

SCHOOL DISTRICT NO. 67 (Okanagan Skaha)
OPERATING FUND
EXPENSE BY FUNCTION AND PROGRAM
YEAR ENDED JUNE 30, 2005

Schedule A4.1

	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	18,161,634	1,213,362		437,095	53,888	709,525	20,575,504
1.03 Career Programs	122,557		28,888			3,821	155,266
1.07 Library Services	605,614	29,840		222,091		23,311	880,856
1.08 Counselling	748,131			11,042		12,454	771,627
1.10 Special Education	2,521,234	66,040	2,469,785	21,754	227,776	285,439	5,592,028
1.30 English as a Second Language	143,107					2,716	145,823
1.31 Aboriginal Education	146,424		131,645			10,857	288,926
1.41 School Administration		1,732,482		746,120		43,034	2,521,636
1.60 Summer School						19,570	19,570
1.61 Continuing Education							0
1.62 Off Shore Students	91,918					1,591	93,509
1.64 Other				26,764		1,870	28,634
1.65 Conseil Scolaire Francophone	74,492					1,517	76,009
Total Function 1	22,615,111	3,041,724	2,630,318	1,464,866	281,664	1,115,705	31,149,388
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration				8,898	172,052	425	181,375
4.40 School District Governance					66,750		66,750
4.41 Business Administration		43,715		175,607	408,508	8,056	635,886
4.65 Conseil Scolaire Francophone							0
Total Function 4	0	43,715	0	184,505	647,310	8,481	884,011
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration				19,631	177,692		197,323
5.50 Maintenance Operations				2,371,841			2,371,841
5.52 Maintenance of Grounds				209,331			209,331
5.56 Utilities							0
5.65 Conseil Scolaire Francophone							0
Total Function 5	0	0	0	2,600,803	177,692	0	2,778,495
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration					31,103		31,103
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation				131,693			131,693
7.73 Housing							0
Total Function 7	0	0	0	131,693	31,103	0	162,796
9 DEBT SERVICES (OPERATING)							
9.92 Interest on Bank Loans							0
9.94 Interest on Temporary Borrowing							0
Total Function 9	0	0	0	0	0	0	0
TOTAL FUNCTIONS 1 - 9	22,615,111	3,085,439	2,630,318	4,381,867	1,137,769	1,124,186	34,974,690

SCHOOL DISTRICT NO. 67 (Okanagan Skaha)
OPERATING FUND
EXPENSE BY FUNCTION AND PROGRAM
YEAR ENDED JUNE 30, 2005

Schedule A4.2

	TOTAL SALARIES	EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	SERVICES AND SUPPLIES	2005 ACTUAL	2005 AMENDED ANNUAL BUDGET	2004 ACTUAL
1 INSTRUCTION							
1.02 Regular Instruction	20,575,504	4,379,807	24,955,311	2,279,330	27,234,641	27,056,604	27,307,572
1.03 Career Programs	155,266	33,052	188,318	48,271	236,589	247,100	204,588
1.07 Library Services	880,856	190,746	1,071,602	154,558	1,226,160	1,240,480	1,285,147
1.08 Counselling	771,627	160,890	932,517	5,148	937,665	944,060	789,762
1.10 Special Education	5,592,028	1,255,067	6,847,095	487,549	7,334,644	7,743,470	7,248,287
1.30 English as a Second Language	145,823	29,952	175,775	4,062	179,837	164,310	194,628
1.31 Aboriginal Education	288,926	68,120	357,046	61,429	418,475	416,525	384,635
1.41 School Administration	2,521,636	555,956	3,077,592	139,784	3,217,376	3,337,800	3,370,098
1.60 Summer School	19,570	3,236	22,806	1,406	24,212	23,400	19,515
1.61 Continuing Education	0		0		0	0	0
1.62 Off Shore Students	93,509	19,613	113,122	17,008	130,130	121,500	122,569
1.64 Other	28,634	8,210	36,844	34,737	71,581	84,700	67,502
1.65 Conseil Scolaire Francophone	76,009	18,559	94,568	2,136	96,704	162,601	119,837
Total Function 1	31,149,388	6,723,208	37,872,596	3,235,418	41,108,014	41,542,550	41,114,140
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration	181,375	38,752	220,127	56,837	276,964	245,400	260,281
4.40 School District Governance	66,750	578	67,328	74,498	141,826	128,750	127,937
4.41 Business Administration	635,886	99,961	735,847	219,497	955,344	1,023,300	958,608
4.65 Conseil Scolaire Francophone	0	36,517	36,517		36,517	0	0
Total Function 4	884,011	175,808	1,059,819	350,832	1,410,651	1,397,450	1,346,826
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration	197,323	39,513	236,836	99,566	336,402	340,300	345,970
5.50 Maintenance Operations	2,371,841	593,945	2,965,786	1,310,454	4,276,240	3,705,960	4,055,644
5.52 Maintenance of Grounds	209,331	53,549	262,880	173,633	436,513	562,800	404,063
5.56 Utilities	0		0	1,166,436	1,166,436	1,388,400	1,190,244
5.65 Conseil Scolaire Francophone	0		0		0	0	0
Total Function 5	2,778,495	687,007	3,465,502	2,750,089	6,215,591	5,997,460	5,995,921
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration	31,103	5,539	36,642	3,129	39,771	42,100	43,419
7.65 Conseil Scolaire Francophone	0		0		0	0	0
7.70 Student Transportation	131,693	40,831	172,524	642,188	814,712	813,800	840,988
7.73 Housing	0		0		0	0	0
Total Function 7	162,796	46,370	209,166	645,317	854,483	855,900	884,407
9 DEBT SERVICES (OPERATING)							
9.92 Interest on Bank Loans				0	0	0	0
9.94 Interest on Temporary Borrowing				0	0	0	0
Total Function 9	0	0	0	0	0	0	0
TOTAL FUNCTIONS 1 - 9	34,974,690	7,632,393	42,607,083	6,981,656	49,588,739	49,793,360	49,341,294

**SCHOOL DISTRICT NO. 67 (Okanagan Skaha)
SPECIAL PURPOSE FUNDS
SUMMARY OF CHANGES
YEAR ENDED JUNE 30, 2005**

Schedule B1

	MINISTRY OF EDUCATION SPECIAL PURPOSE FUNDS	OTHER SPECIAL PURPOSE FUNDS	SCHOOL GENERATED FUNDS	RELATED ENTITIES	TOTAL
DEFERRED CONTRIBUTIONS					
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	1,592,460	10,881	647,438	0	2,250,779
Add: Contributions Received					
Provincial Grants - Ministry of Education	1,350,748				1,350,748
Provincial Grants - Other					0
Federal Grants					0
Other Revenue			2,385,581		2,385,581
Rentals and Leases		368			368
Investment Income	37,539	285	12,949		50,773
District Entered					0
	1,388,287	653	2,398,530	0	3,787,470
Less: Allocated to Revenue	1,174,296	136	2,282,885		3,457,317
Recovered					0
District Entered					0
DEFERRED CONTRIBUTIONS, END OF YEAR	1,806,451	11,398	763,083	0	2,580,932
REVENUE					
Provincial Grants - Ministry of Education	1,174,296				1,174,296
Provincial Grants - Other					0
Federal Grants					0
Other Revenue			2,269,936		2,269,936
Rentals and Leases		136			136
Investment Income			12,949		12,949
Gain (Loss) on Equity Investment					0
	1,174,296	136	2,282,885	0	3,457,317
EXPENSE					
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	106,726	136	2,282,885		2,389,747
	106,726	136	2,282,885	0	2,389,747
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	1,067,570	0	0	0	1,067,570
INTERFUND TRANSFERS					
Capital Assets Purchased					0
Other	(1,067,570)				(1,067,570)
	(1,067,570)	0	0	0	(1,067,570)
	0	0	0	0	0

SCHOOL DISTRICT NO. 67 (Okanagan Skaha)
SPECIAL PURPOSE FUNDS
CHANGES IN MINISTRY OF EDUCATION SPECIAL PURPOSE FUNDS
YEAR ENDED JUNE 30, 2005

Schedule B2

	207 Annual Facility Grant	231 Aboriginal Education Technology	250 Special Education Equipment	295 One Time GAAP Grant	TOTAL
DEFERRED CONTRIBUTIONS					
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	1,136,049	51,944	6,897	397,570	1,592,460
Add: Contributions Received					
Provincial Grants - Ministry of Education	1,336,414		14,334		1,350,748
Provincial Grants - Other					0
Federal Grants					0
Other Revenue					0
Rentals and Leases					0
Investment Income	37,539				37,539
District Entered					0
	1,373,953		14,334		1,388,287
Less: Allocated to Revenue	760,334	1,044	15,348	397,570	1,174,296
Recovered					0
District Entered					0
DEFERRED CONTRIBUTIONS, END OF YEAR	1,749,668	50,900	5,883		1,806,451
REVENUE AND EXPENSE					
REVENUE					
Provincial Grants - Ministry of Education	760,334	1,044	15,348	397,570	1,174,296
Provincial Grants - Other					0
Federal Grants					0
Other Revenue					0
Rentals and Leases					0
Investment Income					0
	760,334	1,044	15,348	397,570	1,174,296
EXPENSE					
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	90,334	1,044	15,348		106,726
	90,334	1,044	15,348		106,726
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	670,000			397,570	1,067,570
INTERFUND TRANSFERS					
Capital Assets Purchased					0
Other	(670,000)			(397,570)	(1,067,570)
	(670,000)			(397,570)	(1,067,570)
NET REVENUE (EXPENSE)					0

**SCHOOL DISTRICT NO. 67 (Okanagan Skaha)
SPECIAL PURPOSE FUNDS
CHANGES IN OTHER SPECIAL PURPOSE FUNDS
YEAR ENDED JUNE 30, 2005**

Schedule B3

	Steinway Piano	TOTAL
DEFERRED CONTRIBUTIONS		
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	10,881	10,881
Add: Contributions Received		
Provincial Grants - Ministry of Education		0
Provincial Grants - Other		0
Federal Grants		0
Other Revenue		0
Rentals and Leases	368	368
Investment Income	285	285
District Entered		0
	653	653
Less: Allocated to Revenue	136	136
Recovered		0
District Entered		0
DEFERRED CONTRIBUTIONS, END OF YEAR	11,398	11,398
REVENUE AND EXPENSE		
REVENUE		
Provincial Grants - Ministry of Education		0
Provincial Grants - Other		0
Federal Grants		0
Other Revenue		0
Rentals and Leases	136	136
Investment Income		0
	136	136
EXPENSE		
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	136	136
	136	136
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS		0
INTERFUND TRANSFERS		
Capital Assets Purchased		0
Other		0
		0
NET REVENUE (EXPENSE)		0

SCHOOL DISTRICT NO. 67 (Okanagan Skaha)
CAPITAL FUND
CAPITAL ASSETS
YEAR ENDED JUNE 30, 2005

Schedule C1

	SITES	BUILDINGS	FURNITURE AND EQUIPMENT	VEHICLES	COMPUTER SOFTWARE	COMPUTER HARDWARE	TOTAL
COST, BEGINNING OF YEAR	8,118,186	83,578,737	10,937,086	640,261	0	2,086,268	105,360,538
Changes in Accounting Policy /							
Prior Period Adjustments							
Deemed Disposals			(6,876,238)	(435,763)		(1,472,792)	(8,784,793)
COST, BEGINNING OF YEAR, AS RESTATED	8,118,186	83,578,737	4,060,848	204,498	0	613,476	96,575,745
Changes for the Year							
Increase:							
Purchases from:							
Deferred Contributions - Bylaw				223,000			223,000
Deferred Contributions - Other							0
Operating Fund							0
Special Purpose Funds							0
Local Capital							0
Transferred from Work in Progress							0
Capital Leases							0
	0	0	0	223,000	0	0	223,000
Decrease:							
Disposed Of							0
Deemed Disposals			278,612	94,226		222,800	595,638
Written-off/down During Year							0
District Entered							0
	0	0	278,612	94,226	0	222,800	595,638
COST, END OF YEAR	8,118,186	83,578,737	3,782,236	333,272	0	390,676	96,203,107
WORK IN PROGRESS, END OF YEAR		670,000					670,000
COST AND WORK IN PROGRESS, END OF YEAR	8,118,186	84,248,737	3,782,236	333,272	0	390,676	96,873,107
ACCUMULATED AMORTIZATION, BEGINNING OF YEAR		0	0	0	0	0	0
Change in Accounting Policies/							
Prior Period Adjustments							
Accumulated Amortization		28,159,351	8,510,728	606,884		1,825,418	39,102,381
Deemed Disposals			(6,876,238)	(435,763)		(1,472,792)	(8,784,793)
District Entered							0
BALANCE, BEGINNING OF YEAR,AS RESTATED	0	28,159,351	1,634,490	171,121	0	352,626	30,317,588
Changes for the Year							
Increase: Amortization for the Year		1,875,351	406,085	20,450		122,695	2,424,581
Decrease:							
Disposed of							0
Deemed Disposals			278,612	94,226		222,800	595,638
Written-off During Year							0
District Entered							0
	0	0	278,612	94,226	0	222,800	595,638
ACCUMULATED AMORTIZATION, END OF YEAR	0	30,034,702	1,761,963	97,345	0	252,521	32,146,531
CAPITAL ASSETS - NET	8,118,186	54,214,035	2,020,273	235,927	0	138,155	64,726,576

SCHOOL DISTRICT NO. 67 (Okanagan Skaha)
CAPITAL FUND
CHANGES IN DEFERRED CONTRIBUTIONS
YEAR ENDED JUNE 30, 2005

Schedule C3

	BYLAW CAPITAL	MINISTRY OF EDUCATION RESTRICTED CAPITAL	OTHER PROVINCIAL CAPITAL	LAND CAPITAL	OTHER CAPITAL	TOTAL
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
Changes in Accounting Policies /						
Prior Period Adjustments						
Transfer from Reserves		26,797				26,797
District Entered						0
District Entered						0
BALANCE, BEGINNING OF YEAR, AS RESTATED	<u>0</u>	<u>26,797</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,797</u>
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	223,000					223,000
Provincial Grants - Other						0
Other						0
Investment Income		623				623
MEd Restricted Portion of Proceeds on Disposal						0
District Entered						0
District Entered						0
District Entered						0
District Entered						0
	<u>223,000</u>	<u>623</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>223,623</u>
Decrease:						
Transferred to DCC - Capital Additions	223,000					223,000
Transferred to DCC - Work in Progress						0
Transferred to Net Assets - Site Purchases						0
District Entered						0
District Entered						0
District Entered						0
	<u>223,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>223,000</u>
Net Changes for the Year	<u>0</u>	<u>623</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>623</u>
BALANCE, END OF YEAR	<u>0</u>	<u>27,420</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,420</u>

SCHOOL DISTRICT NO. 67 (Okanagan Skaha)
CAPITAL FUND
CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2005

Schedule C4

	FUND BALANCE	INVESTED IN CAPITAL ASSETS	LOCAL CAPITAL	CAPITAL RESERVE	LAND CAPITAL RESERVE	TOTAL
BALANCE, BEGINNING OF YEAR	51,806,258	51,241,874	537,587	26,797	0	564,384
Changes in Accounting Policies/ Prior Period Adjustments						
Accumulated Amortization of Capital Assets	(39,102,381)	(39,102,381)				0
Transfer Land Capital Reserve to Deferred Contributions						0
Transfer Capital Reserve to Deferred Contributions	(26,797)			(26,797)		(26,797)
District Entered						0
District Entered						0
District Entered						0
District Entered						0
BALANCE, BEGINNING OF YEAR, AS RESTATED	12,677,080	12,139,493	537,587	0	0	537,587
Changes for the Year						
Investment Income	12,464		12,464			12,464
Gain (Loss) on Disposal of Capital Assets						0
District Portion of Proceeds on Disposal						0
Write-off/down of Buildings and Sites						0
Amortization of Deferred Capital Contributions	2,194,784	2,194,784				0
Capital Assets Purchased from Local Capital						0
Interfund Transfers - Capital Assets Purchased						0
Interfund Transfers - Local Capital	9,000		9,000			9,000
Amortization of Capital Assets	(2,424,581)	(2,424,581)				0
Transferred to Net Assets - Site Purchases						0
Equipment Purchases from Reserves	(3,428)		(3,428)			(3,428)
Fees & Revenue	284,753		284,753			284,753
AFG-Work in Progress	670,000	670,000				0
District Entered						0
District Entered						0
District Entered						0
District Entered						0
District Entered						0
District Entered						0
District Entered						0
District Entered						0
District Entered						0
Net Changes for the Year	742,992	440,203	302,789	0	0	302,789
BALANCE, END OF YEAR	13,420,072	12,579,696	840,376	0	0	840,376