

Amended Annual Budget

## **School District No. 39 (Vancouver)**

June 30, 2023

# School District No. 39 (Vancouver)

June 30, 2023

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\*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. 39 (VANCOUVER) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 39 (Vancouver) Amended Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$699,676,609 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 27th DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2023;

\_\_\_\_\_  
Chairperson of the Board

\_\_\_\_\_  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 39 (Vancouver) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 27th DAY OF FEBRUARY, 2023.

\_\_\_\_\_  
Secretary Treasurer

# School District No. 39 (Vancouver)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	49,413.813	48,351.000
Adult	188.813	177.000
Other	970.313	1,055.625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>50,572.938</b>	<b>49,583.625</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	585,822,404	548,718,547
Other	6,036,065	6,131,941
Federal Grants	2,720,926	2,720,926
Tuition	22,527,764	20,723,248
Other Revenue	22,235,501	33,374,002
Rentals and Leases	7,243,713	7,220,701
Investment Income	5,902,306	3,611,273
Amortization of Deferred Capital Revenue	24,706,427	24,919,089
<b>Total Revenue</b>	<b>677,195,106</b>	<b>647,419,727</b>
<b>Expenses</b>		
Instruction	552,425,182	529,553,321
District Administration	24,343,293	22,871,121
Operations and Maintenance	111,385,885	104,978,719
Transportation and Housing	3,504,294	3,190,862
Debt Services	187,527	149,115
<b>Total Expense</b>	<b>691,846,181</b>	<b>660,743,138</b>
<b>Net Revenue (Expense)</b>	<b>(14,651,075)</b>	<b>(13,323,411)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>13,465,992</b>	<b>10,611,799</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,185,083)</b>	<b>(2,711,612)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,185,083)	(2,711,612)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,185,083)</b>	<b>(2,711,612)</b>

# School District No. 39 (Vancouver)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	571,739,459	537,600,362
Operating - Tangible Capital Assets Purchased	2,939,398	1,790,218
Special Purpose Funds - Total Expense	84,773,727	87,276,537
Special Purpose Funds - Tangible Capital Assets Purchased	774,971	967,983
Capital Fund - Total Expense	35,332,995	35,866,239
Capital Fund - Tangible Capital Assets Purchased from Local Capital	4,116,059	2,055,235
<b>Total Budget Bylaw Amount</b>	<b>699,676,609</b>	<b>665,556,574</b>

Approved by the Board

\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

*February 27, 2023*  
Date Signed

\_\_\_\_\_  
Signature of the Superintendent

*February 27, 2023*  
Date Signed

\_\_\_\_\_  
Signature of the Secretary Treasurer

*February 27, 2023*  
Date Signed

# School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(14,651,075)</b>	<b>(13,323,411)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(3,714,369)	(2,758,201)
From Local Capital	(4,116,059)	(2,055,235)
From Deferred Capital Revenue	(95,217,152)	(96,202,366)
From Lease	(269,042)	(1,551,700)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(103,316,622)</b>	<b>(102,567,502)</b>
Amortization of Tangible Capital Assets	34,431,463	35,317,124
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(68,885,159)</b>	<b>(67,250,378)</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(83,536,234)</b>	<b>(80,573,789)</b>

# School District No. 39 (Vancouver)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2023

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2023 Amended Annual Budget \$
<b>Accumulated Surplus (Deficit), beginning of year</b>	28,369,188	-	118,411,384	146,780,572
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(8,045,334)	774,971	(7,380,712)	(14,651,075)
Interfund Transfers				
Tangible Capital Assets Purchased	(2,939,398)	(774,971)	3,714,369	-
Other	(2,481,260)		2,481,260	-
<b>Net Changes for the year</b>	<u>(13,465,992)</u>	<u>-</u>	<u>(1,185,083)</u>	<u>(14,651,075)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u><u>14,903,196</u></u>	<u><u>-</u></u>	<u><u>117,226,301</u></u>	<u><u>132,129,497</u></u>

# School District No. 39 (Vancouver)

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	513,525,410	487,772,021
Other	62,249	62,249
Federal Grants	2,720,926	2,720,926
Tuition	22,527,764	20,723,248
Other Revenue	14,942,828	12,122,989
Rentals and Leases	4,937,018	4,937,018
Investment Income	4,977,930	3,273,833
<b>Total Revenue</b>	<b>563,694,125</b>	<b>531,612,284</b>
<b>Expenses</b>		
Instruction	473,139,336	446,018,684
District Administration	23,149,102	21,701,263
Operations and Maintenance	72,072,910	66,689,553
Transportation and Housing	3,378,111	3,190,862
<b>Total Expense</b>	<b>571,739,459</b>	<b>537,600,362</b>
<b>Net Revenue (Expense)</b>	<b>(8,045,334)</b>	<b>(5,988,078)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>13,465,992</b>	<b>10,611,799</b>
<b>Budgeted Retirement of Deficit</b>		-
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(2,939,398)	(1,790,218)
Other	(2,481,260)	(2,833,503)
<b>Total Net Transfers</b>	<b>(5,420,658)</b>	<b>(4,623,721)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 39 (Vancouver)

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	491,450,153	474,364,156
Other Ministry of Education and Child Care Grants		
Pay Equity	7,294,124	7,294,124
Funding for Graduated Adults	963,246	939,058
Student Transportation Fund	53,423	53,423
FSA Scorer Grant	41,621	41,621
Early Learning Framework (ELF) Implementation	7,437	
Budgeted Increase in Summer School Enrolment		427,489
Budgeted Increase in Regular Student Enrolment		4,652,150
Teacher and Exempt Labour Settlement	13,712,406	
Premier's Award for Excellence in Education - bursary funds	3,000	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>513,525,410</b>	<b>487,772,021</b>
<b>Provincial Grants - Other</b>	<b>62,249</b>	<b>62,249</b>
<b>Federal Grants</b>	<b>2,720,926</b>	<b>2,720,926</b>
<b>Tuition</b>		
Summer School Fees	706,558	626,776
Continuing Education	464,165	576,972
International and Out of Province Students	21,357,041	19,519,500
<b>Total Tuition</b>	<b>22,527,764</b>	<b>20,723,248</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	1,150,000	1,150,000
Miscellaneous		
Instructional Cafeteria Revenue	910,737	1,000,000
Miscellaneous Fees and Revenue	4,049,021	2,544,372
School Generated Funds	8,833,070	7,428,617
<b>Total Other Revenue</b>	<b>14,942,828</b>	<b>12,122,989</b>
<b>Rentals and Leases</b>	<b>4,937,018</b>	<b>4,937,018</b>
<b>Investment Income</b>	<b>4,977,930</b>	<b>3,273,833</b>
<b>Total Operating Revenue</b>	<b>563,694,125</b>	<b>531,612,284</b>

# School District No. 39 (Vancouver)

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	247,457,223	235,407,323
Principals and Vice Principals	27,921,470	26,932,746
Educational Assistants	43,996,922	44,104,306
Support Staff	55,868,561	55,789,082
Other Professionals	13,174,675	12,047,925
Substitutes	15,918,973	10,808,830
<b>Total Salaries</b>	<b>404,337,824</b>	<b>385,090,212</b>
<b>Employee Benefits</b>	<b>110,454,523</b>	<b>105,713,738</b>
<b>Total Salaries and Benefits</b>	<b>514,792,347</b>	<b>490,803,950</b>
<b>Services and Supplies</b>		
Services	15,640,901	13,322,023
Student Transportation	3,341,027	3,175,171
Professional Development and Travel	1,097,127	1,112,326
Rentals and Leases	768,539	906,756
Dues and Fees	959,459	1,011,495
Insurance	1,034,092	1,021,552
Supplies	23,980,152	17,974,789
Utilities	10,125,815	8,272,300
<b>Total Services and Supplies</b>	<b>56,947,112</b>	<b>46,796,412</b>
<b>Total Operating Expense</b>	<b>571,739,459</b>	<b>537,600,362</b>

# School District No. 39 (Vancouver)

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

Year Ended June 30, 2023

	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	181,705,197	356,376	588,892	5,202,171	166,077	12,872,075	200,890,788
1.03 Career Programs	742,274	70,096		144,233	120,731	32,283	1,109,617
1.07 Library Services	5,860,521	908,236	20,946	130,869	135	294,316	7,215,023
1.08 Counselling	9,584,039	917,579		182	250,315	438,946	11,191,061
1.10 Special Education	27,628,337	2,487,043	38,484,574	545,614	117,972	1,083,700	70,347,240
1.30 English Language Learning	12,013,150	1,993,175	2,859,080	467,745	202,318	565,614	18,101,082
1.31 Indigenous Education	846,811	289,878	1,122,025	176,786	802	30,170	2,466,472
1.41 School Administration		18,463,516	6,171	10,745,569	181,520	10,110	29,406,886
1.60 Summer School	1,524,101	186,799	301,157	232,529	6,549	6,083	2,257,218
1.62 International and Out of Province Students	7,451,173	156,055	171,128	468,553	355,611	363,537	8,966,057
<b>Total Function 1</b>	<b>247,355,603</b>	<b>25,828,753</b>	<b>43,553,973</b>	<b>18,114,251</b>	<b>1,402,030</b>	<b>15,696,834</b>	<b>351,951,444</b>
<b>4 District Administration</b>							
4.11 Educational Administration		1,905,037		408,145	2,380,982	33,999	4,728,163
4.40 School District Governance				81,321	795,057		876,378
4.41 Business Administration	414	3,745	5,632	3,277,555	5,131,379	48,267	8,466,992
<b>Total Function 4</b>	<b>414</b>	<b>1,908,782</b>	<b>5,632</b>	<b>3,767,021</b>	<b>8,307,418</b>	<b>82,266</b>	<b>14,071,533</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	101,206	183,935	437,317	1,246,620	2,340,077	99,395	4,408,550
5.50 Maintenance Operations				30,213,567	946,370	40,478	31,200,415
5.52 Maintenance of Grounds				2,477,369	178,780		2,656,149
5.56 Utilities							-
<b>Total Function 5</b>	<b>101,206</b>	<b>183,935</b>	<b>437,317</b>	<b>33,937,556</b>	<b>3,465,227</b>	<b>139,873</b>	<b>38,265,114</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				49,733			49,733
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,733</b>	<b>-</b>	<b>-</b>	<b>49,733</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>247,457,223</b>	<b>27,921,470</b>	<b>43,996,922</b>	<b>55,868,561</b>	<b>13,174,675</b>	<b>15,918,973</b>	<b>404,337,824</b>

# School District No. 39 (Vancouver)

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

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	200,890,788	55,173,316	256,064,104	16,658,706	272,722,810	256,311,716
1.03 Career Programs	1,109,617	305,256	1,414,873	286,516	1,701,389	1,581,758
1.07 Library Services	7,215,023	1,971,092	9,186,115	1,578,217	10,764,332	10,276,071
1.08 Counselling	11,191,061	3,069,252	14,260,313	444,723	14,705,036	13,726,454
1.10 Special Education	70,347,240	20,357,102	90,704,342	1,252,639	91,956,981	85,540,220
1.30 English Language Learning	18,101,082	5,022,417	23,123,499	407,534	23,531,033	22,079,720
1.31 Indigenous Education	2,466,472	707,368	3,173,840	358,330	3,532,170	3,500,400
1.41 School Administration	29,406,886	7,628,792	37,035,678	1,143,380	38,179,058	37,907,762
1.60 Summer School	2,257,218	632,069	2,889,287	134,281	3,023,568	2,659,200
1.62 International and Out of Province Students	8,966,057	2,491,166	11,457,223	1,565,736	13,022,959	12,435,383
<b>Total Function 1</b>	<b>351,951,444</b>	<b>97,357,830</b>	<b>449,309,274</b>	<b>23,830,062</b>	<b>473,139,336</b>	<b>446,018,684</b>
<b>4 District Administration</b>						
4.11 Educational Administration	4,728,163	1,162,354	5,890,517	707,098	6,597,615	5,549,603
4.40 School District Governance	876,378	152,417	1,028,795	242,728	1,271,523	1,127,738
4.41 Business Administration	8,466,992	2,261,694	10,728,686	4,551,278	15,279,964	15,023,922
<b>Total Function 4</b>	<b>14,071,533</b>	<b>3,576,465</b>	<b>17,647,998</b>	<b>5,501,104</b>	<b>23,149,102</b>	<b>21,701,263</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	4,408,550	1,179,026	5,587,576	1,825,945	7,413,521	7,303,879
5.50 Maintenance Operations	31,200,415	7,725,722	38,926,137	11,569,335	50,495,472	46,025,863
5.52 Maintenance of Grounds	2,656,149	600,469	3,256,618	959,573	4,216,191	5,483,895
5.56 Utilities	-	-	-	9,947,726	9,947,726	7,875,916
<b>Total Function 5</b>	<b>38,265,114</b>	<b>9,505,217</b>	<b>47,770,331</b>	<b>24,302,579</b>	<b>72,072,910</b>	<b>66,689,553</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	49,733	15,011	64,744	3,313,367	3,378,111	3,190,862
<b>Total Function 7</b>	<b>49,733</b>	<b>15,011</b>	<b>64,744</b>	<b>3,313,367</b>	<b>3,378,111</b>	<b>3,190,862</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>404,337,824</b>	<b>110,454,523</b>	<b>514,792,347</b>	<b>56,947,112</b>	<b>571,739,459</b>	<b>537,600,362</b>

# School District No. 39 (Vancouver)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2023

	<u>2023 Amended Annual Budget</u>	<u>2023 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	72,296,994	60,946,526
Other	5,973,816	6,069,692
Other Revenue	7,026,009	21,051,013
Investment Income	251,879	177,289
<b>Total Revenue</b>	<u>85,548,698</u>	<u>88,244,520</u>
<b>Expenses</b>		
Instruction	79,285,846	83,534,637
District Administration	1,194,191	1,169,858
Operations and Maintenance	4,167,507	2,572,042
Transportation and Housing	126,183	
<b>Total Expense</b>	<u>84,773,727</u>	<u>87,276,537</u>
<b>Net Revenue (Expense)</b>	<u>774,971</u>	<u>967,983</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(774,971)	(967,983)
<b>Total Net Transfers</b>	<u>(774,971)</u>	<u>(967,983)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	475,048	531,979	666,054	4,023,290	-	23,692	196,775	377,587
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,238,403	1,614,618		8,074,000		608,000	218,050	797,553	9,581,868
Provincial Grants - Other									
Other			7,237		4,643,411				
Investment Income	17,166		20,754	36,936				14,817	
	2,255,569	1,614,618	27,991	8,110,936	4,643,411	608,000	218,050	812,370	9,581,868
<b>Less:</b> Allocated to Revenue Recovered	2,255,569	1,614,618	107,666	8,110,936	4,643,411	608,000	238,050	655,298	9,802,751
<b>Deferred Revenue, end of year</b>	-	<b>475,048</b>	<b>452,304</b>	<b>666,054</b>	<b>4,023,290</b>	-	<b>3,692</b>	<b>353,847</b>	<b>156,704</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	2,238,403	1,614,618		8,074,000		608,000	238,050	640,481	9,802,751
Provincial Grants - Other									
Other Revenue			86,912		4,643,411				
Investment Income	17,166		20,754	36,936				14,817	
	2,255,569	1,614,618	107,666	8,110,936	4,643,411	608,000	238,050	655,298	9,802,751
<b>Expenses</b>									
Salaries									
Teachers				2,139,035				122,308	387,206
Principals and Vice Principals				280,640					124,472
Educational Assistants		1,248,738				432,715			2,613,871
Support Staff	1,633,556			1,132,820	100,835		53,743		233,746
Other Professionals				19,543					1,386,341
Substitutes				81,235			5,118	63,871	
	1,633,556	1,248,738	-	3,653,273	100,835	432,715	58,861	186,179	4,745,636
Employee Benefits	354,014	365,880		995,612	18,597	126,785	16,929	43,845	1,305,121
Services and Supplies	267,999		107,666	3,462,051	4,205,277	48,500	162,260	385,156	3,751,994
	2,255,569	1,614,618	107,666	8,110,936	4,324,709	608,000	238,050	615,180	9,802,751
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	318,702	-	-	40,118	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased					(318,702)			(40,118)	
					(318,702)			(40,118)	
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>									<b>110,505</b>

**School District No. 39 (Vancouver)**

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2023

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	898,207	-	49,136	1,739	1,081,444	35,450	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,188,064	31,206,830	2,232,132	126,183	47,000	11,250		55,400	4,712,638
Provincial Grants - Other									
Other									
Investment Income							18,124		
	4,188,064	31,206,830	2,232,132	126,183	47,000	11,250	18,124	55,400	4,712,638
<b>Less:</b> Allocated to Revenue									
Recovered	4,188,064	31,206,830	2,232,132	126,183	77,000	6,000	1,099,568	44,373	4,712,638
			898,207						
<b>Deferred Revenue, end of year</b>	-	-	-	-	19,136	6,989	-	46,477	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	4,188,064	31,206,830	2,232,132	126,183	77,000	6,000	1,081,444	44,373	4,712,638
Provincial Grants - Other									
Other Revenue									
Investment Income							18,124		
	4,188,064	31,206,830	2,232,132	126,183	77,000	6,000	1,099,568	44,373	4,712,638
<b>Expenses</b>									
Salaries									
Teachers	368,483	24,533,671							
Principals and Vice Principals									
Educational Assistants	1,981,888					1,011		34,318	
Support Staff	50,854						352,689		
Other Professionals	415,280								
Substitutes	588,850		1,359,474			1,346			
	3,405,355	24,533,671	1,359,474	-	-	2,357	352,689	34,318	-
Employee Benefits	669,629	6,673,159	314,039			607	79,348	10,055	
Services and Supplies	113,080		558,619	126,183	77,000	3,036	667,531		4,712,638
	4,188,064	31,206,830	2,232,132	126,183	77,000	6,000	1,099,568	44,373	4,712,638
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>	271,047								

**School District No. 39 (Vancouver)**

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	CommunityLINK Other	PRP	CAYA	Assistive Technology AT-BC	PRCVI	Settlement Workers In School	Miscellaneous
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	782,977	308,493	3,653,598	10,643,553	633,516	390,422	614,744
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	19,000	175,000		2,552,400			2,463,324		
Provincial Grants - Other			127,232		3,032,000	3,264,000			
Other			89,716			1,800,000			428,664
Investment Income			16,679			105,500	10,000	5,894	6,009
	19,000	175,000	233,627	2,552,400	3,032,000	5,169,500	2,473,324	5,894	434,673
<b>Less:</b> Allocated to Revenue Recovered	1,142	80,668	233,627	2,860,893	3,032,000	4,674,423	2,473,324	52,703	410,831
<b>Deferred Revenue, end of year</b>	<b>17,858</b>	<b>94,332</b>	<b>782,977</b>	<b>-</b>	<b>3,653,598</b>	<b>11,138,630</b>	<b>633,516</b>	<b>343,613</b>	<b>638,586</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	1,142	80,668		2,860,893			2,463,324		
Provincial Grants - Other			127,232		3,032,000	2,768,923		45,661	
Other Revenue			89,716			1,800,000		1,148	404,822
Investment Income			16,679			105,500	10,000	5,894	6,009
	1,142	80,668	233,627	2,860,893	3,032,000	4,674,423	2,473,324	52,703	410,831
<b>Expenses</b>									
Salaries									
Teachers				1,531,547			199,094		
Principals and Vice Principals		68,442		155,480					
Educational Assistants			8,295	65,146				8,504	8,300
Support Staff			72	114,656	613,553	668,663	739,080	1,497	
Other Professionals				9,723	246,312	906,002	218,757	92	
Substitutes	500			60,675				463	
	500	68,442	8,367	1,937,227	859,865	1,574,665	1,156,931	10,556	8,300
Employee Benefits	115	12,226	2,432	504,278	237,150	357,867	319,184	2,906	2,404
Services and Supplies	527		221,428	419,388	1,934,985	2,741,891	972,209	35,884	13,733
	1,142	80,668	232,227	2,860,893	3,032,000	4,674,423	2,448,324	49,346	24,437
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>1,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>3,357</b>	<b>386,394</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased			(1,400)				(25,000)	(3,357)	(386,394)
	-	-	(1,400)	-	-	-	(25,000)	(3,357)	(386,394)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>									



# School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	<u>TOTAL</u>
	\$
<b>Deferred Revenue, beginning of year</b>	<b>25,387,704</b>
<b>Add:</b> Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	70,921,713
Provincial Grants - Other	6,423,232
Other	6,969,028
Investment Income	<u>251,879</u>
	<b>84,565,852</b>
<b>Less:</b> Allocated to Revenue	<b>85,548,698</b>
Recovered	<u>898,207</u>
<b>Deferred Revenue, end of year</b>	<b><u>23,506,651</u></b>
<b>Revenues</b>	
Provincial Grants - Ministry of Education and Child Care	72,296,994
Provincial Grants - Other	5,973,816
Other Revenue	7,026,009
Investment Income	<u>251,879</u>
	<b>85,548,698</b>
<b>Expenses</b>	
Salaries	
Teachers	29,281,344
Principals and Vice Principals	629,034
Educational Assistants	6,402,786
Support Staff	5,695,764
Other Professionals	3,202,050
Substitutes	<u>2,161,532</u>
	<b>47,372,510</b>
Employee Benefits	12,412,182
Services and Supplies	<u>24,989,035</u>
	<b>84,773,727</b>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b><u>774,971</u></b>
<b>Interfund Transfers</b>	
Tangible Capital Assets Purchased	<u>(774,971)</u>
	<b>(774,971)</b>
<b>Net Revenue (Expense)</b>	<b><u>-</u></b>
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>	<b><u>381,552</u></b>

# School District No. 39 (Vancouver)

Amended Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Other Revenue		266,664	266,664	200,000
Rentals and Leases		2,306,695	2,306,695	2,283,683
Investment Income		672,497	672,497	160,151
Amortization of Deferred Capital Revenue	24,706,427		24,706,427	24,919,089
<b>Total Revenue</b>	<b>24,706,427</b>	<b>3,245,856</b>	<b>27,952,283</b>	<b>27,562,923</b>
<b>Expenses</b>				
Operations and Maintenance		714,005	714,005	400,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	34,431,463		34,431,463	35,317,124
Debt Services				
Capital Lease Interest		187,527	187,527	149,115
<b>Total Expense</b>	<b>34,431,463</b>	<b>901,532</b>	<b>35,332,995</b>	<b>35,866,239</b>
<b>Net Revenue (Expense)</b>	<b>(9,725,036)</b>	<b>2,344,324</b>	<b>(7,380,712)</b>	<b>(8,303,316)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	3,714,369		3,714,369	2,758,201
Capital Lease Payment		2,481,260	2,481,260	2,833,503
<b>Total Net Transfers</b>	<b>3,714,369</b>	<b>2,481,260</b>	<b>6,195,629</b>	<b>5,591,704</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets WIP Purchased from Local Capital	4,116,059	(4,116,059)	-	
Principal Payment				
Capital Lease	2,293,733	(2,293,733)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>6,409,792</b>	<b>(6,409,792)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>399,125</b>	<b>(1,584,208)</b>	<b>(1,185,083)</b>	<b>(2,711,612)</b>