

Amended Annual Budget

**School District No. 41 (Burnaby)**

June 30, 2015

# School District No. 41 (Burnaby)

June 30, 2015

## Table of Contents

Bylaw .....	1
Amended Annual Budget - Revenue and Expense - Statement 2 .....	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 .....	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 .....	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2 .....	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source .....	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Source .....	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object .....	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds .....	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4 .....	15

\*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT No. 41 (BURNABY)  
AMENDED ANNUAL BUDGET BYLAW**

A bylaw of the Board of Education of School District No. 41 (Burnaby) (called the "Board") to adopt the amended annual budget of the Board for the fiscal year 2014/2015 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c.412 as amended from time to time (called the "*Act*").

1. The Board has complied with the provisions of the *Act* respecting the amended annual budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 41 (Burnaby) Amended Annual Budget Bylaw for the fiscal year 2014/2015.
3. The attached Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of \$252,614,662 for the 2014/2015 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, Statement 4 and Schedules 1 to 4 are adopted as the amended annual budget of the Board for the fiscal year 2014/2015.

Read a first time the 24th day of February, 2015.

Read a second time the 24th day of February, 2015.

Read a third time, passed and adopted the 24th day of February, 2015.

Original signed

\_\_\_\_\_  
Board Chair

Original signed

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

I HEREBY CERTIFY this to be a true original of School District No. 41 (Burnaby) Amended Annual Budget Bylaw for the fiscal year 2014/2015, adopted by the Board the 24th day of February, 2015.

Original signed

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

# School District No. 41 (Burnaby)

Statement 2

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	23,211,000	23,391,125
Adult	99,875	118,625
Other		933,250
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>23,310,875</b>	<b>24,443,000</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	206,389,575	210,924,732
Other	403,823	2,963,250
Federal Grants	3,122,899	20,980
Tuition	16,517,850	15,080,161
Other Revenue	9,811,084	9,566,772
Rentals and Leases	1,094,000	1,155,000
Investment Income	940,000	865,000
Amortization of Deferred Capital Revenue	7,400,000	7,400,000
<b>Total Revenue</b>	<b>245,679,231</b>	<b>247,975,895</b>
<b>Expenses</b>		
Instruction	210,716,199	212,727,419
District Administration	6,086,358	5,715,991
Operations and Maintenance	33,617,183	33,906,376
Transportation and Housing	1,294,922	1,509,191
<b>Total Expense</b>	<b>251,714,662</b>	<b>253,858,977</b>
<b>Net Revenue (Expense)</b>	<b>(6,035,431)</b>	<b>(5,883,082)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>5,597,431</b>	<b>5,743,082</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(438,000)</b>	<b>(140,000)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(438,000)	(140,000)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(438,000)</b>	<b>(140,000)</b>

# School District No. 41 (Burnaby)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	214,040,197	220,050,460
Special Purpose Funds - Total Expense	28,774,465	25,208,517
Special Purpose Funds - Tangible Capital Assets Purchased	158,000	158,000
Capital Fund - Total Expense	8,900,000	8,600,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	742,000	742,000
<b>Total Budget Bylaw Amount</b>	<b>252,614,662</b>	<b>254,758,977</b>

## Approved by the Board

"original signed" 24-Feb-15

Signature of the Chairperson of the Board of Education Date Signed

"original signed" 24-Feb-15

Signature of the Superintendent Date Signed

"original signed" 24-Feb-15

Signature of the Secretary Treasurer Date Signed

# School District No. 41 (Burnaby)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(6,035,431)</b>	<b>(5,883,082)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(158,000)	(158,000)
From Local Capital	(742,000)	(742,000)
From Deferred Capital Revenue	(4,000,000)	(5,000,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(4,900,000)</b>	<b>(5,900,000)</b>
Amortization of Tangible Capital Assets	8,900,000	8,600,000
<b>Total Effect of change in Tangible Capital Assets</b>	<b>4,000,000</b>	<b>2,700,000</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(2,035,431)</b>	<b>(3,183,082)</b>

**School District No. 41 (Burnaby)**

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2015

	Operating Fund	Special Purpose Fund	Capital Fund	2015 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	9,596,459		72,836,441	<b>82,432,900</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(4,855,431)	158,000	(1,338,000)	<b>(6,035,431)</b>
Interfund Transfers				
Tangible Capital Assets Purchased		(158,000)	158,000	-
Local Capital	(742,000)		742,000	-
<b>Net Changes for the year</b>	<b>(5,597,431)</b>	-	<b>(438,000)</b>	<b>(6,035,431)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>3,999,028</b>	-	<b>72,398,441</b>	<b>76,397,469</b>

**School District No. 41 (Burnaby)**

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	189,978,355	195,622,775
Other	351,876	1,832,886
Federal Grants	14,980	20,980
Tuition	16,517,850	15,080,161
Other Revenue	479,705	637,576
Rentals and Leases	992,000	1,055,000
Investment Income	850,000	800,000
<b>Total Revenue</b>	<b>209,184,766</b>	<b>215,049,378</b>
<b>Expenses</b>		
Instruction	184,125,748	190,104,186
District Administration	5,700,723	5,322,913
Operations and Maintenance	23,419,524	23,783,654
Transportation and Housing	794,202	839,707
<b>Total Expense</b>	<b>214,040,197</b>	<b>220,050,460</b>
<b>Net Revenue (Expense)</b>	<b>(4,855,431)</b>	<b>(5,001,082)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>5,597,431</b>	<b>5,743,082</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(742,000)	(742,000)
<b>Total Net Transfers</b>	<b>(742,000)</b>	<b>(742,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 41 (Burnaby)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	190,400,461	192,653,989
Strike Savings Recovery	(7,582,770)	
Other Ministry of Education Grants		
Pay Equity	1,441,995	1,441,995
Labour Settlement Funding	4,350,731	
Education Guarantee	1,173,950	1,470,760
Other Misc and One-Time Grants	193,988	56,031
<b>Total Provincial Grants - Ministry of Education</b>	<b>189,978,355</b>	<b>195,622,775</b>
<b>Provincial Grants - Other</b>	<b>351,876</b>	<b>1,832,886</b>
<b>Federal Grants</b>	<b>14,980</b>	<b>20,980</b>
<b>Tuition</b>		
Summer School Fees	-	348,478
Continuing Education	1,262,400	1,248,600
Offshore Tuition Fees	15,255,450	13,483,083
<b>Total Tuition</b>	<b>16,517,850</b>	<b>15,080,161</b>
<b>Other Revenues</b>		
Miscellaneous		
City of Burnaby Crossing Guards	205,000	205,000
Other Program Fees	83,000	91,700
BCPSEA - EHB Plan	-	163,876
Sundry	191,705	177,000
<b>Total Other Revenue</b>	<b>479,705</b>	<b>637,576</b>
<b>Rentals and Leases</b>	<b>992,000</b>	<b>1,055,000</b>
<b>Investment Income</b>	<b>850,000</b>	<b>800,000</b>
<b>Total Operating Revenue</b>	<b>209,184,766</b>	<b>215,049,378</b>

**School District No. 41 (Burnaby)**

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	102,491,148	107,912,618
Principals and Vice Principals	8,461,157	8,541,708
Educational Assistants	14,255,872	13,641,742
Support Staff	18,570,309	19,045,821
Other Professionals	3,836,230	3,711,674
Substitutes	6,225,947	6,497,122
<b>Total Salaries</b>	<b>153,840,663</b>	<b>159,350,685</b>
<b>Employee Benefits</b>	<b>37,807,651</b>	<b>37,834,387</b>
<b>Total Salaries and Benefits</b>	<b>191,648,314</b>	<b>197,185,072</b>
<b>Services and Supplies</b>		
Services	8,589,471	8,756,658
Student Transportation	672,779	747,779
Professional Development and Travel	901,472	945,839
Rentals and Leases	284,288	492,632
Dues and Fees	75,500	75,000
Insurance	473,716	473,716
Supplies	8,168,351	8,121,821
Utilities	3,226,306	3,251,943
<b>Total Services and Supplies</b>	<b>22,391,883</b>	<b>22,865,388</b>
<b>Total Operating Expense</b>	<b>214,040,197</b>	<b>220,050,460</b>

**School District No. 41 (Burnaby)**

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2015

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	74,414,994	202,774	771,997	940,425	185,849	3,973,612	80,489,651
1.03 Career Programs	876,774	34,893		132,392		134,875	1,178,934
1.07 Library Services	2,607,213	16,285	307,087	97,169		126,003	3,153,757
1.08 Counselling	3,160,434						3,160,434
1.10 Special Education	8,932,411	395,085	12,833,502			1,424,026	23,585,024
1.30 English Language Learning	5,565,424	59,711				268,969	5,894,104
1.31 Aboriginal Education	700,553	138,022	171,631			33,857	1,044,063
1.41 School Administration	538,054	6,904,694		4,154,465		2,000	11,599,213
1.60 Summer School		67,434		25,174		4,000	96,608
1.61 Continuing Education	1,335,770	226,349		284,490	239,808	92,303	2,178,720
1.62 Off Shore Students	4,287,300	37,904	171,655	153,137	270,403	36,000	4,956,399
<b>Total Function 1</b>	<b>102,418,927</b>	<b>8,083,151</b>	<b>14,255,872</b>	<b>5,787,252</b>	<b>696,060</b>	<b>6,095,645</b>	<b>137,336,907</b>
<b>4 District Administration</b>							
4.11 Educational Administration	72,221	378,006		172,277	900,120		1,522,624
4.40 School District Governance				53,010	251,628		304,638
4.41 Business Administration				810,237	1,268,332		2,078,569
<b>Total Function 4</b>	<b>72,221</b>	<b>378,006</b>	<b>-</b>	<b>1,035,524</b>	<b>2,420,080</b>	<b>-</b>	<b>3,905,831</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				231,622	707,590	14,142	953,354
5.50 Maintenance Operations				10,557,957		116,160	10,674,117
5.52 Maintenance of Grounds				729,566			729,566
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,519,145</b>	<b>707,590</b>	<b>130,302</b>	<b>12,357,037</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				228,388	12,500		240,888
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>228,388</b>	<b>12,500</b>	<b>-</b>	<b>240,888</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>102,491,148</b>	<b>8,461,157</b>	<b>14,255,872</b>	<b>18,570,309</b>	<b>3,836,230</b>	<b>6,225,947</b>	<b>153,840,663</b>

**School District No. 41 (Burnaby)**

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

Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	80,489,651	20,075,083	100,564,734	7,910,782	108,475,516	111,634,916
1.03 Career Programs	1,178,934	291,416	1,470,350	49,551	1,519,901	1,532,046
1.07 Library Services	3,153,757	786,848	3,940,605	504,028	4,444,633	4,834,939
1.08 Counselling	3,160,434	781,737	3,942,171		3,942,171	3,993,589
1.10 Special Education	23,585,024	5,746,093	29,331,117	429,905	29,761,022	29,288,090
1.30 English Language Learning	5,894,104	1,453,434	7,347,538	40,202	7,387,740	7,434,288
1.31 Aboriginal Education	1,044,063	258,575	1,302,638	67,862	1,370,500	1,414,407
1.41 School Administration	11,599,213	2,790,409	14,389,622	25,000	14,414,622	14,091,046
1.60 Summer School	96,608	21,000	117,608	28,500	146,108	2,074,412
1.61 Continuing Education	2,178,720	415,000	2,593,720	251,425	2,845,145	5,300,079
1.62 Off Shore Students	4,956,399	1,093,661	6,050,060	3,768,330	9,818,390	8,506,374
<b>Total Function 1</b>	<b>137,336,907</b>	<b>33,713,256</b>	<b>171,050,163</b>	<b>13,075,585</b>	<b>184,125,748</b>	<b>190,104,186</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,522,624	348,106	1,870,730	105,804	1,976,534	1,897,814
4.40 School District Governance	304,638	40,591	345,229	191,159	536,388	528,891
4.41 Business Administration	2,078,569	495,581	2,574,150	613,651	3,187,801	2,896,208
<b>Total Function 4</b>	<b>3,905,831</b>	<b>884,278</b>	<b>4,790,109</b>	<b>910,614</b>	<b>5,700,723</b>	<b>5,322,913</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	953,354	219,561	1,172,915	531,384	1,704,299	1,613,095
5.50 Maintenance Operations	10,674,117	2,780,083	13,454,200	3,371,817	16,826,017	17,266,051
5.52 Maintenance of Grounds	729,566	192,394	921,960	740,942	1,662,902	1,652,565
5.56 Utilities	-	-	-	3,226,306	3,226,306	3,251,943
<b>Total Function 5</b>	<b>12,357,037</b>	<b>3,192,038</b>	<b>15,549,075</b>	<b>7,870,449</b>	<b>23,419,524</b>	<b>23,783,654</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	240,888	18,079	258,967	535,235	794,202	839,707
<b>Total Function 7</b>	<b>240,888</b>	<b>18,079</b>	<b>258,967</b>	<b>535,235</b>	<b>794,202</b>	<b>839,707</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>153,840,663</b>	<b>37,807,651</b>	<b>191,648,314</b>	<b>22,391,883</b>	<b>214,040,197</b>	<b>220,050,460</b>

# School District No. 41 (Burnaby)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2015

	<u>2015 Amended Annual Budget</u>	<u>2014 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	16,411,220	15,301,957
Other	51,947	1,130,364
Federal Grants	3,107,919	
Other Revenue	9,331,379	8,929,196
Investment Income	30,000	5,000
<b>Total Revenue</b>	<u>28,932,465</u>	<u>25,366,517</u>
<b>Expenses</b>		
Instruction	26,590,451	22,623,233
District Administration	385,635	393,078
Operations and Maintenance	1,297,659	1,522,722
Transportation and Housing	500,720	669,484
<b>Total Expense</b>	<u>28,774,465</u>	<u>25,208,517</u>
<b>Net Revenue (Expense)</b>	<u>158,000</u>	158,000
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(158,000)	(158,000)
<b>Total Net Transfers</b>	<u>(158,000)</u>	<u>(158,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	162,485	290,511	61,580	450,353	4,690,807	296	32,984		267,245
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,010,174	3,872,625	28,000				100,450	284,706	2,234,716
Provincial Grants - Other						384,000			
Federal Grants									
Other				35,000	6,500,000	86,450			1,289,499
Investment Income	25,000			5,000					
	1,035,174	3,872,625	28,000	40,000	6,500,000	470,450	100,450	284,706	3,524,215
Less: Allocated to Revenue Recovered									
Strike Savings Recovery	1,197,659	4,163,136	50,000	30,000	7,200,000	470,746	133,434	284,706	3,740,032
Deferred Revenue, end of year	-	-	39,580	460,353	3,990,807	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	1,172,659	4,163,136	50,000			384,000	100,450	284,706	2,383,288
Provincial Grants - Other									
Federal Grants									
Other Revenue				25,000	7,200,000	86,746	32,984		1,356,744
Investment Income	25,000			5,000					
	1,197,659	4,163,136	50,000	30,000	7,200,000	470,746	133,434	284,706	3,740,032
<b>Expenses</b>									
Salaries									
Teachers		2,498,470							774,960
Principals and Vice Principals									
Educational Assistants		852,030				292,500			438,650
Support Staff	125,000					18,300			601,950
Other Professionals						26,700			151,050
Substitutes									40,950
	125,000	3,350,500	-	-	-	337,500	-	-	2,007,560
Employee Benefits	11,801	812,636				94,850			510,862
Services and Supplies	1,060,858		50,000	30,000	7,200,000	38,396	133,434	284,706	1,221,610
	1,197,659	4,163,136	50,000	30,000	7,200,000	470,746	133,434	284,706	3,740,032
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2015

	BC Provincial School for the Deaf	PRP Fraser Park / Maples	Youth at Risk Subst. Abuse	Youth at Risk Young Parent	CYF Contracts	Settlement Services	Community Services	Youth Transitions	Environmental Sustainability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	120,866	123,631	119,702	3	344,404	658,685	347,991	10,987	20,697
Add: Restricted Grants									
Provincial Grants - Ministry of Education	5,785,095	2,302,673							
Provincial Grants - Other				51,944				60,265	
Federal Grants									
Other			60,035		25,662				12,000
Investment Income									
	5,785,095	2,302,673	60,035	51,944	25,662	-	-	60,265	12,000
Less: Allocated to Revenue	5,603,236	2,198,493	116,435	51,947	198,470	-	127,500	71,252	12,500
Recovered	123,836	123,470							
Strike Savings Recovery	182,889	104,341							
Deferred Revenue, end of year	-	-	63,302	-	171,596	658,685	220,491	-	20,197
<b>Revenues</b>									
Provincial Grants - Ministry of Education	5,603,236	2,198,493						71,252	
Provincial Grants - Other				51,947					
Federal Grants									
Other Revenue			116,435		198,470		127,500		12,500
Investment Income									
	5,603,236	2,198,493	116,435	51,947	198,470	-	127,500	71,252	12,500
<b>Expenses</b>									
Salaries									
Teachers	1,645,596	1,493,361			34,895			49,600	
Principals and Vice Principals	213,650								
Educational Assistants	1,706,905	68,169	73,175	40,850			20,425		
Support Staff	75,652	30,457							
Other Professionals	72,798								
Substitutes	50,951	28,485						10,000	
	3,765,552	1,620,472	73,175	40,850	34,895	-	20,425	59,600	-
Employee Benefits	803,968	376,810	21,225	14,150	2,375		7,075	11,652	
Services and Supplies	1,033,716	201,211	22,035	(3,053)	3,200		100,000		12,500
	5,603,236	2,198,493	116,435	51,947	40,470	-	127,500	71,252	12,500
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	158,000	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased					(158,000)				
	-	-	-	-	(158,000)	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 41 (Burnaby)**

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	CIC LINC	CIC SWIS	Energy/Seismic Projects	TOTAL
	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	6,314	-	307,143	8,016,684
<b>Add: Restricted Grants</b>				
Provincial Grants - Ministry of Education				15,619,439
Provincial Grants - Other				496,209
Federal Grants	2,196,445	905,160		3,101,605
Other			63,000	8,071,646
Investment Income				30,000
	2,196,445	905,160	63,000	27,318,899
<b>Less: Allocated to Revenue Recovered</b>	2,202,759	905,160	175,000	28,932,465
Strike Savings Recovery				244,306
				338,658
<b>Deferred Revenue, end of year</b>	-	-	195,143	5,820,154
<b>Revenues</b>				
Provincial Grants - Ministry of Education				16,411,220
Provincial Grants - Other				51,947
Federal Grants	2,202,759	905,160		3,107,919
Other Revenue			175,000	9,331,379
Investment Income				30,000
	2,202,759	905,160	175,000	28,932,465
<b>Expenses</b>				
Salaries				
Teachers	817,051			7,313,933
Principals and Vice Principals				213,650
Educational Assistants		41,442		3,534,146
Support Staff	123,520	489,259		1,464,138
Other Professionals	107,799	76,210		434,557
Substitutes	47,262			177,648
	1,095,632	606,911	-	13,138,072
Employee Benefits	284,428	139,420		3,091,252
Services and Supplies	822,699	158,829	175,000	12,545,141
	2,202,759	905,160	175,000	28,774,465
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	158,000
<b>Interfund Transfers</b>				
Tangible Capital Assets Purchased				(158,000)
	-	-	-	(158,000)
<b>Net Revenue (Expense)</b>	-	-	-	-



# School District No. 41 (Burnaby)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget			2014 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Rentals and Leases		102,000	102,000	100,000
Investment Income		60,000	60,000	60,000
Amortization of Deferred Capital Revenue	7,400,000		7,400,000	7,400,000
<b>Total Revenue</b>	<b>7,400,000</b>	<b>162,000</b>	<b>7,562,000</b>	<b>7,560,000</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	8,900,000		8,900,000	8,600,000
<b>Total Expense</b>	<b>8,900,000</b>	<b>-</b>	<b>8,900,000</b>	<b>8,600,000</b>
<b>Net Revenue (Expense)</b>	<b>(1,500,000)</b>	<b>162,000</b>	<b>(1,338,000)</b>	<b>(1,040,000)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	158,000		158,000	158,000
Local Capital		742,000	742,000	742,000
<b>Total Net Transfers</b>	<b>158,000</b>	<b>742,000</b>	<b>900,000</b>	<b>900,000</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	742,000	(742,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>742,000</b>	<b>(742,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(600,000)</b>	<b>162,000</b>	<b>(438,000)</b>	<b>(140,000)</b>