

Amended Annual Budget

School District No. 39 (Vancouver)

June 30, 2020

School District No. 39 (Vancouver)

June 30, 2020

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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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$646,841,150 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 24th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 24th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF FEBRUARY, 2020;

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 2019/2020, adopted by the Board the 24th DAY OF FEBRUARY, 2020.

Secretary Treasurer

School District No. 39 (Vancouver)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	49,074,625	48,867,000
Adult	243,625	172,000
Other	1,578,250	1,598,125
Total Ministry Operating Grant Funded FTE's	50,896,500	50,637,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	541,111,591	529,448,466
Other	5,375,834	5,884,318
Federal Grants	2,280,857	2,236,492
Tuition	29,411,375	28,706,598
Other Revenue	31,495,877	33,088,955
Rentals and Leases	5,966,987	4,810,176
Investment Income	4,922,194	3,072,392
Amortization of Deferred Capital Revenue	19,176,608	19,154,425
Total Revenue	639,741,323	626,401,822
Expenses		
Instruction	519,161,959	510,999,443
District Administration	24,285,974	22,956,961
Operations and Maintenance	94,717,239	92,087,056
Transportation and Housing	3,515,863	2,896,057
Debt Services	120,452	152,141
Total Expense	641,801,487	629,091,658
Net Revenue (Expense)	(2,060,164)	(2,689,836)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,389,671	2,631,000
Budgeted Surplus (Deficit), for the year	329,507	(58,836)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	329,507	(58,836)
Budgeted Surplus (Deficit), for the year	329,507	(58,836)

School District No. 39 (Vancouver)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	513,708,948	508,482,115
Operating - Tangible Capital Assets Purchased	4,319,280	1,924,012
Special Purpose Funds - Total Expense	99,999,302	94,249,113
Special Purpose Funds - Tangible Capital Assets Purchased	580,383	818,746
Capital Fund - Total Expense	28,093,237	26,360,430
Capital Fund - Tangible Capital Assets Purchased from Local Capital	140,000	190,000
Total Budget Bylaw Amount	646,841,150	632,024,416

Approved by the Board

Signature of the Chairperson of the Board of Education

27/2/20

Date Signed

Signature of the Superintendent

FEBRUARY 25, 2020

Date Signed

Signature of the Secretary Treasurer

February 25, 2020

Date Signed

School District No. 39 (Vancouver)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,060,164)	(2,689,836)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(4,899,663)	(2,742,758)
From Local Capital	(140,000)	(190,000)
From Deferred Capital Revenue	(57,315,786)	(61,375,160)
From Leases	(2,166,021)	(3,130,815)
Total Acquisition of Tangible Capital Assets	(64,521,470)	(67,438,733)
Amortization of Tangible Capital Assets	27,842,527	26,126,067
Total Effect of change in Tangible Capital Assets	(36,678,943)	(41,312,666)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(38,739,107)	(44,002,502)

School District No. 39 (Vancouver)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	19,868,931	-	117,151,574	137,020,505
Changes for the year				
Net Revenue (Expense) for the year	4,230,462	580,383	(6,871,009)	(2,060,164)
Interfund Transfers				
Tangible Capital Assets Purchased	(4,319,280)	(580,383)	4,899,663	-
Other	(2,300,853)		2,300,853	-
Net Changes for the year	(2,389,671)	-	329,507	(2,060,164)
Budgeted Accumulated Surplus (Deficit), end of year	17,479,260	-	117,481,081	134,960,341

School District No. 39 (Vancouver)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	471,867,772	467,387,134
Other	62,248	68,719
Federal Grants	2,280,857	2,236,492
Tuition	29,411,375	28,706,598
Other Revenue	6,288,413	6,159,803
Rentals and Leases	4,654,079	3,815,440
Investment Income	3,374,666	2,531,756
Total Revenue	517,939,410	510,905,942
Expenses		
Instruction	423,005,963	420,663,372
District Administration	22,991,533	21,576,963
Operations and Maintenance	64,244,831	63,345,723
Transportation and Housing	3,466,621	2,896,057
Total Expense	513,708,948	508,482,115
Net Revenue (Expense)	4,230,462	2,423,827
Budgeted Prior Year Surplus Appropriation	2,389,671	2,631,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(4,319,280)	(1,924,012)
Other	(2,300,853)	(3,130,815)
Total Net Transfers	(6,620,133)	(5,054,827)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 39 (Vancouver)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	456,347,893	453,681,806
Other Ministry of Education Grants		
Pay Equity	7,294,124	7,294,124
Funding for Graduated Adults	874,891	1,199,455
Transportation Supplement	53,423	53,423
Economic Stability Dividend		584,082
Carbon Tax Grant	452,355	420,113
Employer Health Tax Grant	4,112,510	4,112,510
Support Staff Benefits Grant	-	-
Foundation Skills Assessment	41,621	41,621
Equity Scan	2,000	
Dogwood 25	27,000	
Early Learning Framework Implementation	9,057	
Support Staff Labour Settlement	2,652,898	
Total Provincial Grants - Ministry of Education	471,867,772	467,387,134
Provincial Grants - Other	62,248	68,719
Federal Grants	2,280,857	2,236,492
Tuition		
Summer School Fees	1,320,473	1,351,226
Continuing Education	943,684	471,328
International and Out of Province Students	27,147,218	26,884,044
Total Tuition	29,411,375	28,706,598
Other Revenues		
Other School District/Education Authorities	1,150,000	1,150,000
Miscellaneous		
Instructional Cafeteria Revenue	1,080,000	1,194,017
Other Grants	533,097	
Miscellaneous Fees and Revenues	3,525,316	3,815,786
Total Other Revenue	6,288,413	6,159,803
Rentals and Leases	4,654,079	3,815,440
Investment Income	3,374,666	2,531,756
Total Operating Revenue	517,939,410	510,905,942

School District No. 39 (Vancouver)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Salaries		
Teachers	226,929,527	229,304,713
Principals and Vice Principals	25,130,248	24,671,112
Educational Assistants	41,213,309	37,994,866
Support Staff	55,941,682	54,853,086
Other Professionals	11,004,578	9,978,088
Substitutes	10,626,084	8,933,655
Total Salaries	370,845,428	365,735,520
Employee Benefits	96,847,523	98,906,871
Total Salaries and Benefits	467,692,951	464,642,391
Services and Supplies		
Services	16,650,058	14,513,223
Student Transportation	3,581,798	2,900,247
Professional Development and Travel	1,281,971	1,117,641
Rentals and Leases	729,002	1,634,810
Dues and Fees	1,356,578	971,882
Insurance	1,111,736	1,361,655
Interest		2,363
Supplies	12,707,551	12,334,950
Utilities	8,597,303	9,002,953
Total Services and Supplies	46,015,997	43,839,724
Total Operating Expense	513,708,948	508,482,115

School District No. 39 (Vancouver)

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

Year Ended June 30, 2020

	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	168,902,388	12,508	361,583	6,344,947	219,641	8,231,896	184,072,963
1.03 Career Programs	697,406	68,953		136,603	90,618	36,374	1,029,954
1.07 Library Services	5,350,131	893,419	7,659	276,643	129	278,774	6,806,755
1.08 Counselling	9,099,393	778,683		171	222,681	302,947	10,403,875
1.10 Special Education	21,677,050	2,404,325	36,724,676	455,395	2,979	757,842	62,022,267
1.30 English Language Learning	11,158,025	1,941,264	2,410,574	396,226	181,779	423,046	16,510,914
1.31 Indigenous Education	825,867	131,855	1,255,577	119,219	2,031	39,527	2,374,076
1.41 School Administration	129	16,820,688	7,927	10,544,159	2,969	14,650	27,390,522
1.60 Summer School	2,062,225	278,324	259,017	438,222	6,224	7,159	3,051,171
1.62 International and Out of Province Students	7,156,913	145,717	186,296	506,206	367,397	235,965	8,598,494
1.64 Other							-
Total Function 1	226,929,527	23,475,736	41,213,309	19,217,791	1,096,448	10,328,180	322,260,991
4 District Administration							
4.11 Educational Administration		1,654,512		350,024	1,772,521	45,308	3,822,365
4.40 School District Governance				63,718	652,753		716,471
4.41 Business Administration				3,366,040	4,363,389	54,420	7,783,849
Total Function 4	-	1,654,512	-	3,779,782	6,788,663	99,728	12,322,685
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				1,419,089	2,257,180	136,456	3,812,725
5.50 Maintenance Operations				28,763,032	701,862	61,720	29,526,614
5.52 Maintenance of Grounds				2,713,140	160,425		2,873,565
5.56 Utilities							-
Total Function 5	-	-	-	32,895,261	3,119,467	198,176	36,212,904
7 Transportation and Housing							
7.70 Student Transportation				48,848			48,848
Total Function 7	-	-	-	48,848	-	-	48,848
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	226,929,527	25,130,248	41,213,309	55,941,682	11,004,578	10,626,084	370,845,428

School District No. 39 (Vancouver)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	184,072,963	47,872,216	231,945,179	8,781,620	240,726,799	242,875,933
1.03 Career Programs	1,029,954	272,380	1,302,334	267,470	1,569,804	1,522,793
1.07 Library Services	6,806,755	1,784,763	8,591,518	608,803	9,200,321	9,447,855
1.08 Counselling	10,403,875	2,739,848	13,143,723	69,105	13,212,828	12,999,072
1.10 Special Education	62,022,267	17,423,805	79,446,072	1,632,830	81,078,902	77,297,205
1.30 English Language Learning	16,510,914	4,394,585	20,905,499	339,766	21,245,265	21,063,554
1.31 Indigenous Education	2,374,076	662,577	3,036,653	328,555	3,365,208	3,157,639
1.41 School Administration	27,390,522	6,888,147	34,278,669	1,143,525	35,422,194	35,418,933
1.60 Summer School	3,051,171	818,953	3,870,124	310,708	4,180,832	4,282,781
1.62 International and Out of Province Students	8,598,494	2,297,065	10,895,559	2,099,232	12,994,791	12,581,211
1.64 Other	-	-	-	9,019	9,019	16,396
Total Function 1	322,260,991	85,154,339	407,415,330	15,590,633	423,005,963	420,663,372
4 District Administration						
4.11 Educational Administration	3,822,365	903,091	4,725,456	2,081,440	6,806,896	6,243,720
4.40 School District Governance	716,471	117,183	833,654	223,121	1,056,775	990,229
4.41 Business Administration	7,783,849	2,012,788	9,796,637	5,331,225	15,127,862	14,343,014
Total Function 4	12,322,685	3,033,062	15,355,747	7,635,786	22,991,533	21,576,963
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	3,812,725	979,129	4,791,854	2,025,220	6,817,074	6,194,504
5.50 Maintenance Operations	29,526,614	7,042,156	36,568,770	7,830,732	44,399,502	43,698,163
5.52 Maintenance of Grounds	2,873,565	624,531	3,498,096	1,165,151	4,663,247	4,776,124
5.56 Utilities	-	-	-	8,365,008	8,365,008	8,676,932
Total Function 5	36,212,904	8,645,816	44,858,720	19,386,111	64,244,831	63,345,723
7 Transportation and Housing						
7.70 Student Transportation	48,848	14,306	63,154	3,403,467	3,466,621	2,896,057
Total Function 7	48,848	14,306	63,154	3,403,467	3,466,621	2,896,057
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	370,845,428	96,847,523	467,692,951	46,015,997	513,708,948	508,482,115

School District No. 39 (Vancouver)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	69,243,819	62,061,332
Other	5,313,586	5,815,599
Other Revenue	24,916,319	26,685,271
Investment Income	1,105,961	505,657
Total Revenue	100,579,685	95,067,859
Expenses		
Instruction	96,155,996	90,336,071
District Administration	1,294,441	1,379,998
Operations and Maintenance	2,499,623	2,533,044
Transportation and Housing	49,242	
Total Expense	99,999,302	94,249,113
Net Revenue (Expense)	580,383	818,746
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(580,383)	(818,746)
Total Net Transfers	(580,383)	(818,746)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			11,442	560,032	2,163,440	10,611,085	51,476	40,040	29,760
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,237,985	1,707,675			8,348,341		629,425	218,050	658,284
Provincial Grants - Other				88,498		21,895,418			
Other				12,606	55,463	266,018	6,682	657	2,427
Investment Income	14,527		337						
	2,252,512	1,707,675	337	101,104	8,403,804	22,161,436	636,107	218,707	660,711
Less: Allocated to Revenue	2,252,512	1,707,675	11,779	101,104	10,567,244	22,161,436	687,583	258,747	690,471
Recovered									
Transfer to nonprofit organizations									
Deferred Revenue, end of year	-	-	-	560,032	-	10,611,085	-	-	-
Revenues									
Provincial Grants - Ministry of Education	2,237,985	1,707,675	11,442		10,511,781		680,901	258,090	688,044
Provincial Grants - Other				88,498		21,895,418			
Other Revenue				12,606	55,463	266,018	6,682	657	2,427
Investment Income	14,527		337						
	2,252,512	1,707,675	11,779	101,104	10,567,244	22,161,436	687,583	258,747	690,471
Expenses									
Salaries									
Teachers					2,104,084				93,290
Principals and Vice Principals					366,784				
Educational Assistants		1,326,865					476,669		
Support Staff	1,736,730				1,119,047	60,815		64,661	
Other Professionals					102,573				
Substitutes						148		4,527	10,000
	1,736,730	1,326,865	-	-	3,692,488	60,963	476,669	69,188	103,290
Employee Benefits	372,905	380,810			978,886	9,811	139,989	14,862	26,795
Services and Supplies	142,877		11,779	101,104	5,895,870	21,863,644	70,925	174,697	560,386
	2,252,512	1,707,675	11,779	101,104	10,567,244	21,934,418	687,583	258,747	690,471
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	227,018	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased						(227,018)			
	-	-	-	-	-	(227,018)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	PRCVI	PRP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	354,475	1,225,636	1,726,164	100,204				520,407	60,318
Add: Restricted Grants									
Provincial Grants - Ministry of Education	9,173,579	4,528,797	32,435,215	1,432,273	49,242	21,833	6,000	2,102,836	2,301,125
Provincial Grants - Other									
Other									
Investment Income	20,682	142,399					10	13,602	8,464
	9,194,261	4,671,196	32,435,215	1,432,273	49,242	21,833	6,010	2,116,438	2,309,589
Less: Allocated to Revenue	9,548,736	4,671,196	32,435,215	1,432,273	49,242	21,833	6,010	2,636,845	2,369,907
Recovered		1,225,636	1,726,164	100,204					
Transfer to nonprofit organizations									
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	9,528,054	4,528,797	32,435,215	1,432,273	49,242	21,833	6,000	2,623,243	2,361,443
Provincial Grants - Other									
Other Revenue									
Investment Income	20,682	142,399					10	13,602	8,464
	9,548,736	4,671,196	32,435,215	1,432,273	49,242	21,833	6,010	2,636,845	2,369,907
Expenses									
Salaries									
Teachers	422,993	231,628	25,562,325	479,938				186,570	1,563,620
Principals and Vice Principals		10,010							
Educational Assistants	2,540,245	1,840,466					958		61,809
Support Staff	1,324,141	121,870						699,608	55,885
Other Professionals	1,383,008	352,474						197,682	8,763
Substitutes	7,811	900,500	122,349	673,826			2,828		49,968
	5,678,198	3,456,948	25,684,674	1,153,764	-	-	3,786	1,083,860	1,740,045
Employee Benefits	1,474,676	868,465	6,750,541	278,509			914	296,200	456,643
Services and Supplies	2,395,862	268,908			49,242	21,833	1,310	1,256,785	173,219
	9,548,736	4,594,321	32,435,215	1,432,273	49,242	21,833	6,010	2,636,845	2,369,907
Net Revenue (Expense) before Interfund Transfers	-	76,875	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased		(76,875)							
	-	(76,875)	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	CommunityLINK			Assistive Technology	Settlement Workers		TOTAL
	Other	ERAC	CAYA	AT-BC	In School	Miscellaneous	
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	831,416	943,347	9,427,361	8,503,181	490,419	781,682	38,431,885
Add: Restricted Grants							
Provincial Grants - Ministry of Education							65,850,660
Provincial Grants - Other				3,129,000	54,123	30,463	3,213,586
Other	855,743	1,988,722			77,917	101,378	25,007,676
Investment Income	16,696	17,622	253,757	254,550	13,880	5,582	1,105,961
	872,439	2,006,344	253,757	3,383,550	145,920	137,423	95,177,883
Less: Allocated to Revenue	872,439	1,152,671	3,353,757	3,307,667	145,920	137,423	100,579,685
Recovered							3,052,004
Transfer to nonprofit organizations		1,797,020					1,797,020
Deferred Revenue, end of year	831,416	-	6,327,361	8,579,064	490,419	781,682	28,181,059
Revenues							
Provincial Grants - Ministry of Education		161,801					69,243,819
Provincial Grants - Other			3,100,000	2,129,000	54,123	30,463	5,313,586
Other Revenue	855,743	973,248		924,117	77,917	101,378	24,916,319
Investment Income	16,696	17,622	253,757	254,550	13,880	5,582	1,105,961
	872,439	1,152,671	3,353,757	3,307,667	145,920	137,423	100,579,685
Expenses							
Salaries							
Teachers						11,280	30,655,728
Principals and Vice Principals							376,794
Educational Assistants					794	1,574	6,249,380
Support Staff	525,913	83,695	485,727	616,980	49,486	3,596	6,948,154
Other Professionals		81,139	253,309	865,387	424		3,244,759
Substitutes						8,610	1,780,567
	525,913	164,834	739,036	1,482,367	50,704	25,060	49,255,382
Employee Benefits	48,874	105,112	215,806	351,323	11,702	6,219	12,789,042
Services and Supplies	297,652	882,725	2,122,425	1,473,977	83,514	106,144	37,954,878
	872,439	1,152,671	3,077,267	3,307,667	145,920	137,423	99,999,302
Net Revenue (Expense) before Interfund Transfers	-	-	276,490	-	-	-	580,383
Interfund Transfers							
Tangible Capital Assets Purchased			(276,490)				(580,383)
	-	-	(276,490)	-	-	-	(580,383)
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget			2020 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue		291,145	291,145	243,881
Rentals and Leases		1,312,908	1,312,908	994,736
Investment Income		441,567	441,567	34,979
Amortization of Deferred Capital Revenue	19,176,608		19,176,608	19,154,425
Total Revenue	19,176,608	2,045,620	21,222,228	20,428,021
Expenses				
Operations and Maintenance		130,258	130,258	82,222
Amortization of Tangible Capital Assets				
Operations and Maintenance	27,842,527		27,842,527	26,126,067
Debt Services				
Capital Lease Interest		120,452	120,452	152,141
Total Expense	27,842,527	250,710	28,093,237	26,360,430
Net Revenue (Expense)	(8,665,919)	1,794,910	(6,871,009)	(5,932,409)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	4,899,663		4,899,663	2,742,758
Capital Lease Payment		2,300,853	2,300,853	3,130,815
Total Net Transfers	4,899,663	2,300,853	7,200,516	5,873,573
Other Adjustments to Fund Balances				
Tangible Capital Assets WIP Purchased from Local Capital	140,000	(140,000)	-	
Principal Payment				
Capital Lease	2,180,401	(2,180,401)	-	
Total Other Adjustments to Fund Balances	2,320,401	(2,320,401)	-	
Budgeted Surplus (Deficit), for the year	(1,445,855)	1,775,362	329,507	(58,836)