16,302,877
Other Professionals	2,375,037	2,379,962	2,296,832
Substitutes	4,116,035	4,337,282	4,184,374
	123,520,589	124,806,829	120,980,418
Employee Benefits	28,793,536	28,415,676	26,907,269
Services and Supplies	17,515,420	22,334,510	18,521,459
	169,829,545	175,557,015	166,409,146
NET REVENUE (EXPENSE), FOR THE YEAR	8,478,349	1,920,789	4,343,100
INTERFUND TRANSFERS			
Capital Assets Purchased	(1,107,565)	(700,000)	(321,860)
Local Capital	(4,055,666)	(3,443,166)	(3,563,667)
Other	(102,744)		19,549
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Comprehensive Income (Loss)	37,724		128,518
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		4,865,982	
SURPLUS (DEFICIT), FOR THE YEAR	3,250,098	$ 2,643,605	605,640
SURPLUS (DEFICIT), BEGINNING OF YEAR	6,483,847		5,878,207
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 9,733,945		$ 6,483,847
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	7,655,993		
Unrestricted	2,077,952		
	$ 9,733,945		

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SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 52,746,076	$ 52,768,224	$ 53,326,284
Other Revenue	2,327,030	2,341,815	2,122,964
Rentals and Leases	130,036	118,500	101,653
Investment Income	49,485	30,000	63,884
	55,252,627	55,258,539	55,614,785
EXPENSE			
Salaries			
Teachers	22,047,928	22,065,267	22,582,017
Principals and Vice Principals	4,099,818	4,111,950	4,450,522
Educational Assistants	2,458,951	2,588,570	2,566,574
Support Staff	7,111,418	7,336,463	7,290,298
Other Professionals	1,245,790	1,167,870	1,179,754
Substitutes	1,530,041	1,717,200	1,667,232
	38,493,946	38,987,320	39,736,397
Employee Benefits	8,741,971	8,743,479	8,749,243
Services and Supplies	6,982,883	8,872,511	6,918,890
	54,218,800	56,603,310	55,404,530
NET REVENUE (EXPENSE), FOR THE YEAR	1,033,827	(1,344,771)	210,255
INTERFUND TRANSFERS			
Capital Assets Purchased	(101,309)		(225,125)
Local Capital	(77,485)		(58,160)
Other	(218,183)		(221,588)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,344,771	
SURPLUS (DEFICIT), FOR THE YEAR	636,850	$ -	(294,618)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,131,911		2,426,529
Changes in Accounting Policies/Prior Period Adjustments			
2005/06 Endowment Setup Error	(5,073)		
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	2,126,838		2,426,529
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,763,688		$ 2,131,911
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,595,082		
Unrestricted	168,606		
	$ 2,763,688		

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SCHOOL DISTRICT No. 28 (QUESNEL)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 36,278,823	$ 35,984,289	$ 36,035,590
Other Revenue	741,701	557,083	1,033,548
Rentals and Leases	162,167	151,000	148,989
Investment Income	19,068	16,775	21,433
	37,201,759	36,709,147	37,239,560
EXPENSE			
Salaries			
Teachers	16,733,715	16,325,442	16,486,791
Principals and Vice Principals	2,281,928	2,328,166	2,499,143
Educational Assistants	2,176,277	2,211,834	2,097,555
Support Staff	4,268,573	4,355,056	4,449,944
Other Professionals	751,586	748,197	762,341
Substitutes	834,027	951,556	801,663
	27,046,106	26,920,251	27,097,437
Employee Benefits	5,790,133	5,536,501	5,532,270
Services and Supplies	4,057,181	4,265,837	4,657,829
	36,893,420	36,722,589	37,287,536
NET REVENUE (EXPENSE), FOR THE YEAR	308,339	(13,442)	(47,976)
INTERFUND TRANSFERS			
Capital Assets Purchased	(139,567)	(100,000)	(106,353)
Local Capital			150,000
Other AFG Deficit to operating			(58,593)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		113,442	
SURPLUS (DEFICIT), FOR THE YEAR	168,772	$ -	(62,922)
SURPLUS (DEFICIT), BEGINNING OF YEAR	113,443		176,365
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 282,215		$ 113,443
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	88,065		
Unrestricted	194,150		
	$ 282,215		

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Schedule A1

SCHOOL DISTRICT No. 33 (CHILLIWACK)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 104,335,904	$ 103,289,210	$ 99,813,410
Other Revenue	3,710,035	3,919,330	3,082,888
Rentals and Leases	195,821	170,000	177,994
Investment Income	140,972	75,000	93,630
	108,382,732	107,453,540	103,167,922
EXPENSE			
Salaries			
Teachers	48,725,944	48,569,670	48,046,023
Principals and Vice Principals	5,927,407	5,860,710	5,958,846
Educational Assistants	6,280,537	6,791,880	6,323,163
Support Staff	9,809,125	10,279,130	9,991,764
Other Professionals	2,178,516	2,081,050	2,420,862
Substitutes	3,350,565	3,105,120	2,831,441
	76,272,094	76,687,560	75,572,099
Employee Benefits	17,324,039	17,561,260	16,124,578
Services and Supplies	12,089,336	14,660,530	9,806,154
	105,685,469	108,909,350	101,502,831
NET REVENUE (EXPENSE), FOR THE YEAR	2,697,263	(1,455,810)	1,665,091
INTERFUND TRANSFERS			
Capital Assets Purchased	(220,611)		(136,027)
Local Capital	(500,000)		(450,000)
Other	72,089	68,980	72,089
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	2,048,741	$ (1,386,830)	1,151,153
SURPLUS (DEFICIT), BEGINNING OF YEAR	3,968,919		2,817,766
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 6,017,660		$ 3,968,919
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,592,241		
Unrestricted	3,425,419		
	$ 6,017,660		

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SCHOOL DISTRICT No. 34 (ABBOTSFORD)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 152,701,619	$ 151,512,874	$ 145,921,649
Provincial Grants - Other	695,226	458,572	1,371,217
Federal Grants	570,043	450,000	583,571
Other Revenue	5,363,849	5,681,478	5,802,760
Rentals and Leases	374,858	267,555	315,571
Investment Income	228,005	180,000	139,388
	159,933,600	158,550,479	154,134,156
EXPENSE			
Salaries			
Teachers	73,685,571	73,655,645	73,376,205
Principals and Vice Principals	7,843,512	7,852,518	8,376,481
Educational Assistants	8,648,057	9,806,103	8,626,646
Support Staff	11,361,432	11,924,032	12,039,033
Other Professionals	2,468,419	2,678,380	3,256,494
Substitutes	5,884,324	5,004,941	5,921,129
	109,891,315	110,921,619	111,595,988
Employee Benefits	27,014,644	25,855,387	25,886,903
Services and Supplies	16,246,371	23,919,933	18,402,713
	153,152,330	160,696,939	155,885,604
NET REVENUE (EXPENSE), FOR THE YEAR	6,781,270	(2,146,460)	(1,751,448)
INTERFUND TRANSFERS			
Capital Assets Purchased	(229,656)		(661,645)
Local Capital	(325,000)		(650,000)
Other	(97,616)		(198,740)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	6,128,998	$ (2,146,460)	(3,261,833)
SURPLUS (DEFICIT), BEGINNING OF YEAR	6,075,743		9,337,576
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 12,204,741		$ 6,075,743
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	12,126,600		
Unrestricted	78,141		
	$ 12,204,741		

SCHOOL DISTRICT No. 35 (LANGLEY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 150,461,452	$ 150,046,163	$ 143,315,117
Provincial Grants - Other	487,459	378,651	1,834,192
Federal Grants	20,990		7,286
Other Revenue	8,490,434	7,042,053	8,900,434
Rentals and Leases	718,289	551,700	524,082
Investment Income	82,183	45,000	94,571
	160,250,807	158,063,567	154,675,682
EXPENSE			
Salaries			
Teachers	74,379,454	75,708,114	75,962,587
Principals and Vice Principals	8,199,149	8,028,955	8,886,611
Educational Assistants	10,107,780	10,655,552	9,978,919
Support Staff	11,951,881	13,031,828	14,753,859
Other Professionals	2,846,217	2,852,006	3,022,309
Substitutes	6,360,896	5,927,616	5,902,557
	113,845,377	116,204,071	118,506,842
Employee Benefits	27,497,586	25,387,141	26,384,948
Services and Supplies	12,685,591	14,805,121	14,673,530
	154,028,554	156,396,333	159,565,320
NET REVENUE (EXPENSE), FOR THE YEAR	6,222,253	1,667,234	(4,889,638)
INTERFUND TRANSFERS			
Local Capital			(387,164)
Other	182,986		
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	6,405,239	$ 1,667,234	(5,276,802)
SURPLUS (DEFICIT), BEGINNING OF YEAR	(13,470,940)		(8,194,138)
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ (7,065,701)		$ (13,470,940)
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,688,260		
Unrestricted	(9,753,961)		
	$ (7,065,701)		

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SCHOOL DISTRICT No. 36 (SURREY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 548,164,952	$ 544,655,577	$ 525,020,849
Provincial Grants - Other	2,266,224	2,362,746	2,927,337
Federal Grants	127,198	57,000	
Other Revenue	12,634,530	12,476,745	14,097,481
Rentals and Leases	1,754,916	1,585,534	1,590,706
Investment Income	1,158,562	1,000,000	1,003,545
	566,106,382	562,137,602	544,639,918
EXPENSE			
Salaries			
Teachers	276,431,477	278,350,020	267,396,947
Principals and Vice Principals	24,797,370	24,803,684	24,608,183
Educational Assistants	37,495,783	39,894,029	36,303,937
Support Staff	45,887,161	48,265,455	47,172,469
Other Professionals	7,798,219	8,167,006	8,119,436
Substitutes	18,447,856	18,677,977	17,837,016
	410,857,866	418,158,171	401,437,988
Employee Benefits	92,311,309	93,472,646	84,581,640
Services and Supplies	48,433,726	60,866,813	48,503,541
	551,602,901	572,497,630	534,523,169
NET REVENUE (EXPENSE), FOR THE YEAR	14,503,481	(10,360,028)	10,116,749
INTERFUND TRANSFERS			
Capital Assets Purchased	(1,377,059)	(798,429)	(1,567,475)
Local Capital	(4,425,950)	(2,425,950)	(3,821,245)
Other	(582,916)	(160,000)	(40,611)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		13,744,407	
SURPLUS (DEFICIT), FOR THE YEAR	8,117,556	$ -	4,687,418
SURPLUS (DEFICIT), BEGINNING OF YEAR	13,744,409		9,056,991
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 21,861,965		$ 13,744,409
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	19,732,481		
Unrestricted	2,129,484		
	$ 21,861,965		

SCHOOL DISTRICT No. 37 (DELTA)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 131,075,584	$ 130,305,635	$ 127,136,708
Provincial Grants - Other	928,656	1,144,662	1,251,086
Federal Grants	192,963	237,000	228,846
Other Revenue	6,910,661	6,190,631	6,705,226
Rentals and Leases	746,768	690,000	577,066
Investment Income	199,857	150,000	176,899
	140,054,489	138,717,928	136,075,831
EXPENSE			
Salaries			
Teachers	66,482,238	67,252,653	64,855,028
Principals and Vice Principals	6,701,119	6,708,032	6,607,626
Educational Assistants	10,052,209	10,168,616	9,410,129
Support Staff	10,334,419	10,474,979	11,164,654
Other Professionals	2,467,090	2,472,007	2,521,306
Substitutes	4,170,624	3,720,718	3,995,055
	100,207,699	100,797,005	98,553,798
Employee Benefits	23,894,437	23,887,151	22,378,203
Services and Supplies	12,401,552	13,718,249	12,514,797
	136,503,688	138,402,405	133,446,798
NET REVENUE (EXPENSE), FOR THE YEAR	3,550,801	315,523	2,629,033
INTERFUND TRANSFERS			
Capital Assets Purchased	(209,577)	(372,548)	(688,180)
Local Capital	(100,903)		(1,098)
Other	(2,187,786)	(342,114)	(931,079)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		399,139	
SURPLUS (DEFICIT), FOR THE YEAR	1,052,535	$ -	1,008,676
SURPLUS (DEFICIT), BEGINNING OF YEAR	6,260,378		5,251,702
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 7,312,913		$ 6,260,378
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	6,758,796		
Unrestricted	554,117		
	$ 7,312,913		

SCHOOL DISTRICT No. 38 (RICHMOND)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 178,550,953	$ 177,033,654	$ 172,975,461
Provincial Grants - Other			467,985
Other Revenue	9,060,897	7,696,896	6,630,261
Rentals and Leases	1,082,721	938,000	1,060,096
Investment Income	281,013	206,500	171,573
	188,975,584	185,875,050	181,305,376
EXPENSE			
Salaries			
Teachers	87,176,689	87,768,575	87,348,853
Principals and Vice Principals	10,296,649	10,388,656	10,837,445
Educational Assistants	9,561,124	9,898,308	10,710,173
Support Staff	16,392,568	16,725,058	17,651,804
Other Professionals	3,794,962	3,757,282	4,031,379
Substitutes	4,468,910	5,001,073	4,707,081
	131,690,902	133,538,952	135,286,735
Employee Benefits	32,839,157	32,654,307	30,611,231
Services and Supplies	14,453,092	15,232,947	15,573,423
	178,983,151	181,426,206	181,471,389
NET REVENUE (EXPENSE), FOR THE YEAR	9,992,433	4,448,844	(166,013)
INTERFUND TRANSFERS			
Local Capital	(7,677,608)	(4,248,844)	(1,505,224)
Other	(263,734)		(233,531)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(200,000)	(200,000)	(200,000)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	1,851,091	$ -	(2,104,768)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,416,548		3,521,316
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 3,267,639		$ 1,416,548
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,169,824		
Unrestricted	1,097,815		
	$ 3,267,639		

Version: 4647-3901-1919
August 26, 2011 11:50

SCHOOL DISTRICT No. 39 (VANCOUVER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 462,642,424	$ 459,618,225	$ 456,801,767
Provincial Grants - Other	696,993	471,047	1,116,662
Federal Grants			26,636
Other Revenue	20,632,026	19,720,927	22,160,805
Rentals and Leases	3,177,003	2,891,227	3,035,051
Investment Income	934,307	823,034	822,557
	488,082,753	483,524,460	483,963,478
EXPENSE			
Salaries			
Teachers	231,926,595	233,143,681	231,624,712
Principals and Vice Principals	20,893,465	21,203,591	21,491,217
Educational Assistants	32,122,843	32,496,453	32,327,758
Support Staff	51,216,057	51,406,774	53,166,306
Other Professionals	9,757,284	9,614,541	10,950,087
Substitutes	9,518,394	9,617,182	9,789,533
	355,434,638	357,482,222	359,349,613
Employee Benefits	90,109,403	89,978,876	88,278,019
Services and Supplies	34,695,021	39,646,159	40,987,994
	480,239,062	487,107,257	488,615,626
NET REVENUE (EXPENSE), FOR THE YEAR	7,843,691	(3,582,797)	(4,652,148)
INTERFUND TRANSFERS			
Capital Assets Purchased	(2,644,644)	(1,808,462)	(3,281,645)
Local Capital	(2,044,990)	(100,000)	1,549,857
Other	(206,875)	(376,715)	(131,039)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(132,764)	(132,764)	
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		10,079,289	
SURPLUS (DEFICIT), FOR THE YEAR	2,814,418	$ 4,078,551	(6,514,975)
SURPLUS (DEFICIT), BEGINNING OF YEAR	10,079,289		16,594,264
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 12,893,707		$ 10,079,289
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	12,893,707		
	$ 12,893,707		

Version: 9527-8781-6799
September 09, 2011 10:37

SCHOOL DISTRICT No. 40 (NEW WESTMINSTER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 53,922,176	$ 53,288,697	$ 53,399,024
Provincial Grants - Other	189,484	182,667	163,273
Federal Grants	1,800	1,800	17,200
Other Revenue	3,091,514	3,143,333	2,599,704
Rentals and Leases	26,712	34,632	23,754
Investment Income	30,419	27,000	27,883
	57,262,107	56,678,129	56,230,838
EXPENSE			
Salaries			
Teachers	27,405,816	27,024,857	25,716,054
Principals and Vice Principals	2,028,748	2,187,482	2,542,838
Educational Assistants	3,897,164	4,699,328	3,773,669
Support Staff	5,081,324	4,610,100	5,093,673
Other Professionals	1,903,660	1,542,883	1,759,403
Substitutes	1,566,211	1,328,446	1,698,715
	41,882,923	41,393,096	40,584,352
Employee Benefits	9,487,211	9,358,004	9,054,392
Services and Supplies	6,414,569	5,717,429	6,031,528
	57,784,703	56,468,529	55,670,272
NET REVENUE (EXPENSE), FOR THE YEAR	(522,596)	209,600	560,566
INTERFUND TRANSFERS			
Capital Assets Purchased	(327,349)		(217,876)
Other	538,308		346,998
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(5,000)	(5,000)	(5,000)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		(204,600)	
SURPLUS (DEFICIT), FOR THE YEAR	(316,637)	$ -	684,688
SURPLUS (DEFICIT), BEGINNING OF YEAR	(204,600)		(889,288)
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ (521,237)		$ (204,600)
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	(521,237)		
	$ (521,237)		

Version: 7105-6359-4377
September 22, 2011 9:29

SCHOOL DISTRICT No. 41 (BURNABY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 194,686,009	$ 193,942,075	$ 187,618,938
Provincial Grants - Other	3,755,252	3,755,252	4,063,368
Federal Grants	4,170		10,269
Other Revenue	12,510,095	11,884,421	11,856,664
Rentals and Leases	990,595	846,206	940,414
Investment Income	464,175	500,000	282,154
	212,410,296	210,927,954	204,771,807
EXPENSE			
Salaries			
Teachers	108,431,648	108,053,924	103,924,884
Principals and Vice Principals	8,697,104	8,648,811	8,729,754
Educational Assistants	11,957,920	11,898,491	11,318,462
Support Staff	18,431,228	18,539,057	19,002,034
Other Professionals	3,527,646	3,559,561	3,699,716
Substitutes	5,842,252	5,986,579	5,637,489
	156,887,798	156,686,423	152,312,339
Employee Benefits	33,963,455	33,777,624	32,101,317
Services and Supplies	20,005,300	22,519,870	20,289,878
	210,856,553	212,983,917	204,703,534
NET REVENUE (EXPENSE), FOR THE YEAR	1,553,743	(2,055,963)	68,273
INTERFUND TRANSFERS			
Local Capital	(378,790)	(384,000)	(379,202)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		4,920,005	
SURPLUS (DEFICIT), FOR THE YEAR	1,174,953	$ 2,480,042	(310,929)
SURPLUS (DEFICIT), BEGINNING OF YEAR	4,920,005		5,230,934
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 6,094,958		$ 4,920,005
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	5,242,500		
Unrestricted	852,458		
	$ 6,094,958		

Version: 8445-7699-5717
September 27, 2011 11:40

SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 115,750,332	$ 114,788,395	$ 113,432,471
Provincial Grants - Other	471,225	473,659	530,416
Federal Grants	190,229	148,000	159,046
Other Revenue	10,274,535	10,164,499	10,323,450
Rentals and Leases	360,125	321,328	300,597
Investment Income	253,736	250,000	384,796
	127,300,182	126,145,881	125,130,776
EXPENSE			
Salaries			
Teachers	59,017,830	59,385,520	58,745,438
Principals and Vice Principals	5,631,835	5,621,744	5,777,207
Educational Assistants	8,334,018	8,263,327	8,075,968
Support Staff	10,318,524	10,274,909	10,158,040
Other Professionals	2,893,231	2,899,541	2,924,389
Substitutes	4,301,322	4,154,916	3,942,599
	90,496,760	90,599,957	89,623,641
Employee Benefits	20,843,963	20,615,514	19,505,133
Services and Supplies	15,400,293	17,095,580	15,889,064
	126,741,016	128,311,051	125,017,838
NET REVENUE (EXPENSE), FOR THE YEAR	559,166	(2,165,170)	112,938
INTERFUND TRANSFERS			
Capital Assets Purchased		(250,123)	
Local Capital	(800,000)	(499,655)	(860,351)
Other	-		66,719
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		2,914,948	
SURPLUS (DEFICIT), FOR THE YEAR	(240,834)	$ -	(680,694)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,914,948		3,595,642
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 2,674,114		$ 2,914,948
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,029,404		
Unrestricted	1,644,710		
	$ 2,674,114		

Version: 9832-9086-7103
September 16, 2011 9:56

SCHOOL DISTRICT No. 43 (COQUITLAM)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 240,070,635	$ 237,850,876	$ 230,725,697
Provincial Grants - Other	51,072	38,851	101,072
Other Revenue	20,310,304	20,456,408	18,563,214
Rentals and Leases	1,674,123	1,800,000	1,928,171
Investment Income	480,941	550,000	504,865
	262,587,075	260,696,135	251,823,019
EXPENSE			
Salaries			
Teachers	130,481,679	127,712,296	123,804,512
Principals and Vice Principals	11,410,467	11,312,168	11,406,176
Educational Assistants	13,264,036	12,939,173	13,186,738
Support Staff	21,384,449	22,518,289	22,339,189
Other Professionals	3,907,385	3,855,773	3,784,050
Substitutes	8,349,009	8,824,827	8,485,967
	188,797,025	187,162,526	183,006,632
Employee Benefits	48,752,841	48,226,544	45,881,606
Services and Supplies	23,741,259	25,204,619	23,550,512
	261,291,125	260,593,689	252,438,750
NET REVENUE (EXPENSE), FOR THE YEAR	1,295,950	102,446	(615,731)
INTERFUND TRANSFERS			
Capital Assets Purchased	-	-	(61,196)
Local Capital	(317,000)	(317,046)	-
Other	(444,478)	-	(548,241)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(150,000)	(150,000)	(150,000)
Comprehensive Income (Loss)	25,297	-	55,280
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		364,600	
SURPLUS (DEFICIT), FOR THE YEAR	409,769	$ -	(1,319,888)
SURPLUS (DEFICIT), BEGINNING OF YEAR	364,600		191,849
Changes in Accounting Policies/Prior Period Adjustments	-		1,492,639
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	364,600		1,684,488
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 774,369		$ 364,600
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	774,369		
	$ 774,369		

Version: 9315-8569-6587
September 08, 2011 8:38

SCHOOL DISTRICT No. 44 (NORTH VANCOUVER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 128,912,175	$ 127,785,070	$ 125,198,772
Provincial Grants - Other	250,066	230,000	1,182,220
Federal Grants	2,240	2,240	2,520
Other Revenue	10,665,677	10,185,848	10,928,390
Rentals and Leases	1,378,622	741,054	1,242,094
Investment Income	281,498	100,000	143,985
	141,490,278	139,044,212	138,697,981
EXPENSE			
Salaries			
Teachers	62,958,781	63,046,013	63,100,576
Principals and Vice Principals	8,106,504	8,294,642	8,592,564
Educational Assistants	11,372,713	11,549,507	12,140,527
Support Staff	11,068,513	11,490,534	11,448,423
Other Professionals	3,087,517	3,257,611	3,277,838
Substitutes	3,426,892	3,371,300	3,568,783
	100,030,920	101,009,607	102,128,711
Employee Benefits	23,096,110	23,063,903	22,332,457
Services and Supplies	11,349,937	15,312,072	11,412,139
	134,476,967	139,385,582	135,873,307
NET REVENUE (EXPENSE), FOR THE YEAR	7,013,311	(341,370)	2,824,674
INTERFUND TRANSFERS			
Capital Assets Purchased	(1,466,589)	(705,943)	(545,490)
Local Capital	(1,950,000)		(1,005,000)
Other	(195,573)		(263,421)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,047,313	
SURPLUS (DEFICIT), FOR THE YEAR	3,401,149	$ -	1,010,763
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,047,313		36,550
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 4,448,462		$ 1,047,313
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	4,435,000		
Unrestricted	13,462		
	$ 4,448,462		

Schedule A1

SCHOOL DISTRICT No. 45 (WEST VANCOUVER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 52,562,260	$ 52,220,800	$ 49,547,834
Provincial Grants - Other	30,000		215,161
Other Revenue	9,392,188	9,368,383	9,620,293
Rentals and Leases	156,840	123,796	142,424
Investment Income	127,408	60,000	67,230
	62,268,696	61,772,979	59,592,942
EXPENSE			
Salaries			
Teachers	26,972,539	27,430,366	25,801,668
Principals and Vice Principals	3,851,941	3,836,224	3,873,594
Educational Assistants	4,213,284	4,436,420	4,281,972
Support Staff	4,857,206	4,945,850	4,842,875
Other Professionals	2,190,819	2,258,175	2,223,516
Substitutes	1,112,472	1,185,600	1,064,208
	43,198,261	44,092,635	42,087,833
Employee Benefits	10,029,322	10,290,631	9,399,002
Services and Supplies	7,326,521	7,843,713	6,839,904
	60,554,104	62,226,979	58,326,739
NET REVENUE (EXPENSE), FOR THE YEAR	1,714,592	(454,000)	1,266,203
INTERFUND TRANSFERS			
Capital Assets Purchased	(176,789)		(222,688)
Local Capital	(39,210)		
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		454,000	
SURPLUS (DEFICIT), FOR THE YEAR	1,498,593	$ -	1,043,515
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,907,922		864,407
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 3,406,515		$ 1,907,922
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,360,790		
Unrestricted	2,045,725		
	$ 3,406,515		

Version: 9765-9019-7037
September 08, 2011 12:43

SCHOOL DISTRICT No. 46 (SUNSHINE COAST)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 34,897,739	$ 34,789,281	$ 34,612,264
Provincial Grants - Other	63,500		395,277
Other Revenue	789,518	753,403	538,150
Rentals and Leases	56,408	30,000	36,988
Investment Income	49,938	25,000	30,395
	35,857,103	35,597,684	35,613,074
EXPENSE			
Salaries			
Teachers	13,876,739	14,026,412	14,362,087
Principals and Vice Principals	1,890,559	1,902,021	2,106,912
Educational Assistants	2,349,075	2,225,629	2,389,455
Support Staff	3,588,900	3,785,983	3,899,752
Other Professionals	984,149	947,555	990,923
Substitutes	1,829,228	2,266,020	1,779,406
	24,518,650	25,153,620	25,528,535
Employee Benefits	5,346,435	5,478,623	5,477,047
Services and Supplies	4,871,383	6,078,406	5,133,041
	34,736,468	36,710,649	36,138,623
NET REVENUE (EXPENSE), FOR THE YEAR	1,120,635	(1,112,965)	(525,549)
INTERFUND TRANSFERS			
Capital Assets Purchased	(14,801)		(52,340)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,112,965	
SURPLUS (DEFICIT), FOR THE YEAR	1,105,834	$ -	(577,889)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,041,451		2,619.340
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 3,147,285		$ 2,041,451
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,303,135		
Unrestricted	1,844,150		
	$ 3,147,285		

Version: 6875-6130-4147
September 08, 2011 16:53

Schedule A1

SCHOOL DISTRICT No. 47 (POWELL RIVER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 21,065,733	$ 20,787,636	$ 20,860,676
Provincial Grants - Other	22,394		25,036
Other Revenue	1,991,762	2,017,430	1,756,421
Rentals and Leases	74,382	25,000	52,945
Investment Income	18,302	35,000	25,194
	23,172,573	22,865,066	22,720,272
EXPENSE			
Salaries			
Teachers	8,772,435	8,890,214	8,539,143
Principals and Vice Principals	1,302,143	1,331,896	1,448,142
Educational Assistants	1,188,230	1,364,022	983,256
Support Staff	1,938,540	1,851,778	1,971,449
Other Professionals	1,138,475	1,175,133	1,173,924
Substitutes	833,875	823,846	794,519
	15,173,698	15,436,889	14,910,433
Employee Benefits	3,273,242	3,237,600	3,093,187
Services and Supplies	4,581,956	4,764,465	4,223,520
	23,028,896	23,438,954	22,227,140
NET REVENUE (EXPENSE), FOR THE YEAR	143,677	(573,888)	493,132
INTERFUND TRANSFERS			
Capital Assets Purchased			(181,401)
Local Capital	(250,000)		(350,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		573,888	
SURPLUS (DEFICIT), FOR THE YEAR	(106,323)	$ -	(38,269)
SURPLUS (DEFICIT), BEGINNING OF YEAR	661,457		699,726
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	**$ 555,134**		**$ 661,457**
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	356,604		
Unrestricted	198,530		
	$ 555,134		

Version: 4667-4482-2499
September 20, 2011 9:15

SCHOOL DISTRICT No. 48 (SEA TO SKY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 37,086,645	$ 36,695,214	$ 35,786,186
Provincial Grants - Other			177,916
Other Revenue	2,295,095	1,482,824	2,236,363
Rentals and Leases	379,740	215,000	340,343
Investment Income	66,020	30,000	22,196
	39,827,500	38,423,038	38,563,004
EXPENSE			
Salaries			
Teachers	16,640,380	16,571,259	16,432,596
Principals and Vice Principals	2,340,400	2,308,180	2,403,197
Educational Assistants	2,039,990	1,605,744	1,973,521
Support Staff	4,430,714	3,955,467	4,437,810
Other Professionals	1,249,299	1,305,256	1,392,353
Substitutes	667,750	1,440,000	685,677
	27,368,533	27,185,906	27,325,154
Employee Benefits	6,539,965	6,627,687	6,176,503
Services and Supplies	5,567,147	5,933,302	5,398,222
	39,475,645	39,746,895	38,899,879
NET REVENUE (EXPENSE), FOR THE YEAR	351,855	(1,323,857)	(336,875)
INTERFUND TRANSFERS			
Local Capital	(48,250)	(45,000)	(433,137)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,492,913	
SURPLUS (DEFICIT), FOR THE YEAR	303,605	$ 124,056	(770,012)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,536,861		2,306,873
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,840,466		$ 1,536,861
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,613,738		
Unrestricted	226,728		
	$ 1,840,466		

Version: 1001-6718-4736
September 09, 2011 9:34

SCHOOL DISTRICT No. 49 (CENTRAL COAST)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

		2011 ACTUAL		2011 AMENDED ANNUAL BUDGET		2010 ACTUAL
REVENUE						
Provincial Grants - Ministry of Education	$	2,527,306	$	2,991,823	$	2,850,154
Provincial Grants - Other		21,945		13,157		157,378
Other Revenue		2,799,535		2,278,626		2,456,843
Rentals and Leases		24,755		25,000		30,425
Investment Income		35,699		20,000		20,154
		5,409,240		5,328,606		5,514,954
EXPENSE						
Salaries						
Teachers		1,370,740		1,752,265		1,393,545
Principals and Vice Principals		361,210		367,894		310,054
Educational Assistants		511,381		522,001		479,111
Support Staff		436,827		500,076		434,273
Other Professionals		447,262		419,187		400,551
Substitutes		164,189		226,194		155,174
		3,291,609		3,787,617		3,172,708
Employee Benefits		656,950		920,641		717,719
Services and Supplies		1,152,560		1,850,051		1,215,435
		5,101,119		6,558,309		5,105,862
NET REVENUE (EXPENSE), FOR THE YEAR		308,121		(1,229,701)		409,092
INTERFUND TRANSFERS						
Capital Assets Purchased		(185,995)				(228,573)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE						
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)				1,607,136		
SURPLUS (DEFICIT), FOR THE YEAR		122,126	$	377,435		180,519
SURPLUS (DEFICIT), BEGINNING OF YEAR		1,607,136				1,426,617
SURPLUS (DEFICIT), END OF YEAR						
(Section 156 (12) of School Act)	$	1,729,262			$	1,607,136
SURPLUS (DEFICIT), END OF YEAR						
Internally Restricted		1,387,404				
Unrestricted		341,858				
	$	1,729,262				

SCHOOL DISTRICT No. 50 (HAIDA GWAII)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 6,488,720	$ 6,721,700	$ 6,689,724
Provincial Grants - Other			68,925
Other Revenue	3,819,424	3,523,355	3,459,987
Rentals and Leases	93,925	120,000	110,907
Investment Income	4,323	9,776	4,045
	10,406,392	10,374,831	10,333,588
EXPENSE			
Salaries			
Teachers	3,324,082	3,323,144	3,398,595
Principals and Vice Principals	852,968	851,561	910,898
Educational Assistants	752,730	789,835	749,459
Support Staff	1,290,913	1,302,280	1,025,095
Other Professionals	227,000	228,000	347,367
Substitutes	244,457	227,476	206,675
	6,692,150	6,722,296	6 638,089
Employee Benefits	1,497,919	1,405,896	1,466,107
Services and Supplies	2,199,121	2,248,277	2 065,619
	10,389,190	10,376,469	10,169,815
NET REVENUE (EXPENSE), FOR THE YEAR	17,202	(1,638)	163,773
INTERFUND TRANSFERS			
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,695	
SURPLUS (DEFICIT), FOR THE YEAR	17,202	$ 57	163,773
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,695		(162,078)
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 18,897		$ 1,695
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	18,897		
	$ 18,897		

Schedule A1

SCHOOL DISTRICT No. 51 (BOUNDARY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 16,081,780	$ 15,991,044	$ 16,031,441
Provincial Grants - Other	44,746	44,746	129,141
Other Revenue	49,831	35,934	71,679
Rentals and Leases	59,415	53,133	61,886
Investment Income	29,295	25,000	25,067
	16,265,067	16,149,857	16,319,214
EXPENSE			
Salaries			
Teachers	6,299,863	6,300,079	6,321,672
Principals and Vice Principals	1,149,447	1,149,161	1,162,574
Educational Assistants	875,770	901,683	981,494
Support Staff	1,998,777	2,005,623	2,062,866
Other Professionals	478,091	477,180	474,627
Substitutes	587,976	570,339	544,521
	11,389,924	11,404,065	11,547,754
Employee Benefits	2,501,099	2,572,966	2,379,099
Services and Supplies	2,072,449	2,502,486	2,097,389
	15,963,472	16,479,517	16,024,242
NET REVENUE (EXPENSE), FOR THE YEAR	301,595	(329,660)	294,972
INTERFUND TRANSFERS			
Capital Assets Purchased	(316,786)	(65,440)	(233,688)
Local Capital	(125,000)	(125,000)	(125,000)
Other	(30,646)		(30,489)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		520,100	
SURPLUS (DEFICIT), FOR THE YEAR	(170,837)	$ -	(94,205)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,157,471		1,251,676
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 986,634		$ 1,157,471
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	476,662		
Unrestricted	509,972		
	$ 986,634		

Version: 3687-2941-9959
September 16, 2011 10:58

Schedule A1

SCHOOL DISTRICT No. 52 (PRINCE RUPERT)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 25,775,386	$ 25,700,394	$ 25,553,863
Provincial Grants - Other	76,154	75,154	121,760
Other Revenue	1,330,165	1,321,293	1,262,845
Rentals and Leases	17,302	18,000	15,891
Investment Income	18,999	16,046	14,108
	27,218,005	27,130,887	26,968,467
EXPENSE			
Salaries			
Teachers	11,358,410	11,358,427	11,168,361
Principals and Vice Principals	1,585,534	1,584,605	1,662,604
Educational Assistants	1,937,184	1,981,572	2,048,708
Support Staff	2,336,239	2,372,739	2,376,780
Other Professionals	928,666	882,753	1,059,745
Substitutes	1,027,932	1,012,408	975,974
	19,173,965	19,192,504	19,312,172
Employee Benefits	4,186,864	4,255,604	4,141,345
Services and Supplies	3,562,161	3,940,641	3,403,167
	26,922,990	27,388,749	26,856,684
NET REVENUE (EXPENSE), FOR THE YEAR	295,015	(257,862)	111,783
INTERFUND TRANSFERS			
Capital Assets Purchased	(73,842)	(500,000)	(61,508)
Other	(26,437)		
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	194,736	$ (757,862)	50,275
SURPLUS (DEFICIT), BEGINNING OF YEAR	757,862		707,587
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 952,598		$ 757,862
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	581,807		
Unrestricted	370,791		
	$ 952,598		

Version: 7471-6725-4742
October 05, 2011 13:16

Schedule A1

SCHOOL DISTRICT No. 53 (OKANAGAN-SIMILKAMEEN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 24,007,883	$ 23,828,420	$ 23,615,966
Provincial Grants - Other	23,868	21,163	65,868
Other Revenue	591,100	720,846	765,855
Rentals and Leases	22,917	25,000	26,089
Investment Income	29,578	10,000	19,978
	24,675,346	24,605,429	24,493,756
EXPENSE			
Salaries			
Teachers	9,821,409	9,988,628	9,862,531
Principals and Vice Principals	1,600,264	1,594,424	1,583,800
Educational Assistants	1,438,094	1,412,373	1,478,465
Support Staff	2,219,046	2,412,143	2,561,571
Other Professionals	962,634	874,451	876,497
Substitutes	622,148	618,651	610,789
	16,663,595	16,900,670	16,973,653
Employee Benefits	3,910,931	3,844,595	3,772,036
Services and Supplies	3,362,326	3,698,205	3,420,317
	23,936,852	24,443,470	24,166,006
NET REVENUE (EXPENSE), FOR THE YEAR	738,494	161,959	327,750
INTERFUND TRANSFERS			
Capital Assets Purchased	(41,984)	(250,000)	(22,858)
Other	(155,128)		(183,274)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	541,382	$ (88,041)	121,618
SURPLUS (DEFICIT), BEGINNING OF YEAR	592,311		470,693
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,133,693		$ 592,311
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	660,331		
Unrestricted	473,362		
	$ 1,133,693		

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SCHOOL DISTRICT No. 54 (BULKLEY VALLEY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 22,265,081	$ 22,457,069	$ 22,099,865
Provincial Grants - Other			134,320
Other Revenue	1,235,495	1,390,671	1,490,195
Rentals and Leases	3,996	40,000	2,080
Investment Income	26,823	32,000	18,551
	23,531,395	23,919,740	23,745,011
EXPENSE			
Salaries			
Teachers	10,006,844	9,983,101	9,970,345
Principals and Vice Principals	1,658,453	1,644,646	1,642,427
Educational Assistants	1,696,595	1,871,600	1,671,597
Support Staff	2,385,781	2,452,714	2,422,816
Other Professionals	1,016,757	1,038,020	1,027,597
Substitutes	527,787	568,500	637,837
	17,292,217	17,558,581	17,372,619
Employee Benefits	4,205,393	3,877,441	3,922,898
Services and Supplies	2,436,161	2,736,118	2,584,090
	23,933,771	24,172,140	23,879,607
NET REVENUE (EXPENSE), FOR THE YEAR	(402,376)	(252,400)	(134,596)
INTERFUND TRANSFERS			
Capital Assets Purchased	(14,449)		(33,744)
Local Capital	(36,500)	(36,500)	(36,500)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		288,900	
SURPLUS (DEFICIT), FOR THE YEAR	(453,325)	$ -	(204,840)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,455,961		1,660,801
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,002,636		$ 1,455,961
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	68,961		
Unrestricted	933,675		
	$ 1,002,636		

SCHOOL DISTRICT No. 57 (PRINCE GEORGE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 126,367,232	$ 125,631,366	$ 123,865,455
Provincial Grants - Other	171,111	47,000	1,504,055
Federal Grants	50,000		
Other Revenue	1,335,683	619,472	1,588,125
Rentals and Leases	651,182	610,000	529,996
Investment Income	300,916	300,000	340,240
	128,876,124	127,307,838	127,827,871
EXPENSE			
Salaries			
Teachers	52,696,425	52,997,929	53,449,240
Principals and Vice Principals	6,521,534	6,601,873	7,979,929
Educational Assistants	9,316,294	8,906,782	9,385,386
Support Staff	12,374,530	12,746,932	13,582,610
Other Professionals	3,138,773	3,075,629	3,306,756
Substitutes	4,303,047	3,934,619	4,145,814
	88,350,603	88,263,764	91,849,735
Employee Benefits	20,015,200	20,600,823	19,564,714
Services and Supplies	17,114,531	17,319,684	16,879,174
	125,480,334	126,184,271	128,293,623
NET REVENUE (EXPENSE), FOR THE YEAR	3,395,790	1,123,567	(465,752)
INTERFUND TRANSFERS			
Local Capital	(918,397)	(1,000,000)	(893,550)
Other	(685,204)	(474,000)	(1,447,712)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		350,433	
SURPLUS (DEFICIT), FOR THE YEAR	1,792,189	$ -	(2,807,014)
SURPLUS (DEFICIT), BEGINNING OF YEAR	9,330,751		12,137,732
Changes in Accounting Policies/Prior Period Adjustments			
Adjustment			33
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	9,330,751		12,137,765
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 11,122,940		$ 9,330,751
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	11,122,940		
	$ 11,122,940		

Version: 9810-9064-7082
September 28, 2011 15:49

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 23,042,725	$ 22,973,433	$ 23,454,865
Provincial Grants - Other	59,114	31,914	295,335
Federal Grants			10,000
Other Revenue	2,783,226	2,501,094	2,510,835
Rentals and Leases	37,205	35,000	37,993
Investment Income	62,055	40,000	41,588
	25,984,325	25,581,441	26,350,616
EXPENSE			
Salaries			
Teachers	10,667,679	10,941,017	10,937,673
Principals and Vice Principals	1,763,443	1,641,616	1,648,302
Educational Assistants	1,779,081	1,957,843	1,657,665
Support Staff	2,529,792	2,673,922	2,607,250
Other Professionals	693,440	699,368	699,579
Substitutes	629,536	542,947	614,232
	18,062,971	18,456,713	18,164,701
Employee Benefits	3,931,473	4,388,079	3,771,707
Services and Supplies	3,875,392	3,517,894	3,953,996
	25,869,836	26,362,686	25,890,404
NET REVENUE (EXPENSE), FOR THE YEAR	114,489	(781,245)	460,212
INTERFUND TRANSFERS			
Capital Assets Purchased	(188,179)	(250,000)	(446,738)
Other	(201,288)		
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,031,245	
SURPLUS (DEFICIT), FOR THE YEAR	(274,978)	$ -	13,474
SURPLUS (DEFICIT), BEGINNING OF YEAR	5,458,763		5,445,289
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 5,183,785		$ 5,458,763

	2011 ACTUAL
SURPLUS (DEFICIT), END OF YEAR	
Internally Restricted	3,022,713
Unrestricted	2,161,072
	$ 5,183,785

Version: 3834-3088-1106
September 07, 2011 8:12

SCHOOL DISTRICT No. 59 (PEACE RIVER SOUTH)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 44,272,369	$ 44,104,382	$ 43,985,470
Provincial Grants - Other			229,950
Other Revenue	890,812	857,720	973,741
Rentals and Leases	104,550	90,160	92,102
Investment Income	51,731	45,000	39,611
	45,319,462	45,097,262	45,320,874
EXPENSE			
Salaries			
Teachers	15,613,840	15,503,185	14,721,177
Principals and Vice Principals	3,050,953	3,058,984	3,475,094
Educational Assistants	3,345,466	3,531,536	3,536,446
Support Staff	4,458,776	4,701,771	4,586,890
Other Professionals	2,070,528	2,109,272	1,994,108
Substitutes	1,289,810	1,385,793	1,200,974
	29,829,373	30,290,541	29,514,689
Employee Benefits	7,128,999	7,173,052	6,825,529
Services and Supplies	7,973,595	8,605,251	8,082,824
	44,931,967	46,068,844	44,423,042
NET REVENUE (EXPENSE), FOR THE YEAR	387,495	(971,582)	897,832
INTERFUND TRANSFERS			
Capital Assets Purchased	(176,592)	(437,146)	(152,171)
Local Capital		120,000	-
Other	(458,186)		(1,158,959)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,288,728	
SURPLUS (DEFICIT), FOR THE YEAR	(247,283)	$ -	(413,298)
SURPLUS (DEFICIT), BEGINNING OF YEAR	3,143,802		3,557,100
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,896,519		$ 3,143,802
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,992,351		
Unrestricted	904,168		
	$ 2,896,519		

Version: 8891-8145-6163
September 22, 2011 8:30

SCHOOL DISTRICT No. 60 (PEACE RIVER NORTH)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 53,476,683	$ 53,262,126	$ 52,979,789
Other Revenue	735,537	711,996	2,061,285
Rentals and Leases	11,400	6,300	8,533
Investment Income	59,567	60,000	39,821
	54,283,187	54,040,422	55,089,428
EXPENSE			
Salaries			
Teachers	22,742,493	22,820,394	22,306,137
Principals and Vice Principals	3,641,449	3,609,758	3,499,144
Educational Assistants	2,689,432	2,847,741	3,083,180
Support Staff	5,957,792	5,924,305	5,902,501
Other Professionals	1,398,543	1,421,850	1,427,255
Substitutes	1,195,325	1,353,834	1,212,916
	37,625,034	37,977,882	37,431,133
Employee Benefits	8,850,371	8,802,334	8,390,497
Services and Supplies	7,388,871	7,793,689	8,895,736
	53,864,276	54,573,905	54,717,366
NET REVENUE (EXPENSE), FOR THE YEAR	418,911	(533,483)	372,062
INTERFUND TRANSFERS			
Capital Assets Purchased	(42,783)		(176,307)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		533,483	
SURPLUS (DEFICIT), FOR THE YEAR	376,128	$ -	195,755
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,352,420		2,156,665
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,728,548		$ 2,352,420
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,422,590		
Unrestricted	305,958		
	$ 2,728,548		

Version: 1757-1011-8029
September 14, 2011 15:39

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 153,926,403	$ 153,070,670	$ 149,985,526
Provincial Grants - Other	270,416	167,732	237,509
Other Revenue	10,521,216	9,429,392	10,301,777
Rentals and Leases	1,304,655	1,289,243	1,222,560
Investment Income	341,633	300,000	387,514
	166,364,323	164,257,037	162,134,886
EXPENSE			
Salaries			
Teachers	73,537,118	74,216,572	71,585,390
Principals and Vice Principals	10,034,668	9,797,006	9,707,051
Educational Assistants	13,724,924	13,933,998	13,813,948
Support Staff	15,179,395	15,739,207	15,178,784
Other Professionals	3,599,037	3,714,559	3,775,668
Substitutes	6,707,957	7,379,476	6,887,904
	122,783,099	124,779,818	120,948,745
Employee Benefits	26,563,862	27,483,284	25,306,578
Services and Supplies	15,499,536	29,008,641	17,022,509
	164,846,497	181,271,743	163,277,832
NET REVENUE (EXPENSE), FOR THE YEAR	1,517,826	(17,014,706)	(1,142,946)
INTERFUND TRANSFERS			
Capital Assets Purchased	(1,048,061)	(800,000)	(957,025)
Local Capital			2,245,911
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	469,765	$ (17,814,706)	145,940
SURPLUS (DEFICIT), BEGINNING OF YEAR	17,814,706		17,668,766
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 18,284,471		$ 17,814,706
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	17,449,140		
Unrestricted	835,331		
	$ 18,284,471		

Version: 9560-8814-6832
September 06, 2011 8:06

SCHOOL DISTRICT No. 62 (SOOKE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 75,686,724	$ 75,073,438	$ 71,872,022
Provincial Grants - Other			6,000
Other Revenue	3,469,911	3,376,644	3,965,273
Rentals and Leases	208,308	185,700	196,714
Investment Income	72,054	74,643	217,610
	79,436,997	78,710,425	76,257,619
EXPENSE			
Salaries			
Teachers	33,690,954	33,875,609	32,458,862
Principals and Vice Principals	5,551,113	5,401,864	5,373,199
Educational Assistants	4,846,522	5,140,459	4,709,545
Support Staff	8,237,213	8,257,958	8,354,550
Other Professionals	2,515,895	2,521,523	2,717,604
Substitutes	2,176,221	2,167,053	2,192,818
	57,017,918	57,364,466	55,806,578
Employee Benefits	14,083,887	13,438,640	13,359,891
Services and Supplies	7,866,238	8,086,166	7,940,885
	78,968,043	78,889,272	77,107,354
NET REVENUE (EXPENSE), FOR THE YEAR	468,954	(178,847)	(849,735)
INTERFUND TRANSFERS			
Capital Assets Purchased	(233,376)		(457,693)
Local Capital		(20,000)	
Other	(162,405)	(148,100)	(141,700)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		346,947	
SURPLUS (DEFICIT), FOR THE YEAR	73,173	$ -	(1,449,128)
SURPLUS (DEFICIT), BEGINNING OF YEAR	346,947		1,796,075
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 420,120		$ 346,947
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	420,120		
	$ 420,120		

Version: 1406-9660-7678
September 20, 2011 10:59

SCHOOL DISTRICT No. 63 (SAANICH)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 63,622,501	$ 63,481,818	$ 63,425,060
Provincial Grants - Other	40,304		250,451
Other Revenue	5,600,454	5,700,977	5,913,324
Rentals and Leases	287,405	266,047	260,840
Investment Income	454,846	175,000	547,812
	70,005,510	69,623,842	70,397,487
EXPENSE			
Salaries			
Teachers	31,043,126	30,925,244	30,504,153
Principals and Vice Principals	3,604,971	3,590,018	3,660,977
Educational Assistants	4,408,695	4,221,146	4,312,422
Support Staff	6,917,539	6,873,122	6,988,731
Other Professionals	2,338,268	2,122,847	2,239,187
Substitutes	2,541,169	2,374,823	2,287,169
	50,853,768	50,107,200	49,992,639
Employee Benefits	12,645,671	12,805,429	11,967,603
Services and Supplies	8,348,565	8,482,243	8,427,432
	71,848,004	71,394,872	70,387,674
NET REVENUE (EXPENSE), FOR THE YEAR	(1,842,494)	(1,771,030)	9,813
INTERFUND TRANSFERS			
Capital Assets Purchased	(204,497)		(1,089,249)
Local Capital	(60,000)		(60,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,771,030	
SURPLUS (DEFICIT), FOR THE YEAR	(2,106,991)	$ -	(1,139,436)
SURPLUS (DEFICIT), BEGINNING OF YEAR	6,503,026		7,642,462
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 4,396,035		$ 6,503,026
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	4,284,867		
Unrestricted	111,168		
	$ 4,396,035		

Version: 5091-4345-2363
September 01, 2011 9:52

SCHOOL DISTRICT No. 64 (GULF ISLANDS)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 16,539,366	$ 16,435,208	$ 16,207,469
Provincial Grants - Other	4,156		109,265
Other Revenue	961,554	976,101	982,995
Rentals and Leases	13,487	12,000	20,284
Investment Income	18,778	12,000	9,965
	17,537,341	17,435,309	17,329,978
EXPENSE			
Salaries			
Teachers	6,283,283	6,183,305	5,946,692
Principals and Vice Principals	1,214,135	1,217,271	1,285,815
Educational Assistants	812,348	767,135	762,406
Support Staff	2,042,615	2,055,125	1,990,488
Other Professionals	770,743	757,309	755,721
Substitutes	459,178	346,239	430,388
	11,582,302	11,326,384	11,171,510
Employee Benefits	2,765,301	2,818,936	2,568,826
Services and Supplies	3,192,642	3,179,208	3,186,145
	17,540,245	17,324,528	16,926,481
NET REVENUE (EXPENSE), FOR THE YEAR	- 2,904	110,781	403,497
INTERFUND TRANSFERS			
Capital Assets Purchased	- 76,722	- 76,000	- 73,554
Other WIP Purchases and Related Entity	- 57,007	- 25,000	8,046
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	- 136,633	$ 9,781	337,989
SURPLUS (DEFICIT), BEGINNING OF YEAR	441,163		103,174
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 304,530		$ 441,163
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	304,530		
	$ 304,530		

Version: 4516-3770-1786
September 15, 2011 14:35

SCHOOL DISTRICT No. 67 (OKANAGAN SKAHA)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 55,094,860	$ 54,788,886	$ 54,590,005
Provincial Grants - Other	47,760	47,760	300,915
Other Revenue	1,883,992	1,870,313	2,072,500
Rentals and Leases	392,950	345,000	168,467
Investment Income	100,605	105,000	104,369
	57,520,167	57,156,959	57,236,256
EXPENSE			
Salaries			
Teachers	25,327,481	25,577,036	24,850,574
Principals and Vice Principals	3,454,030	3,468,500	3,465,790
Educational Assistants	3,066,182	3,311,975	3,249,008
Support Staff	4,429,447	5,137,286	4,802,978
Other Professionals	1,548,417	1,584,400	1,637,108
Substitutes	1,437,957	1,566,474	1,453,711
	39,263,514	40,645,671	39,459,169
Employee Benefits	9,436,220	9,672,704	8,984,392
Services and Supplies	8,094,996	8,265,170	7,823,642
	56,794,730	58,583,545	56,267,203
NET REVENUE (EXPENSE), FOR THE YEAR	725,437	(1,426,586)	969,053
INTERFUND TRANSFERS			
Capital Assets Purchased	(151,708)		(54,446)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,426,586	
SURPLUS (DEFICIT), FOR THE YEAR	573,729	$ -	914,607
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,427,879		513,272
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 2,001,608		$ 1,427,879
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,531,283		
Unrestricted	470,325		
	$ 2,001,608		

Version: 2379-1633-8651
September 07, 2011 15:00

SCHOOL DISTRICT No. 68 (NANAIMO-LADYSMITH)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 118,527,513	$ 118,298,206	$ 115,565,622
Provincial Grants - Other	152,772	141,454	1,552,755
Other Revenue	5,616,609	5,589,273	5,967,489
Rentals and Leases	443,925	421,000	370,829
Investment Income	74,230	70,000	67,757
	124,815,049	124,519,933	123,524,452
EXPENSE			
Salaries			
Teachers	55,048,035	54,611,817	54,564,052
Principals and Vice Principals	6,237,890	6,255,632	6,484,597
Educational Assistants	10,337,557	10,374,083	10,731,258
Support Staff	11,979,634	11,833,576	12,202,263
Other Professionals	2,284,062	2,304,821	2,337,260
Substitutes	5,151,830	4,924,694	5,131,161
	91,039,008	90,304,623	91,450,591
Employee Benefits	21,660,645	21,699,103	20,458,799
Services and Supplies	11,134,620	12,555,728	11,484,098
	123,834,273	124,559,454	123,393,488
NET REVENUE (EXPENSE), FOR THE YEAR	980,776	(39,521)	130,964
INTERFUND TRANSFERS			
Capital Assets Purchased	(356,456)	(676,500)	(342,492)
Local Capital	(130,656)		(65,387)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		716,021	
SURPLUS (DEFICIT), FOR THE YEAR	493,664	$ -	(276,915)
SURPLUS (DEFICIT), BEGINNING OF YEAR	746,021		1,022,936
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,239,685		$ 746,021
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,113,500		
Unrestricted	126,185		
	$ 1,239,685		

SCHOOL DISTRICT No. 69 (QUALICUM)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 41,966,743	$ 41,500,853	$ 41,472,770
Provincial Grants - Other	80,550	58,200	267,009
Other Revenue	1,984,783	1,824,110	2,228,621
Rentals and Leases	73,697	57,000	78,018
Investment Income	56,649	30,000	35,049
	44,162,422	43,470,163	44,081,467
EXPENSE			
Salaries			
Teachers	17,695,569	17,765,731	18,019,757
Principals and Vice Principals	2,832,536	2,844,897	3,025,387
Educational Assistants	3,077,809	2,987,884	3,326,424
Support Staff	4,854,506	5,197,777	4,941,805
Other Professionals	1,033,134	1,047,723	1,111,923
Substitutes	1,143,085	928,517	1,186,782
	30,636,639	30,772,529	31,612,078
Employee Benefits	7,696,051	7,628,617	7,608,299
Services and Supplies	4,628,063	4,934,019	4,661,694
	42,960,753	43,335,165	43,882,071
NET REVENUE (EXPENSE), FOR THE YEAR	1,201,669	134,998	199,396
INTERFUND TRANSFERS			
Capital Assets Purchased	(81,163)		(12,674)
Local Capital	(177,565)	(154,400)	(127,567)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(170,000)	(72,000)	
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		91,402	
SURPLUS (DEFICIT), FOR THE YEAR	772,941	$ -	59,155
SURPLUS (DEFICIT), BEGINNING OF YEAR	91,477		32,322
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 864,418		$ 91,477
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	864,418		
	$ 864,418		

SCHOOL DISTRICT No. 70 (ALBERNI)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 37,265,770	$ 36,023,444	$ 36,113,394
Provincial Grants - Other		616,488	406,935
Other Revenue	2,545,160	2,518,856	3,226,545
Rentals and Leases	107,346	82,000	97,127
Investment Income	28,276	20,000	11,471
	39,946,552	39,260,788	39,855,472
EXPENSE			
Salaries			
Teachers	16,071,454	16,192,803	15,585,058
Principals and Vice Principals	2,432,939	2,432,567	2,662,171
Educational Assistants	3,019,634	3,235,766	2,970,919
Support Staff	4,218,159	4,129,102	4,232,887
Other Professionals	984,573	981,758	957,643
Substitutes	1,057,149	1,150,000	1,060,954
	27,783,908	28,121,996	27,469,632
Employee Benefits	6,064,101	6,193,118	5,872,386
Services and Supplies	5,799,131	5,472,335	5,592,502
	39,647,140	39,787,449	38,934,520
NET REVENUE (EXPENSE), FOR THE YEAR	299,412	(526,661)	920,952
INTERFUND TRANSFERS			
Local Capital	(200,000)		(298,447)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		626,709	
SURPLUS (DEFICIT), FOR THE YEAR	99,412	$ 100,048	622,505
SURPLUS (DEFICIT), BEGINNING OF YEAR	626,709		4,204
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 726,121		$ 626,709
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	285,701		
Unrestricted	440,420		
	$ 726,121		

Version: 6863-6117-4135
September 26, 2011 9:14

SCHOOL DISTRICT No. 71 (COMOX VALLEY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 73,842,185	$ 72,687,735	$ 72,848,636
Other Revenue	2,153,271	1,983,982	2,039,141
Rentals and Leases	169,393	120,000	150,320
Investment Income	199,891	150,000	100,681
	76,364,740	74,941,717	75,138,778
EXPENSE			
Salaries			
Teachers	32,739,782	32,737,827	31,909,523
Principals and Vice Principals	3,922,520	3,929,095	4,306,714
Educational Assistants	4,936,764	5,212,567	5,220,866
Support Staff	7,176,705	7,020,497	7,143,714
Other Professionals	1,673,897	1,676,917	1,691,058
Substitutes	2,882,290	2,686,106	2,620,862
	53,331,958	53,263,009	52,982,737
Employee Benefits	12,373,707	12,134,187	12,130,620
Services and Supplies	9,908,926	9,544,521	9,503,544
	75,614,591	74,941,717	74,616,901
NET REVENUE (EXPENSE), FOR THE YEAR	750,149	-	521,877
INTERFUND TRANSFERS			
Capital Assets Purchased	(162,883)		
Other	(142,551)		(177,044)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	444,715	$ -	344,833
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,027,618		1,682,785
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 2,472,333		$ 2,027,618
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,472,333		
	$ 2,472,333		

Version: 5475-4729-2747
September 28, 2011 10:46

SCHOOL DISTRICT No. 72 (CAMPBELL RIVER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 48,293,745	$ 47,853,906	$ 48,049,988
Other Revenue	2,896,521	2,779,392	2,848,163
Rentals and Leases	186,244	185,000	175,823
Investment Income	64,605	40,000	44,692
	51,440,115	50,858,298	51,118,666
EXPENSE			
Salaries			
Teachers	21,618,466	21,796,875	22,210,126
Principals and Vice Principals	3,214,431	3,387,184	3,317,708
Educational Assistants	4,002,928	4,094,668	4,088,674
Support Staff	5,821,110	5,832,661	6,182,074
Other Professionals	1,159,682	1,074,066	1,145,477
Substitutes	1,007,920	1,078,122	947,917
	36,824,537	37,262,576	37,891,976
Employee Benefits	8,102,279	7,794,668	8,066,288
Services and Supplies	5,754,674	7,291,823	5,784,414
	50,681,490	52,349,067	51,742,678
NET REVENUE (EXPENSE), FOR THE YEAR	758,625	(1,490,769)	(624,012)
INTERFUND TRANSFERS			
Capital Assets Purchased	(50,895)		
Local Capital	(201,407)	(185,000)	(225,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,675,769	
SURPLUS (DEFICIT), FOR THE YEAR	506,323	$ -	(849,012)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,055,133		2,904,145
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,561,456		$ 2,055,133
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,561,456		
	$ 2,561,456		

Version: 7307-6561-4579
September 23, 2011 9:49

SCHOOL DISTRICT No. 73 (KAMLOOPS/THOMPSON)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 122,753,878	$ 121,033,106	$ 120,605,104
Provincial Grants - Other	125,765	125,765	668,304
Other Revenue	4,893,196	2,755,193	5,204,913
Rentals and Leases	213,257	353,704	356,785
Investment Income	185,901	150,000	212,104
	128,171,997	124,417,768	127,047,210
EXPENSE			
Salaries			
Teachers	57,489,274	57,232,743	57,273,307
Principals and Vice Principals	6,662,415	6,443,455	6,842,028
Educational Assistants	6,866,101	6,923,950	6,843,407
Support Staff	13,336,513	13,388,280	14,107,624
Other Professionals	3,225,053	2,363,776	2,692,005
Substitutes	4,583,689	4,479,797	4,619,514
	92,163,045	90,832,001	92,377,885
Employee Benefits	20,417,114	19,779,185	19,485,474
Services and Supplies	13,848,303	14,506,574	13,779,985
	126,428,462	125,117,760	125,643,344
NET REVENUE (EXPENSE), FOR THE YEAR	1,743,535	(699,992)	1,403,866
INTERFUND TRANSFERS			
Local Capital	(800,971)		(94,580)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		699,992	
SURPLUS (DEFICIT), FOR THE YEAR	942,564	$ -	1,309,286
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,191,449		882,163
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 3,134,013		$ 2,191,449
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	3,134,013		
	$ 3,134,013		

Version: 5162-4417-2434
September 06, 2011 10:41

Schedule A1

SCHOOL DISTRICT No. 74 (GOLD TRAIL)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 20,993,029	$ 20,852,123	$ 20,887,024
Provincial Grants - Other	100,554	100,967	343,572
Other Revenue	457,162	390,947	872,629
Rentals and Leases	18,300	16,800	17,705
Investment Income	111,188	104,546	89,301
	21,680,233	21,465,383	22,210,231
EXPENSE			
Salaries			
Teachers	6,239,915	6,174,958	6,192,241
Principals and Vice Principals	1,197,168	1,243,373	1,311,485
Educational Assistants	1,686,216	1,519,547	1,648,038
Support Staff	2,361,064	2,402,603	2,522,926
Other Professionals	958,702	985,688	890,544
Substitutes	916,725	886,911	810,006
	13,359,790	13,213,080	13,375,240
Employee Benefits	2,901,306	2,747,609	2,906,818
Services and Supplies	3,582,474	4,184,115	3,349,557
	19,843,570	20,144,804	19,631,615
NET REVENUE (EXPENSE), FOR THE YEAR	1,836,663	1,320,579	2,578,616
INTERFUND TRANSFERS			
Capital Assets Purchased	(221,574)	(400,000)	(249,026)
Local Capital	(1,500,000)	(1,500,000)	(1,500,000)
Other	(48,983)		(53,848)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits			(1,415,270)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,036,795	
SURPLUS (DEFICIT), FOR THE YEAR	66,106	$ 457,374	(639,528)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,036,795		1,676,323
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,102,901		$ 1,036,795
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,102,901		
	$ 1,102,901		

Version: 1238-9492-7510
September 12, 2011 13:28

SCHOOL DISTRICT No. 75 (MISSION)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 53,748,510	$ 52,981,600	$ 53,081,946
Provincial Grants - Other	13,368		
Other Revenue	1,944,088	2,015,000	1,852,813
Rentals and Leases	128,849	110,000	134,789
Investment Income	4,203	1,000	21,400
	55,839,018	55,107,600	55,090,948
EXPENSE			
Salaries			
Teachers	24,721,300	24,729,800	24,313,853
Principals and Vice Principals	3,414,800	3,406,000	3,460,883
Educational Assistants	4,195,039	3,872,540	4,432,634
Support Staff	5,278,511	4,716,600	5,617,604
Other Professionals	1,681,031	1,570,700	1,754,902
Substitutes	2,246,197	2,033,800	2,255,406
	41,536,878	40,329,440	41,835,282
Employee Benefits	9,640,633	9,271,000	8,959,483
Services and Supplies	4,186,647	4,401,760	4,787,766
	55,364,158	54,002,200	55,582,531
NET REVENUE (EXPENSE), FOR THE YEAR	474,860	1,105,400	(491,583)
INTERFUND TRANSFERS			
Capital Assets Purchased	(45,347)		
Local Capital	(930,600)		(589,723)
Other	(116,493)		582,274
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	(617,580)	$ 1,105,400	(499,032)
SURPLUS (DEFICIT), BEGINNING OF YEAR	(355,395)		143,637
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ (972,975)		$ (355,395)
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	(972,975)		
	$ (972,975)		

Version: 8472-7726-5744
September 26, 2011 9:32

SCHOOL DISTRICT No. 78 (FRASER-CASCADE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 17,216,207	$ 16,951,187	$ 16,925,777
Provincial Grants - Other			223,622
Other Revenue	3,003,380	3,166,079	3,309,080
Rentals and Leases	52,440	42,000	48,727
Investment Income	37,184	10,000	64,012
	20,309,211	20,169,266	20,571,218
EXPENSE			
Salaries			
Teachers	7,779,687	7,998,926	7,989,394
Principals and Vice Principals	1,374,449	1,384,000	1,452,270
Educational Assistants	1,281,607	1,346,434	1,340,578
Support Staff	1,773,803	1,980,829	1,918,395
Other Professionals	541,290	486,768	474,089
Substitutes	736,231	929,996	856,050
	13,487,067	14,126,953	14,030,776
Employee Benefits	3,015,208	3,307,520	3,297,803
Services and Supplies	2,195,610	3,270,472	2,389,632
	18,697,885	20,704,945	19,718,211
NET REVENUE (EXPENSE), FOR THE YEAR	1,611,326	(535,679)	853,007
INTERFUND TRANSFERS			
Capital Assets Purchased	(211,481)		(94,014)
Local Capital	(400,000)	(27,486)	(200,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(42,377)	(42,377)	(200,000)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		605,542	
SURPLUS (DEFICIT), FOR THE YEAR	957,468	$ -	358,993
SURPLUS (DEFICIT), BEGINNING OF YEAR	913,356		554,363
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,870,824		$ 913,356
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	830,770		
Unrestricted	1,040,054		
	$ 1,870,824		

Version: 7173-6428-4445
September 07, 2011 9:05

SCHOOL DISTRICT No. 79 (COWICHAN VALLEY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 66,283,222	$ 66,076,885	$ 65,938,069
Provincial Grants - Other	89,571	87,196	210,399
Other Revenue	6,398,430	6,072,280	6,015,970
Rentals and Leases	159,065	126,000	122,887
Investment Income	72,933	80,000	53,211
	73,003,221	72,442,361	72,340,536
EXPENSE			
Salaries			
Teachers	32,776,202	32,643,451	32,003,598
Principals and Vice Principals	4,276,839	4,260,631	4,250,278
Educational Assistants	4,276,472	4,308,971	3,965,793
Support Staff	7,987,428	8,098,490	8,551,651
Other Professionals	1,413,748	1,412,168	1,322,369
Substitutes	3,425,569	3,569,666	3,615,679
	54,156,258	54,293,377	53,709,368
Employee Benefits	12,000,214	11,952,071	11,311,581
Services and Supplies	6,468,788	7,389,768	7,043,748
	72,625,260	73,635,216	72,064,697
NET REVENUE (EXPENSE), FOR THE YEAR	377,961	(1,192,855)	275,839
INTERFUND TRANSFERS			
Capital Assets Purchased	(61,206)		(7,597)
Local Capital	(80,475)	(91,288)	(91,417)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(100,000)	(100,000)	(100,000)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,384,143	
SURPLUS (DEFICIT), FOR THE YEAR	136,280	$ -	76,825
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,398,770		1,321,945
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,535,050		$ 1,398,770
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,201,316		
Unrestricted	333,734		
	$ 1,535,050		

Version: 5127-4382-2399
September 16, 2011 11:42

SCHOOL DISTRICT No. 81 (FORT NELSON)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 9,857,860	$ 9,810,685	$ 9,713,472
Provincial Grants - Other	61,740	61,736	126,840
Other Revenue	229,285	191,203	228,024
Rentals and Leases	49,121	26,440	46,800
Investment Income	14,559	4,000	5,043
	10,212,565	10,094,064	10,120,179
EXPENSE			
Salaries			
Teachers	3,598,411	3,601,482	3,607,352
Principals and Vice Principals	829,909	824,715	812,600
Educational Assistants	574,455	659,365	610,557
Support Staff	619,264	588,488	553,663
Other Professionals	562,908	548,026	598,502
Substitutes	187,384	209,668	206,624
	6,372,331	6,431,744	6,389,298
Employee Benefits	1,543,505	1,613,639	1,523,363
Services and Supplies	1,711,979	1,970,244	1,895,928
	9,627,815	10,015,627	9,808,589
NET REVENUE (EXPENSE), FOR THE YEAR	584,750	78,437	311,590
INTERFUND TRANSFERS			
Capital Assets Purchased	(122,775)	(24,177)	(75,350)
Local Capital	(45,813)		
Other	(11,597)	(71,500)	(151,405)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		17,240	
SURPLUS (DEFICIT), FOR THE YEAR	404,565	$ -	84,835
SURPLUS (DEFICIT), BEGINNING OF YEAR	638,526		553,691
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,043,091		$ 638,526
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	168,514		
Unrestricted	874,577		
	$ 1,043,091		

Schedule A1

SCHOOL DISTRICT No. 82 (COAST MOUNTAIN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 47,988,355	$ 47,643,565	$ 47,653,304
Other Revenue	5,033,862	5,090,395	5,077,536
Rentals and Leases	250,939	266,860	211,212
Investment Income	20,216	140,500	160,845
	53,293,372	53,141,320	53,102,897
EXPENSE			
Salaries			
Teachers	22,391,715	22,420,837	22,152,195
Principals and Vice Principals	3,410,051	3,390,833	3,432,629
Educational Assistants	3,630,343	3,592,087	3,609,968
Support Staff	4,751,991	4,714,465	5,314,349
Other Professionals	1,900,622	1,534,896	1,664,225
Substitutes	2,131,616	1,706,091	1,890,375
	38,216,338	37,359,209	38,063,741
Employee Benefits	8,227,059	7,949,304	7,975,389
Services and Supplies	8,829,471	9,381,391	8,408,322
	55,272,868	54,689,904	54,447,452
NET REVENUE (EXPENSE), FOR THE YEAR	(1,979,496)	(1,548,584)	(1,344,555)
INTERFUND TRANSFERS			
Capital Assets Purchased	(178,412)	(38,200)	(813,522)
Local Capital	2,157,908	1,586,784	657,984
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	-	$ -	(1,500,093)
SURPLUS (DEFICIT), BEGINNING OF YEAR	-		1,500,093
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ -		$ -
SURPLUS (DEFICIT), END OF YEAR	$ -		

Version: 9154-8409-6426
August 11, 2011 14:50

SCHOOL DISTRICT No. 83 (NORTH OKANAGAN-SHUSWAP)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 62,946,454	$ 62,625,297	$ 62,431,563
Provincial Grants - Other	93,523	93,523	53,487
Other Revenue	1,674,451	1,530,669	1,577,761
Rentals and Leases	59,472	32,000	59,761
Investment Income	280,966	220,000	291,409
	65,054,866	64,501,489	64,413,981
EXPENSE			
Salaries			
Teachers	26,710,669	27,003,825	25,748,500
Principals and Vice Principals	3,894,145	3,802,923	3,932,216
Educational Assistants	4,281,579	4,665,150	4,341,369
Support Staff	5,937,808	6,606,108	6,198,615
Other Professionals	2,034,247	1,963,586	1,968,242
Substitutes	2,225,174	2,346,305	2,153,148
	45,083,622	46,387,897	44,342,090
Employee Benefits	10,420,000	10,770,290	9,737,030
Services and Supplies	7,463,121	9,014,987	8,372,548
	62,966,743	66,173,174	62,451,668
NET REVENUE (EXPENSE), FOR THE YEAR	2,088,123	(1,671,685)	1,962,313
INTERFUND TRANSFERS			
Capital Assets Purchased	(366,632)		(152,595)
Local Capital	(2,790,507)	(130,000)	(150,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits			(813,494)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,801,685	
SURPLUS (DEFICIT), FOR THE YEAR	(1,069,016)	$ -	846,224
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,956,107		2,109,883
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,887,091		$ 2,956,107
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,887,091		
	$ 1,887,091		

Version: 5560-4814-2832
September 29, 2011 15:37

SCHOOL DISTRICT No. 84 (VANCOUVER ISLAND WEST)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 4,648,842	$ 4,680,654	$ 4,524,516
Provincial Grants - Other	28,289	22,750	113,203
Other Revenue	2,525,667	2,493,159	2,430,160
Rentals and Leases	1,100	1,000	475
Investment Income	15,244	15,000	3,679
	7,219,142	7,212,563	7,072,033
EXPENSE			
Salaries			
Teachers	2,516,548	2,633,209	2,591,749
Principals and Vice Principals	675,566	681,079	551,960
Educational Assistants	511,121	531,621	437,480
Support Staff	611,675	571,019	543,613
Other Professionals	357,836	387,628	384,148
Substitutes	203,356	287,124	277,798
	4,876,102	5,091,680	4,786,748
Employee Benefits	1,091,913	1,211,169	1,019,861
Services and Supplies	1,232,320	1,441,958	1,125,750
	7,200,335	7,744,807	6,932,359
NET REVENUE (EXPENSE), FOR THE YEAR	18,807	(532,244)	139,674
INTERFUND TRANSFERS			
Capital Assets Purchased	(73,413)		(84,142)
Local Capital	(25,000)	(25,000)	(40,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		963,063	
SURPLUS (DEFICIT), FOR THE YEAR	(79,606)	$ 405,819	15,532
SURPLUS (DEFICIT), BEGINNING OF YEAR	988,064		972,532
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 908,458		$ 988,064
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	504,984		
Unrestricted	403,474		
	$ 908,458		

Version: 5071-4325-2343
September 14, 2011 8:50

SCHOOL DISTRICT No. 85 (VANCOUVER ISLAND NORTH)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 18,678,188	$ 18,522,031	$ 18,549,185
Provincial Grants - Other	15,666		
Other Revenue	114,606	23,342	53,477
Rentals and Leases	55,906	19,000	24,727
Investment Income	11,501	5,000	3,735
	18,875,867	18,569,373	18,631,124
EXPENSE			
Salaries			
Teachers	6,914,549	6,773,518	6,981,370
Principals and Vice Principals	1,428,164	1,421,098	1,505,232
Educational Assistants	1,369,455	1,630,491	1,315,758
Support Staff	2,405,524	2,279,401	2,520,789
Other Professionals	544,549	546,804	548,921
Substitutes	585,941	652,781	594,547
	13,248,182	13,304,093	13,466,617
Employee Benefits	2,865,492	3,189,442	2,804,984
Services and Supplies	2,457,445	3,040,791	2,551,905
	18,571,119	19,534,326	18,823,506
NET REVENUE (EXPENSE), FOR THE YEAR	304,748	(964,953)	(192,382)
INTERFUND TRANSFERS			
Local Capital	(100,000)	(100,000)	(100,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,064,953	
SURPLUS (DEFICIT), FOR THE YEAR	204,748	$ -	(292,382)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,610,517		1,902,899
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,815,265		$ 1,610,517
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,010,380		
Unrestricted	804,885		
	$ 1,815,265		

Version: 8130-7384-5402
September 12, 2011 13:29

SCHOOL DISTRICT No. 87 (STIKINE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 5,369,651	$ 5,337,933	$ 5,119,073
Provincial Grants - Other	30,465	40,620	401,994
Other Revenue	1,036,558	1,005,586	908,190
Rentals and Leases	168,883	152,000	182,208
Investment Income	23,207	5,000	21,601
	6,628,764	6,541,139	6,633,066
EXPENSE			
Salaries			
Teachers	1,196,752	1,186,938	1,405,941
Principals and Vice Principals	412,233	429,723	362,551
Educational Assistants	303,696	382,150	271,282
Support Staff	604,522	681,162	634,068
Other Professionals	495,348	584,614	542,913
Substitutes	164,810	167,385	181,448
	3,177,361	3,431,972	3,398,203
Employee Benefits	740,066	785,241	712,747
Services and Supplies	1,913,310	2,553,645	1,650,520
	5,830,737	6,770,858	5,761,470
NET REVENUE (EXPENSE), FOR THE YEAR	798,027	(229,719)	871,596
INTERFUND TRANSFERS			
Local Capital			(700,000)
Other	(96,333)	(98,500)	(90,308)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		326,219	
SURPLUS (DEFICIT), FOR THE YEAR	701,694	$ (2,000)	81,288
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,280,879		1,199,591
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,982,573		$ 1,280,879
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,544,462		
Unrestricted	438,111		
	$ 1,982,573		

Schedule A1

SCHOOL DISTRICT No. 91 (NECHAKO LAKES)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 49,637,179	$ 49,068,281	$ 48,966,515
Provincial Grants - Other			25,000
Other Revenue	3,574,217	3,612,125	3,866,917
Rentals and Leases	16,508	5,940	1,815
Investment Income	175,028	175,240	128,941
	53,402,932	52,861,586	52,989,188
EXPENSE			
Salaries			
Teachers	19,529,423	20,306,601	20,209,706
Principals and Vice Principals	2,762,263	2,800,128	3,032,096
Educational Assistants	3,382,393	3,507,695	3,524,971
Support Staff	5,664,278	6,123,031	6,328,768
Other Professionals	1,462,217	1,579,985	1,885,916
Substitutes	1,534,968	1,501,515	1,494,727
	34,335,542	35,818,955	36,476,184
Employee Benefits	7,763,930	8,046,328	7,733,950
Services and Supplies	8,128,149	9,471,599	8,921,522
	50,227,621	53,336,882	53,131,656
NET REVENUE (EXPENSE), FOR THE YEAR	3,175,311	(475,296)	(142,468)
INTERFUND TRANSFERS			
Capital Assets Purchased			(21,080)
Local Capital	(2,996,124)	(80,000)	(1,035,828)
Other	35,823	(17,545)	(104,384)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		572,841	
SURPLUS (DEFICIT), FOR THE YEAR	215,010	$ -	(1,303,760)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,112,048		3,415,808
Changes in Accounting Policies/Prior Period Adjustments			
Net of Carbon Tax Reimbursement & Carbon Offsets re previous year	(8,895)		
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	2,103,153		3,415,808
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ **2,318,163**		$ **2,112,048**
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,318,163		
	$ **2,318,163**		

SCHOOL DISTRICT No. 92 (NISGA'A)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 591,919	$ 691,442	$ 630,315
Provincial Grants - Other	104,505	125,516	114,003
Federal Grants	593,753	811,148	1,021,190
Other Revenue	7,218,225	6,826,258	7,527,682
Rentals and Leases	226,682	220,000	239,802
Investment Income	52,279	25,000	39,839
	8,787,363	8,699,364	9,572,831
EXPENSE			
Salaries			
Teachers	3,081,021	3,134,768	3,008,856
Principals and Vice Principals	714,638	714,191	714,838
Educational Assistants	412,670	426,491	447,698
Support Staff	811,876	832,857	847,218
Other Professionals	553,093	563,991	574,330
Substitutes	240,542	225,000	227,267
	5,813,840	5,897,298	5,820,207
Employee Benefits	1,022,246	1,027,795	942,317
Services and Supplies	1,888,559	2,215,918	2,334,320
	8,724,645	9,141,011	9,096,844
NET REVENUE (EXPENSE), FOR THE YEAR	62,718	(441,647)	475,987
INTERFUND TRANSFERS			
Other			(464,209)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		441,647	
SURPLUS (DEFICIT), FOR THE YEAR	62,718	$ -	11,778
SURPLUS (DEFICIT), BEGINNING OF YEAR	441,647		429,869
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 504,365		$ 441,647
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	386,409		
Unrestricted	117,956		
	$ 504,365		

Version: 5405-4659-2677
September 13, 2011 8:55

SCHOOL DISTRICT No. 93 (CONSEIL SCOLAIRE FRANCOPHONE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2011

Schedule A1

	2011 ACTUAL	2011 AMENDED ANNUAL BUDGET	2010 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 64,991,553	$ 64,424,581	$ 60,529,883
Federal Grants	226,948		235,609
Other Revenue	125,648	82,132	147,630
Rentals and Leases	19,000	25,000	18,000
Investment Income	80,149	55,000	48,840
	65,443,298	64,586,713	60,979,962
EXPENSE			
Salaries			
Teachers	22,273,539	21,859,598	20,333,509
Principals and Vice Principals	3,397,537	3,432,387	3,595,317
Educational Assistants	2,577,192	2,437,860	2,358,291
Support Staff	3,119,155	2,863,301	2,937,053
Other Professionals	2,069,165	2,050,804	1,925,906
Substitutes	2,009,426	2,065,334	1,859,704
	35,446,014	34,709,284	33,009,780
Employee Benefits	8,466,490	7,422,474	7,570,880
Services and Supplies	21,520,103	23,951,259	19,586,277
	65,432,607	66,083,017	60,166,937
NET REVENUE (EXPENSE), FOR THE YEAR	10,691	(1,496,304)	813,025
INTERFUND TRANSFERS			
Capital Assets Purchased	(303,116)	(225,000)	(266,638)
Other	(2,096,431)		(2,097,441)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		4,242,346	
SURPLUS (DEFICIT), FOR THE YEAR	(2,388,856)	$ 2,521,042	(1,551,054)
SURPLUS (DEFICIT), BEGINNING OF YEAR	4,242,349		5,793,403
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,853,493		$ 4,242,349
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	256,003		
Unrestricted	1,597,490		
	$ 1,853,493		

Version: 6792-6046-4064
September 30, 2011 11:06

SCHOOL DISTRICT No. 05 (SOUTHEAST KOOTENAY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 50,285,542	$ 50,336,832	$ 49,941,367
Provincial Grants - Other			100,901
Other Revenue	1,947,790	1,861,133	1,921,128
Rentals and Leases	68,174	101,875	124,102
Investment Income	48,744	15,000	29,822
	52,350,250	52,314,840	52,117,320
EXPENSE			
Salaries			
Teachers	22,005,644	23,104,107	22,128,085
Principals and Vice Principals	2,832,563	2,818,129	2,921,187
Educational Assistants	3,263,915	3,378,734	3,260,853
Support Staff	4,781,165	5,051,873	4,851,563
Other Professionals	1,858,880	1,895,297	1,626,193
Substitutes	1,530,136	1,764,783	1,534,842
	36,272,303	38,012,923	36,322,723
Employee Benefits	8,907,553	9,035,787	8,741,268
Services and Supplies	6,219,272	7,523,395	6,339,219
	51,399,128	54,572,105	51,403,210
NET REVENUE (EXPENSE), FOR THE YEAR	951,122	(2,257,265)	714,110
INTERFUND TRANSFERS			
Local Capital			(100,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	951,122	$ (2,257,265)	614,110
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,690,993		2,076,883
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 3,642,115		$ 2,690,993
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	3,436,202		
Unrestricted	205,913		
	$ 3,642,115		

Version: 1022-9276-7294
September 26, 2012 10:27

SCHOOL DISTRICT No. 06 (ROCKY MOUNTAIN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 31,930,223	$ 32,028,192	$ 32,184,965
Provincial Grants - Other	20,477	3,000	49,055
Other Revenue	1,574,596	1,442,570	1,616,442
Rentals and Leases	91,635	70,000	86,845
Investment Income	99,429	50,000	121,637
	33,716,360	33,593,762	34,058,944
EXPENSE			
Salaries			
Teachers	12,410,223	12,642,423	12,394,870
Principals and Vice Principals	2,533,170	2,546,124	2,540,540
Educational Assistants	1,462,000	1,377,024	1,416,200
Support Staff	3,561,241	3,628,023	3,624,731
Other Professionals	2,163,404	2,199,183	2,155,486
Substitutes	974,356	1,218,856	1,146,770
	23,104,394	23,611,633	23,278,597
Employee Benefits	5,383,313	5,533,889	5,207,315
Services and Supplies	4,833,011	5,242,565	4,750,541
	33,320,718	34,388,087	33,236,453
NET REVENUE (EXPENSE), FOR THE YEAR	395,642	(794,325)	822,491
INTERFUND TRANSFERS			
Local Capital	(600,000)	(369,082)	(1,250,000)
Other			56,708
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,163,407	
SURPLUS (DEFICIT), FOR THE YEAR	(204,358)	$ -	(370,801)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,874,974		3,245,775
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,670,616		$ 2,874,974
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,090,633		
Unrestricted	579,983		
	$ 2,670,616		

Version: 1535-9789-7807
September 10, 2012 15:07

Schedule A1

SCHOOL DISTRICT No. 08 (KOOTENAY LAKE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 50,345,038	$ 50,338,760	$ 51,036,021
Provincial Grants - Other	95,025	95,025	95,025
Other Revenue	1,957,741	1,445,607	2,124,961
Rentals and Leases	137,628	140,000	112,667
Investment Income	22,656	21,258	14,755
	52,558,088	52,040,650	53,383,429
EXPENSE			
Salaries			
Teachers	21,878,841	22,256,463	22,249,737
Principals and Vice Principals	3,167,212	3,093,611	2,952,256
Educational Assistants	2,836,976	2,666,725	3,023,002
Support Staff	5,883,693	6,110,602	5,882,998
Other Professionals	1,299,267	1,252,064	1,244,082
Substitutes	1,714,478	1,360,967	1,726,303
	36,780,467	36,740,432	37,078,378
Employee Benefits	8,897,183	8,791,577	9,058,122
Services and Supplies	6,613,957	6,866,646	6,617,102
	52,291,607	52,398,655	52,753,602
NET REVENUE (EXPENSE), FOR THE YEAR	266,481	(358,005)	629,827
INTERFUND TRANSFERS			
Capital Assets Purchased	(106,754)	(370,931)	(355,540)
Other	(91,976)	243,052	(92,071)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		485,884	
SURPLUS (DEFICIT), FOR THE YEAR	67,751	$ -	182,216
SURPLUS (DEFICIT), BEGINNING OF YEAR	529,120		346,904
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 596,871		$ 529,120
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	596,871		
	$ 596,871		

Version: 9766-9021-7038
September 19, 2012 9:40

SCHOOL DISTRICT No. 10 (ARROW LAKES)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 7,426,970	$ 7,355,238	$ 7,449,646
Other Revenue	57,300	45,300	25,048
Rentals and Leases	5,736	3,000	2,318
Investment Income	13,506	10,000	8,500
	7,503,512	7,413,538	7,485,512
EXPENSE			
Salaries			
Teachers	2,587,433	2,692,406	2,685,353
Principals and Vice Principals	479,735	496,166	393,789
Educational Assistants	366,219	358,940	342,295
Support Staff	764,020	782,525	810,051
Other Professionals	288,380	318,095	285,616
Substitutes	262,364	250,000	217,978
	4,748,151	4,898,132	4,735,082
Employee Benefits	1,079,714	1,218,914	1,055,979
Services and Supplies	1,381,406	1,730,848	1,228,795
	7,209,271	7,847,894	7,019,856
NET REVENUE (EXPENSE), FOR THE YEAR	294,241	(434,356)	465,656
INTERFUND TRANSFERS			
Capital Assets Purchased	(145,354)		(26,456)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		434,356	
SURPLUS (DEFICIT), FOR THE YEAR	148,887	$ -	439,200
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,317,191		877,991
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,466,078		$ 1,317,191
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,230,930		
Unrestricted	235,148		
	$ 1,466,078		

Version: 8514-7768-5785
September 12, 2012 13:28

SCHOOL DISTRICT No. 19 (REVELSTOKE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 10,062,619	$ 10,056,883	$ 10,095,671
Other Revenue	221,845	220,579	115,448
Rentals and Leases	131,658	132,238	127,310
Investment Income	22,253	15,000	23,415
	10,438,375	10,424,700	10,361,844
EXPENSE			
Salaries			
Teachers	4,648,288	4,731,600	4,541,537
Principals and Vice Principals	710,362	694,358	718,417
Educational Assistants	476,892	490,282	432,854
Support Staff	937,297	927,677	912,567
Other Professionals	515,612	506,738	506,967
Substitutes	222,418	209,000	232,383
	7,510,869	7,559,555	7,344,725
Employee Benefits	1,708,663	1,747,832	1,705,118
Services and Supplies	1,147,380	1,097,058	1,231,180
	10,366,912	10,404,445	10,281,023
NET REVENUE (EXPENSE), FOR THE YEAR	71,463	20,255	80,821
INTERFUND TRANSFERS			
Capital Assets Purchased	(20,769)	(29,924)	(77,321)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		9,669	
SURPLUS (DEFICIT), FOR THE YEAR	50,694	$ -	3,500
SURPLUS (DEFICIT), BEGINNING OF YEAR	198,107		194,607
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 248,801		$ 198,107
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	246,489		
Unrestricted	2,312		
	$ 248,801		

Version: 1763-1017-8035
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SCHOOL DISTRICT No. 20 (KOOTENAY-COLUMBIA)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 36,470,251	$ 36,607,847	$ 36,722,392
Provincial Grants - Other	51,791	49,291	46,791
Other Revenue	280,016	340,811	637,724
Rentals and Leases	85,405	80,875	88,577
Investment Income	51,108	57,182	33,747
	36,938,571	37,136,006	37,529,231
EXPENSE			
Salaries			
Teachers	16,590,237	16,687,396	16,796,442
Principals and Vice Principals	1,891,547	1,992,055	2,018,655
Educational Assistants	1,426,856	1,471,617	1,744,245
Support Staff	3,724,608	3,958,200	3,934,023
Other Professionals	1,290,520	1,313,900	1,188,624
Substitutes	1,469,460	1,116,777	1,491,381
	26,393,228	26,539,945	27,173,370
Employee Benefits	6,097,430	6,156,967	6,115,767
Services and Supplies	4,198,585	4,916,423	4,801,130
	36,689,243	37,613,335	38,090,267
NET REVENUE (EXPENSE), FOR THE YEAR	249,328	(477,329)	(561,036)
INTERFUND TRANSFERS			
Capital Assets Purchased	(214,300)		(479,954)
Other			(8,957)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		477,329	
SURPLUS (DEFICIT), FOR THE YEAR	35,028	$ -	(1,049,947)
SURPLUS (DEFICIT), BEGINNING OF YEAR	657,963		1,707,910
Changes in Accounting Policies/Prior Period Adjustments			
Year 2003 Correction (Note 17)	110,854		
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	768,817		1,707,910
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 803,845		$ 657,963
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	803,845		
	$ 803,845		

SCHOOL DISTRICT No. 22 (VERNON)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 70,987,571	$ 70,948,063	$ 71,438,156
Provincial Grants - Other	223,900	177,690	284,190
Other Revenue	6,167,078	4,557,878	5,699,042
Rentals and Leases	91,068	65,000	108,355
Investment Income	118,712	65,000	86,735
	77,588,329	75,813,631	77,616,478
EXPENSE			
Salaries			
Teachers	33,911,435	34,693,948	34,894,838
Principals and Vice Principals	4,362,083	4,468,328	4,521,546
Educational Assistants	3,798,248	3,874,860	3,934,623
Support Staff	7,320,971	7,294,426	6,977,888
Other Professionals	949,759	910,248	893,358
Substitutes	1,823,960	1,644,223	1,843,836
	52,166,456	52,886,033	53,066,089
Employee Benefits	12,763,691	12,434,570	12,603,412
Services and Supplies	9,761,286	14,653,286	10,189,493
	74,691,433	79,973,889	75,858,994
NET REVENUE (EXPENSE), FOR THE YEAR	2,896,896	(4,160,258)	1,757,484
INTERFUND TRANSFERS			
Capital Assets Purchased	(653,395)	-	(251,568)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		4,160,258	
SURPLUS (DEFICIT), FOR THE YEAR	2,243,501	$ -	1,505,916
SURPLUS (DEFICIT), BEGINNING OF YEAR	4,160,258		2,654,342
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 6,403,759		$ 4,160,258
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	6,403,759		
	$ 6,403,759		

Version: 5940-5195-3212
September 18, 2012 15:41

SCHOOL DISTRICT No. 23 (CENTRAL OKANAGAN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

		2012 ACTUAL		2012 AMENDED ANNUAL BUDGET		2011 ACTUAL
REVENUE						
Provincial Grants - Ministry of Education	$	175,215,184	$	175,300,847	$	172,780,735
Provincial Grants - Other		695,399		765,003		688,121
Other Revenue		4,838,947		4,340,000		3,668,321
Rentals and Leases		460,687		460,000		458,998
Investment Income		931,195		700,000		711,719
		182,141,412		181,565,850		178,307,894
EXPENSE						
Salaries						
Teachers		84,056,402		85,855,630		82,612,624
Principals and Vice Principals		8,515,577		8,575,530		8,443,930
Educational Assistants		9,356,411		9,262,082		9,368,841
Support Staff		17,105,979		17,615,193		16,604,122
Other Professionals		2,407,478		2,551,017		2,375,037
Substitutes		4,173,803		4,688,443		4,116,035
		125,615,650		128,547,895		123,520,589
Employee Benefits		29,743,481		29,639,832		28,793,536
Services and Supplies		19,629,077		21,357,425		17,515,420
		174,988,208		179,545,152		169,829,545
NET REVENUE (EXPENSE), FOR THE YEAR		7,153,204		2,020,698		8,478,349
INTERFUND TRANSFERS						
Capital Assets Purchased		(846,607)		(1,608,926)		(1,107,665)
Local Capital		(4,310,666)		(4,401,176)		(4,055,666)
Other				-		(102,744)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE						
Comprehensive Income (Loss)		(28,659)		-		37,724
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)				3,989,404		
SURPLUS (DEFICIT), FOR THE YEAR		1,967,272	$	-		3,250,098
SURPLUS (DEFICIT), BEGINNING OF YEAR		9,733,945				6,483,847
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$	11,701,217			$	9,733,945
SURPLUS (DEFICIT), END OF YEAR						
Internally Restricted		9,360,399				
Unrestricted		2,340,818				
	$	11,701,217				

Version: 9004-8258-6276
September 20, 2012 13:09

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 52,522,714	$ 52,414,174	$ 52,746,076
Other Revenue	1,847,921	2,021,967	2,327,030
Rentals and Leases	122,350	120,000	130,036
Investment Income	61,949	40,000	49,485
	54,554,934	54,596,141	55,252,627
EXPENSE			
Salaries			
Teachers	21,455,277	22,134,010	22,047,928
Principals and Vice Principals	4,279,986	4,138,300	4,099,818
Educational Assistants	2,482,934	2,664,020	2,458,951
Support Staff	6,967,372	7,194,170	7,111,418
Other Professionals	1,226,477	1,171,850	1,245,790
Substitutes	1,595,216	1,796,840	1,530,041
	38,007,262	39,099,190	38,493,946
Employee Benefits	8,712,728	8,909,350	8,741,971
Services and Supplies	6,737,406	8,286,340	6,982,883
	53,457,396	56,294,880	54,218,800
NET REVENUE (EXPENSE), FOR THE YEAR	1,097,538	(1,698,739)	1,033,827
INTERFUND TRANSFERS			
Capital Assets Purchased	(372,353)	(35,000)	(101,309)
Local Capital	(40,159)	-	(77,485)
Other	(244,204)	(258,900)	(218,183)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,992,639	
SURPLUS (DEFICIT), FOR THE YEAR	440,822	$ -	636,850
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,763,688		2,126,838
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 3,204,510		$ 2,763,688
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	3,183,699		
Unrestricted	20,811		
	$ 3,204,510		

SCHOOL DISTRICT No. 28 (QUESNEL)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 35,801,494	$ 36,037,781	$ 36,278,823
Other Revenue	713,578	620,045	741,701
Rentals and Leases	143,246	118,000	162,167
Investment Income	25,098	16,775	19,068
	36,683,416	36,792,601	37,201,759
EXPENSE			
Salaries			
Teachers	15,913,367	16,122,334	16,733,715
Principals and Vice Principals	2,361,746	2,271,278	2,281,928
Educational Assistants	2,073,298	2,306,499	2,176,277
Support Staff	4,029,681	4,464,691	4,268,573
Other Professionals	753,845	748,197	751,586
Substitutes	1,212,534	957,611	834,027
	26,344,471	26,870,610	27,046,106
Employee Benefits	5,796,225	5,668,733	5,790,133
Services and Supplies	4,031,337	4,435,473	4,057,181
	36,172,033	36,974,816	36,893,420
NET REVENUE (EXPENSE), FOR THE YEAR	511,383	(182,215)	308,339
INTERFUND TRANSFERS			
Capital Assets Purchased	(74,852)	(100,000)	(139,567)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		282,215	
SURPLUS (DEFICIT), FOR THE YEAR	436,531	$ -	168,772
SURPLUS (DEFICIT), BEGINNING OF YEAR	282,215		113,443
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 718,746		$ 282,215
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	115,835		
Unrestricted	602,911		
	$ 718,746		

Version: 9018-8272-6289
September 21, 2012 13:20

SCHOOL DISTRICT No. 33 (CHILLIWACK)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 105,214,337	$ 106,635,711	$ 104,335,904
Provincial Grants - Other	2,565		
Other Revenue	3,771,486	3,996,501	3,710,035
Rentals and Leases	167,690	180,000	195,821
Investment Income	141,410	150,000	140,972
	109,297,488	110,962,212	108,382,732
EXPENSE			
Salaries			
Teachers	49,393,433	50,383,533	48,725,944
Principals and Vice Principals	5,984,134	6,044,398	5,927,407
Educational Assistants	6,790,768	7,068,025	6,280,537
Support Staff	10,067,336	10,699,169	9,809,125
Other Professionals	2,285,734	2,221,709	2,178,516
Substitutes	3,669,011	3,129,893	3,350,565
	78,190,416	79,546,727	76,272,094
Employee Benefits	18,239,412	18,088,740	17,324,039
Services and Supplies	13,337,642	14,835,123	12,089,336
	109,767,470	112,470,590	105,685,469
NET REVENUE (EXPENSE), FOR THE YEAR	(469,982)	(1,508,378)	2,697,263
INTERFUND TRANSFERS			
Capital Assets Purchased			(220,611)
Local Capital			(500,000)
Other	16,967		72,089
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	(453,015)	$ (1,508,378)	2,048,741
SURPLUS (DEFICIT), BEGINNING OF YEAR	6,017,660		3,968,919
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 5,564,645		$ 6,017,660
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	4,209,377		
Unrestricted	1,355,268		
	$ 5,564,645		

SCHOOL DISTRICT No. 34 (ABBOTSFORD)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 156,004,458	$ 156,079,698	$ 152,701,619
Provincial Grants - Other	548,529	458,572	695,226
Federal Grants	473,993	450,000	570,043
Other Revenue	5,306,692	5,707,514	5,363,849
Rentals and Leases	339,285	287,555	374,858
Investment Income	306,671	150,000	228,005
	162,979,628	163,133,339	159,933,600
EXPENSE			
Salaries			
Teachers	73,512,738	75,051,321	73,685,571
Principals and Vice Principals	8,223,530	8,183,204	7,843,512
Educational Assistants	9,339,072	10,823,026	8,648,057
Support Staff	11,206,643	12,035,578	11,361,432
Other Professionals	2,641,591	2,766,394	2,468,419
Substitutes	6,209,590	5,267,573	5,884,324
	111,133,164	114,127,096	109,891,315
Employee Benefits	27,576,971	27,905,466	27,014,644
Services and Supplies	22,450,159	28,853,167	16,246,371
	161,160,294	170,885,729	153,152,330
NET REVENUE (EXPENSE), FOR THE YEAR	1,819,334	(7,752,390)	6,781,270
INTERFUND TRANSFERS			
Capital Assets Purchased	(621,290)		(229,656)
Local Capital	(750,000)	(750,000)	(325,000)
Other	(325,000)		(97,616)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	123,044	$ (8,502,390)	6,128,998
SURPLUS (DEFICIT), BEGINNING OF YEAR	12,204,741		6,075,743
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 12,327,785		$ 12,204,741
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	12,252,535		
Unrestricted	75,250		
	$ 12,327,785		

Version: 8343-7597-5615
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The following schedules are UNAUDITED and presented for information purposes only by SD management.

SCHOOL DISTRICT No. 35 (LANGLEY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 153,828,285	$ 154,498,581	$ 150,451,452
Provincial Grants - Other	455,764	456,428	487,459
Federal Grants			20,990
Other Revenue	8,096,939	6,728,817	8,490,434
Rentals and Leases	757,461	696,148	718,289
Investment Income	220,622	120,000	82,183
	163,359,071	162,499,974	160,250,807
EXPENSE			
Salaries			
Teachers	73,984,213	77,177,898	74,379,454
Principals and Vice Principals	8,171,249	8,151,063	8,199,149
Educational Assistants	11,133,783	11,684,158	10,107,780
Support Staff	12,507,928	12,879,816	11,951,881
Other Professionals	3,121,090	3,045,845	2,846,217
Substitutes	5,975,288	5,521,659	6,360,896
	114,893,551	118,460,439	113,845,377
Employee Benefits	27,422,308	27,651,541	27,497,586
Services and Supplies	12,798,729	14,106,441	12,685,591
	155,114,588	160,218,421	154,028,554
NET REVENUE (EXPENSE), FOR THE YEAR	8,244,483	2,281,553	6,222,253
INTERFUND TRANSFERS			
Local Capital	(264,567)	(47,000)	182,986
Other	(75,009)		
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		(2,234,553)	
SURPLUS (DEFICIT), FOR THE YEAR	7,904,907	$ -	6,405,239
SURPLUS (DEFICIT), BEGINNING OF YEAR	(7,065,701)		(13,470,940)
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 839,206		$ (7,065,701)
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	3,188,260		
Unrestricted	(2,349,054)		
	$ 839,206		

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Schedule A1

SCHOOL DISTRICT No. 36 (SURREY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 559,418,766	$ 560,352,556	$ 548,164,952
Provincial Grants - Other	2,410,817	2,362,746	2,266,224
Federal Grants	60,001	60,000	127,198
Other Revenue	12,155,660	12,088,577	12,634,530
Rentals and Leases	1,894,906	1,743,534	1,754,916
Investment Income	2,618,474	1,750,000	1,158,562
	578,558,624	578,357,413	566,106,382
EXPENSE			
Salaries			
Teachers	277,534,988	285,048,807	276,431,477
Principals and Vice Principals	25,149,327	24,924,790	24,797,370
Educational Assistants	39,658,146	42,306,984	37,495,783
Support Staff	47,160,020	48,464,469	45,887,161
Other Professionals	7,990,263	7,838,192	7,798,219
Substitutes	18,698,858	19,252,075	18,447,856
	416,191,601	427,835,317	410,857,866
Employee Benefits	94,812,494	96,861,280	92,311,309
Services and Supplies	52,402,461	67,799,584	48,433,726
	563,406,556	592,496,181	551,602,901
NET REVENUE (EXPENSE), FOR THE YEAR	15,152,068	(14,138,768)	14,503,481
INTERFUND TRANSFERS			
Capital Assets Purchased	(2,846,599)	(4,489,331)	(1,377,059)
Local Capital	(9,116,118)	(2,710,980)	(4,425,950)
Other	498,238	(522,886)	(582,916)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		21,861,965	
SURPLUS (DEFICIT), FOR THE YEAR	3,687,589	$ -	8,117,556
SURPLUS (DEFICIT), BEGINNING OF YEAR	21,861,965		13,744,409
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 25,549,554		$ 21,861,965
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	25,214,976		
Unrestricted	334,578		
	$ 25,549,554		

SCHOOL DISTRICT No. 37 (DELTA)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 132,472,898	$ 132,504,626	$ 131,075,584
Provincial Grants - Other	2,908,302	3,179,722	1,647,537
Federal Grants	261		192,963
Other Revenue	7,375,653	6,192,891	6,191,780
Rentals and Leases	703,182	709,000	746,768
Investment Income	302,504	252,000	199,857
	143,762,800	142,838,239	140,054,489
EXPENSE			
Salaries			
Teachers	66,295,960	68,394,544	66,482,238
Principals and Vice Principals	7,170,273	7,007,704	6,701,119
Educational Assistants	10,617,666	10,938,746	10,052,209
Support Staff	10,451,420	10,406,903	10,334,419
Other Professionals	2,474,347	2,446,480	2,467,090
Substitutes	4,049,567	3,832,001	4,170,624
	101,059,233	103,026,378	100,207,699
Employee Benefits	24,521,374	24,810,107	23,894,437
Services and Supplies	12,957,536	14,754,433	12,401,552
	138,538,143	142,590,918	136,503,688
NET REVENUE (EXPENSE), FOR THE YEAR	5,224,657	247,321	3,550,801
INTERFUND TRANSFERS			
Capital Assets Purchased	(247,036)	(1,249,860)	(209,577)
Local Capital	(184,844)		(100,903)
Other	(507,008)		(2,187,786)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,002,539	
SURPLUS (DEFICIT), FOR THE YEAR	4,285,769	$ -	1,052,535
SURPLUS (DEFICIT), BEGINNING OF YEAR	7,312,913		6,260,378
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 11,598,682		$ 7,312,913
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	10,044,565		
Unrestricted	1,554,117		
	$ 11,598,682		

SCHOOL DISTRICT No. 38 (RICHMOND)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants – Ministry of Education	$ 177,861,317	$ 178,739,746	$ 178,550,953
Other Revenue	10,126,855	10,179,952	9,060,897
Rentals and Leases	984,940	1,063,952	1,082,721
Investment Income	393,488	396,200	281,013
	189,366,600	190,379,850	188,975,584
EXPENSE			
Salaries			
Teachers	87,136,139	87,714,408	87,176,689
Principals and Vice Principals	10,068,654	10,077,621	10,296,649
Educational Assistants	10,568,749	10,507,658	9,561,124
Support Staff	17,244,018	16,850,101	16,392,568
Other Professionals	3,793,800	4,033,350	3,794,962
Substitutes	4,816,177	5,534,104	4,468,910
	133,629,537	134,717,242	131,690,902
Employee Benefits	33,941,575	32,973,963	32,839,157
Services and Supplies	15,940,681	19,032,019	14,453,092
	183,511,793	186,723,224	178,983,151
NET REVENUE (EXPENSE), FOR THE YEAR	5,854,807	3,656,626	9,992,433
INTERFUND TRANSFERS			
Local Capital	(3,890,364)	(3,456,626)	(7,677,608)
Other	(530,136)		(263,734)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(200,000)	(200,000)	(200,000)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	1,234,307	$ -	1,851,091
SURPLUS (DEFICIT), BEGINNING OF YEAR	3,267,639		1,416,548
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 4,501,946		$ 3,267,639
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	3,532,218		
Unrestricted	969,728		
	$ 4,501,946		

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SCHOOL DISTRICT No. 39 (VANCOUVER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 463,210,950	$ 464,022,131	$ 462,642,424
Provincial Grants - Other	809,341	68,884	696,993
Other Revenue	23,324,341	19,783,399	20,632,026
Rentals and Leases	3,411,186	3,213,234	3,177,003
Investment Income	1,104,010	1,034,364	934,307
	491,859,828	488,122,012	488,082,753
EXPENSE			
Salaries			
Teachers	228,452,839	231,898,244	231,926,595
Principals and Vice Principals	21,235,071	21,179,724	20,893,465
Educational Assistants	32,999,167	32,390,205	32,122,843
Support Staff	51,495,606	52,691,167	51,216,057
Other Professionals	8,492,171	8,864,474	9,757,284
Substitutes	11,552,244	13,341,588	9,518,394
	354,227,098	360,365,402	355,434,638
Employee Benefits	90,308,013	91,271,386	90,109,403
Services and Supplies	36,552,307	40,122,904	34,695,021
	481,087,418	491,759,692	480,239,062
NET REVENUE (EXPENSE), FOR THE YEAR	10,772,410	(3,637,680)	7,843,691
INTERFUND TRANSFERS			
Capital Assets Purchased	(2,770,861)	(2,970,198)	(2,644,644)
Local Capital	(2,349,177)	(100,000)	(2,044,990)
Other	(108,117)	(376,715)	(206,875)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(132,764)	(132,764)	(132,764)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		12,893,707	
SURPLUS (DEFICIT), FOR THE YEAR	5,411,491	$ 5,676,350	2,814,418
SURPLUS (DEFICIT), BEGINNING OF YEAR	12,893,707		10,079,289
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 18,305,198		$ 12,893,707
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	18,305,198		
	$ 18,305,198		

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SCHOOL DISTRICT No. 40 (NEW WESTMINSTER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 55,496,121	$ 55,805,170	$ 53,922,178
Provincial Grants - Other	175,616	182,667	189,484
Federal Grants	15,615	11,712	1,800
Other Revenue	3,554,421	3,807,564	3,091,514
Rentals and Leases	47,428	44,632	26,712
Investment Income	18,825	20,000	30,419
	59,310,026	59,871,745	57,262,107
EXPENSE			
Salaries			
Teachers	28,498,511	28,053,931	27,405,816
Principals and Vice Principals	2,055,181	2,045,599	2,028,748
Educational Assistants	4,359,432	4,834,227	3,897,164
Support Staff	5,794,846	5,314,072	5,081,324
Other Professionals	1,991,304	1,993,408	1,903,660
Substitutes	1,656,267	1,643,446	1,566,211
	44,355,541	43,884,683	41,882,923
Employee Benefits	10,381,073	9,796,248	9,487,211
Services and Supplies	7,123,411	5,518,346	6,414,569
	61,860,025	59,199,277	57,784,703
NET REVENUE (EXPENSE), FOR THE YEAR	(2,549,999)	672,468	(522,596)
INTERFUND TRANSFERS			
Capital Assets Purchased	(141,767)	(146,231)	(327,349)
Other	427,951	-	538,308
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(5,000)	(5,000)	(5,000)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		(521,237)	
SURPLUS (DEFICIT), FOR THE YEAR	(2,268,815)	$ -	(316,637)
SURPLUS (DEFICIT), BEGINNING OF YEAR	(521,237)		(204,600)
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ (2,790,052)		$ (521,237)
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	(2,790,052)		
	$ (2,790,052)		

Version: 6172-5426-3444
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SCHOOL DISTRICT No. 41 (BURNABY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 196,104,632	$ 197,073,552	$ 194,686,009
Provincial Grants - Other	1,952,271	1,825,760	3,755,252
Federal Grants	6,000		4,170
Other Revenue	14,438,640	14,445,387	12,510,095
Rentals and Leases	1,053,999	885,950	990,595
Investment Income	543,431	500,000	464,175
	214,098,973	214,730,649	212,410,296
EXPENSE			
Salaries			
Teachers	106,971,247	108,746,742	108,431,648
Principals and Vice Principals	8,566,051	8,585,005	8,697,104
Educational Assistants	12,676,167	12,698,236	11,957,920
Support Staff	18,740,784	18,789,217	18,431,228
Other Professionals	3,634,933	3,608,712	3,527,646
Substitutes	5,986,160	6,212,308	5,842,252
	156,575,342	158,640,220	156,887,798
Employee Benefits	35,029,962	34,969,124	33,963,455
Services and Supplies	19,692,960	23,242,009	20,005,300
	211,298,264	216,851,353	210,856,553
NET REVENUE (EXPENSE), FOR THE YEAR	2,800,709	(2,120,704)	1,553,743
INTERFUND TRANSFERS			
Local Capital	(1,003,699)	(632,000)	(378,790)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		6,094,958	
SURPLUS (DEFICIT), FOR THE YEAR	1,797,010	$ 3,342,254	1,174,953
SURPLUS (DEFICIT), BEGINNING OF YEAR	6,094,958		4,920,005
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 7,891,968		$ 6,094,958
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	6,260,793		
Unrestricted	1,631,175		
	$ 7,891,968		

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SCHOOL DISTRICT No. 42 (MAPLE RIDGE- PITT MEADOWS)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 117,259,178	$ 117,266,561	$ 115,750,332
Provincial Grants - Other	328,606	314,117	471,225
Federal Grants	129,995	100,000	190,229
Other Revenue	10,267,904	10,091,444	10,274,535
Rentals and Leases	343,156	356,328	360,125
Investment Income	286,242	250,000	253,736
	128,615,081	128,378,450	127,300,182
EXPENSE			
Salaries			
Teachers	56,702,575	59,947,531	59,017,830
Principals and Vice Principals	5,681,148	5,674,475	5,631,835
Educational Assistants	8,491,486	8,511,941	8,334,018
Support Staff	10,600,688	10,638,634	10,318,524
Other Professionals	2,644,032	2,772,372	2,893,231
Substitutes	3,836,057	3,928,532	4,301,322
	89,955,986	91,473,485	90,496,760
Employee Benefits	21,487,944	21,825,377	20,843,963
Services and Supplies	15,110,814	16,978,648	15,400,293
	126,554,744	130,277,510	126,741,016
NET REVENUE (EXPENSE), FOR THE YEAR	2,060,337	(1,899,060)	559,166
INTERFUND TRANSFERS			
Capital Assets Purchased		(250,123)	
Local Capital	(591,995)	(341,870)	(800,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		2,674,114	
SURPLUS (DEFICIT), FOR THE YEAR	1,468,342	$ 183,061	(240,834)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,674,114		2,914,948
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 4,142,456		$ 2,674,114
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,928,051		
Unrestricted	2,214,405		
	$ 4,142,456		

SCHOOL DISTRICT No. 43 (COQUITLAM)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 243,426,375	$ 246,007,864	$ 240,070,635
Provincial Grants - Other	51,072	51,070	51,072
Other Revenue	19,374,936	20,031,769	20,310,304
Rentals and Leases	1,599,611	1,749,999	1,674,123
Investment Income	518,743	524,870	480,941
	264,970,737	268,365,572	262,587,075
EXPENSE			
Salaries			
Teachers	132,636,075	133,774,913	130,481,679
Principals and Vice Principals	11,681,920	11,608,528	11,410,467
Educational Assistants	12,769,213	13,285,216	13,264,036
Support Staff	22,557,403	22,506,932	21,384,449
Other Professionals	3,976,476	3,919,523	3,907,385
Substitutes	8,138,037	7,729,735	8,349,009
	191,759,124	192,824,847	188,797,025
Employee Benefits	49,556,302	52,231,000	48,752,841
Services and Supplies	24,404,497	24,084,096	23,741,259
	265,719,923	269,139,943	261,291,125
NET REVENUE (EXPENSE), FOR THE YEAR	(749,186)	(774,371)	1,295,950
INTERFUND TRANSFERS			
Local Capital			(317,000)
Other			(444,478)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(150,000)		(150,000)
Comprehensive Income (Loss)	236,000		25,297
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	(663,186)	$ (774,371)	409,769
SURPLUS (DEFICIT), BEGINNING OF YEAR	774,369		364,600
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 111,183		$ 774,369
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	111,183		
	$ 111,183		

SCHOOL DISTRICT No. 44 (NORTH VANCOUVER) — Schedule A1

OPERATING FUND

SURPLUS (DEFICIT)

YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 128,982,737	$ 128,614,482	$ 128,912,175
Provincial Grants - Other	175,452	150,000	250,066
Federal Grants	2,453	2,500	2,240
Other Revenue	9,888,582	10,161,346	10,665,677
Rentals and Leases	1,428,077	1,405,783	1,378,622
Investment Income	385,547	300,000	281,498
	140,862,848	140,634,111	141,490,278
EXPENSE			
Salaries			
Teachers	62,635,212	64,505,704	62,968,781
Principals and Vice Principals	8,349,463	8,482,937	8,106,504
Educational Assistants	12,037,211	11,653,888	11,372,713
Support Staff	10,925,383	11,545,928	11,068,513
Other Professionals	3,410,272	3,310,213	3,087,517
Substitutes	3,668,420	3,534,311	3,426,892
	101,025,961	103,032,981	100,030,920
Employee Benefits	23,435,998	23,194,567	23,096,110
Services and Supplies	11,498,471	13,636,491	11,349,937
	135,960,430	139,864,039	134,476,967
NET REVENUE (EXPENSE), FOR THE YEAR	4,902,418	770,072	7,013,311
INTERFUND TRANSFERS			
Capital Assets Purchased	(1,388,884)	(1,607,572)	(1,466,589)
Local Capital	(3,000,000)		(1,950,000)
Other	(189,949)		(195,573)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		837,500	
SURPLUS (DEFICIT), FOR THE YEAR	323,585	$ -	3,401,149
SURPLUS (DEFICIT), BEGINNING OF YEAR	4,448,462		1,047,313
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 4,772,047		$ 4,448,462
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	4,740,000		
Unrestricted	32,047		
	$ 4,772,047		

Version: 9119-8373-6391
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SCHOOL DISTRICT No. 45 (WEST VANCOUVER) — Schedule A1

OPERATING FUND

SURPLUS (DEFICIT)

YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 54,093,868	$ 54,314,726	$ 52,562,260
Provincial Grants - Other	30,000	30,000	30,000
Other Revenue	9,767,729	9,600,368	9,392,188
Rentals and Leases	158,102	149,000	156,840
Investment Income	164,648	95,000	127,408
	64,214,347	64,189,093	62,268,696
EXPENSE			
Salaries			
Teachers	27,668,558	28,358,737	26,972,539
Principals and Vice Principals	3,749,163	3,757,701	3,851,941
Educational Assistants	4,219,058	4,410,012	4,213,284
Support Staff	4,837,978	4,935,765	4,857,206
Other Professionals	2,578,618	2,656,056	2,190,819
Substitutes	1,209,419	1,121,084	1,112,472
	44,262,812	45,237,355	43,198,261
Employee Benefits	10,430,390	10,758,840	10,029,322
Services and Supplies	8,271,056	9,499,811	7,326,521
	62,964,258	65,496,006	60,554,104
NET REVENUE (EXPENSE), FOR THE YEAR	1,250,089	(1,306,913)	1,714,592
INTERFUND TRANSFERS			
Capital Assets Purchased	(48,115)		(176,789)
Local Capital	(39,526)		(39,210)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,306,913	
SURPLUS (DEFICIT), FOR THE YEAR	1,162,448	$ -	1,498,593
SURPLUS (DEFICIT), BEGINNING OF YEAR	3,406,515		1,907,922
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 4,568,963		$ 3,406,515
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	3,202,644		
Unrestricted	1,366,319		
	$ 4,568,963		

Version: 5529-4783-2801
September 06, 2012 15:04

SCHOOL DISTRICT No. 46 (SUNSHINE COAST) — Schedule A1

OPERATING FUND

SURPLUS (DEFICIT)

YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 34,144,503	$ 35,146,858	$ 34,897,739
Provincial Grants - Other	41,500		63,500
Other Revenue	744,692	735,104	789,518
Rentals and Leases	85,117	50,000	56,408
Investment Income	66,366	50,000	49,938
	35,082,178	35,981,962	35,857,103
EXPENSE			
Salaries			
Teachers	13,996,649	14,392,372	13,876,739
Principals and Vice Principals	1,879,209	1,932,944	1,890,559
Educational Assistants	2,270,937	2,401,753	2,349,075
Support Staff	3,619,626	3,848,443	3,588,900
Other Professionals	1,048,582	1,102,682	984,149
Substitutes	1,982,428	2,815,991	1,829,228
	24,797,431	26,494,185	24,518,650
Employee Benefits	5,581,487	5,688,204	5,346,435
Services and Supplies	4,730,918	6,283,376	4,871,383
	35,109,836	38,465,765	34,736,468
NET REVENUE (EXPENSE), FOR THE YEAR	(27,658)	(2,483,803)	1,120,635
INTERFUND TRANSFERS			
Capital Assets Purchased	(6,625)		(14,801)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		2,483,803	
SURPLUS (DEFICIT), FOR THE YEAR	(34,283)	$ -	1,105,834
SURPLUS (DEFICIT), BEGINNING OF YEAR	3,147,285		2,041,451
Changes In Accounting Policies/Prior Period Adjustments			
Bus Purchase in 2008/09 Year /Gibsons Elementary School Planning in 2010/11	147,373		
Transfer OLEP to Special Purpose	(17,500)		
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	3,277,158		2,041,451
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 3,242,876		$ 3,147,285
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,338,684		
Unrestricted	904,191		
	$ 3,242,876		

Version: 7777-7031-5049
August 29, 2012 18:35

WHITE KENNEDY Chartered Accountants

SCHOOL DISTRICT No. 47 (POWELL RIVER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 21,002,645	$ 20,887,929	$ 21,065,733
Provincial Grants - Other	127,881		22,394
Other Revenue	2,136,877	2,160,751	1,991,762
Rentals and Leases	70,148	45,000	74,382
Investment Income	37,568	35,000	18,302
	23,375,119	23,128,680	23,172,573
EXPENSE			
Salaries			
Teachers	8,587,061	8,688,410	8,772,435
Principals and Vice Principals	1,109,924	1,139,654	1,302,143
Educational Assistants	1,469,488	1,558,491	1,188,230
Support Staff	1,945,169	1,938,924	1,938,540
Other Professionals	1,179,388	1,233,863	1,138,475
Substitutes	901,314	844,391	833,875
	15,192,344	15,403,733	15,173,698
Employee Benefits	3,427,676	3,257,239	3,273,242
Services and Supplies	4,476,930	4,974,307	4,581,956
	23,096,950	23,635,279	23,028,896
NET REVENUE (EXPENSE), FOR THE YEAR	278,169	(506,599)	143,677
INTERFUND TRANSFERS			
Capital Assets Purchased	(186,453)		
Local Capital			(250,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		506,599	
SURPLUS (DEFICIT), FOR THE YEAR	91,716	$ -	(106,323)
SURPLUS (DEFICIT), BEGINNING OF YEAR	555,134		661,457
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 646,850		$ 555,134
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	331,884		
Unrestricted	314,966		
	$ 646,850		

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Schedule A1

SCHOOL DISTRICT No. 48 (SEA TO SKY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 38,773,757	$ 38,824,276	$ 37,086,645
Other Revenue	2,589,610	1,565,407	2,295,095
Rentals and Leases	314,977	215,000	379,740
Investment Income	81,764	50,000	66,020
	41,760,108	40,654,683	39,827,500
EXPENSE			
Salaries			
Teachers	16,952,661	17,486,590	16,640,380
Principals and Vice Principals	2,352,366	2,428,240	2,340,400
Educational Assistants	2,260,810	2,059,738	2,039,990
Support Staff	4,530,333	4,136,870	4,430,714
Other Professionals	1,421,154	1,456,238	1,249,299
Substitutes	682,276	1,440,000	667,750
	28,199,600	29,007,676	27,368,533
Employee Benefits	6,818,740	6,890,843	6,539,965
Services and Supplies	6,346,199	6,075,704	5,567,147
	41,364,539	41,974,223	39,475,645
NET REVENUE (EXPENSE), FOR THE YEAR	395,569	(1,319,540)	351,855
INTERFUND TRANSFERS			
Local Capital	(119,988)		(48,250)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	275,581	$ (1,319,540)	303,605
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,840,466		1,536,861
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 2,116,047		$ 1,840,466
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,305,616		
Unrestricted	810,431		
	$ 2,116,047		

Version: 9837-9091-7109
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SCHOOL DISTRICT No. 49 (CENTRAL COAST)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 2,540,482	$ 2,498,126	$ 2,527,306
Provincial Grants - Other	19,625	28,224	21,945
Other Revenue	2,477,827	2,782,325	2,799,535
Rentals and Leases	22,226	25,000	24,755
Investment Income	28,508	20,000	35,699
	5,088,668	5,353,675	5,409,240
EXPENSE			
Salaries			
Teachers	1,338,446	1,503,048	1,370,740
Principals and Vice Principals	422,685	432,544	361,210
Educational Assistants	359,682	487,825	511,381
Support Staff	461,307	507,998	436,827
Other Professionals	479,055	527,916	447,262
Substitutes	145,228	229,331	164,189
	3,206,403	3,688,662	3,291,609
Employee Benefits	663,414	814,353	656,950
Services and Supplies	1,177,953	1,952,668	1,152,560
	5,047,770	6,455,683	5,101,119
NET REVENUE (EXPENSE), FOR THE YEAR	40,898	(1,102,008)	308,121
INTERFUND TRANSFERS			
Capital Assets Purchased	(174,087)		(185,995)
Local Capital	(240,000)	(285,000)	
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,729,261	
SURPLUS (DEFICIT), FOR THE YEAR	(373,189)	$ 342,253	122,126
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,729,262		1,607,136
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,356,073		$ 1,729,262
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,011,903		
Unrestricted	344,170		
	$ 1,356,073		

Version: 6753-6008-4025
September 16, 2012 8:37

SCHOOL DISTRICT No. 50 (HAIDA GWAII)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 6,733,707	$ 6,446,525	$ 6,488,720
Other Revenue	3,466,419	3,766,465	3,819,424
Rentals and Leases	46,915	42,794	93,925
Investment Income	6,523	6,515	4,323
	10,253,564	10,262,299	10,406,392
EXPENSE			
Salaries			
Teachers	3,132,248	3,168,518	3,324,082
Principals and Vice Principals	930,843	928,174	852,968
Educational Assistants	738,088	775,757	752,730
Support Staff	1,412,390	1,442,418	1,290,913
Other Professionals	152,804	129,000	227,000
Substitutes	231,693	215,837	244,457
	6,598,066	6,659,704	6,692,150
Employee Benefits	1,516,562	1,436,316	1,497,919
Services and Supplies	2,155,533	2,185,176	2,199,121
	10,270,161	10,281,196	10,389,190
NET REVENUE (EXPENSE), FOR THE YEAR	(16,597)	(18,897)	17,202
INTERFUND TRANSFERS			
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		18,897	
SURPLUS (DEFICIT), FOR THE YEAR	(16,597)	$ -	17,202
SURPLUS (DEFICIT), BEGINNING OF YEAR	18,897		1,695
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,300		$ 18,897
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	2,300		
	$ 2,300		

Version: 5025-4840-2857
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Schedule A1

SCHOOL DISTRICT No. 51 (BOUNDARY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 15,980,851	$ 15,994,890	$ 16,081,780
Provincial Grants – Other	44,746	44,746	44,746
Other Revenue	67,678	85,468	49,831
Rentals and Leases	55,900	48,133	59,415
Investment Income	27,705	25,000	29,295
	16,176,880	16,198,237	16,265,067
EXPENSE			
Salaries			
Teachers	6,121,050	6,267,097	6,299,863
Principals and Vice Principals	1,108,541	1,108,902	1,149,447
Educational Assistants	936,997	978,731	875,770
Support Staff	2,033,999	2,023,246	1,998,777
Other Professionals	475,315	478,988	478,091
Substitutes	466,768	538,262	587,976
	11,142,670	11,395,226	11,389,924
Employee Benefits	2,480,680	2,623,915	2,501,099
Services and Supplies	2,138,008	2,480,901	2,072,449
	15,761,358	16,500,042	15,963,472
NET REVENUE (EXPENSE), FOR THE YEAR	415,522	(301,805)	301,595
INTERFUND TRANSFERS			
Capital Assets Purchased	(211,504)	(75,000)	(316,786)
Local Capital	(125,000)	(125,000)	(125,000)
Other	(30,804)		(30,646)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		501,805	
SURPLUS (DEFICIT), FOR THE YEAR	48,214	$ -	(170,837)
SURPLUS (DEFICIT), BEGINNING OF YEAR	986,634		1,157,471
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,034,848		$ 986,634
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	274,513		
Unrestricted	760,335		
	$ 1,034,848		

Schedule A1

SCHOOL DISTRICT No. 52 (PRINCE RUPERT)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 25,675,739	$ 25,714,996	$ 25,790,856
Provincial Grants - Other	77,130	75,154	76,154
Other Revenue	1,393,552	1,289,140	1,330,165
Rentals and Leases	13,484	13,000	17,302
Investment Income	34,085	15,000	18,999
	27,193,990	27,107,290	27,233,476
EXPENSE			
Salaries			
Teachers	10,931,494	11,093,319	11,358,410
Principals and Vice Principals	1,571,038	1,569,352	1,585,534
Educational Assistants	1,789,901	1,878,553	1,937,184
Support Staff	2,418,334	2,381,878	2,336,239
Other Professionals	956,995	914,141	928,666
Substitutes	798,439	1,072,290	1,027,932
	18,466,201	18,909,533	19,173,965
Employee Benefits	4,198,544	4,293,431	4,186,864
Services and Supplies	3,795,213	4,174,418	3,577,632
	26,459,958	27,377,382	26,938,461
NET REVENUE (EXPENSE), FOR THE YEAR	734,032	(270,092)	295,015
INTERFUND TRANSFERS			
Capital Assets Purchased	(281,578)	(645,930)	(73,842)
Other			(26,437)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		916,022	
SURPLUS (DEFICIT), FOR THE YEAR	452,454	$ -	194,736
SURPLUS (DEFICIT), BEGINNING OF YEAR	952,598		757,862
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,405,052		$ 952,598
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,029,828		
Unrestricted	375,224		
	$ 1,405,052		

SCHOOL DISTRICT No. 53 (OKANAGAN-SIMILKAMEEN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 23,800,070	$ 23,544,741	$ 24,007,883
Provincial Grants - Other	23,868	23,868	23,868
Other Revenue	498,654	636,007	591,100
Rentals and Leases	22,180	25,000	22,917
Investment Income	51,543	15,000	29,578
	24,396,315	24,244,616	24,675,346
EXPENSE			
Salaries			
Teachers	9,662,825	9,842,496	9,821,409
Principals and Vice Principals	1,561,841	1,573,676	1,600,264
Educational Assistants	1,433,093	1,434,012	1,438,094
Support Staff	2,337,538	2,410,663	2,219,046
Other Professionals	884,560	810,725	962,634
Substitutes	589,461	605,212	622,148
	16,469,318	16,676,784	16,663,595
Employee Benefits	3,958,779	3,874,527	3,910,931
Services and Supplies	3,399,415	3,753,130	3,362,326
	23,827,512	24,304,441	23,936,852
NET REVENUE (EXPENSE), FOR THE YEAR	568,803	(59,825)	738,494
INTERFUND TRANSFERS			
Capital Assets Purchased	(50,205)	(347,000)	(41,984)
Other	(299,373)		(155,128)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	219,225	$ (406,825)	541,382
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,133,693		592,311
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,352,918		$ 1,133,693
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,352,918		
	$ 1,352,918		

Version: 6558-7813-5830
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SCHOOL DISTRICT No. 54 (BULKLEY VALLEY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 22,244,883	$ 22,124,635	$ 22,265,081
Other Revenue	1,131,912	1,240,115	1,235,495
Rentals and Leases	5,358	20,000	3,996
Investment Income	33,878	40,000	26,823
	23,416,031	23,424,750	23,531,395
EXPENSE			
Salaries			
Teachers	9,398,759	9,464,525	9,806,844
Principals and Vice Principals	1,553,151	1,526,513	1,658,453
Educational Assistants	1,598,917	1,808,914	1,696,595
Support Staff	2,426,481	2,491,019	2,385,781
Other Professionals	1,018,457	1,013,517	1,016,757
Substitutes	619,267	527,500	527,787
	16,615,032	16,831,988	17,092,217
Employee Benefits	4,175,360	3,994,254	4,205,393
Services and Supplies	2,453,878	2,562,008	2,304,157
	23,244,270	23,388,250	23,601,767
NET REVENUE (EXPENSE), FOR THE YEAR	171,761	36,500	(70,372)
INTERFUND TRANSFERS			
Capital Assets Purchased	(23,466)		(14,449)
Local Capital	(36,500)	(36,500)	(36,500)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	111,795	$ -	(121,321)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,334,640		1,455,961
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,446,435		$ 1,334,640
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	324,325		
Unrestricted	1,122,110		
	$ 1,446,435		

SCHOOL DISTRICT No. 57 (PRINCE GEORGE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 125,213,185	$ 125,382,453	$ 126,367,232
Provincial Grants - Other	416,645	47,000	366,611
Federal Grants	(16,777)		50,000
Other Revenue	1,214,416	761,914	1,140,183
Rentals and Leases	645,700	580,000	651,182
Investment Income	354,056	300,000	300,916
	127,827,225	127,071,367	128,876,124
EXPENSE			
Salaries			
Teachers	50,945,761	51,731,426	52,696,425
Principals and Vice Principals	6,334,806	6,419,328	6,521,534
Educational Assistants	10,320,581	10,018,831	9,316,294
Support Staff	12,270,149	12,302,536	12,374,530
Other Professionals	3,196,408	3,114,413	3,138,773
Substitutes	3,821,309	4,471,820	4,303,047
	86,888,014	88,058,354	88,350,603
Employee Benefits	20,298,510	20,508,046	20,015,200
Services and Supplies	17,097,969	17,504,967	17,114,531
	124,284,493	126,071,367	125,480,334
NET REVENUE (EXPENSE), FOR THE YEAR	3,542,732	1,000,000	3,395,790
INTERFUND TRANSFERS			
Local Capital	(1,331,840)	(1,000,000)	(918,397)
Other	(181,821)		(685,204)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	2,029,071	$ -	1,792,189
SURPLUS (DEFICIT), BEGINNING OF YEAR	11,122,940		9,330,751
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 13,152,011		$ 11,122,940
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	13,152,011		
	$ 13,152,011		

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN) Schedule A1
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 22,847,840	$ 22,602,954	$ 23,042,725
Provincial Grants - Other	54,667	30,000	59,114
Other Revenue	2,828,321	2,689,305	2,763,226
Rentals and Leases	40,770	40,000	37,205
Investment Income	71,873	60,000	62,055
	25,843,471	25,422,259	25,984,325
EXPENSE			
Salaries			
Teachers	9,972,871	10,382,461	10,667,679
Principals and Vice Principals	1,579,705	1,548,142	1,763,443
Educational Assistants	1,800,193	1,967,956	1,779,081
Support Staff	2,504,427	2,672,107	2,529,792
Other Professionals	721,409	731,716	693,440
Substitutes	594,750	542,947	629,536
	17,173,355	17,845,329	18,062,971
Employee Benefits	3,784,767	4,348,823	3,931,473
Services and Supplies	3,662,886	3,570,224	3,875,392
	24,621,008	25,764,376	25,869,836
NET REVENUE (EXPENSE), FOR THE YEAR	1,222,463	(342,117)	114,489
INTERFUND TRANSFERS			
Capital Assets Purchased	(657,997)	(225,000)	(188,179)
Other			(201,288)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		567,117	
SURPLUS (DEFICIT), FOR THE YEAR	564,466	$ -	(274,978)
SURPLUS (DEFICIT), BEGINNING OF YEAR	5,183,785		5,458,763
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 5,748,251		$ 5,183,785

SURPLUS (DEFICIT), END OF YEAR	
Internally Restricted	2,342,521
Unrestricted	3,405,730
	$ 5,748,251

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SCHOOL DISTRICT No. 59 (PEACE RIVER SOUTH)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 44,116,390	$ 44,110,957	$ 44,272,369
Provincial Grants - Other	224,279		
Other Revenue	631,203	681,300	890,812
Rentals and Leases	107,959	104,410	104,550
Investment Income	64,942	50,000	51,731
	45,146,773	44,946,667	45,319,462
EXPENSE			
Salaries			
Teachers	15,032,669	15,334,179	15,613,840
Principals and Vice Principals	3,307,427	3,207,753	3,050,953
Educational Assistants	2,961,603	2,987,625	3,345,466
Support Staff	4,486,433	4,527,460	4,458,776
Other Professionals	2,118,762	2,230,359	2,070,528
Substitutes	1,137,585	1,296,234	1,289,810
	29,044,479	29,583,610	29,829,373
Employee Benefits	7,148,194	7,160,437	7,128,999
Services and Supplies	7,648,770	8,259,035	7,973,595
	43,841,443	45,003,082	44,931,967
NET REVENUE (EXPENSE), FOR THE YEAR	1,305,330	(56,415)	387,495
INTERFUND TRANSFERS			
Capital Assets Purchased	(424,939)	(477,089)	(176,592)
Other	(152,067)		(458,186)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		669,325	
SURPLUS (DEFICIT), FOR THE YEAR	728,324	$ 135,821	(247,283)
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,896,519		3,143,802
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 3,624,843		$ 2,896,519
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,235,396		
Unrestricted	1,389,447		
	$ 3,624,843		

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Schedule A1

SCHOOL DISTRICT No. 60 (PEACE RIVER NORTH)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 53,310,194	$ 53,221,154	$ 53,476,683
Other Revenue	1,405,227	987,000	735,537
Rentals and Leases	9,858	10,000	11,400
Investment Income	76,077	72,500	59,567
	54,801,356	54,290,654	54,283,187
EXPENSE			
Salaries			
Teachers	22,371,800	22,713,513	22,742,493
Principals and Vice Principals	3,641,942	3,655,123	3,641,449
Educational Assistants	2,773,691	2,853,572	2,689,432
Support Staff	5,830,903	5,988,612	5,957,792
Other Professionals	1,437,686	1,414,907	1,398,543
Substitutes	1,326,473	1,369,793	1,195,325
	37,382,495	37,995,520	37,625,034
Employee Benefits	8,850,594	8,977,337	8,850,371
Services and Supplies	7,727,320	8,181,379	7,388,871
	53,960,409	55,154,236	53,864,276
NET REVENUE (EXPENSE), FOR THE YEAR	840,947	(863,582)	418,911
INTERFUND TRANSFERS			
Capital Assets Purchased	(295,336)		(42,783)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		863,582	
SURPLUS (DEFICIT), FOR THE YEAR	545,611	$ -	376,128
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,728,548		2,352,420
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 3,274,159		$ 2,728,548
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	3,008,458		
Unrestricted	265,701		
	$ 3,274,159		

SCHOOL DISTRICT No. 61 (GREATER VICTORIA)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 153,924,748	$ 154,136,544	$ 153,926,403
Provincial Grants - Other	253,812	110,768	270,416
Other Revenue	11,265,505	9,849,404	10,521,216
Rentals and Leases	1,208,846	1,289,243	1,304,655
Investment Income	418,162	250,000	341,633
	167,071,073	165,635,959	166,364,323
EXPENSE			
Salaries			
Teachers	72,992,961	74,358,193	73,537,118
Principals and Vice Principals	9,903,762	10,121,402	10,034,668
Educational Assistants	14,367,456	14,473,063	13,724,924
Support Staff	14,854,472	15,636,715	15,179,395
Other Professionals	3,537,376	3,731,594	3,599,037
Substitutes	6,518,846	7,335,438	6,707,957
	122,174,873	125,656,405	122,783,099
Employee Benefits	27,036,001	28,142,874	26,563,862
Services and Supplies	16,700,708	28,485,820	15,499,536
	165,911,582	182,285,099	164,846,497
NET REVENUE (EXPENSE), FOR THE YEAR	1,159,491	(16,649,140)	1,517,826
INTERFUND TRANSFERS			
Capital Assets Purchased	(556,575)	(800,000)	(1,048,061)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		17,449,140	
SURPLUS (DEFICIT), FOR THE YEAR	602,916	$ -	469,765
SURPLUS (DEFICIT), BEGINNING OF YEAR	18,284,471		17,814,706
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 18,887,387		$ 18,284,471
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	17,551,126		
Unrestricted	1,336,261		
	$ 18,887,387		

SCHOOL DISTRICT No. 62 (SOOKE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 78,218,465	$ 77,743,467	$ 75,453,666
Provincial Grants - Other		21,375	
Other Revenue	3,212,340	3,066,488	3,469,911
Rentals and Leases	180,803	145,080	208,308
Investment Income	93,655	103,200	72,054
	81,705,263	81,079,610	79,203,939
EXPENSE			
Salaries			
Teachers	34,066,524	34,720,123	33,690,954
Principals and Vice Principals	6,068,166	5,950,565	5,551,113
Educational Assistants	4,933,650	4,942,582	4,846,522
Support Staff	8,393,849	8,496,968	8,237,213
Other Professionals	2,287,069	2,549,889	2,515,895
Substitutes	2,355,197	2,332,910	2,176,221
	58,104,455	58,993,037	57,017,918
Employee Benefits	14,451,064	14,082,370	14,083,887
Services and Supplies	8,176,019	8,417,562	7,866,238
	80,731,538	81,492,969	78,968,043
NET REVENUE (EXPENSE), FOR THE YEAR	973,725	(413,359)	235,896
INTERFUND TRANSFERS			
Capital Assets Purchased	(157,228)		(233,376)
Other	(175,331)		(162,405)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	641,166	$ (413,359)	(159,885)
SURPLUS (DEFICIT), BEGINNING OF YEAR	420,120		346,947
Changes in Accounting Policies/Prior Period Adjustments			
Programs moved to special purpose (Strong Start & Ready Set Learn)			233,058
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	420,120		580,005
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,061,286		$ 420,120
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,061,286		
	$ 1,061,286		

SCHOOL DISTRICT No. 63 (SAANICH)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 64,285,004	$ 63,915,042	$ 63,622,501
Provincial Grants - Other			40,304
Other Revenue	7,116,866	6,056,291	5,600,454
Rentals and Leases	295,307	286,047	287,405
Investment Income	214,716	175,000	454,846
	71,911,893	70,432,380	70,005,510
EXPENSE			
Salaries			
Teachers	30,396,695	30,503,140	31,043,126
Principals and Vice Principals	3,694,845	3,691,944	3,604,971
Educational Assistants	4,614,665	4,282,951	4,408,695
Support Staff	7,016,082	6,878,407	6,917,539
Other Professionals	2,332,866	2,150,957	2,338,268
Substitutes	2,574,144	2,336,854	2,541,169
	50,629,297	49,844,253	50,853,768
Employee Benefits	12,657,222	12,784,366	12,645,671
Services and Supplies	8,132,799	12,088,628	8,348,565
	71,419,318	74,717,247	71,848,004
NET REVENUE (EXPENSE), FOR THE YEAR	492,575	(4,284,867)	(1,842,494)
INTERFUND TRANSFERS			
Capital Assets Purchased	(902,734)		(204,497)
Local Capital	(60,000)		(60,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		4,284,867	
SURPLUS (DEFICIT), FOR THE YEAR	(470,159)	$ -	(2,106,991)
SURPLUS (DEFICIT), BEGINNING OF YEAR	4,396,035		6,503,026
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 3,925,876		$ 4,396,035
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,550,898		
Unrestricted	1,374,978		
	$ 3,925,876		

Schedule A1

SCHOOL DISTRICT No. 64 (GULF ISLANDS)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 18,222,218	$ 18,252,344	$ 16,539,366
Provincial Grants - Other			4,156
Other Revenue	868,224	940,943	961,554
Rentals and Leases	16,261	12,000	13,487
Investment Income	19,218	17,500	18,778
	19,125,921	19,222,787	17,537,341
EXPENSE			
Salaries			
Teachers	6,677,847	6,774,100	6,283,283
Principals and Vice Principals	1,467,439	1,474,810	1,214,135
Educational Assistants	880,847	876,500	812,348
Support Staff	2,086,820	2,078,346	2,042,615
Other Professionals	811,953	814,107	770,743
Substitutes	566,671	430,626	459,178
	12,491,577	12,448,489	11,582,302
Employee Benefits	2,967,530	3,059,458	2,765,301
Services and Supplies	3,355,460	3,518,922	3,192,642
	18,814,567	19,026,869	17,540,245
NET REVENUE (EXPENSE), FOR THE YEAR	311,354	195,918	(2,904)
INTERFUND TRANSFERS			
Capital Assets Purchased	(56,476)	(155,000)	(76,722)
Other - WIP Purchases and Related Entity	(149,067)	(25,000)	(57,007)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	105,811	$ 15,918	(136,633)
SURPLUS (DEFICIT), BEGINNING OF YEAR	304,530		441,163
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 410,341		$ 304,530
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	410,341		
	$ 410,341		

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SCHOOL DISTRICT No. 67 (OKANAGAN SKAHA)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 54,345,648	$ 54,488,363	$ 55,094,860
Provincial Grants - Other	47,760	47,760	47,760
Other Revenue	1,840,584	1,859,655	1,883,992
Rentals and Leases	367,581	345,000	392,950
Investment Income	128,132	137,500	100,605
	56,729,705	56,878,278	57,520,167
EXPENSE			
Salaries			
Teachers	24,997,480	25,321,596	25,327,481
Principals and Vice Principals	3,312,714	3,282,500	3,454,030
Educational Assistants	3,085,795	3,410,899	3,066,182
Support Staff	4,845,321	5,131,672	4,429,447
Other Professionals	1,843,342	1,787,800	1,548,417
Substitutes	1,505,218	1,569,081	1,437,957
	39,589,870	40,503,548	39,263,514
Employee Benefits	9,787,526	9,851,139	9,436,220
Services and Supplies	7,304,820	8,054,874	8,094,996
	56,682,216	58,409,561	56,794,730
NET REVENUE (EXPENSE), FOR THE YEAR	47,489	(1,531,283)	725,437
INTERFUND TRANSFERS			
Capital Assets Purchased	(54,769)		(151,708)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,531,283	
SURPLUS (DEFICIT), FOR THE YEAR	(7,280)	$ -	573,729
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,001,608		1,427,879
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,994,328		$ 2,001,608
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,992,369		
Unrestricted	1,959		
	$ 1,994,328		

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SCHOOL DISTRICT No. 68 (NANAIMO-LADYSMITH)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 117,810,416	$ 117,748,054	$ 118,527,513
Provincial Grants - Other	249,006	194,472	284,116
Other Revenue	6,016,974	5,512,620	5,485,265
Rentals and Leases	494,408	458,041	443,925
Investment Income	118,281	70,000	74,230
	124,689,084	123,983,187	124,815,049
EXPENSE			
Salaries			
Teachers	54,297,367	55,367,119	55,048,035
Principals and Vice Principals	6,147,240	6,132,161	6,237,890
Educational Assistants	9,247,601	8,999,313	10,337,557
Support Staff	11,941,471	11,712,259	11,979,634
Other Professionals	2,449,416	2,401,788	2,284,062
Substitutes	4,768,316	4,983,922	5,151,830
	88,851,411	89,596,572	91,039,008
Employee Benefits	21,532,076	21,434,730	21,660,645
Services and Supplies	11,806,451	12,708,694	11,134,620
	122,189,938	123,739,996	123,834,273
NET REVENUE (EXPENSE), FOR THE YEAR	2,499,146	243,191	980,776
INTERFUND TRANSFERS			
Capital Assets Purchased	(340,712)	(471,868)	(356,456)
Local Capital	(180,753)		(130,656)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		228,677	
SURPLUS (DEFICIT), FOR THE YEAR	1,977,681	$ -	493,664
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,239,685		746,021
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 3,217,366		$ 1,239,685
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,737,249		
Unrestricted	480,117		
	$ 3,217,366		

SCHOOL DISTRICT No. 69 (QUALICUM)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 41,845,199	$ 41,686,404	$ 41,966,743
Provincial Grants - Other	97,472	58,200	80,550
Other Revenue	2,188,014	1,875,841	1,984,783
Rentals and Leases	67,271	65,000	73,697
Investment Income	71,703	60,000	56,649
	44,269,659	43,745,445	44,162,422
EXPENSE			
Salaries			
Teachers	17,250,144	17,847,199	17,695,569
Principals and Vice Principals	2,752,893	2,694,842	2,832,536
Educational Assistants	3,100,933	2,959,983	3,077,809
Support Staff	4,756,647	5,191,167	4,854,506
Other Professionals	973,487	1,033,928	1,033,134
Substitutes	1,162,246	999,460	1,143,085
	29,996,350	30,726,579	30,636,639
Employee Benefits	7,970,322	7,623,468	7,696,051
Services and Supplies	5,135,126	5,280,548	4,628,063
	43,101,798	43,630,595	42,960,753
NET REVENUE (EXPENSE), FOR THE YEAR	1,167,861	114,850	1,201,669
INTERFUND TRANSFERS			
Capital Assets Purchased	(6,603)		(81,163)
Local Capital	(156,583)	(149,650)	(177,565)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits	(790,000)	(80,000)	(170,000)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		114,800	
SURPLUS (DEFICIT), FOR THE YEAR	214,675	$ -	772,941
SURPLUS (DEFICIT), BEGINNING OF YEAR	864,418		91,477
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,079,093		$ 864,418
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	1,079,093		
	$ 1,079,093		

SCHOOL DISTRICT No. 70 (ALBERNI)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 36,573,572	$ 36,172,518	$ 37,265,770
Provincial Grants - Other		616,488	
Other Revenue	2,624,812	2,512,462	2,545,160
Rentals and Leases	109,616	82,000	107,346
Investment Income	61,123		28,276
	39,369,123	39,383,468	39,946,552
EXPENSE			
Salaries			
Teachers	16,349,486	16,408,066	16,071,454
Principals and Vice Principals	2,411,561	2,401,897	2,432,939
Educational Assistants	2,808,181	3,247,821	3,019,634
Support Staff	4,236,163	4,158,154	4,218,159
Other Professionals	993,275	999,644	984,573
Substitutes	1,082,122	1,100,000	1,057,149
	27,880,788	28,315,582	27,783,908
Employee Benefits	6,472,968	6,348,950	6,064,101
Services and Supplies	5,699,192	5,442,912	5,799,131
	40,052,948	40,107,444	39,647,140
NET REVENUE (EXPENSE), FOR THE YEAR	(683,825)	(723,976)	299,412
INTERFUND TRANSFERS			
Local Capital			(200,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		723,976	
SURPLUS (DEFICIT), FOR THE YEAR	(683,825)	$ -	99,412
SURPLUS (DEFICIT), BEGINNING OF YEAR	726,121		626,709
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 42,296		$ 726,121
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	42,296		
	$ 42,296		

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Schedule A1

SCHOOL DISTRICT No. 71 (COMOX VALLEY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 73,721,314	$ 72,983,082	$ 73,842,185
Other Revenue	2,498,625	1,938,677	2,153,271
Rentals and Leases	169,093	120,000	169,393
Investment Income	283,367	200,000	199,891
	76,672,399	75,241,759	76,364,740
EXPENSE			
Salaries			
Teachers	32,454,225	32,876,168	32,739,782
Principals and Vice Principals	4,125,755	4,121,310	3,922,520
Educational Assistants	5,216,328	5,249,404	4,936,764
Support Staff	6,825,763	7,012,742	7,176,705
Other Professionals	1,766,801	1,630,105	1,673,897
Substitutes	2,973,062	2,619,568	2,882,290
	53,361,934	53,509,297	53,331,958
Employee Benefits	12,644,984	12,509,397	12,373,707
Services and Supplies	10,177,465	9,625,021	9,908,926
	76,184,383	75,643,715	75,614,591
NET REVENUE (EXPENSE), FOR THE YEAR	488,016	(401,956)	750,149
INTERFUND TRANSFERS			
Capital Assets Purchased	(420,392)		(162,883)
Other	(133,414)		(142,551)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		401,956	
SURPLUS (DEFICIT), FOR THE YEAR	(65,790)	$ -	444,715
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,472,333		2,027,618
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,406,543		$ 2,472,333
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,406,543		
	$ 2,406,543		

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SCHOOL DISTRICT No. 72 (CAMPBELL RIVER)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 47,813,996	$ 48,041,981	$ 48,293,745
Other Revenue	2,641,255	2,507,692	2,895,521
Rentals and Leases	201,849	185,000	186,244
Investment Income	81,507	40,000	64,605
	50,738,607	50,774,673	51,440,115
EXPENSE			
Salaries			
Teachers	21,035,970	21,574,711	21,618,466
Principals and Vice Principals	3,136,006	3,212,081	3,214,431
Educational Assistants	3,985,313	3,989,205	4,002,928
Support Staff	5,735,168	5,836,491	5,821,110
Other Professionals	1,117,410	1,102,697	1,159,682
Substitutes	957,053	1,079,673	1,007,920
	35,966,920	36,794,858	36,824,537
Employee Benefits	8,169,063	8,281,311	8,102,279
Services and Supplies	5,297,665	6,586,271	5,754,674
	49,433,648	51,662,440	50,681,490
NET REVENUE (EXPENSE), FOR THE YEAR	1,304,959	(887,767)	758,625
INTERFUND TRANSFERS			
Capital Assets Purchased	(118,141)		(50,895)
Local Capital	(211,408)	(214,030)	(201,407)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,101,797	
SURPLUS (DEFICIT), FOR THE YEAR	975,410	$ -	506,323
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,561,456		2,055,133
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 3,536,866		$ 2,561,456
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,536,866		
Unrestricted	1,000,000		
	$ 3,536,866		

SCHOOL DISTRICT No. 73 (KAMLOOPS/THOMPSON)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

		2012 ACTUAL		2012 AMENDED ANNUAL BUDGET		2011 ACTUAL
REVENUE						
Provincial Grants - Ministry of Education	$	123,718,873	$	123,435,140	$	122,753,878
Provincial Grants - Other		166,439		109,510		209,803
Other Revenue		3,882,474		2,658,798		4,809,158
Rentals and Leases		279,550		263,684		213,257
Investment Income		192,948		150,000		185,901
		128,240,284		126,617,132		128,171,997
EXPENSE						
Salaries						
Teachers		57,144,131		58,339,152		57,489,274
Principals and Vice Principals		6,756,037		6,447,734		6,662,415
Educational Assistants		6,766,726		6,721,886		6,866,101
Support Staff		13,335,791		13,349,824		13,336,613
Other Professionals		3,119,513		2,398,740		3,225,053
Substitutes		4,798,076		4,479,797		4,583,689
		91,920,274		91,737,133		92,163,045
Employee Benefits		20,627,165		21,009,133		20,417,114
Services and Supplies		13,556,113		15,216,393		13,848,303
		126,103,552		127,962,659		126,428,462
NET REVENUE (EXPENSE), FOR THE YEAR		2,136,732		(1,345,527)		1,743,535
INTERFUND TRANSFERS						
Local Capital		(1,658,430)				(800,971)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE						
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)				1,345,527		
SURPLUS (DEFICIT), FOR THE YEAR		478,302	$	-		942,564
SURPLUS (DEFICIT), BEGINNING OF YEAR		3,134,013				2,191,449
SURPLUS (DEFICIT), END OF YEAR						
(Section 156 (12) of School Act)	$	3,612,315			$	3,134,013
SURPLUS (DEFICIT), END OF YEAR						
Internally Restricted		3,612,315				
	$	3,612,315				

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SCHOOL DISTRICT No. 74 (GOLD TRAIL)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 20,796,174	$ 20,715,614	$ 20,993,029
Provincial Grants - Other	133,927	110,467	100,554
Other Revenue	442,316	432,560	457,162
Rentals and Leases	17,580	16,800	18,300
Investment Income	108,063	103,612	111,188
	21,498,060	21,379,053	21,680,233
EXPENSE			
Salaries			
Teachers	6,089,527	6,187,346	6,239,915
Principals and Vice Principals	1,312,886	1,302,873	1,197,168
Educational Assistants	1,708,390	1,565,512	1,686,216
Support Staff	2,333,273	2,364,574	2,361,064
Other Professionals	1,032,251	977,796	958,702
Substitutes	900,631	727,634	916,725
	13,376,958	13,125,735	13,359,790
Employee Benefits	2,975,668	2,941,348	2,901,306
Services and Supplies	3,268,965	4,024,499	3,582,474
	19,621,591	20,091,582	19,843,570
NET REVENUE (EXPENSE), FOR THE YEAR	1,876,469	1,287,471	1,836,663
INTERFUND TRANSFERS			
Capital Assets Purchased	(128,457)	(400,000)	(221,574)
Local Capital	(1,237,626)	(1,237,626)	(1,500,000)
Other			(48,983)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,102,901	
SURPLUS (DEFICIT), FOR THE YEAR	510,386	$ 752,746	66,106
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,102,901		1,036,795
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 1,613,287		$ 1,102,901
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,613,287		
	$ 1,613,287		

SCHOOL DISTRICT No. 75 (MISSION)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 53,258,875	$ 53,438,000	$ 53,748,510
Provincial Grants - Other	154,581		136,741
Other Revenue	1,649,975	1,637,250	1,820,715
Rentals and Leases	139,237	110,000	128,849
Investment Income	8,900	1,000	4,203
	55,211,568	55,186,250	55,839,018
EXPENSE			
Salaries			
Teachers	23,951,083	24,248,850	24,721,300
Principals and Vice Principals	3,450,225	3,134,100	3,414,800
Educational Assistants	4,010,429	3,865,200	4,195,039
Support Staff	5,014,525	4,871,660	5,278,511
Other Professionals	2,123,152	1,628,090	1,681,031
Substitutes	1,933,212	2,303,650	2,246,197
	40,482,626	40,051,550	41,536,878
Employee Benefits	9,770,546	9,443,600	9,640,633
Services and Supplies	4,347,044	4,532,100	4,186,647
	54,600,216	54,027,250	55,364,158
NET REVENUE (EXPENSE), FOR THE YEAR	611,352	1,159,000	474,860
INTERFUND TRANSFERS			
Capital Assets Purchased	(67,629)		(45,347)
Local Capital	(1,025,997)	(834,000)	(930,600)
Other			(116,493)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		(325,000)	
SURPLUS (DEFICIT), FOR THE YEAR	(482,274)	$ -	(617,580)
SURPLUS (DEFICIT), BEGINNING OF YEAR	(972,975)		(355,395)
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ (1,455,249)		$ (972,975)
SURPLUS (DEFICIT), END OF YEAR			
Unrestricted	(1,455,249)		
	$ (1,455,249)		

Version: 8571-7826-5843
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SCHOOL DISTRICT No. 78 (FRASER-CASCADE) Schedule A1

OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 16,973,944	$ 16,925,028	$ 17,216,207
Other Revenue	3,200,736	3,188,110	3,003,380
Rentals and Leases	50,909	42,000	52,440
Investment Income	53,139	10,000	37,184
	20,278,728	20,165,138	20,309,211
EXPENSE			
Salaries			
Teachers	7,437,661	7,749,744	7,779,687
Principals and Vice Principals	1,347,604	1,288,000	1,374,449
Educational Assistants	1,310,732	1,253,273	1,281,607
Support Staff	1,995,533	2,109,539	1,773,803
Other Professionals	548,402	487,939	541,290
Substitutes	610,741	938,428	736,231
	13,250,673	13,826,923	13,487,067
Employee Benefits	3,082,882	3,332,828	3,015,208
Services and Supplies	2,238,030	3,612,513	2,195,610
	18,571,585	20,772,264	18,697,885
NET REVENUE (EXPENSE), FOR THE YEAR	1,707,143	(607,126)	1,611,326
INTERFUND TRANSFERS			
Capital Assets Purchased	(324,653)		(211,481)
Local Capital	(500,000)	(150,000)	(400,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits			(42,377)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		757,126	
SURPLUS (DEFICIT), FOR THE YEAR	882,490	$ -	957,468
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,870,824		913,356
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 2,753,314		$ 1,870,824
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	857,097		
Unrestricted	1,896,217		
	$ 2,753,314		

SCHOOL DISTRICT No. 79 (COWICHAN VALLEY)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 65,959,764	$ 65,892,957	$ 66,283,222
Provincial Grants - Other	69,500	41,000	89,571
Other Revenue	6,782,182	6,402,373	6,398,430
Rentals and Leases	153,561	126,000	159,065
Investment Income	78,944	80,000	72,933
	73,043,951	72,542,330	73,003,221
EXPENSE			
Salaries			
Teachers	32,219,432	32,678,761	32,776,202
Principals and Vice Principals	4,516,434	4,554,672	4,276,839
Educational Assistants	4,416,398	4,686,557	4,276,472
Support Staff	7,798,100	8,176,974	7,987,428
Other Professionals	1,342,478	1,242,331	1,413,748
Substitutes	3,064,528	3,437,565	3,425,569
	53,357,370	54,776,860	54,156,258
Employee Benefits	12,108,659	12,295,262	12,000,214
Services and Supplies	6,654,978	6,925,226	6,468,788
	72,121,007	73,997,348	72,625,260
NET REVENUE (EXPENSE), FOR THE YEAR	922,944	(1,455,018)	377,961
INTERFUND TRANSFERS			
Capital Assets Purchased	(58,957)		(61,206)
Local Capital	(80,285)	(80,032)	(80,475)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduced Unfunded Employee Future Benefits			(100,000)
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,535,050	
SURPLUS (DEFICIT), FOR THE YEAR	783,702	$ -	136,280
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,535,050		1,398,770
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,318,752		$ 1,535,050
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	2,015,578		
Unrestricted	303,174		
	$ 2,318,752		

Schedule A1

SCHOOL DISTRICT No. 81 (FORT NELSON)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 9,939,140	$ 9,954,800	$ 9,857,860
Provincial Grants - Other	137,115	61,740	109,740
Other Revenue	207,459	230,991	181,285
Rentals and Leases	58,211	30,280	49,121
Investment Income	20,005	14,500	14,559
	10,361,930	10,292,311	10,212,565
EXPENSE			
Salaries			
Teachers	3,629,682	3,695,025	3,598,411
Principals and Vice Principals	829,172	829,576	829,909
Educational Assistants	594,483	690,669	574,455
Support Staff	629,887	595,538	619,264
Other Professionals	577,303	560,524	562,908
Substitutes	220,186	188,027	187,384
	6,480,713	6,559,359	6,372,331
Employee Benefits	1,603,513	1,653,800	1,543,505
Services and Supplies	1,879,297	1,922,364	1,711,979
	9,963,523	10,135,523	9,627,815
NET REVENUE (EXPENSE), FOR THE YEAR	398,407	156,788	584,750
INTERFUND TRANSFERS			
Capital Assets Purchased	(224,482)	(148,815)	(122,775)
Local Capital			(45,813)
Other	(39,612)		(11,597)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	134,313	$ 7,973	404,565
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,043,091		638,526
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,177,404		$ 1,043,091
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	476,633		
Unrestricted	700,771		
	$ 1,177,404		

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SCHOOL DISTRICT No. 82 (COAST MOUNTAIN)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 47,702,358	$ 47,806,678	$ 47,975,598
Provincial Grants - Other	26,250		12,757
Other Revenue	5,429,109	5,343,179	5,033,862
Rentals and Leases	290,556	269,000	250,939
Investment Income	30,527	40,000	20,216
	53,478,800	53,458,857	53,293,372
EXPENSE			
Salaries			
Teachers	21,374,290	21,946,097	22,391,715
Principals and Vice Principals	3,252,954	3,307,358	3,410,051
Educational Assistants	3,256,908	3,005,386	3,630,343
Support Staff	4,701,561	4,750,925	4,751,991
Other Professionals	1,660,726	1,627,006	1,900,622
Substitutes	1,780,766	1,664,105	2,131,616
	36,027,203	36,300,877	38,216,338
Employee Benefits	8,051,593	8,121,735	8,227,059
Services and Supplies	8,129,528	9,172,128	8,829,471
	52,208,324	53,594,740	55,272,868
NET REVENUE (EXPENSE), FOR THE YEAR	1,270,476	(135,883)	(1,979,496)
INTERFUND TRANSFERS			
Capital Assets Purchased	(192,372)		(178,412)
Local Capital	(600,000)	135,883	2,157,908
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)			
SURPLUS (DEFICIT), FOR THE YEAR	478,104	$ -	-
SURPLUS (DEFICIT), BEGINNING OF YEAR	-		
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 478,104		$ -
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	478,104		
	$ 478,104		

SCHOOL DISTRICT No. 83 (NORTH OKANAGAN-SHUSWAP)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 62,038,398	$ 62,147,734	$ 62,946,454
Provincial Grants - Other	260,913	157,413	338,429
Other Revenue	1,276,173	1,232,600	1,429,545
Rentals and Leases	169,034	32,000	59,472
Investment Income	291,337	260,000	280,966
	64,035,855	63,829,747	65,054,866
EXPENSE			
Salaries			
Teachers	26,612,888	26,339,767	26,710,669
Principals and Vice Principals	3,828,935	3,738,289	3,894,145
Educational Assistants	4,387,507	4,344,464	4,281,579
Support Staff	6,062,884	6,170,790	5,937,808
Other Professionals	1,713,788	1,674,717	2,034,247
Substitutes	2,514,793	2,371,721	2,225,174
	45,120,795	44,639,748	45,083,622
Employee Benefits	10,767,506	10,802,844	10,420,000
Services and Supplies	6,830,450	8,501,590	7,463,121
	62,718,751	63,944,182	62,966,743
NET REVENUE (EXPENSE), FOR THE YEAR	1,317,104	(114,435)	2,088,123
INTERFUND TRANSFERS			
Capital Assets Purchased	(567,260)	(357,177)	(366,632)
Local Capital	(1,997,610)	(1,284,422)	(2,790,507)
Other Transfer LINK/French from operating to SPF Deferred revenue		(131,057)	
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,887,091	
SURPLUS (DEFICIT), FOR THE YEAR	(1,247,766)	$ -	(1,069,016)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,887,091		2,956,107
Changes in Accounting Policies/Prior Period Adjustments			
Transfer LINK/French from operating to SPF Deferred revenue	(131,057)		
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	1,756,034		2,956,107
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 508,268		$ 1,887,091
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	508,268		
	$ 508,268		

Version: 3222-2476-9494
September 11, 2012 13:26

SCHOOL DISTRICT No. 84 (VANCOUVER ISLAND WEST)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 4,493,831	$ 4,772,164	$ 4,648,842
Provincial Grants - Other	28,025	31,481	28,289
Other Revenue	2,663,515	2,564,251	2,525,667
Rentals and Leases	1,600	1,000	1,100
Investment Income	20,628	15,000	15,244
	7,207,599	7,383,896	7,219,142
EXPENSE			
Salaries			
Teachers	2,525,076	2,608,141	2,516,548
Principals and Vice Principals	683,699	681,079	675,566
Educational Assistants	419,515	600,170	511,121
Support Staff	585,308	569,517	611,675
Other Professionals	357,891	339,071	357,836
Substitutes	229,769	285,268	203,356
	4,801,258	5,083,246	4,876,102
Employee Benefits	1,114,513	1,204,466	1,091,913
Services and Supplies	1,386,593	1,615,826	1,232,320
	7,302,364	7,903,538	7,200,335
NET REVENUE (EXPENSE), FOR THE YEAR	(94,765)	(519,642)	18,807
INTERFUND TRANSFERS			
Capital Assets Purchased	(37,230)		(73,413)
Local Capital	(25,000)	(25,000)	(25,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		908,458	
SURPLUS (DEFICIT), FOR THE YEAR	(156,995)	$ 363,816	(79,606)
SURPLUS (DEFICIT), BEGINNING OF YEAR	908,458		988,064
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 751,463		$ 908,458
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	363,983		
Unrestricted	387,480		
	$ 751,463		

Version: 3811-3065-1083
September 07, 2012 7:05

SCHOOL DISTRICT No. 85 (VANCOUVER ISLAND NORTH)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 18,519,440	$ 18,523,255	$ 18,678,188
Provincial Grants - Other	24,478		15,666
Other Revenue	39,273	5,000	114,606
Rentals and Leases	115,468	37,088	55,906
Investment Income	78,871	5,000	11,501
	18,777,530	18,570,343	18,875,867
EXPENSE			
Salaries			
Teachers	6,632,224	6,752,814	6,914,549
Principals and Vice Principals	1,326,241	1,291,485	1,428,164
Educational Assistants	1,531,586	1,560,256	1,369,455
Support Staff	2,421,078	2,293,086	2,405,524
Other Professionals	672,205	664,439	544,549
Substitutes	511,910	675,491	585,941
	13,095,244	13,237,571	13,248,182
Employee Benefits	2,964,938	3,185,130	2,865,492
Services and Supplies	2,603,333	3,058,022	2,457,445
	18,663,515	19,480,723	18,571,119
NET REVENUE (EXPENSE), FOR THE YEAR	114,015	(910,380)	304,748
INTERFUND TRANSFERS			
Local Capital	(100,000)	(100,000)	(100,000)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,010,380	
SURPLUS (DEFICIT), FOR THE YEAR	14,015	$ -	204,748
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,815,265		1,610,517
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 1,829,280		$ 1,815,265
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	867,416		
Unrestricted	961,864		
	$ 1,829,280		

Version: 8799-8054-6071
September 18, 2012 9:59

SCHOOL DISTRICT No. 87 (STIKINE)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 5,342,155	$ 5,141,181	$ 5,369,651
Provincial Grants - Other			30,465
Other Revenue	1,153,121	1,200,838	1,036,558
Rentals and Leases	162,352	152,000	168,883
Investment Income	31,046	10,000	23,207
	6,688,674	6,504,019	6,628,764
EXPENSE			
Salaries			
Teachers	1,187,941	1,190,944	1,196,752
Principals and Vice Principals	456,722	429,723	412,233
Educational Assistants	317,958	357,280	303,696
Support Staff	543,138	682,836	604,522
Other Professionals	490,063	584,615	495,348
Substitutes	184,415	167,385	164,810
	3,180,237	3,412,783	3,177,361
Employee Benefits	683,233	785,619	740,066
Services and Supplies	1,808,703	2,238,079	1,913,310
	5,672,173	6,436,481	5,830,737
NET REVENUE (EXPENSE), FOR THE YEAR	1,016,501	67,538	798,027
INTERFUND TRANSFERS			
Local Capital	(500,000)		
Other	(100,481)	(102,000)	(96,333)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		34,462	
SURPLUS (DEFICIT), FOR THE YEAR	416,020	$ -	701,694
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,982,573		1,280,879
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 2,398,593		$ 1,982,573
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,962,782		
Unrestricted	435,811		
	$ 2,398,593		

Version: 1249-9503-7521
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SCHOOL DISTRICT No. 91 (NECHAKO LAKES)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

Schedule A1

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 49,673,413	$ 49,426,535	$ 49,637,179
Provincial Grants - Other	31,000	30,000	56,000
Other Revenue	3,464,436	3,528,002	3,518,217
Rentals and Leases	34,952	26,240	16,508
Investment Income	182,272	150,000	175,028
	53,386,073	53,160,777	53,402,932
EXPENSE			
Salaries			
Teachers	19,225,507	20,117,111	19,529,423
Principals and Vice Principals	2,891,572	2,901,830	2,762,263
Educational Assistants	3,490,026	3,541,987	3,382,393
Support Staff	5,912,113	6,234,639	5,664,278
Other Professionals	1,586,640	1,504,306	1,462,217
Substitutes	1,576,032	1,502,906	1,534,968
	34,681,890	35,802,779	34,335,542
Employee Benefits	7,881,186	7,948,083	7,763,930
Services and Supplies	8,791,646	9,973,949	8,128,149
	51,354,722	53,724,811	50,227,621
NET REVENUE (EXPENSE), FOR THE YEAR	2,031,351	(564,034)	3,175,311
INTERFUND TRANSFERS			
Capital Assets Purchased	(104,981)		
Local Capital	(1,065,089)	(1,054,089)	(2,996,124)
Other			35,823
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		1,618,123	
SURPLUS (DEFICIT), FOR THE YEAR	861,281	$ -	215,010
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,318,163		2,103,153
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 3,179,444		$ 2,318,163
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	3,179,444		
	$ 3,179,444		

Schedule A1

SCHOOL DISTRICT No. 92 (NISGA'A)
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 484,418	$ 546,845	$ 591,919
Provincial Grants - Other	7,812		104,505
Federal Grants	612,486	611,397	593,753
Other Revenue	7,172,476	7,171,633	7,218,225
Rentals and Leases	234,936	220,000	226,682
Investment Income	38,562	25,000	52,279
	8,550,690	8,574,875	8,787,363
EXPENSE			
Salaries			
Teachers	2,881,271	2,996,581	3,081,021
Principals and Vice Principals	752,427	703,776	714,638
Educational Assistants	359,724	372,294	412,670
Support Staff	882,209	877,319	811,876
Other Professionals	628,083	588,015	553,093
Substitutes	224,524	232,000	240,542
	5,728,238	5,769,985	5,813,840
Employee Benefits	1,014,760	1,014,527	1,022,246
Services and Supplies	1,908,892	2,057,115	1,888,559
	8,651,890	8,841,627	8,724,645
NET REVENUE (EXPENSE), FOR THE YEAR	(101,200)	(266,752)	62,718
INTERFUND TRANSFERS			
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		266,752	
SURPLUS (DEFICIT), FOR THE YEAR	(101,200)	$ -	62,718
SURPLUS (DEFICIT), BEGINNING OF YEAR	504,365		441,647
SURPLUS (DEFICIT), END OF YEAR (Section 156 (12) of School Act)	$ 403,165		$ 504,365
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	386,409		
Unrestricted	16,756		
	$ 403,165		

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SCHOOL DISTRICT No. 93 (CONSEIL SCOLAIRE FRANCOPHONE) Schedule A1
OPERATING FUND
SURPLUS (DEFICIT)
YEAR ENDED JUNE 30, 2012

	2012 ACTUAL	2012 AMENDED ANNUAL BUDGET	2011 ACTUAL
REVENUE			
Provincial Grants - Ministry of Education	$ 66 471 643	$ 66 114 969	$ 64 991 553
Federal Grants	221 889		226 948
Other Revenue	277 071	49 600	125 648
Rentals and Leases	19 000	25 000	19 000
Investment Income	85 614	50 000	80 149
	67 075 217	66 239 569	65 443 298
EXPENSE			
Salaries			
Teachers	21 582 347	21 758 648	22 273 539
Principals and Vice Principals	3 354 375	3 350 189	3 397 537
Educational Assistants	2 817 766	2 753 222	2 577 192
Support Staff	3 235 870	2 964 080	3 119 155
Other Professionals	2 032 940	1 967 169	2 069 165
Substitutes	1 618 334	1 831 090	2 009 426
	34 641 632	34 624 398	35 446 014
Employee Benefits	8 286 193	8 077 218	8 466 490
Services and Supplies	21 316 884	24 068 956	21 520 103
	64 244 709	66 770 572	65 432 607
NET REVENUE (EXPENSE), FOR THE YEAR	2 830 508	(531 003)	10 691
INTERFUND TRANSFERS			
Capital Assets Purchased	(461 184)	(225 000)	(303 116)
Other	(1 542 481)		(2 096 431)
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
BUDGETED ALLOCATION (RETIREMENT) OF SURPLUS (DEFICIT)		756 003	
SURPLUS (DEFICIT), FOR THE YEAR	826 843	$ -	(2 388 856)
SURPLUS (DEFICIT), BEGINNING OF YEAR	1 853 493		4 242 349
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	$ 2 680 336		$ 1 853 493
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	465 189		
Unrestricted	2 215 147		
	$ 2 680 336		

Version: 4115-3369-1387
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School District No. 5 (Southeast Kootenay)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	49,406,668	**49,778,283**	50,285,542
Tuition	1,432,550	**1,428,396**	1,376,589
Other Revenue	368,674	**447,552**	571,201
Rentals and Leases	101,875	**134,812**	68,174
Investment Income	30,000	**50,920**	48,744
Total Revenue	51,339,767	**51,839,963**	52,350,250
Expenses			
Instruction	42,958,115	**42,972,269**	42,399,172
District Administration	1,589,928	**1,704,398**	1,682,573
Operations and Maintenance	6,067,732	**5,865,373**	5,736,559
Transportation and Housing	1,651,870	**1,629,928**	1,566,223
Total Expense	52,267,645	**52,171,968**	51,384,527
Operating Surplus (Deficit) for the year	(927,878)	**(332,005)**	965,723
Budgeted Appropriation (Retirement) of Surplus (Deficit)	927,878		
Net Transfers (to) from other funds			
Local Capital	-	**(795,107)**	
Other	-	**(56,142)**	
Total Net Transfers	-	**(851,249)**	-
Total Operating Surplus (Deficit), for the year	-	**(1,183,254)**	965,723
Operating Surplus (Deficit), beginning of year		**3,427,467**	2,690,993
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(229,249)
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		**3,427,467**	2,461,744
Operating Surplus (Deficit), end of year		**2,244,213**	3,427,467
Operating Surplus (Deficit), end of year			
Internally Restricted		**1,980,062**	3,436,202
Unrestricted		**264,151**	205,913
Unfunded Accrued Employee Future Benefits			(214,648)
Total Operating Surplus (Deficit), end of year		**2,244,213**	3,427,467

School District No. 6 (Rocky Mountain)

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	30,993,259	31,664,012	31,337,382
Other	3,000	40,621	20,477
Tuition	1,535,987	1,773,823	1,392,733
Other Revenue	225,500	190,728	181,301
Rentals and Leases	50,000	66,214	91,635
Investment Income	78,000	102,585	99,429
Total Revenue	32,885,746	33,837,983	33,122,957
Expenses			
Instruction	25,441,176	24,768,977	25,403,787
District Administration	1,217,817	1,198,622	1,142,930
Operations and Maintenance	4,780,665	4,482,793	4,493,049
Transportation and Housing	1,633,206	1,595,767	1,607,948
Total Expense	33,072,864	32,046,159	32,647,714
Operating Surplus (Deficit) for the year	(187,118)	1,791,824	475,243
Budgeted Appropriation (Retirement) of Surplus (Deficit)	545,571		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(58,453)		
Net Transfers (to) from other funds			
Local Capital	(300,000)	(1,525,923)	(600,000)
Total Net Transfers	(300,000)	(1,525,923)	(600,000)
Total Operating Surplus (Deficit), for the year	-	265,901	(124,757)
Operating Surplus (Deficit), beginning of year		2,818,470	2,874,974
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(120,571)
Recognize unamortized gain (loss) on Employee Future Benefits			384,608
Reclassify Deferred Contributions			(195,784)
Operating Surplus (Deficit), beginning of year, as restated		2,818,470	2,943,227
Operating Surplus (Deficit), end of year		3,084,371	2,818,470
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		1,981,838	2,090,633
Unrestricted		1,102,533	727,837
Total Operating Surplus (Deficit), end of year		3,084,371	2,818,470

School District No. 8 (Kootenay Lake)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	48,610,979	49,314,969	50,345,038
Other	125,025	95,025	95,025
Tuition	1,335,500	1,438,400	1,335,453
Other Revenue	385,457	526,718	622,288
Rentals and Leases	170,865	146,611	137,628
Investment Income	21,258	43,819	22,656
Total Revenue	50,649,084	51,565,542	52,558,088
Expenses			
Instruction	39,426,702	39,207,839	41,203,933
District Administration	2,078,617	2,263,218	2,296,635
Operations and Maintenance	6,820,263	6,528,169	6,471,498
Transportation and Housing	2,243,528	2,267,026	2,375,070
Total Expense	50,569,110	50,266,252	52,347,136
Operating Surplus (Deficit) for the year	79,974	1,299,290	210,952
Budgeted Appropriation (Retirement) of Surplus (Deficit)	80,026		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(160,000)	(248,502)	(106,754)
Other			(91,976)
Total Net Transfers	(160,000)	(248,502)	(198,730)
Total Operating Surplus (Deficit), for the year	-	1,050,788	12,222
Operating Surplus (Deficit), beginning of year		840,625	529,120
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(204,120)
Recognize unamortized gain (loss) on Employee Future Benefits			475,098
Reclassify Deferred Contributions			28,305
Operating Surplus (Deficit), beginning of year, as restated		840,625	828,403
Operating Surplus (Deficit), end of year		1,891,413	840,625
Operating Surplus (Deficit), end of year			
Internally Restricted		1,891,413	596,871
Unrestricted		-	243,754
Total Operating Surplus (Deficit), end of year		1,891,413	840,625

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School District No. 10 (Arrow Lakes)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	7,295,463	7,475,434	7,321,170
Other Revenue	6,700	24,860	63,950
Rentals and Leases	3,000	328	5,736
Investment Income	10,000	24,468	13,506
Total Revenue	7,315,163	7,525,090	7,404,362
Expenses			
Instruction	5,417,848	5,119,760	5,174,112
District Administration	645,114	727,315	579,076
Operations and Maintenance	999,270	952,058	979,072
Transportation and Housing	362,599	394,895	379,197
Total Expense	7,424,831	7,194,028	7,111,457
Operating Surplus (Deficit) for the year	(109,668)	331,062	292,905
Budgeted Appropriation (Retirement) of Surplus (Deficit)	109,668		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(196,830)	(145,354)
Total Net Transfers	-	(196,830)	(145,354)
Total Operating Surplus (Deficit), for the year	-	134,232	147,551
Operating Surplus (Deficit), beginning of year		1,477,462	1,317,191
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(18,980)
Recognize unamortized gain (loss) on Employee Future Benefits			11,760
Reclassify Deferred Contributions			19,940
Operating Surplus (Deficit), beginning of year, as restated		1,477,462	1,329,911
Operating Surplus (Deficit), end of year		1,611,694	1,477,462
Operating Surplus (Deficit), end of year			
Internally Restricted			1,230,930
Unrestricted		1,611,694	246,532
Total Operating Surplus (Deficit), end of year		1,611,694	1,477,462

School District No. 19 (Revelstoke)

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	9,971,189	10,042,005	10,062,619
Other		30,333	
Tuition	40,550	65,375	53,200
Other Revenue	35,166	321,810	378,720
Rentals and Leases	133,392	199,403	131,658
Investment Income	15,000	29,259	22,253
Total Revenue	10,195,297	10,688,185	10,648,450
Expenses			
Instruction	8,213,216	8,460,150	8,625,035
District Administration	602,336	629,821	627,256
Operations and Maintenance	1,083,137	1,154,626	1,081,993
Transportation and Housing	209,459	296,360	260,947
Total Expense	10,108,148	10,540,957	10,595,231
Operating Surplus (Deficit) for the year	87,149	147,228	53,219
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(87,149)	(51,390)	(20,769)
Total Net Transfers	(87,149)	(51,390)	(20,769)
Total Operating Surplus (Deficit), for the year	-	95,838	32,450
Operating Surplus (Deficit), beginning of year		261,542	198,107
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(70,469)
Recognize unamortized gain (loss) on Employee Future Benefits			(30,931)
Reclassify Deferred Contributions			132,385
Operating Surplus (Deficit), beginning of year, as restated		261,542	229,092
Operating Surplus (Deficit), end of year		357,380	261,542
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 11)		400,651	359,241
Unrestricted		-	2,312
Unfunded Accrued Employee Future Benefits		(43,271)	(100,011)
Total Operating Surplus (Deficit), end of year		357,380	261,542

School District No. 20 (Kootenay-Columbia)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	35,737,904	36,092,452	36,240,325
Other	89,041	91,507	94,041
Tuition	182,850	163,730	76,520
Other Revenue	263,706	429,175	270,810
Rentals and Leases	89,263	84,348	85,405
Investment Income	40,000	59,517	51,108
Total Revenue	36,402,764	36,920,729	36,818,209
Expenses			
Instruction	28,690,941	28,051,774	29,381,064
District Administration	1,535,111	1,529,261	1,273,963
Operations and Maintenance	5,086,870	4,933,407	4,736,970
Transportation and Housing	1,290,051	1,274,107	1,268,204
Total Expense	36,602,973	35,788,549	36,660,201
Operating Surplus (Deficit) for the year	(200,209)	1,132,180	158,008
Budgeted Appropriation (Retirement) of Surplus (Deficit)	534,346		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(334,137)	(396,901)	(214,300)
Total Net Transfers	(334,137)	(396,901)	(214,300)
Total Operating Surplus (Deficit), for the year	-	735,279	(56,292)
Operating Surplus (Deficit), beginning of year		643,996	768,817
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(241,682)
Recognize unamortized gain (loss) on Employee Future Benefits			123,125
Reclassify Deferred Contributions			50,028
Operating Surplus (Deficit), beginning of year, as restated		643,996	700,288
Operating Surplus (Deficit), end of year		1,379,275	643,996
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 22)		1,379,275	643,996
Unfunded Accrued Employee Future Benefits			-
Total Operating Surplus (Deficit), end of year		1,379,275	643,996

School District No. 22 (Vernon)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	69,070,952	69,559,824	70,018,016
Other	273,190	258,953	223,900
Tuition	3,806,078	4,269,198	4,714,757
Other Revenue	1,346,768	1,575,841	1,437,165
Rentals and Leases	65,000	112,193	91,068
Investment Income	65,000	145,786	118,712
Total Revenue	74,626,988	75,921,795	76,603,618
Expenses			
Instruction	62,814,506	62,557,649	62,419,356
District Administration	2,571,415	2,463,263	2,307,056
Operations and Maintenance	7,619,570	7,230,703	6,909,081
Transportation and Housing	2,213,926	2,143,072	2,075,538
Total Expense	75,219,417	74,394,687	73,711,031
Operating Surplus (Deficit) for the year	(592,429)	1,527,108	2,892,587
Budgeted Appropriation (Retirement) of Surplus (Deficit)	592,429		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	-	(1,685,844)	(653,395)
Total Net Transfers	-	(1,685,844)	(653,395)
Total Operating Surplus (Deficit), for the year	-	(158,736)	2,239,192
Operating Surplus (Deficit), beginning of year		6,326,145	4,160,258
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(296,380)
Recognize unamortized gain (loss) on Employee Future Benefits			223,075
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		6,326,145	4,086,953
Operating Surplus (Deficit), end of year		6,167,409	6,326,145
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 15)		6,167,409	6,326,145
Total Operating Surplus (Deficit), end of year		6,167,409	6,326,145

School District No. 23 (Central Okanagan)

Schedule 2

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	174,703,235	**176,191,931**	174,542,492
Other	718,148	**757,750**	755,399
Tuition	2,560,000	**3,032,772**	2,472,931
Other Revenue	1,634,691	**2,321,445**	2,519,331
Rentals and Leases	460,000	**476,221**	460,687
Investment Income	700,000	**395,184**	902,536
Total Revenue	180,776,074	**183,175,303**	181,653,376
Expenses			
Instruction	153,191,242	**152,693,792**	147,975,265
District Administration	4,796,015	**4,549,956**	4,403,855
Operations and Maintenance	19,696,265	**18,949,240**	18,849,298
Transportation and Housing	3,711,754	**3,517,262**	3,403,429
Total Expense	181,395,276	**179,710,250**	174,631,847
Operating Surplus (Deficit) for the year	(619,202)	**3,465,053**	7,021,529
Budgeted Appropriation (Retirement) of Surplus (Deficit)	4,649,329		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(769,461)	**(817,637)**	(846,607)
Local Capital	(3,260,666)	**(4,260,666)**	(4,310,666)
Total Net Transfers	(4,030,127)	**(5,078,303)**	(5,157,273)
Other Adjustments to Fund Balances			
Reclassify Accumulated other Comprehensive (Income) Loss to Statement of Remeasurement Gains and Losses		**(1,586,428)**	
Total Other Adjustments to Fund Balances		**(1,586,428)**	-
Total Operating Surplus (Deficit), for the year	-	**(3,199,678)**	1,864,256
Operating Surplus (Deficit), beginning of year		**11,994,240**	9,733,945
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(700,848)
Recognize unamortized gain (loss) on Employee Future Benefits			969,864
Reclassify Deferred Contributions			127,023
Operating Surplus (Deficit), beginning of year, as restated		**11,994,240**	10,129,984
Operating Surplus (Deficit), end of year		**8,794,562**	11,994,240
Operating Surplus (Deficit), end of year			
Internally Restricted		**7,844,295**	9,153,326
Unrestricted		**950,267**	2,840,914
Total Operating Surplus (Deficit), end of year		**8,794,562**	11,994,240

School District No. 27 (Cariboo-Chilcotin)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	51,994,756	**51,699,096**	52,522,714
Other	30,000	**22,500**	30,000
Tuition	20,000	**20,000**	27,000
Other Revenue	1,783,675	**1,874,624**	1,790,921
Rentals and Leases	116,000	**120,313**	122,350
Investment Income	80,000	**91,904**	61,949
Total Revenue	54,024,431	**53,828,437**	54,554,934
Expenses			
Instruction	41,454,820	**39,075,363**	39,696,565
District Administration	3,139,590	**2,915,296**	2,289,423
Operations and Maintenance	8,293,490	**7,832,694**	7,580,984
Transportation and Housing	3,950,880	**4,066,293**	3,945,179
Total Expense	56,838,780	**53,889,646**	53,512,151
Operating Surplus (Deficit) for the year	(2,814,349)	**(61,209)**	1,042,783
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,265,569		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(340,000)	**(104,506)**	(372,353)
Tangible Capital Assets - Work in Progress		**(17,335)**	
Local Capital	(111,220)	**(199,801)**	(284,363)
Total Net Transfers	(451,220)	**(321,642)**	(656,716)
Total Operating Surplus (Deficit), for the year	-	**(382,851)**	386,067
Operating Surplus (Deficit), beginning of year		**3,544,025**	2,763,688
Change in Accounting Policies/Prior Period Adjustments			
Reclassify Deferred Contributions			-
EFB-PSAB conversion re-statement			393,349
PPA-Endowment premium on bond			921
Operating Surplus (Deficit), beginning of year, as restated		**3,544,025**	3,157,958
Operating Surplus (Deficit), end of year		**3,161,174**	3,544,025
Operating Surplus (Deficit), end of year			
Internally Restricted		**2,606,170**	3,183,699
Unrestricted		**555,004**	360,326
Total Operating Surplus (Deficit), end of year		**3,161,174**	3,544,025

School District No. 28 (Quesnel)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	35,396,186	**35,324,500**	35,764,744
Tuition	692,275	**866,299**	674,674
Other Revenue	7,000	**15,599**	38,904
Rentals and Leases	118,000	**136,775**	143,246
Investment Income	16,775	**35,124**	25,098
Total Revenue	36,230,236	**36,378,297**	36,646,666
Expenses			
Instruction	29,634,533	**29,325,110**	29,372,117
District Administration	1,444,700	**1,376,281**	1,396,900
Operations and Maintenance	3,921,005	**3,668,362**	3,632,387
Transportation and Housing	1,819,428	**1,777,115**	1,714,311
Total Expense	36,819,666	**36,146,868**	36,115,715
Operating Surplus (Deficit) for the year	(589,430)	**231,429**	530,951
Budgeted Appropriation (Retirement) of Surplus (Deficit)	689,430		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	-		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(100,000)	**(124,665)**	(74,852)
Total Net Transfers	(100,000)	**(124,665)**	(74,852)
Total Operating Surplus (Deficit), for the year	-	**106,764**	456,099
Operating Surplus (Deficit), beginning of year		**566,666**	282,215
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(218,410)
Recognize unamortized gain (loss) on Employee Future Benefits			70,559
Reclassify Deferred Contributions			(23,797)
Operating Surplus (Deficit), beginning of year, as restated		**566,666**	110,567
Operating Surplus (Deficit), end of year		**673,430**	566,666
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		**160,649**	84,325
Unrestricted		**512,781**	482,341
Total Operating Surplus (Deficit), end of year		**673,430**	566,666

School District No. 33 (Chilliwack)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	107,090,157	106,868,055	105,214,337
Other			2,565
Tuition	1,000,000	1,045,440	1,000,489
Other Revenue	2,148,572	2,244,838	2,770,997
Rentals and Leases	230,000	285,807	167,690
Investment Income	150,000	180,656	141,410
Total Revenue	110,618,729	110,624,796	109,297,488
Expenses			
Instruction	96,344,404	95,549,341	93,630,407
District Administration	3,506,625	3,452,687	2,974,752
Operations and Maintenance	10,701,692	10,963,282	10,678,512
Transportation and Housing	2,587,656	2,448,867	2,545,590
Total Expense	113,140,377	112,414,177	109,829,261
Operating Surplus (Deficit) for the year	(2,521,648)	(1,789,381)	(531,773)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,221,648		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(714,696)	
Local Capital	(700,000)		
Other		238,623	16,967
Total Net Transfers	(700,000)	(476,073)	16,967
Total Operating Surplus (Deficit), for the year	-	(2,265,454)	(514,806)
Operating Surplus (Deficit), beginning of year		5,887,262	6,017,660
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(445,506)
Recognize unamortized gain (loss) on Employee Future Benefits			829,914
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		5,887,262	6,402,068
Operating Surplus (Deficit), end of year		3,621,808	5,887,262
Operating Surplus (Deficit), end of year			
Internally Restricted		3,089,040	4,531,994
Unrestricted		532,768	1,355,268
Total Operating Surplus (Deficit), end of year		3,621,808	5,887,262

School District No. 34 (Abbotsford)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	152,770,338	155,686,342	154,377,654
Other	458,572	208,113	548,529
Federal Grants		38,169	473,993
Tuition	4,080,000	4,010,371	3,598,814
Other Revenue	1,627,514	1,702,942	1,707,878
Rentals and Leases	369,025	344,571	339,285
Investment Income	150,000	309,808	306,671
Total Revenue	159,455,449	162,300,316	161,352,824
Expenses			
Instruction	138,176,932	136,050,186	136,374,642
District Administration	5,319,514	5,210,130	5,239,749
Operations and Maintenance	15,175,395	15,472,989	15,449,163
Transportation and Housing	2,817,994	3,169,833	2,575,846
Total Expense	161,489,835	159,903,138	159,639,400
Operating Surplus (Deficit) for the year	(2,034,386)	2,397,178	1,713,424
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,465,386		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(431,000)	(2,253,207)	(621,290)
Local Capital			(750,000)
Other		(466,245)	(325,000)
Total Net Transfers	(431,000)	(2,719,452)	(1,696,290)
Total Operating Surplus (Deficit), for the year	-	(322,274)	17,134
Operating Surplus (Deficit), beginning of year		12,866,827	12,204,741
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(625,292)
Recognize unamortized gain (loss) on Employee Future Benefits			1,370,111
Reclassify Deferred Contributions			(99,867)
Operating Surplus (Deficit), beginning of year, as restated		12,866,827	12,849,693
Operating Surplus (Deficit), end of year		12,544,553	12,866,827
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 21)		12,323,609	12,791,577
Unrestricted		220,944	75,250
Total Operating Surplus (Deficit), end of year		12,544,553	12,866,827

School District No. 35 (Langley)

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	153,602,283	154,263,087	151,086,218
Other	624,131	240,834	279,418
Tuition	5,806,750	5,992,613	6,444,589
Other Revenue	819,539	1,856,444	1,832,533
Rentals and Leases	799,357	862,070	757,461
Investment Income	145,000	289,483	220,622
Total Revenue	161,797,060	163,504,531	160,620,841
Expenses			
Instruction	134,989,068	133,690,933	129,679,530
District Administration	4,754,529	4,594,767	4,994,568
Operations and Maintenance	17,085,820	16,915,011	16,021,923
Transportation and Housing	2,025,865	2,134,420	1,957,147
Debt Services	21,000	20,859	53,226
Total Expense	158,876,282	157,355,990	152,706,394
Operating Surplus (Deficit) for the year	2,920,778	6,148,541	7,914,447
Budgeted Appropriation (Retirement) of Surplus (Deficit)	(2,382,364)		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	-		
Net Transfers (to) from other funds			
Local Capital	(330,133)	(192,351)	(264,567)
Other	(208,281)	(308,165)	(75,009)
Total Net Transfers	(538,414)	(500,516)	(339,576)
Total Operating Surplus (Deficit), for the year	-	5,648,025	7,574,871
Operating Surplus (Deficit), beginning of year		4,164,318	(7,065,701)
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(769,272)
Recognize unamortized gain (loss) on Employee Future Benefits			2,299,174
Reclassify Deferred Contributions			-
Reclassify School Generated Funds			1,800,674
Reclassify Aboriginal Education Deferred Contributions			324,572
Operating Surplus (Deficit), beginning of year, as restated		4,164,318	(3,410,553)
Operating Surplus (Deficit), end of year		9,812,343	4,164,318
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 16)		5,888,851	5,210,271
Unrestricted		3,923,492	(1,045,953)
Total Operating Surplus (Deficit), end of year		9,812,343	4,164,318

School District No. 36 (Surrey)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	565,950,252	567,849,361	558,397,766
Other	2,652,746	2,904,921	2,745,817
Federal Grants		71,770	328,897
Tuition	10,242,074	10,211,172	9,667,905
Other Revenue	2,059,349	3,291,157	2,170,235
Rentals and Leases	1,783,500	2,021,094	1,894,906
Investment Income	1,100,000	1,294,201	2,618,474
Total Revenue	583,787,921	587,643,676	577,824,000
Expenses			
Instruction	520,119,292	501,143,106	488,174,220
District Administration	12,733,737	11,639,293	11,441,397
Operations and Maintenance	62,949,612	58,862,199	58,526,837
Transportation and Housing	5,296,677	4,919,914	4,588,456
Total Expense	601,099,318	576,564,512	562,730,910
Operating Surplus (Deficit) for the year	(17,311,397)	11,079,164	15,093,090
Budgeted Appropriation (Retirement) of Surplus (Deficit)	30,428,040		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(2,712,943)	(2,578,203)	(2,846,599)
Local Capital	(10,403,700)	(18,918,700)	(9,116,118)
Other			498,238
Total Net Transfers	(13,116,643)	(21,496,903)	(11,464,479)
Total Operating Surplus (Deficit), for the year	-	(10,417,739)	3,628,611
Operating Surplus (Deficit), beginning of year		30,440,141	21,861,965
Change in Accounting Policies/Prior Period Adjustments			
Recognize unamortized gain (loss) on Employee Future Benefits			5,384,934
Reclassify Deferred Contributions			(435,369)
Operating Surplus (Deficit), beginning of year, as restated		30,440,141	26,811,530
Operating Surplus (Deficit), end of year		20,022,402	30,440,141
Operating Surplus (Deficit), end of year			
Internally Restricted		17,774,580	25,214,976
Unrestricted		2,247,822	5,225,165
Total Operating Surplus (Deficit), end of year		20,022,402	30,440,141

School District No. 37 (Delta)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	130,658,882	131,333,222	131,386,015
Other	2,427,150	2,394,441	2,585,844
Federal Grants			261
Tuition	5,943,100	7,311,964	5,533,972
Other Revenue	5,248,092	5,565,570	6,080,525
Rentals and Leases	754,000	702,985	723,062
Investment Income	304,000	396,292	304,184
Total Revenue	145,335,224	147,704,474	146,613,863
Expenses			
Instruction	126,600,163	124,976,553	121,913,997
District Administration	3,373,710	3,545,892	3,373,008
Operations and Maintenance	14,999,876	14,715,197	14,539,373
Transportation and Housing	1,564,093	1,482,641	1,544,032
Total Expense	146,537,842	144,720,283	141,370,410
Operating Surplus (Deficit) for the year	(1,202,618)	2,984,191	5,243,453
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,193,876		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(176,106)	(278,729)	(237,197)
Tangible Capital Assets - Work in Progress	(1,393,037)	(1,189,365)	(99,860)
Local Capital	(37,257)	(48,461)	(184,844)
Other	(384,858)	(274,375)	(407,147)
Total Net Transfers	(1,991,258)	(1,790,930)	(929,048)
Total Operating Surplus (Deficit), for the year	-	1,193,261	4,314,405
Operating Surplus (Deficit), beginning of year		13,519,871	7,312,913
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(537,843)
Recognize unamortized gain (loss) on Employee Future Benefits			(85,766)
Reclassify Deferred Contributions			2,516,162
Operating Surplus (Deficit), beginning of year, as restated		13,519,871	9,205,466
Operating Surplus (Deficit), end of year		14,713,132	13,519,871
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 22)		13,159,015	11,965,754
Unrestricted		1,554,117	1,554,117
Total Operating Surplus (Deficit), end of year		14,713,132	13,519,871

School District No. 38 (Richmond)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	175,522,706	**178,181,526**	177,861,317
Tuition	8,962,463	**10,759,813**	9,453,804
Other Revenue	630,000	**572,331**	673,051
Rentals and Leases	1,053,000	**983,380**	984,940
Investment Income	382,000	**457,285**	393,488
Total Revenue	186,550,169	**190,954,335**	189,366,600
Expenses			
Instruction	154,505,796	**156,366,079**	156,245,342
District Administration	5,090,082	**4,850,128**	4,995,317
Operations and Maintenance	24,138,158	**22,074,836**	21,326,809
Transportation and Housing	1,261,316	**1,120,053**	1,127,927
Total Expense	184,995,352	**184,411,096**	183,695,395
Operating Surplus (Deficit) for the year	1,554,817	**6,543,239**	5,671,205
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(200,000)		
Net Transfers (to) from other funds			
Local Capital	(1,354,817)	**(5,878,305)**	(3,890,364)
Total Net Transfers	(1,354,817)	**(5,878,305)**	(3,890,364)
Total Operating Surplus (Deficit), for the year	-	**664,934**	1,780,841
Operating Surplus (Deficit), beginning of year		**4,700,685**	1,645,487
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(1,001,140)
Recognize unamortized gain (loss) on Employee Future Benefits			1,475,497
Reclassify Deferred Contributions			-
Reclassification of unrestricted portion of School Generated Funds			800,000
Operating Surplus (Deficit), beginning of year, as restated		**4,700,685**	2,919,844
Operating Surplus (Deficit), end of year		**5,365,619**	4,700,685
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		**5,067,611**	4,702,218
Unrestricted		**1,045,803**	946,262
Unfunded Accrued Employee Future Benefits (Note 20)		**(747,795)**	(947,795)
Total Operating Surplus (Deficit), end of year		**5,365,619**	4,700,685

School District No. 39 (Vancouver)

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	456,943,915	457,504,398	461,651,262
Other	68,719	45,745	598,387
Tuition	17,915,595	18,001,372	16,122,834
Other Revenue	3,869,945	7,840,168	6,985,839
Rentals and Leases	3,511,419	3,363,519	3,411,186
Investment Income	1,357,924	1,285,992	1,104,010
Total Revenue	483,667,517	488,041,194	489,873,518
Expenses			
Instruction	415,320,465	404,891,807	405,365,161
District Administration	12,952,833	13,298,904	12,754,278
Operations and Maintenance	59,066,990	57,261,108	57,658,840
Transportation and Housing	2,661,470	2,680,326	2,964,643
Debt Services	23,035		17,797
Total Expense	490,024,793	478,132,145	478,760,719
Operating Surplus (Deficit) for the year	(6,357,276)	9,909,049	11,112,799
Budgeted Appropriation (Retirement) of Surplus (Deficit)	8,221,516		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(132,764)		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,631,476)	(4,117,495)	(2,770,861)
Local Capital			(2,349,177)
Other	(100,000)	(106,218)	(108,117)
Total Net Transfers	(1,731,476)	(4,223,713)	(5,228,155)
Total Operating Surplus (Deficit), for the year	-	5,685,336	5,884,644
Operating Surplus (Deficit), beginning of year		16,415,300	10,371,193
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(2,073,723)
Recognize unamortized gain (loss) on Employee Future Benefits			3,088,570
Reclassify Deferred Contributions			(855,384)
Operating Surplus (Deficit), beginning of year, as restated		16,415,300	10,530,656
Operating Surplus (Deficit), end of year		22,100,636	16,415,300
Operating Surplus (Deficit), end of year			
Internally Restricted		20,146,991	17,790,203
Unrestricted		3,195,784	
Unfunded Accrued Employee Future Benefits		(1,242,139)	(1,374,903)
Total Operating Surplus (Deficit), end of year		22,100,636	16,415,300

School District No. 40 (New Westminster)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	55,130,544	56,043,153	55,225,612
Other	182,667	267,637	175,616
Federal Grants		1,610	15,615
Tuition	3,103,216	3,060,798	3,024,660
Other Revenue	461,617	774,690	529,761
Rentals and Leases	34,632	60,505	47,428
Investment Income	20,000	16,198	18,825
Total Revenue	58,932,676	60,224,591	59,037,517
Expenses			
Instruction	51,560,568	54,122,754	52,651,562
District Administration	1,820,938	1,823,058	2,204,616
Operations and Maintenance	5,310,382	5,753,476	6,264,994
Transportation and Housing	185,788	322,403	467,744
Total Expense	58,877,676	62,021,691	61,588,916
Operating Surplus (Deficit) for the year	55,000	(1,797,100)	(2,551,399)
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(5,000)		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(33,291)	(141,767)
Local Capital	(250,000)		
Other	200,000	201,060	427,951
Total Net Transfers	(50,000)	167,769	286,184
Total Operating Surplus (Deficit), for the year	-	(1,629,331)	(2,265,215)
Operating Surplus (Deficit), beginning of year		(2,521,100)	(1,090,760)
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(212,907)
Recognize unamortized gain (loss) on Employee Future Benefits			204,215
Reclassify Deferred Contributions			-
Transfer accumulated surplus in Special Purpose Fund			848,567
Reduce unfunded employee future benefit			(5,000)
Operating Surplus (Deficit), beginning of year, as restated		(2,521,100)	(255,885)
Operating Surplus (Deficit), end of year		(4,150,431)	(2,521,100)
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 15, 22)		1,227,074	848,567
Unrestricted		(4,817,982)	(2,805,144)
Unfunded Accrued Employee Future Benefits (Note 12)		(559,523)	(564,523)
Total Operating Surplus (Deficit), end of year		(4,150,431)	(2,521,100)

School District No. 41 (Burnaby)

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	195,106,846	**195,319,214**	194,947,167
Other	2,025,600	**2,361,350**	1,952,271
Federal Grants	14,980	**14,980**	6,000
Tuition	14,236,430	**14,580,920**	13,007,517
Other Revenue	694,600	**548,605**	1,037,743
Rentals and Leases	1,010,000	**1,008,222**	1,053,999
Investment Income	600,000	**645,730**	543,431
Total Revenue	213,688,456	**214,479,021**	212,548,128
Expenses			
Instruction	188,472,430	**186,488,339**	183,267,452
District Administration	5,210,627	**5,376,059**	4,955,482
Operations and Maintenance	22,138,707	**20,570,620**	20,668,740
Transportation and Housing	863,776	**827,438**	870,937
Total Expense	216,685,540	**213,262,456**	209,762,611
Operating Surplus (Deficit) for the year	(2,997,084)	**1,216,565**	2,785,517
Budgeted Appropriation (Retirement) of Surplus (Deficit)	7,891,968		
Net Transfers (to) from other funds			
Local Capital	(1,412,779)	**(1,886,526)**	(1,003,699)
Total Net Transfers	(1,412,779)	**(1,886,526)**	(1,003,699)
Total Operating Surplus (Deficit), for the year	3,482,105	**(669,961)**	1,781,818
Operating Surplus (Deficit), beginning of year		**8,702,427**	6,094,958
Change in Accounting Policies/Prior Period Adjustments			
Recognize unamortized gain (loss) on Employee Future Benefits			825,651
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		**8,702,427**	6,920,609
Operating Surplus (Deficit), end of year		**8,032,466**	8,702,427
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		**6,375,081**	6,260,793
Unrestricted		**1,657,385**	2,441,634
Total Operating Surplus (Deficit), end of year		**8,032,466**	8,702,427

School District No. 42 (Maple Ridge - Pitt Meadows)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	116,655,397	117,881,733	117,259,178
Other	314,117	449,281	328,606
Federal Grants	100,000	162,110	129,995
Tuition	8,906,725	6,988,534	9,480,215
Other Revenue	646,826	729,271	787,689
Rentals and Leases	320,040	311,274	343,156
Investment Income	250,000	347,033	286,242
Total Revenue	127,193,105	126,869,236	128,615,081
Expenses			
Instruction	110,902,980	106,429,579	109,065,848
District Administration	4,794,589	4,671,250	4,219,014
Operations and Maintenance	12,937,835	12,162,260	12,052,403
Transportation and Housing	1,257,163	1,202,648	1,228,719
Total Expense	129,892,567	124,465,737	126,565,984
Operating Surplus (Deficit) for the year	(2,699,462)	2,403,499	2,049,097
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,370,065		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(1,633,770)	
Local Capital	(670,603)	(1,766,034)	(591,995)
Other		(256,972)	
Total Net Transfers	(670,603)	(3,656,776)	(591,995)
Total Operating Surplus (Deficit), for the year	-	(1,253,277)	1,457,102
Operating Surplus (Deficit), beginning of year		3,775,263	2,674,114
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(673,727)
Recognize unamortized gain (loss) on Employee Future Benefits			317,774
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		3,775,263	2,318,161
Operating Surplus (Deficit), end of year		2,521,986	3,775,263
Operating Surplus (Deficit), end of year			
Internally Restricted		2,521,986	1,928,051
Unrestricted			1,847,212
Total Operating Surplus (Deficit), end of year		2,521,986	3,775,263

School District No. 43 (Coquitlam)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	247,206,708	**246,614,569**	243,597,249
Other	51,070	**51,072**	51,072
Tuition	17,990,030	**16,811,027**	17,329,711
Other Revenue	1,924,332	**2,104,394**	1,874,351
Rentals and Leases	1,850,000	**1,825,596**	1,599,611
Investment Income	650,000	**548,562**	518,530
Total Revenue	269,672,140	**267,955,220**	264,970,524
Expenses			
Instruction	235,393,273	**239,403,294**	232,220,773
District Administration	6,672,388	**9,552,285**	6,351,093
Operations and Maintenance	26,987,295	**25,586,261**	25,935,061
Transportation and Housing	1,388,182	**1,391,119**	1,349,395
Total Expense	270,441,138	**275,932,959**	265,856,322
Operating Surplus (Deficit) for the year	(768,998)	**(7,977,739)**	(885,798)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	918,998		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(150,000)		
Net Transfers (to) from other funds			
Other		**(250,752)**	
Total Net Transfers	-	**(250,752)**	-
Total Operating Surplus (Deficit), for the year	-	**(8,228,491)**	(885,798)
Operating Surplus (Deficit), beginning of year		**(28,626,417)**	(37,900,490)
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(23,904)
Recognize unamortized gain (loss) on Employee Future Benefits			11,731,775
Reclassify Deferred Contributions			-
Employee Future Benefit Adjustment			(1,548,000)
Operating Surplus (Deficit), beginning of year, as restated		**(28,626,417)**	(27,740,619)
Operating Surplus (Deficit), end of year		**(36,854,908)**	(28,626,417)
Operating Surplus (Deficit), end of year			
Internally Restricted		**(10,037,919)**	(1,809,429)
Unfunded Accrued Employee Future Benefits		**(26,816,989)**	(26,816,988)
Total Operating Surplus (Deficit), end of year		**(36,854,908)**	(28,626,417)

School District No. 44 (North Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	127,090,276	126,441,814	127,378,095
Other	150,000	207,089	175,452
Federal Grants	2,500	3,232	2,453
Tuition	7,385,250	6,965,380	7,280,555
Other Revenue	2,341,371	3,533,045	3,192,632
Rentals and Leases	1,499,703	1,639,970	1,428,077
Investment Income	350,000	349,941	385,547
Total Revenue	138,819,100	139,140,471	139,842,811
Expenses			
Instruction	118,814,575	117,686,848	115,410,233
District Administration	5,077,757	5,009,264	4,889,594
Operations and Maintenance	15,043,576	14,205,609	14,221,662
Transportation and Housing	503,192	358,981	467,545
Debt Services		68,706	6,720
Total Expense	139,439,100	137,329,408	134,995,754
Operating Surplus (Deficit) for the year	(620,000)	1,811,063	4,847,057
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,000,000		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(380,000)	(1,046,176)	(1,404,533)
Tangible Capital Assets - Work in Progress		(216,092)	(78,724)
Local Capital		(750,000)	(3,000,000)
Other			(111,226)
Total Net Transfers	(380,000)	(2,012,268)	(4,594,483)
Total Operating Surplus (Deficit), for the year	-	(201,205)	252,574
Operating Surplus (Deficit), beginning of year		5,335,958	4,448,462
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(763,012)
Recognize unamortized gain (loss) on Employee Future Benefits			1,397,934
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		5,335,958	5,083,384
Operating Surplus (Deficit), end of year		5,134,753	5,335,958
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		5,131,000	4,740,000
Unrestricted		3,753	595,958
Total Operating Surplus (Deficit), end of year		5,134,753	5,335,958

School District No. 45 (West Vancouver)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	53,256,923	**53,412,359**	53,727,209
Other	30,000	**140,365**	102,005
Tuition	7,414,137	**7,656,896**	8,550,893
Other Revenue	1,148,117	**1,339,882**	1,216,923
Rentals and Leases	149,000	**164,826**	207,996
Investment Income	95,000	**192,400**	164,648
Total Revenue	62,093,177	**62,906,728**	63,969,674
Expenses			
Instruction	55,228,870	**53,815,409**	53,564,854
District Administration	2,536,590	**2,432,519**	2,296,260
Operations and Maintenance	6,468,728	**6,500,439**	6,425,724
Transportation and Housing	488,894	**453,940**	433,952
Total Expense	64,723,082	**63,202,307**	62,720,790
Operating Surplus (Deficit) for the year	(2,629,905)	**(295,579)**	1,248,884
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,629,905		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		**(17,469)**	(48,115)
Local Capital		**(25,458)**	(39,526)
Total Net Transfers	-	**(42,927)**	(87,641)
Total Operating Surplus (Deficit), for the year	-	**(338,506)**	1,161,243
Operating Surplus (Deficit), beginning of year		**4,832,735**	3,406,515
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(168,859)
Recognize unamortized gain (loss) on Employee Future Benefits			372,703
Reclassify Deferred Contributions			61,133
Operating Surplus (Deficit), beginning of year, as restated		**4,832,735**	3,671,492
Operating Surplus (Deficit), end of year		**4,494,229**	4,832,735
Operating Surplus (Deficit), end of year			
Internally Restricted		**2,871,919**	3,202,644
Unrestricted		**1,622,310**	1,630,091
Total Operating Surplus (Deficit), end of year		**4,494,229**	4,832,735

School District No. 46 (Sunshine Coast)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	34,179,408	34,230,961	34,144,503
Other	-	95,751	41,500
Tuition	105,000	100,300	83,750
Other Revenue	577,700	581,009	660,942
Rentals and Leases	60,000	94,740	85,117
Investment Income	60,000	78,371	66,366
Total Revenue	34,982,108	35,181,132	35,082,178
Expenses			
Instruction	29,925,926	27,464,096	28,023,240
District Administration	1,685,465	1,565,014	1,729,698
Operations and Maintenance	4,800,680	4,403,013	4,297,441
Transportation and Housing	1,112,912	1,112,030	1,105,168
Total Expense	37,524,983	34,544,153	35,155,547
Operating Surplus (Deficit) for the year	(2,542,875)	636,979	(73,369)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,542,875		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(192,587)	(6,625)
Total Net Transfers	-	(192,587)	(6,625)
Total Operating Surplus (Deficit), for the year	-	444,392	(79,994)
Operating Surplus (Deficit), beginning of year		2,685,758	2,451,745
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(142,381)
Recognize unamortized gain (loss) on Employee Future Benefits			456,388
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		2,685,758	2,765,752
Operating Surplus (Deficit), end of year		3,130,150	2,685,758
Operating Surplus (Deficit), end of year			
Internally Restricted		2,661,899	2,338,684
Unrestricted		979,657	858,480
Unfunded Accrued Employee Future Benefits		(511,406)	(511,406)
Total Operating Surplus (Deficit), end of year		3,130,150	2,685,758

School District No. 47 (Powell River)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	20,286,925	**20,589,187**	20,616,610
Other		**125,128**	127,881
Tuition	248,000	**268,059**	325,350
Other Revenue	1,623,660	**1,553,639**	1,811,527
Rentals and Leases	45,000	**57,850**	70,148
Investment Income	35,000	**42,771**	37,568
Total Revenue	22,238,585	**22,636,634**	22,989,084
Expenses			
Instruction	18,064,679	**18,042,298**	18,058,990
District Administration	952,293	**817,415**	814,717
Operations and Maintenance	2,878,497	**2,966,874**	2,992,894
Transportation and Housing	750,000	**779,302**	862,233
Total Expense	22,645,469	**22,605,889**	22,728,834
Operating Surplus (Deficit) for the year	(406,884)	**30,745**	260,250
Budgeted Appropriation (Retirement) of Surplus (Deficit)	406,884		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(186,453)
Local Capital		**(236,952)**	
Total Net Transfers	-	**(236,952)**	(186,453)
Total Operating Surplus (Deficit), for the year	-	**(206,207)**	73,797
Operating Surplus (Deficit), beginning of year		**740,606**	555,134
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(94,297)
Recognize unamortized gain (loss) on Employee Future Benefits			205,972
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		**740,606**	666,809
Operating Surplus (Deficit), end of year		**534,399**	740,606
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 12)		**148,434**	331,884
Unrestricted		**385,965**	408,722
Unfunded Accrued Employee Future Benefits			-
Total Operating Surplus (Deficit), end of year		**534,399**	740,606

School District No. 48 (Sea To Sky)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	37,848,115	39,845,396	38,267,057
Tuition	1,200,000	1,736,700	1,208,410
Other Revenue	285,407	1,258,103	1,381,200
Rentals and Leases	215,000	348,510	314,977
Investment Income	50,000	83,015	81,764
Total Revenue	39,598,522	43,271,724	41,253,408
Expenses			
Instruction	31,138,272	33,347,021	31,649,965
District Administration	1,949,810	1,976,218	1,869,278
Operations and Maintenance	6,075,214	6,668,358	6,413,216
Transportation and Housing	945,970	991,519	993,183
Total Expense	40,109,266	42,983,116	40,925,642
Operating Surplus (Deficit) for the year	(510,744)	288,608	327,766
Budgeted Appropriation (Retirement) of Surplus (Deficit)	593,744		
Net Transfers (to) from other funds			
Local Capital	(83,000)	(37,880)	(119,988)
Total Net Transfers	(83,000)	(37,880)	(119,988)
Total Operating Surplus (Deficit), for the year	-	250,728	207,778
Operating Surplus (Deficit), beginning of year		1,958,037	1,840,466
Change in Accounting Policies/Prior Period Adjustments			
Reclassify Deferred Contributions			(79,025)
Employee Future Benefit Plan Amendment			(11,182)
Operating Surplus (Deficit), beginning of year, as restated		1,958,037	1,750,259
Operating Surplus (Deficit), end of year		2,208,765	1,958,037
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		939,486	1,194,670
Unrestricted		1,269,279	763,367
Total Operating Surplus (Deficit), end of year		2,208,765	1,958,037

School District No. 49 (Central Coast)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	2,828,846	2,497,046	2,540,482
Other		10,428	19,625
Other Revenue	2,488,800	2,489,461	2,477,827
Rentals and Leases	25,000	17,429	22,226
Investment Income	20,000	23,679	28,508
Total Revenue	5,362,646	5,038,043	5,088,668
Expenses			
Instruction	4,170,061	3,364,150	3,331,676
District Administration	677,537	632,406	601,509
Operations and Maintenance	843,443	898,188	798,903
Transportation and Housing	367,881	277,804	317,171
Total Expense	6,058,922	5,172,548	5,049,259
Operating Surplus (Deficit) for the year	(696,276)	(134,505)	39,409
Budgeted Appropriation (Retirement) of Surplus (Deficit)	721,276		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(66,912)	(174,087)
Local Capital	(25,000)		(240,000)
Total Net Transfers	(25,000)	(66,912)	(414,087)
Total Operating Surplus (Deficit), for the year	-	(201,417)	(374,678)
Operating Surplus (Deficit), beginning of year		1,360,476	1,729,262
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(20,494)
Recognize unamortized gain (loss) on Employee Future Benefits			26,386
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		1,360,476	1,735,154
Operating Surplus (Deficit), end of year		1,159,059	1,360,476
Operating Surplus (Deficit), end of year			
Internally Restricted		827,323	1,011,903
Unrestricted		331,736	348,573
Total Operating Surplus (Deficit), end of year		1,159,059	1,360,476

School District No. 50 (Haida Gwaii)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	6,953,009	**6,729,563**	6,478,421
Other Revenue	3,443,577	**3,744,410**	3,466,419
Rentals and Leases	25,000	**55,021**	46,915
Investment Income	6,147	**4,102**	6,523
Total Revenue	10,427,733	**10,533,096**	9,998,278
Expenses			
Instruction	7,418,305	**7,444,217**	7,214,687
District Administration	669,481	**650,785**	635,379
Operations and Maintenance	1,848,125	**1,779,748**	1,764,719
Transportation and Housing	450,321	**366,557**	408,921
Total Expense	10,386,232	**10,241,307**	10,023,706
Operating Surplus (Deficit) for the year	41,501	**291,789**	(25,428)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,300		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(43,801)	-	
Total Operating Surplus (Deficit), for the year	-	**291,789**	(25,428)
Operating Surplus (Deficit), beginning of year		**39,731**	(24,904)
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(28,801)
Recognize unamortized gain (loss) on Employee Future Benefits			118,864
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		**39,731**	65,159
Operating Surplus (Deficit), end of year		**331,520**	39,731
Operating Surplus (Deficit), end of year			
Unrestricted		**331,520**	83,532
Unfunded Accrued Employee Future Benefits			(43,801)
Total Operating Surplus (Deficit), end of year		**331,520**	39,731

School District No. 51 (Boundary)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	15,614,789	15,708,847	15,816,875
Other	44,746	102,556	81,161
Tuition		41,450	20,600
Other Revenue	2,400	34,580	47,078
Rentals and Leases	48,133	61,009	59,584
Investment Income	20,000	33,312	27,705
Total Revenue	15,730,068	15,981,754	16,053,003
Expenses			
Instruction	11,928,921	11,671,533	11,979,616
District Administration	835,118	806,190	776,061
Operations and Maintenance	2,245,913	2,186,527	2,227,441
Transportation and Housing	640,348	618,635	657,331
Total Expense	15,650,300	15,282,885	15,640,449
Operating Surplus (Deficit) for the year	79,768	698,869	412,554
Budgeted Appropriation (Retirement) of Surplus (Deficit)	103,232		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(25,000)	(168,122)	(211,504)
Local Capital	(125,000)	(125,000)	(125,000)
Other	(33,000)	(33,000)	(30,804)
Total Net Transfers	(183,000)	(326,122)	(367,308)
Total Operating Surplus (Deficit), for the year	-	372,747	45,246
Operating Surplus (Deficit), beginning of year		1,037,311	986,634
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(72,324)
Recognize unamortized gain (loss) on Employee Future Benefits			72,406
Reclassify Deferred Contributions			5,349
Operating Surplus (Deficit), beginning of year, as restated		1,037,311	992,065
Operating Surplus (Deficit), end of year		1,410,058	1,037,311
Operating Surplus (Deficit), end of year			
Internally Restricted		388,911	274,513
Unrestricted		1,021,147	762,798
Total Operating Surplus (Deficit), end of year		1,410,058	1,037,311

School District No. 52 (Prince Rupert)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	25,153,862	25,250,109	25,453,927
Other	77,154	72,130	77,130
Tuition	12,250	24,500	24,000
Other Revenue	1,343,309	1,739,292	1,433,639
Rentals and Leases	19,500	15,852	13,484
Investment Income	10,000	37,299	34,085
Total Revenue	26,616,075	27,139,182	27,036,265
Expenses			
Instruction	21,872,467	21,242,241	20,858,931
District Administration	1,683,181	1,544,134	1,594,728
Operations and Maintenance	3,449,614	3,224,762	3,431,918
Transportation and Housing	406,936	398,263	397,358
Total Expense	27,412,198	26,409,400	26,282,935
Operating Surplus (Deficit) for the year	(796,123)	729,782	753,330
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,056,123		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(260,000)	(451,652)	(281,578)
Tangible Capital Assets - Work in Progress		(250,000)	
Total Net Transfers	(260,000)	(701,652)	(281,578)
Total Operating Surplus (Deficit), for the year	-	28,130	471,752
Operating Surplus (Deficit), beginning of year		1,527,614	952,598
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(128,071)
Reclassify Deferred Contributions			119,080
Reclassify Other Deferred Revenue			112,255
Operating Surplus (Deficit), beginning of year, as restated		1,527,614	1,055,862
Operating Surplus (Deficit), end of year		1,555,744	1,527,614
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 19)		1,600,901	1,148,556
Unrestricted		55,005	492,575
Unfunded Accrued Employee Future Benefits (Note 19)		(100,162)	(113,517)
Total Operating Surplus (Deficit), end of year		1,555,744	1,527,614

School District No. 53 (Okanagan Similkameen)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	23,211,761	23,097,891	23,773,899
Other	23,868	23,868	23,868
Other Revenue	623,754	715,967	580,806
Rentals and Leases	25,000	26,061	22,180
Investment Income	15,000	43,992	51,543
Total Revenue	23,899,383	23,907,779	24,452,296
Expenses			
Instruction	19,365,189	19,047,553	19,412,396
District Administration	947,616	989,739	977,541
Operations and Maintenance	2,932,651	2,696,153	2,770,498
Transportation and Housing	687,519	747,132	755,530
Total Expense	23,932,975	23,480,577	23,915,965
Operating Surplus (Deficit) for the year	(33,592)	427,202	536,331
Budgeted Appropriation (Retirement) of Surplus (Deficit)	849,148		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(79,100)	(410,427)	(50,205)
Other	(150,000)	(144,245)	(299,373)
Total Net Transfers	(229,100)	(554,672)	(349,578)
Total Operating Surplus (Deficit), for the year	586,456	(127,470)	186,753
Operating Surplus (Deficit), beginning of year		1,451,662	1,133,693
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(97,187)
Recognize unamortized gain (loss) on Employee Future Benefits			192,249
Reclassify Deferred Contributions			36,154
Operating Surplus (Deficit), beginning of year, as restated		1,451,662	1,264,909
Operating Surplus (Deficit), end of year		1,324,192	1,451,662
Operating Surplus (Deficit), end of year			
Internally Restricted		1,324,192	1,451,662
Total Operating Surplus (Deficit), end of year		1,324,192	1,451,662

School District No. 54 (Bulkley Valley)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2, 19)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	21,567,258	22,230,864	21,830,111
Tuition	21,000	21,000	
Other Revenue	1,072,741	909,681	1,131,912
Rentals and Leases	10,000	9,738	5,358
Investment Income	30,000	32,996	33,878
Total Revenue	22,700,999	23,204,279	23,001,259
Expenses			
Instruction	17,652,173	17,861,232	17,892,277
District Administration	1,001,624	982,370	1,000,046
Operations and Maintenance	2,913,895	2,833,283	2,847,885
Transportation and Housing	1,165,343	1,153,589	1,096,413
Total Expense	22,733,035	22,830,474	22,836,621
Operating Surplus (Deficit) for the year	(32,036)	373,805	164,638
Budgeted Appropriation (Retirement) of Surplus (Deficit)	75,536		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(7,000)	(8,888)	(23,466)
Local Capital	(36,500)	(36,500)	(36,500)
Total Net Transfers	(43,500)	(45,388)	(59,966)
Total Operating Surplus (Deficit), for the year	-	328,417	104,672
Operating Surplus (Deficit), beginning of year		1,458,862	1,334,640
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(116,236)
Recognize unamortized gain (loss) on Employee Future Benefits			135,786
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		1,458,862	1,354,190
Operating Surplus (Deficit), end of year		1,787,279	1,458,862
Operating Surplus (Deficit), end of year			
Internally Restricted		378,699	324,325
Unrestricted		1,408,580	1,134,537
Total Operating Surplus (Deficit), end of year		1,787,279	1,458,862

School District No. 57 (Prince George)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	122,249,192	121,990,374	123,071,432
Other	47,000	145,885	416,645
Federal Grants		189,000	(16,777)
Tuition		121,500	129,100
Other Revenue	600,233	1,419,640	1,085,316
Rentals and Leases	580,000	754,526	645,700
Investment Income	320,000	347,423	354,056
Total Revenue	123,796,425	124,968,348	125,685,472
Expenses			
Instruction	95,819,091	98,071,367	96,875,275
District Administration	5,327,914	4,689,015	4,497,641
Operations and Maintenance	16,880,923	15,849,153	16,222,096
Transportation and Housing	5,000,497	4,593,371	4,590,620
Total Expense	123,028,425	123,202,906	122,185,632
Operating Surplus (Deficit) for the year	768,000	1,765,442	3,499,840
Budgeted Appropriation (Retirement) of Surplus (Deficit)	475,000		
Net Transfers (to) from other funds			
Local Capital	(1,243,000)	(1,839,991)	(1,331,840)
Other		(210,321)	(210,320)
Total Net Transfers	(1,243,000)	(2,050,312)	(1,542,160)
Total Operating Surplus (Deficit), for the year	-	(284,870)	1,957,680
Operating Surplus (Deficit), beginning of year		14,157,034	11,122,940
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(768,131)
Recognize unamortized gain (loss) on Employee Future Benefits			326,000
Reclassify Deferred Contributions			(131,455)
Recognize refundable portion of benefit overcontribution (Note 4)		-	1,650,000
Operating Surplus (Deficit), beginning of year, as restated		14,157,034	12,199,354
Operating Surplus (Deficit), end of year		13,872,164	14,157,034
Operating Surplus (Deficit), end of year			
Internally Restricted		13,872,164	13,152,011
Unrestricted			1,005,023
Total Operating Surplus (Deficit), end of year		13,872,164	14,157,034

School District No. 58 (Nicola-Similkameen)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	21,888,561	22,464,520	22,347,950
Other	30,000	30,466	54,667
Other Revenue	2,792,805	2,520,370	2,828,321
Rentals and Leases	19,000	54,909	40,770
Investment Income	60,000	83,744	71,873
Total Revenue	24,790,366	25,154,009	25,343,581
Expenses			
Instruction	20,098,258	19,039,957	19,255,953
District Administration	1,064,579	986,670	1,033,526
Operations and Maintenance	2,724,760	2,683,744	3,024,596
Transportation and Housing	902,769	862,291	854,816
Total Expense	24,790,365	23,572,662	24,168,891
Operating Surplus (Deficit) for the year	-	1,581,347	1,174,690
Budgeted Appropriation (Retirement) of Surplus (Deficit)	464,783		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(464,783)	(247,358)	(657,997)
Local Capital		(1,123,668)	
Total Net Transfers	(464,783)	(1,371,026)	(657,997)
Total Operating Surplus (Deficit), for the year	-	210,321	516,693
Operating Surplus (Deficit), beginning of year		6,259,954	5,183,785
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(106,009)
Recognize unamortized gain (loss) on Employee Future Benefits			502,281
Reclassify Deferred Contributions			(251,152)
Bylaw Capital and MoE Restricted reclassification			414,356
Operating Surplus (Deficit), beginning of year, as restated		6,259,954	5,743,261
Operating Surplus (Deficit), end of year		6,470,275	6,259,954
Operating Surplus (Deficit), end of year			
Internally Restricted		2,170,364	2,342,521
Unrestricted		4,299,911	3,917,433
Total Operating Surplus (Deficit), end of year		6,470,275	6,259,954

School District No. 59 (Peace River South)

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	42,706,769	**43,310,615**	44,118,390
Other	131,350	**116,877**	224,279
Tuition	115,700	**123,527**	88,732
Other Revenue	502,739	**635,697**	542,471
Rentals and Leases	120,490	**127,307**	107,959
Investment Income	50,000	**77,729**	64,942
Total Revenue	43,627,048	**44,391,752**	45,146,773
Expenses			
Instruction	32,196,629	**31,262,123**	32,432,449
District Administration	1,967,963	**1,932,180**	1,825,681
Operations and Maintenance	7,259,442	**7,275,466**	6,257,982
Transportation and Housing	3,530,128	**3,538,094**	3,336,259
Total Expense	44,954,162	**44,007,863**	43,852,371
Operating Surplus (Deficit) for the year	(1,327,114)	**383,889**	1,294,402
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,659,176		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(332,062)	**(238,816)**	(424,939)
Other			(152,067)
Total Net Transfers	(332,062)	**(238,816)**	(577,006)
Total Operating Surplus (Deficit), for the year	-	**145,073**	717,396
Operating Surplus (Deficit), beginning of year		**3,733,532**	2,896,519
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(196,063)
Recognize unamortized gain (loss) on Employee Future Benefits			110,150
Reclassify Deferred Contributions			205,530
Operating Surplus (Deficit), beginning of year, as restated		**3,733,532**	3,016,136
Operating Surplus (Deficit), end of year		**3,878,605**	3,733,532
Operating Surplus (Deficit), end of year			
Internally Restricted		**2,223,621**	2,149,483
Unrestricted		**1,654,984**	1,584,049
Total Operating Surplus (Deficit), end of year		**3,878,605**	3,733,532

School District No. 60 (Peace River North)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	52,516,713	**53,018,421**	53,310,194
Tuition	419,100	**378,137**	306,844
Other Revenue	408,500	**854,310**	1,140,874
Rentals and Leases	10,000	**8,993**	9,858
Investment Income	50,000	**79,059**	76,077
Total Revenue	53,404,313	**54,338,920**	54,843,847
Expenses			
Instruction	44,478,892	**44,212,581**	43,628,210
District Administration	1,909,827	**1,793,857**	1,871,625
Operations and Maintenance	5,682,300	**5,550,112**	5,405,533
Transportation and Housing	3,011,500	**3,024,199**	3,063,146
Total Expense	55,082,519	**54,580,749**	53,968,514
Operating Surplus (Deficit) for the year	(1,678,206)	**(241,829)**	875,333
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,678,206		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		**(326,799)**	(295,336)
Total Net Transfers	-	**(326,799)**	(295,336)
Total Operating Surplus (Deficit), for the year	-	**(568,628)**	579,997
Operating Surplus (Deficit), beginning of year		**3,362,708**	2,728,548
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(257,058)
Recognize unamortized gain (loss) on Employee Future Benefits			-
Reclassify Deferred Contributions			311,221
Operating Surplus (Deficit), beginning of year, as restated		**3,362,708**	2,782,711
Operating Surplus (Deficit), end of year		**2,794,080**	3,362,708
Operating Surplus (Deficit), end of year			
Internally Restricted		**2,386,458**	3,008,458
Unrestricted		**407,622**	354,250
Unfunded Accrued Employee Future Benefits			-
Total Operating Surplus (Deficit), end of year		**2,794,080**	3,362,708

School District No. 61 (Greater Victoria)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	151,623,100	154,666,791	153,252,057
Other		260,022	253,812
Tuition	8,041,331	9,677,401	9,412,135
Other Revenue	1,182,333	2,367,392	1,857,448
Rentals and Leases	1,289,243	1,337,905	1,208,846
Investment Income	250,000	463,841	418,162
Total Revenue	162,386,007	168,773,352	166,402,460
Expenses			
Instruction	144,213,287	144,347,860	139,816,414
District Administration	4,308,216	4,063,261	4,270,340
Operations and Maintenance	20,685,689	20,058,614	20,109,555
Transportation and Housing	1,017,815	962,815	923,821
Total Expense	170,225,007	169,432,550	165,120,130
Operating Surplus (Deficit) for the year	(7,839,000)	(659,198)	1,282,330
Budgeted Appropriation (Retirement) of Surplus (Deficit)	8,639,000		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(800,000)	(817,709)	(556,575)
Local Capital		(6,947)	
Total Net Transfers	(800,000)	(824,656)	(556,575)
Total Operating Surplus (Deficit), for the year	-	(1,483,854)	725,755
Operating Surplus (Deficit), beginning of year		18,834,507	18,284,471
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(590,604)
Recognize unamortized gain (loss) on Employee Future Benefits			639,498
Reclassify Deferred Contributions			(224,613)
Operating Surplus (Deficit), beginning of year, as restated		18,834,507	18,108,752
Operating Surplus (Deficit), end of year		17,350,653	18,834,507
Operating Surplus (Deficit), end of year			
Internally Restricted		16,643,670	17,551,126
Unrestricted		706,983	1,283,381
Total Operating Surplus (Deficit), end of year		17,350,653	18,834,507

School District No. 62 (Sooke)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	77,983,095	77,284,848	78,218,465
Tuition	2,100,506	2,709,867	2,144,689
Other Revenue	840,409	1,277,322	1,174,363
Rentals and Leases	166,000	188,602	180,803
Investment Income	100,000	50,734	93,655
Total Revenue	81,190,010	81,511,373	81,811,975
Expenses			
Instruction	68,535,963	68,387,094	68,403,900
District Administration	2,192,214	2,403,575	2,339,341
Operations and Maintenance	8,524,264	8,630,392	8,299,129
Transportation and Housing	1,902,569	1,781,162	1,808,336
Total Expense	81,155,010	81,202,223	80,850,706
Operating Surplus (Deficit) for the year	35,000	309,150	961,269
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(35,000)		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(214,881)	(157,228)
Other			(28,202)
Total Net Transfers	-	(214,881)	(185,430)
Total Operating Surplus (Deficit), for the year	-	94,269	775,839
Operating Surplus (Deficit), beginning of year		1,107,520	420,120
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(314,011)
Recognize unamortized gain (loss) on Employee Future Benefits			46,388
Reclassify Deferred Contributions			179,184
Operating Surplus (Deficit), beginning of year, as restated		1,107,520	331,681
Operating Surplus (Deficit), end of year		1,201,789	1,107,520
Operating Surplus (Deficit), end of year			
Internally Restricted			453,178
Unrestricted		1,201,789	654,342
Total Operating Surplus (Deficit), end of year		1,201,789	1,107,520

School District No. 63 (Saanich)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	62,449,571	**62,443,204**	63,631,067
Tuition	3,885,000	**3,910,900**	3,038,207
Other Revenue	5,366,369	**5,966,255**	4,078,659
Rentals and Leases	285,000	**323,592**	295,307
Investment Income	175,000	**221,542**	214,716
Total Revenue	72,160,940	**72,865,493**	71,257,956
Expenses			
Instruction	62,201,374	**62,008,843**	60,531,399
District Administration	2,478,984	**2,930,506**	2,095,409
Operations and Maintenance	7,475,190	**7,227,187**	6,912,550
Transportation and Housing	1,335,936	**1,238,359**	1,233,092
Total Expense	73,491,484	**73,404,895**	70,772,450
Operating Surplus (Deficit) for the year	(1,330,544)	**(539,402)**	485,506
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,552,593		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,117,816)	**(939,497)**	(902,734)
Local Capital			(60,000)
Other	(104,233)	**(83,835)**	
Total Net Transfers	(1,222,049)	**(1,023,332)**	(962,734)
Total Operating Surplus (Deficit), for the year	-	**(1,562,734)**	(477,228)
Operating Surplus (Deficit), beginning of year		**4,088,730**	4,396,035
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(218,591)
Recognize unamortized gain (loss) on Employee Future Benefits			388,514
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		**4,088,730**	4,565,958
Operating Surplus (Deficit), end of year		**2,525,996**	4,088,730
Operating Surplus (Deficit), end of year			
Internally Restricted		**2,183,836**	2,550,898
Unrestricted		**342,160**	1,537,832
Total Operating Surplus (Deficit), end of year		**2,525,996**	4,088,730

School District No. 64 (Gulf Islands)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	18,832,674	19,488,024	17,844,978
Other		4,250	
Tuition	635,000	636,475	540,670
Other Revenue	244,500	277,387	242,063
Rentals and Leases	12,000	15,078	16,261
Investment Income	17,500	24,883	19,218
Total Revenue	19,741,674	20,446,097	18,663,190
Expenses			
Instruction	14,628,013	14,504,371	13,795,568
District Administration	954,042	1,035,593	901,975
Operations and Maintenance	2,412,493	2,584,124	2,347,159
Transportation and Housing	1,421,372	1,423,234	1,346,554
Total Expense	19,415,920	19,547,322	18,391,256
Operating Surplus (Deficit) for the year	325,754	898,775	271,934
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(325,000)	(281,960)	(56,476)
Tangible Capital Assets - Work in Progress			(124,067)
Other		(526,491)	(25,000)
Total Net Transfers	(325,000)	(808,451)	(205,543)
Total Operating Surplus (Deficit), for the year	754	90,324	66,391
Operating Surplus (Deficit), beginning of year		694,463	304,530
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(42,276)
Recognize unamortized gain (loss) on Employee Future Benefits			365,818
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		694,463	628,072
Operating Surplus (Deficit), end of year		784,787	694,463
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 19)		444,000	
Unrestricted		340,787	694,463
Total Operating Surplus (Deficit), end of year		784,787	694,463

School District No. 67 (Okanagan Skaha)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	53,254,725	53,566,852	53,790,901
Other	47,760	47,760	47,760
Tuition	280,000	294,736	276,759
Other Revenue	1,320,127	1,396,277	1,563,825
Rentals and Leases	345,000	386,028	367,581
Investment Income	120,000	128,007	128,132
Total Revenue	55,367,612	55,819,660	56,174,958
Expenses			
Instruction	47,890,041	46,450,151	46,590,209
District Administration	1,583,595	1,651,457	1,656,446
Operations and Maintenance	6,671,335	7,322,529	7,016,081
Transportation and Housing	900,115	866,106	907,291
Total Expense	57,045,086	56,290,243	56,170,027
Operating Surplus (Deficit) for the year	(1,677,474)	(470,583)	4,931
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,777,474		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(100,000)	(112,933)	(54,769)
Total Net Transfers	(100,000)	(112,933)	(54,769)
Total Operating Surplus (Deficit), for the year	-	(583,516)	(49,838)
Operating Surplus (Deficit), beginning of year		2,047,104	2,001,608
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(225,656)
Recognize unamortized gain (loss) on Employee Future Benefits			322,781
Reclassify Deferred Contributions			(1,791)
Operating Surplus (Deficit), beginning of year, as restated		2,047,104	2,096,942
Operating Surplus (Deficit), end of year		1,463,588	2,047,104
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 12)		1,463,588	2,045,145
Unrestricted			1,959
Total Operating Surplus (Deficit), end of year		1,463,588	2,047,104

School District No. 68 (Nanaimo-Ladysmith)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	114,552,089	115,106,271	115,131,154
Other	170,000	302,761	249,006
Tuition	2,550,279	3,036,473	2,665,823
Other Revenue	2,451,974	2,511,942	3,351,151
Rentals and Leases	491,653	606,246	494,408
Investment Income	70,000	135,742	118,281
Total Revenue	120,285,995	121,699,435	122,009,823
Expenses			
Instruction	100,139,891	97,616,660	98,260,329
District Administration	5,016,734	5,384,700	4,529,532
Operations and Maintenance	15,506,141	14,965,308	15,048,682
Transportation and Housing	1,689,888	1,732,203	1,738,617
Total Expense	122,352,654	119,698,871	119,577,160
Operating Surplus (Deficit) for the year	(2,066,659)	2,000,564	2,432,663
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,686,944		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(152,885)	(161,634)	(340,712)
Local Capital	(467,400)	(467,400)	(180,753)
Total Net Transfers	(620,285)	(629,034)	(521,465)
Total Operating Surplus (Deficit), for the year	-	1,371,530	1,911,198
Operating Surplus (Deficit), beginning of year		3,211,464	1,239,685
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(401,598)
Recognize unamortized gain (loss) on Employee Future Benefits			556,179
Reclassify Deferred Contributions			(94,000)
Operating Surplus (Deficit), beginning of year, as restated		3,211,464	1,300,266
Operating Surplus (Deficit), end of year		4,582,994	3,211,464
Operating Surplus (Deficit), end of year			
Internally Restricted		3,079,823	2,523,505
Unrestricted		1,503,171	687,959
Total Operating Surplus (Deficit), end of year		4,582,994	3,211,464

School District No. 69 (Qualicum)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget $	2013 Actual $	2012 Actual (Restated-Note 2) $
Revenues			
Provincial Grants			
Ministry of Education	40,752,982	**40,941,360**	41,299,251
Other	102,200	**105,775**	97,472
Tuition	2,147,250	**2,146,774**	1,993,099
Other Revenue	80,000	**145,738**	194,915
Rentals and Leases	123,500	**221,404**	67,271
Investment Income	70,000	**88,840**	71,703
Total Revenue	43,275,932	**43,649,891**	43,723,711
Expenses			
Instruction	34,564,146	**34,305,707**	34,329,251
District Administration	1,726,832	**1,756,400**	1,743,750
Operations and Maintenance	4,955,917	**4,678,563**	4,638,589
Transportation and Housing	1,836,093	**1,818,790**	1,848,700
Total Expense	43,082,988	**42,559,460**	42,560,290
Operating Surplus (Deficit) for the year	192,944	**1,090,431**	1,163,421
Budgeted Appropriation (Retirement) of Surplus (Deficit)	175,956		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(80,000)		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(288,900)	**(21,317)**	(6,603)
Local Capital		**(339,128)**	(156,583)
Total Net Transfers	(288,900)	**(360,445)**	(163,186)
Total Operating Surplus (Deficit), for the year	-	**729,986**	1,000,235
Operating Surplus (Deficit), beginning of year		**(114,328)**	(902,460)
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(201,972)
Recognize unamortized gain (loss) on Employee Future Benefits			(10,131)
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		**(114,328)**	(1,114,563)
Operating Surplus (Deficit), end of year		**615,658**	(114,328)
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		**286,073**	375,990
Unrestricted		**1,429,585**	698,663
Unfunded Accrued Employee Future Benefits (Note 10)		**(1,100,000)**	(1,188,981)
Total Operating Surplus (Deficit), end of year		**615,658**	(114,328)

School District No. 70 (Alberni)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	35,572,416	**35,868,799**	36,307,547
Tuition	100,000	**99,750**	187,813
Other Revenue	2,266,696	**3,068,103**	2,319,041
Rentals and Leases	82,000	**89,968**	109,616
Investment Income		**49,455**	61,123
Total Revenue	38,021,112	**39,176,075**	38,985,140
Expenses			
Instruction	29,657,145	**29,918,083**	31,107,064
District Administration	1,709,673	**1,713,042**	1,765,246
Operations and Maintenance	5,037,793	**4,606,232**	5,180,796
Transportation and Housing	1,543,952	**1,439,222**	1,627,454
Total Expense	37,948,563	**37,676,579**	39,680,560
Operating Surplus (Deficit) for the year	72,549	**1,499,496**	(695,420)
Net Transfers (to) from other funds			
Other		**5,046**	
Total Net Transfers	-	**5,046**	-
Total Operating Surplus (Deficit), for the year	72,549	**1,504,542**	(695,420)
Operating Surplus (Deficit), beginning of year		**(370,166)**	726,121
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(167,659)
Recognize unamortized gain (loss) on Employee Future Benefits			164,289
Reclassify Deferred Contributions			-
Derecognize accounts receivable			(397,497)
Operating Surplus (Deficit), beginning of year, as restated		**(370,166)**	325,254
Operating Surplus (Deficit), end of year		**1,134,376**	(370,166)
Operating Surplus (Deficit), end of year			
Unrestricted		**1,134,376**	(370,166)
Total Operating Surplus (Deficit), end of year		**1,134,376**	(370,166)

School District No. 71 (Comox Valley)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	71,941,838	72,507,381	73,721,314
Tuition	2,650,000	2,890,229	2,706,252
Other Revenue	476,277	471,250	627,540
Rentals and Leases	150,000	176,185	169,093
Investment Income	250,000	256,340	283,367
Total Revenue	75,468,115	76,301,385	77,507,566
Expenses			
Instruction	63,051,950	64,051,415	64,392,545
District Administration	2,391,892	2,436,931	2,476,087
Operations and Maintenance	8,104,486	8,300,745	8,435,262
Transportation and Housing	1,919,787	1,869,378	1,864,920
Total Expense	75,468,115	76,658,469	77,168,814
Operating Surplus (Deficit) for the year	-	(357,084)	338,752
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(69,898)	(420,392)
Other		(177,703)	(133,414)
Total Net Transfers	-	(247,601)	(553,806)
Total Operating Surplus (Deficit), for the year	-	(604,685)	(215,054)
Operating Surplus (Deficit), beginning of year		3,294,798	2,472,333
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(287,170)
Recognize unamortized gain (loss) on Employee Future Benefits			1,372,689
Reclassify Deferred Contributions			(48,000)
Operating Surplus (Deficit), beginning of year, as restated		3,294,798	3,509,852
Operating Surplus (Deficit), end of year		2,690,113	3,294,798
Operating Surplus (Deficit), end of year			
Internally Restricted		2,690,113	3,294,798
Total Operating Surplus (Deficit), end of year		2,690,113	3,294,798

School District No. 72 (Campbell River)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	47,530,091	47,658,191	47,726,925
Tuition	309,050	304,800	213,760
Other Revenue	2,203,620	2,340,444	2,424,449
Rentals and Leases	135,000	159,204	201,849
Investment Income	40,000	90,294	81,507
Total Revenue	50,217,761	50,552,933	50,648,490
Expenses			
Instruction	40,255,499	38,585,969	39,233,654
District Administration	2,071,516	1,919,320	1,959,137
Operations and Maintenance	7,378,631	7,086,967	7,134,284
Transportation and Housing	1,130,224	1,250,818	1,097,527
Total Expense	50,835,870	48,843,074	49,424,602
Operating Surplus (Deficit) for the year	(618,109)	1,709,859	1,223,888
Budgeted Appropriation (Retirement) of Surplus (Deficit)	845,491		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(141,640)	(118,141)
Local Capital	(227,382)	(215,000)	(211,408)
Total Net Transfers	(227,382)	(356,640)	(329,549)
Total Operating Surplus (Deficit), for the year	-	1,353,219	894,339
Operating Surplus (Deficit), beginning of year		3,918,679	2,561,456
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(202,261)
Recognize unamortized gain (loss) on Employee Future Benefits			772,280
Reclassify Deferred Contributions			(107,135)
Operating Surplus (Deficit), beginning of year, as restated		3,918,679	3,024,340
Operating Surplus (Deficit), end of year		5,271,898	3,918,679
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 12)		3,166,778	2,429,731
Unrestricted		2,105,120	1,488,948
Total Operating Surplus (Deficit), end of year		5,271,898	3,918,679

School District No. 73 (Kamloops/Thompson)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	122,765,295	**123,479,416**	122,488,344
Other	105,193	**269,824**	166,439
Tuition	50,000	**1,487,385**	1,093,401
Other Revenue	2,662,669	**3,047,069**	2,789,073
Rentals and Leases	263,684	**348,878**	279,550
Investment Income	150,000	**161,489**	194,528
Total Revenue	125,996,841	**128,794,061**	127,011,335
Expenses			
Instruction	103,568,632	**104,315,284**	102,308,359
District Administration	3,682,573	**3,459,637**	3,312,559
Operations and Maintenance	15,769,276	**15,555,106**	15,097,106
Transportation and Housing	4,566,540	**4,306,379**	4,316,605
Total Expense	127,587,021	**127,636,406**	125,034,629
Operating Surplus (Deficit) for the year	(1,590,180)	**1,157,655**	1,976,706
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,590,180		
Net Transfers (to) from other funds			
Local Capital			(1,658,430)
Total Net Transfers	-	-	(1,658,430)
Total Operating Surplus (Deficit), for the year	-	**1,157,655**	318,276
Operating Surplus (Deficit), beginning of year		**4,166,115**	3,134,013
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(898,659)
Recognize unamortized gain (loss) on Employee Future Benefits			1,522,520
Reclassify Deferred Contributions			89,965
Operating Surplus (Deficit), beginning of year, as restated		**4,166,115**	3,847,839
Operating Surplus (Deficit), end of year		**5,323,770**	4,166,115
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 12)		**5,180,183**	3,612,315
Unrestricted		**143,587**	553,800
Total Operating Surplus (Deficit), end of year		**5,323,770**	4,166,115

School District No. 74 (Gold Trail)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 3)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	20,014,482	19,948,054	20,194,900
Other	110,967	104,075	117,051
Other Revenue	385,592	526,167	433,833
Rentals and Leases	17,580	17,580	17,580
Investment Income	104,268	96,936	108,063
Total Revenue	20,632,889	20,692,812	20,871,427
Expenses			
Instruction	14,269,434	13,605,935	14,272,041
District Administration	1,016,751	995,410	1,091,896
Operations and Maintenance	3,346,508	2,431,657	2,558,045
Transportation and Housing	1,114,802	1,220,035	1,164,324
Debt Services		395	111
Total Expense	19,747,495	18,253,432	19,086,417
Operating Surplus (Deficit) for the year	885,394	2,439,380	1,785,010
Budgeted Appropriation (Retirement) of Surplus (Deficit)	664,606		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(400,000)	(933,280)	(128,457)
Local Capital	(1,150,000)	(1,683,825)	(1,237,626)
Total Net Transfers	(1,550,000)	(2,617,105)	(1,366,083)
Total Operating Surplus (Deficit), for the year	-	(177,725)	418,927
Operating Surplus (Deficit), beginning of year		2,400,681	1,102,901
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(14,554)
Recognize unamortized gain (loss) on Employee Future Benefits			893,407
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		2,400,681	1,981,754
Operating Surplus (Deficit), end of year		2,222,956	2,400,681
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 17)		2,222,956	2,400,681
Total Operating Surplus (Deficit), end of year		2,222,956	2,400,681

School District No. 75 (Mission)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	52,553,400	52,727,061	53,111,766
Other	155,000	153,397	154,581
Tuition	1,000,000	1,160,516	1,059,012
Other Revenue	344,100	359,178	590,963
Rentals and Leases	110,000	117,087	139,237
Investment Income	5,000	38,782	8,900
Total Revenue	54,167,500	54,556,021	55,064,459
Expenses			
Instruction	44,502,840	43,280,287	45,223,716
District Administration	1,795,940	2,308,607	2,520,568
Operations and Maintenance	5,755,080	5,332,561	5,841,766
Transportation and Housing	954,640	871,471	886,956
Total Expense	53,008,500	51,792,926	54,473,006
Operating Surplus (Deficit) for the year	1,159,000	2,763,095	591,453
Budgeted Appropriation (Retirement) of Surplus (Deficit)	(325,000)		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(257,947)	(67,629)
Local Capital	(101,000)	(505,278)	(194,181)
Other	(733,000)	(738,218)	(831,816)
Total Net Transfers	(834,000)	(1,501,443)	(1,093,626)
Total Operating Surplus (Deficit), for the year	-	1,261,652	(502,173)
Operating Surplus (Deficit), beginning of year		(1,383,828)	(972,975)
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(227,125)
Recognize unamortized gain (loss) on Employee Future Benefits			318,445
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		(1,383,828)	(881,655)
Operating Surplus (Deficit), end of year		(122,176)	(1,383,828)
Operating Surplus (Deficit), end of year			
Internally Restricted		383,017	
Unrestricted		(505,193)	(1,383,828)
Unfunded Accrued Employee Future Benefits		-	
Total Operating Surplus (Deficit), end of year		(122,176)	(1,383,828)

School District No. 78 (Fraser-Cascade)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	16,519,360	16,505,929	16,514,937
Other		22,514	
Tuition	24,000	36,690	11,550
Other Revenue	2,861,410	2,940,934	3,189,186
Rentals and Leases	42,000	65,939	50,909
Investment Income	60,000	74,432	53,139
Total Revenue	19,506,770	19,646,438	19,819,721
Expenses			
Instruction	15,051,612	13,994,998	14,396,010
District Administration	1,036,000	867,759	880,459
Operations and Maintenance	2,512,356	2,238,025	2,179,037
Transportation and Housing	713,999	711,008	681,244
Total Expense	19,313,967	17,811,790	18,136,750
Operating Surplus (Deficit) for the year	192,803	1,834,648	1,682,971
Budgeted Appropriation (Retirement) of Surplus (Deficit)	57,197		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(100,000)	(268,055)	(324,653)
Local Capital	(150,000)	(300,000)	(500,000)
Total Net Transfers	(250,000)	(568,055)	(824,653)
Total Operating Surplus (Deficit), for the year	-	1,266,593	858,318
Operating Surplus (Deficit), beginning of year		3,000,790	1,870,824
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(81,282)
Recognize unamortized gain (loss) on Employee Future Benefits			352,930
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		3,000,790	2,142,472
Operating Surplus (Deficit), end of year		4,267,383	3,000,790
Operating Surplus (Deficit), end of year			
Internally Restricted		1,139,575	857,097
Unrestricted		3,127,808	2,143,693
Total Operating Surplus (Deficit), end of year		4,267,383	3,000,790

School District No. 79 (Cowichan Valley)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	64,971,582	65,166,556	65,760,651
Other	41,000	48,000	69,500
Tuition	1,205,000	943,350	1,130,200
Other Revenue	5,369,893	5,590,106	5,651,982
Rentals and Leases	144,480	182,361	153,561
Investment Income	80,000	89,083	78,944
Total Revenue	71,811,955	72,019,456	72,844,838
Expenses			
Instruction	59,935,353	60,226,798	58,985,992
District Administration	2,123,003	2,124,297	2,250,345
Operations and Maintenance	9,119,340	8,732,299	8,756,484
Transportation and Housing	2,098,689	2,063,671	2,081,482
Total Expense	73,276,385	73,147,065	72,074,303
Operating Surplus (Deficit) for the year	(1,464,430)	(1,127,609)	770,535
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,464,430		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(41,213)	(58,957)
Local Capital			(80,285)
Total Net Transfers	-	(41,213)	(139,242)
Total Operating Surplus (Deficit), for the year	-	(1,168,822)	631,293
Operating Surplus (Deficit), beginning of year		1,595,463	(222,512)
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(240,851)
Recognize unamortized gain (loss) on Employee Future Benefits			1,531,399
Reclassify Deferred Contributions			(103,866)
Operating Surplus (Deficit), beginning of year, as restated		1,595,463	964,170
Operating Surplus (Deficit), end of year		426,641	1,595,463
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 22)		677,861	1,917,775
Unrestricted		215,794	144,702
Unfunded Accrued Employee Future Benefits (Note 10)		(467,014)	(467,014)
Total Operating Surplus (Deficit), end of year		426,641	1,595,463

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School District No. 81 (Fort Nelson)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	9,772,345	10,003,747	9,732,522
Other		141,835	137,115
Federal Grants		3,500	
Other Revenue	133,480	147,648	207,459
Rentals and Leases	30,280	52,781	58,211
Investment Income	14,500	21,043	20,005
Total Revenue	9,950,605	10,370,554	10,155,312
Expenses			
Instruction	7,537,576	7,403,299	7,341,782
District Administration	781,767	873,578	780,764
Operations and Maintenance	1,174,837	1,261,649	1,168,912
Transportation and Housing	460,562	459,747	469,465
Total Expense	9,954,742	9,998,273	9,760,923
Operating Surplus (Deficit) for the year	(4,137)	372,281	394,389
Budgeted Appropriation (Retirement) of Surplus (Deficit)	227,137		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(98,000)	(386,850)	(224,482)
Local Capital		(136,193)	
Other	(125,000)	(31,531)	(39,612)
Total Net Transfers	(223,000)	(554,574)	(264,094)
Total Operating Surplus (Deficit), for the year	-	(182,293)	130,295
Operating Surplus (Deficit), beginning of year		1,082,452	1,043,091
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(38,262)
Recognize unamortized gain (loss) on Employee Future Benefits			2,371
Reclassify Deferred Contributions			(55,043)
Operating Surplus (Deficit), beginning of year, as restated		1,082,452	952,157
Operating Surplus (Deficit), end of year		900,159	1,082,452
Operating Surplus (Deficit), end of year			
Internally Restricted		113,349	385,008
Unrestricted		786,810	697,444
Total Operating Surplus (Deficit), end of year		900,159	1,082,452

School District No. 82 (Coast Mountain)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	47,012,494	47,259,502	47,702,358
Other		47,875	26,250
Tuition	500		7,128
Other Revenue	5,113,556	4,812,273	5,421,981
Rentals and Leases	398,000	398,245	290,556
Investment Income	40,000	34,379	30,527
Total Revenue	52,564,550	52,552,274	53,478,800
Expenses			
Instruction	41,122,908	40,308,501	41,149,772
District Administration	2,337,166	2,115,243	2,031,356
Operations and Maintenance	7,326,734	6,827,095	7,003,691
Transportation and Housing	2,255,846	2,159,707	2,097,784
Total Expense	53,042,654	51,410,546	52,282,603
Operating Surplus (Deficit) for the year	(478,104)	1,141,728	1,196,197
Budgeted Appropriation (Retirement) of Surplus (Deficit)	478,104		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(435,547)	(192,372)
Local Capital		(1,135,626)	(600,000)
Total Net Transfers	-	(1,571,173)	(792,372)
Total Operating Surplus (Deficit), for the year	-	(429,445)	403,825
Operating Surplus (Deficit), beginning of year		811,171	
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(311,752)
Recognize unamortized gain (loss) on Employee Future Benefits			719,098
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		811,171	407,346
Operating Surplus (Deficit), end of year		381,726	811,171
Operating Surplus (Deficit), end of year			
Internally Restricted		335,101	478,103
Unrestricted		46,625	333,068
Total Operating Surplus (Deficit), end of year		381,726	811,171

School District No. 83 (North Okanagan-Shuswap)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	61,185,193	61,071,589	61,782,298
Other	138,023	269,354	260,913
Tuition	30,000	26,701	37,730
Other Revenue	1,118,767	2,093,521	1,238,443
Rentals and Leases	80,000	160,776	169,034
Investment Income	260,000	184,587	291,337
Total Revenue	62,811,983	63,806,528	63,779,755
Expenses			
Instruction	50,192,013	49,895,089	49,880,929
District Administration	2,447,821	2,388,596	2,597,735
Operations and Maintenance	7,404,230	7,268,005	7,328,232
Transportation and Housing	2,537,297	2,640,791	2,672,266
Total Expense	62,581,361	62,192,481	62,479,162
Operating Surplus (Deficit) for the year	230,622	1,614,047	1,300,593
Budgeted Appropriation (Retirement) of Surplus (Deficit)	508,268		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(474,890)	(491,613)	(567,260)
Local Capital	(264,000)	(1,200,807)	(1,997,610)
Total Net Transfers	(738,890)	(1,692,420)	(2,564,870)
Total Operating Surplus (Deficit), for the year	-	(78,373)	(1,264,277)
Operating Surplus (Deficit), beginning of year		1,135,618	1,756,034
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(260,016)
Recognize unamortized gain (loss) on Employee Future Benefits			333,246
Reclassify Deferred Contributions			-
Transfer opening surplus for School Generated Funds (Unrestricted net incomes)			570,631
Operating Surplus (Deficit), beginning of year, as restated		1,135,618	2,399,895
Operating Surplus (Deficit), end of year		1,057,245	1,135,618
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 22)		1,057,245	1,135,618
Total Operating Surplus (Deficit), end of year		1,057,245	1,135,618

School District No. 84 (Vancouver Island West)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	5,394,918	5,422,199	4,493,831
Other	15,000	14,265	28,025
Other Revenue	2,540,251	2,663,138	2,664,515
Rentals and Leases	1,000		1,600
Investment Income	15,000	29,559	20,628
Total Revenue	7,966,169	8,129,161	7,208,599
Expenses			
Instruction	6,136,139	5,907,713	5,680,790
District Administration	592,377	574,207	533,134
Operations and Maintenance	971,039	976,153	898,133
Transportation and Housing	186,340	175,178	188,564
Total Expense	7,885,895	7,633,251	7,300,621
Operating Surplus (Deficit) for the year	80,274	495,910	(92,022)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	44,726		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(37,230)
Local Capital	(125,000)	(150,000)	(26,000)
Total Net Transfers	(125,000)	(150,000)	(63,230)
Total Operating Surplus (Deficit), for the year	-	345,910	(155,252)
Operating Surplus (Deficit), beginning of year		732,955	908,458
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(21,460)
Recognize unamortized gain (loss) on Employee Future Benefits			1,209
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		732,955	888,207
Operating Surplus (Deficit), end of year		1,078,865	732,955
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 17)		658,961	363,983
Unrestricted		419,904	368,972
Total Operating Surplus (Deficit), end of year		1,078,865	732,955

School District No. 85 (Vancouver Island North)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	18,247,271	18,394,701	18,519,440
Other		40,584	24,478
Other Revenue	5,000	33,743	39,273
Rentals and Leases	105,000	124,158	115,468
Investment Income	75,000	76,978	78,871
Total Revenue	18,432,271	18,670,164	18,777,530
Expenses			
Instruction	14,430,340	14,526,480	14,317,654
District Administration	980,541	983,761	871,220
Operations and Maintenance	2,967,293	2,835,572	2,907,358
Transportation and Housing	609,292	599,936	612,001
Total Expense	18,987,466	18,945,749	18,708,233
Operating Surplus (Deficit) for the year	(555,195)	(275,585)	69,297
Budgeted Appropriation (Retirement) of Surplus (Deficit)	855,195		
Net Transfers (to) from other funds			
Local Capital	(300,000)	(300,000)	(100,000)
Total Net Transfers	(300,000)	(300,000)	(100,000)
Total Operating Surplus (Deficit), for the year	-	(575,585)	(30,703)
Operating Surplus (Deficit), beginning of year		2,306,756	2,337,459
Change in Accounting Policies/Prior Period Adjustments			
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		2,306,756	2,337,459
Operating Surplus (Deficit), end of year		1,731,171	2,306,756
Operating Surplus (Deficit), end of year			
Internally Restricted		348,943	867,416
Unrestricted		1,382,228	1,439,340
Total Operating Surplus (Deficit), end of year		1,731,171	2,306,756

School District No. 87 (Stikine)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 3)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	4,558,483	4,630,460	4,796,781
Other Revenue	1,150,137	1,108,309	1,153,121
Rentals and Leases	152,000	179,515	162,352
Investment Income	10,000	34,174	31,046
Total Revenue	5,870,620	5,952,458	6,143,300
Expenses			
Instruction	3,520,477	3,053,018	2,983,392
District Administration	730,943	767,349	706,190
Operations and Maintenance	1,051,824	960,542	962,151
Transportation and Housing	462,376	468,788	475,340
Total Expense	5,765,620	5,249,697	5,127,073
Operating Surplus (Deficit) for the year	105,000	702,761	1,016,227
Net Transfers (to) from other funds			
Local Capital		(500,000)	(500,000)
Other	(105,000)	(104,482)	(100,481)
Total Net Transfers	(105,000)	(604,482)	(600,481)
Total Operating Surplus (Deficit), for the year	-	98,279	415,746
Operating Surplus (Deficit), beginning of year		2,397,856	1,982,573
Change in Accounting Policies/Prior Period Adjustments			
Recognize unamortized gain (loss) on Employee Future Benefits			(463)
Reclassify Deferred Contributions			-
Operating Surplus (Deficit), beginning of year, as restated		2,397,856	1,982,110
Operating Surplus (Deficit), end of year		2,496,135	2,397,856
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		2,048,620	1,962,782
Unrestricted		447,515	435,074
Total Operating Surplus (Deficit), end of year		2,496,135	2,397,856

School District No. 91 (Nechako Lakes)

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	48,229,428	**49,273,767**	49,447,113
Other		**26,500**	31,000
Tuition	15,000	**24,500**	7,000
Other Revenue	3,433,011	**3,481,884**	3,457,436
Rentals and Leases	35,000	**48,971**	34,952
Investment Income	180,000	**184,608**	182,272
Total Revenue	51,892,439	**53,040,230**	53,159,773
Expenses			
Instruction	42,650,951	**40,448,577**	40,892,870
District Administration	2,601,491	**2,287,428**	2,461,517
Operations and Maintenance	5,823,893	**5,571,229**	5,470,689
Transportation and Housing	2,471,725	**2,322,917**	2,383,531
Total Expense	53,548,060	**50,630,151**	51,208,607
Operating Surplus (Deficit) for the year	(1,655,621)	**2,410,079**	1,951,166
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,735,621		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	-	**(10,175)**	(104,981)
Local Capital	(80,000)	**(2,014,009)**	(1,065,089)
Other		**-**	
Total Net Transfers	(80,000)	**(2,024,184)**	(1,170,070)
Total Operating Surplus (Deficit), for the year	-	**385,895**	781,096
Operating Surplus (Deficit), beginning of year		**3,655,612**	2,318,163
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(247,489)
Recognize unamortized gain (loss) on Employee Future Benefits			822,050
Reclassify Deferred Contributions			(18,208)
			-
Operating Surplus (Deficit), beginning of year, as restated		**3,655,612**	2,874,516
Operating Surplus (Deficit), end of year		**4,041,507**	3,655,612
Operating Surplus (Deficit), end of year			
Internally Restricted		**4,041,507**	3,655,612
Total Operating Surplus (Deficit), end of year		**4,041,507**	3,655,612

School District No. 92 (Nisga'a)

Schedule of Operating Operations
Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	128,058	**158,181**	232,048
Other			7,812
Federal Grants	59,551	**59,551**	
Other Revenue	7,635,310	**7,372,309**	7,172,476
Rentals and Leases	220,000	**189,826**	234,936
Investment Income	45,000	**76,454**	38,562
Total Revenue	8,087,919	**7,856,321**	7,685,834
Expenses			
Instruction	5,402,273	**5,358,196**	5,174,270
District Administration	951,002	**883,642**	898,809
Operations and Maintenance	1,335,720	**1,351,142**	1,277,739
Transportation and Housing	586,509	**566,989**	439,388
Total Expense	8,275,504	**8,159,969**	7,790,206
Operating Surplus (Deficit) for the year	(187,585)	**(303,648)**	(104,372)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	220,509		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(32,924)	**(32,924)**	
Total Net Transfers	(32,924)	**(32,924)**	-
Total Operating Surplus (Deficit), for the year	-	**(336,572)**	(104,372)
Operating Surplus (Deficit), beginning of year		**376,764**	504,365
Change in Accounting Policies/Prior Period Adjustments			
Reclassify Deferred Contributions			-
Less non-vested benefits June 30, 2012 adjustment			(23,229)
Operating Surplus (Deficit), beginning of year, as restated		**376,764**	481,136
Operating Surplus (Deficit), end of year		**40,192**	376,764
Operating Surplus (Deficit), end of year			
Internally Restricted		**40,192**	376,764
Unrestricted			-
Unfunded Accrued Employee Future Benefits			-
Total Operating Surplus (Deficit), end of year		**40,192**	376,764

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Years Ending June 30, 2013 and June 30, 2012

	2013 Budget	2013 Actual	2012 Actual (Restated-Note 2,3)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	64 941 237	65 084 314	61 532 593
Federal Grants		255 604	221 889
Other Revenue	169 550	185 690	277 071
Rentals and Leases	20 000	19 000	19 000
Investment Income	40 000	107 343	85 614
Total Revenue	65 170 787	65 651 951	62 136 167
Expenses			
Instruction	43 868 504	44 417 268	41 236 865
District Administration	6 468 276	6 614 251	5 832 153
Operations and Maintenance	8 819 013	8 410 039	7 621 210
Transportation and Housing	6 236 683	6 029 090	6 179 156
Total Expense	65 392 476	65 470 648	60 869 384
Operating Surplus (Deficit) for the year	(221 689)	181 303	1 266 783
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1 265 189		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(225 000)	(522 322)	(461 184)
Other	(818 500)	(6 607)	(120 038)
Total Net Transfers	(1 043 500)	(528 929)	(581 222)
Total Operating Surplus (Deficit), for the year	-	(347 626)	685 561
Operating Surplus (Deficit), beginning of year		2 184 834	1 853 493
Change in Accounting Policies/Prior Period Adjustments			
Add non-vested benefits to Employee Future Benefits			(110 042)
Recognize unamortized gain (loss) on Employee Future Benefits			(193 589)
Reclassify Deferred Contributions			(50 589)
Operating Surplus (Deficit), beginning of year, as restated		2 184 834	1 499 273
Operating Surplus (Deficit), end of year		1 837 208	2 184 834
Operating Surplus (Deficit), end of year			
Internally Restricted		189 700	282 189
Unrestricted		1 647 508	1 902 645
Total Operating Surplus (Deficit), end of year		1 837 208	2 184 834

School District No. 5 (Southeast Kootenay)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	49,584,854	**48,930,659**	49,778,283
Tuition	1,276,640	**1,407,115**	1,428,396
Other Revenue	367,674	**451,128**	447,552
Rentals and Leases	101,875	**126,646**	134,812
Investment Income	30,000	**67,414**	50,920
Total Revenue	51,361,043	**50,982,962**	51,839,963
Expenses			
Instruction	42,308,301	**41,402,458**	42,972,269
District Administration	1,682,760	**1,741,704**	1,704,398
Operations and Maintenance	5,929,552	**5,836,233**	5,865,373
Transportation and Housing	1,618,395	**1,625,117**	1,629,928
Total Expense	51,539,008	**50,605,512**	52,171,968
Operating Surplus (Deficit) for the year	(177,965)	**377,450**	(332,005)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	277,965		
Net Transfers (to) from other funds			
Local Capital	(100,000)	**(280,000)**	(795,107)
Other			(56,142)
Total Net Transfers	(100,000)	**(280,000)**	(851,249)
Total Operating Surplus (Deficit), for the year	-	**97,450**	(1,183,254)
Operating Surplus (Deficit), beginning of year		**2,244,213**	3,427,467
Operating Surplus (Deficit), end of year		**2,341,663**	2,244,213
Operating Surplus (Deficit), end of year			
Internally Restricted		**1,943,528**	1,980,062
Unrestricted		**398,135**	264,151
Total Operating Surplus (Deficit), end of year		**2,341,663**	2,244,213

School District No. 6 (Rocky Mountain)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 20)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	31,080,399	**30,390,067**	31,664,012
Other	3,000	**26,031**	40,621
Tuition	1,850,000	**1,773,925**	1,773,823
Other Revenue	138,000	**268,132**	190,728
Rentals and Leases	45,075	**65,209**	66,214
Investment Income	78,000	**136,728**	102,585
Total Revenue	33,194,474	**32,660,092**	33,837,983
Expenses			
Instruction	25,566,663	**24,087,024**	24,770,017
District Administration	1,234,992	**1,207,899**	1,198,622
Operations and Maintenance	4,630,929	**4,496,057**	4,483,139
Transportation and Housing	1,587,210	**1,658,220**	1,596,113
Total Expense	33,019,794	**31,449,200**	32,047,891
Operating Surplus (Deficit) for the year	174,680	**1,210,892**	1,790,092
Budgeted Appropriation (Retirement) of Surplus (Deficit)	125,320		
Net Transfers (to) from other funds			
Local Capital	(300,000)	**(690,816)**	(1,525,923)
Total Net Transfers	(300,000)	**(690,816)**	(1,525,923)
Total Operating Surplus (Deficit), for the year	-	**520,076**	264,169
Operating Surplus (Deficit), beginning of year		**3,067,987**	2,818,470
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(14,652)
Operating Surplus (Deficit), beginning of year, as restated		**3,067,987**	2,803,818
Operating Surplus (Deficit), end of year		**3,588,063**	3,067,987
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		**2,993,985**	1,981,838
Unrestricted		**594,078**	1,086,149
Total Operating Surplus (Deficit), end of year		**3,588,063**	3,067,987

School District No. 8 (Kootenay Lake)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 20)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	48,160,739	46,942,537	49,314,969
Other	125,025	118,432	95,025
Tuition	919,500	1,211,844	1,438,400
Other Revenue	434,160	512,696	526,718
Rentals and Leases	184,049	152,908	146,611
Investment Income	36,258	58,877	43,819
Total Revenue	49,859,731	48,997,294	51,565,542
Expenses			
Instruction	38,453,782	36,447,554	39,202,915
District Administration	1,975,978	2,158,885	2,263,218
Operations and Maintenance	6,892,469	7,088,970	6,528,169
Transportation and Housing	2,237,502	2,249,789	2,267,026
Total Expense	49,559,731	47,945,198	50,261,328
Operating Surplus (Deficit) for the year	300,000	1,052,096	1,304,214
Budgeted Appropriation (Retirement) of Surplus (Deficit)	-		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(300,000)	(549,998)	(248,502)
Total Net Transfers	(300,000)	(549,998)	(248,502)
Total Operating Surplus (Deficit), for the year	-	502,098	1,055,712
Operating Surplus (Deficit), beginning of year		1,870,992	840,625
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(25,345)
Operating Surplus (Deficit), beginning of year, as restated		1,870,992	815,280
Operating Surplus (Deficit), end of year		2,373,090	1,870,992
Operating Surplus (Deficit), end of year			
Internally Restricted		2,373,090	1,870,992
Total Operating Surplus (Deficit), end of year		2,373,090	1,870,992

School District No. 10 (Arrow Lakes)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 9 a)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	7,289,885	7,173,866	7,475,434
Tuition	24,000	24,000	
Other Revenue	22,520	32,075	24,860
Rentals and Leases	2,000	1,150	328
Investment Income	30,000	47,038	24,468
Total Revenue	7,368,405	7,278,129	7,525,090
Expenses			
Instruction	5,502,576	4,929,108	5,119,760
District Administration	667,260	612,364	727,315
Operations and Maintenance	1,062,229	1,062,022	953,740
Transportation and Housing	383,464	355,921	394,895
Total Expense	7,615,529	6,959,415	7,195,710
Operating Surplus (Deficit) for the year	(247,124)	318,714	329,380
Budgeted Appropriation (Retirement) of Surplus (Deficit)	347,124		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(100,000)	(62,215)	(196,830)
Total Net Transfers	(100,000)	(62,215)	(196,830)
Total Operating Surplus (Deficit), for the year	-	256,499	132,550
Operating Surplus (Deficit), beginning of year		1,606,890	1,477,462
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(3,122)
Operating Surplus (Deficit), beginning of year, as restated		1,606,890	1,474,340
Operating Surplus (Deficit), end of year		1,863,389	1,606,890
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 16)		1,863,389	1,606,890
Total Operating Surplus (Deficit), end of year		1,863,389	1,606,890

School District No. 19 (Revelstoke)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	9,877,662	9,756,244	10,042,005
Other		24,333	30,333
Tuition	27,136	71,717	65,375
Other Revenue	25,588	380,002	321,810
Rentals and Leases	214,505	243,781	199,403
Investment Income	15,000	21,730	29,259
Total Revenue	10,159,891	10,497,807	10,688,185
Expenses			
Instruction	8,037,874	7,961,406	8,460,476
District Administration	602,082	657,466	629,821
Operations and Maintenance	1,215,565	1,264,872	1,154,626
Transportation and Housing	212,191	283,916	296,360
Total Expense	10,067,712	10,167,660	10,541,283
Operating Surplus (Deficit) for the year	92,179	330,147	146,902
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(92,179)	(40,320)	(51,390)
Total Net Transfers	(92,179)	(40,320)	(51,390)
Total Operating Surplus (Deficit), for the year	-	289,827	95,512
Operating Surplus (Deficit), beginning of year		349,230	261,542
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(7,824)
Operating Surplus (Deficit), beginning of year, as restated		349,230	253,718
Operating Surplus (Deficit), end of year		639,057	349,230
Operating Surplus (Deficit), end of year			
Internally Restricted		437,457	392,501
Unrestricted		201,600	
Unfunded Accrued Employee Future Benefits			(43,271)
Total Operating Surplus (Deficit), end of year		639,057	349,230

School District No. 20 (Kootenay-Columbia)

Schedule of Operating Revenue by Source
Year Ended June 30, 2014

	2014 Budget (Note 16)	2014 Actual	2013 Actual (Recast)
	$	$	$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	34,946,471	34,258,327	35,719,387
Other Ministry of Education Grants			
Pay Equity	248,239	248,239	248,239
FSA Scoring	7,200	7,200	7,200
Provincial Exam Marking	1,496	1,496	1,496
Education Guarantee		4,153	9,969
Carbon Tax Reimbursement	35,000	56,945	56,161
Playground (RSS)			50,000
Total Provincial Grants - Ministry of Education	35,238,406	34,576,360	36,092,452
Provincial Grants - Other	89,041	114,226	91,507
Tuition			
Offshore Tuition Fees	38,380	39,480	117,830
Ski Academy Tuition Fees			45,900
Total Tuition	38,380	39,480	163,730
Other Revenues			
Other School Districts/Education Authorities	147,600	147,600	97,798
Miscellaneous			
KCTU (Pro D)	8,000	8,000	8,000
Bussing Fees	3,100	3,070	3,195
Career Ed Society (SSA)	25,000	25,000	20,000
Cultural Arts	21,188	22,442	17,849
RBC Foundation	16,000	16,000	20,000
Proceeds from Sales of Surplus Goods	25,233	26,534	
Miscellaneous	8,250	71,633	262,333
Total Other Revenue	254,371	320,279	429,175
Rentals and Leases	92,252	111,463	84,348
Investment Income	40,000	87,108	59,517
Total Operating Revenue	35,752,450	35,248,916	36,920,729

School District No. 22 (Vernon)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 15)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	67,953,164	67,179,381	69,559,824
Other	273,190	221,779	258,953
Tuition	4,146,656	3,942,061	4,269,198
Other Revenue	1,418,954	1,359,464	1,575,841
Rentals and Leases	65,000	60,759	112,193
Investment Income	65,000	153,964	145,786
Total Revenue	73,921,964	72,917,408	75,921,795
Expenses			
Instruction	61,953,491	59,399,602	62,560,229
District Administration	2,401,356	2,364,110	2,463,263
Operations and Maintenance	7,404,191	7,265,716	7,230,703
Transportation and Housing	2,162,926	2,152,002	2,143,072
Total Expense	73,921,964	71,181,430	74,397,267
Operating Surplus (Deficit) for the year	-	1,735,978	1,524,528
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	-	(3,002,317)	(1,685,844)
Total Net Transfers	-	(3,002,317)	(1,685,844)
Total Operating Surplus (Deficit), for the year	-	(1,266,339)	(161,316)
Operating Surplus (Deficit), beginning of year		6,080,588	6,326,145
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(84,241)
Operating Surplus (Deficit), beginning of year, as restated		6,080,588	6,241,904
Operating Surplus (Deficit), end of year		4,814,249	6,080,588
Operating Surplus (Deficit), end of year			
Internally Restricted		4,814,249	6,080,588
Total Operating Surplus (Deficit), end of year		4,814,249	6,080,588

School District No. 23 (Central Okanagan)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Restated - Note 22)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	174,902,595	174,252,072	176,191,931
Other	746,148	687,525	757,750
Tuition	3,172,500	2,861,484	3,032,772
Other Revenue	1,672,691	2,321,710	2,321,445
Rentals and Leases	460,000	463,307	476,221
Investment Income	700,000	696,634	395,184
Total Revenue	181,653,934	181,282,732	183,175,303
Expenses			
Instruction	154,063,533	148,706,956	152,730,071
District Administration	5,058,302	4,902,952	4,549,956
Operations and Maintenance	19,655,796	19,018,103	18,949,240
Transportation and Housing	3,713,548	3,707,447	3,517,262
Total Expense	182,491,179	176,335,458	179,746,529
Operating Surplus (Deficit) for the year	(837,245)	4,947,274	3,428,774
Budgeted Appropriation (Retirement) of Surplus (Deficit)	5,098,212		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,000,301)	(1,823,396)	(817,637)
Local Capital	(3,260,666)	(4,000,000)	(4,260,666)
Total Net Transfers	(4,260,967)	(5,823,396)	(5,078,303)
Reclassify Accumulated other Comprehensive (Income) Loss to Statement of Remeasurement Gains and Losses			(1,586,428)
Total Operating Surplus (Deficit), for the year	-	(876,122)	(3,235,957)
Operating Surplus (Deficit), beginning of year		8,554,751	11,994,240
Prior Period Adjustments			
Recognize EFB Expense After Measurement Date			(203,532)
Operating Surplus (Deficit), beginning of year, as restated		8,554,751	11,790,708
Operating Surplus (Deficit), end of year		7,678,629	8,554,751
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 15)		6,989,244	7,844,295
Unrestricted		689,385	710,456
Total Operating Surplus (Deficit), end of year		7,678,629	8,554,751

School District No. 27 (Cariboo-Chilcotin)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 21)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	51,237,360	50,190,645	51,699,096
Other			22,500
Tuition	25,000	25,338	20,000
Other Revenue	2,118,125	1,749,822	1,874,624
Rentals and Leases	115,000	152,013	120,313
Investment Income	85,000	129,769	91,904
Total Revenue	53,580,485	52,247,587	53,828,437
Expenses			
Instruction	40,330,140	36,204,660	39,077,646
District Administration	2,489,090	2,657,804	2,915,296
Operations and Maintenance	7,946,490	7,219,123	7,833,834
Transportation and Housing	4,182,430	4,115,035	4,067,436
Total Expense	54,948,150	50,196,622	53,894,212
Operating Surplus (Deficit) for the year	(1,367,665)	2,050,965	(65,775)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,000,685		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(437,000)	(488,805)	(104,506)
Tangible Capital Assets - Work in Progress			(17,335)
Local Capital	(196,020)	(404,570)	(199,801)
Other		(102,120)	
Total Net Transfers	(633,020)	(995,495)	(321,642)
Total Operating Surplus (Deficit), for the year	-	1,055,470	(387,417)
Operating Surplus (Deficit), beginning of year		3,099,400	3,544,025
Prior Period Adjustments			
April - June 2013 EFB Expense Restatement			(57,208)
Operating Surplus (Deficit), beginning of year, as restated		3,099,400	3,486,817
Operating Surplus (Deficit), end of year		4,154,870	3,099,400
Operating Surplus (Deficit), end of year			
Internally Restricted		3,599,866	2,544,396
Unrestricted		555,004	555,004
Total Operating Surplus (Deficit), end of year		4,154,870	3,099,400

School District No. 28 (Quesnel)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 22)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	34,626,978	33,457,844	35,324,500
Other		120	
Tuition	525,000	607,411	866,299
Other Revenue	7,000	19,410	15,599
Rentals and Leases	128,000	146,673	136,775
Investment Income	30,275	42,735	35,124
Total Revenue	35,317,253	34,274,193	36,378,297
Expenses			
Instruction	28,897,294	27,629,584	29,326,810
District Administration	1,448,969	1,373,523	1,376,281
Operations and Maintenance	3,769,626	3,511,575	3,668,362
Transportation and Housing	1,774,794	1,717,633	1,777,115
Total Expense	35,890,683	34,232,315	36,148,568
Operating Surplus (Deficit) for the year	(573,430)	41,878	229,729
Budgeted Appropriation (Retirement) of Surplus (Deficit)	673,430		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(100,000)	(29,985)	(124,665)
Total Net Transfers	(100,000)	(29,985)	(124,665)
Total Operating Surplus (Deficit), for the year	-	11,893	105,064
Operating Surplus (Deficit), beginning of year		649,970	566,666
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(21,760)
Operating Surplus (Deficit), beginning of year, as restated		649,970	544,906
Operating Surplus (Deficit), end of year		661,863	649,970
Operating Surplus (Deficit), end of year			
Internally Restricted		450,459	160,649
Unrestricted		211,404	489,321
Total Operating Surplus (Deficit), end of year		661,863	649,970

School District No. 33 (Chilliwack)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 22)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	108,510,603	105,732,024	106,868,055
Tuition	1,000,000	1,225,803	1,045,440
Other Revenue	2,293,571	2,360,537	2,244,838
Rentals and Leases	360,000	317,976	285,807
Investment Income	211,250	222,621	180,656
Total Revenue	112,375,424	109,858,961	110,624,796
Expenses			
Instruction	97,167,989	92,242,412	95,557,796
District Administration	3,760,619	3,457,344	3,452,687
Operations and Maintenance	11,364,631	11,426,368	10,963,282
Transportation and Housing	2,785,092	2,514,886	2,448,867
Total Expense	115,078,331	109,641,010	112,422,632
Operating Surplus (Deficit) for the year	(2,702,907)	217,951	(1,797,836)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,702,907		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(714,696)
Local Capital		(668,364)	
Other			238,623
Total Net Transfers	-	(668,364)	(476,073)
Total Operating Surplus (Deficit), for the year	-	(450,413)	(2,273,909)
Operating Surplus (Deficit), beginning of year		3,526,078	5,887,262
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(87,275)
Operating Surplus (Deficit), beginning of year, as restated		3,526,078	5,799,987
Operating Surplus (Deficit), end of year		3,075,665	3,526,078
Operating Surplus (Deficit), end of year			
Internally Restricted		1,653,297	3,089,040
Unrestricted		1,422,368	437,038
Total Operating Surplus (Deficit), end of year		3,075,665	3,526,078

Schedule 2 (Unaudited)

School District No. 34 (Abbotsford)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 22)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	153,464,216	152,695,773	155,686,342
Other	150,000	331,777	208,113
Federal Grants		2,367	38,169
Tuition	4,104,200	4,362,487	4,010,371
Other Revenue	1,638,071	1,791,657	1,702,942
Rentals and Leases	370,000	340,194	344,571
Investment Income	300,000	351,489	309,808
Total Revenue	160,026,487	159,875,744	162,300,316
Expenses			
Instruction	137,158,704	130,527,341	136,043,365
District Administration	4,918,434	5,089,125	5,210,130
Operations and Maintenance	15,436,172	16,152,639	15,472,989
Transportation and Housing	2,889,494	3,122,374	3,169,833
Total Expense	160,402,804	154,891,479	159,896,317
Operating Surplus (Deficit) for the year	(376,317)	4,984,265	2,403,999
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,096,417		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(161,448)	(2,253,207)
Local Capital		(1,500,000)	
Other	(720,100)	(1,054,577)	(466,245)
Total Net Transfers	(720,100)	(2,716,025)	(2,719,452)
Total Operating Surplus (Deficit), for the year	-	2,268,240	(315,453)
Operating Surplus (Deficit), beginning of year		12,338,186	12,866,827
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(213,188)
Operating Surplus (Deficit), beginning of year, as restated		12,338,186	12,653,639
Operating Surplus (Deficit), end of year		14,606,426	12,338,186
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		14,090,672	12,323,609
Unrestricted		515,754	14,577
Total Operating Surplus (Deficit), end of year		14,606,426	12,338,186

School District No. 35 (Langley)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	155,349,514	151,099,170	154,263,087
Other	280,284	290,434	240,834
Tuition	7,100,099	7,218,784	5,992,613
Other Revenue	1,182,100	1,461,304	1,856,444
Rentals and Leases	784,288	888,783	862,070
Investment Income	301,500	407,874	289,483
Total Revenue	164,997,785	161,366,349	163,504,531
Expenses			
Instruction	142,320,204	132,465,531	133,702,088
District Administration	4,870,125	4,909,533	4,594,767
Operations and Maintenance	17,741,770	18,130,242	16,915,011
Transportation and Housing	1,959,788	2,116,919	2,134,420
Debt Services			20,859
Total Expense	166,891,887	157,622,225	157,367,145
Operating Surplus (Deficit) for the year	(1,894,102)	3,744,124	6,137,386
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,510,412		
Net Transfers (to) from other funds			
Local Capital	(298,310)	(774,111)	(192,351)
Other	(318,000)	(345,005)	(308,165)
Total Net Transfers	(616,310)	(1,119,116)	(500,516)
Total Operating Surplus (Deficit), for the year	-	2,625,008	5,636,870
Operating Surplus (Deficit), beginning of year		9,670,869	4,164,318
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(130,319)
Operating Surplus (Deficit), beginning of year, as restated		9,670,869	4,033,999
Operating Surplus (Deficit), end of year		12,295,877	9,670,869
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 13)		6,548,877	5,888,851
Unrestricted		5,747,000	3,782,018
Total Operating Surplus (Deficit), end of year		12,295,877	9,670,869

School District No. 36 (Surrey)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 3)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	574,667,885	**557,388,044**	567,849,361
Other	2,691,048	**2,688,056**	2,904,921
Federal Grants		**8,264**	71,770
Tuition	11,507,700	**11,660,045**	10,211,172
Other Revenue	2,536,825	**3,427,336**	3,291,157
Rentals and Leases	1,783,500	**2,054,787**	2,021,094
Investment Income	1,200,000	**911,751**	1,294,201
Total Revenue	594,386,958	**578,138,283**	587,643,676
Expenses			
Instruction	530,282,603	**487,669,697**	501,143,106
District Administration	13,016,082	**11,934,556**	11,639,293
Operations and Maintenance	63,176,101	**59,100,831**	58,862,199
Transportation and Housing	5,370,637	**4,772,709**	4,919,914
Total Expense	611,845,423	**563,477,793**	576,564,512
Operating Surplus (Deficit) for the year	(17,458,465)	**14,660,490**	11,079,164
Budgeted Appropriation (Retirement) of Surplus (Deficit)	20,022,402		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(812,737)	**(969,487)**	(2,578,203)
Local Capital	(1,751,200)	**(9,971,009)**	(18,918,700)
Total Net Transfers	(2,563,937)	**(10,940,496)**	(21,496,903)
Total Operating Surplus (Deficit), for the year	-	**3,719,994**	(10,417,739)
Operating Surplus (Deficit), beginning of year		**19,641,599**	30,440,141
Prior Period Adjustments			
April - June 2012 EFO Expense Restatement			(380,803)
Operating Surplus (Deficit), beginning of year, as restated		**19,641,599**	30,059,338
Operating Surplus (Deficit), end of year		**23,361,593**	19,641,599
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 23)		**22,073,876**	17,774,580
Unrestricted		**1,287,717**	1,867,019
Total Operating Surplus (Deficit), end of year		**23,361,593**	19,641,599

School District No. 37 (Delta)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 22)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	130,766,894	127,310,540	131,333,222
Other	1,925,775	2,149,823	2,394,441
Federal Grants		161,548	
Tuition	8,486,138	8,556,397	7,311,964
Other Revenue	5,410,742	5,925,857	5,565,570
Rentals and Leases	710,000	754,610	702,985
Investment Income	354,000	490,923	396,292
Total Revenue	147,653,549	145,349,698	147,704,474
Expenses			
Instruction	128,332,257	120,718,706	124,985,041
District Administration	3,457,765	3,460,976	3,545,892
Operations and Maintenance	15,424,685	14,789,310	14,723,683
Transportation and Housing	1,123,360	1,043,273	1,482,641
Total Expense	148,338,067	140,012,265	144,737,257
Operating Surplus (Deficit) for the year	(684,518)	5,337,433	2,967,217
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,725,053		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(70,000)	(349,924)	(278,729)
Tangible Capital Assets - Work in Progress	(2,624,090)	(4,031,460)	(1,189,365)
Local Capital		(7,533)	(48,461)
Other	(346,445)	(777,622)	(274,375)
Total Net Transfers	(3,040,535)	(5,166,539)	(1,790,930)
Total Operating Surplus (Deficit), for the year	-	170,894	1,176,287
Operating Surplus (Deficit), beginning of year		14,589,992	13,519,871
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(106,166)
Operating Surplus (Deficit), beginning of year, as restated		14,589,992	13,413,705
Operating Surplus (Deficit), end of year		14,760,886	14,589,992
Operating Surplus (Deficit), end of year			
Internally Restricted		13,206,769	13,035,875
Unrestricted		1,554,117	1,554,117
Total Operating Surplus (Deficit), end of year		14,760,886	14,589,992

School District No. 38 (Richmond)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Restated - Note 24)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	174,348,370	171,592,154	178,181,526
Tuition	11,335,587	11,700,720	10,759,813
Other Revenue	600,294	786,675	572,331
Rentals and Leases	984,500	890,338	983,380
Investment Income	387,500	622,245	457,285
Total Revenue	187,656,251	185,592,132	190,954,335
Expenses			
Instruction	156,162,363	149,357,389	156,400,731
District Administration	5,060,957	4,904,427	4,850,128
Operations and Maintenance	23,519,517	23,406,713	22,074,836
Transportation and Housing	1,228,862	1,197,121	1,120,053
Total Expense	185,971,699	178,865,650	184,445,748
Operating Surplus (Deficit) for the year	1,684,552	6,726,482	6,508,587
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(200,000)		
Net Transfers (to) from other funds			
Local Capital	(1,484,552)	(5,007,438)	(5,878,305)
Total Net Transfers	(1,484,552)	(5,007,438)	(5,878,305)
Total Operating Surplus (Deficit), for the year	-	1,719,044	630,282
Operating Surplus (Deficit), beginning of year		5,047,656	4,700,685
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(283,311)
Operating Surplus (Deficit), beginning of year, as restated		5,047,656	4,417,374
Operating Surplus (Deficit), end of year		6,766,700	5,047,656
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		5,501,356	5,067,611
Unrestricted		1,813,139	727,840
Unfunded Accrued Employee Future Benefits (Note 10 & 20)		(547,795)	(747,795)
Total Operating Surplus (Deficit), end of year		6,766,700	5,047,656

School District No. 39 (Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	451,876,155	440,364,419	457,504,398
Other	68,719	60,993	45,745
Tuition	19,345,452	20,295,827	18,001,372
Other Revenue	4,092,677	5,047,426	7,840,168
Rentals and Leases	3,449,370	3,486,964	3,363,519
Investment Income	1,357,926	1,526,182	1,285,992
Total Revenue	480,190,299	470,781,811	488,041,194
Expenses			
Instruction	415,795,027	388,447,555	405,088,672
District Administration	13,290,508	14,205,693	13,304,823
Operations and Maintenance	59,884,235	59,076,571	57,283,108
Transportation and Housing	3,072,619	2,749,273	2,680,351
Debt Services	23,296		
Total Expense	492,065,685	464,479,092	478,356,954
Operating Surplus (Deficit) for the year	(11,875,386)	6,302,719	9,684,240
Budgeted Appropriation (Retirement) of Surplus (Deficit)	9,292,174		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(132,764)		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,558,076)	(3,032,834)	(4,117,495)
Local Capital	4,374,052	4,374,052	
Other	(100,000)	(638,195)	(106,218)
Total Net Transfers	2,715,976	703,023	(4,223,713)
Total Operating Surplus (Deficit), for the year	-	7,005,742	5,460,527
Operating Surplus (Deficit), beginning of year		21,423,984	16,415,300
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(451,843)
Operating Surplus (Deficit), beginning of year, as restated		21,423,984	15,963,457
Operating Surplus (Deficit), end of year		28,429,726	21,423,984
Operating Surplus (Deficit), end of year			
Internally Restricted		23,705,579	20,146,991
Unrestricted		5,833,522	2,519,132
Unfunded Accrued Employee Future Benefits		(1,109,375)	(1,242,139)
Total Operating Surplus (Deficit), end of year		28,429,726	21,423,984

School District No. 40 (New Westminster)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 19)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	55,315,513	55,237,030	56,043,153
Other	182,667	310,885	267,637
Federal Grants	1,610		1,610
Tuition	2,934,935	3,418,865	3,060,798
Other Revenue	409,982	382,663	774,690
Rentals and Leases	37,668	48,474	60,505
Investment Income	16,000	31,966	16,198
Total Revenue	58,898,375	59,429,883	60,224,591
Expenses			
Instruction	51,142,753	47,844,853	54,127,621
District Administration	1,971,640	1,913,610	1,823,058
Operations and Maintenance	5,466,851	5,427,819	5,753,476
Transportation and Housing	291,322	204,626	322,403
Total Expense	58,872,566	55,390,908	62,026,558
Operating Surplus (Deficit) for the year	25,809	4,038,975	(1,801,967)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	(20,809)		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(5,000)		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(28,274)	(33,291)
Other		(121,653)	201,060
Total Net Transfers	-	(149,927)	167,769
Total Operating Surplus (Deficit), for the year	-	3,889,048	(1,634,198)
Operating Surplus (Deficit), beginning of year		(4,230,558)	(2,521,100)
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(75,260)
Operating Surplus (Deficit), beginning of year, as restated		(4,230,558)	(2,596,360)
Operating Surplus (Deficit), end of year		(341,510)	(4,230,558)
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 17)		981,413	1,227,074
Unrestricted		(813,400)	(4,898,109)
Unfunded Accrued Employee Future Benefits (Note 9, 17)		(509,523)	(559,523)
Total Operating Surplus (Deficit), end of year		(341,510)	(4,230,558)

School District No. 41 (Burnaby)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 21)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	195,622,775	189,746,948	195,319,214
Other	1,832,886	1,833,736	2,361,350
Federal Grants	20,980	6,000	14,980
Tuition	15,080,161	15,865,403	14,580,920
Other Revenue	637,576	608,619	548,605
Rentals and Leases	1,055,000	1,040,485	1,008,222
Investment Income	800,000	742,663	645,730
Total Revenue	215,049,378	209,843,854	214,479,021
Expenses			
Instruction	190,104,186	178,553,003	186,224,057
District Administration	5,322,913	5,287,517	5,376,059
Operations and Maintenance	23,783,654	22,705,330	20,570,620
Transportation and Housing	839,707	794,307	827,438
Total Expense	220,050,460	207,340,157	212,998,174
Operating Surplus (Deficit) for the year	(5,001,082)	2,503,697	1,480,847
Budgeted Appropriation (Retirement) of Surplus (Deficit)	5,743,082		
Net Transfers (to) from other funds			
Local Capital	(742,000)	(995,783)	(1,886,526)
Total Net Transfers	(742,000)	(995,783)	(1,886,526)
Total Operating Surplus (Deficit), for the year	-	1,507,914	(405,679)
Operating Surplus (Deficit), beginning of year		8,088,545	8,702,427
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(208,203)
Operating Surplus (Deficit), beginning of year, as restated		8,088,545	8,494,224
Operating Surplus (Deficit), end of year		9,596,459	8,088,545
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		4,814,135	6,375,081
Unrestricted		4,782,324	1,713,464
Total Operating Surplus (Deficit), end of year		9,596,459	8,088,545

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget (Note 16)	2014 Actual	2013 Actual (Recast - Note 22)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	115,526,938	114,821,797	117,881,733
Other	359,663	458,144	449,281
Federal Grants		101,860	162,110
Tuition	6,816,825	6,638,819	6,988,534
Other Revenue	606,086	669,832	729,271
Rentals and Leases	319,080	351,524	311,274
Investment Income	324,570	425,338	347,033
Total Revenue	123,953,162	123,467,314	126,869,236
Expenses			
Instruction	106,076,499	101,318,588	106,429,579
District Administration	4,566,955	4,070,086	4,671,250
Operations and Maintenance	12,763,849	12,489,489	12,162,260
Transportation and Housing	1,177,780	1,115,938	1,202,648
Total Expense	124,585,083	118,994,101	124,465,737
Operating Surplus (Deficit) for the year	(631,921)	4,473,213	2,403,499
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,514,543		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(632,623)	(1,087,956)	(1,633,770)
Local Capital		(2,932,493)	(1,766,034)
Other	(249,999)	(345,931)	(256,972)
Total Net Transfers	(882,622)	(4,366,380)	(3,656,776)
Total Operating Surplus (Deficit), for the year	-	106,833	(1,253,277)
Operating Surplus (Deficit), beginning of year		2,577,786	3,775,263
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			55,800
Operating Surplus (Deficit), beginning of year, as restated		2,577,786	3,831,063
Operating Surplus (Deficit), end of year		2,684,619	2,577,786
Operating Surplus (Deficit), end of year			
Internally Restricted		2,684,619	2,577,786
Total Operating Surplus (Deficit), end of year		2,684,619	2,577,786

School District No. 43 (Coquitlam)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget (Note 16)	2014 Actual	2013 Actual (Recast - Note 21)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	250,567,180	243,185,562	246,614,569
Other	51,070	51,072	51,072
Tuition	19,481,504	19,308,207	16,811,027
Other Revenue	2,231,357	2,241,607	2,104,394
Rentals and Leases	1,628,500	1,548,085	1,825,596
Investment Income	600,000	783,818	548,562
Total Revenue	274,559,611	267,118,351	267,955,220
Expenses			
Instruction	237,535,004	225,082,205	239,434,041
District Administration	7,925,640	7,923,459	9,552,285
Operations and Maintenance	27,585,744	26,716,637	25,586,261
Transportation and Housing	1,314,595	1,197,014	1,391,119
Total Expense	274,360,983	260,919,315	275,963,706
Operating Surplus (Deficit) for the year	198,628	6,199,036	(8,008,486)
Net Transfers (to) from other funds			
Other	(198,628)	(264,257)	(250,752)
Total Net Transfers	(198,628)	(264,257)	(250,752)
Total Operating Surplus (Deficit), for the year	-	5,934,779	(8,259,238)
Operating Surplus (Deficit), beginning of year		(37,489,354)	(28,626,417)
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(608,006)
Prior Period Adjustments			4,307
Operating Surplus (Deficit), beginning of year, as restated		(37,489,354)	(29,230,116)
Operating Surplus (Deficit), end of year		(31,554,575)	(37,489,354)
Operating Surplus (Deficit), end of year			
Internally Restricted		5,523,661	-
Unrestricted		(10,261,247)	(10,672,365)
Unfunded Accrued Employee Future Benefits		(26,816,989)	(26,816,989)
Total Operating Surplus (Deficit), end of year		(31,554,575)	(37,489,354)

School District No. 44 (North Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	126,669,961	**123,315,971**	126,441,814
Other	150,000	**249,156**	207,089
Federal Grants	2,500	**6,616**	3,232
Tuition	7,243,000	**7,591,171**	6,965,380
Other Revenue	3,555,801	**3,732,462**	3,533,045
Rentals and Leases	1,550,850	**1,596,821**	1,639,970
Investment Income	400,000	**390,974**	349,941
Total Revenue	139,572,112	**136,883,171**	139,140,471
Expenses			
Instruction	119,791,028	**112,928,491**	117,710,657
District Administration	4,998,089	**5,237,739**	5,009,264
Operations and Maintenance	14,692,332	**14,677,144**	14,205,609
Transportation and Housing	484,463	**314,819**	358,981
Debt Services	60,000	**62,146**	68,706
Total Expense	140,025,912	**133,220,339**	137,353,217
Operating Surplus (Deficit) for the year	(453,800)	**3,662,832**	1,787,254
Budgeted Appropriation (Retirement) of Surplus (Deficit)	715,000		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(261,200)	**(952,491)**	(1,046,176)
Tangible Capital Assets - Work in Progress			(216,092)
Local Capital		**(288,000)**	(750,000)
Total Net Transfers	(261,200)	**(1,240,491)**	(2,012,268)
Total Operating Surplus (Deficit), for the year	-	**2,422,341**	(225,014)
Operating Surplus (Deficit), beginning of year		**4,934,942**	5,335,958
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(176,002)
Operating Surplus (Deficit), beginning of year, as restated		**4,934,942**	5,159,956
Operating Surplus (Deficit), end of year		**7,357,283**	4,934,942
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 13)		**7,357,283**	4,740,000
Unrestricted		-	194,942
Total Operating Surplus (Deficit), end of year		**7,357,283**	4,934,942

School District No. 45 (West Vancouver)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 19)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	53,197,476	52,516,980	53,412,359
Other	30,000	157,374	140,365
Tuition	7,713,367	8,295,244	7,656,896
Other Revenue	1,104,905	1,273,253	1,339,882
Rentals and Leases	149,000	196,117	164,826
Investment Income	180,000	225,248	192,400
Total Revenue	62,374,748	62,664,216	62,906,728
Expenses			
Instruction	55,593,400	52,754,906	53,820,922
District Administration	2,745,862	2,567,230	2,432,519
Operations and Maintenance	6,521,395	6,836,511	6,500,439
Transportation and Housing	386,010	452,134	453,940
Total Expense	65,246,667	62,610,781	63,207,820
Operating Surplus (Deficit) for the year	(2,871,919)	53,435	(301,092)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,871,919		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(377,585)	(17,469)
Local Capital		(26,738)	(25,458)
Total Net Transfers	-	(404,323)	(42,927)
Total Operating Surplus (Deficit), for the year	-	(350,888)	(344,019)
Operating Surplus (Deficit), beginning of year		4,453,531	4,832,735
Prior Period Adjustments			
District Entered			(35,185)
Operating Surplus (Deficit), beginning of year, as restated		4,453,531	4,797,550
Operating Surplus (Deficit), end of year		4,102,643	4,453,531
Operating Surplus (Deficit), end of year			
Internally Restricted		1,454,157	2,871,919
Unrestricted		2,648,486	1,581,612
Total Operating Surplus (Deficit), end of year		4,102,643	4,453,531

School District No. 46 (Sunshine Coast)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget $	2014 Actual $	2013 Actual $
Revenues			
Provincial Grants			
Ministry of Education	34,665,966	34,041,963	34,230,961
Other		107,051	95,751
Tuition	105,000	100,300	100,300
Other Revenue	512,085	543,213	581,009
Rentals and Leases	60,000	93,342	94,740
Investment Income	75,000	108,805	78,371
Total Revenue	35,418,051	34,994,674	35,181,132
Expenses			
Instruction	30,509,603	27,025,332	27,466,558
District Administration	1,762,882	1,702,108	1,565,014
Operations and Maintenance	4,722,630	4,437,069	4,403,013
Transportation and Housing	1,139,518	1,057,389	1,112,030
Total Expense	38,134,633	34,221,898	34,546,615
Operating Surplus (Deficit) for the year	(2,716,582)	772,776	634,517
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,716,582		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(128,755)	(192,587)
Total Net Transfers	-	(128,755)	(192,587)
Total Operating Surplus (Deficit), for the year	-	644,021	441,930
Operating Surplus (Deficit), beginning of year		3,078,688	2,685,758
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(49,000)
June 2013 EFB Restatement			-
Operating Surplus (Deficit), beginning of year, as restated		3,078,688	2,636,758
Operating Surplus (Deficit), end of year		3,722,709	3,078,688
Operating Surplus (Deficit), end of year			
Internally Restricted		2,564,441	2,661,899
Unrestricted		1,669,674	928,195
Unfunded Accrued Employee Future Benefits		(511,406)	(511,406)
Total Operating Surplus (Deficit), end of year		3,722,709	3,078,688

School District No. 47 (Powell River)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 8)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	19,991,453	20,017,915	20,589,187
Other	70,000	90,400	125,128
Tuition	310,000	452,385	268,059
Other Revenue	1,463,777	1,218,845	1,553,639
Rentals and Leases	48,000	74,396	57,850
Investment Income	30,000	46,945	42,771
Total Revenue	21,913,230	21,900,886	22,636,634
Expenses			
Instruction	17,659,183	17,135,015	18,043,698
District Administration	965,870	821,042	817,415
Operations and Maintenance	2,936,352	3,087,248	2,966,874
Transportation and Housing	750,000	753,691	779,302
Total Expense	22,311,405	21,796,996	22,607,289
Operating Surplus (Deficit) for the year	(398,175)	103,890	29,345
Budgeted Appropriation (Retirement) of Surplus (Deficit)	398,175		
Net Transfers (to) from other funds			
Local Capital			(236,952)
Total Net Transfers	-	-	(236,952)
Total Operating Surplus (Deficit), for the year	-	103,890	(207,607)
Operating Surplus (Deficit), beginning of year		518,407	740,606
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(14,592)
Operating Surplus (Deficit), beginning of year, as restated		518,407	726,014
Operating Surplus (Deficit), end of year		622,297	518,407
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 12)		146,115	148,434
Unrestricted		476,182	369,973
Total Operating Surplus (Deficit), end of year		622,297	518,407

School District No. 48 (Sea To Sky)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 21)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	39,094,084	39,899,008	39,845,396
Tuition	1,680,000	2,041,650	1,736,700
Other Revenue	440,180	957,883	1,258,103
Rentals and Leases	215,000	338,701	348,510
Investment Income	50,000	92,568	83,015
Total Revenue	41,479,264	43,329,810	43,271,724
Expenses			
Instruction	32,054,114	33,080,750	33,347,021
District Administration	2,292,661	1,833,818	1,985,306
Operations and Maintenance	6,118,201	6,667,810	6,668,358
Transportation and Housing	964,288	1,132,790	991,519
Total Expense	41,429,264	42,715,168	42,992,204
Operating Surplus (Deficit) for the year	50,000	614,642	279,520
Budgeted Appropriation (Retirement) of Surplus (Deficit)	65,000		
Net Transfers (to) from other funds			
Local Capital	(115,000)	(256,534)	(37,880)
Total Net Transfers	(115,000)	(256,534)	(37,880)
Total Operating Surplus (Deficit), for the year	-	358,108	241,640
Operating Surplus (Deficit), beginning of year		2,153,792	1,958,037
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(45,885)
Operating Surplus (Deficit), beginning of year, as restated		2,153,792	1,912,152
Operating Surplus (Deficit), end of year		2,511,900	2,153,792
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 17)		1,224,588	939,486
Unrestricted		1,287,312	1,214,306
Total Operating Surplus (Deficit), end of year		2,511,900	2,153,792

School District No. 49 (Central Coast)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 17)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	2,789,602	**3,157,294**	2,497,046
Other	18,000	**1,000**	10,428
Other Revenue	2,488,800	**2,444,535**	2,489,461
Rentals and Leases	25,000	**14,375**	17,429
Investment Income	20,000	**23,817**	23,679
Total Revenue	5,341,402	**5,641,021**	5,038,043
Expenses			
Instruction	4,072,504	**3,302,823**	3,364,150
District Administration	686,185	**567,334**	632,406
Operations and Maintenance	914,270	**827,576**	898,188
Transportation and Housing	333,832	**266,722**	277,804
Total Expense	6,006,791	**4,964,455**	5,172,548
Operating Surplus (Deficit) for the year	(665,389)	**676,566**	(134,505)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	690,389		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		**(16,238)**	(66,912)
Local Capital	(25,000)	**(25,000)**	
Total Net Transfers	(25,000)	**(41,238)**	(66,912)
Total Operating Surplus (Deficit), for the year	-	**635,328**	(201,417)
Operating Surplus (Deficit), beginning of year		**1,152,706**	1,360,476
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(6,353)
Operating Surplus (Deficit), beginning of year, as restated		**1,152,706**	1,354,123
Operating Surplus (Deficit), end of year		**1,788,034**	1,152,706
Operating Surplus (Deficit), end of year			
Internally Restricted		**1,381,403**	827,323
Unrestricted		**406,631**	325,383
Total Operating Surplus (Deficit), end of year		**1,788,034**	1,152,706

School District No. 50 (Haida Gwaii)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	6,887,527	6,189,165	6,729,563
Other Revenue	3,407,709	3,795,259	3,744,410
Rentals and Leases	32,000	57,839	55,021
Investment Income	6,081	7,935	4,102
Total Revenue	10,333,317	10,050,198	10,533,096
Expenses			
Instruction	7,628,065	7,092,028	7,444,217
District Administration	678,496	654,167	650,785
Operations and Maintenance	1,904,005	1,808,202	1,779,748
Transportation and Housing	454,271	456,669	366,557
Total Expense	10,664,837	10,011,066	10,241,307
Operating Surplus (Deficit) for the year	(331,520)	39,132	291,789
Budgeted Appropriation (Retirement) of Surplus (Deficit)	331,520		
Total Operating Surplus (Deficit), for the year	-	39,132	291,789
Operating Surplus (Deficit), beginning of year		331,520	39,731
Operating Surplus (Deficit), end of year		370,652	331,520
Operating Surplus (Deficit), end of year			
Internally Restricted		146,177	
Unrestricted		224,475	331,520
Total Operating Surplus (Deficit), end of year		370,652	331,520

School District No. 51 (Boundary)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 19)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	15,380,919	15,100,003	15,708,847
Other	103,786	103,786	102,556
Tuition		35,344	41,450
Other Revenue	2,100	29,193	34,580
Rentals and Leases	48,633	62,399	61,009
Investment Income	30,000	49,714	33,312
Total Revenue	15,565,438	15,380,439	15,981,754
Expenses			
Instruction	11,839,892	10,873,614	11,673,789
District Administration	852,109	799,692	806,190
Operations and Maintenance	2,216,403	2,234,678	2,186,527
Transportation and Housing	645,596	668,581	618,635
Total Expense	15,554,000	14,576,565	15,285,141
Operating Surplus (Deficit) for the year	11,438	803,874	696,613
Budgeted Appropriation (Retirement) of Surplus (Deficit)	171,562		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(25,000)	(73,759)	(168,122)
Local Capital	(125,000)	(375,000)	(125,000)
Other	(33,000)	(33,000)	(33,000)
Total Net Transfers	(183,000)	(481,759)	(326,122)
Total Operating Surplus (Deficit), for the year	-	322,115	370,491
Operating Surplus (Deficit), beginning of year		1,398,815	1,037,311
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(8,987)
Operating Surplus (Deficit), beginning of year, as restated		1,398,815	1,028,324
Operating Surplus (Deficit), end of year		1,720,930	1,398,815
Operating Surplus (Deficit), end of year			
Internally Restricted		657,552	388,911
Unrestricted		1,063,378	1,009,904
Total Operating Surplus (Deficit), end of year		1,720,930	1,398,815

School District No. 52 (Prince Rupert)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	24,800,483	24,145,794	25,250,109
Other	83,130	95,930	72,130
Tuition	24,500	24,500	24,500
Other Revenue	1,215,760	1,466,322	1,739,292
Rentals and Leases	14,000	14,394	15,852
Investment Income	10,000	43,192	37,299
Total Revenue	26,147,873	25,790,132	27,139,182
Expenses			
Instruction	21,456,393	20,327,868	21,243,787
District Administration	1,440,023	1,376,836	1,544,134
Operations and Maintenance	3,332,541	3,358,713	3,224,762
Transportation and Housing	423,924	439,433	398,263
Total Expense	26,652,881	25,502,850	26,410,946
Operating Surplus (Deficit) for the year	(505,008)	287,282	728,236
Budgeted Appropriation (Retirement) of Surplus (Deficit)	561,792		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(11,784)		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(45,000)	(50,796)	(451,652)
Tangible Capital Assets - Work in Progress			(250,000)
Total Net Transfers	(45,000)	(50,796)	(701,652)
Total Operating Surplus (Deficit), for the year	-	236,486	26,584
Operating Surplus (Deficit), beginning of year		1,549,819	1,527,614
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(4,379)
Operating Surplus (Deficit), beginning of year, as restated		1,549,819	1,523,235
Operating Surplus (Deficit), end of year		1,786,305	1,549,819
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 19)		1,487,951	1,600,901
Unrestricted		386,732	49,080
Unfunded Accrued Employee Future Benefits (Note 19)		(88,378)	(100,162)
Total Operating Surplus (Deficit), end of year		1,786,305	1,549,819

School District No. 53 (Okanagan Similkameen)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	22,771,546	22,901,191	23,097,891
Other	23,868	23,868	23,868
Tuition		74,721	
Other Revenue	552,793	691,105	715,967
Rentals and Leases	25,000	50,008	26,061
Investment Income	15,000	44,606	43,992
Total Revenue	23,388,207	23,785,499	23,907,779
Expenses			
Instruction	19,108,444	18,402,279	19,047,297
District Administration	1,006,052	992,620	989,739
Operations and Maintenance	2,740,297	2,688,634	2,696,153
Transportation and Housing	721,743	713,120	747,132
Total Expense	23,576,536	22,796,653	23,480,321
Operating Surplus (Deficit) for the year	(188,329)	988,846	427,458
Budgeted Appropriation (Retirement) of Surplus (Deficit)	372,329		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(39,000)		(410,427)
Other	(145,000)	(155,512)	(144,245)
Total Net Transfers	(184,000)	(155,512)	(554,672)
Total Operating Surplus (Deficit), for the year	-	833,334	(127,214)
Operating Surplus (Deficit), beginning of year		1,291,670	1,451,662
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(32,778)
Operating Surplus (Deficit), beginning of year, as restated		1,291,670	1,418,884
Operating Surplus (Deficit), end of year		2,125,004	1,291,670
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		2,125,004	1,291,670
Total Operating Surplus (Deficit), end of year		2,125,004	1,291,670

School District No. 54 (Bulkley Valley)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Restated - Note 18)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	21,534,440	21,633,141	22,230,864
Tuition	8,000	8,000	21,000
Other Revenue	813,319	1,062,454	909,681
Rentals and Leases	10,000	14,321	9,738
Investment Income	30,000	45,587	32,996
Total Revenue	22,395,759	22,763,503	23,204,279
Expenses			
Instruction	17,352,926	17,285,058	17,862,081
District Administration	1,035,646	1,017,706	982,370
Operations and Maintenance	2,927,494	2,911,793	2,833,283
Transportation and Housing	1,185,675	1,161,849	1,153,589
Total Expense	22,501,741	22,376,406	22,831,323
Operating Surplus (Deficit) for the year	(105,982)	387,097	372,956
Budgeted Appropriation (Retirement) of Surplus (Deficit)	138,982		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(143,878)	(8,888)
Local Capital	(33,000)	(36,500)	(36,500)
Total Net Transfers	(33,000)	(180,378)	(45,388)
Total Operating Surplus (Deficit), for the year	-	206,719	327,568
Operating Surplus (Deficit), beginning of year		1,772,353	1,458,862
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(14,077)
Operating Surplus (Deficit), beginning of year, as restated		1,772,353	1,444,785
Operating Surplus (Deficit), end of year		1,979,072	1,772,353
Operating Surplus (Deficit), end of year			
Internally Restricted		295,996	378,699
Unrestricted		1,683,076	1,393,654
Total Operating Surplus (Deficit), end of year		1,979,072	1,772,353

School District No. 57 (Prince George)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 3)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	120,427,207	**117,124,712**	121,990,374
Other		**145,374**	145,885
Federal Grants		**1,899**	189,000
Tuition		**88,875**	121,500
Other Revenue	561,466	**1,342,455**	1,419,640
Rentals and Leases	580,000	**706,428**	754,526
Investment Income	340,000	**450,749**	347,423
Total Revenue	121,908,673	**119,860,492**	124,968,348
Expenses			
Instruction	97,076,694	**93,886,309**	98,082,391
District Administration	5,200,596	**4,716,390**	4,689,015
Operations and Maintenance	16,625,645	**16,261,912**	15,849,153
Transportation and Housing	5,016,275	**4,322,203**	4,593,371
Total Expense	123,919,210	**119,186,814**	123,213,930
Operating Surplus (Deficit) for the year	(2,010,537)	**673,678**	1,754,418
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,277,622		
Net Transfers (to) from other funds			
Local Capital	(1,065,500)	**(872,396)**	(1,839,991)
Other	(201,585)	**(210,320)**	(210,321)
Total Net Transfers	(1,267,085)	**(1,082,716)**	(2,050,312)
Total Operating Surplus (Deficit), for the year	-	**(409,038)**	(295,894)
Operating Surplus (Deficit), beginning of year		**13,817,569**	14,157,034
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(43,571)
Operating Surplus (Deficit), beginning of year, as restated		**13,817,569**	14,113,463
Operating Surplus (Deficit), end of year		**13,408,531**	13,817,569
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		**13,408,531**	13,817,569
Total Operating Surplus (Deficit), end of year		**13,408,531**	13,817,569

School District No. 58 (Nicola-Similkameen)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	21,541,494	21,099,636	22,464,520
Other	30,000	41,570	30,466
Other Revenue	2,772,815	2,892,911	2,520,370
Rentals and Leases	25,000	33,182	54,909
Investment Income	65,000	92,699	83,744
Total Revenue	24,434,309	24,159,998	25,154,009
Expenses			
Instruction	19,470,312	17,740,174	19,044,014
District Administration	1,133,136	1,022,991	986,670
Operations and Maintenance	2,784,132	2,798,146	2,683,744
Transportation and Housing	914,868	817,073	862,291
Total Expense	24,302,448	22,378,384	23,576,719
Operating Surplus (Deficit) for the year	131,861	1,781,614	1,577,290
Budgeted Appropriation (Retirement) of Surplus (Deficit)	168,139		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(300,000)	(270,779)	(247,358)
Local Capital		(1,510,835)	(1,123,668)
Total Net Transfers	(300,000)	(1,781,614)	(1,371,026)
Total Operating Surplus (Deficit), for the year	-	-	206,264
Operating Surplus (Deficit), beginning of year		6,436,949	6,259,954
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(29,269)
Operating Surplus (Deficit), beginning of year, as restated		6,436,949	6,230,685
Operating Surplus (Deficit), end of year		6,436,949	6,436,949
Operating Surplus (Deficit), end of year			
Internally Restricted		3,362,486	2,170,364
Unrestricted		3,074,463	4,266,585
Total Operating Surplus (Deficit), end of year		6,436,949	6,436,949

School District No. 59 (Peace River South)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 19)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	42,366,871	41,783,812	43,310,615
Other	80,000	108,100	116,877
Tuition	69,742	79,965	123,527
Other Revenue	550,722	871,417	635,697
Rentals and Leases	133,490	133,845	127,307
Investment Income	75,000	119,855	77,729
Total Revenue	43,275,825	43,096,994	44,391,752
Expenses			
Instruction	32,216,462	30,011,403	31,262,834
District Administration	1,828,883	1,743,909	1,932,180
Operations and Maintenance	6,916,544	6,716,430	7,275,466
Transportation and Housing	3,388,172	3,271,119	3,538,094
Total Expense	44,350,061	41,742,861	44,008,574
Operating Surplus (Deficit) for the year	(1,074,236)	1,354,133	383,178
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,577,753		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(386,002)	(316,064)	(238,816)
Total Net Transfers	(386,002)	(316,064)	(238,816)
Total Operating Surplus (Deficit), for the year	117,515	1,038,069	144,362
Operating Surplus (Deficit), beginning of year		3,848,684	3,733,532
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(29,210)
Operating Surplus (Deficit), beginning of year, as restated		3,848,684	3,704,322
Operating Surplus (Deficit), end of year		4,886,753	3,848,684
Operating Surplus (Deficit), end of year			
Internally Restricted		3,468,717	2,223,621
Unrestricted		1,418,036	1,625,063
Total Operating Surplus (Deficit), end of year		4,886,753	3,848,684

School District No. 60 (Peace River North)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 19)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	53,493,943	53,109,235	53,018,421
Other		14,781	
Tuition	292,100	305,134	378,137
Other Revenue	420,370	1,063,590	854,310
Rentals and Leases	8,800	8,901	8,993
Investment Income	60,000	92,040	79,059
Total Revenue	54,275,213	54,593,681	54,338,920
Expenses			
Instruction	45,284,772	42,503,194	44,215,057
District Administration	1,902,678	1,769,836	1,793,857
Operations and Maintenance	5,584,074	5,600,301	5,550,112
Transportation and Housing	3,016,651	3,007,403	3,024,199
Total Expense	55,788,175	52,880,734	54,583,225
Operating Surplus (Deficit) for the year	(1,512,962)	1,712,947	(244,305)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,512,962		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(545,355)	(326,799)
Total Net Transfers	-	(545,355)	(326,799)
Total Operating Surplus (Deficit), for the year	-	1,167,592	(571,104)
Operating Surplus (Deficit), beginning of year		2,782,911	3,362,708
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(8,693)
Operating Surplus (Deficit), beginning of year, as restated		2,782,911	3,354,015
Operating Surplus (Deficit), end of year		3,950,503	2,782,911
Operating Surplus (Deficit), end of year			
Internally Restricted		2,600,639	2,386,458
Unrestricted		1,349,864	396,453
Total Operating Surplus (Deficit), end of year		3,950,503	2,782,911

School District No. 61 (Greater Victoria)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Restated - Note 24)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	152,257,196	150,213,489	154,666,791
Other		238,633	260,022
Tuition	8,481,778	10,098,452	9,677,401
Other Revenue	1,260,557	2,245,477	2,367,392
Rentals and Leases	1,289,243	1,222,822	1,337,905
Investment Income	350,000	644,889	463,841
Total Revenue	163,638,774	164,663,762	168,773,352
Expenses			
Instruction	145,013,763	137,564,399	144,353,379
District Administration	4,332,174	4,083,019	4,063,261
Operations and Maintenance	20,772,394	20,790,472	20,058,614
Transportation and Housing	1,020,443	883,229	962,815
Total Expense	171,138,774	163,321,119	169,438,069
Operating Surplus (Deficit) for the year	(7,500,000)	1,342,643	(664,717)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	8,300,000		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(800,000)	-	(817,709)
Local Capital		(69,893)	(6,947)
Total Net Transfers	(800,000)	(69,893)	(824,656)
Total Operating Surplus (Deficit), for the year	-	1,272,750	(1,489,373)
Operating Surplus (Deficit), beginning of year		17,283,230	18,834,507
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(61,904)
Operating Surplus (Deficit), beginning of year, as restated		17,283,230	18,772,603
Operating Surplus (Deficit), end of year		18,555,980	17,283,230
Operating Surplus (Deficit), end of year			
Internally Restricted		14,305,021	16,643,670
Unrestricted		4,250,959	639,560
Total Operating Surplus (Deficit), end of year		18,555,980	17,283,230

School District No. 62 (Sooke)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 24)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	78,193,730	76,456,883	77,284,848
Tuition	3,145,000	2,937,755	2,709,867
Other Revenue	638,770	1,161,250	1,277,322
Rentals and Leases	200,000	203,941	188,602
Investment Income	150,000	87,756	50,734
Total Revenue	82,327,500	80,847,585	81,511,373
Expenses			
Instruction	69,913,052	68,827,324	68,362,889
District Administration	2,256,926	2,482,102	2,403,575
Operations and Maintenance	8,239,447	8,429,266	8,630,392
Transportation and Housing	1,883,075	1,848,131	1,781,162
Total Expense	82,292,500	81,586,823	81,178,018
Operating Surplus (Deficit) for the year	35,000	(739,238)	333,355
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(35,000)		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(323,719)	(214,881)
Total Net Transfers	-	(323,719)	(214,881)
Total Operating Surplus (Deficit), for the year	-	(1,062,957)	118,474
Operating Surplus (Deficit), beginning of year		1,110,969	1,107,520
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(115,025)
Operating Surplus (Deficit), beginning of year, as restated		1,110,969	992,495
Operating Surplus (Deficit), end of year		48,012	1,110,969
Operating Surplus (Deficit), end of year			
Unrestricted		48,012	1,110,969
Total Operating Surplus (Deficit), end of year		48,012	1,110,969

School District No. 63 (Saanich)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 2)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	61,496,225	59,305,162	62,443,204
Tuition	4,208,750	4,058,515	3,910,900
Other Revenue	5,667,883	6,890,001	5,966,255
Rentals and Leases	285,000	328,117	323,592
Investment Income	200,000	188,316	221,542
Total Revenue	71,857,858	70,770,111	72,865,493
Expenses			
Instruction	61,893,140	58,630,566	62,019,626
District Administration	2,997,598	2,654,797	2,930,506
Operations and Maintenance	7,432,315	7,331,294	7,227,187
Transportation and Housing	1,263,220	1,236,142	1,238,359
Total Expense	73,586,273	69,852,799	73,415,678
Operating Surplus (Deficit) for the year	(1,728,415)	917,312	(550,185)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,525,999		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(680,904)	(368,507)	(939,497)
Local Capital		(70,000)	
Other	(116,680)	(101,950)	(83,835)
Total Net Transfers	(797,584)	(540,457)	(1,023,332)
Total Operating Surplus (Deficit), for the year	-	376,855	(1,573,517)
Operating Surplus (Deficit), beginning of year		2,421,006	4,088,730
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(94,207)
Operating Surplus (Deficit), beginning of year, as restated		2,421,006	3,994,523
Operating Surplus (Deficit), end of year		2,797,861	2,421,006
Operating Surplus (Deficit), end of year			
Internally Restricted		512,570	2,183,836
Unrestricted		2,285,291	237,170
Total Operating Surplus (Deficit), end of year		2,797,861	2,421,006

School District No. 64 (Gulf Islands)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 2q)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	19,106,849	18,735,823	19,488,024
Other			4,250
Tuition	642,890	667,840	636,475
Other Revenue	265,000	223,787	277,387
Rentals and Leases	12,000	13,671	15,078
Investment Income	32,500	39,839	24,883
Total Revenue	20,059,239	19,680,960	20,446,097
Expenses			
Instruction	14,974,536	14,355,274	14,504,371
District Administration	1,031,755	1,045,736	1,035,593
Operations and Maintenance	2,618,538	2,599,050	2,584,124
Transportation and Housing	1,622,373	1,564,977	1,423,234
Total Expense	20,247,202	19,565,037	19,547,322
Operating Surplus (Deficit) for the year	(187,963)	115,923	898,775
Budgeted Appropriation (Retirement) of Surplus (Deficit)	227,963		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(40,000)	(56,311)	(281,960)
Other			(526,491)
Total Net Transfers	(40,000)	(56,311)	(808,451)
Total Operating Surplus (Deficit), for the year	-	59,612	90,324
Operating Surplus (Deficit), beginning of year		757,337	667,013
Operating Surplus (Deficit), end of year		816,949	757,337
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 12)		243,801	444,000
Unrestricted		573,148	313,337
Total Operating Surplus (Deficit), end of year		816,949	757,337

School District No. 67 (Okanagan Skaha)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 20)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	52,703,127	51,497,359	53,566,852
Other	47,760	47,760	47,760
Tuition	319,600	384,751	294,736
Other Revenue	1,306,610	2,226,660	1,396,277
Rentals and Leases	345,000	357,056	386,028
Investment Income	125,000	137,916	128,007
Total Revenue	54,847,097	54,651,502	55,819,660
Expenses			
Instruction	46,960,369	43,241,846	46,450,151
District Administration	1,567,160	1,569,100	1,651,457
Operations and Maintenance	6,625,632	7,218,944	7,322,529
Transportation and Housing	881,370	859,160	866,106
Total Expense	56,034,531	52,889,050	56,290,243
Operating Surplus (Deficit) for the year	(1,187,434)	1,762,452	(470,583)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,287,434		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(100,000)	(706,111)	(112,933)
Total Net Transfers	(100,000)	(706,111)	(112,933)
Total Operating Surplus (Deficit), for the year	-	1,056,341	(583,516)
Operating Surplus (Deficit), beginning of year		1,383,569	2,047,104
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(80,019)
Operating Surplus (Deficit), beginning of year, as restated		1,383,569	1,967,085
Operating Surplus (Deficit), end of year		2,439,910	1,383,569
Operating Surplus (Deficit), end of year			
Internally Restricted		2,439,910	1,383,569
Total Operating Surplus (Deficit), end of year		2,439,910	1,383,569

School District No. 68 (Nanaimo-Ladysmith)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget (Note 19)	2014 Actual	2013 Actual (Recast - Note 26)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	112,074,056	110,136,986	115,106,271
Other	170,000	236,561	302,761
Tuition	2,427,659	2,765,062	3,036,473
Other Revenue	3,410,877	2,862,464	2,511,942
Rentals and Leases	616,558	578,997	606,246
Investment Income	111,000	235,437	135,742
Total Revenue	118,810,150	116,815,507	121,699,435
Expenses			
Instruction	98,182,643	90,770,790	97,616,375
District Administration	4,847,316	5,028,581	5,384,700
Operations and Maintenance	15,350,608	14,949,272	14,965,308
Transportation and Housing	1,716,026	1,690,699	1,732,203
Total Expense	120,096,593	112,439,342	119,698,586
Operating Surplus (Deficit) for the year	(1,286,443)	4,376,165	2,000,849
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,079,754		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(124,000)	(398,477)	(161,634)
Local Capital	(674,600)	(674,600)	(467,400)
Total Net Transfers	(798,600)	(1,073,077)	(629,034)
Total Operating Surplus (Deficit), for the year	994,711	3,303,088	1,371,815
Operating Surplus (Deficit), beginning of year		4,534,521	3,211,464
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(48,758)
Operating Surplus (Deficit), beginning of year, as restated		4,534,521	3,162,706
Operating Surplus (Deficit), end of year		7,837,609	4,534,521
Operating Surplus (Deficit), end of year			
Internally Restricted		3,668,454	3,079,823
Unrestricted		4,169,155	1,454,698
Total Operating Surplus (Deficit), end of year		7,837,609	4,534,521

School District No. 69 (Qualicum)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	40,590,200	**39,506,278**	40,941,360
Other	113,450	**130,525**	105,775
Tuition	2,377,000	**2,024,987**	2,146,774
Other Revenue	144,750	**234,301**	145,738
Rentals and Leases	123,500	**254,920**	221,404
Investment Income	70,000	**103,259**	88,840
Total Revenue	43,418,900	**42,254,270**	43,649,891
Expenses			
Instruction	35,046,478	**32,851,475**	34,294,385
District Administration	1,759,523	**1,948,233**	1,756,400
Operations and Maintenance	4,792,107	**4,959,716**	4,678,563
Transportation and Housing	1,802,085	**1,815,900**	1,818,790
Total Expense	43,400,193	**41,575,324**	42,548,138
Operating Surplus (Deficit) for the year	18,707	**678,946**	1,101,753
Budgeted Appropriation (Retirement) of Surplus (Deficit)	337,031		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(80,000)		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(275,738)	**(85,040)**	(21,317)
Local Capital		**(275,738)**	(339,128)
Total Net Transfers	(275,738)	**(360,778)**	(360,445)
Total Operating Surplus (Deficit), for the year	-	**318,168**	741,308
Operating Surplus (Deficit), beginning of year		**476,952**	(114,328)
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(150,028)
Operating Surplus (Deficit), beginning of year, as restated		**476,952**	(264,356)
Operating Surplus (Deficit), end of year		**795,120**	476,952
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 13)		**364,689**	286,073
Unrestricted		**1,430,431**	1,290,879
Unfunded Accrued Employee Future Benefits (Note 14)		**(1,000,000)**	(1,100,000)
Total Operating Surplus (Deficit), end of year		795,120	476,952

School District No. 70 (Alberni)

Schedule of Operating Operations

Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 2p)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	34,791,019	34,052,696	35,868,799
Other	13,500		
Tuition	194,000	245,459	99,750
Other Revenue	2,633,261	2,701,843	3,068,103
Rentals and Leases	60,325	64,426	89,968
Investment Income	30,000	41,527	49,455
Total Revenue	37,722,105	37,105,951	39,176,075
Expenses			
Instruction	29,850,092	28,300,423	29,915,972
District Administration	1,650,190	1,598,236	1,713,042
Operations and Maintenance	5,330,047	4,723,645	4,606,232
Transportation and Housing	1,066,108	1,038,941	1,439,222
Total Expense	37,896,437	35,661,245	37,674,468
Operating Surplus (Deficit) for the year	(174,332)	1,444,706	1,501,607
Budgeted Appropriation (Retirement) of Surplus (Deficit)	174,332		
Net Transfers (to) from other funds			
Local Capital	-	(500,000)	-
Other	-	-	5,046
Total Net Transfers	-	(500,000)	5,046
Total Operating Surplus (Deficit), for the year	-	944,706	1,506,653
Operating Surplus (Deficit), beginning of year		1,117,391	(370,166)
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(19,096)
Operating Surplus (Deficit), beginning of year, as restated		1,117,391	(389,262)
Operating Surplus (Deficit), end of year		2,062,097	1,117,391
Operating Surplus (Deficit), end of year			
Internally Restricted		439,252	
Unrestricted		1,622,845	1,117,391
Total Operating Surplus (Deficit), end of year		2,062,097	1,117,391

School District No. 71 (Comox Valley)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	71,630,408	69,735,397	72,507,381
Tuition	1,970,000	3,212,742	2,890,229
Other Revenue	551,847	512,373	471,250
Rentals and Leases	150,000	135,155	176,185
Investment Income	218,750	236,861	256,340
Total Revenue	74,521,005	73,832,528	76,301,385
Expenses			
Instruction	63,172,224	61,437,359	64,052,357
District Administration	2,462,860	2,502,099	2,436,931
Operations and Maintenance	8,285,745	8,628,875	8,300,745
Transportation and Housing	1,904,886	1,826,879	1,869,378
Total Expense	75,825,715	74,395,212	76,659,411
Operating Surplus (Deficit) for the year	(1,304,710)	(562,684)	(358,026)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,580,710		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(46,969)	(69,898)
Local Capital	(276,000)	(251,000)	
Other		(161,632)	(177,703)
Total Net Transfers	(276,000)	(459,601)	(247,601)
Total Operating Surplus (Deficit), for the year	-	(1,022,285)	(605,627)
Operating Surplus (Deficit), beginning of year		2,597,345	3,294,798
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(91,826)
Operating Surplus (Deficit), beginning of year, as restated		2,597,345	3,202,972
Operating Surplus (Deficit), end of year		1,575,060	2,597,345
Operating Surplus (Deficit), end of year			
Internally Restricted		1,575,060	2,597,345
Total Operating Surplus (Deficit), end of year		1,575,060	2,597,345

School District No. 72 (Campbell River)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 17)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	46,567,745	**45,848,176**	47,658,191
Tuition	300,630	**308,700**	304,800
Other Revenue	2,349,485	**2,302,780**	2,340,444
Rentals and Leases	150,000	**155,843**	159,204
Investment Income	100,000	**121,081**	90,294
Total Revenue	49,467,860	**48,736,580**	50,552,933
Expenses			
Instruction	40,045,033	**36,607,479**	38,584,665
District Administration	2,093,793	**1,978,256**	1,919,320
Operations and Maintenance	7,358,042	**7,124,066**	7,086,967
Transportation and Housing	1,163,440	**1,179,949**	1,250,818
Total Expense	50,660,308	**46,889,750**	48,841,770
Operating Surplus (Deficit) for the year	(1,192,448)	**1,846,830**	1,711,163
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,407,448		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		**(276,035)**	(141,640)
Local Capital	(215,000)	**(215,000)**	(215,000)
Total Net Transfers	(215,000)	**(491,035)**	(356,640)
Total Operating Surplus (Deficit), for the year	-	**1,355,795**	1,354,523
Operating Surplus (Deficit), beginning of year		**5,233,611**	3,918,679
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(39,591)
Operating Surplus (Deficit), beginning of year, as restated		**5,233,611**	3,879,088
Operating Surplus (Deficit), end of year		**6,589,406**	5,233,611
Operating Surplus (Deficit), end of year			
Internally Restricted		**4,086,461**	3,166,778
Unrestricted		**2,502,945**	2,066,833
Total Operating Surplus (Deficit), end of year		**6,589,406**	5,233,611

School District No. 73 (Kamloops/Thompson)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Restated)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	124,540,291	121,730,430	123,479,416
Other	75,193	125,772	269,824
Tuition	1,411,495	1,456,269	1,487,385
Other Revenue	3,078,875	3,146,535	3,047,069
Rentals and Leases	263,684	302,072	348,878
Investment Income	196,966	239,228	161,489
Total Revenue	129,566,504	127,000,306	128,794,061
Expenses			
Instruction	107,150,298	100,340,251	104,332,014
District Administration	3,667,198	3,572,638	3,459,637
Operations and Maintenance	16,067,272	15,610,874	15,555,106
Transportation and Housing	4,581,461	4,298,252	4,306,379
Total Expense	131,466,229	123,822,015	127,653,136
Operating Surplus (Deficit) for the year	(1,899,725)	3,178,291	1,140,925
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,899,725		
Net Transfers (to) from other funds			
Local Capital		(947,389)	
Total Net Transfers	-	(947,389)	-
Total Operating Surplus (Deficit), for the year	-	2,230,902	1,140,925
Operating Surplus (Deficit), beginning of year		5,210,508	4,166,115
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(96,532)
Operating Surplus (Deficit), beginning of year, as restated		5,210,508	4,069,583
Operating Surplus (Deficit), end of year		7,441,410	5,210,508
Operating Surplus (Deficit), end of year			
Internally Restricted		7,313,129	5,066,921
Unrestricted		128,281	143,587
Total Operating Surplus (Deficit), end of year		7,441,410	5,210,508

School District No. 74 (Gold Trail)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Restated - Note 20)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	19,633,835	19,339,366	19,948,054
Other	124,000	102,751	104,075
Other Revenue	398,681	422,274	526,167
Rentals and Leases	17,580	21,180	17,580
Investment Income	97,207	103,330	96,936
Total Revenue	20,271,303	19,988,901	20,692,812
Expenses			
Instruction	14,288,455	12,790,551	13,599,901
District Administration	988,752	1,032,129	995,410
Operations and Maintenance	3,140,306	2,399,677	2,431,657
Transportation and Housing	1,115,060	1,178,686	1,220,035
Debt Services		590	395
Total Expense	19,532,573	17,401,633	18,247,398
Operating Surplus (Deficit) for the year	738,730	2,587,268	2,445,414
Budgeted Appropriation (Retirement) of Surplus (Deficit)	661,270		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(400,000)	(630,799)	(933,280)
Local Capital	(1,000,000)	(2,918,291)	(1,683,825)
Total Net Transfers	(1,400,000)	(3,549,090)	(2,617,105)
Total Operating Surplus (Deficit), for the year	-	(961,822)	(171,691)
Operating Surplus (Deficit), beginning of year		2,198,936	2,400,681
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(30,054)
Operating Surplus (Deficit), beginning of year, as restated		2,198,936	2,370,627
Operating Surplus (Deficit), end of year		1,237,114	2,198,936
Operating Surplus (Deficit), end of year			
Internally Restricted		1,237,114	2,198,936
Total Operating Surplus (Deficit), end of year		1,237,114	2,198,936

School District No. 75 (Mission)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget (Note 16)	2014 Actual	2013 Actual (Recast - Note 22)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	52,124,861	50,412,702	52,727,061
Other	155,000	176,314	153,397
Tuition	1,018,000	1,253,858	1,160,516
Other Revenue	344,100	425,025	359,178
Rentals and Leases	110,000	125,135	117,087
Investment Income	20,180	75,156	38,782
Total Revenue	53,772,141	52,468,190	54,556,021
Expenses			
Instruction	44,127,843	42,152,806	43,280,287
District Administration	2,368,560	2,239,032	2,308,607
Operations and Maintenance	5,420,184	5,420,874	5,333,573
Transportation and Housing	958,641	944,241	871,471
Total Expense	52,875,228	50,756,953	51,793,938
Operating Surplus (Deficit) for the year	896,913	1,711,237	2,762,083
Budgeted Appropriation (Retirement) of Surplus (Deficit)	(325,000)		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(30,393)	(257,947)
Tangible Capital Assets - Work in Progress		(153,034)	-
Local Capital			(505,278)
Other	(571,913)	(567,064)	(738,218)
Total Net Transfers	(571,913)	(750,491)	(1,501,443)
Total Operating Surplus (Deficit), for the year	-	960,746	1,260,640
Operating Surplus (Deficit), beginning of year		(148,511)	(1,383,828)
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(25,323)
Operating Surplus (Deficit), beginning of year, as restated		(148,511)	(1,409,151)
Operating Surplus (Deficit), end of year		812,235	(148,511)
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		422,165	383,017
Unrestricted		390,070	(531,528)
Total Operating Surplus (Deficit), end of year		812,235	(148,511)

School District No. 78 (Fraser-Cascade)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	16,246,002	**16,028,043**	16,505,929
Other		**23,902**	22,514
Tuition	24,000	**106,667**	36,690
Other Revenue	2,846,152	**2,664,956**	2,940,934
Rentals and Leases	42,000	**62,606**	65,939
Investment Income	50,000	**142,812**	74,432
Total Revenue	19,208,154	**19,028,986**	19,646,438
Expenses			
Instruction	15,387,063	**13,005,458**	13,995,561
District Administration	1,047,692	**852,918**	867,759
Operations and Maintenance	2,576,013	**2,234,849**	2,238,025
Transportation and Housing	724,877	**686,183**	711,008
Total Expense	19,735,645	**16,779,408**	17,812,353
Operating Surplus (Deficit) for the year	(527,491)	**2,249,578**	1,834,085
Budgeted Appropriation (Retirement) of Surplus (Deficit)	627,491		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(100,000)	**(154,562)**	(268,055)
Local Capital		**(1,500,000)**	(300,000)
Total Net Transfers	(100,000)	**(1,654,562)**	(568,055)
Total Operating Surplus (Deficit), for the year	-	**595,016**	1,266,030
Operating Surplus (Deficit), beginning of year		**4,234,196**	3,000,790
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(32,624)
Operating Surplus (Deficit), beginning of year, as restated		**4,234,196**	2,968,166
Operating Surplus (Deficit), end of year		**4,829,212**	4,234,196
Operating Surplus (Deficit), end of year			
Internally Restricted		**-**	1,139,575
Unrestricted		**4,829,212**	3,094,621
Total Operating Surplus (Deficit), end of year		**4,829,212**	4,234,196

School District No. 79 (Cowichan Valley)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 22)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	64,228,122	**63,101,827**	65,166,556
Other	91,000	**40,775**	48,000
Tuition	1,205,000	**1,794,495**	943,350
Other Revenue	6,052,791	**5,306,376**	5,590,106
Rentals and Leases	114,480	**145,249**	182,361
Investment Income	110,000	**121,769**	89,083
Total Revenue	71,801,393	**70,510,491**	72,019,456
Expenses			
Instruction	59,261,696	**56,967,261**	60,234,413
District Administration	1,957,501	**2,009,760**	2,124,297
Operations and Maintenance	8,836,520	**8,568,674**	8,732,299
Transportation and Housing	2,045,676	**2,360,736**	2,063,671
Total Expense	72,101,393	**69,906,431**	73,154,680
Operating Surplus (Deficit) for the year	(300,000)	**604,060**	(1,135,224)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	350,000		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	(50,000)		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		**(63,427)**	(41,213)
Total Net Transfers	-	**(63,427)**	(41,213)
Total Operating Surplus (Deficit), for the year	-	**540,633**	(1,176,437)
Operating Surplus (Deficit), beginning of year		**329,021**	1,595,463
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(90,005)
Operating Surplus (Deficit), beginning of year, as restated		**329,021**	1,505,458
Operating Surplus (Deficit), end of year		**869,654**	329,021
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		**596,358**	677,861
Unrestricted		**690,310**	118,174
Unfunded Accrued Employee Future Benefits (Note 9)		**(417,014)**	(467,014)
Total Operating Surplus (Deficit), end of year		**869,654**	329,021

School District No. 81 (Fort Nelson)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	9,885,268	9,743,222	10,003,747
Other	89,000	90,336	141,835
Federal Grants	3,500	3,500	3,500
Other Revenue	33,800	332,894	147,648
Rentals and Leases	26,830	48,604	52,781
Investment Income	17,000	28,741	21,043
Total Revenue	10,055,398	10,247,297	10,370,554
Expenses			
Instruction	7,552,873	7,145,515	7,403,299
District Administration	813,808	873,703	873,578
Operations and Maintenance	1,179,172	1,255,912	1,261,649
Transportation and Housing	458,435	413,161	459,747
Total Expense	10,004,288	9,688,291	9,998,273
Operating Surplus (Deficit) for the year	51,110	559,006	372,281
Budgeted Appropriation (Retirement) of Surplus (Deficit)	24,737		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(44,596)	(201,281)	(386,850)
Local Capital			(136,193)
Other	(31,251)	(335,000)	(31,531)
Total Net Transfers	(75,847)	(536,281)	(554,574)
Total Operating Surplus (Deficit), for the year	-	22,725	(182,293)
Operating Surplus (Deficit), beginning of year		900,159	1,082,452
Operating Surplus (Deficit), end of year		922,884	900,159
Operating Surplus (Deficit), end of year			
Internally Restricted		126,042	113,349
Unrestricted		796,842	786,810
Total Operating Surplus (Deficit), end of year		922,884	900,159

School District No. 82 (Coast Mountains)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	46,269,696	45,921,778	47,259,502
Other		50,000	47,875
Tuition	12,500	18,300	
Other Revenue	5,159,756	4,593,518	4,812,273
Rentals and Leases	400,000	462,586	398,245
Investment Income	40,000	40,139	34,379
Total Revenue	51,881,952	51,086,321	52,552,274
Expenses			
Instruction	40,251,397	38,410,420	40,311,148
District Administration	2,328,668	2,231,171	2,115,243
Operations and Maintenance	7,464,683	7,261,314	6,827,095
Transportation and Housing	2,264,765	2,046,792	2,159,707
Total Expense	52,309,513	49,949,697	51,413,193
Operating Surplus (Deficit) for the year	(427,561)	1,136,624	1,139,081
Budgeted Appropriation (Retirement) of Surplus (Deficit)	381,726		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(96,194)	(435,547)
Local Capital	45,835	(920,000)	(1,135,626)
Total Net Transfers	45,835	(1,016,194)	(1,571,173)
Total Operating Surplus (Deficit), for the year	-	120,430	(432,092)
Operating Surplus (Deficit), beginning of year		352,013	811,171
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(27,066)
Operating Surplus (Deficit), beginning of year, as restated		352,013	784,105
Operating Surplus (Deficit), end of year		472,443	352,013
Operating Surplus (Deficit), end of year			
Internally Restricted		454,519	335,101
Unrestricted		17,924	16,912
Total Operating Surplus (Deficit), end of year		472,443	352,013

School District No. 83 (North Okanagan-Shuswap)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget $	2014 Actual $	2013 Actual $
Revenues			
Provincial Grants			
Ministry of Education	59,865,161	58,829,752	61,071,589
Other	180,123	299,797	269,354
Tuition	30,000	37,417	26,701
Other Revenue	2,184,273	2,305,458	2,093,521
Rentals and Leases	80,000	128,683	160,776
Investment Income	100,000	173,118	184,587
Total Revenue	62,439,557	61,774,225	63,806,528
Expenses			
Instruction	50,146,696	46,608,944	49,895,089
District Administration	2,463,554	2,564,532	2,388,596
Operations and Maintenance	7,510,414	7,663,286	7,268,005
Transportation and Housing	2,585,396	2,657,309	2,640,791
Total Expense	62,706,060	59,494,071	62,192,481
Operating Surplus (Deficit) for the year	(266,503)	2,280,154	1,614,047
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,057,245		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(215,742)	(249,514)	(491,613)
Local Capital	(575,000)	(1,524,083)	(1,200,807)
Total Net Transfers	(790,742)	(1,773,597)	(1,692,420)
Total Operating Surplus (Deficit), for the year	-	506,557	(78,373)
Operating Surplus (Deficit), beginning of year		953,928	1,135,618
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(103,317)
Operating Surplus (Deficit), beginning of year, as restated		953,928	1,032,301
Operating Surplus (Deficit), end of year		1,460,485	953,928
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 22)		1,460,485	953,928
Total Operating Surplus (Deficit), end of year		1,460,485	953,928

School District No. 84 (Vancouver Island West)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 17)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	5,198,363	4,431,901	5,422,199
Other		4,908	14,265
Other Revenue	2,653,471	3,086,716	2,663,138
Rentals and Leases	1,000		
Investment Income	23,000	28,931	29,559
Total Revenue	7,875,834	7,552,456	8,129,161
Expenses			
Instruction	6,609,614	5,788,201	5,907,713
District Administration	613,748	581,956	574,207
Operations and Maintenance	969,278	979,445	976,153
Transportation and Housing	183,345	192,310	175,178
Total Expense	8,375,985	7,541,912	7,633,251
Operating Surplus (Deficit) for the year	(500,151)	10,544	495,910
Budgeted Appropriation (Retirement) of Surplus (Deficit)	525,151		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(10,233)	
Local Capital	(25,000)	(25,000)	(150,000)
Total Net Transfers	(25,000)	(35,233)	(150,000)
Total Operating Surplus (Deficit), for the year	-	(24,689)	345,910
Operating Surplus (Deficit), beginning of year		1,077,521	732,955
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(1,344)
Operating Surplus (Deficit), beginning of year, as restated		1,077,521	731,611
Operating Surplus (Deficit), end of year		1,052,832	1,077,521
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 15)		652,704	658,961
Unrestricted		400,128	418,560
Total Operating Surplus (Deficit), end of year		1,052,832	1,077,521

School District No. 85 (Vancouver Island North)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast - Note 17)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	17,983,793	17,674,216	18,394,701
Other		40,275	40,584
Other Revenue	5,000	26,658	33,743
Rentals and Leases	119,500	129,765	124,158
Investment Income	75,000	126,293	76,978
Total Revenue	18,183,293	17,997,207	18,670,164
Expenses			
Instruction	14,266,205	13,407,217	14,525,046
District Administration	989,494	953,133	983,761
Operations and Maintenance	2,905,730	2,650,185	2,835,572
Transportation and Housing	636,047	588,104	599,936
Total Expense	18,797,476	17,598,639	18,944,315
Operating Surplus (Deficit) for the year	(614,183)	398,568	(274,151)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	914,183		
Net Transfers (to) from other funds			
Local Capital	(300,000)	(300,000)	(300,000)
Total Net Transfers	(300,000)	(300,000)	(300,000)
Total Operating Surplus (Deficit), for the year	-	98,568	(574,151)
Operating Surplus (Deficit), beginning of year		1,692,136	2,306,756
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(40,469)
Operating Surplus (Deficit), beginning of year, as restated		1,692,136	2,266,287
Operating Surplus (Deficit), end of year		1,790,704	1,692,136
Operating Surplus (Deficit), end of year			
Internally Restricted		827,762	348,943
Unrestricted		962,942	1,343,193
Total Operating Surplus (Deficit), end of year		1,790,704	1,692,136

School District No. 87 (Stikine)

Schedule 2

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	4,498,400	**4,576,811**	4,630,460
Other Revenue	1,126,666	**1,013,776**	1,108,309
Rentals and Leases	152,000	**203,089**	179,515
Investment Income	20,000	**58,665**	34,174
Total Revenue	5,797,066	**5,852,341**	5,952,458
Expenses			
Instruction	3,435,234	**2,975,426**	3,053,287
District Administration	707,050	**590,371**	767,349
Operations and Maintenance	1,054,280	**962,291**	960,542
Transportation and Housing	495,502	**464,055**	468,788
Total Expense	5,692,066	**4,992,143**	5,249,966
Operating Surplus (Deficit) for the year	105,000	**860,198**	702,492
Net Transfers (to) from other funds			
Local Capital		**(650,000)**	(500,000)
Other	(105,000)	**(108,705)**	(104,482)
Total Net Transfers	(105,000)	**(758,705)**	(604,482)
Total Operating Surplus (Deficit), for the year	-	**101,493**	98,010
Operating Surplus (Deficit), beginning of year		**2,495,525**	2,397,856
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(341)
Operating Surplus (Deficit), beginning of year, as restated		**2,495,525**	2,397,515
Operating Surplus (Deficit), end of year		**2,597,018**	2,495,525
Operating Surplus (Deficit), end of year			
Internally Restricted		**2,137,045**	2,048,620
Unrestricted		**459,973**	446,905
Total Operating Surplus (Deficit), end of year		**2,597,018**	2,495,525

School District No. 91 (Nechako Lakes)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Restated)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	47,614,461	47,653,321	49,273,767
Other	6,800	67,655	26,500
Tuition	92,400	93,750	24,500
Other Revenue	3,576,355	3,353,256	3,481,884
Rentals and Leases	34,240	38,755	48,971
Investment Income	160,000	178,435	184,608
Total Revenue	51,484,256	51,385,172	53,040,230
Expenses			
Instruction	43,899,252	39,549,067	40,447,007
District Administration	2,852,649	2,679,732	2,287,428
Operations and Maintenance	5,975,430	5,655,514	5,571,229
Transportation and Housing	2,559,316	2,509,735	2,322,917
Total Expense	55,286,647	50,394,048	50,628,581
Operating Surplus (Deficit) for the year	(3,802,391)	991,124	2,411,649
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,951,369		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(68,978)	(17,078)	(10,175)
Local Capital	(80,000)	(286,840)	(2,014,009)
Total Net Transfers	(148,978)	(303,918)	(2,024,184)
Total Operating Surplus (Deficit), for the year	-	687,206	387,465
Operating Surplus (Deficit), beginning of year		3,971,348	3,655,612
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(71,729)
Operating Surplus (Deficit), beginning of year, as restated		3,971,348	3,583,883
Operating Surplus (Deficit), end of year		4,658,554	3,971,348
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		4,658,554	3,971,348
Total Operating Surplus (Deficit), end of year		4,658,554	3,971,348

School District No. 92 (Nisga'a)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	420,118	142,497	158,181
Federal Grants			59,551
Other Revenue	7,597,448	7,458,463	7,372,309
Rentals and Leases	175,000	174,305	189,826
Investment Income	35,000	23,333	76,454
Total Revenue	8,227,566	7,798,598	7,856,321
Expenses			
Instruction	5,402,736	4,807,121	5,358,261
District Administration	760,617	737,859	883,642
Operations and Maintenance	1,493,122	1,431,255	1,351,142
Transportation and Housing	490,206	494,748	566,989
Total Expense	8,146,681	7,470,983	8,160,034
Operating Surplus (Deficit) for the year	80,885	327,615	(303,713)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	40,192		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(32,924)
Local Capital		(300,000)	
Total Net Transfers	-	(300,000)	(32,924)
Total Operating Surplus (Deficit), for the year	121,077	27,615	(336,637)
Operating Surplus (Deficit), beginning of year		39,160	376,764
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(967)
Operating Surplus (Deficit), beginning of year, as restated		39,160	375,797
Operating Surplus (Deficit), end of year		66,775	39,160
Operating Surplus (Deficit), end of year			
Internally Restricted		64,077	39,160
Unrestricted		2,698	
Total Operating Surplus (Deficit), end of year		66,775	39,160

School District No. 93 (Conseil Scolaire Francophone)

Schedule of Operating Operations
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	68,779,476	67,556,377	65,084,314
Federal Grants		395,115	255,604
Other Revenue	149,402	309,289	185,690
Rentals and Leases	20,000	42,474	19,000
Investment Income	40,000	81,713	107,343
Total Revenue	68,988,878	68,384,968	65,651,951
Expenses			
Instruction	45,950,754	45,979,774	44,415,566
District Administration	8,455,423	7,583,666	6,614,251
Operations and Maintenance	8,761,647	8,442,491	8,410,039
Transportation and Housing	6,545,618	5,966,976	6,029,090
Total Expense	69,713,442	67,972,907	65,468,946
Operating Surplus (Deficit) for the year	(724,564)	412,061	183,005
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,837,208		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(240,000)	(443,714)	(522,322)
Other	(872,644)	(685,182)	(6,607)
Total Net Transfers	(1,112,644)	(1,128,896)	(528,929)
Total Operating Surplus (Deficit), for the year	-	(716,835)	(345,924)
Operating Surplus (Deficit), beginning of year		1,775,554	2,184,834
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(63,356)
Operating Surplus (Deficit), beginning of year, as restated		1,775,554	2,121,478
Operating Surplus (Deficit), end of year		1,058,719	1,775,554
Operating Surplus (Deficit), end of year			
Internally Restricted		832,889	189,700
Unrestricted		225,830	1,585,854
Total Operating Surplus (Deficit), end of year		1,058,719	1,775,554