

Annual Budget

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

June 30, 2013

# School District No. 41 (Burnaby)

June 30, 2013

## Table of Contents

Bylaw .....	1
Annual Budget - Revenue and Expense - Statement 2 .....	2
Annual Budget - Change in Net Financial Assets (Debt) - Statement 4 .....	4
Annual Budget - Operating Revenue and Expense - Schedule 2 .....	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source .....	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Source .....	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object .....	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds .....	11
Annual Budget - Capital Revenue and Expense - Schedule 4 .....	13

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

## Annual Budget Bylaw

A Bylaw of the Board of Education of School District No. 41 (Burnaby) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2012/2013 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as Board of Education of School District No. 41 (Burnaby) Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$245,011,492 for the 2012/2013 fiscal year was prepared in accordance with the *Act*.
4. Statements 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2012/2013.

Read a first time the 24th day of April, 2012.

Read a second time the 24th day of April, 2012.

Read a third time, passed and adopted the 24th day of April, 2012.

Original signed

---

Chairperson of the Board

Original signed

---

Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of the Board of Education of School District No. 41 (Burnaby) Annual Budget Bylaw 2012/2013, adopted by the Board the 24th day of April, 2012.

Original signed

---

Secretary-Treasurer

# School District No. 41 (Burnaby)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	23,730,000	23,882,438
Adult	633,000	638,250
Other	964,250	964,250
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>25,327,250</b>	<b>25,484,938</b>
<b>Revenue</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	208,489,165	197,073,552
Other	2,800,424	1,825,760
Federal Grants	140,746	
Tuition	14,180,812	13,016,525
Other Revenue	8,659,470	1,428,862
Rentals and Leases	980,950	885,950
Investment Income	563,000	500,000
Amortization of Deferred Capital Revenue	4,503,858	
<b>Total Revenue</b>	<b>240,318,425</b>	<b>214,730,649</b>
<b>Expense</b>		
Instruction	209,010,264	188,766,798
District Administration	5,360,827	5,014,087
Operations and Maintenance	23,350,657	22,236,885
Transportation and Housing	1,393,073	833,583
Amortization of Capital Assets	5,221,242	
District Entered	43,429	
<b>Total Expense</b>	<b>244,379,492</b>	<b>216,851,353</b>
<b>Net Revenue (Expense)</b>	<b>(4,061,067)</b>	<b>(2,120,704)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>4,207,254</b>	<b>6,094,958</b>
<b>Budgeted Transfers (to) from other funds (2012 only)</b>		<b>(632,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>146,187</b>	<b>3,342,254</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		3,342,254
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	146,187	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>146,187</b>	<b>3,342,254</b>

# School District No. 41 (Burnaby)

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	217,749,742	216,851,353
Special Purpose Funds - Total Expense	21,365,079	
Capital Fund - Total Expense	5,264,671	
Capital Fund - Assets Purchased from Local Capital	632,000	
Local Capital and Other Transfers		632,000
<b>Total Budget Bylaw Amount</b>	<b>245,011,492</b>	<b>217,483,353</b>

## Approved by the Board

Original signed

April 25, 2012

Signature of the Chairperson of the Board of Education

Date Signed

Original signed

April 25, 2012

Signature of the Superintendent

Date Signed

Original signed

April 25, 2012

Signature of the Secretary Treasurer

Date Signed

# School District No. 41 (Burnaby)

Annual Budget - Change in Net Financial Assets (Debt)

Year Ended June 30, 2013

	2013 Annual Budget
	\$
<b>Surplus (Deficit) for the year</b>	<u>(4,061,067)</u>
<b>Effect of change in Tangible Capital Assets</b>	
Acquisition of Tangible Capital Assets	
From Local Capital	(632,000)
From Deferred Capital Revenue	(7,600,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(8,232,000)</u>
Amortization of Tangible Capital Assets	<u>5,221,242</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(3,010,758)</u>
	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(7,071,825)</u></u>

**School District No. 41 (Burnaby)**Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
<b>Revenue</b>		
Provincial Grants		
Ministry of Education	195,666,402	197,073,552
Other	1,825,760	1,825,760
Tuition	14,180,812	13,016,525
Other Revenue	1,115,564	1,428,862
Rentals and Leases	885,950	885,950
Investment Income	500,000	500,000
<b>Total Revenue</b>	<b>214,174,488</b>	<b>214,730,649</b>
<b>Expense</b>		
Instruction	189,673,457	188,766,798
District Administration	5,015,589	5,014,087
Operations and Maintenance	22,221,730	22,236,885
Transportation and Housing	838,966	833,583
<b>Total Expense</b>	<b>217,749,742</b>	<b>216,851,353</b>
<b>Net Revenue (Expense)</b>	<b>(3,575,254)</b>	<b>(2,120,704)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>4,207,254</b>	<b>6,094,958</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(632,000)	(632,000)
<b>Total Net Transfers</b>	<b>(632,000)</b>	<b>(632,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>3,342,254</b>

# School District No. 41 (Burnaby)

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2013

Schedule 2A

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	191,190,528	192,571,489
AANDC/LEA Recovery	(35,324)	(35,324)
Other Ministry of Education Grants		
Pay Equity	1,441,995	1,441,995
French Language Program	283,313	283,313
Education Guarantee	1,882,750	1,908,939
Ready Set Learn	100,450	100,450
Community Link	773,702	773,702
Other Misc and One-Time Grants	28,988	28,988
<b>Total Provincial Grants - Ministry of Education</b>	<b>195,666,402</b>	<b>197,073,552</b>
<b>Provincial Grants - Other</b>	<b>1,825,760</b>	<b>1,825,760</b>
<b>Tuition</b>		
Summer School Fees	223,495	223,495
Continuing Education	1,561,250	1,561,250
Offshore Tuition Fees	12,396,067	11,231,780
<b>Total Tuition</b>	<b>14,180,812</b>	<b>13,016,525</b>
<b>Other Revenue</b>		
LEA/Direct Funding from First Nations	35,324	35,324
Miscellaneous		
City of Burnaby Crossing Guards	205,000	205,000
City of Burnaby Community Schools	397,790	397,790
Other Program Fees	330,450	330,450
SSEAC Trades Labour Market Adjustment	-	20,298
Sundry	147,000	440,000
<b>Total Other Revenue</b>	<b>1,115,564</b>	<b>1,428,862</b>
<b>Rentals and Leases</b>	<b>885,950</b>	<b>885,950</b>
<b>Investment Income</b>	<b>500,000</b>	<b>500,000</b>
<b>Total Operating Revenue</b>	<b>214,174,488</b>	<b>214,730,649</b>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	109,555,287	108,746,742
Principals and Vice Principals	8,585,005	8,585,005
Educational Assistants	13,130,236	12,698,236
Support Staff	18,822,252	18,789,217
Other Professionals	3,798,607	3,608,712
Substitutes	6,176,423	6,212,308
<b>Total Salaries</b>	<b>160,067,810</b>	<b>158,640,220</b>
<b>Employee Benefits</b>	<b>35,717,164</b>	<b>34,969,124</b>
<b>Total Salaries and Benefits</b>	<b>195,784,974</b>	<b>193,609,344</b>
<b>Services and Supplies</b>		
Services	8,099,253	8,286,457
Student Transportation	740,311	740,311
Professional Development and Travel	984,243	1,135,696
Rentals and Leases	510,173	510,173
Dues and Fees	71,388	71,388
Insurance	457,300	457,300
Supplies	7,639,787	8,692,384
Utilities	3,462,313	3,348,300
<b>Total Services and Supplies</b>	<b>21,964,768</b>	<b>23,242,009</b>
<b>Total Operating Expense</b>	<b>217,749,742</b>	<b>216,851,353</b>

# School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	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	79,001,898	335,044	910,781	1,987,566	213,966	3,749,721	86,198,976
1.03 Career Programs	878,076	34,910		117,554		92,502	1,122,992
1.07 Library Services	2,656,031	15,808	292,902	421,400		103,933	3,490,074
1.08 Counselling	3,217,967						3,217,967
1.10 Special Education	9,038,549	406,392	11,632,011	22,967	35,000	1,239,331	22,351,283
1.30 English Language Learning	5,654,776	47,423				221,277	5,946,443
1.31 Aboriginal Education	775,591	132,174	162,542			30,350	1,100,657
1.41 School Administration	559,741	6,802,452		3,748,451		43,903	11,154,547
1.60 Summer School	1,156,060	223,156		51,742	10,000	108,405	1,549,363
1.61 Continuing Education	2,603,243	217,966		361,567	367,822	234,563	3,785,161
1.62 Off Shore Students	3,337,110	78,763	132,000	188,285	264,288	42,136	4,042,582
1.64 Other	603,126			206,519	26,014	34,000	869,659
<b>Total Function 1</b>	<b>109,482,118</b>	<b>8,294,088</b>	<b>13,130,236</b>	<b>7,106,051</b>	<b>917,090</b>	<b>5,900,121</b>	<b>144,829,704</b>
<b>4 District Administration</b>							
4.11 Educational Administration	73,169	290,917		172,358	805,438		1,341,882
4.40 School District Governance				51,267	258,483		309,750
4.41 Business Administration				681,897	1,130,221		1,812,118
<b>Total Function 4</b>	<b>73,169</b>	<b>290,917</b>	<b>-</b>	<b>905,522</b>	<b>2,194,142</b>	<b>-</b>	<b>3,463,750</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				136,360	675,342	13,486	825,188
5.50 Maintenance Operations				9,739,334		262,816	10,002,150
5.52 Maintenance of Grounds				707,089			707,089
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,582,783</b>	<b>675,342</b>	<b>276,302</b>	<b>11,534,427</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				227,896	12,033		239,929
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>227,896</b>	<b>12,033</b>	<b>-</b>	<b>239,929</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>109,555,287</b>	<b>8,585,005</b>	<b>13,130,236</b>	<b>18,822,252</b>	<b>3,798,607</b>	<b>6,176,423</b>	<b>160,067,810</b>

# School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	86,198,976	19,168,990	105,367,966	6,694,421	112,062,387	111,905,945
1.03 Career Programs	1,122,992	248,715	1,371,707	44,077	1,415,784	1,411,385
1.07 Library Services	3,490,074	785,264	4,275,338	414,619	4,689,957	4,837,970
1.08 Counseling	3,217,967	711,144	3,929,111	3,929,111	3,929,111	3,895,750
1.10 Special Education	22,351,283	5,237,143	27,588,426	451,432	28,039,858	27,485,977
1.30 English Language Learning	5,946,443	1,312,396	7,258,839	46,865	7,305,704	7,140,720
1.31 Aboriginal Education	1,100,657	245,637	1,346,294	68,954	1,415,248	1,410,638
1.41 School Administration	11,154,547	2,396,940	13,551,487	25,000	13,576,487	13,566,719
1.60 Summer School	1,549,363	323,981	1,873,344	90,659	1,964,003	1,958,124
1.61 Continuing Education	3,785,161	814,564	4,599,725	1,781,752	6,381,477	6,318,208
1.62 Off Shore Students	4,042,582	906,832	4,949,414	2,772,953	7,722,367	7,588,702
1.64 Other	869,659	189,946	1,059,605	111,469	1,171,074	1,246,660
<b>Total Function 1</b>	<b>144,829,704</b>	<b>32,341,552</b>	<b>177,171,256</b>	<b>12,502,201</b>	<b>189,673,457</b>	<b>188,766,798</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,341,882	279,485	1,621,367	113,884	1,735,251	1,733,539
4.40 School District Governance	309,750	41,061	350,811	187,547	538,358	564,231
4.41 Business Administration	1,812,118	385,072	2,197,190	544,790	2,741,980	2,716,317
<b>Total Function 4</b>	<b>3,463,750</b>	<b>705,618</b>	<b>4,169,368</b>	<b>846,221</b>	<b>5,015,589</b>	<b>5,014,087</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	825,188	170,413	995,601	531,487	1,527,088	1,629,139
5.50 Maintenance Operations	10,002,150	2,312,030	12,314,180	3,260,410	15,574,590	15,597,719
5.52 Maintenance of Grounds	707,089	166,280	873,369	784,370	1,657,739	1,661,727
5.56 Utilities	-	-	-	3,462,313	3,462,313	3,348,500
<b>Total Function 5</b>	<b>11,534,427</b>	<b>2,648,723</b>	<b>14,183,150</b>	<b>8,038,580</b>	<b>22,221,730</b>	<b>22,236,885</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	239,929	21,271	261,200	577,766	838,966	833,583
<b>Total Function 7</b>	<b>239,929</b>	<b>21,271</b>	<b>261,200</b>	<b>577,766</b>	<b>838,966</b>	<b>833,583</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>160,067,810</b>	<b>35,717,164</b>	<b>195,784,974</b>	<b>21,964,768</b>	<b>217,749,742</b>	<b>216,851,353</b>

# School District No. 41 (Burnaby)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2013

	<u>2013</u> <u>Annual Budget</u>
	\$
<b>Revenue</b>	
Provincial Grants	
Ministry of Education	12,682,763
Other	974,664
Federal Grants	140,746
Other Revenue	7,543,906
Investment Income	23,000
<b>Total Revenue</b>	<u>21,365,079</u>
<b>Expense</b>	
Instruction	19,336,807
District Administration	345,238
Operations and Maintenance	1,128,927
Transportation and Housing	554,107
<b>Total Expense</b>	<u>21,365,079</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u><u>-</u></u>

**School District No. 41 (Burnaby)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	BC Provincial School for the Deaf	FRP Fraser Park / Maples	Scholarships	School Meals	Youth at Risk
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	500,000	40,000	40,000	4,000,000	-	-	385,000	100,000	140,746
Deferred Revenue, beginning of year, as restated	500,000	-	40,000	4,000,000	-	-	385,000	100,000	140,746
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	995,002	2,442,762	44,000		5,187,464	2,062,521		532,360	707,654
Provincial Grants - Other	70,000			6,500,000			30,000	730,000	
Investment Income	23,000						6,000		
Less: Allocated to Revenue	1,088,002	2,442,762	44,000	6,500,000	5,187,464	2,062,521	36,000	1,262,360	707,654
Deferred Revenue, end of year	1,188,002	2,442,762	50,000	6,500,000	5,187,464	2,062,521	27,000	1,262,360	848,400
	<b>400,000</b>	<b>-</b>	<b>34,000</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	<b>394,000</b>	<b>100,000</b>	<b>-</b>
<b>Revenue</b>									
Provincial Grants - Ministry of Education	1,095,002	2,442,762	50,000		5,187,464	2,062,521		532,360	707,654
Provincial Grants - Other	70,000			6,500,000			27,000	730,000	140,746
Federal Grants	23,000								
Other Revenue									
Investment Income									
	1,188,002	2,442,762	50,000	6,500,000	5,187,464	2,062,521	27,000	1,262,360	848,400
<b>Expense</b>									
Salaries									
Teachers		1,300,000			1,696,026	1,450,251			
Principals and Vice Principals					237,898				
Educational Assistants		600,000			1,340,428	32,541			523,000
Support Staff	11,445				56,388	31,294		310,000	
Other Professionals	37,500								121,200
Substitutes					41,589	29,112			
Employee Benefits	48,945	1,900,000			3,372,329	1,543,198		310,000	644,200
Services and Supplies	10,130	418,000			723,927	332,304		83,000	150,200
Admin Fees to Operating	1,128,927	124,762	50,000	6,500,000	844,185	88,804	27,000	869,360	54,000
	1,188,002	2,442,762	50,000	6,500,000	5,187,464	2,062,521	27,000	1,262,360	848,400
<b>Net Revenue (Expense)</b>									
	-	-	-	-	-	-	-	-	-

**School District No. 41 (Burnaby)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2013

	Youth at Risk Subst. Abuse	Youth at Risk Young Parent	CYF Contracts	Settlement Services	Community Services	Youth Transition	BYCC Summer	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	186,000	-	288,568	695,000	520,000	-	5,000	6,860,314
Deferred Revenue, beginning of year, as restated	186,000	-	288,568	695,000	520,000	-	5,000	6,860,314
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education		51,944	384,000			41,720	221,000	12,576,763
Provincial Grants - Other	69,500	6,366						93,664
Investment Income								7,405,866
Other								29,000
Less: Allocated to Revenue	69,500	58,310	384,000	-	-	41,720	221,000	20,105,293
Deferred Revenue, end of year	255,500	58,310	525,040	695,000	-	41,720	221,000	21,365,079
	-	-	<b>147,528</b>	-	<b>520,000</b>	-	<b>5,000</b>	<b>5,600,528</b>
<b>Revenue</b>								
Provincial Grants - Ministry of Education	186,000	51,944	384,000	695,000	-	41,720	221,000	12,682,763
Provincial Grants - Other	69,500	6,366	141,040					974,664
Federal Grants								140,746
Other Revenue								7,543,906
Investment Income	255,500	58,310	525,040	695,000	-	41,720	221,000	23,000
<b>Expense</b>								
Salaries								
Teachers	69,500		246,300			34,195	175,000	4,971,272
Principals and Vice Principals								237,898
Educational Assistants	55,000	44,160	18,200	417,000				2,595,129
Support Staff								844,327
Other Professionals			25,851	76,000				260,551
Substitutes								70,701
Employee Benefits	124,500	44,160	290,351	493,000	-	34,195	175,000	8,979,878
Services and Supplies	29,000	11,150	84,601	89,300		7,525	38,500	1,977,637
Admin Fees to Operating	102,000	3,000	150,088	112,700			7,500	10,062,326
	255,500	58,310	525,040	695,000	-	41,720	221,000	345,238
<b>Net Revenue (Expense)</b>								
	-	-	-	-	-	-	-	-

# School District No. 41 (Burnaby)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

Schedule 4

	2013 Annual Budget		
	Invested in Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
<b>Revenue</b>			
Provincial Grants			
Ministry of Education	140,000		140,000
Rentals and Leases		95,000	95,000
Investment Income		40,000	40,000
Amortization of Deferred Capital Revenue	4,503,858		4,503,858
<b>Total Revenue</b>	<b>4,643,858</b>	<b>135,000</b>	<b>4,778,858</b>
<b>Expense</b>			
Amortization of Capital Assets	5,221,242		5,221,242
ARO - Accretion Expense	43,429		43,429
<b>Total Expense</b>	<b>5,264,671</b>	<b>-</b>	<b>5,264,671</b>
<b>Net Revenue (Expense)</b>	<b>(620,813)</b>	<b>135,000</b>	<b>(485,813)</b>
<b>Net Transfers (to) from other funds</b>			
Local Capital		632,000	632,000
<b>Total Net Transfers</b>	<b>-</b>	<b>632,000</b>	<b>632,000</b>
<b>Other Adjustments to Fund Balances</b>			
Capital Assets Purchased from Local Capital	632,000	(632,000)	-
<b>Total Other Adjustments to Fund Balances</b>	<b>632,000</b>	<b>(632,000)</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>11,187</b>	<b>135,000</b>	<b>146,187</b>