

Amended Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2020

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2020

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*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 FRANCO (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$115,843,729 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 29th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 29th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 29th DAY OF FEBRUARY, 2020;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 93 (Conseil Scolaire Francophone) Amended Annual Budget Bylaw 2019/2020, 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, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,240.438	6,130.313
Total Ministry Operating Grant Funded FTE's	6,240.438	6,130.313
Revenues	\$	\$
Provincial Grants		
Ministry of Education	109,295,925	100,051,669
Federal Grants	205,000	214,016
Other Revenue	1,304,517	1,293,865
Rentals and Leases	55,000	55,000
Investment Income	100,000	135,000
Amortization of Deferred Capital Revenue	4,312,000	4,060,000
Total Revenue	115,272,442	105,809,550
Expenses		
Instruction	77,738,756	71,436,810
District Administration	4,976,889	5,670,878
Operations and Maintenance	23,921,830	20,088,953
Transportation and Housing	8,607,482	8,234,159
Debt Services	67,098	157,000
Amortization prepaid licence	20,431	20,431
Total Expense	115,332,486	105,608,231
Net Revenue (Expense)	(60,044)	201,319
Budgeted Allocation (Retirement) of Surplus (Deficit)	219,887	316,288
Budgeted Surplus (Deficit), for the year	159,843	517,607
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	159,843	517,607
Budgeted Surplus (Deficit), for the year	159,843	517,607

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	88,153,327	84,618,784
Operating - Tangible Capital Assets Purchased	327,514	240,000
Special Purpose Funds - Total Expense	13,674,788	10,762,934
Special Purpose Funds - Tangible Capital Assets Purchased	183,729	185,909
Capital Fund - Total Expense	13,504,371	10,226,513
Total Budget Bylaw Amount	115,843,729	106,034,140

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, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(60,044)	201,319
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(511,243)	(425,909)
From Deferred Capital Revenue	(12,550,000)	(8,083,001)
Assets acquired via leases	(824,000)	(566,269)
Total Acquisition of Tangible Capital Assets	(13,885,243)	(9,075,179)
Amortization of Tangible Capital Assets	6,100,000	5,689,000
Total Effect of change in Tangible Capital Assets	(7,785,243)	(3,386,179)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(7,845,287)	(3,184,860)

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, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	915,768	52,000	57,203,819	58,171,587
Changes for the year				
Net Revenue (Expense) for the year	1,264,608	550,877	(1,875,529)	(60,044)
Interfund Transfers				
Tangible Capital Assets Purchased	(327,514)	(183,729)	511,243	-
Other	(1,156,981)	(367,148)	1,524,129	-
Net Changes for the year	(219,887)	-	159,843	(60,044)
Budgeted Accumulated Surplus (Deficit), end of year	695,881	52,000	57,363,662	58,111,543

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	89,008,418	85,006,157
Other Revenue	254,517	243,865
Rentals and Leases	55,000	55,000
Investment Income	100,000	135,000
Total Revenue	89,417,935	85,440,022
Expenses		
Instruction	64,063,968	60,673,876
District Administration	4,976,889	5,670,878
Operations and Maintenance	10,504,988	10,039,871
Transportation and Housing	8,607,482	8,234,159
Total Expense	88,153,327	84,618,784
Net Revenue (Expense)	1,264,608	821,238
Budgeted Prior Year Surplus Appropriation	219,887	316,288
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(327,514)	(240,000)
Other	(1,156,981)	(897,526)
Total Net Transfers	(1,484,495)	(1,137,526)
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, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	87,585,331	83,943,845
ISC/LEA Recovery	(117,952)	
Other Ministry of Education Grants		
Pay Equity	100,251	100,251
Transportation Supplement	750,415	750,415
Economic Stability Dividend		40,000
Carbon Tax Grant	45,000	45,000
Employer Health Tax Grant	547,826	
Literacy assessment fees	79,317	79,317
FSA	15,000	14,329
Strategic Priorities		33,000
Early learning framework implementation	3,230	
Total Provincial Grants - Ministry of Education	89,008,418	85,006,157
Other Revenues		
Funding from First Nations	117,952	
Miscellaneous		
Miscellaneous	136,565	243,865
Total Other Revenue	254,517	243,865
Rentals and Leases	55,000	55,000
Investment Income	100,000	135,000
Total Operating Revenue	89,417,935	85,440,022

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	28,885,238	27,928,697
Principals and Vice Principals	6,015,550	5,356,538
Educational Assistants	5,662,243	4,475,906
Support Staff	5,282,086	4,091,157
Other Professionals	2,722,691	2,806,840
Substitutes	4,277,850	2,874,200
Total Salaries	52,845,658	47,533,338
Employee Benefits	9,865,081	11,591,393
Total Salaries and Benefits	62,710,739	59,124,731
Services and Supplies		
Services	11,732,522	11,597,827
Student Transportation	8,559,982	8,186,659
Professional Development and Travel	1,875,694	2,312,645
Rentals and Leases	307,749	285,659
Dues and Fees	107,280	69,580
Insurance	100,005	100,005
Interest	10,500	10,500
Supplies	1,491,698	1,708,957
Utilities	1,257,158	1,222,221
Total Services and Supplies	25,442,588	25,494,053
Total Operating Expense	88,153,327	84,618,784

School District No. 93 (Conseil Scolaire Francophone)

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

Year Ended June 30, 2020

	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	23,016,743	1,455,065	540,009	643,395	138,358	4,004,450	29,798,020
1.03 Career Programs	181,159						181,159
1.07 Library Services	648,236	57,504		738,549		4,000	1,448,289
1.08 Counselling	1,270,446					25,000	1,295,446
1.10 Special Education	1,234,723	102,036	4,894,551	655,546	308,391	105,000	7,300,247
1.30 English Language Learning	2,390,925	87,318					2,478,243
1.31 Indigenous Education	143,006	11,417	227,683		59,340	15,400	456,846
1.41 School Administration		4,302,210		2,028,791		47,000	6,378,001
Total Function 1	28,885,238	6,015,550	5,662,243	4,066,281	506,089	4,200,850	49,336,251
4 District Administration							
4.11 Educational Administration				179,435	535,821	1,000	716,256
4.40 School District Governance					113,570		113,570
4.41 Business Administration				340,147	961,690	56,000	1,357,837
Total Function 4	-	-	-	519,582	1,611,081	57,000	2,187,663
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				47,338	206,304		253,642
5.50 Maintenance Operations				648,885	399,217	20,000	1,068,102
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	696,223	605,521	20,000	1,321,744
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	28,885,238	6,015,550	5,662,243	5,282,086	2,722,691	4,277,850	52,845,658

School District No. 93 (Conseil Scolaire Francophone)

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

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	29,798,020	3,388,098	33,186,118	2,746,650	35,932,768	34,603,477
1.03 Career Programs	181,159	44,384	225,543		225,543	232,533
1.07 Library Services	1,448,289	388,622	1,836,911	46,000	1,882,911	946,002
1.08 Counselling	1,295,446	311,259	1,606,705	103,700	1,710,405	1,657,516
1.10 Special Education	7,300,247	2,389,164	9,689,411	360,759	10,050,170	9,469,349
1.30 English Language Learning	2,478,243	603,895	3,082,138	45,000	3,127,138	2,620,189
1.31 Indigenous Education	456,846	116,885	573,731	266,823	840,554	669,027
1.41 School Administration	6,378,001	1,769,252	8,147,253	2,147,226	10,294,479	10,475,783
Total Function 1	49,336,251	9,011,559	58,347,810	5,716,158	64,063,968	60,673,876
4 District Administration						
4.11 Educational Administration	716,256	180,818	897,074	1,067,398	1,964,472	2,585,929
4.40 School District Governance	113,570	2,600	116,170	456,800	572,970	731,924
4.41 Business Administration	1,357,837	357,844	1,715,681	723,766	2,439,447	2,353,025
Total Function 4	2,187,663	541,262	2,728,925	2,247,964	4,976,889	5,670,878
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	253,642	56,773	310,415	243,820	554,235	459,407
5.50 Maintenance Operations	1,068,102	255,487	1,323,589	6,676,466	8,000,055	7,689,703
5.52 Maintenance of Grounds	-	-	-	693,540	693,540	668,540
5.56 Utilities	-	-	-	1,257,158	1,257,158	1,222,221
Total Function 5	1,321,744	312,260	1,634,004	8,870,984	10,504,988	10,039,871
7 Transportation and Housing						
7.41 Transportation and Housing Administration	-	-	-	47,500	47,500	47,500
7.70 Student Transportation	-	-	-	8,559,982	8,559,982	8,186,659
Total Function 7	-	-	-	8,607,482	8,607,482	8,234,159
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	52,845,658	9,865,081	62,710,739	25,442,588	88,153,327	84,618,784

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	12,970,665	10,221,430
Federal Grants	205,000	214,016
Other Revenue	1,050,000	1,050,000
Total Revenue	14,225,665	11,485,446
Expenses		
Instruction	13,674,788	10,762,934
Total Expense	13,674,788	10,762,934
Net Revenue (Expense)	550,877	722,512
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(183,729)	(185,909)
Other	(367,148)	(536,603)
Total Net Transfers	(550,877)	(722,512)
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, 2020

	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	113,935	79,101	74,509	28,210		
Add: Restricted Grants									
Provincial Grants - Ministry of Education	277,814	326,744			155,307	80,850	5,500,915	130,230	375,947
Federal Grants				1,000,000					
Other									
	277,814	326,744	-	1,000,000	155,307	80,850	5,500,915	130,230	375,947
Less: Allocated to Revenue	277,814	326,744	10,791	1,050,000	234,408	65,271	5,529,125	130,230	375,947
Recovered									
Deferred Revenue, end of year	-	-	-	63,935	-	90,088	-	-	-
Revenues									
Provincial Grants - Ministry of Education	277,814	326,744	10,791		234,408	65,271	5,529,125	130,230	375,947
Federal Grants				1,050,000					
Other Revenue									
	277,814	326,744	10,791	1,050,000	234,408	65,271	5,529,125	130,230	375,947
Expenses									
Salaries									
Teachers						43,912	1,098,313		
Principals and Vice Principals							39,339		
Educational Assistants		252,312			84,798		277,829	35,000	
Support Staff	54,393				16,980		458,674		
Other Professionals									254,152
Substitutes							807,524		
	54,393	252,312	-	-	101,778	43,912	2,681,679	35,000	254,152
Employee Benefits	16,046	74,432			55,100	10,759	491,706	8,000	42,484
Services and Supplies	23,646		10,791	1,050,000	77,530	10,600	1,988,592	87,230	79,311
	94,085	326,744	10,791	1,050,000	234,408	65,271	5,161,977	130,230	375,947
Net Revenue (Expense) before Interfund Transfers	183,729	-	-	-	-	-	367,148	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(183,729)								
Other							(367,148)		
	(183,729)	-	-	-	-	-	(367,148)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	BC settlement Program	Service delivert Transformation	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		10,021				16,441	457	333,465
Add: Restricted Grants								
Provincial Grants - Ministry of Education	5,901,884	77,805	439	28,500	11,250			12,867,685
Federal Grants						205,000		205,000
Other								1,000,000
	5,901,884	77,805	439	28,500	11,250	205,000	-	14,072,685
Less: Allocated to Revenue	5,901,884	77,805	439	28,500	11,250	205,000	457	14,225,665
Recovered		10,021						10,021
Deferred Revenue, end of year	-	-	-	-	-	16,441	-	170,464
Revenues								
Provincial Grants - Ministry of Education	5,901,884	77,805	439	28,500	11,250		457	12,970,665
Federal Grants						205,000		205,000
Other Revenue								1,050,000
	5,901,884	77,805	439	28,500	11,250	205,000	457	14,225,665
Expenses								
Salaries								
Teachers	4,740,469							5,882,694
Principals and Vice Principals								39,339
Educational Assistants								649,939
Support Staff						155,000		685,047
Other Professionals								254,152
Substitutes		67,308						874,832
	4,740,469	67,308	-	-	-	155,000	-	8,386,003
Employee Benefits	1,161,415	10,497				40,000		1,910,439
Services and Supplies			439	28,500	11,250	10,000	457	3,378,346
	5,901,884	77,805	439	28,500	11,250	205,000	457	13,674,788
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	550,877
Interfund Transfers								
Tangible Capital Assets Purchased								(183,729)
Other								(367,148)
	-	-	-	-	-	-	-	(550,877)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	7,316,842		7,316,842	4,824,082
Amortization of Deferred Capital Revenue	4,312,000		4,312,000	4,060,000
Total Revenue	11,628,842	-	11,628,842	8,884,082
Expenses				
Operations and Maintenance	7,316,842		7,316,842	4,360,082
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,100,000		6,100,000	5,689,000
Debt Services				
Capital Lease Interest		67,098	67,098	157,000
Amortization prepaid licence	20,431		20,431	20,431
Total Expense	13,437,273	67,098	13,504,371	10,226,513
Net Revenue (Expense)	(1,808,431)	(67,098)	(1,875,529)	(1,342,431)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	511,243		511,243	425,909
Capital Lease Payment		1,524,129	1,524,129	1,434,129
Total Net Transfers	511,243	1,524,129	2,035,372	1,860,038
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,457,031	(1,457,031)	-	
Total Other Adjustments to Fund Balances	1,457,031	(1,457,031)	-	
Budgeted Surplus (Deficit), for the year	159,843	-	159,843	517,607