

**Amended Annual Budget**

**School District No. 72 (Campbell River)**

**June 30, 2017**

# School District No. 72 (Campbell River)

June 30, 2017

## Table of Contents

Bylaw ..... 1

Amended Annual Budget - Revenue and Expense - Statement 2 ..... 2

Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 ..... 4

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 ..... 5

Amended Annual Budget - Operating Revenue and Expense - Schedule 2 ..... 6

    Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source ..... 7

    Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Source ..... 8

    Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object ..... 9

Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3 ..... 11

    Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds ..... 12

Amended Annual Budget - Capital Revenue and Expense - Schedule 4 ..... 14

\*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

## AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 72 (CAMPBELL RIVER) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2016/2017 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 72 (Campbell River) Amended Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$64,864,184 for the 2016/2017 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2016/2017.

READ A FIRST TIME THE 21st DAY OF FEBRUARY, 2017;

READ A SECOND TIME THE 21st DAY OF FEBRUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF FEBRUARY, 2017;

**ORIGINAL SIGNED BY TED FOSTER  
VICE-CHAIRPERSON OF THE BOARD**

---

( Corporate Seal )

**ORIGINAL SIGNED BY KEVIN PATRICK  
SECRETARY-TREASURER**

---

**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 72 (Campbell River) Amended Annual Budget Bylaw 2016/2017, adopted by the Board the 21st DAY OF FEBRUARY, 2017.

**ORIGINAL SIGNED BY KEVIN PATRICK  
SECRETARY-TREASURER**

---

**Secretary Treasurer**

# School District No. 72 (Campbell River)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	5,409,500	5,291,625
Adult	15,625	13,000
Other	81,875	56,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>5,507,000</b>	<b>5,360,625</b>
<b>Revenues</b>		
	\$	\$
Provincial Grants		
Ministry of Education	54,018,536	51,123,120
Other	61,105	
Tuition	522,910	404,430
Other Revenue	4,843,135	4,276,319
Rentals and Leases	137,000	148,000
Investment Income	180,000	187,000
Amortization of Deferred Capital Revenue	2,960,420	2,828,452
<b>Total Revenue</b>	<b>62,723,106</b>	<b>58,967,321</b>
<b>Expenses</b>		
Instruction	48,390,097	46,261,311
District Administration	2,449,289	2,236,673
Operations and Maintenance	12,112,576	11,895,673
Transportation and Housing	1,473,298	1,437,027
<b>Total Expense</b>	<b>64,425,260</b>	<b>61,830,684</b>
<b>Net Revenue (Expense)</b>	<b>(1,702,154)</b>	<b>(2,863,363)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,495,844</b>	<b>2,458,635</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(206,310)</b>	<b>(404,728)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(206,310)	(404,728)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(206,310)</b>	<b>(404,728)</b>

# School District No. 72 (Campbell River)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	54,638,805	52,886,992
Operating - Tangible Capital Assets Purchased	250,000	190,000
Special Purpose Funds - Total Expense	5,323,492	4,661,193
Capital Fund - Total Expense	4,462,963	4,282,499
Capital Fund - Tangible Capital Assets Purchased from Local Capital	188,924	277,182
<b>Total Budget Bylaw Amount</b>	<b>64,864,184</b>	<b>62,297,866</b>

~~Approved by the Board~~

**ORIGINAL SIGNED BY TED FOSTER  
VICE-CHAIRPERSON OF THE BOARD**

Signature of the Chairperson of the Board of Education

*Feb 24, 2017*

Date Signed

**ORIGINAL SIGNED BY THOMAS LONGRIDGE  
SUPERINTENDENT OF SCHOOLS**

*Feb. 23, 2017*

Date Signed

**ORIGINAL SIGNED BY KEVIN PATRICK  
SECRETARY-TREASURER**

Signature of the Secretary Treasurer

*Feb 23, 2017*

Date Signed

# School District No. 72 (Campbell River)

Statement 4

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

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(1,702,154)</b>	<b>(2,863,363)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(250,000)	(190,000)
From Local Capital	(188,924)	(277,182)
From Deferred Capital Revenue	(1,766,393)	(3,460,065)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(2,205,317)</b>	<b>(3,927,247)</b>
Amortization of Tangible Capital Assets	3,738,521	3,648,205
<b>Total Effect of change in Tangible Capital Assets</b>	<b>1,533,204</b>	<b>(279,042)</b>
	-	-
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(168,950)</b>	<b>(3,142,405)</b>

# School District No. 72 (Campbell River)

## Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	7,126,904	-	21,677,760	28,804,664
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(924,053)		(778,101)	(1,702,154)
Interfund Transfers				
Tangible Capital Assets Purchased	(250,000)		250,000	-
Local Capital	(321,791)		321,791	-
<b>Net Changes for the year</b>	<u>(1,495,844)</u>	-	<u>(206,310)</u>	<u>(1,702,154)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u><u>5,631,060</u></u>	-	<u><u>21,471,450</u></u>	<u><u>27,102,510</u></u>

# School District No. 72 (Campbell River)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	50,654,207	47,934,306
Tuition	522,910	404,430
Other Revenue	2,220,635	2,169,646
Rentals and Leases	137,000	148,000
Investment Income	180,000	187,000
<b>Total Revenue</b>	<b>53,714,752</b>	<b>50,843,382</b>
<b>Expenses</b>		
Instruction	43,066,605	41,600,118
District Administration	2,449,289	2,236,673
Operations and Maintenance	7,890,683	7,857,551
Transportation and Housing	1,232,228	1,192,650
<b>Total Expense</b>	<b>54,638,805</b>	<b>52,886,992</b>
<b>Net Revenue (Expense)</b>	<b>(924,053)</b>	<b>(2,043,610)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>1,495,844</b>	<b>2,458,635</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(250,000)	(190,000)
Local Capital	(321,791)	(225,025)
<b>Total Net Transfers</b>	<b>(571,791)</b>	<b>(415,025)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 72 (Campbell River)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	51,530,065	49,269,316
INAC/LEA Recovery	(1,599,078)	(1,496,727)
Other Ministry of Education Grants		
Pay Equity	75,322	75,322
Funding for Graduated Adults	2,568	8,695
Transportation Supplemental	316,860	
Return of Administrative Savings	255,596	
Carbon Tax Rebate	64,687	69,000
Foundation Skills Assessment	8,187	8,700
<b>Total Provincial Grants - Ministry of Education</b>	<b>50,654,207</b>	<b>47,934,306</b>
<b>Tuition</b>		
International and Out of Province Students	522,910	404,430
<b>Total Tuition</b>	<b>522,910</b>	<b>404,430</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	544,931	548,045
LEA/Direct Funding from First Nations	1,599,078	1,496,727
Miscellaneous		
Contract Services - Student Services	71,626	119,874
Misc Revenue/Transcripts	5,000	5,000
<b>Total Other Revenue</b>	<b>2,220,635</b>	<b>2,169,646</b>
<b>Rentals and Leases</b>	<b>137,000</b>	<b>148,000</b>
<b>Investment Income</b>	<b>180,000</b>	<b>187,000</b>
<b>Total Operating Revenue</b>	<b>53,714,752</b>	<b>50,843,382</b>

**School District No. 72 (Campbell River)**

Amended Annual Budget - Schedule of Operating Expense by Source  
 Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	21,537,112	21,091,200
Principals and Vice Principals	3,427,588	3,215,252
Educational Assistants	4,340,524	3,957,864
Support Staff	5,957,198	6,007,371
Other Professionals	1,282,760	1,208,506
Substitutes	1,039,765	1,046,573
<b>Total Salaries</b>	<b>37,584,947</b>	<b>36,526,766</b>
<b>Employee Benefits</b>	<b>8,409,023</b>	<b>8,854,297</b>
<b>Total Salaries and Benefits</b>	<b>45,993,970</b>	<b>45,381,063</b>
<b>Services and Supplies</b>		
Services	2,416,318	1,630,271
Student Transportation	57,050	27,050
Professional Development and Travel	517,640	483,442
Rentals and Leases	173,235	193,235
Dues and Fees	52,381	52,381
Insurance	173,581	159,000
Supplies	3,620,249	3,351,509
Utilities	1,634,381	1,609,041
<b>Total Services and Supplies</b>	<b>8,644,835</b>	<b>7,505,929</b>
<b>Total Operating Expense</b>	<b>54,638,805</b>	<b>52,886,992</b>

# School District No. 72 (Campbell River)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

Schedule 2C

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	16,662,204	821,879	156,464	550,250	23,288	1,019,765	19,233,850
1.03 Career Programs							-
1.07 Library Services	554,671	125,014		148,750			828,435
1.08 Counselling	730,131			19,352			749,483
1.10 Special Education	2,614,275	125,014	3,756,006	40,846		20,000	6,556,141
1.30 English Language Learning	161,850						161,850
1.31 Aboriginal Education	401,688	61,006	428,054	29,175			919,923
1.41 School Administration		2,294,675		530,431			2,825,106
1.60 Summer School	140,455			5,000			145,455
1.62 International and Out of Province Students	271,838			22,117			293,955
<b>Total Function 1</b>	<b>21,537,112</b>	<b>3,427,588</b>	<b>4,340,524</b>	<b>1,345,921</b>	<b>23,288</b>	<b>1,039,765</b>	<b>31,714,198</b>
<b>4 District Administration</b>							
4.11 Educational Administration				29,175	389,459		418,634
4.40 School District Governance					80,318		80,318
4.41 Business Administration				389,948	522,327		912,275
<b>Total Function 4</b>	-	-	-	<b>419,123</b>	<b>992,104</b>	-	<b>1,411,227</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				76,110	70,441		146,551
5.50 Maintenance Operations				3,166,672	161,712		3,328,384
5.52 Maintenance of Grounds				315,354			315,354
5.56 Utilities							-
<b>Total Function 5</b>	-	-	-	<b>3,558,136</b>	<b>232,153</b>	-	<b>3,790,289</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				634,018	35,215		669,233
7.73 Housing							-
<b>Total Function 7</b>	-	-	-	<b>634,018</b>	<b>35,215</b>	-	<b>669,233</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	-	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>21,537,112</b>	<b>3,427,588</b>	<b>4,340,524</b>	<b>5,957,198</b>	<b>1,282,760</b>	<b>1,039,765</b>	<b>37,584,947</b>

# School District No. 72 (Campbell River)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	19,233,850	4,182,029	23,415,879	2,117,648	25,533,527	25,082,266
1.03 Career Programs	-	-	-	34,690	34,690	34,690
1.07 Library Services	828,435	196,742	1,025,177	374,832	1,400,009	1,341,537
1.08 Counselling	749,483	166,007	915,490	-	915,490	861,642
1.10 Special Education	6,556,141	1,539,153	8,095,294	138,853	8,234,147	7,972,153
1.30 English Language Learning	161,850	35,876	197,726	2,090	199,816	296,318
1.31 Aboriginal Education	919,923	224,109	1,144,032	702,242	1,846,274	1,682,993
1.41 School Administration	2,825,106	610,308	3,435,414	390,785	3,826,199	3,651,929
1.60 Summer School	145,455	-	145,455	1,755	147,210	83,000
1.62 International and Out of Province Students	293,955	67,479	361,434	567,809	929,243	593,590
<b>Total Function 1</b>	<b>31,714,198</b>	<b>7,021,703</b>	<b>38,735,901</b>	<b>4,330,704</b>	<b>43,066,605</b>	<b>41,600,118</b>
<b>4 District Administration</b>						
4.11 Educational Administration	418,634	89,776	508,410	106,066	614,476	585,359
4.40 School District Governance	80,318	3,976	84,294	248,133	332,427	237,497
4.41 Business Administration	912,275	206,644	1,118,919	383,467	1,502,386	1,413,817
<b>Total Function 4</b>	<b>1,411,227</b>	<b>300,396</b>	<b>1,711,623</b>	<b>737,666</b>	<b>2,449,289</b>	<b>2,236,673</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	146,551	31,581	178,132	158,509	336,641	320,738
5.50 Maintenance Operations	3,328,384	800,112	4,128,496	1,174,187	5,302,683	5,437,813
5.52 Maintenance of Grounds	315,354	70,874	386,228	230,750	616,978	489,959
5.56 Utilities	-	-	-	1,634,381	1,634,381	1,609,041
<b>Total Function 5</b>	<b>3,790,289</b>	<b>902,567</b>	<b>4,692,856</b>	<b>3,197,827</b>	<b>7,890,683</b>	<b>7,857,551</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	669,233	184,357	853,590	310,838	1,164,428	1,124,850
7.73 Housing	-	-	-	67,800	67,800	67,800
<b>Total Function 7</b>	<b>669,233</b>	<b>184,357</b>	<b>853,590</b>	<b>378,638</b>	<b>1,232,228</b>	<b>1,192,650</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>37,584,947</b>	<b>8,409,023</b>	<b>45,993,970</b>	<b>8,644,835</b>	<b>54,638,805</b>	<b>52,886,992</b>

# School District No. 72 (Campbell River)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2017

	<u>2017 Amended Annual Budget</u>	<u>2016 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	2,639,887	2,554,520
Other	61,105	
Other Revenue	<u>2,622,500</u>	<u>2,106,673</u>
<b>Total Revenue</b>	<u><u>5,323,492</u></u>	<u><u>4,661,193</u></u>
<b>Expenses</b>		
Instruction	<u>5,323,492</u>	<u>4,661,193</u>
<b>Total Expense</b>	<u><u>5,323,492</u></u>	<u><u>4,661,193</u></u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>

**School District No. 72 (Campbell River)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	170,139	45,431	172,981	568,040	-	33,675	50	63,775
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	285,526	1,022,288				128,000	34,300	162,585	522,359
Provincial Grants - Other									
Other				10,000	2,345,000				
	285,526	1,022,288	-	10,000	2,345,000	128,000	34,300	162,585	522,359
<b>Less: Allocated to Revenue Recovered</b>	285,526	1,192,427	2,500	10,000	2,533,000	128,000	34,300	162,635	445,753
Deferred Revenue, end of year	-	-	42,931	172,981	380,040	-	33,675	-	140,381
<b>Revenues</b>									
Provincial Grants - Ministry of Education	285,526	1,192,427	2,500			128,000	34,300	162,635	445,753
Provincial Grants - Other									
Other Revenue				10,000	2,533,000				
	285,526	1,192,427	2,500	10,000	2,533,000	128,000	34,300	162,635	445,753
<b>Expenses</b>									
Salaries									
Teachers		734,535				92,373		81,859	
Principals and Vice Principals								11,046	
Educational Assistants		183,633							242,410
Support Staff									
Substitutes									
	-	918,168	-	-	-	92,373	-	92,905	242,410
Employee Benefits		274,259							
Services and Supplies	285,526		2,500	10,000	2,533,000	35,627	34,300	21,875	66,863
	285,526	1,192,427	2,500	10,000	2,533,000	128,000	34,300	47,855	136,480
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

**School District No. 72 (Campbell River)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2017

	Coding and Curriculum Implementation	Oasis FRP	Headstart FRP	Provincial Literacy	Drug & Alcohol VIHA	District Trust funds	Van Foundation Kelp Grant	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	2	19,404	54,116	-	596,853	65,644	1,790,110
<b>Add: Restricted Grants</b>								
Provincial Grants - Ministry of Education	61,783	133,867	133,867					2,484,575
Provincial Grants - Other					61,105			61,105
Other						158,000		158,000
	61,783	133,867	133,867	-	61,105	158,000	-	2,513,000
<b>Less: Allocated to Revenue Recovered</b>								
Recovered	61,783	133,869	140,699	52,395	61,105	79,500	-	5,323,492
Deferred Revenue, end of year	-	-	12,572	-	-	-	-	12,572
	-	-	-	1,721	-	675,353	65,644	1,512,726
<b>Revenues</b>								
Provincial Grants - Ministry of Education	61,783	133,869	140,699	52,395				2,639,887
Provincial Grants - Other					61,105			61,105
Other Revenue						79,500		79,500
	61,783	133,869	140,699	52,395	61,105	79,500	-	2,622,500
<b>Expenses</b>								
Salaries								
Teachers		90,132	90,132	43,575	49,366			1,181,972
Principals and Vice Principals		4,986	4,986					21,018
Educational Assistants								426,043
Support Staff		4,036	4,036					8,072
Substitutes	50,230							50,230
	50,230	99,154	99,154	43,575	49,366	-	-	1,687,335
Employee Benefits	11,553	22,756	22,756	8,820	11,739			476,248
Services and Supplies		11,959	18,789			79,500		3,159,909
	61,783	133,869	140,699	52,395	61,105	79,500	-	5,323,492
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

# School District No. 72 (Campbell River)

## Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	724,442		724,442	634,294
Amortization of Deferred Capital Revenue	2,960,420		2,960,420	2,828,452
<b>Total Revenue</b>	<b>3,684,862</b>	<b>-</b>	<b>3,684,862</b>	<b>3,462,746</b>
<b>Expenses</b>				
Operations and Maintenance	724,442		724,442	634,294
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,497,451		3,497,451	3,403,828
Transportation and Housing	241,070		241,070	244,377
<b>Total Expense</b>	<b>4,462,963</b>	<b>-</b>	<b>4,462,963</b>	<b>4,282,499</b>
<b>Net Revenue (Expense)</b>	<b>(778,101)</b>	<b>-</b>	<b>(778,101)</b>	<b>(819,753)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	250,000		250,000	190,000
Local Capital		321,791	321,791	225,025
<b>Total Net Transfers</b>	<b>250,000</b>	<b>321,791</b>	<b>571,791</b>	<b>415,025</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	188,924	(188,924)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>188,924</b>	<b>(188,924)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(339,177)</b>	<b>132,867</b>	<b>(206,310)</b>	<b>(404,728)</b>



## INTERNATIONAL STUDENT PROGRAM FEE SCHEDULE

**STUDENT NAME: Schauerte, Daniel**

**ATTENDING: September 6, 2017 –December 30, 2017**

<b>ITEM</b>	<b>FEE</b>	<b>INVOICE</b>
Tuition 1...6470	\$12,750 per school year	\$5,100
Less Agent commission 1.1.162.4210.1		- \$765
Application Fee 1.1.162.4390.1	\$350	\$350
Homestay Placement Fee 1.1.162.3440.1	\$350	\$350
Homestay Fees 1.1.162.3440.1	\$850 per month	\$3095
Medical Insurance 1...8060	\$900 per school year	\$315
Activity Fee 1.1.162.5126.1	\$200 per school year	\$80

**Invoice to:**  
**Schauerte, Daniel**  
**6a Ricarda-Huch Weg**  
**Neuss Germany, 41469**