

**Amended Annual Budget**

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

**June 30, 2016**

# School District No. 39 (Vancouver)

June 30, 2016

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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

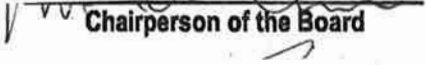
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 39 (VANCOUVER) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2015/2016 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$591,694,404 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 29th DAY OF FEBRUARY, 2016;

READ A SECOND TIME THE 29th DAY OF FEBRUARY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 29th DAY OF FEBRUARY, 2016;

  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 39 (Vancouver)  
Amended Annual Budget Bylaw 2015/2016, adopted by the Board the 29th DAY OF FEBRUARY, 2016.

  
Secretary Treasurer

# School District No. 39 (Vancouver)

Statement 2

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	50,186,496	50,504,930
Adult	423,750	532,295
Other	1,629,375	1,906,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>52,239,621</b>	<b>52,943,225</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	481,964,457	483,970,653
Other	4,426,658	4,426,851
Federal Grants	1,812,904	2,419,731
Tuition	24,654,504	22,110,545
Other Revenue	39,971,275	38,383,617
Rentals and Leases	4,831,260	4,796,383
Investment Income	1,576,200	1,513,405
Amortization of Deferred Capital Revenue	13,667,139	13,957,230
Economic Stability Dividend - Special Purpose Funds	12,918	
<b>Total Revenue</b>	<b>572,917,315</b>	<b>571,578,415</b>
<b>Expenses</b>		
Instruction	481,374,850	482,900,407
District Administration	17,862,274	16,552,413
Operations and Maintenance	86,866,830	85,905,941
Transportation and Housing	3,020,213	3,023,500
Debt Services	51,852	23,762
<b>Total Expense</b>	<b>589,176,019</b>	<b>588,406,023</b>
<b>Net Revenue (Expense)</b>	<b>(16,258,704)</b>	<b>(16,827,608)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>13,096,317</b>	<b>13,834,881</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>(3,295,151)</b>	<b>(3,125,491)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(3,295,151)	(3,125,491)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(3,295,151)</b>	<b>(3,125,491)</b>

# School District No. 39 (Vancouver)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	499,011,652	497,003,574
Operating - Tangible Capital Assets Purchased	1,929,830	3,084,156
Operating - Reduction of Unfunded Employee Future Benefits	132,764	132,764
Special Purpose Funds - Total Expense	68,851,508	70,339,584
Special Purpose Funds - Tangible Capital Assets Purchased	455,791	455,791
Capital Fund - Total Expense	21,312,859	21,062,865
<b>Total Budget Bylaw Amount</b>	<b>591,694,404</b>	<b>592,078,734</b>

Approved by the Board

Signature of the Chairperson of the Board of Education

FEB. 29, 2016  
Date Signed

Signature of the Superintendent

FEB. 29, 2016  
Date Signed

Signature of the Secretary Treasurer

FEB. 29, 2016  
Date Signed

**School District No. 39 (Vancouver)**  
**Amended Annual Budget - Changes in Net Financial Assets (Debt)**  
**Year Ended June 30, 2016**

Statement 4

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(16,258,704)</u>	<u>(16,827,608)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,385,621)	(3,539,947)
From Deferred Capital Revenue	<u>(69,212,204)</u>	<u>(66,679,842)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(71,597,825)</u>	<u>(70,219,789)</u>
Amortization of Tangible Capital Assets	20,895,266	20,790,908
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(50,702,559)</u>	<u>(49,428,881)</u>
	-	-
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>(66,961,263)</u>	<u>(66,256,489)</u>

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

Schedule 1

**Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2016**

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2016 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	24,056,254		111,453,171	<b>135,509,425</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(10,347,761)	455,791	(6,366,734)	<b>(16,258,704)</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(1,929,830)	(455,791)	2,385,621	-
Local Capital	725,000		(725,000)	-
Other	(1,410,962)		1,410,962	-
<b>Net Changes for the year</b>	<b>(12,963,553)</b>	<b>-</b>	<b>(3,295,151)</b>	<b>(16,258,704)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>11,092,701</b>	<b>-</b>	<b>108,158,020</b>	<b>119,250,721</b>

**School District No. 39 (Vancouver)**  
**Amended Annual Budget - Operating Revenue and Expense**  
**Year Ended June 30, 2016**

Schedule 2

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	447,821,517	450,169,235
Other	68,719	68,719
Federal Grants	1,812,904	
Tuition	24,654,504	22,110,545
Other Revenue	9,086,381	8,090,983
Rentals and Leases	3,837,513	3,863,207
Investment Income	1,382,353	1,357,924
<b>Total Revenue</b>	<b>488,663,891</b>	<b>485,660,613</b>
<b>Expenses</b>		
Instruction	415,823,434	415,932,234
District Administration	16,976,142	15,647,130
Operations and Maintenance	63,191,863	62,376,948
Transportation and Housing	3,020,213	3,023,500
Debt Services		23,762
<b>Total Expense</b>	<b>499,011,652</b>	<b>497,003,574</b>
<b>Net Revenue (Expense)</b>	<b>(10,347,761)</b>	<b>(11,342,961)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>13,096,317</b>	<b>13,834,881</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	(1,929,830)	(3,084,156)
Local Capital	725,000	725,000
Other	(1,410,962)	
<b>Total Net Transfers</b>	<b>(2,615,792)</b>	<b>(2,359,156)</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, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	439,778,636	440,448,367
AANDC/LEA Recovery	(32,670)	(18,441)
Other Ministry of Education Grants		
Pay Equity	7,294,124	7,294,124
Funding for Graduated Adults	1,029,408	1,498,093
Carbon Tax Refund	481,814	481,814
Operating Grant Holdback Allocation	-	880,000
Reduction in Funding Expected From Updated Enrolment Projections for Adult Education	(903,150)	(414,722)
Economic Stability Dividend	90,404	
Curriculum Implementation Grant	82,951	
<b>Total Provincial Grants - Ministry of Education</b>	<u>447,821,517</u>	<u>450,169,235</u>
<b>Provincial Grants - Other</b>	<u>68,719</u>	<u>68,719</u>
<b>Federal Grants</b>	<u>1,812,904</u>	
<b>Tuition</b>		
Summer School Fees	1,030,015	614,088
Continuing Education	888,963	260,287
Offshore Tuition Fees	22,735,526	21,236,170
<b>Total Tuition</b>	<u>24,654,504</u>	<u>22,110,545</u>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	32,670	18,441
Miscellaneous		
Instructional Cafeteria Revenue	1,349,868	1,396,435
Other Grants	354,538	207,462
Miscellaneous Fees and Revenues	7,349,305	6,468,645
<b>Total Other Revenue</b>	<u>9,086,381</u>	<u>8,090,983</u>
<b>Rentals and Leases</b>	<u>3,837,513</u>	<u>3,863,207</u>
<b>Investment Income</b>	<u>1,382,353</u>	<u>1,357,924</u>
<b>Total Operating Revenue</b>	<u>488,663,891</u>	<u>485,660,613</u>

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

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	228,372,167	232,717,861
Principals and Vice Principals	21,739,623	21,000,999
Educational Assistants	34,314,550	35,712,839
Support Staff	55,975,854	52,727,098
Other Professionals	9,002,107	8,406,118
Substitutes	11,829,548	13,675,784
<b>Total Salaries</b>	<b>361,233,849</b>	<b>364,240,699</b>
<b>Employee Benefits</b>	<b>96,510,540</b>	<b>94,229,030</b>
<b>Total Salaries and Benefits</b>	<b>457,744,389</b>	<b>458,469,729</b>
<b>Services and Supplies</b>		
Services	12,135,580	9,897,476
Student Transportation	3,028,819	2,998,865
Professional Development and Travel	533,282	966,909
Rentals and Leases	2,697,919	1,873,208
Dues and Fees	443,161	445,742
Insurance	1,137,224	1,321,706
Interest	84,722	23,789
Supplies	12,882,194	11,852,743
Utilities	8,324,362	9,153,407
<b>Total Services and Supplies</b>	<b>41,267,263</b>	<b>38,533,845</b>
<b>Total Operating Expense</b>	<b>499,011,652</b>	<b>497,003,574</b>

# School District No. 39 (Vancouver)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2016

	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	171,624,644	3,046	1,848,535	1,694,122	175,924	8,598,024	183,944,295
1.03 Career Programs	682,721	60,620	427,614	130,736	87,242	49,691	1,438,624
1.07 Library Services	5,574,719	785,453	169,404	232,346	123	308,460	7,070,505
1.08 Counselling	8,553,925	596,797	89,042	136,089	586,360	359,662	10,321,875
1.10 Special Education	21,230,925	2,010,761	28,575,429	3,074,446	71,255	925,685	55,888,501
1.30 English Language Learning	11,292,481	1,702,160	1,890,317	418,172	156,851	532,304	15,992,285
1.31 Aboriginal Education	628,982	115,952	1,044,618	138,668	731	-	1,928,951
1.41 School Administration		15,195,775	11,354	13,615,001	2,830	44,646	28,869,606
1.60 Summer School	1,877,738	226,208	87,889	370,222	5,961	1,201	2,569,219
1.62 Off Shore Students	6,906,032	1,008	170,348	406,932	331,195	349,192	8,164,707
<b>Total Function 1</b>	<b>228,372,167</b>	<b>20,697,780</b>	<b>34,314,550</b>	<b>20,216,734</b>	<b>1,418,472</b>	<b>11,168,865</b>	<b>316,188,568</b>
<b>4 District Administration</b>							
4.11 Educational Administration		1,041,843		355,691	1,251,632	563,326	3,212,492
4.40 School District Governance				59,396	385,287		444,683
4.41 Business Administration				2,751,902	3,468,611	1,767	6,222,280
<b>Total Function 4</b>	<b>-</b>	<b>1,041,843</b>	<b>-</b>	<b>3,166,989</b>	<b>5,105,530</b>	<b>565,093</b>	<b>9,879,455</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				1,255,065	1,638,148	52,641	2,945,854
5.50 Maintenance Operations				28,207,968	665,872	42,949	28,916,789
5.52 Maintenance of Grounds				3,090,962	174,085		3,265,047
5.56 Utilities				149			149
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,554,144</b>	<b>2,478,105</b>	<b>95,590</b>	<b>35,127,839</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				37,987			37,987
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,987</b>	<b>-</b>	<b>-</b>	<b>37,987</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>228,372,167</b>	<b>21,739,623</b>	<b>34,314,550</b>	<b>55,975,854</b>	<b>9,002,107</b>	<b>11,829,548</b>	<b>361,233,849</b>

# School District No. 39 (Vancouver)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	183,944,295	49,628,034	233,572,329	9,760,468	243,332,797	244,309,160
1.03 Career Programs	1,438,624	400,226	1,838,850	93,408	1,932,258	2,063,824
1.07 Library Services	7,070,505	1,899,436	8,969,941	979,944	9,949,885	9,527,814
1.08 Counselling	10,321,875	2,771,257	13,093,132	64,740	13,157,872	13,416,730
1.10 Special Education	55,888,501	15,965,208	71,853,709	1,329,461	73,183,170	73,370,870
1.30 English Language Learning	15,992,285	4,334,895	20,327,180	126,821	20,454,001	18,110,138
1.31 Aboriginal Education	1,928,951	552,536	2,481,487	29,572	2,511,059	2,642,377
1.41 School Administration	28,869,606	6,939,311	35,808,917	309,810	36,118,727	36,610,489
1.60 Summer School	2,569,219	699,524	3,268,743	221,069	3,489,812	3,948,985
1.62 Off Shore Students	8,164,707	2,224,421	10,389,128	1,304,725	11,693,853	11,931,847
<b>Total Function 1</b>	<b>316,188,568</b>	<b>85,414,848</b>	<b>401,603,416</b>	<b>14,220,018</b>	<b>415,823,434</b>	<b>415,932,234</b>
<b>4 District Administration</b>						
4.11 Educational Administration	3,212,492	806,716	4,019,208	1,120,444	5,139,652	4,694,382
4.40 School District Governance	444,683	60,120	504,803	258,455	763,258	627,224
4.41 Business Administration	6,222,280	1,677,943	7,900,223	3,173,009	11,073,232	10,325,524
<b>Total Function 4</b>	<b>9,879,455</b>	<b>2,544,779</b>	<b>12,424,234</b>	<b>4,551,908</b>	<b>16,976,142</b>	<b>15,647,130</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	2,945,854	778,465	3,724,319	2,289,165	6,013,484	6,224,393
5.50 Maintenance Operations	28,916,789	7,034,898	35,951,687	7,996,410	43,948,097	42,183,566
5.52 Maintenance of Grounds	3,265,047	726,165	3,991,212	1,155,280	5,146,492	4,982,186
5.56 Utilities	149	37	186	8,083,604	8,083,790	8,986,803
<b>Total Function 5</b>	<b>35,127,839</b>	<b>8,539,565</b>	<b>43,667,404</b>	<b>19,524,459</b>	<b>63,191,863</b>	<b>62,376,948</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	37,987	11,348	49,335	2,970,878	3,020,213	3,023,500
<b>Total Function 7</b>	<b>37,987</b>	<b>11,348</b>	<b>49,335</b>	<b>2,970,878</b>	<b>3,020,213</b>	<b>3,023,500</b>
<b>9 Debt Services</b>						
9.92 Interest on Bank Loans	-	-	-	-	-	23,762
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,762</b>
<b>Total Functions 1 - 9</b>	<b>361,233,849</b>	<b>96,510,540</b>	<b>457,744,389</b>	<b>41,267,263</b>	<b>499,011,652</b>	<b>497,003,574</b>

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

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2016

	<b>2016 Amended Annual Budget</b>	<b>2016 Annual Budget</b>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	34,142,940	33,801,418
Other	4,357,939	4,358,132
Federal Grants		2,419,731
Other Revenue	30,666,655	30,091,747
Investment Income	126,847	124,347
Economic Stability Dividend	12,918	
<b>Total Revenue</b>	<b>69,307,299</b>	<b>70,795,375</b>
<b>Expenses</b>		
Instruction	65,551,416	66,968,173
District Administration	886,132	905,283
Operations and Maintenance	2,413,960	2,466,128
<b>Total Expense</b>	<b>68,851,508</b>	<b>70,339,584</b>
<b>Net Revenue (Expense)</b>	<b>455,791</b>	<b>455,791</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(455,791)	(455,791)
<b>Total Net Transfers</b>	<b>(455,791)</b>	<b>(455,791)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2016

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	10,559	149,026	1,100,177	1,378,727	8,649,545	12,128	8,089
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	2,128,486	9,244,675	-	-	-	7,394,519	-	608,000	225,400
Provincial Grants - Other									
Other					40,000	156,600	25,511,044		
Investment Income							114,347		
Economic Stability Dividend	6,261					859		495	50
	<u>2,134,747</u>	<u>9,244,675</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>7,551,978</u>	<u>25,625,391</u>	<u>608,495</u>	<u>225,450</u>
<b>Less: Allocated to Revenue</b>	<u>2,134,747</u>	<u>9,244,675</u>	<u>10,559</u>	<u>149,026</u>	<u>40,000</u>	<u>7,717,984</u>	<u>25,625,391</u>	<u>620,623</u>	<u>233,539</u>
Deferred Revenue, end of year	-	-	-	-	1,100,177	1,212,721	8,649,545	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	2,128,486	9,244,675	10,559	149,026		7,560,525		620,128	233,489
Provincial Grants - Other									
Other Revenue					40,000	156,600	25,511,044		
Investment Income							114,347		
Economic Stability Dividend	6,261					859		495	50
	<u>2,134,747</u>	<u>9,244,675</u>	<u>10,559</u>	<u>149,026</u>	<u>40,000</u>	<u>7,717,984</u>	<u>25,625,391</u>	<u>620,623</u>	<u>233,539</u>
<b>Expenses</b>									
<b>Salaries</b>									
Teachers		6,364,664				1,905,061			
Principals and Vice Principals						106,121			
Educational Assistants		1,436,624							
Support Staff	746,514					997,674	112,388	417,563	39,971
Other Professionals						172,916			
Substitutes								14,334	
	<u>746,514</u>	<u>7,801,288</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,181,772</u>	<u>112,388</u>	<u>431,897</u>	<u>39,971</u>
Employee Benefits	147,069	1,443,387				840,933	24,888	119,845	11,472
Services and Supplies	1,241,164		10,559	149,026	40,000	3,695,279	25,132,324	68,881	182,096
	<u>2,134,747</u>	<u>9,244,675</u>	<u>10,559</u>	<u>149,026</u>	<u>40,000</u>	<u>7,717,984</u>	<u>25,269,600</u>	<u>620,623</u>	<u>233,539</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>355,791</u>	<u>-</u>	<u>-</u>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased							(355,791)		
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(355,791)</u>	<u>-</u>	<u>-</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**School District No. 39 (Vancouver)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2016

	OLEP	CommunityLINK	CommunityLINK Other	PRP-GF Strong	PRP-Child Hosp Psych Unit	PRP-Eating Disorders Program	PRP-Sunny Hill	PRP-Shaughnessy APU	PRP-Canuck Place
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	336,532	672,276	3,540	-	5,426	16,644	10,392	-
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	727,980	8,894,568		252,130	232,564	237,736	230,023	187,715	163,615
Provincial Grants - Other									
Other			1,103,750						
Investment Income									
Economic Stability Dividend		3,653		45			35		45
	727,980	8,894,221	1,103,750	252,175	232,564	237,736	230,058	187,715	163,660
<b>Less: Allocated to Revenue</b>	640,508	9,015,471	1,776,026	255,715	232,564	243,162	246,702	198,107	163,660
<b>Deferred Revenue, end of year</b>	87,472	215,282	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	640,508	9,011,818		255,670	232,564	243,162	246,667	198,107	163,615
Provincial Grants - Other									
Other Revenue			1,776,026						
Investment Income									
Economic Stability Dividend		3,653		45			35		45
	640,508	9,015,471	1,776,026	255,715	232,564	243,162	246,702	198,107	163,660
<b>Expenses</b>									
<b>Salaries</b>									
Teachers	73,164	505,888		138,620	165,390	169,423	121,988	133,587	78,324
Principals and Vice Principals		72,644							
Educational Assistants		2,244,563		42,541			42,506		38,677
Support Staff		1,332,974	242,747	6,123	5,648	5,774	5,613	4,559	3,973
Other Professionals		1,197,154		960	886	906	876	715	623
Substitutes				3,152	3,255	3,100	2,998	2,480	2,162
	73,164	5,353,223	242,747	191,396	175,179	179,203	173,981	141,341	123,759
<b>Employee Benefits</b>	17,780	1,431,037	60,618	49,946	45,040	46,083	46,023	36,345	32,991
<b>Services and Supplies</b>	549,564	2,231,211	1,472,661	14,373	12,345	17,876	26,698	20,421	6,910
	640,508	9,015,471	1,776,026	255,715	232,564	243,162	246,702	198,107	163,660
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 39 (Vancouver)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2016

	PRP-Children's Hospital	PRP-Peak House	PRP-Transition Gifted	ERAC (Educ Res Acq Consortium)	CAYA	Assertive Technology (AT-B)	Miscellaneous Restricted Fund	PRCVI	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	3,871	-	52,080	858,535	5,987,728	6,563,869	1,635,430	94	27,454,668
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	240,663	49,542	515,808	550,000	-	-	20,472	1,791,883	33,691,779
Provincial Grants - Other						2,157,649	253,397		2,411,046
Other				1,590,220		821,432	683,075	6,000	29,912,121
Investment Income				10,000			4,719	2,500	131,566
Economic Stability Dividend				97	290	483	21	584	12,918
	240,663	49,542	515,808	2,150,317	290	2,979,564	961,684	1,800,967	66,159,430
<b>Less: Allocated to Revenue</b>	244,534	49,542	567,888	2,217,955	2,200,580	2,979,564	697,716	1,801,061	69,307,299
Deferred Revenue, end of year	-	-	-	790,897	3,787,438	6,563,869	1,899,398	-	24,306,799
<b>Revenues</b>									
Provincial Grants - Ministry of Education	244,534	49,542	567,888	550,000	-	-	-	1,791,977	34,142,940
Provincial Grants - Other					2,200,290	2,157,649			4,357,939
Other Revenue				1,657,858		821,432	697,695	6,000	30,666,655
Investment Income				10,000				2,500	126,847
Economic Stability Dividend				97	290	483	21	584	12,918
	244,534	49,542	567,888	2,217,955	2,200,580	2,979,564	697,716	1,801,061	69,307,299
<b>Expenses</b>									
<b>Salaries</b>									
Teachers	171,682	31,576	353,810	196,904		135,834	11,982	126,305	10,684,202
Principals and Vice Principals									178,765
Educational Assistants							4,722		3,809,633
Support Staff	5,845	1,117	12,526	121,703	353,482	522,167	3,384	678,376	5,620,121
Other Professionals	917	175	1,965	89,550	183,053	384,700		98,797	2,134,193
Substitutes	3,100	775	6,200			97,468	9,152		148,176
	181,544	33,643	374,501	408,157	536,535	1,140,169	29,240	903,478	22,575,090
<b>Employee Benefits</b>	46,982	8,644	95,575	88,869	157,735	295,809	7,755	249,831	5,304,657
<b>Services and Supplies</b>	16,008	7,255	97,812	1,720,929	1,406,310	1,543,586	660,721	647,752	40,971,761
	244,534	49,542	567,888	2,217,955	2,100,580	2,979,564	697,716	1,801,061	68,851,508
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	100,000	-	-	-	455,791
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased					(100,000)				(455,791)
	-	-	-	-	(100,000)	-	-	-	(455,791)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-



**School District No. 39 (Vancouver)**  
 Amended Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2016

Schedule 4

	2016 Amended Annual Budget			2016 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Other Revenue		218,239	218,239	200,887
Rentals and Leases		993,747	993,747	933,176
Investment Income		67,000	67,000	31,134
Amortization of Deferred Capital Revenue	13,667,139		13,667,139	13,957,230
<b>Total Revenue</b>	<b>13,667,139</b>	<b>1,278,986</b>	<b>14,946,125</b>	<b>15,122,427</b>
<b>Expenses</b>				
Operations and Maintenance		365,741	365,741	271,957
Amortization of Tangible Capital Assets				
Operations and Maintenance	20,895,266		20,895,266	20,790,908
Interest Payment				
Capital Lease		51,852	51,852	
<b>Total Expense</b>	<b>20,895,266</b>	<b>417,593</b>	<b>21,312,859</b>	<b>21,062,865</b>
<b>Net Revenue (Expense)</b>	<b>(7,228,127)</b>	<b>861,393</b>	<b>(6,366,734)</b>	<b>(5,940,438)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	2,385,621		2,385,621	3,539,947
Local Capital		(725,000)	(725,000)	(725,000)
Capital Lease Payment		1,410,962	1,410,962	
<b>Total Net Transfers</b>	<b>2,385,621</b>	<b>685,962</b>	<b>3,071,583</b>	<b>2,814,947</b>
<b>Other Adjustments to Fund Balances</b>				
Principal Payment				
Capital Lease	1,462,824	(1,462,824)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,462,824</b>	<b>(1,462,824)</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(3,379,682)</b>	<b>84,531</b>	<b>(3,295,151)</b>	<b>(3,125,491)</b>