

SCHOOL DISTRICT

AUDITED FINANCIAL STATEMENTS

FISCAL YEAR 2002/2003

SCHOOL DISTRICT NUMBER 72	NAME OF SCHOOL DISTRICT Campbell River	YEAR 2002/2003
OFFICE LOCATION 425 Pinecrest Rd		TELEPHONE NUMBER
MAILING ADDRESS 425 Pinecrest Rd		
CITY / PROVINCE Campbell River, British Columbia		POSTAL CODE V9W 3P2
NAME OF SUPERINTENDENT Julie M MacRae		TELEPHONE NUMBER 250-830-2399
NAME OF SECRETARY - TREASURER Lyle J Boyce		TELEPHONE NUMBER 250-830-2301

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Audited Financial Statements for the School District Fiscal Year 2002/2003 for School District No. 72 (Campbell River)

SIGNATURE OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY - TREASURER	DATE SIGNED

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SCHOOL DISTRICT NO. 72 (Campbell River)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2003

Statement 1

	OPERATING FUND	TRUST FUNDS	CAPITAL FUND	TOTAL 2003
ASSETS				
Current Assets				
Cash	7,942,160	95,259		8,037,419
Short Term Investments				
Accounts Receivable				
Tax Requisitions				
Due From Province	1,688			1,688
Due from Canada	74,878			74,878
Due from Other School Districts	4,440			4,440
Due From LEA/				
Direct Funding From First Nations	242,880			242,880
Other Receivables	187,527			187,527
Allowance for Doubtful Accounts				
Interfund Loans		2,583,821	469,285	
Inventories				
Prepaid Expenses				
	8,453,573	2,679,080	469,285	8,548,832
Investments				
Capital Assets (Schedule C1)			122,150,100	122,150,100
	8,453,573	2,679,080	122,619,385	130,698,932
LIABILITIES AND FUND BALANCES				
Current Liabilities				
Bank Overdraft				
Accounts Payable and Accrued Liabilities	1,883,301	61,000		1,944,301
Bank Loans				
Interfund Loan	3,053,106			
Other Current Liabilities	545,798			545,798
	5,482,205	61,000		2,490,099
Deferred Contributions	75,322	2,618,080		2,693,402
Deferred Capital Contributions (Schedule C2)			60,967,314	60,967,314
Bank Loans				
Capital Lease Obligations				
Other Long Term Liabilities				
	5,557,527	2,679,080	60,967,314	66,150,815
Fund Balances				
Invested In Capital Assets			61,277,947	61,277,947
Externally Restricted			374,124	374,124
Internally Restricted	1,211,768			1,211,768
Unrestricted Operating Surplus (Deficit)	1,684,278			1,684,278
	2,896,046		61,652,071	64,548,117
	8,453,573	2,679,080	122,619,385	130,698,932

SCHOOL DISTRICT NO. 72 (Campbell River)
STATEMENT OF REVENUE AND EXPENSE
YEAR ENDED JUNE 30, 2003

Statement 2

	OPERATING FUND	TRUST FUNDS	CAPITAL FUND	TOTAL 2003
REVENUE				
Federal Grants	65,677	2,205		67,882
Provincial Grants	45,205,933	2,376,946		47,582,879
Provincial Grants - Other	183,149	174,484		357,633
Donations		6,834		6,834
Other Fees and Revenue	2,403,657	12,897		2,416,554
Rentals and Leases	129,589			129,589
Investment Income	215,947	27,291	7,500	250,738
Gain (Loss) On Disposal Of Capital Assets			17,252	17,252
	48,203,952	2,600,657	24,752	50,829,361
EXPENSE				
Salaries				
Administrative Officers	2,969,941			2,969,941
Teachers	20,949,775	402,341		21,352,116
Other Professionals	909,950	45,257		955,207
Educational Assistants	3,371,219			3,371,219
Clerical	1,701,312	7,584		1,708,896
Other Staff	4,183,324			4,183,324
Substitutes	952,794	43,700		996,494
	35,038,315	498,882		35,537,197
Employee Benefits	7,196,685	91,737		7,288,422
Services and Supplies	4,856,614	105,745	28,985	4,991,344
	47,091,614	696,364	28,985	47,816,963
NET REVENUE (EXPENSE)	1,112,338	1,904,293	(4,233)	3,012,398

SCHOOL DISTRICT NO. 72 (Campbell River)
STATEMENT OF CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2003

Statement 3

	OPERATING FUND	TRUST FUNDS	CAPITAL FUND	TOTAL 2003
FUND BALANCES, BEGINNING OF YEAR	1,409,221	2,361,829	57,060,694	60,831,744
Changes In Accounting Policies - Trust Funds				
Internally Restricted Transfers to Operating	414,069	(414,069)		
Internally Restricted Classified as a Liability				
Deferred Contributions Except Endowment Capital		(1,947,760)		(1,947,760)
Prior Period Adjustments				
FUND BALANCES, BEGINNING OF YEAR, AS RESTATED	1,823,290		57,060,694	58,883,984
Changes In Fund Balances For The Year				
Net Revenue (Expense) for the Year (Statement 2)	1,112,338	1,904,293	(4,233)	3,012,398
Interfund Transfers				
For Capital Assets		(1,823,875)	1,823,875	
Local Capital Reserve	(120,000)		120,000	
Other	80,418	(80,418)		
Direct Increase In Fund Balances				
Endowment Contributions				
Amortization of Deferred Capital Contributions			2,651,735	2,651,735
	1,072,756		4,591,377	5,664,133
FUND BALANCES, END OF YEAR	2,896,046		61,652,071	64,548,117

SCHOOL DISTRICT NO. 72 (Campbell River)
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2003

Statement 4

	OPERATING FUND	TRUST FUNDS	CAPITAL FUND	TOTAL 2003
CASH PROVIDED BY (USED FOR)				
OPERATIONS				
Net Revenue (Expense) for the Year (Statement 2)	1,112,338	1,904,293	(4,233)	3,012,398
Changes In Non-Cash Operating Working Capital				
Decrease (Increase)				
Accounts Receivable	(317,770)	(220,427)	179,349	(358,848)
Inventories				
Prepaid Expenses				
Increase (Decrease)				
Allowance for Doubtful Accounts				
Accounts Payable/Accrued Liabilities	122,315	(38,758)		83,557
Other Current Liabilities	41,077			41,077
Deferred Contributions	(70,286)	670,320		600,034
Other Long Term Liabilities				
Loss (Gain) On Disposal Of Capital Assets			(17,252)	(17,252)
Internally Restricted Trusts To Operating	414,069	(414,069)		
Interfund Transfers	(39,582)	(1,904,293)	1,943,875	
	1,262,161	(2,934)	2,101,739	3,360,966
FINANCING				
Deferred Capital Contributions Received			820,215	820,215
Proceeds On Disposal of Capital Assets			17,252	17,252
Bank Loan Received				
Bank Loan Paid				
Endowment Contributions				
			837,467	837,467
INVESTING				
Purchase of Capital Assets			(2,939,206)	(2,939,206)
Decrease (Increase) In Investments				
			(2,939,206)	(2,939,206)
Net Increase (Decrease) In Cash	1,262,161	(2,934)		1,259,227
NET CASH, BEGINNING OF YEAR	6,679,999	98,193		6,778,192
NET CASH, END OF YEAR	7,942,160	95,259		8,037,419
Cash (Statement 1)	7,942,160	95,259		8,037,419
Short Term Investments (Statement 1)				
Less: Bank Overdraft (Statement 1)				
NET CASH, END OF YEAR	7,942,160	95,259		8,037,419

SCHOOL DISTRICT NO. 72 (Campbell River)
OPERATING FUND
SURPLUS (DEFICIT) FOR THE YEAR
YEAR ENDED JUNE 30, 2003

Schedule A1

	2003	2003	2002
	ACTUAL	BUDGET	ACTUAL
REVENUE (Schedule A2)			
Federal Grants	65,677	94,254	55,588
Provincial Grants	45,205,933	44,891,698	45,207,842
Provincial Grants - Other	183,149	136,388	194,840
Donations			
Other Fees and Revenue	2,403,657	1,928,120	1,969,422
Rentals and Leases	129,589	103,318	98,769
Investment Income	215,947	200,000	185,441
	<u>48,203,952</u>	<u>47,353,778</u>	<u>47,711,902</u>
EXPENSE (Schedule A3)			
Salaries			
Administrative Officers	2,969,941	2,990,911	3,027,822
Teachers	20,949,775	21,115,528	21,359,206
Other Professionals	909,950	864,910	836,615
Educational Assistants	3,371,219	3,215,029	3,403,844
Clerical	1,701,312	1,629,080	1,722,733
Other Staff	4,183,324	3,898,377	4,141,964
Substitutes	952,794	821,902	780,712
	<u>35,038,315</u>	<u>34,535,737</u>	<u>35,272,896</u>
Employee Benefits	7,196,685	6,908,801	7,014,113
Services and Supplies	4,856,614	5,562,223	4,675,385
	<u>47,091,614</u>	<u>47,006,761</u>	<u>46,962,394</u>
NET REVENUE (EXPENSE) FOR THE YEAR	1,112,338	347,017	749,508
Interfund Transfers			
Local Capital Reserve	(120,000)	(120,000)	
Other	80,418		
Budgeted Allocation Of Surplus (Deficit)	629,983	629,983	400,998
Surplus (Deficit), Beginning Of Year	1,193,307		
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	<u>2,896,046</u>	<u>857,000</u>	<u>1,150,506</u>
SURPLUS (DEFICIT), END OF YEAR			
Internally Restricted	1,211,768		
Unrestricted	1,684,278		
	<u>2,896,046</u>		

SCHOOL DISTRICT NO. 72 (Campbell River)
OPERATING FUND
COMPARATIVE SCHEDULE OF REVENUE BY SOURCE
YEAR ENDED JUNE 30, 2003

Schedule A2

	2003	2003	2002
	ACTUAL	BUDGET	ACTUAL
FEDERAL GRANTS			
French Program Grants	45,677	50,000	40,588
Other Federal Grants	20,000	44,254	15,000
	<u>65,677</u>	<u>94,254</u>	<u>55,588</u>
PROVINCIAL GRANTS, MINISTRY OF EDUCATION			
Operating Grant, Ministry of Education	45,515,698	45,521,006	44,808,540
Other Ministry of Education Grants			
Reduction for Local Education Agreements	(1,575,371)	(1,265,962)	(1,166,426)
Pay Equity	75,322	72,000	75,322
Special Purpose Grant	564,654	564,654	1,430,841
Aboriginal Ed Improvement	70,286		59,565
CUPE Job Training	510,570		
Special Education Audit	44,774		
	<u>45,205,933</u>	<u>44,891,698</u>	<u>45,207,842</u>
PROVINCIAL GRANTS, OTHER			
	<u>183,149</u>	<u>136,388</u>	<u>194,840</u>
DONATIONS			
OTHER FEES AND REVENUE			
Other School District/Education Authorities	738,943	610,000	678,181
Summer School Fees	36,895	29,158	28,601
Continuing Education	20,000	23,000	20,000
Instructional Cafeteria Revenue			
Central Stores			
Offshore Tuition Fees	27,870		27,000
LEA/Direct Funding From First Nations	1,575,371	1,265,962	1,166,426
Miscellaneous			
District Entered A	4,578		49,214
	<u>2,403,657</u>	<u>1,928,120</u>	<u>1,969,422</u>
RENTALS AND LEASES			
Community Use of Facilities	20,266	20,000	28,739
Dormitories			
Other Rentals and Leases	109,323	83,318	70,030
	<u>129,589</u>	<u>103,318</u>	<u>98,769</u>
INVESTMENT INCOME			
Interest On Short Term Deposits	215,947	200,000	185,441
Other Investment Revenue			
	<u>215,947</u>	<u>200,000</u>	<u>185,441</u>
TOTAL OPERATING REVENUE			
(Statement 2, Schedule A1)	<u>48,203,952</u>	<u>47,353,778</u>	<u>47,711,902</u>

SCHOOL DISTRICT NO. 72 (Campbell River)
OPERATING FUND
COMPARATIVE SCHEDULE OF EXPENSE BY OBJECT
YEAR ENDED JUNE 30, 2003

Schedule A3

	2003	2003	2002
	ACTUAL	BUDGET	ACTUAL
SALARIES			
Administrative Officers	2,969,941	2,990,911	3,027,822
Teachers	20,949,775	21,115,528	21,359,206
Other Professionals	909,950	864,910	836,615
Educational Assistants	3,371,219	3,215,029	3,403,844
Clerical	1,701,312	1,629,080	1,722,733
Other Staff	4,183,324	3,898,377	4,141,964
Substitutes	952,794	821,902	780,712
	<u>35,038,315</u>	<u>34,535,737</u>	<u>35,272,896</u>
EMPLOYEE BENEFITS			
	7,196,685	6,908,801	7,014,113
Total Salaries And Benefits	<u>42,235,000</u>	<u>41,444,538</u>	<u>42,287,009</u>
SERVICES AND SUPPLIES			
Professional Services	130,620	128,704	95,901
Transportation	32,240	40,300	20,246
Training and Travel	495,707	822,255	413,942
Rentals	190,028	208,668	234,672
Dues and Fees	83,146	79,436	87,542
Insurance	107,760	105,000	96,562
Interest	1,309		1,199
Other Contracted Services	470,131	546,398	459,423
Telecommunications Services			
Other Office Services	328,595	336,749	375,695
Supplies	1,644,902	1,989,472	1,568,562
Instructional Supplies			
Furniture and Equipment Replacement	28,072	25,000	22,576
Computer Equipment Replacement	114,770	130,000	47,692
Bad Debts			
	<u>3,627,280</u>	<u>4,411,982</u>	<u>3,424,012</u>
Utilities			
Electricity	560,392	594,825	630,862
Gas-Heat	471,439	380,416	439,174
Oil-Heat			
Propane-Heat			
Water and Sewage	94,189	100,000	106,462
Garbage and Recycling	103,314	75,000	74,875
	<u>1,229,334</u>	<u>1,150,241</u>	<u>1,251,373</u>
Total Services And Supplies	<u>4,856,614</u>	<u>5,562,223</u>	<u>4,675,385</u>
TOTAL OPERATING EXPENSE			
(Statement 2, Schedule A1)	<u>47,091,614</u>	<u>47,006,761</u>	<u>46,962,394</u>

SCHOOL DISTRICT NO. 72 (Campbell River)
EXTERNALLY RESTRICTED TRUST FUNDS
SUMMARY OF CHANGES
YEAR ENDED JUNE 30, 2003

Schedule B1

	MINISTRY OF EDUCATION (SCHEDULE B2)	OTHER (SCHEDULE B3)	TOTAL
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	1,508,414	439,346	1,947,760
Revenue			
Federal Grants		(20,000)	(20,000)
Provincial Grants	2,976,683		2,976,683
Provincial Grants - Other	98,780	156,973	255,753
Donations		3,900	3,900
Other Fees and Revenue		27,350	27,350
Rentals and Leases			
Investment Income	25,000	2,291	27,291
Recoveries			
	3,100,463	170,514	3,270,977
Expense			
Salaries			
Administrative Officers			
Teachers	358,396	43,945	402,341
Other Professionals	45,257		45,257
Educational Assistants			
Clerical		7,584	7,584
Other Staff			
Substitutes	43,700		43,700
	447,353	51,529	498,882
Employee Benefits	80,622	11,115	91,737
Services and Supplies	68,457	37,288	105,745
	596,432	99,932	696,364
Interfund Transfers			
Capital Assets Purchased	(1,823,875)		(1,823,875)
Other	(80,418)		(80,418)
	(1,904,293)		(1,904,293)
DEFERRED CONTRIBUTIONS, END OF YEAR	2,108,152	509,928	2,618,080

REVENUE FOR PURPOSES OF STATEMENT 2

	GROSS REVENUE	RECOVERIES	DEFERRED CONTRIBUTIONS BEGINNING OF YEAR	DEFERRED CONTRIBUTIONS END OF YEAR	NET REVENUE FOR YEAR (STATEMENT 2)
Federal Grants	(20,000)		249,937	227,732	2,205
Provincial Grants	2,976,683		1,508,414	2,108,151	2,376,946
Provincial Grants - Other	255,753		49,169	130,438	174,484
Donations	3,900		98,193	95,259	6,834
Other Fees and Revenue	27,350		42,047	56,500	12,897
Rentals and Leases					
Investment Income	27,291				27,291
Recoveries					
	3,270,977		1,947,760	2,618,080	2,600,657

SCHOOL DISTRICT NO. 72 (Campbell River)
CAPITAL FUND
DEFERRED CAPITAL CONTRIBUTIONS
YEAR ENDED JUNE 30, 2003

Schedule C2

	DEFERRED CAPITAL CONTRIBUTIONS	ACCUMULATED AMORTIZATION	UNAMORTIZED DEFERRED CAPITAL CONTRIBUTIONS
BALANCE, BEGINNING OF YEAR	84,517,912	21,719,078	62,798,834
Changes For The Year			
Amount Received During The Year	820,215		820,215
Amortization of Deferred Capital Contributions		2,651,735	(2,651,735)
	820,215	2,651,735	(1,831,520)
BALANCE, END OF YEAR	85,338,127	24,370,813	60,967,314

SCHOOL DISTRICT NO. 72 (Campbell River)
CAPITAL FUND
CHANGES IN EXTERNALLY RESTRICTED CAPITAL RESERVE FUNDS
YEAR ENDED JUNE 30, 2003

Schedule C3

	Capital Reserve	Local Capital Reserve	Land Capital Reserve	TOTAL RESERVES
BALANCE, BEGINNING OF YEAR	387,731	286,327		674,058
Changes For The Year				
Increase In Reserves				
Original Source Of Funds				
Allocated From Operating Fund		120,000		120,000
Proceeds From Sale of Assets	14,752	2,500		17,252
Other				
Project Surplus				
Investment Revenue		7,500		7,500
	14,752	130,000		144,752
Decrease In Reserves				
Capital Assets Purchased				
Sites				
Buildings	(343,130)			(343,130)
Furniture and Equipment		(101,556)		(101,556)
Vehicles				
Computers				
	(343,130)	(101,556)		(444,686)
Net Changes For The Year	(328,378)	28,444		(299,934)
BALANCE, END OF YEAR	59,353	314,771		374,124

SCHOOL DISTRICT NO. 72 (Campbell River)
CAPITAL FUND
BY-LAW CAPITAL
YEAR ENDED JUNE 30, 2003

Schedule C4

UNEXPENDED (OVER EXPENDED), BEGINNING OF YEAR	<u>(25,425)</u>
Changes For The Year	
Deferred Capital Contributions Received	820,215
Interest Earned	
Purchase Of Capital Assets	(670,646)
Project Surplus Transferred To Capital Reserve	
Transfer to Annual Capital grant-Indoor Air Qu	(28,985)
	<u>120,584</u>
UNEXPENDED (OVER EXPENDED), END OF YEAR	<u><u>95,159</u></u>

SCHOOL DISTRICT NO. 72 (Campbell River)
OPERATING FUND
EXPENSE BY FUNCTION AND PROGRAM
YEAR ENDED JUNE 30, 2003

Schedule A4.1

FUNCTION	Administrative Officers Salaries	Teachers Salaries	Other Professionals Salaries	Educational Assistants Salaries	Clerical Salaries	Other Staff Salaries	Substitutes Salaries	Total Salaries
1 INSTRUCTION								
Regular Instruction								
1.02 Regular Instruction and Classroom Support	1,401,946	14,690,517	17,833	317,067	552,365		817,001	17,796,729
1.03 Career Programs		346,458					323	346,781
1.05 Languages		1,392,298					52,153	1,444,451
1.07 Library Services	6,917	609,505	82,057		193,403			891,882
1.08 Counselling		667,008			56,941		2,087	726,036
1.09 Program Implementation		22,422		835	16,197		7,713	47,167
1.11 New School Start-Up								
1.12 Summer School		31,174			1,770			32,944
1.30 English as a Second Language		313,630						313,630
1.31 Aboriginal Education	118,250	299,013		317,674	14,422		4,384	753,743
1.43 Instructional Support	103,624	76,222			18,050		60,708	258,604
1.44 Testing/Assessment							2,272	2,272
1.61 Continuing Education								
1.62 Off Shore Students								
1.64 Other								
1.65 Francophone Education Authority								
Subtotal Regular Instruction	1,630,737	18,448,247	99,890	635,576	853,148		946,641	22,614,239
Special Education								
1.04 Learning Assistance		906,376		79,313			392	986,081
1.13 Special Health Services		267,291						267,291
1.16 Severe Behaviour		229,856		26,377				256,233
1.17 High Incidence/Low Cost		530,092		987,415	24,303		1,552	1,543,362
1.18 Low Incidence/High Cost		455,400		1,396,232	16,716		3,418	1,871,766
1.19 Dependent Handicapped		12,516		246,306			85	258,907
1.32 Gifted		15,645						15,645
1.33 Hospital/Homebound		50,063			3,295			53,358
1.45 Identification/Planning		34,289			56,150		179	90,618
Subtotal Special Education		2,501,528		2,735,643	100,464		5,626	5,343,261
Total Function 1	1,630,737	20,949,775	99,890	3,371,219	953,612		952,267	27,957,500

SCHOOL DISTRICT NO. 72 (Campbell River)
OPERATING FUND
EXPENSE BY FUNCTION AND PROGRAM
YEAR ENDED JUNE 30, 2003

Schedule A4.2

FUNCTION	Total Salaries	Employee Benefits	Total Salaries And Benefits	Services and Supplies	2002/2003 Total	2002/2003 Budget	2001/2002 Actual
1 INSTRUCTION							
Regular Instruction							
1.02 Regular Instruction and Classroom Support	17,796,729	3,783,549	21,580,278	818,679	22,398,957	22,411,212	22,950,150
1.03 Career Programs	346,781	62,502	409,283	29,185	438,468	481,243	414,066
1.05 Languages	1,444,451	271,539	1,715,990	32,637	1,748,627	1,717,469	1,857,928
1.07 Library Services	891,882	167,766	1,059,648	223,070	1,282,718	1,358,225	1,397,923
1.08 Counselling	726,036	129,420	855,456	169	855,625	966,429	740,933
1.09 Program Implementation	47,167	10,851	58,018	182,335	240,353	569,784	201,745
1.11 New School Start-Up							
1.12 Summer School	32,944		32,944	315	33,259	44,635	25,627
1.30 English as a Second Language	313,630	60,229	373,859	1,407	375,266	342,055	307,915
1.31 Aboriginal Education	753,743	141,620	895,363	66,677	962,040	1,041,013	1,005,250
1.43 Instructional Support	258,604	42,928	301,532	43,692	345,224	428,056	183,260
1.44 Testing/Assessment	2,272	401	2,673	2,463	5,136	18,340	2,615
1.61 Continuing Education							
1.62 Off Shore Students							
1.64 Other							
1.65 Francophone Education Authority							
Subtotal Regular Instruction	22,614,239	4,670,805	27,285,044	1,400,629	28,685,673	29,378,461	29,087,412
Special Education							
1.04 Learning Assistance	986,081	192,571	1,178,652	5,193	1,183,845	1,220,724	1,063,234
1.13 Special Health Services	267,291	49,036	316,327	15,209	331,536	331,598	234,275
1.16 Severe Behaviour	256,233	48,803	305,036		305,036	312,924	306,873
1.17 High Incidence/Low Cost	1,543,362	306,354	1,849,716	43,784	1,893,500	1,777,604	2,105,720
1.18 Low Incidence/High Cost	1,871,766	413,910	2,285,676	51,772	2,337,448	2,327,857	2,052,249
1.19 Dependent Handicapped	258,907	59,248	318,155	5,029	323,184	294,676	282,755
1.32 Gifted	15,645	2,590	18,235	230	18,465	40,595	18,187
1.33 Hospital/Homebound	53,358	11,282	64,640	1,285	65,925	65,485	67,278
1.45 Identification/Planning	90,618	15,334	105,952	7,161	113,113	87,106	107,519
Subtotal Special Education	5,343,261	1,099,128	6,442,389	129,663	6,572,052	6,458,569	6,238,090
Total Function 1	27,957,500	5,769,933	33,727,433	1,530,292	35,257,725	35,837,030	35,325,502

SCHOOL DISTRICT NO. 72 (Campbell River)
OPERATING FUND
EXPENSE BY FUNCTION AND PROGRAM
YEAR ENDED JUNE 30, 2003

Schedule A4.3

FUNCTION	Administrative Officers Salaries	Teachers Salaries	Other Professionals Salaries	Educational Assistants Salaries	Clerical Salaries	Other Staff Salaries	Substitutes Salaries	Total Salaries
4 DISTRICT AND SCHOOL BASED ADMINISTRATION								
4.11 Educational Administration	28,679		260,063		38,080		527	327,349
4.40 School District Governance			59,736					59,736
4.41 Business Administration			215,615		40,639	141,035		397,289
4.42 Human Resources Administration	28,661		127,758		21,867			178,286
4.46 School-Based Administration	1,281,864				568,787			1,850,651
4.47 Labour Relations								
4.65 Francophone Education Authority								
Total Function 4	1,339,204		663,172		669,373	141,035	527	2,813,311
5 OPERATIONS AND MAINTENANCE								
5.41 Operations and Maintenance Administration			56,918		58,518			115,436
5.50 Plant Maintenance						1,016,073		1,016,073
5.51 Custodial Services			62,112			1,987,304		2,049,416
5.52 Maintenance of Grounds						202,525		202,525
5.54 Equipment Repair and Maintenance						180,015		180,015
5.56 Utilities								
5.57 Facilities Leases/Portable Moves								
5.62 Central Stores								
5.63 Community Use of Facilities					19,809			19,809
5.65 Francophone Education Authority								
Total Function 5			119,030		78,327	3,385,917		3,583,274
7 TRANSPORTATION AND HOUSING								
7.41 Transportation and Housing Administration								
7.65 Francophone Education Authority								
7.70 Busing			27,858			628,798		656,656
7.72 Extra-Curricular Transportation						27,574		27,574
7.73 Housing								
7.74 Crossing Guards								
Total Function 7			27,858			656,372		684,230
9 DEBT SERVICES (OPERATING)								
9.92 Interest On Bank Loans								
9.94 Interest On Temporary Borrowing								
Total Function 9								
TOTAL FUNCTIONS 1 - 9	2,969,941	20,949,775	909,950	3,371,219	1,701,312	4,183,324	952,794	35,038,315

SCHOOL DISTRICT NO. 72 (Campbell River)
OPERATING FUND
EXPENSE BY FUNCTION AND PROGRAM
YEAR ENDED JUNE 30, 2003

Schedule A4.4

FUNCTION	Total Salaries	Employee Benefits	Total Salaries And Benefits	Services and Supplies	2002/2003 Total	2002/2003 Budget	2001/2002 Actual
4 DISTRICT AND SCHOOL-BASED ADMINISTRATION							
4.11 Educational Administration	327,349	55,291	382,640	118,337	500,977	481,093	475,497
4.40 School District Governance	59,736	524	60,260	119,048	179,308	189,475	151,108
4.41 Business Administration	397,289	64,843	462,132	145,751	607,883	613,473	596,935
4.42 Human Resources Administration	178,286	27,979	206,265	61,851	268,116	249,454	226,779
4.46 School-Based Administration	1,850,651	378,196	2,228,847	233,729	2,462,576	2,365,260	2,503,720
4.47 Labour Relations				59,107	59,107	50,000	22,791
4.65 Francophone Education Authority							
Total Function 4	2,813,311	526,833	3,340,144	737,823	4,077,967	3,948,755	3,976,830
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration	115,436	21,083	136,519	93,845	230,364	220,313	226,621
5.50 Plant Maintenance	1,016,073	199,552	1,215,625	445,937	1,661,562	1,425,629	1,262,142
5.51 Custodial Services	2,049,416	438,046	2,487,462	227,480	2,714,942	2,571,611	2,693,322
5.52 Maintenance of Grounds	202,525	51,028	253,553	75,688	329,241	342,788	361,035
5.54 Equipment Repair and Maintenance	180,015	32,909	212,924	67,889	280,813	297,609	291,766
5.56 Utilities				1,288,779	1,288,779	1,150,241	1,322,984
5.57 Facilities Leases/Portable Moves				4,090	4,090	15,000	4,582
5.62 Central Stores							
5.63 Community Use of Facilities	19,809	4,453	24,262	466	24,728	28,772	37,647
5.65 Francophone Education Authority							
Total Function 5	3,583,274	747,071	4,330,345	2,204,174	6,534,519	6,051,963	6,200,099
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration				2,454	2,454		2,435
7.65 Francophone Education Authority							
7.70 Busing	656,656	151,191	807,847	251,484	1,059,331	1,017,963	1,279,708
7.72 Extra-Curricular Transportation	27,574	1,657	29,231	12,353	41,584	10,000	34,644
7.73 Housing				116,725	116,725	141,050	141,977
7.74 Crossing Guards							
Total Function 7	684,230	152,848	837,078	383,016	1,220,094	1,169,013	1,458,764
9 DEBT SERVICES (OPERATING)							
9.92 Interest On Bank Loans				1,243	1,243		
9.94 Interest On Temporary Borrowing				66	66		1,199
Total Function 9				1,309	1,309		1,199
TOTAL FUNCTION 1 - 9	35,038,315	7,196,685	42,235,000	4,856,614	47,091,614	47,006,761	46,962,394

SCHOOL DISTRICT NO. 72 (Campbell River)
EXTERNALLY RESTRICTED TRUST FUNDS
CHANGES IN MINISTRY OF EDUCATION TRUST FUNDS
YEAR ENDED JUNE 30, 2003

Schedule B2

	205	207	231	250	265	CTC	ICT	Special
	Accreditation	Annual Capital Grant	Aboriginal Education Technology	Special Education Equipment	Technology Plan	Training Centre	Integration 6-9	Ed Staff Fund
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	62,632	1,326,288	58,936	6,506	17,036	21,371	6,195	5,109
Revenue								
Federal Grants								
Provincial Grants	39,160	2,450,797		8,494				
Provincial Grants - Other								
Donations								
Other Fees and Revenue								
Rentals and Leases								
Investment Income		25,000						
Recoveries								
	39,160	2,475,797		8,494				
Expense								
Salaries								
Administrative Officers								
Teachers								
Other Professionals								
Educational Assistants								
Clerical								
Other Staff								
Substitutes	10,584						701	2,374
	10,584						701	2,374
Employee Benefits	1,830						40	601
Services and Supplies	8,960		15,862	1,627		296	1,372	
	21,374		15,862	1,627		296	2,113	2,975
Interfund Transfers								
Capital Assets Purchased		(1,801,534)			(17,036)			
Other	(80,418)							
	(80,418)	(1,801,534)			(17,036)			
DEFERRED CONTRIBUTIONS, END OF YEAR		2,000,551	43,074	13,373		21,075	4,082	2,134

SCHOOL DISTRICT NO. 72 (Campbell River)
EXTERNALLY RESTRICTED TRUST FUNDS
CHANGES IN MINISTRY OF EDUCATION TRUST FUNDS
YEAR ENDED JUNE 30, 2003

Schedule B2

	Learning Outcomes	French Secretary of State	PRP-Lakeview Containment	PRP-Woodside	Headstart	Total Ministry Restricted
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	1,243		144	558	2,396	1,508,414
Revenue						
Federal Grants						
Provincial Grants			307,650	84,065	86,517	2,976,683
Provincial Grants - Other		49,570	30,758	8,452	10,000	98,780
Donations						
Other Fees and Revenue						
Rentals and Leases						
Investment Income						25,000
Recoveries						
		49,570	338,408	92,517	96,517	3,100,463
Expense						
Salaries						
Administrative Officers						
Teachers			245,414	53,174	59,808	358,396
Other Professionals				24,257	21,000	45,257
Educational Assistants						
Clerical						
Other Staff						
Substitutes		9,092	20,949			43,700
		9,092	266,363	77,431	80,808	447,353
Employee Benefits		808	54,225	11,507	11,611	80,622
Services and Supplies		20,744	12,659	3,295	3,642	68,457
		30,644	333,247	92,233	96,061	596,432
Interfund Transfers						
Capital Assets Purchased			(5,305)			(1,823,875)
Other						(80,418)
			(5,305)			(1,904,293)
DEFERRED CONTRIBUTIONS, END OF YEAR	1,243	18,926		842	2,852	2,108,152

SCHOOL DISTRICT NO. 72 (Campbell River)
EXTERNALLY RESTRICTED TRUST FUNDS
CHANGES IN OTHER TRUST FUNDS
YEAR ENDED JUNE 30, 2003

Schedule B3

	Alexander Drdul Memorial	Career Development	SD72 Scholarships	Logger Bill Ellis	Pacific Rim Exchange	Weyerhauser Bursary	Dorothy Silkens Memorial	Marion Davis Francis Scholarship
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	5,384	1,466	33,666	3,436	8,274	1,367	3,054	8,299
Revenue								
Federal Grants								
Provincial Grants								
Provincial Grants - Other								
Donations			2,900	50				
Other Fees and Revenue								
Rentals and Leases								
Investment Income	128	36	761	79	202	23	72	185
Recoveries								
	128	36	3,661	129	202	23	72	185
Expense								
Salaries								
Administrative Officers								
Teachers								
Other Professionals								
Educational Assistants								
Clerical								
Other Staff								
Substitutes								
Employee Benefits								
Services and Supplies	235		6,000	250		500	140	1,000
	235		6,000	250		500	140	1,000
Interfund Transfers								
Capital Assets Purchased								
Other								
DEFERRED CONTRIBUTIONS, END OF YEAR	5,277	1,502	31,327	3,315	8,476	890	2,986	7,484

SCHOOL DISTRICT NO. 72 (Campbell River)
EXTERNALLY RESTRICTED TRUST FUNDS
CHANGES IN OTHER TRUST FUNDS
YEAR ENDED JUNE 30, 2003

Schedule B3

	Alan Schade Memorial Bursary	CA Association	Jim Reid Memorial	Mt Washington	Bank of Montreal	Campbellton Bursary	Daybreak Rotary	Joan Bunting Scholarship
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	306	161	10,755	5	18	327	1	21,674
Revenue								
Federal Grants								
Provincial Grants								
Provincial Grants - Other								
Donations			950					
Other Fees and Revenue								
Rentals and Leases								
Investment Income	7	4	272		1	8		513
Recoveries								
	7	4	1,222		1	8		513
Expense								
Salaries								
Administrative Officers								
Teachers								
Other Professionals								
Educational Assistants								
Clerical								
Other Staff								
Substitutes								
Employee Benefits								
Services and Supplies								1,000
								1,000
Interfund Transfers								
Capital Assets Purchased								
Other								
DEFERRED CONTRIBUTIONS, END OF YEAR	313	165	11,977	5	19	335	1	21,187

SCHOOL DISTRICT NO. 72 (Campbell River)
EXTERNALLY RESTRICTED TRUST FUNDS
CHANGES IN OTHER TRUST FUNDS
YEAR ENDED JUNE 30, 2003

Schedule B3

	Drug and Alcohol	Community Pro-D Fund	Literacy	Stay in School-ACR	Community Services Co-Op Ed	Community Links Program Trust	Gender Equity	Healthy Schools
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	342	8,382	67,493	64,730	117,713	40,004	3,503	5,320
Revenue								
Federal Grants			(10,000)	(10,000)				
Provincial Grants								
Provincial Grants - Other	52,000					100,800		4,173
Donations								
Other Fees and Revenue								5,100
Rentals and Leases								
Investment Income								
Recoveries								
	52,000		(10,000)	(10,000)		100,800		9,273
Expense								
Salaries								
Administrative Officers								
Teachers	43,945							
Other Professionals								
Educational Assistants								
Clerical						7,584		
Other Staff								
Substitutes								
	43,945					7,584		
Employee Benefits	8,597					2,518		
Services and Supplies	(1,893)				2,204	9,771	3,503	6,779
	50,649				2,204	19,873	3,503	6,779
Interfund Transfers								
Capital Assets Purchased								
Other								
DEFERRED CONTRIBUTIONS, END OF YEAR	1,693	8,382	57,493	54,730	115,509	120,931		7,814

SCHOOL DISTRICT NO. 72 (Campbell River)
EXTERNALLY RESTRICTED TRUST FUNDS
CHANGES IN OTHER TRUST FUNDS
YEAR ENDED JUNE 30, 2003

Schedule B3

	Navigator Program	Regional Implementation K-12 Fund	District Entered	District Entered	Total Other Restricted
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	33,666				439,346
Revenue					
Federal Grants					(20,000)
Provincial Grants					
Provincial Grants - Other					156,973
Donations					3,900
Other Fees and Revenue		22,250			27,350
Rentals and Leases					
Investment Income					2,291
Recoveries					
		22,250			170,514
Expense					
Salaries					
Administrative Officers					
Teachers					43,945
Other Professionals					
Educational Assistants					
Clerical					7,584
Other Staff					
Substitutes					
					51,529
Employee Benefits					11,115
Services and Supplies		7,799			37,288
		7,799			99,932
Interfund Transfers					
Capital Assets Purchased					
Other					
DEFERRED CONTRIBUTIONS, END OF YEAR	33,666	14,451			509,928

SCHOOL DISTRICT NO. 72 (Campbell River)
CAPITAL FUND
CAPITAL ASSETS
YEAR ENDED JUNE 30, 2003

Schedule C1

	SITES	BUILDINGS	FURNITURE & EQUIPMENT	VEHICLES	COMPUTER EQUIPMENT	TOTAL
BALANCE, BEGINNING OF YEAR	7,364,901	93,534,727	15,117,786	2,252,165	941,315	119,210,894
Prior Period Adjustments						
Adjust Values For Sites and Buildings						
BALANCE, BEGINNING OF YEAR, AS RESTATED	7,364,901	93,534,727	15,117,786	2,252,165	941,315	119,210,894
Changes For The Year						
Additions						
By-Law Capital	(15,966)	495,798	190,814			670,646
Operating						
Trust		1,801,535			22,340	1,823,875
Capital Reserves		343,130	101,555			444,685
Total Purchases	(15,966)	2,640,463	292,369		22,340	2,939,206
Capital Leases						
Total Additions For The Year	(15,966)	2,640,463	292,369		22,340	2,939,206
Disposed Of Or Written Off During The Year						
Net Changes For The Year	(15,966)	2,640,463	292,369		22,340	2,939,206
BALANCE, END OF YEAR	7,348,935	96,175,190	15,410,155	2,252,165	963,655	122,150,100