

Schedule 3 - Capital Fund Statement of Operations For the year ended August 31

Capital Expenditure:	2001 / 02	2000 / 01
Capital Assets and Work In Progress		
New Pupil Places	0130 0	CF001 0
School Renewal	0131 314,636	CF002 500,297
Instructional computers	0135 273,725	CF006 148,288
ISA Equipment	0136 7,774	CF007 17,992
EDC Capital	CF021 0	CF022 0
Other capital expenditures	0137 344,876	CF008 193,141
Total Capital Expenditure	0138 941,011	CF009 859,718
Capital Financing:		
Unexpended funds at beginning of year	CF019 0	CF020
(Balance at beginning of year Not Permanently Financed)	0140 -1,057,097	CF010 -1,181,824
Long-term liabilities issued and sold	0141	CF011
Contributions from Government of Canada	0142	CF012
Capital expenditure financed from the Revenue Fund	0143 1,065,738	CF013 984,445

(Transfer of Surplus Capital Funds to the Revenue Fund)	0144		CF014	
Balance at end of year Not Permanently Financed	0145	932,370	CF015	1,057,097
(Unexpended funds at end of year)	CF017		CF018	
Total Capital Financing	0146	941,011	CF016	859,718

Notes:

Capital Financing – Capital Financing is limited to contributions from the Government of Canada on account of building projects, proceeds of debentures sold, capital loans and capital leases. All other financing, including earnings on temporary investment of capital fund monies are to be recorded through the revenue fund.

Long-term Liabilities Issued and Sold (CP0141) – The amount shown as long-term liabilities issued and sold is to be the net proceeds from sale of debentures (net of premiums and/or discounts), capital loans and capital leases. The cost of issuing debentures is to be included as part of the related project cost.

Transfer of Surplus Capital Funds to the Revenue Fund (CP0144) - This code is to be used ONLY where the proceeds of a debenture exceeds the cost of the project to be financed from the debenture and the balance is not retained as Unexpended Capital but transferred to the revenue fund.