

Annual Budget

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

June 30, 2021

# School District No. 93 (Conseil Scolaire Francophone)

June 30, 2021

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

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 93 (CONSEIL SCOLAIRE FRANCOPHONE) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2020/2021 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 Annual Budget adopted by this bylaw.
- 2. This bylaw may be cited as School District No. 93 (Conseil Scolaire Francophone) Annual Budget Bylaw for fiscal year 2020/2021.
- 3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$116,977,792 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020;

READ A SECOND TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020;

( Corporate Seal )

\_\_\_\_\_  
Chairperson of the Board

\_\_\_\_\_  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 93 (Conseil Scolaire Francophone) Annual Budget Bylaw 2020/2021, adopted by the Board the \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020.

\_\_\_\_\_  
Secretary Treasurer

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

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	6,411.500	6,240.438
Adult		
Other		
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>6,411.500</b>	<b>6,240.438</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	110,295,116	109,295,925
Other		
Municipal Grants Spent on Sites		
Federal Grants	275,000	205,000
Tuition		
Other Revenue	1,604,431	1,304,517
Rentals and Leases	55,000	55,000
Investment Income	100,000	100,000
Income (Loss) from Investments in Government Business Enterprises		
Gain (Loss) on Disposal of Tangible Capital Assets		
Amortization of Deferred Capital Revenue	4,420,000	4,312,000
District Entered		
<b>Total Revenue</b>	<b>116,749,547</b>	<b>115,272,442</b>
<b>Expenses</b>		
Instruction	79,325,260	77,738,756
District Administration	6,955,754	4,976,889
Operations and Maintenance	21,091,045	23,921,830
Transportation and Housing	9,200,315	8,607,482
Debt Services	75,000	67,098
Write-off/down of Buildings and Sites		
Amortization prepaid licence	20,431	20,431
<b>Total Expense</b>	<b>116,667,805</b>	<b>115,332,486</b>
<b>Net Revenue (Expense), before Endowment Contributions</b>	<b>81,742</b>	<b>(60,044)</b>
<b>Endowment Contributions</b>		
<b>Net Revenue (Expense)</b>	<b>81,742</b>	<b>(60,044)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		219,887
<b>Budgeted Reduction of Unfunded Employee Future Benefits</b>		
<b>Budgeted Surplus (Deficit), for the year</b>	<b>81,742</b>	<b>159,843</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	81,742	159,843
<b>Budgeted Surplus (Deficit), for the year</b>	<b>81,742</b>	<b>159,843</b>
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	93,642,795	88,153,327
Operating - Tangible Capital Assets Purchased	315,000	327,514
Operating - Reduction of Unfunded Employee Future Benefits		
Special Purpose Funds - Total Expense	13,364,579	13,674,788
Special Purpose Funds - Tangible Capital Assets Purchased	185,173	183,729
Capital Fund - Total Expense	9,660,431	13,504,371
Capital Fund - Tangible Capital Assets Purchased from Local Capital		
Budgeted Retirement of Prior Year Deficits		
<b>Total Budget Bylaw Amount</b>	<b>117,167,978</b>	<b>115,843,729</b>

Approved by the Board

Signature of the Chairperson of the Board of Education	<b>DRAFT</b>	Date Signed
Signature of the Superintendent		Date Signed
Signature of the Secretary/Treasurer		Date Signed

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

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>81,742</b>	<b>(60,044)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(500,173)	(511,243)
From Local Capital		
From Deferred Capital Revenue	(3,087,818)	(12,550,000)
Assets acquired vis leases	(800,000)	(824,000)
District Entered		
District Entered		
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(4,387,991)</b>	<b>(13,885,243)</b>
Amortization of Tangible Capital Assets	6,240,000	6,100,000
Net carrying value of Tangible Capital Assets disposed of		
Write-down carrying value of Tangible Capital Assets		
District Entered		
District Entered		
<b>Total Effect of change in Tangible Capital Assets</b>	<b>1,852,009</b>	<b>(7,785,243)</b>
Acquisitions of Prepaid Expenses		
Use of Prepaid Expenses		
Acquisition of Supplies Inventory		
Use of Supplies Inventory		
Acquisition of Other Assets		
Use of Other Assets		
Endowment Contributions		
District Entered		
District Entered		
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>1,933,751</b>	<b>(7,845,287)</b>

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

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	94,748,364	89,008,418
Other		
Federal Grants		
Tuition		
Other Revenue	254,431	254,517
Rentals and Leases	55,000	55,000
Investment Income	100,000	100,000
<b>Total Revenue</b>	<b>95,157,795</b>	<b>89,417,935</b>
<b>Expenses</b>		
Instruction	66,053,322	64,063,968
District Administration	6,955,754	4,976,889
Operations and Maintenance	11,433,404	10,504,988
Transportation and Housing	9,200,315	8,607,482
Debt Services		
<b>Total Expense</b>	<b>93,642,795</b>	<b>88,153,327</b>
<b>Net Revenue (Expense)</b>	<b>1,515,000</b>	<b>1,264,608</b>
<b>Budgeted Prior Year Surplus Appropriation</b>		219,887
<b>Budgeted Retirement of Deficit</b>		
<b>Budgeted Reduction of Unfunded Employee Future Benefits</b>		
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(315,000)	(327,514)
Tangible Capital Assets - Work in Progress		
Local Capital		
Other	(1,200,000)	(1,156,981)
<b>Total Net Transfers</b>	<b>(1,515,000)</b>	<b>(1,484,495)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	92,172,914	87,585,331
ISC/LEA Recovery	(141,246)	(117,952)
Other Ministry of Education Grants		
Pay Equity	100,251	100,251
Funding for Graduated Adults		
Transportation Supplement	750,415	750,415
Carbon Tax Grant		45,000
Employer Health Tax Grant		547,826
Support Staff Benefits Grant		
Literacy assessment fees	79,317	79,317
FSA	15,000	15,000
Early learning framework implementation		3,230
Teachers Labour settlement	1,771,713	
District Entered		
District Entered		
District Entered		
District Entered		
District Entered		
<b>Total Provincial Grants - Ministry of Education</b>	<b>94,748,364</b>	<b>89,008,418</b>
<b>Provincial Grants - Other</b>		
<b>Federal Grants</b>		
<b>Tuition</b>		
Summer School Fees		
Continuing Education		
International and Out of Province Students		
District Entered		
<b>Total Tuition</b>	<b>-</b>	<b>-</b>
<b>Other Revenues</b>		
School Referendum Taxes		
Other School District/Education Authorities		
Funding from First Nations	141,246	117,952
Miscellaneous		
Miscellaneous	113,185	136,565
District Entered		
District Entered		
District Entered		
District Entered		
District Entered		
District Entered		
<b>Total Other Revenue</b>	<b>254,431</b>	<b>254,517</b>
<b>Rentals and Leases</b>	<b>55,000</b>	<b>55,000</b>
<b>Investment Income</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Operating Revenue</b>	<b>95,157,795</b>	<b>89,417,935</b>

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

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	28,853,949	28,885,238
Principals and Vice Principals	6,281,360	6,015,550
Educational Assistants	5,491,487	5,662,243
Support Staff	4,874,372	5,282,086
Other Professionals	3,106,713	2,722,691
Substitutes	3,864,458	4,277,850
<b>Total Salaries</b>	<b>52,472,339</b>	<b>52,845,658</b>
<b>Employee Benefits</b>	<b>12,257,245</b>	<b>9,865,081</b>
<b>Total Salaries and Benefits</b>	<b>64,729,584</b>	<b>62,710,739</b>
<b>Services and Supplies</b>		
Services	14,397,999	11,732,522
Student Transportation	9,130,315	8,559,982
Professional Development and Travel	1,899,713	1,875,694
Rentals and Leases	516,223	307,749
Dues and Fees	107,280	107,280
Insurance	100,005	100,005
Interest	10,500	10,500
Supplies	1,381,492	1,491,698
Utilities	1,369,684	1,257,158
District Entered		
<b>Total Services and Supplies</b>	<b>28,913,211</b>	<b>25,442,588</b>
<b>Total Operating Expense</b>	<b>93,642,795</b>	<b>88,153,327</b>



**SCHEDULE 2C**

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

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2,020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>												
1.02 Regular Instruction	22,709,161	1,518,616	589,581	559,454	141,469	3,604,728	29,123,009	6,019,360	35,142,369	2,704,037	37,846,406	35,932,768
1.03 Career Programs	179,239						179,239	43,037	222,276		222,276	225,543
1.07 Library Services	620,000	57,567		645,844		3,800	1,327,211	377,311	1,704,522	84,632	1,789,154	1,882,911
1.08 Counselling	1,254,379					23,750	1,278,129	301,184	1,579,313	103,700	1,683,013	1,710,405
1.10 Special Education	1,741,010	102,002	4,688,360	571,648	308,391	99,750	7,511,161	2,135,864	9,647,025	360,759	10,007,784	10,050,170
1.30 English Language Learning	2,210,231	87,318					2,297,549	547,914	2,845,463	45,000	2,890,463	3,127,138
1.31 Indigenous Education	139,929	11,417	213,546	14,669	59,348	14,630	453,539	127,619	581,158	270,842	852,000	840,554
1.41 School Administration		4,504,440		1,791,078		44,650	6,340,168	1,740,305	8,080,473	2,681,753	10,762,226	10,294,479
1.60 Summer School							-		-		-	
1.61 Continuing Education							-		-		-	
1.62 International and Out of Province Students							-		-		-	
1.64 Other							-		-		-	
<b>Total Function 1</b>	<b>28,853,949</b>	<b>6,281,360</b>	<b>5,491,487</b>	<b>3,582,693</b>	<b>509,208</b>	<b>3,791,308</b>	<b>48,510,005</b>	<b>11,292,594</b>	<b>59,802,599</b>	<b>6,250,723</b>	<b>66,053,322</b>	<b>64,063,968</b>
<b>4 District Administration</b>												
4.11 Educational Administration				171,275	915,418	950	1,087,643	273,121	1,360,764	1,183,089	2,543,853	1,964,472
4.40 School District Governance					113,570		113,570	2,472	116,042	1,708,700	1,824,742	572,970
4.41 Business Administration				387,364	947,443	53,200	1,388,007	366,002	1,754,009	833,150	2,587,159	2,439,447
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>558,639</b>	<b>1,976,431</b>	<b>54,150</b>	<b>2,589,220</b>	<b>641,595</b>	<b>3,230,815</b>	<b>3,724,939</b>	<b>6,955,754</b>	<b>4,976,889</b>
<b>5 Operations and Maintenance</b>												
5.41 Operations and Maintenance Administration				82,566	211,121		293,687	68,727	362,414	243,820	606,234	554,235
5.50 Maintenance Operations				650,474	409,953	19,000	1,079,427	254,329	1,333,756	7,311,190	8,644,946	8,000,055
5.52 Maintenance of Grounds							-		-	812,540	812,540	693,540
5.56 Utilities							-		-	1,369,684	1,369,684	1,257,158
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>733,040</b>	<b>621,074</b>	<b>19,000</b>	<b>1,373,114</b>	<b>323,056</b>	<b>1,696,170</b>	<b>9,737,234</b>	<b>11,433,404</b>	<b>10,504,988</b>
<b>7 Transportation and Housing</b>												
7.41 Transportation and Housing Administration							-		-	70,000	70,000	47,500
7.70 Student Transportation							-		-	9,130,315	9,130,315	8,559,982
7.73 Housing							-		-		-	
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,200,315</b>	<b>9,200,315</b>	<b>8,607,482</b>
<b>9 Debt Services</b>												
9.92 Interest on Bank Loans							-		-		-	
9.94 Interest on Temporary Borrowing							-		-		-	
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>28,853,949</b>	<b>6,281,360</b>	<b>5,491,487</b>	<b>4,874,372</b>	<b>3,106,713</b>	<b>3,864,458</b>	<b>52,472,339</b>	<b>12,257,245</b>	<b>64,729,584</b>	<b>28,913,211</b>	<b>93,642,795</b>	<b>88,153,327</b>

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

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2021

	<b>2021</b>	<b>2020 Amended</b>
	<b>Annual Budget</b>	<b>Annual Budget</b>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	12,221,752	12,970,665
Other		
Federal Grants	275,000	205,000
Other Revenue	1,350,000	1,050,000
Rentals and Leases		
Investment Income		
Income (Loss) from Investments in Government Business Enterprises		
District Entered		
<b>Total Revenue</b>	<b>13,846,752</b>	<b>14,225,665</b>
<b>Expenses</b>		
Instruction	13,271,938	13,674,788
District Administration		
Operations and Maintenance	92,641	
Transportation and Housing		
Debt Services		
District Entered		
<b>Total Expense</b>	<b>13,364,579</b>	<b>13,674,788</b>
<b>Net Revenue (Expense), before Endowment Contributions</b>	<b>482,173</b>	<b>550,877</b>
<b>Endowment Contributions</b>		
<b>Net Revenue (Expense)</b>	<b>482,173</b>	<b>550,877</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(185,173)	(183,729)
Tangible Capital Assets - Work in Progress		
Other	(297,000)	(367,148)
<b>Total Net Transfers</b>	<b>(482,173)</b>	<b>(550,877)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**SCHEDULE 3A**

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

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP	Community LINK	Classroom Enhancement Fund Overhead	Classroom Enhancement Fund Staffing	Classroom Enhancement Fund Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	BC Settlement program	TOTAL	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Deferred Revenue, beginning of year</b>				10,791			115,000			60,264											186,055
<b>Add:</b> Restricted Grants																					
Provincial Grants - Ministry of Education	277,814	333,566							179,200	80,850	5,500,665	131,778	335,128	5,311,696							12,150,697
Provincial Grants - Other																			275,000		-
Federal Grants							1,350,000														1,350,000
Other																					-
Investment Income																					-
District Entered																					-
	277,814	333,566	-	-	-	-	1,350,000	-	179,200	80,850	5,500,665	131,778	335,128	5,311,696	-	-	-	-	275,000		13,775,697
<b>Less:</b> Allocated to Revenue	277,814	333,566	-	10,791	-	-	1,350,000	-	179,200	141,114	5,500,665	131,778	335,128	5,311,696	-	-	-	-	275,000		13,846,752
Recovered																					-
District Entered																					-
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	115,000	-	-	-	-	-	-	-	-	-	-	-	-	-	115,000
<b>Revenues</b>																					
Provincial Grants - Ministry of Education	277,814	333,566		10,791					179,200	141,114	5,500,665	131,778	335,128	5,311,696							12,221,752
Provincial Grants - Other																					-
Federal Grants																			275,000		275,000
Other Revenue							1,350,000														1,350,000
Rentals and Leases																					-
Investment Income																					-
Income (Loss) from Investments in Government Business Enterprises																					-
District Entered																					-
	277,814	333,566	-	10,791	-	-	1,350,000	-	179,200	141,114	5,500,665	131,778	335,128	5,311,696	-	-	-	-	275,000		13,846,752
<b>Expenses</b>																					
Salaries																					
Teachers										44,790	628,008			4,266,422							4,939,220
Principals and Vice Principals											39,339										39,339
Educational Assistants		262,205							145,000		283,398									150,000	840,603
Support Staff	55,612										467,886										523,498
Other Professionals													175,000							60,000	235,000
Substitutes										4,500	737,524										742,024
	55,612	262,205	-	-	-	-	-	-	145,000	49,290	2,156,155	-	175,000	4,266,422	-	-	-	-	-	210,000	7,319,684
Employee Benefits	16,337	71,361							34,200	10,974	520,536		40,128	1,045,274						50,000	1,788,810
Services and Supplies	20,692			10,791			1,350,000			80,850	2,526,974	131,778	120,000							15,000	4,256,085
District Entered																					-
	92,641	333,566	-	10,791	-	-	1,350,000	-	179,200	141,114	5,203,665	131,778	335,128	5,311,696	-	-	-	-	275,000		13,364,579
<b>Net Revenue (Expense) before Interfund Transfers</b>	185,173	-	-	-	-	-	-	-	-	-	297,000	-	-	-	-	-	-	-	-	-	482,173
<b>Interfund Transfers</b>																					
Tangible Capital Assets Purchased	(185,173)																				(185,173)
Tangible Capital Assets - Work in Progress																					-
Other											(297,000)										(297,000)
	(185,173)	-	-	-	-	-	-	-	-	-	(297,000)	-	-	-	-	-	-	-	-	-	(482,173)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>																					-

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

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	3,325,000		3,325,000	7,316,842
Other			-	
Municipal Grants Spent on Sites			-	
Federal Grants			-	
Other Revenue			-	
Rentals and Leases			-	
Investment Income			-	
Gain (Loss) on Disposal of Tangible Capital Assets			-	
Amortization of Deferred Capital Revenue	4,420,000		4,420,000	4,312,000
District Entered			-	
<b>Total Revenue</b>	<b>7,745,000</b>	<b>-</b>	<b>7,745,000</b>	<b>11,628,842</b>
<b>Expenses</b>				
Operations and Maintenance	3,325,000		3,325,000	7,316,842
Transportation and Housing			-	
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,240,000		6,240,000	6,100,000
Transportation and Housing			-	
Write-off/down of Buildings and Sites			-	
Debt Services				
Capital Lease Interest		75,000	75,000	67,098
Capital Loan Interest			-	
Amortization prepaid licence	20,431		20,431	20,431
<b>Total Expense</b>	<b>9,585,431</b>	<b>75,000</b>	<b>9,660,431</b>	<b>13,504,371</b>
<b>Net Revenue (Expense)</b>	<b>(1,840,431)</b>	<b>(75,000)</b>	<b>(1,915,431)</b>	<b>(1,875,529)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	500,173		500,173	511,243
Tangible Capital Assets - Work in Progress			-	
Local Capital			-	
Capital Lease Payment		1,497,000	1,497,000	1,524,129
Capital Loan Payment			-	
District Entered			-	
<b>Total Net Transfers</b>	<b>500,173</b>	<b>1,497,000</b>	<b>1,997,173</b>	<b>2,035,372</b>
<b>Other Adjustments to Fund Balances</b>				
District Portion of Proceeds on Disposal			-	
Tangible Capital Assets Purchased from Local Capital			-	
Tangible Capital Assets WIP Purchased from Local Capital			-	
Principal Payment				
Capital Lease	1,422,000	(1,422,000)	-	
Capital Loan			-	
District Entered			-	
District Entered			-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,422,000</b>	<b>(1,422,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>81,742</b>	<b>-</b>	<b>81,742</b>	<b>159,843</b>

Total Number of Rules Applicable to the Annual Budget: 63

Rules with Passed Status: 63

Rules with ERROR Status: 0

Rules with WARNING Status: 0

Rules with OVERRIDE Status: 0

		STATUS
Statement 2	"Ministry Funded School-Age FTE" can not be zero.	Passed
Statement 2	"Ministry Funded School-Age FTE" can not be zero in the comparative period.	Passed
Statement 2	A description other than "District Entered" must be entered.	Passed
Statement 4	"From Local Capital" must be negative or zero in the comparative period.	Passed
Statement 4	"From Deferred Capital Revenue" must be negative or zero.	Passed
Statement 4	"From Deferred Capital Revenue" must be negative or zero in the comparative period.	Passed
Statement 4	Values must be entered as a whole number - without decimals.	Passed
Schedule 1	"Budgeted Accumulated Surplus (Deficit), end of year" must be positive or zero for "Operating Fund".	Passed
Schedule 1	"Budgeted Accumulated Surplus (Deficit), end of year" must be positive or zero for "Special Purpose Fund".	Passed
Schedule 1	"Budgeted Accumulated Surplus (Deficit), end of year" must be positive or zero for "Capital Fund".	Passed
Schedule 1	Values must be entered as a whole number - without decimals.	Passed
Schedule 2	"Budgeted Prior Year Surplus Appropriation" must be positive or zero.	Passed
Schedule 2	"Budgeted Prior Year Surplus Appropriation" must be positive or zero in the comparative period.	Passed
Schedule 2	"Budgeted Retirement of Deficit" must be negative or zero.	Passed
Schedule 2	"Budgeted Retirement of Deficit" must be negative or zero in the comparative period.	Passed
Schedule 2	"Budgeted Reduction of Unfunded Employee Future Benefits" amount must be negative or zero.	Passed
Schedule 2	"Budgeted Reduction of Unfunded Employee Future Benefits" amount must be negative or zero in the comparative period.	Passed
Schedule 2	"Net Transfers (to) from other funds - Tangible Capital Asset Purchases" must be negative or zero.	Passed
Schedule 2	"Net Transfers (to) from other funds - Tangible Capital Asset Purchases" must be negative or zero in the comparative period.	Passed
Schedule 2	"Net Transfers (to) from other funds - Tangible Capital Asset - Work in Progress" must be negative or zero.	Passed
Schedule 2	"Net Transfers (to) from other funds - Tangible Capital Asset - Work in Progress" must be negative or zero in the comparative period.	Passed
Schedule 2	"Budgeted Surplus (Deficit), for the year" cannot be negative for "Operating Fund Surplus (Deficit)".	Passed
Schedule 2	"Budgeted Surplus (Deficit), for the year" cannot be negative for "Operating Fund Surplus (Deficit)" in the comparative period.	Passed
Schedule 2	Values must be entered as a whole number - without decimals.	Passed
Schedule 2A	If a value is entered in either "ISC/LEA Recovery" or "Funding from First Nations" then the other must have a value.	Passed
Schedule 2A	If a value is entered in either "ISC/LEA Recovery" or "Funding from First Nations" then the other must have a value in the comparative period.	Passed
Schedule 2A	"ISC/LEA Recovery" must be a negative value.	Passed
Schedule 2A	"ISC/LEA Recovery" must be a negative value in the comparative period.	Passed
Schedule 2A	Values must be entered as a whole number - without decimals.	Passed
Schedule 2B	"Total Services and Supplies" amounts on Schedule 2B and 2C must Match.	Passed
Schedule 2B	Comparative - "Total Operating Expense" on Schedule 2B must equal Comparative - "Total Functions 1-9" on Schedule 2C.	Passed
Schedule 2B	A description other than "District Entered" must be entered.	Passed
Schedule 2C	Values must be entered as a whole number - without decimals.	Passed

Total Number of Rules Applicable to the Annual Budget: 63

Rules with Passed Status: 63

Rules with ERROR Status: 0

Rules with WARNING Status: 0

Rules with OVERRIDE Status: 0

		STATUS
Schedule 3	"Net Transfers (to) from other funds - Tangible Capital Asset Purchases" must be negative or zero.	Passed
Schedule 3	"Net Transfers (to) from other funds - Tangible Capital Asset Purchases" must be negative or zero in the comparative period.	Passed
Schedule 3	"Net Transfers (to) from other funds - Tangible Capital Asset - Work in Progress" must be negative or zero.	Passed
Schedule 3	"Net Transfers (to) from other funds - Tangible Capital Asset - Work in Progress" must be negative or zero in the comparative period.	Passed
Schedule 3	"Total Expense" amounts on Schedule 3 and 3A must Match.	Passed
Schedule 3	"Budgeted Surplus (Deficit), for the year" must be greater or equal to "Endowment Contributions" unless attributed to Controlled and Related Entities.	Passed
Schedule 3	Values must be entered as a whole number - without decimals.	Passed
Schedule 3A	"Deferred Revenue, end of year" cannot be a negative value.	Passed
Schedule 3A	"Net Revenue (Expense)" must equal to zero.	Passed
Schedule 3A	Values must be entered as a whole number - without decimals.	Passed
Schedule 4	"Net Revenue (Expense)" cannot be negative for "Invested in Tangible Capital Assets" unless due to asset amortization.	Passed
Schedule 4	"Total Other Adjustments to Fund Balances" must sum to zero.	Passed
Schedule 4	Values must be entered as a whole number - without decimals.	Passed
Schedule 4	"Tangible Capital Assets Purchased from Local Capital" must be a negative value.	Passed
Schedule 4	"Tangible Capital Assets WIP Purchased from Local Capital" must be a negative value.	Passed
InterfundTransfer:	"Other" for Operating Fund, Special Purpose Fund and Capital Fund must net to zero.	Passed
InterfundTransfer:	"Net Transfers (to) from other funds" must net to zero, in the comparative period.	Passed
Schedule 2	WARNING -- It is unusual to record a "Budgeted Retirement of Deficit" AND a "Budgeted Prior Year Surplus Appropriation", in the same year.	Passed
Schedule 2	WARNING -- It is unusual to record a "Budgeted Retirement of Deficit" AND a "Budgeted Prior Year Surplus Appropriation", in the same year, in the comparative period.	Passed
Schedule 2	WARNING -- "Net Transfers (to) from other funds - Local Capital" are normally negative or zero. NOTE: A positive figure will decrease the "Budget Bylaw Amount".	Passed
Schedule 2	WARNING -- Comparative "Net Transfers (to) from other funds - Local Capital" are normally negative or zero. NOTE: A positive figure will decrease the "Budget Bylaw Amount".	Passed
Schedule 2	WARNING -- "Net Transfers (to) from other funds - Other" are normally negative or zero. NOTE: A positive figure will decrease the "Budget Bylaw Amount".	Passed
Schedule 2	WARNING -- Comparative "Net Transfers (to) from other funds - Other" are normally negative or zero. NOTE: A positive figure will decrease the "Budget Bylaw Amount".	Passed
Schedule 3	WARNING -- "Net Transfers (to) from other funds - Other" are normally negative or zero.	Passed
Schedule 3	WARNING -- Comparative "Net Transfers (to) from other funds - Other" are normally negative or zero.	Passed
Schedule 3	WARNING -- "Budgeted Surplus (Deficit), for the year", in the comparative period, must be greater or equal to "Endowment Contributions" unless attributed to Controlled and Related Entities.	Passed
Schedule 3A	WARNING -- You are reporting an annual deficit in Controlled and Related Entities. This cannot exceed Controlled and Related Entities accumulated surplus of the Prior Year.	Passed
Schedule 4	WARNING -- "Budgeted Surplus (Deficit), for the year" is not normally negative unless due to amortization in the comparative period.	Passed
Schedule 4	WARNING -- You are reporting an annual deficit in Local Capital. This cannot exceed Local Capital accumulated surplus of the Prior Year.	Passed
Schedule 4	WARNING -- "Net Revenue (Expense)" plus "Total Net Transfers" is not normally a negative for "Local Capital".	Passed

## Welcome to the 2020/2021 Annual Budget Excel package.

### System Requirements:

- At this time, Excel for Mac is **NOT** supported.

### New Features:

1.) Macros **MUST** be enabled and the document saved in the **.xls** or **.xlsm** format.

**Note:** Once document is saved in the .xlsx format, it is no longer functional and cannot be converted back

[\(Please click here to see how to enable Macros\)](#)

- 2.) A Finalized printed version must be given to your Board for approval. If the Board requires changes, please submit the package to the Ministry for **Override** (turn around is quick). Once changes are made, Finalize again and get the Board to sign then new package "**Statement 2**" and "**Bylaw**" page.
- 3.) Please do not enter values with **decimals** (with the exception of FTE), **links** or **formulas**
  - ▶ May result in an **ERROR**
- 4.) Button position is based on your monitor's default Scale and layout of 100%
- 5.) Security and functionality
  - ▶ If another Excel document is open(ed) while this document is active, it may also take on the security features
- 6.) Cover page
  - ▶ School district dropdown menu
  - ▶ Prior source dropdown menu
  - ▶ Print Package/Print Page (on each tab) \*please use these buttons as apposed to the regular Excel buttons
    - Removes colour, unused rows/columns and updates TOC while printing
    - Checks to see if there are any verification error/warnings
    - Checks to see if "Prior Year Source" and "School District" have been selected
  - ▶ PDF Package (creates a PDF document)
  - ▶ Finalize Package
    - Removes "DRAFT" from the Signature block on Statement 2
    - Does a final check to see if there are any verification errors/warnings
    - The package is ready for signoff & submission to Ministry of Education. (This doesn't automatically send to the Ministry)
    - Locks down entire workbook; allowing only printing and ability to change Bylaw and signature dates
    - Removes the "DRAFT" on the footer of pages and replaces it with a version number and the date/time
  - ▶ Ministry Override
    - Allows ministry staff to unlock the workbook if districts require to make changes
- 7.) Verification page
  - ▶ Shows all the verification rules and their status
- 8.) Bylaw page
  - ▶ Date dropdown menus - These will still work even when document is Finalized

### Suggested Entry Order:

- ▶ Schedule 4 - Capital Revenue and Expense
- ▶ Schedule 3A - Changes in Special Purpose Funds
- ▶ Schedule 3 - Special Purpose Revenue and Expense
- ▶ Schedule 2C - Operating Expense by Function, Program and Object
- ▶ Schedule 2B - Schedule of Operating Expense by Object
- ▶ Schedule 2A - Schedule of Operating Revenue by Source
- ▶ Schedule 2 - Operating Revenue and Expense
- ▶ Schedule 1 - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
- ▶ Statement 4 - Changes in Net Financial Assets (Debt)
- ▶ Statement 2 - Revenue and Expense

**Excel 2010 - 2016 Macro Enable** - This potentially comes up twice (once for editing and once to enable)