

Amended Annual Budget

## **School District No. 75 (Mission)**

June 30, 2023

# School District No. 75 (Mission)

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. 75 (MISSION) (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. 75 (Mission) 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 \$94,780,261 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 21st DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 21st DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF FEBRUARY, 2023;

Original signed by S. Carter  
\_\_\_\_\_  
**Chairperson of the Board**

( Corporate Seal )

Original signed by C. Becker  
\_\_\_\_\_  
**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 75 (Mission) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 21st DAY OF FEBRUARY, 2023.

Original signed by C. Becker  
\_\_\_\_\_  
**Secretary Treasurer**

# School District No. 75 (Mission)

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	6,485.125	6,576.000
Adult	5.125	7.000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>6,490.250</b>	<b>6,583.000</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	82,288,378	77,701,224
Other	516,497	490,869
Tuition	2,282,000	2,538,000
Other Revenue	2,134,700	1,995,090
Rentals and Leases	213,590	213,590
Investment Income	500,000	100,000
Gain (Loss) on Disposal of Tangible Capital Assets	174,818	
Amortization of Deferred Capital Revenue	3,042,025	3,042,025
<b>Total Revenue</b>	<b>91,152,008</b>	<b>86,080,798</b>
<b>Expenses</b>		
Instruction	75,314,855	70,120,878
District Administration	3,850,672	3,540,556
Operations and Maintenance	13,612,107	13,235,709
Transportation and Housing	1,296,982	1,231,226
Debt Services	30,645	13,719
<b>Total Expense</b>	<b>94,105,261</b>	<b>88,142,088</b>
<b>Net Revenue (Expense)</b>	<b>(2,953,253)</b>	<b>(2,061,290)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,649,499</b>	<b>1,606,467</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(303,754)</b>	<b>(454,823)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(303,754)	(454,823)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(303,754)</b>	<b>(454,823)</b>

# School District No. 75 (Mission)

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	77,538,232	74,369,079
Special Purpose Funds - Total Expense	12,440,425	9,663,331
Capital Fund - Total Expense	4,126,604	4,109,678
Capital Fund - Tangible Capital Assets Purchased from Local Capital	675,000	675,000
<b>Total Budget Bylaw Amount</b>	<b>94,780,261</b>	<b>88,817,088</b>

## Approved by the Board

Original signed by S. Carter	February 21, 2023
_____ Signature of the Chairperson of the Board of Education	_____ Date Signed
Original signed by A. Wilson	February 21, 2023
_____ Signature of the Superintendent	_____ Date Signed
Original signed by C. Becker	February 21, 2023
_____ Signature of the Secretary Treasurer	_____ Date Signed

# School District No. 75 (Mission)

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>(2,953,253)</b>	<b>(2,061,290)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(675,000)	(675,000)
From Deferred Capital Revenue	(2,435,000)	(2,435,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(3,110,000)</b>	<b>(3,110,000)</b>
Amortization of Tangible Capital Assets	4,095,959	4,095,959
<b>Total Effect of change in Tangible Capital Assets</b>	<b>985,959</b>	<b>985,959</b>
Acquisitions of Prepaid Expenses	(200,000)	(200,000)
Use of Prepaid Expenses	200,000	200,000
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(1,967,294)</b>	<b>(1,075,331)</b>

# School District No. 75 (Mission)

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

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2023 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	4,481,683		27,044,001	<b>31,525,684</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(2,043,492)		(909,761)	<b>(2,953,253)</b>
Interfund Transfers				
Local Capital	(445,000)		445,000	-
Other	(161,007)		161,007	-
<b>Net Changes for the year</b>	<b>(2,649,499)</b>	<b>-</b>	<b>(303,754)</b>	<b>(2,953,253)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>1,832,184</b>	<b>-</b>	<b>26,740,247</b>	<b>28,572,431</b>

# School District No. 75 (Mission)

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	71,938,085	70,012,497
Other	306,065	306,065
Tuition	2,282,000	2,538,000
Other Revenue	255,000	205,290
Rentals and Leases	213,590	213,590
Investment Income	500,000	100,000
<b>Total Revenue</b>	<b>75,494,740</b>	<b>73,375,442</b>
<b>Expenses</b>		
Instruction	63,561,362	60,887,373
District Administration	3,689,512	3,478,238
Operations and Maintenance	9,028,478	8,785,791
Transportation and Housing	1,258,880	1,217,677
<b>Total Expense</b>	<b>77,538,232</b>	<b>74,369,079</b>
<b>Net Revenue (Expense)</b>	<b>(2,043,492)</b>	<b>(993,637)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,649,499</b>	<b>1,606,467</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(445,000)	(445,000)
Other	(161,007)	(167,830)
<b>Total Net Transfers</b>	<b>(606,007)</b>	<b>(612,830)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 75 (Mission)

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	68,501,085	69,202,320
ISC/LEA Recovery	(225,000)	(175,290)
Other Ministry of Education and Child Care Grants		
Pay Equity	725,901	725,901
Student Transportation Fund	188,900	188,900
Support Staff Benefits Grant	55,180	55,180
FSA Scorer Grant	13,000	13,000
Early Learning Framework (ELF) Implementation	952	2,486
Labour Settlement Funding	2,678,067	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>71,938,085</b>	<b>70,012,497</b>
<b>Provincial Grants - Other</b>	<b>306,065</b>	<b>306,065</b>
<b>Tuition</b>		
Continuing Education	180,000	330,000
International and Out of Province Students	2,102,000	2,208,000
<b>Total Tuition</b>	<b>2,282,000</b>	<b>2,538,000</b>
<b>Other Revenues</b>		
Funding from First Nations	225,000	175,290
Miscellaneous		
Pay for service - Riverside	5,000	5,000
Other	25,000	25,000
<b>Total Other Revenue</b>	<b>255,000</b>	<b>205,290</b>
<b>Rentals and Leases</b>	<b>213,590</b>	<b>213,590</b>
<b>Investment Income</b>	<b>500,000</b>	<b>100,000</b>
<b>Total Operating Revenue</b>	<b>75,494,740</b>	<b>73,375,442</b>

# School District No. 75 (Mission)

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	30,340,131	29,192,624
Principals and Vice Principals	4,698,600	4,770,188
Educational Assistants	7,542,400	6,965,500
Support Staff	8,383,640	8,113,440
Other Professionals	2,366,974	2,319,081
Substitutes	3,225,000	3,225,000
<b>Total Salaries</b>	<b>56,556,745</b>	<b>54,585,833</b>
<b>Employee Benefits</b>	<b>13,292,213</b>	<b>12,839,940</b>
<b>Total Salaries and Benefits</b>	<b>69,848,958</b>	<b>67,425,773</b>
<b>Services and Supplies</b>		
Services	2,363,923	2,294,560
Student Transportation	19,000	19,000
Professional Development and Travel	774,798	633,398
Rentals and Leases	11,500	11,500
Dues and Fees	91,100	89,100
Insurance	188,000	165,000
Supplies	2,843,953	2,333,747
Utilities	1,397,000	1,397,001
<b>Total Services and Supplies</b>	<b>7,689,274</b>	<b>6,943,306</b>
<b>Total Operating Expense</b>	<b>77,538,232</b>	<b>74,369,079</b>

# School District No. 75 (Mission)

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	24,843,973	524,700	54,400	510,800		2,271,011	28,204,884
1.03 Career Programs	441,800	140,800	35,600	377,700			995,900
1.07 Library Services	1,174,500						1,174,500
1.08 Counselling	1,223,800						1,223,800
1.10 Special Education	2,019,594	144,000	6,236,000	827,140		541,542	9,768,276
1.30 English Language Learning	133,064	14,800	142,200				290,064
1.31 Indigenous Education	476,900	144,000	1,038,600	37,500			1,697,000
1.41 School Administration		3,537,500		1,304,700	69,100	88,257	4,999,557
1.60 Summer School	26,500						26,500
1.62 International and Out of Province Students		133,000	35,600	104,000	71,500		344,100
1.64 Other							-
<b>Total Function 1</b>	<b>30,340,131</b>	<b>4,638,800</b>	<b>7,542,400</b>	<b>3,161,840</b>	<b>140,600</b>	<b>2,900,810</b>	<b>48,724,581</b>
<b>4 District Administration</b>							
4.11 Educational Administration		59,800		144,400	710,800		915,000
4.40 School District Governance					92,214		92,214
4.41 Business Administration				460,800	969,500	5,000	1,435,300
<b>Total Function 4</b>	<b>-</b>	<b>59,800</b>	<b>-</b>	<b>605,200</b>	<b>1,772,514</b>	<b>5,000</b>	<b>2,442,514</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				96,800	360,860	25,000	482,660
5.50 Maintenance Operations				3,548,350		294,190	3,842,540
5.52 Maintenance of Grounds				296,800			296,800
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,941,950</b>	<b>360,860</b>	<b>319,190</b>	<b>4,622,000</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				45,600	93,000		138,600
7.70 Student Transportation				629,050			629,050
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>674,650</b>	<b>93,000</b>	<b>-</b>	<b>767,650</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>30,340,131</b>	<b>4,698,600</b>	<b>7,542,400</b>	<b>8,383,640</b>	<b>2,366,974</b>	<b>3,225,000</b>	<b>56,556,745</b>

# School District No. 75 (Mission)

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	28,204,884	6,451,662	34,656,546	1,767,129	36,423,675	34,406,948
1.03 Career Programs	995,900	247,540	1,243,440	232,070	1,475,510	1,657,303
1.07 Library Services	1,174,500	277,200	1,451,700	42,000	1,493,700	1,429,200
1.08 Counselling	1,223,800	288,830	1,512,630	5,500	1,518,130	1,449,890
1.10 Special Education	9,768,276	2,418,822	12,187,098	183,500	12,370,598	11,695,337
1.30 English Language Learning	290,064	70,676	360,740	5,000	365,740	373,793
1.31 Indigenous Education	1,697,000	427,990	2,124,990	343,982	2,468,972	2,278,025
1.41 School Administration	4,999,557	1,120,480	6,120,037	206,700	6,326,737	6,367,674
1.60 Summer School	26,500	6,250	32,750		32,750	31,270
1.62 International and Out of Province Students	344,100	79,950	424,050	661,500	1,085,550	1,071,433
1.64 Other	-	-	-	-	-	126,500
<b>Total Function 1</b>	<b>48,724,581</b>	<b>11,389,400</b>	<b>60,113,981</b>	<b>3,447,381</b>	<b>63,561,362</b>	<b>60,887,373</b>
<b>4 District Administration</b>						
4.11 Educational Administration	915,000	195,990	1,110,990	180,000	1,290,990	1,131,987
4.40 School District Governance	92,214	23,053	115,267	66,500	181,767	181,768
4.41 Business Administration	1,435,300	323,130	1,758,430	458,325	2,216,755	2,164,483
<b>Total Function 4</b>	<b>2,442,514</b>	<b>542,173</b>	<b>2,984,687</b>	<b>704,825</b>	<b>3,689,512</b>	<b>3,478,238</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	482,660	98,760	581,420	287,450	868,870	914,883
5.50 Maintenance Operations	3,842,540	974,950	4,817,490	1,364,618	6,182,108	5,918,608
5.52 Maintenance of Grounds	296,800	81,700	378,500	202,000	580,500	555,300
5.56 Utilities	-	-	-	1,397,000	1,397,000	1,397,000
<b>Total Function 5</b>	<b>4,622,000</b>	<b>1,155,410</b>	<b>5,777,410</b>	<b>3,251,068</b>	<b>9,028,478</b>	<b>8,785,791</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	138,600	31,630	170,230	8,000	178,230	169,327
7.70 Student Transportation	629,050	173,600	802,650	278,000	1,080,650	1,048,350
<b>Total Function 7</b>	<b>767,650</b>	<b>205,230</b>	<b>972,880</b>	<b>286,000</b>	<b>1,258,880</b>	<b>1,217,677</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>56,556,745</b>	<b>13,292,213</b>	<b>69,848,958</b>	<b>7,689,274</b>	<b>77,538,232</b>	<b>74,369,079</b>

# School District No. 75 (Mission)

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

	<u>2023 Amended Annual Budget</u>	<u>2023 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	10,350,293	7,688,727
Other	210,432	184,804
Other Revenue	1,879,700	1,789,800
<b>Total Revenue</b>	<u>12,440,425</u>	<u>9,663,331</u>
<b>Expenses</b>		
Instruction	11,753,493	9,233,505
District Administration	161,160	62,318
Operations and Maintenance	487,670	353,959
Transportation and Housing	38,102	13,549
<b>Total Expense</b>	<u>12,440,425</u>	<u>9,663,331</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 75 (Mission)

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>			193,591	1,146,854	29,519	8,234	15,075		
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	249,559	235,547			160,000	31,850	374,743	412,254	268,897
Provincial Grants - Other			70,000	1,700,000					
Other									
	249,559	235,547	70,000	1,700,000	160,000	31,850	374,743	412,254	268,897
<b>Less:</b> Allocated to Revenue Recovered	249,559	235,547	150,000	1,700,000	189,519	40,084	389,818	412,254	268,897
<b>Deferred Revenue, end of year</b>	-	-	<b>113,591</b>	<b>1,146,854</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	249,559	235,547			189,519	40,084	389,818	412,254	268,897
Provincial Grants - Other			150,000	1,700,000					
Other Revenue									
	249,559	235,547	150,000	1,700,000	189,519	40,084	389,818	412,254	268,897
<b>Expenses</b>									
Salaries									
Teachers						17,600	18,033	17,600	
Principals and Vice Principals							23,300		
Educational Assistants		197,900					135,800	299,000	
Support Staff	50,256				130,000				92,160
Substitutes							8,000		126,371
	50,256	197,900	-	-	130,000	17,600	185,133	316,600	218,531
Employee Benefits	16,752	37,647			34,500	4,150	45,150	83,350	41,996
Services and Supplies	182,551		150,000	1,700,000	25,019	18,334	159,535	12,304	8,370
	249,559	235,547	150,000	1,700,000	189,519	40,084	389,818	412,254	268,897
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 75 (Mission)**

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	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	MCFD Early Years
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	34,025		23,751	20,028	123,811				59,499
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	6,600,851	886,759	14,351	11,250		689,814	19,000	175,000	
Provincial Grants - Other									85,832
Other									
	6,600,851	886,759	14,351	11,250	-	689,814	19,000	175,000	85,832
<b>Less:</b> Allocated to Revenue	6,600,851	886,759	38,102	31,278	123,811	689,814	19,000	175,000	145,331
Recovered	34,025								
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	6,600,851	886,759	38,102	31,278	123,811	689,814	19,000	175,000	
Provincial Grants - Other									145,331
Other Revenue									
	6,600,851	886,759	38,102	31,278	123,811	689,814	19,000	175,000	145,331
<b>Expenses</b>									
Salaries									
Teachers	5,318,613								
Principals and Vice Principals								84,600	
Educational Assistants									
Support Staff									59,900
Substitutes									
	5,318,613	-	-	-	-	-	-	84,600	59,900
Employee Benefits	1,282,238							17,770	15,800
Services and Supplies		886,759	38,102	31,278	123,811	689,814	19,000	72,630	69,631
	6,600,851	886,759	38,102	31,278	123,811	689,814	19,000	175,000	145,331
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 75 (Mission)

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

	MCFD Middle Years	PSB Mentorship Grant	BEST	HP Childcare Centre	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	40,629		20,000	9,900	1,724,916
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education and Child Care					10,129,875
Provincial Grants - Other	13,972	10,500			110,304
Other				19,800	1,789,800
	13,972	10,500	-	19,800	12,029,979
<b>Less:</b> Allocated to Revenue	54,601	10,500	-	29,700	12,440,425
Recovered					34,025
<b>Deferred Revenue, end of year</b>	-	-	20,000	-	1,280,445
<b>Revenues</b>					
Provincial Grants - Ministry of Education and Child Care					10,350,293
Provincial Grants - Other	54,601	10,500			210,432
Other Revenue				29,700	1,879,700
	54,601	10,500	-	29,700	12,440,425
<b>Expenses</b>					
Salaries					
Teachers					5,371,846
Principals and Vice Principals					107,900
Educational Assistants	22,300				655,000
Support Staff					332,316
Substitutes					134,371
	22,300	-	-	-	6,601,433
Employee Benefits	5,900				1,585,253
Services and Supplies	26,401	10,500		29,700	4,253,739
	54,601	10,500	-	29,700	12,440,425
<b>Net Revenue (Expense)</b>	-	-	-	-	-

# School District No. 75 (Mission)

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

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Gain (Loss) on Disposal of Tangible Capital Assets	174,818		<b>174,818</b>	
Amortization of Deferred Capital Revenue	3,042,025		<b>3,042,025</b>	3,042,025
<b>Total Revenue</b>	<b>3,216,843</b>	-	<b>3,216,843</b>	3,042,025
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,095,959		<b>4,095,959</b>	4,095,959
Debt Services				
Capital Loan Interest		30,645	<b>30,645</b>	13,719
<b>Total Expense</b>	<b>4,095,959</b>	<b>30,645</b>	<b>4,126,604</b>	4,109,678
<b>Net Revenue (Expense)</b>	<b>(879,116)</b>	<b>(30,645)</b>	<b>(909,761)</b>	(1,067,653)
<b>Net Transfers (to) from other funds</b>				
Local Capital		445,000	<b>445,000</b>	445,000
Capital Loan Payment		161,007	<b>161,007</b>	167,830
Gain on Disposal of Tangible Capital Assets	(174,818)	174,818	-	
<b>Total Net Transfers</b>	<b>(174,818)</b>	<b>780,825</b>	<b>606,007</b>	612,830
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	675,000	(675,000)	-	
Principal Payment				
Capital Loan	130,362	(130,362)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>805,362</b>	<b>(805,362)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(248,572)</b>	<b>(55,182)</b>	<b>(303,754)</b>	(454,823)