

Amended Annual Budget

School District No. 92 (Nisga'a)

June 30, 2020

School District No. 92 (Nisga'a)

June 30, 2020

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

AMENDED ANNUAL BUDGET BYLAW

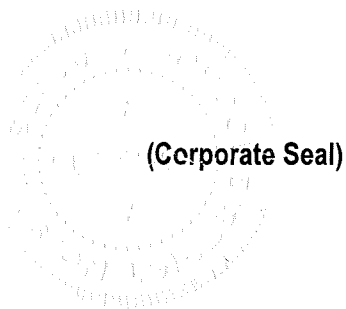
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 92 (NISGA'A) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2019/2020 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").


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. 92 (Nisga'a) Amended Annual Budget Bylaw for fiscal year 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$11,442,700 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 18th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 18th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF FEBRUARY, 2020;




Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 92 (Nisga'a) Amended Annual Budget Bylaw 2019/2020, adopted by the Board the 18th DAY OF FEBRUARY, 2020.


Secretary Treasurer

School District No. 92 (Nisga'a)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020

Statement 2

	2020 Amended Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	378,938	380,250
Adult	2,125	2,750
Other	8,875	17,375
Total Ministry Operating Grant Funded FTE's	389,938	400,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education	152,514	283,672
Other	70,470	
Other Revenue	10,523,722	9,855,303
Rentals and Leases	156,000	253,100
Investment Income	21,000	24,000
Amortization of Deferred Capital Revenue	359,578	317,223
Total Revenue	11,283,284	10,733,298
Expenses		
Instruction	7,714,682	7,346,629
District Administration	1,296,181	1,444,033
Operations and Maintenance	2,212,083	2,003,078
Transportation and Housing	219,754	426,776
Debt Services		4,500
Total Expense	11,442,700	11,225,016
Net Revenue (Expense)	(159,416)	(491,718)
Budgeted Allocation (Retirement) of Surplus (Deficit)	44,551	
Budgeted Surplus (Deficit), for the year	(114,865)	(491,718)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(114,865)	(491,718)
Budgeted Surplus (Deficit), for the year	(114,865)	(491,718)


School District No. 92 (Nisga'a)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	8,346,440	8,618,094
Special Purpose Funds - Total Expense	2,621,817	2,187,579
Capital Fund - Total Expense	474,443	419,343
Capital Fund - Tangible Capital Assets Purchased from Local Capital		104,502
Total Budget Bylaw Amount	11,442,700	11,329,518

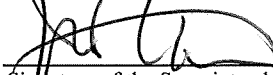
Approved by the Board



Signature of the Chairperson of the Board of Education

Feb 18/2020

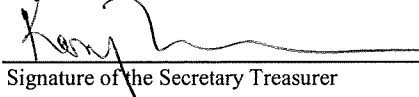
Date Signed



Signature of the Superintendent

Feb 18/2020

Date Signed



Signature of the Secretary Treasurer

February 18, 2020

Date Signed

School District No. 92 (Nisga'a)

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

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(159,416)</u>	<u>(491,718)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital		(104,502)
From Deferred Capital Revenue	(1,496,811)	(1,903,599)
From Loan Proceeds		(700,000)
Total Acquisition of Tangible Capital Assets	<u>(1,496,811)</u>	<u>(2,708,101)</u>
Amortization of Tangible Capital Assets	<u>474,443</u>	<u>414,843</u>
Total Effect of change in Tangible Capital Assets	<u>(1,022,368)</u>	<u>(2,293,258)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(1,181,784)</u>	<u>(2,784,976)</u>

School District No. 92 (Nisga'a)

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

Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	318,480		3,547,720	3,866,200
Changes for the year				
Net Revenue (Expense) for the year	(44,551)		(114,865)	(159,416)
Net Changes for the year	(44,551)	-	(114,865)	(159,416)
Budgeted Accumulated Surplus (Deficit), end of year	273,929	-	3,432,855	3,706,784

School District No. 92 (Nisga'a)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	87,760	(749,568)
Other Revenue	8,037,129	8,700,964
Rentals and Leases	156,000	253,100
Investment Income	21,000	24,000
Total Revenue	8,301,889	8,228,496
Expenses		
Instruction	5,147,170	5,213,355
District Administration	1,296,181	1,444,033
Operations and Maintenance	1,683,335	1,533,930
Transportation and Housing	219,754	426,776
Total Expense	8,346,440	8,618,094
Net Revenue (Expense)	(44,551)	(389,598)
Budgeted Prior Year Surplus Appropriation	44,551	
Net Transfers (to) from other funds		
Local Capital		394,098
Other		(4,500)
Total Net Transfers	-	389,598
Budgeted Surplus (Deficit), for the year	-	-

School District No. 92 (Nisga'a)

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	7,755,721	7,533,999
ISC/LEA Recovery	(7,675,524)	(8,578,881)
Other Ministry of Education Grants		
Pay Equity	625	116,874
Funding for Graduated Adults	594	
Transportation Supplement	695	130,091
Carbon Tax Grant	7	2,175
Employer Health Tax Grant	338	
Support Staff Benefits Grant	-	80
Student Wellness Grant Early Initiatives		37,000
Shoulder Tappers		5,000
FSA/Provincial Exams Grant	4,094	4,094
ELF	1,210	
Total Provincial Grants - Ministry of Education	87,760	(749,568)
Other Revenues		
Funding from First Nations	7,990,129	8,645,564
Miscellaneous		
Art Starts Grant	6,000	6,000
Miscellaneous	41,000	49,400
Total Other Revenue	8,037,129	8,700,964
Rentals and Leases	156,000	253,100
Investment Income	21,000	24,000
Total Operating Revenue	8,301,889	8,228,496

School District No. 92 (Nisga'a)

Amended Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,577,049	2,721,884
Principals and Vice Principals	664,220	635,638
Educational Assistants	266,000	325,000
Support Staff	856,000	895,500
Other Professionals	791,640	917,355
Substitutes	281,000	241,000
Total Salaries	5,435,909	5,736,377
Employee Benefits	1,302,401	1,310,137
Total Salaries and Benefits	6,738,310	7,046,514
Services and Supplies		
Services	285,348	308,100
Student Transportation	54,000	54,000
Professional Development and Travel	152,061	149,633
Rentals and Leases	8,600	9,600
Dues and Fees	20,000	21,304
Insurance	38,500	37,400
Supplies	769,139	728,543
Utilities	280,482	263,000
Total Services and Supplies	1,608,130	1,571,580
Total Operating Expense	8,346,440	8,618,094

School District No. 92 (Nisga'a)

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

Year Ended June 30, 2020

	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	2,193,600	15,000				106,000	2,314,600
1.03 Career Programs	50,000						50,000
1.07 Library Services		66,000					163,000
1.08 Counselling	97,000	49,187	11,000			130,000	300,187
1.10 Special Education	110,000	65,033					65,033
1.30 English Language Learning		51,000	255,000				421,000
1.31 Indigenous Education	115,000			152,000			570,000
1.41 School Administration		418,000					11,449
1.60 Summer School	11,449						
Total Function 1	2,577,049	664,220	266,000	152,000	-	236,000	3,895,269
4 District Administration							
4.11 Educational Administration				25,000	210,000		235,000
4.40 School District Governance					58,640		58,640
4.41 Business Administration				54,000	350,000		404,000
Total Function 4	-	-	-	79,000	618,640	-	697,640
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					50,000		50,000
5.50 Maintenance Operations				575,000	85,000	30,000	690,000
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	575,000	135,000	30,000	740,000
7 Transportation and Housing							
7.41 Transportation and Housing Administration					38,000		38,000
7.70 Student Transportation				50,000		15,000	65,000
7.73 Housing							-
Total Function 7	-	-	-	50,000	38,000	15,000	103,000
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,577,049	664,220	266,000	856,000	791,640	281,000	5,435,909

School District No. 92 (Nisga'a)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,314,600	565,413	2,880,013	227,446	3,107,459	3,040,160
1.03 Career Programs	50,000	12,500	62,500		62,500	60,106
1.07 Library Services	-		-	3,500	3,500	3,500
1.08 Counselling	163,000	40,500	203,500	3,600	207,100	198,600
1.10 Special Education	300,187	61,009	361,196	4,704	365,900	489,000
1.30 English Language Learning	65,033	21,677	86,710		86,710	115,000
1.31 Indigenous Education	421,000	92,653	513,653	25,489	539,142	448,950
1.41 School Administration	570,000	148,694	718,694	40,900	759,594	823,665
1.60 Summer School	11,449	3,816	15,265		15,265	34,374
Total Function 1	3,895,269	946,262	4,841,531	305,639	5,147,170	5,213,355
4 District Administration						
4.11 Educational Administration	235,000	64,430	299,430	87,000	386,430	525,340
4.40 School District Governance	58,640	2,500	61,140	68,261	129,401	136,086
4.41 Business Administration	404,000	109,850	513,850	266,500	780,350	782,607
Total Function 4	697,640	176,780	874,420	421,761	1,296,181	1,444,033
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	50,000	14,150	64,150	9,600	73,750	71,900
5.50 Maintenance Operations	690,000	141,455	831,455	492,648	1,324,103	1,194,030
5.52 Maintenance of Grounds	-	-	-	5,000	5,000	5,000
5.56 Utilities	-	-	-	280,482	280,482	263,000
Total Function 5	740,000	155,605	895,605	787,730	1,683,335	1,533,930
7 Transportation and Housing						
7.41 Transportation and Housing Administration	38,000	10,754	48,754	48,754	48,754	46,500
7.70 Student Transportation	65,000	13,000	78,000	93,000	171,000	187,176
7.73 Housing	-	-	-	-	-	193,100
Total Function 7	103,000	23,754	126,754	93,000	219,754	426,776
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	5,435,909	1,302,401	6,738,310	1,608,130	8,346,440	8,618,094

School District No. 92 (Nisga'a)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	<u>2020 Amended Annual Budget</u>	<u>2019 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	64,754	1,033,240
Other	70,470	
Other Revenue	<u>2,486,593</u>	<u>1,154,339</u>
Total Revenue	<u>2,621,817</u>	<u>2,187,579</u>
Expenses		
Instruction	2,567,512	2,133,274
Operations and Maintenance	<u>54,305</u>	<u>54,305</u>
Total Expense	<u>2,621,817</u>	<u>2,187,579</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 92 (Nisga'a)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Mental Health in Schools
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					9,800				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	54,305	29,053		32,000	9,800	135,188	124,130	738,487	32,500
Provincial Grants - Other	54,014	28,898	11,658			134,465	123,466	734,540	32,326
Other	108,319	57,951	11,658	32,000	9,800	269,653	247,596	1,473,027	64,826
Less: Allocated to Revenue Recovered	54,305	29,053	22,600	39,200	19,600	135,188	124,130	738,487	32,500
Recovered	54,014	28,898				134,465	123,466	734,540	32,326
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	291	155		39,200	19,600	723	664	3,947	174
Provincial Grants - Other	54,014	28,898	22,600			134,465	123,466	734,540	32,326
Other Revenue	54,305	29,053	22,600	39,200	19,600	135,188	124,130	738,487	32,500
Expenses									
Salaries								553,865	
Teachers									
Principals and Vice Principals		23,228					25,329		
Educational Assistants							36,106		
Support Staff		23,228					61,435		
Employee Benefits		5,825					14,164		
Services and Supplies	54,305	29,053	22,600	39,200	19,600	32,008	48,531	184,622	32,500
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	FNESC School Proposals Entered	Skills Trades	Decoda Community Literacy Plan	Well Ahead McConnel	NLG/NLC Enhancement	FNESC Skills Link	TOTAL
Deferred Revenue, beginning of year	354,125	45,470	19,491	2,202	36,993	1,235	487,458
Add: Restricted Grants							
Provincial Grants - Ministry of Education	913,678	25,000	28,560	-	-	-	1,155,463
Provincial Grants - Other	913,678	25,000	28,560	-	-	-	2,061,605
							3,242,068
Less: Allocated to Revenue Recovered	1,267,803	70,470	48,051	2,202	36,993	1,235	2,621,817
Deferred Revenue, end of year	-	-	-	-	-	-	1,107,709
Revenues							
Provincial Grants - Ministry of Education		70,470					64,754
Provincial Grants - Other							70,470
Other Revenue	1,267,803		48,051	2,202	36,993	1,235	2,486,593
	1,267,803	70,470	48,051	2,202	36,993	1,235	2,621,817
Expenses							
Salaries							
Teachers	50,000						603,865
Principals and Vice Principals	85,000						85,000
Educational Assistants	50,000						98,557
Support Staff	35,000						158,064
	220,000						945,486
Employee Benefits	55,000						275,833
Services and Supplies	992,803	70,470	48,051	2,202	36,993	1,235	1,400,498
	1,267,803	70,470	48,051	2,202	36,993	1,235	2,621,817
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	359,578		359,578	317,223
Total Revenue	359,578	-	359,578	317,223
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	474,443		474,443	414,843
Debt Services				
Capital Loan Interest			-	4,500
Total Expense	474,443	-	474,443	419,343
Net Revenue (Expense)	(114,865)	-	(114,865)	(102,120)
Net Transfers (to) from other funds				
Local Capital			-	(394,098)
Capital Loan Payment			-	4,500
Total Net Transfers	-	-	-	(389,598)
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(114,865)	-	(114,865)	(491,718)