

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2020

# School District No. 93 (Conseil Scolaire Francophone)

June 30, 2020

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# School District No. 93 (Conseil Scolaire Francophone)

## MANAGEMENT REPORT

Version: 7047-6302-4319

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 93 (Conseil Scolaire Francophone) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 93 (Conseil Scolaire Francophone) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, PricewaterhouseCoopers LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 93 (Conseil Scolaire Francophone) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 93 (Conseil Scolaire Francophone)

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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 1

## Statement of Financial Position

As at June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	10 784 751	10 886 267
Accounts Receivable		
Due from Province - Ministry of Education	2 188 388	1 662 902
Due from Province - Other	7 100 000	
Due from First Nations	259 198	117 952
Other (Note 3)	833 511	1 466 202
Prepaid licence	286 031	306 459
<b>Total Financial Assets</b>	<b>21 451 879</b>	<b>14 439 782</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	10 735 062	9 956 743
Deferred Revenue (Note 5)	556 207	333 465
Deferred Capital Revenue (Note 6)	132 105 106	128 725 676
Employee Future Benefits (Note 7)	1 724 880	1 623 884
Capital Lease Obligations	2 332 740	2 787 469
<b>Total Liabilities</b>	<b>147 453 995</b>	<b>143 427 237</b>
<b>Net Debt</b>	<b>(126 002 116)</b>	<b>(128 987 455)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 9)	197 001 195	185 251 722
Restricted Assets (Endowments) (Note 11)	52 000	52 000
Prepaid Expenses	1 852 608	1 855 320
<b>Total Non-Financial Assets</b>	<b>198 905 803</b>	<b>187 159 042</b>
<b>Accumulated Surplus (Deficit)</b>	<b>72 903 687</b>	<b>58 171 587</b>

Contractual Obligations (Note 14)

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 2

Statement of Operations

Year Ended June 30, 2020

	2020 Budget (Note 15) \$	2020 Actual \$	2019 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	109 295 925	<b>110 136 071</b>	99 487 767
Federal Grants	205 000	<b>530 279</b>	673 913
Other Revenue	1 304 517	<b>8 316 612</b>	2 019 177
Rentals and Leases	55 000	<b>109 271</b>	110 964
Investment Income	100 000	<b>113 470</b>	205 583
Amortization of Deferred Capital Revenue	4 312 000	<b>4 384 069</b>	4 180 105
<b>Total Revenue</b>	<u>115 272 442</u>	<u><b>123 589 772</b></u>	<u>106 677 509</u>
<b>Expenses (Note 17)</b>			
Instruction	77 738 756	<b>74 998 552</b>	72 163 554
District Administration	4 976 889	<b>5 644 860</b>	6 169 787
Operations and Maintenance	23 921 830	<b>20 770 327</b>	20 185 652
Transportation and Housing	8 607 482	<b>7 356 135</b>	8 051 696
Debt Services	67 098	<b>67 366</b>	90 690
Amortization prepaid licence	20 431	<b>20 432</b>	20 431
<b>Total Expense</b>	<u>115 332 486</u>	<u><b>108 857 672</b></u>	<u>106 681 810</u>
<b>Surplus (Deficit) for the year</b>	<u>(60 044)</u>	<u><b>14 732 100</b></u>	<u>(4 301)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>58 171 587</b>	58 175 888
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><b>72 903 687</b></u>	<u>58 171 587</u>

# School District No. 93 (Conseil Scolaire Francophone)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2020

	2020 Budget (Note 15) \$	2020 Actual \$	2019 Actual \$
<b>Surplus (Deficit) for the year</b>	(60 044)	<b>14 732 100</b>	(4 301)
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(13 885 243)	<b>(17 802 468)</b>	(12 324 283)
Amortization of Tangible Capital Assets	6 100 000	<b>6 052 995</b>	5 809 360
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(7 785 243)</u>	<b><u>(11 749 473)</u></b>	<u>(6 514 923)</u>
Acquisition of Prepaid Expenses		<b>(1 852 607)</b>	(1 855 320)
Use of Prepaid Expenses		<b>1 855 319</b>	1 436 521
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<b><u>2 712</u></b>	<u>(418 799)</u>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(7 845 287)</u>	<b>2 985 339</b>	(6 938 023)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>2 985 339</b>	(6 938 023)
<b>Net Debt, beginning of year</b>		<b>(128 987 455)</b>	(122 049 432)
<b>Net Debt, end of year</b>		<b><u>(126 002 116)</u></b>	<u>(128 987 455)</u>

# School District No. 93 (Conseil Scolaire Francophone)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	14 732 100	(4 301)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(7 134 041)	(1 200 182)
Prepaid Expenses	2 712	(418 799)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	778 518	2 778 683
Deferred Revenue	222 742	(336 795)
Employee Future Benefits	100 996	258 834
Amortization of Tangible Capital Assets	6 052 995	5 809 360
Amortization of Deferred Capital Revenue	(4 384 069)	(4 180 105)
Recognition of Deferred Capital Revenue Spent on Sites	(3 911 020)	(378 047)
Prepaid licence and capital expenses	(3 340 875)	(3 821 347)
<b>Total Operating Transactions</b>	<u>3 120 058</u>	<u>(1 492 699)</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(15 985 870)	(11 130 342)
Tangible Capital Assets -WIP Purchased	(922 239)	(162 686)
Tangible Capital Assets purchased from lease financing	(894 359)	(1 031 255)
<b>Total Capital Transactions</b>	<u>(17 802 468)</u>	<u>(12 324 283)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	15 035 822	12 637 032
Capital lease principal payment	(1 349 287)	(1 263 904)
Capital lease increase	894 359	1 031 255
<b>Total Financing Transactions</b>	<u>14 580 894</u>	<u>12 404 383</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(101 516)</b>	<b>(1 412 599)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<u>10 886 267</u>	<u>12 298 866</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>10 784 751</u>	<u>10 886 267</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash Equivalents	<u>10 784 751</u>	<u>10 886 267</u>
	<u>10 784 751</u>	<u>10 886 267</u>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	915 768	52 000	57 203 819	<b>58 171 587</b>	58 175 888
<b>Changes for the year</b>					
Surplus (Deficit) for the year	11 035 641	1 542 163	2 154 296	<b>14 732 100</b>	(4 301)
Interfund Transfers					
Tangible Capital Assets Purchased	(2 484 990)	(199 082)	2 684 072	-	
Other	(73 572)	(1 343 081)	1 416 653	-	
<b>Net Changes for the year</b>	<b>8 477 079</b>	-	<b>6 255 021</b>	<b>14 732 100</b>	<b>(4 301)</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>9 392 847</b>	<b>52 000</b>	<b>63 458 840</b>	<b>72 903 687</b>	58 171 587



# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2020

	2020 Budget (Note 15) \$	2020 Actual \$	2019 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	89 008 418	<b>90 177 540</b>	85 086 481
Federal Grants		<b>249 860</b>	424 955
Other Revenue	254 517	<b>7 351 206</b>	395 276
Rentals and Leases	55 000	<b>109 271</b>	110 964
Investment Income	100 000	<b>113 470</b>	205 583
<b>Total Revenue</b>	<b>89 417 935</b>	<b>98 001 347</b>	<b>86 223 259</b>
<b>Expenses</b>			
Instruction	64 063 968	<b>62 687 414</b>	60 979 839
District Administration	4 976 889	<b>5 644 860</b>	6 169 787
Operations and Maintenance	10 504 988	<b>11 277 297</b>	10 152 195
Transportation and Housing	8 607 482	<b>7 356 135</b>	8 051 696
<b>Total Expense</b>	<b>88 153 327</b>	<b>86 965 706</b>	<b>85 353 517</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>1 264 608</b>	<b>11 035 641</b>	<b>869 742</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>219 887</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(327 514)	<b>(2 484 990)</b>	(536 192)
Other	(1 156 981)	<b>(73 572)</b>	(1 057 446)
<b>Total Net Transfers</b>	<b>(1 484 495)</b>	<b>(2 558 562)</b>	<b>(1 593 638)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>8 477 079</b>	<b>(723 896)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>915 768</b>	1 639 664
<b>Operating Surplus (Deficit), end of year</b>		<b>9 392 847</b>	<b>915 768</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>1 089 416</b>	655 720
Unrestricted		<b>8 303 431</b>	260 048
<b>Total Operating Surplus (Deficit), end of year</b>		<b>9 392 847</b>	<b>915 768</b>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Budget (Note 15)	2020 Actual	2019 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	87 585 331	<b>87 675 747</b>	83 948 208
ISC/LEA Recovery	(117 952)	<b>(141 246)</b>	(117 952)
Other Ministry of Education Grants			
Pay Equity	100 251	<b>100 251</b>	100 251
Transportation Supplement	750 415	<b>750 415</b>	750 415
Economic Stability Dividend			70 125
Carbon Tax Grant	45 000	<b>42 315</b>	42 315
Employer Health Tax Grant	547 826	<b>547 826</b>	166 473
Support Staff Wage Increase Funding		<b>237 710</b>	
Teachers' Labour Settlement Funding		<b>731 524</b>	
Literacy and France EdPartnership	79 317		79 317
FSA	15 000	<b>14 329</b>	14 329
Strategic Priorities			33 000
Early learning framework implementation	3 230	<b>3 230</b>	
Recruitment and retention + BC tea transportation		<b>215 439</b>	
<b>Total Provincial Grants - Ministry of Education</b>	<b>89 008 418</b>	<b>90 177 540</b>	85 086 481
<b>Federal Grants</b>		<b>249 860</b>	424 955
<b>Other Revenues</b>			
Funding from First Nations	117 952	<b>141 246</b>	117 952
Miscellaneous			
Miscellaneous	136 565	<b>109 960</b>	277 324
Supreme court settlement		<b>7 100 000</b>	
<b>Total Other Revenue</b>	<b>254 517</b>	<b>7 351 206</b>	395 276
<b>Rentals and Leases</b>	<b>55 000</b>	<b>109 271</b>	110 964
<b>Investment Income</b>	<b>100 000</b>	<b>113 470</b>	205 583
<b>Total Operating Revenue</b>	<b>89 417 935</b>	<b>98 001 347</b>	86 223 259

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Budget (Note 15)	2020 Actual	2019 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	28 885 238	<b>27 870 617</b>	27 816 189
Principals and Vice Principals	6 015 550	<b>5 476 089</b>	5 105 656
Educational Assistants	5 662 243	<b>4 968 898</b>	4 717 277
Support Staff	5 282 086	<b>5 410 757</b>	4 433 493
Other Professionals	2 722 691	<b>3 182 187</b>	2 658 822
Substitutes	4 277 850	<b>3 045 375</b>	3 967 369
<b>Total Salaries</b>	<b>52 845 658</b>	<b>49 953 923</b>	48 698 806
<b>Employee Benefits</b>	9 865 081	<b>12 229 456</b>	11 661 146
<b>Total Salaries and Benefits</b>	<b>62 710 739</b>	<b>62 183 379</b>	60 359 952
<b>Services and Supplies</b>			
Services	11 732 522	<b>11 269 219</b>	10 320 480
Student Transportation	8 559 982	<b>7 280 086</b>	8 002 719
Professional Development and Travel	1 875 694	<b>1 489 236</b>	1 762 167
Rentals and Leases	307 749	<b>951 428</b>	589 778
Dues and Fees	107 280	<b>224 110</b>	114 872
Insurance	100 005	<b>88 219</b>	95 039
Interest	10 500	<b>20 366</b>	27 222
Supplies	1 491 698	<b>2 234 035</b>	2 722 192
Utilities	1 257 158	<b>1 225 628</b>	1 359 096
<b>Total Services and Supplies</b>	<b>25 442 588</b>	<b>24 782 327</b>	24 993 565
<b>Total Operating Expense</b>	<b>88 153 327</b>	<b>86 965 706</b>	85 353 517

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2C (Unaudited)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	23 193 834	953 384	452 919	722 447	277 414	2 394 023	<b>27 994 021</b>
1.03 Career Programs	193 703	2 029					<b>195 732</b>
1.07 Library Services	-	19 135		96 839		8 155	<b>124 129</b>
1.08 Counselling	1 203 406	69 935				8 773	<b>1 282 114</b>
1.10 Special Education	1 499 866	166 535	4 331 140	726 089	323 711	350 860	<b>7 398 201</b>
1.30 English Language Learning	1 641 374	194 166	1 525			714	<b>1 837 779</b>
1.31 Indigenous Education	138 434	14 809	183 314	24 939	60 679	10 341	<b>432 516</b>
1.41 School Administration		4 056 096		2 498 342		225 238	<b>6 779 676</b>
<b>Total Function 1</b>	<b>27 870 617</b>	<b>5 476 089</b>	<b>4 968 898</b>	<b>4 068 656</b>	<b>661 804</b>	<b>2 998 104</b>	<b>46 044 168</b>
<b>4 District Administration</b>							
4.11 Educational Administration				189 162	762 663	2 299	<b>954 124</b>
4.40 School District Governance					116 810		<b>116 810</b>
4.41 Business Administration				403 756	1 017 134	40 875	<b>1 461 765</b>
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>592 918</b>	<b>1 896 607</b>	<b>43 174</b>	<b>2 532 699</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				50 600	219 355		<b>269 955</b>
5.50 Maintenance Operations				698 583	404 421	4 097	<b>1 107 101</b>
5.52 Maintenance of Grounds							<b>-</b>
5.56 Utilities							<b>-</b>
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>749 183</b>	<b>623 776</b>	<b>4 097</b>	<b>1 377 056</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration							<b>-</b>
7.70 Student Transportation							<b>-</b>
<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>27 870 617</b>	<b>5 476 089</b>	<b>4 968 898</b>	<b>5 410 757</b>	<b>3 182 187</b>	<b>3 045 375</b>	<b>49 953 923</b>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget (Note 15)	2019 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	27 994 021	6 571 581	34 565 602	3 880 120	38 445 722	35 932 768	37 267 094
1.03 Career Programs	195 732	51 750	247 482		247 482	225 543	266 910
1.07 Library Services	124 129	34 082	158 211	271 416	429 627	1 882 911	566 558
1.08 Counselling	1 282 114	292 105	1 574 219	61 175	1 635 394	1 710 405	1 488 559
1.10 Special Education	7 398 201	1 979 863	9 378 064	347 518	9 725 582	10 050 170	9 263 602
1.30 English Language Learning	1 837 779	422 413	2 260 192	62 256	2 322 448	3 127 138	2 326 280
1.31 Indigenous Education	432 516	103 952	536 468	195 504	731 972	840 554	628 940
1.41 School Administration	6 779 676	1 919 136	8 698 812	450 375	9 149 187	10 294 479	9 171 896
<b>Total Function 1</b>	<b>46 044 168</b>	<b>11 374 882</b>	<b>57 419 050</b>	<b>5 268 364</b>	<b>62 687 414</b>	64 063 968	60 979 839
<b>4 District Administration</b>							
4.11 Educational Administration	954 124	198 739	1 152 863	874 503	2 027 366	1 964 472	2 265 254
4.40 School District Governance	116 810	6 779	123 589	976 826	1 100 415	572 970	1 263 499
4.41 Business Administration	1 461 765	340 202	1 801 967	715 112	2 517 079	2 439 447	2 641 034
<b>Total Function 4</b>	<b>2 532 699</b>	<b>545 720</b>	<b>3 078 419</b>	<b>2 566 441</b>	<b>5 644 860</b>	4 976 889	6 169 787
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	269 955	57 249	327 204	221 661	548 865	554 235	518 572
5.50 Maintenance Operations	1 107 101	251 605	1 358 706	7 316 430	8 675 136	8 000 055	7 456 123
5.52 Maintenance of Grounds	-	-	-	827 669	827 669	693 540	818 404
5.56 Utilities	-	-	-	1 225 627	1 225 627	1 257 158	1 359 096
<b>Total Function 5</b>	<b>1 377 056</b>	<b>308 854</b>	<b>1 685 910</b>	<b>9 591 387</b>	<b>11 277 297</b>	10 504 988	10 152 195
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	76 049	76 049	47 500	48 977
7.70 Student Transportation	-	-	-	7 280 086	7 280 086	8 559 982	8 002 719
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 356 135</b>	<b>7 356 135</b>	8 607 482	8 051 696
<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>49 953 923</b>	<b>12 229 456</b>	<b>62 183 379</b>	<b>24 782 327</b>	<b>86 965 706</b>	88 153 327	85 353 517

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget (Note 15) \$	2020 Actual \$	2019 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	12 970 665	<b>12 686 208</b>	9 885 818
Federal Grants	205 000	<b>280 419</b>	248 958
Other Revenue	1 050 000	<b>965 406</b>	1 623 901
<b>Total Revenue</b>	<u>14 225 665</u>	<u><b>13 932 033</b></u>	<u>11 758 677</u>
<b>Expenses</b>			
Instruction	13 674 788	<b>12 311 138</b>	11 183 715
Operations and Maintenance		<b>78 732</b>	86 676
<b>Total Expense</b>	<u>13 674 788</u>	<u><b>12 389 870</b></u>	<u>11 270 391</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>550 877</u>	<u><b>1 542 163</b></u>	<u>488 286</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(183 729)	<b>(199 082)</b>	(191 138)
Other	(367 148)	<b>(1 343 081)</b>	(297 148)
<b>Total Net Transfers</b>	<u>(550 877)</u>	<u><b>(1 542 163)</b></u>	<u>(488 286)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>		<b>52 000</b>	52 000
<b>Special Purpose Surplus (Deficit), end of year</b>		<u><b>52 000</b></u>	<u>52 000</u>
<b>Special Purpose Surplus (Deficit), end of year</b>			
Endowment Contributions		<b>52 000</b>	52 000
<b>Total Special Purpose Surplus (Deficit), end of year</b>		<u><b>52 000</b></u>	<u>52 000</u>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2020

	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>			10 791	457	113 935	79 101	74 509	28 211	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	277 814	326 744				180 464	81 628	5 395 454	130 230
Federal Grants									
Other					1 106 118				
	277 814	326 744	-	-	1 106 118	180 464	81 628	5 395 454	130 230
<b>Less:</b> Allocated to Revenue	277 814	326 744	-	-	965 406	174 781	49 697	5 395 454	130 230
Recovered									
<b>Deferred Revenue, end of year</b>	-	-	<b>10 791</b>	<b>457</b>	<b>254 647</b>	<b>84 784</b>	<b>106 440</b>	<b>28 211</b>	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	277 814	326 744				174 781	49 697	5 395 454	130 230
Federal Grants									
Other Revenue					965 406				
	277 814	326 744	-	-	965 406	174 781	49 697	5 395 454	130 230
<b>Expenses</b>									
Salaries									
Teachers								684 795	
Principals and Vice Principals								77 026	
Educational Assistants		255 572				119 838		226 825	55 599
Support Staff	48 169					17 222		384 392	
Other Professionals									
Substitutes							4 287	446 226	20 008
	48 169	255 572	-	-	-	137 060	4 287	1 819 264	75 607
Employee Benefits	12 827	71 172				37 721	1 108	391 673	20 722
Services and Supplies	17 736				965 406		44 302	1 841 436	33 901
	78 732	326 744	-	-	965 406	174 781	49 697	4 052 373	130 230
<b>Net Revenue (Expense) before Interfund Transfers</b>	199 082	-	-	-	-	-	-	1 343 081	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(199 082)								
Other								(1 343 081)	
	(199 082)	-	-	-	-	-	-	(1 343 081)	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 93 (Conseil Scolaire Francophone)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	BC settlement Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			10 021			16 440	333 465
<b>Add:</b> Restricted Grants							
Provincial Grants - Ministry of Education	375 947	5 901 884	77 805	28 500	18 229		12 794 699
Federal Grants						263 979	263 979
Other							1 106 118
	375 947	5 901 884	77 805	28 500	18 229	263 979	14 164 796
<b>Less:</b> Allocated to Revenue	375 947	5 901 884	20 000	28 500	5 157	280 419	13 932 033
Recovered			10 021				10 021
<b>Deferred Revenue, end of year</b>	-	-	<b>57 805</b>	-	<b>13 072</b>	-	<b>556 207</b>
<b>Revenues</b>							
Provincial Grants - Ministry of Education	375 947	5 901 884	20 000	28 500	5 157		12 686 208
Federal Grants						280 419	280 419
Other Revenue							965 406
	375 947	5 901 884	20 000	28 500	5 157	280 419	13 932 033
<b>Expenses</b>							
Salaries							
Teachers		4 831 862					5 516 657
Principals and Vice Principals	226 667						303 693
Educational Assistants						174 609	832 443
Support Staff	30 000						479 783
Other Professionals	50 000					30 409	80 409
Substitutes			15 310		5 000	11 713	502 544
	306 667	4 831 862	15 310	-	5 000	216 731	7 715 529
Employee Benefits	69 280	1 070 022	4 690		157	57 590	1 736 962
Services and Supplies				28 500		6 098	2 937 379
	375 947	5 901 884	20 000	28 500	5 157	280 419	12 389 870
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	1 542 163
<b>Interfund Transfers</b>							
Tangible Capital Assets Purchased							(199 082)
Other							(1 343 081)
	-	-	-	-	-	-	(1 542 163)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-



# School District No. 93 (Conseil Scolaire Francophone)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2020

	2020	2020 Actual			2019
	Budget (Note 15)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education	7 316 842	7 272 323		7 272 323	4 515 468
Amortization of Deferred Capital Revenue	4 312 000	4 384 069		4 384 069	4 180 105
<b>Total Revenue</b>	<b>11 628 842</b>	<b>11 656 392</b>	<b>-</b>	<b>11 656 392</b>	<b>8 695 573</b>
<b>Expenses</b>					
Operations and Maintenance	7 316 842	3 361 303		3 361 303	4 137 421
Amortization of Tangible Capital Assets					
Operations and Maintenance	6 100 000	6 052 995		6 052 995	5 809 360
Debt Services					
Capital Lease Interest	67 098		67 366	67 366	90 690
Amortization of prepaid licence	20 431	20 432		20 432	20 431
<b>Total Expense</b>	<b>13 504 371</b>	<b>9 434 730</b>	<b>67 366</b>	<b>9 502 096</b>	<b>10 057 902</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(1 875 529)</b>	<b>2 221 662</b>	<b>(67 366)</b>	<b>2 154 296</b>	<b>(1 362 329)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	511 243	2 684 072		2 684 072	727 330
Capital Lease Payment	1 524 129		1 416 653	1 416 653	1 354 594
<b>Total Net Transfers</b>	<b>2 035 372</b>	<b>2 684 072</b>	<b>1 416 653</b>	<b>4 100 725</b>	<b>2 081 924</b>
<b>Other Adjustments to Fund Balances</b>					
Principal Payment					
Capital Lease		1 349 287	(1 349 287)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>1 349 287</b>	<b>(1 349 287)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>159 843</b>	<b>6 255 021</b>	<b>-</b>	<b>6 255 021</b>	<b>719 595</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>57 199 479</b>	<b>4 340</b>	<b>57 203 819</b>	<b>56 484 224</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>63 454 500</b>	<b>4 340</b>	<b>63 458 840</b>	<b>57 203 819</b>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2020

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	49 302 739	167 704 023	4 108 362	16 368	121 320	5 653 170	<b>226 905 982</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	3 911 020	9 337 026	53 752				<b>13 301 798</b>
Operating Fund		2 151 684	333 306				<b>2 484 990</b>
Special Purpose Funds	60 377	138 705					<b>199 082</b>
Capital lease funding						894 359	<b>894 359</b>
Transferred from Work in Progress		6 096					<b>6 096</b>
	<u>3 971 397</u>	<u>11 633 511</u>	<u>387 058</u>	<u>-</u>	<u>-</u>	<u>894 359</u>	<b><u>16 886 325</u></b>
Decrease:							
Deemed Disposals			488 840			103 025	<b>591 865</b>
	<u>-</u>	<u>-</u>	<u>488 840</u>	<u>-</u>	<u>-</u>	<u>103 025</u>	<b><u>591 865</u></b>
<b>Cost, end of year</b>	<u>53 274 136</u>	<u>179 337 534</u>	<u>4 006 580</u>	<u>16 368</u>	<u>121 320</u>	<u>6 444 504</u>	<b><u>243 200 442</u></b>
<b>Work in Progress, end of year</b>		1 455 951					<b>1 455 951</b>
<b>Cost and Work in Progress, end of year</b>	<u>53 274 136</u>	<u>180 793 485</u>	<u>4 006 580</u>	<u>16 368</u>	<u>121 320</u>	<u>6 444 504</u>	<b><u>244 656 393</u></b>
<b>Accumulated Amortization, beginning of year</b>		37 412 451	2 257 565	12 277	61 106	2 450 669	<b>42 194 068</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		4 411 582	405 747	1 637	24 264	1 209 765	<b>6 052 995</b>
Decrease:							
Deemed Disposals			488 840			103 025	<b>591 865</b>
			<u>488 840</u>	<u>-</u>	<u>-</u>	<u>103 025</u>	<b><u>591 865</u></b>
<b>Accumulated Amortization, end of year</b>		<u>41 824 033</u>	<u>2 174 472</u>	<u>13 914</u>	<u>85 370</u>	<u>3 557 409</u>	<b><u>47 655 198</u></b>
<b>Tangible Capital Assets - Net</b>	<u>53 274 136</u>	<u>138 969 452</u>	<u>1 832 108</u>	<u>2 454</u>	<u>35 950</u>	<u>2 887 095</u>	<b><u>197 001 195</u></b>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2020

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	539 808				<b>539 808</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	922 239				<b>922 239</b>
	922 239	-	-	-	<b>922 239</b>
Decrease:					
Transferred to Tangible Capital Assets	6 096				<b>6 096</b>
	6 096	-	-	-	<b>6 096</b>
<b>Net Changes for the Year</b>	<b>916 143</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>916 143</b>
<b>Work in Progress, end of year</b>	<b>1 455 951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 455 951</b>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	118 193 496	7 442 854		125 636 350
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	9 390 778			9 390 778
Transferred from Work in Progress	6 096			6 096
	<u>9 396 874</u>	-	-	<u>9 396 874</u>
Decrease:				
Amortization of Deferred Capital Revenue	4 150 164	233 905		4 384 069
	<u>4 150 164</u>	<u>233 905</u>	-	<u>4 384 069</u>
<b>Net Changes for the Year</b>	<u>5 246 710</u>	<u>(233 905)</u>	-	<u>5 012 805</u>
<b>Deferred Capital Revenue, end of year</b>	<u>123 440 206</u>	<u>7 208 949</u>	-	<u>130 649 155</u>
<b>Work in Progress, beginning of year</b>	539 808			539 808
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	922 239			922 239
	<u>922 239</u>	-	-	<u>922 239</u>
Decrease				
Transferred to Deferred Capital Revenue	6 096			6 096
	<u>6 096</u>	-	-	<u>6 096</u>
<b>Net Changes for the Year</b>	<u>916 143</u>	-	-	<u>916 143</u>
<b>Work in Progress, end of year</b>	<u>1 455 951</u>	-	-	<u>1 455 951</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u>124 896 157</u>	<u>7 208 949</u>	-	<u>132 105 106</u>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	2 549 518					<b>2 549 518</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	15 035 822					<b>15 035 822</b>
	15 035 822	-	-	-	-	<b>15 035 822</b>
Decrease:						
Transferred to DCR - Capital Additions	9 390 778					<b>9 390 778</b>
Transferred to DCR - Work in Progress	922 239					<b>922 239</b>
Transferred to Revenue - Site Purchases	3 911 020					<b>3 911 020</b>
Leases Costs	3 353 541					<b>3 353 541</b>
Bylaw Maintenance expenses	7 762					<b>7 762</b>
	17 585 340	-	-	-	-	<b>17 585 340</b>
<b>Net Changes for the Year</b>	(2 549 518)	-	-	-	-	<b>(2 549 518)</b>
<b>Balance, end of year</b>	-	-	-	-	-	<b>-</b>