

Amended Annual Budget

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

June 30, 2017

# School District No. 93 (Conseil Scolaire Francophone)

June 30, 2017

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



**2016/2017 AMENDED ANNUAL BUDGET BYLAW**

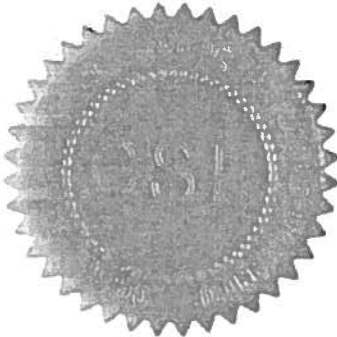
A Bylaw of THE BOARD OF REGIONAL TRUSTEES SD NO. 93 (CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE) (called the "Board") to adopt the annual budget of the Board for the fiscal year pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the Act respecting the amended annual budget adopted by this bylaw.
2. This bylaw may be cited as School District 93 (Conseil scolaire francophone de la Colombie-Britannique) Amended Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached statement showing the estimated revenue and expenditure for the fiscal year and the total amended annual budget bylaw amount of \$91,389,259 for the 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 2016/2017.

READ A FIRST TIME THE 21ST DAY OF JANUARY, 2017;

READ A SECOND TIME THE 21ST DAY OF JANUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 21ST DAY OF JANUARY 2017.



  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District 93 (CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE) Amended Annual Budget Bylaw 2016/2017, adopted by the Board the 21ST DAY OF JANUARY 2017.

  
Secretary Treasurer

# School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age		
Adult	5,711.125	5,563.863
Total Ministry Operating Grant Funded FTE's	2.000	2.500
	<u>5,713.125</u>	<u>5,566.363</u>
<b>Revenues</b>		
Provincial Grants	\$	\$
Ministry of Education		
Federal Grants	84,821,367	81,708,014
Other Revenue	215,000	219,689
Rentals and Leases	969,585	1,624,593
Investment Income	55,000	20,000
Amortization of Deferred Capital Revenue	90,000	90,000
Total Revenue	3,296,000	3,248,000
	<u>89,446,952</u>	<u>86,910,296</u>
<b>Expenses</b>		
Instruction	62,549,588	60,231,868
District Administration	5,166,263	4,971,146
Operations and Maintenance	16,209,136	14,997,199
Transportation and Housing	6,878,679	6,951,085
Debt Services	154,000	164,000
Amortization prepaid licence	20,431	20,431
Total Expense	90,978,097	87,335,729
	<u>90,978,097</u>	<u>87,335,729</u>
<b>Net Revenue (Expense)</b>	<u>(1,531,145)</u>	<u>(425,433)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	1,413,876	674,593
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(117,269)</u>	<u>249,160</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(117,269)	249,160
Budgeted Surplus (Deficit), for the year	<u>(117,269)</u>	<u>249,160</u>

# School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	78,654,745	75,397,794
Operating - Tangible Capital Assets Purchased	240,000	240,000
Special Purpose Funds - Total Expense	7,253,821	6,986,504
Special Purpose Funds - Tangible Capital Assets Purchased	171,162	251,462
Capital Fund - Total Expense	5,069,531	4,951,431
<b>Total Budget Bylaw Amount</b>	<b>91,389,259</b>	<b>87,827,191</b>

Approved by the Board

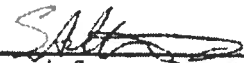


Signature of the Chairperson of the Board of Education

17.1.21

Date Signed

Signature of the Superintendent



Feb 21/2017

Date Signed

Signature of the Secretary Treasurer

Feb 21/2017

Date Signed

# School District No. 93 (Conseil Scolaire Francophone)

Statement 4

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

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(1,531,145)</b>	<b>(425,433)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(411,162)	(491,462)
From Deferred Capital Revenue	(15,500,000)	(1,663,325)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(15,911,162)</b>	<b>(2,154,787)</b>
Amortization of Tangible Capital Assets	4,888,000	4,760,000
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(11,023,162)</b>	<b>2,605,213</b>
	-	-
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(12,554,307)</b>	<b>2,179,780</b>

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

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	2,131,403	52,000	43,270,394	45,453,797
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(472,945)	708,231	(1,766,431)	(1,531,145)
Interfund Transfers				
Tangible Capital Assets Purchased	(240,000)	(171,162)	411,162	-
Other	(700,931)	(537,069)	1,238,000	-
<b>Net Changes for the year</b>	<u>(1,413,876)</u>	<u>-</u>	<u>(117,269)</u>	<u>(1,531,145)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u>717,527</u>	<u>52,000</u>	<u>43,153,125</u>	<u>43,922,652</u>

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

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	78,017,215	75,095,698
Other Revenue	19,585	674,593
Rentals and Leases	55,000	20,000
Investment Income	90,000	90,000
<b>Total Revenue</b>	<b>78,181,800</b>	<b>75,880,291</b>
<b>Expenses</b>		
Instruction	55,295,767	53,245,364
District Administration	5,166,263	4,971,146
Operations and Maintenance	11,314,036	10,230,199
Transportation and Housing	6,878,679	6,951,085
<b>Total Expense</b>	<b>78,654,745</b>	<b>75,397,794</b>
<b>Net Revenue (Expense)</b>	<b>(472,945)</b>	<b>482,497</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>1,413,876</b>	<b>674,593</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(240,000)	(240,000)
Other	(700,931)	(917,090)
<b>Total Net Transfers</b>	<b>(940,931)</b>	<b>(1,157,090)</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, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	75,656,063	73,101,036
Other Ministry of Education Grants		
Pay Equity	100,251	100,251
Transportation Supplemental	150,415	
Return of Administrative Savings	386,075	
Lease Costs	1,684,411	1,684,411
FSA	15,000	15,000
Carbon tax	25,000	25,000
Holdback (May and February recount)		170,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>78,017,215</b>	<b>75,095,698</b>
<b>Other Revenues</b>		
Miscellaneous		
Miscellaneous	19,585	674,593
<b>Total Other Revenue</b>	<b>19,585</b>	<b>674,593</b>
<b>Rentals and Leases</b>	<b>55,000</b>	<b>20,000</b>
<b>Investment Income</b>	<b>90,000</b>	<b>90,000</b>
<b>Total Operating Revenue</b>	<b>78,181,800</b>	<b>75,880,291</b>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	26,486,300	25,527,279
Principals and Vice Principals	3,685,685	3,718,846
Educational Assistants	4,100,174	3,834,412
Support Staff	4,040,277	3,898,602
Other Professionals	2,346,798	2,298,172
Substitutes	2,153,300	2,119,890
<b>Total Salaries</b>	<b>42,812,534</b>	<b>41,397,201</b>
<b>Employee Benefits</b>	<b>11,603,955</b>	<b>10,621,178</b>
<b>Total Salaries and Benefits</b>	<b>54,416,489</b>	<b>52,018,379</b>
<b>Services and Supplies</b>		
Services	10,041,260	9,843,879
Student Transportation	6,839,543	6,858,052
Professional Development and Travel	1,793,459	1,741,157
Rentals and Leases	2,771,978	2,620,471
Dues and Fees	84,936	46,995
Insurance	109,805	100,005
Interest	10,000	8,850
Supplies	1,302,579	893,844
Utilities	1,284,696	1,266,162
<b>Total Services and Supplies</b>	<b>24,238,256</b>	<b>23,379,415</b>
<b>Total Operating Expense</b>	<b>78,654,745</b>	<b>75,397,794</b>

# School District No. 93 (Conseil Scolaire Francophone)

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

Year Ended June 30, 2017

	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	22,100,726	246,115	815,085	866,549	155,000	1,960,000	26,143,475
1.03 Career Programs	164,450						164,450
1.07 Library Services	67,607			39,014		5,200	111,821
1.08 Counselling	965,553					4,000	969,553
1.10 Special Education	1,525,153	151,468	3,199,629	41,747	377,000	23,000	5,317,997
1.30 English Language Learning	1,413,529	203,883	35,465			12,550	1,665,427
1.31 Aboriginal Education	157,709		49,995	8,349	57,479	19,550	293,082
1.41 School Administration		3,084,219		2,051,509		37,000	5,172,728
<b>Total Function 1</b>	<b>26,394,727</b>	<b>3,685,685</b>	<b>4,100,174</b>	<b>3,007,168</b>	<b>589,479</b>	<b>2,061,300</b>	<b>39,838,533</b>
<b>4 District Administration</b>							
4.11 Educational Administration	91,573			101,124	441,153	16,000	649,850
4.40 School District Governance					100,000		100,000
4.41 Business Administration				355,260	679,437	49,000	1,083,697
<b>Total Function 4</b>	<b>91,573</b>	<b>-</b>	<b>-</b>	<b>456,384</b>	<b>1,220,590</b>	<b>65,000</b>	<b>1,833,547</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				41,714	136,096		177,810
5.50 Maintenance Operations				535,011	400,633	27,000	962,644
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>576,725</b>	<b>536,729</b>	<b>27,000</b>	<b>1,140,454</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>26,486,300</b>	<b>3,685,685</b>	<b>4,100,174</b>	<b>4,040,277</b>	<b>2,346,798</b>	<b>2,153,300</b>	<b>42,812,534</b>

# School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	26,143,475	6,882,616	33,026,091	1,824,267	34,850,358	33,634,820
1.03 Career Programs	164,450	43,678	208,128		208,128	192,937
1.07 Library Services	111,821	28,880	140,701	50,229	190,930	132,821
1.08 Counselling	969,553	256,451	1,226,004	25,860	1,251,864	1,111,491
1.10 Special Education	5,317,997	1,425,434	6,743,431	226,151	6,969,582	7,072,100
1.30 English Language Learning	1,665,427	439,515	2,104,942	103,707	2,208,649	1,965,220
1.31 Aboriginal Education	293,082	71,157	364,239	221,111	585,350	597,471
1.41 School Administration	5,172,728	1,717,735	6,890,463	2,140,443	9,030,906	8,538,504
<b>Total Function 1</b>	<b>39,838,533</b>	<b>10,865,466</b>	<b>50,703,999</b>	<b>4,591,768</b>	<b>55,295,767</b>	<b>53,245,364</b>
<b>4 District Administration</b>						
4.11 Educational Administration	649,850	159,096	808,946	1,145,807	1,954,753	1,587,838
4.40 School District Governance	100,000	2,600	102,600	1,129,425	1,232,025	1,332,025
4.41 Business Administration	1,083,697	294,546	1,378,243	601,242	1,979,485	2,051,283
<b>Total Function 4</b>	<b>1,833,547</b>	<b>456,242</b>	<b>2,289,789</b>	<b>2,876,474</b>	<b>5,166,263</b>	<b>4,971,146</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	177,810	42,302	220,112	213,675	433,787	402,888
5.50 Maintenance Operations	962,644	239,945	1,202,589	8,114,336	9,316,925	8,096,009
5.52 Maintenance of Grounds	-	-	-	385,540	385,540	465,140
5.56 Utilities	-	-	-	1,177,784	1,177,784	1,266,162
<b>Total Function 5</b>	<b>1,140,454</b>	<b>282,247</b>	<b>1,422,701</b>	<b>9,891,335</b>	<b>11,314,036</b>	<b>10,230,199</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	-	-	-	47,500	47,500	93,033
7.70 Student Transportation	-	-	-	6,831,179	6,831,179	6,858,052
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,878,679</b>	<b>6,878,679</b>	<b>6,951,085</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>42,812,534</b>	<b>11,603,955</b>	<b>54,416,489</b>	<b>24,238,256</b>	<b>78,654,745</b>	<b>75,307,794</b>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	6,797,052	6,605,316
Federal Grants	215,000	219,689
Other Revenue	950,000	950,000
<b>Total Revenue</b>	<u>7,962,052</u>	<u>7,775,005</u>
<b>Expenses</b>		
Instruction	7,253,821	6,986,504
<b>Total Expense</b>	<u>7,253,821</u>	<u>6,986,504</u>
<b>Net Revenue (Expense)</b>	<u>708,231</u>	<u>788,501</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(171,162)	(251,462)
Other	(537,069)	(537,039)
<b>Total Net Transfers</b>	<u>(708,231)</u>	<u>(788,501)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Stroop Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			15,823	34,637	369,521		51,616	34,165	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	301,462	1,542,828	3,000			128,000	68,600	4,413,400	128,648
Federal Grants					950,000				
Other			3,000						
Less: Allocated to Revenue			4,000	34,637	950,000	128,000	122,216	4,467,505	128,648
Deferred Revenue, end of year			14,823		369,521				
<b>Revenues</b>	<b>301,462</b>	<b>1,542,828</b>	<b>4,000</b>	<b>34,637</b>	<b>950,000</b>	<b>128,000</b>	<b>122,216</b>	<b>4,467,505</b>	<b>128,648</b>
Provincial Grants - Ministry of Education									
Federal Grants					950,000				
Other Revenue									
<b>Expenses</b>									
Salaries									
Teachers		1,147,961						392,497	
Principals and Vice Principals								50,849	
Educational Assistants		300,000						235,607	
Support Staff	46,900							162,730	15,000
Other Professionals								33,813	
Substitutes								425,920	
Employee Benefits							15,000		
Services and Supplies		41,867							
District Enticed			4,000	34,637	950,000	128,000	107,216	2,393,125	85,648
Net Revenue (Expense) before Interfund Transfers	130,300	1,542,828	4,000	34,637	950,000	128,000	122,216	3,940,116	128,648
Interfund Transfers	171,162							537,000	
Tangible Capital Assets Purchased	(171,162)								
Other								(537,000)	
Net Revenue (Expense)									
								(537,000)	
								(537,000)	

# School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Coding and Curriculum Implementation	BC Settlement program	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year		22,602	530,304
Add: Restricted Grants			
Provincial Grants - Ministry of Education	67,756		6,673,694
Federal Grants		205,000	205,000
Other	67,756	205,000	7,828,694
Less: Allocated to Revenue	67,756	215,000	7,962,052
Deferred Revenue, end of year	-	12,602	396,946
<b>Revenues</b>			
Provincial Grants - Ministry of Education	67,756		6,797,052
Federal Grants		215,000	215,000
Other Revenue	67,756	215,000	950,000
<b>Expenses</b>			
Salaries			
Teachers			1,590,458
Principals and Vice Principals			50,849
Educational Assistants	165,000		735,607
Support Staff			209,630
Other Professionals			33,813
Substitutes		165,000	440,920
Employee Benefits			341,218
Services and Supplies	67,756	10,000	3,847,326
District Related	67,756	215,000	4,000
Net Revenue (Expense) before Intorfund Transfers	-	-	7,253,821
<b>Intorfund Transfers</b>			
Tangible Capital Assets Purchased			(171,162)
Other			(537,069)
Net Revenue (Expense)			(708,231)

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	7,100		7,100	7,000
Amortization of Deferred Capital Revenue	3,296,000		3,296,000	3,248,000
<b>Total Revenue</b>	<b>3,303,100</b>	<b>-</b>	<b>3,303,100</b>	<b>3,255,000</b>
<b>Expenses</b>				
Operations and Maintenance	7,100		7,100	7,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,888,000		4,888,000	4,760,000
Debt Services				
Capital Lease Interest		154,000	154,000	164,000
Amortization Prepaid licence	20,431		20,431	20,431
<b>Total Expense</b>	<b>4,915,531</b>	<b>154,000</b>	<b>5,069,531</b>	<b>4,951,431</b>
<b>Net Revenue (Expense)</b>	<b>(1,612,431)</b>	<b>(154,000)</b>	<b>(1,766,431)</b>	<b>(1,696,431)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	411,162		411,162	491,462
Capital Lease Payment		1,238,000	1,238,000	1,454,129
<b>Total Net Transfers</b>	<b>411,162</b>	<b>1,238,000</b>	<b>1,649,162</b>	<b>1,945,591</b>
<b>Other Adjustments to Fund Balances</b>				
Principal Payment				
Capital Lease	1,084,000	(1,084,000)	-	-
<b>Total Other Adjustments to Fund Balances</b>	<b>1,084,000</b>	<b>(1,084,000)</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(117,269)</b>	<b>-</b>	<b>(117,269)</b>	<b>249,160</b>