

Annual Budget

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

June 30, 2014

# School District No. 39 (Vancouver)

June 30, 2014

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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 2013/2014 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 2013/2014.
3. The attached Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year and the total budget bylaw amount of \$582,818,198 for the 2013/2014 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 2013/2014.

READ A FIRST TIME THE 25th DAY OF JUNE, 2013;

READ A SECOND TIME THE 25th DAY OF JUNE, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF JUNE, 2013;

**(Corporate Seal)**

Originally signed by Patti Bacchus  
**Chairperson of the Board**

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 2013/2014, adopted by the Board the 25th DAY OF JUNE, 2013.

Originally signed by Rick Krowchuk  
**Secretary Treasurer**

# School District No. 39 (Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	51,390,845	52,515,581
Adult	1,318,010	1,092,047
Other	1,980,563	1,980,563
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>54,689,418</b>	<b>55,588,191</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	481,417,786	488,414,265
Other	6,475,248	6,857,804
Tuition	19,345,452	18,171,102
Other Revenue	36,261,094	39,349,802
Rentals and Leases	4,382,546	4,212,546
Investment Income	1,514,858	1,349,013
Amortization of Deferred Capital Revenue	13,253,808	11,809,378
<b>Total Revenue</b>	<b>562,650,792</b>	<b>570,163,910</b>
<b>Expenses</b>		
Instruction	479,727,328	476,789,404
District Administration	14,034,286	16,300,553
Operations and Maintenance	83,216,157	82,427,726
Transportation and Housing	3,072,619	3,065,678
Debt Services	23,296	23,035
<b>Total Expense</b>	<b>580,073,686</b>	<b>578,606,396</b>
<b>Net Revenue (Expense)</b>	<b>(17,422,894)</b>	<b>(8,442,486)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>9,292,174</b>	<b>17,792,534</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>(8,263,484)</b>	<b>9,217,284</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		9,292,174
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(8,263,484)	(74,890)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(8,263,484)</b>	<b>9,217,284</b>

# School District No. 39 (Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	<b>2014</b>	2013 Amended
	<b>Annual Budget</b>	Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	<b>492,065,685</b>	489,091,765
Operating - Tangible Capital Assets Purchased	<b>1,558,076</b>	5,003,236
Operating - Reduction of Unfunded Employee Future Benefits	<b>132,764</b>	132,764
Special Purpose Funds - Total Expense	<b>66,987,816</b>	69,212,409
Special Purpose Funds - Tangible Capital Assets Purchased	<b>1,053,672</b>	1,817,573
Capital Fund - Total Expense	<b>21,020,185</b>	20,302,222
Capital Fund - Tangible Capital Assets Purchased from Local Capital		1,170,000
<b>Total Budget Bylaw Amount</b>	<b>582,818,198</b>	586,729,969

## Approved by the Board

Originally signed by Patti Bacchus

July 3, 2013

Signature of the Chairperson of the Board of Education

Date Signed

Originally signed by Steve Cardwell

July 3, 2013

Signature of the Superintendent

Date Signed

Originally signed by Rick Krowchuk

July 3, 2013

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, 2014

	<b>2014</b>	2013 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(17,422,894)</b>	(8,442,486)
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,611,748)	(6,820,809)
From Local Capital		(1,170,000)
From Deferred Capital Revenue	<b>(33,592,798)</b>	(54,468,022)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(36,204,546)</b>	(62,458,831)
Amortization of Tangible Capital Assets	<b>20,858,890</b>	19,658,980
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(15,345,656)</b>	(42,799,851)
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(32,768,550)</b>	(51,242,337)

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

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	451,876,155	456,057,329
Other	68,719	262,659
Tuition	19,345,452	18,171,102
Other Revenue	4,092,677	6,863,979
Rentals and Leases	3,449,370	3,279,370
Investment Income	1,357,926	1,192,966
<b>Total Revenue</b>	<b>480,190,299</b>	<b>485,827,405</b>
<b>Expenses</b>		
Instruction	415,795,027	411,490,214
District Administration	13,290,508	15,550,781
Operations and Maintenance	59,884,235	59,292,057
Transportation and Housing	3,072,619	2,735,678
Debt Services	23,296	23,035
<b>Total Expense</b>	<b>492,065,685</b>	<b>489,091,765</b>
<b>Net Revenue (Expense)</b>	<b>(11,875,386)</b>	<b>(3,264,360)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>9,292,174</b>	<b>17,792,534</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	(1,558,076)	(5,003,236)
Local Capital	4,374,052	
Other	(100,000)	(100,000)
<b>Total Net Transfers</b>	<b>2,715,976</b>	<b>(5,103,236)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>9,292,174</b>

# School District No. 39 (Vancouver)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	440,856,183	446,440,714
AANDC/LEA Recovery	(8,522)	(43,219)
Other Ministry of Education Grants		
Pay Equity	7,294,124	6,988,925
Ministry Funded Graduated Adults	2,734,370	2,626,702
Foundation Skills Assessment		44,207
Ministry of Education Anticipated Holdback Allocation	1,000,000	
<b>Total Provincial Grants - Ministry of Education</b>	<u>451,876,155</u>	<u>456,057,329</u>
<b>Provincial Grants - Other</b>	<u>68,719</u>	<u>262,659</u>
<b>Tuition</b>		
Summer School Fees	614,088	703,988
Continuing Education	1,285,237	1,285,237
Offshore Tuition Fees	17,446,127	16,181,877
<b>Total Tuition</b>	<u>19,345,452</u>	<u>18,171,102</u>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	8,522	43,219
Miscellaneous		
Instructional Cafeteria Revenue	1,393,340	1,393,340
Other Grants	200,686	235,137
Miscellaneous Fees and Revenues	2,490,129	5,192,283
<b>Total Other Revenue</b>	<u>4,092,677</u>	<u>6,863,979</u>
<b>Rentals and Leases</b>	<u>3,449,370</u>	<u>3,279,370</u>
<b>Investment Income</b>	<u>1,357,926</u>	<u>1,192,966</u>
<b>Total Operating Revenue</b>	<u>480,190,299</u>	<u>485,827,405</u>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	230,902,134	227,951,085
Principals and Vice Principals	22,010,977	21,649,534
Educational Assistants	34,468,038	33,960,560
Support Staff	51,523,173	52,010,038
Other Professionals	8,843,263	8,583,100
Substitutes	11,059,966	12,445,915
<b>Total Salaries</b>	<b>358,807,551</b>	<b>356,600,232</b>
<b>Employee Benefits</b>	<b>97,942,907</b>	<b>92,232,539</b>
<b>Total Salaries and Benefits</b>	<b>456,750,458</b>	<b>448,832,771</b>
<b>Services and Supplies</b>		
Services	7,851,124	10,352,209
Student Transportation	3,062,663	2,733,890
Professional Development and Travel	856,890	1,352,242
Rentals and Leases	510,784	874,151
Dues and Fees	439,650	445,668
Insurance	1,286,067	1,263,948
Interest	23,296	23,035
Supplies	12,582,368	15,017,385
Utilities	8,702,385	8,196,466
<b>Total Services and Supplies</b>	<b>35,315,227</b>	<b>40,258,994</b>
<b>Total Operating Expense</b>	<b>492,065,685</b>	<b>489,091,765</b>

# School District No. 39 (Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2014

	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	175,796,551	5,576	2,265,446	1,320,300	105,473	8,263,913	<b>187,757,259</b>
1.03 Career Programs	823,805	67,343	397,153	128,123	86,945	42,645	<b>1,546,014</b>
1.07 Library Services	5,273,454	753,845	72,061	207,488	171	267,010	<b>6,574,029</b>
1.08 Counselling	8,354,007	487,729	91,221	181,005	688,953	274,031	<b>10,076,946</b>
1.10 Special Education	22,101,125	1,883,605	29,379,371	178,948	130,639	1,085,516	<b>54,759,204</b>
1.30 English Language Learning	10,500,924	1,637,373	965,072	207,119	1,554	455,456	<b>13,767,498</b>
1.31 Aboriginal Education	705,305	113,993	1,088,349	45,682	1,017	5,228	<b>1,959,574</b>
1.41 School Administration		15,770,148		13,256,881	3,935	116,289	<b>29,147,253</b>
1.60 Summer School	2,075,113	219,251	84,535	573,963	96,104	2,210	<b>3,051,176</b>
1.61 Continuing Education		64,912		350,313	364,018	1,510	<b>780,753</b>
1.62 Off Shore Students	5,271,850	121,212	124,830	319,137	255,246	202,622	<b>6,294,897</b>
<b>Total Function 1</b>	<b>230,902,134</b>	<b>21,124,987</b>	<b>34,468,038</b>	<b>16,768,959</b>	<b>1,734,055</b>	<b>10,716,430</b>	<b>315,714,603</b>
<b>4 District Administration</b>							
4.11 Educational Administration		885,990		356,904	1,084,614		<b>2,327,508</b>
4.40 School District Governance				28,672	379,751		<b>408,423</b>
4.41 Business Administration				2,765,347	2,754,461	161,882	<b>5,681,690</b>
<b>Total Function 4</b>	<b>-</b>	<b>885,990</b>	<b>-</b>	<b>3,150,923</b>	<b>4,218,826</b>	<b>161,882</b>	<b>8,417,621</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				1,281,819	2,041,160	139,432	<b>3,462,411</b>
5.50 Maintenance Operations				27,176,034	655,251	42,222	<b>27,873,507</b>
5.52 Maintenance of Grounds				3,104,941	193,971		<b>3,298,912</b>
5.56 Utilities							<b>-</b>
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,562,794</b>	<b>2,890,382</b>	<b>181,654</b>	<b>34,634,830</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				40,497			<b>40,497</b>
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,497</b>	<b>-</b>	<b>-</b>	<b>40,497</b>
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans							<b>-</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>230,902,134</b>	<b>22,010,977</b>	<b>34,468,038</b>	<b>51,523,173</b>	<b>8,843,263</b>	<b>11,059,966</b>	<b>358,807,551</b>

# School District No. 39 (Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	187,757,259	52,031,251	239,788,510	8,656,154	248,444,664	244,890,838
1.03 Career Programs	1,546,014	436,475	1,982,489	50,753	2,033,242	2,379,755
1.07 Library Services	6,574,029	1,795,063	8,369,092	886,466	9,255,558	9,359,673
1.08 Counselling	10,076,946	2,758,513	12,835,459	77,900	12,913,359	12,762,574
1.10 Special Education	54,759,204	15,880,385	70,639,589	971,562	71,611,151	70,621,616
1.30 English Language Learning	13,767,498	3,775,601	17,543,099	46,599	17,589,698	17,460,688
1.31 Aboriginal Education	1,959,574	569,597	2,529,171	144,933	2,674,104	2,944,789
1.41 School Administration	29,147,253	7,162,346	36,309,599	349,857	36,659,456	36,772,599
1.60 Summer School	3,051,176	847,005	3,898,181	178,439	4,076,620	4,333,524
1.61 Continuing Education	780,753	169,645	950,398	375,833	1,326,231	1,328,257
1.62 Off Shore Students	6,294,897	1,743,217	8,038,114	1,172,830	9,210,944	8,635,901
<b>Total Function 1</b>	<b>315,714,603</b>	<b>87,169,098</b>	<b>402,883,701</b>	<b>12,911,326</b>	<b>415,795,027</b>	<b>411,490,214</b>
<b>4 District Administration</b>						
4.11 Educational Administration	2,327,508	580,326	2,907,834	776,500	3,684,334	3,849,748
4.40 School District Governance	408,423	51,634	460,057	213,852	673,909	577,751
4.41 Business Administration	5,681,690	1,555,250	7,236,940	1,695,325	8,932,265	11,123,282
<b>Total Function 4</b>	<b>8,417,621</b>	<b>2,187,210</b>	<b>10,604,831</b>	<b>2,685,677</b>	<b>13,290,508</b>	<b>15,550,781</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	3,462,411	924,005	4,386,416	2,051,177	6,437,593	6,122,725
5.50 Maintenance Operations	27,873,507	6,906,992	34,780,499	5,300,456	40,080,955	40,295,447
5.52 Maintenance of Grounds	3,298,912	743,287	4,042,199	779,135	4,821,334	4,837,741
5.56 Utilities	-	-	-	8,544,353	8,544,353	8,036,144
<b>Total Function 5</b>	<b>34,634,830</b>	<b>8,574,284</b>	<b>43,209,114</b>	<b>16,675,121</b>	<b>59,884,235</b>	<b>59,292,057</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	40,497	12,315	52,812	3,019,807	3,072,619	2,735,678
<b>Total Function 7</b>	<b>40,497</b>	<b>12,315</b>	<b>52,812</b>	<b>3,019,807</b>	<b>3,072,619</b>	<b>2,735,678</b>
<b>9 Debt Services</b>						
9.92 Interest on Bank Loans	-	-	-	23,296	23,296	23,035
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,296</b>	<b>23,296</b>	<b>23,035</b>
<b>Total Functions 1 - 9</b>	<b>358,807,551</b>	<b>97,942,907</b>	<b>456,750,458</b>	<b>35,315,227</b>	<b>492,065,685</b>	<b>489,091,765</b>

# School District No. 39 (Vancouver)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2014

	<b>2014</b>	2013 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	29,541,631	32,356,936
Other	6,406,529	6,263,197
Other Revenue	31,967,530	32,284,936
Investment Income	125,798	124,913
<b>Total Revenue</b>	<b>68,041,488</b>	71,029,982
<b>Expenses</b>		
Instruction	63,932,301	65,299,190
District Administration	743,778	749,772
Operations and Maintenance	2,311,737	2,833,447
Transportation and Housing		330,000
<b>Total Expense</b>	<b>66,987,816</b>	69,212,409
<b>Net Revenue (Expense)</b>	<b>1,053,672</b>	1,817,573
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(1,053,672)	(1,817,573)
<b>Total Net Transfers</b>	<b>(1,053,672)</b>	(1,817,573)
<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, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>				43,000					232,233
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	2,085,581	5,767,887	130,540	5,768,916		606,630	67,620	680,547	8,761,287
Provincial Grants - Other									
Other					25,511,044				
Investment Income	9,000				111,798				
	2,094,581	5,767,887	130,540	5,768,916	25,622,842	606,630	67,620	680,547	8,761,287
<b>Less:</b> Allocated to Revenue	2,094,581	5,767,887	130,540	5,811,916	25,622,842	606,630	67,620	680,547	8,993,520
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	2,085,581	5,767,887	130,540	5,607,021		606,630	67,620	680,547	8,993,520
Provincial Grants - Other									
Other Revenue				204,895	25,511,044				
Investment Income	9,000				111,798				
	2,094,581	5,767,887	130,540	5,811,916	25,622,842	606,630	67,620	680,547	8,993,520
<b>Expenses</b>									
Salaries									
Teachers		3,980,558		1,274,271				136,678	1,204,566
Principals and Vice Principals				106,121					58,615
Educational Assistants						416,974			2,116,160
Support Staff	1,220,936	575,324		785,018	110,262	40,027	6,416		1,164,813
Other Professionals				86,118					1,125,405
Substitutes							138	241,950	9,820
	1,220,936	4,555,882	-	2,251,528	110,262	457,001	6,554	378,628	5,679,379
Employee Benefits	240,523	1,212,005	1,295	627,530	24,465	131,161	1,888	90,627	1,531,083
Services and Supplies	550,241		129,245	2,817,858	25,132,324	18,468	59,178	211,292	1,783,058
	2,011,700	5,767,887	130,540	5,696,916	25,267,051	606,630	67,620	680,547	8,993,520
<b>Net Revenue (Expense) before Interfund Transfers</b>	82,881	-	-	115,000	355,791	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(82,881)			(115,000)	(355,791)				
	(82,881)	-	-	(115,000)	(355,791)	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

	CommunityLINK Other	PRP PRCVI	PRP Early Intervention earning Disabiliti	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>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education		1,800,772	428,819	230,836	229,798	274,186	331,494	532,503	625,690
Provincial Grants - Other									
Other	1,859,456								
Investment Income									
	1,859,456	1,800,772	428,819	230,836	229,798	274,186	331,494	532,503	625,690
<b>Less:</b> Allocated to Revenue	1,859,456	1,800,772	428,819	230,836	229,798	274,186	331,494	532,503	625,690
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education		1,800,772	428,819	230,836	229,798	274,186	331,494	532,503	625,690
Provincial Grants - Other									
Other Revenue	1,859,456								
Investment Income									
	1,859,456	1,800,772	428,819	230,836	229,798	274,186	331,494	532,503	625,690
<b>Expenses</b>									
Salaries									
Teachers		158,570	158,959	159,354	118,894	148,041	234,800	360,808	401,433
Principals and Vice Principals									
Educational Assistants			20,706		43,581	43,241			39,169
Support Staff	594,584	611,240	68,919	5,472	5,532	6,502	8,050	12,932	15,135
Other Professionals	46,379	98,901	1,634	858	868	1,020	1,263	2,028	2,374
Substitutes			4,018	3,100	3,187	3,187	4,649	6,199	8,703
	640,963	868,711	254,236	168,784	172,062	201,991	248,762	381,967	466,814
Employee Benefits	161,176	240,054	67,326	44,220	45,198	53,869	65,170	100,097	123,468
Services and Supplies	1,057,317	692,007	107,257	17,832	12,538	18,326	17,562	50,439	35,408
	1,859,456	1,800,772	428,819	230,836	229,798	274,186	331,494	532,503	625,690
<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)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

	CST Programs	ERAC (Educ Res Acq Consortium)	SET BC CAYA	Assistive Technology (AT-BC)	Settlement Workers in Schools	Scholarships	Other	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	310,106	467,720	70,000				480,142	1,603,201
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education		720,000						29,043,106
Provincial Grants - Other			1,900,469	2,145,367	2,290,693			6,336,529
Other	990,000	1,960,619		810,000		40,000	161,617	31,332,736
Investment Income		5,000						125,798
	990,000	2,685,619	1,900,469	2,955,367	2,290,693	40,000	161,617	66,838,169
<b>Less:</b> Allocated to Revenue	1,300,106	2,753,457	1,970,469	2,955,367	2,290,693	40,000	641,759	68,041,488
<b>Deferred Revenue, end of year</b>	-	<b>399,882</b>	-	-	-	-	-	<b>399,882</b>
<b>Revenues</b>								
Provincial Grants - Ministry of Education		943,292					204,895	29,541,631
Provincial Grants - Other			1,970,469	2,145,367	2,290,693			6,406,529
Other Revenue	1,300,106	1,805,165		810,000		40,000	436,864	31,967,530
Investment Income		5,000						125,798
	1,300,106	2,753,457	1,970,469	2,955,367	2,290,693	40,000	641,759	68,041,488
<b>Expenses</b>								
Salaries								
Teachers		166,365		132,179			85,577	8,721,053
Principals and Vice Principals								164,736
Educational Assistants					1,234,027			3,913,858
Support Staff	730,000	109,038	144,148	494,912	136,146			6,845,406
Other Professionals		85,044	180,405	386,088	98,004			2,116,389
Substitutes				90,821				375,772
	730,000	360,447	324,553	1,104,000	1,468,177	-	85,577	22,137,214
Employee Benefits	62,050	94,032	82,863	268,365	429,351		22,506	5,720,322
Services and Supplies	508,056	2,298,978	1,063,053	1,583,002	393,165	40,000	533,676	39,130,280
	1,300,106	2,753,457	1,470,469	2,955,367	2,290,693	40,000	641,759	66,987,816
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	500,000	-	-	-	-	1,053,672
<b>Interfund Transfers</b>								
Tangible Capital Assets Purchased			(500,000)					(1,053,672)
	-	-	(500,000)	-	-	-	-	(1,053,672)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

# School District No. 39 (Vancouver)

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2014

	2014 Annual Budget			2013 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Other			-	331,948
Other Revenue		200,887	200,887	200,887
Rentals and Leases		933,176	933,176	933,176
Investment Income		31,134	31,134	31,134
Amortization of Deferred Capital Revenue	13,253,808		13,253,808	11,809,378
<b>Total Revenue</b>	<b>13,253,808</b>	<b>1,165,197</b>	<b>14,419,005</b>	<b>13,306,523</b>
<b>Expenses</b>				
Operations and Maintenance		161,295	161,295	643,242
Amortization of Tangible Capital Assets				
Operations and Maintenance	20,858,890		20,858,890	19,658,980
<b>Total Expense</b>	<b>20,858,890</b>	<b>161,295</b>	<b>21,020,185</b>	<b>20,302,222</b>
<b>Net Revenue (Expense)</b>	<b>(7,605,082)</b>	<b>1,003,902</b>	<b>(6,601,180)</b>	<b>(6,995,699)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	2,611,748		2,611,748	6,820,809
Local Capital		(4,374,052)	(4,374,052)	
Capital Loan Payment		100,000	100,000	100,000
<b>Total Net Transfers</b>	<b>2,611,748</b>	<b>(4,274,052)</b>	<b>(1,662,304)</b>	<b>6,920,809</b>
<b>Other Adjustments to Fund Balances</b>				
Principal Payment				
Capital Loan	100,000	(100,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>100,000</b>	<b>(100,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(4,893,334)</b>	<b>(3,370,150)</b>	<b>(8,263,484)</b>	<b>(74,890)</b>