

Amended Annual Budget

School District No. 39 (Vancouver)

June 30, 2013

School District No. 39 (Vancouver)

June 30, 2013

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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 2012/2013 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 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$586,729,969 for the 2012/2013 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 2012/2013.

READ A FIRST TIME THE 26th DAY OF FEBRUARY, 2013;

READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY, 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)
Amended Annual Budget Bylaw 2012/2013, adopted by the Board the 26th DAY OF FEBRUARY, 2013.

Originally signed by Rick Krowchuk

Secretary Treasurer

School District No. 39 (Vancouver)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	52,515,581	52,928,768
Adult	1,092,047	1,444,297
Other	1,980,563	1,921,125
Total Ministry Operating Grant Funded FTE's	55,588,191	56,294,190
Revenues	\$	\$
Provincial Grants		
Ministry of Education	488,414,265	487,767,434
Other	6,857,804	6,601,916
Tuition	18,171,102	17,915,595
Other Revenue	39,349,802	35,094,789
Rentals and Leases	4,212,546	4,444,595
Investment Income	1,349,013	1,500,856
Amortization of Deferred Capital Revenue	11,809,378	11,722,605
Total Revenue	570,163,910	565,047,790
Expenses		
Instruction	476,789,404	478,357,849
District Administration	16,300,553	13,413,580
Operations and Maintenance	62,768,746	62,385,052
Transportation and Housing	3,065,678	2,681,470
Interest	23,035	23,035
Amortization of Tangible Capital Assets	19,658,980	19,264,609
Total Expense	578,606,396	576,125,595
Net Revenue (Expense)	(8,442,486)	(11,077,805)
Budgeted Allocation (Retirement) of Surplus (Deficit)	17,792,534	8,221,516
Budgeted Reduction of Unfunded Employee Future Benefits	(132,764)	(132,764)
Budgeted Surplus (Deficit), for the year	9,217,284	(2,989,053)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	9,292,174	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(74,890)	(2,989,053)
Budgeted Surplus (Deficit), for the year	9,217,284	(2,989,053)

School District No. 39 (Vancouver)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	489,091,765	490,024,793
Operating - Tangible Capital Assets Purchased	5,003,236	1,631,476
Operating - Reduction of Unfunded Employee Future Benefits	132,764	132,764
Special Purpose Funds - Total Expense	69,212,409	66,474,898
Special Purpose Funds - Tangible Capital Assets Purchased	1,817,573	1,817,573
Capital Fund - Total Expense	20,302,222	19,625,904
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,170,000	
Total Budget Bylaw Amount	586,729,969	579,707,408

Approved by the Board

Originally signed by Patti Bacchus	2013 February 27
Signature of the Chairperson of the Board of Education	Date Signed
Originally signed by Steve Cardwell	2013 February 27
Signature of the Superintendent	Date Signed
Originally signed by Rick Krowchuk	2013 February 27
Signature of the Secretary Treasurer	Date Signed

School District No. 39 (Vancouver)

Statement 4

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

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(8,442,486)	(11,077,805)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(6,820,809)	(3,449,049)
From Local Capital	(1,170,000)	
From Deferred Capital Revenue	(54,468,022)	(60,550,347)
Total Acquisition of Tangible Capital Assets	(62,458,831)	(63,999,396)
Amortization of Tangible Capital Assets	19,658,980	19,264,609
Total Effect of change in Tangible Capital Assets	(42,799,851)	(44,734,787)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(51,242,337)	(55,812,592)

School District No. 39 (Vancouver)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2013

	Operating Fund	Special Purpose Fund	Capital Fund	2013 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	15,915,448		121,487,323	137,402,771
Change in Accounting Policies/Prior Period Adjustments				
Restate Employee Future Benefits Liability - June 30, 2012	894,910			894,910
Reclassify Deferred Revenue to (from) Operating Surplus	(395,055)			(395,055)
Accumulated Surplus (Deficit), beginning of year, as restated	16,415,303	-	121,487,323	137,902,626
Changes for the year				
Net Revenue (Expense) for the year	(3,264,360)	1,817,573	(6,995,699)	(8,442,486)
Interfund Transfers				
Tangible Capital Assets Purchased	(5,003,236)	(1,817,573)	6,820,809	-
Other	(100,000)		100,000	-
Net Changes for the year	(8,367,596)	-	(74,890)	(8,442,486)
Budgeted Accumulated Surplus (Deficit), end of year	8,047,707	-	121,412,433	129,460,140

School District No. 39 (Vancouver)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	456,057,329	456,943,915
Other	262,659	68,719
Tuition	18,171,102	17,915,595
Other Revenue	6,863,979	3,869,945
Rentals and Leases	3,279,370	3,511,419
Investment Income	1,192,966	1,357,924
Total Revenue	485,827,405	483,667,517
Expenses		
Instruction	411,490,214	415,320,465
District Administration	15,550,781	12,952,833
Operations and Maintenance	59,292,057	59,066,990
Transportation and Housing	2,735,678	2,661,470
Interest	23,035	23,035
Total Expense	489,091,765	490,024,793
Net Revenue (Expense)	(3,264,360)	(6,357,276)
Budgeted Prior Year Surplus Appropriation	17,792,534	8,221,516
Budgeted Reduction of Unfunded Employee Future Benefits	(132,764)	(132,764)
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(5,003,236)	(1,631,476)
Other	(100,000)	(100,000)
Total Net Transfers	(5,103,236)	(1,731,476)
Budgeted Surplus (Deficit), for the year	9,292,174	-

School District No. 39 (Vancouver)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	446,440,714	447,494,993
AANDC/LEA Recovery	(43,219)	(43,219)
Other Ministry of Education Grants		
Pay Equity	6,988,925	6,988,925
Ministry Funded Graduated Adults	2,626,702	2,503,216
Foundation Skills Assessment	44,207	
Total Provincial Grants - Ministry of Education	456,057,329	456,943,915
Provincial Grants - Other	262,659	68,719
Tuition		
Summer School Fees	703,988	614,088
Continuing Education	1,285,237	1,603,880
Offshore Tuition Fees	16,181,877	15,697,627
Total Tuition	18,171,102	17,915,595
Other Revenues		
LEA/Direct Funding from First Nations	43,219	43,219
Miscellaneous		
Instructional Cafeteria Revenue	1,393,340	1,472,618
Other Grants	235,137	376,000
Miscellaneous Fees and Revenues	5,192,283	1,978,108
Total Other Revenue	6,863,979	3,869,945
Rentals and Leases	3,279,370	3,511,419
Investment Income	1,192,966	1,357,924
Total Operating Revenue	485,827,405	483,667,517

School District No. 39 (Vancouver)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Salaries		
Teachers	227,951,085	233,249,517
Principals and Vice Principals	21,649,534	21,522,761
Educational Assistants	33,960,560	33,257,969
Support Staff	52,010,038	52,118,380
Other Professionals	8,583,100	8,925,389
Substitutes	12,445,915	11,511,083
Total Salaries	356,600,232	360,585,099
Employee Benefits	92,232,539	95,098,299
Total Salaries and Benefits	448,832,771	455,683,398
Services and Supplies		
Services	10,352,209	6,796,820
Student Transportation	2,733,890	2,635,220
Professional Development and Travel	1,352,242	902,160
Rentals and Leases	874,151	805,349
Dues and Fees	445,668	309,630
Insurance	1,263,948	1,263,948
Interest	23,035	23,035
Supplies	15,017,385	12,631,282
Utilities	8,196,466	8,973,951
Total Services and Supplies	40,258,994	34,341,395
Total Operating Expense	489,091,765	490,024,793

School District No. 39 (Vancouver)

Schedule 2C

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

Year Ended June 30, 2013

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	173,519,276	5,565	2,056,269	1,315,853	145,241	9,636,881	186,679,085
1.03 Career Programs	827,381	67,051	397,153	129,023	87,238	44,302	1,552,148
1.07 Library Services	5,229,405	750,578	73,543	272,133	171	283,059	6,608,889
1.08 Counselling	8,327,006	485,615	42,321	185,946	620,048	286,310	9,947,246
1.10 Special Education	21,602,244	1,882,312	29,037,569	332,173	175,874	1,118,631	54,148,803
1.30 English Language Learning	10,404,362	1,646,044	1,029,226	278,207	1,560	474,592	13,833,991
1.31 Aboriginal Education	692,081	113,993	1,088,349	47,569	1,020	5,228	1,948,240
1.41 School Administration		15,508,206		13,618,741	3,949	6,104	29,137,000
1.60 Summer School	2,139,251	253,385	117,296	582,334	107,286	722	3,200,274
1.61 Continuing Education		64,912		348,243	355,481	1,610	770,246
1.62 Off Shore Students	5,208,665		116,968	307,365	265,073	212,854	6,110,925
Total Function 1	227,949,671	20,777,661	33,958,694	17,417,587	1,762,941	12,070,293	313,936,847
4 District Administration							
4.11 Educational Administration	100	871,870		416,326	1,075,690	8,422	2,372,408
4.40 School District Governance					308,737		308,737
4.41 Business Administration	1,314		1,866	2,716,828	2,720,521	183,282	5,623,811
Total Function 4	1,414	871,870	1,866	3,133,154	4,104,948	191,704	8,304,956
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				1,135,658	1,777,466	141,696	3,054,820
5.50 Maintenance Operations		3		27,269,388	744,413	42,222	28,056,026
5.52 Maintenance of Grounds				3,013,667	193,332		3,206,999
5.56 Utilities							-
Total Function 5	-	3	-	31,418,713	2,715,211	183,918	34,317,845
7 Transportation and Housing							
7.70 Student Transportation				40,584			40,584
Total Function 7	-	-	-	40,584	-	-	40,584
9 Debt Services							
9.92 Interest on Bank Loans							-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	227,951,085	21,649,534	33,960,560	52,010,038	8,583,100	12,445,915	356,600,232

School District No. 39 (Vancouver)

Schedule 2C

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

Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	186,679,085	47,839,995	234,519,080	10,371,758	244,890,838	251,329,685
1.03 Career Programs	1,552,148	423,052	1,975,200	404,555	2,379,755	1,976,869
1.07 Library Services	6,608,889	1,685,884	8,294,773	1,064,900	9,359,673	9,682,514
1.08 Counselling	9,947,246	2,539,319	12,486,565	276,009	12,762,574	12,163,762
1.10 Special Education	54,148,803	15,432,390	69,581,193	1,040,423	70,621,616	73,437,908
1.30 English Language Learning	13,833,991	3,563,613	17,397,604	63,084	17,460,688	14,520,467
1.31 Aboriginal Education	1,948,240	559,793	2,508,033	436,756	2,944,789	2,712,580
1.41 School Administration	29,137,000	7,094,973	36,231,973	540,626	36,772,599	36,381,268
1.60 Summer School	3,200,274	843,366	4,043,640	289,884	4,333,524	4,012,232
1.61 Continuing Education	770,246	172,141	942,387	385,870	1,328,257	1,546,024
1.62 Off Shore Students	6,110,925	1,584,961	7,695,886	940,015	8,635,901	7,557,156
Total Function 1	313,936,847	81,739,487	395,676,334	15,813,880	411,490,214	415,320,465
4 District Administration						
4.11 Educational Administration	2,372,408	589,275	2,961,683	888,065	3,849,748	3,681,207
4.40 School District Governance	308,737	31,372	340,109	237,642	577,751	534,351
4.41 Business Administration	5,623,811	1,551,119	7,174,930	3,948,352	11,123,282	8,737,275
Total Function 4	8,304,956	2,171,766	10,476,722	5,074,059	15,550,781	12,952,833
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	3,054,820	818,971	3,873,791	2,248,934	6,122,725	5,806,642
5.50 Maintenance Operations	28,056,026	6,781,107	34,837,133	5,458,314	40,295,447	38,367,908
5.52 Maintenance of Grounds	3,206,999	708,555	3,915,554	922,187	4,837,741	5,918,489
5.56 Utilities	-	-	-	8,036,144	8,036,144	8,973,951
Total Function 5	34,317,845	8,308,633	42,626,478	16,665,579	59,292,057	59,066,990
7 Transportation and Housing						
7.70 Student Transportation	40,584	12,653	53,237	2,682,441	2,735,678	2,661,470
Total Function 7	40,584	12,653	53,237	2,682,441	2,735,678	2,661,470
9 Debt Services						
9.92 Interest on Bank Loans	-	-	-	23,035	23,035	23,035
Total Function 9	-	-	-	23,035	23,035	23,035
Total Functions 1 - 9	356,600,232	92,232,539	448,832,771	40,258,994	489,091,765	490,024,793

School District No. 39 (Vancouver)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	32,356,936	30,823,519
Other	6,263,197	6,333,197
Other Revenue	32,284,936	31,023,957
Investment Income	124,913	111,798
Total Revenue	71,029,982	68,292,471
Expenses		
Instruction	65,299,190	63,037,384
District Administration	749,772	460,747
Operations and Maintenance	2,833,447	2,976,767
Transportation and Housing	330,000	
Total Expense	69,212,409	66,474,898
Net Revenue (Expense)	1,817,573	1,817,573
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,817,573)	(1,817,573)
Total Net Transfers	(1,817,573)	(1,817,573)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 39 (Vancouver)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Annual Facility Grant \$	Learning Improvement Fund \$	Aboriginal Education Technology \$	Special Education Equipment \$	Special Education Technology \$	School Generated Funds \$	Strong Start \$	Ready, Set, Learn \$	OLEP \$
Deferred Revenue, beginning of year	228,693		14,542	50,490	554,077	7,188,618			
Transfer from Operating Surplus - June 30, 2012							12,992		64,019
Deferred Revenue, beginning of year, as restated	228,693	-	14,542	50,490	554,077	7,188,618	12,992	-	64,019
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,392,010	5,767,887		130,540	5,819,555		608,000	225,400	669,903
Provincial Grants - Other									
Other					156,600	25,508,542			
Investment Income	5,990					111,798			
	2,398,000	5,767,887	-	130,540	5,976,155	25,620,340	608,000	225,400	669,903
Less: Allocated to Revenue	2,398,000	5,767,887	-	130,540	6,456,297	25,620,340	620,992	225,400	733,922
Recovered					30,935				
Deferred Revenue, end of year	228,693	-	14,542	50,490	43,000	7,188,618	-	-	-
Revenues									
Provincial Grants - Ministry of Education	2,392,010	5,767,887		130,540	5,819,555		620,992	225,400	733,922
Provincial Grants - Other									
Other Revenue					636,742	25,508,542			
Investment Income	5,990					111,798			
	2,398,000	5,767,887	-	130,540	6,456,297	25,620,340	620,992	225,400	733,922
Expenses									
Salaries									
Teachers		4,049,922			1,330,226				136,678
Principals and Vice Principals					106,121				
Educational Assistants		494,464					416,974		
Support Staff	1,303,178			11,575	790,386	110,262	40,027	21,387	
Other Professionals					85,785				
Substitutes		90,481						461	241,950
	1,303,178	4,634,867	-	11,575	2,312,518	110,262	457,001	21,848	378,628
Employee Benefits	241,088	1,133,020		3,115	603,286	21,963	132,531	6,293	79,983
Services and Supplies	441,952			115,850	2,990,493	25,132,324	31,460	197,259	275,311
	1,986,218	5,767,887	-	130,540	5,906,297	25,264,549	620,992	225,400	733,922
Net Revenue (Expense) before Interfund Transfers	411,782	-	-	-	550,000	355,791	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(411,782)				(550,000)	(355,791)			
	(411,782)	-	-	-	(550,000)	(355,791)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	CommunityLINK	Feasibility Studies	PRCVI	PRP Early Intervention Learning Disab.	PRP Eating Disorders	PRP Sunny Hill	PRP GF Strong	PRP Children's Hospital	PRP Trasition Gifted
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	1,776,173	292,869	1,426	3,219	671	55,955	49,835	19,407	12,001
Transfer from Operating Surplus - June 30, 2012									
Deferred Revenue, beginning of year, as restated	1,776,173	292,869	1,426	3,219	671	55,955	49,835	19,407	12,001
Add: Restricted Grants									
Provincial Grants - Ministry of Education	9,064,283	552,558	1,752,381	424,058	217,848	274,247	233,853	326,007	516,285
Provincial Grants - Other									
Other	-		15,000						
Investment Income			2,125						
	9,064,283	552,558	1,769,506	424,058	217,848	274,247	233,853	326,007	516,285
Less: Allocated to Revenue	10,815,176	552,558	1,769,506	424,058	217,848	274,247	233,853	326,007	516,285
Recovered			1,426	3,219	671	55,955	49,835	19,407	12,001
Deferred Revenue, end of year	25,280	292,869	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	10,815,176	552,558	1,752,381	424,058	217,848	274,247	233,853	326,007	516,285
Provincial Grants - Other									
Other Revenue	-		15,000						
Investment Income			2,125						
	10,815,176	552,558	1,769,506	424,058	217,848	274,247	233,853	326,007	516,285
Expenses									
Salaries									
Teachers	1,827,526		157,320	236,164	156,657	118,894	127,460	234,799	357,217
Principals and Vice Principals	58,615								
Educational Assistants	2,427,781			51,932		78,554	40,646		
Support Staff	1,176,319		653,532	9,211	5,083	6,413	5,470	7,607	12,008
Other Professionals	1,207,917		96,236	1,880	1,037	1,309	1,117	1,552	2,466
Substitutes	9,820			4,427	3,180	3,827	3,216	4,770	6,042
	6,707,978	-	907,088	303,614	165,957	208,997	177,909	248,728	377,733
Employee Benefits	1,760,457		255,460	77,839	39,669	54,014	44,631	59,455	90,362
Services and Supplies	2,346,741	552,558	606,958	42,605	12,222	11,236	11,313	17,824	48,190
	10,815,176	552,558	1,769,506	424,058	217,848	274,247	233,853	326,007	516,285
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	PRP Other	CST Programs	ERAC (Educ Res Acq Consortium)	SET BC CAYA	Assistive Technology (AT-BC)	Settlement Workers in Schools	Scholarships	SACY Project / ACE IT	Other
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	11,991	310,106	535,558	1,414,190	4,475,032	809,659	1,095,600		1,338
Transfer from Operating Surplus - June 30, 2012								318,044	
Deferred Revenue, beginning of year, as restated	11,991	310,106	535,558	1,414,190	4,475,032	809,659	1,095,600	318,044	1,338
Add: Restricted Grants									
Provincial Grants - Ministry of Education	610,925		720,000						
Provincial Grants - Other				1,900,000	2,139,000	2,294,197			
Other		1,300,106	1,952,500		810,000		40,000		1,859,456
Investment Income			5,000						
	610,925	1,300,106	2,677,500	1,900,000	2,949,000	2,294,197	40,000	-	1,859,456
Less: Allocated to Revenue	610,925	1,300,106	2,745,338	1,830,000	2,949,000	2,294,197	40,000	318,044	1,859,456
Recovered	11,991								
Deferred Revenue, end of year	-	310,106	467,720	1,484,190	4,475,032	809,659	1,095,600	-	1,338
Revenues									
Provincial Grants - Ministry of Education	610,925		943,292						
Provincial Grants - Other				1,830,000	2,139,000	2,294,197			
Other Revenue		1,300,106	1,797,046		810,000		40,000	318,044	1,859,456
Investment Income			5,000						
	610,925	1,300,106	2,745,338	1,830,000	2,949,000	2,294,197	40,000	318,044	1,859,456
Expenses									
Salaries									
Teachers	398,972		166,365		132,179				
Principals and Vice Principals									
Educational Assistants	37,136					1,234,027			
Support Staff	13,919	730,000	109,038	144,148	495,010	137,277			584,372
Other Professionals	2,841		81,639	180,405	386,088	98,004			45,582
Substitutes	8,879				90,821				
	461,747	730,000	357,042	324,553	1,104,098	1,469,308	-	-	629,954
Employee Benefits	112,983	73,000	89,318	82,394	278,886	433,093			164,067
Services and Supplies	36,195	497,106	2,298,978	923,053	1,566,016	391,796	40,000	318,044	1,065,435
	610,925	1,300,106	2,745,338	1,330,000	2,949,000	2,294,197	40,000	318,044	1,859,456
Net Revenue (Expense) before Interfund Transfers	-	-	-	500,000	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased				(500,000)					
	-	-	-	(500,000)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	TOTAL
	\$
Deferred Revenue, beginning of year	18,901,450
Transfer from Operating Surplus - June 30, 2012	395,055
Deferred Revenue, beginning of year, as restated	<u>19,296,505</u>
Add: Restricted Grants	
Provincial Grants - Ministry of Education	30,305,740
Provincial Grants - Other	6,333,197
Other	31,642,204
Investment Income	<u>124,913</u>
	68,406,054
Less: Allocated to Revenue	71,029,982
Recovered	<u>185,440</u>
Deferred Revenue, end of year	<u>16,487,137</u>
Revenues	
Provincial Grants - Ministry of Education	32,356,936
Provincial Grants - Other	6,263,197
Other Revenue	32,284,936
Investment Income	<u>124,913</u>
	71,029,982
Expenses	
Salaries	
Teachers	9,430,379
Principals and Vice Principals	164,736
Educational Assistants	4,781,514
Support Staff	6,366,222
Other Professionals	2,193,858
Substitutes	<u>467,874</u>
	23,404,583
Employee Benefits	5,836,907
Services and Supplies	<u>39,970,919</u>
	69,212,409
Net Revenue (Expense) before Interfund Transfers	<u>1,817,573</u>
Interfund Transfers	
Tangible Capital Assets Purchased	<u>(1,817,573)</u>
	(1,817,573)
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 39 (Vancouver)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget			2013 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Other	331,948		331,948	200,000
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	11,809,378		11,809,378	11,722,605
Total Revenue	12,141,326	1,165,197	13,306,523	13,087,802
Expenses				
Operations and Maintenance	331,948	311,294	643,242	341,295
Transportation and Housing			-	20,000
Amortization of Tangible Capital Assets	19,658,980		19,658,980	19,264,609
Total Expense	19,990,928	311,294	20,302,222	19,625,904
Net Revenue (Expense)	(7,849,602)	853,903	(6,995,699)	(6,538,102)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	6,820,809		6,820,809	3,449,049
Capital Loan Payment		100,000	100,000	100,000
Total Net Transfers	6,820,809	100,000	6,920,809	3,549,049
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,170,000	(1,170,000)	-	
Principal Payment				
Capital Loan	100,000	(100,000)	-	
Total Other Adjustments to Fund Balances	1,270,000	(1,270,000)	-	-
Budgeted Surplus (Deficit), for the year	241,207	(316,097)	(74,890)	(2,989,053)