

Amended Annual Budget

## **School District No. 44 (North Vancouver)**

June 30, 2022

# School District No. 44 (North Vancouver)

June 30, 2022

## 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 Object .....	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 .....	15

\*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. 44 (NORTH VANCOUVER) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2021/2022 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. 44 (North Vancouver) Amended Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$214,174,185 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 15th DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 15th DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF FEBRUARY, 2022;

Original signed by K. Mann  
\_\_\_\_\_  
**Chairperson of the Board**

( Corporate Seal )

Original signed by J. Stewart  
\_\_\_\_\_  
**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 44 (North Vancouver) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 15th DAY OF FEBRUARY, 2022.

Original signed by J. Stewart  
\_\_\_\_\_  
**Secretary Treasurer**

# School District No. 44 (North Vancouver)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	15,739,188	15,302,000
Adult	10,875	8,000
Other	124,500	108,625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>15,874,563</b>	<b>15,418,625</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	173,138,635	166,909,181
Other	336,274	6,600
Federal Grants	7,350	7,000
Tuition	8,160,100	6,133,000
Other Revenue	6,764,441	5,965,985
Rentals and Leases	2,313,018	2,227,017
Investment Income	350,000	466,750
Amortization of Deferred Capital Revenue	9,094,526	7,972,915
<b>Total Revenue</b>	<b>200,164,344</b>	<b>189,688,448</b>
<b>Expenses</b>		
Instruction	165,559,149	161,772,526
District Administration	6,491,273	6,287,424
Operations and Maintenance	31,153,079	29,763,202
Transportation and Housing	695,813	528,444
<b>Total Expense</b>	<b>203,899,314</b>	<b>198,351,596</b>
<b>Net Revenue (Expense)</b>	<b>(3,734,970)</b>	<b>(8,663,148)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>3,114,255</b>	<b>5,553,993</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(620,715)</b>	<b>(3,109,155)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(620,715)	(3,109,155)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(620,715)</b>	<b>(3,109,155)</b>

# School District No. 44 (North Vancouver)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	165,435,680	165,182,571
Operating - Tangible Capital Assets Purchased	1,370,000	499,000
Special Purpose Funds - Total Expense	24,888,966	20,958,328
Special Purpose Funds - Tangible Capital Assets Purchased	1,139,427	579,627
Capital Fund - Total Expense	13,574,668	12,210,697
Capital Fund - Tangible Capital Assets Purchased from Local Capital	7,765,444	7,000,000
<b>Total Budget Bylaw Amount</b>	<b>214,174,185</b>	<b>206,430,223</b>

## Approved by the Board

Original signed by K. Mann	February 15, 2022
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by M. Pearmain	February 15, 2022
Signature of the Superintendent	Date Signed
Original signed by J. Stewart	February 15, 2022
Signature of the Secretary Treasurer	Date Signed

# School District No. 44 (North Vancouver)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(3,734,970)</u>	<u>(8,663,148)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,509,427)	(1,078,627)
From Local Capital	<u>(7,765,444)</u>	<u>(7,000,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(10,274,871)</u>	<u>(8,078,627)</u>
Amortization of Tangible Capital Assets	<u>13,574,668</u>	<u>12,210,697</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>3,299,797</u>	<u>4,132,070</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(435,173)</u></u>	<u><u>(4,531,078)</u></u>

# School District No. 44 (North Vancouver)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2022

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2022 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	11,266,959	-	110,607,251	<b>121,874,210</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(444,255)	1,139,427	(4,430,142)	<b>(3,734,970)</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(1,370,000)	(1,139,427)	2,509,427	-
Local Capital	(1,300,000)		1,300,000	-
<b>Net Changes for the year</b>	<b>(3,114,255)</b>	<b>-</b>	<b>(620,715)</b>	<b>(3,734,970)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>8,152,704</b>	<b>-</b>	<b>109,986,536</b>	<b>118,139,240</b>

# School District No. 44 (North Vancouver)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	151,424,650	148,441,226
Other	6,600	6,600
Federal Grants	7,350	7,000
Tuition	8,160,100	6,133,000
Other Revenue	2,779,707	2,895,985
Rentals and Leases	2,313,018	2,227,017
Investment Income	300,000	416,750
<b>Total Revenue</b>	<b>164,991,425</b>	<b>160,127,578</b>
<b>Expenses</b>		
Instruction	141,550,588	140,950,844
District Administration	6,191,273	6,237,424
Operations and Maintenance	17,173,480	17,505,859
Transportation and Housing	520,339	488,444
<b>Total Expense</b>	<b>165,435,680</b>	<b>165,182,571</b>
<b>Net Revenue (Expense)</b>	<b>(444,255)</b>	<b>(5,054,993)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>3,114,255</b>	<b>5,553,993</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(1,370,000)	(499,000)
Local Capital	(1,300,000)	
<b>Total Net Transfers</b>	<b>(2,670,000)</b>	<b>(499,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 44 (North Vancouver)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	148,289,931	145,310,827
Other Ministry of Education Grants		
Pay Equity	2,966,047	2,966,047
Funding for Graduated Adults	3,143	
Student Transportation Fund	40,566	40,566
Support Staff Benefits Grant	103,546	103,546
FSA Scorer Grant	17,740	17,740
Early Learning Framework Implementation	3,677	2,500
<b>Total Provincial Grants - Ministry of Education</b>	<b>151,424,650</b>	<b>148,441,226</b>
<b>Provincial Grants - Other</b>	<b>6,600</b>	<b>6,600</b>
<b>Federal Grants</b>	<b>7,350</b>	<b>7,000</b>
<b>Tuition</b>		
Summer School Fees	60,100	55,000
International and Out of Province Students	8,100,000	6,078,000
<b>Total Tuition</b>	<b>8,160,100</b>	<b>6,133,000</b>
<b>Other Revenues</b>		
Miscellaneous		
Cheakamus Centre	852,000	852,000
Band and Strings	575,000	541,570
Academy Fees	733,119	873,315
Donations and Recoveries	42,750	75,000
Artists for Kids	265,421	260,100
Cafeteria and Vending	18,000	35,500
Other	293,417	258,500
<b>Total Other Revenue</b>	<b>2,779,707</b>	<b>2,895,985</b>
<b>Rentals and Leases</b>	<b>2,313,018</b>	<b>2,227,017</b>
<b>Investment Income</b>	<b>300,000</b>	<b>416,750</b>
<b>Total Operating Revenue</b>	<b>164,991,425</b>	<b>160,127,578</b>

# School District No. 44 (North Vancouver)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	73,996,848	74,971,305
Principals and Vice Principals	10,961,091	11,151,924
Educational Assistants	14,996,740	14,230,755
Support Staff	12,509,050	12,571,336
Other Professionals	4,515,879	4,531,088
Substitutes	4,718,450	3,976,450
<b>Total Salaries</b>	<b>121,698,058</b>	<b>121,432,858</b>
<b>Employee Benefits</b>	<b>28,323,998</b>	<b>28,733,766</b>
<b>Total Salaries and Benefits</b>	<b>150,022,056</b>	<b>150,166,624</b>
<b>Services and Supplies</b>		
Services	7,513,471	7,317,222
Student Transportation	137,000	87,000
Professional Development and Travel	738,575	663,575
Dues and Fees	90,262	61,500
Insurance	444,172	448,000
Supplies	3,591,844	3,538,700
Utilities	2,898,300	2,899,950
<b>Total Services and Supplies</b>	<b>15,413,624</b>	<b>15,015,947</b>
<b>Total Operating Expense</b>	<b>165,435,680</b>	<b>165,182,571</b>

# School District No. 44 (North Vancouver)

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

Year Ended June 30, 2022

	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	58,335,574	3,997,230	1,870,903	1,816,701	-	3,877,950	<b>69,898,358</b>
1.03 Career Programs	74,225	19,071	-	294,181	-	7,500	<b>394,977</b>
1.07 Library Services	2,555,393	-	166,793	126,009	-	12,500	<b>2,860,695</b>
1.08 Counselling	2,459,960	-	-	-	-	8,000	<b>2,467,960</b>
1.10 Special Education	6,415,848	240,300	12,086,796	684,140	-	385,000	<b>19,812,084</b>
1.30 English Language Learning	1,715,719	-	-	-	-	8,000	<b>1,723,719</b>
1.31 Indigenous Education	526,615	133,500	552,285	-	-	9,000	<b>1,221,400</b>
1.41 School Administration	-	6,277,290	-	823,202	-	35,500	<b>7,135,992</b>
1.60 Summer School	244,645	-	-	26,994	-	-	<b>271,639</b>
1.62 International and Out of Province Students	1,668,869	-	-	105,014	180,715	-	<b>1,954,598</b>
1.64 Other	-	160,200	-	61,036	189,347	94,000	<b>504,583</b>
<b>Total Function 1</b>	<b>73,996,848</b>	<b>10,827,591</b>	<b>14,676,777</b>	<b>3,937,277</b>	<b>370,062</b>	<b>4,437,450</b>	<b>108,246,005</b>
<b>4 District Administration</b>							
4.11 Educational Administration	-	-	-	-	791,217	-	<b>791,217</b>
4.40 School District Governance	-	-	-	-	206,798	-	<b>206,798</b>
4.41 Business Administration	-	133,500	-	1,103,898	1,696,512	11,000	<b>2,944,910</b>
<b>Total Function 4</b>	<b>-</b>	<b>133,500</b>	<b>-</b>	<b>1,103,898</b>	<b>2,694,527</b>	<b>11,000</b>	<b>3,942,925</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	-	-	-	220,443	992,396	-	<b>1,212,839</b>
5.50 Maintenance Operations	-	-	-	6,867,038	458,894	270,000	<b>7,595,932</b>
5.52 Maintenance of Grounds	-	-	-	380,394	-	-	<b>380,394</b>
5.56 Utilities	-	-	-	-	-	-	<b>-</b>
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,467,875</b>	<b>1,451,290</b>	<b>270,000</b>	<b>9,189,165</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	-	-	-	<b>-</b>
7.70 Student Transportation	-	-	319,963	-	-	-	<b>319,963</b>
7.73 Housing	-	-	-	-	-	-	<b>-</b>
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>319,963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>319,963</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>73,996,848</b>	<b>10,961,091</b>	<b>14,996,740</b>	<b>12,509,050</b>	<b>4,515,879</b>	<b>4,718,450</b>	<b>121,698,058</b>

# School District No. 44 (North Vancouver)

Amended Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	69,898,358	17,067,483	86,965,841	3,953,933	90,919,774	91,167,540
1.03 Career Programs	394,977	89,543	484,520	73,825	558,345	431,953
1.07 Library Services	2,860,695	684,998	3,545,693	12,000	3,557,693	3,546,594
1.08 Counselling	2,467,960	594,964	3,062,924	32,750	3,095,674	3,210,279
1.10 Special Education	19,812,084	4,397,357	24,209,441	401,450	24,610,891	23,969,844
1.30 English Language Learning	1,723,719	415,379	2,139,098	19,000	2,158,098	2,166,800
1.31 Indigenous Education	1,221,400	279,633	1,501,033	53,500	1,554,533	1,473,139
1.41 School Administration	7,135,992	1,404,495	8,540,487	149,176	8,689,663	9,249,581
1.60 Summer School	271,639	61,964	333,603	9,654	343,257	322,246
1.62 International and Out of Province Students	1,954,598	464,999	2,419,597	1,604,745	4,024,342	3,611,150
1.64 Other	504,583	102,274	606,857	1,431,461	2,038,318	1,801,718
<b>Total Function 1</b>	<b>108,246,005</b>	<b>25,563,089</b>	<b>133,809,094</b>	<b>7,741,494</b>	<b>141,550,588</b>	140,950,844
<b>4 District Administration</b>						
4.11 Educational Administration	791,217	144,855	936,072	186,440	1,122,512	1,240,450
4.40 School District Governance	206,798	17,268	224,066	108,562	332,628	311,971
4.41 Business Administration	2,944,910	572,211	3,517,121	1,219,012	4,736,133	4,685,003
<b>Total Function 4</b>	<b>3,942,925</b>	<b>734,334</b>	<b>4,677,259</b>	<b>1,514,014</b>	<b>6,191,273</b>	6,237,424
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	1,212,839	205,702	1,418,541	987,816	2,406,357	2,509,855
5.50 Maintenance Operations	7,595,932	1,662,687	9,258,619	2,260,300	11,518,919	11,733,540
5.52 Maintenance of Grounds	380,394	85,810	466,204	507,000	973,204	972,464
5.56 Utilities	-	-	-	2,275,000	2,275,000	2,290,000
<b>Total Function 5</b>	<b>9,189,165</b>	<b>1,954,199</b>	<b>11,143,364</b>	<b>6,030,116</b>	<b>17,173,480</b>	17,505,859
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	-	-	-	-	-	-
7.70 Student Transportation	319,963	72,376	392,339	128,000	520,339	488,444
7.73 Housing	-	-	-	-	-	-
<b>Total Function 7</b>	<b>319,963</b>	<b>72,376</b>	<b>392,339</b>	<b>128,000</b>	<b>520,339</b>	488,444
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>121,698,058</b>	<b>28,323,998</b>	<b>150,022,056</b>	<b>15,413,624</b>	<b>165,435,680</b>	165,182,571

# School District No. 44 (North Vancouver)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2022

	<u>2022 Amended Annual Budget</u>	<u>2022 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	21,713,985	18,467,955
Other	329,674	
Other Revenue	3,984,734	3,070,000
<b>Total Revenue</b>	<u>26,028,393</u>	<u>21,537,955</u>
<b>Expenses</b>		
Instruction	24,008,561	20,821,682
District Administration	300,000	50,000
Operations and Maintenance	404,931	46,646
Transportation and Housing	175,474	40,000
<b>Total Expense</b>	<u>24,888,966</u>	<u>20,958,328</u>
<b>Net Revenue (Expense)</b>	<u>1,139,427</u>	<u>579,627</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(1,139,427)	(579,627)
<b>Total Net Transfers</b>	<u>(1,139,427)</u>	<u>(579,627)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 44 (North Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	4,051,752	-	10,040	-	-	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	613,063	505,930		224,000	61,250	271,184	1,160,768	6,101,085	10,858,219
Provincial Grants - Other									
Other			3,500,000						
	613,063	505,930	3,500,000	224,000	61,250	271,184	1,160,768	6,101,085	10,858,219
<b>Less:</b> Allocated to Revenue	613,063	505,930	3,662,034	224,000	71,290	271,184	1,160,768	6,101,085	10,858,219
Recovered									
<b>Deferred Revenue, end of year</b>	-	-	<b>3,889,718</b>	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	613,063	505,930		224,000	71,290	271,184	1,160,768	6,101,085	10,858,219
Provincial Grants - Other									
Other Revenue			3,662,034						
	613,063	505,930	3,662,034	224,000	71,290	271,184	1,160,768	6,101,085	10,858,219
<b>Expenses</b>									
Salaries									
Teachers						51,960	259,800		8,747,457
Principals and Vice Principals						46,725			
Educational Assistants		412,600					417,783	4,975,604	
Support Staff				183,246			51,397		
Other Professionals									
Substitutes									
	-	412,600	-	183,246	-	98,685	728,980	4,975,604	8,747,457
Employee Benefits		93,330		40,754		21,846	168,818	1,125,481	2,110,762
Services and Supplies	53,310		3,412,034		71,290	150,653	262,970		
	53,310	505,930	3,412,034	224,000	71,290	271,184	1,160,768	6,101,085	10,858,219
<b>Net Revenue (Expense) before Interfund Transfers</b>	559,753	-	250,000	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(559,753)		(250,000)						
	(559,753)	-	(250,000)	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 44 (North Vancouver)**

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2022

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School/ Restart: Health & Safety Grant	Federal Safe Return to Class Fund	NSSSAA Association	Carlile Youth Inpatient	Metro Regional Implementation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	42,261	4,812	15,153	-	-	-	6,399	299,000
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	998,361	131,214	120,482	11,250	351,621			233,292	
Provincial Grants - Other						329,674			
Other							200,000		22,095
	998,361	131,214	120,482	11,250	351,621	329,674	200,000	233,292	22,095
<b>Less:</b> Allocated to Revenue	998,361	173,475	125,294	26,403	351,621	329,674	200,000	233,292	100,000
Recovered								6,399	
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	<b>221,095</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	998,361	173,475	125,294	26,403	351,621			233,292	
Provincial Grants - Other						329,674			
Other Revenue							200,000		100,000
	998,361	173,475	125,294	26,403	351,621	329,674	200,000	233,292	100,000
<b>Expenses</b>									
Salaries									
Teachers			86,600				98,897	138,560	
Principals and Vice Principals								14,191	
Educational Assistants									
Support Staff					112,064		21,972		
Other Professionals					11,277				
Substitutes	851,844			9,063				25,500	
	851,844	-	86,600	9,063	123,341	-	120,869	178,251	-
Employee Benefits	146,517		20,897	2,187	15,994		28,834	40,647	
Services and Supplies		173,475	17,797	15,153	212,286		50,297	14,394	100,000
	998,361	173,475	125,294	26,403	351,621	-	200,000	233,292	100,000
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	329,674	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased						(329,674)			
	-	-	-	-	-	(329,674)	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 44 (North Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Violence Prevention	Sutherland Track	TOTAL
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	2,700	10,000	4,442,117
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education			21,641,719
Provincial Grants - Other			329,674
Other	20,000		3,742,095
	20,000	-	25,713,488
<b>Less:</b> Allocated to Revenue	22,700	-	26,028,393
Recovered			6,399
<b>Deferred Revenue, end of year</b>	-	10,000	4,120,813
<b>Revenues</b>			
Provincial Grants - Ministry of Education			21,713,985
Provincial Grants - Other			329,674
Other Revenue	22,700		3,984,734
	22,700	-	26,028,393
<b>Expenses</b>			
Salaries			
Teachers			9,383,274
Principals and Vice Principals			60,916
Educational Assistants			5,805,987
Support Staff			368,679
Other Professionals			11,277
Substitutes			886,407
	-	-	16,516,540
Employee Benefits			3,816,067
Services and Supplies	22,700		4,556,359
	22,700	-	24,888,966
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	1,139,427
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased			(1,139,427)
	-	-	(1,139,427)
<b>Net Revenue (Expense)</b>	-	-	-



# School District No. 44 (North Vancouver)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		50,000	<b>50,000</b>	50,000
Amortization of Deferred Capital Revenue	9,094,526		<b>9,094,526</b>	7,972,915
<b>Total Revenue</b>	<b>9,094,526</b>	<b>50,000</b>	<b>9,144,526</b>	<b>8,022,915</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	13,574,668		<b>13,574,668</b>	12,210,697
<b>Total Expense</b>	<b>13,574,668</b>	<b>-</b>	<b>13,574,668</b>	<b>12,210,697</b>
<b>Net Revenue (Expense)</b>	<b>(4,480,142)</b>	<b>50,000</b>	<b>(4,430,142)</b>	<b>(4,187,782)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	2,509,427		<b>2,509,427</b>	1,078,627
Local Capital		1,300,000	<b>1,300,000</b>	
<b>Total Net Transfers</b>	<b>2,509,427</b>	<b>1,300,000</b>	<b>3,809,427</b>	<b>1,078,627</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	5,615,444	(5,615,444)	-	
Tangible Capital Assets WIP Purchased from Local Capital	2,150,000	(2,150,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>7,765,444</b>	<b>(7,765,444)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>5,794,729</b>	<b>(6,415,444)</b>	<b>(620,715)</b>	<b>(3,109,155)</b>