

MEMORANDUM

To..... SENATE.  
.....  
Subject..... ANNUAL REPORT - FOR INFORMATION.

From..... H. M. EVANS,  
SECRETARY OF SENATE.  
.....  
Date..... 17 NOVEMBER 1983.

Section 31 of the University Act states: "The board shall make an annual report of its transactions to the universities council, in which shall be set out a balance sheet and a statement of revenue and expenditure for the year ending on the preceding March 31, and other particulars the universities council may require. A copy of the annual report shall be transmitted promptly to the senate."

A copy of the report is attached.

(NOTE: AS THE 1983 FINANCIAL STATEMENTS ARE IN SHORT SUPPLY, FOLLOWING PERUSAL, SENATORS AND OTHERS RECEIVING THIS MATERIAL ARE ASKED TO RETURN THE STATEMENTS TO THE SECRETARY OF SENATE.)

SIMON FRASER UNIVERSITY  
Financial Statements  
For the Year Ended March 31, 1983

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AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of  
Simon Fraser University, and

To the Minister of Universities, Science and Communications  
Province of British Columbia:

I have examined the balance sheet of Simon Fraser University as at 31 March 1983 and the statements of revenue and expenditure and changes in fund balances, expenditures by fund, changes in appropriated fund balances, ancillary enterprise operations and changes in net investment in land, buildings and equipment for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the University as at 31 March 1983 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles generally accepted for universities, applied, after giving retroactive effect to the change in the method of recording revenue for sponsored research projects as explained in Note 1(f) to the financial statements, on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.  
Auditor General

Victoria, British Columbia  
10 June 1983

## SIMON FRASER UNIVERSITY

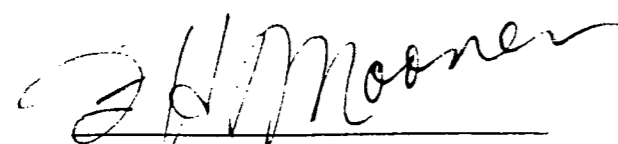
## Balance Sheet

as at March 31, 1983

(thousands of dollars)

<u>Assets</u>	<u>1983</u>	<u>1982</u>	<u>Liabilities and Fund Balances</u>	<u>1983</u>	<u>1982</u>
<u>OPERATING FUNDS</u>			<u>OPERATING FUNDS</u>		
Cash and short term investments	\$ 15,618	\$15,113	Accounts payable and accrued liabilities	\$ 4,641	\$ 6,064
Accounts receivable (Note 1f)	975	813	Specific purpose fund (Note 1f) (Exhibit B)	3,400	2,434
Prepaid expenses	452	147	General purpose fund		
Inventories (Note 1)	1,379	1,230	Appropriated (Exhibit D)	9,078	6,904
			Unappropriated (Exhibit B)	1,305	1,901
	<u>\$ 18,424</u>	<u>\$17,303</u>		<u>\$ 18,424</u>	<u>\$17,303</u>
<u>ENDOWMENT AND STUDENT LOAN FUNDS</u>			<u>ENDOWMENT AND STUDENT LOAN FUNDS</u>		
Cash and short term investments	\$ 1,184	\$ 1,900	Endowment fund	\$ 2,391	\$ 1,927
Student loans receivable	34	28	Student loan fund	83	83
Investments, at cost (market \$1,364; 1982 \$82)	1,256	82			
	<u>\$ 2,474</u>	<u>\$ 2,010</u>		<u>\$ 2,474</u>	<u>\$ 2,010</u>
<u>CAPITAL FUND</u>			<u>CAPITAL FUND</u>		
Short term investments	\$ 3,610	\$ 4,858	Bank loans payable (Note 2)	\$ 5,884	\$ 4,742
Accounts receivable (Note 2)	1,330	868	Accounts and holdbacks payable (Note 2)	2,382	1,948
Land, buildings and equipment, at cost	104,923	91,837	Long term debt (Note 3)		
			Canada Mortgage and Housing Corporation	3,425	3,449
			Capital Financing Authority - \$35,205		
			Less sinking fund (Note 3) <u>2,053</u>	33,152	24,999
			Net investment in land,		
			buildings and equipment (Exhibit F)	61,498	58,457
			Capital fund		
			Appropriated (Exhibit D)	1,500	1,825
			Unappropriated (Exhibit B)	2,022	2,143
	<u>\$109,863</u>	<u>\$97,563</u>		<u>\$109,863</u>	<u>\$97,563</u>

Approved by the Board of Governors:


F.H. Moonen  
Chairman, Board of Governors

E.M. Scott, Ph.D.  
Executive Director of Finance

SIMON FRASER UNIVERSITY  
Statement of Revenue and Expenditure and Changes in Fund Balances  
For the Year Ended March 31, 1983  
(thousands of dollars)

	General Purpose Operating		Specific Purpose Operating				Endowment and Student Loan		Capital		
	1983	1982	Sponsored Research	Scholarship and Bursary	Other Grants and Programmes	Total 1983	Total 1982	1983	1982	1983	1982
<u>Revenue and Additions</u>											
Government grants											
- British Columbia	\$66,465	\$61,375	\$ 576	\$ 95	\$2,098	\$ 2,769	\$2,827			\$ 5,067	\$ 4,146
- Canada			4,969	10	372	5,351	4,214				
- Other			37	12		49	100				
Student fees - credit courses	7,959	5,846			350	350	206				
- non-credit courses	242	321			42	42	30				
- other	361	153									
Gifts, grants and bequests	239	117	387	216	321	924	924	\$ 155	\$ 287	316	
Investment income	2,412	2,641		335	35	370	373			567	904
Miscellaneous income	310	311	35		73	108				16	20
<b>Total Revenue</b>	<b>77,988</b>	<b>70,764</b>	<b>6,004</b>	<b>668</b>	<b>3,291</b>	<b>9,963</b>	<b>8,674</b>	<b>155</b>	<b>287</b>	<b>5,966</b>	<b>5,070</b>
Interfund transfers	39	42	146	11	65	222	327	331	133	1,415	1,583
Increase in long term debt										8,987	9,708
Interim capital financing										1,915	(2,331)
Interest earned on sinking fund										205	144
Sinking fund payments reimbursed										628	402
<b>Total fund sources</b>	<b>78,027</b>	<b>70,806</b>	<b>6,150</b>	<b>679</b>	<b>3,356</b>	<b>10,185</b>	<b>9,001</b>	<b>486</b>	<b>420</b>	<b>19,116</b>	<b>14,576</b>
<u>Expenditures and Deductions</u>											
Expenditures (Exhibit C)	74,625	68,822	6,005	417	2,561	8,983	8,161			5,631	5,277
Ancillary enterprises, net (Exhibit E)	88	102									
Acquisition of capital assets										13,086	8,956
Interfund transfers	1,736	1,679	12	193	31	236	406	22		13	
Sinking fund payments										628	402
Transfer to net investment in land, buildings and equipment										205	144
Net increase (decrease) in appropriated fund balance	2,174	710								(326)	7
<b>Total fund applications</b>	<b>78,623</b>	<b>71,313</b>	<b>6,017</b>	<b>610</b>	<b>2,592</b>	<b>9,219</b>	<b>8,567</b>	<b>22</b>		<b>19,237</b>	<b>14,786</b>
Net increase (decrease) during the year	(596)	(507)	133	69	764	966	434	464	420	(121)	(210)
Fund balances, April 1	1,901	2,408	1,154	277	1,003	2,434	2,726	2,010	1,590	2,143	2,353
Adjustments due to change in accounting policy - (Note 1f)							(726)				
<b>Fund balances, March 31</b>	<b>\$ 1,305</b>	<b>\$ 1,901</b>	<b>\$1,287</b>	<b>\$346</b>	<b>\$1,767</b>	<b>\$ 3,400</b>	<b>\$2,434</b>	<b>\$2,474</b>	<b>\$2,010</b>	<b>\$ 2,022</b>	<b>\$ 2,143</b>

SIMON FRASER UNIVERSITY  
Statement of Expenditures by Fund  
For the Year Ended March 31, 1983  
(thousands of dollars)

	General Purpose Operating		Specific Purpose Operating			Total		Capital	
	1983	1982	Sponsored Research	Scholarship and Bursary	Other Grants and Programmes	1983	1982	1983	1982
<u>Expenditures</u>									
Academic Salaries									
Academic ranks	\$25,851	\$23,376	\$ 988		\$ 346	\$1,334	\$1,158		
Other instruction and research	3,804	3,722	2,391		367	2,758	2,619		
Other salaries and wages	22,861	20,964			708	708	615		
Employee benefits	6,244	5,453	153		105	258	228		
Travel and other personnel costs	1,681	1,801	517		245	762	760		
Expendable supplies	5,692	5,764	765		502	1,267	1,368		
Equipment and furnishings	656	748	955		57	1,012	746	\$ 971	\$1,731
Equipment rentals	1,923	1,624	20		17	37	24		
Facilities rental	190	175			14	14			
Books and periodicals	1,527	1,257			81	81	21		
Utilities	2,076	1,820	4		17	21	11		
Student awards	1,534	1,375		\$417		417	368		
Contract services	1,698	1,660							
Professional fees	749	660	163		91	254	206		
Renovations and alterations	372	382	3		4	7	4		
Interest - short term								627	856
- long term								4,033	2,690
Insurance	148	123							
Memberships	65	57							
Internal cost allocations	(53)	(33)	46		7	53	33		
External cost recoveries	(2,393)	(2,106)							
Total (Exhibit B)	\$74,625	\$68,822	\$6,005	\$417	\$2,561	\$8,983	\$8,161	\$5,631	\$5,277

SIMON FRASER UNIVERSITY  
Statement of Changes in Appropriated Fund Balances  
For the Year Ended March 31, 1983  
(thousands of dollars)

	<u>Appropriated Fund Balance March 31, 1982</u>	<u>Deductions During Year</u>	<u>Additions During Year</u>	<u>Appropriated Fund Balance March 31, 1983</u>
<u>General Purpose Operating Fund</u>				
Authorized budget allocations to following fiscal year	\$ 831	\$ 831	\$ 612	\$ 612
Provision for annualized costs	1,725	1,725	1,242	1,242
Provision for non-recurring expenditures	2,176	2,176	2,685	2,685
Provision for research grants carryover	208	208	299	299
Provision for specific expenditure	660	260	2,110	2,510
Reserve for self-insurance	400			400
Reserve for contingencies	774	134	580	1,220
Reserves for ancillary enterprises - Bookstore	103	80		23
- Residences	27		60	87
(Exhibit A)	<u>\$6,904</u>	<u>\$5,414</u>	<u>\$7,588</u>	<u>\$9,078</u>
<u>Capital Fund</u>				
Provision for authorized projects (Exhibit A)	<u>\$1,825</u>	<u>\$1,284</u>	<u>\$ 959</u>	<u>\$1,500</u>

SIMON FRASER UNIVERSITY  
Statement of Ancillary Enterprise Operations  
For the Year Ended March 31, 1983  
(thousands of dollars)

	Bookstore		Residences		Food Services		Total	
	1983	1982	1983	1982	1983	1982	1983	1982
<u>Revenue</u>								
Sales	\$2,210	\$1,938					\$2,210	\$1,938
Rentals			\$1,112	\$1,007			1,112	1,007
Total Revenue	<u>2,210</u>	<u>1,938</u>	<u>1,112</u>	<u>1,007</u>			<u>3,322</u>	<u>2,945</u>
<u>Expenditures</u>								
Cost of sales	1,776	1,493					1,776	1,493
Food contract service					\$( 6)	\$(11)	(6)	(11)
Salaries and benefits	348	298	230	208			578	506
Travel and other personnel costs	1	4	9	9			10	13
External contract services	8	2	18	10		2	26	14
Landscaping			18	21			18	21
Utilities	8	7	171	147		10	179	164
Debenture repayment, principal			24	23			24	23
Interest	97	76	224	225			321	301
Equipment	13	22	23	7			36	29
Insurance			2	2			2	2
Janitorial	5	4	92	83		16	97	103
Repairs and maintenance	6		226	293	50	32	282	325
Other operating costs	28	26	36	17	3	21	67	64
Total Expenditure	<u>2,290</u>	<u>1,932</u>	<u>1,073</u>	<u>1,045</u>	<u>47</u>	<u>70</u>	<u>3,410</u>	<u>3,047</u>
Net Revenue (Expenditure) (Exhibit B)	<u>\$ (80)</u>	<u>\$ 6</u>	<u>\$ 39</u>	<u>\$ (38)</u>	<u>\$(47)</u>	<u>\$(70)</u>	<u>\$ (88)</u>	<u>\$ (102)</u>



## SIMON FRASER UNIVERSITY

Statement of Changes in Net Investment in Land, Buildings and Equipment  
 For the Year Ended March 31, 1983  
 (thousands of dollars)

	<u>1983</u>	<u>1982</u>
Increases in net investment during the year:		
Additions to land, buildings and equipment	\$13,086	\$ 8,956
Sinking fund payments -		
British Columbia Educational Institutions	628	402
Capital Financing Authority	205	144
Interest earned on the sinking fund	24	23
Principal repayments - Canada Mortgage and Housing Corporation debentures	<u>13,943</u>	<u>9,525</u>
Decreases in net investment during the year:		
Increase in long term debt -		
British Columbia Educational Institutions	8,987	9,708
Capital Financing Authority	1,915	(2,331)
Interim financing on projects	<u>10,902</u>	<u>7,377</u>
Net increase during the year	3,041	2,148
Net investment in land, buildings and equipment, April 1, 1982	<u>58,457</u>	<u>56,309</u>
Net investment in land, buildings and equipment, March 31, 1983 (Exhibit A)	<u>\$61,498</u>	<u>\$58,457</u>

SIMON FRASER UNIVERSITY  
Notes to Financial Statements  
March 31, 1983

1. Significant Accounting Policies

These financial statements have been prepared in accordance with accounting principles generally accepted for universities. The significant accounting policies followed by Simon Fraser University include:

(a) Fund Accounting

The University accounts are maintained in conformity with fund accounting procedures in order to recognize restrictions imposed on the use of resources. Under these procedures resources are classified into funds in accordance with objectives authorized by the Board of Governors or otherwise specified. Funds have been combined into the following major groups:

- General purpose operating funds comprise revenues used in the general operations of the University.
- Specific purpose operating funds consist of grants and donations for designated projects and the income earned on endowment funds.
- Endowment funds are received or appropriated with the stipulation the principal will be invested and the related earned income will be expended for specific purposes.
- Capital funds comprise amounts received for the purchase of capital assets as described in note 1 (b).

(b) Land, Buildings and Equipment

Construction costs for buildings and other facilities, including original equipment and furniture, major renovation costs, and new equipment funded under the Educational Institution Capital Finance Act are capitalized in the Capital Fund. Replacement equipment and furniture, new equipment not specified above, and minor renovations are expensed as the costs are incurred in the various funds.

No provision is made for depreciation of buildings and equipment.

(c) Inventories

Inventories of supplies are stated at cost. Inventories of merchandise held for resale are stated at the lower of cost and net realizable value.

(d) Ancillary Enterprise Operations

Ancillary enterprises provide goods and services to the University community on a charge-for-service basis. They include campus food service, which is operated by a contractor, residences and bookstore. Expenses include direct operating costs and payments of interest and principal on debentures relating to the residences. No administrative overhead has been applied.

(e) Other

Library books and periodicals are expensed in the year of acquisition.

Leases of a capital nature are expensed in the Operating Fund as payments are made.

Employee vacation pay entitlements are not accrued.

(f) Change in Accounting Policy

In prior years, expenditures on individual sponsored research projects in excess of funds received in the year were recorded as receivables and revenue. This policy has been changed in the current year to net over and under expenditures on individual projects by sponsoring entity. The cumulative effects of this change (\$726,000) are shown as reductions of accounts receivable and the specific purpose fund at March 31, 1982. This change in accounting policy has had no material effect on the comparative revenue amounts and accordingly the 1982 revenue has not been restated.

2. Short Term Financing - Capital Fund

The interim financing of capital construction projects is authorized under the provisions of the Educational Institution Capital Finance Act. Bank loans are retired from the proceeds of long term debt issued under the authority of the Act. Accounts and holdbacks payable and commitments under building and other contracts will be financed similarly in the next fiscal year.

Accounts payable and receivable include accrued interest in the amount of \$1,329,000 (1982 - \$841,000) on short and long term borrowings. The interest will be received from the Province of British Columbia in the next fiscal year.

3. Long Term Debt

A. Canada Mortgage and Housing Corporation

<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance Outstanding</u>		<u>Annual Payments Including Interest</u>
		<u>March 31/83</u>	<u>March 31/82</u>	
(thousands of dollars)				
Jan 1, 2017	5.375%	\$ 193	\$ 195	\$ 12
Jan 2, 2018	5.875%	960	968	65
Jul 1, 2019	6.875%	2,272	2,286	171
Total (Exhibit A)		<u>\$3,425</u>	<u>\$3,449</u>	<u>\$248</u>

The debentures are secured by a floating charge on the student residences.

B. Capital Financing Authority

<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Face Value</u>	<u>Sinking Fund Balance</u>	<u>Balance Outstanding</u>		<u>Annual Payments</u>
				<u>March 31 1983</u>	<u>March 31 1982</u>	
(thousands of dollars)						
Dec 1, 1986	16.875%	\$ 292	\$ 20	\$ 272	\$ 292	\$ 72
Jun 9, 1998	9.41	2,000	326	1,674	1,755	237
Jan 10, 1999	9.82	2,000	262	1,738	1,816	245
Mar 9, 1999	10.16	3,700	453	3,247	3,381	466
Apr 10, 1999	10.26	800	99	701	730	102
Nov 9, 1999	10.68	3,700	338	3,362	3,486	485
Mar 10, 2000	12.74	2,000	187	1,813	1,879	304
Sep 10, 2000	12.55	2,100	128	1,972	2,040	315
Mar 10, 2001	13.13	210	12	198	204	33
Apr 10, 2001	13.66	2,500	63	2,437	2,500	396
May 8, 2001	13.69	2,280	57	2,223	2,280	362
Jul 10, 2001	14.81	1,880	46	1,834	1,880	320
Oct 9, 2001	17.00	1,000	23	977	1,000	192
Mar 10, 2002	16.10	1,756	39	1,717	1,756	321
May 10, 2002	15.25	1,980		1,980		345
Jun 10, 2002	14.96	1,000		1,000		171
Aug 10, 2002	16.53	1,400		1,400		262
Oct 8, 2002	14.16	2,000		2,000		327
Nov 10, 2002	13.43	1,607		1,607		251
Dec 10, 2002	12.01	1,000		1,000		142
Total (Exhibit A)		<u>\$35,205</u>	<u>\$2,053</u>	<u>\$33,152</u>	<u>\$24,999</u>	<u>\$5,348</u>

Annual payments consist of interest and sinking fund payments. Payments made in 1982/83 totalled \$4,192,000 (1981/82 \$2,794,000). The payments to the sinking fund are based on the discounted present values required to fund fully the repayment of the debt by respective maturity dates. The sinking fund balance consists of total sinking fund installments to March 31, 1983 plus interest earned thereon. Sinking fund payments, which are financed by the Province of British Columbia, made during 1982/83 amounted to \$628,000 (1981/82 \$402,000). Earned interest thereon recorded for 1982/83 is \$205,000 (1981/82 \$144,000).

The long term debt includes \$234,000 repayable in U.S. funds. This amount was recorded at the Canadian equivalent as at the date of receipt and is currently shown at \$272,000 Canadian. If this amount were based on the exchange rate prevailing on March 31, 1983 the Canadian equivalent would be \$290,000.

4. Commitments - Capital Fund

Total commitments under contracts for capital projects amount to \$2,600,000 as at March 31, 1983 (March 31, 1982 \$5,871,000) of which \$2,398,000 are to be financed under the Educational Institution Capital Finance Act.

5. Academic Pension Plan

Amendments to the Academic Pension Plan effective July 1, 1981 included provision for further contributions to the Formula Retirement Benefit Account.

An actuarial valuation as at January 1, 1983 estimated as resultant potential underfunding in the amount of \$2,513,000 if the actuarial assumptions are realized. The reserve has been increased by \$500,000, which brings the total including interest on previous balances, to \$1,070,000 as at March 31, 1983.

6. Restatement of Comparative Figures

Certain 1982 figures in the financial statements have been restated in order to conform with the financial statement presentation adopted in 1983. There was no effect on the fund balances except as disclosed in Note 1f.

SIMON FRASER UNIVERSITY  
Schedule of General Purpose Expenditures  
For the Year Ended March 31, 1983  
(thousands of dollars)

<u>Expenditures</u>	<u>Academic</u>	<u>Library</u>	<u>Student Services and Awards</u>	<u>Plant and Maintenance</u>	<u>Computer Centre</u>	<u>Administration and General</u>	<u>Total Expenditures</u>	
							<u>1983</u>	<u>1982</u>
Academic Salaries								
Academic ranks	\$25,851						\$25,851	\$23,376
Other instruction and research	3,804						3,804	3,722
Other salaries and wages	7,540	\$3,051	\$2,460	\$2,311	\$ 2,516	\$4,983	22,861	20,964
Employee benefits	4,236	401	264	388	282	673	6,244	5,453
Travel and other personnel costs	1,167	19	193	24	33	245	1,681	1,801
Expendable supplies	2,564	282	367	918	863	698	5,692	5,764
Equipment and furnishings	292	30	22	2	134	176	656	748
Equipment rentals	217	79	10	6	1,572	39	1,923	1,624
Facilities rental	175		5			10	190	175
Books and periodicals		1,527					1,527	1,257
Utilities	295	34	43	1,590	29	85	2,076	1,820
Student awards			1,534				1,534	1,375
Contract services	3	99	1	1,591		4	1,698	1,660
Professional fees	100		32	93	50	474	749	660
Renovations and alterations	101	14	15	156	34	52	372	382
Insurance						148	148	123
Memberships			5			60	65	57
Internal cost allocations	3,076	249	14	35	(4,855)	1,428	(53)	(33)
External cost recoveries	(13)	(155)	(558)	(401)	(810)	(456)	(2,393)	(2,106)
<b>Total</b>	<b>\$49,408</b>	<b>\$5,630</b>	<b>\$4,407</b>	<b>\$6,713</b>	<b>\$ (152)</b>	<b>\$8,619</b>	<b>\$74,625</b>	<b>\$68,822</b>

SIMON FRASER UNIVERSITY  
 Schedule of Academic Expenditures  
 For the Year Ended March 31, 1983  
 (thousands of dollars)

	General Purpose Fund	Sponsored Research	Other Grants and Programmes	Capital Fund	Total Expenditures	
					1983	1982
Faculty of Arts						
Dean's Office	\$ 424	\$ 5	\$ 55		\$ 484	\$ 526
Archaeology	837	241	3	\$ 20	1,101	1,106
Economics	2,232	14	10		2,256	1,842
English	2,546	14	75	6	2,641	2,561
Geography	1,491	32	4	40	1,567	1,437
History	1,310	54	10	1	1,375	1,397
Languages, Literatures and Linguistics	2,004	4	26	10	2,044	1,934
Philosophy	748	18	20		786	727
Political Science	876	15	4		895	774
Psychology	2,394	129	3	36	2,562	2,263
Sociology and Anthropology	1,125	4	1	1	1,131	1,094
	<u>15,987</u>	<u>530</u>	<u>211</u>	<u>114</u>	<u>16,842</u>	<u>15,661</u>
Faculty of Business Administration	<u>3,045</u>	<u>66</u>	<u>29</u>	<u>26</u>	<u>3,166</u>	<u>2,757</u>
Faculty of Education	<u>5,371</u>	<u>124</u>	<u>471</u>	<u>38</u>	<u>6,004</u>	<u>5,516</u>
Faculty of Engineering Science			<u>183</u>		<u>183</u>	<u>146</u>
Faculty of Interdisciplinary Studies						
Dean's Office	407	41			448	374
Centre for the Arts	1,911		6	21	1,938	1,776
Communication Studies	1,034	8	33	15	1,090	1,069
Computing Science	2,506	296		197	2,999	2,612
Criminology	1,297	423	64	1	1,786	1,661
Interdisciplinary Studies	468	28		33	529	397
Kinesiology	1,450	222	112	60	1,847	1,701
	<u>9,073</u>	<u>1,018</u>	<u>215</u>	<u>327</u>	<u>10,637</u>	<u>9,590</u>
Faculty of Science						
Dean's Office	317	15		13	345	436
Biological Sciences	3,402	1,524		70	4,996	4,731
Chemistry	2,753	992		82	3,827	4,004
Mathematics	2,684	236		26	2,946	2,514
Physics	1,971	1,303	1	65	3,340	2,750
Science Workshops	508			2	510	457
Western Canadian Universities Marine Biological Society Grant						131
	<u>11,635</u>	<u>4,070</u>	<u>1</u>	<u>258</u>	<u>15,964</u>	<u>15,023</u>
Other Expenditures						
Animal Research Facility	77			2	79	97
Continuing Studies	2,198	6	1,157	5	3,366	3,113
Co-op Education	241			1	242	175
Graduate Studies	195	191			386	750
Instructional Media Centre	1,073			68	1,141	1,100
Programs of Distinction	377				377	259
Reading and Study Skills Centre	136				136	226
	<u>4,297</u>	<u>197</u>	<u>1,157</u>	<u>76</u>	<u>5,727</u>	<u>5,720</u>
Total Academic Expenditures	<u>\$49,408</u>	<u>\$6,005</u>	<u>\$2,267</u>	<u>\$839</u>	<u>\$58,523</u>	<u>\$54,413</u>