



VANCOUVER ISLAND  
UNIVERSITY

2019-2020



Growing Together

## CONSOLIDATED RESOURCE PLAN

February 6, 2019 Presentation to President's Council

February 19, 2019 Presentation to Planning & Priorities (P&P) standing committee of Senate

March 7, 2019 Senate receives comments from P&P

March 28, 2019 Presentation to the Finance Committee of the Board of Governors

March 28, 2019 Approval by the Board of Governors

Hay ch qa' sii'em siye'yu mukw mustimuxw.

Vancouver Island University students, staff, faculty and administration acknowledge and thank the Snuneymuxw First Nation, Tla'amin First Nation, Qualicum First Nation and Cowichan Tribes for welcoming students, staff, faculty and administration to teach, learn, live and share educational experiences on the traditional territories of these nations.



**VANCOUVER ISLAND  
UNIVERSITY**

### ***Our Purpose***

*As a leader in providing high-quality learning, Vancouver Island University supports the well-being of the people of Vancouver Island and coastal British Columbia by promoting a high quality of life for their communities through commitment to student success, community engagement and associated scholarship.*

### ***Our Visionary Goal***

*As a trusted educational partner in the promotion of sustainable cultural, economic, environmental and social well-being, we inspire our students, faculty and staff, our communities and the people of Vancouver Island and coastal British Columbia through our commitment to excellence in learning, student success, respectful discourse, Indigenous ways of knowing, and personal well-being.*

## Table of Contents

1. OUR VALUES.....	4
2. PLANNING CONTEXT .....	5
3. BUDGETING MODEL AND PROCESS .....	6
4. FUNDS OVERVIEW.....	7
4.1 Combined Operating and Off Grant Fund.....	7
4.2 Ancillary Operations Fund.....	7
4.3 Capital Fund .....	7
4.4 Controlled Entities .....	8
5. VIU AT A GLANCE .....	9
5.1 A glance back: 2018-2019 .....	10
6. 2019-2020 BUDGET OVERVIEW.....	11
6.1 Consolidated Revenues.....	12
6.2 Emerging areas of growth.....	13
6.3 Consolidated Expenditures .....	13
7. ENROLMENT OVERVIEW .....	14
8. BALANCING RISK IN THE BUDGET .....	15
9. REPORTING LINE – Areas of Responsibility.....	17

# 1. OUR VALUES

As a values-based institution, Vancouver Island University (VIU) is a dynamic and creative community of students, faculty, and staff. We share a strong belief in the power of learning to change people's lives. Our values influence everything we do every day. Our values are:



**Learning:** we support student success, access to education, appropriate development and use of technologies, collaboration and engagement with communities, development of literacies, communication and exchange of ideas across disciplines and locations, exploration and application of new thought, and the pursuit of lifelong learning.



**Respect:** we promote respectful engagement and support for internal and external relationships, and are committed to promoting respectful, informed discourse about reciprocity and reconciliation as identified by the Truth and Reconciliation Commission of Canada Calls to Action.



**Discovery:** we promote respectful, ethical, transformative learning and research, scholarship and creative activity by fostering open inquiry that engages learners and supports contributions to knowledge.



**Engagement:** we value respectful on-going cooperation and collaboration that builds relationships with our partners in education, with communities in our region and with colleagues throughout the world.



**Achievement:** we believe in the potential of our community of learners and are committed to promoting the excellence and success of our students, faculty, staff and alumni.



**Diversity:** we value human diversity in all its dimensions and are committed to achieving and ensuring learning and working environments that are equitable, diverse and inclusive.



**Celebration:** we recognise and actively celebrate the achievements of all our students, faculty, staff, alumni and communities we serve.



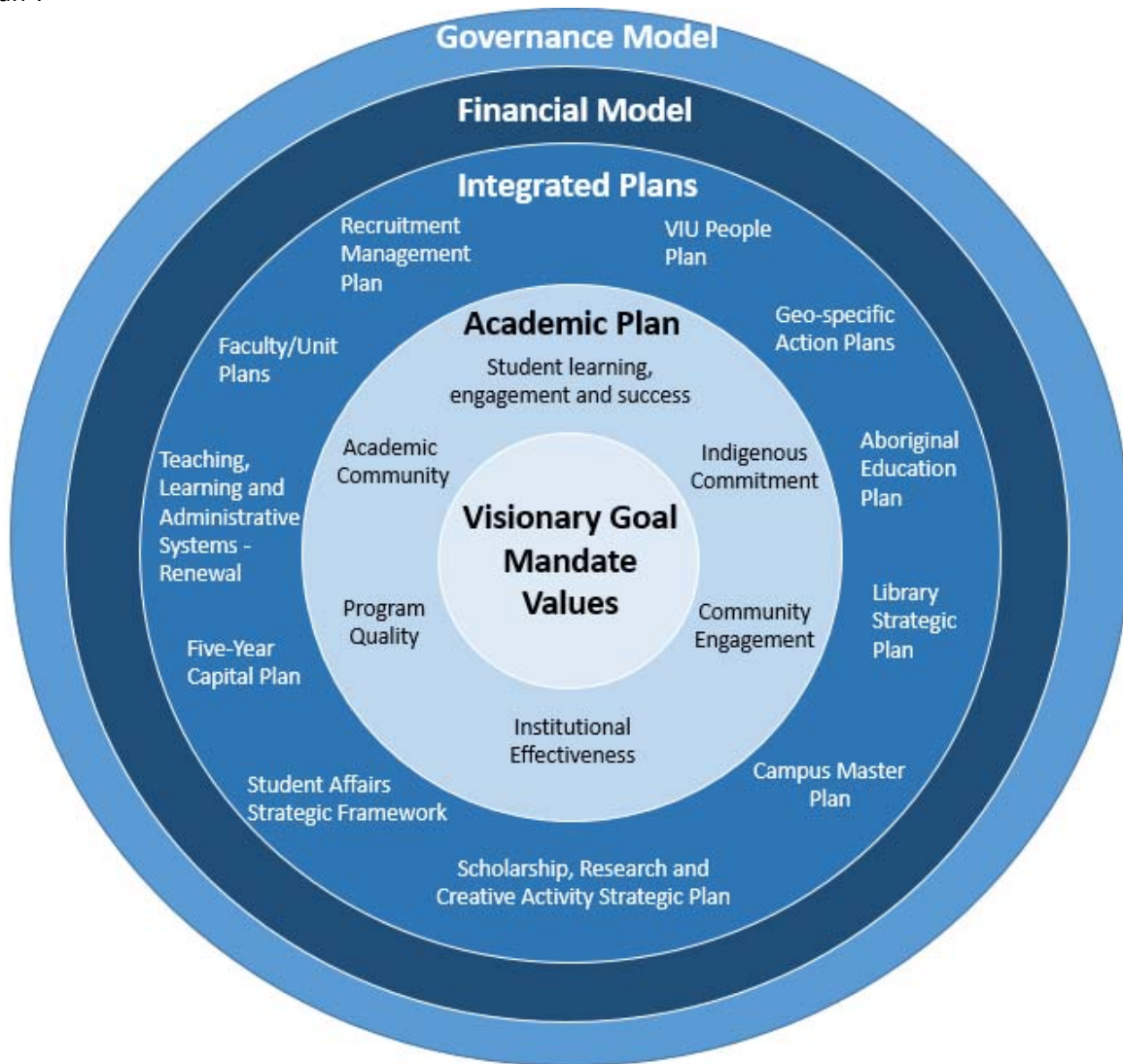
**Sustainability and Well-being<sup>1</sup>:** we foster sustainability in our institution through progressive sustainable operational practices, promotion of environmental awareness, delivery of supporting pedagogy, and provision for wellness in our students and employees.

---

<sup>1</sup> We acknowledge and celebrate the Nuu-chah-nulth principle of Hishook is Tsawalk (everything is one, and all is connected)

## 2. PLANNING CONTEXT

VIU's Consolidated Resource Plan (CRP) is the framework used to allocate resources to build the assets, credentials and leadership consistent with our Visionary Goal, our Mandate and our Values. The CRP supports the integrated planning framework through financial resourcing, providing a solid foundation and clear direction that allows us to move forward in confidence on the objectives outlined in the Academic Plan and supporting plans. The figure below reflects how the various plans integrate and align within the CRP framework. Resource allocation decisions focus on the six objectives of the Academic Plan<sup>2</sup>.



VIU's Integrated Plans require strategic resourcing, partnerships, and innovation to provide clarity and direction to support the achievement of these objectives. The CRP represents the comprehensive fiscal picture of the University and is the budget cited by the Ministry of Advanced Education, Skills and Training.

<sup>2</sup> Academic Plan - <https://www.viu.ca/academic-plan>

### 3. BUDGETING MODEL AND PROCESS

The budget-building model is an intensive and collaborative process to shape a financial plan that reflects the imperatives and priorities within the University's available financial resources. The budget process is iterative and affords the mechanisms for information sharing between budget holders and VIU's community. VIU uses an incremental budgeting method to provide stability and accountability of the allocated institutional resources.

Section 62 (2) of the University Act requires the President to prepare and submit to the Board of Governors an annual budget in consultation with the Planning & Priorities Committee standing committee of the Senate. The Chief Financial Officer and Vice-President Administration, through the Associate Vice-President Finance and Risk Management and the Financial Manager of Budgets and Financial Planning, is responsible to lead and coordinate the budget planning process.

#### Consolidated Resource Plan development timeline



#### Annual Budget Process

1. During the summer months, the Budget Office **rolls forward the prior year budget** and incorporates global changes (e.g. collective agreements). They also distribute budget planning templates and divisional trending data to help budget holders plan incremental changes to their budgets.
2. Also during the summer the CFO and Vice-President Administration completes an **Environmental Scan** of the current financial picture, trends, and budget challenges for the coming year that is presented to the various stakeholder groups<sup>3</sup>.
3. The Provost and Vice-President Academic, and the CFO and Vice-President Administration outline the broad parameters and guidelines for the annual budget submission for all Budget Holder's in an annual **Budget Memo**.
4. By early fall the Budget holder's **articulate re-alignment** of existing budget(s) **and requests for incremental changes** to support strategic initiatives and submit a budget package to the Budget Office.
5. During the fall months, the Budget Office updates current divisional budgets for all alignment changes and **consolidates all incremental requests for deliberations** by the three Senior Budget Holders<sup>4</sup>.
6. In early winter, the Senior Budget Holders deliberate all requests and any other required budget changes and/or assumptions to achieve a **draft-balanced budget** on an all funds basis<sup>5</sup>.
7. The **Board of Governors receives the budget for approval in March** after presentation of the budget has occurred<sup>3</sup>.

A complete description of the Budget planning process, including Key Dates, milestones and presentation dates is on the Budget Planning Website<sup>6</sup>.

<sup>3</sup>Presentations to the unions, administrative bodies, and governance bodies (including senate and the Board of Governors)

<sup>4</sup> Senior Budget Holders are the President, the Provost and VP Academic, and the CFO and VP Administration

<sup>5</sup> There is currently a Treasury Board mandate that prohibits a post-secondary institution in B.C. from incurring a deficit.

<sup>6</sup> Budget Planning Website <https://www2.viu.ca/budget/>

## 4. FUNDS OVERVIEW

VIU uses separate funds for budgeting purposes for diverse activities to enhance accountability, budget control and stewardship of resources. The consolidated resource plan reflects the financial activity of the entire enterprise including all unrestricted and restricted funds with the exception of the impact of unrealized gains or losses from endowment investments.

### 4.1 Combined Operating and Off Grant Fund



VIU core operations encompass operating and off grant activity which are presented in Schedule 1 and 2. The respective summary details of each budget divisions anticipated activity is included as an appendix at the end of this document.

The **Operating Fund** represents the activity directly related to provincial government funding for undergraduate academic program delivery including associated tuition and student fees, student supports and associated administrative supports of the University.

On the other hand, **Off Grant activity** encompasses activities of the University such as all International Education activities, academic programs that are not primarily funded by the provincial government (like graduate programs), contracts with external partners, research projects, continuing education and technical training, field schools, and online programs that contribute to a wide range of revenue generating initiatives.

### 4.2 Ancillary Operations Fund



The **Ancillary Operations Fund** reflects activity that is supplemental to that of the academic enterprise of the University. The details of this stream of activity is presented in Schedule 3 and includes the Campus Store, Conference & Event Services, Food Services, Parking & Security, the Print shop, and VIU Residences.

### 4.3 Capital Fund



The **Capital Fund** presented on Schedule 1 captures the acquisition or construction of major physical assets such as buildings or digital infrastructure. Funding may be from external sources, such as government and/or private sponsors, or from internal sources, such as from funds allocated by the University.

#### 4.4 Controlled Entities



There are four entities (listed below) substantially controlled by VIU and, therefore, consolidated into the budget-planning framework in accordance with accounting standards as outlined on Schedule 4.

The **Vancouver Island University Foundation** (the Foundation) is a registered charity incorporated under the Society Act (British Columbia). The main purpose of the Foundation is to raise funds to further the interests of the University and administering the University's endowment funds.

The **International High School at VIU Association** and The **High School at VIU Association** (the High Schools) are registered charities incorporated under the Society Act of the Province of British Columbia on November 21, 1995 and March 10, 2006, respectively. The High Schools operate on the VIU Nanaimo campus and the Ministry of Education regulates their activity.

**Milner Gardens and Woodland Society** (the Milner Society) is a registered charity incorporated under the Society Act (British Columbia). The Milner Society manages an investment fund, solicits donations and operates fundraising events for the benefit of Milner Gardens and Woodlands.

#### 4.5 Transfers of Responsibility

From time to time oversight of activity may change within the institution. These changes may create new budget division(s) or combine separate divisions, or parts of them, into new divisions. Whenever these changes occur, a restatement of the prior year budget values in the CRP occurs on the applicable appendix. To identify when a transfer of responsibility has occurred you will note "restated" under the prior year heading, and a comment at the bottom of the appendix describing the fund affected as well as a reference to the recipient/source of the transfer of responsibility.

There are three fewer budget divisions effective the 2019-2020 budget than previous years. To align activities under the budget holder with financial oversight, and given the small total budget size, the transfers of responsibility occurred as noted below:

<b>Previous Budget Division</b>	<b>Current Budget Division</b>	<b>Fund Impacted</b>
PVPA – CSR/DBMFS/ICSS	Science & Technology	Off Grant
Facilities – Minor Maintenance	Facilities Services & Campus Development	Operating
Milner Garden's – Operations	University Relations	Operating



## 5. VIU AT A GLANCE

VIU has multiple locations where it offers an exceptional learning experience to a diverse student body through educational opportunities encompassing access programs, certificates, Bachelor degrees and Master degrees. Known as a centre of excellence for teaching and scholarship, including applied research and learning, Vancouver Island University (VIU) is renowned for producing quality graduates in high demand by employers across the country and around the world. With roots that date back to 1936 when Nanaimo's first vocational training school opened its doors, VIU shares a rich history and connection with its communities. It is this history and commitment to people that has provided VIU with a solid foundation on which it continues to grow.



14,400+ Student Population  
(2017/18 headcount)



8,600+ Full Time Equivalent  
(FTE) Students (2017/18)



19%+ International Student  
Population (2017/18 FTE)



12%+ Indigenous Student  
Population (2017/18 FTE)



9 Faculties



120+ Programs



3 Campuses



5 Offsite Experiential  
Learning Facilities



1,000+ Graduate Students  
Engaged in Research (2017/18)



1,300+ Employees



2 National Champion  
Mariners Teams (2018)



\$5.9M Scholarships,  
Bursaries & Awards



8 Core Values



4 Employee Groups



3 Major Capital Projects  
completed (2018)



2 Digital Infrastructure  
Projects Underway

## 5.1 A glance back: 2018-2019

VIU's student numbers continue to grow. In the fiscal year 2017-2018, VIU enrolled 14,400+ students corresponding to approximately 8,600 full-time equivalent (FTE) students. Self-declared Indigenous students represent a significant number, approximately 12 percent, for VIU. In addition to serving domestic Canadian students, VIU has a successful International Education program that currently enrolls more than 2,000 international students from over 90 countries, representing approximately 1,670 FTE or 19 percent of VIU's total student body. The forecast for the fiscal year 2018-2019 indicates that total enrollment will reach 9,100 FTE<sup>7</sup>.



In 2018 VIU became a finalist for the Higher Education Academy's 2018 Global Teaching Excellence Award. VIU received a nomination as one of 17 finalists shortlisted from over 400 applications from more than 40 countries as well as being one of just two universities in Canada to make the list.

New to the Nanaimo campus for the fall of 2018 is the completion of three major capital projects. A renovated, refreshed and transformed Automotive and Marine Trades Complex (AMTC) and a state-of-the-art Centre for Health and Science saw their first students in September 2018. The District Geo-Exchange Energy System represents a major step towards fulfilling VIU's commitment to sustainability by significantly reducing the University's carbon footprint. These investments provide better supports for the educational experience of students.



Automotive & Marine Trades Complex



Centre for Health & Science



District Geo-Exchange

The partnership with the MasterCard Foundation, known as EleV, is now in its second year and will see 250 aboriginal students receive funding to obtain higher education. This innovative partnership aims to double enrollment and completion rates of Indigenous youth at VIU.



Within this context of incredible accomplishments and contribution, the focus during the 2018-2019 year was to continue delivering on VIU's purpose while securing the stability built into the existing resource allocations while simultaneously minimizing the risk of exceeding revenue capacity to fund expenses.

---

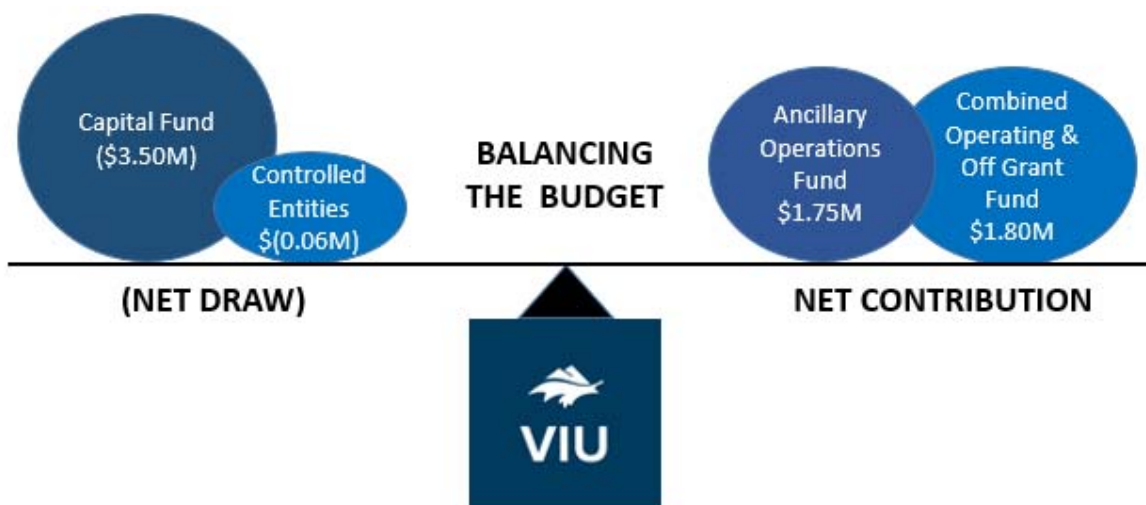
<sup>7</sup> Year over year growth is forecast to be approximately 50 FTE domestic students (10%) and 450 FTE international student (90%).

## 6. 2019-2020 BUDGET OVERVIEW

This year's budget continues with the theme of "GROW Together" and emphasizes the need to grow 'top line' revenues to ensure sustained financial security for the institution. Accordingly, budget adjustments include activities where current financial performance exceeded historically budgeted levels or where trending indicated significant expansion of revenue streams is occurring. In this way, the CRP includes specific, achievable, and targeted revenue growth.

Figure 1 shows the **\$158.8M** 2019-2020 CRP, balanced on an all funds basis. The CRP reflects a consolidated plan to continue to enhance the positive social impact VIU has for its students, employees, and external stakeholders so that we can accelerate positive change, reconciliation, sustainable prosperity, and continue to **Grow Together**.

**Figure 1: VIU 2019-2020 Consolidated Resource Plan by Fund**



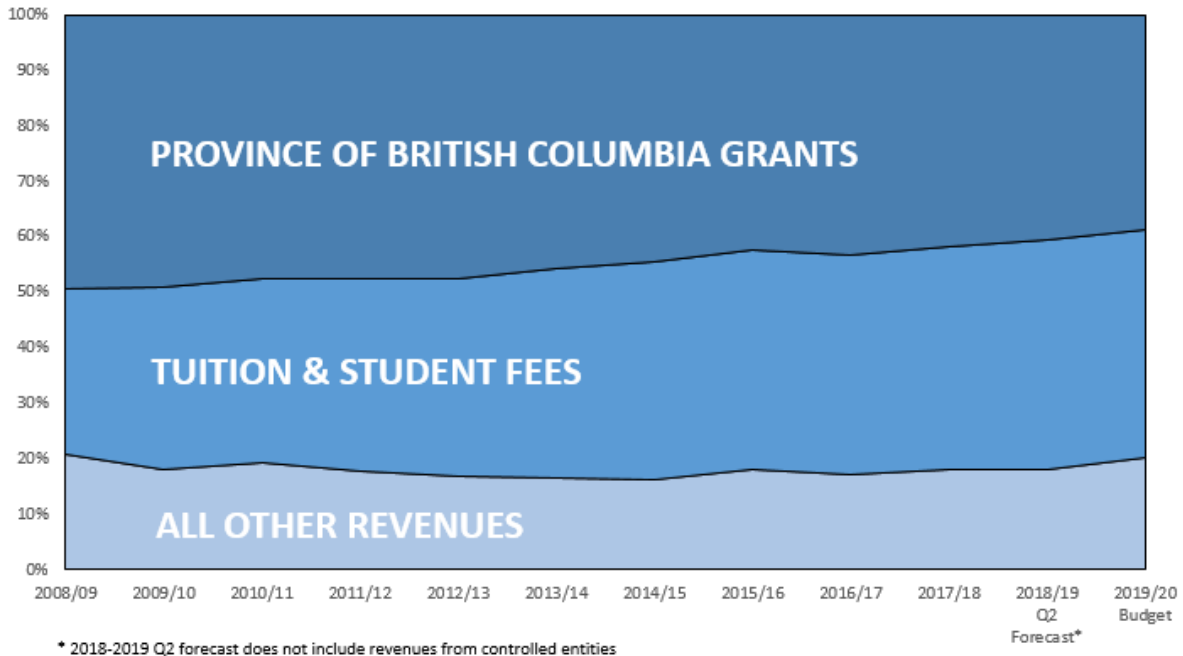
*Note: Values taken from the Adjusted Annual Surplus (Deficit) line of Schedule 1*

From a revenue perspective, budgeted growth is reflective of strong student enrolment across all certifications, diplomas, and degrees, successful contract delivery, external support for social impact initiatives, and the popularity of VIU among International Students. To resource future growth, strategic investments in people and services for students and employees are necessary. Accordingly, the balanced budget includes both revenue and expenditure increases. However, it does not include any change in funding or expenditures under the Economic Stability Mandate because collective agreement negotiations were not complete at the time of budget development and accordingly could not be determined.

## 6.1 Consolidated Revenues

Tuition & Student fees and Province of British Columbia Grants continue to be the two primary sources of consolidated revenue for VIU. In the past decade government funding as a percentage of total revenue has been declining. This trend is due in part to reductions in provincial funding to the post-secondary sector and to steady growth in the student population at VIU. Figure 2 shows the shift in revenues since the 2008-2009 fiscal year. The rise in the proportion of tuition and student fee revenue is due to increased program offerings including graduate programs, which has resulted in a growth in the number of students attending VIU.

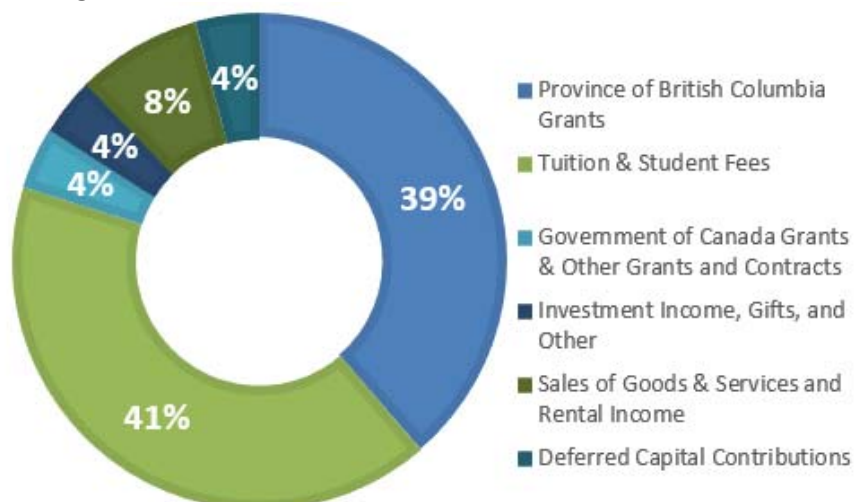
Figure 2: Consolidated Revenues Mix



**Consolidated revenues for 2019-2020 are increasing by \$7.8M or 5.17% over the prior year's budget.** The distribution of consolidated revenues, shown in Figure 3, include the following assumptions:

- ✓ Growth in the projected level of students;
- ✓ Stable level of government funding for core operations;
- ✓ Increased level of contract and professional development and training activity; and
- ✓ Increase in the deferred capital contributions of externally funded capital assets.

Figure 3: 2019-2020 Distribution of Consolidated Revenues



## 6.2 Emerging areas of growth

VIU will continue to seek new revenue streams to support current operations, enhance student supports, and enable future growth. The list below highlights some of the areas in which VIU anticipates revenue growth to be generated.

---

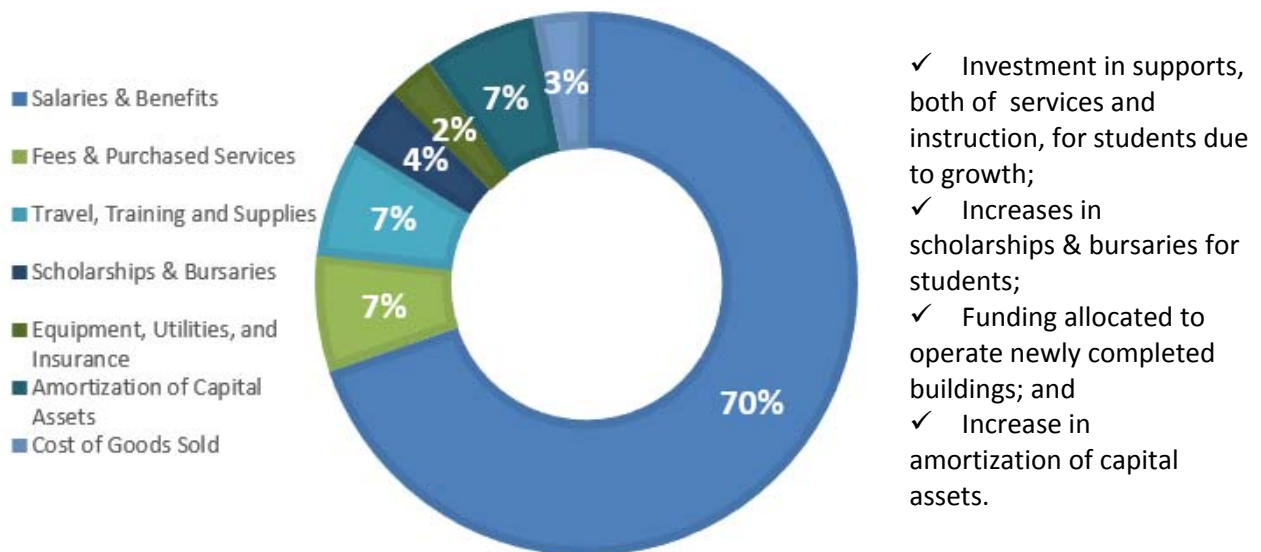
**Social Innovation**  
**Universal Access**  
**Housing Demand**  
**Indigenous Learners**  
**Executive Education Programs**  
**VIU Initiatives Trust**  
**Applied Research**  
**New Program Development**  
**Philanthropic Giving**  
**All Levels of Government Support**  
**Strategic Partnerships**

---

## 6.3 Consolidated Expenditures

**Consolidated expenditures for 2019-2020 are increasing by \$7.8M or 5.17% over the prior year's budget.** Unlike revenues, expenditures are primarily knowledge and skill driven and are concentrated in a single primary expense - salary and benefits. The distribution of consolidated expenditures, shown in Figure 4, include the following assumptions:

**Figure 4: 2019-2020 Distribution of Consolidated Expenditures**



## 7. ENROLMENT OVERVIEW



### Advanced Education and Skills Training (AEST)

In addition to tuition and student fees charged for programming, VIU receives an operating grant from the provincial government along with a student FTE delivery target. Total student FTEs have been increasing, as has the percentage of ministry target delivery.



### International

VIU is proud to welcome students from more than 90 countries who pay tuition and student fees to come and learn in our graduate, undergraduate and English as a Second Language programs. The international student population contributes to the vibrant social and cultural environment on campus and continues to rise.

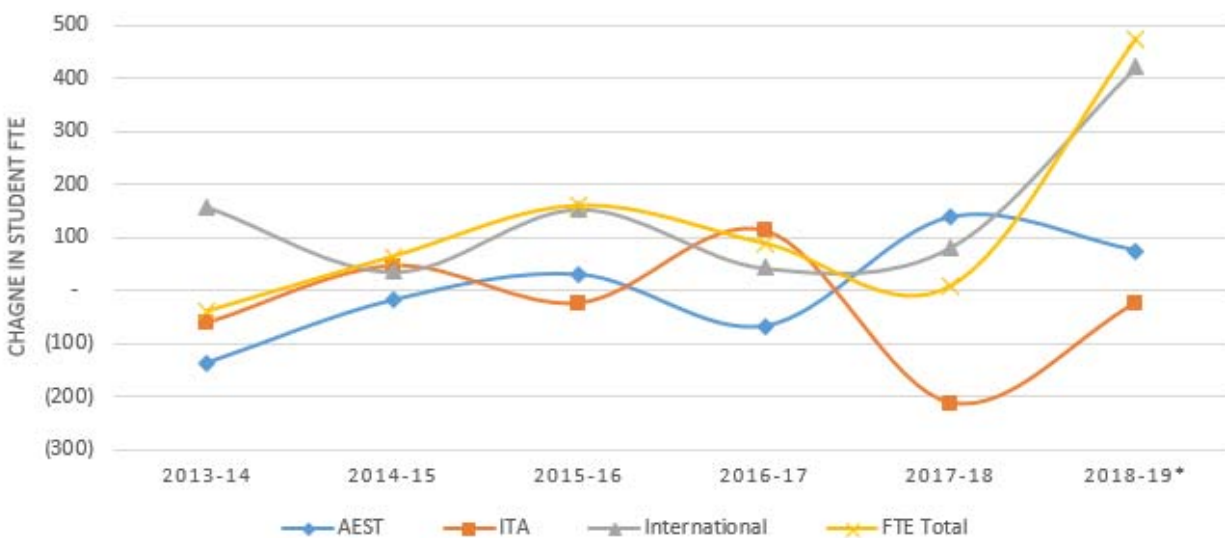


### Industry Training Authority (ITA)

VIU receives an annual grant from the ITA for programs and intakes specified under the ITA training plan. The University regularly secures additional trades seats and receives one-time funding in these cases. Accordingly, the total number of student FTEs varies with the total funding received each year.

The mix of students between the three groups fluctuates and the year over year change in student FTE numbers, shown below, emphasizes the variability of each group (figure 5). For the ITA group, the variability reflects the impact of one-time funding received in each year. As you can see, the 2018-2019 forecast reflects an increase in total student FTEs driven primarily by International students.

**Figure 5: Year over Year Change in Student FTE Numbers**



\* 2018-19 values are drawn from the Interim FTE Report

## 8. BALANCING RISK IN THE BUDGET

As budgets are built using estimates and assumptions about future activity they contain risk. To manage this inherent risk VIU relies on its quarterly variance monitoring process to assess the institutional impact of differences between actual results and the budget as they emerge.

The University continues to face significant fiscal challenges with respect to infrastructure. The magnitude of deferred maintenance on core infrastructure, both physical and digital, pose challenges for the administration and delivery of core programs. Physical infrastructure deferred maintenance is addressed on a priority basis with life-safety as the top priority. VIU recognizes that the environment in which we learn and work has a direct impact on all students and employees. Therefore, environmental stewardship and sustainability remain as top priorities. Likewise, digital infrastructure has a direct impact on the delivery of services as well as the student experience.



Once complete, Project Aurora<sup>8,9</sup> and Project Borealis<sup>10</sup> will vastly improve the technological efficiency of our systems while reducing risks. The projects will deliver strategic benefits for students, employees, and the University. In 2019-2020 the first two modules of Enterprise Resource Planning (ERP) system, implemented through Project Aurora (employee recruitment and Finance) will go-live. As at December 31, 2018 VIU has completed 32% of the multi-year project. VIU will continue to seek government support and internal means to fund the remediation of these critical shortfalls.

---

<sup>8</sup> <https://adm.viu.ca/project-aurora>

<sup>9</sup> The Teaching, Learning and Administrative Systems - renewal

<sup>10</sup> Project to remediate the underlying digital infrastructure

In addition to the critical infrastructure challenges mentioned above, VIU’s 2019-2020 CRP includes risk related to the planned growth. As evident from Schedule 1 there are two categories that represent the majority of the growth in the CRP – Tuition and Student Fees (\$5.3M, or 68% of the total revenue growth) and Salaries and Benefits (\$4.6M, or 58% of the total expenditure growth). The table below highlights the elements of these growth areas that are subject to risk and describes the risk mitigation strategies available to address them.

<b>RISK AREA</b>	<b>DESCRIPTION OF RISK</b>	<b>MITIGATION STRATEGIES</b>
Tuition Shortfall	Planned domestic tuition growth of \$2.0M	<ul style="list-style-type: none"> <li>• Manage instructional costs by continuing to fill existing courses before offering new sections.</li> <li>• 1 year pilot program for junior recruiters will launch September 2019.</li> <li>• Improve retention rates.</li> <li>• Ensure student support infrastructure is robust and timely.</li> <li>• Use seat capacity for targeted contract delivery or for sponsored students.</li> <li>• Enhance our 3<sup>rd</sup> semester.</li> <li>• Expand marketing initiatives to optimize targeted recruitment.</li> </ul>
Tuition Shortfall	International student growth rate falls short of \$3.3M increased target	<ul style="list-style-type: none"> <li>• The planned increase is partially due to a tuition change and partially due to growth in student numbers – the growth aspect holds most of the risk.</li> <li>• Less growth in student numbers would yield a corresponding savings in agent fees and commissions, and reduced pressure to expand instructional capacity.</li> <li>• Plans to open a new foreign regional office to broaden recruitment funnel.</li> </ul>
Salaries and Benefits Increase	Ratification of collective agreements	<ul style="list-style-type: none"> <li>• Province of BC grant revenue will increase accordingly.</li> <li>• Historic positive variances in salaries and benefits would soften impact.</li> <li>• Continued growth from net revenue generating activity enables operational investments in people.</li> </ul>
Salaries and Benefits Increase	Requirement to internally fund excluded employees	<ul style="list-style-type: none"> <li>• Historic positive variances in salaries and benefits will soften impact until internal funding is identified through future growth or realignment.</li> <li>• Relatively small employee group.</li> <li>• Continued growth from net revenue generating activity enables operational investments in people.</li> </ul>



## 9. REPORTING LINE – Areas of Responsibility

Summary details of each budget division complete with prior year comparators are included as appendices.

<b>Budget Division</b>	<b>Senior Budget Holder</b>	<b>Appendix</b>
<b><i>Faculties</i></b>		
Academic and Career Preparation	Provost VP Academic	A1
Arts and Humanities	Provost VP Academic	A2
Cowichan Campus	Provost VP Academic	A3
Education	Provost VP Academic	A4
Health and Human Services	Provost VP Academic	A5
International Education	President	A6
Management	Provost VP Academic	A7
Powell River Campus	Provost VP Academic	A8
Science and Technology	Provost VP Academic	A9
Social Sciences	Provost VP Academic	A10
Trades and Applied Technology	Provost VP Academic	A11
<b><i>Academic Support Divisions</i></b>		
Aboriginal Education	Provost VP Academic	A12
Centre for Innovation and Excellence in Learning	Provost VP Academic	A13
Library	Provost VP Academic	A14
Provost and VP Academic – Office	Provost VP Academic	A15
PVPA – Centralized Academic Units	Provost VP Academic	A16
Registration	Provost VP Academic	A17
Scholarship, Research and Creative Activity	Provost VP Academic	A18
Student Affairs	Provost VP Academic	A19
<b><i>Institutional Support Divisions</i></b>		
Facilities Services and Campus Development	CFO VP Administration	A20
Financial Services	CFO VP Administration	A21
Human Resources	President	A22
Information Technology Services	CFO VP Administration	A23
MARCOMM	CFO VP Administration	A24
University Relations	President	A25
CFO and VP Administration – Office	CFO VP Administration	A26
CFOVPA – Administrative Support Activity	CFO VP Administration	A27
<b><i>Governance</i></b>		
President – Office	President	A28
University Secretariat	President	A29
<b><i>Institutional</i></b>		
CFOVPA – Institutional	CFO VP Administration	A30
President – Institutional	President	A30
Institutional Revenue	President	A30

Schedule 1: 2019-2020 Consolidated Budget Statement

Accountable budget holder: President Nilson

	Operating	Off Grant	COMBINED BUDGET (Schedule 2)	Ancillary Operations (Schedule 3)	Capital	UNIVERSITY BUDGET	Controlled Entities (Schedule 4)	2019-2020 CONSOLIDATED BUDGET	2018-2019 CONSOLIDATED BUDGET	Change Increase (Decrease)	% Change
<b>Revenue</b>								(a)	(b)	(c) = (a) - (b)	
Province of British Columbia grants	\$ 59,256,252	\$ 1,879,721	\$ 61,135,973	\$ -	\$ -	\$ 61,135,973	\$ 310,200	\$ 61,446,173	\$ 60,541,795	\$ 904,378	
Government of Canada grants	-	961,346	961,346	-	-	961,346	-	961,346	982,817	(21,471)	
Other grants and contracts	181,464	5,178,054	5,359,518	82,148	-	5,441,666	-	5,441,666	4,693,977	747,689	
Tuition & student fees	26,095,074	37,935,205	64,030,279	-	-	64,030,279	1,330,100	65,360,379	60,060,868	5,299,511	
Sales of goods & services	992,058	274,350	1,266,408	8,681,199	-	9,947,607	-	9,947,607	9,975,607	(28,000)	
Rental income	35,275	43,116	78,391	2,856,440	-	2,934,831	-	2,934,831	2,940,831	(6,000)	
Deferred capital contributions	-	-	-	-	6,602,000	6,602,000	-	6,602,000	5,900,000	702,000	
Investment income	952,544	-	952,544	10,000	-	962,544	647,300	1,609,844	1,606,147	3,697	
Gifts, grants & bequests	167,400	2,500	169,900	-	-	169,900	3,104,200	3,274,100	3,274,100	-	
Other	279,165	548,050	827,215	391,450	-	1,218,665	4,300	1,222,965	1,018,498	204,467	
	\$ 87,959,232	\$ 46,822,342	\$ 134,781,574	\$ 12,021,237	\$ 6,602,000	\$ 153,404,811	\$ 5,396,100	\$ 158,800,911	\$ 150,994,640	\$ 7,806,271	5.17%
<b>Expenses</b>											
Salaries & Benefits	\$ 85,878,591	\$ 20,079,470	\$ 105,958,061	\$ 3,736,991	\$ -	\$ 109,695,052	\$ 1,110,400	\$ 110,805,452	\$ 106,246,496	\$ 4,558,956	
Fees & Purchased Services	4,469,217	4,972,748	9,441,965	1,338,468	-	10,780,433	259,300	11,039,733	10,130,009	909,724	
Travel & Training	1,255,574	1,366,818	2,622,392	35,128	-	2,657,520	31,200	2,688,720	2,646,382	42,338	
Scholarships & Bursaries	53,780	1,177,189	1,230,969	-	-	1,230,969	4,718,800	5,949,769	5,477,387	472,382	
Equipment Rental & Maintenance	1,025,894	214,156	1,240,050	97,226	-	1,337,276	-	1,337,276	1,126,776	210,500	
Utilities, Insurance & Taxes	2,636,397	96,477	2,732,874	259,487	-	2,992,361	16,700	3,009,061	2,825,661	183,400	
Materials & Supplies	6,636,149	1,509,648	8,145,797	89,627	-	8,235,424	79,500	8,314,924	8,242,453	72,471	
Amortization of capital assets	-	-	-	-	10,711,500	10,711,500	-	10,711,500	9,400,000	1,311,500	
Cost of goods sold	569,760	276,531	846,291	4,098,185	-	4,944,476	-	4,944,476	4,899,476	45,000	
	\$ 102,525,362	\$ 29,693,037	\$ 132,218,399	\$ 9,655,112	\$ 10,711,500	\$ 152,585,011	\$ 6,215,900	\$ 158,800,911	\$ 150,994,640	\$ 7,806,271	5.17%
<b>Subtotal</b>	\$ (14,566,130)	\$ 17,129,305	\$ 2,563,175	\$ 2,366,125	\$ (4,109,500)	\$ 819,800	\$ (819,800)	\$ -	\$ -	\$ -	
<b>Internal Transfers</b>											
From International (To Faculties)	\$ 3,858,500	\$ (3,858,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
From (To) - Areas	(467,988)	732,688	264,700	-	-	264,700	(264,700)	-	-	-	
From (To) - support Capital	-	-	-	(612,000)	612,000	-	-	-	-	-	
From (To) - Scholarships & Bursaries	(749,100)	(275,000)	(1,024,100)	-	-	(1,024,100)	1,024,100	-	-	-	
<b>Total Internal Transfers</b>	\$ 2,641,412	\$ (3,400,812)	\$ (759,400)	\$ (612,000)	\$ 612,000	\$ (759,400)	\$ 759,400	\$ -	\$ -	\$ -	
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (11,924,718)	\$ 13,728,493	\$ 1,803,775	\$ 1,754,125	\$ (3,497,500)	\$ 60,400	\$ (60,400)	\$ -	\$ -	\$ -	
<b>Additional information:</b>											
Annual Surplus (Deficit) - Distribution											
Institution	\$ (11,893,627)	\$ 13,712,326	\$ 1,818,699	\$ 1,754,125	\$ (3,497,500)	\$ 75,324	\$ (60,400)	\$ 14,924	\$ 315,310	\$ (300,386)	
Area	(31,091)	16,167	(14,924)	-	-	(14,924)	-	(14,924)	(315,310)	300,386	
	\$ (11,924,718)	\$ 13,728,493	\$ 1,803,775	\$ 1,754,125	\$ (3,497,500)	\$ 60,400	\$ (60,400)	\$ -	\$ -	\$ -	
<b>Notation:</b>											
Planned Capital Purchases	795,000	306,000	1,101,000	625,000	2,274,000	4,000,000	-	4,000,000	5,500,000	(1,500,000)	
Planned Capital Reserve Contribution	-	-	-	356,000	-	356,000	-	356,000	356,000	-	

Schedule 2: 2019-2020 Statement of Operating & Off Grant Combined Budget

**Accountable budget holders:**  
**President Nilson, Interim PVPA Stuart, & CFOVPA Legin**

	OPERATING BUDGET					OFF GRANT BUDGET				2019-2020 COMBINED BUDGET (Schedule 1)	2018-2019 COMBINED BUDGET	Change Increase (Decrease) (e) = (c) - (d)	
	Faculties	Academic Support Divisions	Institutional Support Divisions	Governance	Institutional	OPERATING BUDGET	Faculties	Academic Support Divisions	Institutional Support Divisions				OFF GRANT BUDGET
<b>Revenue</b>						(a)				(b)	(c) = (a) + (b)	(d)	(e) = (c) - (d)
Province of British Columbia grants	\$ 198,200	\$ -	\$ 255,000	\$ -	\$ 58,803,052	\$ 59,256,252	\$ 753,936	\$ 1,125,785	\$ -	\$ 1,879,721	\$ 61,135,973	\$ 60,277,995	\$ 857,978
Government of Canada grants	-	-	-	-	-	-	76,400	884,946	-	961,346	961,346	982,817	(21,471)
Other grants and contracts	24,957	102,207	54,300	-	-	181,464	2,174,896	3,003,158	-	5,178,054	5,359,518	4,611,829	747,689
Tuition & student fees	1,284,753	837,926	125,000	-	23,847,395	26,095,074	37,194,605	740,600	-	37,935,205	64,030,279	58,879,668	5,150,611
Sales of goods & services	612,633	71,925	307,500	-	-	992,058	274,350	-	-	274,350	1,266,408	1,294,408	(28,000)
Rental income	-	24,175	11,100	-	-	35,275	43,116	-	-	43,116	78,391	84,391	(6,000)
Investment income	261,544	-	691,000	-	-	952,544	-	-	-	-	952,544	948,847	3,697
Gifts, grants & bequests	-	-	167,400	-	-	167,400	-	2,500	-	2,500	169,900	169,900	-
Other	44,536	172,329	62,300	-	-	279,165	548,050	-	-	548,050	827,215	622,748	204,467
	\$ 2,426,623	\$ 1,208,562	\$ 1,673,600	\$ -	\$ 82,650,447	\$ 87,959,232	\$ 41,065,353	\$ 5,756,989	\$ -	\$ 46,822,342	\$ 134,781,574	\$ 127,872,603	\$ 6,908,971
<b>Expenses</b>													
Salaries & Benefits	\$ 53,672,241	\$ 15,975,043	\$ 13,741,764	\$ 1,780,270	\$ 709,273	\$ 85,878,591	\$ 17,193,471	\$ 2,885,999	\$ -	\$ 20,079,470	\$ 105,958,061	\$ 101,463,201	\$ 4,494,860
Fees & Purchased Services	642,477	524,618	3,021,997	138,125	142,000	4,469,217	2,805,947	2,166,801	-	4,972,748	9,441,965	8,589,941	852,024
Travel & Training	264,860	624,390	242,713	123,611	-	1,255,574	1,220,807	146,011	-	1,366,818	2,622,392	2,586,254	36,138
Scholarships & Bursaries	500	51,080	1,200	1,000	-	53,780	740,289	436,900	-	1,177,189	1,230,969	747,387	483,582
Equipment Rental & Maintenance	145,218	83,186	790,740	6,750	-	1,025,894	193,406	20,750	-	214,156	1,240,050	1,029,550	210,500
Utilities, Insurance & Taxes	84,304	47,036	2,477,003	4,780	23,274	2,636,397	96,477	-	-	96,477	2,732,874	2,550,174	182,700
Materials & Supplies	1,880,869	2,001,039	2,204,817	211,055	338,369	6,636,149	1,242,324	263,824	3,500	1,509,648	8,145,797	7,996,149	149,648
Cost of goods sold	469,660	16,700	73,400	-	10,000	569,760	275,831	700	-	276,531	846,291	801,291	45,000
	\$ 57,160,129	\$ 19,323,092	\$ 22,553,634	\$ 2,265,591	\$ 1,222,916	\$ 102,525,362	\$ 23,768,552	\$ 5,920,985	\$ 3,500	\$ 29,693,037	\$ 132,218,399	\$ 125,763,947	\$ 6,454,452
<b>Subtotal</b>	\$ (54,733,506)	\$ (18,114,530)	\$ (20,880,034)	\$ (2,265,591)	\$ 81,427,531	\$ (14,566,130)	\$ 17,296,801	\$ (163,996)	\$ (3,500)	\$ 17,129,305	\$ 2,563,175	\$ 2,108,656	\$ 454,519
<b>Internal Transfers</b>													
From International (To Faculties)	\$ 3,830,940	\$ 27,560	\$ -	\$ -	\$ -	\$ 3,858,500	(3,858,500)	\$ -	\$ -	\$ (3,858,500)	\$ -	\$ -	\$ -
From (To) - Areas	(537,039)	(68,899)	137,950	408,400	(408,400)	(467,988)	504,862	224,326	3,500	732,688	264,700	264,700	-
From (To) - Scholarships & Bursaries	-	(749,100)	-	-	-	(749,100)	(195,000)	(80,000)	-	(275,000)	(1,024,100)	(1,024,100)	-
<b>Total Internal Transfers</b>	\$ 3,293,901	\$ (790,439)	\$ 137,950	\$ 408,400	\$ (408,400)	\$ 2,641,412	\$ (3,548,638)	\$ 144,326	\$ 3,500	\$ (3,400,812)	\$ (759,400)	\$ (759,400)	\$ -
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (51,439,605)	\$ (18,904,969)	\$ (20,742,084)	\$ (1,857,191)	\$ 81,019,131	\$ (11,924,718)	\$ 13,748,163	\$ (19,670)	\$ -	\$ 13,728,493	\$ 1,803,775	\$ 1,349,256	\$ 454,519
<b>Additional information:</b>													
Annual Surplus (Deficit) - Distribution detail													
Institution	\$ (51,439,605)	\$ (18,873,878)	\$ (20,742,084)	\$ (1,857,191)	\$ 81,019,131	\$ (11,893,627)	\$ 13,638,505	\$ 73,821	\$ -	\$ 13,712,326	\$ 1,818,699	\$ 1,792,726	\$ 25,973
Area	-	(31,091)	-	-	-	(31,091)	109,658	(93,491)	-	16,167	(14,924)	(315,310)	300,386
	\$ (51,439,605)	\$ (18,904,969)	\$ (20,742,084)	\$ (1,857,191)	\$ 81,019,131	\$ (11,924,718)	\$ 13,748,163	\$ (19,670)	\$ -	\$ 13,728,493	\$ 1,803,775	\$ 1,477,416	\$ 326,359
<b>Notation:</b>													
Planned Capital Purchases	30,000	365,000	400,000	-	-	795,000	276,000	30,000	-	306,000	1,101,000	1,817,000	(716,000)

For listing of which Budget Divisions are included within each group refer to the Appendix Table of Contents found in the section immediately after the Schedules.

Schedule 3: 2019-2020 Budget Statement of Operations for Ancillary Operations

Accountable budget holder:  
Interim AVP Gnez

	Campus Store	Conference & Event Services	Food Services	Parking & Security	Printshop	VIU Student Residences	2019-2020 TOTAL BUDGET	2018-2019 TOTAL BUDGET	Change Increase (Decrease)
<b>Revenues</b>									
Other grants and contracts	\$ -	70,148	\$ -	\$ -	\$ -	12,000	\$ 82,148	\$ 82,148	\$ -
Sales of goods & services	3,934,464	-	3,031,410	1,596,325	29,000	90,000	8,681,199	8,681,199	-
Rental income	-	40,000	-	-	-	2,816,440	2,856,440	2,856,440	-
Investment income	-	-	-	-	-	10,000	10,000	10,000	-
Other	1,200	25,250	-	-	-	365,000	391,450	391,450	-
	\$ 3,935,664	\$ 135,398	\$ 3,031,410	\$ 1,596,325	\$ 29,000	\$ 3,293,440	\$ 12,021,237	\$ 12,021,237	\$ -
<b>Expenses</b>									
Salaries & Benefits	\$ 805,351	\$ 101,876	\$ 1,467,497	\$ 208,202	\$ 241,013	\$ 913,051	\$ 3,736,991	\$ 3,662,295	\$ 74,696
Fees & Purchased Services	34,000	850	123,600	739,318	100,600	340,100	1,338,468	1,314,468	24,000
Travel & Training	6,064	992	4,576	-	3,596	19,900	35,128	35,128	-
Equipment Rental & Maintenance	387	174	21,349	4,446	1,280	69,590	97,226	97,226	-
Utilities, Insurance & Taxes	1,517	78	3,513	40,000	138	214,240	259,487	259,487	-
Materials & Supplies	45,607	2,606	254,611	48,359	(431,416)	169,860	89,627	90,304	(677)
Cost of goods sold	2,966,460	2,000	1,079,225	-	-	50,500	4,098,185	4,098,185	-
	\$ 3,859,386	\$ 108,577	\$ 2,954,372	\$ 1,040,325	\$ (84,789)	\$ 1,777,241	\$ 9,655,112	\$ 9,557,093	\$ 98,019
<b>Subtotal</b>	<b>\$ 76,278</b>	<b>\$ 26,821</b>	<b>\$ 77,038</b>	<b>\$ 556,000</b>	<b>\$ 113,789</b>	<b>\$ 1,516,199</b>	<b>\$ 2,366,125</b>	<b>\$ 2,464,144</b>	<b>\$ (98,019)</b>
<b>Internal Transfers</b>									
From (To) - support Capital	-	-	-	(556,000)	-	(56,000)	(612,000)	(556,000)	(56,000)
<b>Total Internal Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (556,000)</b>	<b>\$ -</b>	<b>\$ (56,000)</b>	<b>\$ (612,000)</b>	<b>\$ (556,000)</b>	<b>\$ (56,000)</b>
<b>Adjusted Annual Surplus (Deficit)</b>	<b>\$ 76,278</b>	<b>\$ 26,821</b>	<b>\$ 77,038</b>	<b>\$ -</b>	<b>\$ 113,789</b>	<b>\$ 1,460,199</b>	<b>\$ 1,754,125</b>	<b>\$ 1,908,144</b>	<b>\$ (154,019)</b>
	<b>Ref. 1</b>		<b>Ref. 3</b>		<b>Ref. 2</b>				
<b>Additional information:</b>									
Annual Surplus (Deficit) - Distribution									
Institution	\$ 76,278	\$ 26,821	\$ 77,038	\$ -	\$ 113,789	\$ 1,460,199	\$ 1,754,125	\$ 1,908,144	\$ (154,019)
Area	-	-	-	-	-	-	-	-	-
	\$ 76,278	\$ 26,821	\$ 77,038	\$ -	\$ 113,789	\$ 1,460,199	\$ 1,754,125	\$ 1,908,144	\$ (154,019)
<b>Notation:</b>									
Planned Capital Purchases	-	-	-	475,000	-	150,000	625,000	156,000	469,000
Planned Capital Reserve contribution	-	-	-	356,000	-	-	356,000	356,000	-

Institutional portion of excess revenue represents **17.69% (2018-2019 - 18.30%)** of Ancillary Operations total forecast revenue (excluding Facilities revenue). Food Services, Events, Bookstore and Printshop budgets include a proportionate share of Ancillary administration indirect costs.

**REFERENCE INFORMATION**

- 1** Gross Margin - 25% (2018-2019 - 25%)
- 2** The Internal transfer shown is \$200,000 for amortization expense of the parking lots and \$356,000 as a reserve contribution for future capital investment.
- 3** Gross Margin - 64% (2018-2019 - 64%)

Schedule 4: 2019-2020 Budget Statement of Operations for Controlled Entities

**Accountable budget holders:  
Dean of International and AVP Litchfield**

	VIU Foundation	The High Schools at VIU	Milner Gardens & Woodland Society	2019-2020 Total BUDGET	2018-2019 Total BUDGET	Change Increase (Decrease)
<b>Revenue</b>						
Province of British Columbia grants	\$ 205,000	\$ 105,200	\$ -	\$ 310,200	\$ 263,800	\$ 46,400
Tuition & student fees	-	1,330,100	-	1,330,100	1,181,200	148,900
Investment income	647,300	-	-	647,300	647,300	-
Gifts, grants & bequests	3,104,200	-	-	3,104,200	3,104,200	-
Other	-	-	4,300	4,300	4,300	-
	\$ 3,956,500	\$ 1,435,300	\$ 4,300	\$ 5,396,100	\$ 5,200,800	\$ 195,300
<b>Expenses</b>						
Salaries & Benefits	\$ -	\$ 1,110,400	\$ -	\$ 1,110,400	\$ 1,121,000	\$ (10,600)
Fees & Purchased Services	92,000	165,700	1,600	259,300	225,600	33,700
Travel & Training	-	31,200	-	31,200	25,000	6,200
Scholarships & Bursaries	4,664,000	54,800	-	4,718,800	4,730,000	(11,200)
Utilities, Insurance & Taxes	-	16,700	-	16,700	16,000	700
Materials & Supplies	38,000	41,500	-	79,500	156,000	(76,500)
	\$ 4,794,000	\$ 1,420,300	\$ 1,600	\$ 6,215,900	\$ 6,273,600	\$ (57,700)
<b>Subtotal</b>	\$ (837,500)	\$ 15,000	\$ 2,700	\$ (819,800)	\$ (1,072,800)	\$ 253,000
<b>Internal Transfers</b>						
From (To) - Areas	(249,700)	(15,000)	-	(264,700)	(264,700)	-
From (To) - Scholarships & Bursaries	1,024,100	-	-	1,024,100	1,024,100	-
<b>Total Internal Transfers</b>	\$ 774,400	\$ (15,000)	\$ -	\$ 759,400	\$ 759,400	\$ -
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (63,100)	\$ -	\$ 2,700	\$ (60,400)	\$ (313,400)	\$ 253,000
	Ref. 1	Ref. 2	Ref. 3			

**REFERENCE INFORMATION**

- 1 The Foundation's financial statements are consolidated for the year ended March 31, 2019.
- 2 The High Schools at VIU financial statements are consolidated for their year ended June 30, 2018.
- 3 Milner Gardens and Woodland Society's financial statements are consolidated for the year ended March 31, 2019.

**Appendix 1: Academic & Career  
Preparation**

**Accountable budget holder:  
Interim Dean Alton**

	Operating	Off Grant	2019-2020 COMBINED BUDGET (a)	2018-2019 COMBINED BUDGET (b)	Change Increase (Decrease) (c) = (a) - (b)
<b>Revenue</b>					
Province of British Columbia grants	\$ 140,000	\$ -	\$ 140,000	\$ 140,588	\$ (588)
Government of Canada grants	-	-	-	-	-
Other grants and contracts	685	-	685	685	-
Tuition & student fees	-	-	-	-	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ 140,685	\$ -	\$ 140,685	\$ 141,273	\$ (588)
<b>Expenses</b>					
Salaries & Benefits	\$ 3,013,445	\$ -	\$ 3,013,445	\$ 3,209,207	\$ (195,762)
Fees & Purchased Services	123,200	-	123,200	133,788	(10,588)
Travel & Training	5,300	-	5,300	5,300	-
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	2,775	-	2,775	2,775	-
Utilities, Insurance & Taxes	3,205	-	3,205	3,205	-
Materials & Supplies	69,534	-	69,534	69,534	-
Cost of goods sold	-	-	-	-	-
	\$ 3,217,459	\$ -	\$ 3,217,459	\$ 3,423,809	\$ (206,350)
<b>Subtotal</b>	\$ (3,076,774)	\$ -	\$ (3,076,774)	\$ (3,282,536)	\$ 205,762
<b>Internal Transfers</b>					
(To) from International	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
(To) from Areas - net	-	-	-	-	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (3,061,774)	\$ -	\$ (3,061,774)	\$ (3,267,536)	\$ 205,762
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (3,061,774)	\$ -	\$ (3,061,774)	\$ (3,267,536)	\$ 205,762
Area	-	-	-	-	-
	\$ (3,061,774)	\$ -	\$ (3,061,774)	\$ (3,267,536)	\$ 205,762
Institutional distribution as percent of total revenue		0.00%			
<b>Notation:</b>					
Planned Capital Purchases	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000

Appendix 2: Arts & Humanities

**Accountable budget holder:  
Interim Dean Stanley**

	Operating	Off Grant	2019-2020 COMBINED BUDGET (a)	2018-2019 COMBINED BUDGET (b)	Change Increase (Decrease) (c) = (a) - (b)
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	1,800	1,800	1,800	-
Other grants and contracts	300	-	300	300	-
Tuition & student fees	270,027	1,200	271,227	176,036	95,191
Sales of goods & services	2,000	12,410	14,410	14,410	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	6,000	6,000	6,000	-
	\$ 272,327	\$ 21,410	\$ 293,737	\$ 198,546	\$ 95,191
<b>Expenses</b>					
Salaries & Benefits	\$ 8,645,277	\$ 54,017	\$ 8,699,294	\$ 8,697,934	\$ 1,360
Fees & Purchased Services	20,000	1,250	21,250	21,250	-
Travel & Training	2,040	1,250	3,290	3,290	-
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	5,155	1,950	7,105	7,105	-
Utilities, Insurance & Taxes	-	-	-	-	-
Materials & Supplies	111,410	27,400	138,810	138,810	-
Cost of goods sold	12,000	-	12,000	12,000	-
	\$ 8,795,882	\$ 85,867	\$ 8,881,749	\$ 8,880,389	\$ 1,360
<b>Subtotal</b>	\$ (8,523,555)	\$ (64,457)	\$ (8,588,012)	\$ (8,681,843)	\$ 93,831
<b>Internal Transfers</b>					
(To) from International	\$ 686,708	\$ -	\$ 686,708	\$ 657,120	\$ 29,588
(To) from Areas - net	(64,457)	64,457	-	-	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	\$ 622,251	\$ 64,457	\$ 686,708	\$ 657,120	\$ 29,588
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (7,901,304)	\$ -	\$ (7,901,304)	\$ (8,024,723)	\$ 123,419
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (7,901,304)	\$ -	\$ (7,901,304)	\$ (8,024,723)	\$ 123,419
Area	-	-	-	-	-
	\$ (7,901,304)	\$ -	\$ (7,901,304)	\$ (8,024,723)	\$ 123,419
Institutional distribution as percent of total revenue		0.00%			
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

## Appendix 3: Cowichan Campus

<b>Accountable budget holder: Campus Academic Administrator Weir</b>
--

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ 240,000	\$ 240,000	\$ -	\$ 240,000
Government of Canada grants	-	-	-	-	-
Other grants and contracts	2,038	796,000	798,038	22,038	776,000
Tuition & student fees	79,497	75,738	155,235	124,755	30,480
Sales of goods & services	4,000	-	4,000	4,000	-
Rental income	-	15,000	15,000	-	15,000
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	4,634	-	4,634	4,634	-
	<u>\$ 90,169</u>	<u>\$ 1,126,738</u>	<u>\$ 1,216,907</u>	<u>\$ 155,427</u>	<u>\$ 1,061,480</u>
<b>Expenses</b>					
Salaries & Benefits	\$ 2,172,519	\$ 716,852	\$ 2,889,371	\$ 2,358,004	\$ 531,367
Fees & Purchased Services	6,548	427,004	433,552	16,043	417,509
Travel & Training	15,550	2,600	18,150	16,650	1,500
Scholarships & Bursaries	500	-	500	500	-
Equipment Rental & Maintenance	3,114	-	3,114	3,114	-
Utilities, Insurance & Taxes	23,627	1,130	24,757	24,757	-
Materials & Supplies	134,401	11,126	145,527	93,125	52,402
Cost of goods sold	-	1,000	1,000	1,000	-
	<u>\$ 2,356,259</u>	<u>\$ 1,159,712</u>	<u>\$ 3,515,971</u>	<u>\$ 2,513,193</u>	<u>\$ 1,002,778</u>
<b>Subtotal</b>	<u>\$ (2,266,090)</u>	<u>\$ (32,974)</u>	<u>\$ (2,299,064)</u>	<u>\$ (2,357,766)</u>	<u>\$ 58,702</u>
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	-	46,630	46,630	-	46,630
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	<u>\$ -</u>	<u>\$ 46,630</u>	<u>\$ 46,630</u>	<u>\$ -</u>	<u>\$ 46,630</u>
<b>Adjusted Annual Surplus (Deficit)</b>	<u>\$ (2,266,090)</u>	<u>\$ 13,656</u>	<u>\$ (2,252,434)</u>	<u>\$ (2,357,766)</u>	<u>\$ 105,332</u>
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (2,266,090)	\$ 26,971	\$ (2,239,119)	\$ (2,223,389)	\$ (15,730)
Area	-	(13,315)	(13,315)	(134,377)	121,062
	<u>\$ (2,266,090)</u>	<u>\$ 13,656</u>	<u>\$ (2,252,434)</u>	<u>\$ (2,357,766)</u>	<u>\$ 105,332</u>
Institutional distribution as percent of total revenue		2.39%			
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -



Appendix 4: Education

**Accountable budget holder:  
Dean Paterson**

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	-	3,018,004	3,018,004	2,155,760	862,244
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ -	\$ 3,018,004	\$ 3,018,004	\$ 2,155,760	\$ 862,244
<b>Expenses</b>					
Salaries & Benefits	\$ 4,080,387	\$ 1,620,151	\$ 5,700,538	\$ 5,122,713	\$ 577,825
Fees & Purchased Services	-	29,940	29,940	29,940	-
Travel & Training	53,388	25,500	78,888	78,888	-
Scholarships & Bursaries	-	8,000	8,000	8,000	-
Equipment Rental & Maintenance	4,599	2,600	7,199	7,199	-
Utilities, Insurance & Taxes	3,005	270	3,275	3,275	-
Materials & Supplies	57,312	31,543	88,855	88,855	-
Cost of goods sold	-	-	-	-	-
	\$ 4,198,691	\$ 1,718,004	\$ 5,916,695	\$ 5,338,870	\$ 577,825
<b>Subtotal</b>	<b>\$ (4,198,691)</b>	<b>\$ 1,300,000</b>	<b>\$ (2,898,691)</b>	<b>\$ (3,183,110)</b>	<b>\$ 284,419</b>
<b>Internal Transfers</b>					
(To) from International	\$ 53,812	\$ (200,000)	\$ (146,188)	\$ (96,785)	\$ (49,403)
(To) from Areas - net	-	-	-	-	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	<b>\$ 53,812</b>	<b>\$ (200,000)</b>	<b>\$ (146,188)</b>	<b>\$ (96,785)</b>	<b>\$ (49,403)</b>
<b>Adjusted Annual Surplus (Deficit)</b>	<b>\$ (4,144,879)</b>	<b>\$ 1,100,000</b>	<b>\$ (3,044,879)</b>	<b>\$ (3,279,895)</b>	<b>\$ 235,016</b>
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (4,144,879)	\$ 663,961	\$ (3,480,918)	\$ (3,279,895)	\$ (201,023)
Area	-	436,039	436,039	-	436,039
	\$ (4,144,879)	\$ 1,100,000	\$ (3,044,879)	\$ (3,279,895)	\$ 235,016
Institutional distribution as percent of total revenue		22.00%			
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

Appendix 5: Health & Human Services

**Accountable budget holder:  
Dean O'Hagan**

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ 35,000	\$ (35,000)
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	500,331	1,264,141	1,764,472	1,782,430	(17,958)
Sales of goods & services	10,000	-	10,000	10,000	-
Rental income	-	-	-	-	-
Investment income	130,804	-	130,804	128,514	2,290
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	<u>\$ 641,135</u>	<u>\$ 1,264,141</u>	<u>\$ 1,905,276</u>	<u>\$ 1,955,944</u>	<u>\$ (50,668)</u>
<b>Expenses</b>					
Salaries & Benefits	\$ 8,671,138	\$ 847,282	\$ 9,518,420	\$ 9,508,934	\$ 9,486
Fees & Purchased Services	349,900	30,809	380,709	380,709	-
Travel & Training	56,800	13,400	70,200	84,200	(14,000)
Scholarships & Bursaries	-	1,500	1,500	1,500	-
Equipment Rental & Maintenance	30,025	-	30,025	30,525	(500)
Utilities, Insurance & Taxes	6,587	475	7,062	7,062	-
Materials & Supplies	271,408	38,935	310,343	310,343	-
Cost of goods sold	-	1,800	1,800	1,800	-
	<u>\$ 9,385,858</u>	<u>\$ 934,201</u>	<u>\$ 10,320,059</u>	<u>\$ 10,325,073</u>	<u>\$ (5,014)</u>
<b>Subtotal</b>	<u>\$ (8,744,723)</u>	<u>\$ 329,940</u>	<u>\$ (8,414,783)</u>	<u>\$ (8,369,129)</u>	<u>\$ (45,654)</u>
<b>Internal Transfers</b>					
(To) from International	\$ 50,272	\$ -	\$ 50,272	\$ 54,630	\$ (4,358)
(To) from Areas - net	(101,804)	-	(101,804)	(100,754)	(1,050)
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	<u>\$ (51,532)</u>	<u>\$ -</u>	<u>\$ (51,532)</u>	<u>\$ (46,124)</u>	<u>\$ (5,408)</u>
<b>Adjusted Annual Surplus (Deficit)</b>	<u>\$ (8,796,255)</u>	<u>\$ 329,940</u>	<u>\$ (8,466,315)</u>	<u>\$ (8,415,253)</u>	<u>\$ (51,062)</u>
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (8,796,255)	\$ 276,558	\$ (8,519,697)	\$ (8,491,142)	\$ (28,555)
Area	-	53,382	53,382	75,889	(22,507)
	<u>\$ (8,796,255)</u>	<u>\$ 329,940</u>	<u>\$ (8,466,315)</u>	<u>\$ (8,415,253)</u>	<u>\$ (51,062)</u>
Institutional distribution as percent of total revenue		21.88%			
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ 125,000	\$ 125,000	\$ 30,000	\$ 95,000

Appendix 6: International Education

**Accountable budget holder:  
Dean (To Be Announced)**

	Operating	Off Grant	2019-2020 COMBINED BUDGET (a)	2018-2019 COMBINED BUDGET (b)	Change Increase (Decrease) (c) = (a) - (b)
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	74,600	74,600	79,248	(4,648)
Other grants and contracts	-	1,092,568	1,092,568	1,155,483	(62,915)
Tuition & student fees	-	29,124,801	29,124,801	25,817,287	3,307,514
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	506,300	506,300	301,800	204,500
	\$ -	\$ 30,798,269	\$ 30,798,269	\$ 27,353,818	\$ 3,444,451
<b>Expenses</b>					
Salaries & Benefits	\$ -	\$ 7,178,801	\$ 7,178,801	\$ 6,790,348	\$ 388,453
Fees & Purchased Services	-	2,110,380	2,110,380	1,878,880	231,500
Travel & Training	-	1,007,715	1,007,715	1,072,935	(65,220)
Scholarships & Bursaries	-	699,789	699,789	475,507	224,282
Equipment Rental & Maintenance	-	9,050	9,050	9,050	-
Utilities, Insurance & Taxes	-	47,900	47,900	47,900	-
Materials & Supplies	-	563,388	563,388	549,283	14,105
Cost of goods sold	-	253,080	253,080	208,080	45,000
	\$ -	\$ 11,870,103	\$ 11,870,103	\$ 11,031,983	\$ 838,120
<b>Subtotal</b>	\$ -	\$ 18,928,166	\$ 18,928,166	\$ 16,321,835	\$ 2,606,331
<b>Internal Transfers</b>					
(To Faculties from International)	\$ -	\$ (6,879,453)	\$ (6,879,453)	\$ (6,299,004)	\$ (580,449)
(To) from Areas - net	-	15,000	15,000	15,000	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	(195,000)	(195,000)	(195,000)	-
<b>Total Internal Transfers</b>	\$ -	\$ (7,059,453)	\$ (7,059,453)	\$ (6,479,004)	\$ (580,449)
<b>Adjusted Annual Surplus (Deficit)</b>	\$ -	\$ 11,868,713	\$ 11,868,713	\$ 9,842,831	\$ 2,025,882
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ -	\$ 11,868,713	\$ 11,868,713	\$ 9,842,831	\$ 2,025,882
Area	-	-	-	-	-
	\$ -	\$ 11,868,713	\$ 11,868,713	\$ 9,842,831	# \$ 2,025,882
Institutional distribution as percent of total revenue		38.54%			
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ 55,000	\$ 55,000	\$ -	\$ 55,000

Appendix 7: Management

**Accountable budget holder:  
Dean Flannigan**

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	12,673	782,743	795,416	1,074,591	(279,175)
Sales of goods & services	4,005	-	4,005	4,005	-
Rental income	-	-	-	-	-
Investment income	130,740	-	130,740	129,333	1,407
Gifts, grants & bequests	-	-	-	-	-
Other	13,497	-	13,497	13,530	(33)
	\$ 160,915	\$ 782,743	\$ 943,658	\$ 1,221,459	\$ (277,801)
<b>Expenses</b>					
Salaries & Benefits	\$ 5,960,818	\$ 3,440,090	\$ 9,400,908	\$ 8,766,943	\$ 633,965
Fees & Purchased Services	3,000	9,824	12,824	145,524	(132,700)
Travel & Training	21,928	69,697	91,625	118,625	(27,000)
Scholarships & Bursaries	-	25,000	25,000	25,000	-
Equipment Rental & Maintenance	1,500	500	2,000	2,000	-
Utilities, Insurance & Taxes	4,379	3,275	7,654	7,654	-
Materials & Supplies	46,955	237,918	284,873	304,514	(19,641)
Cost of goods sold	-	2,244	2,244	2,244	-
	\$ 6,038,580	\$ 3,788,548	\$ 9,827,128	\$ 9,372,504	\$ 454,624
<b>Subtotal</b>	<b>\$ (5,877,665)</b>	<b>\$ (3,005,805)</b>	<b>\$ (8,883,470)</b>	<b>\$ (8,151,045)</b>	<b>\$ (732,425)</b>
<b>Internal Transfers</b>					
(To) from International	\$ 2,267,933	\$ 3,203,753	\$ 5,471,686	\$ 4,928,843	\$ 542,843
(To) from Areas - net	(103,155)	(27,585)	(130,740)	(129,333)	(1,407)
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	<b>\$ 2,164,778</b>	<b>\$ 3,176,168</b>	<b>\$ 5,340,946</b>	<b>\$ 4,799,510</b>	<b>\$ 541,436</b>
<b>Adjusted Annual Surplus (Deficit)</b>	<b>\$ (3,712,887)</b>	<b>\$ 170,363</b>	<b>\$ (3,542,524)</b>	<b>\$ (3,351,535)</b>	<b>\$ (190,989)</b>
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (3,712,887)	\$ 172,208	\$ (3,540,679)	\$ (3,410,796)	\$ (129,883)
Area	-	(1,845)	(1,845)	59,261	(61,106)
	\$ (3,712,887)	\$ 170,363	\$ (3,542,524)	\$ (3,351,535)	\$ (190,989)
Institutional distribution as percent of total revenue		22.00%			
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

Appendix 8: Powell River Campus

**Accountable budget holder:  
Campus Administrator Cran**

	Operating	Off Grant	2019-2020 COMBINED BUDGET (a)	2018-2019 COMBINED BUDGET (b)	Change Increase (Decrease) (c) = (a) - (b)
<b>Revenues</b>					
Province of British Columbia grants	\$ 55,200	\$ -	\$ 55,200	\$ 55,200	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	5,700	-	5,700	5,700	-
Tuition & student fees	61,025	100,957	161,982	161,982	-
Sales of goods & services	1,600	-	1,600	1,600	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	450	-	450	450	-
	\$ 123,975	\$ 100,957	\$ 224,932	\$ 224,932	\$ -
<b>Expenses</b>					
Salaries & Benefits	\$ 1,066,779	\$ 109,877	\$ 1,176,656	\$ 1,170,491	\$ 6,165
Fees & Purchased Services	7,700	3,899	11,599	11,599	-
Travel & Training	12,869	-	12,869	12,869	-
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	3,575	250	3,825	3,825	-
Utilities, Insurance & Taxes	24,595	200	24,795	24,795	-
Materials & Supplies	60,743	24,409	85,152	63,943	21,209
Cost of goods sold	-	1,800	1,800	1,800	-
	\$ 1,176,261	\$ 140,435	\$ 1,316,696	\$ 1,289,322	\$ 27,374
<b>Subtotal</b>	\$ (1,052,286)	\$ (39,478)	\$ (1,091,764)	\$ (1,064,390)	\$ (27,374)
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	-	54,326	54,326	-	54,326
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	\$ -	\$ 54,326	\$ 54,326	\$ -	\$ 54,326
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (1,052,286)	\$ 14,848	\$ (1,037,438)	\$ (1,064,390)	\$ 26,952
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (1,052,286)	\$ 14,848	\$ (1,037,438)	\$ (1,064,390)	\$ 26,952
Area	-	-	-	-	-
	\$ (1,052,286)	\$ 14,848	\$ (1,037,438)	\$ (1,064,390)	\$ 26,952
Institutional distribution as percent of total revenue		14.71%			
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

**Appendix 9: Science & Technology**
**Accountable budget holder:  
Dean Noakes**

	Operating	Off Grant	2019-2020 COMBINED BUDGET	2018-2019 COMBINED BUDGET	Change Increase (Decrease)
			(a)	(b) (restated)	(c) = (a) - (b)
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	207,328	207,328	-	207,328
Tuition & student fees	86,500	459,700	546,200	459,700	86,500
Sales of goods & services	-	203,000	203,000	236,000	(33,000)
Rental income	-	28,116	28,116	49,116	(21,000)
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	35,750	35,750	35,750	-
	\$ 86,500	\$ 933,894	\$ 1,020,394	\$ 780,566	\$ 239,828
<b>Expenses</b>					
Salaries & Benefits	\$ 7,768,731	\$ 845,940	\$ 8,614,671	\$ 8,326,866	\$ 287,805
Fees & Purchased Services	8,640	64,318	72,958	47,958	25,000
Travel & Training	39,650	45,408	85,058	85,058	-
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	10,350	44,866	55,216	55,216	-
Utilities, Insurance & Taxes	6,900	25,605	32,505	32,505	-
Materials & Supplies	391,277	166,364	557,641	472,214	85,427
Cost of goods sold	-	12,524	12,524	12,524	-
	\$ 8,225,548	\$ 1,205,025	\$ 9,430,573	\$ 9,032,341	\$ 398,232
<b>Subtotal</b>	\$ (8,139,048)	\$ (271,131)	\$ (8,410,179)	\$ (8,251,775)	\$ (158,404)
<b>Internal Transfers</b>					
(To) from International	\$ 349,185	\$ -	\$ 349,185	\$ 295,965	\$ 53,220
(To) from Areas - net	(89,043)	173,454	84,411	80,556	3,855
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	\$ 260,142	\$ 173,454	\$ 433,596	\$ 376,521	\$ 57,075
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (7,878,906)	\$ (97,677)	\$ (7,976,583)	\$ (7,875,254)	\$ (101,329)
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (7,878,906)	\$ 125,886	\$ (7,753,020)	\$ (7,728,662)	\$ (24,358)
Area	-	(223,563)	(223,563)	(146,592)	(76,971)
	\$ (7,878,906)	\$ (97,677)	\$ (7,976,583)	\$ (7,875,254)	\$ (101,329)
Institutional distribution as percent of total revenue		13.48%			
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ 76,000	\$ 76,000	\$ 45,000	\$ 31,000

The 2018-2019 Off Grant budget has been restated to reflect a transfer of responsibility from the PVPA portfolio.

Appendix 10: Social Sciences

**Accountable budget holder:  
Dean Brimacombe**

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	28,910	917,130	946,040	946,040	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ 28,910	\$ 917,130	\$ 946,040	\$ 946,040	\$ -
<b>Expenses</b>					
Salaries & Benefits	\$ 5,492,362	\$ 685,041	\$ 6,177,403	\$ 5,989,816	\$ 187,587
Fees & Purchased Services	2,500	31,000	33,500	33,500	-
Travel & Training	5,955	26,650	32,605	32,605	-
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	1,500	500	2,000	2,000	-
Utilities, Insurance & Taxes	2,400	1,195	3,595	3,595	-
Materials & Supplies	50,873	17,450	68,323	68,323	-
Cost of goods sold	-	-	-	-	-
	\$ 5,555,590	\$ 761,836	\$ 6,317,426	\$ 6,129,839	\$ 187,587
<b>Subtotal</b>	\$ (5,526,680)	\$ 155,294	\$ (5,371,386)	\$ (5,183,799)	\$ (187,587)
<b>Internal Transfers</b>					
(To) from International	\$ 358,610	\$ (40,400)	\$ 318,210	\$ 283,385	\$ 34,825
(To) from Areas - net	(29,180)	29,180	-	-	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	\$ 329,430	\$ (11,220)	\$ 318,210	\$ 283,385	\$ 34,825
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (5,197,250)	\$ 144,074	\$ (5,053,176)	\$ (4,900,414)	\$ (152,762)
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (5,197,250)	\$ 193,721	\$ (5,003,529)	\$ (4,916,986)	\$ (86,543)
Area	-	(49,647)	(49,647)	16,572	(66,219)
	\$ (5,197,250)	\$ 144,074	\$ (5,053,176)	\$ (4,900,414)	\$ (152,762)
Institutional distribution as percent of total revenue		21.12%			
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000

**Appendix 11: Trades & Applied Technology**

<b>Accountable budget holder: Dean Steen</b>
--

	Operating	Off Grant	2019-2020 COMBINED BUDGET (a)	2018-2019 COMBINED BUDGET (b)	Change Increase (Decrease) (c) = (a) - (b)
<b>Revenues</b>					
Province of British Columbia grants	\$ 3,000	\$ 513,936	\$ 516,936	\$ 513,936	\$ 3,000
Government of Canada grants	-	-	-	-	-
Other grants and contracts	16,234	79,000	95,234	96,734	(1,500)
Tuition & student fees	245,790	1,450,191	1,695,981	1,575,039	120,942
Sales of goods & services	591,028	58,940	649,968	644,968	5,000
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	25,955	-	25,955	25,955	-
	<b>\$ 882,007</b>	<b>\$ 2,102,067</b>	<b>\$ 2,984,074</b>	<b>\$ 2,856,632</b>	<b>\$ 127,442</b>
<b>Expenses</b>					
Salaries & Benefits	\$ 6,800,785	\$ 1,695,420	\$ 8,496,205	\$ 8,279,791	\$ 216,414
Fees & Purchased Services	120,989	97,523	218,512	218,512	-
Travel & Training	51,380	28,587	79,967	79,967	-
Scholarships & Bursaries	-	6,000	6,000	6,000	-
Equipment Rental & Maintenance	82,625	133,690	216,315	216,315	-
Utilities, Insurance & Taxes	9,606	16,427	26,033	26,033	-
Materials & Supplies	686,956	123,791	810,747	825,784	(15,037)
Cost of goods sold	457,660	3,383	461,043	461,043	-
	<b>\$ 8,210,001</b>	<b>\$ 2,104,821</b>	<b>\$ 10,314,822</b>	<b>\$ 10,113,445</b>	<b>\$ 201,377</b>
<b>Subtotal</b>	<b>\$ (7,327,994)</b>	<b>\$ (2,754)</b>	<b>\$ (7,330,748)</b>	<b>\$ (7,256,813)</b>	<b>\$ (73,935)</b>
<b>Internal Transfers</b>					
(To) from International	\$ 49,420	\$ 57,600	\$ 107,020	\$ 133,286	\$ (26,266)
(To) from Areas - net	(149,400)	149,400	-	-	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	<b>\$ (99,980)</b>	<b>\$ 207,000</b>	<b>\$ 107,020</b>	<b>\$ 133,286</b>	<b>\$ (26,266)</b>
<b>Adjusted Annual Surplus (Deficit)</b>	<b>\$ (7,427,974)</b>	<b>\$ 204,246</b>	<b>\$ (7,223,728)</b>	<b>\$ (7,123,527)</b>	<b>\$ (100,201)</b>
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (7,427,974)	\$ 295,639	\$ (7,132,335)	\$ (7,071,434)	\$ (60,901)
Area	-	(91,393)	(91,393)	(52,093)	(39,300)
	<b>\$ (7,427,974)</b>	<b>\$ 204,246</b>	<b>\$ (7,223,728)</b>	<b>\$ (7,123,527)</b>	<b>\$ (100,201)</b>
Institutional distribution as percent of total revenue		14.06%			
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ 400,000	\$ (400,000)



**Appendix 12: Aboriginal Education & Engagement**
**Accountable budget holder:  
Director Hobenshield**

	Operating	Off Grant	2019-2020 COMBINED BUDGET (a)	2018-2019 COMBINED BUDGET (b)	Change Increase (Decrease) (c) = (a) - (b)
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ 625,785	\$ 625,785	\$ 550,000	\$ 75,785
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	2,793,651	2,793,651	2,793,651	-
Tuition & student fees	-	-	-	-	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ -	\$ 3,419,436	\$ 3,419,436	\$ 3,343,651	\$ 75,785
<b>Expenses</b>					
Salaries & Benefits	\$ 706,645	\$ 1,065,116	\$ 1,771,761	\$ 1,659,352	\$ 112,409
Fees & Purchased Services	1,000	2,110,926	2,111,926	2,227,623	(115,697)
Travel & Training	13,634	53,674	67,308	77,697	(10,389)
Scholarships & Bursaries	80	7,650	7,730	7,730	-
Equipment Rental & Maintenance	40	9,000	9,040	9,040	-
Utilities, Insurance & Taxes	4,109	-	4,109	4,109	-
Materials & Supplies	9,160	98,293	107,453	107,453	-
Cost of goods sold	-	-	-	-	-
	\$ 734,668	\$ 3,344,659	\$ 4,079,327	\$ 4,093,004	\$ (13,677)
<b>Subtotal</b>	\$ (734,668)	\$ 74,777	\$ (659,891)	\$ (749,353)	\$ 89,462
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	-	(956)	(956)	100,000	(100,956)
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	(80,000)	(80,000)	(80,000)	-
<b>Total Internal Transfers</b>	\$ -	\$ (80,956)	\$ (80,956)	\$ 20,000	\$ (100,956)
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (734,668)	\$ (6,179)	\$ (740,847)	\$ (729,353)	\$ (11,494)
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (734,668)	\$ 73,821	\$ (660,847)	\$ (649,353)	\$ (11,494)
Area	-	(80,000)	(80,000)	(80,000)	-
	\$ (734,668)	\$ (6,179)	\$ (740,847)	\$ (729,353)	\$ (11,494)
Institutional distribution as percent of total revenue		2.16%			
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

Appendix 13: Centre for Innovation & Excellence in Learning

**Accountable budget holder:  
Director Knaack**

	Operating	Off Grant	2019-2020 COMBINED BUDGET (a)	2018-2019 COMBINED BUDGET (b)	Change Increase (Decrease) (c) = (a) - (b)
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	-	-	-	-	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenses</b>					
Salaries & Benefits	\$ 1,061,413	\$ -	\$ 1,061,413	\$ 1,045,158	\$ 16,255
Fees & Purchased Services	3,100	-	3,100	3,100	-
Travel & Training	45,635	-	45,635	45,635	-
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-
Utilities, Insurance & Taxes	1,590	-	1,590	1,590	-
Materials & Supplies	99,633	-	99,633	99,633	-
Cost of goods sold	-	-	-	-	-
	\$ 1,211,371	\$ -	\$ 1,211,371	\$ 1,195,116	\$ 16,255
<b>Subtotal</b>	\$ (1,211,371)	\$ -	\$ (1,211,371)	\$ (1,195,116)	\$ (16,255)
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	-	-	-	-	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (1,211,371)	\$ -	\$ (1,211,371)	\$ (1,195,116)	\$ (16,255)
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (1,211,371)	\$ -	\$ (1,211,371)	\$ (1,195,116)	\$ (16,255)
Area	-	-	-	-	-
	\$ (1,211,371)	\$ -	\$ (1,211,371)	\$ (1,195,116)	\$ (16,255)
Institutional distribution as percent of total revenue		0.00%			
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

## Appendix 14: Library

<b>Accountable budget holder: University Librarian Hyman</b>
--

	Operating	Off Grant	2019-2020 COMBINED BUDGET (a)	2018-2019 COMBINED BUDGET (b)	Change Increase (Decrease) (c) = (a) - (b)
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	-	-	-	-	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	400	-	400	400	-
	\$ 400	\$ -	\$ 400	\$ 400	\$ -
<b>Expenses</b>					
Salaries & Benefits	\$ 1,926,833	\$ -	\$ 1,926,833	\$ 1,881,693	\$ 45,140
Fees & Purchased Services	108,000	-	108,000	133,000	(25,000)
Travel & Training	19,000	-	19,000	19,000	-
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	6,000	-	6,000	6,000	-
Utilities, Insurance & Taxes	8,560	-	8,560	8,560	-
Materials & Supplies	1,077,813	-	1,077,813	990,313	87,500
Cost of goods sold	8,000	-	8,000	8,000	-
	\$ 3,154,206	\$ -	\$ 3,154,206	\$ 3,046,566	\$ 107,640
<b>Subtotal</b>	\$ (3,153,806)	\$ -	\$ (3,153,806)	\$ (3,046,166)	\$ (107,640)
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	-	-	-	-	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (3,153,806)	\$ -	\$ (3,153,806)	\$ (3,046,166)	\$ (107,640)
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (3,153,806)	\$ -	\$ (3,153,806)	\$ (3,046,166)	\$ (107,640)
Area	-	-	-	-	-
	\$ (3,153,806)	\$ -	\$ (3,153,806)	\$ (3,046,166)	\$ (107,640)
Institutional distribution as percent of total revenue			0.00%		
<b>Notation:</b>					
Planned Capital Purchases	\$ 365,000	\$ -	\$ 365,000	\$ 140,000	\$ 225,000

## Appendix 15: Provost &amp; VP Academic - Office

<b>Accountable budget holder: Interim Provost &amp; VP Academic Stuart</b>
--

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i> <i>(restated)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	-	-	-	-	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenses</b>					
Salaries & Benefits	\$ 850,792	\$ -	\$ 850,792	\$ 783,367	\$ 67,425
Fees & Purchased Services	-	-	-	-	-
Travel & Training	30,000	-	30,000	30,000	-
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	300	-	300	300	-
Utilities, Insurance & Taxes	3,000	-	3,000	3,000	-
Materials & Supplies	17,500	-	17,500	17,500	-
Cost of goods sold	-	-	-	-	-
	\$ 901,592	\$ -	\$ 901,592	\$ 834,167	\$ 67,425
<b>Subtotal</b>	<b>\$ (901,592)</b>	<b>\$ -</b>	<b>\$ (901,592)</b>	<b>\$ (834,167)</b>	<b>\$ (67,425)</b>
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	-	-	-	-	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Annual Surplus (Deficit)</b>	<b>\$ (901,592)</b>	<b>\$ -</b>	<b>\$ (901,592)</b>	<b>\$ (834,167)</b>	<b>\$ (67,425)</b>
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (901,592)	\$ -	\$ (901,592)	\$ (834,167)	\$ (67,425)
Area	-	-	-	-	-
	\$ (901,592)	\$ -	\$ (901,592)	\$ (834,167)	\$ (67,425)
Institutional distribution as percent of total revenue			0.00%		
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

## Appendix 16: PVPA - Centralized Academic Units

<b>Accountable budget holder: Interim Provost &amp; VP Academic Stuart</b>
--

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	30,467	-	30,467	201,691	(171,224)
Tuition & student fees	-	-	-	-	-
Sales of goods & services	-	-	-	-	-
Rental income	12,175	-	12,175	12,175	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ 42,642	\$ -	\$ 42,642	\$ 213,866	\$ (171,224)
<b>Expenses</b>					
Salaries & Benefits	\$ 912,920	\$ -	\$ 912,920	\$ 647,411	\$ 265,509
Fees & Purchased Services	65,200	-	65,200	66,200	(1,000)
Travel & Training	80,610	-	80,610	87,610	(7,000)
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-
Utilities, Insurance & Taxes	1,000	-	1,000	3,300	(2,300)
Materials & Supplies	147,748	-	147,748	141,323	6,425
Cost of goods sold	-	-	-	-	-
	\$ 1,207,478	\$ -	\$ 1,207,478	\$ 945,844	\$ 261,634
<b>Subtotal</b>	<b>\$ (1,164,836)</b>	<b>\$ -</b>	<b>\$ (1,164,836)</b>	<b>\$ (731,978)</b>	<b>\$ (432,858)</b>
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	(21,750)	-	(21,750)	(59,543)	37,793
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	<b>\$ (21,750)</b>	<b>\$ -</b>	<b>\$ (21,750)</b>	<b>\$ (59,543)</b>	<b>\$ 37,793</b>
<b>Adjusted Annual Surplus (Deficit)</b>	<b>\$ (1,186,586)</b>	<b>\$ -</b>	<b>\$ (1,186,586)</b>	<b>\$ (791,521)</b>	<b>\$ (395,065)</b>
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (1,155,495)	\$ -	\$ (1,155,495)	\$ (618,224)	\$ (537,271)
Area	(31,091)	-	(31,091)	(45,137)	14,046
	\$ (1,186,586)	\$ -	\$ (1,186,586)	\$ (663,361)	\$ (523,225)
Institutional distribution as percent of total revenue			0.00%		
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

Appendix 17: Registration

**Accountable budget holder:  
Registrar Jacklin**

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	566,752	740,600	1,307,352	1,307,352	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ 566,752	\$ 740,600	\$ 1,307,352	\$ 1,307,352	\$ -
<b>Expenses</b>					
Salaries & Benefits	\$ 1,653,593	\$ 724,909	\$ 2,378,502	\$ 2,367,742	\$ 10,760
Fees & Purchased Services	36,800	7,000	43,800	43,800	-
Travel & Training	19,000	6,637	25,637	25,638	(1)
Scholarships & Bursaries	19,000	1,750	20,750	20,750	-
Equipment Rental & Maintenance	36,571	1,750	38,321	38,321	-
Utilities, Insurance & Taxes	2,850	-	2,850	2,850	-
Materials & Supplies	95,300	11,345	106,645	107,904	(1,259)
Cost of goods sold	5,700	700	6,400	6,400	-
	\$ 1,868,814	\$ 754,091	\$ 2,622,905	\$ 2,613,405	\$ 9,500
<b>Subtotal</b>	<b>\$ (1,302,062)</b>	<b>\$ (13,491)</b>	<b>\$ (1,315,553)</b>	<b>\$ (1,306,053)</b>	<b>\$ (9,500)</b>
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	-	-	-	-	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Annual Surplus (Deficit)</b>	<b>\$ (1,302,062)</b>	<b>\$ (13,491)</b>	<b>\$ (1,315,553)</b>	<b>\$ (1,306,053)</b>	<b>\$ (9,500)</b>
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (1,302,062)	\$ -	\$ (1,302,062)	\$ (1,297,220)	\$ (4,842)
Area	-	(13,491)	(13,491)	(8,833)	(4,658)
	\$ (1,302,062)	\$ (13,491)	\$ (1,315,553)	\$ (1,306,053)	\$ (9,500)
Institutional distribution as percent of total revenue		0.00%			
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

**Appendix 18: Scholarship, Research & Creative Activity  
and PVPA - Research Contracts**

**Accountable budget holder:  
AVP Vaugeois**

	Operating	Off Grant	2019-2020 COMBINED BUDGET (a)	2018-2019 COMBINED BUDGET (b)	Change Increase (Decrease) (c) = (a) - (b)
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Government of Canada grants	-	884,946	884,946	901,769	(16,823)
Other grants and contracts	-	209,507	209,507	209,507	-
Tuition & student fees	-	-	-	-	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ -	\$ 1,194,453	\$ 1,194,453	\$ 1,211,276	\$ (16,823)
<b>Expenses</b>					
Salaries & Benefits	\$ 835,162	\$ 1,049,974	\$ 1,885,136	\$ 1,787,419	\$ 97,717
Fees & Purchased Services	10,306	48,875	59,181	59,181	-
Travel & Training	66,636	85,700	152,336	142,336	10,000
Scholarships & Bursaries	32,000	75,000	107,000	87,000	20,000
Equipment Rental & Maintenance	200	10,000	10,200	10,200	-
Utilities, Insurance & Taxes	2,652	-	2,652	2,652	-
Materials & Supplies	11,376	153,636	165,012	152,566	12,446
Cost of goods sold	-	-	-	-	-
	\$ 958,332	\$ 1,423,185	\$ 2,381,517	\$ 2,241,354	\$ 140,163
<b>Subtotal</b>	\$ (958,332)	\$ (228,732)	\$ (1,187,064)	\$ (1,030,078)	\$ (156,986)
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	(80,599)	228,732	148,133	187,324	(39,191)
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	\$ (80,599)	\$ 228,732	\$ 148,133	\$ 187,324	\$ (39,191)
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (1,038,931)	\$ -	\$ (1,038,931)	\$ (842,754)	\$ (196,177)
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (1,038,931)	\$ -	\$ (1,038,931)	\$ (842,754)	\$ (196,177)
Area	-	-	-	-	-
	\$ (1,038,931)	\$ -	\$ (1,038,931)	\$ (842,754)	\$ (196,177)
Institutional distribution as percent of total revenue		0.00%			
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -

Appendix 19: Student Affairs

**Accountable budget holder:  
Interim AVP McComb**

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ 400,000	\$ 400,000	\$ 160,700	\$ 239,300
Government of Canada grants	-	-	-	-	-
Other grants and contracts	71,740	-	71,740	71,740	-
Tuition & student fees	271,174	-	271,174	271,174	-
Sales of goods & services	71,925	-	71,925	71,925	-
Rental income	12,000	-	12,000	12,000	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	2,500	2,500	2,500	-
Other	171,929	-	171,929	171,929	-
	<u>\$ 598,768</u>	<u>\$ 402,500</u>	<u>\$ 1,001,268</u>	<u>\$ 761,968</u>	<u>\$ 239,300</u>
<b>Expenses</b>					
Salaries & Benefits	\$ 6,298,659	\$ 46,000	\$ 6,344,659	\$ 6,082,378	\$ 262,281
Fees & Purchased Services	61,300	-	61,300	61,300	-
Travel & Training	238,190	-	238,190	138,190	100,000
Scholarships & Bursaries	-	352,500	352,500	113,200	239,300
Equipment Rental & Maintenance	39,950	-	39,950	39,950	-
Utilities, Insurance & Taxes	12,395	-	12,395	12,395	-
Materials & Supplies	379,161	550	379,711	352,256	27,455
Cost of goods sold	3,000	-	3,000	3,000	-
	<u>\$ 7,032,655</u>	<u>\$ 399,050</u>	<u>\$ 7,431,705</u>	<u>\$ 6,802,669</u>	<u>\$ 629,036</u>
<b>Subtotal</b>	<u>\$ (6,433,887)</u>	<u>\$ 3,450</u>	<u>\$ (6,430,437)</u>	<u>\$ (6,040,701)</u>	<u>\$ (389,736)</u>
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	3,450	(3,450)	-	-	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	(749,100)	-	(749,100)	(749,100)	-
<b>Total Internal Transfers</b>	<u>\$ (745,650)</u>	<u>\$ (3,450)</u>	<u>\$ (749,100)</u>	<u>\$ (749,100)</u>	<u>\$ -</u>
<b>Adjusted Annual Surplus (Deficit)</b>	<u>\$ (7,179,537)</u>	<u>\$ -</u>	<u>\$ (7,179,537)</u>	<u>\$ (6,789,801)</u>	<u>\$ (389,736)</u>
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (7,179,537)	\$ -	\$ (7,179,537)	\$ (6,789,801)	\$ (389,736)
Area	-	-	-	-	-
	<u>\$ (7,179,537)</u>	<u>\$ -</u>	<u>\$ (7,179,537)</u>	<u>\$ (6,789,801)</u>	<u>\$ (389,736)</u>
Institutional distribution as percent of total revenue			0.00%		
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -



**Appendix 20: Facilities Services & Campus Development**

<b>Accountable budget holder: Interim AVP Brett Gnenz</b>
---

	Operating	Off Grant	2019-2020 COMBINED BUDGET (a)	2018-2019 COMBINED BUDGET (b) <i>(restated)</i>	Change Increase (Decrease) (c) = (a) - (b)
<b>Revenues</b>					
Province of British Columbia grants	\$ 255,000	\$ -	\$ 255,000	\$ 255,000	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	-	-	-	-	-
Sales of goods & services	-	-	-	-	-
Rental income	3,600	-	3,600	3,600	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	22,500	-	22,500	22,500	-
	<u>\$ 281,100</u>	<u>\$ -</u>	<u>\$ 281,100</u>	<u>\$ 281,100</u>	<u>\$ -</u>
<b>Expenses</b>					
Salaries & Benefits	\$ 2,226,575	\$ -	\$ 2,226,575	\$ 2,047,950	\$ 178,625
Fees & Purchased Services	1,643,300	-	1,643,300	1,358,700	284,600
Travel & Training	14,800	-	14,800	14,800	-
Scholarships & Bursaries	1,000	-	1,000	1,000	-
Equipment Rental & Maintenance	769,665	-	769,665	558,665	211,000
Utilities, Insurance & Taxes	2,265,981	-	2,265,981	2,080,981	185,000
Materials & Supplies	345,108	-	345,108	345,108	-
Cost of goods sold	-	-	-	-	-
	<u>\$ 7,266,429</u>	<u>\$ -</u>	<u>\$ 7,266,429</u>	<u>\$ 6,407,204</u>	<u>\$ 859,225</u>
<b>Subtotal</b>	<u>\$ (6,985,329)</u>	<u>\$ -</u>	<u>\$ (6,985,329)</u>	<u>\$ (6,126,104)</u>	<u>\$ (859,225)</u>
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	(106,100)	-	(106,100)	(106,100)	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	<u>\$ (106,100)</u>	<u>\$ -</u>	<u>\$ (106,100)</u>	<u>\$ (106,100)</u>	<u>\$ -</u>
<b>Adjusted Annual Surplus (Deficit)</b>	<u>\$ (7,091,429)</u>	<u>\$ -</u>	<u>\$ (7,091,429)</u>	<u>\$ (6,232,204)</u>	<u>\$ (859,225)</u>
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (7,091,429)	\$ -	\$ (7,091,429)	\$ (6,232,204)	\$ (859,225)
Area	-	-	-	-	-
	<u>\$ (7,091,429)</u>	<u>\$ -</u>	<u>\$ (7,091,429)</u>	<u>\$ (6,232,204)</u>	<u>\$ (859,225)</u>
Institutional distribution as percent of total revenue			0.00%		
<b>Notation:</b>					
Planned Capital Purchases	\$ 80,000	\$ -	\$ 80,000	\$ 70,000	\$ 10,000

The 2018-2019 Operating budget has been restated to reflect transfer of responsibility from Institutional Revenue and to Finance.

**Appendix 21: Financial Services**

<b>Accountable budget holder: AVP Young</b>
---

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i> <i>(restated)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ 75,000	\$ (75,000)
Government of Canada grants	-	-	-	-	-
Other grants and contracts	49,500	-	49,500	49,500	-
Tuition & student fees	55,000	-	55,000	55,000	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	650,000	-	650,000	650,000	-
Gifts, grants & bequests	-	-	-	-	-
Other	10,000	-	10,000	10,000	-
	<u>\$ 764,500</u>	<u>\$ -</u>	<u>\$ 764,500</u>	<u>\$ 839,500</u>	<u>\$ (75,000)</u>
<b>Expenses</b>					
Salaries & Benefits	\$ 2,707,136	\$ -	\$ 2,707,136	\$ 2,614,807	\$ 92,329
Fees & Purchased Services	159,950	-	159,950	159,950	-
Travel & Training	18,950	-	18,950	18,750	200
Scholarships & Bursaries	200	-	200	200	-
Equipment Rental & Maintenance	3,600	-	3,600	3,600	-
Utilities, Insurance & Taxes	6,700	-	6,700	6,700	-
Materials & Supplies	79,170	-	79,170	79,370	(200)
Cost of goods sold	-	-	-	-	-
	<u>\$ 2,975,706</u>	<u>\$ -</u>	<u>\$ 2,975,706</u>	<u>\$ 2,883,377</u>	<u>\$ 92,329</u>
<b>Subtotal</b>	<u>\$ (2,211,206)</u>	<u>\$ -</u>	<u>\$ (2,211,206)</u>	<u>\$ (2,043,877)</u>	<u>\$ (167,329)</u>
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	6,500	-	6,500	6,500	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	<u>\$ 6,500</u>	<u>\$ -</u>	<u>\$ 6,500</u>	<u>\$ 6,500</u>	<u>\$ -</u>
<b>Adjusted Annual Surplus (Deficit)</b>	<u>\$ (2,204,706)</u>	<u>\$ -</u>	<u>\$ (2,204,706)</u>	<u>\$ (2,037,377)</u>	<u>\$ (167,329)</u>
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (2,204,706)	\$ -	\$ (2,204,706)	\$ (2,037,377)	\$ (167,329)
Area	-	-	-	-	-
	<u>\$ (2,204,706)</u>	<u>\$ -</u>	<u>\$ (2,204,706)</u>	<u>\$ (2,037,377)</u>	<u>\$ (167,329)</u>
Institutional distribution as percent of total revenue			0.00%		
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

The 2018-2019 Operating budget has been restated to reflect transfer of responsibility from University Secretariat and Facilities.

Appendix 22: Human Resources

**Accountable budget holder:  
AVP VanderSluis**

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i> <i>(restated)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	-	-	-	-	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenses</b>					
Salaries & Benefits	\$ 2,751,121	\$ -	\$ 2,751,121	\$ 2,489,816	\$ 261,305
Fees & Purchased Services	278,560	-	278,560	278,560	-
Travel & Training	111,373	-	111,373	105,700	5,673
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-
Utilities, Insurance & Taxes	1,402	-	1,402	1,402	-
Materials & Supplies	96,505	3,500	100,005	100,005	-
Cost of goods sold	-	-	-	-	-
	\$ 3,238,961	\$ 3,500	\$ 3,242,461	\$ 2,975,483	\$ 266,978
<b>Subtotal</b>	\$ (3,238,961)	\$ (3,500)	\$ (3,242,461)	\$ (2,975,483)	\$ (266,978)
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	-	3,500	3,500	3,500	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (3,238,961)	\$ -	\$ (3,238,961)	\$ (2,971,983)	\$ (266,978)
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (3,238,961)	\$ -	\$ (3,238,961)	\$ (2,971,983)	\$ (266,978)
Area	-	-	-	-	-
	\$ (3,238,961)	\$ -	\$ (3,238,961)	\$ (2,971,983)	\$ (266,978)
Institutional distribution as percent of total revenue			0.00%		
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

Appendix 23: Information Technology Services

Accountable budget holders:  
Co-CIO's Speed & Eveleigh

	Operating	Off Grant	2019-2020 COMBINED BUDGET (a)	2018-2019 COMBINED BUDGET (b)	Change Increase (Decrease) (c) = (a) - (b)
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	-	-	-	-	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenses</b>					
Salaries & Benefits	\$ 3,778,257	\$ -	\$ 3,778,257	\$ 3,654,368	\$ 123,889
Fees & Purchased Services	679,000	-	679,000	614,000	65,000
Travel & Training	22,000	-	22,000	22,000	-
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	800	-	800	800	-
Utilities, Insurance & Taxes	159,300	-	159,300	159,300	-
Materials & Supplies	1,543,772	-	1,543,772	1,668,772	(125,000)
Cost of goods sold	-	-	-	-	-
	\$ 6,183,129	\$ -	\$ 6,183,129	\$ 6,119,240	\$ 63,889
<b>Subtotal</b>	\$ (6,183,129)	\$ -	\$ (6,183,129)	\$ (6,119,240)	\$ (63,889)
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	-	-	-	-	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (6,183,129)	\$ -	\$ (6,183,129)	\$ (6,119,240)	\$ (63,889)
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (6,183,129)	\$ -	\$ (6,183,129)	\$ (6,119,240)	\$ (63,889)
Area	-	-	-	-	-
	\$ (6,183,129)	\$ -	\$ (6,183,129)	\$ (6,119,240)	\$ (63,889)
Institutional distribution as percent of total revenue			0.00%		
<b>Notation:</b>					
Planned Capital Purchases	\$ 320,000	\$ -	\$ 320,000	\$ 291,000	\$ 29,000

## Appendix 24: MARCOMM

<b>Accountable budget holder: Interim AVP Maltesen</b>
--

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	-	-	-	-	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenses</b>					
Salaries & Benefits	\$ 1,729,026	\$ -	\$ 1,729,026	\$ 1,583,823	\$ 145,203
Fees & Purchased Services	238,912	-	238,912	238,912	-
Travel & Training	111,685	-	111,685	69,310	42,375
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	125	-	125	125	-
Utilities, Insurance & Taxes	10,880	-	10,880	10,880	-
Materials & Supplies	163,348	-	163,348	163,348	-
Cost of goods sold	-	-	-	-	-
	\$ 2,253,976	\$ -	\$ 2,253,976	\$ 2,066,398	\$ 187,578
<b>Subtotal</b>	\$ (2,253,976)	\$ -	\$ (2,253,976)	\$ (2,066,398)	\$ (187,578)
<b>Internal Transfers</b>					
(To) from International	\$ 27,560	\$ -	\$ 27,560	\$ 27,560	\$ -
(To) from Areas - net	30,000	-	30,000	30,000	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	\$ 57,560	\$ -	\$ 57,560	\$ 57,560	\$ -
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (2,196,416)	\$ -	\$ (2,196,416)	\$ (2,008,838)	\$ (187,578)
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (2,196,416)	\$ -	\$ (2,196,416)	\$ (2,008,838)	\$ (187,578)
Area	-	-	-	-	-
	\$ (2,196,416)	\$ -	\$ (2,196,416)	\$ (2,008,838)	\$ (187,578)
Institutional distribution as percent of total revenue			0.00%		
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

Appendix 25: University Relations

**Accountable budget holder:  
AVP Litchfield**

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i> <i>(restated)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	4,800	-	4,800	4,800	-
Tuition & student fees	70,000	-	70,000	70,000	-
Sales of goods & services	307,500	-	307,500	307,500	-
Rental income	7,500	-	7,500	7,500	-
Investment income	41,000	-	41,000	41,000	-
Gifts, grants & bequests	167,400	-	167,400	167,400	-
Other	29,800	-	29,800	29,800	-
	\$ 628,000	\$ -	\$ 628,000	\$ 628,000	\$ -
<b>Expenses</b>					
Salaries & Benefits	\$ 1,608,335	\$ -	\$ 1,608,335	\$ 1,613,246	\$ (4,911)
Fees & Purchased Services	101,302	-	101,302	101,302	-
Travel & Training	61,710	-	61,710	61,710	-
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	16,675	-	16,675	16,675	-
Utilities, Insurance & Taxes	39,540	-	39,540	39,540	-
Materials & Supplies	131,482	-	131,482	127,666	3,816
Cost of goods sold	73,400	-	73,400	73,400	-
	\$ 2,032,444	\$ -	\$ 2,032,444	\$ 2,033,539	\$ (1,095)
<b>Subtotal</b>	\$ (1,404,444)	\$ -	\$ (1,404,444)	\$ (1,405,539)	\$ 1,095
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	265,800	-	265,800	265,800	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	\$ 265,800	\$ -	\$ 265,800	\$ 265,800	\$ -
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (1,138,644)	\$ -	\$ (1,138,644)	\$ (1,139,739)	\$ 1,095
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (1,138,644)	\$ -	\$ (1,138,644)	\$ (1,139,739)	\$ 1,095
Area	-	-	-	-	-
	\$ (1,138,644)	\$ -	\$ (1,138,644)	\$ (1,139,739)	\$ 1,095
Institutional distribution as percent of total revenue			0.00%		
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

The 2018-2019 Operating budget has been restated to reflect a transfer of responsibility from Milner Garden's - Operations.

Appendix 26: CFO & VP Administration - Office

**Accountable budget holder:  
CFO & VP Administration Legin**

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	-	-	-	-	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenses</b>					
Salaries & Benefits	\$ 477,572	\$ -	\$ 477,572	\$ 430,402	\$ 47,170
Fees & Purchased Services	-	-	-	-	-
Travel & Training	11,500	-	11,500	11,500	-
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-
Utilities, Insurance & Taxes	1,700	-	1,700	1,700	-
Materials & Supplies	6,400	-	6,400	6,400	-
Cost of goods sold	-	-	-	-	-
	\$ 497,172	\$ -	\$ 497,172	\$ 450,002	\$ 47,170
<b>Subtotal</b>	<b>\$ (497,172)</b>	<b>\$ -</b>	<b>\$ (497,172)</b>	<b>\$ (450,002)</b>	<b>\$ (47,170)</b>
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	-	-	-	-	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Annual Surplus (Deficit)</b>	<b>\$ (497,172)</b>	<b>\$ -</b>	<b>\$ (497,172)</b>	<b>\$ (450,002)</b>	<b>\$ (47,170)</b>
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (497,172)	\$ -	\$ (497,172)	\$ (450,002)	\$ (47,170)
Area	-	-	-	-	-
	\$ (497,172)	\$ -	\$ (497,172)	\$ (450,002)	\$ (47,170)
Institutional distribution as percent of total revenue			0.00%		
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

Appendix 27: CFOVPA - Administrative Support Activity

**Accountable budget holder:  
CFO & VP Administration Legin**

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	-	-	-	-	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenses</b>					
Salaries & Benefits	\$ 192,768	\$ -	\$ 192,768	\$ 78,513	\$ 114,255
Fees & Purchased Services	159,885	-	159,885	159,885	-
Travel & Training	2,380	-	2,380	2,380	-
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-
Utilities, Insurance & Taxes	2,380	-	2,380	2,380	-
Materials & Supplies	2,380	-	2,380	2,380	-
Cost of goods sold	-	-	-	-	-
	\$ 359,793	\$ -	\$ 359,793	\$ 245,538	\$ 114,255
<b>Subtotal</b>	<b>\$ (359,793)</b>	<b>\$ -</b>	<b>\$ (359,793)</b>	<b>\$ (245,538)</b>	<b>\$ (114,255)</b>
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	(28,250)	-	(28,250)	(28,250)	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	<b>\$ (28,250)</b>	<b>\$ -</b>	<b>\$ (28,250)</b>	<b>\$ (28,250)</b>	<b>\$ -</b>
<b>Adjusted Annual Surplus (Deficit)</b>	<b>\$ (388,043)</b>	<b>\$ -</b>	<b>\$ (388,043)</b>	<b>\$ (273,788)</b>	<b>\$ (114,255)</b>
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (388,043)	\$ -	\$ (388,043)	\$ (273,788)	\$ (114,255)
Area	-	-	-	-	-
	\$ (388,043)	\$ -	\$ (388,043)	\$ (273,788)	\$ (114,255)
Institutional distribution as percent of total revenue			0.00%		
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -



Appendix 28: President - Office

**Accountable budget holder:  
President Nilson**

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	-	-	-	-	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenses</b>					
Salaries & Benefits	\$ 903,935	\$ -	\$ 903,935	\$ 867,666	\$ 36,269
Fees & Purchased Services	137,725	-	137,725	24,325	113,400
Travel & Training	66,745	-	66,745	66,745	-
Scholarships & Bursaries	1,000	-	1,000	1,000	-
Equipment Rental & Maintenance	6,600	-	6,600	6,600	-
Utilities, Insurance & Taxes	4,030	-	4,030	4,030	-
Materials & Supplies	83,905	-	83,905	83,905	-
Cost of goods sold	-	-	-	-	-
	\$ 1,203,940	\$ -	\$ 1,203,940	\$ 1,054,271	\$ 149,669
<b>Subtotal</b>	\$ (1,203,940)	\$ -	\$ (1,203,940)	\$ (1,054,271)	\$ (149,669)
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	408,400	-	408,400	289,532	118,868
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	\$ 408,400	\$ -	\$ 408,400	\$ 289,532	\$ 118,868
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (795,540)	\$ -	\$ (795,540)	\$ (764,739)	\$ (30,801)
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (795,540)	\$ -	\$ (795,540)	\$ (764,739)	\$ (30,801)
Area	-	-	-	-	-
	\$ (795,540)	\$ -	\$ (795,540)	\$ (764,739)	\$ (30,801)
Institutional distribution as percent of total revenue			0.00%		
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

Appendix 29: University Secretariat

**Accountable budget holder:  
University Secretary Armstrong**

	Operating	Off Grant	2019-2020 COMBINED BUDGET <i>(a)</i>	2018-2019 COMBINED BUDGET <i>(b)</i> <i>(restated)</i>	Change Increase (Decrease) <i>(c) = (a) - (b)</i>
<b>Revenues</b>					
Province of British Columbia grants	\$ -	\$ -	\$ -	\$ -	\$ -
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	-	-	-	-	-
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenses</b>					
Salaries & Benefits	\$ 876,335	\$ -	\$ 876,335	\$ 834,902	\$ 41,433
Fees & Purchased Services	400	-	400	400	-
Travel & Training	56,866	-	56,866	56,866	-
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	150	-	150	150	-
Utilities, Insurance & Taxes	750	-	750	750	-
Materials & Supplies	127,150	-	127,150	127,150	-
Cost of goods sold	-	-	-	-	-
	\$ 1,061,651	\$ -	\$ 1,061,651	\$ 1,020,218	\$ 41,433
<b>Subtotal</b>	\$ (1,061,651)	\$ -	\$ (1,061,651)	\$ (1,020,218)	\$ (41,433)
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	-	-	-	-	-
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Annual Surplus (Deficit)</b>	\$ (1,061,651)	\$ -	\$ (1,061,651)	\$ (1,020,218)	\$ (41,433)
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ (1,061,651)	\$ -	\$ (1,061,651)	\$ (1,020,218)	\$ (41,433)
Area	-	-	-	-	-
	\$ (1,061,651)	\$ -	\$ (1,061,651)	\$ (1,020,218)	\$ (41,433)
Institutional distribution as percent of total revenue			0.00%		
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -

The 2018-2019 Operating budget has been restated to reflect transfer of responsibility to Financial Services.

## Appendix 30: Institutional

<b>Accountable budget holders: President Nilson &amp; CFOVPA Legin</b>
--

	Operating	Off Grant	2019-2020 COMBINED BUDGET (a)	2018-2019 COMBINED BUDGET (b)	Change Increase (Decrease) (c) = (a) - (b)
<b>Revenues</b>					
Province of British Columbia grants	\$ 58,803,052	\$ -	\$ 58,803,052	\$ 58,392,571	\$ 410,481
Government of Canada grants	-	-	-	-	-
Other grants and contracts	-	-	-	-	-
Tuition & student fees	23,847,395	-	23,847,395	22,902,522	944,873
Sales of goods & services	-	-	-	-	-
Rental income	-	-	-	-	-
Investment income	-	-	-	-	-
Gifts, grants & bequests	-	-	-	-	-
Other	-	-	-	-	-
	<u>\$ 82,650,447</u>	<u>\$ -</u>	<u>\$ 82,650,447</u>	<u>\$ 81,295,093</u>	<u>\$ 1,355,354</u>
<b>Expenses</b>					
Salaries & Benefits	\$ 709,273	\$ -	\$ 709,273	\$ 772,141	\$ (62,868)
Fees & Purchased Services	142,000	-	142,000	142,000	-
Travel & Training	-	-	-	-	-
Scholarships & Bursaries	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-
Utilities, Insurance & Taxes	23,274	-	23,274	23,274	-
Materials & Supplies	338,369	-	338,369	338,369	-
Cost of goods sold	10,000	-	10,000	10,000	-
	<u>\$ 1,222,916</u>	<u>\$ -</u>	<u>\$ 1,222,916</u>	<u>\$ 1,285,784</u>	<u>\$ (62,868)</u>
<b>Subtotal</b>	<u>\$ 81,427,531</u>	<u>\$ -</u>	<u>\$ 81,427,531</u>	<u>\$ 80,009,309</u>	<u>\$ 1,418,222</u>
<b>Internal Transfers</b>					
(To) from International	\$ -	\$ -	\$ -	\$ -	\$ -
(To) from Areas - net	(408,400)	-	(408,400)	(289,532)	(118,868)
From (To) - support Capital	-	-	-	-	-
From (To) - Scholarships & Bursaries	-	-	-	-	-
<b>Total Internal Transfers</b>	<u>\$ (408,400)</u>	<u>\$ -</u>	<u>\$ (408,400)</u>	<u>\$ (289,532)</u>	<u>\$ (118,868)</u>
<b>Adjusted Annual Surplus (Deficit)</b>	<u>\$ 81,019,131</u>	<u>\$ -</u>	<u>\$ 81,019,131</u>	<u>\$ 79,719,777</u>	<u>\$ 1,299,354</u>
<b>Additional information:</b>					
Annual Surplus (Deficit) - Distribution detail					
Institution	\$ 81,019,131	\$ -	\$ 81,019,131	\$ 79,719,777	\$ 1,299,354
Area	-	-	-	-	-
	<u>\$ 81,019,131</u>	<u>\$ -</u>	<u>\$ 81,019,131</u>	<u>\$ 79,719,777</u>	<u>\$ 1,299,354</u>
Institutional distribution as percent of total revenue			0.00%		
<b>Notation:</b>					
Planned Capital Purchases	\$ -	\$ -	\$ -	\$ 811,000	\$ (811,000)

The 2018-2019 Operating budget has been restated to reflect transfer of responsibility to Facilities Services & Campus Development.