

Amended Annual Budget

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

June 30, 2017

# School District No. 39 (Vancouver)

June 30, 2017

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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 2016/2017 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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$596,252,867 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 27th DAY OF FEBRUARY, 2017;

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2017;

\_\_\_\_\_  
Chairperson of the Board  
n

\_\_\_\_\_  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 39 (Vancouver) Amended Annual Budget Bylaw 2016/2017, adopted by the Board the 27th DAY OF FEBRUARY, 2017.

\_\_\_\_\_  
Secretary Treasurer

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

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	49,931.100	49,953.951
Adult	316.450	384.000
Other	1,750.500	1,764.625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>51,998.050</b>	<b>52,102.576</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	481,874,799	478,931,596
Other	7,162,244	4,760,015
Federal Grants	1,680,517	1,680,517
Tuition	28,176,141	25,618,991
Other Revenue	39,761,846	36,176,032
Rentals and Leases	5,424,266	5,586,954
Investment Income	1,600,592	1,560,913
Amortization of Deferred Capital Revenue	14,454,811	15,709,504
<b>Total Revenue</b>	<b>580,135,216</b>	<b>570,024,522</b>
<b>Expenses</b>		
Instruction	482,578,889	477,306,137
District Administration	18,640,657	15,920,736
Operations and Maintenance	86,998,494	85,526,503
Transportation and Housing	2,838,545	3,024,059
Debt Services	84,988	70,628
<b>Total Expense</b>	<b>591,141,573</b>	<b>581,848,063</b>
<b>Net Revenue (Expense)</b>	<b>(11,006,357)</b>	<b>(11,823,541)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>7,794,525</b>	<b>9,309,841</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>(3,344,596)</b>	<b>(2,646,464)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(3,344,596)	(2,646,464)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(3,344,596)</b>	<b>(2,646,464)</b>

# School District No. 39 (Vancouver)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	493,594,286	489,874,236
Operating - Tangible Capital Assets Purchased	1,967,306	1,153,626
Operating - Reduction of Unfunded Employee Future Benefits	132,764	132,764
Special Purpose Funds - Total Expense	75,461,768	70,149,365
Special Purpose Funds - Tangible Capital Assets Purchased	211,224	201,113
Capital Fund - Total Expense	22,085,519	21,824,462
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,800,000	2,800,000
<b>Total Budget Bylaw Amount</b>	<b>596,252,867</b>	<b>586,135,566</b>

### Approved by the Board

\_\_\_\_\_  
Signature of the Chairperson of the Board of Education      FEB 28 2017      Date Signed

\_\_\_\_\_  
Signature of the Superintendent (Acting)      Feb 28/17      Date Signed

\_\_\_\_\_  
Signature of the Secretary Treasurer      Feb 28 2017      Date Signed

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

Statement 4

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

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(11,006,357)</u>	<u>(11,823,541)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,178,530)	(1,354,739)
From Local Capital	(2,800,000)	(2,800,000)
From Deferred Capital Revenue	<u>(61,485,510)</u>	<u>(78,266,616)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(66,464,040)</u>	<u>(82,421,355)</u>
Amortization of Tangible Capital Assets	<u>21,707,635</u>	<u>21,267,539</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(44,756,405)</u>	<u>(61,153,816)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>(55,762,762)</u>	<u>(72,977,357)</u>

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

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2017

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2017 Amended Annual Budget \$
<b>Accumulated Surplus (Deficit), beginning of year</b>	10,396,089		107,431,158	<b>117,827,247</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(4,867,487)	211,224	(6,350,094)	<b>(11,006,357)</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(1,967,306)	(211,224)	2,178,530	-
Local Capital	379,207		(379,207)	-
Other	(1,206,175)		1,206,175	-
<b>Net Changes for the year</b>	<b>(7,661,761)</b>	-	<b>(3,344,596)</b>	<b>(11,006,357)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>2,734,328</b>	-	<b>104,086,562</b>	<b>106,820,890</b>

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

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	447,649,971	444,752,146
Other	25,937	68,719
Federal Grants	1,680,517	1,680,517
Tuition	28,176,141	25,618,991
Other Revenue	5,383,405	4,602,836
Rentals and Leases	4,430,519	4,593,207
Investment Income	1,380,309	1,369,138
<b>Total Revenue</b>	<u>488,726,799</u>	<u>482,685,554</u>
<b>Expenses</b>		
Instruction	410,137,513	410,204,392
District Administration	17,991,088	15,233,276
Operations and Maintenance	62,627,140	61,412,509
Transportation and Housing	2,838,545	3,024,059
<b>Total Expense</b>	<u>493,594,286</u>	<u>489,874,236</u>
<b>Net Revenue (Expense)</b>	<u>(4,867,487)</u>	<u>(7,188,682)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>7,794,525</u>	<u>9,309,841</u>
<b>Budgeted Reduction of Unfunded Employee Future Benefits</b>	<u>(132,764)</u>	<u>(132,764)</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(1,967,306)	(1,153,626)
Local Capital	379,207	325,000
Other	(1,206,175)	(1,159,769)
<b>Total Net Transfers</b>	<u>(2,794,274)</u>	<u>(1,988,395)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>



# School District No. 39 (Vancouver)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	436,856,096	437,339,029
INAC/LEA Recovery		(32,670)
Other Ministry of Education Grants		
Pay Equity	7,294,124	7,294,124
Funding for Graduated Adults	753,139	902,730
Transportation Supplemental	53,423	
Economic Stability Dividend	293,862	
Return of Administrative Savings	2,251,318	
Carbon Tax Refund	481,814	481,814
Reduced Funding Expected from Updated Enrolment Projections for Adult Education	(392,926)	
Reduced Funding Expected from Local Enrolment Projections for SPED & ELL		(2,451,230)
Additional Supplement		1,218,349
Foundation Skills Assessment	41,621	
Shoulder Tappers Grant	17,500	
<b>Total Provincial Grants - Ministry of Education</b>	<u>447,649,971</u>	<u>444,752,146</u>
<b>Provincial Grants - Other</b>	<u>25,937</u>	<u>68,719</u>
<b>Federal Grants</b>	<u>1,680,517</u>	<u>1,680,517</u>
<b>Tuition</b>		
Summer School Fees	1,403,363	614,088
Continuing Education	1,049,149	680,420
International and Out of Province Students	25,723,629	24,324,483
<b>Total Tuition</b>	<u>28,176,141</u>	<u>25,618,991</u>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations		32,670
Miscellaneous		
Instructional Cafeteria Revenue	1,460,879	1,449,868
Other Grants	176,030	207,462
Miscellaneous Fees and Revenues	3,746,496	2,912,836
<b>Total Other Revenue</b>	<u>5,383,405</u>	<u>4,602,836</u>
<b>Rentals and Leases</b>	<u>4,430,519</u>	<u>4,593,207</u>
<b>Investment Income</b>	<u>1,380,309</u>	<u>1,369,138</u>
<b>Total Operating Revenue</b>	<u>488,726,799</u>	<u>482,685,554</u>

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

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	230,091,486	231,196,663
Principals and Vice Principals	21,772,970	21,740,235
Educational Assistants	35,977,033	35,184,522
Support Staff	52,722,493	51,770,693
Other Professionals	9,399,397	8,668,327
Substitutes	8,499,504	12,027,831
<b>Total Salaries</b>	<b>358,462,883</b>	<b>360,588,271</b>
<b>Employee Benefits</b>	<b>94,576,837</b>	<b>93,116,912</b>
<b>Total Salaries and Benefits</b>	<b>453,039,720</b>	<b>453,705,183</b>
<b>Services and Supplies</b>		
Services	13,391,442	9,688,773
Student Transportation	2,827,160	3,035,095
Professional Development and Travel	908,434	945,039
Rentals and Leases	2,230,438	2,086,659
Dues and Fees	864,157	420,493
Insurance	1,317,714	1,321,706
Interest	41,159	70,128
Supplies	10,483,291	9,564,383
Utilities	8,490,771	9,036,777
<b>Total Services and Supplies</b>	<b>40,554,566</b>	<b>36,169,053</b>
<b>Total Operating Expense</b>	<b>493,594,286</b>	<b>489,874,236</b>

# School District No. 39 (Vancouver)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2017

	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	172,314,617	21,027	2,269,579	4,368,027	234,106	6,309,629	185,516,985
1.03 Career Programs	605,406	59,158	140,238	125,986	133,201	15,834	1,079,823
1.07 Library Services	5,377,433	766,506	11,845	225,249	135	274,990	6,656,158
1.08 Counselling	8,800,398	492,922	94,290	85,694	403,142	180,130	10,056,576
1.10 Special Education	22,072,597	2,085,969	30,448,617	429,267	181,359	676,971	55,894,780
1.30 English Language Learning	11,177,795	1,737,265	1,450,348	299,535	86,392	375,569	15,126,904
1.31 Aboriginal Education	702,705	127,349	1,147,534	102,892	800		2,081,280
1.41 School Administration		15,304,629	21,835	10,085,652	3,095	56,276	25,471,487
1.60 Summer School	1,970,840	252,811	182,002	457,487	7,940	10,000	2,881,080
1.62 International and Out of Province Students	7,069,695		168,936	517,109	376,064	182,526	8,314,330
<b>Total Function 1</b>	<b>230,091,486</b>	<b>20,847,636</b>	<b>35,935,224</b>	<b>16,696,898</b>	<b>1,426,234</b>	<b>8,081,925</b>	<b>313,079,403</b>
<b>4 District Administration</b>							
4.11 Educational Administration		925,334		319,155	1,792,913	295,798	3,333,200
4.40 School District Governance				59,542	398,097		457,639
4.41 Business Administration			29,987	3,136,521	3,232,273	1,686	6,400,467
<b>Total Function 4</b>	<b>-</b>	<b>925,334</b>	<b>29,987</b>	<b>3,515,218</b>	<b>5,423,283</b>	<b>297,484</b>	<b>10,191,306</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration			11,822	1,414,316	1,686,947	100,712	3,213,797
5.50 Maintenance Operations				27,641,955	717,938	19,383	28,379,276
5.52 Maintenance of Grounds				3,403,206	144,995		3,548,201
5.56 Utilities				7,695			7,695
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>11,822</b>	<b>32,467,172</b>	<b>2,549,880</b>	<b>120,095</b>	<b>35,148,969</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				43,205			43,205
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,205</b>	<b>-</b>	<b>-</b>	<b>43,205</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>230,091,486</b>	<b>21,772,970</b>	<b>35,977,033</b>	<b>52,722,493</b>	<b>9,399,397</b>	<b>8,499,504</b>	<b>358,462,883</b>

# School District No. 39 (Vancouver)

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

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	185,516,985	48,946,800	234,463,785	9,005,964	243,469,749	240,035,365
1.03 Career Programs	1,079,823	290,336	1,370,159	100,411	1,470,570	1,499,139
1.07 Library Services	6,656,158	1,758,866	8,415,024	829,437	9,244,461	9,457,548
1.08 Counselling	10,056,576	2,676,979	12,733,555	124,920	12,858,475	13,204,547
1.10 Special Education	55,894,780	15,716,225	71,611,005	1,101,511	72,712,516	71,446,043
1.30 English Language Learning	15,126,904	4,033,772	19,160,676	193,147	19,353,823	20,244,261
1.31 Aboriginal Education	2,081,280	586,999	2,668,279	160,941	2,829,220	2,730,912
1.41 School Administration	25,471,487	6,464,451	31,935,938	203,320	32,139,258	35,482,833
1.60 Summer School	2,881,080	778,019	3,659,099	266,848	3,925,947	3,983,944
1.62 International and Out of Province Students	8,314,330	2,241,053	10,555,383	1,578,111	12,133,494	12,119,800
<b>Total Function 1</b>	<b>313,079,403</b>	<b>83,493,500</b>	<b>396,572,903</b>	<b>13,564,610</b>	<b>410,137,513</b>	<b>410,204,392</b>
<b>4 District Administration</b>						
4.11 Educational Administration	3,333,200	811,780	4,144,980	1,422,710	5,567,690	4,125,866
4.40 School District Governance	457,639	62,032	519,671	170,098	689,769	669,871
4.41 Business Administration	6,400,467	1,695,926	8,096,393	3,637,236	11,733,629	10,437,539
<b>Total Function 4</b>	<b>10,191,306</b>	<b>2,569,738</b>	<b>12,761,044</b>	<b>5,230,044</b>	<b>17,991,088</b>	<b>15,233,276</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	3,213,797	843,228	4,057,025	1,870,664	5,927,689	6,077,642
5.50 Maintenance Operations	28,379,276	6,883,016	35,262,292	7,918,316	43,180,608	41,568,371
5.52 Maintenance of Grounds	3,548,201	773,067	4,321,268	877,623	5,198,891	4,984,200
5.56 Utilities	7,695	1,556	9,251	8,310,701	8,319,952	8,782,296
<b>Total Function 5</b>	<b>35,148,969</b>	<b>8,500,867</b>	<b>43,649,836</b>	<b>18,977,304</b>	<b>62,627,140</b>	<b>61,412,509</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	43,205	12,732	55,937	2,782,608	2,838,545	3,024,059
<b>Total Function 7</b>	<b>43,205</b>	<b>12,732</b>	<b>55,937</b>	<b>2,782,608</b>	<b>2,838,545</b>	<b>3,024,059</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>358,462,883</b>	<b>94,576,837</b>	<b>453,039,720</b>	<b>40,554,566</b>	<b>493,594,286</b>	<b>489,874,236</b>

# School District No. 39 (Vancouver)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2017

	<b>2017 Amended Annual Budget</b>	2017 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	34,224,828	34,179,450
Other	7,136,307	4,691,296
Other Revenue	34,160,202	31,354,957
Investment Income	151,655	124,775
<b>Total Revenue</b>	<b>75,672,992</b>	<b>70,350,478</b>
<b>Expenses</b>		
Instruction	72,441,376	67,101,745
District Administration	649,569	687,460
Operations and Maintenance	2,370,823	2,360,160
<b>Total Expense</b>	<b>75,461,768</b>	<b>70,149,365</b>
<b>Net Revenue (Expense)</b>	<b>211,224</b>	<b>201,113</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(211,224)	(201,113)
<b>Total Net Transfers</b>	<b>(211,224)</b>	<b>(201,113)</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, 2017

	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>	-	-	10,734	102,157	1,051,570	1,581,813	9,730,955	47,026	28,493
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	2,128,486	9,006,405				7,397,578		608,000	220,500
Provincial Grants - Other									
Other					20,000	27,623	27,350,000		
Investment Income			180	1,549	9,528	33,065	150,000	4,614	1,655
	<u>2,128,486</u>	<u>9,006,405</u>	<u>180</u>	<u>1,549</u>	<u>29,528</u>	<u>7,458,266</u>	<u>27,500,000</u>	<u>612,614</u>	<u>222,155</u>
<b>Less:</b> Allocated to Revenue Recovered District Entered	2,128,486	9,006,405	-	25,694	107,491	7,519,757	29,999,955	608,000	250,648
<b>Deferred Revenue, end of year</b>	<u>-</u>	<u>-</u>	<u>10,914</u>	<u>78,012</u>	<u>973,607</u>	<u>1,520,322</u>	<u>7,231,000</u>	<u>51,640</u>	<u>-</u>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	2,128,486	9,006,405		25,694		7,492,134		608,000	248,993
Provincial Grants - Other									
Other Revenue					107,491	27,623	29,849,955		
Investment Income							150,000		1,655
	<u>2,128,486</u>	<u>9,006,405</u>	<u>-</u>	<u>25,694</u>	<u>107,491</u>	<u>7,519,757</u>	<u>29,999,955</u>	<u>608,000</u>	<u>250,648</u>
<b>Expenses</b>									
Salaries									
Teachers		6,104,249				1,855,867			
Principals and Vice Principals						122,121			
Educational Assistants		1,399,597						445,385	
Support Staff	557,784			10,906		990,577	81,290		44,018
Other Professionals						177,201			
Substitutes									4,527
	<u>557,784</u>	<u>7,503,846</u>	<u>-</u>	<u>10,906</u>	<u>-</u>	<u>3,145,766</u>	<u>81,290</u>	<u>445,385</u>	<u>48,545</u>
Employee Benefits	109,883	1,502,559		2,288		844,844	16,240	125,986	13,656
Services and Supplies	1,460,819			12,500	107,491	3,529,147	29,791,201	36,629	188,447
	<u>2,128,486</u>	<u>9,006,405</u>	<u>-</u>	<u>25,694</u>	<u>107,491</u>	<u>7,519,757</u>	<u>29,888,731</u>	<u>608,000</u>	<u>250,648</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,224</u>	<u>-</u>	<u>-</u>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased							(111,224)		
							<u>(111,224)</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, 2017

	OLEP	CommunityLINK	Coding and Curriculum Implementation	CommunityLINK Other	PRCVI	PRP Child Hosp Psych Unit	PRP Eating Disorders Program	PRP Sunny Hill	PRP Shaughnessy APU
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	221,171	336,686		848,438	303,501	3,533	3,686	37,913	56,006
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	661,115	8,942,472	294,922		1,863,799	232,776	237,736	234,285	158,792
Provincial Grants - Other									
Other				667,034	6,171				
Investment Income	6,766	18,849		8,267	1,892	67	102	569	974
	667,881	8,961,321	294,922	675,301	1,871,862	232,843	237,838	234,854	159,766
<b>Less:</b> Allocated to Revenue Recovered	661,115	8,907,131	294,922	839,259	1,869,970	232,776	237,736	260,273	158,792
District Entered	197,566				3,501			11,925	55,638
<b>Deferred Revenue, end of year</b>	<b>30,371</b>	<b>390,876</b>	<b>-</b>	<b>684,480</b>	<b>301,892</b>	<b>3,600</b>	<b>3,788</b>	<b>569</b>	<b>1,342</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	661,115	8,907,131	294,922		1,863,799	232,776	237,736	260,273	158,792
Provincial Grants - Other									
Other Revenue				839,259	6,171				
Investment Income									
	661,115	8,907,131	294,922	839,259	1,869,970	232,776	237,736	260,273	158,792
<b>Expenses</b>									
Salaries									
Teachers	27,421	500,611	233,509		135,509	170,370	171,888	130,634	111,232
Principals and Vice Principals		60,936							
Educational Assistants		2,526,469						38,642	
Support Staff		1,396,277		297,908	659,729	5,432	5,547	6,057	3,705
Other Professionals		1,230,451			101,768	887	906	989	605
Substitutes	10,000	12,809					3,100		
	37,421	5,727,553	233,509	297,908	897,006	176,689	181,441	176,322	115,542
Employee Benefits	12,000	1,491,387	61,413	85,500	248,186	46,358	47,492	58,630	28,418
Services and Supplies	611,694	1,688,191		455,851	724,778	9,729	8,803	25,321	14,832
	661,115	8,907,131	294,922	839,259	1,869,970	232,776	237,736	260,273	158,792
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									
<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, 2017

	PRP GF Strong	PRP Canuck Place	PRP Children's Hospital	PRP Peak House	PRP Transition Gifted	ERAC	CAYA	Assertive Technology AT-BC	Prov-SWIS
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	(4,730)	20,670	12,584	(670)	19,178	790,963	3,866,967	6,876,644	450,795
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	252,130	154,916	234,790	46,156	515,808	900,000			
Provincial Grants - Other								2,344,000	490
Other						2,646,722		370,374	74,946
Investment Income	139	427	262	33	237	29,484	15,000	108,677	8,298
	252,269	155,343	235,052	46,189	516,045	3,576,206	15,000	2,823,051	83,734
<b>Less: Allocated to Revenue</b>	247,539	154,916	234,790	45,519	515,808	3,561,206	2,222,360	4,559,695	252,529
Recovered		20,223	12,584		13,288				
District Entered									
<b>Deferred Revenue, end of year</b>	-	874	262	-	6,127	805,963	1,659,607	5,140,000	282,000
<b>Revenues</b>									
Provincial Grants - Ministry of Education	247,539	154,916	234,790	45,519	515,808	900,000			
Provincial Grants - Other							2,222,360	4,357,338	252,529
Other Revenue						2,661,206		202,357	
Investment Income									
	247,539	154,916	234,790	45,519	515,808	3,561,206	2,222,360	4,559,695	252,529
<b>Expenses</b>									
Salaries									
Teachers	131,874	63,190	166,553	34,804	355,587				
Principals and Vice Principals									
Educational Assistants	46,743	46,743							
Support Staff	5,883	3,615	5,478	1,077	12,035	123,585	370,051	522,498	52,130
Other Professionals	960	590	895	176	1,965	89,550	176,802	712,815	511
Substitutes		2,162	3,100						
	185,460	116,300	176,026	36,057	369,587	213,135	546,853	1,235,313	52,641
Employee Benefits	48,874	31,068	45,368	9,462	96,958	55,313	221,700	321,203	8,132
Services and Supplies	13,205	7,548	13,396		49,263	3,292,758	1,353,807	3,003,179	191,756
	247,539	154,916	234,790	45,519	515,808	3,561,206	2,122,360	4,559,695	252,529
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	100,000	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased							(100,000)		
							(100,000)		
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-



# School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Miscellaneous	
	Restricted	
	Fund	TOTAL
	\$	\$
<b>Deferred Revenue, beginning of year</b>	763,486	27,159,569
<b>Add: Restricted Grants</b>		
Provincial Grants - Ministry of Education		34,090,666
Provincial Grants - Other	304,076	2,648,566
Other	474,521	31,637,391
Investment Income	6,265	406,899
	<u>784,862</u>	<u>68,783,522</u>
<b>Less: Allocated to Revenue</b>	770,220	75,672,992
Recovered		314,725
District Entered		-
<b>Deferred Revenue, end of year</b>	<u>778,128</u>	<u>19,955,374</u>
<b>Revenues</b>		
Provincial Grants - Ministry of Education		34,224,828
Provincial Grants - Other	304,080	7,136,307
Other Revenue	466,140	34,160,202
Investment Income		151,655
	<u>770,220</u>	<u>75,672,992</u>
<b>Expenses</b>		
Salaries		
Teachers		10,193,298
Principals and Vice Principals		183,057
Educational Assistants		4,503,579
Support Staff		5,155,582
Other Professionals		2,497,071
Substitutes	56,374	92,072
	<u>56,374</u>	<u>22,624,659</u>
Employee Benefits	12,411	5,545,329
Services and Supplies	701,435	47,291,780
	<u>770,220</u>	<u>75,461,768</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>-</u>	<u>211,224</u>
<b>Interfund Transfers</b>		
Tangible Capital Assets Purchased		(211,224)
	<u>-</u>	<u>(211,224)</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>-</u>

# School District No. 39 (Vancouver)

Amended Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget			2017 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Other Revenue		218,239	218,239	218,239
Rentals and Leases		993,747	993,747	993,747
Investment Income		68,628	68,628	67,000
Amortization of Deferred Capital Revenue	14,454,811		14,454,811	15,709,504
<b>Total Revenue</b>	<b>14,454,811</b>	<b>1,280,614</b>	<b>15,735,425</b>	<b>16,988,490</b>
<b>Expenses</b>				
Operations and Maintenance		292,896	292,896	486,295
Amortization of Tangible Capital Assets				
Operations and Maintenance	21,707,635		21,707,635	21,267,539
Debt Services				
Capital Lease Interest		84,988	84,988	70,628
<b>Total Expense</b>	<b>21,707,635</b>	<b>377,884</b>	<b>22,085,519</b>	<b>21,824,462</b>
<b>Net Revenue (Expense)</b>	<b>(7,252,824)</b>	<b>902,730</b>	<b>(6,350,094)</b>	<b>(4,835,972)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	2,178,530		2,178,530	1,354,739
Local Capital		(379,207)	(379,207)	(325,000)
Capital Lease Payment		1,206,175	1,206,175	1,159,769
<b>Total Net Transfers</b>	<b>2,178,530</b>	<b>826,968</b>	<b>3,005,498</b>	<b>2,189,508</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	2,800,000	(2,800,000)	-	
Principal Payment				
Capital Lease	1,121,187	(1,121,187)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>3,921,187</b>	<b>(3,921,187)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,153,107)</b>	<b>(2,191,489)</b>	<b>(3,344,596)</b>	<b>(2,646,464)</b>