

Amended Annual Budget

School District No. 39 (Vancouver)

June 30, 2024

School District No. 39 (Vancouver)

June 30, 2024

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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 2023/2024 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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$760,335,040 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 26th DAY OF FEBRUARY, 2024;

READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF FEBRUARY, 2024;

Original Signed

Chairperson of the Board

Original Signed

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 39 (Vancouver) Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 28th DAY OF FEBRUARY, 2024.

Original Signed

Secretary Treasurer

School District No. 39 (Vancouver)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	50,390,500	49,621,000
Adult	179,000	175,000
Other	1,104,313	1,122,875
Total Ministry Operating Grant Funded FTE's	51,673,813	50,918,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	643,916,830	631,919,255
Other	8,806,736	6,401,250
Federal Grants	3,221,311	3,239,931
Tuition	25,707,509	25,093,091
Other Revenue	24,140,133	22,173,318
Rentals and Leases	7,202,499	7,237,018
Investment Income	7,838,848	6,259,370
Amortization of Deferred Capital Revenue	26,556,801	27,609,642
Total Revenue	747,390,667	729,932,875
Expenses		
Instruction	605,655,880	585,760,021
District Administration	29,454,810	25,433,774
Operations and Maintenance	116,681,473	115,676,630
Transportation and Housing	3,450,503	3,199,121
Debt Services	186,908	187,551
Total Expense	755,429,574	730,257,097
Net Revenue (Expense)	(8,038,907)	(324,222)
Budgeted Allocation (Retirement) of Surplus (Deficit)	6,251,502	
Budgeted Surplus (Deficit), for the year	(1,787,405)	(324,222)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,787,405)	(324,222)
Budgeted Surplus (Deficit), for the year	(1,787,405)	(324,222)

School District No. 39 (Vancouver)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	627,316,667	604,860,436
Operating - Tangible Capital Assets Purchased	2,284,222	3,330,080
Special Purpose Funds - Total Expense	91,331,603	87,856,682
Special Purpose Funds - Tangible Capital Assets Purchased	618,244	760,470
Capital Fund - Total Expense	36,781,304	37,539,979
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,003,000	1,563,000
Total Budget Bylaw Amount	760,335,040	735,910,647

Approved by the Board

Original Signed

February 28, 2024

Signature of the Chairperson of the Board of Education

Date Signed

Original Signed

February 28, 2024

Signature of the Superintendent

Date Signed

Original Signed

February 28, 2024

Signature of the Secretary Treasurer

Date Signed

School District No. 39 (Vancouver)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(8,038,907)	(324,222)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,902,466)	(4,090,550)
From Local Capital	(2,003,000)	(1,563,000)
From Deferred Capital Revenue	(85,723,187)	(77,939,045)
From Lease	(2,204,097)	(1,895,359)
Total Acquisition of Tangible Capital Assets	(92,832,750)	(85,487,954)
Amortization of Tangible Capital Assets	35,357,674	36,638,266
Total Effect of change in Tangible Capital Assets	(57,475,076)	(48,849,688)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(65,513,983)	(49,173,910)

School District No. 39 (Vancouver)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	20,793,210		50,685,506	71,478,716
Changes for the year				
Net Revenue (Expense) for the year	(1,828,969)	618,244	(6,828,182)	(8,038,907)
Interfund Transfers				
Tangible Capital Assets Purchased	(2,284,222)	(618,244)	2,902,466	-
Other	(2,138,311)		2,138,311	-
Net Changes for the year	(6,251,502)	-	(1,787,405)	(8,038,907)
Budgeted Accumulated Surplus (Deficit), end of year	14,541,708	-	48,898,101	63,439,809

School District No. 39 (Vancouver)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	566,985,415	557,466,726
Other	62,249	69,311
Federal Grants	3,220,163	3,239,931
Tuition	25,707,509	25,093,091
Other Revenue	17,717,263	14,643,503
Rentals and Leases	4,894,454	4,937,018
Investment Income	6,900,645	5,016,501
Total Revenue	625,487,698	610,466,081
Expenses		
Instruction	518,530,212	501,806,015
District Administration	28,056,487	24,040,854
Operations and Maintenance	77,425,972	75,814,446
Transportation and Housing	3,303,996	3,199,121
Total Expense	627,316,667	604,860,436
Net Revenue (Expense)	(1,828,969)	5,605,645
Budgeted Prior Year Surplus Appropriation	6,251,502	
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(2,284,222)	(3,330,080)
Other	(2,138,311)	(2,275,565)
Total Net Transfers	(4,422,533)	(5,605,645)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 39 (Vancouver)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	549,018,493	536,417,549
Other Ministry of Education and Child Care Grants		
Pay Equity	7,294,124	7,294,124
Funding for Graduated Adults	1,197,586	1,054,208
Student Transportation Fund	53,423	53,423
FSA Scorer Grant	41,621	41,621
Labour Settlement Funding	9,375,668	6,545,583
Budget Increase in Summer School Enrolment		359,093
Budget Increase in Regular Student Enrolment		5,701,125
Premier's Award for Excellent in Education - bursary funds	3,000	
Equity Scan	1,500	
Total Provincial Grants - Ministry of Education and Child Care	566,985,415	557,466,726
Provincial Grants - Other	62,249	69,311
Federal Grants	3,220,163	3,239,931
Tuition		
Summer School Fees	679,539	723,119
Continuing Education	422,300	576,972
International and Out of Province Students	24,605,670	23,793,000
Total Tuition	25,707,509	25,093,091
Other Revenues		
Other School District/Education Authorities	1,675,000	1,150,000
Miscellaneous		
Instructional Cafeteria Revenue	881,507	950,000
Miscellaneous Fee and Revenue	3,337,436	2,980,003
School Generated Funds	11,823,320	9,563,500
Total Other Revenue	17,717,263	14,643,503
Rentals and Leases	4,894,454	4,937,018
Investment Income	6,900,645	5,016,501
Total Operating Revenue	625,487,698	610,466,081

School District No. 39 (Vancouver)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Salaries		
Teachers	270,225,692	266,918,697
Principals and Vice Principals	30,824,722	28,167,687
Educational Assistants	49,941,741	48,670,505
Support Staff	63,332,680	62,631,736
Other Professionals	13,031,831	12,757,926
Substitutes	16,801,429	13,977,521
Total Salaries	444,158,095	433,124,072
Employee Benefits	121,554,767	119,523,127
Total Salaries and Benefits	565,712,862	552,647,199
Services and Supplies		
Services	17,448,659	15,003,101
Student Transportation	3,542,571	3,176,401
Professional Development and Travel	1,070,388	1,200,816
Rentals and Leases	968,447	931,964
Dues and Fees	1,038,986	1,078,601
Insurance	1,345,677	1,066,907
Supplies	24,558,174	19,307,305
Utilities	11,630,903	10,448,142
Total Services and Supplies	61,603,805	52,213,237
Total Operating Expense	627,316,667	604,860,436

School District No. 39 (Vancouver)

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

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	201,233,128	769,501	620,241	5,484,037	35,631	13,099,748	221,242,286
1.03 Career Programs	817,649	222,338		149,364	1,000	52,036	1,242,387
1.07 Library Services	6,509,088	994,393	62,880	151,464	131	413,505	8,131,461
1.08 Counselling	10,517,782	955,464		222	259,808	503,329	12,236,605
1.10 Special Education	26,493,380	2,645,582	43,696,016	581,080	3,105	1,197,133	74,616,296
1.20 Early Learning and Child Care		17,892	166,035	40,371	128,581		352,879
1.30 English Language Learning	13,345,645	2,172,498	2,779,283	594,898	198,441	709,135	19,799,900
1.31 Indigenous Education	994,342	355,731	1,390,043	182,032	781	29,899	2,952,828
1.41 School Administration		19,977,380	3,717	12,675,005	206,270	38,671	32,901,043
1.60 Summer School	1,804,341	321,703	485,423	317,128	6,386	1,768	2,936,749
1.62 International and Out of Province Students	8,402,299	165,975	192,255	397,972	338,678	463,768	9,960,947
Total Function 1	270,117,654	28,598,457	49,395,893	20,573,573	1,178,812	16,508,992	386,373,381
4 District Administration							
4.11 Educational Administration		2,077,273		510,573	2,338,966		4,926,812
4.40 School District Governance				98,495	832,731		931,226
4.41 Business Administration				4,004,356	5,135,366	18,182	9,157,904
Total Function 4	-	2,077,273	-	4,613,424	8,307,063	18,182	15,015,942
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	108,038	148,992	545,848	1,330,775	2,396,970	204,536	4,735,159
5.50 Maintenance Operations				32,593,770	936,132	69,719	33,599,621
5.52 Maintenance of Grounds				4,165,973	212,854		4,378,827
5.56 Utilities							-
Total Function 5	108,038	148,992	545,848	38,090,518	3,545,956	274,255	42,713,607
7 Transportation and Housing							
7.70 Student Transportation				55,165			55,165
Total Function 7	-	-	-	55,165	-	-	55,165
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	270,225,692	30,824,722	49,941,741	63,332,680	13,031,831	16,801,429	444,158,095

School District No. 39 (Vancouver)

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

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	221,242,286	59,716,354	280,958,640	16,787,964	297,746,604	289,206,065
1.03 Career Programs	1,242,387	334,886	1,577,273	250,114	1,827,387	1,557,776
1.07 Library Services	8,131,461	2,179,494	10,310,955	1,821,272	12,132,227	11,556,751
1.08 Counselling	12,236,605	3,290,289	15,526,894	503,455	16,030,349	15,555,337
1.10 Special Education	74,616,296	22,359,045	96,975,341	2,273,071	99,248,412	96,289,495
1.20 Early Learning and Child Care	352,879	102,100	454,979	14,007	468,986	370,054
1.30 English Language Learning	19,799,900	5,454,054	25,253,954	419,876	25,673,830	24,990,921
1.31 Indigenous Education	2,952,828	863,623	3,816,451	244,134	4,060,585	3,893,364
1.41 School Administration	32,901,043	8,547,249	41,448,292	1,350,966	42,799,258	40,983,477
1.60 Summer School	2,936,749	818,984	3,755,733	115,149	3,870,882	3,359,875
1.62 International and Out of Province Students	9,960,947	2,733,561	12,694,508	1,977,184	14,671,692	14,042,900
Total Function 1	386,373,381	106,399,639	492,773,020	25,757,192	518,530,212	501,806,015
4 District Administration						
4.11 Educational Administration	4,926,812	1,204,568	6,131,380	1,438,470	7,569,850	6,458,901
4.40 School District Governance	931,226	172,182	1,103,408	318,969	1,422,377	1,314,008
4.41 Business Administration	9,157,904	2,565,051	11,722,955	7,341,305	19,064,260	16,267,945
Total Function 4	15,015,942	3,941,801	18,957,743	9,098,744	28,056,487	24,040,854
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	4,735,159	1,318,743	6,053,902	2,047,512	8,101,414	7,473,537
5.50 Maintenance Operations	33,599,621	8,805,432	42,405,053	10,467,925	52,872,978	52,062,832
5.52 Maintenance of Grounds	4,378,827	1,071,463	5,450,290	1,089,049	6,539,339	6,177,665
5.56 Utilities	-	-	-	9,912,241	9,912,241	10,100,412
Total Function 5	42,713,607	11,195,638	53,909,245	23,516,727	77,425,972	75,814,446
7 Transportation and Housing						
7.70 Student Transportation	55,165	17,689	72,854	3,231,142	3,303,996	3,199,121
Total Function 7	55,165	17,689	72,854	3,231,142	3,303,996	3,199,121
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	444,158,095	121,554,767	565,712,862	61,603,805	627,316,667	604,860,436

School District No. 39 (Vancouver)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2024

	<u>2024 Amended Annual Budget</u>	<u>2024 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	76,931,415	74,452,529
Other	8,744,487	6,331,939
Federal Grants	1,148	
Other Revenue	6,148,027	7,259,815
Investment Income	124,770	572,869
Total Revenue	<u>91,949,847</u>	<u>88,617,152</u>
Expenses		
Instruction	87,125,668	83,954,006
District Administration	1,398,323	1,392,920
Operations and Maintenance	2,661,105	2,509,756
Transportation and Housing	146,507	
Total Expense	<u>91,331,603</u>	<u>87,856,682</u>
Net Revenue (Expense)	<u>618,244</u>	<u>760,470</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(618,244)	(760,470)
Total Net Transfers	<u>(618,244)</u>	<u>(760,470)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		589,531	556,273	459,047	3,847,427		18,056	184,732	377,234
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,238,404	2,030,415		9,425,164		608,000	218,050	790,003	10,395,657
Provincial Grants - Other									
Other					5,428,958				
Investment Income	13,505		45	36,936				14,817	
	2,251,909	2,030,415	45	9,462,100	5,428,958	608,000	218,050	804,820	10,395,657
Less: Allocated to Revenue Recovered	2,251,909	2,030,415	27,265	9,170,137	5,428,958	608,000	218,050	804,820	10,772,891
Deferred Revenue, end of year	-	589,531	529,053	751,010	3,847,427	-	18,056	184,732	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	2,238,404	2,030,415		9,133,201		608,000	218,050	790,003	10,772,891
Provincial Grants - Other									
Federal Grants									
Other Revenue			27,220		5,428,958				
Investment Income	13,505		45	36,936				14,817	
	2,251,909	2,030,415	27,265	9,170,137	5,428,958	608,000	218,050	804,820	10,772,891
Expenses									
Salaries									
Teachers				2,564,092				122,308	824,670
Principals and Vice Principals				320,773					157,534
Educational Assistants		1,530,425		-		421,723			3,120,756
Support Staff	1,544,139			1,294,934	79,425		55,124		1,139,379
Other Professionals				24,497					1,520,090
Substitutes				81,235			5,022	63,871	
	1,544,139	1,530,425	-	4,285,531	79,425	421,723	60,146	186,179	6,762,429
Employee Benefits	370,425	499,990		1,204,233	20,610	137,777	19,286	43,845	1,999,074
Services and Supplies	337,345		27,265	3,680,373	5,162,113	48,500	138,618	534,679	2,011,388
	2,251,909	2,030,415	27,265	9,170,137	5,262,148	608,000	218,050	764,703	10,772,891
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	166,810	-	-	40,117	-
Interfund Transfers									
Tangible Capital Assets Purchased					(166,810)			(40,117)	
	-	-	-	-	(166,810)	-	-	(40,117)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund						155,158			

School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	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	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			1,317,389		38,890	7,607	53,759		1,043,896
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,418,408	32,432,766	1,330,804	146,507	47,000	11,250	55,400	25,000	
Provincial Grants - Other									
Other									
Investment Income									
	4,418,408	32,432,766	1,330,804	146,507	47,000	11,250	55,400	25,000	-
Less: Allocated to Revenue Recovered	4,418,408	32,432,766	1,330,804	146,507	83,199	18,857	59,092	25,000	1,043,896
			1,317,389						
Deferred Revenue, end of year	-	-	-	-	2,691	-	50,067	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,418,408	32,432,766	1,330,804	146,507	83,199	18,857	59,092	25,000	1,043,896
Provincial Grants - Other									
Federal Grants									
Other Revenue									
Investment Income									
	4,418,408	32,432,766	1,330,804	146,507	83,199	18,857	59,092	25,000	1,043,896
Expenses									
Salaries									
Teachers		25,342,060							
Principals and Vice Principals									
Educational Assistants	2,051,587					3,009	44,567		
Support Staff	52,642								
Other Professionals	454,934								
Substitutes	816,814		1,060,739			4,000			
	3,375,977	25,342,060	1,060,739	-	-	7,009	44,567	-	-
Employee Benefits	929,351	7,090,706	270,065			2,001	14,525		
Services and Supplies	113,080			146,507	83,199	9,847		25,000	1,043,896
	4,418,408	32,432,766	1,330,804	146,507	83,199	18,857	59,092	25,000	1,043,896
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund	553,619								

School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	CommunityLINK Other	PRP	CAYA	Assitive Technology AT-BC	PRCVI	Settlement Workers In School
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	16,019	95,168		472,069	277,706	18,925,391	12,228,500	864,196	303,583
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	5,566,910		3,022,543			2,820,106	
Provincial Grants - Other							5,079,000	88,000	
Other				262,232					
Investment Income				23,123				30,000	5,894
	19,000	175,000	5,566,910	285,355	3,022,543	-	5,079,000	2,938,106	5,894
Less: Allocated to Revenue Recovered	35,019	175,000	5,566,910	285,355	3,022,543	3,583,000	5,027,826	2,900,450	52,703
Deferred Revenue, end of year	-	95,168	-	472,069	277,706	15,342,391	12,279,674	901,852	256,774
Revenues									
Provincial Grants - Ministry of Education and Child Care	35,019	175,000	5,566,910		3,022,543			2,782,450	
Provincial Grants - Other						3,583,000	5,027,826	88,000	45,661
Federal Grants									1,148
Other Revenue				262,232					
Investment Income				23,123				30,000	5,894
	35,019	175,000	5,566,910	285,355	3,022,543	3,583,000	5,027,826	2,900,450	52,703
Expenses									
Salaries									
Teachers					1,840,551			216,684	
Principals and Vice Principals		140,805			165,975				
Educational Assistants	158			5,805	77,665				8,504
Support Staff			1,595,564	30	129,577	657,423	806,887	878,017	1,497
Other Professionals			72,295		11,353	271,057	1,081,955	286,623	92
Substitutes	15,864				49,200				463
	16,022	140,805	1,667,859	5,835	2,274,321	928,480	1,888,842	1,381,324	10,556
Employee Benefits	4,091	33,621	458,661	1,896	629,782	280,782	473,504	407,559	2,906
Services and Supplies	14,906	574	3,440,390	276,223	118,440	2,373,738	2,665,480	1,101,067	35,884
	35,019	175,000	5,566,910	283,954	3,022,543	3,583,000	5,027,826	2,889,950	49,346
Net Revenue (Expense) before Interfund Transfers	-	-	-	1,401	-	-	-	10,500	3,357
Interfund Transfers									
Tangible Capital Assets Purchased				(1,401)				(10,500)	(3,357)
	-	-	-	(1,401)	-	-	-	(10,500)	(3,357)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	<u>Miscellaneous</u>	<u>TOTAL</u>
	\$	\$
Deferred Revenue, beginning of year	618,065	42,294,538
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care		75,776,387
Provincial Grants - Other		5,167,000
Other	429,617	6,120,807
Investment Income	450	124,770
	<u>430,067</u>	<u>87,188,964</u>
Less: Allocated to Revenue	430,067	91,949,847
Recovered		1,317,389
Deferred Revenue, end of year	<u>618,065</u>	<u>36,216,266</u>
Revenues		
Provincial Grants - Ministry of Education and Child Care		76,931,415
Provincial Grants - Other		8,744,487
Federal Grants		1,148
Other Revenue	429,617	6,148,027
Investment Income	450	124,770
	<u>430,067</u>	<u>91,949,847</u>
Expenses		
Salaries		
Teachers		30,910,365
Principals and Vice Principals		785,087
Educational Assistants	12,205	7,276,404
Support Staff		8,234,638
Other Professionals		3,722,896
Substitutes		2,097,208
	<u>12,205</u>	<u>53,026,598</u>
Employee Benefits	3,792	14,898,482
Services and Supplies	18,011	23,406,523
	<u>34,008</u>	<u>91,331,603</u>
Net Revenue (Expense) before Interfund Transfers	<u>396,059</u>	<u>618,244</u>
Interfund Transfers		
Tangible Capital Assets Purchased	(396,059)	(618,244)
	<u>(396,059)</u>	<u>(618,244)</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>
Additional Expenses funded by, and reported in, the Operating Fund		<u>708,777</u>

School District No. 39 (Vancouver)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget			2024 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue		274,843	274,843	270,000
Rentals and Leases		2,308,045	2,308,045	2,300,000
Investment Income		813,433	813,433	670,000
Amortization of Deferred Capital Revenue	26,556,801		26,556,801	27,609,642
Total Revenue	26,556,801	3,396,321	29,953,122	30,849,642
Expenses				
Operations and Maintenance		1,236,722	1,236,722	714,162
Amortization of Tangible Capital Assets				
Operations and Maintenance	35,357,674		35,357,674	36,638,266
Debt Services				
Capital Lease Interest		186,908	186,908	187,551
Total Expense	35,357,674	1,423,630	36,781,304	37,539,979
Net Revenue (Expense)	(8,800,873)	1,972,691	(6,828,182)	(6,690,337)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	2,902,466		2,902,466	4,090,550
Capital Lease Payment		2,138,311	2,138,311	2,275,565
Total Net Transfers	2,902,466	2,138,311	5,040,777	6,366,115
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	800,000	(800,000)	-	
Tangible Capital Assets WIP Purchased from Local Capital	1,203,000	(1,203,000)	-	
Principal Payment				
Capital Lease	1,951,403	(1,951,403)	-	
Total Other Adjustments to Fund Balances	3,954,403	(3,954,403)	-	
Budgeted Surplus (Deficit), for the year	(1,944,004)	156,599	(1,787,405)	(324,222)