

Amended Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2023

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2023

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*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
Ministry Operating Grant Funded FTE's		
School-Age	6,262,375	6,441,875
Total Ministry Operating Grant Funded FTE's	6,262,375	6,441,875
Revenues	\$	\$
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
Total Revenue	142,302,387	164,295,857
Expenses		
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
Total Expense	128,764,009	126,764,170
Net Revenue (Expense)	13,538,378	37,531,687
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,224,918	2,297,689
Budgeted Surplus (Deficit), for the year	14,763,296	39,829,376
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	14,763,296	39,829,376
Budgeted Surplus (Deficit), for the year	14,763,296	39,829,376

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
Budget Bylaw Amount		
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
Total Budget Bylaw Amount	129,158,227	127,322,365

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
	\$	\$
Surplus (Deficit) for the year	13,538,378	37,531,687
Effect of change in Tangible Capital Assets		
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)
Total Acquisition of Tangible Capital Assets	(23,451,934)	(51,231,150)
Amortization of Tangible Capital Assets	6,600,000	6,525,000
Total Effect of change in Tangible Capital Assets	(16,851,934)	(44,706,150)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,313,556)	(7,174,463)

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

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
	\$	\$
Revenues		
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
Total Revenue	101,713,349	101,175,225
Expenses		
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
Total Expense	102,399,637	102,300,723
Net Revenue (Expense)	(686,288)	(1,125,498)
Budgeted Prior Year Surplus Appropriation	1,224,918	2,297,689
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(140,000)	(247,191)
Other	(398,630)	(925,000)
Total Net Transfers	(538,630)	(1,172,191)
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, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
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	
Total Provincial Grants - Ministry of Education and Child Care	101,273,649	99,394,529
Other Revenues		
Funding from First Nations	33,896	125,283
Miscellaneous		
Miscellaneous	90,804	300,413
Reimbursement of legal costs		1,200,000
Total Other Revenue	124,700	1,625,696
Rentals and Leases	160,000	80,000
Investment Income	155,000	75,000
Total Operating Revenue	101,713,349	101,175,225

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
	\$	\$
Salaries		
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
Total Salaries	59,625,191	59,889,329
Employee Benefits	13,309,782	13,771,328
Total Salaries and Benefits	72,934,973	73,660,657
Services and Supplies		
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
Total Services and Supplies	29,464,664	28,640,066
Total Operating Expense	102,399,637	102,300,723

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
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
Total Function 1	32,207,691	7,485,634	6,330,330	3,841,700	597,154	3,794,494	54,257,003
4 District Administration							
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
Total Function 4	-	-	-	803,572	2,613,296	82,569	3,499,437
5 Operations and Maintenance							
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							-
Total Function 5	-	-	-	962,576	886,175	20,000	1,868,751
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	32,207,691	7,485,634	6,330,330	5,607,848	4,096,625	3,897,063	59,625,191

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
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
Total Function 1	54,257,003	12,114,597	66,371,600	5,602,665	71,974,265	73,326,351
4 District Administration						
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
Total Function 4	3,499,437	767,311	4,266,748	2,580,124	6,846,872	6,479,772
5 Operations and Maintenance						
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
Total Function 5	1,868,751	427,874	2,296,625	11,349,627	13,646,252	12,921,942
7 Transportation and Housing						
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
Total Function 7	-	-	-	9,932,248	9,932,248	9,572,658
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	59,625,191	13,309,782	72,934,973	29,464,664	102,399,637	102,300,723

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
	\$	\$
Revenues		
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
Total Revenue	17,846,260	15,607,854
Expenses		
Instruction	16,672,977	14,761,853
Operations and Maintenance	23,648	105,950
Total Expense	16,696,625	14,867,803
Net Revenue (Expense)	1,149,635	740,051
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(254,218)	(311,004)
Other	(895,417)	(429,047)
Total Net Transfers	(1,149,635)	(740,051)
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, 2023

	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	326,836	18,461	174,389			
Add: 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
Less: Allocated to Revenue	277,866	349,790	9,942	1,350,000	274,037	262,589	5,430,915	134,948	347,662
Recovered									
Deferred Revenue, end of year	-	-	-	326,836	-	-	-	-	-
Revenues									
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
Expenses									
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
Net Revenue (Expense) before Interfund Transfers	254,218	-	-	-	-	-	895,417	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(254,218)								
Other							(895,417)		
	(254,218)	-	-	-	-	-	(895,417)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		14,443	1,290		20,814	13,548			
Add: 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
Less: 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							
Deferred Revenue, end of year	-	-	-	-	12,064	-	-	-	-
Revenues									
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
Expenses									
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
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Other									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

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	
	\$	\$	\$	\$
Revenues				
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
Total Revenue	22,742,778	-	22,742,778	47,512,778
Expenses				
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
Total Expense	9,623,209	44,538	9,667,747	9,595,644
Net Revenue (Expense)	13,119,569	(44,538)	13,075,031	37,917,134
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	394,218		394,218	558,195
Capital Lease Payment		1,294,047	1,294,047	1,354,047
Total Net Transfers	394,218	1,294,047	1,688,265	1,912,242
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,249,509	(1,249,509)	-	
Total Other Adjustments to Fund Balances	1,249,509	(1,249,509)	-	
Budgeted Surplus (Deficit), for the year	14,763,296	-	14,763,296	39,829,376











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
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-  Signer simon_couture@csf.bc.ca entered name at signing as Simon Couture
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