

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, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

## ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 39 (VANCOUVER) (called the "Board") to adopt the 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 39 (Vancouver) 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 \$585,204,551 for the 2014/2015 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2014/2015.

READ A FIRST TIME THE 16th DAY OF JUNE, 2014;

READ A SECOND TIME THE 16th DAY OF JUNE, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF JUNE, 2014;

Originally signed by Patti Bacchus  
**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) Annual Budget Bylaw 2014/2015, adopted by the Board the 16th DAY OF JUNE, 2014.

Originally signed by Rick Krowchuk  
**Secretary Treasurer**

# School District No. 39 (Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	51,065,822	51,991,652
Adult	753,092	1,073,135
Other	1,906,000	1,906,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>53,724,914</b>	<b>54,970,787</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	478,051,408	483,128,424
Other	7,247,411	7,067,482
Tuition	20,237,171	19,746,463
Other Revenue	36,479,871	35,055,221
Rentals and Leases	4,921,383	4,258,930
Investment Income	1,508,405	1,538,033
Amortization of Deferred Capital Revenue	13,890,696	13,016,030
<b>Total Revenue</b>	<b>562,336,345</b>	<b>563,810,583</b>
<b>Expenses</b>		
Instruction	476,430,139	479,701,058
District Administration	14,600,109	15,462,074
Operations and Maintenance	85,712,685	84,428,017
Transportation and Housing	3,180,578	3,230,709
Debt Services	23,296	23,296
<b>Total Expense</b>	<b>579,946,807</b>	<b>582,845,154</b>
<b>Net Revenue (Expense)</b>	<b>(17,610,462)</b>	<b>(19,034,571)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>12,396,109</b>	<b>11,471,768</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>(5,347,117)</b>	<b>(7,695,567)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(5,347,117)	(7,695,567)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(5,347,117)</b>	<b>(7,695,567)</b>

# School District No. 39 (Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	489,793,303	495,839,449
Operating - Tangible Capital Assets Purchased	3,054,756	2,833,668
Operating - Reduction of Unfunded Employee Future Benefits	132,764	132,764
Special Purpose Funds - Total Expense	68,820,036	65,774,546
Special Purpose Funds - Tangible Capital Assets Purchased	810,789	699,349
Capital Fund - Total Expense	21,333,468	21,231,159
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,259,435	420,000
<b>Total Budget Bylaw Amount</b>	<b>585,204,551</b>	<b>586,930,935</b>

## Approved by the Board

Originally signed by Patti Bacchus

June 16, 2014

Signature of the Chairperson of the Board of Education

Date Signed

Originally signed by Steve Cardwell

June 17, 2014

Signature of the Superintendent

Date Signed

Originally signed by Rick Krowchuk

June 16, 2014

Signature of the Secretary Treasurer

Date Signed

# School District No. 39 (Vancouver)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(17,610,462)</u>	<u>(19,034,571)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(3,865,545)	(3,533,017)
From Local Capital	(1,259,435)	(420,000)
From Deferred Capital Revenue	(55,472,640)	(37,324,001)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(60,597,620)</u>	<u>(41,277,018)</u>
Amortization of Tangible Capital Assets	<u>21,125,727</u>	<u>20,908,258</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(39,471,893)</u>	<u>(20,368,760)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>(57,082,355)</u>	<u>(39,403,331)</u>

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

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	446,716,863	454,728,988
Other	68,719	68,719
Tuition	20,237,171	19,746,463
Other Revenue	5,234,296	3,848,989
Rentals and Leases	3,988,207	3,325,754
Investment Income	1,357,924	1,341,148
<b>Total Revenue</b>	<b>477,603,180</b>	<b>483,060,061</b>
<b>Expenses</b>		
Instruction	411,032,947	416,480,020
District Administration	13,875,631	14,745,265
Operations and Maintenance	61,680,851	61,360,159
Transportation and Housing	3,180,578	3,230,709
Debt Services	23,296	23,296
<b>Total Expense</b>	<b>489,793,303</b>	<b>495,839,449</b>
<b>Net Revenue (Expense)</b>	<b>(12,190,123)</b>	<b>(12,779,388)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>12,396,109</b>	<b>11,471,768</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	(3,054,756)	(2,833,668)
Local Capital	3,081,534	4,374,052
Other	(100,000)	(100,000)
<b>Total Net Transfers</b>	<b>(73,222)</b>	<b>1,440,384</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Schedule 2A

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

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	436,338,984	444,673,167
AANDC/LEA Recovery	(18,441)	(18,441)
Other Ministry of Education Grants		
Pay Equity	7,294,124	7,294,124
Ministry Funded Graduated Adults	1,602,196	2,780,138
Ministry of Education Anticipated Holdback Allocation	1,500,000	
<b>Total Provincial Grants - Ministry of Education</b>	<b>446,716,863</b>	<b>454,728,988</b>
<b>Provincial Grants - Other</b>	<b>68,719</b>	<b>68,719</b>
<b>Tuition</b>		
Summer School Fees	614,088	711,253
Continuing Education	292,015	1,123,790
Offshore Tuition Fees	19,331,068	17,911,420
<b>Total Tuition</b>	<b>20,237,171</b>	<b>19,746,463</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	18,441	18,441
Miscellaneous		
Instructional Cafeteria Revenue	1,396,435	1,396,435
Other Grants	200,686	208,897
Miscellanrous Fees and Revenues	3,618,734	2,225,216
<b>Total Other Revenue</b>	<b>5,234,296</b>	<b>3,848,989</b>
<b>Rentals and Leases</b>	<b>3,988,207</b>	<b>3,325,754</b>
<b>Investment Income</b>	<b>1,357,924</b>	<b>1,341,148</b>
<b>Total Operating Revenue</b>	<b>477,603,180</b>	<b>483,060,061</b>



# School District No. 39 (Vancouver)

Schedule 2B

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

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	227,826,202	227,458,289
Principals and Vice Principals	21,690,046	21,811,893
Educational Assistants	36,234,396	36,132,559
Support Staff	52,556,978	53,565,321
Other Professionals	8,415,205	9,280,317
Substitutes	10,416,578	11,006,980
<b>Total Salaries</b>	<b>357,139,405</b>	<b>359,255,359</b>
<b>Employee Benefits</b>	<b>97,869,410</b>	<b>95,148,361</b>
<b>Total Salaries and Benefits</b>	<b>455,008,815</b>	<b>454,403,720</b>
<b>Services and Supplies</b>		
Services	8,260,419	11,666,728
Student Transportation	3,154,737	3,204,737
Professional Development and Travel	900,795	1,505,705
Rentals and Leases	518,426	923,676
Dues and Fees	438,314	558,172
Insurance	1,286,067	1,286,067
Interest	23,322	23,322
Supplies	11,511,076	13,812,455
Utilities	8,691,332	8,454,867
<b>Total Services and Supplies</b>	<b>34,784,488</b>	<b>41,435,729</b>
<b>Total Operating Expense</b>	<b>489,793,303</b>	<b>495,839,449</b>

# School District No. 39 (Vancouver)

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	172,846,023	5,549	2,213,660	1,405,942	107,730	8,053,879	<b>184,632,783</b>
1.03 Career Programs	810,266	65,490	469,089	132,704	86,876	39,069	<b>1,603,494</b>
1.07 Library Services	5,261,404	733,100	74,609	208,081	122	238,931	<b>6,516,247</b>
1.08 Counselling	8,242,565	474,307	44,593	193,592	778,087	248,132	<b>9,981,276</b>
1.10 Special Education	21,943,746	1,836,589	31,054,884	325,916	131,228	710,588	<b>56,002,951</b>
1.30 English Language Learning	10,440,495	1,595,527	941,689	202,070	1,114	406,740	<b>13,587,635</b>
1.31 Aboriginal Education	649,600	116,798	1,120,104	47,509	729	5,228	<b>1,939,968</b>
1.41 School Administration	-	15,613,792	50,607	13,717,467	2,821	109,753	<b>29,494,440</b>
1.60 Summer School	2,075,113	219,251	87,524	571,793	25,078	2,009	<b>2,980,768</b>
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 Off Shore Students	5,556,990	125,174	177,637	282,112	258,272	180,094	<b>6,580,279</b>
1.64 Other	-	-	-	-	-	-	-
<b>Total Function 1</b>	<b>227,826,202</b>	<b>20,785,577</b>	<b>36,234,396</b>	<b>17,087,186</b>	<b>1,392,057</b>	<b>9,994,423</b>	<b>313,319,841</b>
<b>4 District Administration</b>							
4.11 Educational Administration		904,469		355,027	994,460	16,615	<b>2,270,571</b>
4.40 School District Governance				35,750	390,572	-	<b>426,322</b>
4.41 Business Administration				2,741,014	3,051,700	164,222	<b>5,956,936</b>
<b>Total Function 4</b>	<b>-</b>	<b>904,469</b>	<b>-</b>	<b>3,131,791</b>	<b>4,436,732</b>	<b>180,837</b>	<b>8,653,829</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration		-	-	1,333,446	1,817,114	202,933	<b>3,353,493</b>
5.50 Maintenance Operations		-	-	27,776,376	595,903	38,385	<b>28,410,664</b>
5.52 Maintenance of Grounds		-	-	3,186,251	173,399	-	<b>3,359,650</b>
5.56 Utilities		-	-	-	-	-	-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,296,073</b>	<b>2,586,416</b>	<b>241,318</b>	<b>35,123,807</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				-	-	-	-
7.70 Student Transportation				41,928	-	-	<b>41,928</b>
7.73 Housing				-	-	-	-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,928</b>	<b>-</b>	<b>-</b>	<b>41,928</b>
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
<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>227,826,202</b>	<b>21,690,046</b>	<b>36,234,396</b>	<b>52,556,978</b>	<b>8,415,205</b>	<b>10,416,578</b>	<b>357,139,405</b>

# School District No. 39 (Vancouver)

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 Annual Budget	2014 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	184,632,783	50,516,660	235,149,443	7,916,041	243,065,484	246,150,963
1.03 Career Programs	1,603,494	440,156	2,043,650	50,881	2,094,531	2,067,581
1.07 Library Services	6,516,247	1,788,698	8,304,945	888,146	9,193,091	9,316,873
1.08 Counselling	9,981,276	2,739,842	12,721,118	77,530	12,798,648	12,984,038
1.10 Special Education	56,002,951	15,371,958	71,374,909	838,552	72,213,461	73,069,467
1.30 English Language Learning	13,587,635	3,729,781	17,317,416	48,950	17,366,366	17,267,939
1.31 Aboriginal Education	1,939,968	532,518	2,472,486	104,742	2,577,228	2,764,026
1.41 School Administration	29,494,440	8,096,169	37,590,609	375,134	37,965,743	37,989,957
1.60 Summer School	2,980,768	818,215	3,798,983	173,456	3,972,439	4,239,584
1.61 Continuing Education	-	-	-	-	-	1,348,818
1.62 Off Shore Students	6,580,279	1,806,274	8,386,553	1,399,403	9,785,956	9,246,846
1.64 Other	-	-	-	-	-	33,928
<b>Total Function 1</b>	<b>313,319,841</b>	<b>85,840,271</b>	<b>399,160,112</b>	<b>11,872,835</b>	<b>411,032,947</b>	<b>416,480,020</b>
<b>4 District Administration</b>						
4.11 Educational Administration	2,270,571	623,267	2,893,838	980,692	3,874,530	3,963,755
4.40 School District Governance	426,322	117,025	543,347	121,195	664,542	683,458
4.41 Business Administration	5,956,936	1,635,168	7,592,104	1,744,455	9,336,559	10,098,052
<b>Total Function 4</b>	<b>8,653,829</b>	<b>2,375,460</b>	<b>11,029,289</b>	<b>2,846,342</b>	<b>13,875,631</b>	<b>14,745,265</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	3,353,493	921,276	4,274,769	1,927,943	6,202,712	6,697,870
5.50 Maintenance Operations	28,410,664	7,798,676	36,209,340	5,713,663	41,923,003	40,884,314
5.52 Maintenance of Grounds	3,359,650	922,218	4,281,868	761,739	5,043,607	5,214,280
5.56 Utilities	-	-	-	8,511,529	8,511,529	8,563,695
<b>Total Function 5</b>	<b>35,123,807</b>	<b>9,642,170</b>	<b>44,765,977</b>	<b>16,914,874</b>	<b>61,680,851</b>	<b>61,360,159</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	-	-	-	-	-	-
7.70 Student Transportation	41,928	11,509	53,437	3,127,141	3,180,578	3,230,709
7.73 Housing	-	-	-	-	-	-
<b>Total Function 7</b>	<b>41,928</b>	<b>11,509</b>	<b>53,437</b>	<b>3,127,141</b>	<b>3,180,578</b>	<b>3,230,709</b>
<b>9 Debt Services</b>						
9.92 Interest on Bank Loans	-	-	-	23,296	23,296	23,296
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,296</b>	<b>23,296</b>	<b>23,296</b>
<b>Total Functions 1 - 9</b>	<b>357,139,405</b>	<b>97,869,410</b>	<b>455,008,815</b>	<b>34,784,488</b>	<b>489,793,303</b>	<b>495,839,449</b>

# School District No. 39 (Vancouver)

Schedule 3

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

	<b>2015</b>	2014 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	31,334,545	28,399,436
Other	7,132,245	6,952,316
Other Revenue	31,044,688	31,005,345
Investment Income	119,347	116,798
<b>Total Revenue</b>	<b>69,630,825</b>	66,473,895
<b>Expenses</b>		
Instruction	65,397,192	63,221,038
District Administration	724,478	716,809
Operations and Maintenance	2,698,366	1,836,699
<b>Total Expense</b>	<b>68,820,036</b>	65,774,546
<b>Net Revenue (Expense)</b>	<b>810,789</b>	699,349
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(810,789)	(699,349)
<b>Total Net Transfers</b>	<b>(810,789)</b>	(699,349)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>					470,057				
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	2,428,486	7,096,069	130,540		6,508,416		608,000	225,400	640,508
Provincial Grants - Other									
Other				40,000	156,600				
Investment Income						25,511,044			
District Entered						114,347			
	2,428,486	7,096,069	130,540	40,000	6,665,016	25,625,391	608,000	225,400	640,508
<b>Less:</b> Allocated to Revenue	2,428,486	7,096,069	130,540	40,000	7,045,869	25,625,391	608,000	225,400	640,508
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>89,204</b>	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	2,428,486	7,096,069	130,540		6,508,416		608,000	225,400	640,508
Provincial Grants - Other									
Other Revenue				40,000	537,453	25,511,044			
Investment Income						114,347			
	2,428,486	7,096,069	130,540	40,000	7,045,869	25,625,391	608,000	225,400	640,508
<b>Expenses</b>									
Salaries									
Teachers		5,041,261			1,437,890				136,678
Principals and Vice Principals					106,121				
Educational Assistants		566,399			-		425,452		
Support Staff	1,004,481		7,061		823,262	112,388		39,932	
Other Professionals					175,814				
Substitutes					-		11,966		241,950
	1,004,481	5,607,660	7,061	-	2,543,087	112,388	437,418	39,932	378,628
Employee Benefits	264,716	1,488,409	1,479		672,928	24,888	124,331	11,461	90,627
Services and Supplies	1,114,368		122,000	40,000	3,829,854	25,132,324	46,251	174,007	171,253
	2,383,565	7,096,069	130,540	40,000	7,045,869	25,269,600	608,000	225,400	640,508
<b>Net Revenue (Expense) before Interfund Transfers</b>	44,921	-	-	-	-	355,791	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(44,921)					(355,791)			
	(44,921)	-	-	-	-	(355,791)	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	CommunityLINK	CommunityLINK Other	PRCVI	PRP Eating Disorder	PRP Sunny Hill	PRP GF Strong	PRP Children's Hospital	PRP Transition Gifted	PRP Other
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	85,663								
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	8,761,287		1,745,269	231,564	239,684	247,300	341,147	533,980	604,625
Provincial Grants - Other									
Other		1,780,236							
Investment Income									
District Entered									
	8,761,287	1,780,236	1,745,269	231,564	239,684	247,300	341,147	533,980	604,625
<b>Less:</b> Allocated to Revenue	8,846,950	1,780,236	1,745,269	231,564	239,684	247,300	341,147	533,980	604,625
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	8,846,950		1,745,269	231,564	239,684	247,300	341,147	533,980	604,625
Provincial Grants - Other									
Other Revenue		1,780,236							
Investment Income									
	8,846,950	1,780,236	1,745,269	231,564	239,684	247,300	341,147	533,980	604,625
<b>Expenses</b>									
Salaries									
Teachers	474,477		104,564	164,050	128,657	134,115	242,078	363,504	388,629
Principals and Vice Principals	58,367								
Educational Assistants	2,540,938	44,651			42,077	42,077			39,320
Support Staff	1,136,478	571,284	612,904	5,624	5,820	6,006	8,285	12,969	14,683
Other Professionals	1,205,622		98,645	882	913	942	1,300	2,034	2,302
Substitutes	-			3,800	3,907	3,907	5,700	7,600	10,668
	5,415,882	615,935	816,113	174,356	181,374	187,047	257,363	386,107	455,602
Employee Benefits	1,471,134	155,461	225,316	44,799	47,625	49,114	66,103	99,416	117,507
Services and Supplies	1,951,434	1,008,840	685,840	12,409	10,685	11,139	17,681	48,457	31,516
	8,838,450	1,780,236	1,727,269	231,564	239,684	247,300	341,147	533,980	604,625
<b>Net Revenue (Expense) before Interfund Transfers</b>	8,500	-	18,000	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(8,500)		(18,000)						
	(8,500)	-	(18,000)	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	CST Programs	ERAC (Educ Rec Acq Consortium)	SET BC CAYA	Assistive Technology (AT-BC)	Settlement Worker in Schools	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	480,709	148,997				1,185,426
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education		906,607				31,248,882
Provincial Grants - Other			2,784,120	2,145,367	2,202,758	7,132,245
Other	108,000	2,095,712		810,000		4,990,548
Investment Income		5,000				25,516,044
District Entered						114,347
	108,000	3,007,319	2,784,120	2,955,367	2,202,758	69,002,066
<b>Less:</b> Allocated to Revenue	587,113	2,690,449	2,784,120	2,955,367	2,202,758	69,630,825
<b>Deferred Revenue, end of year</b>	<b>1,596</b>	<b>465,867</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>556,667</b>
<b>Revenues</b>						
Provincial Grants - Ministry of Education		906,607				31,334,545
Provincial Grants - Other			2,784,120	2,145,367	2,202,758	7,132,245
Other Revenue	587,113	1,778,842		810,000		31,044,688
Investment Income		5,000				119,347
	587,113	2,690,449	2,784,120	2,955,367	2,202,758	69,630,825
<b>Expenses</b>						
Salaries						
Teachers		83,119		132,179		8,831,201
Principals and Vice Principals						164,488
Educational Assistants					1,238,278	4,939,192
Support Staff	125,727	96,808		510,359	141,934	5,236,005
Other Professionals		86,157	343,463	384,700	98,004	2,400,778
Substitutes			182,952	90,821		563,271
	125,727	266,084	526,415	1,118,059	1,478,216	22,134,935
Employee Benefits	31,436	68,900	155,004	293,239	414,785	5,918,678
Services and Supplies	429,950	2,355,465	1,719,124	1,544,069	309,757	40,766,423
	587,113	2,690,449	2,400,543	2,955,367	2,202,758	68,820,036
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>383,577</b>	<b>-</b>	<b>-</b>	<b>810,789</b>
<b>Interfund Transfers</b>						
Tangible Capital Assets Purchased			(383,577)			(810,789)
	-	-	(383,577)	-	-	(810,789)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 39 (Vancouver)

Schedule 4

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

	2015 Annual Budget			2014 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Other	46,447		46,447	46,447
Other Revenue		200,887	200,887	200,887
Rentals and Leases		933,176	933,176	933,176
Investment Income		31,134	31,134	80,087
Amortization of Deferred Capital Revenue	13,890,696		13,890,696	13,016,030
<b>Total Revenue</b>	<b>13,937,143</b>	<b>1,165,197</b>	<b>15,102,340</b>	14,276,627
<b>Expenses</b>				
Operations and Maintenance	46,447	161,294	207,741	322,901
Amortization of Tangible Capital Assets				
Operations and Maintenance	21,125,727		21,125,727	20,908,258
<b>Total Expense</b>	<b>21,172,174</b>	<b>161,294</b>	<b>21,333,468</b>	21,231,159
<b>Net Revenue (Expense)</b>	<b>(7,235,031)</b>	<b>1,003,903</b>	<b>(6,231,128)</b>	(6,954,532)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	3,865,545		3,865,545	3,533,017
Local Capital		(3,081,534)	(3,081,534)	(4,374,052)
Capital Loan Payment		100,000	100,000	100,000
<b>Total Net Transfers</b>	<b>3,865,545</b>	<b>(2,981,534)</b>	<b>884,011</b>	(741,035)
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets WIP Purchased from Local Capital	1,259,435	(1,259,435)	-	
Principal Payment				
Capital Loan	100,000	(100,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,359,435</b>	<b>(1,359,435)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,010,051)</b>	<b>(3,337,066)</b>	<b>(5,347,117)</b>	(7,695,567)