

Amended Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2013

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2013

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



2012/2013 AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF REGIONAL TRUSTEES OF CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE (called the "Board") to adopt the amended annual budget of the Board for the fiscal year 2012/2013 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

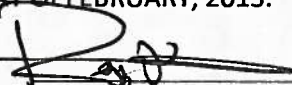
1. The Board has complied with the provisions of the *Act* respecting the annual budget adopted by this bylaw.
2. This bylaw may be cited as of CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE SD NO. 93 Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Schedule "A1" showing the estimated revenue and expenditure for the 2012/2013 fiscal year and the total budget bylaw amount of \$77,184,385.00 for the 2012/2013 fiscal year was prepared in accordance with the *Act*.
4. The "A" Schedules are adopted as the annual budget of the Board for the fiscal year 2012/2013.

READ A FIRST TIME THE 16th DAY OF FEBRUARY, 2013;

READ A SECOND TIME THE 16th DAY OF FEBRUARY, 2013;

READ A THIRD TIME PASSED AND ADOPTED THE 16th DAY OF FEBRUARY, 2013.




Chairperson of the Board


Secretary Treasurer

3. I HEREBY certify this to be a true original of CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE SD NO. 93 Annual Budget Bylaw for fiscal year 2012/2013 adopted by the Board the 16th day of February, 2013.


Secretary Treasurer

Le Conseil scolaire francophone de la Colombie-Britannique

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School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4 758,250	4 608,750
Adult	-	0,750
Total Ministry Operating Grant Funded FTE's	4 758,250	4 609,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	70 626 549	66 114 969
Federal Grants	1 158 666	
Other Revenue	169 550	49 600
Rentals and Leases	20 000	25 000
Investment Income	40 000	50 000
Amortization of Deferred Capital Revenue	3 384 000	
Total Revenue	75 398 765	66 239 569
Expenses		
Instruction	50 088 982	45 192 610
District Administration	6 468 276	5 326 800
Operations and Maintenance	8 819 013	9 858 479
Transportation and Housing	6 236 683	6 392 684
Interest	68 000	
Amortization of Tangible Capital Assets	5 147 000	
Amortization prepaid licence + Maintenance contribution from Bylaw	27 131	
Total Expense	76 855 085	66 770 573
Net Revenue (Expense)	(1 456 320)	(531 004)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1 265 189	756 004
Budgeted Transfers (to) from other funds (2012 only)		(225 000)
Budgeted Surplus (Deficit), for the year	(191 131)	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(191 131)	
Budgeted Surplus (Deficit), for the year	(191 131)	-

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	65 392 476	66 770 573
Operating - Tangible Capital Assets Purchased	225 000	225 000
Special Purpose Funds - Total Expense	6 220 478	
Special Purpose Funds - Tangible Capital Assets Purchased	104 300	
Capital Fund - Total Expense	5 242 131	
Total Budget Bylaw Amount	77 184 385	66 995 573

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, 2013

	2013 Amended Annual Budget
	\$
Surplus (Deficit) for the year	(1 456 320)
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Operating and Special Purpose Funds	(329 300)
Total Acquisition of Tangible Capital Assets	(329 300)
Amortization of Tangible Capital Assets	5 147 000
Total Effect of change in Tangible Capital Assets	4 817 700
	-
(Increase) Decrease in Net Financial Assets (Debt)	3 361 380

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, 2013

	Operating Fund	Special Purpose Fund	Capital Fund	2013 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2 682 336	40 000	42 546 282	45 268 618
Change in Accounting Policies/Prior Period Adjustments				
Restate Employee Future Benefits Liability - June 30, 2012	(312 503)			(312 503)
Accumulated Surplus (Deficit), beginning of year, as restated	2 369 833	40 000	42 546 282	44 956 115
Changes for the year				
Net Revenue (Expense) for the year	(221 689)	616 800	(1 851 431)	(1 456 320)
Interfund Transfers				
Tangible Capital Assets Purchased	(225 000)	(104 300)	329 300	-
Other	(818 500)	(512 500)	1 331 000	-
Net Changes for the year	(1 265 189)	-	(191 131)	(1 456 320)
Budgeted Accumulated Surplus (Deficit), end of year	1 104 644	40 000	42 355 151	43 499 795

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	64 941 237	66 114 969
Other Revenue	169 550	49 600
Rentals and Leases	20 000	25 000
Investment Income	40 000	50 000
Total Revenue	65 170 787	66 239 569
Expenses		
Instruction	43 868 504	45 192 610
District Administration	6 468 276	5 326 800
Operations and Maintenance	8 819 013	9 858 479
Transportation and Housing	6 236 683	6 392 684
Total Expense	65 392 476	66 770 573
Net Revenue (Expense)	(221 689)	(531 004)
Budgeted Prior Year Surplus Appropriation	1 265 189	756 004
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(225 000)	(225 000)
Other	(818 500)	
Total Net Transfers	(1 043 500)	(225 000)
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, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	62 920 507	60 095 376
AANDC/LEA Recovery		13 345
Other Ministry of Education Grants		
Lease Costs	1 224 763	1 163 097
Pay Equity	100 251	100 251
Strong start		176 000
123 Ready Set Go		65 000
OLEP & Minority Language		4 433 400
FSA	15 000	15 000
Carbon Tax	25 000	25 000
Early learning		28 500
EFAR	90 000	
Holdback (February and May recount)	262 716	
Prime	303 000	
Total Provincial Grants - Ministry of Education	64 941 237	66 114 969
Other Revenues		
Miscellaneous		
Miscellaneous-Other	169 550	49 600
Total Other Revenue	169 550	49 600
Rentals and Leases	20 000	25 000
Investment Income	40 000	50 000
Total Operating Revenue	65 170 787	66 239 569

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2013

	2013 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$
Salaries		
Teachers	22 194 157	21 758 648
Principals and Vice Principals	3 006 185	3 350 189
Educational Assistants	3 146 663	2 753 222
Support Staff	2 936 706	2 964 080
Other Professionals	2 096 481	1 967 169
Substitutes	1 940 775	1 831 090
Total Salaries	35 320 967	34 624 398
Employee Benefits	8 478 115	8 077 218
Total Salaries and Benefits	43 799 082	42 701 616
Services and Supplies		
Services	9 180 430	10 701 943
Student Transportation	6 148 791	6 304 792
Professional Development and Travel	2 281 579	1 544 670
Rentals and Leases	1 249 486	2 784 254
Dues and Fees	155 623	182 825
Insurance	63 434	63 434
Interest	13 000	13 000
Supplies	1 341 834	1 328 916
Utilities	1 159 217	1 145 123
Total Services and Supplies	21 593 394	24 068 957
Total Operating Expense	65 392 476	66 770 573

School District No. 93 (Conseil Scolaire Francophone)

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

Year Ended June 30, 2013

Schedule 2C

	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	17 918 559	333 232	395 884	641 486	79 520	1 563 950	20 932 631
1.03 Career Programs	150 617						150 617
1.07 Library Services	349 250	144 893		75 205		16 250	585 598
1.08 Counselling	740 822					25 000	765 822
1.10 Special Education	1 793 469	13 247	2 231 520	44 717	236 933	65 000	4 384 886
1.30 English Language Learning	1 063 942	76 537	195 286			62 450	1 398 215
1.31 Aboriginal Education	177 498	12 813	113 153			7 350	310 814
1.41 School Administration		2 425 463		1 205 909		12 000	3 643 372
Total Function 1	22 194 157	3 006 185	2 935 843	1 967 317	316 453	1 752 000	32 171 955
4 District Administration							
4.11 Educational Administration			210 820	91 574	522 037	106 375	930 806
4.40 School District Governance					100 000	500	100 500
4.41 Business Administration				259 360	673 142	18 000	950 502
Total Function 4	-	-	210 820	350 934	1 295 179	124 875	1 981 808
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				54 090	114 530		168 620
5.50 Maintenance Operations				564 365	333 149	63 900	961 414
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	618 455	447 679	63 900	1 130 034
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	22 194 157	3 006 185	3 146 663	2 936 706	2 096 481	1 940 775	35 320 967

School District No. 93 (Conseil Scolaire Francophone)

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

Year Ended June 30, 2013

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Amended Annual Budget	2012 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	20 932 631	4 902 592	25 835 223	855 746	26 690 969	28 892 413
1.03 Career Programs	150 617	35 546	186 163		186 163	163 399
1.07 Library Services	585 598	138 846	724 444	58 105	782 549	748 726
1.08 Counselling	765 822	174 834	940 656	38 900	979 556	902 392
1.10 Special Education	4 384 886	1 041 457	5 426 343	517 979	5 944 322	5 618 316
1.30 English Language Learning	1 398 215	317 525	1 715 740	199 504	1 915 244	1 733 484
1.31 Aboriginal Education	310 814	72 941	383 755	211 401	595 156	496 302
1.41 School Administration	3 643 372	1 155 761	4 799 133	1 975 412	6 774 545	6 637 578
Total Function 1	32 171 955	7 839 502	40 011 457	3 857 047	43 868 504	45 192 610
4 District Administration						
4.11 Educational Administration	930 806	170 462	1 101 268	1 239 465	2 340 733	2 077 213
4.40 School District Governance	100 500	4 988	105 488	2 305 800	2 411 288	1 638 393
4.41 Business Administration	950 502	220 342	1 170 844	545 411	1 716 255	1 611 194
Total Function 4	1 981 808	395 792	2 377 600	4 090 676	6 468 276	5 326 800
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	168 620	38 732	207 352	143 220	350 572	332 805
5.50 Maintenance Operations	961 414	195 867	1 157 281	5 919 509	7 076 790	8 120 814
5.52 Maintenance of Grounds	-	-	-	355 607	355 607	259 737
5.56 Utilities	-	-	-	1 036 044	1 036 044	1 145 123
Total Function 5	1 130 034	234 599	1 364 633	7 454 380	8 819 013	9 858 479
7 Transportation and Housing						
7.41 Transportation and Housing Administration	37 170	8 222	45 392	42 500	87 892	87 892
7.70 Student Transportation	-	-	-	6 148 791	6 148 791	6 304 792
Total Function 7	37 170	8 222	45 392	6 191 291	6 236 683	6 392 684
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	35 320 967	8 478 115	43 799 082	21 593 394	65 392 476	66 770 573

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2013

	<u>2013 Amended Annual Budget</u>
	<u>\$</u>
Revenues	
Provincial Grants	
Ministry of Education	5 678 612
Federal Grants	1 158 666
Total Revenue	<u>6 837 278</u>
Expenses	
Instruction	6 220 478
Total Expense	<u>6 220 478</u>
Net Revenue (Expense)	<u>616 800</u>
Net Transfers (to) from other funds	
Tangible Capital Assets Purchased	(104 300)
Other	(512 500)
Total Net Transfers	<u>(616 800)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	BC settlement adapt. Prog.
Deferred Revenue, beginning of year	\$ -	\$ -	\$ 29 830	\$ 520 868	\$ -	\$ -	\$ -	\$ -	\$ 18 666
Deferred Revenue, beginning of year, as restated	-	-	29 830	520 868	-	-	-	-	18 666
Add: Restricted Grants									
Provincial Grants - Ministry of Education	126 416	796 423	5 000	950 000	120 000	65 000	4 433 400	127 373	240 000
Other									
Less: Allocated to Revenue	126 416	796 423	5 000	950 000	120 000	65 000	4 433 400	127 373	240 000
Deferred Revenue, end of year	-	-	24 830	570 868	-	-	-	-	258 666
Revenues									
Provincial Grants - Ministry of Education	126 416	796 423	10 000	900 000	120 000	65 000	4 433 400	127 373	258 666
Federal Grants	126 416	796 423	10 000	900 000	120 000	65 000	4 433 400	127 373	258 666
Expenses									
Salaries									
Teachers		337 620					500 000		
Educational Assistants		187 064					100 000	50 000	125 000
Other Professionals		78 491					100 000	10 000	40 000
Substitutes							100 000		5 000
Employee Benefits	-	603 175	-	-	-	-	800 000	60 000	170 000
Services and Supplies	22 116	48 710	10 000	900 000	120 000	65 000	175 000	15 000	35 000
	22 116	796 423	10 000	900 000	120 000	65 000	2 945 900	52 373	53 666
Net Revenue (Expense) before Interfund Transfers	104 300	-	-	-	-	-	3 920 900	127 373	258 666
Interfund Transfers									
Tangible Capital Assets Purchased	(104 300)						(512 500)		
Other	(104 300)	-	-	-	-	-	(512 500)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	TOTAL
	\$
Deferred Revenue, beginning of year	569 364
Deferred Revenue, beginning of year, as restated	569 364
Add: Restricted Grants	
Provincial Grants - Ministry of Education	5 673 612
Other	1 190 000
	6 863 612
Less: Allocated to Revenue	
Deferred Revenue, end of year	6 837 278
	595 698
Revenues	
Provincial Grants - Ministry of Education	5 678 612
Federal Grants	1 158 666
	6 837 278
Expenses	
Salaries	
Teachers	837 620
Educational Assistants	462 064
Other Professionals	228 491
Substitutes	105 000
	1 633 175
Employee Benefits	369 538
Services and Supplies	4 217 765
	6 220 478
Net Revenue (Expense) before Interfund Transfers	616 800
Interfund Transfers	
Tangible Capital Assets Purchased	(104 300)
Other	(512 500)
	(616 800)
Net Revenue (Expense)	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget		
	Invested in Tangible Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education		6 700	6 700
Amortization of Deferred Capital Revenue	3 384 000		3 384 000
Total Revenue	3 384 000	6 700	3 390 700
Expenses			
Amortization of Tangible Capital Assets	5 147 000		5 147 000
Interest Payment			
Capital Lease		68 000	68 000
Amortization prepaid licence	20 431		20 431
Maintenance contribution from Bylaw		6 700	6 700
Total Expense	5 167 431	74 700	5 242 131
Net Revenue (Expense)	(1 783 431)	(68 000)	(1 851 431)
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	329 300		329 300
Capital Lease Payment		1 331 000	1 331 000
Total Net Transfers	329 300	1 331 000	1 660 300
Other Adjustments to Fund Balances			
Principal Payment			
Capital Lease	1 263 000	(1 263 000)	-
Total Other Adjustments to Fund Balances	1 263 000	(1 263 000)	-
Budgeted Surplus (Deficit), for the year	(191 131)	-	(191 131)