

Amended Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2022

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2022

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

2021/2022 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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$127,322,365 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 26th DAY OF FEBRUARY 2022;

READ A SECOND TIME THE 26th DAY OF FEBRUARY 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY 2022;




Patrick Gatten (Mar 4, 2022 15:43 PST)

Chairperson of the Board


Simon Couture (Mar 2, 2022 13:24 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 2021/2022, adopted by the Board the 26th DAY OF FEBRUARY 2022.


Simon Couture (Mar 2, 2022 13:24 PST)

Secretary Treasurer

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,441.875	6,478.000
Adult	-	0.813
Total Ministry Operating Grant Funded FTE's	6,441.875	6,478.813
Revenues	\$	\$
Provincial Grants		
Ministry of Education	156,241,369	118,894,751
Federal Grants	383,792	383,793
Other Revenue	2,975,696	1,541,246
Rentals and Leases	80,000	
Investment Income	75,000	75,000
Amortization of Deferred Capital Revenue	4,540,000	4,446,000
Total Revenue	164,295,857	125,340,790
Expenses		
Instruction	88,088,204	87,349,286
District Administration	6,479,772	5,937,019
Operations and Maintenance	22,555,670	22,136,591
Transportation and Housing	9,572,658	8,958,609
Debt Services	47,435	39,311
Amortization prepaid licence	20,431	20,431
Total Expense	126,764,170	124,441,247
Net Revenue (Expense)	37,531,687	899,543
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,297,689	4,306,089
Budgeted Surplus (Deficit), for the year	39,829,376	5,205,632
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	39,829,376	5,205,632
Budgeted Surplus (Deficit), for the year	39,829,376	5,205,632

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	102,300,723	99,244,855
Operating - Tangible Capital Assets Purchased	247,191	396,878
Special Purpose Funds - Total Expense	14,867,803	15,796,058
Special Purpose Funds - Tangible Capital Assets Purchased	311,004	195,512
Capital Fund - Total Expense	9,595,644	9,400,334
Total Budget Bylaw Amount	127,322,365	125,033,637

Approved by the Board

 Patrick Gatién (Mar 4, 2022 15:43 PST)	Mar 4, 2022
Signature of the Chairperson of the Board of Education	Date Signed
	Mar 3, 2022
Signature of the Superintendent	Date Signed
 Simon Couture (Mar 2, 2022 13:24 PST)	Mar 2, 2022
Signature of the Secretary Treasurer	Date Signed

School District No. 93 (Conseil Scolaire Francophone)

Statement 4

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

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	37,531,687	899,543
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(558,195)	(592,390)
From Deferred Capital Revenue	(49,244,121)	(9,232,577)
Assets acquired via leases	(1,428,834)	(1,990,000)
Total Acquisition of Tangible Capital Assets	(51,231,150)	(11,814,967)
Amortization of Tangible Capital Assets	6,525,000	6,282,000
Total Effect of change in Tangible Capital Assets	(44,706,150)	(5,532,967)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(7,174,463)	(4,633,424)

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, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,094,339	52,000	68,681,989	72,828,328
Changes for the year				
Net Revenue (Expense) for the year	(1,125,498)	740,051	37,917,134	37,531,687
Interfund Transfers				
Tangible Capital Assets Purchased	(247,191)	(311,004)	558,195	-
Other	(925,000)	(429,047)	1,354,047	-
Net Changes for the year	<u>(2,297,689)</u>	<u>-</u>	<u>39,829,376</u>	<u>37,531,687</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>1,796,650</u>	<u>52,000</u>	<u>108,511,365</u>	<u>110,360,015</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	99,394,529	96,206,040
Other Revenue	1,625,696	191,246
Rentals and Leases	80,000	
Investment Income	75,000	75,000
Total Revenue	101,175,225	96,472,286
Expenses		
Instruction	73,326,351	71,635,530
District Administration	6,479,772	5,937,019
Operations and Maintenance	12,921,942	12,713,697
Transportation and Housing	9,572,658	8,958,609
Total Expense	102,300,723	99,244,855
Net Revenue (Expense)	(1,125,498)	(2,772,569)
Budgeted Prior Year Surplus Appropriation	2,297,689	4,306,089
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(247,191)	(396,878)
Other	(925,000)	(1,136,642)
Total Net Transfers	(1,172,191)	(1,533,520)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	98,334,816	93,239,348
ISC/LEA Recovery	(128,513)	(141,246)
Other Ministry of Education Grants		
Pay Equity	100,251	100,251
Student Transportation Fund	750,416	750,415
Teachers' Labour Settlement Funding		1,771,713
Early Career Mentorship Funding		145,000
FSA Scorer Grant	14,329	14,329
Early learning framework implementation	3,230	3,230
Recruitment and retention	320,000	320,000
Equity grant		3,000
Total Provincial Grants - Ministry of Education	99,394,529	96,206,040
Other Revenues		
Funding from First Nations	125,283	141,246
Miscellaneous		
Miscellaneous	300,413	50,000
Reimbursement of legal costs	1,200,000	
Total Other Revenue	1,625,696	191,246
Rentals and Leases	80,000	
Investment Income	75,000	75,000
Total Operating Revenue	101,175,225	96,472,286

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	33,004,194	32,223,905
Principals and Vice Principals	6,884,043	6,254,846
Educational Assistants	6,724,269	5,754,569
Support Staff	6,102,360	6,343,843
Other Professionals	3,978,952	3,446,100
Substitutes	3,195,511	3,203,648
Total Salaries	59,889,329	57,226,911
Employee Benefits	13,771,328	13,354,604
Total Salaries and Benefits	73,660,657	70,581,515
Services and Supplies		
Services	14,537,657	14,450,210
Student Transportation	9,527,658	9,061,682
Professional Development and Travel	902,545	1,290,671
Rentals and Leases	671,688	711,735
Dues and Fees	149,149	114,480
Insurance	100,005	100,005
Interest	10,500	10,500
Supplies	1,309,069	1,544,262
Utilities	1,431,795	1,379,795
Total Services and Supplies	28,640,066	28,663,340
Total Operating Expense	102,300,723	99,244,855

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2C

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

Year Ended June 30, 2022

	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	27,676,037	1,285,834	661,698	1,367,431	28,379	3,022,511	34,041,890
1.03 Career Programs	200,974						200,974
1.07 Library Services	99,476					42,000	141,476
1.08 Counselling	1,185,659						1,185,659
1.10 Special Education	1,925,311	138,738	5,502,177	765,677	389,470	27,000	8,748,373
1.30 English Language Learning	1,788,308	173,469				18,000	1,979,777
1.31 Indigenous Education	128,429		560,394		105,854		794,677
1.41 School Administration		5,286,002		2,004,173		30,000	7,320,175
Total Function 1	33,004,194	6,884,043	6,724,269	4,137,281	523,703	3,139,511	54,413,001
4 District Administration							
4.11 Educational Administration				488,110	1,374,823	1,000	1,863,933
4.40 School District Governance					117,929		117,929
4.41 Business Administration				479,378	994,765	35,000	1,509,143
Total Function 4	-	-	-	967,488	2,487,517	36,000	3,491,005
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				182,473	294,809		477,282
5.50 Maintenance Operations				815,118	672,923	20,000	1,508,041
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	997,591	967,732	20,000	1,985,323
7 Transportation and Housing							
7.41 Transportation and Housing Administration							-
7.70 Student Transportation							-
Total Function 7	-	-	-	-	-	-	-
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	33,004,194	6,884,043	6,724,269	6,102,360	3,978,952	3,195,511	59,889,329

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	34,041,890	7,321,631	41,363,521	3,133,171	44,496,692	42,989,392
1.03 Career Programs	200,974	47,229	248,203		248,203	232,691
1.07 Library Services	141,476	227,813	369,289	51,000	420,289	1,303,083
1.08 Counselling	1,185,659	278,630	1,464,289	43,023	1,507,312	1,558,701
1.10 Special Education	8,748,373	1,940,165	10,688,538	471,174	11,159,712	10,901,361
1.30 English Language Learning	1,979,777	420,252	2,400,029		2,400,029	3,369,883
1.31 Indigenous Education	794,677	202,035	996,712	58,182	1,054,894	897,714
1.41 School Administration	7,320,175	2,080,759	9,400,934	2,638,286	12,039,220	10,382,705
Total Function 1	54,413,001	12,518,514	66,931,515	6,394,836	73,326,351	71,635,530
4 District Administration						
4.11 Educational Administration	1,863,933	421,596	2,285,529	167,657	2,453,186	2,035,794
4.40 School District Governance	117,929	2,600	120,529	1,166,700	1,287,229	1,125,917
4.41 Business Administration	1,509,143	366,895	1,876,038	863,319	2,739,357	2,775,308
Total Function 4	3,491,005	791,091	4,282,096	2,197,676	6,479,772	5,937,019
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	477,282	110,630	587,912	253,820	841,732	611,793
5.50 Maintenance Operations	1,508,041	351,093	1,859,134	7,911,741	9,770,875	9,884,569
5.52 Maintenance of Grounds	-		-	877,540	877,540	837,540
5.56 Utilities	-		-	1,431,795	1,431,795	1,379,795
Total Function 5	1,985,323	461,723	2,447,046	10,474,896	12,921,942	12,713,697
7 Transportation and Housing						
7.41 Transportation and Housing Administration	-		-	45,000	45,000	100,000
7.70 Student Transportation	-		-	9,527,658	9,527,658	8,858,609
Total Function 7	-	-	-	9,572,658	9,572,658	8,958,609
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	59,889,329	13,771,328	73,660,657	28,640,066	102,300,723	99,244,855

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	13,874,062	14,554,925
Federal Grants	383,792	383,793
Other Revenue	1,350,000	1,350,000
Total Revenue	15,607,854	16,288,718
Expenses		
Instruction	14,761,853	15,713,756
Operations and Maintenance	105,950	82,302
Total Expense	14,867,803	15,796,058
Net Revenue (Expense)	740,051	492,660
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(311,004)	(195,512)
Other	(429,047)	(297,148)
Total Net Transfers	(740,051)	(492,660)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year			9,942	322,577	138,162	156,447			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	271,954	347,088			192,000	80,850	5,571,860	133,009	335,128
Federal Grants									
Other				1,350,000					
	271,954	347,088	-	1,350,000	192,000	80,850	5,571,860	133,009	335,128
Less: Allocated to Revenue	271,954	347,088	-	1,350,000	329,377	141,850	5,571,860	133,009	335,128
Recovered									
Deferred Revenue, end of year	-	-	9,942	322,577	785	95,447	-	-	-
Revenues									
Provincial Grants - Ministry of Education	271,954	347,088			329,377	141,850	5,571,860	133,009	335,128
Federal Grants									
Other Revenue				1,350,000					
	271,954	347,088	-	1,350,000	329,377	141,850	5,571,860	133,009	335,128
Expenses									
Salaries									
Teachers						56,613	1,222,417		
Principals and Vice Principals							248,491		268,102
Educational Assistants		273,947			190,495				
Support Staff	48,235						459,468		
Other Professionals							88,328		
Substitutes						3,000	269,743		
	48,235	273,947	-	-	190,495	59,613	2,288,447	-	268,102
Employee Benefits	13,375	73,141			50,862	13,303	464,974		67,026
Services and Supplies	44,340			1,350,000	88,020	68,934	2,244,392	133,009	
	105,950	347,088	-	1,350,000	329,377	141,850	4,997,813	133,009	335,128
Net Revenue (Expense) before Interfund Transfers	166,004	-	-	-	-	-	574,047	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(166,004)						(145,000)		
Other							(429,047)		
	(166,004)	-	-	-	-	-	(574,047)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Seamless Day Kindergarten	BC settlement program	Service delivery Transformation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		20,387	701		13,072				457
Add: Restricted Grants									
Provincial Grants - Ministry of Education	6,299,915	29,810	589	122,845	11,250	241,226	50,000		
Federal Grants								383,792	
Other									
	6,299,915	29,810	589	122,845	11,250	241,226	50,000	383,792	-
Less: Allocated to Revenue	6,299,915	29,810	-	122,845	-	241,226	50,000	383,792	-
Recovered		20,387							
Deferred Revenue, end of year	-	-	1,290	-	24,322	-	-	-	457
Revenues									
Provincial Grants - Ministry of Education	6,299,915	29,810		122,845		241,226	50,000		
Federal Grants								383,792	
Other Revenue									
	6,299,915	29,810	-	122,845	-	241,226	50,000	383,792	-
Expenses									
Salaries									
Teachers	5,109,955								
Principals and Vice Principals									
Educational Assistants							39,370	233,006	
Support Staff									
Other Professionals								66,988	
Substitutes		24,130							
	5,109,955	24,130	-	-	-	-	39,370	299,994	-
Employee Benefits	1,189,960	5,680					10,630	78,798	
Services and Supplies				122,845		241,226		5,000	
	6,299,915	29,810	-	122,845	-	241,226	50,000	383,792	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Other									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

Schedule 3A

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	661,745
Add: Restricted Grants	
Provincial Grants - Ministry of Education	13,687,524
Federal Grants	383,792
Other	<u>1,350,000</u>
	15,421,316
Less: Allocated to Revenue	15,607,854
Recovered	<u>20,387</u>
Deferred Revenue, end of year	<u>454,820</u>
Revenues	
Provincial Grants - Ministry of Education	13,874,062
Federal Grants	383,792
Other Revenue	<u>1,350,000</u>
	15,607,854
Expenses	
Salaries	
Teachers	6,388,985
Principals and Vice Principals	516,593
Educational Assistants	736,818
Support Staff	507,703
Other Professionals	155,316
Substitutes	<u>296,873</u>
	8,602,288
Employee Benefits	1,967,749
Services and Supplies	<u>4,297,766</u>
	14,867,803
Net Revenue (Expense) before Interfund Transfers	<u>740,051</u>
Interfund Transfers	
Tangible Capital Assets Purchased	(311,004)
Other	<u>(429,047)</u>
	(740,051)
Net Revenue (Expense)	<u>-</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	42,972,778		42,972,778	8,133,786
Amortization of Deferred Capital Revenue	4,540,000		4,540,000	4,446,000
Total Revenue	47,512,778	-	47,512,778	12,579,786
Expenses				
Operations and Maintenance	3,002,778		3,002,778	3,058,592
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,525,000		6,525,000	6,282,000
Debt Services				
Capital Lease Interest		47,435	47,435	39,311
Amortization prepaid licence	20,431		20,431	20,431
Total Expense	9,548,209	47,435	9,595,644	9,400,334
Net Revenue (Expense)	37,964,569	(47,435)	37,917,134	3,179,452
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	558,195		558,195	592,390
Capital Lease Payment		1,354,047	1,354,047	1,433,790
Total Net Transfers	558,195	1,354,047	1,912,242	2,026,180
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,306,612	(1,306,612)	-	
Total Other Adjustments to Fund Balances	1,306,612	(1,306,612)	-	
Budgeted Surplus (Deficit), for the year	39,829,376	-	39,829,376	5,205,632

2021-2022 Budget amendé + arrêté

Final Audit Report

2022-03-04

Created:	2022-03-02
By:	Coralie Mpoyo Mbayo (coralie_mpoyombayo@csf.bc.ca)
Status:	Signed
Transaction ID:	CBJCHBCAABAAGTNNGV7dWIVXkGaeDEaJCUQYKsBUa1vS

History

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