

Amended Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2021

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2021

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 Object	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.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 93 (CONSEIL SCOLAIRE FRANCOPHONE (called the "Board")) to adopt the Amended Annual Budget of the Board for the fiscal year 2020/2021 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. 93 (Conseil Scolaire Francophone) Amended Annual Budget Bylaw for fiscal year 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$125,033,637 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 27th DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2021;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 93 (Conseil Scolaire Francophone) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the _____ DAY OF _____

Secretary Treasurer

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,478,000	6,240,438
Adult	0.813	
Total Ministry Operating Grant Funded FTE's	6,478,813	6,240,438
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education	118,894,751	109,295,925
Federal Grants	383,793	205,000
Other Revenue	1,541,246	1,304,517
Rentals and Leases		55,000
Investment Income	75,000	100,000
Amortization of Deferred Capital Revenue	4,446,000	4,312,000
Total Revenue	125,340,790	115,272,442
Expenses		
Instruction	87,349,286	77,738,756
District Administration	5,937,019	4,976,889
Operations and Maintenance	22,136,591	23,921,830
Transportation and Housing	8,958,609	8,607,482
Debt Services	39,311	67,098
Amortization prepaid licence	20,431	20,431
Total Expense	124,441,247	115,332,486
Net Revenue (Expense)	899,543	(60,044)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,306,089	219,887
Budgeted Surplus (Deficit), for the year	5,205,632	159,843
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	5,205,632	159,843
Budgeted Surplus (Deficit), for the year	5,205,632	159,843

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	99,244,855	88,153,327
Operating - Tangible Capital Assets Purchased	396,878	327,514
Special Purpose Funds - Total Expense	15,796,058	13,674,788
Special Purpose Funds - Tangible Capital Assets Purchased	195,512	183,729
Capital Fund - Total Expense	9,400,334	13,504,371
Total Budget Bylaw Amount	125,033,637	115,843,729

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)

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

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	899,543	(60,044)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(592,390)	(511,243)
From Deferred Capital Revenue	(9,232,577)	(12,550,000)
Assets acquired via leases	(1,990,000)	(824,000)
Total Acquisition of Tangible Capital Assets	(11,814,967)	(13,885,243)
Amortization of Tangible Capital Assets	6,282,000	6,100,000
Total Effect of change in Tangible Capital Assets	(5,532,967)	(7,785,243)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(4,633,424)	(7,845,287)

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	9,392,847	52,000	63,458,840	72,903,687
Changes for the year				
Net Revenue (Expense) for the year	(2,772,569)	492,660	3,179,452	899,543
Interfund Transfers				
Tangible Capital Assets Purchased	(396,878)	(195,512)	592,390	-
Other	(1,136,642)	(297,148)	1,433,790	-
Net Changes for the year	(4,306,089)	-	5,205,632	899,543
Budgeted Accumulated Surplus (Deficit), end of year	5,086,758	52,000	68,664,472	73,803,230

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	96,206,040	89,008,418
Other Revenue	191,246	254,517
Rentals and Leases		55,000
Investment Income	75,000	100,000
Total Revenue	96,472,286	89,417,935
Expenses		
Instruction	71,635,530	64,063,968
District Administration	5,937,019	4,976,889
Operations and Maintenance	12,713,697	10,504,988
Transportation and Housing	8,958,609	8,607,482
Total Expense	99,244,855	88,153,327
Net Revenue (Expense)	(2,772,569)	1,264,608
Budgeted Prior Year Surplus Appropriation	4,306,089	219,887
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(396,878)	(327,514)
Other	(1,136,642)	(1,156,981)
Total Net Transfers	(1,533,520)	(1,484,495)
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, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	93,239,348	87,585,331
ISC/LEA Recovery	(141,246)	(117,952)
Other Ministry of Education Grants		
Pay Equity	100,251	100,251
Transportation Supplement	750,415	750,415
Carbon Tax Grant		45,000
Employer Health Tax Grant		547,826
Teachers' Labour Settlement Funding	1,771,713	
Early Career Mentorship Funding	145,000	
Literacy assessment fees		79,317
FSA	14,329	15,000
Early learning framework implementation	3,230	3,230
Recruitment and retention	320,000	
Equity Grant	3,000	
Total Provincial Grants - Ministry of Education	96,206,040	89,008,418
Other Revenues		
Funding from First Nations	141,246	117,952
Miscellaneous		
Miscellaneous	50,000	136,565
Total Other Revenue	191,246	254,517
Rentals and Leases		55,000
Investment Income	75,000	100,000
Total Operating Revenue	96,472,286	89,417,935

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	32,223,905	28,885,238
Principals and Vice Principals	6,254,846	6,015,550
Educational Assistants	5,754,569	5,662,243
Support Staff	6,343,843	5,282,086
Other Professionals	3,446,100	2,722,691
Substitutes	3,203,648	4,277,850
Total Salaries	57,226,911	52,845,658
Employee Benefits	13,354,604	9,865,081
Total Salaries and Benefits	70,581,515	62,710,739
Services and Supplies		
Services	14,450,210	11,732,522
Student Transportation	9,061,682	8,559,982
Professional Development and Travel	1,290,671	1,875,694
Rentals and Leases	711,735	307,749
Dues and Fees	114,480	107,280
Insurance	100,005	100,005
Interest	10,500	10,500
Supplies	1,544,262	1,491,698
Utilities	1,379,795	1,257,158
Total Services and Supplies	28,663,340	25,442,588
Total Operating Expense	99,244,855	88,153,327

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	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	25,992,842	1,705,152	747,592	1,149,425	69,423	2,980,498	32,644,932
1.03 Career Programs	187,654						187,654
1.07 Library Services	192,029	39,682		725,573		5,000	962,284
1.08 Counselling	1,170,773					50,000	1,220,773
1.10 Special Education	2,057,676	198,891	4,782,229	756,571	443,897	40,000	8,279,264
1.30 English Language Learning	2,539,427	173,944				5,000	2,718,371
1.31 Indigenous Education	83,504		224,748	25,137	67,687	17,150	418,226
1.41 School Administration		4,137,177		2,024,694		50,000	6,211,871
Total Function 1	32,223,905	6,254,846	5,754,569	4,681,400	581,007	3,147,648	52,643,375
4 District Administration							
4.11 Educational Administration				297,772	1,083,169	1,000	1,381,941
4.40 School District Governance					115,617		115,617
4.41 Business Administration				508,586	928,679	35,000	1,472,265
Total Function 4	-	-	-	806,358	2,127,465	36,000	2,969,823
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				79,855	213,066		292,921
5.50 Maintenance Operations				776,230	524,562	20,000	1,320,792
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	856,085	737,628	20,000	1,613,713
7 Transportation and Housing							
7.41 Transportation and Housing Administration							-
7.70 Student Transportation							-
Total Function 7	-	-	-	-	-	-	-
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	32,223,905	6,254,846	5,754,569	6,343,843	3,446,100	3,203,648	57,226,911

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	32,644,932	7,154,081	39,799,013	3,190,379	42,989,392	35,932,768
1.03 Career Programs	187,654	45,037	232,691		232,691	225,543
1.07 Library Services	962,284	255,067	1,217,351	85,732	1,303,083	1,882,911
1.08 Counselling	1,220,773	280,985	1,501,758	56,943	1,558,701	1,710,405
1.10 Special Education	8,279,264	2,134,238	10,413,502	487,859	10,901,361	10,050,170
1.30 English Language Learning	2,718,371	644,512	3,362,883	7,000	3,369,883	3,127,138
1.31 Indigenous Education	418,226	102,898	521,124	376,590	897,714	840,554
1.41 School Administration	6,211,871	1,701,529	7,913,400	2,469,305	10,382,705	10,294,479
Total Function 1	52,643,375	12,318,347	64,961,722	6,673,808	71,635,530	64,063,968
4 District Administration						
4.11 Educational Administration	1,381,941	300,741	1,682,682	353,112	2,035,794	1,964,472
4.40 School District Governance	115,617	2,600	118,217	1,007,700	1,125,917	572,970
4.41 Business Administration	1,472,265	358,007	1,830,272	945,036	2,775,308	2,439,447
Total Function 4	2,969,823	661,348	3,631,171	2,305,848	5,937,019	4,976,889
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	292,921	65,052	357,973	253,820	611,793	554,235
5.50 Maintenance Operations	1,320,792	309,857	1,630,649	8,253,920	9,884,569	8,000,055
5.52 Maintenance of Grounds	-	-	-	837,540	837,540	693,540
5.56 Utilities	-	-	-	1,379,795	1,379,795	1,257,158
Total Function 5	1,613,713	374,909	1,988,622	10,725,075	12,713,697	10,504,988
7 Transportation and Housing						
7.41 Transportation and Housing Administration	-	-	-	100,000	100,000	47,500
7.70 Student Transportation	-	-	-	8,858,609	8,858,609	8,559,982
Total Function 7	-	-	-	8,958,609	8,958,609	8,607,482
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	57,226,911	13,354,604	70,581,515	28,663,340	99,244,855	88,153,327

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget – Special Purpose Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	14,554,925	12,970,665
Federal Grants	383,793	205,000
Other Revenue	1,350,000	1,050,000
Total Revenue	16,288,718	14,225,665
Expenses		
Instruction	15,713,756	13,674,788
Operations and Maintenance	82,302	
Total Expense	15,796,058	13,674,788
Net Revenue (Expense)	492,660	550,877
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(195,512)	(183,729)
Other	(297,148)	(367,148)
Total Net Transfers	(492,660)	(550,877)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year			10,791	254,647	84,784	106,440	28,211		
Add: Restricted Grants									
Provincial Grants - Ministry of Education	277,814	333,566			192,000	80,850	5,487,012	131,778	335,128
Federal Grants				1,350,000					
Other									
	277,814	333,566	-	1,350,000	192,000	80,850	5,487,012	131,778	335,128
Less: Allocated to Revenue Recovered	277,814	333,566	-	1,350,000	193,672	127,655	5,515,223	131,778	335,128
Deferred Revenue, end of year	-	-	10,791	254,647	83,112	59,635	-	-	-
Revenues									
Provincial Grants - Ministry of Education	277,814	333,566			193,672	127,655	5,515,223	131,778	335,128
Federal Grants				1,350,000					
Other Revenue									
	277,814	333,566	-	1,350,000	193,672	127,655	5,515,223	131,778	335,128
Expenses									
Salaries									
Teachers						45,206	1,169,176		
Principals and Vice Principals							23,679		279,074
Educational Assistants		261,972			73,626		336,325		
Support Staff	48,235				12,983		402,097		
Other Professionals							103,376		
Substitutes						3,000	314,058		
	48,235	261,972	-	-	86,609	48,206	2,348,711	-	279,074
Employee Benefits	13,375	71,594			23,991	10,849	489,026		56,054
Services and Supplies	20,692			1,350,000	83,072	68,600	2,380,338	131,778	
	82,302	333,566	-	1,350,000	193,672	127,655	5,218,075	131,778	335,128
Net Revenue (Expense) before Interfund Transfers	195,512	-	-	-	-	-	297,148	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(195,512)								
Other							(297,148)		
	(195,512)	-	-	-	-	-	(297,148)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	BC settlement Program	Service delivery Transformation	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		57,805		13,072				457	556,207
Add: Restricted Grants									
Provincial Grants - Ministry of Education	4,224,513	41,358	52,000		584,846	2,737,372			14,478,237
Federal Grants							383,793		383,793
Other									1,350,000
	4,224,513	41,358	52,000	-	584,846	2,737,372	383,793	-	16,212,030
Less: Allocated to Revenue Recovered	4,224,513	41,358	52,000	-	584,846	2,737,372	383,793	-	16,288,718
		57,805							57,805
Deferred Revenue, end of year	-	-	-	13,072	-	-	-	457	421,714
Revenues									
Provincial Grants - Ministry of Education	4,224,513	41,358	52,000		584,846	2,737,372			14,554,925
Federal Grants							383,793		383,793
Other Revenue									1,350,000
	4,224,513	41,358	52,000	-	584,846	2,737,372	383,793	-	16,288,718
Expenses									
Salaries									
Teachers	3,402,024					324,658			4,941,064
Principals and Vice Principals						90,170			392,923
Educational Assistants						235,727	227,243		1,134,893
Support Staff						38,903			502,218
Other Professionals						200,000	73,744		377,120
Substitutes		36,358							353,416
	3,402,024	36,358	-	-	-	889,458	300,987	-	7,701,634
Employee Benefits	822,489	5,000				172,160	77,806		1,742,344
Services and Supplies			52,000		584,846	1,675,754	5,000		6,352,080
	4,224,513	41,358	52,000	-	584,846	2,737,372	383,793	-	15,796,058
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	492,660
Interfund Transfers									
Tangible Capital Assets Purchased									(195,512)
Other									(297,148)
	-	-	-	-	-	-	-	-	(492,660)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	8,133,786		8,133,786	7,316,842
Amortization of Deferred Capital Revenue	4,446,000		4,446,000	4,312,000
Total Revenue	12,579,786	-	12,579,786	11,628,842
Expenses				
Operations and Maintenance	3,058,592		3,058,592	7,316,842
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,282,000		6,282,000	6,100,000
Debt Services				
Capital Lease Interest		39,311	39,311	67,098
Amortization prepaid licence	20,431		20,431	20,431
Total Expense	9,361,023	39,311	9,400,334	13,504,371
Net Revenue (Expense)	3,218,763	(39,311)	3,179,452	(1,875,529)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	592,390		592,390	511,243
Capital Lease Payment		1,433,790	1,433,790	1,524,129
Total Net Transfers	592,390	1,433,790	2,026,180	2,035,372
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,394,479	(1,394,479)	-	
Total Other Adjustments to Fund Balances	1,394,479	(1,394,479)	-	
Budgeted Surplus (Deficit), for the year	5,205,632	-	5,205,632	159,843