

Annual Budget

## **School District No. 37 (Delta)**

June 30, 2019

# School District No. 37 (Delta)

June 30, 2019

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

## ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 37 (DELTA)  
(called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2018/2019 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 37 (Delta)  
Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the  
2018/2019 fiscal year and the total budget bylaw amount of \$177,923,671 for the 2018/2019 fiscal  
year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board  
for the fiscal year 2018/2019.

READ A FIRST TIME THE 24th DAY OF APRIL, 2018;

READ A SECOND TIME THE 24th DAY OF APRIL, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF APRIL, 2018;

( Corporate Seal )

Original Document Signed

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**Chairperson of the Board**

Original Document Signed

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 37 (Delta)  
Annual Budget Bylaw 2018/2019, adopted by the Board the 24th DAY OF APRIL, 2018.

Original Document Signed

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**Secretary Treasurer**

# School District No. 37 (Delta)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	15,594,375	15,437,438
Adult	84,250	77,250
Other	197,000	197,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>15,875,625</b>	<b>15,711,688</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	151,785,058	152,333,469
Other	898,488	881,643
Federal Grants	923,149	954,488
Tuition	8,828,547	11,669,847
Other Revenue	6,820,506	7,346,843
Rentals and Leases	695,375	735,375
Investment Income	514,700	530,140
Amortization of Deferred Capital Revenue	4,224,657	4,332,302
<b>Total Revenue</b>	<b>174,690,480</b>	<b>178,784,107</b>
<b>Expenses</b>		
Instruction	147,281,694	150,401,427
District Administration	4,591,940	4,623,660
Operations and Maintenance	24,131,718	23,394,705
Transportation and Housing	1,139,121	1,115,881
Debt Services	229,198	210,930
POPARD Moving Expenses		163,500
<b>Total Expense</b>	<b>177,373,671</b>	<b>179,910,103</b>
<b>Net Revenue (Expense)</b>	<b>(2,683,191)</b>	<b>(1,125,996)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>400,000</b>	<b>162,177</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,283,191)</b>	<b>(963,819)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,283,191)	(963,819)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,283,191)</b>	<b>(963,819)</b>

School District No. 37 (Delta)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	153,991,771	153,817,381
Operating - Tangible Capital Assets Purchased	550,000	915,962
Special Purpose Funds - Total Expense	15,680,181	18,888,568
Special Purpose Funds - Tangible Capital Assets Purchased		267,000
Capital Fund - Total Expense	7,701,719	7,204,154
Total Budget Bylaw Amount	177,923,671	181,093,065

Approved by the Board

Original Document Signed	April 24, 2018
Signature of the Chairperson of the Board of Education	Date Signed
Original Document Signed	April 24, 2018
Signature of the Superintendent	Date Signed
Original Document Signed	April 24, 2018
Signature of the Secretary Treasurer	Date Signed

# School District No. 37 (Delta)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(2,683,191)</b>	<b>(1,125,996)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(550,000)	(1,182,962)
From Deferred Capital Revenue	(4,684,665)	(4,308,784)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(5,234,665)</b>	<b>(5,491,746)</b>
Amortization of Tangible Capital Assets	7,472,521	6,993,224
<b>Total Effect of change in Tangible Capital Assets</b>	<b>2,237,856</b>	<b>1,501,478</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(445,335)</b>	<b>375,482</b>

# School District No. 37 (Delta)

Schedule 2

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	141,737,226	139,078,172
Other	655,639	674,589
Federal Grants	923,149	929,488
Tuition	8,828,547	11,669,847
Other Revenue	1,436,706	1,689,766
Rentals and Leases	695,375	735,375
Investment Income	479,000	479,000
<b>Total Revenue</b>	<b>154,755,642</b>	<b>155,256,237</b>
<b>Expenses</b>		
Instruction	132,731,046	132,975,245
District Administration	4,190,951	4,196,964
Operations and Maintenance	15,930,653	15,529,291
Transportation and Housing	1,139,121	1,115,881
<b>Total Expense</b>	<b>153,991,771</b>	<b>153,817,381</b>
<b>Net Revenue (Expense)</b>	<b>763,871</b>	<b>1,438,856</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>400,000</b>	<b>162,177</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(200,000)	(201,365)
Tangible Capital Assets - Work in Progress	(350,000)	(714,597)
Other	(613,871)	(685,071)
<b>Total Net Transfers</b>	<b>(1,163,871)</b>	<b>(1,601,033)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 37 (Delta)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	139,611,662	136,241,820
DISC/LEA Recovery	(394,707)	(394,707)
Other Ministry of Education Grants		
Pay Equity	2,171,545	2,171,545
Funding for Graduated Adults	230,400	176,000
Transportation Supplement	41,933	41,933
Economic Stability Dividend		75,000
Return of Administrative Savings		690,188
Carbon Tax Grant	60,700	60,700
Foundation Skills Assessment	15,693	15,693
<b>Total Provincial Grants - Ministry of Education</b>	<b>141,737,226</b>	<b>139,078,172</b>
<b>Provincial Grants - Other</b>	<b>655,639</b>	<b>674,589</b>
<b>Federal Grants</b>	<b>923,149</b>	<b>929,488</b>
<b>Tuition</b>		
Summer School Fees	179,000	179,000
Continuing Education	751,430	762,430
International and Out of Province Students	7,100,000	10,012,250
Academy Tuition Fees	798,117	716,167
<b>Total Tuition</b>	<b>8,828,547</b>	<b>11,669,847</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	40,000	40,000
LEA/Direct Funding from First Nations	394,707	394,707
Miscellaneous		
Instructional Cafeteria	330,000	330,000
Municipal Grant - Crossing Guards	102,412	97,292
Admin Fees	43,500	43,500
POPARD Teacher Training	192,630	158,723
Academies - Other	60,600	110,627
International - Other	84,000	256,105
Miscellaneous	188,857	258,812
<b>Total Other Revenue</b>	<b>1,436,706</b>	<b>1,689,766</b>
<b>Rentals and Leases</b>	<b>695,375</b>	<b>735,375</b>
<b>Investment Income</b>	<b>479,000</b>	<b>479,000</b>
<b>Total Operating Revenue</b>	<b>154,755,642</b>	<b>155,256,237</b>



# School District No. 37 (Delta)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	72,921,512	72,492,329
Principals and Vice Principals	8,400,041	8,279,564
Educational Assistants	11,818,210	12,131,259
Support Staff	11,497,038	11,152,019
Other Professionals	3,187,413	3,068,716
Substitutes	3,500,900	4,042,572
<b>Total Salaries</b>	<b>111,325,114</b>	<b>111,166,459</b>
<b>Employee Benefits</b>	<b>28,635,786</b>	<b>28,064,423</b>
<b>Total Salaries and Benefits</b>	<b>139,960,900</b>	<b>139,230,882</b>
<b>Services and Supplies</b>		
Services	3,764,766	4,077,508
Student Transportation	1,321,239	1,307,442
Professional Development and Travel	597,813	688,089
Rentals and Leases	93,532	94,875
Dues and Fees	148,641	154,195
Insurance	340,001	346,501
Supplies	5,902,874	6,095,180
Utilities	1,862,005	1,822,709
<b>Total Services and Supplies</b>	<b>14,030,871</b>	<b>14,586,499</b>
<b>Total Operating Expense</b>	<b>153,991,771</b>	<b>153,817,381</b>

# School District No. 37 (Delta)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	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	51,264,245	1,805,767	423,453	225,420		2,046,745	55,765,630
1.03 Career Programs	618,815		217,706			10,602	847,123
1.07 Library Services	1,928,661			66,342		57,618	2,052,621
1.08 Counselling	2,585,381					15,056	2,600,437
1.10 Special Education	11,304,263	30,834	10,261,411	119,417		658,481	22,374,406
1.30 English Language Learning	2,045,378		220,414			51,361	2,317,153
1.31 Aboriginal Education	421,448	58,043	211,235	7,537		37,880	736,143
1.41 School Administration		5,737,021		2,353,583	13,122	145,185	8,248,911
1.60 Summer School	310,000						310,000
1.61 Continuing Education	330,057	255,913	7,155	197,538	87,842	812	879,317
1.62 International and Out of Province Students	1,521,298	396,377	90,847	502,616	87,842	15,000	2,613,980
1.64 Other	587,966	116,086	385,989	248,638		23,799	1,362,478
<b>Total Function 1</b>	<b>72,917,512</b>	<b>8,400,041</b>	<b>11,818,210</b>	<b>3,721,091</b>	<b>188,806</b>	<b>3,062,539</b>	<b>100,108,199</b>
<b>4 District Administration</b>							
4.11 Educational Administration				52,252	768,720		820,972
4.40 School District Governance					181,745		181,745
4.41 Business Administration				745,399	1,168,448		1,913,847
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>797,651</b>	<b>2,118,913</b>	<b>-</b>	<b>2,916,564</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				336,591	762,862	18,200	1,117,653
5.50 Maintenance Operations	4,000			6,045,789	103,244	227,461	6,380,494
5.52 Maintenance of Grounds				553,093		130,700	683,793
5.56 Utilities				25,000			25,000
<b>Total Function 5</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>6,960,473</b>	<b>866,106</b>	<b>376,361</b>	<b>8,206,940</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				17,823	13,588		31,411
7.70 Student Transportation						62,000	62,000
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,823</b>	<b>13,588</b>	<b>62,000</b>	<b>93,411</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>72,921,512</b>	<b>8,400,041</b>	<b>11,818,210</b>	<b>11,497,038</b>	<b>3,187,413</b>	<b>3,500,900</b>	<b>111,325,114</b>

# School District No. 37 (Delta)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	55,765,630	14,493,809	70,259,439	2,547,063	72,806,502	72,424,594
1.03 Career Programs	847,123	218,588	1,065,711	39,170	1,104,881	1,085,209
1.07 Library Services	2,052,621	523,714	2,576,335	76,339	2,652,674	2,507,337
1.08 Counselling	2,600,437	628,318	3,228,755	8,390	3,237,145	3,143,200
1.10 Special Education	22,374,406	5,788,018	28,162,424	1,084,842	29,247,266	29,227,964
1.30 English Language Learning	2,317,153	586,901	2,904,054	20,180	2,924,234	2,954,422
1.31 Aboriginal Education	736,143	177,706	913,849	84,074	997,923	956,005
1.41 School Administration	8,248,911	2,018,762	10,267,673	174,060	10,441,733	10,363,542
1.60 Summer School	310,000	63,643	373,643	12,397	386,040	381,356
1.61 Continuing Education	879,317	248,367	1,127,684	215,767	1,343,451	1,448,655
1.62 International and Out of Province Students	2,613,980	618,079	3,232,059	1,359,297	4,591,356	5,498,437
1.64 Other	1,362,478	325,213	1,687,691	1,310,150	2,997,841	2,984,524
<b>Total Function 1</b>	<b>100,108,199</b>	<b>25,691,118</b>	<b>125,799,317</b>	<b>6,931,729</b>	<b>132,731,046</b>	<b>132,975,245</b>
<b>4 District Administration</b>						
4.11 Educational Administration	820,972	192,825	1,013,797	102,059	1,115,856	1,038,325
4.40 School District Governance	181,745	7,266	189,011	92,761	281,772	276,313
4.41 Business Administration	1,913,847	455,995	2,369,842	423,481	2,793,323	2,882,326
<b>Total Function 4</b>	<b>2,916,564</b>	<b>656,086</b>	<b>3,572,650</b>	<b>618,301</b>	<b>4,190,951</b>	<b>4,196,964</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	1,117,653	275,327	1,392,980	521,676	1,914,656	1,830,172
5.50 Maintenance Operations	6,380,494	1,827,598	8,208,092	2,671,255	10,879,347	10,656,009
5.52 Maintenance of Grounds	683,793	161,175	844,968	173,760	1,018,728	997,862
5.56 Utilities	25,000	4,940	29,940	2,087,982	2,117,922	2,045,248
<b>Total Function 5</b>	<b>8,206,940</b>	<b>2,269,040</b>	<b>10,475,980</b>	<b>5,454,673</b>	<b>15,930,653</b>	<b>15,529,291</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	31,411	7,291	38,702		38,702	36,321
7.70 Student Transportation	62,000	12,251	74,251	1,026,168	1,100,419	1,079,560
<b>Total Function 7</b>	<b>93,411</b>	<b>19,542</b>	<b>112,953</b>	<b>1,026,168</b>	<b>1,139,121</b>	<b>1,115,881</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>111,325,114</b>	<b>28,635,786</b>	<b>139,960,900</b>	<b>14,030,871</b>	<b>153,991,771</b>	<b>153,817,381</b>

# School District No. 37 (Delta)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2019

	<b>2019</b>	2018 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>10,047,832</b>	13,255,297
Other	<b>242,849</b>	207,054
Federal Grants		25,000
Other Revenue	<b>5,383,800</b>	5,657,077
Investment Income	<b>5,700</b>	11,140
<b>Total Revenue</b>	<b>15,680,181</b>	19,155,568
<b>Expenses</b>		
Instruction	<b>14,550,648</b>	17,426,182
District Administration	<b>400,989</b>	426,696
Operations and Maintenance	<b>728,544</b>	872,190
POPARD Moving Expenses		163,500
<b>Total Expense</b>	<b>15,680,181</b>	18,888,568
<b>Net Revenue (Expense)</b>	-	267,000
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets - Work in Progress		(267,000)
<b>Total Net Transfers</b>	-	(267,000)
<b>Budgeted Surplus (Deficit), for the year</b>	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year			196,645	2,340,698					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	614,944	541,099			224,000	58,800	263,972	561,998	5,159,318
Provincial Grants - Other									
Other			38,800	5,250,000					
Investment Income	3,000	500	1,200					1,000	
	617,944	541,599	40,000	5,250,000	224,000	58,800	263,972	562,998	5,159,318
Less: Allocated to Revenue	617,944	541,599	45,000	5,250,000	224,000	58,800	263,972	562,998	5,159,318
Deferred Revenue, end of year	-	-	191,645	2,340,698	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	614,944	541,099			224,000	58,800	263,972	561,998	5,159,318
Provincial Grants - Other									
Other Revenue			43,800	5,250,000					
Investment Income	3,000	500	1,200					1,000	
	617,944	541,599	45,000	5,250,000	224,000	58,800	263,972	562,998	5,159,318
Expenses									
Salaries									
Teachers							82,831		4,167,319
Principals and Vice Principals									
Educational Assistants		432,580			157,151			402,610	
Support Staff	295,655								
Other Professionals								35,503	
Substitutes	15,000						6,580		
	310,655	432,580	-	-	157,151	-	89,411	438,113	4,167,319
Employee Benefits	75,759	108,459			52,374		22,328	111,155	991,999
Services and Supplies	231,530	560	45,000	5,250,000	14,475	58,800	152,233	13,730	
	617,944	541,599	45,000	5,250,000	224,000	58,800	263,972	562,998	5,159,318
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2019

	Community Schools Partnership	PRP Assessment Unit	Enh.Settlement Workers in Schl (ESWIS)	Advance.Via Indiv.Determin. (AVID)	Accel.Cr.Enrol Ind.Training (Ace-IT)	Ntwks Inq & Inv/ Aborig.Enh.Schls (NOII/AESN)	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			115,732	10,949	108,116	165,305	2,937,445
Add: Restricted Grants							
Provincial Grants - Ministry of Education		2,612,752					10,036,883
Provincial Grants - Other					86,000	90,000	176,000
Other	50,000					15,000	5,353,800
Investment Income							5,700
	50,000	2,612,752	-	-	86,000	105,000	15,572,383
Less: Allocated to Revenue	50,000	2,612,752	25,000	10,949	115,849	142,000	15,680,181
Deferred Revenue, end of year	-	-	90,732	-	78,267	128,305	2,829,647
Revenues							
Provincial Grants - Ministry of Education		2,612,752		10,949			10,047,832
Provincial Grants - Other			25,000		115,849	102,000	242,849
Other Revenue	50,000					40,000	5,383,800
Investment Income							5,700
	50,000	2,612,752	25,000	10,949	115,849	142,000	15,680,181
Expenses							
Salaries							
Teachers		1,329,919			8,500		5,588,569
Principals and Vice Principals		241,176					241,176
Educational Assistants							992,341
Support Staff		240,095			31,897		567,647
Other Professionals	40,679						76,182
Substitutes							21,580
	40,679	1,811,190	-	-	40,397	-	7,487,495
Employee Benefits	9,310	431,620			9,327		1,812,331
Services and Supplies	11	369,942	25,000	10,949	66,125	142,000	6,380,355
	50,000	2,612,752	25,000	10,949	115,849	142,000	15,680,181
Net Revenue (Expense)	-	-	-	-	-	-	-

# School District No. 37 (Delta)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		30,000	<b>30,000</b>	40,000
Amortization of Deferred Capital Revenue	4,224,657		<b>4,224,657</b>	4,332,302
<b>Total Revenue</b>	<b>4,224,657</b>	<b>30,000</b>	<b>4,254,657</b>	4,372,302
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,472,521		<b>7,472,521</b>	6,993,224
Debt Services				
Capital Lease Interest		229,198	<b>229,198</b>	210,930
<b>Total Expense</b>	<b>7,472,521</b>	<b>229,198</b>	<b>7,701,719</b>	7,204,154
<b>Net Revenue (Expense)</b>	<b>(3,247,864)</b>	<b>(199,198)</b>	<b>(3,447,062)</b>	(2,831,852)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	200,000		<b>200,000</b>	201,365
Tangible Capital Assets - Work in Progress	350,000		<b>350,000</b>	981,597
Capital Lease Payment		613,871	<b>613,871</b>	685,071
<b>Total Net Transfers</b>	<b>550,000</b>	<b>613,871</b>	<b>1,163,871</b>	1,868,033
<b>Other Adjustments to Fund Balances</b>				
Principal Payment				
Capital Lease	384,673	(384,673)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>384,673</b>	<b>(384,673)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,313,191)</b>	<b>30,000</b>	<b>(2,283,191)</b>	(963,819)