

Amended Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2015

School District No. 93 (Conseil Scolaire Francophone)

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	14

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



2014/2015 AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF REGIONAL TRUSTEES CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE SD 93 (called the "Board") to adopt the 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 BOARD OF REGIONAL TRUSTEES CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE SD 93 Amended Annual Budget Bylaw for fiscal year 2014/2015.
3. The attached Schedule "A1" showing the estimated revenue and expenditure for the 2014/2015 fiscal year and the total amended annual budget bylaw amount of \$84,115,358 for the 2014/2015 fiscal year was prepared in accordance with the *Act*.
4. The "A" Schedules are adopted as the amended annual budget of the Board for the fiscal year 2014/2015.

READ A FIRST TIME THE 14TH DAY OF FEBRUARY, 2015;

READ A SECOND TIME THE 14TH DAY OF FEBRUARY, 2015;

READ A THIRD TIME, PASSED AND ADOPTED THE 14TH DAY OF FEBRUARY, 2015.

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE SD 93 Amended Annual Budget Bylaw 2014/2015, adopted by the Board the 14TH DAY OF FEBRUARY, 2015.

Secretary Treasurer

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,373,250	5,084,000
Total Ministry Operating Grant Funded FTE's	5,373,250	5,084,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	77,181,004	74,911,417
Other		252,019
Other Revenue	1,046,147	1,049,402
Rentals and Leases	20,000	20,000
Investment Income	40,000	40,000
Amortization of Deferred Capital Revenue	3,392,000	3,436,000
Total Revenue	81,679,151	79,708,838
Expenses		
Instruction	56,256,529	52,683,880
District Administration	5,356,596	8,455,423
Operations and Maintenance	14,574,455	13,768,447
Transportation and Housing	6,496,858	6,545,618
Debt Services	122,000	112,000
Amortization prepaid licence	20,431	20,431
Total Expense	82,826,869	81,585,799
Net Revenue (Expense)	(1,147,718)	(1,876,961)
Budgeted Allocation (Retirement) of Surplus (Deficit)	535,776	1,837,208
Budgeted Surplus (Deficit), for the year	(611,942)	(39,753)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(611,942)	(39,753)
Budgeted Surplus (Deficit), for the year	(611,942)	(39,753)

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	70,349,752	69,713,442
Operating - Tangible Capital Assets Purchased	240,000	240,000
Special Purpose Funds - Total Expense	7,055,786	6,733,126
Special Purpose Funds - Tangible Capital Assets Purchased	247,071	31,534
Capital Fund - Total Expense	5,421,331	5,139,231
Capital Fund - Tangible Capital Assets Purchased from Local Capital	801,418	
Total Budget Bylaw Amount	84,115,358	81,857,333

Approved by the Board

Signature of the Chairperson of the Board of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer Date Signed

School District No. 93 (Conseil Scolaire Francophone)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,147,718)	(1,876,961)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(487,071)	(271,534)
From Local Capital	(801,418)	
Total Acquisition of Tangible Capital Assets	(1,288,489)	(271,534)
Amortization of Tangible Capital Assets	5,272,000	5,000,000
Total Effect of change in Tangible Capital Assets	3,983,511	4,728,466
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	2,835,793	2,851,505

School District No. 93 (Conseil Scolaire Francophone)

Schedule 1

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
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,058,719	40,000	43,406,591	44,505,310
Changes for the year				
Net Revenue (Expense) for the year	238,758	635,955	(2,022,431)	(1,147,718)
Interfund Transfers				
Tangible Capital Assets Purchased	(240,000)	(247,071)	487,071	-
Other	(534,534)	(388,884)	923,418	-
Net Changes for the year	<u>(535,776)</u>	<u>-</u>	<u>(611,942)</u>	<u>(1,147,718)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>522,943</u>	<u>40,000</u>	<u>42,794,649</u>	<u>43,357,592</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	70,432,363	68,779,476
Other Revenue	96,147	149,402
Rentals and Leases	20,000	20,000
Investment Income	40,000	40,000
Total Revenue	70,588,510	68,988,878
Expenses		
Instruction	49,200,743	45,950,754
District Administration	5,356,596	8,455,423
Operations and Maintenance	9,295,555	8,761,647
Transportation and Housing	6,496,858	6,545,618
Total Expense	70,349,752	69,713,442
Net Revenue (Expense)	238,758	(724,564)
Budgeted Prior Year Surplus Appropriation	535,776	1,837,208
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(240,000)	(240,000)
Other	(534,534)	(872,644)
Total Net Transfers	(774,534)	(1,112,644)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	69,765,050	66,436,967
Strike Savings Recovery	(2,343,275)	
Other Ministry of Education Grants		
Lease Costs	1,684,411	1,577,218
Pay equity	100,251	100,251
FSA	15,000	15,000
Carbon Tax	25,000	25,000
Holdback (February and May recount)	170,000	625,040
Labour settlement funding	1,015,926	
Total Provincial Grants - Ministry of Education	70,432,363	68,779,476
Other Revenues		
Miscellaneous		
Miscellaneous-Other	96,147	149,402
Total Other Revenue	96,147	149,402
Rentals and Leases	20,000	20,000
Investment Income	40,000	40,000
Total Operating Revenue	70,588,510	68,988,878

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
Salaries		
Teachers	24,254,213	23,677,696
Principals and Vice Principals	3,323,401	3,422,065
Educational Assistants	3,636,598	3,318,910
Support Staff	3,491,880	3,232,388
Other Professionals	2,016,971	1,884,225
Substitutes	2,017,700	2,052,154
Total Salaries	38,740,763	37,587,438
Employee Benefits	9,873,698	9,634,435
Total Salaries and Benefits	48,614,461	47,221,873
Services and Supplies		
Services	9,636,206	9,756,771
Student Transportation	6,403,353	6,457,336
Professional Development and Travel	1,268,095	1,847,260
Rentals and Leases	2,013,272	1,611,668
Dues and Fees	33,995	185,517
Insurance	100,005	66,934
Interest	8,850	8,850
Supplies	1,084,368	1,378,332
Utilities	1,187,147	1,178,901
Total Services and Supplies	21,735,291	22,491,569
Total Operating Expense	70,349,752	69,713,442

School District No. 93 (Conseil Scolaire Francophone)

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	19,330,996	605,734	632,569	785,349	161,568	1,674,880	23,191,096
1.03 Career Programs	154,509						154,509
1.07 Library Services	382,468	74,538		90,611		10,900	558,517
1.08 Counselling	704,712					22,500	727,212
1.10 Special Education	2,222,014		2,735,303	40,926	189,740	24,000	5,211,983
1.30 English Language Learning	1,213,062		134,121			3,000	1,350,183
1.31 Aboriginal Education	146,420		134,605	8,185	17,952	12,300	319,462
1.41 School Administration		2,643,129		1,603,216		12,000	4,258,345
Total Function 1	24,154,181	3,323,401	3,636,598	2,528,287	369,260	1,759,580	35,771,307
4 District Administration							
4.11 Educational Administration	100,032			51,782	369,950	21,000	542,764
4.40 School District Governance					100,000	5,500	105,500
4.41 Business Administration				349,585	683,128	63,500	1,096,213
Total Function 4	100,032	-	-	401,367	1,153,078	90,000	1,744,477
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				43,064	120,270		163,334
5.50 Maintenance Operations				519,162	337,193	168,120	1,024,475
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	562,226	457,463	168,120	1,187,809
7 Transportation and Housing							
7.41 Transportation and Housing Administration					37,170		37,170
7.70 Student Transportation							-
Total Function 7	-	-	-	-	37,170	-	37,170
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	24,254,213	3,323,401	3,636,598	3,491,880	2,016,971	2,017,700	38,740,763

School District No. 93 (Conseil Scolaire Francophone)

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	23,191,096	5,655,400	28,846,496	1,407,435	30,253,931	27,286,926
1.03 Career Programs	154,509	40,064	194,573		194,573	223,395
1.07 Library Services	558,517	143,873	702,390	30,682	733,072	937,120
1.08 Counselling	727,212	182,732	909,944	12,000	921,944	762,439
1.10 Special Education	5,211,983	1,337,509	6,549,492	369,508	6,919,000	6,933,359
1.30 English Language Learning	1,350,183	315,066	1,665,249	132,613	1,797,862	1,900,694
1.31 Aboriginal Education	319,462	82,215	401,677	196,580	598,257	567,065
1.41 School Administration	4,258,345	1,436,204	5,694,549	2,087,555	7,782,104	7,339,756
Total Function 1	35,771,307	9,193,063	44,964,370	4,236,373	49,200,743	45,950,754
4 District Administration						
4.11 Educational Administration	542,764	135,574	678,338	544,707	1,223,045	2,464,097
4.40 School District Governance	105,500	2,600	108,100	2,005,800	2,113,900	4,022,262
4.41 Business Administration	1,096,213	267,464	1,363,677	655,974	2,019,651	1,969,064
Total Function 4	1,744,477	405,638	2,150,115	3,206,481	5,356,596	8,455,423
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	163,334	40,646	203,980	175,675	379,655	360,619
5.50 Maintenance Operations	1,024,475	225,516	1,249,991	6,311,422	7,561,413	6,842,485
5.52 Maintenance of Grounds	-	-	-	167,340	167,340	379,642
5.56 Utilities	-	-	-	1,187,147	1,187,147	1,178,901
Total Function 5	1,187,809	266,162	1,453,971	7,841,584	9,295,555	8,761,647
7 Transportation and Housing						
7.41 Transportation and Housing Administration	37,170	8,835	46,005	47,500	93,505	88,282
7.70 Student Transportation	-	-	-	6,403,353	6,403,353	6,457,336
Total Function 7	37,170	8,835	46,005	6,450,853	6,496,858	6,545,618
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	38,740,763	9,873,698	48,614,461	21,735,291	70,349,752	69,713,442

School District No. 93 (Conseil Scolaire Francophone)

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>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,741,741	6,125,141
Other		252,019
Other Revenue	950,000	900,000
Total Revenue	<u>7,691,741</u>	<u>7,277,160</u>
Expenses		
Instruction	7,055,786	6,733,126
Total Expense	<u>7,055,786</u>	<u>6,733,126</u>
Net Revenue (Expense)	<u>635,955</u>	544,034
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(247,071)	(31,534)
Other	(388,884)	(512,500)
Total Net Transfers	<u>(635,955)</u>	<u>(544,034)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	BC settlement Programm
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		5,716	15,248	625,901		45,277			15,575
Add: Restricted Grants									
Provincial Grants - Ministry of Education	302,000	1,371,516	5,000		128,000	68,600	4,433,400	127,373	
Provincial Grants - Other									240,000
Other				950,000					
	302,000	1,371,516	5,000	950,000	128,000	68,600	4,433,400	127,373	240,000
Less: Allocated to Revenue	302,000	1,371,516	10,000	950,000	128,000	113,877	4,433,400	127,373	255,575
Deferred Revenue, end of year	-	5,716	10,248	625,901	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	302,000	1,371,516	10,000		128,000	113,877	4,433,400	127,373	255,575
Other Revenue				950,000					
	302,000	1,371,516	10,000	950,000	128,000	113,877	4,433,400	127,373	255,575
Expenses									
Salaries									
Teachers		692,771					390,062		
Principals and Vice Principals		17,152					40,334		
Educational Assistants	41,177	104,318						50,000	125,000
Support Staff							60,060		40,000
Other Professionals		275,000					89,760	10,000	
Substitutes							537,981		5,000
	41,177	1,089,241	-	-	-	-	1,118,197	60,000	170,000
Employee Benefits	13,752	282,275					71,967	15,000	35,000
Services and Supplies			10,000	950,000	128,000	113,877	2,854,352	52,373	50,575
	54,929	1,371,516	10,000	950,000	128,000	113,877	4,044,516	127,373	255,575
Net Revenue (Expense) before Interfund Transfers	247,071	-	-	-	-	-	388,884	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(247,071)								
Other							(388,884)		
	(247,071)	-	-	-	-	-	(388,884)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	707,717
Add: Restricted Grants	
Provincial Grants - Ministry of Education	6,435,889
Provincial Grants - Other	240,000
Other	950,000
	<u>7,625,889</u>
Less: Allocated to Revenue	7,691,741
Deferred Revenue, end of year	<u>641,865</u>
Revenues	
Provincial Grants - Ministry of Education	6,741,741
Other Revenue	950,000
	<u>7,691,741</u>
Expenses	
Salaries	
Teachers	1,082,833
Principals and Vice Principals	57,486
Educational Assistants	320,495
Support Staff	100,060
Other Professionals	374,760
Substitutes	542,981
	<u>2,478,615</u>
Employee Benefits	417,994
Services and Supplies	4,159,177
	<u>7,055,786</u>
Net Revenue (Expense) before Interfund Transfers	<u>635,955</u>
Interfund Transfers	
Tangible Capital Assets Purchased	(247,071)
Other	(388,884)
	<u>(635,955)</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

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	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	6,900		6,900	6,800
Amortization of Deferred Capital Revenue	3,392,000		3,392,000	3,436,000
Total Revenue	3,398,900	-	3,398,900	3,442,800
Expenses				
Operations and Maintenance	6,900		6,900	6,800
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,272,000		5,272,000	5,000,000
Interest Payment				
Capital Lease		122,000	122,000	112,000
Amortization Prepaid licence	20,431		20,431	20,431
Total Expense	5,299,331	122,000	5,421,331	5,139,231
Net Revenue (Expense)	(1,900,431)	(122,000)	(2,022,431)	(1,696,431)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	487,071		487,071	271,534
Capital Lease Payment		923,418	923,418	1,385,144
Total Net Transfers	487,071	923,418	1,410,489	1,656,678
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	801,418	(801,418)	-	
Total Other Adjustments to Fund Balances	801,418	(801,418)	-	
Budgeted Surplus (Deficit), for the year	(611,942)	-	(611,942)	(39,753)