Annual Budget

School District No. 61 (Greater Victoria)

June 30, 2020

June 30, 2020

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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. 61 (GREATER VICTORIA)

| to section 1 | 13 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. 61 (Greater Victoria) | |
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| | 2020 Annual Budget | 2019 Annual Budget |
|---|-----------------------|-----------------------|
| Ministry Operating Grant Funded FTE's | | |
| School-Age | 19,591.000 | 19,349.000 |
| Adult | 35.000 | 47.000 |
| Other | 38.000 | 55.000 |
| Total Ministry Operating Grant Funded FTE's | 19,664.000 | 19,451.000 |
| Revenues | \$ | \$ |
| Provincial Grants | | |
| Ministry of Education | 206,961,956 | 197,291,413 |
| Tuition | 14,398,648 | 14,363,383 |
| Other Revenue | 8,494,336 | 8,301,272 |
| Rentals and Leases | 1,829,940 | 1,981,048 |
| Investment Income | 1,187,000 | 1,188,281 |
| Amortization of Deferred Capital Revenue | 7,432,739 | 7,025,572 |
| Total Revenue | 240,304,619 | 230,150,969 |

Expenses

Instruction

School District No. 61 (Greater Victoria) 18, ³⁰11 1

Annual Budget - Revenue and Expense

Year Ended June 30, 2020 æ 8

| - NE N | | 12 | 100 A | 9 8 | 2020 | 2019 | |
|--------|------------------------|---------------|---------------|----------------------|---------------|---------------|---------|
| | | | | | Annual Budget | Annual Budget | |
| | Budget Bylaw Amount | | | | | | |
| | Operating - Total Exp | ense | | | 206,782,854 | 196,870,396 | 3 185 U |
| | Operating - Tangible (| Capital Asset | s Purchased | | 800,000 | 800,000 | |
| | Special Purpose Fund | s - Total Exp | ense | | 27,818,793 | 27,696,711 | |
| | Capital Fund - Total E | Expense | | | 13,717,168 | 11,632,157 | |
| | Capital Fund - Tangib | le Capital As | sets Purchase | d from Local Capital | 700 | | |
| | | | | | | | |

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Total Budget Bylaw Amount

Approved the

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of the Board of Education

Date

Date

Date

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Statement 2

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11

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

| | 2020 Annual Budget \$ | 2019 Annual Budget \$ |
|--|-----------------------------|-----------------------------|
| Surplus (Deficit) for the year | (8,014,196) | (6,048,295) |
| Effect of change in Tangible Capital Assets | | |
| Acquisition of Tangible Capital Assets | | |
| From Operating and Special Purpose Funds | (800,000) | (800,000) |
| From Local Capital | (1,635,700) | |
| From Deferred Capital Revenue | (10,436,102) | (4,984,942) |
| Total Acquisition of Tangible Capital Assets | (12,871,802) | (5,784,942) |
| Amortization of Tangible Capital Assets | 11,517,168 | 10,632,157 |
| Total Effect of change in Tangible Capital Assets | (1,354,634) | 4,847,215 |
| Acquisitions of Prepaid Expenses | (5,000) | |
| Use of Prepaid Expenses | | 60,000 |
| | (5,000) | 60,000 |
| (Increase) Decrease in Net Financial Assets (Debt) | (9,373,830) | (1,141,080) |

| | 2020 | 2019 |
|---|---------------|---------------|
| | Annual Budget | Annual Budget |
| | \$ | \$ |
| Provincial Grants - Ministry of Education | | |
| Operating Grant, Ministry of Education | 179,931,428 | 173,604,633 |
| DISC/LEA Recovery | (1,106,631) | (1,087,263) |

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

| | 2020 | 2019 |
|-------------------------------------|---------------|---------------|
| | Annual Budget | Annual Budget |
| | \$ | \$ |
| Salaries | | |
| Teachers | 90,827,114 | 85,786,515 |
| Principals and Vice Principals | 13,518,126 | 12,495,805 |
| Educational Assistants | 18,929,842 | 17,990,349 |
| Support Staff | 18,271,847 | 17,575,875 |
| Other Professionals | 4,461,121 | 4,264,085 |
| Substitutes | 7,795,996 | 7,460,144 |
| Total Salaries | 153,804,046 | 145,572,773 |
| Employee Benefits | 35,010,087 | 34,234,154 |
| Total Salaries and Benefits | 188,814,133 | 179,806,927 |
| Services and Supplies | | |
| Services | 5,305,297 | 5,090,007 |
| Student Transportation | 1,038,960 | 1,018,933 |
| Professional Development and Travel | 762,477 | 663,417 |
| Rentals and Leases | 115,235 | - |
| Dues and Fees | 94,980 | 88,207 |
| Insurance | 372,000 | 365,000 |
| Supplies | 5,803,860 | 5,488,886 |
| Utilities | 4,475,912 | 4,349,019 |
| Total Services and Supplies | 17,968,721 | 17,063,469 |
| Total Operating Expense | 206,782,854 | 196,870,396 |

Annual Budget - Operating Expense by Function, Program and Object

| | 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 | 67,545,053 | 5,000,964 | 2,019,852 | 198,401 | 265,656 | 5,745,169 | 80,775,095 |
| 1.03 Career Programs | 770,710 | 110,742 | 277,285 | 170,101 | 200,000 | 33,475 | 1,192,212 |
| 1.07 Library Services | 2,025,346 | 110,7.1 | 277,200 | 404,383 | | 74,884 | 2,504,613 |
| 1.08 Counselling | 2,896,910 | | | - , | | 104,039 | 3,000,949 |
| 1.10 Special Education | 8,979,126 | 309,372 | 15,917,188 | 235,308 | | 958,225 | 26,399,219 |
| 1.30 English Language Learning | 1,985,713 | 148,643 | | 11,645 | | 73,420 | 2,219,421 |
| 1.31 Aboriginal Education | 753,544 | 130,116 | 676,645 | 49,522 | 126,264 | 47,616 | 1,783,707 |
| 1.41 School Administration | | 7,513,577 | | 3,954,633 | | 45,000 | 11,513,210 |
| 1.60 Summer School | 103,193 | 20,042 | 2,668 | 3,277 | | | 129,180 |
| 1.61 Continuing Education | 190,554 | 27,334 | | 59,352 | | 6,836 | 284,076 |
| 1.62 International and Out of Province Students | 5,538,907 | | | 819,142 | 691,416 | 255,291 | 7,304,756 |
| 1.64 Other | | | | 10,838 | | | 10,838 |
| Total Function 1 | 90,789,056 | 13,260,790 | 18,893,638 | 5,746,501 | 1,083,336 | 7,343,955 | 137,117,276 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | 161,376 | | 351,740 | 755,071 | 13,898 | 1,282,085 |
| 4.40 School District Governance | | | | | 296,417 | | 296,417 |
| 4.41 Business Administration | | 95,960 | | 1,177,086 | 1,267,735 | 28,173 | 2,568,954 |
| Total Function 4 | - | 257,336 | - | 1,528,826 | 2,319,223 | 42,071 | 4,147,456 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 38,058 | | 36,204 | 291,014 | 927,570 | 4,870 | |

Schedule 2C

| 2020 | 2019 |
|----------------------------|-------------------------|
| Annual Bu | get Annual Budget |
| \$ | \$ |
| Revenues | |
| Provincial Grants | |
| Ministry of Education 21,2 | 0,963 20,767,426 |
| Other | |
| Federal Grants | |
| Other Revenue 6,5 | 0,830 |

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

| S | | Annual Facility Grant | Learning Improvement Fund | Scholarships and Bursaries | Special Education Technology | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK |
|--|---|-----------------------------|---------------------------------|----------------------------------|------------------------------------|------------------------------|-----------------|-------------------------|---------|---------------|
| Add: Restricted Grants - Investment Income 810,279 675,200 117,361 192,000 66,150 398,099 3,900,892 Less: Allocated to Revenue 810,279 675,200 50,564 117,361 6,490,000 192,000 66,150 398,099 3,900,892 Less: Allocated to Revenue 810,279 675,200 30,000 117,361 6,490,000 192,000 66,150 398,099 3,900,892 Deferred Revenue, end of year - 627,977 - 2,855,342 7,892 10,357 - 518,691 Provincial Grants - Ministry of Education Other 810,279 675,200 117,361 6,576,830 197,275 66,150 398,099 3,900,892 Expenses 810,279 675,200 30,000 117,361 6,576,830 197,275 66,150 398,099 3,900,892 Satiries - - 2,6000 40,000 17,361 6,576,830 197,275 66,150 398,099 3,900,892 Satiries - - </th <th></th> <th>\$</th> <th>\$</th> <th>\$</th> <th>\$</th> <th>\$</th> <th>\$</th> <th>10.255</th> <th>\$</th> <th>\$</th> | | \$ | \$ | \$ | \$ | \$ | \$ | 10.255 | \$ | \$ |
| $ \begin{array}{c} \mbox{Provincial Grants - Ministry of Education hvestment Income} & 810,279 & 675,200 & 117,361 & 192,000 & 66,150 & 398,099 & 3,900,892 \\ & 46,564 & 40,000 & 40,000 & 192,000 & 66,150 & 398,099 & 3,900,892 \\ \hline & & 46,564 & 40,000 & 192,000 & 66,150 & 398,099 & 3,900,892 \\ \hline & & 810,279 & 675,200 & 30,000 & 117,361 & 6,576,830 & 197,275 & 66,150 & 398,099 & 3,900,892 \\ \hline & & & 627,977 & 2,855,342 & 7,892 & 10,357 & - & 518,691 \\ \hline & & & & & & & & & & & & & & & & & &$ | Deferred Revenue, beginning of year | | | 607,233 | | 2,942,172 | 13,167 | 10,357 | | 518,691 |
| $ \begin{array}{c c c c c c c c c c c c c c c c c c c $ | | | | | | | | | | |
| $\frac{1}{10000000000000000000000000000000000$ | - | 810,279 | 675,200 | 4.000 | 117,361 | < 1 5 0.000 | 192,000 | 66,150 | 398,099 | 3,900,892 |
| $ \begin{array}{c c c c c c c c c c c c c c c c c c c $ | | | | | | | | | | |
| Deferred Revenue, end of year - $627,797$ - $2,855,342$ $7,892$ $10,357$ - $518,691$ Revenues Other Revenue Investment Income 810,279 $675,200$ 117,361 197,275 $66,150$ $398,099$ $3,900,892$ Expenses Salaries Teachers Principals and Vice Principals Guardinal Assistants Substitutes $810,279$ $675,200$ $30,000$ $117,361$ $197,275$ $66,150$ $398,099$ $3,900,892$ Expenses Salaries Teachers Principals and Vice Principals Guardinal Assistants Subport Staff $810,279$ $675,200$ $30,000$ $117,361$ $6,576,830$ $197,275$ $66,150$ $398,099$ $3,900,892$ Expenses Substitutes $2,417$ $53,278$ $72,470$ $53,278$ $72,470$ $53,278$ $72,470$ Substitutes $547,591$ $91,318$ $143,657$ $93,278$ $1228,853$ Employee Benefits Services and Supplies $105,910$ $17,831$ $11,830$ $33,618$ $17,882$ $280,011$ 810,279 $30,000$ $5,795$ $6,500,000$ $20,000$ 6 | investment income | 810,279 | 675,200 | | 117,361 | | 192,000 | 66,150 | 398,099 | 3,900,892 |
| Deferred Revenue, end of year - $627,797$ - $2,855,342$ $7,892$ $10,357$ - $518,691$ Revenues Other Revenue Investment Income 810,279 $675,200$ 117,361 197,275 $66,150$ $398,099$ $3,900,892$ Expenses Salaries Teachers Principals and Vice Principals Guardinal Assistants Substitutes $810,279$ $675,200$ $30,000$ $117,361$ $197,275$ $66,150$ $398,099$ $3,900,892$ Expenses Salaries Teachers Principals and Vice Principals Guardinal Assistants Subport Staff $810,279$ $675,200$ $30,000$ $117,361$ $6,576,830$ $197,275$ $66,150$ $398,099$ $3,900,892$ Expenses Substitutes $2,417$ $53,278$ $72,470$ $53,278$ $72,470$ $53,278$ $72,470$ Substitutes $547,591$ $91,318$ $143,657$ $93,278$ $1228,853$ Employee Benefits Services and Supplies $105,910$ $17,831$ $11,830$ $33,618$ $17,882$ $280,011$ 810,279 $30,000$ $5,795$ $6,500,000$ $20,000$ 6 | | 010 070 | (75.000 | 20.000 | 117.261 | < 57 < 020 | 107 075 | 66 150 | 200.000 | 2 000 002 |
| Revenues Ninstry of Education Other Revenue Investment Income 810,279 675,200 117,361 197,275 66,150 398,099 3,900,892 Expenses Salaries 810,279 675,200 30,000 117,361 6,576,830 197,275 66,150 398,099 3,900,892 Expenses Salaries 7 eachers 2,417 6,576,830 197,275 66,150 398,099 3,900,892 Educational Asstants Substitutes 547,591 9,1,318 143,657 53,278 72,470 Guessionals 547,591 91,318 143,657 40,000 39,008 39,038 Employee Benefits 51,699 -93,735 65,000 143,657 -93,278 1,228,853 Employee Benefits 810,279 30,000 17,831 11,830 33,618 17,882 280,011 Services and Supplies 810,279 675,200 30,000 17,361 6,576,830 197,275 66,150 398,099 3,900,892 | | | | | | | | | | |
| $ \begin{array}{c} \label{eq:provincial Grants - Ministry of Education Other Revenue Investment Income} \\ \begin{array}{c} 810,279 \\ \text{Investment Income} \end{array} \\ \begin{array}{c} 810,279 \\ \text{Salaries} \end{array} \\ \begin{array}{c} 75,200 \\ \text{Salaries} \end{array} \\ \begin{array}{c} 75,210 \\ S$ | Deterred Revenue, end of year | | | 027,777 | | 2,033,342 | 7,072 | 10,557 | | 510,071 |
| $ \begin{array}{c c c c c c c c c c c c c c c c c c c $ | Revenues | | | | | | | | | |
| Investment Income 26,000 40,000 Expenses 810,279 675,200 30,000 117,361 6,576,830 197,275 66,150 398,099 3,900,892 Expenses Teachers Teachers 2,417 53,278 72,470 Educational Assistants 547,591 91,318 143,657 53,278 527,865 Substitutes 21,699 65,000 40,000 39,008 Employee Benefits 21,699 65,000 143,657 93,278 1,228,853 Employee Benefits 810,279 30,000 5,795 6,500,000 20,000 66,150 286,939 2,392,028 810,279 30,000 5,795 6,500,000 20,000 66,150 286,939 2,392,028 Services and Supplies 810,279 30,000 17,831 11,830 33,618 17,882 280,011 Services and Supplies 810,279 30,000 5,795 6,500,000 20,000 66,150 286,939 2,392,028 | Provincial Grants - Ministry of Education | 810,279 | 675,200 | | 117,361 | | 197,275 | 66,150 | 398,099 | 3,900,892 |
| Expenses 810,279 675,200 30,000 117,361 6,576,830 197,275 66,150 398,099 3,900,892 Expenses Salaries Teachers 2,417 53,278 72,470 Educational Assistants 547,591 91,318 143,657 53,278 72,470 Support Staff 547,591 91,318 143,657 547,591 56,000 40,000 39,008 Uher Professionals 21,699 65,000 40,000 39,008 44,597 Substitutes 21,699 - 93,735 65,000 143,657 - 93,278 1,228,853 Employee Benefits 105,910 17,831 11,830 33,618 17,882 280,011 Services and Supplies 810,279 30,000 5,795 6,500,000 20,000 66,150 286,939 2,392,028 810,279 675,200 30,000 117,361 6,576,830 197,275 66,150 398,099 3,900,892 | | | | | | | | | | |
| Expenses Salaries 458,525 Salaries Teachers 53,278 72,470 Principals and Vice Principals 547,591 91,318 143,657 527,865 Support Staff 547,591 91,318 143,657 527,865 Other Professionals 547,591 93,735 65,000 40,000 39,008 Other Professionals - - 569,290 - 93,735 65,000 143,657 - 43,853 Substitutes - - 569,290 - 93,735 65,000 143,657 - 93,278 1,228,853 Employee Benefits - - 569,290 - 93,735 65,000 143,657 - 93,278 1,228,853 Employee Benefits - - - 50,000 5,795 6,500,000 20,000 66,150 286,939 2,392,028 810,279 - - - - - - - - - - - | Investment Income | 910 270 | (75.200 | , | 117.261 | | 107 275 | 66 150 | 202.000 | 2 000 802 |
| $ \begin{array}{c} \text{Salaries} \\ \text{Teachers} \\ \text{Principals and Vice Principals} \\ \text{Educational Assistants} \\ \text{Support Staff} \\ \text{Other Professionals} \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 2,417 \\ \text{Support Staff} \\ \text{Other Professionals} \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 21,699 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 30,000 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 33,618 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 17,882 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 28,0011 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 105,910 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 17,831 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 11,830 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 33,618 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 17,882 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 28,0011 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 30,000 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 105,910 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 17,831 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 11,830 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 33,618 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 17,882 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 28,0011 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 30,000 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 30,000 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 30,000 \\ \hline \\ \text{Substitutes} \end{array} \qquad \begin{array}{c} 33,618 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 17,882 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 28,0011 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 30,000 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 30,000 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 30,000 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 33,618 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 17,882 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 30,000 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 30,000 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 33,618 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 17,821 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 33,618 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 33,618 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 33,000 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 30,000 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 30,000 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 33,000 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 33,618 \\ \hline \\ \text{Substitute} \end{array} \qquad \begin{array}{c} 33,000 \\$ | Fynenses | 810,279 | 675,200 | 30,000 | 117,301 | 0,570,830 | 197,275 | 00,150 | 398,099 | 3,900,892 |
| $ \begin{array}{cccccccccccccccccccccccccccccccccccc$ | - | | | | | | | | | |
| Educational Assistants 547,591 91,318 143,657 527,865 Support Staff 0ther Professionals 86,388 86,388 Other Professionals 21,699 65,000 40,000 39,008 - 569,290 - 93,735 65,000 143,657 - 93,278 1,228,853 Employee Benefits 810,279 30,000 5,795 6,500,000 20,000 66,150 286,939 2,392,028 810,279 675,200 30,000 117,361 6,576,830 197,275 66,150 398,099 3,900,892 | | | | | | | | | | 458,525 |
| Support Staff Other Professionals Substitutes 21,699 65,000 40,000 39,008 - 569,290 - 93,735 65,000 143,657 - 93,278 1,228,853 Employee Benefits Services and Supplies 105,910 17,831 11,830 33,618 17,882 280,011 810,279 30,000 5,795 6,500,000 20,000 66,150 286,939 2,392,028 810,279 675,200 30,000 117,361 6,576,830 197,275 66,150 398,099 3,900,892 | | | | | | | | | 53,278 | |
| Other Professionals Substitutes $21,699$ $65,000$ $40,000$ $39,008$ $569,290$ - $93,735$ $65,000$ $143,657$ - $93,278$ $1,228,853$ Employee Benefits Services and Supplies105,91017,83111,830 $33,618$ 17,882280,011 $810,279$ $30,000$ $5,795$ $6,500,000$ 20,000 $66,150$ 286,9392,392,028 $810,279$ $675,200$ $30,000$ $117,361$ $6,576,830$ $197,275$ $66,150$ $398,099$ $3,900,892$ | | | 547,591 | | 91,318 | | 143,657 | | | |
| Substitutes $21,699$ $65,000$ $40,000$ $39,008$ $569,290$ - $93,735$ $65,000$ $143,657$ - $93,278$ $1,228,853$ Employee Benefits Services and Supplies $105,910$ $17,831$ $11,830$ $33,618$ $17,882$ $280,011$ $810,279$ $30,000$ $5,795$ $6,500,000$ $20,000$ $66,150$ $286,939$ $2,392,028$ $810,279$ $675,200$ $30,000$ $117,361$ $6,576,830$ $197,275$ $66,150$ $398,099$ $3,900,892$ | | | | | | | | | | |
| -569,290-93,73565,000143,657-93,2781,228,853Employee Benefits Services and Supplies105,91017,83111,83033,61817,882280,011810,27930,0005,7956,500,00020,00066,150286,9392,392,028810,279675,20030,000117,3616,576,830197,27566,150398,0993,900,892 | | | 21 699 | | | 65,000 | | | 40,000 | |
| Employee Benefits105,91017,83111,83033,61817,882280,011Services and Supplies810,27930,0005,7956,500,00020,00066,150286,9392,392,028810,279675,20030,000117,3616,576,830197,27566,150398,0993,900,892 | Substitutes | | | - | 93,735 | , | 143,657 | - | , | |
| Services and Supplies30,0005,7956,500,00020,00066,150286,9392,392,028810,279675,20030,000117,3616,576,830197,27566,150398,0993,900,892 | | | , | | , | , | , | | , | , , |
| 810,279 675,200 30,000 117,361 6,576,830 197,275 66,150 398,099 3,900,892 | | | 105,910 | | | | | | | |
| | Services and Supplies | | | , | | , , | | | | |
| Net Revenue (Expense) - - - - - | | 810,279 | 675,200 | 30,000 | 117,361 | 6,576,830 | 197,275 | 66,150 | 398,099 | 3,900,892 |
| | Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

Annual Budget - Changes in Special Purpose Funds

Deferred Revenue, beginning of year

Add: Restricted Grants Provincial Grants - Ministry of Education Other Investment Income

Less: Allocated to Revenue Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education Other Revenue Investment Income

Expenses

Salaries Teachers Principals and Vice Principals Educational Assistants Support Staff Other Professionals Substitutes

Employee Benefits Services and Supplies

Net Revenue (Expense)

Schedule 3A

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

| | 2020 | | | |
|--|-----------------------|-------------|-------------|---------------|
| | Invested in Tangible | Local | Fund | 2019 |
| | Capital Assets | Capital | Balance | Annual Budget |
| | \$ | \$ | \$ | \$ |
| Revenues | | | | |
| Provincial Grants | | | | |
| Ministry of Education | 2,200,000 | | 2,200,000 | 1,000,000 |
| Other | | | - | - |
| Municipal Grants Spent on Sites | | | - | - |
| Federal Grants | | | - | - |
| Other Revenue | | | - | - |
| Rentals and Leases | | | - | - |
| Investment Income | | 80,000 | 80,000 | 66,000 |
| Gain (Loss) on Disposal of Tangible Capital Assets | | | - | - |
| Amortization of Deferred Capital Revenue | 7,432,739 | | 7,432,739 | 7,025,572 |
| District Entered | | | - | - |
| Total Revenue | 9,632,739 | 80,000 | 9,712,739 | 8,091,572 |
| Expenses | | | | |
| Operations and Maintenance | 2,200,000 | | 2,200,000 | 1,000,000 |
| Amortization of Tangible Capital Assets | | | , , | , , |
| Operations and Maintenance | 11,517,168 | | 11,517,168 | 10,632,157 |
| Total Expense | 13,717,168 | - | 13,717,168 | 11,632,157 |
| Net Revenue (Expense) | (4,084,429) | 80,000 | (4,004,429) | (3,540,585) |
| Net Transfers (to) from other funds | | | | |
| Tangible Capital Assets Purchased | 800,000 | | 800,000 | 800,000 |
| Local Capital | 000,000 | 639,270 | 639,270 | 639,270 |
| Total Net Transfers | 800,000 | 639,270 | 1,439,270 | 1,439,270 |
| Other Adjustments to Fund Balances | | | | |
| Tangible Capital Assets Purchased from Local Capital | 1,635,700 | (1,635,700) | - | |
| Total Other Adjustments to Fund Balances | 1,635,700 | (1,635,700) | - | |
| Budgeted Surplus (Deficit), for the year | (1,648,729) | (916,430) | (2,565,159) | (2,101,315) |