

Amended Annual Budget

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

June 30, 2023

# School District No. 93 (Conseil Scolaire Francophone)

June 30, 2023

## Table of Contents

Bylaw .....	1
Amended Annual Budget - Revenue and Expense - Statement 2 .....	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 .....	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 .....	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2 .....	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source .....	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object .....	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object .....	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds .....	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4 .....	15

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



## 2022/2023 AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 93 (CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2022/2023 pursuant to section 113 of the School Act, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 93 (Conseil scolaire francophone de la Colombie-Britannique) Amended Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$129,158,227 for the 2022/2023 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2022/2023.

READ A FIRST TIME THE 25th DAY OF FEBRUARY 2023;

READ A SECOND TIME THE 25th DAY OF FEBRUARY 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF FEBRUARY 2023;



Marie-Pierre Lavoie  
Marie-Pierre Lavoie (Feb 27, 2023 16:11 AST)

Chairperson of the Board

Simon Couture  
Simon Couture (Feb 28, 2023 13:55 PST)

Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 93 (Conseil scolaire francophone de la Colombie-Britannique) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 25th DAY OF FEBRUARY 2023.

Simon Couture  
Simon Couture (Feb 28, 2023 13:55 PST)

Secretary Treasurer

# School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	6,262,375	6,441,875
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>6,262,375</b>	<b>6,441,875</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	135,197,132	156,241,369
Federal Grants	572,141	383,792
Other Revenue	1,478,114	2,975,696
Rentals and Leases	160,000	80,000
Investment Income	155,000	75,000
Amortization of Deferred Capital Revenue	4,740,000	4,540,000
<b>Total Revenue</b>	<b>142,302,387</b>	<b>164,295,857</b>
<b>Expenses</b>		
Instruction	88,647,242	88,088,204
District Administration	6,846,872	6,479,772
Operations and Maintenance	23,272,678	22,555,670
Transportation and Housing	9,932,248	9,572,658
Debt Services	44,538	47,435
Amortization prepaid licence	20,431	20,431
<b>Total Expense</b>	<b>128,764,009</b>	<b>126,764,170</b>
<b>Net Revenue (Expense)</b>	<b>13,538,378</b>	<b>37,531,687</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,224,918</b>	<b>2,297,689</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>14,763,296</b>	<b>39,829,376</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	14,763,296	39,829,376
<b>Budgeted Surplus (Deficit), for the year</b>	<b>14,763,296</b>	<b>39,829,376</b>

# School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	102,399,637	102,300,723
Operating - Tangible Capital Assets Purchased	140,000	247,191
Special Purpose Funds - Total Expense	16,696,625	14,867,803
Special Purpose Funds - Tangible Capital Assets Purchased	254,218	311,004
Capital Fund - Total Expense	9,667,747	9,595,644
<b>Total Budget Bylaw Amount</b>	<b>129,158,227</b>	<b>127,322,365</b>

Approved by the Board

Marie-Pierre Lavoie

[Marie-Pierre Lavoie \(Feb 27, 2023 16:11 AST\)](#)

Signature of the Chairperson of the Board of Education

Feb 27, 2023

Date Signed

Bertrand Dupain

[Bertrand Dupain \(Feb 28, 2023 13:58 PST\)](#)

Signature of the Superintendent

Feb 28, 2023

Date Signed

Simon Couture

[Simon Couture \(Feb 28, 2023 13:55 PST\)](#)

Signature of the Secretary Treasurer

Feb 28, 2023

Date Signed

# School District No. 93 (Conseil Scolaire Francophone)

Statement 4

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

Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>13,538,378</b>	<b>37,531,687</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(394,218)	(558,195)
From Deferred Capital Revenue	(22,199,716)	(49,244,121)
Assets acquired via leases	(858,000)	(1,428,834)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(23,451,934)</b>	<b>(51,231,150)</b>
Amortization of Tangible Capital Assets	6,600,000	6,525,000
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(16,851,934)</b>	<b>(44,706,150)</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(3,313,556)</b>	<b>(7,174,463)</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, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,691,031	52,000	93,822,854	<b>95,565,885</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(686,288)	1,149,635	13,075,031	<b>13,538,378</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(140,000)	(254,218)	394,218	-
Other	(398,630)	(895,417)	1,294,047	-
<b>Net Changes for the year</b>	<b>(1,224,918)</b>	<b>-</b>	<b>14,763,296</b>	<b>13,538,378</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>466,113</b>	<b>52,000</b>	<b>108,586,150</b>	<b>109,104,263</b>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	101,273,649	99,394,529
Other Revenue	124,700	1,625,696
Rentals and Leases	160,000	80,000
Investment Income	155,000	75,000
<b>Total Revenue</b>	<b>101,713,349</b>	<b>101,175,225</b>
<b>Expenses</b>		
Instruction	71,974,265	73,326,351
District Administration	6,846,872	6,479,772
Operations and Maintenance	13,646,252	12,921,942
Transportation and Housing	9,932,248	9,572,658
<b>Total Expense</b>	<b>102,399,637</b>	<b>102,300,723</b>
<b>Net Revenue (Expense)</b>	<b>(686,288)</b>	<b>(1,125,498)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>1,224,918</b>	<b>2,297,689</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(140,000)	(247,191)
Other	(398,630)	(925,000)
<b>Total Net Transfers</b>	<b>(538,630)</b>	<b>(1,172,191)</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, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	97,878,258	98,334,816
ISC/LEA Recovery	(33,896)	(128,513)
Other Ministry of Education and Child Care Grants		
Pay Equity	100,251	100,251
Student Transportation Fund	750,415	750,416
FSA Scorer Grant	16,579	14,329
Early Learning Framework (ELF) Implementation		3,230
Recruitment and retention	320,000	320,000
Labour Settlement Funding	2,242,042	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>101,273,649</b>	<b>99,394,529</b>
<b>Other Revenues</b>		
Funding from First Nations	33,896	125,283
Miscellaneous		
Miscellaneous	90,804	300,413
Reimbursement of legal costs		1,200,000
<b>Total Other Revenue</b>	<b>124,700</b>	<b>1,625,696</b>
<b>Rentals and Leases</b>	<b>160,000</b>	<b>80,000</b>
<b>Investment Income</b>	<b>155,000</b>	<b>75,000</b>
<b>Total Operating Revenue</b>	<b>101,713,349</b>	<b>101,175,225</b>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	32,207,691	33,004,194
Principals and Vice Principals	7,485,634	6,884,043
Educational Assistants	6,330,330	6,724,269
Support Staff	5,607,848	6,102,360
Other Professionals	4,096,625	3,978,952
Substitutes	3,897,063	3,195,511
<b>Total Salaries</b>	<b>59,625,191</b>	<b>59,889,329</b>
<b>Employee Benefits</b>	<b>13,309,782</b>	<b>13,771,328</b>
<b>Total Salaries and Benefits</b>	<b>72,934,973</b>	<b>73,660,657</b>
<b>Services and Supplies</b>		
Services	15,025,766	14,537,657
Student Transportation	9,892,248	9,527,658
Professional Development and Travel	730,613	902,545
Rentals and Leases	790,611	671,688
Dues and Fees	116,695	149,149
Insurance	100,005	100,005
Interest	60,500	10,500
Supplies	1,310,941	1,309,069
Utilities	1,437,285	1,431,795
<b>Total Services and Supplies</b>	<b>29,464,664</b>	<b>28,640,066</b>
<b>Total Operating Expense</b>	<b>102,399,637</b>	<b>102,300,723</b>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2C

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

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	27,394,738	1,687,289	1,086,206	1,086,570	113,793	3,715,494	35,084,090
1.03 Career Programs	233,729						233,729
1.07 Library Services				98,693		2,000	100,693
1.08 Counselling	715,744						715,744
1.10 Special Education	1,959,601		4,854,183	494,740	483,361	37,000	7,828,885
1.30 English Language Learning	1,857,699					10,000	1,867,699
1.31 Indigenous Education	46,180		389,941				436,121
1.41 School Administration		5,798,345		2,161,697		30,000	7,990,042
<b>Total Function 1</b>	<b>32,207,691</b>	<b>7,485,634</b>	<b>6,330,330</b>	<b>3,841,700</b>	<b>597,154</b>	<b>3,794,494</b>	<b>54,257,003</b>
<b>4 District Administration</b>							
4.11 Educational Administration				206,195	1,457,011		1,663,206
4.40 School District Governance					123,548		123,548
4.41 Business Administration				597,377	1,032,737	82,569	1,712,683
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>803,572</b>	<b>2,613,296</b>	<b>82,569</b>	<b>3,499,437</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				104,577	317,620		422,197
5.50 Maintenance Operations				857,999	568,555	20,000	1,446,554
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>962,576</b>	<b>886,175</b>	<b>20,000</b>	<b>1,868,751</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration							-
7.70 Student Transportation							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>32,207,691</b>	<b>7,485,634</b>	<b>6,330,330</b>	<b>5,607,848</b>	<b>4,096,625</b>	<b>3,897,063</b>	<b>59,625,191</b>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2C

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

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	35,084,090	7,319,359	42,403,449	2,831,982	45,235,431	44,496,692
1.03 Career Programs	233,729	54,459	288,188		288,188	248,203
1.07 Library Services	100,693	128,632	229,325	4,000	233,325	420,289
1.08 Counselling	715,744	166,768	882,512		882,512	1,507,312
1.10 Special Education	7,828,885	1,843,424	9,672,309	371,677	10,043,986	11,159,712
1.30 English Language Learning	1,867,699	432,844	2,300,543	8,000	2,308,543	2,400,029
1.31 Indigenous Education	436,121	112,144	548,265	180,985	729,250	1,054,894
1.41 School Administration	7,990,042	2,056,967	10,047,009	2,206,021	12,253,030	12,039,220
<b>Total Function 1</b>	<b>54,257,003</b>	<b>12,114,597</b>	<b>66,371,600</b>	<b>5,602,665</b>	<b>71,974,265</b>	<b>73,326,351</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,663,206	365,234	2,028,440	251,000	2,279,440	2,453,186
4.40 School District Governance	123,548	7,950	131,498	1,553,200	1,684,698	1,287,229
4.41 Business Administration	1,712,683	394,127	2,106,810	775,924	2,882,734	2,739,357
<b>Total Function 4</b>	<b>3,499,437</b>	<b>767,311</b>	<b>4,266,748</b>	<b>2,580,124</b>	<b>6,846,872</b>	<b>6,479,772</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	422,197	92,302	514,499	273,820	788,319	841,732
5.50 Maintenance Operations	1,446,554	335,572	1,782,126	8,743,982	10,526,108	9,770,875
5.52 Maintenance of Grounds	-	-	-	894,540	894,540	877,540
5.56 Utilities	-	-	-	1,437,285	1,437,285	1,431,795
<b>Total Function 5</b>	<b>1,868,751</b>	<b>427,874</b>	<b>2,296,625</b>	<b>11,349,627</b>	<b>13,646,252</b>	<b>12,921,942</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	-	-	-	40,000	40,000	45,000
7.70 Student Transportation	-	-	-	9,892,248	9,892,248	9,527,658
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,932,248</b>	<b>9,932,248</b>	<b>9,572,658</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>59,625,191</b>	<b>13,309,782</b>	<b>72,934,973</b>	<b>29,464,664</b>	<b>102,399,637</b>	<b>102,300,723</b>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	15,920,705	13,874,062
Federal Grants	572,141	383,792
Other Revenue	1,353,414	1,350,000
<b>Total Revenue</b>	<b>17,846,260</b>	<b>15,607,854</b>
<b>Expenses</b>		
Instruction	16,672,977	14,761,853
Operations and Maintenance	23,648	105,950
<b>Total Expense</b>	<b>16,696,625</b>	<b>14,867,803</b>
<b>Net Revenue (Expense)</b>	<b>1,149,635</b>	<b>740,051</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(254,218)	(311,004)
Other	(895,417)	(429,047)
<b>Total Net Transfers</b>	<b>(1,149,635)</b>	<b>(740,051)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			9,942	326,836	18,461	174,389			
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	277,866	349,790			255,576	88,200	5,430,915	134,948	347,662
Federal Grants									
Other				1,350,000					
	277,866	349,790	-	1,350,000	255,576	88,200	5,430,915	134,948	347,662
<b>Less:</b> Allocated to Revenue	277,866	349,790	9,942	1,350,000	274,037	262,589	5,430,915	134,948	347,662
Recovered									
<b>Deferred Revenue, end of year</b>	-	-	-	<b>326,836</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	277,866	349,790	9,942		274,037	262,589	5,430,915	134,948	347,662
Federal Grants									
Other Revenue				1,350,000					
	277,866	349,790	9,942	1,350,000	274,037	262,589	5,430,915	134,948	347,662
<b>Expenses</b>									
Salaries									
Teachers						45,505	1,116,642		
Principals and Vice Principals							39,022		283,145
Educational Assistants		277,608			190,714				
Support Staff						74,862	540,748		
Substitutes							261,246		
	-	277,608	-	-	190,714	120,367	1,957,658	-	283,145
Employee Benefits					49,586	31,636	408,771		64,517
Services and Supplies	23,648	72,182	9,942	1,350,000	33,737	110,586	2,169,069	134,948	
	23,648	349,790	9,942	1,350,000	274,037	262,589	4,535,498	134,948	347,662
<b>Net Revenue (Expense) before Interfund Transfers</b>	254,218	-	-	-	-	-	895,417	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(254,218)								
Other							(895,417)		
	(254,218)	-	-	-	-	-	(895,417)	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability	JUST B4
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		14,443	1,290		20,814	13,548			
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	7,370,430	49,705	574	52,000	11,250		110,800	995,152	25,000
Federal Grants									
Other									
	7,370,430	49,705	574	52,000	11,250	-	110,800	995,152	25,000
<b>Less:</b> Allocated to Revenue	7,370,430	49,705	1,864	52,000	20,000	13,548	110,800	995,152	25,000
Recovered		14,443							
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>12,064</b>	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	7,370,430	49,705	1,864	52,000	20,000	13,548	110,800	995,152	25,000
Federal Grants									
Other Revenue									
	7,370,430	49,705	1,864	52,000	20,000	13,548	110,800	995,152	25,000
<b>Expenses</b>									
Salaries									
Teachers	5,983,466								
Principals and Vice Principals									
Educational Assistants							87,939		11,919
Support Staff									
Substitutes		41,420							
	5,983,466	41,420	-	-	-	-	87,939	-	11,919
Employee Benefits	1,386,964	8,285					22,861		3,099
Services and Supplies			1,864	52,000	20,000	13,548		995,152	9,982
	7,370,430	49,705	1,864	52,000	20,000	13,548	110,800	995,152	25,000
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									
Other									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Adopt a school program	BC settlement program	Service delivery transformation	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			3,414		457	<b>583,594</b>
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	19,000	175,000				<b>15,693,868</b>
Federal Grants				572,141		<b>572,141</b>
Other						<b>1,350,000</b>
	19,000	175,000	-	572,141	-	<b>17,616,009</b>
<b>Less:</b> Allocated to Revenue	19,000	175,000	3,414	572,141	457	<b>17,846,260</b>
Recovered						<b>14,443</b>
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	<b>338,900</b>
<b>Revenues</b>						
Provincial Grants - Ministry of Education and Child Care	19,000	175,000			457	<b>15,920,705</b>
Federal Grants				572,141		<b>572,141</b>
Other Revenue			3,414			<b>1,353,414</b>
	19,000	175,000	3,414	572,141	457	<b>17,846,260</b>
<b>Expenses</b>						
Salaries						
Teachers						<b>7,145,613</b>
Principals and Vice Principals		126,146				<b>448,313</b>
Educational Assistants				421,149		<b>989,329</b>
Support Staff						<b>615,610</b>
Substitutes						<b>302,666</b>
	-	126,146	-	421,149	-	<b>9,501,531</b>
Employee Benefits		25,860		105,058		<b>2,106,637</b>
Services and Supplies	19,000	22,994	3,414	45,934	457	<b>5,088,457</b>
	19,000	175,000	3,414	572,141	457	<b>16,696,625</b>
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	<b>1,149,635</b>
<b>Interfund Transfers</b>						
Tangible Capital Assets Purchased						<b>(254,218)</b>
Other						<b>(895,417)</b>
	-	-	-	-	-	<b>(1,149,635)</b>
<b>Net Revenue (Expense)</b>	-	-	-	-	-	<b>-</b>



# School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education and Child Care	18,002,778		18,002,778	42,972,778
Amortization of Deferred Capital Revenue	4,740,000		4,740,000	4,540,000
<b>Total Revenue</b>	<b>22,742,778</b>	<b>-</b>	<b>22,742,778</b>	<b>47,512,778</b>
<b>Expenses</b>				
Operations and Maintenance	3,002,778		3,002,778	3,002,778
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,600,000		6,600,000	6,525,000
Debt Services				
Capital Loan Interest		44,538	44,538	47,435
District Entered	20,431		20,431	20,431
<b>Total Expense</b>	<b>9,623,209</b>	<b>44,538</b>	<b>9,667,747</b>	<b>9,595,644</b>
<b>Net Revenue (Expense)</b>	<b>13,119,569</b>	<b>(44,538)</b>	<b>13,075,031</b>	<b>37,917,134</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	394,218		394,218	558,195
Capital Lease Payment		1,294,047	1,294,047	1,354,047
<b>Total Net Transfers</b>	<b>394,218</b>	<b>1,294,047</b>	<b>1,688,265</b>	<b>1,912,242</b>
<b>Other Adjustments to Fund Balances</b>				
Principal Payment				
Capital Lease	1,249,509	(1,249,509)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,249,509</b>	<b>(1,249,509)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>14,763,296</b>	<b>-</b>	<b>14,763,296</b>	<b>39,829,376</b>











# 2022-2023 Budget amendé + Arrêté (sceau CSF)

Final Audit Report

2023-02-28

Created:	2023-02-27
By:	Coralie Mpoyo Mbayo (coralie_mpoyombayo@csf.bc.ca)
Status:	Signed
Transaction ID:	CBJCHBCAABAA5wPX81d8J5aerdtCaydW8536O2nF4XAD

## "2022-2023 Budget amendé + Arrêté (sceau CSF)" History

-  Document created by Coralie Mpoyo Mbayo (coralie\_mpoyombayo@csf.bc.ca)  
2023-02-27 - 7:41:25 PM GMT- IP address: 142.30.10.5
-  Document emailed to mariepierre\_lavoie@csf.bc.ca for signature  
2023-02-27 - 7:43:54 PM GMT
-  Email viewed by mariepierre\_lavoie@csf.bc.ca  
2023-02-27 - 8:10:33 PM GMT- IP address: 137.149.228.164
-  Signer mariepierre\_lavoie@csf.bc.ca entered name at signing as Marie-Pierre Lavoie  
2023-02-27 - 8:11:12 PM GMT- IP address: 137.149.228.164
-  Document e-signed by Marie-Pierre Lavoie (mariepierre\_lavoie@csf.bc.ca)  
Signature Date: 2023-02-27 - 8:11:14 PM GMT - Time Source: server- IP address: 137.149.228.164
-  Document emailed to simon\_couture@csf.bc.ca for signature  
2023-02-27 - 8:11:15 PM GMT
-  Email viewed by simon\_couture@csf.bc.ca  
2023-02-28 - 9:55:05 PM GMT- IP address: 99.199.18.63
-  Signer simon\_couture@csf.bc.ca entered name at signing as Simon Couture  
2023-02-28 - 9:55:37 PM GMT- IP address: 99.199.18.63
-  Document e-signed by Simon Couture (simon\_couture@csf.bc.ca)  
Signature Date: 2023-02-28 - 9:55:39 PM GMT - Time Source: server- IP address: 99.199.18.63
-  Document emailed to Bertrand Dupain (bertrand\_dupain@csf.bc.ca) for signature  
2023-02-28 - 9:55:40 PM GMT

 Email viewed by Bertrand Dupain (bertrand\_dupain@csf.bc.ca)

2023-02-28 - 9:58:23 PM GMT- IP address: 64.114.239.141

 Document e-signed by Bertrand Dupain (bertrand\_dupain@csf.bc.ca)

Signature Date: 2023-02-28 - 9:58:57 PM GMT - Time Source: server- IP address: 64.114.239.141

 Agreement completed.

2023-02-28 - 9:58:57 PM GMT



**Adobe Acrobat Sign**