

Amended Annual Budget

**School District No. 93 (Conseil Scolaire Francophone)**

June 30, 2018

# School District No. 93 (Conseil Scolaire Francophone)

June 30, 2018

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



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## 2017/2018 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 2017/2018 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 93 (CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE) Amended Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached statement showing the estimated revenue and expenditure for the 2017/2018 fiscal year and the total amended annual budget bylaw amount of \$102,720,300 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 24TH DAY OF FEBRUARY, 2018;

READ A SECOND TIME THE 24TH DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 24TH DAY OF FEBRUARY, 2018;

(Corporate Seal)

\_\_\_\_\_  
Chairperson of the Board

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

I HEREBY CERTIFY this to be a true original of SD 93 CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 24TH DAY OF FEBRUARY, 2018.

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

# School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	5,977,563	5,711,125
Adult	-	2,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>5,977,563</u>	<u>5,713,125</u>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	96,402,235	84,821,367
Federal Grants	215,678	215,000
Other Revenue	1,288,840	969,585
Rentals and Leases	55,000	55,000
Investment Income	115,000	90,000
Amortization of Deferred Capital Revenue	3,459,457	3,296,000
<b>Total Revenue</b>	<u>101,536,210</u>	<u>89,446,952</u>
<b>Expenses</b>		
Instruction	70,030,586	62,549,588
District Administration	5,499,632	5,166,263
Operations and Maintenance	18,751,931	16,209,136
Transportation and Housing	7,826,408	6,878,679
Debt Services	157,000	154,000
Amortization prepaid licence	20,431	20,431
<b>Total Expense</b>	<u>102,285,988</u>	<u>90,978,097</u>
<b>Net Revenue (Expense)</b>	<u>(749,778)</u>	<u>(1,531,145)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	798,317	1,413,876
<b>Budgeted Surplus (Deficit), for the year</b>	<u>48,539</u>	<u>(117,269)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	48,539	(117,269)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>48,539</u>	<u>(117,269)</u>

**School District No. 93 (Conseil Scolaire Francophone)**

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	81,256,770	78,654,745
Operating - Tangible Capital Assets Purchased	240,000	240,000
Special Purpose Funds - Total Expense	11,182,557	7,253,821
Special Purpose Funds - Tangible Capital Assets Purchased	194,312	171,162
Capital Fund - Total Expense	9,846,661	5,069,531
<b>Total Budget Bylaw Amount</b>	<b>102,720,300</b>	<b>91,389,259</b>

**Approved by the Board**


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Signature of the Chairperson of the Board of Education Date Signed

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Signature of the Superintendent Date Signed

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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, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(749,778)</u>	<u>(1,531,145)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(434,312)	(411,162)
From Deferred Capital Revenue	<u>(17,062,911)</u>	<u>(15,500,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(17,497,223)</u>	<u>(15,911,162)</u>
Amortization of Tangible Capital Assets	<u>5,101,928</u>	<u>4,888,000</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(12,395,295)</u>	<u>(11,023,162)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>(13,145,073)</u>	<u>(12,554,307)</u>

**School District No. 93 (Conseil Scolaire Francophone)**

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,727,361	52,000	43,667,818	45,447,179
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	339,209	730,915	(1,819,902)	(749,778)
Interfund Transfers				
Tangible Capital Assets Purchased	(240,000)	(194,312)	434,312	-
Other	(897,526)	(536,603)	1,434,129	-
<b>Net Changes for the year</b>	(798,317)	-	48,539	(749,778)
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u>929,044</u>	<u>52,000</u>	<u>43,716,357</u>	<u>44,697,401</u>

**School District No. 93 (Conseil Scolaire Francophone)**

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	81,237,139	78,017,215
Other Revenue	188,840	19,585
Rentals and Leases	55,000	55,000
Investment Income	115,000	90,000
<b>Total Revenue</b>	<u>81,595,979</u>	<u>78,181,800</u>
<b>Expenses</b>		
Instruction	58,848,029	55,295,767
District Administration	5,499,632	5,166,263
Operations and Maintenance	9,082,701	11,314,036
Transportation and Housing	7,826,408	6,878,679
<b>Total Expense</b>	<u>81,256,770</u>	<u>78,654,745</u>
<b>Net Revenue (Expense)</b>	<u>339,209</u>	<u>(472,945)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>798,317</u>	<u>1,413,876</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(240,000)	(240,000)
Other	(897,526)	(700,931)
<b>Total Net Transfers</b>	<u>(1,137,526)</u>	<u>(940,931)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>



**School District No. 93 (Conseil Scolaire Francophone)**

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	79,975,398	75,656,063
Other Ministry of Education Grants		
Pay Equity	100,251	100,251
Transportation Supplement	750,415	150,415
Return of Administrative Savings	386,075	386,075
Lease Costs		1,684,411
FSA		15,000
Carbon Tax	25,000	25,000
<b>Total Provincial Grants - Ministry of Education</b>	<u>81,237,139</u>	<u>78,017,215</u>
<b>Other Revenues</b>		
Miscellaneous		
Miscellaneous	188,840	19,585
<b>Total Other Revenue</b>	<u>188,840</u>	<u>19,585</u>
<b>Rentals and Leases</b>	<u>55,000</u>	<u>55,000</u>
<b>Investment Income</b>	<u>115,000</u>	<u>90,000</u>
<b>Total Operating Revenue</b>	<u><u>81,595,979</u></u>	<u><u>78,181,800</u></u>

**School District No. 93 (Conseil Scolaire Francophone)**

Amended Annual Budget - Schedule of Operating Expense by Object  
 Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	25,674,165	26,486,300
Principals and Vice Principals	4,930,288	3,685,685
Educational Assistants	4,821,244	4,100,174
Support Staff	4,441,826	4,040,277
Other Professionals	2,284,163	2,346,798
Substitutes	2,768,288	2,153,300
<b>Total Salaries</b>	<u>44,919,974</u>	<u>42,812,534</u>
<b>Employee Benefits</b>	<u>10,890,174</u>	<u>11,603,955</u>
<b>Total Salaries and Benefits</b>	<u>55,810,148</u>	<u>54,416,489</u>
<b>Services and Supplies</b>		
Services	11,415,693	10,041,260
Student Transportation	7,778,908	6,839,543
Professional Development and Travel	2,940,256	1,793,459
Rentals and Leases	487,936	2,771,978
Dues and Fees	53,758	84,936
Insurance	100,005	109,805
Interest	10,500	10,000
Supplies	1,390,345	1,302,579
Utilities	1,269,221	1,284,696
<b>Total Services and Supplies</b>	<u>25,446,622</u>	<u>24,238,256</u>
<b>Total Operating Expense</b>	<u>81,256,770</u>	<u>78,654,745</u>

# School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2018

	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	19,509,491	619,260	487,858	917,793		2,575,000	24,109,402
1.03 Career Programs	164,207						164,207
1.07 Library Services	579,175	52,087		39,734		1,138	672,134
1.08 Counselling	959,887					8,000	967,887
1.10 Special Education	2,637,036	254,603	4,264,667	42,520	401,759	29,000	7,629,585
1.30 English Language Learning	1,682,614	304,481				16,200	2,003,295
1.31 Aboriginal Education	141,755		68,719	8,504	66,532	19,550	305,060
1.41 School Administration		3,699,857		2,269,896		47,000	6,016,753
<b>Total Function 1</b>	<b>25,674,165</b>	<b>4,930,288</b>	<b>4,821,244</b>	<b>3,278,447</b>	<b>468,291</b>	<b>2,695,888</b>	<b>41,868,323</b>
<b>4 District Administration</b>							
4.11 Educational Administration				143,109	462,535	1,000	606,644
4.40 School District Governance					100,000		100,000
4.41 Business Administration				364,006	724,277	49,000	1,137,283
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>507,115</b>	<b>1,286,812</b>	<b>50,000</b>	<b>1,843,927</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				44,754	121,662		166,416
5.50 Maintenance Operations				611,510	407,398	22,400	1,041,308
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>656,264</b>	<b>529,060</b>	<b>22,400</b>	<b>1,207,724</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration							-
7.70 Student Transportation							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>25,674,165</b>	<b>4,930,288</b>	<b>4,821,244</b>	<b>4,441,826</b>	<b>2,284,163</b>	<b>2,768,288</b>	<b>44,919,974</b>

# School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	24,109,402	5,445,983	29,555,385	3,422,060	32,977,445	34,850,358
1.03 Career Programs	164,207	41,413	205,620		205,620	208,128
1.07 Library Services	672,134	168,392	840,526	36,453	876,979	190,930
1.08 Counselling	967,887	242,084	1,209,971	36,600	1,246,571	1,251,864
1.10 Special Education	7,629,585	1,977,595	9,607,180	292,758	9,899,938	6,969,582
1.30 English Language Learning	2,003,295	489,819	2,493,114	100,007	2,593,121	2,208,649
1.31 Aboriginal Education	305,060	71,677	376,737	269,111	645,848	585,350
1.41 School Administration	6,016,753	1,709,040	7,725,793	2,676,714	10,402,507	9,030,906
<b>Total Function 1</b>	<b>41,868,323</b>	<b>10,146,003</b>	<b>52,014,326</b>	<b>6,833,703</b>	<b>58,848,029</b>	<b>55,295,767</b>
<b>4 District Administration</b>						
4.11 Educational Administration	606,644	146,715	753,359	1,475,360	2,228,719	1,954,753
4.40 School District Governance	100,000	2,600	102,600	1,129,425	1,232,025	1,232,025
4.41 Business Administration	1,137,283	297,355	1,434,638	604,250	2,038,888	1,979,485
<b>Total Function 4</b>	<b>1,843,927</b>	<b>446,670</b>	<b>2,290,597</b>	<b>3,209,035</b>	<b>5,499,632</b>	<b>5,166,263</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	166,416	38,688	205,104	209,048	414,152	433,787
5.50 Maintenance Operations	1,041,308	258,813	1,300,121	5,654,667	6,954,788	9,316,925
5.52 Maintenance of Grounds	-	-	-	509,540	509,540	385,540
5.56 Utilities	-	-	-	1,204,221	1,204,221	1,177,784
<b>Total Function 5</b>	<b>1,207,724</b>	<b>297,501</b>	<b>1,505,225</b>	<b>7,577,476</b>	<b>9,082,701</b>	<b>11,314,036</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	-	-	-	47,500	47,500	47,500
7.70 Student Transportation	-	-	-	7,778,908	7,778,908	6,831,179
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,826,408</b>	<b>7,826,408</b>	<b>6,878,679</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>44,919,974</b>	<b>10,890,174</b>	<b>55,810,148</b>	<b>25,446,622</b>	<b>81,256,770</b>	<b>78,654,745</b>

**School District No. 93 (Conseil Scolaire Francophone)**

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	10,597,794	6,797,052
Federal Grants	215,678	215,000
Other Revenue	1,100,000	950,000
<b>Total Revenue</b>	<u>11,913,472</u>	<u>7,962,052</u>
<b>Expenses</b>		
Instruction	11,182,557	7,253,821
<b>Total Expense</b>	<u>11,182,557</u>	<u>7,253,821</u>
<b>Net Revenue (Expense)</b>	<u>730,915</u>	<u>708,231</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(194,312)	(171,162)
Other	(536,603)	(537,069)
<b>Total Net Transfers</b>	<u>(730,915)</u>	<u>(708,231)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>

# School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
<b>Deferred Revenue, beginning of year</b>	\$ -	\$ -	\$ 15,458	\$ 29,903	\$ 353,063	\$ -	\$ 61,172	\$ -	\$ -
<b>Add:</b>									
Restricted Grants	277,814	311,372	1,000	-	1,000,000	128,000	68,600	4,479,060	129,145
Provincial Grants - Ministry of Education									
Federal Grants									
Other									
<b>Less:</b>									
Allocated to Revenue	277,814	311,372	1,000	-	1,000,000	128,000	68,600	4,479,060	129,145
Deferred Revenue, end of year	-	-	13,458	-	253,063	-	-	-	-
<b>Revenues</b>	277,814	311,372	3,000	29,903	1,100,000	128,000	129,772	4,479,060	129,145
Provincial Grants - Ministry of Education									
Federal Grants									
Other Revenue									
<b>Expenses</b>	277,814	311,372	3,000	29,903	1,100,000	128,000	129,772	4,479,060	129,145
Salaries									
Teachers							22,263	604,002	
Principals and Vice Principals								176,528	
Educational Assistants								236,818	
Support Staff								170,357	35,000
Other Professionals	47,200	243,259							
Substitutes							4,500	316,635	
Employee Benefits	47,200	243,259	-	-	-	-	26,763	1,504,340	35,000
Services and Supplies	12,654	68,113					11,108	321,857	8,000
	23,648		3,000	29,903	1,100,000	128,000	91,901	2,116,260	86,145
	83,502	311,372	3,000	29,903	1,100,000	128,000	129,772	3,942,457	129,145
<b>Net Revenue (Expense) before Interfund Transfers</b>	194,312	-	-	-	-	-	-	-	536,603
<b>Interfund Transfers</b>	(194,312)								
Tangible Capital Assets Purchased	(194,312)								(536,603)
Other									
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	4,567,302		4,567,302	7,100
Amortization of Deferred Capital Revenue	3,459,457		3,459,457	3,296,000
<b>Total Revenue</b>	<b>8,026,759</b>	<b>-</b>	<b>8,026,759</b>	<b>3,303,100</b>
<b>Expenses</b>				
Operations and Maintenance	4,567,302		4,567,302	7,100
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,101,928		5,101,928	4,888,000
Debt Services				
Capital Lease Interest		157,000	157,000	154,000
Amortization prepaid licence	20,431		20,431	20,431
<b>Total Expense</b>	<b>9,689,661</b>	<b>157,000</b>	<b>9,846,661</b>	<b>5,069,531</b>
<b>Net Revenue (Expense)</b>	<b>(1,662,902)</b>	<b>(157,000)</b>	<b>(1,819,902)</b>	<b>(1,766,431)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	434,312		434,312	411,162
Capital Lease Payment		1,434,129	1,434,129	
Capital Lease Payment			-	1,238,000
<b>Total Net Transfers</b>	<b>434,312</b>	<b>1,434,129</b>	<b>1,868,441</b>	<b>1,649,162</b>
<b>Other Adjustments to Fund Balances</b>				
Principal Payment				
Capital Lease	1,277,129	(1,277,129)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,277,129</b>	<b>(1,277,129)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>48,539</b>	<b>-</b>	<b>48,539</b>	<b>(117,269)</b>