

Amended Annual Budget

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

June 30, 2016

# School District No. 41 (Burnaby)

June 30, 2016

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

## AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 41 (BURNABY) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2015/2016 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 41 (Burnaby) Amended Annual Budget Bylaw for fiscal year 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$264,594,777 for the 2015/2016 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2015/2016.

READ A FIRST TIME THE 22nd DAY OF FEBRUARY, 2016;

READ A SECOND TIME THE 22nd DAY OF FEBRUARY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF FEBRUARY, 2016;

(Corporate Seal)

"original signed"

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**Chairperson of the Board**

"original signed"

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 41 (Burnaby) Amended Annual Budget Bylaw 2015/2016, adopted by the Board the 22nd DAY OF FEBRUARY, 2016.

"original signed"

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**Secretary Treasurer**

# School District No. 41 (Burnaby)

Statement 2

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	23,269,094	23,211,000
Adult	69,750	99,875
Other	903,125	-
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>24,241,969</b>	<b>23,310,875</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	217,953,401	206,389,575
Other	340,209	403,823
Federal Grants	2,873,467	3,122,899
Tuition	20,408,896	16,517,850
Other Revenue	9,197,836	9,811,084
Rentals and Leases	1,289,000	1,094,000
Investment Income	910,000	940,000
Amortization of Deferred Capital Revenue	7,400,000	7,400,000
<b>Total Revenue</b>	<b>260,372,809</b>	<b>245,679,231</b>
<b>Expenses</b>		
Instruction	221,854,691	210,716,199
District Administration	5,846,440	6,086,358
Operations and Maintenance	34,680,185	33,617,183
Transportation and Housing	1,311,461	1,294,922
<b>Total Expense</b>	<b>263,692,777</b>	<b>251,714,662</b>
<b>Net Revenue (Expense)</b>	<b>(3,319,968)</b>	<b>(6,035,431)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,673,968</b>	<b>5,597,431</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(646,000)</b>	<b>(438,000)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(646,000)	(438,000)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(646,000)</b>	<b>(438,000)</b>

# School District No. 41 (Burnaby)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	225,689,494	214,040,197
Special Purpose Funds - Total Expense	28,903,283	28,774,465
Special Purpose Funds - Tangible Capital Assets Purchased	160,000	158,000
Capital Fund - Total Expense	9,100,000	8,900,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	742,000	742,000
<b>Total Budget Bylaw Amount</b>	<b>264,594,777</b>	<b>252,614,662</b>

## Approved by the Board

"original signed"	22-Feb-16
Signature of the Chairperson of the Board of Education	Date Signed
"original signed"	22-Feb-16
Signature of the Superintendent	Date Signed
"original signed"	22-Feb-16
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, 2016

	<b>2016 Amended Annual Budget</b>	2015 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(3,319,968)</b>	(6,035,431)
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<b>(160,000)</b>	(158,000)
From Local Capital	<b>(742,000)</b>	(742,000)
From Deferred Capital Revenue	<b>(5,000,000)</b>	(4,000,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(5,902,000)</b>	(4,900,000)
Amortization of Tangible Capital Assets	<b>9,100,000</b>	8,900,000
<b>Total Effect of change in Tangible Capital Assets</b>	<b>3,198,000</b>	4,000,000
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(121,968)</b>	(2,035,431)

# School District No. 41 (Burnaby)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2016

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2016 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	9,976,949		72,246,651	<b>82,223,600</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(1,931,968)	160,000	(1,548,000)	<b>(3,319,968)</b>
Interfund Transfers				
Tangible Capital Assets Purchased		(160,000)	160,000	-
Local Capital	(742,000)		742,000	-
<b>Net Changes for the year</b>	<b>(2,673,968)</b>	<b>-</b>	<b>(646,000)</b>	<b>(3,319,968)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>7,302,981</b>	<b>-</b>	<b>71,600,651</b>	<b>78,903,632</b>

# School District No. 41 (Burnaby)

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	200,668,925	189,978,355
Other	188,000	351,876
Federal Grants		14,980
Tuition	20,408,896	16,517,850
Other Revenue	454,705	479,705
Rentals and Leases	1,187,000	992,000
Investment Income	850,000	850,000
<b>Total Revenue</b>	<u>223,757,526</u>	<u>209,184,766</u>
<b>Expenses</b>		
Instruction	195,118,564	184,125,748
District Administration	5,457,048	5,700,723
Operations and Maintenance	24,339,299	23,419,524
Transportation and Housing	774,583	794,202
<b>Total Expense</b>	<u>225,689,494</u>	<u>214,040,197</u>
<b>Net Revenue (Expense)</b>	<u>(1,931,968)</u>	<u>(4,855,431)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>2,673,968</u>	<u>5,597,431</u>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(742,000)	(742,000)
<b>Total Net Transfers</b>	<u>(742,000)</u>	<u>(742,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>



# School District No. 41 (Burnaby)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	197,924,666	190,400,461
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
Funding for Graduated Adults	776,050	1,173,950
Economic Stability Dividend Funding	156,000	-
Teacher Benefit Levelling	163,876	
Other Misc and One-Time Grants	206,338	193,988
<b>Total Provincial Grants - Ministry of Education</b>	<b>200,668,925</b>	<b>189,978,355</b>
<b>Provincial Grants - Other</b>	<b>188,000</b>	<b>351,876</b>
<b>Federal Grants</b>	<b>-</b>	<b>14,980</b>
<b>Tuition</b>		
Summer School Fees	348,478	
Continuing Education	1,383,200	1,262,400
Offshore Tuition Fees	18,677,218	15,255,450
<b>Total Tuition</b>	<b>20,408,896</b>	<b>16,517,850</b>
<b>Other Revenues</b>		
Miscellaneous		
City of Burnaby Crossing Guards	205,000	205,000
Other Program Fees	83,000	83,000
Sundry	166,705	191,705
<b>Total Other Revenue</b>	<b>454,705</b>	<b>479,705</b>
<b>Rentals and Leases</b>	<b>1,187,000</b>	<b>992,000</b>
<b>Investment Income</b>	<b>850,000</b>	<b>850,000</b>
<b>Total Operating Revenue</b>	<b>223,757,526</b>	<b>209,184,766</b>

# School District No. 41 (Burnaby)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	111,962,940	102,491,148
Principals and Vice Principals	8,479,188	8,461,157
Educational Assistants	14,851,375	14,255,872
Support Staff	18,813,741	18,570,309
Other Professionals	3,710,357	3,836,230
Substitutes	6,193,107	6,225,947
<b>Total Salaries</b>	<b>164,010,708</b>	<b>153,840,663</b>
<b>Employee Benefits</b>	<b>39,276,654</b>	<b>37,807,651</b>
<b>Total Salaries and Benefits</b>	<b>203,287,362</b>	<b>191,648,314</b>
<b>Services and Supplies</b>		
Services	9,484,785	8,589,471
Student Transportation	631,235	672,779
Professional Development and Travel	903,757	901,472
Rentals and Leases	172,288	284,288
Dues and Fees	76,500	75,500
Insurance	457,610	473,716
Supplies	7,690,547	8,168,351
Utilities	2,985,410	3,226,306
<b>Total Services and Supplies</b>	<b>22,402,132</b>	<b>22,391,883</b>
<b>Total Operating Expense</b>	<b>225,689,494</b>	<b>214,040,197</b>

# School District No. 41 (Burnaby)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2016

	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	80,774,672	247,390	688,247	857,574	185,789	3,810,218	<b>86,563,890</b>
1.03 Career Programs	955,992			121,559		129,981	<b>1,207,532</b>
1.07 Library Services	2,762,516	16,279	271,712	104,932		120,956	<b>3,276,395</b>
1.08 Counselling	3,420,850						<b>3,420,850</b>
1.10 Special Education	9,471,148	395,021	13,338,898			1,396,765	<b>24,601,832</b>
1.30 English Language Learning	5,950,692	141,090				260,549	<b>6,352,331</b>
1.31 Aboriginal Education	755,123	118,268	174,284			29,779	<b>1,077,454</b>
1.41 School Administration	571,957	6,842,859		4,053,785		152,000	<b>11,620,601</b>
1.60 Summer School	1,061,753	166,959	136,000	25,538		61,000	<b>1,451,250</b>
1.61 Continuing Education	1,082,720	104,493		259,095	225,556	28,000	<b>1,699,864</b>
1.62 Off Shore Students	5,155,517	92,024	242,234	189,309	273,590	33,550	<b>5,986,224</b>
<b>Total Function 1</b>	<b>111,962,940</b>	<b>8,124,383</b>	<b>14,851,375</b>	<b>5,611,792</b>	<b>684,935</b>	<b>6,022,798</b>	<b>147,258,223</b>
<b>4 District Administration</b>							
4.11 Educational Administration		354,805		173,480	994,380		<b>1,522,665</b>
4.40 School District Governance				53,388	252,980		<b>306,368</b>
4.41 Business Administration				812,936	1,078,742		<b>1,891,678</b>
<b>Total Function 4</b>	<b>-</b>	<b>354,805</b>	<b>-</b>	<b>1,039,804</b>	<b>2,326,102</b>	<b>-</b>	<b>3,720,711</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				284,682	686,828	13,800	<b>985,310</b>
5.50 Maintenance Operations				10,888,038		156,509	<b>11,044,547</b>
5.52 Maintenance of Grounds				758,601			<b>758,601</b>
5.56 Utilities							<b>-</b>
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,931,321</b>	<b>686,828</b>	<b>170,309</b>	<b>12,788,458</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				230,824	12,492		<b>243,316</b>
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>230,824</b>	<b>12,492</b>	<b>-</b>	<b>243,316</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>111,962,940</b>	<b>8,479,188</b>	<b>14,851,375</b>	<b>18,813,741</b>	<b>3,710,357</b>	<b>6,193,107</b>	<b>164,010,708</b>

# School District No. 41 (Burnaby)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	86,563,890	20,801,769	107,365,659	6,983,452	114,349,111	108,475,516
1.03 Career Programs	1,207,532	291,262	1,498,794	49,551	1,548,345	1,519,901
1.07 Library Services	3,276,395	795,634	4,072,029	363,499	4,435,528	4,444,633
1.08 Counselling	3,420,850	824,730	4,245,580		4,245,580	3,942,171
1.10 Special Education	24,601,832	6,075,134	30,676,966	429,905	31,106,871	29,761,022
1.30 English Language Learning	6,352,331	1,524,716	7,877,047	40,202	7,917,249	7,387,740
1.31 Aboriginal Education	1,077,454	260,395	1,337,849	67,862	1,405,711	1,370,500
1.41 School Administration	11,620,601	2,707,280	14,327,881	25,000	14,352,881	14,414,622
1.60 Summer School	1,451,250	342,361	1,793,611	161,500	1,955,111	146,108
1.61 Continuing Education	1,699,864	303,028	2,002,892	27,495	2,030,387	2,845,145
1.62 Off Shore Students	5,986,224	1,378,635	7,364,859	4,406,931	11,771,790	9,818,390
<b>Total Function 1</b>	<b>147,258,223</b>	<b>35,304,944</b>	<b>182,563,167</b>	<b>12,555,397</b>	<b>195,118,564</b>	<b>184,125,748</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,522,665	337,178	1,859,843	105,804	1,965,647	1,976,534
4.40 School District Governance	306,368	39,618	345,986	191,159	537,145	536,388
4.41 Business Administration	1,891,678	442,757	2,334,435	619,821	2,954,256	3,187,801
<b>Total Function 4</b>	<b>3,720,711</b>	<b>819,553</b>	<b>4,540,264</b>	<b>916,784</b>	<b>5,457,048</b>	<b>5,700,723</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	985,310	223,076	1,208,386	521,384	1,729,770	1,704,299
5.50 Maintenance Operations	11,044,547	2,716,194	13,760,741	4,147,466	17,908,207	16,826,017
5.52 Maintenance of Grounds	758,601	195,311	953,912	762,000	1,715,912	1,662,902
5.56 Utilities	-	-	-	2,985,410	2,985,410	3,226,306
<b>Total Function 5</b>	<b>12,788,458</b>	<b>3,134,581</b>	<b>15,923,039</b>	<b>8,416,260</b>	<b>24,339,299</b>	<b>23,419,524</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	243,316	17,576	260,892	513,691	774,583	794,202
<b>Total Function 7</b>	<b>243,316</b>	<b>17,576</b>	<b>260,892</b>	<b>513,691</b>	<b>774,583</b>	<b>794,202</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>164,010,708</b>	<b>39,276,654</b>	<b>203,287,362</b>	<b>22,402,132</b>	<b>225,689,494</b>	<b>214,040,197</b>

# School District No. 41 (Burnaby)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2016

	<b>2016 Amended Annual Budget</b>	2015 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>17,284,476</b>	16,411,220
Other	<b>152,209</b>	51,947
Federal Grants	<b>2,873,467</b>	3,107,919
Other Revenue	<b>8,743,131</b>	9,331,379
Investment Income	<b>10,000</b>	30,000
<b>Total Revenue</b>	<b>29,063,283</b>	28,932,465
<b>Expenses</b>		
Instruction	<b>26,736,127</b>	26,590,451
District Administration	<b>389,392</b>	385,635
Operations and Maintenance	<b>1,240,886</b>	1,297,659
Transportation and Housing	<b>536,878</b>	500,720
<b>Total Expense</b>	<b>28,903,283</b>	28,774,465
<b>Net Revenue (Expense)</b>	<b>160,000</b>	158,000
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	<b>(160,000)</b>	(158,000)
<b>Total Net Transfers</b>	<b>(160,000)</b>	(158,000)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	200,712	305,539	92,657	461,070	4,999,053	1,097	18,455	55,689	424,554
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	1,010,174	4,100,143	48,000			384,000	100,450	284,475	2,234,716
Provincial Grants - Other									
Federal Grants									
Other				50,000	6,000,000	48,800			1,260,656
Investment Income	5,000			10,000					
	1,015,174	4,100,143	48,000	60,000	6,000,000	432,800	100,450	284,475	3,495,372
<b>Less:</b> Allocated to Revenue	1,215,886	4,405,682	100,000	55,000	6,500,000	433,897	118,905	340,164	3,819,926
<b>Deferred Revenue, end of year</b>	-	-	<b>40,657</b>	<b>466,070</b>	<b>4,499,053</b>	-	-	-	<b>100,000</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	1,210,886	4,405,682	100,000			384,000	118,905	340,164	2,234,716
Provincial Grants - Other									
Federal Grants									
Other Revenue				50,000	6,500,000	49,897			1,585,210
Investment Income	5,000			5,000					
	1,215,886	4,405,682	100,000	55,000	6,500,000	433,897	118,905	340,164	3,819,926
<b>Expenses</b>									
Salaries									
Teachers		2,840,220						54,605	771,650
Principals and Vice Principals									
Educational Assistants		577,175				289,530			583,750
Support Staff	110,000					18,600			557,850
Other Professionals									177,800
Substitutes		124,250						16,000	28,250
	110,000	3,541,645	-	-	-	308,130	-	70,605	2,119,300
Employee Benefits	23,809	864,037				86,550		14,195	510,100
Services and Supplies	1,082,077		100,000	55,000	6,500,000	39,217	118,905	255,364	1,190,526
District Entered									
	1,215,886	4,405,682	100,000	55,000	6,500,000	433,897	118,905	340,164	3,819,926
<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, 2016

	Service Delivery Transformation	BC Provincial School for the Deaf	PRP Fraser Park Maples	Youth At Risk	CYF Contracts	Settlement Services	Community Services	Youth Transitions	Environmental Sustainability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	148,977	44,654	167,344	72,717	396,397	641,008	301,510	13,398	28,573
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education		5,906,187	2,371,938						
Provincial Grants - Other				51,944				52,800	
Federal Grants									
Other				66,920	50,350				12,000
Investment Income									
	-	5,906,187	2,371,938	118,864	50,350	-	-	52,800	12,000
<b>Less:</b> Allocated to Revenue	-	5,950,841	2,539,282	178,815	191,153	40,000	100,000	60,265	15,000
<b>Deferred Revenue, end of year</b>	<b>148,977</b>	<b>-</b>	<b>-</b>	<b>12,766</b>	<b>255,594</b>	<b>601,008</b>	<b>201,510</b>	<b>5,933</b>	<b>25,573</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education		5,950,841	2,539,282						
Provincial Grants - Other				51,944		40,000		60,265	
Federal Grants									
Other Revenue				126,871	191,153		100,000		15,000
Investment Income									
	-	5,950,841	2,539,282	178,815	191,153	40,000	100,000	60,265	15,000
<b>Expenses</b>									
Salaries									
Teachers		1,828,019	1,622,552		24,400			46,200	
Principals and Vice Principals		213,650							
Educational Assistants		1,709,346	69,604	119,600					
Support Staff		75,652	30,757						
Other Professionals		72,798				17,000			
Substitutes		55,790	30,128					2,400	
	-	3,955,255	1,753,041	119,600	24,400	17,000	-	48,600	-
Employee Benefits		870,068	412,096	31,600	1,100	3,000		11,665	
Services and Supplies		1,125,518	374,145	27,615	5,653	20,000	100,000		15,000
District Entered									
	-	5,950,841	2,539,282	178,815	31,153	40,000	100,000	60,265	15,000
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased					(160,000)				
	-	-	-	-	(160,000)	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	CIC LINC	CIC SWIS	Energy / Seismic Projects	District Food Services	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	71,856	328	403,291	-	8,848,879
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education					16,440,083
Provincial Grants - Other					104,744
Federal Grants	1,901,941	899,342			2,801,283
Other			25,000	100,000	7,613,726
Investment Income					15,000
	1,901,941	899,342	25,000	100,000	26,974,836
<b>Less:</b> Allocated to Revenue	1,973,797	899,670	25,000	100,000	29,063,283
<b>Deferred Revenue, end of year</b>	-	-	403,291	-	6,760,432
<b>Revenues</b>					
Provincial Grants - Ministry of Education					17,284,476
Provincial Grants - Other					152,209
Federal Grants	1,973,797	899,670			2,873,467
Other Revenue			25,000	100,000	8,743,131
Investment Income					10,000
	1,973,797	899,670	25,000	100,000	29,063,283
<b>Expenses</b>					
Salaries					
Teachers	830,223				8,017,869
Principals and Vice Principals					213,650
Educational Assistants		43,177			3,392,182
Support Staff	113,539	520,464			1,426,862
Other Professionals	97,166	82,458			447,222
Substitutes	46,290				303,108
	1,087,218	646,099	-	-	13,800,893
Employee Benefits	249,113	145,572			3,222,905
Services and Supplies	637,466	107,999	25,000	100,000	11,879,485
District Entered					-
	1,973,797	899,670	25,000	100,000	28,903,283
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	160,000
<b>Interfund Transfers</b>					
Tangible Capital Assets Purchased					(160,000)
	-	-	-	-	(160,000)
<b>Net Revenue (Expense)</b>	-	-	-	-	-



# School District No. 41 (Burnaby)

Amended Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2016

	2016 Amended Annual Budget			2015 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Rentals and Leases		102,000	<b>102,000</b>	102,000
Investment Income		50,000	<b>50,000</b>	60,000
Amortization of Deferred Capital Revenue	7,400,000		<b>7,400,000</b>	7,400,000
<b>Total Revenue</b>	<b>7,400,000</b>	<b>152,000</b>	<b>7,552,000</b>	7,562,000
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,100,000		<b>9,100,000</b>	8,900,000
<b>Total Expense</b>	<b>9,100,000</b>	-	<b>9,100,000</b>	8,900,000
<b>Net Revenue (Expense)</b>	<b>(1,700,000)</b>	<b>152,000</b>	<b>(1,548,000)</b>	(1,338,000)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	160,000		<b>160,000</b>	158,000
Local Capital		742,000	<b>742,000</b>	742,000
<b>Total Net Transfers</b>	<b>160,000</b>	<b>742,000</b>	<b>902,000</b>	900,000
<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>Budgeted Surplus (Deficit), for the year</b>	<b>(798,000)</b>	<b>152,000</b>	<b>(646,000)</b>	(438,000)