

Amended Annual Budget

## **School District No. 39 (Vancouver)**

June 30, 2015

# School District No. 39 (Vancouver)

June 30, 2015

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\*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

## AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 39 (VANCOUVER) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2014/2015 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. 39 (Vancouver) Amended Annual Budget Bylaw for fiscal year 2014/2015.
3. The attached Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of \$579,214,235 for the 2014/2015 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 2014/2015.

READ A FIRST TIME THE 2nd DAY OF March, 2015;

READ A SECOND TIME THE 2nd DAY OF March, 2015;

READ A THIRD TIME, PASSED AND ADOPTED THE 2nd DAY OF March, 2015;

Originally Signed by Christopher Richardson  
\_\_\_\_\_  
**Chairperson of the Board**

**(Corporate Seal)**

Originally Signed by Rick Krowchuk  
\_\_\_\_\_  
**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 39 (Vancouver) Amended Annual Budget Bylaw 2014/2015, adopted by the Board the 2nd DAY OF March, 2015.

Originally Signed by Rick Krowchuk  
\_\_\_\_\_  
**Secretary Treasurer**

# School District No. 39 (Vancouver)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	50,860.764	51,065.822
Adult	550.680	753.092
Other	-	1,906.000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>51,411.444</b>	<b>53,724.914</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	467,721,889	478,051,408
Other	5,539,223	7,247,411
Federal Grants	1,757,842	
Tuition	20,593,663	20,237,171
Other Revenue	35,468,039	36,479,871
Rentals and Leases	4,374,245	4,921,383
Investment Income	2,125,554	1,508,405
Amortization of Deferred Capital Revenue	13,475,689	13,890,696
<b>Total Revenue</b>	<b>551,056,144</b>	<b>562,336,345</b>
<b>Expenses</b>		
Instruction	467,327,967	476,430,139
District Administration	17,444,371	14,600,109
Operations and Maintenance	84,993,426	85,712,685
Transportation and Housing	2,824,375	3,180,578
Debt Services		23,296
<b>Total Expense</b>	<b>572,590,139</b>	<b>579,946,807</b>
<b>Net Revenue (Expense)</b>	<b>(21,533,995)</b>	<b>(17,610,462)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>16,359,199</b>	<b>12,396,109</b>
<b>Budgeted Reduction of Unfunded Employee Future Benefits</b>	<b>(132,764)</b>	<b>(132,764)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(5,307,560)</b>	<b>(5,347,117)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(5,307,560)	(5,347,117)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(5,307,560)</b>	<b>(5,347,117)</b>

# School District No. 39 (Vancouver)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	483,399,567	489,793,303
Operating - Tangible Capital Assets Purchased	3,370,381	3,054,756
Operating - Reduction of Unfunded Employee Future Benefits	132,764	132,764
Special Purpose Funds - Total Expense	68,055,897	68,820,036
Special Purpose Funds - Tangible Capital Assets Purchased	861,516	810,789
Capital Fund - Total Expense	21,134,675	21,333,468
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,259,435	1,259,435
<b>Total Budget Bylaw Amount</b>	<b>579,214,235</b>	<b>585,204,551</b>

## Approved by the Board

Originally Signed by Christopher Richardson

March 5, 2015

Signature of the Chairperson of the Board of Education

Date Signed

Originally Signed by Scott Robinson

March 5, 2015

Signature of the Superintendent

Date Signed

Originally Signed by Rick Krowchuk

March 5, 2015

Signature of the Secretary Treasurer

Date Signed

# School District No. 39 (Vancouver)

Statement 4

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

Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(21,533,995)</b>	<b>(17,610,462)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(4,231,897)	(3,865,545)
From Local Capital	(2,259,435)	(1,259,435)
From Deferred Capital Revenue	(38,672,417)	(55,472,640)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(45,163,749)</b>	<b>(60,597,620)</b>
Amortization of Tangible Capital Assets	20,862,717	21,125,727
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(24,301,032)</b>	<b>(39,471,893)</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(45,835,027)</b>	<b>(57,082,355)</b>

**School District No. 39 (Vancouver)**Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2015

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2015 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	28,429,726		115,389,122	<b>143,818,848</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(15,937,588)	861,516	(6,457,923)	<b>(21,533,995)</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(3,370,381)	(861,516)	4,231,897	-
Local Capital	3,081,534		(3,081,534)	-
<b>Net Changes for the year</b>	<b>(16,226,435)</b>	<b>-</b>	<b>(5,307,560)</b>	<b>(21,533,995)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>12,203,291</b>	<b>-</b>	<b>110,081,562</b>	<b>122,284,853</b>

# School District No. 39 (Vancouver)

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	434,522,962	446,716,863
Other	68,719	68,719
Federal Grants	1,757,842	
Tuition	20,593,663	20,237,171
Other Revenue	5,136,017	5,234,296
Rentals and Leases	3,441,069	3,988,207
Investment Income	1,941,707	1,357,924
<b>Total Revenue</b>	<b>467,461,979</b>	<b>477,603,180</b>
<b>Expenses</b>		
Instruction	401,842,908	411,032,947
District Administration	16,713,532	13,875,631
Operations and Maintenance	62,018,752	61,680,851
Transportation and Housing	2,824,375	3,180,578
Debt Services		23,296
<b>Total Expense</b>	<b>483,399,567</b>	<b>489,793,303</b>
<b>Net Revenue (Expense)</b>	<b>(15,937,588)</b>	<b>(12,190,123)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>16,359,199</b>	<b>12,396,109</b>
<b>Budgeted Reduction of Unfunded Employee Future Benefits</b>	<b>(132,764)</b>	<b>(132,764)</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(3,370,381)	(3,054,756)
Local Capital	3,081,534	3,081,534
Other		(100,000)
<b>Total Net Transfers</b>	<b>(288,847)</b>	<b>(73,222)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 39 (Vancouver)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	432,870,497	436,338,984
AANDC/LEA Recovery	(26,211)	(18,441)
Strike Savings Recovery	(17,808,981)	
Other Ministry of Education Grants		
Pay Equity	7,294,124	7,294,124
Labour Settlement Funding	9,026,343	
Ministry Funded Graduated Adults	2,675,375	1,602,196
Ministry of Education Anticipated Holdback Allocation		1,500,000
Carbon Tax Refund	481,815	
Personal Responsibility Competency Profiles	10,000	
<b>Total Provincial Grants - Ministry of Education</b>	<b>434,522,962</b>	<b>446,716,863</b>
<b>Provincial Grants - Other</b>	<b>68,719</b>	<b>68,719</b>
<b>Federal Grants</b>	<b>1,757,842</b>	
<b>Tuition</b>		
Summer School Fees	2,382	614,088
Continuing Education	317,811	292,015
Offshore Tuition Fees	20,273,470	19,331,068
<b>Total Tuition</b>	<b>20,593,663</b>	<b>20,237,171</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	26,211	18,441
Miscellaneous		
Instructional Cafeteria Revenue	1,253,465	1,396,435
Other Grants	182,179	200,686
Miscellaneous Fees and Revenues	3,674,162	3,618,734
<b>Total Other Revenue</b>	<b>5,136,017</b>	<b>5,234,296</b>
<b>Rentals and Leases</b>	<b>3,441,069</b>	<b>3,988,207</b>
<b>Investment Income</b>	<b>1,941,707</b>	<b>1,357,924</b>
<b>Total Operating Revenue</b>	<b>467,461,979</b>	<b>477,603,180</b>

# School District No. 39 (Vancouver)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	218,817,804	227,826,202
Principals and Vice Principals	21,027,094	21,690,046
Educational Assistants	36,499,423	36,234,396
Support Staff	52,187,292	52,556,978
Other Professionals	8,646,035	8,415,205
Substitutes	10,728,818	10,416,578
<b>Total Salaries</b>	<b>347,906,466</b>	<b>357,139,405</b>
<b>Employee Benefits</b>	<b>91,082,969</b>	<b>97,869,410</b>
<b>Total Salaries and Benefits</b>	<b>438,989,435</b>	<b>455,008,815</b>
<b>Services and Supplies</b>		
Services	11,710,687	8,260,419
Student Transportation	2,789,765	3,154,737
Professional Development and Travel	1,990,911	900,795
Rentals and Leases	478,004	518,426
Dues and Fees	1,225,137	438,314
Insurance	1,273,620	1,286,067
Interest	198	23,322
Supplies	16,144,381	11,511,076
Utilities	8,797,429	8,691,332
<b>Total Services and Supplies</b>	<b>44,410,132</b>	<b>34,784,488</b>
<b>Total Operating Expense</b>	<b>483,399,567</b>	<b>489,793,303</b>

# School District No. 39 (Vancouver)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2015

	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	165,855,280	-	1,416,392	1,316,052	185,851	8,193,294	<b>176,966,869</b>
1.03 Career Programs	751,260	59,436	441,891	134,665	83,684	62,401	<b>1,533,337</b>
1.07 Library Services	5,195,515	770,108	23,716	219,330	115	260,408	<b>6,469,192</b>
1.08 Counselling	8,263,955	494,866	46,960	248,953	751,550	232,092	<b>10,038,376</b>
1.10 Special Education	21,015,275	1,851,351	30,335,233	234,332	127,152	703,268	<b>54,266,611</b>
1.30 English Language Learning	10,344,716	1,670,626	1,972,436	381,654	148,500	439,887	<b>14,957,819</b>
1.31 Aboriginal Education	628,956	116,733	1,127,210	94,886	689	-	<b>1,968,474</b>
1.41 School Administration	-	15,049,941	965,046	13,842,306	2,667	22,193	<b>29,882,153</b>
1.60 Summer School	17,837	23,162	648	129,299	7,003	-	<b>177,949</b>
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 Off Shore Students	6,745,010	125,227	169,891	337,592	242,045	218,950	<b>7,838,715</b>
<b>Total Function 1</b>	<b>218,817,804</b>	<b>20,161,450</b>	<b>36,499,423</b>	<b>16,939,069</b>	<b>1,549,256</b>	<b>10,132,493</b>	<b>304,099,495</b>
<b>4 District Administration</b>							
4.11 Educational Administration		865,644		343,085	975,805	426,000	<b>2,610,534</b>
4.40 School District Governance				35,402	370,916		<b>406,318</b>
4.41 Business Administration				3,044,231	3,309,898		<b>6,354,129</b>
<b>Total Function 4</b>	<b>-</b>	<b>865,644</b>	<b>-</b>	<b>3,422,718</b>	<b>4,656,619</b>	<b>426,000</b>	<b>9,370,981</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				1,250,276	1,602,642	129,882	<b>2,982,800</b>
5.50 Maintenance Operations				27,590,046	674,668	40,443	<b>28,305,157</b>
5.52 Maintenance of Grounds				2,943,927	162,850		<b>3,106,777</b>
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,784,249</b>	<b>2,440,160</b>	<b>170,325</b>	<b>34,394,734</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				41,256			<b>41,256</b>
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,256</b>	<b>-</b>	<b>-</b>	<b>41,256</b>
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans							-
<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>218,817,804</b>	<b>21,027,094</b>	<b>36,499,423</b>	<b>52,187,292</b>	<b>8,646,035</b>	<b>10,728,818</b>	<b>347,906,466</b>

# School District No. 39 (Vancouver)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	176,966,869	46,879,676	223,846,545	10,951,604	234,798,149	243,065,484
1.03 Career Programs	1,533,337	416,644	1,949,981	63,561	2,013,542	2,094,531
1.07 Library Services	6,469,192	1,694,142	8,163,334	1,132,930	9,296,264	9,193,091
1.08 Counselling	10,038,376	2,638,015	12,676,391	134,668	12,811,059	12,798,648
1.10 Special Education	54,266,611	15,156,315	69,422,926	2,393,470	71,816,396	72,213,461
1.30 English Language Learning	14,957,819	3,966,699	18,924,518	23,139	18,947,657	17,366,366
1.31 Aboriginal Education	1,968,474	551,762	2,520,236	273,552	2,793,788	2,577,228
1.41 School Administration	29,882,153	7,076,175	36,958,328	825,646	37,783,974	37,965,743
1.60 Summer School	177,949	49,435	227,384	31,230	258,614	3,972,439
1.61 Continuing Education	-	-	-	-	-	-
1.62 Off Shore Students	7,838,715	2,087,951	9,926,666	1,396,799	11,323,465	9,785,956
<b>Total Function 1</b>	<b>304,099,495</b>	<b>80,516,814</b>	<b>384,616,309</b>	<b>17,226,599</b>	<b>401,842,908</b>	<b>411,032,947</b>
<b>4 District Administration</b>						
4.11 Educational Administration	2,610,534	696,416	3,306,950	1,026,105	4,333,055	3,874,530
4.40 School District Governance	406,318	47,779	454,097	151,971	606,068	664,542
4.41 Business Administration	6,354,129	1,663,237	8,017,366	3,757,043	11,774,409	9,336,559
<b>Total Function 4</b>	<b>9,370,981</b>	<b>2,407,432</b>	<b>11,778,413</b>	<b>4,935,119</b>	<b>16,713,532</b>	<b>13,875,631</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	2,982,800	769,944	3,752,744	2,216,190	5,968,934	6,202,712
5.50 Maintenance Operations	28,305,157	6,707,639	35,012,796	7,294,913	42,307,709	41,923,003
5.52 Maintenance of Grounds	3,106,777	669,094	3,775,871	859,301	4,635,172	5,043,607
5.56 Utilities	-	-	-	9,106,937	9,106,937	8,511,529
<b>Total Function 5</b>	<b>34,394,734</b>	<b>8,146,677</b>	<b>42,541,411</b>	<b>19,477,341</b>	<b>62,018,752</b>	<b>61,680,851</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	41,256	12,046	53,302	2,771,073	2,824,375	3,180,578
<b>Total Function 7</b>	<b>41,256</b>	<b>12,046</b>	<b>53,302</b>	<b>2,771,073</b>	<b>2,824,375</b>	<b>3,180,578</b>
<b>9 Debt Services</b>						
9.92 Interest on Bank Loans	-	-	-	-	-	23,296
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,296</b>
<b>Total Functions 1 - 9</b>	<b>347,906,466</b>	<b>91,082,969</b>	<b>438,989,435</b>	<b>44,410,132</b>	<b>483,399,567</b>	<b>489,793,303</b>

# School District No. 39 (Vancouver)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2015

	<b>2015 Amended Annual Budget</b>	2015 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>33,198,927</b>	31,334,545
Other	<b>5,470,504</b>	7,132,245
Other Revenue	<b>30,131,135</b>	31,044,688
Investment Income	<b>116,847</b>	119,347
<b>Total Revenue</b>	<b>68,917,413</b>	69,630,825
<b>Expenses</b>		
Instruction	<b>65,485,059</b>	65,397,192
District Administration	<b>730,839</b>	724,478
Operations and Maintenance	<b>1,839,999</b>	2,698,366
<b>Total Expense</b>	<b>68,055,897</b>	68,820,036
<b>Net Revenue (Expense)</b>	<b>861,516</b>	810,789
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	<b>(861,516)</b>	(810,789)
<b>Total Net Transfers</b>	<b>(861,516)</b>	(810,789)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		129,653	10,650	39,593	1,184,336	1,033,231	9,013,005	63,612	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	2,278,486	8,805,420		130,540		6,568,819		608,000	225,400
Provincial Grants - Other									
Other					40,000	159,502	25,511,044		
Investment Income							114,347		
	2,278,486	8,805,420	-	130,540	40,000	6,728,321	25,625,391	608,000	225,400
<b>Less:</b> Allocated to Revenue	2,278,486	8,935,073	-	130,540	40,000	6,568,819	25,625,391	608,000	225,400
Recovered						439,583			
September Strike Saving Recovery						86,320			
<b>Deferred Revenue, end of year</b>	-	-	10,650	39,593	1,184,336	666,830	9,013,005	63,612	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	2,278,486	8,935,073		130,540		6,568,819		608,000	225,400
Provincial Grants - Other									
Other Revenue					40,000		25,511,044		
Investment Income							114,347		
	2,278,486	8,935,073	-	130,540	40,000	6,568,819	25,625,391	608,000	225,400
<b>Expenses</b>									
Salaries									
Teachers		5,680,118				1,598,429			
Principals and Vice Principals									
Educational Assistants		1,368,364						425,452	
Support Staff	1,039,090			7,061		897,913	112,388		39,932
Other Professionals						13,840			
Substitutes								11,966	
	1,039,090	7,048,482	-	7,061	-	2,510,182	112,388	437,418	39,932
Employee Benefits	275,461	1,886,591		1,479		651,068	24,888	124,331	11,461
Services and Supplies	866,787			122,000	40,000	3,407,569	25,132,324	46,251	174,007
	2,181,338	8,935,073	-	130,540	40,000	6,568,819	25,269,600	608,000	225,400
<b>Net Revenue (Expense) before Interfund Transfers</b>	97,148	-	-	-	-	-	355,791	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(97,148)						(355,791)		
	(97,148)	-	-	-	-	-	(355,791)	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2015

	OLEP	CommunityLINK	CommunityLINK Other	PRP Eating Disorders	PRP GF Strong	PRCVI	PRP Sunny Hill	PRP Children's Hospital	PRP Transition Gifted
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	77,894	253,783	-	4,783	7,701	51,394	49,488	2,666	17,329
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	655,357	8,815,630		246,746	251,564	1,751,945	243,764	349,213	546,083
Provincial Grants - Other									
Other			1,929,866			10,000			
Investment Income						2,500			
	655,357	8,815,630	1,929,866	246,746	251,564	1,764,445	243,764	349,213	546,083
<b>Less:</b> Allocated to Revenue	665,357	9,015,070	1,929,866	233,024	240,690	1,731,624	234,457	326,095	520,280
Recovered				4,783	7,701	38,204	49,488	2,666	17,329
September Strike Saving Recovery	11,671	54,343		13,722	10,874	32,821	9,307	23,118	25,803
<b>Deferred Revenue, end of year</b>	<b>56,223</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,190</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	665,357	9,015,070		233,024	240,690	1,719,124	234,457	326,095	520,280
Provincial Grants - Other									
Other Revenue			1,929,866			10,000			
Investment Income						2,500			
	665,357	9,015,070	1,929,866	233,024	240,690	1,731,624	234,457	326,095	520,280
<b>Expenses</b>									
Salaries									
Teachers	131,216	460,106		165,510	127,504	816,140	123,430	227,025	349,804
Principals and Vice Principals		58,367							
Educational Assistants		2,527,181	44,651		42,077		42,077		
Support Staff		1,118,137	571,284	5,624	6,006	612,904	5,820	8,285	12,969
Other Professionals		1,205,622		882	942	4,198	913	1,300	2,034
Substitutes	259,657			3,800	3,907		3,907	5,700	7,600
	390,873	5,369,413	615,935	175,816	180,436	1,433,242	176,147	242,310	372,407
Employee Benefits	93,193	1,462,115	155,461	44,799	49,114	225,316	47,625	66,103	99,416
Services and Supplies	181,291	2,158,542	1,158,470	12,409	11,140	73,066	10,685	17,682	48,457
	665,357	8,990,070	1,929,866	233,024	240,690	1,731,624	234,457	326,095	520,280
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased		(25,000)							
	<b>-</b>	<b>(25,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**School District No. 39 (Vancouver)**

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2015

	PRP Children's Hosp Psych Unit	PRP CCH Adollescen sych. Assess. Uni	PRP Canuck Place	PRP District Peak House	Educ Res Acq Consortium ERAC	CAYA	Assistive Technology AT-BC	Settlement Workers in School	Miscellaneous Restricted
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	10,568	7,492	-	20,155	987,131	2,555,323	6,162,222	1,069,329	675,220
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	228,309	186,932	162,652	39,313	909,511				
Provincial Grants - Other						2,784,120	2,158,132		
Other					2,095,712		810,000		
Investment Income					5,000				
	228,309	186,932	162,652	39,313	3,010,223	2,784,120	2,968,132	-	-
<b>Less:</b> Allocated to Revenue	215,814	179,979	156,206	39,313	2,692,251	2,783,463	3,013,306	528,909	-
Recovered	10,568	7,492		20,155					
September Strike Saving Recovery	12,495	6,953	6,446		2,311	657		6,453	6,210
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>1,302,792</b>	<b>2,555,323</b>	<b>6,117,048</b>	<b>533,967</b>	<b>669,010</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	215,814	179,979	156,206	39,313	907,200				
Provincial Grants - Other						2,783,463	2,158,132	528,909	
Other Revenue					1,785,051		855,174		
Investment Income									
	215,814	179,979	156,206	39,313	2,692,251	2,783,463	3,013,306	528,909	-
<b>Expenses</b>									
Salaries									
Teachers	150,257	126,507	71,927	26,625	85,252		135,834		
Principals and Vice Principals									
Educational Assistants			38,252					209,046	
Support Staff	5,422	4,440	3,888	933	97,753	343,463	521,791	35,212	
Other Professionals	850	696	610	146	86,157	182,952	384,700	10,018	
Substitutes	3,990	3,040	2,688	950			97,468		
	160,519	134,683	117,365	28,654	269,162	526,415	1,139,793	254,276	-
Employee Benefits	43,066	35,325	32,068	7,048	69,385	154,347	295,702	66,318	
Services and Supplies	12,229	9,971	6,773	3,611	2,353,704	1,719,124	1,577,811	208,315	
	215,814	179,979	156,206	39,313	2,692,251	2,399,886	3,013,306	528,909	-
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	383,577	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased						(383,577)			
	-	-	-	-	-	(383,577)	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-



# School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2015

	Circles of Care and Connection	PRP Early Interv Learn Disab	TOTAL
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	13	541	23,427,112
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education			33,003,684
Provincial Grants - Other			4,942,252
Other			30,556,124
Investment Income			121,847
	-	-	68,623,907
<b>Less:</b> Allocated to Revenue	-	-	68,917,413
Recovered			597,969
September Strike Saving Recovery			309,504
<b>Deferred Revenue, end of year</b>	<b>13</b>	<b>541</b>	<b>22,226,133</b>
<b>Revenues</b>			
Provincial Grants - Ministry of Education			33,198,927
Provincial Grants - Other			5,470,504
Other Revenue			30,131,135
Investment Income			116,847
	-	-	68,917,413
<b>Expenses</b>			
Salaries			
Teachers			10,275,684
Principals and Vice Principals			58,367
Educational Assistants			4,697,100
Support Staff			5,450,315
Other Professionals			1,895,860
Substitutes			404,673
	-	-	22,781,999
Employee Benefits			5,921,680
Services and Supplies			39,352,218
	-	-	68,055,897
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	861,516
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased			(861,516)
	-	-	(861,516)
<b>Net Revenue (Expense)</b>	-	-	-

**School District No. 39 (Vancouver)**

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget			2015 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Other			-	46,447
Other Revenue		200,887	<b>200,887</b>	200,887
Rentals and Leases		933,176	<b>933,176</b>	933,176
Investment Income		67,000	<b>67,000</b>	31,134
Amortization of Deferred Capital Revenue	13,475,689		<b>13,475,689</b>	13,890,696
<b>Total Revenue</b>	<b>13,475,689</b>	<b>1,201,063</b>	<b>14,676,752</b>	15,102,340
<b>Expenses</b>				
Operations and Maintenance		271,958	<b>271,958</b>	207,741
Amortization of Tangible Capital Assets				
Operations and Maintenance	20,862,717		<b>20,862,717</b>	21,125,727
<b>Total Expense</b>	<b>20,862,717</b>	<b>271,958</b>	<b>21,134,675</b>	21,333,468
<b>Net Revenue (Expense)</b>	<b>(7,387,028)</b>	<b>929,105</b>	<b>(6,457,923)</b>	(6,231,128)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	4,231,897		<b>4,231,897</b>	3,865,545
Local Capital		(3,081,534)	<b>(3,081,534)</b>	(3,081,534)
Capital Loan Payment			-	100,000
<b>Total Net Transfers</b>	<b>4,231,897</b>	<b>(3,081,534)</b>	<b>1,150,363</b>	884,011
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets WIP Purchased from Local Capital	2,259,435	(2,259,435)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>2,259,435</b>	<b>(2,259,435)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(895,696)</b>	<b>(4,411,864)</b>	<b>(5,307,560)</b>	(5,347,117)