

Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2014

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2014

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



2013-2014 ANNUAL BUDGET BYLAW

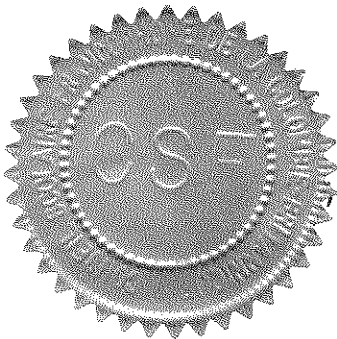
A Bylaw of THE BOARD OF REGIONAL TRUSTEES CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE (called the "Board") to adopt the annual budget of the Board for the fiscal year 2013/2014 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act* respecting the 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 2013/2014.
3. The attached Schedule Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year and the total budget bylaw amount of \$78,076,407 for the 2013/2014 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 2013/2014.

READ A FIRST TIME THE 22ND DAY OF JUNE, 2013;

READ A SECOND TIME THE 22ND DAY OF JUNE, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 22ND DAY OF JUNE, 2013.



President of the Board

Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE Annual Budget Bylaw 2013/2014, adopted by the Board on the 22ND DAY OF JUNE, 2013.

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, 2014

	2014 Annual Budget	2013 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4 828,000	4 758,250
Other	15,000	
Total Ministry Operating Grant Funded FTE's	<u>4 843,000</u>	<u>4 758,250</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	72 366 180	70 626 549
Other	240 000	1 158 666
Other Revenue	1 359 755	169 550
Rentals and Leases	20 000	20 000
Investment Income	40 000	40 000
Amortization of Deferred Capital Revenue	3 400 000	3 384 000
Total Revenue	<u>77 425 935</u>	<u>75 398 765</u>
Expenses		
Instruction	50 950 774	50 088 982
District Administration	5 832 201	6 468 276
Operations and Maintenance	14 131 418	13 993 144
Transportation and Housing	6 579 808	6 236 683
Debt Services	97 839	68 000
Total Expense	<u>77 592 040</u>	<u>76 855 085</u>
Net Revenue (Expense)	<u>(166 105)</u>	<u>(1 456 320)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	150 000	1 265 189
Budgeted Surplus (Deficit), for the year	<u>(16 105)</u>	<u>(191 131)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(16 105)	(191 131)
Budgeted Surplus (Deficit), for the year	<u>(16 105)</u>	<u>(191 131)</u>

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Annual Budget - Revenue and Expense


Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	66 037 674	65 392 476
Operating - Tangible Capital Assets Purchased	240 000	225 000
Special Purpose Funds - Total Expense	6 229 296	6 220 478
Special Purpose Funds - Tangible Capital Assets Purchased	244 367	104 300
Capital Fund - Total Expense	5 325 070	5 242 131
Total Budget Bylaw Amount	78 076 407	77 184 385

Approved by the Board


June 27, 2013

 Signature of the Chairperson of the Board of Education Date Signed


June 27, 2013

 Signature of the Superintendent Date Signed


June 27, 2013

 Signature of the Secretary Treasurer Date Signed

School District No. 93 (Conseil Scolaire Francophone)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(166 105)</u>	<u>(1 456 320)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(484 367)	(329 300)
From Deferred Capital Revenue	(4 000 000)	
Total Acquisition of Tangible Capital Assets	<u>(4 484 367)</u>	<u>(329 300)</u>
Amortization of Tangible Capital Assets	5 220 431	5 167 431
Total Effect of change in Tangible Capital Assets	<u>736 064</u>	<u>4 838 131</u>
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u>569 959</u>	<u>3 381 811</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	66 513 217	64 941 237
Other Revenue	459 755	169 550
Rentals and Leases	20 000	20 000
Investment Income	40 000	40 000
Total Revenue	67 032 972	65 170 787
Expenses		
Instruction	44 721 478	43 868 504
District Administration	5 832 201	6 468 276
Operations and Maintenance	8 904 187	8 819 013
Transportation and Housing	6 579 808	6 236 683
Total Expense	66 037 674	65 392 476
Net Revenue (Expense)	995 298	(221 689)
Budgeted Prior Year Surplus Appropriation	150 000	1 265 189
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(240 000)	(225 000)
Other	(905 298)	(818 500)
Total Net Transfers	(1 145 298)	(1 043 500)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	64 355 170	62 920 507
Other Ministry of Education Grants		
Lease costs	1 577 218	1 224 763
Pay Equity	100 251	100 251
FSA	15 000	15 000
Carbon Tax	25 000	25 000
EFAR		90 000
Distributed Learning (February and May recount)	321 553	262 716
Prime		303 000
New school Fernie	119 025	
Total Provincial Grants - Ministry of Education	<u>66 513 217</u>	<u>64 941 237</u>
Other Revenues		
Miscellaneous		
Miscellaneous-other	459 755	169 550
Total Other Revenue	<u>459 755</u>	<u>169 550</u>
Rentals and Leases	<u>20 000</u>	<u>20 000</u>
Investment Income	<u>40 000</u>	<u>40 000</u>
Total Operating Revenue	<u><u>67 032 972</u></u>	<u><u>65 170 787</u></u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Salaries		
Teachers	23 449 192	22 194 157
Principals and Vice Principals	3 229 344	3 006 185
Educational Assistants	2 948 869	3 146 663
Support Staff	2 870 658	2 936 706
Other Professionals	2 038 081	2 096 481
Substitutes	1 609 223	1 940 775
Total Salaries	36 145 367	35 320 967
Employee Benefits	9 483 504	8 478 115
Total Salaries and Benefits	45 628 871	43 799 082
Services and Supplies		
Services	8 061 711	9 180 430
Student Transportation	6 491 526	6 148 791
Professional Development and Travel	1 637 296	2 281 579
Rentals and Leases	1 601 917	1 249 486
Dues and Fees	166 995	155 623
Insurance	63 434	63 434
Interest	13 000	13 000
Supplies	1 199 257	1 341 834
Utilities	1 173 667	1 159 217
Total Services and Supplies	20 408 803	21 593 394
Total Operating Expense	66 037 674	65 392 476

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2014

	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	18 382 502	562 623	408 910	638 492	79 520	1 494 500	21 566 547
1.03 Career Programs	177 537						177 537
1.07 Library Services	497 904	129 457		75 205		5 000	707 566
1.08 Counselling	791 915					15 000	806 915
1.10 Special Education	2 135 349	13 247	2 231 520	37 838	153 856	15 000	4 586 810
1.30 English Language Learning	1 115 430	39 885	195 286			7 023	1 357 624
1.31 Aboriginal Education	198 567	4 219	113 153				315 939
1.41 School Administration		2 479 913		1 207 637		12 000	3 699 550
Total Function 1	23 299 204	3 229 344	2 948 869	1 959 172	233 376	1 548 523	33 218 488
4 District Administration							
4.11 Educational Administration	149 988			84 694	530 602	25 000	790 284
4.40 School District Governance					100 000	5 500	105 500
4.41 Business Administration				259 360	691 242	20 000	970 602
Total Function 4	149 988	-	-	344 054	1 321 844	50 500	1 866 386
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				54 090	120 270		174 360
5.50 Maintenance Operations				513 342	325 421	10 200	848 963
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	567 432	445 691	10 200	1 023 323
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	23 449 192	3 229 344	2 948 869	2 870 658	2 038 081	1 609 223	36 145 367

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	21 566 547	5 436 606	27 003 153	332 800	27 335 953	26 690 969
1.03 Career Programs	177 537	45 858	223 395		223 395	186 163
1.07 Library Services	707 566	186 329	893 895	12 593	906 488	782 549
1.08 Counselling	806 915	250 605	1 057 520	73 000	1 130 520	979 556
1.10 Special Education	4 586 810	1 248 771	5 835 581	257 800	6 093 381	5 944 322
1.30 English Language Learning	1 357 624	362 722	1 720 346	99 534	1 819 880	1 915 244
1.31 Aboriginal Education	315 939	72 896	388 835	109 935	498 770	595 156
1.41 School Administration	3 699 550	1 257 310	4 956 860	1 756 231	6 713 091	6 774 545
Total Function 1	33 218 488	8 861 097	42 079 585	2 641 893	44 721 478	43 868 504
4 District Administration						
4.11 Educational Administration	790 284	113 200	903 484	1 479 900	2 383 384	2 340 733
4.40 School District Governance	105 500	2 600	108 100	1 545 500	1 653 600	2 411 288
4.41 Business Administration	970 602	238 685	1 209 287	585 930	1 795 217	1 716 255
Total Function 4	1 866 386	354 485	2 220 871	3 611 330	5 832 201	6 468 276
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	174 360	42 741	217 101		217 101	350 572
5.50 Maintenance Operations	848 963	216 569	1 065 532	6 118 223	7 183 755	7 076 790
5.52 Maintenance of Grounds	-	-	-	355 642	355 642	355 607
5.56 Utilities	-	-	-	1 147 689	1 147 689	1 036 044
Total Function 5	1 023 323	259 310	1 282 633	7 621 554	8 904 187	8 819 013
7 Transportation and Housing						
7.41 Transportation and Housing Administration	37 170	8 612	45 782	42 500	88 282	87 892
7.70 Student Transportation	-	-	-	6 491 526	6 491 526	6 148 791
Total Function 7	37 170	8 612	45 782	6 534 026	6 579 808	6 236 683
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	36 145 367	9 483 504	45 628 871	20 408 803	66 037 674	65 392 476

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5 846 163	5 678 612
Other	240 000	1 158 666
Other Revenue	900 000	
Total Revenue	<u>6 986 163</u>	<u>6 837 278</u>
Expenses		
Instruction	6 229 296	6 220 478
Total Expense	<u>6 229 296</u>	<u>6 220 478</u>
Net Revenue (Expense)	<u>756 867</u>	<u>616 800</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(244 367)	(104 300)
Other	(512 500)	(512 500)
Total Net Transfers	<u>(756 867)</u>	<u>(616 800)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community Link	BC Settlement
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	450 000	-	-	-	-	-
Add: Restricted Grants	294 367	796 423	5 000	950 000	120 000	65 000	4 433 000	127 373	240 000
Provincial Grants - Ministry of Education									
Provincial Grants - Other									
Other									
Less: Allocated to Revenue	294 367	796 423	5 000	950 000	120 000	65 000	4 433 000	127 373	240 000
Deferred Revenue, end of year	-	-	24 995	500 000	-	-	-	-	-
Revenues	294 367	796 423	10 000	900 000	120 000	65 000	4 433 000	127 373	240 000
Provincial Grants - Ministry of Education									
Provincial Grants - Other									
Other Revenue									
Expenses	294 367	796 423	10 000	900 000	120 000	65 000	4 433 000	127 373	240 000
Salaries									
Teachers		242 492							
Educational Assistants		146 006							
Support Staff									
Other Professionals	40 000	179 520							
Substitutes									
Employee Benefits	40 000	568 018							
Services and Supplies	10 000	143 235							
		85 170							
Net Revenue (Expense) before Interfund Transfers	50 000	796 423	10 000	900 000	120 000	65 000	3 920 500	127 373	240 000
Interfund Transfers	244 367	-	-	-	-	-	512 500	-	-
Tangible Capital Assets Purchased	(244 367)	-	-	-	-	-	(512 500)	-	-
Other	(244 367)	-	-	-	-	-	(512 500)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2014

	<u>TOTAL</u>
Deferred Revenue, beginning of year	5 479 995
Add: Restricted Grants	
Provincial Grants - Ministry of Education	5 841 163
Provincial Grants - Other	240 000
Other	950 000
	<u>7 031 163</u>
Less: Allocated to Revenue	6 986 163
Deferred Revenue, end of year	<u>524 995</u>
Revenues	
Provincial Grants - Ministry of Education	5 846 163
Provincial Grants - Other	240 000
Other Revenue	<u>900 000</u>
	<u>6 986 163</u>
Expenses	
Salaries	
Teachers	742 492
Educational Assistants	421 006
Support Staff	80 000
Other Professionals	289 520
Substitutes	105 000
	<u>1 638 018</u>
Employee Benefits	378 235
Services and Supplies	4 213 043
	<u>6 229 296</u>
Net Revenue (Expense) before Interfund Transfers	<u>756 867</u>
Interfund Transfers	
Tangible Capital Assets Purchased	(244 367)
Other	<u>(512 500)</u>
	<u>(756 867)</u>
Net Revenue (Expense)	<u>0</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget			2013 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education		6 800	6 800	6 700
Amortization of Deferred Capital Revenue	3 400 000		3 400 000	3 384 000
Total Revenue	3 400 000	6 800	3 406 800	3 390 700
Expenses				
Operations and Maintenance		6 800	6 800	6 700
Amortization of Tangible Capital Assets				
Operations and Maintenance	5 220 431		5 220 431	5 167 431
Interest Payment				
Capital Lease		97 839	97 839	68 000
Total Expense	5 220 431	104 639	5 325 070	5 242 131
Net Revenue (Expense)	(1 820 431)	(97 839)	(1 918 270)	(1 851 431)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	484 367		484 367	329 300
Capital Lease Payment		1 417 798	1 417 798	1 331 000
Total Net Transfers	484 367	1 417 798	1 902 165	1 660 300
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1 319 959	(1 319 959)	-	-
Total Other Adjustments to Fund Balances	1 319 959	(1 319 959)	-	-
Budgeted Surplus (Deficit), for the year	(16 105)	-	(16 105)	(191 131)