

Amended Annual Budget

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

June 30, 2014

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

June 30, 2014

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



## 2013/2014 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 2013/2014 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 BOARD OF REGIONAL TRUSTEES CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE SD 93 Amended Annual Budget Bylaw for fiscal year 2013/2014.
3. The attached Schedule "A1" showing the estimated revenue and expenditure for the 2013/2014 fiscal year and the total amended annual budget bylaw amount of \$81,857,333 for the 2013/2014 fiscal year was prepared in accordance with the *Act*.
4. The "A" Schedules are adopted as the amended annual budget of the Board for the fiscal year 2013/2014.

READ A FIRST TIME THE 15TH DAY OF FEBRUARY, 2014;

READ A SECOND TIME THE 15TH DAY OF FEBRUARY, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 15TH DAY OF FEBRUARY, 2014.



  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE SD 93 Amended Annual Budget Bylaw 22013/2014, adopted by the Board the 15TH DAY OF FEBRUARY, 2014;

  
Secretary Treasurer

# School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

|                                                               | 2014 Amended<br>Annual Budget | 2013 Amended<br>Annual Budget |
|---------------------------------------------------------------|-------------------------------|-------------------------------|
| <b>Ministry Operating Grant Funded FTE's</b>                  |                               |                               |
| School-Age                                                    | 5 084,000                     | 4758.25                       |
| <b>Total Ministry Operating Grant Funded FTE's</b>            | <b>5 084,000</b>              | <b>-</b>                      |
| <b>Revenues</b>                                               | <b>\$</b>                     | <b>\$</b>                     |
| Provincial Grants                                             |                               |                               |
| Ministry of Education                                         | 74 911 417                    | 70 626 549                    |
| Other                                                         | 252 019                       |                               |
| Federal Grants                                                |                               | 1 158 666                     |
| Other Revenue                                                 | 1 049 402                     | 169 550                       |
| Rentals and Leases                                            | 20 000                        | 20 000                        |
| Investment Income                                             | 40 000                        | 40 000                        |
| Amortization of Deferred Capital Revenue                      | 3 436 000                     | 3 384 000                     |
| <b>Total Revenue</b>                                          | <b>79 708 838</b>             | <b>75 398 765</b>             |
| <b>Expenses</b>                                               |                               |                               |
| Instruction                                                   | 52 683 880                    | 50 088 982                    |
| District Administration                                       | 8 455 423                     | 6 468 276                     |
| Operations and Maintenance                                    | 13 768 447                    | 13 972 713                    |
| Transportation and Housing                                    | 6 545 618                     | 6 236 683                     |
| Debt Services                                                 | 112 000                       | 68 000                        |
| Amortization prepaid licence                                  | 20 431                        | 20 431                        |
| <b>Total Expense</b>                                          | <b>81 585 799</b>             | <b>76 855 085</b>             |
| <b>Net Revenue (Expense)</b>                                  | <b>(1 876 961)</b>            | <b>(1 456 320)</b>            |
| <b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>  | <b>1 837 208</b>              | <b>1 265 189</b>              |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(39 753)</b>               | <b>(191 131)</b>              |
| <b>Budgeted Surplus (Deficit), for the year comprised of:</b> |                               |                               |
| Operating Fund Surplus (Deficit)                              |                               |                               |
| Special Purpose Fund Surplus (Deficit)                        |                               |                               |
| Capital Fund Surplus (Deficit)                                | (39 753)                      | (191 131)                     |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(39 753)</b>               | <b>(191 131)</b>              |

# School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Amended Annual Budget - Revenue and Expense

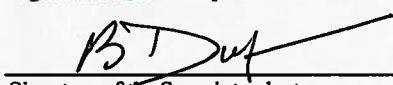
Year Ended June 30, 2014

|                                                           | 2014 Amended<br>Annual Budget | 2013 Amended<br>Annual Budget |
|-----------------------------------------------------------|-------------------------------|-------------------------------|
| <b>Budget Bylaw Amount</b>                                |                               |                               |
| Operating - Total Expense                                 | 69 713 442                    | 65 392 476                    |
| Operating - Tangible Capital Assets Purchased             | 240 000                       | 225 000                       |
| Special Purpose Funds - Total Expense                     | 6 733 126                     | 6 220 478                     |
| Special Purpose Funds - Tangible Capital Assets Purchased | 31 534                        | 104 300                       |
| Capital Fund - Total Expense                              | 5 139 231                     | 5 242 131                     |
| <b>Total Budget Bylaw Amount</b>                          | <b>81 857 333</b>             | <b>77 184 385</b>             |

Approved by the Board

  
Signature of the Chairperson of the Board of Education

February 15, 2014  
Date Signed

  
Signature of the Superintendent

February 20<sup>th</sup> 2014  
Date Signed

  
Signature of the Secretary Treasurer

15<sup>th</sup> Feb 2014  
Date Signed

# School District No. 93 (Conseil Scolaire Francophone)

Statement 4

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

Year Ended June 30, 2014

|                                                           | 2014 Amended<br>Annual Budget | 2013 Amended<br>Annual Budget |
|-----------------------------------------------------------|-------------------------------|-------------------------------|
|                                                           | \$                            | \$                            |
| <b>Surplus (Deficit) for the year</b>                     | <b>(1 876 961)</b>            | <b>(1 456 320)</b>            |
| <b>Effect of change in Tangible Capital Assets</b>        |                               |                               |
| Acquisition of Tangible Capital Assets                    |                               |                               |
| From Operating and Special Purpose Funds                  | (271 534)                     | (329 300)                     |
| <b>Total Acquisition of Tangible Capital Assets</b>       | <b>(271 534)</b>              | <b>(329 300)</b>              |
| Amortization of Tangible Capital Assets                   | 5 000 000                     | 5 147 000                     |
| <b>Total Effect of change in Tangible Capital Assets</b>  | <b>4 728 466</b>              | <b>4 817 700</b>              |
|                                                           | -                             | -                             |
| <b>(Increase) Decrease in Net Financial Assets (Debt)</b> | <b>2 851 505</b>              | <b>3 361 380</b>              |

**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, 2014

|                                                            | <b>Operating<br/>Fund</b> | <b>Special Purpose<br/>Fund</b> | <b>Capital<br/>Fund</b> | <b>2014 Amended<br/>Annual Budget</b> |
|------------------------------------------------------------|---------------------------|---------------------------------|-------------------------|---------------------------------------|
|                                                            | <b>\$</b>                 | <b>\$</b>                       | <b>\$</b>               | <b>\$</b>                             |
| <b>Accumulated Surplus (Deficit), beginning of year</b>    | 1 837 208                 | 40 000                          | 42 828 541              | 44 705 749                            |
| <b>Changes for the year</b>                                |                           |                                 |                         |                                       |
| Net Revenue (Expense) for the year                         | (724 564)                 | 544 034                         | (1 696 431)             | (1 876 961)                           |
| Interfund Transfers                                        |                           |                                 |                         |                                       |
| Tangible Capital Assets Purchased                          | (240 000)                 | (31 534)                        | 271 534                 | -                                     |
| Other                                                      | (872 644)                 | (512 500)                       | 1 385 144               | -                                     |
| <b>Net Changes for the year</b>                            | <b>(1 837 208)</b>        | <b>-</b>                        | <b>(39 753)</b>         | <b>(1 876 961)</b>                    |
| <b>Budgeted Accumulated Surplus (Deficit), end of year</b> | <b>-</b>                  | <b>40 000</b>                   | <b>42 788 788</b>       | <b>42 828 788</b>                     |

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2014

|                                                  | 2014 Amended<br>Annual Budget | 2013 Amended<br>Annual Budget |
|--------------------------------------------------|-------------------------------|-------------------------------|
|                                                  | \$                            | \$                            |
| <b>Revenues</b>                                  |                               |                               |
| Provincial Grants                                |                               |                               |
| Ministry of Education                            | 68 779 476                    | 64 941 237                    |
| Other Revenue                                    | 149 402                       | 169 550                       |
| Rentals and Leases                               | 20 000                        | 20 000                        |
| Investment Income                                | 40 000                        | 40 000                        |
| <b>Total Revenue</b>                             | <b>68 988 878</b>             | <b>65 170 787</b>             |
| <b>Expenses</b>                                  |                               |                               |
| Instruction                                      | 45 950 754                    | 43 868 504                    |
| District Administration                          | 8 455 423                     | 6 468 276                     |
| Operations and Maintenance                       | 8 761 647                     | 8 819 013                     |
| Transportation and Housing                       | 6 545 618                     | 6 236 683                     |
| <b>Total Expense</b>                             | <b>69 713 442</b>             | <b>65 392 476</b>             |
| <b>Net Revenue (Expense)</b>                     | <b>(724 564)</b>              | <b>(221 689)</b>              |
| <b>Budgeted Prior Year Surplus Appropriation</b> | <b>1 837 208</b>              | <b>1 265 189</b>              |
| <b>Net Transfers (to) from other funds</b>       |                               |                               |
| Tangible Capital Assets Purchased                | (240 000)                     | (225 000)                     |
| Other                                            | (872 644)                     | (818 500)                     |
| <b>Total Net Transfers</b>                       | <b>(1 112 644)</b>            | <b>(1 043 500)</b>            |
| <b>Budgeted Surplus (Deficit), for the year</b>  | <b>-</b>                      | <b>-</b>                      |



# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2014

|                                                        | 2014 Amended<br>Annual Budget | 2013 Amended<br>Annual Budget |
|--------------------------------------------------------|-------------------------------|-------------------------------|
|                                                        | \$                            | \$                            |
| <b>Provincial Grants - Ministry of Education</b>       |                               |                               |
| Operating Grant, Ministry of Education                 | 66 436 967                    | 62 920 507                    |
| Other Ministry of Education Grants                     |                               |                               |
| Lease Costs                                            | 1 577 218                     | 1 224 763                     |
| Pay Equity                                             | 100 251                       | 100 251                       |
| FSA                                                    | 15 000                        | 15 000                        |
| Carbon Tax                                             | 25 000                        | 25 000                        |
| EFAR                                                   |                               | 90 000                        |
| Holdback (February and May recount)                    | 625 040                       | 262 716                       |
| Prime                                                  |                               | 303 000                       |
| <b>Total Provincial Grants - Ministry of Education</b> | <b>68 779 476</b>             | <b>64 941 237</b>             |
| <b>Other Revenues</b>                                  |                               |                               |
| Miscellaneous                                          |                               |                               |
| Miscellaneous-Other                                    | 149 402                       | 169 550                       |
| <b>Total Other Revenue</b>                             | <b>149 402</b>                | <b>169 550</b>                |
| <b>Rentals and Leases</b>                              | <b>20 000</b>                 | <b>20 000</b>                 |
| <b>Investment Income</b>                               | <b>40 000</b>                 | <b>40 000</b>                 |
| <b>Total Operating Revenue</b>                         | <b>68 988 878</b>             | <b>65 170 787</b>             |

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2014

|                                     | 2014 Amended<br>Annual Budget | 2013 Amended<br>Annual Budget |
|-------------------------------------|-------------------------------|-------------------------------|
|                                     | \$                            | \$                            |
| <b>Salaries</b>                     |                               |                               |
| Teachers                            | 23 677 696                    | 22 194 157                    |
| Principals and Vice Principals      | 3 422 065                     | 3 006 185                     |
| Educational Assistants              | 3 318 910                     | 3 146 663                     |
| Support Staff                       | 3 232 388                     | 2 936 706                     |
| Other Professionals                 | 1 884 225                     | 2 096 481                     |
| Substitutes                         | 2 052 154                     | 1 940 775                     |
| <b>Total Salaries</b>               | <b>37 587 438</b>             | <b>35 320 967</b>             |
| <b>Employee Benefits</b>            | <b>9 634 435</b>              | <b>8 478 115</b>              |
| <b>Total Salaries and Benefits</b>  | <b>47 221 873</b>             | <b>43 799 082</b>             |
| <b>Services and Supplies</b>        |                               |                               |
| Services                            | 9 756 771                     | 9 180 430                     |
| Student Transportation              | 6 457 336                     | 6 148 791                     |
| Professional Development and Travel | 1 847 260                     | 2 281 579                     |
| Rentals and Leases                  | 1 611 668                     | 1 249 486                     |
| Dues and Fees                       | 185 517                       | 155 623                       |
| Insurance                           | 66 934                        | 63 434                        |
| Interest                            | 8 850                         | 13 000                        |
| Supplies                            | 1 378 332                     | 1 341 834                     |
| Utilities                           | 1 178 901                     | 1 159 217                     |
| <b>Total Services and Supplies</b>  | <b>22 491 569</b>             | <b>21 593 394</b>             |
| <b>Total Operating Expense</b>      | <b>69 713 442</b>             | <b>65 392 476</b>             |

# School District No. 93 (Conseil Scolaire Francophone)

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

Year Ended June 30, 2014

Schedule 2C

|                                                | Teachers<br>Salaries | Principals and<br>Vice Principals<br>Salaries | Educational<br>Assistants<br>Salaries | Support<br>Staff<br>Salaries | Other<br>Professionals<br>Salaries | Substitutes<br>Salaries | Total<br>Salaries |
|------------------------------------------------|----------------------|-----------------------------------------------|---------------------------------------|------------------------------|------------------------------------|-------------------------|-------------------|
|                                                | \$                   | \$                                            | \$                                    | \$                           | \$                                 | \$                      | \$                |
| <b>1 Instruction</b>                           |                      |                                               |                                       |                              |                                    |                         |                   |
| 1.02 Regular Instruction                       | 18 551 960           | 577 306                                       | 471 704                               | 702 697                      | 61 568                             | 1 622 700               | 21 987 935        |
| 1.03 Career Programs                           | 177 537              |                                               |                                       |                              |                                    |                         | 177 537           |
| 1.07 Library Services                          | 503 631              | 124 718                                       |                                       | 75 205                       |                                    | 8 250                   | 711 804           |
| 1.08 Counselling                               | 582 086              |                                               |                                       |                              |                                    | 15 000                  | 597 086           |
| 1.10 Special Education                         | 2 351 302            |                                               | 2 494 913                             | 39 558                       |                                    | 231 746                 | 5 117 519         |
| 1.30 English Language Learning                 | 1 111 971            | 27 646                                        | 244 785                               |                              |                                    | 25 800                  | 1 410 202         |
| 1.31 Aboriginal Education                      | 223 594              | 3 590                                         | 107 508                               |                              | 17 952                             | 11 400                  | 364 044           |
| 1.41 School Administration                     |                      | 2 583 409                                     |                                       | 1 442 864                    |                                    | 2 000                   | 4 028 273         |
| <b>Total Function 1</b>                        | <b>23 502 081</b>    | <b>3 316 669</b>                              | <b>3 318 910</b>                      | <b>2 260 324</b>             | <b>79 520</b>                      | <b>1 916 896</b>        | <b>34 394 400</b> |
| <b>4 District Administration</b>               |                      |                                               |                                       |                              |                                    |                         |                   |
| 4.11 Educational Administration                | 175 615              | 105 396                                       |                                       | 89 608                       | 530 602                            | 89 058                  | 990 279           |
| 4.40 School District Governance                |                      |                                               |                                       |                              | 100 000                            | 5 500                   | 105 500           |
| 4.41 Business Administration                   |                      |                                               |                                       | 313 184                      | 691 242                            | 17 000                  | 1 021 426         |
| <b>Total Function 4</b>                        | <b>175 615</b>       | <b>105 396</b>                                | <b>-</b>                              | <b>402 792</b>               | <b>1 321 844</b>                   | <b>111 558</b>          | <b>2 117 205</b>  |
| <b>5 Operations and Maintenance</b>            |                      |                                               |                                       |                              |                                    |                         |                   |
| 5.41 Operations and Maintenance Administration |                      |                                               |                                       | 54 090                       | 120 270                            |                         | 174 360           |
| 5.50 Maintenance Operations                    |                      |                                               |                                       | 515 182                      | 325 421                            | 23 700                  | 864 303           |
| 5.52 Maintenance of Grounds                    |                      |                                               |                                       |                              |                                    |                         | -                 |
| 5.56 Utilities                                 |                      |                                               |                                       |                              |                                    |                         | -                 |
| <b>Total Function 5</b>                        | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>569 272</b>               | <b>445 691</b>                     | <b>23 700</b>           | <b>1 038 663</b>  |
| <b>7 Transportation and Housing</b>            |                      |                                               |                                       |                              |                                    |                         |                   |
| 7.41 Transportation and Housing Administration |                      |                                               |                                       |                              | 37 170                             |                         | 37 170            |
| 7.70 Student Transportation                    |                      |                                               |                                       |                              |                                    |                         | -                 |
| <b>Total Function 7</b>                        | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>-</b>                     | <b>37 170</b>                      | <b>-</b>                | <b>37 170</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>23 677 696</b>    | <b>3 422 065</b>                              | <b>3 318 910</b>                      | <b>3 232 388</b>             | <b>1 884 225</b>                   | <b>2 052 154</b>        | <b>37 587 438</b> |

# School District No. 93 (Conseil Scolaire Francophone)

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

Year Ended June 30, 2014

Schedule 2C

|                                                | Total<br>Salaries<br>\$ | Employee<br>Benefits<br>\$ | Total Salaries<br>and Benefits<br>\$ | Services and<br>Supplies<br>\$ | 2014 Amended<br>Annual Budget<br>\$ | 2013 Amended<br>Annual Budget<br>\$ |
|------------------------------------------------|-------------------------|----------------------------|--------------------------------------|--------------------------------|-------------------------------------|-------------------------------------|
| <b>1 Instruction</b>                           |                         |                            |                                      |                                |                                     |                                     |
| 1.02 Regular Instruction                       | 21 987 935              | 5 279 711                  | 27 267 646                           | 19 280                         | 27 286 926                          | 26 690 969                          |
| 1.03 Career Programs                           | 177 537                 | 45 858                     | 223 395                              |                                | 223 395                             | 186 163                             |
| 1.07 Library Services                          | 711 804                 | 186 584                    | 898 388                              | 38 732                         | 937 120                             | 782 549                             |
| 1.08 Counselling                               | 597 086                 | 150 353                    | 747 439                              | 15 000                         | 762 439                             | 979 556                             |
| 1.10 Special Education                         | 5 117 519               | 1 349 940                  | 6 467 459                            | 465 900                        | 6 933 359                           | 5 944 322                           |
| 1.30 English Language Learning                 | 1 410 202               | 361 679                    | 1 771 881                            | 128 813                        | 1 900 694                           | 1 915 244                           |
| 1.31 Aboriginal Education                      | 364 044                 | 92 406                     | 456 450                              | 110 615                        | 567 065                             | 595 156                             |
| 1.41 School Administration                     | 4 028 273               | 1 366 022                  | 5 394 295                            | 1 945 461                      | 7 339 756                           | 6 774 545                           |
| <b>Total Function 1</b>                        | <b>34 394 400</b>       | <b>8 832 553</b>           | <b>43 226 953</b>                    | <b>2 723 801</b>               | <b>45 950 754</b>                   | <b>43 868 504</b>                   |
| <b>4 District Administration</b>               |                         |                            |                                      |                                |                                     |                                     |
| 4.11 Educational Administration                | 990 279                 | 227 368                    | 1 217 647                            | 1 246 450                      | 2 464 097                           | 2 340 733                           |
| 4.40 School District Governance                | 105 500                 | 2 600                      | 108 100                              | 3 914 162                      | 4 022 262                           | 2 411 288                           |
| 4.41 Business Administration                   | 1 021 426               | 303 486                    | 1 324 912                            | 644 152                        | 1 969 064                           | 1 716 255                           |
| <b>Total Function 4</b>                        | <b>2 117 205</b>        | <b>533 454</b>             | <b>2 650 659</b>                     | <b>5 804 764</b>               | <b>8 455 423</b>                    | <b>6 468 276</b>                    |
| <b>5 Operations and Maintenance</b>            |                         |                            |                                      |                                |                                     |                                     |
| 5.41 Operations and Maintenance Administration | 174 360                 | 42 741                     | 217 101                              | 143 518                        | 360 619                             | 350 572                             |
| 5.50 Maintenance Operations                    | 864 303                 | 217 075                    | 1 081 378                            | 5 761 107                      | 6 842 485                           | 7 076 790                           |
| 5.52 Maintenance of Grounds                    | -                       | -                          | -                                    | 379 642                        | 379 642                             | 355 607                             |
| 5.56 Utilities                                 | -                       | -                          | -                                    | 1 178 901                      | 1 178 901                           | 1 036 044                           |
| <b>Total Function 5</b>                        | <b>1 038 663</b>        | <b>259 816</b>             | <b>1 298 479</b>                     | <b>7 463 168</b>               | <b>8 761 647</b>                    | <b>8 819 013</b>                    |
| <b>7 Transportation and Housing</b>            |                         |                            |                                      |                                |                                     |                                     |
| 7.41 Transportation and Housing Administration | 37 170                  | 8 612                      | 45 782                               | 42 500                         | 88 282                              | 87 892                              |
| 7.70 Student Transportation                    | -                       | -                          | -                                    | 6 457 336                      | 6 457 336                           | 6 148 791                           |
| <b>Total Function 7</b>                        | <b>37 170</b>           | <b>8 612</b>               | <b>45 782</b>                        | <b>6 499 836</b>               | <b>6 545 618</b>                    | <b>6 236 683</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>37 587 438</b>       | <b>9 634 435</b>           | <b>47 221 873</b>                    | <b>22 491 569</b>              | <b>69 713 442</b>                   | <b>65 392 476</b>                   |

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

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2014

|                                                 | <b>2014 Amended<br/>Annual Budget</b> | <b>2013 Amended<br/>Annual Budget</b> |
|-------------------------------------------------|---------------------------------------|---------------------------------------|
|                                                 | <b>\$</b>                             | <b>\$</b>                             |
| <b>Revenues</b>                                 |                                       |                                       |
| Provincial Grants                               |                                       |                                       |
| Ministry of Education                           | 6 125 141                             | 5 678 612                             |
| Other                                           | 252 019                               |                                       |
| Federal Grants                                  |                                       | 1 158 666                             |
| Other Revenue                                   | 900 000                               |                                       |
| <b>Total Revenue</b>                            | <b>7 277 160</b>                      | <b>6 837 278</b>                      |
| <b>Expenses</b>                                 |                                       |                                       |
| Instruction                                     | 6 733 126                             | 6 220 478                             |
| <b>Total Expense</b>                            | <b>6 733 126</b>                      | <b>6 220 478</b>                      |
| <b>Net Revenue (Expense)</b>                    | <b>544 034</b>                        | <b>616 800</b>                        |
| <b>Net Transfers (to) from other funds</b>      |                                       |                                       |
| Tangible Capital Assets Purchased               | (31 534)                              | (104 300)                             |
| Other                                           | (512 500)                             | (512 500)                             |
| <b>Total Net Transfers</b>                      | <b>(544 034)</b>                      | <b>(616 800)</b>                      |
| <b>Budgeted Surplus (Deficit), for the year</b> | <b>-</b>                              | <b>-</b>                              |

# School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

Schedule 3A

|                                                         | Annual<br>Facility<br>Grant<br>\$ | Learning<br>Improvement<br>Fund<br>\$ | Special<br>Education<br>Equipment<br>\$ | School<br>Generated<br>Funds<br>\$ | Strong<br>Start<br>\$ | Ready,<br>Set,<br>Learn<br>\$ | OLEP<br>\$ | Community/Link<br>\$ | BC Settlement<br>adaptation progra<br>\$ |
|---------------------------------------------------------|-----------------------------------|---------------------------------------|-----------------------------------------|------------------------------------|-----------------------|-------------------------------|------------|----------------------|------------------------------------------|
| <b>Deferred Revenue, beginning of year</b>              |                                   |                                       |                                         |                                    |                       |                               |            |                      |                                          |
| Add: Restricted Grants                                  | 117 006                           | 828 694                               | 29 995                                  | 520 868                            |                       | 25 161                        | 150 001    |                      | 12 019                                   |
| Provincial Grants - Ministry of Education               |                                   |                                       |                                         |                                    | 128 000               | 68 600                        | 4 660 306  | 127 373              | 240 000                                  |
| Provincial Grants - Other                               |                                   |                                       | 5 000                                   | 950 000                            |                       |                               |            |                      |                                          |
| Other                                                   |                                   |                                       |                                         |                                    |                       |                               |            |                      |                                          |
|                                                         | 117 006                           | 828 694                               | 5 000                                   | 950 000                            | 128 000               | 68 600                        | 4 660 306  | 127 373              | 240 000                                  |
|                                                         | 117 006                           | 828 694                               | 20 000                                  | 900 000                            | 128 000               | 93 761                        | 4 810 307  | 127 373              | 252 019                                  |
| <b>Less: Allocated to Revenue</b>                       |                                   |                                       |                                         |                                    |                       |                               |            |                      |                                          |
| <b>Deferred Revenue, end of year</b>                    | -                                 | -                                     | 14 995                                  | 570 868                            | -                     | -                             | -          | -                    | -                                        |
| <b>Revenues</b>                                         |                                   |                                       |                                         |                                    |                       |                               |            |                      |                                          |
| Provincial Grants - Ministry of Education               | 117 006                           | 828 694                               | 20 000                                  |                                    | 128 000               | 93 761                        | 4 810 307  | 127 373              | 252 019                                  |
| Provincial Grants - Other                               |                                   |                                       |                                         | 900 000                            |                       |                               |            |                      |                                          |
| Other Revenue                                           | 117 006                           | 828 694                               | 20 000                                  | 900 000                            | 128 000               | 93 761                        | 4 810 307  | 127 373              | 252 019                                  |
| <b>Expenses</b>                                         |                                   |                                       |                                         |                                    |                       |                               |            |                      |                                          |
| Salaries                                                |                                   |                                       |                                         |                                    |                       |                               |            |                      |                                          |
| Teachers                                                |                                   | 311 269                               |                                         |                                    |                       |                               | 500 000    |                      |                                          |
| Principals and Vice Principals                          |                                   | 15 225                                |                                         |                                    |                       |                               |            |                      | 125 000                                  |
| Educational Assistants                                  |                                   | 165 901                               |                                         |                                    |                       |                               | 100 000    | 50 000               | 40 000                                   |
| Support Staff                                           | 40 000                            |                                       |                                         |                                    |                       |                               | 100 000    | 10 000               |                                          |
| Other Professionals                                     |                                   | 170 000                               |                                         |                                    |                       |                               | 100 000    |                      | 5 000                                    |
| Substitutes                                             |                                   |                                       |                                         |                                    |                       |                               | 100 000    |                      |                                          |
|                                                         | 40 000                            | 662 395                               | -                                       | -                                  | -                     | -                             | 800 000    | 60 000               | 170 000                                  |
| Employee Benefits                                       | 10 000                            | 166 299                               |                                         |                                    |                       |                               | 175 000    | 15 000               | 35 000                                   |
| Services and Supplies                                   | 35 472                            |                                       | 20 000                                  | 900 000                            | 128 000               | 93 761                        | 3 322 807  | 52 373               | 47 019                                   |
|                                                         | 85 472                            | 828 694                               | 20 000                                  | 900 000                            | 128 000               | 93 761                        | 4 297 807  | 127 373              | 252 019                                  |
| <b>Net Revenue (Expense) before Interfund Transfers</b> | 31 534                            | -                                     | -                                       | -                                  | -                     | -                             | 512 500    | -                    | -                                        |
| <b>Interfund Transfers</b>                              |                                   |                                       |                                         |                                    |                       |                               |            |                      |                                          |
| Tangible Capital Assets Purchased                       | (31 534)                          |                                       |                                         |                                    |                       |                               | (512 500)  |                      |                                          |
| Other                                                   | (31 534)                          | -                                     | -                                       | -                                  | -                     | -                             | (512 500)  | -                    | -                                        |
| <b>Net Revenue (Expense)</b>                            | -                                 | -                                     | -                                       | -                                  | -                     | -                             | -          | -                    | -                                        |

# School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

|                                                  | TOTAL                 |
|--------------------------------------------------|-----------------------|
|                                                  | \$                    |
| Deferred Revenue, beginning of year              | 738 044               |
| Add: Restricted Grants                           |                       |
| Provincial Grants - Ministry of Education        | 5 929 979             |
| Provincial Grants - Other                        | 245 000               |
| Other                                            | 950 000               |
|                                                  | <u>7 124 979</u>      |
| Less: Allocated to Revenue                       | 7 277 160             |
| Deferred Revenue, end of year                    | <u><u>585 863</u></u> |
| Revenues                                         |                       |
| Provincial Grants - Ministry of Education        | 6 125 141             |
| Provincial Grants - Other                        | 252 019               |
| Other Revenue                                    | 900 000               |
|                                                  | <u>7 277 160</u>      |
| Expenses                                         |                       |
| Salaries                                         |                       |
| Teachers                                         | 811 269               |
| Principals and Vice Principals                   | 15 225                |
| Educational Assistants                           | 440 901               |
| Support Staff                                    | 80 000                |
| Other Professionals                              | 280 000               |
| Substitutes                                      | 105 000               |
|                                                  | <u>1 732 395</u>      |
| Employee Benefits                                | 401 299               |
| Services and Supplies                            | 4 599 432             |
|                                                  | <u>6 733 126</u>      |
| Net Revenue (Expense) before Interfund Transfers | <u>544 034</u>        |
| Interfund Transfers                              |                       |
| Tangible Capital Assets Purchased                | (31 534)              |
| Other                                            | (512 500)             |
|                                                  | <u>(544 034)</u>      |
| Net Revenue (Expense)                            | <u><u>-</u></u>       |

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

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

|                                                 | 2014 Amended Annual Budget             |                    |                    | 2013 Amended<br>Annual Budget |
|-------------------------------------------------|----------------------------------------|--------------------|--------------------|-------------------------------|
|                                                 | Invested in Tangible<br>Capital Assets | Local<br>Capital   | Fund<br>Balance    |                               |
|                                                 | \$                                     | \$                 | \$                 | \$                            |
| <b>Revenues</b>                                 |                                        |                    |                    |                               |
| Provincial Grants                               |                                        |                    |                    |                               |
| Ministry of Education                           | 6 800                                  |                    | 6 800              | 6 700                         |
| Amortization of Deferred Capital Revenue        | 3 436 000                              |                    | 3 436 000          | 3 384 000                     |
| <b>Total Revenue</b>                            | <b>3 442 800</b>                       | <b>-</b>           | <b>3 442 800</b>   | <b>3 390 700</b>              |
| <b>Expenses</b>                                 |                                        |                    |                    |                               |
| Operations and Maintenance                      | 6 800                                  |                    | 6 800              | 6 700                         |
| Amortization of Tangible Capital Assets         |                                        |                    |                    |                               |
| Operations and Maintenance                      | 5 000 000                              |                    | 5 000 000          | 5 147 000                     |
| Interest Payment                                |                                        |                    |                    |                               |
| Capital Lease                                   |                                        | 112 000            | 112 000            | 68 000                        |
| Amortization prepaid licence                    | 20 431                                 |                    | 20 431             | 20 431                        |
| <b>Total Expense</b>                            | <b>5 027 231</b>                       | <b>112 000</b>     | <b>5 139 231</b>   | <b>5 242 131</b>              |
| <b>Net Revenue (Expense)</b>                    | <b>(1 584 431)</b>                     | <b>(112 000)</b>   | <b>(1 696 431)</b> | <b>(1 851 431)</b>            |
| <b>Net Transfers (to) from other funds</b>      |                                        |                    |                    |                               |
| Tangible Capital Assets Purchased               | 271 534                                |                    | 271 534            | 329 300                       |
| Capital Lease Payment                           |                                        | 1 385 144          | 1 385 144          | 1 331 000                     |
| <b>Total Net Transfers</b>                      | <b>271 534</b>                         | <b>1 385 144</b>   | <b>1 656 678</b>   | <b>1 660 300</b>              |
| <b>Other Adjustments to Fund Balances</b>       |                                        |                    |                    |                               |
| Principal Payment                               |                                        |                    |                    |                               |
| Capital Lease                                   | 1 273 144                              | (1 273 144)        | -                  | -                             |
| <b>Total Other Adjustments to Fund Balances</b> | <b>1 273 144</b>                       | <b>(1 273 144)</b> | <b>-</b>           | <b>-</b>                      |
| <b>Budgeted Surplus (Deficit), for the year</b> | <b>(39 753)</b>                        | <b>-</b>           | <b>(39 753)</b>    | <b>(191 131)</b>              |