

Amended Annual Budget

## **School District No. 35 (Langley)**

June 30, 2018

# School District No. 35 (Langley)

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 2017/2018

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO.35 (Langley) (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. The 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.35 (Langley) Amended Annual Budget Bylaw 2017/2018.
3. The attached "Statement 2" showing the estimated revenues and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$242,731,575 for the 2017/2018 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, Statement 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 27TH DAY OF FEBRUARY, 2018;

READ A SECOND TIME THE 27TH DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 27TH DAY OF FEBRUARY, 2018.



Trustee Robert McFarlane  
Board Chair



Brian Iseli, CPA, CA  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 35 (Langley) Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 27th day of February, 2018.



Brian Iseli, CPA, CA  
Secretary Treasurer

## AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 35 (LANGLEY)  
(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. 35 (Langley)  
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 \$242,731,575 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 \_\_\_\_\_ DAY OF \_\_\_\_\_, 2018;

READ A SECOND TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2018;

\_\_\_\_\_  
Chairperson of the Board

( Corporate Seal )

\_\_\_\_\_  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 35 (Langley)  
Amended Annual Budget Bylaw 2017/2018, adopted by the Board the \_\_\_\_\_ DAY OF \_\_\_\_\_, 2018.

\_\_\_\_\_  
Secretary Treasurer

**School District No. 35 (Langley)**

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

Statement 2

	2018 Amended Annual Budget	2018 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	20,896,000	20,766,369
Adult	84,500	82,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>20,980,500</b>	<b>20,848,369</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	211,621,018	192,423,840
Other	682,606	689,906
Tuition	15,053,441	14,143,375
Other Revenue	7,884,780	6,948,968
Rentals and Leases	922,681	922,681
Investment Income	726,738	653,267
Gain (Loss) on Disposal of Tangible Capital Assets	(600)	
Amortization of Deferred Capital Revenue	7,284,939	7,049,041
<b>Total Revenue</b>	<b>244,175,603</b>	<b>222,831,078</b>
<b>Expenses</b>		
Instruction	196,885,360	185,741,399
District Administration	7,419,303	6,981,687
Operations and Maintenance	31,743,741	30,407,068
Transportation and Housing	2,511,898	2,406,366
<b>Total Expense</b>	<b>238,560,302</b>	<b>225,536,520</b>
<b>Net Revenue (Expense)</b>	<b>5,615,301</b>	<b>(2,705,442)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>3,322,026</b>	<b>899,442</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>8,937,327</b>	<b>(1,806,000)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	8,937,327	(1,806,000)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>8,937,327</b>	<b>(1,806,000)</b>

# School District No. 35 (Langley)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	197,772,354	193,220,790
Special Purpose Funds - Total Expense	30,506,514	22,827,723
Special Purpose Funds - Tangible Capital Assets Purchased	50,748	45,000
Capital Fund - Total Expense	10,281,434	9,488,007
Capital Fund - Tangible Capital Assets Purchased from Local Capital	4,120,525	151,000
<b>Total Budget Bylaw Amount</b>	<b>242,731,575</b>	<b>225,732,520</b>

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

# School District No. 35 (Langley)

Statement 4

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

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>5,615,301</b>	<b>(2,705,442)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(50,748)	(45,000)
From Local Capital	(4,120,525)	(151,000)
From Deferred Capital Revenue	(20,744,999)	(12,392,194)
Other Capital	(470,238)	(457,000)
Ministry of Education Restricted Capital	(16,738,347)	(9,642,408)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(42,124,857)</b>	<b>(22,687,602)</b>
Amortization of Tangible Capital Assets	10,090,258	9,104,308
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(32,034,599)</b>	<b>(13,583,294)</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(26,419,298)</b>	<b>(16,288,736)</b>

# School District No. 35 (Langley)

Schedule 1

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

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	16,895,718		82,363,003	99,258,721
Changes for the year				
Net Revenue (Expense) for the year	(1,117,026)	50,748	6,681,579	5,615,301
Interfund Transfers				
Tangible Capital Assets Purchased		(50,748)	50,748	-
Local Capital	(2,205,000)		2,205,000	-
Net Changes for the year	(3,322,026)	-	8,937,327	5,615,301
Budgeted Accumulated Surplus (Deficit), end of year	13,573,692	-	91,300,330	104,874,022



**School District No. 35 (Langley)**

Schedule 2

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

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	178,585,567	175,639,165
Other	268,859	276,159
Tuition	15,053,441	14,143,375
Other Revenue	1,184,780	890,968
Rentals and Leases	922,681	922,681
Investment Income	640,000	600,000
<b>Total Revenue</b>	<b>196,655,328</b>	<b>192,472,348</b>
<b>Expenses</b>		
Instruction	167,514,510	163,727,877
District Administration	7,113,074	6,847,664
Operations and Maintenance	21,000,415	20,493,294
Transportation and Housing	2,144,355	2,151,955
<b>Total Expense</b>	<b>197,772,354</b>	<b>193,220,790</b>
<b>Net Revenue (Expense)</b>	<b>(1,117,026)</b>	<b>(748,442)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>3,322,026</b>	<b>899,442</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(2,205,000)	(151,000)
<b>Total Net Transfers</b>	<b>(2,205,000)</b>	<b>(151,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 35 (Langley)**

Schedule 2A

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

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	176,586,497	173,895,158
INAC/LEA Recovery	(116,393)	(143,468)
Other Ministry of Education Grants		
Pay Equity	551,875	551,875
Funding for Graduated Adults	266,978	51,990
Transportation Supplement	260,000	260,000
Return of Administrative Savings	851,770	851,770
Carbon Tax Grant	166,000	153,000
FSA	15,600	15,600
Provincial Exam Marking	3,240	3,240
<b>Total Provincial Grants - Ministry of Education</b>	<b>178,585,567</b>	<b>175,639,165</b>
<b>Provincial Grants - Other</b>	<b>268,859</b>	<b>276,159</b>
<b>Tuition</b>		
Summer School Fees	250,973	283,500
Continuing Education	107,810	414,075
International and Out of Province Students	14,694,658	13,445,800
<b>Total Tuition</b>	<b>15,053,441</b>	<b>14,143,375</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	116,393	143,468
Miscellaneous		
Other Revenue	236,451	275,500
Transportation	25,000	25,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	460,000	400,000
Support Staff Benefits	299,936	
<b>Total Other Revenue</b>	<b>1,184,780</b>	<b>890,968</b>
<b>Rentals and Leases</b>	<b>922,681</b>	<b>922,681</b>
<b>Investment Income</b>	<b>640,000</b>	<b>600,000</b>
<b>Total Operating Revenue</b>	<b>196,655,328</b>	<b>192,472,348</b>

**School District No. 35 (Langley)**

Schedule 2B

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

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	87,740,661	88,559,957
Principals and Vice Principals	10,725,334	10,202,160
Educational Assistants	17,374,048	16,916,112
Support Staff	15,308,114	15,339,818
Other Professionals	3,857,577	3,706,506
Substitutes	7,193,168	6,356,398
<b>Total Salaries</b>	<b>142,198,902</b>	<b>141,080,951</b>
<b>Employee Benefits</b>	<b>34,536,630</b>	<b>34,214,870</b>
<b>Total Salaries and Benefits</b>	<b>176,735,532</b>	<b>175,295,821</b>
<b>Services and Supplies</b>		
Services	5,516,148	4,724,347
Student Transportation	197,074	158,884
Professional Development and Travel	1,189,547	1,051,796
Rentals and Leases	23,900	23,900
Dues and Fees	1,337,682	1,244,299
Insurance	486,800	486,800
Supplies	9,445,671	7,394,943
Utilities	2,838,000	2,838,000
Bad Debts	2,000	2,000
<b>Total Services and Supplies</b>	<b>21,036,822</b>	<b>17,924,969</b>
<b>Total Operating Expense</b>	<b>197,772,354</b>	<b>193,220,790</b>

# School District No. 35 (Langley)

Schedule 2C

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

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	68,850,971	1,865,666	224,056	1,076,091	43,998	5,193,447	77,254,229
1.03 Career Programs	334,332	113,118	261,717	59,237		6,080	774,484
1.07 Library Services	735,982		553,458	6,688		32,943	1,329,071
1.08 Counselling	2,964,946	126,612	7,543	39,892		3,000	3,141,993
1.10 Special Education	10,497,891	423,706	14,594,072	49,905		747,532	26,313,106
1.30 English Language Learning	1,527,122	126,162	74,979			19,640	1,747,903
1.31 Aboriginal Education	489,812	126,612	972,336	60,756		50,000	1,699,516
1.41 School Administration		7,243,273		2,504,036	77,220	173,122	9,997,651
1.60 Summer School	689,971	91,779	80,287	13,897		1,121	877,055
1.62 International and Out of Province Students	1,649,634	355,182	508,599	135,419	337,388	76,243	3,062,465
1.64 Other							-
<b>Total Function 1</b>	<b>87,740,661</b>	<b>10,472,110</b>	<b>17,277,047</b>	<b>3,945,921</b>	<b>458,606</b>	<b>6,303,128</b>	<b>126,197,473</b>
<b>4 District Administration</b>							
4.11 Educational Administration		126,612		45,081	736,922	2,540	911,155
4.40 School District Governance					153,395		153,395
4.41 Business Administration		126,612		1,059,777	1,479,910	34,500	2,700,799
<b>Total Function 4</b>	<b>-</b>	<b>253,224</b>	<b>-</b>	<b>1,104,858</b>	<b>2,370,227</b>	<b>37,040</b>	<b>3,765,349</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				90,396	757,281	8,000	855,677
5.50 Maintenance Operations				8,678,682	227,057	690,000	9,595,739
5.52 Maintenance of Grounds				406,919		85,000	491,919
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,175,997</b>	<b>984,338</b>	<b>783,000</b>	<b>10,943,335</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				100,770	44,406	10,000	155,176
7.70 Student Transportation			97,001	980,568		60,000	1,137,569
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>97,001</b>	<b>1,081,338</b>	<b>44,406</b>	<b>70,000</b>	<b>1,292,745</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>87,740,661</b>	<b>10,725,334</b>	<b>17,374,048</b>	<b>15,308,114</b>	<b>3,857,577</b>	<b>7,193,168</b>	<b>142,198,902</b>

**School District No. 35 (Langley)**

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
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	77,254,229	19,625,396	96,879,625	5,911,766	102,791,391	101,431,136
1.03 Career Programs	774,484	182,445	956,929	212,322	1,169,251	1,144,829
1.07 Library Services	1,329,071	308,428	1,637,499	150,512	1,788,011	1,529,592
1.08 Counselling	3,141,993	717,423	3,859,416	76,400	3,935,816	4,188,921
1.10 Special Education	26,313,106	6,300,821	32,613,927	383,552	32,997,479	31,668,563
1.30 English Language Learning	1,747,903	396,986	2,144,889	70,110	2,214,999	2,314,157
1.31 Aboriginal Education	1,699,516	388,471	2,087,987	378,194	2,466,181	2,252,228
1.41 School Administration	9,997,651	2,323,743	12,321,394	569,235	12,890,629	12,462,411
1.60 Summer School	877,055	154,950	1,032,005	28,077	1,060,082	1,121,548
1.62 International and Out of Province Students	3,062,465	673,961	3,736,426	2,459,745	6,196,171	5,609,992
1.64 Other	-	-	-	4,500	4,500	4,500
<b>Total Function 1</b>	<b>126,197,473</b>	<b>31,072,624</b>	<b>157,270,097</b>	<b>10,244,413</b>	<b>167,514,510</b>	<b>163,727,877</b>
<b>4 District Administration</b>						
4.11 Educational Administration	911,155	214,918	1,126,073	281,800	1,407,873	1,352,551
4.40 School District Governance	153,395	3,849	157,244	103,900	261,144	261,144
4.41 Business Administration	2,700,799	599,204	3,300,003	2,144,054	5,444,057	5,233,969
<b>Total Function 4</b>	<b>3,765,349</b>	<b>817,971</b>	<b>4,583,320</b>	<b>2,529,754</b>	<b>7,113,074</b>	<b>6,847,664</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	855,677	174,636	1,030,313	1,413,424	2,443,737	2,235,285
5.50 Maintenance Operations	9,595,739	2,096,703	11,692,442	3,263,196	14,955,638	14,656,969
5.52 Maintenance of Grounds	491,919	94,121	586,040	185,000	771,040	771,040
5.56 Utilities	-	-	-	2,830,000	2,830,000	2,830,000
<b>Total Function 5</b>	<b>10,943,335</b>	<b>2,365,460</b>	<b>13,308,795</b>	<b>7,691,620</b>	<b>21,000,415</b>	<b>20,493,294</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	155,176	33,431	188,607	5,400	194,007	226,228
7.70 Student Transportation	1,137,569	247,144	1,384,713	565,635	1,950,348	1,925,727
<b>Total Function 7</b>	<b>1,292,745</b>	<b>280,575</b>	<b>1,573,320</b>	<b>571,035</b>	<b>2,144,355</b>	<b>2,151,955</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>142,198,902</b>	<b>34,536,630</b>	<b>176,735,532</b>	<b>21,036,822</b>	<b>197,772,354</b>	<b>193,220,790</b>

# School District No. 35 (Langley)

Schedule 3

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

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	23,443,515	16,400,976
Other	413,747	413,747
Other Revenue	6,700,000	6,058,000
<b>Total Revenue</b>	<b>30,557,262</b>	<b>22,872,723</b>
<b>Expenses</b>		
Instruction	29,370,850	22,013,522
District Administration	306,229	134,023
Operations and Maintenance	829,435	680,178
<b>Total Expense</b>	<b>30,506,514</b>	<b>22,827,723</b>
<b>Net Revenue (Expense)</b>	<b>50,748</b>	<b>45,000</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(50,748)	(45,000)
<b>Total Net Transfers</b>	<b>(50,748)</b>	<b>(45,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 35 (Langley)

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

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	93,798	73,091	82,496	731,587	1,746	-	5,049	189,514
Add: Restricted Grants									
Provincial Grants - Ministry of Education	680,178	696,984				288,000	71,050	205,799	1,972,436
Provincial Grants - Other					6,500,000				
Other					6,500,000	288,000	71,050	205,799	1,972,436
	680,178	696,984	-	-	6,500,000	288,000	71,050	205,799	1,972,436
Less: Allocated to Revenue	680,178	790,782	50,748	82,496	6,700,000	289,746	71,050	210,848	2,161,950
Deferred Revenue, end of year	-	-	22,343	-	531,587	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	680,178	790,782	50,748	82,496		289,746	71,050	210,848	2,161,950
Provincial Grants - Other					6,700,000				
Other Revenue					6,700,000	289,746	71,050	210,848	2,161,950
	680,178	790,782	50,748	82,496	6,700,000	289,746	71,050	210,848	2,161,950
Expenses									
Salaries									
Teachers						22,836	29,863	54,607	281,805
Principals and Vice Principals									
Educational Assistants		613,940				192,851			1,289,697
Support Staff	198,925								
Other Professionals									
Substitutes								9,000	12,005
	198,925	613,940	-	-	-	215,687	29,863	63,607	1,583,507
Employee Benefits	53,353	176,842				51,945	6,877	12,576	393,246
Services and Supplies	427,900			82,496	6,700,000	22,114	34,310	134,665	185,197
	680,178	790,782	-	82,496	6,700,000	289,746	71,050	210,848	2,161,950
Net Revenue (Expense) before Interfund Transfers	-	-	50,748	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased			(50,748)						
	-	-	(50,748)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

# School District No. 35 (Langley)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

Schedule 3A

	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	SWIS	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	132,705	797,029			27,490	2,134,505
Add: Restricted Grants						
Provincial Grants - Ministry of Education			896,458	17,279,525		22,090,430
Provincial Grants - Other					386,257	386,257
Other						6,500,000
	-	-	896,458	17,279,525	386,257	28,976,687
Less: Allocated to Revenue	132,705	797,029	896,458	17,279,525	413,747	30,557,262
Deferred Revenue, end of year	-	-	-	-	-	553,930
Revenues						
Provincial Grants - Ministry of Education	132,705	797,029	896,458	17,279,525		23,443,515
Provincial Grants - Other					413,747	413,747
Other Revenue						6,700,000
	132,705	797,029	896,458	17,279,525	413,747	30,557,262
Expenses						
Salaries						
Teachers	87,900	647,990		13,032,980		14,157,981
Principals and Vice Principals			126,612			126,612
Educational Assistants					223,996	2,320,484
Support Staff			180,010		13,592	392,527
Other Professionals			23,459		71,061	94,520
Substitutes			173,900	718,890		913,795
	87,900	647,990	503,981	13,751,870	308,649	18,005,919
Employee Benefits	20,200	149,039	105,644	3,109,315	74,990	4,154,027
Services and Supplies	24,605		286,833	418,340	30,108	8,346,568
	132,705	797,029	896,458	17,279,525	413,747	30,506,514
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	50,748
Interfund Transfers						
Tangible Capital Assets Purchased						(50,748)
	-	-	-	-	-	(50,748)
Net Revenue (Expense)	-	-	-	-	-	-



**School District No. 35 (Langley)**

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget			2018 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	9,591,936		9,591,936	383,699
Investment Income		86,738	86,738	53,267
Gain (Loss) on Disposal of Tangible Capital Assets	(600)		(600)	
Amortization of Deferred Capital Revenue	7,284,939		7,284,939	7,049,041
<b>Total Revenue</b>	<b>16,876,275</b>	<b>86,738</b>	<b>16,963,013</b>	<b>7,486,007</b>
<b>Expenses</b>				
Operations and Maintenance	191,176		191,176	383,699
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,722,715		9,722,715	8,849,897
Transportation and Housing	367,543		367,543	254,411
<b>Total Expense</b>	<b>10,281,434</b>	<b>-</b>	<b>10,281,434</b>	<b>9,488,007</b>
<b>Net Revenue (Expense)</b>	<b>6,594,841</b>	<b>86,738</b>	<b>6,681,579</b>	<b>(2,002,000)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	50,748		50,748	45,000
Local Capital		2,205,000	2,205,000	151,000
<b>Total Net Transfers</b>	<b>50,748</b>	<b>2,205,000</b>	<b>2,255,748</b>	<b>196,000</b>
<b>Other Adjustments to Fund Balances</b>				
District Portion of Proceeds on Disposal	600	(600)	-	
Tangible Capital Assets Purchased from Local Capital	4,120,525	(4,120,525)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>4,121,125</b>	<b>(4,121,125)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>10,766,714</b>	<b>(1,829,387)</b>	<b>8,937,327</b>	<b>(1,806,000)</b>