

Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2013

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2013

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



2012-2013 ANNUAL BUDGET BYLAW

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

1. The Board has complied with the provisions of the *Act* respecting the annual budget adopted by this bylaw.
2. This bylaw may be cited as BOARD OF REGIONAL TRUSTEES CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Schedule Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$ 74,387,283 for the 2012/2013 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2012/2013.

READ A FIRST TIME THE 23RD DAY OF JUNE, 2012;

READ A SECOND TIME THE 23RD DAY OF JUNE, 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 23RD DAY OF JUNE, 2012.

Chairperson of the Board

(Corporate Seal)

Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE Annual Budget Bylaw 2012/2013, adopted by the Board on the 23RD DAY OF JUNE, 2012;

Secretary-Treasurer

Le Conseil scolaire francophone de la Colombie-Britannique

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School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4 716,000	4 608,750
Adult	0,750	0,750
Total Ministry Operating Grant Funded FTE's	4 716,750	4 609,500
Revenue	\$	\$
Provincial Grants		
Ministry of Education	69 515 187	66 114 969
Other Revenue	1 325 000	49 600
Rentals and Leases	20 000	25 000
Investment Income	40 000	50 000
Amortization of Deferred Capital Revenue	3 359 869	
Total Revenue	74 260 056	66 239 569
Expense		
Instruction	48 841 101	45 192 610
District Administration	5 773 647	5 326 800
Operations and Maintenance	8 193 026	9 858 479
Transportation and Housing	6 356 413	6 392 684
Interest	75 000	
Amortization of Capital Assets	4 791 665	
District Entered	27 131	
Total Expense	74 057 983	66 770 573
Net Revenue (Expense)	202 073	(531 004)
Budgeted Allocation (Retirement) of Surplus (Deficit)		756 004
Budgeted Transfers (to) from other funds (2012 only)		(225 000)
Budgeted Surplus (Deficit), for the year	202 073	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	202 073	
Budgeted Surplus (Deficit), for the year	202 073	-

School District No. 93 (Conseil Scolaire Francophone)

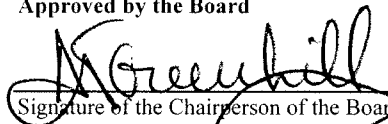
Statement 2

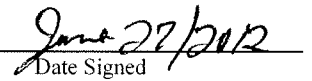
Annual Budget - Revenue and Expense

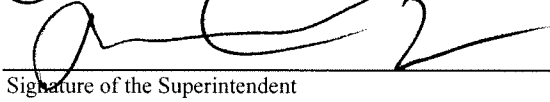
Year Ended June 30, 2013

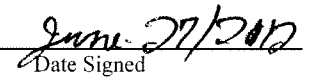
	2013 Annual Budget	2012 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	62 927 775	66 770 573
Operating - Capital Assets Purchased	225 000	225 000
Special Purpose Funds - Total Expense	6 236 412	
Special Purpose Funds - Capital Assets Purchased	104 300	
Capital Fund - Total Expense	4 893 796	
Total Budget Bylaw Amount	<u>74 387 283</u>	<u>66 995 573</u>

Approved by the Board

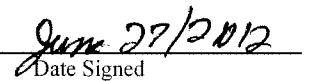

 Signature of the Chairperson of the Board of Education


 Date Signed


 Signature of the Superintendent


 Date Signed


 Signature of the Secretary Treasurer


 Date Signed

School District No. 93 (Conseil Scolaire Francophone)

Statement 4

Annual Budget - Change in Net Financial Assets (Debt)

Year Ended June 30, 2013

	2013 Annual Budget
	\$
Surplus (Deficit) for the year	<u>202 073</u>
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Operating and Special Purpose Funds	(329 300)
From Deferred Capital Revenue	(1 100 092)
From operating capital lease	<u>(2 125 686)</u>
Total Acquisition of Tangible Capital Assets	<u>(3 555 078)</u>
Amortization of Tangible Capital Assets	<u>4 791 665</u>
Total Effect of change in Tangible Capital Assets	<u>1 236 587</u>
	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>1 438 660</u></u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Revenue		
Provincial Grants		
Ministry of Education	63 820 275	66 114 969
Other Revenue	160 000	49 600
Rentals and Leases	20 000	25 000
Investment Income	40 000	50 000
Total Revenue	<u>64 040 275</u>	<u>66 239 569</u>
Expense		
Instruction	42 604 689	45 192 610
District Administration	5 773 647	5 326 800
Operations and Maintenance	8 193 026	9 858 479
Transportation and Housing	6 356 413	6 392 684
Total Expense	<u>62 927 775</u>	<u>66 770 573</u>
Net Revenue (Expense)	<u>1 112 500</u>	<u>(531 004)</u>
Budgeted Prior Year Surplus Appropriation		<u>756 004</u>
Net Transfers (to) from other funds		
Capital Assets Purchased	(225 000)	(225 000)
Other	(887 500)	
Total Net Transfers	<u>(1 112 500)</u>	<u>(225 000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	61 981 211	60 095 376
AANDC/LEA Recovery		13 345
Other Ministry of Education Grants		
Lease Costs	1 163 097	1 163 097
Pay Equity	100 251	100 251
Strong start		176 000
123 Ready Set Go		65 000
OLEP & Minority Language		4 433 400
FSA	15 000	15 000
Carbon Tax	25 000	25 000
Early Learning		28 500
EFAR	273 000	
Holdback (February and May recount)	262 716	
Total Provincial Grants - Ministry of Education	<u>63 820 275</u>	<u>66 114 969</u>
Other Revenue		
Miscellaneous		
Miscellaneous-Other	160 000	49 600
Total Other Revenue	<u>160 000</u>	<u>49 600</u>
Rentals and Leases	<u>20 000</u>	<u>25 000</u>
Investment Income	<u>40 000</u>	<u>50 000</u>
Total Operating Revenue	<u><u>64 040 275</u></u>	<u><u>66 239 569</u></u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Salaries		
Teachers	22 425 833	21 758 648
Principals and Vice Principals	3 054 393	3 350 189
Educational Assistants	2 480 958	2 753 222
Support Staff	2 869 771	2 964 080
Other Professionals	1 968 539	1 967 169
Substitutes	2 123 900	1 831 090
Total Salaries	34 923 394	34 624 398
Employee Benefits	8 015 178	8 077 218
Total Salaries and Benefits	42 938 572	42 701 616
Services and Supplies		
Services	7 843 243	10 701 943
Student Transportation	6 268 521	6 304 792
Professional Development and Travel	1 434 707	1 544 670
Rentals and Leases	1 700 297	2 784 254
Dues and Fees	152 523	182 825
Insurance	63 434	63 434
Interest	13 000	13 000
Supplies	1 361 161	1 328 916
Utilities	1 152 317	1 145 123
Total Services and Supplies	19 989 203	24 068 957
Total Operating Expense	62 927 775	66 770 573

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

Schedule 2C

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	17 551 971	532 909	475 797	563 333	179 520	1 776 850	21 080 380
1.03 Career Programs	177 863						177 863
1.07 Library Services	668 197	23 805		75 205		16 250	783 457
1.08 Counselling	657 894					25 000	682 894
1.10 Special Education	2 071 364	21 465	1 993 438	44 717	225 664	65 000	4 421 648
1.30 English Language Learning	916 792	53 119	11 723			137 450	1 119 084
1.31 Aboriginal Education	168 321					15 300	183 621
1.41 School Administration		2 423 095		1 081 446		12 000	3 516 541
Total Function 1	22 212 402	3 054 393	2 480 958	1 764 701	405 184	2 047 850	31 965 488
4 District Administration							
4.11 Educational Administration	213 431			91 574	463 252	41 850	810 107
4.40 School District Governance					100 000		100 000
4.41 Business Administration				259 360	665 342	29 000	953 702
Total Function 4	213 431	-	-	350 934	1 228 594	70 850	1 863 809
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				54 090	114 530		168 620
5.50 Maintenance Operations				700 046	183 061	5 200	888 307
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	754 136	297 591	5 200	1 056 927
7 Transportation and Housing							
7.41 Transportation and Housing Administration					37 170		37 170
7.70 Student Transportation							-
Total Function 7	-	-	-	-	37 170	-	37 170
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	22 425 833	3 054 393	2 480 958	2 869 771	1 968 539	2 123 900	34 923 394

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	21 080 380	4 572 332	25 652 712	502 903	26 155 615	28 892 413
1.03 Career Programs	177 863	41 976	219 839		219 839	163 399
1.07 Library Services	783 457	185 541	968 998	54 466	1 023 464	748 726
1.08 Counselling	682 894	155 263	838 157	138 900	977 057	902 392
1.10 Special Education	4 421 648	1 048 445	5 470 093	338 500	5 808 593	5 618 316
1.30 English Language Learning	1 119 084	227 203	1 346 287	123 454	1 469 741	1 733 484
1.31 Aboriginal Education	183 621	39 724	223 345	254 017	477 362	496 302
1.41 School Administration	3 516 541	1 094 162	4 610 703	1 862 315	6 473 018	6 637 578
Total Function 1	31 965 488	7 364 646	39 330 134	3 274 555	42 604 689	45 192 610
4 District Administration						
4.11 Educational Administration	810 107	136 078	946 185	1 477 510	2 423 695	2 077 213
4.40 School District Governance	100 000	4 988	104 988	1 505 800	1 610 788	1 638 393
4.41 Business Administration	953 702	248 617	1 202 319	536 845	1 739 164	1 611 194
Total Function 4	1 863 809	389 683	2 253 492	3 520 155	5 773 647	5 326 800
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	168 620	38 732	207 352	143 000	350 352	332 805
5.50 Maintenance Operations	888 307	213 895	1 102 202	5 257 188	6 359 390	8 120 814
5.52 Maintenance of Grounds	-	-	-	330 967	330 967	259 737
5.56 Utilities	-	-	-	1 152 317	1 152 317	1 145 123
Total Function 5	1 056 927	252 627	1 309 554	6 883 472	8 193 026	9 858 479
7 Transportation and Housing						
7.41 Transportation and Housing Administration	37 170	8 222	45 392	42 500	87 892	87 892
7.70 Student Transportation	-	-	-	6 268 521	6 268 521	6 304 792
Total Function 7	37 170	8 222	45 392	6 311 021	6 356 413	6 392 684
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	34 923 394	8 015 178	42 938 572	19 989 203	62 927 775	66 770 573

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2013

	2013
	Annual Budget
	\$
Revenue	
Provincial Grants	
Ministry of Education	5 688 212
Other Revenue	1 165 000
Total Revenue	6 853 212
Expense	
Instruction	6 236 412
Total Expense	6 236 412
Net Revenue (Expense)	616 800
Net Transfers (to) from other funds	
Capital Assets Purchased	(104 300)
Other	(512 500)
Total Net Transfers	(616 800)
Budgeted Surplus (Deficit), for the year	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	BC settlement
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	29 830	450 000	-	-	-	10 000	25 000
Deferred Revenue, beginning of year, as restated	-	-	29 830	450 000	-	-	-	10 000	25 000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	126 416	796 423	5 000	950 000	120 000	65 000	4 433 000	127 373	240 000
Other									
Less: Allocated to Revenue	126 416	796 423	5 000	950 000	120 000	65 000	4 433 000	127 373	240 000
Deferred Revenue, end of year	-	-	24 830	500 000	-	-	-	137 373	265 000
Revenue									
Provincial Grants - Ministry of Education	126 416	796 423	10 000	900 000	120 000	65 000	4 433 000	137 373	265 000
Other Revenue	126 416	796 423	10 000	900 000	120 000	65 000	4 433 000	137 373	265 000
Expense									
Salaries									
Teachers		335 292							
Educational Assistants		119 475							125 000
Other Professionals		89 407							40 000
Substitutes									5 000
Employee Benefits		544 174							170 000
Services and Supplies	22 116	124 526	10 000	900 000	120 000	65 000	2 945 500	62 373	60 000
	22 116	796 423	10 000	900 000	120 000	65 000	3 920 500	137 373	265 000
Net Revenue (Expense) before Interfund Transfers	104 300	-	-	-	-	-	512 500	-	-
Interfund Transfers									
Capital Assets Purchased	(104 300)								
Other	(104 300)						(512 500)		
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	514 830
Deferred Revenue, beginning of year, as restated	<u>514 830</u>
Add: Restricted Grants	
Provincial Grants - Ministry of Education	5 673 212
Other	1 190 000
	<u>6 863 212</u>
Less: Allocated to Revenue	6 853 212
Deferred Revenue, end of year	<u><u>524 830</u></u>
Revenue	
Provincial Grants - Ministry of Education	5 688 212
Other Revenue	1 165 000
	<u>6 853 212</u>
Expense	
Salaries	
Teachers	835 292
Educational Assistants	394 475
Other Professionals	239 407
Substitutes	105 000
	<u>1 574 174</u>
Employee Benefits	352 723
Services and Supplies	4 309 515
	<u>6 236 412</u>
Net Revenue (Expense) before Interfund Transfers	<u>616 800</u>
Interfund Transfers	
Capital Assets Purchased	(104 300)
Other	(512 500)
	<u>(616 800)</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget		
	Invested in Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenue			
Provincial Grants			
Ministry of Education	6 700		6 700
Amortization of Deferred Capital Revenue	3 359 869		3 359 869
Total Revenue	3 366 569	-	3 366 569
Expense			
Amortization of Capital Assets	4 791 665		4 791 665
Interest Payment			
Capital Lease		75 000	75 000
Amortization prepaid licence	20 431		20 431
Maintenance contribution from Bylaw	6 700		6 700
Total Expense	4 818 796	75 000	4 893 796
Net Revenue (Expense)	(1 452 227)	(75 000)	(1 527 227)
Net Transfers (to) from other funds			
Capital Assets Purchased	329 300		329 300
Capital Lease Payment		1 400 000	1 400 000
Total Net Transfers	329 300	1 400 000	1 729 300
Other Adjustments to Fund Balances			
Principal Payment			
Capital Lease	1 325 000	(1 325 000)	-
Total Other Adjustments to Fund Balances	1 325 000	(1 325 000)	-
Budgeted Surplus (Deficit), for the year	202 073	-	202 073