

Amended Annual Budget

School District No. 34 (Abbotsford)

June 30, 2018

School District No. 34 (Abbotsford)

June 30, 2018

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 34 (ABBOTSFORD) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2017/2018 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 34 (Abbotsford) Amended Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$218,143,631 for the 2017/2018 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2017/2018.

READ A FIRST TIME THE 13th DAY OF FEBRUARY, 2018;

READ A SECOND TIME THE 13th DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 13th DAY OF FEBRUARY, 2018;

**Signed copies are available upon request
at the Abbotsford School District Office,
or by emailing the request to:
finance@abbyschools.ca**

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 34 (Abbotsford) Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 13th DAY OF FEBRUARY, 2018.

Secretary Treasurer

School District No. 34 (Abbotsford)

Statement 2

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

| | 2018 Amended Annual Budget | 2018 Annual Budget |
|---|-------------------------------|-----------------------|
| Ministry Operating Grant Funded FTE's | | |
| School-Age | 19,477,625 | 19,694,000 |
| Adult | 69,500 | 67,000 |
| Other | 52,335 | 50,000 |
| Total Ministry Operating Grant Funded FTE's | 19,599,460 | 19,811,000 |
| Revenues | \$ | \$ |
| Provincial Grants | | |
| Ministry of Education | 189,734,986 | 189,371,993 |
| Other | 301,130 | 290,000 |
| Tuition | 5,550,000 | 5,550,000 |
| Other Revenue | 7,994,022 | 7,894,382 |
| Rentals and Leases | 364,000 | 364,000 |
| Investment Income | 350,000 | 350,000 |
| Amortization of Deferred Capital Revenue | 7,472,715 | 7,250,000 |
| Total Revenue | 211,766,853 | 211,070,375 |
| Expenses | | |
| Instruction | 179,769,408 | 176,765,970 |
| District Administration | 5,747,403 | 5,638,518 |
| Operations and Maintenance | 29,189,581 | 29,078,358 |
| Transportation and Housing | 3,437,239 | 3,397,529 |
| Total Expense | 218,143,631 | 214,880,375 |
| Net Revenue (Expense) | (6,376,778) | (3,810,000) |
| Budgeted Allocation (Retirement) of Surplus (Deficit) | 3,699,740 | 960,000 |
| Budgeted Surplus (Deficit), for the year | (2,677,038) | (2,850,000) |
| Budgeted Surplus (Deficit), for the year comprised of: | | |
| Operating Fund Surplus (Deficit) | | |
| Special Purpose Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | (2,677,038) | (2,850,000) |
| Budgeted Surplus (Deficit), for the year | (2,677,038) | (2,850,000) |

School District No. 34 (Abbotsford)

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

| | 2018 Amended Annual Budget | 2018 Annual Budget |
|---------------------------------------|-------------------------------|-----------------------|
| Budget Bylaw Amount | | |
| Operating - Total Expense | 183,968,286 | 183,093,055 |
| Special Purpose Funds - Total Expense | 21,463,337 | 19,125,065 |
| Capital Fund - Total Expense | 12,712,008 | 12,662,255 |
| Total Budget Bylaw Amount | 218,143,631 | 214,880,375 |

Approved by the Board

Signed copies are available upon request 13-Feb-18

Signature of the Chairperson of the Board of Education _____ Date Signed
at the Abbotsford School District Office, 13-Feb-18

Signature of the Superintendent _____ Date Signed

or by emailing the request to: 13-Feb-18
finance@abbyschools.ca _____ Date Signed

Signature of the Secretary/Treasurer

School District No. 34 (Abbotsford)

Statement 4

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

Year Ended June 30, 2018

| | 2018 Amended Annual Budget | 2018 Annual Budget |
|---|---------------------------------------|-----------------------|
| | \$ | \$ |
| Surplus (Deficit) for the year | (6,376,778) | (3,810,000) |
| Effect of change in Tangible Capital Assets | | |
| Amortization of Tangible Capital Assets | 10,149,753 | 10,100,000 |
| Total Effect of change in Tangible Capital Assets | 10,149,753 | 10,100,000 |
| Acquisitions of Prepaid Expenses | (875,000) | (875,000) |
| Use of Prepaid Expenses | 875,000 | 875,000 |
| | - | - |
| (Increase) Decrease in Net Financial Assets (Debt) | 3,772,975 | 6,290,000 |

School District No. 34 (Abbotsford)

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

| | Operating Fund | Special Purpose Fund | Capital Fund | 2018 Amended Annual Budget |
|--|---------------------------|---------------------------------|-------------------------|---------------------------------------|
| | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 11,880,499 | 28,437 | 54,509,103 | 66,418,039 |
| Changes for the year | | | | |
| Net Revenue (Expense) for the year | (3,699,740) | | (2,677,038) | (6,376,778) |
| Net Changes for the year | (3,699,740) | - | (2,677,038) | (6,376,778) |
| Budgeted Accumulated Surplus (Deficit), end of year | 8,180,759 | 28,437 | 51,832,065 | 60,041,261 |

School District No. 34 (Abbotsford)

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

| | 2018 Amended Annual Budget | 2018 Annual Budget |
|--|-------------------------------|-----------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education | 171,746,450 | 173,671,035 |
| Other | 225,000 | 225,000 |
| Tuition | 5,550,000 | 5,550,000 |
| Other Revenue | 2,033,096 | 1,973,020 |
| Rentals and Leases | 364,000 | 364,000 |
| Investment Income | 350,000 | 350,000 |
| Total Revenue | 180,268,546 | 182,133,055 |
| Expenses | | |
| Instruction | 158,998,044 | 158,332,878 |
| District Administration | 5,055,430 | 4,946,545 |
| Operations and Maintenance | 17,064,130 | 16,966,103 |
| Transportation and Housing | 2,850,682 | 2,847,529 |
| Total Expense | 183,968,286 | 183,093,055 |
| Net Revenue (Expense) | (3,699,740) | (960,000) |
| Budgeted Prior Year Surplus Appropriation | 3,699,740 | 960,000 |
| Budgeted Surplus (Deficit), for the year | - | - |

School District No. 34 (Abbotsford)

Schedule 2A

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

| | 2018 Amended Annual Budget | 2018 Annual Budget |
|--|-------------------------------|-----------------------|
| | \$ | \$ |
| Provincial Grants - Ministry of Education | | |
| Operating Grant, Ministry of Education | 170,785,252 | 172,755,955 |
| INAC/LEA Recovery | (410,101) | (363,387) |
| Other Ministry of Education Grants | | |
| Pay Equity | 118,014 | 118,014 |
| Transportation Supplement | 313,969 | 313,969 |
| Economic Stability Dividend | 92,832 | |
| Return of Administrative Savings | 846,484 | 846,484 |
| Total Provincial Grants - Ministry of Education | 171,746,450 | 173,671,035 |
| Provincial Grants - Other | 225,000 | 225,000 |
| Tuition | | |
| International and Out of Province Students | 5,550,000 | 5,550,000 |
| Total Tuition | 5,550,000 | 5,550,000 |
| Other Revenues | | |
| LEA/Direct Funding from First Nations | 410,101 | 363,387 |
| Miscellaneous | | |
| District Entered | 950,000 | 950,000 |
| District Entered | 500,000 | 500,000 |
| District Entered | 172,995 | 159,633 |
| Total Other Revenue | 2,033,096 | 1,973,020 |
| Rentals and Leases | 364,000 | 364,000 |
| Investment Income | 350,000 | 350,000 |
| Total Operating Revenue | 180,268,546 | 182,133,055 |

School District No. 34 (Abbotsford)

Schedule 2B

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

| | 2018 Amended Annual Budget | 2018 Annual Budget |
|-------------------------------------|-------------------------------|-----------------------|
| | \$ | \$ |
| Salaries | | |
| Teachers | 81,811,566 | 83,830,308 |
| Principals and Vice Principals | 10,316,177 | 9,996,126 |
| Educational Assistants | 14,534,483 | 13,765,804 |
| Support Staff | 13,330,681 | 13,340,457 |
| Other Professionals | 3,672,859 | 3,549,488 |
| Substitutes | 6,196,866 | 6,511,188 |
| Total Salaries | 129,862,632 | 130,993,371 |
| Employee Benefits | 33,452,534 | 33,604,309 |
| Total Salaries and Benefits | 163,315,166 | 164,597,680 |
| Services and Supplies | | |
| Services | 3,765,679 | 3,683,314 |
| Student Transportation | 291,016 | 307,516 |
| Professional Development and Travel | 1,233,843 | 1,435,524 |
| Rentals and Leases | 11,900 | 30,000 |
| Dues and Fees | 355,523 | 355,485 |
| Insurance | 380,995 | 380,995 |
| Supplies | 12,349,164 | 10,037,541 |
| Utilities | 2,265,000 | 2,265,000 |
| Total Services and Supplies | 20,653,120 | 18,495,375 |
| Total Operating Expense | 183,968,286 | 183,093,055 |

School District No. 34 (Abbotsford)

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

Year Ended June 30, 2018

| | Teachers Salaries | Principals and Vice Principals Salaries | Educational Assistants Salaries | Support Staff Salaries | Other Professionals Salaries | Substitutes Salaries | Total Salaries |
|---|----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 70,045,954 | 928,321 | 192,056 | 320,735 | | 4,554,251 | 76,041,317 |
| 1.03 Career Programs | 149,780 | 178,103 | 131,206 | 36,557 | | 1,700 | 497,346 |
| 1.07 Library Services | 260,069 | 34,020 | 323,177 | - | | - | 617,266 |
| 1.08 Counselling | 1,698,700 | - | - | - | | - | 1,698,700 |
| 1.10 Special Education | 6,980,430 | 614,228 | 12,548,451 | 200,256 | | 747,108 | 21,090,473 |
| 1.30 English Language Learning | 1,833,046 | 118,735 | 78,381 | - | | 24,200 | 2,054,362 |
| 1.31 Aboriginal Education | 324,813 | 219,496 | 957,160 | 36,930 | | 600 | 1,538,999 |
| 1.41 School Administration | 218,463 | 8,202,474 | - | 2,996,628 | | 27,750 | 11,445,315 |
| 1.60 Summer School | 282,297 | 20,800 | 10,706 | 4,203 | | 2,000 | 320,006 |
| 1.62 International and Out of Province Students | 18,014 | - | 293,346 | 100,280 | 260,573 | 19,098 | 691,311 |
| Total Function 1 | 81,811,566 | 10,316,177 | 14,534,483 | 3,695,589 | 260,573 | 5,376,707 | 115,995,095 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | | | | 824,349 | 3,400 | 827,749 |
| 4.40 School District Governance | | | | | 168,100 | - | 168,100 |
| 4.41 Business Administration | | | | 676,993 | 1,437,257 | 71,800 | 2,186,050 |
| Total Function 4 | - | - | - | 676,993 | 2,429,706 | 75,200 | 3,181,899 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | 164,127 | 568,767 | | 732,894 |
| 5.50 Maintenance Operations | | | | 6,913,074 | 331,404 | 705,959 | 7,950,437 |
| 5.52 Maintenance of Grounds | | | | 450,290 | - | | 450,290 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | - | - | - | 7,527,491 | 900,171 | 705,959 | 9,133,621 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | 197,278 | 82,409 | | 279,687 |
| 7.70 Student Transportation | | | | 1,233,330 | - | 39,000 | 1,272,330 |
| Total Function 7 | - | - | - | 1,430,608 | 82,409 | 39,000 | 1,552,017 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 81,811,566 | 10,316,177 | 14,534,483 | 13,330,681 | 3,672,859 | 6,196,866 | 129,862,632 |

School District No. 34 (Abbotsford)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2018 Amended Annual Budget | 2018 Annual Budget |
|---|--------------------|-------------------|-----------------------------|-----------------------|----------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | |
| 1.02 Regular Instruction | 76,041,317 | 19,064,030 | 95,105,347 | 9,858,756 | 104,964,103 | 102,906,603 |
| 1.03 Career Programs | 497,346 | 123,812 | 621,158 | 15,263 | 636,421 | 564,677 |
| 1.07 Library Services | 617,266 | 186,621 | 803,887 | 203,422 | 1,007,309 | 2,520,961 |
| 1.08 Counselling | 1,698,700 | 418,631 | 2,117,331 | 12,100 | 2,129,431 | 2,093,573 |
| 1.10 Special Education | 21,090,473 | 6,401,611 | 27,492,084 | 840,885 | 28,332,969 | 26,842,014 |
| 1.30 English Language Learning | 2,054,362 | 517,168 | 2,571,530 | 69,006 | 2,640,536 | 4,346,184 |
| 1.31 Aboriginal Education | 1,538,999 | 494,634 | 2,033,633 | 574,354 | 2,607,987 | 2,504,034 |
| 1.41 School Administration | 11,445,315 | 2,572,178 | 14,017,493 | 901,115 | 14,918,608 | 14,795,516 |
| 1.60 Summer School | 320,006 | 53,100 | 373,106 | 19,999 | 393,105 | 396,147 |
| 1.62 International and Out of Province Students | 691,311 | 194,199 | 885,510 | 482,065 | 1,367,575 | 1,363,169 |
| Total Function 1 | 115,995,095 | 30,025,984 | 146,021,079 | 12,976,965 | 158,998,044 | 158,332,878 |
| 4 District Administration | | | | | | |
| 4.11 Educational Administration | 827,749 | 214,417 | 1,042,166 | 289,245 | 1,331,411 | 1,280,236 |
| 4.40 School District Governance | 168,100 | 4,000 | 172,100 | 147,150 | 319,250 | 319,250 |
| 4.41 Business Administration | 2,186,050 | 516,364 | 2,702,414 | 702,355 | 3,404,769 | 3,347,059 |
| Total Function 4 | 3,181,899 | 734,781 | 3,916,680 | 1,138,750 | 5,055,430 | 4,946,545 |
| 5 Operations and Maintenance | | | | | | |
| 5.41 Operations and Maintenance Administration | 732,894 | 167,444 | 900,338 | 302,050 | 1,202,388 | 1,082,651 |
| 5.50 Maintenance Operations | 7,950,437 | 1,939,408 | 9,889,845 | 2,811,049 | 12,700,894 | 12,722,964 |
| 5.52 Maintenance of Grounds | 450,290 | 121,258 | 571,548 | 324,300 | 895,848 | 895,488 |
| 5.56 Utilities | - | - | - | 2,265,000 | 2,265,000 | 2,265,000 |
| Total Function 5 | 9,133,621 | 2,228,110 | 11,361,731 | 5,702,399 | 17,064,130 | 16,966,103 |
| 7 Transportation and Housing | | | | | | |
| 7.41 Transportation and Housing Administration | 279,687 | 69,219 | 348,906 | 35,600 | 384,506 | 382,338 |
| 7.70 Student Transportation | 1,272,330 | 394,440 | 1,666,770 | 799,406 | 2,466,176 | 2,465,191 |
| Total Function 7 | 1,552,017 | 463,659 | 2,015,676 | 835,006 | 2,850,682 | 2,847,529 |
| 9 Debt Services | | | | | | |
| Total Function 9 | - | - | - | - | - | - |
| Total Functions 1 - 9 | 129,862,632 | 33,452,534 | 163,315,166 | 20,653,120 | 183,968,286 | 183,093,055 |

School District No. 34 (Abbotsford)

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

| | <u>2018 Amended Annual Budget</u> | <u>2018 Annual Budget</u> |
|---|---------------------------------------|-------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education | 15,426,281 | 13,138,703 |
| Other | 76,130 | 65,000 |
| Other Revenue | 5,960,926 | 5,921,362 |
| Total Revenue | <u>21,463,337</u> | <u>19,125,065</u> |
| Expenses | | |
| Instruction | 20,771,364 | 18,433,092 |
| District Administration | 691,973 | 691,973 |
| Total Expense | <u>21,463,337</u> | <u>19,125,065</u> |
| Budgeted Surplus (Deficit), for the year | <u>-</u> | <u>-</u> |

School District No. 34 (Abbotsford)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

| | Annual Facility Grant | Learning Improvement Fund | Special Education Equipment | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK | Coding and Curriculum Implementation |
|--|-----------------------------|---------------------------------|-----------------------------------|------------------------------|-----------------|-------------------------|---------|---------------|--|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | | | 2,002,870 | - | - | 20,907 | - | 130,142 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 691,973 | 690,935 | 6,986 | | 352,000 | 75,950 | 181,754 | 1,209,445 | - |
| Provincial Grants - Other | | | | | | | | | |
| Other | | | | 5,800,000 | | | | | |
| | 691,973 | 690,935 | 6,986 | 5,800,000 | 352,000 | 75,950 | 181,754 | 1,209,445 | - |
| Less: Allocated to Revenue | 691,973 | 690,935 | 6,986 | 5,800,000 | 352,000 | 75,950 | 202,661 | 1,209,445 | 130,142 |
| Deferred Revenue, end of year | - | - | - | 2,002,870 | - | - | - | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 691,973 | 690,935 | 6,986 | | 352,000 | 75,950 | 202,661 | 1,209,445 | 130,142 |
| Provincial Grants - Other | | | | | | | | | |
| Other Revenue | | | | 5,800,000 | | | | | |
| | 691,973 | 690,935 | 6,986 | 5,800,000 | 352,000 | 75,950 | 202,661 | 1,209,445 | 130,142 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | 31,661 | - | |
| Principals and Vice Principals | | | | | | | | - | |
| Educational Assistants | | 582,335 | | | | | | 567,512 | |
| Support Staff | | | | | 250,030 | | | 23,980 | |
| Other Professionals | | | | | | 40,032 | | 4,074 | |
| Substitutes | | | | | | 28,515 | 31,500 | - | |
| | - | 582,335 | - | - | 250,030 | 68,547 | 63,161 | 595,566 | - |
| Employee Benefits | | 108,600 | | | | 89,980 | 9,208 | 151,688 | |
| Services and Supplies | 691,973 | | 6,986 | 5,800,000 | 11,990 | (1,805) | 131,449 | 462,191 | 130,142 |
| | 691,973 | 690,935 | 6,986 | 5,800,000 | 352,000 | 75,950 | 202,661 | 1,209,445 | 130,142 |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 34 (Abbotsford)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

| | Priority Measures | Classroom Enhancement Fund - Overhead | Classroom Enhancement Fund - Staffing | PRP | Early Years Centre | Community Programs | Service Delivery Transformation | TOTAL |
|--|-------------------|---------------------------------------|---------------------------------------|---------|--------------------|--------------------|---------------------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 223,644 | - | - | - | 11,130 | 68,883 | 78,574 | 2,536,150 |
| Add: Restricted Grants | | | | | | | | |
| Provincial Grants - Ministry of Education | | 1,122,111 | 10,474,611 | 167,249 | | | - | 14,973,014 |
| Provincial Grants - Other | | | | | 65,000 | | | 65,000 |
| Other | | | | | | 137,000 | | 5,937,000 |
| | - | 1,122,111 | 10,474,611 | 167,249 | 65,000 | 137,000 | - | 20,975,014 |
| Less: Allocated to Revenue | 223,644 | 1,122,111 | 10,474,611 | 167,249 | 76,130 | 160,926 | 78,574 | 21,463,337 |
| Deferred Revenue, end of year | - | - | - | - | - | 44,957 | - | 2,047,827 |
| Revenues | | | | | | | | |
| Provincial Grants - Ministry of Education | 223,644 | 1,122,111 | 10,474,611 | 167,249 | | | 78,574 | 15,426,281 |
| Provincial Grants - Other | | | | | 76,130 | | | 76,130 |
| Other Revenue | | | | | | 160,926 | | 5,960,926 |
| | 223,644 | 1,122,111 | 10,474,611 | 167,249 | 76,130 | 160,926 | 78,574 | 21,463,337 |
| Expenses | | | | | | | | |
| Salaries | | | | | | | | |
| Teachers | 178,401 | | 8,336,763 | 83,118 | | 74,800 | | 8,704,743 |
| Principals and Vice Principals | | 237,991 | | 12,498 | | | | 250,489 |
| Educational Assistants | | | | 36,430 | | | | 1,186,277 |
| Support Staff | | 80,000 | | | | | | 354,010 |
| Other Professionals | | 122,548 | | | 28,856 | | | 195,510 |
| Substitutes | | | - | | | | | 60,015 |
| | 178,401 | 440,539 | 8,336,763 | 132,046 | 28,856 | 74,800 | - | 10,751,044 |
| Employee Benefits | 45,243 | 115,000 | 2,137,848 | 31,382 | 6,637 | 33,200 | | 2,736,837 |
| Services and Supplies | | 566,572 | - | 3,821 | 40,637 | 52,926 | 78,574 | 7,975,456 |
| | 223,644 | 1,122,111 | 10,474,611 | 167,249 | 76,130 | 160,926 | 78,574 | 21,463,337 |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - |

School District No. 34 (Abbotsford)

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

| | 2018 Amended Annual Budget | | | 2018 Annual Budget |
|---|--|------------------|--------------------|-----------------------|
| | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ |
| Revenues | | | | |
| Provincial Grants | | | | |
| Ministry of Education | 2,562,255 | | 2,562,255 | 2,562,255 |
| Amortization of Deferred Capital Revenue | 7,472,715 | | 7,472,715 | 7,250,000 |
| Total Revenue | 10,034,970 | - | 10,034,970 | 9,812,255 |
| Expenses | | | | |
| Operations and Maintenance | 2,562,255 | | 2,562,255 | 2,562,255 |
| Amortization of Tangible Capital Assets | | | | |
| Operations and Maintenance | 9,563,196 | | 9,563,196 | 9,550,000 |
| Transportation and Housing | 586,557 | | 586,557 | 550,000 |
| Total Expense | 12,712,008 | - | 12,712,008 | 12,662,255 |
| Net Revenue (Expense) | (2,677,038) | - | (2,677,038) | (2,850,000) |
| Net Transfers (to) from other funds | | | | |
| Total Net Transfers | - | - | - | - |
| Other Adjustments to Fund Balances | | | | |
| Total Other Adjustments to Fund Balances | - | - | - | |
| Budgeted Surplus (Deficit), for the year | (2,677,038) | - | (2,677,038) | (2,850,000) |