## SCHOOL DISTRICT AUDITED FINANCIAL STATEMENTS FISCAL YEAR 2004/2005

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
93	Conseil scolaire francophone	2004/2005
OFFICE LOCATION		TELEPHONE NUMBER
180-10200 Shellbridg	e Way	604-214-2600
MAILING ADDRESS		
CITY / PROVINCE		POSTAL CODE
Richmond, BC		V6X 2W7
NAME OF SUPERINTENDENT		TELEPHONE NUMBER
Jean Watters		604-214-2601
NAME OF SECRETARY - TREASUR	RER	TELEPHONE NUMBER
Guy Bonnefoy		604-214-2603

#### **DECLARATION AND SIGNATURES**

We, the undersigned, certify that the attached is a correct and true copy of the Audited Financial Statements for the School Year 2004/2005 for School District No. 93 (Conseil scolaire francophone)

SIGNATURE OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES	DATE SIGNED
That I my	30 det 2005
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
1170	Sept 30/05
SIGNATURE OF SECRETARY - TREASURER	DATE SIGNED
Donnet	dept 30/05

**Financial Statements** 

June 30, 2005

#### Kanester Johal \*



Chartered Accountants

Narinder S. Johal, CA Direct Line: (604) 451-8330 e-mail: njohal@kjca.com

Satpal S. Johl, CA Direct Line: (604) 451-8360 e-mail: sjohl@kjca.com (604) 451-8300

Suite 208 3993 Henning Drive Burnaby, B.C. V5C 6P7 Canada Fax: (604) 451-8301 info@kjca.com

#### AUDITOR'S REPORT

To the Board of School Trustees of School District No. 93, Conseil Scolaire Francophone:

We have audited the statement of financial position of The Board of School Trustees of School District No. 93, Conseil Scolaire Francophone as at June 30, 2005 and the statements of revenue and expense, changes in fund balances and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at June 30, 2005 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principals for not-for-profit organizations.

Burnaby, B.C. September 21, 2005 KANESTER JOHAL
Chartered Accountants



#### SCHOOL DISTRICT NO. 93 (Conseil scolaire francophone) 2004/2005 AUDITED FINANCIAL STATEMENTS

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### SCHOOL DISTRICT NO. 93 (Conseil scolaire francophone) STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2005

Coursert Assets		OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2005	TOTAL 2004
Cash         1,091,674         1,091,674         5,277,998           Short Tem Investments         ————————————————————————————————————	ASSETS			1,0110	2005	2004
Short Term Investments	Current Assets					
Short Term Investments	Cash	1,091,674			1,091,674	5.277.998
Accounts Receivable	Short Term Investments					
Due from Province - Other         2,804,029         2,804,029         2,804,029         693,861           Due from Chardada         2,804,029         0         0         693,861           Due from Chard School Districts         0         0         0         0         0           Other Receivables         83,053         83,053         83,053         72,514           Allowance for Doubful Accounts         1,654,633         0         3,983,77         5,184           Inventorios         1,6,672         1,654,633         0         3,983,77         5,194           Investments         4,856,119         1,654,633         0         3,983,75         6,303,244           Investments         4,856,119         1,654,633         49,597,363         49,597,363         39,331,561           TOTAL ASSETS         4,856,119         1,654,633         49,597,363         55,57,240         45,634,805           Bank Overdrat         4,856,119         1,654,633         49,597,363         55,597,240         45,634,805           Current Labilities         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	Accounts Receivable .				_	•
Due from Province - Other         2,804,020         2,804,020         893,858           Due from Canada         2,804,020         2,804,020         0	Due from Province - Ministry of Education	4,458			4.458	7,957
Due from Canada	Due from Province - Other				•	•
Due from Cher School Districts   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Due from Canada	2,804,020			2.804.020	-
Due from LEA/ Direct Funding Other Receivables         83,053         83,053         72,514           Allowance for Doubful Accounts         856,242         1,654,633         72,514           Interfund Loans         856,242         1,654,633         8,000         0           Prepaid Expenses         1,6672         1,654,633         0         3,999,877         5,030,244           Investments         4,856,119         1,654,633         0         3,999,877         0,500,244           Investments         4,856,119         1,654,633         49,597,363         39,331,661         0         0           Capilar Assets - Net         4,856,119         1,654,633         49,597,363         55,597,240         45,634,805           LABLITIES AND FUND BALANCES         4,856,119         1,654,633         49,597,363         55,597,240         45,634,805           LABLITIES AND FUND BALANCES         4,957,363         3,432,734         4,314,656         681,269         3,432,734         4,314,656           Bank Covertart         2,751,465         681,269         3,432,734         4,314,658           Bank Loans         2,751,465         0         3,192,144         3,432,734         4,314,658           Bank Loans         1,468         2,937,18         96	Due from Other School Districts					
Other Roceivables         83,053         83,053         72,514           Allowance for Doubfful Accounts         856,242         1,654,633         8           Interfund Loans         856,242         1,654,633         8         8           Inventorice         4,856,119         1,654,633         0         3,999,877         6,303,244           Investments         4,856,119         1,654,633         49,597,363         39,391,501         0         0           Capital Assets - Net         4,856,119         1,654,633         49,597,363         59,987,60         39,331,501           TOTAL ASSETS         4,856,119         1,654,633         49,597,363         59,97,240         45,634,805           TOTAL ASSETS         4,856,119         1,654,633         49,597,363         59,97,240         45,634,805           LIABILITIES AND FUND BALANCES           Current Liabilities           Due to Province - Ministry of Education         2         681,269         3,432,734         4,314,585           Bank Loans         2,751,465         681,269         3,432,734         4,314,585           Bank Loans         1,94,144         1,444,915         962,938         2,601,897         1,668,695           Pro	Due from LEA / Direct Funding					_
Allowance for Doubfful Accounts   Inferfund Loans   Inferfund Loans   Inventories	Other Receivables	83,053			_	-
Interfund Loans	Allowance for Doubtful Accounts				•	
Inventories	Interfund Loans	856,242	1.654.633		v	J
Prepaid Expenses         16,672         1,654,633         0         3,999,877         6,303,244           Investments         0         3,999,877         6,303,244           Equily Investments         0         0         0           Ceptal Assets - Net         49,597,363         49,597,368         39,331,651           TOTAL ASSETS         4,856,119         1,654,633         49,597,363         53,597,240         45,534,805           LIABILITIES AND FUND BALANCES         8         4,959,7363         53,597,240         45,534,805           Bank Overdraft         8         8         5,597,240         45,534,805           Accounts Payable and Accrued Liabilities         0         0         0         0           Due to Province - Other         2,751,465         681,269         3,432,734         4,314,658           Bank Loans         2,510,875         0         0         0           Interful Coans         2,751,465         0         3,192,144         3,432,734         4,314,658           Bank Loans         1,484,815         962,838         2,601,897         18,668,695           Potined Contributions         1,484,915         962,838         2,601,897         18,668,695           Province - Other	Inventories	, ,	. , .		n	0
No. State   1,856,119   1,654,633   0   3,999,877   0,303,244     Equity Investments   0   0   0     Capital Assets - Not   0   0,000     Capital Assets - Not   0   49,597,363   49,597,363   39,331,561     TOTAL ASSETS   4,856,119   1,654,633   49,597,363   53,597,240   45,534,805     LABILITIES AND FUND BALANCES    Current Liabilities   0   0   0     Capital Liabilities   0   0   0     Cuther   0   0   0	Prepaid Expenses	<sup>f</sup> 16.672	**		_	_
Equity Investments	· · · ·		1 654 633	0		
Equity Investments         0         0         0           Capital Assets - Net         4,856,119         1,654,633         49,597,363         49,597,363         39,331,561           TOTAL ASSETS         4,856,119         1,654,633         49,597,363         53,597,240         45,634,805           LIABILITIES AND FUND BALANCES           Current Liabilities         8         0	Investments	.,,.	1,000 1,000	· ·		
Capital Assets - Net	Equity Investments					-
TOTAL ASSETS	• •			49 597 363	-	=
Current Liabilities		7 956 110	1 654 622			
Current Liabilities	******	4,000,118	1,054,033	49,597,363	53,597,240	45,634,805
Bank Overdraft         0         0           Accounts Payable and Accrued Liabilities         0         0         0           Due to Province - Ministry of Education Due to Province - Other         681,269         3,432,734         4,314,658           Bank Loans         681,269         3,432,734         4,314,658           Bank Loans         2,5510,875         0         0         0           Interfund Loans         2,551,465         0         3,192,144         3,432,734         4,314,658           Deferred Contributions         2,751,465         0         3,192,144         3,432,734         4,314,658           Deferred Contributions         2,751,465         0         3,192,144         3,432,734         4,314,658           Deferred Contributions         14,688         2,601,897         18,668,895         14,688         0           Province - Other         14,688         2,601,897         18,668,895         1,600,000         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Accounts Payable and Accrued Liabilities  Due to Province - Ministry of Education  Due to Province - Other  Other  2,751,465  Bank Loans  Other Current Liabilities  Coffee Contributions  Ministry of Education  Province - Other  Other  194,144  1,444,915  Province - Other  Other  Other  14,688  209,718  209,7					_	
Due to Province - Ministry of Education   Due to Province - Other					0	0
Due to Province - Other Other Other Other Other Other Other			•		_	
Other         2,751,465         681,269         3,432,734         4,314,658           Bank Loans         0         0         0           Interfund Loans         2,510,875         0         0           Other Current Liabilities         2,751,465         0         3,192,144         3,432,734         4,314,658           Deferred Contributions         Ministry of Education         194,144         1,444,915         962,838         2,601,897         18,668,695           Province - Other         14,688         0         209,718         7,000           Accrued Employee Future Benefits         460,939         0         209,718         7,000           Accrued Employee Future Benefits         460,939         0         0         0           Deferred Capital Contributions         41,349,878         41,349,678         18,458,771           Bank Loans         0         0         0         0           Capital Lease Obligations         0         0         0         0           Other Long Term Liabilities         3,421,236         1,654,633         45,504,860         48,069,854         41,449,124           Fund Balances         4,092,503         4,092,503         3,225,332         0         0         0 <td></td> <td></td> <td></td> <td></td> <td>_</td> <td></td>					_	
Bank Loans         0         352,794         4,314,688           Interfund Loans         2,510,875         0         0           Other Current Liabilities         2,751,465         0         3,192,144         3,432,734         4,314,658           Deferred Contributions         Ministry of Education         194,144         1,444,915         962,838         2,601,897         18,668,695         962,838         2,601,897         18,668,695         962,838         2,601,897         18,668,695         962,838         2,601,897         18,668,695         962,838         2,601,897         18,668,695         962,838         2,601,897         18,668,695         962,895         962,838         2,601,897         18,668,695         962,895         962,838         2,601,897         18,668,695         962,895         962,838         2,601,897         18,668,695         962,895         962,838         2,601,897         18,668,695         962,895         962,838         2,601,897         18,668,695         962,895         962,838         2,601,897         18,668,695         962,895         962,838         2,601,897         18,668,695         962,895         962,838         2,601,897         18,668,695         962,895         962,838         2,601,897         18,68,695         962,895         962,838		0.751 /65		004.000	-	-
Interfund Loans		2,751,405		681,269		· ·
Other Current Liabilities         0         0         0           2,751,465         0         3,192,144         3,432,734         4,314,658           Deferred Contributions         Ministry of Education         194,144         1,444,915         962,838         2,601,897         18,668,695           Province - Other Other         14,688         209,718         209,718         7,000           Accrued Employee Future Benefits         460,939         460,939         0           Deferred Capital Contributions         41,349,878         41,349,878         18,458,771           Bank Loans         0         0         0         0           Capital Lease Obligations         0         0         0         0         0         0           Capital Lease Obligations         3,421,236         1,654,633         45,504,860         48,069,854         41,449,124				0.540.075	0	0
Deferred Contributions				2,510,875		_
Deferred Contributions           Ministry of Education         194,144         1,444,915         962,838         2,601,897         18,668,695           Province - Other         14,688         14,688         0           Other         209,718         209,718         209,718         7,000           Accrued Employee Future Benefits         460,939         0         0           Deferred Capital Contributions         41,349,878         41,349,878         18,458,771           Bank Loans         0         0         0         0           Capital Lease Obligations         0         0         0         0           Capital Lease Obligations         0         0         0         0         0         0           Other Long Term Liabilities         3,421,236         1,654,633         45,504,860         48,069,854         41,449,124           Fund Balances         Invested in Capital Assets         4,092,503         4,092,503         3,225,332           Endowment         760,601         760,601         760,601         670,455           Unrestricted         674,282         674,282         289,894           Unfunded Accrued Employee Future Benefits         70         70         70           <	Culot Californ Labinges	0.754.405				
Ministry of Education         194,144         1,444,915         962,838         2,601,897         18,668,895           Province - Other         14,688         0           Other         209,718         209,718         7,000           Accrued Employee Future Benefits         460,939         460,939         0           Deferred Capital Contributions         41,349,878         41,349,878         18,458,771           Bank Loans         0         0         0           Capital Lease Obligations         0         0         0           Other Long Term Liabilities         0         0         0           TOTAL LIABILITIES         3,421,236         1,654,633         45,504,860         48,069,854         41,449,124           Fund Balances         Invested in Capital Assets         4,092,503         4,092,503         3,225,332           Endowment         0         0         0         0           Internally Restricted         760,601         760,601         674,282         289,894           Unfunded Accrued Employee Future Benefits         and Vacation Pay         0         0         0           TOTAL FUND BALANCES         1,434,883         0         4,092,503         5,527,366         4,185,681	Deferred Contributions	2,751,465	0	3,192,144	3,432,734	4,314,658
Province - Other         14,688         14,688         0           Other         209,718         209,718         209,718         7,000           Accrued Employee Future Benefits         460,939         0         0           Deferred Capital Contributions         41,349,878         41,349,878         18,458,771           Bank Loans         0         0         0           Capital Lease Obligations         0         0         0           Other Long Term Liabilities         0         0         0           TOTAL LIABILITIES         3,421,236         1,654,633         45,504,860         48,069,854         41,449,124           Fund Balances         1nvested in Capital Assets         4,092,503         4,092,503         3,225,332           Endowment         0         0         0         0           Internally Restricted         760,601         760,601         670,455           Unfunded Accrued Employee Future Benefits         0         0         0           and Vacation Pay         0         0         0           TOTAL FUND BALANCES         1,434,883         0         4,092,503         5,527,386         4,185,681	* **	. 404.444	444.000			
Other         209,718         209,718         7,000           Accrued Employee Future Benefits         460,939         0           Deferred Capital Contributions         41,349,878         41,349,878         18,458,771           Bank Loans         0         0         0           Capital Lease Obligations         0         0         0           Other Long Term Liabilities         0         0         0           TOTAL LIABILITIES         3,421,236         1,654,633         45,504,860         48,069,854         41,449,124           Fund Balances         Invested in Capital Assets         4,092,503         4,092,503         3,225,332           Endowment         0         0         0         0           Internally Restricted         760,601         760,601         670,455           Unrestricted         674,282         289,894           Unfunded Accrued Employee Future Benefits and Vacation Pay         0         0           TOTAL FUND BALANCES         1,434,883         0         4,092,503         5,527,386         4,185,681	-		1,444,915	962,838		• •
Accrued Employee Future Benefits 460,939 00  Deferred Capital Contributions 41,349,878 41,349,878 18,458,771  Bank Loans 0 0 0  Capital Lease Obligations 0 0 0  Other Long Term Liabilities 0 0 0  TOTAL LIABILITIES 3,421,236 1,654,633 45,504,860 48,069,854 41,449,124  Fund Balances  Invested in Capital Assets 4,092,503 4,092,503 3,225,332  Endowment 0 0 0  Internally Restricted 760,601 760,601 670,455  Unrestricted 674,282 674,282 289,894  Unfunded Accrued Employee Future Benefits and Vacation Pay 0 0  TOTAL FUND BALANCES 1,434,883 0 4,092,503 5,527,386 4,185,681		14,688	000 740		•	
Deferred Capital Contributions		400 000	209,718	•	•	7,000
Bank Loans         0         0           Capital Lease Obligations         0         0           Other Long Term Liabilities         0         0           TOTAL LIABILITIES         3,421,236         1,654,633         45,504,860         48,069,854         41,449,124           Fund Balances         Invested in Capital Assets         4,092,503         4,092,503         3,225,332           Endowment         0         0         0           Internally Restricted         760,601         760,601         670,455           Unrestricted         674,282         674,282         289,894           Unfunded Accrued Employee Future Benefits and Vacation Pay         0         0           TOTAL FUND BALANCES         1,434,883         0         4,092,503         5,527,386         4,185,681		460,939		44 040 000		
Capital Lease Obligations         0         0           Other Long Term Liabilities         0         0           TOTAL LIABILITIES         3,421,236         1,654,633         45,504,860         48,069,854         41,449,124           Fund Balances         Invested in Capital Assets         4,092,503         4,092,503         3,225,332           Endowment         0         0         0           Internally Restricted         760,601         760,601         670,455           Unrestricted         674,282         674,282         289,894           Unfunded Accrued Employee Future Benefits and Vacation Pay         0         0           TOTAL FUND BALANCES         1,434,883         0         4,092,503         5,527,386         4,185,681				41,349,878		18,458,771
Other Long Term Liabilities         0         0           TOTAL LIABILITIES         3,421,236         1,654,633         45,504,860         48,069,854         41,449,124           Fund Balances         Invested in Capital Assets         4,092,503         4,092,503         3,225,332           Endowment         0         0           Internally Restricted         760,601         760,601         670,455           Unrestricted         674,282         674,282         289,894           Unfunded Accrued Employee Future Benefits         and Vacation Pay         0         0           TOTAL FUND BALANCES         1,434,883         0         4,092,503         5,527,386         4,185,681		. ,				0
TOTAL LIABILITIES         3,421,236         1,654,633         45,504,860         48,069,854         41,449,124           Fund Balances         Invested in Capital Assets         4,092,503         4,092,503         3,225,332           Endowment         0         0         0           Internally Restricted         760,601         760,601         670,455           Unrestricted         674,282         674,282         289,894           Unfunded Accrued Employee Future Benefits         and Vacation Pay         0         0           TOTAL FUND BALANCES         1,434,883         0         4,092,503         5,527,386         4,185,681	•	•				. 0
Fund Balances  Invested in Capital Assets  Endowment  Internally Restricted  Internally Restricted  Total Employee Future Benefits  and Vacation Pay  TOTAL FUND BALANCES  Total Fund Balances  4,092,503  4,092,503  4,092,503  3,225,332  4,092,503  760,601  760,601  670,455  674,282  674,282  289,894  0  0  0  0  1,434,883  0  4,092,503  5,527,386  4,185,681			···			0
Invested in Capital Assets		3,421,236	1,654,633	45,504,860	48,069,854	41,449,124
Endowment 0 0 0 Internally Restricted 760,601 760,601 670,455 Unrestricted 674,282 674,282 289,894 Unfunded Accrued Employee Future Benefits and Vacation Pay 0 0 TOTAL FUND BALANCES 1,434,883 0 4,092,503 5,527,386 4,185,681	· ·····				-	
Internally Restricted 760,601 760,601 670,455 Unrestricted 674,282 674,282 289,894 Unfunded Accrued Employee Future Benefits				4,092,503	4,092,503	3,225,332
Unrestricted 674,282 674,282 289,894 Unfunded Accrued Employee Future Benefits and Vacation Pay 0 0 TOTAL FUND BALANCES 1,434,883 0 4,092,503 5,527,386 4,185,681		•			0	
Unrestricted 674,282 674,282 289,894 Unfunded Accrued Employee Future Benefits and Vacation Pay 0 0  TOTAL FUND BALANCES 1,434,883 0 4,092,503 5,527,386 4,185,681	·	760,601			760,601	670,455
Unfunded Accrued Employee Future Benefits  and Vacation Pay  TOTAL FUND BALANCES  1,434,883  0 4,092,503  5,527,386  4,185,681		674,282			674,282	
TOTAL FUND BALANCES 1,434,883 0 4,092,503 5,527,386 4,185,681		•				•
TOTAL LIADURING AND FUND DALANCES	· · · · · · · · · · · · · · · · · · ·				0	0
TOTAL LIADURTING AND CURIO DALANGES AND CONTRACTOR OF THE CONTRACT	TOTAL FUND BALANCES	1,434,883	0	4,092,503	5,527,386	4,185,681
	TOTAL LIABILITIES AND FUND BALANCES	4,856,119	1,654,633	49,597,363	53,597,240	

### SCHOOL DISTRICT NO. 93 (Conseil scolaire francophone) STATEMENT OF REVENUE AND EXPENSE YEAR ENDED JUNE 30, 2005

· -	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2005	TOTAL 2004
REVENUE					
Provincial Grants - Ministry of Education	34,267,759	604,715		34,872,474	32,043,175
Provincial Grants - Other		8,803		8,803	51,033
Federal Grants	3,773,725	100,845		3,874,570	2,477,546
Other Revenue	156,669	425,088		581.757	224,645
Rentals and Leases	284,318			284,318	377,643
Investment Income	74,548			74,548	85,801
Gain (Loss) on Equity Investment				0	0
Amortization of Deferred Capital Contributions			874,247	874,247	0
Gain (Loss) on Disposal of Capital Assets			,	0	0
	38,557,019	1,139,451	874,247	40,570,717	35,259,843
EXPENSE				•	
Salaries	•				
Teachers	12,300,515	29,921		12,330,436	12,038,316
Principals and Vice Principals	2,493,460	•		2,493,460	2,454,273
Educational Assistants	1,317,659	4,951		1,322,610	1,422,566
Support Staff	1,767,944	14,737		1,782,681	1,817,144
Other Professionals	- <sup>-</sup> 755,366			755,366	686,693
Substitutes	843,287		•	843,287	658,449
· •	19,478,231	49,609	0	19,527,840	19,077,441
Employee Benefits	4,302,447	5,171		4,307,618	4,394,416
Services and Supplies	13,837,950	1,084,671		14,922,621	12,327,808
Amortization of Capital Assets	i	1.	1,005,800	1,005,800	0
Write-off/down of Buildings and Sites		1.	•	0	0
_	37,618,628	1,139,451	1,005,800	39,763,879	35,799,665
NET REVENUE (EXPENSE)	938,391	0	(131,553)	806,838	(539,822)

#### SCHOOL DISTRICT NO. 93 (Conseil scolaire francophone) STATEMENT OF CHANGES IN FUND BALANCES YEAR ENDED JUNE 30, 2005

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2005	TOTAL 2004
FUND BALANCES, BEGINNING OF YEAR	960,349	0	3,225,332	4,185,681	2,531,890
Changes in Accounting Policies /					
Prior Period Adjustments					
Accrued Employee Future Benefits	(295,857)		•	(295,857)	0
Accrued Vacation Pay	(168,000)			(168,000)	0
Accumulated Amortization of Capital Assets		•	(1,895,628)	(1,895,628)	0
Transfer Land Capital Reserve to Deferred Conf				0	0
Transfer Capital Reserve to Deferred Contribution	ons			0	0
School Generated Funds				0	0
Related Entities				0	0
Deferred Capital Contributions	*			0	(349,006)
Bylaw Capital Over (Under) Spent Beginning of	Year j			0	1,884,478
Site Purchases			1,292,360	1,292,360	
FUND BALANCES, BEGINNING OF YEAR,	496,492	0	2,622,064	3,118,556	4,067,362
AS RESTATED	•		· · · · · · · · · · · · · · · · · · ·		
Changes for the Year	-				
Net Revenue (Expense) for the Year Interfund Transfers	938,391		(131,553)	806,838	(539,822)
Capital Assets Purchased				. 0	0
Local Capital	•			ō	o
Other				ō	ō
Direct Increases in Fund Balances				•	•
Endowment Contributions				0	0
Site Purchases			1,601,992	1,601,992	ō
Net Changes for the Year	938,391	0	1,470,439	2,408,830	(539,822)
FUND BALANCES, END OF YEAR	1,434,883	0	4,092,503	5,527,386	3,527,540

#### SCHOOL DISTRICT NO. 93 (Conseil scolaire francophone) STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2005

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPITAL FUND	TOTAL 2005	TOTAL 2004
CASH PROVIDED BY (USED FOR)				2000	2004
OPERATIONS					
Net Revenue (Expense) for the Year	938,391		(131,553)	806,838	(539,822)
Changes In Non-Cash Working Capital					,
Decrease (Increase)					
Accounts Receivable	(1,871,478)			(1,871,478)	5,478,186
Interfund Loans	(2,572,102)	(236,574)	2,808,676	0	(1,715,860)
· Inventories				0	0
Prepaid Expenses	(11,478)			(11,478)	(3,794)
Increase (Decrease)					• • •
Allowance for Doubtful Accounts				0	0
Accounts Payable/Accrued Liabilities	(712,276)		(169,649)	(881,925)	(38,975)
Other Current Liabilities	. ,		•	0	(1,250,709)
Deferred Contributions	45,537	236,574		282,111	19,309,468
Accrued Employee Future Benefits	460,939			460,939	0
Other Long Term Liabilities				0	0
Loss (Gain) on Disposal of Capital Assets				0	. 0
Items Not Involving Cash		4.			
Amortization of Capital Assets	•		1,005,800	1,005,800	0
Amortization of Deferred Capital Contribution	ns		(874,247)	(874,247)	0
Accounting Change - Accrued EFB	(295,857)			(295,857)	0
Accounting Change - Accrued Vacation Pay	(168,000)			(168,000)	0
Write-off/down of Buildings and Sites				o	0
Interfund Transfers				0	1,715,860
<del></del>	(4,186,324)	0	2,639,027	(1,547,297)	22,954,354
FINANCING					·
Bank Loan Received				0	0
Bank Loan Paid				0	0
Endowment Contributions				0	0
Increase (Decrease) Deferred Contributions - Cap	ital		(85,726)	(85,726)	0
Proceeds from Disposal of Capital Assets		•		0	0
MEd Restricted Portion of Proceeds on Disposal				0	0
PPA -Transfer from DC MOE to DCC			8,137,690	8,137,690	
<del></del>	. 0	0	8,051,964	8,051,964	0
INVESTING			·····		
Capital Assets Purchased - Operating				0	(18,167,554)
Capital Assets Purchased - Special Purpose				0	1,006,615
Capital Assets Purchased - Local Capital			(5,038)	(5,038)	0
Capital Assets Purchased - Capital Fund			(12,156,392)	(12,156,392)	Ť
Decrease (Increase) in Investments			1,470,439	1,470,439	0
Decrease (Increase) in Equity investments			•	0	Ō
	0	0	(10,690,991)	(10,690,991)	(17,160,939)
Net Increase (Decrease) in Cash	(4,186,324)	0	0	(4,186,324)	5,793,415
· •			<u> </u>	(.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,700,710

### SCHOOL DISTRICT NO. 93 (Conseil scolaire francophone) STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2005

	OPERATING FUND	SPECIAL PURPOSE FUNDS	CAPTIAL FUND	TOTAL 2005	TOTAL 2004
NET INCREASE (DECREASE) IN CASH	(4,186,324)	. 0	0	(4,186,324)	5,793,415
Net Cash, Beginning of Year	5,277,998	0	0	5,277,998	(515,417)
Changes in Accounting Policies/ Prior Period Adjustments					
Net Cash, Beginning of Year, as Restated	5,277,998	0	0	5,277,998	(515,417)
NET CASH, END OF YEAR	1,091,674	0	0	1,091,674	5,277,998
Cash Short Term Investments Bank Overdraft	1,091,674			1,091,674 0 0	5,277,998 0 0
NET CASH, END OF YEAR	1,091,674	0	. 0	1,091,674	5,277,998

Notes To The Financial Statements Year Ended June 30, 2005

#### 1. Authority

The School District operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of School Trustees of School District No. 93." A board of school trustees (Board) elected for a three-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education.

#### 2. Summary of Significant Accounting Policies

The financial statements of School District No. 93 have been prepared in accordance with Canadian Generally Accepted Accounting Principles (GAAP) for not-for-profit organizations. These principles are consistent with those used in prior years except as disclosed as a change in accounting policy as per note 2..

#### **Fund Accounting**

The deferral method of accounting for contributions, which includes government grants, is used. Results are reported in the operating fund, special purpose fund and capital fund. Revenues and expenses are recorded on a gross and accrual basis, except as noted.

Fund accounting procedures recognize external restrictions on the use of contributions by governments or other granting agencies, and appropriations or other internal restrictions by the Board. While separate accounts are maintained for each fund, for financial reporting purposes, funds with similar characteristics are grouped together:

- Operating fund reports assets, liabilities, revenues and expenses for general operations.
- Special purpose fund reports assets, liabilities, revenues and expenses for the following funds:
  - Contributions restricted in use by the School Act or Ministry of Education.
  - Trust funds with contributions restricted in use by other external bodies.
  - Funds collected and used at the school level (i.e. school-generated funds).
- Capital fund reports assets, liabilities, revenues and expenses for capital. Contributions of other funds used for capital purposes are transferred to the capital fund.

Statement 2 (Statement of Revenue and Expense), Statement 3 (Statement of Changes in Fund Balances) and Statement 4 (Statement of Cash Flows) present the annual results of each fund, change in fund balances and the cash flows for the year. Statement 1 (Statement of Financial Position) presents the assets, liabilities and fund balances. Interfund transfers and loans are recognized in each fund and eliminated in the consolidated totals.

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Notes To The Financial Statements Year Ended June 30, 2005

#### 2. Summary of Significant Accounting Policies (cont'd)

#### **Prepaid Expenses**

Materials and supplies held in central stores for use within the school district are included as a prepaid expense and stated at acquisition cost using the first-in-first-out method.

#### **Capital Assets**

The following criteria apply:

- Capital assets acquired and constructed are recorded at cost. Donated capital assets, except for schools, are recorded at their fair market value on the date of donation.
- Work-in progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Sites and buildings that no longer contribute to the ability of the district to provide services are written-down to residual value. Buildings that are demolished or destroyed are written-off.
- The school district in prior years had seven schools that were transferred to them at nil cost. They are not included in the capital fund balances as the purchase price was nil.
- Amortization is recorded on a straight line-basis over the estimated useful life of the asset and commences the year following acquisition. Estimated useful life is as follows:

Buildings	40 years
Furniture and Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

#### Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of property to the Board are considered capital leases. These are accounted for as an asset and an obligation.

#### Revenue Recognition

Unrestricted operating government grants, are recognized as revenue when received or receivable. Such grants, if contributed for a future period, are deferred and reported as deferred contributions until that future period. Other unrestricted revenue, including tuition fees and sales of services and products are reported as revenue at the time the services are provided or the products are delivered.

Externally restricted contributions, grants, and donations are reported as revenue depending on the nature of restrictions imposed on the use of the funds by the contributors:

- Non-capital contributions for specific purposes are recorded as deferred contributions and recognized as revenue in the year in which related expenses are incurred.



Notes To The Financial Statements Year Ended June 30, 2005

#### 2. Summary of Significant Accounting Policies (cont'd)

#### Revenue Recognition (cont'd)

- Contributions restricted for capital purposes are recorded as deferred contributions until the amount is invested in capital assets.
  - If the capital asset is a site, the amount invested is recorded as a direct increase to net assets invested in capital assets.
  - If the capital assets is not a site, the amount invested is recorded as a deferred capital contribution and amortized over the useful life of the asset to capital fund equity. Amortization commences in the year following acquisition.
  - Donated capital assets are recorded at fair market value and treated as a deferred capital contribution.
- Investment income earned on endowment principal is recognized as a direct increase to net assets (endowment) to the extent required or agreed by donors. The remaining investment income earned on endowment principal is recorded as a deferred contribution and recognized as revenue in the year related expenses are incurred.

#### **Expenditures**

#### Categories of salaries

Principals, Vice Principals, Directors of Instruction, employed under an administrative officer contract are categorized as Principals and Vice Principals.

Superintendents, Assistant Superintendents, Secretary Treasurers, Trustees and any other employees excluded from union contract are categorized as Other Professionals.

#### Allocation of costs

Operating expenditures are reported by function, program, and object. Whenever possible expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs such as special and aboriginal education are allocated to these programs. All other costs are allocated to regular programs.

- i) Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- ii) Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- iii) Supplies and services are allocated based on actual identification of program.



Notes To The Financial Statements Year Ended June 30, 2005

#### 2. Summary of Significant Accounting Policies (cont'd)

#### **Financial Instruments**

Financial instruments consist of cash, accounts receivables, accounts payable and accrued liabilities, and other current liabilities. Unless otherwise noted, it is management's opinion that the School District is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

#### Use of Estimates

Preparation of financial statements requires management to make estimates and assumptions that impact reported amounts for assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the impairment of assets, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

#### **Employee Future Benefits**

The School District provides certain post-employment benefits including accumulated sick and vacation pay, retirement allowance, and life insurance for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs under employee future benefit plans. The future benefits cost is actuarially determined using the projected unit credit method pro-rata on service and using management's best estimate of expected salary escalation, termination and retirement rates and mortality. The discount rate used to measure obligations is based on market rates at the measurement date.

The excess of cumulative unrecognised actuarial gains (losses) over 10 percent of the accrued benefit obligation is amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan. The EARSL for employees of the School District is 16.9 years.

For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 has been adopted for all periods subsequent to July 1, 2004.

#### 3. Change In Accounting Policy

#### **Employee Future Benefits**

Effective July 1, 2004, school districts in the Province of British Columbia adopted CICA Handbook section 3461 on a retroactive basis. The estimated liability, based on October 2003 school district employee data, was determined from an actuarial study conducted by Mercer Human Resources Consulting. The following adjustment to equity on Statement 3 (Statement of Changes in Fund Balances) was made to adjust the liability to full accrual:

Employee future benefits actuarially estimated at July 1, 2004	\$ 295,857
Less: previously accrued in the financial statements	
Accrual adjustment required as at July 1, 2004	\$ <u>295,857</u>



Notes To The Financial Statements Year Ended June 30, 2005

#### 3. Change In Accounting Policy (cont'd)

#### **Vacation Pay**

Vacation pay is recorded on a full accrual basis commencing July 1, 2004. The following adjustment to equity on Statement 3 (Statement of changes in Fund balances) was made to adjust the liability to full accrual:

Vacation pay liability as at July 1, 2004	\$ 204,736
Less previously accrued in the financial statements	(26,605)
Less adjustment to opening balance	(10,131)
Accrual adjustment required as at July 1, 2004	\$ <u>168,000</u>

#### **School Generated Funds**

Funds collected and used at the school level are included in these financial statements. The opening balance of \$101,734 at July 1, 2004 is reported as a deferred contribution in the School Generated Fund column in the special purpose fund.

Contributions collected during the year are recorded as deferred contributions. These deferred contributions are recognized as revenue in the year in which the related expense is incurred.

#### **Amortization of Capital Assets**

Amortization of capital assets commenced July 1, 2004. The accumulated amortization as at July 1, 2004 in the amount of \$1,895,628 is reported as an adjustment on Schedule C1 (Capital Assets - Capital Fund).

Assets that are fully amortized, except buildings, are written-off as deemed disposals. The accumulated deemed disposal as at July 1, 2004 in the amount of \$402,785 is reported as an adjustment on Schedule C1 (Capital Assets - Capital Fund).

#### Reserves

The School Act no longer requires the use of "reserves," thus, externally restricted capital funds are recorded in accordance with Canadian generally accepted accounting principles.

#### 4. Capital Assets

	2005			2004	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value	
Sites	\$ 5,839,697	\$ -	\$ 5,839,697	\$ 2,059,425	
Buildings	41,822,110	1,538,779	40,283,331	34,124,909	
Furniture and equipment	3,973,199	768,193	3,205,006	2,389,093	
Computer software	23,309	_	23,309	-	
Computer hardware	375,559	129,539	246,020	758,134	
	\$ 52,033,874	\$ 2,436,511	\$ 49,597,363	\$ 39,331,561	

Notes To The Financial Statements Year Ended June 30, 2005

#### 5. Employee Future Benefits

The accrued benefit obligation for employee future benefits is not funded. Funding is provided when the benefits are paid. Accordingly there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits. The portion of these benefits that have not been provided for is identified as Unfunded Accrued Future Benefits and Vacation Pay on Statement 1 (Statement of Financial Position).

The period of amortization is equal to the expected average remaining service lifetime (EARSL) of active employees.

#### Reconciliation of accrued benefit obligation

Accrued benefit obligation - beginning of period	\$	295,857
Service cost		67,862
Interest cost		20,894
Benefit payments		(91,674)
Actuarial loss	<u> </u>	<i>77</i> ,208
Accrued benefit obligation - end of period	\$	370,147

#### Reconciliation of Funded Status at End of Fiscal Year

Accrued benefit obligation - end of period	\$ 370,147
Unamortized net actuarial loss	<u>(77,208</u> )
Accrued benefit liability	\$ <u>292,939</u>

#### Components of Net Benefit Expense

Service cost	\$ 67,862
Interest cost	20,894
Net benefit expense	\$ <u>88,756</u>

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

Discount rate - beginning of period	5.75%
Discount rate - end of period	5.50%
Salary growth - beginning of period	3.25%+ seniority
Salary growth - end of period	3.25%+ seniority
EARSL	16.9 years

Notes To The Financial Statements Year Ended June 30, 2005

#### 6. Employee Pension Plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trusteed pension plans. The boards of trustees for these plans represent plan members and employers and are responsible for the management of the pension plan including investment of the assets and administration of the benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are defined. The Teachers' Pension Plan has about 47,000 active contributors from school districts and approximately 21,000 retired members from school districts. The Municipal Plan has about 130,000 active contributors, of which approximately 20,000 are from school districts.

Every three years a full actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The most recent valuation of the Teachers' Pension Plan as at December 31, 2002 indicated a \$382 million unfunded liability for basic pension benefits. The next valuation for the Teachers' Pension Plan will be as at December 2005 with results available in 2006. The most recent valuation for the Municipal Pension Plan as at December 31, 2003 indicated an unfunded liability of \$789 million for basic pension benefits. The next valuation will be as at December 31, 2006 with results available in 2007. The actuary does not attribute portions of the surplus or unfunded liability to individual employers. School District No. 93, Conseil Scolaire Francophone contributions to the plans in the fiscal year ended June 30, 2005 were \$1,847,260 (2004 - \$1,555,656).

#### 7. Unfunded Accrued Employee Future Benefits and Vacation Pay

The Ministry of Education provided funding to all school districts in the Province of British Columbia to reduce the unfunded liability for employee future benefits and vacation pay. Once the unfunded liability was eliminated, this funding could be used at the discretion of the Board. The School District has fully provided for the liability

Unfunded accrued employee future benefits, as at July 1, 2004 Unfunded vacation pay, as at July 1, 2004	\$ 295,857 \$ 168,000
Total unfunded liability, as at July 1, 2004 Reductions during year	463,857 (463,857)
Net amount, as at June 30, 2005	\$

Notes To The Financial Statements Year Ended June 30, 2005

#### 8. Operating Fund Balance, End of Year

Internally restricted (appropriated) by Board for:

Teacher pension fund	\$	150,000
Planned surplus for use in 05-06 budget		325,000
Passeport education program		100,000
Local capital		48,765
Invoices for 04-05 (Special Projects)		15,000
Professional development		25,873
Aboriginal education program		14,056
ESL training		13,276
Telephone network		25,000
Photocopier replacement		43,631
Internally restricted balance		760,601
Unrestricted operating surplus	·	674,282
Total Available for Future Operations	\$	1,434,883

#### 9. Bank Overdraft and Loans

The School District has a credit facility with the Royal Bank comprising of 2 segments. Segment 1 consists of a seasonal demand operating loan of \$800,000 and Segment 2 consists of a corporate visa with a limit of \$32,000. A Board of director's resolution authorizing borrowings is required to maintain the credit facility. When used, the credit facility is repayable on demand and bears interest at prime plus 0.25%.

#### 10. Interfund Transfers

No interfund transfers were made between the operating, special purpose and capital funds for the year ended June 30, 2005.

#### 11. Related Party Transactions

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are generally considered to be in the normal course of operations and are recorded at the exchange amount.

Notes To The Financial Statements Year Ended June 30, 2005

#### 12. Commitments

The School District has entered into an agreement to lease its administrative offices until June 30, 2007. The annual basic rent until 2003 was approximately \$67,300, subsequently the annual basic rent is approximately \$84,100 to the end of the lease term. Annual operating and administrative costs are approximately \$58,500 to the end of the lease term.

The School District has entered into construction contracts in the aggregate amount of approximately \$29,000,000. As at year end, the School District has accrued or paid approximately \$13,800,000 with the remaining balance of the contracts to be completed in subsequent periods.

#### 13. Comparative Amounts

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

The 2004 comparative figures have not been restated for the change in accounting policy described in Note 3.

Amortization of Deferred Capital Contributions has been moved from Statement 3 (Statement of Changes in Fund Balances) to Statement 2 (Statement of Revenue and Expense). The 2004 comparative figure related to this item has also been moved.

#### 14. Budget Figures

Budget figures included in the financial statements are not audited. They were approved by the Board through adoption of an amended annual budget on February 25, 2005.

#### 15. Contingent Liabilities

- (i) The school district has obtained letters of credits from the Royal Bank in the favour of the City of Surrey and the Corporation District of North Vancouver in the amount of \$98,640 and aggregate amounts of \$167,950 respectively (2004-\$14,480 and \$221,387). The City of Surrey and the Corporation District of North Vancouver have not drawn upon these letters to date.
- (ii) The nature of the Board's activities is such that there may be litigation pending or in progress at any time. With respect to claims at June 30, 2005, management believes the Board has valid defences or appropriate coverage in place. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the Board's financial position.

#### 16. Economic Dependence

Operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared in accordance with Canadian GAAP for not-for-profit organizations. This contemplates continuation of the School District as a "going concern".

## SCHOOL DISTRICT NO. 93 (Conseil scolaire francophone) OPERATING FUND SURPLUS (DEFICIT) YEAR ENDED JUNE 30, 2005

	2005	2005 AMENDED ANNUAL	2004
	ACTUAL	BUDGET	ACTUAL
DEVENUE			
REVENUE Provincial Grants - Ministry of Education	34,267,759	34,066,499	21 520 040
Provincial Grants - Willistry of Education  Provincial Grants - Other	34,207,759	04,000,499	31,530,248 0
Federal Grants	3,773,725	3,200,000	2,434,876
Other Revenue	156,669	122,826	224,645
Rentals and Leases	284,318	282,318	377,643
investment Income	74,548	63,500	85,801
	38,557,019	37,735,143	34,653,213
EXPENSE			
Salaries	•		
Teachers	12,300,515	12,162,926	12,026,445
Principals and Vice Principals	2,493,460	1,855,773	2,454,273
Educational Assistants	1,317,659	1,009,781	1,421,618
Support Staff	1,767,944	2,000,606	1,817,144
Other Professionals	755,366	1,477,158	686,693
Substitutes	843,287	680,000	658,449
	19,478,231	19,186,244	19,064,622
Employee Benefits	4,302,447	4,243,009	4,391,910
Services and Supplies	13,837,950	14,583,430	11,736,503
	37,618,628	38,012,683	35,193,035
NET REVENUE (EXPENSE), FOR THE YEAR	938,391	(277,540)	(539,822)
INTERFUND TRANSFERS			
Capital Assets Purchased	0	0	0
Local Capital	0	0	0
Other	0	0	0
REDUCTION OF UNFUNDED LIABILITY			
Employee Future Benefits and Vacation Pay	(463,857)	(463,857)	
BUDGETED ALLOCATION OF SURPLUS (DEFICIT)		960,349	
SURPLUS (DEFICIT), FOR THE YEAR	474,534	218,952	(539,822)
SURPLUS (DEFICIT) BEGINNING OF YEAR	960,349		1,500,171
Changes in Accounting Policies/			
Prior Period Adjustments	·, <del></del>		
SURPLUS (DEFICIT), BEGINNING OF YEAR, AS RESTATED	960,349	0	1,500,171
SURPLUS (DEFICIT), END OF YEAR			
(Section 156 (12) of School Act)	1,434,883	218,952	960,349
OURDI US (DESIGIT) END OF VEAD			
SURPLUS (DEFICIT), END OF YEAR	760.604		
Internally Restricted	760,601		
Unrestricted	674,282		
	1,434,883		

### SCHOOL DISTRICT NO. 93 (Conseil scolaire francophone) OPERATING FUND COMPARATIVE SCHEDULE OF REVENUE BY SOURCE YEAR ENDED JUNE 30, 2005

	2005	2005 AMENDED ANNUAL	2004
PROVINCIAL GRANTS - MINISTRY OF EDUCATION	ACTUAL	BUDGET	ACTUAL
Operating Grant, Ministry of Education	31,766,960	32,072,623	29,258,350
Other Ministry of Education Grants			
GAAP Implementation	421,787	163,295	
Lease costs	1,830,581	1,830,581	2,077,097
Feasibility study	150,205		100,000
Cupe - non bill 7			68,637
Pay equity	98,226		24,024
Special Ed Equipment Grant	•		2,140
•	34,267,759	34,066,499	31,530,248
PROVINCIAL GRANTS - OTHER	0	0	0
FEDERAL GRANTS	3,773,725	3,200,000	2,434,876
FEDERAL GRANIS	. 0,170,720	0,200,000	2,404,070
OTHER REVENUE			
Other School District/Education Authorities	0	0	0
Summer School Fees	0	0	0
Continuing Education	- n	0	0
Offshore Tuition Fees	, O	0	0
LEA/Direct Funding from First Nations	0	Ö	0
Miscellaneous	•	ŭ	ŭ
Other Revenue	156,669	122,826	
Prior Year Rebate	,,	,	212,002
Sundry			12,643
	156,669	122,826	224,645
RENTALS AND LEASES	284,318	282,318	377,643
INVESTMENT INCOME	74,548	63,500	85,801
TOTAL OPERATING REVENUE	38,557,019	37,735,143	34,653,213

## SCHOOL DISTRICT NO. 93 (Conseil scolaire francophone) OPERATING FUND COMPARATIVE SCHEDULE OF EXPENSE BY OBJECT YEAR ENDED JUNE 30, 2005

	2005	2005 AMENDED ANNUAL	2004
	ACTUAL	BUDGET	ACTUAL
SALARIES			
Teachers	12,300,515	12,162,926	12,026,445
Principals and Vice Principals	2,493,460	1,855,773	2,454,273
Educational Assistants	1,317,659	1,009,781	1,421,618
Support Staff	1,767,944	2,000,606	1,817,144
Other Professionals	.755,366	1,477,158	686,693
Substitutes	843,287	680,000	658,449
	19,478,231	19,186,244	19,064,622
EMPLOYEE BENEFITS	4,302,447	4,243,009	4,391,910
Total Salaries and Benefits	23,780,678	23,429,253	23,456,532
SERVICES AND SUPPLIES		•	
Services	4,990,912	5,124,334	2,793,738
Student Transportation	4,337,158	4,366,914	4,291,645
Professional Development and Travel	730,845	848,000	918,164
Rentals and Leases	1,897,057	1,874,000	1,663,936
Dues and Fees	26,143	60,500	61,675
Insurance	29,942	0	28,323
Interest	7,380	29,000	36,681
Supplies	1,341,936	1,722,000	1,396,729
Bad Debts	0	0	0
Utilities	476,577	558,682	545,612
Total Services and Supplies	13,837,950	14,583,430	11,736,503
TOTAL OPERATING EXPENSE	37;618,628	38,012,683	35,193,035

## SCHOOL DISTRICT NO. 93 (Conseil scolaire francophone) OPERATING FUND EXPENSE BY FUNCTION AND PROGRAM YEAR ENDED JÜNE 30, 2005

	TEACHERS	PRINCIPALS AND VICE PRINCIPALS SALARIES	EDUCATIONAL ASSISTANTS SALARIES	SUPPORT STAFF SALARIES	OTHER PROFESSIONALS SALARIES	SUBSTITUTES SALARIES	TOTAL
1 INSTRUCTION							
1.02 Regular Instruction	10,262,923	011,120	323,238	656,531		. 825,410	212,689,21
1.03 Career Programs							0
1.07 Library Services	224,715			35,959		1,723	321,272
1.08 Counselling	545,933	25,213				1,051	572,197
1.10 Special Education	974,103	171,254	866,715	46,279	66,189	3,473	2,128,013
1.30 English as a Second Language	272,424		47,887			810	321,121
1.31 Aboriginal Education	20,417	17,986	79,819			175	118,397
1,41 School Administration		1,599,022		706,598		678	2,306,298
1.60 Summer School				-			0
1.61 Continuing Education					-		0
1.62 Off Shore Students	erablem destrictes white selection to wholes a sessor was	-					0
1.64 Other							0
1.65 Consell Scolaire Francophone							0
Total Function 1	12,300,515	2,493,460	1,317,659	1,445,367	68,189	833,320	18,456,510
4 DISTRICT ADMINISTRATION						, , , , , , , , , , , , , , , , , , ,	
4.11 Educational Administration				470	225,390	7,020	232,880
4.40 School District Governance					91,346		91,348
4.41 Business Administration				228,167	247,935	2,947	477,049
4.65 Conseil Scolaire Francophone							0
Total Function 4	0	0	0	226,637	564,671	296'6	801,275
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration				26,406	28,406		52,812
5.50 Maintenance Operations				43,127	71,693		114,820
5.52 Maintenance of Grounds							0
5.56 Utilities							0
5.65 Conseil Scolaire Francophone							0
Total Function 5	0	0	0	69,533	660'86	0	167,632
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration				26,407	26,407		52,814
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation							0
7.73 Housing							0
Total Function 7	0	0	0	26,407	26,407	0	52,814
9 DEBT SERVICES (OPERATING)	1						
9.92 Interest on Bank Loans							0
9.94 Interest on Temporary Borrowing				·			0
Total Function 9	0	ō	0	0	0	10	0
						,	
TOTAL FUNCTIONS 1 - 9	12,300,515	2,493,480	1,317,659	1,767,944	755,366	843,287	19,478,231

## SCHOOL DISTRICT NO. 93 (Consell scolaire francophone) OPERATING FUND EXPENSE BY FUNCTION AND PROGRAM YEAR ENDED JUNE 30, 2005

15. SU 20. 20. 12.301 20. 124 20. 0 20.		TOT.	1000	SALARIES	SERVICES	2005	2005 AMENDED	2004
Comparison		SALARIES	BENEFITS	BENEFITS	SUPPLIES	ACTUAL	BUDGET	ACTUAL
1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	1 INSTRUCTION							
Page 10	1.02 Regular instruction	12,689,212	2,859,990	15,549,202	3,559,591	19,108,793	18,657,423	18,589,021
10   10   10   10   10   10   10   10		0		0		2,396		6,730
1,0,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1		321,272	49,840	371,212		515,367		504,654
Spin Size (1)         468771 (1)         2667784 (1)	1.08 Counselling	572,197	150,184	722,381	986'68 '	812,367		648,018
118,272   19,857   18,975   18,442   44,642   144,229	1.10 Special Education	2,128,013	480,111	2,608,124	268,655	2,876,779	67	2,774,877
Columbication   Columbicatio	1.30 English as a Second Language	321,121	76,637	397,758	6,468	404,228	448,094	365,253
1,2,00,2,20   472,232   2,756,500   1954,4072   2,577,510   2,577,510   1,52	1.31 Aboriginal Education	118,397	36,941	155,338	19,141	165,479		173,665
Columbia	1.41 School Administration	2,306,298	432,322	2,738,620	195,452	2,934,072		2,237,189
Color   Colo	1.60 Summer School	0		0		0		0 .
1	1.61 Continuing Education	0		o		0		0
Columbication   Columbicatio   Columbication   Columbication   Columbication   Columbication	1.62 Off Shore Students	0				0		0
Columbic	1.64 Other	0		2		0		0
18,456.5	1.65 Consell Scolaire Francophone	0		0				0
Page 1972   Page 1973-94   Page 19	Total Function 1	18,458,510	4,086,125	22,542,635	4,276,844	26,819,479		25,299,407
1,222,1246   1,08,224   2,09,472   2,00,074   2,00,505   5,10,320   2,0,472   2,00,472   2,00,472   2,00,472   2,0								
1222,880   66,582   208,472   208,079   510,220   510,220     1222,880   12340   173,340   173	4 DISTRICT ADMINISTRATION							
1,346   5,384   5,340   5,100   1,76,40   1,69,505   1,20,500   1,69,505   1,20,505	4.11 Educational Administration	232,880	65,592	298,472	208,078			517,235
4   801,275   179,821   961,096   657,518   1,639,014   2,039,095   1, 203,095	4,40 School District Governance	91,346	5,994	97,340		178,369		172,173
4         801,275         179,821         961,036         0	4.41 Bushness Administration	477,049	108,235	585,284		954,095	T	612,178
4 (CE         801,275         179,821         \$81,098         667,516         1,658,914         2,039,805         1           CE         CE,812         12,537         65,349         1778,867         244,216         2,221,300         1           definition         114,820         11,421         11,421         11,421         11,421         11,421         11,421         11,138         3           5         16         1         118,830         138,830         138,830         113,136         3           6         167,632         22,834         167,723         4,883,124         558,682         3           INIG         0         4,867,241         4,777,231         4,883,124         558,682         4,883,124         4,883	4.65 Consell Scolaire Francophone	0		0				0
COE         SE2.812         12.537         65.349         176.857         244.218         2.221.300           Omhilstration         114.820         11.421         12.524         138,890         138,890         171,185         3.           F         0         11.421         12.524         481,724         580.601         171,185         3.           F         0         0         461,724         481,724         481,824         481,824         4,865,824           F         167,632         22,3988         191,590         4,565,641         4,757,231         4,883,124         4           INIG         0         0         4,565,641         4,757,231         4,883,124         4           INIG         0         0         4,565,641         4,757,231         4,883,124         4           INIG         0         0         4,323,300         4,323,300         4,386,114         4           INIG         0         0         0         4,323,500         4,432,83         4         4,433,83           INIG         0         0         0         0         0         0         0         0         0         0         0         0         0         <	Total Function 4	801,275	179,821	981,096				1,301,586
Indicate at the control of t								
definistration         52,812         12,537         66,549         177,836         244,216         2,221,300           11,41,820         11,421         12,634         3,779,760         9,908,001         1,531,557         3,31,557         3,379,760         1,531,557         3,31,557         3,31,557         3,31,557         3,31,557         3,31,557         3,31,557         3,31,557         3,31,557         3,31,557         3,31,557         3,51,519         4,525,657         4,352,330         4,356,312,4         4,322,300         4,356,312,4         4,456,512,4         4,356,512,4         4,356,512,4         4,356,512,4         4,356,512,4         4,356,512,4         4,356,512,4         4,356,512,4         4,356,512,4         4,356,512,4         4,356,512,4         4,356,512,4         4,356,512,4         4,356,512,4         4,356,512,4         4,356,512,4         4,356,512,4         4,356,512,4         4,452,334,4         4,456,512,4         4,452,334,4         4,456,512,4         4,452,334,4         4,452,334,4         4,452,334,4         4,452,334,4         4,452,334,4         4,452,334,4         4,452,334,4         4,452,334,4         4,452,334,4         4,452,334,4         4,452,334,4         4,452,334,4         4,452,334,4         4,452,334,4         4,452,334,4         4,452,344,4         4,452,344,4         4,452,344,4         4,	S OPERATIONS AND MAINTENANCE		,					
114,820   114,820   114,421   126,241   3,778,760   3,906,001   1,831,857   3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3,	5.41 Operations and Maintenance Administration	52,812	12,537	65,349		244,218		199,274
196,890   171,165   186,890   171,165   186,890   171,165   186,890   171,165   186,890   171,165   186,890   171,165   186,822   186,	5.50 Maintenance Operations	114,820	11,421	126,241		3,908,001	-	3,238,207
SE   SE   SE   SE   SE   SE   SE   SE	5.52 MaIntenance of Grounds	O		0				239,062
F	5.56 Utilities	0		0				545,646
5         167,632         23,958         161,590         4,565,641         4,767,231         4,883,124         4,2           ING         ING         4,565,641         4,767,231         4,883,124         4,883,124         4,883,124         4,883,124         4,883,124         4,883,124         4,883,124         4,883,124         4,883,124         4,883,125,631         4,883,125,631         4,883,125,631         4,883,125,633         4,883,125,633         4,883,125,633         883,012,633         365,125,632         365,125,632         365,125,632         365,125,	5.65 Consell Scolaire Francophone	0		0				0
ING         FING         F575         65,932         71,919           Inhibitration         62,814         12,543         65,357         65,932         71,919           7         0         0         4,323,300         4,323,300         4,328,300         4,369,915         4,500           7         32,814         12,643         66,357         4,337,647         4,402,904         4,453,834         4,530           9         0         0         0         0         0         0         0           9         0         0         0         0         0         0         0           9         0         0         0         0         0         0         0           9         0         0         0         0         0         0         0           9         0         0         0         0         0         0         0           15,478,231         4,302,447         23,780,676         13,637,650         37,618,628         36,112,633         36,112,633	Total Function 5	167,632	23,958	191,590		4,757,231		4,212,189
Inflateration         52,614         12,643         65,337         65,932         71,919           Inflateration         0         0         4,323,300         4,323,300         4,369,915         4,2           7         22,814         12,643         65,357         4,337,647         4,402,904         4,453,834         4,5           19         0         0         0         0         0         0         0         0           19         0 <td>CINOTONI DIN TRANSPORTE</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	CINOTONI DIN TRANSPORTE							
funilistration         \$2,614         12,543         65,557         65,922         71,919           7         0         0         4,323,300         4,323,300         4,328,300         4,369,915         4,500           7         52,814         12,643         65,357         4,337,647         4,402,904         4,453,834         4,500           9         0         0         0         0         0         0         0           9         0         0         0         0         0         0         0         0           9         0         0         0         0         0         0         0         0         0           9         0         0         0         0         0         0         0         0         0         0	/ IHANSPORTATION AND HOUSING							
Column   C	7.41 Transportation and Housing Administration	52,814	12,543	65,357				51,460
7         62,814         0         4,322,300         4,386,915         4,366,915         4,366,915         4,360,915         4,360,915         4,360,915         4,360,915         4,360,915         4,360,915         4,360,915         4,360,915         4,360,915,683         36,012,683	7.65 Consell Scolaire Francophone	0		0		0		0
7         32,814         12,543         65,357         4,337,547         4,402,904         4,453,834         4,5           19         0 <td>7.70 Student Transportation</td> <td>0</td> <td></td> <td>0</td> <td>4.5</td> <td>4</td> <td>4</td> <td>4,291,545</td>	7.70 Student Transportation	0		0	4.5	4	4	4,291,545
7         32,814         12,543         65,357         4,337,547         4,402,904         4,453,834         4,5           0		0		0				8,081
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Total Function 7	52,814	12,543	65,357		4,402,904		4,351,086
ng         0	9 DEBT SERVICES (OPERATING)							
Portrowing         0	:				[0	3	, , , , , , , , , , , , , , , , , , , ,	28 767
unction 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9.94 Interest on Temporary Borrowing				0			0
19.478_2231 4.302_4471 23,789,678 13,837,856 37,618,6281 38,012,683 36,0	Total Function 9	0	0	0	0			28,767
19.478_2231 4.302,447 23,780,676 19,837,656 37,616,628 38,012,653								
	TOTAL FUNCTIONS 1 - 9	19,478,231	4,302,447	23,780,678		ŀ	-	35,193,035

Version: 8413-0864-1170

#### Schedule A5

### SCHOOL DISTRICT NO. 93 (Conseil scolaire francophone) OPERATING FUND CHANGES IN DEFERRED CONTRIBUTIONS YEAR ENDED JUNE 30, 2005

BALANCE, BEGINNING OF YEAR Changes in Accounting Policies / Prior Period Adjustments		163,295
BALANCE, BEGINNING OF YEAR, AS RESTATED	<b>o</b> *	163,295
Changes for the Year Increase:	•	
Provincial Grants - Ministry of Education		194,144
Provincial Grants - Other		0
Other Revenue		14,688
•		208,832
Decrease: Allocated to Revenue Provincial Grants - Ministry of Educat	tion	163,295
Provincial Grants - Winistry of Educat	1011 1 1 1	0
Federal Grants	<u>:</u>	, 0
Other Revenue		0
Rentals and Leases		0
Investment Income	:	0
my oddion moonio		163,295
	: •	
Net Changes for the Year		45,537
BALANCE, END OF YEAR		208,832

## SCHOOL DISTRICT NO. 93 (Conseil scolaire francophone) SPECIAL PURPOSE FUNDS SUMMARY OF CHANGES YEAR ENDED JUNE 30, 2005

Schedule B1

	MINISTRY OF EDUCATION SPECIAL PURPOSE FUNDS	OTHER SPECIAL PURPOSE FUNDS	SCHOOL GENERATED FUNDS	RELATED	TOTAL
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	1,317,021	101,038	0	0	1,418,059
Add: Contributions Received					
Provincial Grants - Ministry of Education	654,028	91,000			745,026
Provincial Grants - Other		12,000			12,000
Federal Grants		000'09			000'09
Other Revenue			457,265		457,265
Rentals and Leases					0
Investment Income					0
PPA - Opening School Generated Funds			101,734		101,734
	654,026	163,000	558,999	0	1,376,025
Less: Allocated to Revenue	528,132	188,231	425,088		1,139,451
Recovered		-			0
DEFERRED CONTRIBUTIONS, END OF YEAR	1,444,9151	75,807	133,911	0	1,854,633
REVENUE					
Provincial Grants - Ministry of Education	528,132	78,583			604,715
Provincial Grants - Other		8,803			8,803
Federal Grants		100,845			100,845
Other Revenue			425,088		425,088
Rentals and Leases					0
Investment Income					0
Gain (Loss) on Equity Investment					0
	528,132	188,231	425,088	0	1,139,451
EXPENSE				_	
Salaries					
Teachers		29,921	•		29,921
Principals and Vice Principals					0
Educational Assistants		4,951			4,951
Support Staff		14,737			14,737
Other Professionals					0
Substitutes					0
	0	49,609	o	0	49,609
Employee Benefits		5,171			5,171
Services and Supplies	526,132	133,451	425,088		1,084,671
	526,132	188,231	425,088	0	1,139,451
NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS	0	lo	0	0	0
INTERFUND TRANSFERS					
Capital Assets Purchased					0
Other					0
i gegeneration and the second	0	0	0	0	0
NET REVENUE (EXPENSE)	0	o	0	0	0

# SCHOOL DISTRICT NO. 93 (Conseil scolaire francophone) SPECIAL PURPOSE FUNDS CHANGES IN MINISTRY OF EDUCATION SPECIAL PURPOSE FUNDS YEAR ENDED JUNE 30, 2005

Grant Equipment  1,317,021  650,815  526,132  526,132  526,132  526,132  526,132  526,132		Annual Facility	Special	One
Decontratibutions, Beginning of Year	DEFERRED CONTRIBUTIONS	Grant	Equipment	GAAP Grant
650,815 3,211 1,441,704 3,211 1,441,704 3,211 526,132 526,132	EFERRED CONTRIBUTIONS, BEGINNING OF YEAR	1,317,021		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
650,815 3,211  528,132 528,132 528,132 528,132 528,132 528,132 528,132	dd: Contributions Received			
\$28,132 \$28,132 \$28,132 \$28,132 \$28,132	Provincial Grants - Ministry of Education		3,211	
526,132 526,132 526,132 526,132 526,132	Provincial Grants - Other		A SECONDARIO DE LA COMPANSA DE LA CONTRACTOR DE LA CONTRA	
\$26,132 \$26,132 \$26,132 \$26,132 \$26,132	Federal Grants			
\$26,132 \$26,132 \$26,132 \$26,132	Other Revenue			
\$26,132 \$26,132 \$26,132 \$26,132	Rentals and Leases			
\$26,132 \$26,132 \$26,132 \$26,132 \$26,132	Investment Income			
526,132 526,132 526,132 526,132 526,132		650,815	3,211	
\$28,132 \$26,132 \$26,132 \$26,132	ess: Allocated to Revenue	526,132		
\$26,132 \$26,132 \$26,132 \$26,132 \$26,132	Recovered			
\$26,132 \$26,132 \$26,132 \$26,132	EFERRED CONTRIBUTIONS, END OF YEAR	1,441,704)	3,211	
\$26,192 \$26,192 \$26,192 \$26,192				
\$26,132 \$26,132 \$26,132 \$26,132				
528,132 526,132 526,132 526,132	EVENUE			
528,132 526,132 526,132	Provincial Grants - Ministry of Education	526,132		
\$26,132 \$26,132 \$26,132	Provincial Grants - Other			
\$28,192 \$26,192 \$26,192	Federal Grants			
\$28,132 \$26,132 \$26,132	Other Revenue			
\$26,132 \$26,132 \$26,132	Rentals and Leases			
526,132 626,132 526,132	Investment Income			
626,132 626,132 626,132		526,132		
\$26,192 \$26,192	XPENSE			
\$26,132 \$26,132 \$26,132	Salaries			
626,132 626,132	Teachers			
626,132 626,132	Principals and Vice Principals			
626,132 626,132	Educational Assistants			***************************************
626,132 626,132	Support Staff			
626,192	Other Professionals			
526,132 526,132	Substitutes			
526,132 526,132				
626,132	Employee Benefits			
526,132	Services and Supplies	526,132		
	11. The control of th	526,132		
pas	ET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS			
p86	TERFUND TRANSFERS			
	Capital Assets Purchased			
			,	

## SCHOOL DISTRICT NO. 93 (Consell scolaire francophone) SPECIAL PURPOSE FUNDS CHANGES IN OTHER SPECIAL PURPOSE FUNDS YEAR ENDED JUNE 30, 2005

Schedule B3

	Gouvernement QC P3	Gouvernement QC P4	Pac Project	Community Link
DEFERRED CONTRIBUTIONS	ļ			
DEFERRED CONTRIBUTIONS, BEGINNING OF YEAR	2,000		40,845	53,193
Add: Contributions Received				
Provincial Grants - Ministry of Education				91,000
Provincial Grants - Other	2,000	9'00'9		
Federal Grants			000'09	
Other Revenue				
Rentals and Leases			the beautiful and the same of	
Investment Income				
	000'2	000'5	000'09	91,000
###	7	100	170 000	and on
Less; Allocated to Hevenue	Ore',	2071	100,045	cec'e/
Hecovered		27.6		-
DEFERRED CONTRIBUTIONS, END OF TEAM		3,737		69,610
REVENUE AND EXPENSE				
REVENUE				
Provincial Grants - Ministry of Education			and the state of t	78,583
Provincial Grants - Other	7,540	1,263		
Federal Grants			100,845	
Other Revenue				
Rentals and Leases	,			
Investment income				
	7,540	1,263	100,845	78,583
EXPENSE				
Salaries				
Teachers				29,921
Principals and Vice Principals				***************************************
Educational Assistants				4,951
Support Staff			14,737	
Other Professionals				
Substitutes				
			14,737	34,872
Employee Benefits			1,638	3,533
Services and Supplies	7,540	1,263	84,470	40,178
· · · · · · · · · · · · · · · · · · ·	7,540	1,263	100,845	78,583
<u>NET REVENUE (EXPENSE) BEFORE INTERFUND TRANSFERS</u>	HS.			· • •
INTERFUND TRANSFERS				
Capital Assets Purchased	The state of the s			
Other				
\$ 1 Prof. 5 Can 1				
NET BEVENIE /EVDENISES				

## SCHOOL DISTRICT NO. 93 (Consell scolaire francophone) CAPITAL FUND CAPITAL ASSETS YEAR ENDED JUNE 30, 2005

Schedule C1

ARR 2,059,425  JAR, AS RESTATED 2,059,425  JAR, AS RESTATED 2,059,425  JAR, AS RESTATED 3,780,272  Mork in Frogress 3,780,272  Mork in Frogress 0  JUTING Year 0  FYEAR AS RESTATED 0  If of the Year 0  Is in the Year 0  ZATION, END OF YEAR 0  Is is is is is is is is in the Year 0  ZATION, END OF YEAR 0  Is is is is is is is in the Year 0  ZATION, END OF YEAR 0	SITES BU	BUILDINGS	FURNITURE AND EQUIPMENT	VEHICLES	COMPUTER	COMPUTER	TOTAL
SAR, AS RESTATED		27,832,828	2,389,093	0		L	33,039,480
AKR, AS RESTATED							
AR, AS RESTATED 2,059,425  miributions - Bylaw 3,780,272  miributions - Other 3,780,272  Work in Progress 3,780,272  Work in Progress 3,780,272  Work in Progress 5,839,697  During Year 5,839,697  DOF YEAR  DGRESS, END OF YEAR 5,839,697  If or the Year							
AR, AS RESTATED 2,059,429  mirbulions - Bylaw mirbulions - Chlor mirbulions - Other  work in Progress  By Work in Progress  By Correct State State  AD OF YEAR  AD OF YEAR  If or the Year  Is 18  Is						(402,785)	(402,785)
Intributions - Bylaw Intributions - Other  und Jose Funds Jose Funds July Work in Progress . 3,780,272  Station, BEGINNING OF YEAR It of YEAR It of YEAR AS RESTATED 0  It for the Year It is is is is is interested in the Year It is is is intributed in the Year of the Yea	2,059,425	27,832,828	2,389,093	0	0	355,349	32,536,695
Intributions - Bylaw Intributions - Other  und Jose Funds Jose Fun							
Intributions - Bylaw Intributions - Other Indibutions - Other Indi							
Intributions - Bylaw 3,780,272  Intributions - Other  und  Jose Funds  I Work in Progress 3,780,272  Suring Year 0  If YEAR AS RESTATED 0  If YEAR AS RESTATED 0  If or the Year 0  Suring Year 0  If or the Year 0  If or the Year 0  Suring Year 0  If or the Year 0  Suring Year							
Muributions - Other und ocea Funds	3,780,272	3,835,693	1,580,222		23,309	81,188	9,300,684
und  Sose Funds  Work in Progress  Work in Progress  By During Year  BOUNG YEAR  SA39697  SA39697  SA39697  SA39697  SA39697  SA30697  SA30697  SA30697  SA30697  SA30697  SA30697  SA30697  SA30697  SATION, BEGINNING OF YEAR  If of the Year  If of the Year  SA30697  SA30697		-					0
Work in Progress   3,780,272   3,780,272   3,780,272   3,780,272   3,780,272   3,780,272   3,780,272   3,883,637   3,883,637   3,883,637   3,883,637   3,883,637   3,883,637   3,883,637   3,883,637   3,883,637   3,883,637   3,883,637   3,883,637   3,883,7887   3,883,7887   3,883,7887   3,7						to the later than the	0
Work in Progress   3,780,272							0
Work in Progress			3,884	*		1,154	5,038
Is   S, 120,272   S, 1720,272   S, 1720,27							0
Is   S,780,272   S,780,272   S,830,637   S,930,637							0
S   S   S   S   S   S   S   S   S   S	3,780,272	3,835,693	1,584,106	0	23,309	82,342	9,305,722
S   S   S   S   S   S   S   S   S   S							
S   S   S   S   S   S   S   S   S   S						A STATE OF THE PROPERTY OF THE PARTY OF THE	0
During Year 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						62,132	62,132
0 5833,697 3GRESS, END OF YEAR 2ATION, BECINNING OF YEAR 1Ifcles/ 1 for the Year 1 state							0
10 OF YEAR 10 OF YEAR 10 OF YEAR 2ATION, BEGINNING OF YEAR 11 Ifcles/ 11 If YEAR, AS RESTATED 1 O 1 O 1 Of the Year 1 Is	(0 )	0	10	0			62,132
10 OF YEAR 10 OF YEAR 2ATION, BEGINNING OF YEAR 11 Itoles/ 11 Itor the Year 1 Itor the Year	5,839,697	31,668,521	3,973,199	0	23,309	375,559	41,880,285
JGRESS, END OF YEAR  ZATION, BEGINNING OF YEAR  Illoles/  Itlor  It YEAR, AS RESTATED  It for the Year  S Year  O O O O O O O O O O O O O O O O O O O		10,153,589					10,153,589
ZATION, BEGINNING OF YEAR  Illora  Itor  Itor the Year  Is  Is  SATION, END OF YEAR  ZATION, END OF YEAR  Indicator  Indi	5,839,697	41,822,110	3,973,199	0	23,309	375,559	52,033,874
Ition  Ition  It of the Year  I for the Year  I S  ZATTON, END OF YEAR  It of the Year  O  O  ZATTON, END OF YEAR  O			c				
Ition  F YEAR AS RESTATED  O  I for the Year  Is  S  ZATTON, END OF YEAR  O  ZATTON, END OF YEAR  O		>					
If YEAR,AS RESTATED 0  If or the Year  Is is is 2 in the Year 0  Is is in the Year 0  Is in the Year 0							
I for the Year 0  I for the Year  Is  IS  ZATION, END OF YEAR 0		842,958	529,284			523,386	1,895,628
I for the Year  I for the Year  Is  Is  ZATION, END OF YEAR  0					-	(402,785)	(402,785)
I for the Year  Is  Is  Year  ZATION, END OF YEAR  0		842,958	529,284	0	0		1,492,843
Is Is The Year SATION, END OF YEAR 0							
Is 3 Year 0 ZATION, END OF YEAR 0		695,821	538,809			71,070	1,005,800
ls 3 Year 0 ZATION, END OF YEAR 0							
IS YEAR 0							0
y Year 0 ZATION, END OF YEAR 0						62,132	62,132
ZATION, END OF YEAR 0				-			0
ZATION, END OF YEAR 0	10	0	0	0	0	62,132	62,132
	10	1,538,779	768,193	0	0	129,539	2,436,511
CAPITAL ASSETS - NET	5,839,6971	40,283,331	3,205,006	0	23,309	246,020	49,597,363

### SCHOOL DISTRICT NO. 93 (Conseil scolaire francophone) CAPITAL FUND DEFERRED CAPITAL CONTRIBUTIONS YEAR ENDED JUNE 30, 2005

	BYLAW CAPITAL (NET)	OTHER PROVINCIAL (NET)	OTHER CAPITAL (NET)	TOTAL CAPITAL
DEFERRED CAPITAL CONTRIBUTIONS, BEGINNING OF YEAR Changes in Accounting Policies/	18,458,771	. 0	0	18,458,771
Prior Period Adjustments				
Transferred from deferred contribution - Capital	8,461,336			8,461,336
DEFERRED CAPITAL CONTRIBUTIONS,				
BEGINNING OF YEAR, AS RESTATED	26,920,107	0	0	26,920,107
Changes for the Year Increase:				
Transferred from Deferred Contributions - Capital Additions Transferred from Work in Progress	5,261,178		•	5,261,178 0
Transferred from Posk in Flogresse	5,261,178	0	0	5,261,178
Decrease: Amortization of Deferred Capital Contributions Revenue Recognized on Disposal of Buildings Revenue Recognized on Write-off/down of Buildings	874,247			874,247 0 0
Tibronias . 1555ginizas on Timo Six as xii Si Zunanigs	874,247	0	0	874,247
Net Changes for the Year	4,386,931	0	0	4,386,931
DEFERRED CAPITAL CONTRIBUTIONS, END OF YEAR	31,307,038	0	0	31,307,038
WORK IN PROGRESS, BEGINNING OF YEAR Changes in Accounting Policies/ Prior Period Adjustments	0	0	0 .	. О
Transferred from deferred contribution- WP	6,292,081			6,292,081
WORK IN PROGRESS, BEGINNING OF YEAR, AS RESTATED	6,292,081	0	0	6,292,081
Changes for the Year Increase				
Transferred from Deferred Contributions - Work in Progress	3,750,759			3,750,759
	3,750,759	0	0	3,750,759
Decrease		··	······································	
Transferred to Deferred Capital Contributions				0
· · · · · · · · · · · · · · · · · · ·	0	0	0	0
Net Changes for the Year	3,750,759	0	0	3,750,759
WORK IN PROGRESS, END OF YEAR	10,042,840	0	0	10,042,840
DEFERRED CAPITAL CONTRIBUTIONS AND				
WORK IN PROGRESS, END OF YEAR	41,349,878	0	0	41,349,878
<del>-</del>				

## SCHOOL DISTRICT NO..93 (Consell scolaire francophone) CAPITAL FUND CHANGES IN DEFERRED CONTRIBUTIONS YEAR ENDED JUNE 30, 2005

Schedule C3

	BYLAW CAPITAL	MINISTRY OF EDUCATION RESTRICTED CAPITAL	OTHER PROVINCIAL CAPITAL	CAPITAL	OTHER	: : <b>نب</b>	TOTAL
BALANCE, BEGINNING OF YEAR	17,094,341	0	0		0	0	17,094,341
Changes in Accounting Policies / Prior Period Adjustments Transfer from Reserves Transfered to DCC capital additions Transfered to DCC - Work in prog	(9,753,696) (8,292,081)						0 (8,753,696) (6,292,081)
BALANCE, BEGINNING OF YEAR, AS RESTATED	1,048,584	0	0		0	0	1,048,564
Changes for the Year							
Increase:Provincial Grants - Ministry of Education	10,528,203						10,528,203
Provincial Grants - Other Other							0 0
Investment income							. 0
MEd Restricted Portion of Proceeds on Disposal							0
	10,528,203	0	0		0	0	10,528,203
Decrease:							
Transferred to DCC - Capital Additions	5,261,178						5,261,178
Transferred to DCC - Work in Progress	3,750,759						9,750,759
Transferred to Net Assets - Site Purchases	1,601,982						1,601,992
	10,613,929	0	0		0	0	10,613,929
Net Changes for the Year	(85,726)	0	0		0		(85,726)
BALANCE, END OF YEAR	962,838	0	0		0	0	962,838

## SCHOOL DISTRICT NO. 93 (Consell scolaire francophone) CAPITAL FUND CHANGES IN FUND BALANCES YEAR ENDED JUNE 30, 2005

Schedule C4

	80
BALANCE, BEGINNING OF YEAR	
Changes in Accounting Policies/ Prior Period Adjustments	
Accumulated Amortization of Capital Assets Transfer Land Capital Reserve to Deferred Contributions	
Transfer Capital Reserve to Deferred Contributions Transferred to Net Assets -Site Purchases	
BALANCE, BEGINNING OF YEAR, AS RESTATED	

## Changes for the Year

Amortization of Deferred Capital Contributions Gain (Loss) on Disposal of Capital Assets District Portion of Proceeds on Disposal Write-off/down of Buildings and Sites Investment Income

Interfund Transfers - Capital Assets Purchased Interfund Transfers - Local Capital Capital Assets Purchased from Local Capital Amortization of Capital Assets Transferred to Net Assets - Site Purchases

## BALANCE, END OF YEAR

Net Changes for the Year

TOTAL	0	0	00	•	0	0	0	0	0	0	o	0	0	0	0	0
LAND CAPITAL RESERVE	0				0										0	0
	0				0										0	O
CAPITAL RESERVE	0				0										0	0
LOCAL		<b>*</b>			+								~	C)	9	9
IN CAPITAL ASSETS	3,225,332	(1,895,628)		1,292,360	2,622,064				874,247				(1,005,800)	1,601,992	1,470,439	4,092,503
FUND BALANCE	3,225,332	(1,895,628)		1,292,360	2,622,084				874,247				(1,005,800)	1,601,992	1,470,439	4,092,503
		<u> </u>			لــا	<u> </u>	·								Ш	