#### SCHOOL DISTRICT

#### **AUDITED FINANCIAL STATEMENTS FISCAL YEAR 2005/2006**

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT		YEAR
72	Campbell River		2005/2006 TELEPHONE NUMBER
OFFICE LOCATION			250-830-2300
425 Pinecrest Rd			POSTAL CODE
CITY / PROVINCE  Campbell River, BC			V9W 3P2
WEBSITE ADDRESS			
http://www.sd72.bc.ca		NAME OF SECRETARY - TREASURER	444.
John W. Spry		Lyle J. Boyce	

#### **DECLARATION AND SIGNATURES**

#### SCHOOL DISTRICT MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements and supporting schedules of The Board of School Trustees of School District No. 72 (Campbell River) ("the Board") have been prepared by school district management which has responsibility for their preparation, integrity and objectivity. The financial statements and schedules, including notes, have been prepared in accordance with generally accepted accounting principles for not-for-profit organizations.

In fulfilling its reporting responsibilities, management has maintained internal control systems and procedures designed to provide reasonable assurance that the school district's assets are safeguarded, that transactions are executed in accordance with appropriate authorization and that the accounting records may be relied upon to properly reflect the school district's transactions. The effectiveness of the control systems is supported by the selection and training of qualified personnel, an organizational structure that provides an appropriate division of responsibility and a strong budgetary system of control.

#### The Board's Responsibility

The ultimate responsibility for the financial statements lies with the Board. The Board has reviewed and approved the financial statements.

#### **External Auditors**

The Board appoints external auditors to audit the financial statements. The external auditors have full and free access to school district records, and present their report to the Board.

#### **Declaration of Management and Board Chairperson**

To the best of our knowledge and belief, these financial statements and supporting schedules reflect, in all material respects, the financial position, revenue and expense and cash flows for the year in accordance with generally accepted accounting principles for not-for-profit organizations.

We, the undersigned, certify that the attached is a correct and true copy of the Audited Financial Statements of School District No. 72 (Campbell River) for the year ended June 30, 2006.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES	DATE SIGNED
Original Signed By George Maclagan	206 SOAK
SIGNATURE OF SUPERINTENDENT	DATE SIGNE
Original Signed By John Spry	Sent 28 2006
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED
Original Signed By Lyle Boyce	last 26/06
4 KJOSN	37000900

#### SCHOOL DISTRICT NO. 72 (Campbell River) 2005/2006 AUDITED FINANCIAL STATEMENTS

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#### **Auditors' Report**

To the Board of School Trustees of School District No. 72 (Campbell River):

We have audited the statement of financial position of School District No. 72 (Campbell River) as at June 30, 2006 and the statements of revenue and expense, changes in fund balances and cash flows for the year then ended. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the School District as at June 30, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in schedules A1 to C5 is presented for purposes of additional analysis. Such supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Meyers Novis Penny LCP

Chartered Accountants

Campbell River, British Columbia

August 18, 2006



### SCHOOL DISTRICT NO. 72 (Campbell River) STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2006

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2006	TOTAL 2005
ASSETS					
Current Assets					
Cash	9,390,739	703,475		10,094,214	9,536,596
Short Term Investments				0	0
Accounts Receivable					
Due from Province - Ministry of Education	3,181,877			3,181,877	98,855
Due from Province - Other				0	15,000
Due from LEA / Direct Funding	590,394			590,394	769,522
Other Receivables	438,964	2,070		441,034	308,672
Interfund Loans		2,633,174	472,209		
Inventories				0	0
Prepaid Expenses	16,279			16,279	0
<del></del>	13,618,253	3,338,719	472,209	14,323,798	10,728,645
Investments				0	0
Equity Investments				0	0
Capital Assets - Net			76,280,474	76,280,474	74,714,080
TOTAL ASSETS	13,618,253	3,338,719	76,752,683	90,604,272	85,442,725
LIABILITIES AND FUND BALANCES					
Current Liabilities					
Bank Overdraft				0	0
Accounts Payable and Accrued Liabilities					
Due to Province - Ministry of Education				0	0
Due to Province - Other				0	0
Other	5,369,793			5,369,793	2,726,601
Bank Loans			1,000,000	1,000,000	2,000,000
Interfund Loans	3,105,383				•
Other Current Liabilities				0	0
	8,475,176	. 0	1,000,000	6,369,793	4,726,601
Deferred Contributions					
Ministry of Education	141,927	1,904,763	(664,799)	1,381,891	2,299,075
Province - Other	ŕ			0	0
Other		1,433,956		1,433,956	1,298,987
Accrued Employee Future Benefits	1,250,845			1,250,845	1,186,961
Deferred Capital Contributions			56,506,293	56,506,293	56,495,767
Bank Loans				0	0
Capital Lease Obligations				0	0
Other Long Term Liabilities				0	0
TOTAL LIABILITIES	9,867,948	3,338,719	56,841,494	66,942,778	66,007,391
Fund Balances					
Invested in Capital Assets			19,637,026	19,637,026	16,270,909
Endowment			• •	0	0
Internally Restricted	1,948,792		274,163	2,222,955	1,748,693
Unrestricted	1,801,513			1,801,513	1,415,732
Unfunded Accrued Employee Future Benefits	.,=0.,0.0			,,	.,,
and Vacation Pay				0	0
TOTAL FUND BALANCES	3,750,305	0	19,911,189	23,661,494	19,435,334
TOTAL LIABILITIES AND FUND BALANCE		3,338,719	76,752,683	90,604,272	85,442,725
IOTAL LIABILITIES AND FUND BALANCE	<b>S</b> 13,618,253	0,000,718	10,102,000	VV,VV+,C/C	00,772,720

#### SCHOOL DISTRICT NO. 72 (Campbell River) STATEMENT OF REVENUE AND EXPENSE YEAR ENDED JUNE 30, 2006

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2006	TOTAL 2005
REVENUE					40.050.070
Provincial Grants - Ministry of Education	47,193,801	3,468,243	•	50,662,044	46,850,870
Provincial Grants - Other	232,559			232,559	296,000
Federal Grants	139,775	19,316		159,091	90,698
Other Revenue	2,973,303	1,752,085		4,725,388	3,823,406
Rentals and Leases	149,245			149,245	140,249
Investment Income	273,000		40,810	313,810	198,955
Gain (Loss) on Equity Investment				0	
Amortization of Deferred Capital Contributions			2,443,615	2,443,615	2,509,260
Gain (Loss) on Disposal of Capital Assets			438,749	438,749	54,408
CREE (LOSS) OF DIOPOSIC OF DEPTISE	50,961,683	5,239,644	2,923,174	59,124,501	53,963,846
EXPENSE Salaries		100 110		21 422 254	20.569.607
Salaries	21,291,842	130,412		21,422,254	20,569,607
Teachers	3.035,779			3,035,779	2,795,160
Principals and Vice Principals	4,005,083			4,005,083	3,456,282
Educational Assistants	5,877,663	5,704		5,883,367	5,641,131
Support Staff	968,346	14,984		983,330	836,117
Other Professionals	1.007,565	15,708		1,023,273	901,062
Substitutes	36,186,278	166,808	0	36,353,086	34,199,359
Control Deposits	7.085,488	31,650		7,117,138	6,803,872
Employee Benefits	6.512,882	2,040,741		8,553,623	6,696,664
Services and Supplies Amortization of Capital Assets	<del>-,-</del> ,	, .	2,874,494	2,874,494	2,920,116
				0	0
Write-off/down of Buildings and Sites	49,784,648	2,239,199	2,874,494	54,898,341	50,620,011
NET REVENUE (EXPENSE)	1,177,035	3,000,445	48,680	4,226,160	3,343,835

#### SCHOOL DISTRICT NO. 72 (Campbell River) STATEMENT OF CHANGES IN FUND BALANCES YEAR ENDED JUNE 30, 2006

·	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2006	TOTAL 2005
FUND BALANCES, BEGINNING OF YEAR	2,758,270	0	16,677,064	19,435,334	16,091,499
Changes in Accounting Policies/					
Prior Period Adjustments					
Accrued Employee Future Benefits				0	0
Accrued Vacation Pay				0	0
Accumulated Amortization of Capital Assets				0	0
Transfer Land Capital Reserve to Deferred Cont				0	0
Transfer Capital Reserve to Deferred Contribution	ons			0	0
School-Generated Funds				0	0
Related Entities				0	0
FUND BALANCES, BEGINNING OF YEAR,	2,758,270	0	16,677,064	19,435,334	16,091,499
AS RESTATED -					
Changes for the Year					
Net Revenue (Expense) for the Year Interfund Transfers	1,177,035	3,000,445	48,680	4,226,160	3,343,835
Capital Assets Purchased		(3,000,445)	3,000,445	0	0
Local Capital	(185,000)		185,000	0	0
Other				0	0
Direct Increases in Fund Balances					
Endowment Contributions				0	0
Site Purchases				0	. 0
Comprehensive Income (Loss)				О	0
Net Changes for the Year	992,035	0	3,234,125	4,226,160	3,343,835
FUND BALANCES, END OF YEAR	3,750,305	0	19,911,189	23,661,494	19,435,334

## SCHOOL DISTRICT NO. 72 (Campbell River) STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2006

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2006	TOTAL 2005
CASH PROVIDED BY (USED FOR)					
OPERATIONS				4 000 400	3.343,835
Net Revenue (Expense) for the Year	1,177,035	3,000,445	48,680	4,226,160	3,343,633
Changes In Non-Cash Working Capital					
Decrease (Increase)				(0.001.059)	(649,670)
Accounts Receivable	(3,113,344)	(1,630)	93,721	(3,021,253)	(049,070)
Interfund Loans	(35,433)	(217,023)	252,456	0	0
Inventories				0	0
Prepaid Expenses	(16,279)			(16,279)	U
Increase (Decrease)					0
Allowance for Doubtful Accounts				0	=
Accounts Payable/Accrued Liabilities	2,670,191	(27,000)		2,643,191	201,501 0
Other Current Liabilities				0	
Deferred Contributions	(25,534)	267,751		242,217	(156,387)
Accrued Employee Future Benefits	63,884			63,884	1,186,961 0
Other Long Term Liabilities				0	(54,408)
Loss (Gain) on Disposal of Capital Assets			(438,749)	(438,749)	(54,406)
Items Not Involving Cash					0.000.116
Amortization of Capital Assets			2,874,494	2,874,494	2,920,116
Amortization of Deferred Capital Contribution	s		(2,443,615)	(2,443,615)	(2,509,260)
Accounting Change - Accrued EFB				0	(1,109,546) 0
Accounting Change - Accrued Vacation Pay				0	0
Write-off/down of Buildings and Sites				0	0
Comprehensive Income (Loss)				0	0
Interfund Transfers	(185,000)	(3,000,445)	3,185,445	0	3,173,142
	535,520	22,098	3,572,432	4,130,050	3,173,142
FINANCING			4 000 000	1,000,000	2,000,000
Bank Loan Received			1,000,000	•	2,000,000
Bank Loan Paid			(2,000,000)	(2,000,000) 0	0
Endowment Contributions			705.014	785,814	390,109
Increase (Decrease) Deferred Contributions - Cap	ital		785,814	2,035,421	250,000
Proceeds from Disposal of Capital Assets			2,035,421	(1,526,566)	(2,134,902)
MEd Restricted Portion of Proceeds on Disposal			(1,526,566)	294,669	505,207
<del></del>	0	0	294,669	294,009	000,20
INVESTING				0	0
Capital Assets Purchased - Operating			(2 000 445)	(3,000,445)	(1,894,104)
Capital Assets Purchased - Special Purpose			(3,000,445) (81,769)	(81,769)	(137,563)
Capital Assets Purchased - Local Capital			(81,769) (784,887)	(784,887)	(,,
Loc Cap - WIP Purchase			(704,007)	0	0
Decrease (Increase) in Investments		•		0	0
Decrease (Increase) in Equity Investments			(3,867,101)	(3,867,101)	(2,031,667)
	0	0			1,646,682
Net Increase (Decrease) in Cash	535,520	22,098	0	557,618	1,0-10,002

## SCHOOL DISTRICT NO. 72 (Campbell River) STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2006

#### Statement 4.2

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2006	TOTAL 2005
NET INCREASE (DECREASE) IN CASH	535,520	22,098	0	557,618	1,646,682
Net Cash, Beginning of Year	8,855,219	681,377	0	9,536,596	7,889,914
Changes in Accounting Policies/ Prior Period Adjustments					
Net Cash, Beginning of Year, as Restated	8,855,219	681,377	0	9,536,596	7,889,914
NET CASH, END OF YEAR	9,390,739	703,475	0	10,094,214	9,536,596
Cash Short Term Investments Bank Overdraft	9,390,739	703,475		10,094,214 0 0	9,536,596 0 0
NET CASH, END OF YEAR	9,390,739	703,475	0	10,094,214	9,536,596

#### NOTE 1 AUTHORITY AND PURPOSE

The School District operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of School Trustees of School District No. 72 (Campbell River)", and operates as "School District No. 72 (Campbell River)." A board of school trustees (Board) elected for a three-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. The School District is exempt from tax.

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements were prepared in accordance with Canadian Generally Accepted Accounting Principles (GAAP) for not-for-profit organizations (except as disclosed in Note 2(b) and 13). These principles are consistent with those used in prior years except as disclosed as a change in accounting policy.

The deferral method of accounting for contributions, which includes government grants, is used. Results are reported in the operating fund, special purpose funds and capital fund. Revenues and expenses are recorded on a gross and accrual basis.

Statement 2 (Statement of Revenue and Expense), Statement 3 (Statement of Changes in Fund Balances) and Statement 4 (Statement of Cash Flows) present annual results of each fund, changes in fund balances and cash flows for the year. Statement 1 (Statement of Financial Position) presents the assets, liabilities and fund balances. Interfund transfers and loans are recognized in each fund and eliminated in the consolidated totals.

a) Fund Accounting Fund accounting procedures recognize external restrictions on the use of contributions by governments or other granting agencies, and appropriations or other internal restrictions by the Board. While separate accounts are maintained for each fund, for financial reporting

purposes, funds with similar characteristics are grouped together:

- Operating fund reports assets, liabilities, revenues and expenses for general operations.
- Special purpose funds report assets, liabilities, revenues and expenses for:
   Contributions restricted in use by the School Act or Ministry of Education.
  - O Contributions restricted in use by other external bodies.
  - o Endowment funds.
  - o Funds collected and used at the school level (i.e. school-generated funds).
- Capital fund reports assets, liabilities, revenues and expenses for capital.
   Contributions of other funds used for capital purposes are transferred to the capital fund.

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Continued)

b) Prepaid Expenses

Materials and supplies held in central stores for use within the district are included as a prepaid expense and stated at acquisition cost.

#### c) Capital Assets

The following criteria apply:

- Capital assets acquired or constructed are recorded at cost. Donated capital assets are recorded at their fair market value on the date of donation.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Sites and buildings that no longer contribute to the ability of the district to provide services are written-down to residual value.
- Buildings that are demolished or destroyed are written-off.
- Work-in-progress is not amortized until after the asset has been completed or put into use.
- Amortization is recorded on a straight-line basis over the estimated useful life of the asset and commences the year following acquisition. Estimated useful life is as follows:

Buildings 40 years
Furniture & Equipment 10 years
Vehicles 10 years
Computer Hardware 5 years

#### d) Revenue Recognition

Unrestricted operating government grants, are recognized when service are provided. Such grants, if contributed for a future period, are deferred and reported as deferred contributions until that future period. Other unrestricted revenue, including tuition fees and sales of services/products are reported as revenue when services are provided or products delivered.

Externally restricted contributions, grants, and donations are reported as revenue depending on the nature of restrictions imposed on the use of the funds by the contributors:

- Non-capital contributions for specific purposes are recorded as deferred contributions and recognized as revenue in the year related expenses are incurred.
- Contributions restricted for capital purposes are recorded as deferred contributions until the amount is invested in capital assets.
  - o If the capital asset is a site, the amount invested is recorded as a direct increase to net assets invested in capital assets.
  - o If the capital asset is not a site, the amount invested is recorded as a deferred capital contribution and amortized over the useful life of the asset. Amortization commences in the year following acquisition.
  - O Donated capital assets are recorded at fair market value and treated as a deferred capital contribution.
- Endowment contributions and matching contributions are reported as direct increases to net assets held as endowment principal.

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Continued)

Investment income earned on endowment principal is recognized as a direct increase
to net assets (endowment) to the extent required or agreed by donors. The remaining
investment income earned on endowment principal is recorded as a deferred
contribution and recognized as revenue in the year related expenses are incurred.

#### e) Expenditures

Categories of Salaries

- o Principals, Vice Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

#### Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to regular programs.
- O Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- o Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- o Supplies and services are allocated based on actual identification of program.

#### f) Financial Instruments

Financial instruments consist of cash, accounts receivable, accounts payable, bank loan, accrued liabilities and other current liabilities. Unless otherwise noted, it is management's opinion that the School District is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

#### g) Use of Estimates

Preparation of financial statements requires management to make estimates and assumptions that impact reported amounts for assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the impairment of assets, rates for amortization, employee incentive bonuses and estimated employee future benefits. Actual results could differ from those estimates.

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Continued)

#### h) Employee Future Benefits

The School District provides certain post-employment benefits including accumulated sick pay and retirement allowance for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs under employee future benefit plans. The future benefits cost is actuarially determined using the projected unit credit method pro-rata on service and using management's best estimate of expected salary escalation, termination and retirement rates and mortality. The discount rate used to measure obligations is based on market rates at the measurement date.

The excess of cumulative unrecognized actuarial gains (losses) over 10 percent of the accrued benefit obligation is amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan. The EARSL for employees of the School District is 11.1.

For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 has been adopted for all periods subsequent to July 1, 2004.

#### NOTE 3 ACCOUNTS RECEIVABLE - OTHER RECEIVABLES

		2006	2005	
Due from Federal Government		8,167	\$ 146,911	
Due from Other School Districts Due from North Island College		9,999 2,283	2,565 32,712	
Due from Simon Fraser University		6,679	9,116 0	
Due from Royal Bank Due from CRDTA		0,868 9,525	0	
Due from CUPE		0,252	0	
Other	4	3,261	117,368	
	\$ 43	8,964	\$ 308,672	<b>ATT</b>

#### NOTE 4 CAPITAL ASSETS

		2006		2005
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Sites Buildings Furniture & Equipment	\$ 8,270,011 105,762,779 5,800,356	\$ - (40,056,651) (3,869,486)	\$ 8,270,011 65,706,128 1,930,870	\$ 7,344,437 60,503,984 2,398,203
Vehicles	748,390	(428,816)	319,574	235,678
Computer Hardware Work in Progress	67,296 	(13,405)	53,891 	38,835 4,192,943
	\$120,648,832	\$(44,368,358)	\$76,280,474	\$74,714,080

The Campbellton Elementary school site is currently for sale. The historical cost for the land is \$132,857.79 and building accumulated amortization is \$344,699.

#### NOTE 5 DISPOSAL OF SITES AND BUILDINGS

The Continuing Education, Sayward and Squirrel Cove properties were disposed of in fiscal year 2006 in the amount of \$2,035,421. A net gain of \$438,749 was recorded as capital revenue.

#### NOTE 6 CAPITAL BANK LOANS PAYABLE

The following loans approved under Section 144 of the School Act are outstanding:

Approval Date	Amount Authorized	Interest Rate	Term of Years	Amount Borrowed	Amount Paid	Balance O/S
June 29, 2004	3,000,000	0.5 %	3	3,000,000	2,000,000	1,000,000
,		below				
		prime				

The above loan is a demand loan secured by the assets of School District 72.

#### NOTE 7 EMPLOYEE FUTURE BENEFITS

The accrued benefit obligation for employee future benefits is not funded as funding is provided when the benefits are paid. Accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits. The portion of these benefits that have not been provided for is identified as Unfunded Accrued Employee Future Benefits and Vacation Pay on Statement 1 (Statement of Financial Position).

The period of amortization is equal to the expected average remaining service lifetime (EARSL) of active employees.

ctive employees.		2006		2005
Reconciliation of Accrued Benefit Obligation Accrued Benefit Obligation – April 1 (2005 – July 1) Service Cost Interest Cost Benefit Payments Actuarial (Gain)/Loss Accrued Benefit Obligation – March 31	\$	1,174,626 93,946 67,170 (91,400) 14,830 1,259,172	\$ \$	1,109,544 89,686 66,321 (78,590) (12,335) 1,174,626
Reconciliation of Funded Status at End of Fiscal	Yea	r		
Accrued Benefit Obligation – March 31	\$	1,259,172	\$	1,174,626
Market Value of Plan Assets – March 31 Funded Status - Surplus/(Deficit)		(1,259,172)		(1,174,626)
Employer Contributions After Measurement Date		5,832		
Unamortized Net Actuarial (Gain)/Loss		2,495		(12,335)
Accrued Benefit Asset/(Liability) - June 30	<u>\$</u>	(1,250,845)	\$	(1,186,961)
Components of Net Benefit Expense				
<del>-</del>	\$	93,946	\$	89,686
Service Cost	Ψ	67,170	~	66,321
Interest Cost Amortization of Net Actuarial (Gain)/Loss		07,270		- · <b>,</b> · · · ·
Net Benefit Expense (Income)	\$	161,116	\$	156,007
Not Beliefit Expense (Income)	<del>sindustamental</del>	<u> </u>	***************************************	

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

Discount Rate - April 1 (2005 - July 1)	5.50%		5.75%	
Discount Rate – March 31	5,25%		5.50%	
Salary Growth – April 1 (2005 – July 1)	3.25% +	seniority	3.25% +	seniority
	3.25% +		3.25% +	
Salary Growth – March 31		Somoring	11.1	
EARSL	11.1		11.1	

#### NOTE8 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trusteed pension plans. The boards of trustees for these plans represent plan members and employers and are responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are defined. The Teachers' Pension Plan has about 45,000 active members from school districts, and approximately 23,000 retired members from school districts. The Municipal Plan has about 130,000 active members, of which approximately 20,000 are from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The most recent valuation of the Teachers' Plan as at December 31, 2002 indicated a \$382 million unfunded liability for basic pension benefits. The next valuation will be as at December 31, 2005 with results available in 2006. The most recent valuation for the Municipal Pension Plan as at December 31, 2003 indicated an unfunded liability of \$789 million for basic pension benefits. The next valuation will be as at December 31, 2006 with results available in 2007. The actuary does not attribute portions of the unfunded liability to individual employers. For the year ended June 30, 2005, the School District No. 72 (Campbell River) paid \$3,417,434 for employer contributions to these plans. The School District No. 72 (Campbell River) paid \$3,309,845 for employer contributions to these plans for the year ended June 30, 2006.

#### NOTE9 OPERATING FUND BALANCE - END OF YEAR

Internally Restricted (appropriated) by Board for:

Professional Development	\$ 463,269	
School Supply Accounts	295,232	
Implementation Training	225,000	
Learning Resources	225,000	
Aboriginal Programs	120,291	
Instructional Equipment Support	100,000	
French Immersion Support	20,000	
Computers for Teachers in the Workplace	175,000	
Board Instructional Support	175,000	
Technology	150,000	
Subtotal Internally Restricted	•	\$1,948,792
Unrestricted Operating Surplus		1,801,513
Total Available for Future Operations		\$3,750,305

#### NOTE 10 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds are reported on Statement 3 (Statement of Changes in Fund Balances). For the year ended June 30, 2006, transfers were as follows:

- A transfer in the amount of \$185,000 was made from the operating fund to the capital fund for the purchase of capital assets.
- A transfer in the amount of \$3,000,445 was made from the special purpose fund to the capital fund for the purchase of capital assets.

#### NOTE 11 RELATED PARTY TRANSACTIONS

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are generally considered to be in the normal course of operations and are recorded at the exchange amount.

#### NOTE 12 COMPARITIVE AMOUNTS

Certain comparative figures have been reclassified to conform with current year presentation. The restatement moved \$1,810,246 from Ministry of Education Restricted Capital deferred contributions to Other Provincial deferred capital contributions.

#### NOTE 13 BUDGET FIGURES

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 1, 2006.

#### NOTE 14 ECONOMIC DEPENDENCE

Operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared under the assumption that the School District operates as a "going concern".

# SCHOOL DISTRICT NO. 72 (Campbell River) OPERATING FUND SURPLUS (DEFICIT) YEAR ENDED JUNE 30, 2006

YEAR END	ED 30MC 30, 2000		
	2006	2006 AMENDED ANNUAL	2005
	ACTUAL	BUDGET	ACTUAL
REVENUE	47 409 001	44,180,167	44,161,752
Provincial Grants - Ministry of Education	47,193,801 232,559	296,000	296,000
Provincial Grants - Other	139,775	121,774	90,698
Federal Grants	2,973,303	2,844,103	2,328,009
Other Revenue	149,245	126,268	140,249
Rentals and Leases	273,000	220,000	195,410
Investment Income	50,961,683	47,788,312	47,212,118
	30,001,000	,	
EXPENSE			
Salaries			
Teachers	21,291,842	19,973,456	20,367,352
Principals and Vice Principals	3,035,779	2,935,302	2,795,160
Educational Assistants	4,005,083	3,704,415	3,456,282
Support Staff	5,877,663	5,258,443	5,641,131 799,337
Other Professionals	968,346	943,427	900,360
Substitutes	1,007,565	884,373	
	36,186,278	33,699,416	33,959,622 6,767,668
Employee Benefits	7,085,488	7,216,584	5,032,577
Services and Supplies	6,512,882	7,822,011	45,759,867
	49,784,648	48,738,011	45,759,607
NET REVENUE (EXPENSE), FOR THE YEAR	1,177,035	(949,699)	1,452,251
INTERFUND TRANSFERS		0	0
Capital Assets Purchased	0	(185,000)	(185,000)
Local Capital	(185,000) 0	(183,000)	353,928
Other	U	v	
OTHER ADJUSTMENTS TO OPERATING FUND BALANCE			
Reduce Unfunded Employee Future Benefits			(1,109,544)
and Vacation Pay			
Comprehensive Income (Loss)	0	0	0
		4 494 600	
BUDGETED ALLOCATION OF SURPLUS (DEFICIT)		1,134,699	
SURPLUS (DEFICIT), FOR THE YEAR	992,035	0	511,635
SURPLUS (DEFICIT), BEGINNING OF YEAR	2,758,270		2,246,635
Changes in Accounting Policies/			
Prior Period Adjustments	2,758,270		2,246,635
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED		<u></u>	
SURPLUS (DEFICIT), END OF YEAR			0.750.070
(Section 156 (12) of School Act)	3,750,305	-	2,758,270
SURPLUS (DEFICIT), END OF YEAR	4 040 700		
Internally Restricted	1,948,792		
Unrestricted	1,801,513		
	3,750,305	•	

# SCHOOL DISTRICT NO. 72 (Campbell River) OPERATING FUND COMPARATIVE SCHEDULE OF REVENUE BY SOURCE YEAR ENDED JUNE 30, 2006

	2006 ACTUAL	2006 AMENDED ANNUAL BUDGET	2005 ACTUAL
PROVINCIAL GRANTS - MINISTRY OF EDUCATION	ACTUAL		AUTUAL
Operating Grant, Ministry of Education	44,394,722	44,278,294	44,638,312
Other Ministry of Education Grants			
GAAP Implementation Funding	386,631	386,631	552,527
Reduction for Local Education Agreements	(1,475,848)	(1,435,534)	(1,435,534)
Pay Equity	75,322	75,322	75,322
Ready Set Learn/Accountability Contract Review	40,000	40,000	39,750
Incentive/TOC Reimb/Grid Harm	2,874,319		
Audit Adjustments/Debt Services Recovery	653	15,481	105,999
Strike Savings/Class Composition Grant	898,002	819,973	
Ab Ed Imp/BCRC/ALRC Grant			185,376
	47,193,801	44,180,167	44,161,752
PROVINCIAL GRANTS - OTHER	232,559	296,000	296,000
FEDERAL GRANTS	139,775	121,774	90,698
OTHER REVENUE			
Other School District/Education Authorities	712,304	619,632	754,458
Summer School Fees	28,000	29,158	37,925
Continuing Education	0	20,000	20,000
Offshore Tuition Fees	576,474	585,590	63,529
LEA/Direct Funding from First Nations	1,475,849	1,435,534	1,435,534
Miscellaneous			
Legacies Now		15,000	
Secondment Reimbursement from Ministry	142,138	138,992	
Transcripts/SBO Misc Revenue	38,538	197	16,563
	2,973,303	2,844,103	2,328,009
RENTALS AND LEASES	149,245	126,268	140,249
INVESTMENT INCOME	273,000	220,000	195,410
TOTAL OPERATING REVENUE	50,961,683	47,788,312	47,212,118

#### Schedule A3

# SCHOOL DISTRICT NO. 72 (Campbell River) OPERATING FUND COMPARATIVE SCHEDULE OF EXPENSE BY OBJECT YEAR ENDED JUNE 30, 2006

	2006	2006 AMENDED ANNUAL	2005
	ACTUAL	BUDGET	ACTUAL
SALARIES			
Teachers	21,291,842	19,973,456	20,367,352
Principals and Vice Principals	3,035,779	2,935,302	2,795,160
Educational Assistants	4,005,083	3,704,415	3,456,282
Support Staff	5,877,663	5,258,443	5,641,131
Other Professionals	968,346	943,427	799,337
Substitutes	1,007,565	884,373	900,360
	36,186,278	33,699,416	33,959,622
EMPLOYEE BENEFITS	7,085,488	7,216,584	6,767,668
Total Salaries and Benefits	43,271,766	40,916,000	40,727,290
SERVICES AND SUPPLIES			
Services	475,988	867,087	892,130
Student Transportation	20,347	43,300	21,514
Professional Development and Travel	532,626	916,537	529,996
Rentals and Leases	188,898	208,668	181,568
Dues and Fees	42,696	43,436	44,210
Insurance	105,698	120,000	110,896
Interest	729	0	721
Supplies	3,921,564	4,411,062	2,115,085
Bad Debts	0	0	0
Utilities	1,224,336	1,211,921	1,136,457
Total Services and Supplies	6,512,882	7,822,011	5,032,577
TOTAL OPERATING EXPENSE	49,784,648	48,738,011	45,759,867

# SCHOOL DISTRICT NO. 72 (Campbell River) OPERATING FUND EXPENSE BY FUNCTION AND PROGRAM YEAR ENDED JUNE 30, 2006

Schedule A4.1

	TEACHERS	PRINCIPALS AND VICE PRINCIPALS SAI ARIES	EDUCATIONAL ASSISTANTS SAI ABIES	SUPPORT STAFF SAI ABIES	OTHER PROFESSIONALS SALARIES	SUBSTITUTES SALARIES	TOTAL
	The second secon					.#i	The state of the s
1 INSTRUCTION	1117						(
1.02 Regular Instruction	16,754,753	810,088	274,952	009'09G	20,878	55	19,388,198
1.03 Career Programs	259,790				and the state of t	1,116	260,906
1.07 Library Services	485,992			219,182	81,563		786,737
1.08 Counselling	570,872			77,540		1,549	649,961
1.10 Special Education	2,502,717	81,691	3,374,311	84,140		17,656	6,080,515
1,30 English as a Second Language	416,235	A TANAH SA T		Commence of the Commence of th		533	416,768
1.31 Aboriginal Education	272,379	99,310	355,820	15,547		4,551	737,607
1.41 School Administration	A THE PARTY OF THE	2,023,029		565,470		The state of the s	2,588,499
1.60 Summer School	29,104			583			29,693
1.61 Continuing Education							0
1,62 Off Shore Students	The second control of						o
1.64 Other							0
1.65 Consell Scolaire Francophone							0
Total Function 1	21,291,842	3,004,118	4,005,083	1,523,068	102,441	992,292	30,918,844
						E CONTRACTOR CONTRACTO	
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration	enalest, occupated in transfer energy and a transfer energy and a transfer energy and the second of			36,137	Çq		321,833
4.40 School District Governance							60,562
4.41 Business Administration		31,661		230,619	351,354	15,273	628,907
4.65 Conseil Scolaire Francophone				,			0
Total Function 4	0	31,661	O	266,756	6 697,612	15,273	1,011,302
	THE TAX PARTY OF THE PARTY OF T						
5 OPERATIONS AND MAINTENANCE	afrair o trons for consumo a manuscamente o monte o que como arten anten ou consum	and the second s		A CONTRACTOR CONTRACTO	Control of the contro		
5.41 Operations and Maintenance Administration				69,191	1 69,825		139,016
5.50 Maintenance Operations	THE PROPERTY OF THE LABOR OF THE WASHINGTON TO THE STREET, AND THE STREET,			3,091,359	68,602	The second section of the second seco	3,159,961
5.52 Maintenance of Grounds				285,600	0		285,600
5.56 Utilities	NO. AN AND DELLE SERVICE CONTRACTOR SERVICES CONTRACTORS OF THE SERVICES CONTRACTORS.	American per properties and representations and the second				\$40 P. Communication of the Co	0
5.65 Conseil Scolaire Francophone	of the five factor and and of content of and content of a final orbital and communications.					Proceedings of the Control of the Co	•
Total Function 5		0	0	3,446,150	138,427	0	3.584.577
7 TRANSPORTATION AND HOUSING	and processment (Appropriate property) (Appropriate processes (Appro						
7.41 Transportation and Housing Administration							0
7.65 Consell Scolaire Francophone			PARTY OF THE PARTY		The state of the s		0
7.70 Student Transportation	The first of the first of the contract of the contract of the first of	A TOTAL CALL CALL CALL CALL CALL CALL CALL C		641,689	39 29,866	9	671.555
7.73 Housing							0
Total Function 7	The state of the s	0	0	641,689	39 29,866	0	671,555
9 DEBT SERVICES (OPERATING)							
9.92 Interest on Bank Loans		The state of the section of the sect					
9.94 Interest on Temporary Borrowing	Petrol to demand commence of the state of th			THE REAL PROPERTY AND ADDRESS OF THE PARTY AND			0
Total Function 9							O
ALA MARTINIA					0	0	0
TOTAL FUNCTIONS 1 · 9	21.291.842	3 035 770	COU TOUR DOOR			A CONTRACTOR OF THE PERSON NAMED IN CONT	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
			4,005,083	699/7/863	63 968,346	6 1,007,565	36.186.278

# SCHOOL DISTRICT NO. 72 (Campbell River) OPERATING FUND EXPENSE BY FUNCTION AND PROGRAM YEAR ENDED JUNE 30, 2006

	TOTAL	EMPLOYEE	SALARIES	SERVICES AND SLIPPLIES	ACTIAL	AMENDED ANNUAL RIDGET	ACTUAL
	A THE PROPERTY OF THE PROPERTY						
1 INSTRUCTION	19.388.158	3.819.141	23.207.299	1,499,441	24,706,740	24,401,717	23,197,270
1.02 Regulal Insuducion	260,906	53,322	314,228	19,934	334,162	414,993	408,790
1.05 Cateer Programs 1.07 I threw Sanifree	786,737	148,986	935,723	857,844	1,793,567	2,035,148	1,415,019
1.07 Library Corrects 1.08 Counselling	649,961	114,787	764,748		764,748	716,247	683,863
1 to Special Education	6,060,515	1,214,876	7,275,391	158,740	7,434,131	7,159,763	6,680,728
130 Foolish as a Second Language	416,768	74,678	491,446	10,280	501,726	446,327	447,500
1.31 Aborional Education	737,607	135,163	872,770	124,429	997,199	1,343,743	891,392
1.41 School Administration	2,588,499	450,293	3,038,792	239,892	3,278,684	3,276,669	3,241,879
1.60 Summer School	29,693	5,190	34,883	1,413	36,296	41,635	34,672
1.61 Continuing Education	0		0		0	0	0
1.62 Off Shore Students	0		0		0	0	0
1.64 Other	0		0		0	0	0
1.65 Conseil Scolaire Francophone	0		0		0	0	0
Total Function 1	30,918,844	6,016,436	36,935,280	2,911,973	39,847,253	39,836,242	37,001,113
A DISTRICT A PRIMING TO A TION			***************************************			-	
4 DOUBLING MUNICIPATION 4 11 Educational Administration	321,833	65,138	386,971	88,548	475,519	469,530	375,757
4 40 School District Governance	60,562	679	61,141	98,555	159,698	159,187	128,786
4.41 Business Administration	628,907	105,002	733,909	353,011	1,086,920	1,025,517	949,633
4.65 Conseil Scolaire Francophone	0		0		0	0	0
Total Function 4	1,011,302	170,719	1,182,021	540,114	1,722,135	1,654,234	1,454,176
5 OPERATIONS AND MAINTENANCE	The control of the state of the		HIMMA IN MANAGE SAMMED IN THE SHARES OF		The second secon	A STATE OF THE STA	
5.41 Operations and Maintenance Administration	139,016	27,634	***************************************		259,802	285,698	236,045
5.50 Maintenance Operations	3,159,961	869,538	o	7	5,047,584	4,310,810	4,272,034
5.52 Maintenance of Grounds	285,600	57,375	342,97	t of table Determined a table of a table	414,604	418,156	510,382
5.56 Utilities		H 1974 I I I I I I I I I I I I I I I I I I I	0	1,287,216	1,287,216	1,211,921	1,199,687
5.65 Conseil Scolaire Francophone	0	-			0	0	0
Total Function 5	3,584,577	754,547	4,339,124	2,670,082	7,009,206	6,226,585	6,218,148
7 TRANSPORTATION AND HOUSING		OLE THE RESIDENCE OF THE SECOND SECON				The second secon	TOTAL TO COME BOOK AND
7.41 Transportation and Housing Administration		Photo Commission (Commission Commission Comm	0	2,419	2,419	0	2,419
7.65 Consell Scolaire Francophone	O	Andreas I control and a second	0	The second secon	0	0	0
7.70 Student Transportation	671,555	143,786	815,341	353,405	1,168,746	973,950	1,046,890
7.73 Housing	0		0		34,160	47,000	36,400
Total Function 7	671,555	143,786	815,341	369,984	1,205,325	1,020,950	1,085,709
9 DEBT SERVICES (OPERATING)	MAN (A) SPERMANNE (A) of the description of the property of th				No. of State 11 of the State 12 of the subdivide successive successive	11.00 to 10.00 to 10.	101000000000000000000000000000000000000
9.92 Interest on Bank Loans	#### 10° 100 10 10 10 10 10 10 10 10 10 10 10 10		The state of the s	728	729	0	127
9.94 Interest on Temporary Borrowing	10 100000 11 10 10 10 10 10 10 10 10 10		The second secon	0	0	0	0
Total Function 9	0	0		0 729	729	0	721
TOTAL HINCTIONS 1 - 0	00 400	PRODUCTION IN ABOUT INTERNAL PROPERTY.					
6 - 1 ANA 1 ANA 11 ANA	077,001,00	7,085,488	43,271,766	5 6,512,882	49 784 648	48 738 011	C20 D27 31

Version: 5364-9294-7265

#### Schedule A5

## SCHOOL DISTRICT NO. 72 (Campbell River) OPERATING FUND CHANGES IN DEFERRED CONTRIBUTIONS YEAR ENDED JUNE 30, 2006

BALANCE, BEGINNING OF YEAR Changes in Accounting Policies/	167,461
Prior Period Adjustments	
BALANCE, BEGINNING OF YEAR, AS RESTATED	167,461
Changes for the Year	
Increase:	
Provincial Grants - Ministry of Education	0
Provincial Grants - Other	0
Other Revenue	0
	О
Decrease:	
Allocated to Revenue	
Provincial Grants - Ministry of Education	0
Provincial Grants - Other	0
Federal Grants	0
Other Revenue	0
Rentals and Leases	0
Investment Income	0
Offshore Tuition Fees	25,534
	25,534
Net Changes for the Year	(25,534)
BALANCE, END OF YEAR	141,927

# SCHOOL DISTRICT NO. 72 (Campbell River) SPECIAL PURPOSE FUNDS SUMMARY OF CHANGES YEAR ENDED JUNE 30, 2006

OTHER GENERALED   GENERALED   FUNDS   Se5.776   Se5.776   Se5.776   Se5.776   Se5.776   Se5.776   Se6.776   Se6.77		b		SCHOOL		•
3,256,773 356,118 565,776 356,118 365,776 365,776 365,776 365,776 365,779 36,623 36,62		EDUCATION DESIGNATED	ОТНЕЯ	GENERATED FUNDS	RELATED	TOTAL
1,709,822 775,344 585,776  3,260,773 355,118  1,713,622  3,269,993 267,566  1,701,965  3,269,993 267,666  1,701,965  3,269,993 267,666  1,701,965  5,704  1,758,231 983,045  5,704  1,144  1,144  1,146,804  11,145  1	DEFERRED CONTRIBUTIONS		The state of the s			
ants - Ministry of Education 3,256,773 355,116 ants - Ministry of Education 18 ants - Other 19	DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	1,709,828	775,364	585,776	0	3,070,968
ants - Ministry of Education 3.280,773 385,116 ants - Ministry of Education 3.280,773 385,116 ants - Other - Other ants - Other -	Add: Contributions Received			and the state of t		11 College State College State
ants - Other 15 cm  15	Provincial Grants - Ministry of Education	3,250,773	355,118		And the state of t	1,68,609,6
19,000 19	Provincial Grants - Other			100		0000
Leases Le	Federal Grants		19,000			DOD'S
Content	Other Revenue		64,624	1,713,632	And the second s	007,011,1
17.758.23   28.625   17.715.632   17.715.632   17.715.632   17.715.632   17.715.632   17.715.632   17.715.632   17.715.632   17.715.632   17.715.632   17.715.632   17.715.632   17.715.63231   19.81.62   17.715.632   17.715.632   17.715.632   17.715.6323   17.715.632   17.715.	Rentals and Leases				The state of the s	0.
### 1789.281 475.687 1,736.282	Investment Income	67,623	36,625			104,248
### 1736.933 267.696 1,701,966  ### 1736.933 267.696 1,701,966  ### 1736.933 267.696 1,701,966  ### 1736.933 198.250 1,701,966  ### 1736.933 267.696 1,701,966  ### 1736.93  267.696 1,701,966	100 mm	3,318,396	475,367	1,713,632	0	5,507,395
### 1,758.231 \$20,000 1,70,300   ### 1,758.231 \$20,000 1,70,300   ### 1,758.231 \$20,000 1,70,300   ### 1,701,501   ### 1,701,5			The state of the s	270 + 42.	to a series	5 010 B
EVENUE AND EXPENSE  EVENUE AND EXPENSE  Ministry of Education  Other	Less: Allocated to Revenue	3,269,993	204,702	CD6,107,1		t-10,500,0
EVENUE AND EXPENSE  EVENUE AND EXPENSE  1- Ministry of Education  3,269,993  19,316  1- Other  1	Recovered	700 001	310 500			2 338 719
Color   Colo	DEFERRED CONTRIBUTIONS, END OF YEAR	1,756,231	C+0,008			
According to the control of the co	REVENUE AND EXPENSE					
cial Grants - Ministry of Education         3,269,993         198,250           cial Grants - Other         19,316         1,701,966           Favenue         50,120         1,701,966           Revenue         50,120         1,701,966           Loss) on Equily Investment         3,269,993         287,686         1,701,966           Loss) on Equily Investment         3,269,993         287,686         1,701,966           Loss) on Equily Investment         3,269,993         287,686         1,701,966           es         Facultification         1,701,966         1,701,966           es         1,701,966         1,701,966         1,701,966           Support Staff         1,144         11,144         11,144           Other Professionals         1,584         1,701,96           Support Staff         1,701,96         1,701,96           Ges and Supplies         289,548         287,686         1,701,96           ENUE (EXPENSE) BEFORE INTERFUND TRANSFERS         3,000,445         0         1,701,96           Interpretation of the Staff S				Notes to the common common common to the com		
19,316   1,701,966   1,701,9	icial Grants	3,269,993	198,250			3,468,243
Same teases						0
Pevenue   Packenue	Federal Grants		19,316			19,316
is and Leases         is and Leases           ment Income         3,286,993         267,686         1,701,98           is achers         76,205         54,207         1,701,98           eachers         76,205         5,704         11,144           Pincipals and Vice Principals         14,984         11,144         14,984           Pincipals and Vice Principals         4,564         11,144         14,383           Other Professionals         17,287         14,383         1,701,98           Support Staff         17,287         14,383         1,701,98           Substitutes         10,467         66,361         1,701,98           Substitutes         10,56,804         187,972         1,701,98           FANE (EXPENSE) BEFORE INTERFUND TRANSFERS         3,000,445         0           Interpretational Assistance         1,701,98         1,701,98           About TRANSFERS         3,000,445         0         1,701,98           Interpretational Assistance         1,701,98         1,701,98         1,701,98           Interpretational Assistance         1,701,98         1,701,98         1,701,98           Interpretational Assistance         1,701,98         1,701,98         1,701,98           Interpretation	Other Revenue		50,120			1,752,085
ment Income  Loss) on Equity Investment  Loss) on Equity Investment  Loss) on Equity Investment  secretes  eachers  Fig. 206, 993  Fig. 207  Fincipals and Vice Principals  Clocational Assistants  Subport Staff  Other Professionals  Substitutes  Loss and Supplies  FINUE (EXPENSE) BEFORE INTERFUND TRANSFERS  A 5300, 445  To (3,000, 445)  FINUE (EXPENSE)  FINUE (EXPENSE)  CLOSS) On ENVILORMENT OF TRANSFERS  FINUE (EXPENSE)  FINUE	Rentals and Leases					0
best section and Vice Principals and Vice Prin	Investment Income					0
8 eachers	Gain (Loss) on Equity Investment					0
es         Feachers         76,205         54,207           Principals and Vice Principals         5,704         5,704           Subpoort Staff         14,994         11,144           Other Professionals         4,564         11,144           Substitutes         101,467         66,361           Substitutes         17,287         14,363           Substitutes         17,287         14,363           Sea and Supplies         289,548         267,866         1,701,96           SANUE (EXPENSE) BEFORE INTERFUND TRANSFERS         3,000,445         0           Interpretable         (3,000,445)         0         0           ENUE (EXPENSE)         0         0         0		3,269,993	267,686		0	5,239,644
Ind Vice Principals  Il Assistants  aff  aff  assignals  sessionals  to file  to fil	EXPENSE				-	
Ind Vice Principals  Il Assistants  aff  aff  assionals  to file  to piles  PENSE) BEFORE INTERFUND TRANSFERS  Purchased  (3,000,445)  (9,004  PENSE)  PENSE)  PENSE  PENS	Salaries					
and Vice Principals  Il Assistants  aff  assionals  ssionals  4,564  11,144  10,467  66,361  11,146  11,701,90  11	- 1	76,205	54,207			130,412
aff	Principals and Vice Principals					0
Sesionals 14,984 11,114	Educational Assistants		- 1			0
14,984  1,1914  4,564  11,114  10,1457  (8,554  11,701,98  150,804  1,701,98  1,701,98  PENSE) BEFORE INTERFUND TRANSFERS  1,000,445  (3,000,445)  (3,000,445)  (9,000,445)  (1,000,445)  (1,000,445)  (1,000,445)  (1,000,445)  (1,000,445)  (1,000,445)  (1,000,445)  (1,000,445)  (1,000,445)  (1,000,445)  (1,000,445)  (1,000,445)	Support Staff	5,704	-			5,704
11,144   11,144   11,144   11,144   11,145   65.351   101.457   65.351   101.457   65.351   101.457   14,363   1,701.38   150,804   187,972   1,701.38   150,804   187,972   1,701.38   1	Other Professionals	14,984				14,984
101,467   66,361	Substitutes	4,564	11,144	THE CONTRACT OF THE CONTRACT O	and the contract of the fields	15,708
17,287   14,363   1,701,363   1,001,364   187,372   1,701,363   1,701,364   187,372   1,701,364   187,372   1,701,364   1,70		101,457	85,351		0	166,908
150,804 187,972 1,701,904  PENSE) BEFORE INTERFUND TRANSFERS 3,000,445 0 1.701,80  SFERS  Purchased (3,000,445) 0 0 0	Employee Benefits	17,287	Cristal Andrews Colonial Street Colonial Stree		The state of the s	31,650
269,548 267,688 1,701,98  PENSE) BEFORE INTERFUND TRANSFERS 3,000,446 0  Purchased (3,000,445) 0  PENSE) 0 0	Services and Supplies	150,804			***************************************	2,040,741
PENSE) BEFORE INTERFUND TRANSFERS 3,000,446 0  SFERS  Purchased (3,000,446) 0  (PENSE) 0 0	in de de la company de la comp				0	2,239,199
Purchased (3,000,445) (3,000,445) (2,000,445) (3,000,445) (3,000,445) (2,000,445) (3,000,445) (3,000,445) (3,000,445) (4,000,445) (4,000,445) (5,000,4	NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSF		0			3,000,445
Purchased (3,000,445) 0 (2,000,445) 0 0	NTEDERMS TO ANOTECDS					
(3,000,445) 0 0	Capital Assets Purchased	(3.000.445)				(3 000 645)
(3,000,445) 0 0	Other	The second control of	-			
PENSE)		(3,000,445)			0	(3,000,445)
	NET REVENUE (EXPENSE)	0				

Schedule B2

# SCHOOL DISTRICT NO. 72 (Campbell River) SPECIAL PURPOSE FUNDS CHANGES IN MINISTRY OF EDUCATION DESIGNATED SPECIAL PURPOSE FUNDS YEAR ENDED JUNE 30, 2006

1,633,674 18,877 12,718  2,946,924 16,933  553 788  553 788  553 7788  3,000,445 4,637 9,936  3,000,445 4,637 9,936  4,637 9,936  ANSFERS 3,000,445 4,637 9,936  (3,000,445 4,637 9,936  (3,000,445 4,637 9,936  (3,000,445 4,637 9,936		207 Annual Facility Grant	231 Aboriginal Education Technology	250 Special Education Feutument	290 Debt
1,633,674 19,677 12,718 15,933 16,933 17,721	DEFERRED CONTRIBUTIONS		Teorem 1	alement.	Services
Whistry of Education 2,946,924 15,939  Whistry of Education 3,000,445 4,637 9,936  BEFORE INTERFUND TRANSFERS 3,000,445 4,637 9,936  BEFORE INTERFUND TRANSFERS 3,000,445 4,637 9,936  ad (3,000,445 4,637 9,936  BEFORE INTERFUND TRANSFERS 3,000,445 4,637 9,936  ad (3,000,445 4,637 9,936  ad (	DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	1,633,674	18,877	12,718	44,486
16,535 17,721 3,000,445 3,000,445 3,000,445 3,000,445 3,000,445 3,000,445 4,637 4,637 9,536 4,637 9,536 4,637 9,536 4,637 9,536 4,637 9,536 4,637 9,536	Add: Contributions Received				
63,206 569 778 3,000,445 4,637 9,936 3,000,445 4,637 9,936 WID TRANSFERS 3,000,445 4,637 9,936 (3,000,445 4,637 9,936 (3,000,445 4,637 9,936 (3,000,445 4,637 9,936	Provincial Grants - Ministry of Education	2,946,924	The state of the s	16,933	84,212
3,000,445 4,637 9,936 788 17,721 1,643,389 1,4,899 20,503 1,4,899 20,503 1,4,899 20,503 1,4,899 20,503 1,4,899 20,503 1,4,899 20,503 1,4,899 20,503 1,4,899 20,503 1,4,899 20,509 1,4,897 2,936 1,4,89	Provincial Grants - Other				The state of the s
3,000,445 4,637 9,836 17,721 3,000,445 4,637 9,836 3,000,445 4,637 9,836 4,637	Federal Grants	and the second section of the sectio		And the control of th	
3,000,445 569 7788 3,000,445 4,637 9,936 3,000,445 4,637 9,936 3,000,445 4,637 9,936 3,000,445 3,000,445 (3,000,445) 4,637 9,936 (3,000,445) (3,000,445) (3,000,445)	Other Revenue				
3,000,445 556 7786  3,000,445 4,637 9,936  3,000,445 4,637 9,936  1,643,369 14,809 20,509  1,643,369 14,809 20,509  4,637 9,936  4,637 9,936  (3,000,445) 4,637 9,936	Rentals and Leases	The second secon			
3,000,445 4,637 9,936 3,000,445 4,637 9,936 3,000,445 4,637 9,936  UND TRANSFERS 3,000,445 4,637 9,936 (3,000,445) 4,637 9,936	Investment income	63,206	569	788	
3,000,445 4,637 9,936 20,503 1,4,809 20,503 1,4,809 20,503 1,4,809 20,503 1,4,809 20,5		3,010,130	569	17,721	84,212
3,000,445 4,637 9,396  JND TRANSFERS 3,000,445 4,637 9,396  (3,000,445) 4,637 9,396  (3,000,445) 4,637 9,396	ess. Allocated to Revenue	3,000,445	4,637	9.936	128.698
3,000,445 4,637 9,936  JND TRANSFERS 3,000,445 4,637 9,936  (3,000,445) 4,637 9,936  (3,000,445) 4,637 9,936	Recovered	The second secon			
REVENUE AND EXPENSE   3,000,445   4,637   9,396     Cial Grants - Ministry of Education   3,000,445   4,637   9,396     Cial Grants - Other   2,000,445   4,637   9,396     Cial Grants - Other   2,000,445   4,637   9,396     Cial Carlonal Assistants   2,000,445   4,637   4,637   4,637   4,637   4,637     Cial Carlonal Assistants   2,	DEFERRED CONTRIBUTIONS, END OF YEAR	1,643,359	14,809	20,503	
REVENUE AND EXPENSE   3,000,445   4,637   9,336		-			
clail Grants - Ministry of Education         3,000,445         4,637         9,936           clail Grants - Other         3,000,445         6,637         9,936           Revenue         3,000,445         4,637         9,936           ses         eachers         6,000,445         4,637         9,936           eachers         eachers         6,000,445         4,637         9,936           ses         eachers         6,000,445         4,637         9,936           clousitional Assistants         3,000,445         4,637         9,936           Diber Professionals         4,637         9,936           Substitutes         3,000,445         4,637         9,936           INUE (EXPENSE) BEFORE INTERFUND TRANSFERS         3,000,445         4,637         9,936           INUE (EXPENSE)         (3,000,445)         4,637         9,936					
cial Grants - Ministry of Education         3,000,445         4,657         9,836           cial Grants - Other         add Grants         8,836         8,836           Revenue         3,000,445         4,637         9,936           ment Income         3,000,445         4,637         9,936           ment Income         3,000,445         4,637         9,936           eachers         4,637         9,936           exclusional Assistants         4,637         9,936           subport Staff         4,637         9,936           Wee Benefits         4,637         9,936           Subport Staff         4,637         9,936           IND TRANSFERS         3,000,445         4,637           Assets Purchased         (3,000,445)         8,000           example For Expense         (3,000,445)         8,000           example For Expense         (3,000,445)         8,000	EVENUE				
Acceptable	Provincial Grants - Ministry of Education	3,000,445	4,637	956'6	128,698
Secretic	Provincial Grants - Other	2			
Revenue         Sand Leases           ment Income         3,000,445         4,637         9,938           es         eachers         eachers         eachers         eachers           rincipals and Vice Principals         eachers         eachers         eachers           rincipals and Vice Principals         eachers         eachers           clucational Assistants         hybrit Professionals         eachers           Substitutes         Ayes Benefits         eachers           Viber Professionals         4,637         9,936           Viber Expense)         eachers         eachers           INDECENTABLE INTERFUND TRANSFERS         3,000,445         4,637         9,936           INDECENTABLE INTERFUND TRANSFERS         3,000,445         4,637         9,936           INDECENTABLE INTERFUND TRANSFERS         4,637         9,936           INDECENTABLE INTERFUND TRANSFE	Federal Grants			Company of the Compan	
is and Leases         sand Leases           ment Income         3,000,445         4,637         9,938           es         es         es         es           eachers         eachers         eachers         eachers           rincipals and Vice Principals         eachers         eachers           clucational Assistants         eachers         eachers           support Staff         Attentional Assistants         eachers           Substitutes         eachers         eachers           Ave Benefits         each Supplies         eachers           NUE (EXPENSE) BEFORE INTERFUND TRANSFERS         3,000,445         eachers           In Assets Purchased         (3,000,445)         eachers           charter         eachers         eachers           structures         eachers         eachers           charter         eachers         eachers           deachers         eachers         eachers	Other Revenue	The state of the s	-		
ment Income  ses  eachers  eac	Rentals and Leases			10 mm and 10 mm	
es eachers Frincipals and Vice Principals Ciducational Assistants Support Staff Other Professionals Substitutes Substitutes Ses and Supplies EXES and Supplies A Seets Purchased  10 TRANSFERS A SO00,445 A Seets Purchased  13,000,445 A Seets Purchased  13,000,445 A Seets Purchased  14,637 A Seets Purchased  14,637 A Seets Purchased  15,000,445 A Seets Purchased  16,000,445 A Seets Purchased  17,000,445 A Seets Purchased  18,000,445 A Seets Purchased  19,000,445 A Seets Purchased A Seets Purchased A Seets Purchase	Investment Income	Haad		The state of the s	
eachers Frincipals and Vice Principals Frincipals and Vice Pri		3,000,445	4,637	966'6	128,698
Principals as as before INTERFUND TRANSFERS as 3,000,445 d (3,000,445) brincipals as	XPENSE		-		
Principals Inits S S S S S S S S S S S S S S S S S S S	Salaries	THE RESERVE THE PARTY OF THE PA			
Principals Inits S S S S S S S S S S S S S S S S S S S	Teachers	THE THE PERSON NAMED IN TH		***************************************	TITLE AND
BEFORE INTERFUND TRANSFERS 3,000,445 4,637 9,936 (3,000,445) 4,637 9,936 936 936 936 936 936 936 936 936 936	Principals and Vice Principals			The same of the sa	
BEFORE INTERFUND TRANSFERS 3,000,445 4,637 9,836 3,000,445 (3,000,445) 8,836 84	Educational Assistants	The state of the s		TO SEE THE PROPERTY OF THE SECOND CONTRACTOR OF THE SECOND CO.	or formal of the results over the second of
BEFORE INTERFUND TRANSFERS 3,000,445 4,637 9,836 3,000,445 4,637 9,836 3,000,445 4,637 9,836 3,000,445 4,637 9,836 3,000,445 4,637 9,836 3	Support Staff			Marie Marie and Comment of the Comme	to the second se
BEFORE INTERFUND TRANSFERS 3,000,445 4,637 9,936 4,637 9,936 3,000,445 4,637 9,936 9	Other Professionals			The state of the s	
BEFORE INTERFUND TRANSFERS 3,000,445 4,637 9,836 3,000,445 4,637 9,336 3,000,445 4,637 9,336 3,000,445 4,637 9,336 3,000,445 3,000,445	Substitutes				
#637 9,836  BEFORE INTERFUND TRANSFERS 3,000,445 4,637 9,836  3,000,445 4,637 9,836  3,000,445 4,637 9,836					
#637 9,936  BEFORE INTERFUND TRANSFERS 3,000,445  3,000,445  (3,000,445)  (3,000,445)	Employee Benefits				
### 4.637 9.936  BEFORE INTERFUND TRANSFERS 3,000,445  3,000,445  (3,000,445)  (3,000,445)	Services and Supplies		4,637	966,6	128,698
3,000,445 BEFORE INTERFUND TRANSFERS 3,000,445 3d (3,000,445)	Total Monthly and the second s		4,637	986'6	128,698
28	(ET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	3,000,445			
98	NTERFUND TRANSFERS				AND THE RESERVE OF THE PERSON
	Capital Assets Purchased	(3.000.445)			
	Other		THE RESERVE TO BE STATEMENT OF THE PROPERTY OF		
IET REVENUE (EXPENSE)	And the second property and th	(3,000,445)			
	VET REVENUE (EXPENSE)				

# SCHOOL DISTRICT NO. 72 (Campbell River) SPECIAL PURPOSE FUNDS CHANGES IN MINISTRY OF EDUCATION DESIGNATED SPECIAL PURPOSE FUNDS YEAR ENDED JUNE 30, 2006

Additional Contributions Received Production		PRP-Woodside	Headstart
106,349 97 106,349 87 106,639 87 106,639 87 106,639 87 106,639 87 106,639 87 106,639 87 106,639 87 106,639 87 106,639 87 106,711 106,639 87 106,711 106,639 87 106,639 87 106,711 106,639 87 106,711 106,639 87 106,711 106,639 87 106,711 106,734 106,711 106,734 106	DEFERRED CONTRIBUTIONS		20.00
Ministry of Education 105,349 97  Other  Sample Company of Education 105,349 98  NS, END OF YEAR 33,511 4  E AND EXPENSE 33,511 4  E AND EXPENSE 33,511 44  Frincipals 2,552 65  Institute Company 10,711 10,	FERRED CONTRIBUTIONS, BEGINNING OF YEAR	24	31
106,349 97 1,289 1 1,289 1 1,289 85 106,630 89 10,711 44 10,711 100,341 10,711 100,711	d: Contributions Received		THE RESERVE AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO T
1,289 106,630 106,630 1073,169 10,771 10,771 10,771 10,771 10,771 10,771 10,771	Provincial Grants - Ministry of Education	105,349	egp'/6
1,289 106,639 73,169 8,53,511 45,022 7,788 3,497 10,771 10,771 13,169 10,771 13,169	Provincial Grants - Other		-
1, 289 106,634 99 73,169 5, 2852 7, 788 3,299 10,771 10,771 10,771 73,169	Federal Grants		and the state of t
1,289 106,638 9 73,169 5 73,169 5 73,169 6 10,771 10,771 3,497 73,169	Other Revenue		Added to propose the second of the second to
1,289 93 73,169 5, 73,169 5 73,169 6, 90 73,169 6, 90 73,169 73,1	Pentals and Leases	- !	
73,169 5 73,169 5 73,169 6 73,169 6 68,961 10,771 3,497 73,169	Investment Income	1,289	1,771
33,511 4 33,511 4 73,169 5 7,788 7,788 7,788 5,991 10,771		106,638	99,126
33,511 4 4 73,169 5 5 73,169 6 7,788 7,788 8,3289 8,3289 7,788 7,711 9,771 3,497 7,3169 7,316	ss: Allocated to Revenue	73,169	53,108
33,511 4  73,169 5  73,169 6  7,788 7,788 3,299 8,3,299 8,3,497 7,3,169 7,3,16	Recovered		
revenue And Expense         73,166         5           cial Grants - Ministry of Education         73,169         5           cial Grants - Other         73,169         6           Revenue         73,169         6           Revenue         73,169         6           Instruction of Assistants         45,022         7           Principals and Vice Principals         7,788         7,788           Support Staff         7,788         7,788           Substitutes         66,901         66,901           Substitutes         68,901         73,169           ENUE (EXPENSE) BEFORE INTERFUND TRANSFERS         73,169           Rai Assets Purchased         73,169           Rai Assets Purchased         73,169	EFERRED CONTRIBUTIONS, END OF YEAR	33,511	46,049
cial Grants - Ministry of Education         73,169         5           cial Grants - Other         73,169         6           Revenue         73,169         6           Is and Leases         45,022         7           Inment Income         7,788         7,788           Principals and Vice Principals         2,882         7,788           Principals and Vice Principals         58,981         10,711           Cother Professionals         8,981         10,711           Cother Professionals         8,981         10,711           Cotes and Supplies         73,169         73,169           ENUE (EXPENSE) BEFORE INTERFUND TRANSFERS         73,169         73,169           Rail Assets Purchased         73,169         73,169	REVENUE AND EXPENSE		
cial Grants - Ministry of Education     73,169       cial Grants     73,169       By evenue     73,169       Bestream     45,022       Factoral income     73,169       Bestream     45,022       Findipals and Vice Principals     2,852       Principals and Vice Principals     7,788       Support Staff     7,788       Other Professionals     8,961       Substitutes     68,961       ENUE (EXPENSE) BEFORE INTERFUND TRANSFERS     73,169       ENUE (EXPENSE) BEFORE INTERFUND TRANSFERS     73,169       ENUE (EXPENSE) BEFORE INTERFUND TRANSFERS     73,169	EVENUE		
cial Grants - Other         cial Grants - Other           al Grants         Figure           Fievenue         73,169           Fievenue         73,169           Fievenue         73,169           Fievenue         73,169           Fievenue         7,788           Foundational Assistants         2,852           Subport Staff         7,788           Other Professionals         3,299           Substitutes         68,981           Ces and Supplies         3,497           FINUE (EXPENSE) BEFORE INTERFUNIO TRANSFERS         73,169           In O.771         73,169           In Assets Purchased         73,169	Provincial Grants - Ministry of Education	73,169	53,108
ai Grants  Revenue  By and Leases  ment Income  Ess  Feachers  Foucational Assistants  Educational Assistants  Cobe Benefits  Cobe Benefits  Cobe and Supplies  ENUE (EXPENSE) BEFORE INTERFUND TRANSFERS  By TRANSFERS	Provincial Grants - Other		
Revenue         73.169         6           ment Income         73.169         6           es         45,022         7           eachers         45,022         7           Funcipals and Vice Principals         2,852         7           Educational Assistants         2,852         7           Subport Staff         7,788         7,788           Oylee Benefits         10,711         6           cas and Supplies         3,497         73,169           ENUE (EXPENSE) BEFORE INTERFUND TRANSFERS         73,169           RIA Assets Purchased         73,169         73,169	Federal Grants		
is and Leases         73,169         6           ment Income         73,169         6           es         45,022         7           Fincipals and Vice Principals         2,852         7,788           Educational Assistants         2,852         7,788           Other Professionals         3,289         7,788           Oylee Benefits         10,711         6           cas and Supplies         3,487         73,169           ENUE (EXPENSE) BEFORE INTERFUND TRANSFERS         73,169           RIA Assets Purchased         73,169	Other Revenue		
es  eachers  Feachers  Foucational Assistants  Educational Assistants  Educational Assistants  Educational Assistants  Educational Assistants  Educational Assistants  Educational Assistants  2,852  3,778  3,788  Other Professionals  Substitutes  Educational Assistants  3,487  Ces and Supplies  73,169  ENUE (EXPENSE) BEFORE INTERFUND TRANSFERS  In Assets Purchased	Rentals and Leases		A COLUMN TO SERVICE AND THE SE
es  Feachers  Findipals and Vice Principals  Educational Assistants  Educational Assistants  Educational Assistants  Educational Assistants  Educational Assistants  2,852  7,788  Other Professionals  Other Professionals  Substitutes  5,8,981  Other Professionals  10,711  Ces and Supplies  T3,169  ENUE (EXPENSE) BEFORE INTERFUNIO TRANSFERS  In Assets Purchased	investment income	,	
es feachers Principals and Vice Principals Educational Assistants Support Staff Other Professionals Substitutes Su		73,169	53,108
45,022 2,852 7,788 56,861 10,771 3,497 73,169	XPENSE		
45,022 7,852 7,788 3,289 58,861 10,771 3,497 73,169	Salaries		
Principals  nts  2,852  7,788  3,299  68,901  10,711  73,169  MG  MG  MG  MG  MG  MG  MG  MG  MG  M	Teachers	45,022	31,183
2.852 7.788 3.299 58,381 10,771 73,169	Principals and Vice Principals		
2,852 7,788 3,289 10,771 73,169	Educational Assistants		
7,788 3,299 10,711 10,711 73,169	Support Staff	2,852	2,852
3,299 58,961 10,711 3,497 73,169	Other Professionals	7,788	7,196
58,961 10,711 3,497 73,169	Substitutes	3,299	1,265
3,497		58,961	42,496
73,169	Employee Benefits	10,711	6,576
73,169	Services and Supplies	3,497	4,036
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS INTERFUND TRANSFERS Capital Assets Purchased Other		73,169	53,106
INTERFUND TRANSFERS Capital Assets Purchased Other	NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS		
Capital Assets Purchased Other	INTERFUND TRANSFERS	TO THE PERSON OF	THE PARTY OF THE P
Other	Capital Assets Purchased		and an artist of the state of t
	Wher		

# SCHOOL DISTRICT NO. 72 (Campbell River) SPECIAL PURPOSE FUNDS CHANGES IN MINISTRY OF EDUCATION DESIGNATED SPECIAL PURPOSE FUNDS YEAR ENDED JUNE 30, 2006

DEFERRED CONTRIBUTIONS DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	1,709,828
Contributions Received	
Provincial Grants - Ministry of Education	3,250,773
Provincial Grants - Other	¢
Federal Grants	0
Other Revenue	0
Rentals and Leases	0
Investment Income	67,623
	3,318,396
Less: Allocated to Revenue	3,269,993
Recovered	0
DEFERRED CONTRIBUTIONS, END OF YEAR	1,758,231
REVENIE AND EXPENSE	The state of the s
THE TAXABLE AND ADDRESS OF THE PROPERTY OF THE	
Provincial Grants - Ministry of Education	3,269,993
Provincial Grants - Other	0
Federal Grants	0
Other Revenue	0
Rentals and Leases	0
rivestment income	0
	3,269,993
	-
TOSCHOTS	76,205
Principals and Vice Principals	0
Educational Assistants	0
Support Staff	5,704
Other Professionals	14,984
Substitutes	4,564
	101,457
Employee Benefits	17,287
Services and Supplies	150,804
	269,548
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	3,000,445
INTERFUND TRANSFERS	offs, ch. 1944 for 15 annual bit construction by the second
Capital Assets Purchased	(3,000,445)
and the second of the second o	0
	** 400 07
	(3,000,445)

Document   Scholaring   Schol		Alexander			Logger	Pacific		Dorthy	Davis
PERCENTIMENTONING PERCENTIMENT		Drdul Memorial	Career Development	Scholarships		Rim Exchange	Weyerhauser Bursary	Silkens Memorial	Francis Scholarship
S. BECINIMINO OF YEAR   S.577   1.572   S.555   S.545   S.54	DEFERRED CONTRIBUTIONS			PAGE 1	haded the state of	T THE STATE OF THE		90 + 0	
Titled of Education         17,2446         18         284         45         20           NS END GEOVERISE         160         47         13,146         160         47         20           NS END GEOVERISE         160         47         260         260         46         67         260         260         46           NS FINGUAGE         160         27         260         260         46         46         46           NS FINGUAGE         160         270         260         260         46         46           NS FINGUAGE         160         270         260         46         46         46           NS FINGUAGE         160         270         260         46         46         46           NS FINGUAGE         160         270         260         260         46         46           NS FINGUAGE         160         270         270         260         46         46           NS FINGUAGE         160         270         270         270         260         46           NS FINGUAGE         160         160         160         160         160         160           NS FINGUAGE         160 <t< td=""><td>DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR</td><td>5,377</td><td>1,572</td><td>30,839</td><td>3,522</td><td>8,8/4</td><td>-</td><td>071.6</td><td></td></t<>	DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	5,377	1,572	30,839	3,522	8,8/4	-	071.6	
1.00 Transseries  1.00 Transse	Add: Contributions Received			The state of the s	Added to the Spirit case beautiful about the second case of the table to the		A DESCRIPTION OF THE PROPERTY	The second of the second secon	
1,60	Provincial Grants - Ministry of Education			And the Control of th				The first of a first consequence on the same of the first of the first own or the same	
17.2.46	Provincial Grants - Other			Commission of the commission o					
160	Federal Grants		Control of the contro	64.1					
160 47 35.72 59 224 43 92 52 63 63 63 64 64 65 65 65 65 65 65 65 65 65 65 65 65 65	Other Revenue	***	1111 199 191 1111 1111 1111 1111 1111 1111 1111 1111	12,548	-	The second secon	The state of the first own parameters and the state of th		
180   181   182   182   182   183	Rentals and Leases		1	, aga	go	264		26	
UND TRANSFERS  - 100	Investment income	001	}	509	0 0	256		26	
6.770 2.69 6.138 1,431 6.138 1		001	<b>*</b>	210,01	R				
6,700 220 6.3  UND TRANSFERS  6,700 220 6.3  6,700 220 6.3				A 700	250			**	
6,5257         1,619         3,7561         3,156           WIND TRANSFERS         6,520         1,491         3,156           WIND TRANSFERS         6,700         250         63           S 700         250         63	Less: Allocated to Hevenue		AND THE RESIDENCE OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF	35					
UND TRANSFERS	Recovered	488.3	859.	07 GE4	0256	- 1-		3.5	
REVENUE AND EXPENSE         6.700         250         6.200	DEFERRED CONTRIBUTIONS, END OF YEAR	/50°C	n 10 -	100,10	O CO	-11			
The Trans And Land	DODIEM E AND EVDENCE	and the second of the second s	a de la casa de la capación de la c						
cial Grants - Ministry of Education         cial Grants - Ministry of Education           cial Grants - Other         6,700         220           Revenue         6,700         220           Revenue         6,700         220           restricts         6,700         220           RNUE (EXPENSE) BEFORE INTERFUND TRANSFERS         6,700         220           RNUE (EXPENSE)         6,700         220           RNUE (EXPENSE)         6,700         220		The Market for the second seco				at a state of the Add Add and to the Add and the State of	O THE PARTY OF THE		The second secon
Activation		***************************************		A AND A MARKET PLANE IN COMMERCE OF THE PROPERTY OF THE PROPER	To be a second to the second s	***************************************			
Action   Control	Provincial Grants - Ministry of Education			1,100		and the second s			
Grantis   Gran	Provincial Grants - Other	1000						To a first of the first feet of the feet o	
Sand Leases	Federal Grants		The state of the s						
stand Leases         6,700         250         1           stand Income         6,700         250         1           stand stands         1         1         1           standers         250         1         1           stand Nice Principals         1         1         1           support Staff         250         250         250         250           subport Staff         250         250         250         250         250           substitutes         6,700         250 <td< td=""><td>Other Revenue</td><td></td><td>-</td><td>6,700</td><td>250</td><td></td><td></td><td></td><td>3</td></td<>	Other Revenue		-	6,700	250				3
Packer   P	Rentals and Leases				a of Beauty 1				and the state of t
es feachers rincipals and Vice Principals clucational Assistants clucational Cluca	Investment Income								
Best States         6 address           Beachers         6 7700           Beachers         6 7700           Butter Professionals         6 7700           Support Staff         6 7700           Subject Staff         6 7700           Subject Staff         6 7700           Subject Staff         6 7700           Subject Staff         8 6 7700           Sea and Supplies         6 7700				6,700	250			9	9
Principals ints  BEFORE INTERFUND TRANSFERS  BATTOR  B	TEXPENSE								
Principals ints  BEFORE INTERFUND TRANSFERS  30	Salaties	-					and the second section of the second section of the second second section of the second secon		
PHICIPALS INTERFUND TRANSFERS 8-700 2560 8-700 3-50 8-700 3-50 8-700 3-50 8-700 3-50 8-700	representation appealmentation and announcement and announcement and announcement and announcement and and announcement and a	, dd. 1111 d	والم المسابقة المسابقة المسابقة المراجعة المراجعة المراجعة المراجعة المسابقة المسابقة المسابقة المسابقة المراجعة المراجع	A CALLES AND A CAL	SECTION AND AND AND AND AND AND AND AND AND AN	THE PARTY AND TH			
NIS  1  1  1  1  1  1  1  1  1  1  1  1  1	Principals and Vice Principals	The second secon				orteither Well-model to the Property of the Parket	The same and the s		
BEFORE INTERFUND TRANSFERS 6,700 250 6,700 340 340 340 340 340 340 340 340 340 3	Educational Assistants	The second secon		The second of the second secon		1			The state of the s
BEFORE INTERFUND TRANSFERS 6,700 250	Support Staff			The state of the s			the desirable contract management is a contract to the contract of the fact that the f		
BEFORE INTERFUND TRANSFERS 6,700 250 6,700 6	Other Professionals	and the second s							
BEFORE INTERFUND TRANSFERS 6,700 2560 6,700	Substitutes			TO THE PROPERTY OF THE ST. Originated Annual		-			
BEFORE INTERFUND TRANSFERS  6,700 280  6,700 280									
6,700 250 6,700 250 6,700 250	Employee Benefits	most of out of checkman of checkers of course of out of the contract of the co					*		
BEFORE INTERFUND TRANSFERS  0.00	Services and Supplies			6,700	250	of Mail Wolf Market State State of two States of construction Mail Safe and Artificians		THE PERSON NAMED AND POST OF THE PERSON NAMED	33
INTERFUND TRANSFERS  Capital Assets Purchased  Other  NET REVENUE (EXPENSE)				6,700	250				33
INTERFUND TRANSFERS Capital Assets Purchased Other NET REVENUE (EXPENSE)	NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	w				:			
INTERFUND TRANSFERS Capital Assets Purchased Other Other NET REVENUE (EXPENSE)									
Capital Assets Purchased Other NET REVENUE (EXPENSE)	NTERFUND TRANSFERS	ere de la companio de montre de mont			And the different of the first the management of the property of the first t	A DE LA CARLE DE L			and the state of t
Other NET REVENUE (EXPENSE)	Capital Assets Purchased	The state of the s	11 of 11 11 Cart of the 11 of the 11 of the Western of the				and the second s	The state of the s	The state of the s
NET REVENUE (EXPENSE)	Other	and the same of the same of the same transmit and the same transmi			\$100 P. Co. Co. Co. Co. Co. Co. Co. Co. Co. Co	and the state of t	Colored and annual annu		
NET REVENUE (EXPENSE)									
	NET REVENUE (EXPENSE)								

		***	1					Commence
	Aenoriai	Mt Washington	Bank of Montreal	Campbellton Bursary	Daybreak Rotary	Bunting Scholarship	and and Alcohol	Pro-D Fund
DEFERRED CONTRIBUTIONS								***
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	12,217	Ø	20	351	-	21,147	14,488	8,382
Add: Contributions Received								
Provincial Grants - Ministry of Education					200000000000000000000000000000000000000		The second section of the second seco	
Provincial Grants - Other					- 1			
Federal Grants		, , , , , ,				1		
Other Revenue			A CONTRACTOR OF THE CONTRACTOR	-		5,000	47,076	
Rentals and Leases	-							
Investment Income	347	**************************************		5		629	828	335
The state of the s	347			10		5,659	47,934	335
Less; Altocated to Revenue	1,000					2,000	40,107	
Recovered								
DEFERRED CONTRIBUTIONS, END OF YEAR	11,564	9	20	361		24,806	22,315	8,717
REVENUE AND EXPENSE				The same of the sa	To consider the second control of the second			
REVENUE:	***************************************	the ferror of th	Nove self-MI consist d'est tel sel est est d'estre le Tambal d'I selle	A STATE OF THE STA				
Provincial Grants - Ministry of Education	propriet immediation control definitely described to the control of the control o		ALACAN INI INI ANTANININANA I ININCINA LANDANINA ALACANINA I LANDANINA I	The state of the s		16.00		
Provincial Grants - Other			and the second s	and the state of t			-	
Federal Grants	And the second s		mandar) and makes based out to be mand out to destroy of calculations.				And the second for the second	
Other Revenue	1,000					2,000	40,107	
Rentals and Leases				E a marer d				
Investment income								
	1,000					2,000	40,107	
EXPENSE								
Salarles	reason de la facta de la facta de la facta de la companya de la facta de la fa		and the state of t		About 11 Lawrence of the spirit of the spiri	The face of the define the former of the chiral backets of an encountered		
Teachers	maji i ajekundan ka dalakha adaaha adaaha adaa adaa adaa daaka adha ad	Andrew Comment of the	***************************************		'constitution to be an anti-constitution of the constitution of th	THE STATE OF THE S	28,642	termera mentita de mayorago (destante la militar de mesercales que en
Principals and Vice Principals	organization of the state of th	The state of the statement of the statem						Control of the Contro
Educational Assistants	ATT A STANFOLD TO THE PARTY OF	William and the facility for the facility of processing to and considerate	NY DATANA NY SILVANDRANDRA NY SILVANDRA DAN BANDANA NY SILVANDRA NY SI	And the control of th		To prove the contract of the party of the pa	Althority of the self-the conference for one can ordinary and the self-the	
Support Staff		APP I I N P P day to be comed adversaria and a trademontation on the property of	(fill hall the self to seat the second secon					
Other Professionals	The second of th		The second secon					
Substitutes	to the circumstance of the				-			
***************************************							28,642	
employee Benetits							9,542	
Services and Supplies	1,000	(		7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	And the control of the second	2,000	1,923	The same of the sa
	1,000	(		and the		2,000	40,107	
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS								
		the set of						
		-					**************************************	to be a common of the second o
Capital Assets Purchased					***************************************			
Umpt.								
The state of the s								
NE HEVEROR (EXPERSE)								

	Community Services Co-Op	Community Links Program Trust	Healthy Schools	Regional Implementation K-12 Fund	CTC Training Centre	ICT Integration 6-9	Special Ed Staff Fund	Learning Outcomes
DEFERRED CONTRIBUTIONS	The state of the s				: 1			-
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	76,023	272,179	5,317	54,818	194	3,147	2,134	1,243
Add: Contributions Received						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Provincial Grants - Ministry of Education		126,441		1,11				part to the the transfer of th
Provincial Grants - Other						A CONTRACTOR OF THE PROPERTY O		
Federal Grants	1							
Other Revenue				The second secon	COMPANY AND RESIDENCE OF THE COLUMN TO THE C	The second secon		
Rentals and Leases	-			# 10 1 10 mm 10 1 10 mm		5	30	
Investment Income	2,937	13,611	193		,	071	60	00
	2,937	140,052	193	1,558	,	126	CR	8
1 Alle code of the Plantage of the Control of	2 608	58.349	492	15.923			0	0
Less; Allocated to rrevenue Bernvered	2000				-			
DEFERRED CONTRIBUTIONS, END OF YEAR	76,352	353,882	5,018	40,451	201	3,273	2,219	1,293
REVENUE AND EXPENSE							A 10	
								-
Provincial Grants - Ministry of Education	2,608	58,349	492	15,923				
Provincial Grants - Other								-
Federal Grants	The state of the s		entremental entremental entremental de la constitución de la conferio de la constitución de la constitución de	AND THE REAL PROPERTY OF THE P				
Other Revenue			demodrate encourance and market Medical access and and activated as					
Remais and Leases		2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	and the second s			a a barbara		
Investment Income								
	2,608	58,349	492	15,923				of 100 197 fe
EXPENSE								
Salaries								
Teachers		19,565	Andrew of an extended by the first of the fi			THE PERSON OF TH	The state of the s	
Principals and Vice Principals					bronder independence accompany of the periods of			
Educational Assistants				-				
Support Staff	A THE REAL PROPERTY OF THE PRO		MAN THE WAR AND THE MAN THE	CONTRACTOR OF THE CONTRACTOR O			Hotel control of the first colors on all advisors and an extension	
Other Professionals		NAME OF THE PERSON OF THE PERS			details and the second			
Substitutes	and made the comment of the comment	The second secon				, A C C C C C C C C C C C C C C C C C C		Additional content of the second of the seco
		19,585						
Employee Benefits			**************************************					
Services and Supplies	2,508	38,784	492	15,923		The state of the s	The state of the s	Control to the Control of the Contro
	2,608	58,349	492	15,923				
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS								
NTERFIND TRANSFERS				The fact that the control of the con		The second secon	, , , , , , , , , , , , , , , , , , , ,	
Capital Assats Purbased			e de la companione de l			7,11,11,11,11,11,11,11,11,11,11,11,11,11	1 Deliver the contract of the open contract of the	
Other			and the second s	,		A AND TO PERSON AND ADDRESS OF THE A	A Conflict A Conflict on the many of the many of the first of the firs	
menten men i delle line productione menten i men le de le dependente menten menten le menten								

15,301   22,101   42,567   66,646   73,800   66,644   76,000   73,800   66,644   76,000   73,800   66,644   76,000   73,800   66,644   76,000   76,220   4,917   76,220   71,541   76,220   71,541   76,220   71,541   76,220   71,541   76,220   71,541   71,541   76,220   71,541   76,220   71,541   76,220   71,541   71,541   76,220   71,541   76,220   71,541   76,220   71,541   76,220   71,541   76,220   71,541   76,220   71,541   76,220   71,541   76,220   71,541   76,220   71,541   76,220   71,541   76,220   71,541   76,220   71,541   76,220   71,541   71		French Secretary of State	AVID	E-Learning	Connected Learners	Literacy/Numeracy	TOTAL
19,516 23,101 42,567 68,648 77 10,000 73,900 66,634 67 10,000 73,900 66,634 67 10,000 73,900 66,634 67 10,000 73,900 66,634 67 10,000 73,900 66,634 67 10,000 73,900 66,634 67 10,000 73,900 66,634 71,731 71,344 6,000 66,000 689 12,362 71,344 6,000 689 12,362 71,344 6,000 689 12,362 71,344 6,000 689 12,362 71,344 6,000 689 12,362 71,364 71,344 6,000 689 12,362 71,364 71,36	DEFERRED CONTRIBUTIONS			Assessment assessment of the contest of the formal of the		Control of the contro	to come in monorane mansky the only 10 Cells in the co. I be offered to
Ministry of Education 199000 773,900 66,624 65 75 75 75 75 75 75 75 75 75 75 75 75 75	EFERHED CONTRIBUTIONS, BEGINNING OF YEAR	15,301	23,101	42,567		68,648	775,364
Ministry of Education   19,000   73,800   66,624;   58   19,000		-	/11mar		-		
19,000   1,9,000   1,16   1,731   2,200   4,917   2,200   1,2,522   2,200   2,2,202			78,153	10,000	73,900		355,118
19,000   1,101   2,200   4,917   1,101   1,101   1,101   1,200   1,101	Provincial Grants - Other			And the second s		4	0
86 Sep 116 1,731 2,220 4,977 6	Federal Grants	19,000					19,000
1,731   2,350   4,317   1,731   1,73	Other Revenue	ACCUSATE OF THE PROPERTY OF TH				-	64,624
19.316   19.317   19.316   19.318   19.349   1	Rentals and Leases						0
NS, END OF YEAR 18,589 78,589 11,731 76,220 77,541 44 6,000 889 12,352 889 889 12,352 889 889 889 889 889 889 889 889 889 88	Investment Income	689	116	1,731	2,920		36,625
18.016   98.947   9.280   12.382   12		19,599	78,269	11,731	76,820		475,367
UE AND CF YEAR         15.5841         36,247         45,056         75,531         127,837         8           UE AND EXPENSE         889         12,382         12	ass: Allocated to Beyonia	19,316	98.347	062'6	386	asimilarini masimin danin	267,686
FTEAR 15.584 3,0029 45,009 75,931 127,837 strong st	Recovered	de Arte de La granda de Carta		and the second s	A TOTAL AND THE STATE OF THE ST		
Cast Grants - Ministry of Education         983.37         \$2.90         689         12.352           Cast Grants - Ministry of Education         19.316         893.37         \$2.90         689         12.352           Cast Grants - Chirer         19.316         893.37         \$2.90         689         12.352           Revenue         16 and Leases         66.00         689         12.352           es         Teachers         6.000         699         12.352           es         Teachers         6.000         699         12.352           Purcipals and Vice Principals         11.144         6,000         600         699         12.352           Purcipals and Vice Principals         11.144         6,000         699         12.352           Purcipals and Vice Principals         11.144         6,000         699         12.352           Purcipals and Vice Principals         11.144         6,000         699         12.352           Purcipal Assistants         11.144         6,000         699         12.352           Purcipal Assistants         11.144         6,000         699         12.352           Ross and Supplies         11.144         6,000         699         12.352	EFERRED CONTRIBUTIONS, END OF YEAR	15,584	3,023	45,008	75,93	127,837	983,045
Cale Grants - Ministry of Education         9B;347         9,280         689         12,382           Cale Grants - Other Cale Grants - Other Bevenue         19,316         8B;347         9,280         689         12,382           Revenue         6 and Leases         6 and Leases         6 and Leases         12,382         12,382           ment Income explaints         1 and Leases           ment Income explaints         6 and Leases         1 and Leases           ment Income explaints         1 and Leases         1	REVENUE AND EXPENSE						
Calc Grants - Ministry of Education         99,347         9,290         689         12,352           Calc Grants - Other discourses         19,316         98,347         9,290         689         12,352           Revenue is and Leases         ment Income         19,316         98,347         9,290         889         12,352           sach Leases         ment Income         11,144         6,000         889         12,352           sach Cucational Assistants         11,144         6,000         889         12,352           Apport Staff Cucational Assistants         11,144         6,000         889         12,352           Apport Staff Staff Staff Supplies         6,611         98,347         9,290         889         12,352           NAUE (EXPENSE) BEFORE INTERFUND TRANSFERS         15,316         98,347         9,290         889         12,352           NUE (EXPENSE)         Resets Purchased         18,316         98,347         9,290         889         12,352		The last of the same of the sa			The state of the s		
clad Grants - Other         19,216         9,220         889         12,352           searchers         19,316         99,347         9,280         889         12,352           searchers         searchers         6,000         889         12,352           searchers         searchers         6,000         889         12,352           searchers and Vice Principals         11,144         6,000         6,000         6,000           support Staff         1,531         3,290         889         12,352           support Staff         98,347         98,347         989         12,352           NUE (EXPENSE) BEFORE INTERFUND TRANSFERS         19,316         98,347         9,290         889         12,352           NUE (EXPENSE)         14,444         98,447         9,290         889         12,352           NUE (EXPENSE)         14,444         98,447         9,290         889         12,352	Provincial Grants - Ministry of Education	THE TAXABLE PROPERTY OF THE PR	98,347	9,290	88		198,250
Grants   Floating	Provincial Grants - Other						
Ravenue         Flavenue	Federal Grants	19,316					19,316
stand Leases         ls and Leases           ment Income         19,316         98,347         9,290         889         12,352           and Assistants         each or strincipals and Vice Principals         6,000         6,000         899         12,352           Support Staff Staff Staff Support Staff Staff Staff Support Staff St	Other Revenue				-		50,120
### 19.316 98.347 9.290 889 12.352   ### 2012	Pentals and Leases						0
### State ### ### ### ### ### ### ### ### ### #	Investment Income						0
eachers         8,000         6           frincipals and Vice Principals         8,000         6           clocational Assistants         11,144         6,000         7           Upport Staff         11,144         6,000         12,332           Operations Substitutes         1,531         3,290         889         12,332           Nue Benefits         6,641         36,347         9,290         889         12,332           NUE (EXPENSE) BEFORE INTERFUND TRANSFERS         19,316         98,347         9,290         889         12,332           NUE (EXPENSE)         Assets Purchased         14,316         98,347         9,290         889         12,332           ANUE (EXPENSE)         Assets Purchased         14,316         98,347         9,290         889         12,332	etal bilandina di sanatan canana canana canana pipan canana anda anta anta anta anta anta anta	19,316	98,347	9,290	88		267,586
Principals  11.144  11.144  6,000  11.531  86.347  86.841  88.947  9,290  889  12.352  9,300  9,300  12.352  9,300  9,300  9,000  12.352	XPENSE			al tel l'este de l'e		OF THE LAW ASSAULT AND A STATE OF THE STATE	and the fact that the fact of the fact to the fact that the fact that
Principals  11.144  11.144  11.144  6,000  11.144  6,000  11.1531  88.347  88.94  12.352  93.04  93.290  88.94  12.352  93.04  93.04  93.04  94.05  95.04  95.04  96.04  96.04  96.04  96.04  96.04  96.04  96.04  96.04  96.04  96.04  96.04  96.04  96.04  96.04  96.04  96.04  96.04  96.04  97.05  97.05  98.04  99.04	Salaries 			-		PROPERTY OFFICE OF THE PROPERTY AND ADDRESS OF THE PARTY	-
## 11,144 6,000   1,2,652   19,316 99,347 9,290   889 1,2,552   12,352   12,352   12,352   12,352   12,352   12,352   12,352   12,352   12,352   12,352   12,352   12,352   13,316   12,352   12,352   13,316   12,352   13,316   12,352   13,316   12,352   13,316   12,352   13,316   12,352   13,316   13,316   14	reactions Dringings and Vice Dringings			nase			702,86
BEFORE INTERFUND TRANSFERS  30  11,144  6,000  11,144  6,000  889  12,352  19,316  99,347  98,347  98,347  98,347  99,	Edinational Assistants		-				
BEFORE INTERFUND TRANSFERS  320  11,144  6,000  11,144  6,000  889  12,352  19,316  98,347  98,347  9,290  889  12,352  9,30	Support Staff		The second secon				· ·
### 11,144 6,000   11,153	Other Professionals						•
### 11,144	Substitutes	11,144				and the state of t	11.144
BEFORE INTERFUND TRANSFERS 15:316 98;347 98;347 98;347 12,352 889 12,352 889 12,352 889 12,352 889 12,352 889 889 889 889 889 889 889 889 889 88		11,144		9'000'9			65,351
BEFORE INTERFUND TRANSFERS 6,641 98,347 9,290 889 12,352 865 12,352 9,347 9,347 9,240 889 12,352 9,347	Employee Benefits	1.53.1		3,290		The second secon	14,363
BEFORE INTERFUND TRANSFERS 19,316 98,347 9,290 889 12,352 12,352 3,45	Services and Supplies	8,641	98,347		98	***************************************	187,972
BEFORE			98,347	9,290			287,686
INTERFUND TRANSFERS Capital Assets Purchased Other NET REVENUE (EXPENSE)	NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFI	ERS					
Capital Assets Purchased Other Other NET REVENUE (EXPENSE)	NTERFUND TRANSFERS	MAAAAA dida la Adda da Araa aa	TO THE SECOND SECOND CONTRACT OF THE SECOND C	enemp seeks reks in the Landschaft angustas may mpaya paragraps			
Other NET REVENUE (EXPENSE)	Capital Assets Purchased			Colored Commission and Colored			0.
NET REVENUE (EXPENSE)	Other			government of the control of the con			
NEI HEVENUE (EXPENSE)	**************************************				at management		0
	NET REVENUE (EXPENSE)						

# SCHOOL DISTRICT NO. 72 (Campbell River) CAPITAL FUND CAPITAL ASSETS YEAR ENDED JUNE 30, 2006

Schedule C1

			FURNITURE		COMPUTER	COMPUTER	Ā
COST, BEGINNING OF YEAR	SILES 7,344,437	99,426,210	6,304,162	VETICLES 604,085			113,828,387
Changes in Accounting Policy/							
Prior Period Adjustments							
COST, BEGINNING OF YEAR, AS RESTATED	7,344,437	99,426,210	6,304,162	604,085	0	149,493	113,828,387
Changes for the Year						and a control of the	
Increase:		3					
Purchases from:					A CALL AND THE PARTY AND ADDRESS OF THE PARTY		000 007
Deferred Contributions - Bylaw	-			122,800			008,221
Deferred Contributions - Other				-		- manual transaction with the state of the s	0
Operating Fund				-			<b>5</b>
Special Purpose Funds	The state of the s	. 2,955,490				44,955	3,000,445
Local Capital			60,264	21,505			81,769
Transfered from WIP	995,680						995,680
Transferred from Work in Progress		4,630,282	102,819				4,733,101
	089'966	7,585,772	163,083	144,305		0 44,955	8,933,795
Decrease:					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		4 + + + 1
Disposed of	70,106	1,249,203			are tree production of the second sec		1,319,309
Deemed Disposals			666,889			127,152	794,041
Written-offidown During Year							0
	70,106	1,249,203	666,889				2,113,350
COST, END OF YEAR	8,270,011	105,762,779	5,800,356	748,390		0 67,296	120,648,832
WORK IN PROGRESS, END OF YEAR							0
COST AND WORK IN PROGRESS, END OF YEAR	8,270,011	105,762,779	5,800,356	748,390		0 67,296	120,648,832
ACCUMULATED AMORTIZATION, BEGINNING OF YEAR		38,922,226	3,905,959	368,407		0 110,658	43,307,250
Changes in Accounting Policies/	The state of the s		and the state of t	The second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the section in the section is a section in the section in the section in the section is a section in the section in the section in the section is a section in the section in the section in the section in the section is a section in the section in t	The second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a section in the second section in the section is a section in the section in the section is a section in the section in the section is a section in the section in the section is a section in the section in the section is a section in the section in the section in the section is a section in the section in the section in the section is a section in the section in the section in the section is a section in the section in the section in the section is a section in the section	The second secon	American de descriptor de la companya del la companya de la compan
Prior Period Adjustments		-					
BALANCE, BEGINNING OF YEAR, AS RESTATED	0	38,922,226	3,905,959	368,407		110,658	43,307,250
Changes for the Year		-					
Increase: Amortization for the Year		2,153,770	630,416	60,409		29,899	2,874,494
Decrease:	-						
Disposed of		1,019,345					1,019,345
Deemed Disposals			688'999		The state of the s	127,152	794,041
Written-off During Year			The state of the s			-	0
	0	1,019,345	666,889		0	0 127,152	1,813,386
ACCUMULATED AMORTIZATION, END OF YEAR	0	40,056,651	3,869,486	428,816		13,405	44,368,356
	AND THE REAL PROPERTY OF THE PARTY OF THE PA			THE SECTION AND THE SECTION AS A SECTION AS		-	
CATIAL ASSEIS - SEI	8,270,011	65,706,128	1,930,870	319,574	4	0 53,891	76,280,474

Schedule C2

WORK IN PROGRESS, BEGINNING OF YEAR, AS RESTATED

Changes for the Year

Increase;

Deferred Contributions - Bylaw Deferred Contributions - Other Operating Fund Special Purpose Funds Local Capital

Decrease:

Transferred to Capital Assets Transfer to Site

Net Changes for the Year WORK IN PROGRESS, END OF YEAR

BUILDINGS	FURNITURE AND EQUIPMENT	COMPUTER	COMPUTER HARDWARE	TOTAL
4,188,622	4,320	0	0	4,192,942
4,188,622	4,320	0	0	4,192,942
750,952				0 750,952
686,388 1,437,340	98,499	·		784,887 1,535,836
4,630,282	102,819			4,733,101
5,625,962	102,819		0	5,728,78
(4,108,022)	(4,320)	0	0	(4,192,942

#### Schedule C3

# SCHOOL DISTRICT NO. 72 (Campbell River) CAPITAL FUND DEFERRED CAPITAL CONTRIBUTIONS YEAR ENDED JUNE 30, 2006

· .	BYLAW CAPITAL (NET)	OTHER PROVINCIAL (NET)	OTHER CAPITAL (NET)	TOTAL CAPITAL
DEFERRED CAPITAL CONTRIBUTIONS, BEGINNING OF YEAR Changes in Accounting Policies/	54,250,226	0	0	54,250,226
Prior Period Adjustments Restate MOE Restricted DC		1,810,246		1,810,246
DEFERRED CAPITAL CONTRIBUTIONS, BEGINNING OF YEAR, AS RESTATED	54,250,226	1,810,246	0	56,060,472
Changes for the Year Increase:				
Transferred from Deferred Contributions - Capital Additions	122,800	750,952		873,752
Transferred from Work in Progress	2,245,541			2,245,541
Transition to the state of the	2,368,341	750,952	0	3,119,293
Decrease:				
Amortization of Deferred Capital Contributions	2,443,615			2,443,615
Revenue Recognized on Disposal of Buildings	229,857			229,857
Revenue Recognized on Write-off/down of Buildings				0
, iovoitado Fidologicia de Circulto de Cir	2,673,472	0	0	2,673,472
Net Changes for the Year	(305,131)	750,952	0	445,821
DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR	53,945,095	2,561,198	0	56,506,293
WORK IN PROGRESS, BEGINNING OF YEAR Changes in Accounting Policies/	2,245,541	0	0	2,245,541
Prior Period Adjustments	2,245,541	Ō	0	2,245,541
WORK IN PROGRESS, BEGINNING OF YEAR, AS RESTATED	2,270,071			
Changes for the Year increase:				
Transferred from Deferred Contributions - Work in Progress				0
-	0	0	0	0
Decrease:  Transferred to Deferred Capital Contributions	2,245,541			2,245,541
	2,245,541	0	0	2,245,541
Net Changes for the Year	(2,245,541)	0	0	(2,245,541)
WORK IN PROGRESS, END OF YEAR	0	0	0	0
DEFERRED CAPITAL CONTRIBUTIONS AND	<u>.</u>			
WORK IN PROGRESS, END OF YEAR	53,945,095	2,561,198	0	56,506,293
=				

# SCHOOL DISTRICT NO. 72 (Campbell River) CAPITAL FUND CHANGES IN DEFERRED CONTRIBUTIONS YEAR ENDED JUNE 30, 2006

Schedule C4

	BYLAW	MINISTRY OF EDUCATION RESTRICTED CAPITAL	OTHER PROVINCIAL CAPITAL	LAND	OTHER	TOTAL
BALANCE, BEGINNING OF YEAR	0	369,633	0		0	0 359,633
Changes in Accounting Policies/ Prior Period Adjustments Restate MOE Restricted DC		(1,810,246)		·		(1,810,246)
BALANCE, BEGINNING OF YEAR, AS RESTATED	0	(1,450,613)	0	-	0	0 (1,450,613)
Changes for the Year						
Increase: Drougnoist Create - Minister of Education	123 000					133.000
Provincial Grants - Other						
Other				•		
Investment income						
MEd Restricted Portion of Proceeds on Disposal						
Sayward- 897 Sayward Rd		117,371				117,371
Squirrel Cove		59,257	٠			59,257
Continuing Ed-1480 Dogwood St.	ē.	1,349,938				1,349,938
	133,000	1,526,566	0		0	0 1,659,566
Decrease:						
Transferred to DCC - Capital Additions	122,800	750,952				873,752
Transferred to DCC - Work in Progress Transferred to Invested in Capital Assets	. •					0
- Site Purchases						0
	122,800	750,952	0		0	0 873,752
Net Changes for the Year	10,200	775,614	0		0	0 785,814
BALANCE, END OF YEAR	10,200	0 (674,999)	0		. 0	0 (664,799)

#### Schedule C5

# SCHOOL DISTRICT NO. 72 (Campbell River) CAPITAL FUND CHANGES IN FUND BALANCES YEAR ENDED JUNE 30, 2006

	INVESTMENT IN CAPITAL	LOCAL CAPITAL	FUND BALANCE
BALANCE, BEGINNING OF YEAR	16,270,909	406,155	16,677,064
Changes in Accounting Policies/ Prior Period Adjustments			
BALANCE, BEGINNING OF YEAR, AS RESTATED	16,270,909	406,155	16,677,064
Changes for the Year			
Investment Income		40,809	40,809
Comprehensive Income (Loss)			0
Gain (Loss) on Disposal of Capital Assets	438,750		438,750
District Portion of Proceeds on Disposal	(508,854)	508,854	0
Write-off/down of Buildings and Sites			0
Amortization of Deferred Capital Contributions	2,443,615		2,443,615
Capital Assets Purchased from Local Capital	866,655	(866,655)	0
Interfund Transfers - Capital Assets Purchased	3,000,445		3,000,445
Interfund Transfers - Capital Assets WIP			0
Interfund Transfers - Local Capital		185,000	185,000
Amortization of Capital Assets	(2,874,494)		(2,874,494)
Transferred to Invested in Capital Assets			
- Site Purchases			0
Net Changes for the Year	3,366,117	(131,992)	3,234,125
BALANCE, END OF YEAR	19,637,026	274,163	19,911,189