

Amended Annual Budget

## **School District No. 73 (Kamloops-Thompson)**

June 30, 2024

# School District No. 73 (Kamloops-Thompson)

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. 73 (KAMLOOPS-THOMPSON) (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. 73 (Kamloops-Thompson) 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 \$244,395,542 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 26th DAY OF FEBRUARY, 2024;

( Corporate Seal )

*Heather Grieve*  
\_\_\_\_\_  
**Chairperson of the Board**

*Trina Cassidy*  
\_\_\_\_\_  
**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 73 (Kamloops-Thompson) Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 26th DAY OF FEBRUARY, 2024.

*Trina Cassidy*  
\_\_\_\_\_  
**Secretary Treasurer**

# School District No. 73 (Kamloops-Thompson)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	16,018.875	15,782.125
Adult	116.875	118.875
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>16,135.750</b>	<b>15,901.000</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	218,249,031	196,262,053
Other	55,440	55,440
Tuition	5,140,000	4,956,850
Other Revenue	8,692,565	9,746,829
Rentals and Leases	100,882	53,365
Investment Income	614,473	610,500
Income (Loss) from Investments in Government Business Enterprises	235,814	121,875
Amortization of Deferred Capital Revenue	4,462,300	4,074,617
<b>Total Revenue</b>	<b>237,550,505</b>	<b>215,881,529</b>
<b>Expenses</b>		
Instruction	191,900,521	175,607,253
District Administration	7,479,970	7,202,288
Operations and Maintenance	36,186,116	32,737,728
Transportation and Housing	6,885,580	6,496,120
<b>Total Expense</b>	<b>242,452,187</b>	<b>222,043,389</b>
<b>Net Revenue (Expense)</b>	<b>(4,901,682)</b>	<b>(6,161,860)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,590,284</b>	<b>3,716,227</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,311,398)</b>	<b>(2,445,633)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)	235,814	121,875
Capital Fund Surplus (Deficit)	(2,547,212)	(2,567,508)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,311,398)</b>	<b>(2,445,633)</b>

# School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	203,225,370	186,336,184
Special Purpose Funds - Total Expense	28,514,669	26,157,530
Capital Fund - Total Expense	10,712,148	9,549,675
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,943,355	1,486,847
<b>Total Budget Bylaw Amount</b>	<b>244,395,542</b>	<b>223,530,236</b>

## Approved by the Board

Heather Grieve

February 26, 2024

Signature of the Chairperson of the Board of Education

Date Signed

Dr. Rhonda Nixon

February 26, 2024

Signature of the Superintendent

Date Signed

Trina Cassidy

February 26, 2024

Signature of the Secretary Treasurer

Date Signed

# School District No. 73 (Kamloops-Thompson)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2024

	<b>2024 Amended Annual Budget</b>	2023 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(4,901,682)</b>	(6,161,860)
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(1,943,355)	(1,486,847)
From Deferred Capital Revenue	(25,532,612)	(25,329,115)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(27,475,967)</b>	(26,815,962)
Amortization of Tangible Capital Assets	7,020,012	6,652,125
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(20,455,955)</b>	(20,163,837)
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(25,357,637)</b>	(26,325,697)

# School District No. 73 (Kamloops-Thompson)

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

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2024 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	2,920,530	2,466,250	28,225,138	<b>33,611,918</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(2,590,284)	235,814	(2,547,212)	<b>(4,901,682)</b>
<b>Net Changes for the year</b>	<b>(2,590,284)</b>	<b>235,814</b>	<b>(2,547,212)</b>	<b>(4,901,682)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>330,246</b>	<b>2,702,064</b>	<b>25,677,926</b>	<b>28,710,236</b>

# School District No. 73 (Kamloops-Thompson)

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

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	191,369,973	173,133,015
Other	55,440	55,440
Tuition	5,140,000	4,956,850
Other Revenue	3,368,791	3,821,287
Rentals and Leases	100,882	53,365
Investment Income	600,000	600,000
<b>Total Revenue</b>	<b>200,635,086</b>	<b>182,619,957</b>
<b>Expenses</b>		
Instruction	164,463,655	150,625,543
District Administration	6,695,401	6,354,853
Operations and Maintenance	25,473,968	23,188,053
Transportation and Housing	6,592,346	6,167,735
<b>Total Expense</b>	<b>203,225,370</b>	<b>186,336,184</b>
<b>Net Revenue (Expense)</b>	<b>(2,590,284)</b>	<b>(3,716,227)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,590,284</b>	<b>3,716,227</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 73 (Kamloops-Thompson)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	189,034,475	169,632,769
ISC/LEA Recovery	(2,686,998)	(2,824,922)
Other Ministry of Education and Child Care Grants		
Pay Equity	575,959	575,959
Funding for Graduated Adults	105,000	105,000
Student Transportation Fund	666,817	666,817
Support Staff Benefits Grant	190,000	190,000
FSA Scorer Grant	17,994	17,944
Early Learning Framework (ELF) Implementation		2,293
Labour Settlement Funding	3,170,346	4,552,155
Next Generation Network - Self Provisioned Rebate	215,000	215,000
BCPSEA Hiring Incentives	15,000	
Child Care	66,380	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>191,369,973</b>	<b>173,133,015</b>
<b>Provincial Grants - Other</b>	<b>55,440</b>	<b>55,440</b>
<b>Tuition</b>		
International and Out of Province Students	5,140,000	4,956,850
<b>Total Tuition</b>	<b>5,140,000</b>	<b>4,956,850</b>
<b>Other Revenues</b>		
Funding from First Nations	2,686,998	2,824,922
Miscellaneous		
Career Development Program	188,750	188,750
Miscellaneous	493,043	807,615
<b>Total Other Revenue</b>	<b>3,368,791</b>	<b>3,821,287</b>
<b>Rentals and Leases</b>	<b>100,882</b>	<b>53,365</b>
<b>Investment Income</b>	<b>600,000</b>	<b>600,000</b>
<b>Total Operating Revenue</b>	<b>200,635,086</b>	<b>182,619,957</b>

**School District No. 73 (Kamloops-Thompson)**  
 Amended Annual Budget - Schedule of Operating Expense by Object  
 Year Ended June 30, 2024

	<b>2024 Amended Annual Budget</b>	2023 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	82,723,217	77,777,767
Principals and Vice Principals	12,866,806	11,666,276
Educational Assistants	10,957,411	9,849,561
Support Staff	22,698,909	20,474,811
Other Professionals	5,728,487	5,291,272
Substitutes	8,297,149	6,423,919
<b>Total Salaries</b>	<b>143,271,979</b>	<b>131,483,606</b>
<b>Employee Benefits</b>	<b>32,235,905</b>	<b>28,968,246</b>
<b>Total Salaries and Benefits</b>	<b>175,507,884</b>	<b>160,451,852</b>
<b>Services and Supplies</b>		
Services	5,693,140	5,525,425
Student Transportation	493,814	611,753
Professional Development and Travel	2,085,875	1,945,601
Dues and Fees	122,436	133,036
Insurance	579,019	547,049
Supplies	15,117,340	13,947,511
Utilities	3,625,862	3,173,957
<b>Total Services and Supplies</b>	<b>27,717,486</b>	<b>25,884,332</b>
<b>Total Operating Expense</b>	<b>203,225,370</b>	<b>186,336,184</b>

# School District No. 73 (Kamloops-Thompson)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	65,787,574	2,101,475		1,543,080	352,830	5,521,054	75,306,013
1.03 Career Programs	324,853	161,652				30,641	517,146
1.07 Library Services	2,067,244	161,652		1,443,972		233,432	3,906,300
1.08 Counselling	1,968,805			618,845		188,671	2,776,321
1.10 Special Education	8,613,518	484,956	9,358,711	103,141		1,230,325	19,790,651
1.30 English Language Learning	295,321					24,592	319,913
1.31 Indigenous Education	1,241,587	257,958	1,598,700	26,265	819,910	165,000	4,109,420
1.41 School Administration		8,890,853		1,237,690		246,897	10,375,440
1.60 Summer School	110,970						110,970
1.61 Continuing Education	492,201	323,304		103,141		52,286	970,932
1.62 International and Out of Province Students	590,642	161,652		29,467	152,500	53,950	988,211
1.64 Other	1,230,502	323,304		154,711		115,828	1,824,345
<b>Total Function 1</b>	<b>82,723,217</b>	<b>12,866,806</b>	<b>10,957,411</b>	<b>5,260,312</b>	<b>1,325,240</b>	<b>7,862,676</b>	<b>120,995,662</b>
<b>4 District Administration</b>							
4.11 Educational Administration				344,097	1,136,790		1,480,887
4.40 School District Governance					283,228		283,228
4.41 Business Administration				959,305	1,541,385		2,500,690
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,303,402</b>	<b>2,961,403</b>	<b>-</b>	<b>4,264,805</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				84,770	849,545		934,315
5.50 Maintenance Operations				11,412,756	362,814	250,863	12,026,433
5.52 Maintenance of Grounds				1,290,201		23,485	1,313,686
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,787,727</b>	<b>1,212,359</b>	<b>274,348</b>	<b>14,274,434</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				143,809	229,485		373,294
7.70 Student Transportation				3,203,659		160,125	3,363,784
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,347,468</b>	<b>229,485</b>	<b>160,125</b>	<b>3,737,078</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>82,723,217</b>	<b>12,866,806</b>	<b>10,957,411</b>	<b>22,698,909</b>	<b>5,728,487</b>	<b>8,297,149</b>	<b>143,271,979</b>

# School District No. 73 (Kamloops-Thompson)

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	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	75,306,013	17,080,520	92,386,533	7,250,636	99,637,169	90,308,236
1.03 Career Programs	517,146	117,263	634,409	-	634,409	593,395
1.07 Library Services	3,906,300	885,754	4,792,054	538,058	5,330,112	4,962,143
1.08 Counselling	2,776,321	629,531	3,405,852	-	3,405,852	3,270,769
1.10 Special Education	19,790,651	4,487,531	24,278,182	1,897,825	26,176,007	23,885,247
1.30 English Language Learning	319,913	72,541	392,454		392,454	380,872
1.31 Indigenous Education	4,109,420	712,895	4,822,315	1,362,866	6,185,181	6,290,628
1.41 School Administration	10,375,440	2,352,632	12,728,072	532,310	13,260,382	12,263,976
1.60 Summer School	110,970	9,905	120,875		120,875	116,844
1.61 Continuing Education	970,932	220,159	1,191,091	845,441	2,036,532	2,104,753
1.62 International and Out of Province Students	988,211	224,077	1,212,288	3,647,712	4,860,000	4,406,775
1.64 Other	1,824,345	413,670	2,238,015	186,667	2,424,682	2,041,905
<b>Total Function 1</b>	<b>120,995,662</b>	<b>27,206,478</b>	<b>148,202,140</b>	<b>16,261,515</b>	<b>164,463,655</b>	<b>150,625,543</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,480,887	335,792	1,816,679	450,739	2,267,418	2,105,396
4.40 School District Governance	283,228	42,485	325,713	170,846	496,559	465,662
4.41 Business Administration	2,500,690	567,033	3,067,723	863,701	3,931,424	3,783,795
<b>Total Function 4</b>	<b>4,264,805</b>	<b>945,310</b>	<b>5,210,115</b>	<b>1,485,286</b>	<b>6,695,401</b>	<b>6,354,853</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	934,315	211,856	1,146,171	568,290	1,714,461	1,502,201
5.50 Maintenance Operations	12,026,433	2,726,998	14,753,431	3,153,090	17,906,521	16,459,176
5.52 Maintenance of Grounds	1,313,686	297,879	1,611,565	622,559	2,234,124	2,060,719
5.56 Utilities	-	-	-	3,618,862	3,618,862	3,165,957
<b>Total Function 5</b>	<b>14,274,434</b>	<b>3,236,733</b>	<b>17,511,167</b>	<b>7,962,801</b>	<b>25,473,968</b>	<b>23,188,053</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	373,294	84,645	457,939	191,591	649,530	785,282
7.70 Student Transportation	3,363,784	762,739	4,126,523	1,816,293	5,942,816	5,382,453
<b>Total Function 7</b>	<b>3,737,078</b>	<b>847,384</b>	<b>4,584,462</b>	<b>2,007,884</b>	<b>6,592,346</b>	<b>6,167,735</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>143,271,979</b>	<b>32,235,905</b>	<b>175,507,884</b>	<b>27,717,486</b>	<b>203,225,370</b>	<b>186,336,184</b>

# School District No. 73 (Kamloops-Thompson)

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

	<u>2024 Amended Annual Budget</u>	<u>2023 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	23,186,922	20,231,488
Other Revenue	5,323,774	5,925,542
Investment Income	3,973	500
Income (Loss) from Investments in Government Business Enterprises	235,814	121,875
<b>Total Revenue</b>	<u>28,750,483</u>	<u>26,279,405</u>
<b>Expenses</b>		
Instruction	27,436,866	24,981,710
District Administration	784,569	847,435
Transportation and Housing	293,234	328,385
<b>Total Expense</b>	<u>28,514,669</u>	<u>26,157,530</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>235,814</u>	<u>121,875</u>

# School District No. 73 (Kamloops-Thompson)

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	Related Entities	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	82,585		115,306		3,227,268				
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	701,984	701,026		147,135			224,000	85,750	197,951
Other					4,585,700				
Investment Income			3,973						
	701,984	701,026	3,973	147,135	4,585,700	-	224,000	85,750	197,951
<b>Less:</b> Allocated to Revenue	784,569	701,026	8,550	147,135	4,335,422		224,000	85,750	197,951
Recovered									
<b>Deferred Revenue, end of year</b>	-	-	<b>110,729</b>	-	<b>3,477,546</b>	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	784,569	701,026		147,135			224,000	85,750	197,951
Other Revenue			4,577		4,335,422				
Investment Income			3,973						
Income (Loss) from Investments in Government Business Enterprises						235,814			
	784,569	701,026	8,550	147,135	4,335,422	235,814	224,000	85,750	197,951
<b>Expenses</b>									
Salaries									
Teachers				114,765					45,260
Principals and Vice Principals									
Educational Assistants		547,550					150,880		
Support Staff									
Substitutes									7,000
	-	547,550	-	114,765	-	-	150,880	-	52,260
Employee Benefits		153,476		21,471			51,437		9,966
Services and Supplies	784,569		8,550	10,899	4,335,422		21,683	85,750	135,725
	784,569	701,026	8,550	147,135	4,335,422	-	224,000	85,750	197,951
<b>Net Revenue (Expense)</b>	-	-	-	-	-	<b>235,814</b>	-	-	-

# School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	CommunityLINK	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	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	263,917			13,525	188,458	123,842	3,768		896,012
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,678,997	507,486	14,876,383	142,806	104,785	51,000	6,750	55,400	
Other									
Investment Income									
	1,678,997	507,486	14,876,383	142,806	104,785	51,000	6,750	55,400	-
<b>Less:</b> Allocated to Revenue	1,942,914	507,486	14,876,383	142,806	293,243	174,842	10,518	55,400	896,012
Recovered				13,525					
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	1,942,914	507,486	14,876,383	142,806	293,243	174,842	10,518	55,400	896,012
Other Revenue									
Investment Income									
Income (Loss) from Investments in Government Business Enterprise:									
	1,942,914	507,486	14,876,383	142,806	293,243	174,842	10,518	55,400	896,012
<b>Expenses</b>									
Salaries									
Teachers	1,320,916		12,104,493						
Principals and Vice Principals		48,648							
Educational Assistants								45,745	
Support Staff									
Substitutes	25,000	395,840		109,960			5,200		
	1,345,916	444,488	12,104,493	109,960	-	-	5,200	45,745	-
Employee Benefits	328,228		2,771,890	32,846			940	9,289	
Services and Supplies	268,770	62,998			293,243	174,842	4,378	366	896,012
	1,942,914	507,486	14,876,383	142,806	293,243	174,842	10,518	55,400	896,012
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Contributor Restricted	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		1,807			1,687,856	<b>6,604,344</b>
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	25,000	19,000	175,000	1,926,080		<b>21,626,533</b>
Other					850,000	<b>5,435,700</b>
Investment Income						<b>3,973</b>
	25,000	19,000	175,000	1,926,080	850,000	<b>27,066,206</b>
<b>Less:</b> Allocated to Revenue	25,000	20,807	175,000	1,926,080	983,775	<b>28,514,669</b>
Recovered						<b>13,525</b>
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>1,554,081</b>	<b>5,142,356</b>
<b>Revenues</b>						
Provincial Grants - Ministry of Education and Child Care	25,000	20,807	175,000	1,926,080		<b>23,186,922</b>
Other Revenue					983,775	<b>5,323,774</b>
Investment Income						<b>3,973</b>
Income (Loss) from Investments in Government Business Enterprise:						<b>235,814</b>
	25,000	20,807	175,000	1,926,080	983,775	<b>28,750,483</b>
<b>Expenses</b>						
Salaries						
Teachers						<b>13,585,434</b>
Principals and Vice Principals			157,000	160,000	99,175	<b>464,823</b>
Educational Assistants	17,929					<b>762,104</b>
Support Staff				42,793	59,100	<b>101,893</b>
Substitutes		16,500		20,000	47,000	<b>626,500</b>
	17,929	16,500	157,000	222,793	205,275	<b>15,540,754</b>
Employee Benefits	7,071	4,307	18,000	29,050	28,500	<b>3,466,471</b>
Services and Supplies				1,674,237	750,000	<b>9,507,444</b>
	25,000	20,807	175,000	1,926,080	983,775	<b>28,514,669</b>
<b>Net Revenue (Expense)</b>	-	-	-	-	-	<b>235,814</b>



# School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education and Child Care	3,692,136		3,692,136	2,897,550
Investment Income		10,500	10,500	10,000
Amortization of Deferred Capital Revenue	4,462,300		4,462,300	4,074,617
<b>Total Revenue</b>	<b>8,154,436</b>	<b>10,500</b>	<b>8,164,936</b>	<b>6,982,167</b>
<b>Expenses</b>				
Operations and Maintenance	3,692,136		3,692,136	2,897,550
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,020,012		7,020,012	6,652,125
<b>Total Expense</b>	<b>10,712,148</b>	<b>-</b>	<b>10,712,148</b>	<b>9,549,675</b>
<b>Net Revenue (Expense)</b>	<b>(2,557,712)</b>	<b>10,500</b>	<b>(2,547,212)</b>	<b>(2,567,508)</b>
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	1,943,355	(1,943,355)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,943,355</b>	<b>(1,943,355)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(614,357)</b>	<b>(1,932,855)</b>	<b>(2,547,212)</b>	<b>(2,567,508)</b>