

**SCHOOL DISTRICT NO. 67 (Okanagan Skaha)**  
**OPERATING FUND**  
**EXPENSE BY FUNCTION AND PROGRAM**  
**YEAR ENDED JUNE 30, 2004**

Schedule A4.1

	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	18,397,445	1,185,810	59,468	328,500	70,741	704,761	20,746,725
1.03 Career Programs	122,656		4,423			1,849	128,928
1.07 Library Services	636,583	37,031		236,660		23,246	933,520
1.08 Counselling	639,036			4,360		9,147	652,543
1.10 Special Education	2,458,633	65,129	2,434,163	23,986	223,289	251,562	5,456,762
1.30 English as a Second Language	156,999					1,777	158,776
1.31 Aboriginal Education	101,343		141,497			9,503	252,343
1.41 School Administration		1,782,865		856,531		19,791	2,659,187
1.60 Summer School						16,517	16,517
1.61 Continuing Education							0
1.62 Off Shore Students	91,991				6,443	884	99,318
1.64 Other				23,652		1,403	25,055
1.65 Conseil Scolaire Francophone	85,246			10,970		2,533	98,749
<b>Total Function 1</b>	<b>22,689,932</b>	<b>3,070,835</b>	<b>2,639,551</b>	<b>1,484,659</b>	<b>300,473</b>	<b>1,042,973</b>	<b>31,228,423</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration				8,241	168,564		176,805
4.40 School District Governance					66,750		66,750
4.41 Business Administration		55,551		164,869	402,208		622,628
4.65 Conseil Scolaire Francophone							0
<b>Total Function 4</b>	<b>0</b>	<b>55,551</b>	<b>0</b>	<b>173,110</b>	<b>637,522</b>	<b>0</b>	<b>866,183</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration				23,035	184,113		207,148
5.50 Maintenance Operations				2,430,550			2,430,550
5.52 Maintenance of Grounds				249,670			249,670
5.56 Utilities							0
5.65 Conseil Scolaire Francophone							0
<b>Total Function 5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,703,255</b>	<b>184,113</b>	<b>0</b>	<b>2,887,368</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.41 Transportation and Housing Administration					31,641		31,641
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation			4,694	130,038			134,732
7.73 Housing							0
<b>Total Function 7</b>	<b>0</b>	<b>0</b>	<b>4,694</b>	<b>130,038</b>	<b>31,641</b>	<b>0</b>	<b>166,373</b>
<b>9 DEBT SERVICES (OPERATING)</b>							
9.92 Interest On Bank Loans							
9.94 Interest On Temporary Borrowing							
<b>Total Function 9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNCTIONS 1 - 9</b>	<b>22,689,932</b>	<b>3,126,386</b>	<b>2,644,245</b>	<b>4,491,062</b>	<b>1,153,749</b>	<b>1,042,973</b>	<b>35,148,347</b>

**SCHOOL DISTRICT NO. 67 (Okanagan Skaha)**  
**OPERATING FUND**  
**EXPENSE BY FUNCTION AND PROGRAM**  
**YEAR ENDED JUNE 30, 2004**

Schedule A4.2

	TOTAL SALARIES	EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	SERVICES AND SUPPLIES	2004 ACTUAL	2004 AMENDED ANNUAL BUDGET	2003 ACTUAL
<b>1 INSTRUCTION</b>							
1.02 Regular Instruction	20,746,725	4,271,982	25,018,707	2,288,865	27,307,572	26,773,977	28,559,077
1.03 Career Programs	128,928	31,390	160,318	44,270	204,588	248,719	237,455
1.07 Library Services	933,520	199,206	1,132,726	152,421	1,285,147	1,294,002	1,386,523
1.08 Counselling	652,543	133,812	786,355	3,407	789,762	822,022	780,591
1.10 Special Education	5,456,762	1,214,440	6,671,202	577,085	7,248,287	7,374,448	7,117,899
1.30 English as a Second Language	158,776	32,501	191,277	3,351	194,628	198,235	212,825
1.31 Aboriginal Education	252,343	53,665	306,008	78,627	384,635	434,238	333,565
1.41 School Administration	2,659,187	577,646	3,236,833	133,265	3,370,098	3,505,844	2,357,352
1.60 Summer School	16,517	1,543	18,060	1,455	19,515	23,400	20,354
1.61 Continuing Education	0		0		0		
1.62 Off Shore Students	99,318	20,800	120,118	2,451	122,569	120,851	51,145
1.64 Other	25,055	7,386	32,441	35,061	67,502	68,536	51,022
1.65 Conseil Scolaire Francophone	98,749	19,022	117,771	2,066	119,837	164,579	130,163
<b>Total Function 1</b>	<b>31,228,423</b>	<b>6,563,393</b>	<b>37,791,816</b>	<b>3,322,324</b>	<b>41,114,140</b>	<b>41,028,851</b>	<b>41,237,971</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration	176,805	38,159	214,964	45,317	260,281	244,246	217,094
4.40 School District Governance	66,750	578	67,328	60,609	127,937	132,350	164,886
4.41 Business Administration	622,628	131,703	754,331	204,277	958,608	973,669	1,007,981
4.65 Conseil Scolaire Francophone	0		0		0		
<b>Total Function 4</b>	<b>866,183</b>	<b>170,440</b>	<b>1,036,623</b>	<b>310,203</b>	<b>1,346,826</b>	<b>1,350,265</b>	<b>1,389,961</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration	207,148	43,004	250,152	95,818	345,970	344,258	342,156
5.50 Maintenance Operations	2,430,550	626,208	3,056,758	998,886	4,055,644	3,701,356	4,811,529
5.52 Maintenance of Grounds	249,670	57,550	307,220	96,843	404,063	539,216	528,650
5.56 Utilities	0		0	1,190,244	1,190,244	1,298,400	1,164,626
5.65 Conseil Scolaire Francophone	0		0		0		
<b>Total Function 5</b>	<b>2,887,368</b>	<b>726,762</b>	<b>3,614,130</b>	<b>2,381,791</b>	<b>5,995,921</b>	<b>5,883,230</b>	<b>6,846,961</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.41 Transportation and Housing Administration	31,641	5,132	36,773	6,646	43,419	42,000	37,138
7.65 Conseil Scolaire Francophone	0		0		0		
7.70 Student Transportation	134,732	40,328	175,060	665,928	840,988	827,245	832,261
7.73 Housing	0		0		0		
<b>Total Function 7</b>	<b>166,373</b>	<b>45,460</b>	<b>211,833</b>	<b>672,574</b>	<b>884,407</b>	<b>869,245</b>	<b>869,399</b>
<b>9 DEBT SERVICES (OPERATING)</b>							
9.92 Interest On Bank Loans							
9.94 Interest On Temporary Borrowing							
<b>Total Function 9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNCTIONS 1 - 9</b>	<b>35,148,347</b>	<b>7,506,055</b>	<b>42,654,402</b>	<b>6,686,892</b>	<b>49,341,294</b>	<b>49,131,591</b>	<b>50,344,292</b>

**SCHOOL DISTRICT NO. 67 (Okanagan Skaha)  
SPECIAL PURPOSE FUNDS  
SUMMARY OF CHANGES  
YEAR ENDED JUNE 30, 2004**

Schedule B1

	MINISTRY OF EDUCATION TRUST FUNDS	OTHER TRUST FUNDS	SCHOOL GENERATED FUNDS	RELATED PARTIES	TOTAL
<b>DEFERRED CONTRIBUTIONS</b>					
<b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>	1,537,410	10,510	0	0	1,547,920
Add: Contributions Received					
Provincial Grants - Ministry of Education	1,809,478				1,809,478
Provincial Grants - Other					0
Federal Grants					0
Other Revenue					0
Rentals and Leases		310			310
Investment Income		274			274
District Entered					0
	1,809,478	584	0	0	1,810,062
Less: Allocated to Revenue	1,754,428	213			1,754,641
Recovered					0
District Entered					0
<b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>	<b>1,592,460</b>	<b>10,881</b>	<b>0</b>	<b>0</b>	<b>1,603,341</b>
<b>REVENUE AND EXPENSE</b>					
<b>REVENUE</b>					
Provincial Grants - Ministry of Education	1,754,428				1,754,428
Provincial Grants - Other					0
Federal Grants					0
Other Revenue					0
Rentals and Leases		213			213
Investment Income					0
Gain (Loss) on Equity Investment					0
	1,754,428	213	0	0	1,754,641
<b>EXPENSE</b>					
Salaries					
Teachers					0
Principals and Vice Principals					0
Educational Assistants					0
Support Staff					0
Other Professionals					0
Substitutes					0
	0	0	0	0	0
Employee Benefits					0
Services and Supplies	1,754,428	213			1,754,641
	1,754,428	213	0	0	1,754,641
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INTERFUND TRANSFERS</b>					
Capital Assets Purchased					0
Other					0
	0	0	0	0	0
<b>NET REVENUE (EXPENSE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SCHOOL DISTRICT NO. 67 (Okanagan Skaha)**  
**SPECIAL PURPOSE FUNDS**  
**CHANGES IN MINISTRY OF EDUCATION TRUST FUNDS**  
**YEAR ENDED JUNE 30, 2004**

Schedule B2

	207 Annual Capital Grant	231 Aboriginal Education Technology	250 Special Education Equipment	One Time GAAP Grant	TOTAL
<b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>	1,483,733	52,821	856		1,537,410
Add: Contributions Received					
Provincial Grants - Ministry of Education	1,398,163		13,745	397,570	1,809,478
Provincial Grants - Other					0
Federal Grants					0
Other Revenue					0
Rentals and Leases					0
Investment Income					0
District Entered					0
	1,398,163		13,745	397,570	1,809,478
Less: Allocated to Revenue	1,745,847	877	7,704		1,754,428
Recovered					0
District Entered					0
<b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>	1,136,049	51,944	6,897	397,570	1,592,460
Provincial Grants - Ministry of Education	1,745,847	877	7,704		1,754,428
Provincial Grants - Other					0
Federal Grants					0
Other Revenue					0
Rentals and Leases					0
Investment Income					0
	1,745,847	877	7,704		1,754,428
Teachers					0
Principals and Vice Principals					0
Educational Assistants					0
Support Staff					0
Other Professionals					0
Substitutes					0
					0
Employee Benefits					0
Services and Supplies	1,745,847	877	7,704		1,754,428
	1,745,847	877	7,704		1,754,428
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>					0
Capital Assets Purchased					0
Other					0
					0
<b>NET REVENUE (EXPENSE)</b>					0

**SCHOOL DISTRICT NO. 67 (Okanagan Skaha)  
SPECIAL PURPOSE FUNDS  
CHANGES IN OTHER TRUST FUNDS  
YEAR ENDED JUNE 30, 2004**

Schedule B3

	Steinway Piano	TOTAL
<b>DEFERRED CONTRIBUTIONS</b>		
<b>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</b>	10,510	10,510
Add: Contributions Received		
Provincial Grants - Ministry of Education		0
Provincial Grants - Other		0
Federal Grants		0
Other Revenue		0
Rentals and Leases	310	310
Investment Income	274	274
District Entered		0
	584	584
Less: Allocated to Revenue	213	213
Recovered		0
District Entered		0
<b>DEFERRED CONTRIBUTIONS, END OF YEAR</b>	10,881	10,881
<b>REVENUE AND EXPENSE</b>		
<b>REVENUE</b>		
Provincial Grants - Ministry of Education		0
Provincial Grants - Other		0
Federal Grants		0
Other Revenue		0
Rentals and Leases	213	213
Investment Income		0
	213	213
<b>EXPENSE</b>		
Salaries		
Teachers		0
Principals and Vice Principals		0
Educational Assistants		0
Support Staff		0
Other Professionals		0
Substitutes		0
		0
Employee Benefits		0
Services and Supplies	213	213
	213	213
<b>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</b>		0
<b>INTERFUND TRANSFERS</b>		
Capital Assets Purchased		0
Other		0
		0
<b>NET REVENUE (EXPENSE)</b>		0

**SCHOOL DISTRICT NO. 67 (Okanagan Skaha)**  
**CAPITAL FUND**  
**CAPITAL ASSETS**  
**YEAR ENDED JUNE 30, 2004**

Schedule C1

	<b>SITES</b>	<b>BUILDINGS</b>	<b>FURNITURE AND EQUIPMENT</b>	<b>VEHICLES</b>	<b>COMPUTER SOFTWARE</b>	<b>COMPUTER HARDWARE</b>	<b>TOTAL</b>
<b>BALANCE, BEGINNING OF YEAR</b>	8,071,356	83,503,331	10,740,460	640,261	0	2,086,268	105,041,676
<b>Changes in Accounting Policy / Prior Period Adjustments</b>							
<b>BALANCE, BEGINNING OF YEAR, AS RESTATED</b>	8,071,356	83,503,331	10,740,460	640,261	0	2,086,268	105,041,676
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Contributions	46,830	75,406	196,626				318,862
Operating Fund							0
Special Purpose Funds							0
Capital Reserves							0
Capital Leases	46,830	75,406	196,626	0	0	0	318,862
	46,830	75,406	196,626	0	0	0	318,862
Decrease:							
Disposed Of							0
District Entered							0
	0	0	0	0	0	0	0
<b>Net Changes for the Year</b>	46,830	75,406	196,626	0	0	0	318,862
<b>BALANCE, END OF YEAR</b>	8,118,186	83,578,737	10,937,086	640,261	0	2,086,268	105,360,538
<b>WORK IN PROGRESS</b>							
<b>CAPITAL ASSETS - NET</b>	8,118,186	83,578,737	10,937,086	640,261	0	2,086,268	105,360,538

**SCHOOL DISTRICT NO. 67 (Okanagan Skaha)**  
**CAPITAL FUND**  
**CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2004**

Schedule C4

	<b>FUND BALANCE</b>	<b>INVESTED IN CAPITAL ASSETS</b>	<b>LOCAL CAPITAL RESERVE</b>	<b>CAPITAL RESERVE</b>	<b>LAND CAPITAL RESERVE</b>	<b>TOTAL RESERVES</b>
<b>BALANCE, BEGINNING OF YEAR</b>	48,512,846	47,881,836	604,878	26,132		631,010
<b>Changes in Accounting Policies/ Prior Period Adjustments</b>						
Deferred Capital Contributions	1,134,272	1,134,272				0
Bylaw Capital Over/(Under) Spent Beginning of Year	(318,862)	(318,862)				0
<b>BALANCE, BEGINNING OF YEAR, AS RESTATED</b>	<b>49,328,256</b>	<b>48,697,246</b>	<b>604,878</b>	<b>26,132</b>	<b>0</b>	<b>631,010</b>
<b>Changes for the Year</b>						
Local Government Site Fees						0
Investment Income	16,127		15,462	665		16,127
Gain (Loss) on Disposal of Capital Assets						0
Proceeds from Sale of Assets	792		792			792
Amortization of Deferred Capital Contributions	2,225,766	2,225,766				0
Capital Assets Purchased from Reserves						0
Interfund Transfers - Capital Assets Purchased	318,862	318,862				0
Interfund Transfers - Local Capital	9,000		9,000			9,000
Equipment Purchases from Reserves	(92,545)		(92,545)			(92,545)
<b>Net Changes for the Year</b>	<b>2,478,002</b>	<b>2,544,628</b>	<b>(67,291)</b>	<b>665</b>	<b>0</b>	<b>(66,626)</b>
<b>BALANCE, END OF YEAR</b>	<b>51,806,258</b>	<b>51,241,874</b>	<b>537,587</b>	<b>26,797</b>	<b>0</b>	<b>564,384</b>