

Annual Budget

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

June 30, 2021

# School District No. 39 (Vancouver)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$647,191,058 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 22nd DAY OF JUNE, 2020;

READ A SECOND TIME THE 22nd DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF JUNE, 2020;

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

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

I HEREBY CERTIFY this to be a true original of School District No. 39 (Vancouver) Annual Budget Bylaw 2020/2021, adopted by the Board the 22nd DAY OF JUNE, 2020.

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

# School District No. 39 (Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	48,952,500	49,047,625
Adult	200,000	243,625
Other	375,000	1,578,250
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>49,527,500</b>	<b>50,869,500</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	542,992,891	541,111,591
Other	5,625,964	5,375,834
Federal Grants	2,414,888	2,280,857
Tuition	23,450,232	29,411,375
Other Revenue	28,758,472	31,495,877
Rentals and Leases	5,959,512	5,966,987
Investment Income	2,767,124	4,922,194
Amortization of Deferred Capital Revenue	20,348,602	19,176,608
<b>Total Revenue</b>	<b>632,317,685</b>	<b>639,741,323</b>
<b>Expenses</b>		
Instruction	521,509,187	519,161,959
District Administration	22,658,179	24,285,974
Operations and Maintenance	95,252,104	94,717,239
Transportation and Housing	3,586,598	3,515,863
Debt Services	151,064	120,452
<b>Total Expense</b>	<b>643,157,132</b>	<b>641,801,487</b>
<b>Net Revenue (Expense)</b>	<b>(10,839,447)</b>	<b>(2,060,164)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>8,949,210</b>	<b>2,389,671</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,890,237)</b>	<b>329,507</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,890,237)	329,507
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,890,237)</b>	<b>329,507</b>

# School District No. 39 (Vancouver)

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	523,233,744	513,708,948
Operating - Tangible Capital Assets Purchased	1,777,336	4,319,280
Special Purpose Funds - Total Expense	90,696,611	99,999,302
Special Purpose Funds - Tangible Capital Assets Purchased	39,878	580,383
Capital Fund - Total Expense	29,226,777	28,093,237
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,216,712	140,000
<b>Total Budget Bylaw Amount</b>	<b>647,191,058</b>	<b>646,841,150</b>

**Approved by the Board**

Signature of the Chairperson of the Board of Education	<i>June 25, 2020</i> Date Signed
Signature of the Superintendent	<i>JUNE 23, 2020</i> Date Signed
Signature of the Secretary Treasurer	<i>June 23, 2020</i> Date Signed

**School District No. 39 (Vancouver)**  
 Annual Budget - Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2021

Statement 4

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(10,839,447)</b>	<b>(2,060,164)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,817,214)	(4,899,663)
From Local Capital	(2,216,712)	(140,000)
From Deferred Capital Revenue	(99,892,002)	(57,315,786)
From Leases	(2,166,021)	(2,166,021)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(103,925,928)</b>	<b>(64,521,470)</b>
Amortization of Tangible Capital Assets	28,958,137	27,842,527
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(74,967,791)</b>	<b>(36,678,943)</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(85,807,238)</b>	<b>(38,739,107)</b>

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

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	481,464,668	471,867,772
Other	68,719	62,248
Federal Grants	2,414,888	2,280,857
Tuition	23,450,232	29,411,375
Other Revenue	5,586,250	6,288,413
Rentals and Leases	4,355,459	4,654,079
Investment Income	1,846,758	3,374,666
<b>Total Revenue</b>	<b>519,186,974</b>	<b>517,939,410</b>
<b>Expenses</b>		
Instruction	434,330,354	423,005,963
District Administration	21,616,957	22,991,533
Operations and Maintenance	63,699,835	64,244,831
Transportation and Housing	3,586,598	3,466,621
<b>Total Expense</b>	<b>523,233,744</b>	<b>513,708,948</b>
<b>Net Revenue (Expense)</b>	<b>(4,046,770)</b>	<b>4,230,462</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>8,949,210</b>	<b>2,389,671</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(1,777,336)	(4,319,280)
Other	(3,125,104)	(2,300,853)
<b>Total Net Transfers</b>	<b>(4,902,440)</b>	<b>(6,620,133)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 39 (Vancouver)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	462,097,681	456,347,893
Other Ministry of Education Grants		
Pay Equity	7,294,124	7,294,124
Funding for Graduated Adults	884,056	874,891
Transportation Supplement	53,423	53,423
Carbon Tax Grant		452,355
Employer Health Tax Grant		4,112,510
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
Teachers' Labour Settlement	13,505,685	
Reduction in Summer School Estimated Enrolment	(2,898,639)	
Budgeted Increase in Regular Enrolment	298,620	
Budgeted Increase in Adult Enrolment	188,097	
<b>Total Provincial Grants - Ministry of Education</b>	<b>481,464,668</b>	<b>471,867,772</b>
<b>Provincial Grants - Other</b>	<b>68,719</b>	<b>62,248</b>
<b>Federal Grants</b>	<b>2,414,888</b>	<b>2,280,857</b>
<b>Tuition</b>		
Summer School Fees		1,320,473
Continuing Education	1,181,232	943,684
International and Out of Province Students	22,269,000	27,147,218
<b>Total Tuition</b>	<b>23,450,232</b>	<b>29,411,375</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	1,150,000	1,150,000
Miscellaneous		
Instructional Cafeteria Revenue	1,080,000	1,080,000
Other Grants		533,097
Miscellaneous Fees and Revenue	3,356,250	3,525,316
<b>Total Other Revenue</b>	<b>5,586,250</b>	<b>6,288,413</b>
<b>Rentals and Leases</b>	<b>4,355,459</b>	<b>4,654,079</b>
<b>Investment Income</b>	<b>1,846,758</b>	<b>3,374,666</b>
<b>Total Operating Revenue</b>	<b>519,186,974</b>	<b>517,939,410</b>



**School District No. 39 (Vancouver)**  
 Annual Budget - Schedule of Operating Expense by Object  
 Year Ended June 30, 2021

Schedule 2B

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	236,831,219	226,929,527
Principals and Vice Principals	25,095,713	25,130,248
Educational Assistants	42,629,238	41,213,309
Support Staff	56,589,137	55,941,682
Other Professionals	10,874,531	11,004,578
Substitutes	10,714,444	10,626,084
<b>Total Salaries</b>	<b>382,734,282</b>	<b>370,845,428</b>
<b>Employee Benefits</b>	<b>99,311,234</b>	<b>96,847,523</b>
<b>Total Salaries and Benefits</b>	<b>482,045,516</b>	<b>467,692,951</b>
<b>Services and Supplies</b>		
Services	13,169,212	16,650,058
Student Transportation	3,575,381	3,581,798
Professional Development and Travel	1,509,498	1,281,971
Rentals and Leases	903,006	729,002
Dues and Fees	978,647	1,356,578
Insurance	1,011,437	1,111,736
Supplies	11,443,551	12,707,551
Utilities	8,597,496	8,597,303
<b>Total Services and Supplies</b>	<b>41,188,228</b>	<b>46,015,997</b>
<b>Total Operating Expense</b>	<b>523,233,744</b>	<b>513,708,948</b>

# School District No. 39 (Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	177,712,207	74,330	556,805	6,407,442	375,099	8,050,974	193,176,857
1.03 Career Programs	698,718	67,204		143,497	99,481	33,043	1,041,943
1.07 Library Services	5,606,754	870,756	54,993	291,741	139	271,730	7,096,113
1.08 Counselling	9,244,814	754,282		178	222,006	228,108	10,449,388
1.10 Special Education	22,982,219	2,351,629	38,480,235	301,836	3,123	744,009	64,863,051
1.30 English Language Learning	11,758,807	1,898,725	2,026,633	620,653	199,609	425,821	16,930,248
1.31 Indigenous Education	934,485	138,701	1,317,811	116,489	825	20,808	2,529,119
1.41 School Administration		17,013,650	3,197	10,800,590	3,193	45,917	27,866,547
1.60 Summer School	684,947	70,959		115,815	6,635	8,598	886,954
1.62 International and Out of Province Students	7,201,802	141,854	189,564	465,955	341,248	230,673	8,571,096
1.64 Other	6,466						6,466
<b>Total Function 1</b>	<b>236,831,219</b>	<b>23,382,090</b>	<b>42,629,238</b>	<b>19,264,196</b>	<b>1,251,358</b>	<b>10,059,681</b>	<b>333,417,782</b>
<b>4 District Administration</b>							
4.11 Educational Administration		1,596,042		357,392	1,760,734	18,307	3,732,475
4.40 School District Governance				76,370	670,659		747,029
4.41 Business Administration				3,489,453	4,493,333	390,546	8,373,332
<b>Total Function 4</b>	<b>-</b>	<b>1,596,042</b>	<b>-</b>	<b>3,923,215</b>	<b>6,924,726</b>	<b>408,853</b>	<b>12,852,836</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration		117,581		1,376,206	1,879,666	181,271	3,554,724
5.50 Maintenance Operations				28,725,862	660,234	64,639	29,450,735
5.52 Maintenance of Grounds				3,252,739	158,547		3,411,286
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>117,581</b>	<b>-</b>	<b>33,354,807</b>	<b>2,698,447</b>	<b>245,910</b>	<b>36,416,745</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				46,919			46,919
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,919</b>	<b>-</b>	<b>-</b>	<b>46,919</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>236,831,219</b>	<b>25,095,713</b>	<b>42,629,238</b>	<b>56,589,137</b>	<b>10,874,531</b>	<b>10,714,444</b>	<b>382,734,282</b>

# School District No. 39 (Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	193,176,857	50,233,011	243,409,868	8,146,356	251,556,224	240,726,799
1.03 Career Programs	1,041,943	271,637	1,313,580	231,889	1,545,469	1,569,804
1.07 Library Services	7,096,113	1,837,906	8,934,019	572,490	9,506,509	9,200,321
1.08 Counselling	10,449,388	2,715,649	13,165,037	191,751	13,356,788	13,212,828
1.10 Special Education	64,863,051	17,961,889	82,824,940	870,471	83,695,411	81,078,902
1.30 English Language Learning	16,930,248	4,437,266	21,367,514	388,853	21,756,367	21,245,265
1.31 Indigenous Education	2,529,119	696,782	3,225,901	128,316	3,354,217	3,365,208
1.41 School Administration	27,866,547	6,911,262	34,777,809	1,086,474	35,864,283	35,422,194
1.60 Summer School	886,954	233,814	1,120,768	130,668	1,251,436	4,180,832
1.62 International and Out of Province Students	8,571,096	2,256,560	10,827,656	1,607,818	12,435,474	12,994,791
1.64 Other	6,466	1,710	8,176	-	8,176	9,019
<b>Total Function 1</b>	<b>333,417,782</b>	<b>87,557,486</b>	<b>420,975,268</b>	<b>13,355,086</b>	<b>434,330,354</b>	<b>423,005,963</b>
<b>4 District Administration</b>						
4.11 Educational Administration	3,732,475	870,295	4,602,770	1,005,440	5,608,210	6,806,896
4.40 School District Governance	747,029	121,704	868,733	177,255	1,045,988	1,056,775
4.41 Business Administration	8,373,332	2,156,520	10,529,852	4,432,907	14,962,759	15,127,862
<b>Total Function 4</b>	<b>12,852,836</b>	<b>3,148,519</b>	<b>16,001,355</b>	<b>5,615,602</b>	<b>21,616,957</b>	<b>22,991,533</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	3,554,724	904,963	4,459,687	1,627,423	6,087,110	6,817,074
5.50 Maintenance Operations	29,450,735	6,951,773	36,402,508	8,128,474	44,530,982	44,399,502
5.52 Maintenance of Grounds	3,411,286	734,953	4,146,239	743,469	4,889,708	4,663,247
5.56 Utilities	-	-	-	8,192,035	8,192,035	8,365,008
<b>Total Function 5</b>	<b>36,416,745</b>	<b>8,591,689</b>	<b>45,008,434</b>	<b>18,691,401</b>	<b>63,699,835</b>	<b>64,244,831</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	46,919	13,540	60,459	3,526,139	3,586,598	3,466,621
<b>Total Function 7</b>	<b>46,919</b>	<b>13,540</b>	<b>60,459</b>	<b>3,526,139</b>	<b>3,586,598</b>	<b>3,466,621</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>382,734,282</b>	<b>99,311,234</b>	<b>482,045,516</b>	<b>41,188,228</b>	<b>523,233,744</b>	<b>513,708,948</b>

**School District No. 39 (Vancouver)**  
 Annual Budget - Special Purpose Revenue and Expense  
 Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	61,528,223	69,243,819
Other	5,557,245	5,313,586
Other Revenue	23,172,222	24,916,319
Investment Income	478,799	1,105,961
<b>Total Revenue</b>	<b>90,736,489</b>	<b>100,579,685</b>
<b>Expenses</b>		
Instruction	87,178,833	96,155,996
District Administration	1,041,222	1,294,441
Operations and Maintenance	2,476,556	2,499,623
Transportation and Housing	-	49,242
<b>Total Expense</b>	<b>90,696,611</b>	<b>99,999,302</b>
<b>Net Revenue (Expense)</b>	<b>39,878</b>	<b>580,383</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(39,878)	(580,383)
<b>Total Net Transfers</b>	<b>(39,878)</b>	<b>(580,383)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			11,665	560,032		10,611,085	71,081	30,000	
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	2,237,985	1,672,482			8,324,029		608,000	218,050	655,382
Provincial Grants - Other									
Other				88,498		21,800,556			
Investment Income			254	8,404	36,975	177,345	4,455	438	1,618
	2,237,985	1,672,482	254	96,902	8,361,004	21,977,901	612,455	218,488	657,000
<b>Less: Allocated to Revenue</b>									
<b>Deferred Revenue, end of year</b>	2,237,985	1,672,482	11,919	96,902	8,361,004	21,977,901	683,536	248,488	657,000
	-	-	-	560,032	-	10,611,085	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	2,237,985	1,672,482	11,665		8,324,029		679,081	248,050	655,382
Provincial Grants - Other									
Other Revenue				88,498		21,800,556			
Investment Income			254	8,404	36,975	177,345	4,455	438	1,618
	2,237,985	1,672,482	11,919	96,902	8,361,004	21,977,901	683,536	248,488	657,000
<b>Expenses</b>									
Salaries									
Teachers					2,285,180				109,309
Principals and Vice Principals					378,510				
Educational Assistants		1,299,520					489,185		
Support Staff	1,626,861				1,042,109	60,815		58,236	
Other Professionals					19,683				
Substitutes					122,349	683		5,139	15,000
	1,626,861	1,299,520	-	-	3,847,831	61,498	489,185	63,375	124,309
Employee Benefits	360,878	372,962			1,013,363	9,811	140,396	17,875	32,138
Services and Supplies	250,246		11,919	96,902	3,499,810	21,866,714	53,955	167,238	500,553
	2,237,985	1,672,482	11,919	96,902	8,361,004	21,938,023	683,536	248,488	657,000
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	39,878	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased						(39,878)			
	-	-	-	-	-	(39,878)	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Changing Results for Young Children	PRP	Miscellaneous Restricted	PRCVI	Assistive Technology AT-BC	Settlement Workers InSchool
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	382,363			-	-	781,682	-	8,579,064	490,419
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	9,404,107	4,037,077	29,191,694		2,458,843		2,225,465		
Provincial Grants - Other						30,463		2,380,000	46,782
Other						101,378		911,623	86,991
Investment Income					5,643	7,443	9,068	51,064	4,747
	9,404,107	4,037,077	29,191,694	-	2,464,486	139,284	2,234,533	3,342,687	138,520
<b>Less: Allocated to Revenue</b>	9,786,470	4,037,077	29,191,694	-	2,464,486	139,284	2,234,533	3,342,687	138,520
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	781,682	-	8,579,064	490,419
<b>Revenues</b>									
Provincial Grants - Ministry of Education	9,786,470	4,037,077	29,191,694		2,458,843		2,225,465		
Provincial Grants - Other						30,463		2,380,000	46,782
Other Revenue						101,378		911,623	86,991
Investment Income					5,643	7,443	9,068	51,064	4,747
	9,786,470	4,037,077	29,191,694	-	2,464,486	139,284	2,234,533	3,342,687	138,520
<b>Expenses</b>									
Salaries									
Teachers	474,207	189,766	23,112,978		1,689,260	11,280	187,373		
Principals and Vice Principals									
Educational Assistants	2,624,174	1,898,033			62,608	1,574			
Support Staff	1,349,985	48,702			57,373	3,596	700,104	646,388	51,485
Other Professionals	1,472,906	394,255			9,367		197,469	867,040	424
Substitutes		566,747			45,492	8,610			
	5,921,272	3,097,503	23,112,978	-	1,864,100	25,060	1,084,946	1,513,428	51,909
Employee Benefits	1,541,466	831,194	6,078,716		489,340	6,219	294,312	405,517	20,004
Services and Supplies	2,323,732	108,380			111,046	108,005	855,275	1,423,742	66,607
	9,786,470	4,037,077	29,191,694	-	2,464,486	139,284	2,234,533	3,342,687	138,520
<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, 2021

	CommunityLINK		TOTAL
	CAYA	Other	
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	6,327,361	831,416	28,676,168
<b>Add: Restricted Grants</b>			
Provincial Grants - Ministry of Education			61,033,114
Provincial Grants - Other	3,100,000		5,557,245
Other		120,000	23,109,046
Investment Income	169,171	2,174	478,799
	3,269,171	122,174	90,178,204
<b>Less: Allocated to Revenue</b>	3,269,171	185,350	90,736,489
<b>Deferred Revenue, end of year</b>	<b>6,327,361</b>	<b>768,240</b>	<b>28,117,883</b>
<b>Revenues</b>			
Provincial Grants - Ministry of Education			61,528,223
Provincial Grants - Other	3,100,000		5,557,245
Other Revenue		183,176	23,172,222
Investment Income	169,171	2,174	478,799
	3,269,171	185,350	90,736,489
<b>Expenses</b>			
<b>Salaries</b>			
Teachers			28,059,353
Principals and Vice Principals			378,510
Educational Assistants			6,375,094
Support Staff	548,208	23,034	6,216,896
Other Professionals	222,973		3,184,117
Substitutes			764,020
	771,181	23,034	44,977,990
Employee Benefits	209,212	5,758	11,829,161
Services and Supplies	2,288,778	156,558	33,889,460
	3,269,171	185,350	90,696,611
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>39,878</b>
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased			(39,878)
	-	-	(39,878)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 39 (Vancouver)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Other Revenue			-	291,145
Rentals and Leases		1,604,053	1,604,053	1,312,908
Investment Income		441,567	441,567	441,567
Amortization of Deferred Capital Revenue	20,348,602		20,348,602	19,176,608
<b>Total Revenue</b>	<b>20,348,602</b>	<b>2,045,620</b>	<b>22,394,222</b>	<b>21,222,228</b>
<b>Expenses</b>				
Operations and Maintenance		117,576	117,576	130,258
Amortization of Tangible Capital Assets				
Operations and Maintenance	28,958,137		28,958,137	27,842,527
Debt Services				
Capital Lease Interest		151,064	151,064	120,452
<b>Total Expense</b>	<b>28,958,137</b>	<b>268,640</b>	<b>29,226,777</b>	<b>28,093,237</b>
<b>Net Revenue (Expense)</b>	<b>(8,609,535)</b>	<b>1,776,980</b>	<b>(6,832,555)</b>	<b>(6,871,009)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,817,214		1,817,214	4,899,663
Capital Lease Payment		3,125,104	3,125,104	2,300,853
<b>Total Net Transfers</b>	<b>1,817,214</b>	<b>3,125,104</b>	<b>4,942,318</b>	<b>7,200,516</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets WIP Purchased from Local Capital	2,216,712	(2,216,712)	-	
Principal Payment				
Capital Lease	2,974,040	(2,974,040)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>5,190,752</b>	<b>(5,190,752)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,601,569)</b>	<b>(288,668)</b>	<b>(1,890,237)</b>	<b>329,507</b>