

Amended Annual Budget

## **School District No. 42 (Maple Ridge-Pitt Meadows)**

June 30, 2023

# School District No. 42 (Maple Ridge-Pitt Meadows)

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. 42 (MAPLE RIDGE-PITT MEADOWS) (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. 42 (Maple Ridge-Pitt Meadows) 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 \$229,034,554 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 1st DAY OF MARCH, 2023;

READ A SECOND TIME THE 1st DAY OF MARCH, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 1st DAY OF MARCH, 2023;

Original signed by Elaine Yamamoto

**Chairperson of the Board**

( Corporate Seal )

Original signed by Flavia Coughlan

**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 42 (Maple Ridge-Pitt Meadows) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 1<sup>st</sup> DAY OF March, 2023.

Original signed by Flavia Coughlan

**Secretary Treasurer**

# School District No. 42 (Maple Ridge-Pitt Meadows)

Statement 2

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	15,940,750	15,745,951
Adult	65,588	36,488
Other	146,000	121,875
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>16,152,338</b>	<b>15,904,314</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	195,199,520	180,876,415
Other	328,400	279,650
Federal Grants	279,657	266,315
Tuition	9,615,281	9,360,345
Other Revenue	6,815,597	5,544,544
Rentals and Leases	750,750	849,095
Investment Income	1,666,531	431,781
Amortization of Deferred Capital Revenue	6,678,220	6,587,082
<b>Total Revenue</b>	<b>221,333,956</b>	<b>204,195,227</b>
<b>Expenses</b>		
Instruction	188,791,728	172,230,476
District Administration	6,936,806	6,259,842
Operations and Maintenance	29,368,286	27,998,072
Transportation and Housing	714,352	611,246
<b>Total Expense</b>	<b>225,811,172</b>	<b>207,099,636</b>
<b>Net Revenue (Expense)</b>	<b>(4,477,216)</b>	<b>(2,904,409)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>4,475,430</b>	<b>696,691</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,786)</b>	<b>(2,207,718)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,786)	(2,207,718)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,786)</b>	<b>(2,207,718)</b>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Statement 2

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	184,866,778	172,961,397
Operating - Tangible Capital Assets Purchased	1,031,459	368,653
Special Purpose Funds - Total Expense	30,354,676	23,551,189
Special Purpose Funds - Tangible Capital Assets Purchased	257,397	334,242
Capital Fund - Total Expense	10,589,718	10,587,050
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,934,526	
<b>Total Budget Bylaw Amount</b>	<b>229,034,554</b>	<b>207,802,531</b>

## Approved by the Board

Original signed by Elaine Yamamoto	March 1, 2023
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Harry Dhillon	March 1, 2023
Signature of the Superintendent	Date Signed
Original signed by Flavia Coughlan	March 1, 2023
Signature of the Secretary Treasurer	Date Signed

# School District No. 42 (Maple Ridge-Pitt Meadows)

Statement 4

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>(4,477,216)</b>	<b>(2,904,409)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,288,856)	(702,895)
From Local Capital	(1,934,526)	
From Deferred Capital Revenue	(6,086,984)	
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(9,310,366)</b>	<b>(702,895)</b>
Amortization of Tangible Capital Assets	10,589,718	10,587,050
<b>Total Effect of change in Tangible Capital Assets</b>	<b>1,279,352</b>	<b>9,884,155</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(3,197,864)</b>	<b>6,979,746</b>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 1

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>	4,475,430		89,271,706	<b>93,747,136</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(1,292,422)	257,397	(3,442,191)	<b>(4,477,216)</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(1,031,459)	(257,397)	1,288,856	-
Local Capital	(2,151,549)		2,151,549	-
<b>Net Changes for the year</b>	<b>(4,475,430)</b>	<b>-</b>	<b>(1,786)</b>	<b>(4,477,216)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>-</b>	<b>-</b>	<b>89,269,920</b>	<b>89,269,920</b>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2

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	170,368,786	161,570,984
Other	328,400	279,650
Federal Grants	279,657	266,315
Tuition	9,615,281	9,360,345
Other Revenue	1,034,258	964,544
Rentals and Leases	750,750	849,095
Investment Income	1,197,224	362,866
<b>Total Revenue</b>	<b>183,574,356</b>	<b>173,653,799</b>
<b>Expenses</b>		
Instruction	158,945,177	149,026,561
District Administration	6,927,806	6,259,842
Operations and Maintenance	18,367,937	17,063,748
Transportation and Housing	625,858	611,246
<b>Total Expense</b>	<b>184,866,778</b>	<b>172,961,397</b>
<b>Net Revenue (Expense)</b>	<b>(1,292,422)</b>	<b>692,402</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>4,475,430</b>	<b>696,691</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(1,031,459)	(368,653)
Local Capital	(2,151,549)	(1,020,440)
<b>Total Net Transfers</b>	<b>(3,183,008)</b>	<b>(1,389,093)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2A

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	161,706,151	159,377,294
ISC/LEA Recovery	(456,800)	(382,256)
Other Ministry of Education and Child Care Grants		
Pay Equity	1,874,965	1,874,965
Funding for Graduated Adults	187,368	187,368
Student Transportation Fund	185,990	185,990
Support Staff Benefits Grant	311,930	311,930
FSA Scorer Grant	15,693	15,693
Early Learning Framework (ELF) Implementation	2,292	
Labour Settlement	6,249,994	
Equity in Action	2,381	
Indigenous Graduation Requirement Workshop	9,129	
Integrated Child and Youth Team	279,693	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>170,368,786</b>	<b>161,570,984</b>
<b>Provincial Grants - Other</b>	<b>328,400</b>	<b>279,650</b>
<b>Federal Grants</b>	<b>279,657</b>	<b>266,315</b>
<b>Tuition</b>		
Summer School Fees	59,400	45,000
Continuing Education	889,384	973,336
International and Out of Province Students	8,666,497	8,342,009
<b>Total Tuition</b>	<b>9,615,281</b>	<b>9,360,345</b>
<b>Other Revenues</b>		
Funding from First Nations	456,800	382,256
Miscellaneous		
Revenue Generation	68,313	104,000
Partnership Program	166,060	154,265
Miscellaneous	77,523	97,780
Transportation	85,420	85,680
Before and After School Programming	93,298	64,470
Ridge Meadows College	26,844	26,093
BC Hydro Grant	60,000	50,000
<b>Total Other Revenue</b>	<b>1,034,258</b>	<b>964,544</b>
<b>Rentals and Leases</b>	<b>750,750</b>	<b>849,095</b>
<b>Investment Income</b>	<b>1,197,224</b>	<b>362,866</b>
<b>Total Operating Revenue</b>	<b>183,574,356</b>	<b>173,653,799</b>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2B

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	78,852,573	74,717,283
Principals and Vice Principals	8,747,223	8,706,616
Educational Assistants	21,480,175	19,790,498
Support Staff	13,269,864	12,959,842
Other Professionals	5,927,101	5,307,515
Substitutes	6,133,027	5,267,961
<b>Total Salaries</b>	<b>134,409,963</b>	<b>126,749,715</b>
<b>Employee Benefits</b>	<b>33,989,365</b>	<b>32,391,785</b>
<b>Total Salaries and Benefits</b>	<b>168,399,328</b>	<b>159,141,500</b>
<b>Services and Supplies</b>		
Services	7,315,053	5,600,593
Student Transportation	673,021	674,313
Professional Development and Travel	1,223,208	869,894
Rentals and Leases	2,000	2,000
Dues and Fees	152,749	141,708
Insurance	846,313	757,799
Supplies	3,794,518	3,235,465
Utilities	2,460,588	2,538,125
<b>Total Services and Supplies</b>	<b>16,467,450</b>	<b>13,819,897</b>
<b>Total Operating Expense</b>	<b>184,866,778</b>	<b>172,961,397</b>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2C

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	60,885,400	543,659	60,884	505,438	-	3,222,904	65,218,285
1.03 Career Programs	355,700	29,877	497,494	-	-	29,403	912,474
1.07 Library Services	1,326,817	-	-	5,709	-	63,123	1,395,649
1.08 Counselling	1,750,738	316,064	-	-	-	97,110	2,163,912
1.10 Special Education	9,498,282	1,063,985	19,830,425	1,405,134	157,655	1,780,311	33,735,792
1.30 English Language Learning	1,552,851	-	-	-	-	71,513	1,624,364
1.31 Indigenous Education	613,794	265,553	833,059	55,315	-	18,900	1,786,621
1.41 School Administration	-	6,064,163	-	2,864,694	7,326	332,734	9,268,917
1.60 Summer School	315,571	14,394	82,418	6,591	-	-	418,974
1.61 Continuing Education	-	14,850	-	114,150	499,826	8,189	637,015
1.62 International and Out of Province Students	2,505,930	282,975	-	460,496	190,185	137,275	3,576,861
1.64 Other	-	-	173,145	46,458	384,634	-	604,237
<b>Total Function 1</b>	<b>78,805,083</b>	<b>8,595,520</b>	<b>21,477,425</b>	<b>5,463,985</b>	<b>1,239,626</b>	<b>5,761,462</b>	<b>121,343,101</b>
<b>4 District Administration</b>							
4.11 Educational Administration	-	-	-	52,247	1,227,803	5,200	1,285,250
4.40 School District Governance	-	-	-	-	389,511	-	389,511
4.41 Business Administration	-	151,703	2,750	618,461	1,493,656	51,432	2,318,002
<b>Total Function 4</b>	<b>-</b>	<b>151,703</b>	<b>2,750</b>	<b>670,708</b>	<b>3,110,970</b>	<b>56,632</b>	<b>3,992,763</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	47,490	-	-	205,406	1,137,710	51,953	1,442,559
5.50 Maintenance Operations	-	-	-	6,485,494	438,795	262,980	7,187,269
5.52 Maintenance of Grounds	-	-	-	444,271	-	-	444,271
5.56 Utilities	-	-	-	-	-	-	-
<b>Total Function 5</b>	<b>47,490</b>	<b>-</b>	<b>-</b>	<b>7,135,171</b>	<b>1,576,505</b>	<b>314,933</b>	<b>9,074,099</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	-	-	-	-
7.70 Student Transportation	-	-	-	-	-	-	-
7.73 Housing	-	-	-	-	-	-	-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>78,852,573</b>	<b>8,747,223</b>	<b>21,480,175</b>	<b>13,269,864</b>	<b>5,927,101</b>	<b>6,133,027</b>	<b>134,409,963</b>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2C

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	65,218,285	15,461,672	80,679,957	2,551,970	83,231,927	78,359,314
1.03 Career Programs	912,474	236,530	1,149,004	690,662	1,839,666	1,633,327
1.07 Library Services	1,395,649	332,878	1,728,527	182,916	1,911,443	1,826,211
1.08 Counselling	2,163,912	517,128	2,681,040	84,848	2,765,888	2,483,486
1.10 Special Education	33,735,792	8,978,047	42,713,839	502,439	43,216,278	40,937,034
1.30 English Language Learning	1,624,364	387,172	2,011,536	20,333	2,031,869	1,831,597
1.31 Indigenous Education	1,786,621	463,240	2,249,861	462,091	2,711,952	2,249,081
1.41 School Administration	9,268,917	2,576,513	11,845,430	386,617	12,232,047	11,870,994
1.60 Summer School	418,974	82,071	501,045	8,818	509,863	496,625
1.61 Continuing Education	637,015	119,626	756,641	280,844	1,037,485	1,011,331
1.62 International and Out of Province Students	3,576,861	864,959	4,441,820	2,147,027	6,588,847	6,136,410
1.64 Other	604,237	158,234	762,471	105,441	867,912	191,151
<b>Total Function 1</b>	<b>121,343,101</b>	<b>30,178,070</b>	<b>151,521,171</b>	<b>7,424,006</b>	<b>158,945,177</b>	<b>149,026,561</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,285,250	401,821	1,687,071	415,433	2,102,504	1,868,555
4.40 School District Governance	389,511	71,165	460,676	208,384	669,060	618,033
4.41 Business Administration	2,318,002	666,070	2,984,072	1,172,170	4,156,242	3,773,254
<b>Total Function 4</b>	<b>3,992,763</b>	<b>1,139,056</b>	<b>5,131,819</b>	<b>1,795,987</b>	<b>6,927,806</b>	<b>6,259,842</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	1,442,559	358,046	1,800,605	1,258,105	3,058,710	2,516,134
5.50 Maintenance Operations	7,187,269	2,190,239	9,377,508	2,095,295	11,472,803	10,843,484
5.52 Maintenance of Grounds	444,271	123,954	568,225	352,912	921,137	717,270
5.56 Utilities	-	-	-	2,915,287	2,915,287	2,986,860
<b>Total Function 5</b>	<b>9,074,099</b>	<b>2,672,239</b>	<b>11,746,338</b>	<b>6,621,599</b>	<b>18,367,937</b>	<b>17,063,748</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	-	-	-	2,500	2,500	2,500
7.70 Student Transportation	-	-	-	623,358	623,358	608,746
7.73 Housing	-	-	-	-	-	-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>625,858</b>	<b>625,858</b>	<b>611,246</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>134,409,963</b>	<b>33,989,365</b>	<b>168,399,328</b>	<b>16,467,450</b>	<b>184,866,778</b>	<b>172,961,397</b>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 3

Amended Annual Budget - Special Purpose 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	24,830,734	19,305,431
Other Revenue	5,781,339	4,580,000
<b>Total Revenue</b>	<b>30,612,073</b>	<b>23,885,431</b>
<b>Expenses</b>		
Instruction	29,846,551	23,203,915
District Administration	9,000	
Operations and Maintenance	410,631	347,274
Transportation and Housing	88,494	
<b>Total Expense</b>	<b>30,354,676</b>	<b>23,551,189</b>
<b>Net Revenue (Expense)</b>	<b>257,397</b>	<b>334,242</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(257,397)	(334,242)
<b>Total Net Transfers</b>	<b>(257,397)</b>	<b>(334,242)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	170,597	1,048,742	12,528	4,145	79,708	76,407	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	517,597	562,769			255,576	56,350	500,863	593,230	753,992
Other			170,597	5,348,742					
	517,597	562,769	170,597	5,348,742	255,576	56,350	500,863	593,230	753,992
<b>Less:</b> Allocated to Revenue	517,597	562,769	170,597	5,348,742	268,104	60,495	580,571	669,637	753,992
<b>Deferred Revenue, end of year</b>	-	-	<b>170,597</b>	<b>1,048,742</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	517,597	562,769			268,104	60,495	580,571	669,637	753,992
Other Revenue			170,597	5,348,742					
	517,597	562,769	170,597	5,348,742	268,104	60,495	580,571	669,637	753,992
<b>Expenses</b>									
Salaries									
Teachers						18,481	181,362	25,433	
Principals and Vice Principals								32,566	196,048
Educational Assistants		468,968		40,000	189,648	3,000		354,474	
Support Staff	85,600			15,000					78,862
Other Professionals								60,200	
Substitutes				20,000		211	16,840	19,695	325,369
	85,600	468,968	-	75,000	189,648	21,692	198,202	492,368	600,279
Employee Benefits	24,400	93,801		15,000	66,352	5,058	46,628	130,580	134,713
Services and Supplies	194,408		170,597	5,238,742	12,104	33,745	328,741	46,689	19,000
	304,408	562,769	170,597	5,328,742	268,104	60,495	573,571	669,637	753,992
<b>Net Revenue (Expense) before Interfund Transfers</b>	213,189	-	-	20,000	-	-	7,000	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(213,189)			(20,000)			(7,000)		
	(213,189)	-	-	(20,000)	-	-	(7,000)	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	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 / Ventilation Fund	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	19,510	85,153	56	-	-	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	17,226,456	2,177,681	68,984	51,000	6,000			1,588,729	19,000
Other	17,226,456	2,177,681	68,984	51,000	6,000	-	-	1,588,729	19,000
<b>Less:</b> Allocated to Revenue	17,226,456	2,177,681	88,494	136,153	6,056	-	-	1,588,729	19,000
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	17,226,456	2,177,681	88,494	136,153	6,056			1,588,729	19,000
Other Revenue	17,226,456	2,177,681	88,494	136,153	6,056	-	-	1,588,729	19,000
<b>Expenses</b>									
Salaries									
Teachers	13,878,892	362,947							
Principals and Vice Principals									
Educational Assistants					1,650				4,000
Support Staff									
Other Professionals									
Substitutes		1,451,787		10,500	2,580				5,600
	13,878,892	1,814,734	-	10,500	4,230	-	-	-	9,600
Employee Benefits	3,347,564	362,947		2,500	600				2,400
Services and Supplies			88,494	123,153	1,226			1,577,729	7,000
	17,226,456	2,177,681	88,494	136,153	6,056	-	-	1,577,729	19,000
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	11,000	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased								(11,000)	
	-	-	-	-	-	-	-	(11,000)	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 42 (Maple Ridge-Pitt Meadows)**

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	<b>ECL Early Care &amp; Learning</b>	<b>Youth Education Support Fund</b>	<b>TOTAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Deferred Revenue, beginning of year</b>	-	262,000	<b>1,758,846</b>
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education and Child Care	175,000		<b>24,553,227</b>
Other			<b>5,519,339</b>
	175,000	-	<b>30,072,566</b>
<b>Less:</b> Allocated to Revenue	175,000	262,000	<b>30,612,073</b>
<b>Deferred Revenue, end of year</b>	<b>-</b>	<b>-</b>	<b>1,219,339</b>
<b>Revenues</b>			
Provincial Grants - Ministry of Education and Child Care	175,000		<b>24,830,734</b>
Other Revenue		262,000	<b>5,781,339</b>
	175,000	262,000	<b>30,612,073</b>
<b>Expenses</b>			
Salaries			
Teachers	50,800		<b>14,517,915</b>
Principals and Vice Principals			<b>228,614</b>
Educational Assistants			<b>1,057,740</b>
Support Staff			<b>183,462</b>
Other Professionals	75,000		<b>135,200</b>
Substitutes			<b>1,852,582</b>
	125,800	-	<b>17,975,513</b>
Employee Benefits	31,207		<b>4,263,750</b>
Services and Supplies	17,993	255,792	<b>8,115,413</b>
	175,000	255,792	<b>30,354,676</b>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>6,208</b>	<b>257,397</b>
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased		(6,208)	<b>(257,397)</b>
	-	(6,208)	<b>(257,397)</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>



# School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget			2023
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Annual Budget
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education and Child Care			-	-
Other			-	-
Municipal Grants Spent on Sites			-	-
Federal Grants			-	-
Other Revenue			-	-
Rentals and Leases			-	-
Investment Income		469,307	469,307	68,915
Gain (Loss) on Disposal of Tangible Capital Assets			-	-
Amortization of Deferred Capital Revenue	6,678,220		6,678,220	6,587,082
District Entered			-	-
<b>Total Revenue</b>	<b>6,678,220</b>	<b>469,307</b>	<b>7,147,527</b>	<b>6,655,997</b>
<b>Expenses</b>				
Operations and Maintenance			-	-
Transportation and Housing			-	-
Amortization of Tangible Capital Assets				
Operations and Maintenance	10,589,718		10,589,718	10,587,050
Transportation and Housing			-	-
Write-off/down of Buildings and Sites			-	-
Debt Services				
Capital Lease Interest			-	-
Capital Loan Interest			-	-
District Entered			-	-
<b>Total Expense</b>	<b>10,589,718</b>	<b>-</b>	<b>10,589,718</b>	<b>10,587,050</b>
<b>Net Revenue (Expense)</b>	<b>(3,911,498)</b>	<b>469,307</b>	<b>(3,442,191)</b>	<b>(3,931,053)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,288,856		1,288,856	702,895
Tangible Capital Assets - Work in Progress			-	-
Local Capital		2,151,549	2,151,549	1,020,440
Capital Lease Payment			-	-
Capital Loan Payment			-	-
District Entered			-	-
<b>Total Net Transfers</b>	<b>1,288,856</b>	<b>2,151,549</b>	<b>3,440,405</b>	<b>1,723,335</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	1,934,526	(1,934,526)	-	-
<b>Total Other Adjustments to Fund Balances</b>	<b>1,934,526</b>	<b>(1,934,526)</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(688,116)</b>	<b>686,330</b>	<b>(1,786)</b>	<b>(2,207,718)</b>