

Amended Annual Budget

School District No. 92 (Nisga'a)

June 30, 2013

School District No. 92 (Nisga'a)

June 30, 2013

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Source	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	14

*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 2012/2013 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 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$9,462,712 for the 2012/2013 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 2012/2013.

READ A FIRST TIME THE 28th DAY OF FEBRUARY, 2013;

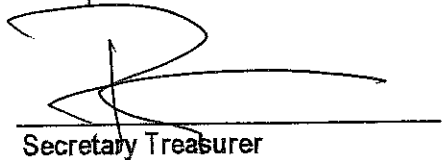
READ A SECOND TIME THE 28th DAY OF FEBRUARY, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF FEBRUARY, 2013;

(Corporate Seal)

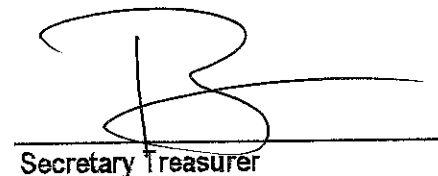


Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 92 (Nisga'a) Amended Annual Budget Bylaw 2012/2013, adopted by the Board the 28th DAY OF FEBRUARY, 2013.



Secretary Treasurer

School District No. 92 (Nisga'a)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	383,875	418,577
Adult		20,000
Other		23,875
Total Ministry Operating Grant Funded FTE's	383,875	462,452
Revenues	\$	\$
Provincial Grants		
Ministry of Education	518,893	1,202,935
Federal Grants	370,586	310,000
Other Revenue	7,801,825	7,171,633
Rentals and Leases	220,000	220,000
Investment Income	45,000	25,000
Amortization of Deferred Capital Revenue	204,716	204,716
Total Revenue	9,161,020	9,134,284
Expenses		
Instruction	6,200,102	6,214,485
District Administration	951,002	837,566
Operations and Maintenance	1,406,276	1,370,420
Transportation and Housing	586,509	503,212
Amortization of Tangible Capital Assets	285,899	285,899
Total Expense	9,429,788	9,211,582
Net Revenue (Expense)	(268,768)	(77,298)
Budgeted Allocation (Retirement) of Surplus (Deficit)	220,509	
Budgeted Surplus (Deficit), for the year	(48,259)	(77,298)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		3,885
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(48,259)	(81,183)
Budgeted Surplus (Deficit), for the year	(48,259)	(77,298)

School District No. 92 (Nisga'a)

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

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(268,768)	(77,298)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(32,924)	-
Total Acquisition of Tangible Capital Assets	(32,924)	-
Amortization of Tangible Capital Assets	285,899	285,899
Total Effect of change in Tangible Capital Assets	252,975	285,899
	-	-
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(15,793)	208,601

School District No. 92 (Nisga'a)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2013

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2013 Amended Annual Budget \$
Accumulated Surplus (Deficit), beginning of year	403,165		2,681,303	3,084,468
Changes for the year				
Net Revenue (Expense) for the year	(187,585)		(81,183)	(268,768)
Interfund Transfers				
Tangible Capital Assets Purchased	(32,924)		32,924	-
Net Changes for the year	<u>(220,509)</u>	<u>-</u>	<u>(48,259)</u>	<u>(268,768)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>182,656</u>	<u>-</u>	<u>2,633,044</u>	<u>2,815,700</u>

School District No. 92 (Nisga'a)
 Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Revenues		
Provincial Grants	128,058	915,213
Ministry of Education	59,551	310,000
Federal Grants	7,635,310	7,171,633
Other Revenue	220,000	220,000
Rentals and Leases	45,000	25,000
Investment Income	8,087,919	8,641,846
Total Revenue	8,087,919	8,641,846
Expenses		
Instruction	5,402,273	5,995,798
District Administration	951,002	837,566
Operations and Maintenance	1,335,720	1,301,385
Transportation and Housing	586,509	503,212
Total Expense	8,275,504	8,637,961
Net Revenue (Expense)	(187,585)	3,885
Budgeted Prior Year Surplus Appropriation	220,509	
Net Transfers (to) from other funds	(32,924)	
Tangible Capital Assets Purchased	(32,924)	-
Total Net Transfers	(32,924)	
Budgeted Surplus (Deficit), for the year	-	3,885

School District No. 92 (Nisga'a)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	7,207,667	7,470,615
AANDC/LEA Recovery	(7,200,831)	(6,873,997)
Other Ministry of Education Grants		
Community Link	-	126,721
Pay Equity Grant	116,874	116,874
Innovations Grant	-	75,000
FSA Scorer Training	4,348	-
Total Provincial Grants - Ministry of Education	128,058	915,213
Federal Grants	59,551	310,000
Other Revenues		
LEA/Direct Funding from First Nations	7,630,310	7,166,633
Miscellaneous		
Miscellaneous	5,000	5,000
Total Other Revenue	7,635,310	7,171,633
Rentals and Leases	220,000	220,000
Investment Income	45,000	25,000
Total Operating Revenue	8,087,919	8,641,846

School District No. 92 (Nisga'a)

Amended Annual Budget - Schedule of Operating Expense by Source
 Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Salaries		
Teachers	2,871,546	2,926,916
Principals and Vice Principals	670,327	807,137
Educational Assistants	365,796	424,115
Support Staff	937,422	905,974
Other Professionals	561,750	561,740
Substitutes	259,114	234,000
Total Salaries	<u>5,665,955</u>	<u>5,859,882</u>
Employee Benefits	<u>968,500</u>	<u>1,035,731</u>
Total Salaries and Benefits	<u>6,634,455</u>	<u>6,895,613</u>
Services and Supplies		
Services	470,411	524,050
Student Transportation		-
Professional Development and Travel	254,472	342,848
Rentals and Leases	8,500	7,500
Dues and Fees	21,331	20,200
Insurance	34,932	27,000
Supplies	664,203	596,250
Utilities	187,200	224,500
Total Services and Supplies	<u>1,641,049</u>	<u>1,742,348</u>
Total Operating Expense	<u>8,275,504</u>	<u>8,637,961</u>

School District No. 92 (Nisga'a)

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

Year Ended June 30, 2013

	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	2,162,643	182,042	-	14,713	-	160,114	2,519,512
1.03 Career Programs	65,094						65,094
1.07 Library Services							
1.08 Counselling	89,413						89,413
1.10 Special Education	276,645	47,103	214,936			33,000	571,684
1.30 English Language Learning	18,238		101,179				119,417
1.31 Aboriginal Education	226,481	61,047	43,961			500	331,989
1.41 School Administration		262,192		158,230			420,422
1.60 Summer School	33,032		5,720	4,911			43,663
1.64 Other							
Total Function 1	2,871,546	552,384	365,796	177,854	-	193,614	4,161,194
4 District Administration							
4.11 Educational Administration		117,943			152,768		270,711
4.40 School District Governance					53,640		53,640
4.41 Business Administration				97,370	112,493		209,863
Total Function 4	-	117,943	-	97,370	318,901	-	534,214
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					62,969		62,969
5.50 Maintenance Operations				455,477	136,275	50,000	641,752
5.52 Maintenance of Grounds							
5.56 Utilities							
Total Function 5	-	-	-	455,477	199,244	50,000	704,721
7 Transportation and Housing							
7.41 Transportation and Housing Administration					43,605		43,605
7.70 Student Transportation				98,858		15,000	113,858
7.73 Housing				107,863		500	108,363
Total Function 7	-	-	-	206,721	43,605	15,500	265,826
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,871,546	670,327	365,796	937,422	561,750	259,114	5,665,955

School District No. 92 (Nisga'a)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	390,835	287,722
Federal Grants	311,035	
Other Revenue	166,515	
Total Revenue	<u>868,385</u>	<u>287,722</u>
Expenses		
Instruction	797,829	218,687
Operations and Maintenance	70,556	69,035
Total Expense	<u>868,385</u>	<u>287,722</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, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	FNESC Funds	Innovations Grant	District/Comm Literacy Plan
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	12,513	-	4,909	88,748	18,076	8,399	-	311,035	35,887	51,916
Deferred Revenue, beginning of year, as restated	12,513	-	4,909	88,748	18,076	8,399	-	311,035	35,887	51,916
Add: Restricted Grants										
Provincial Grants - Ministry of Education	58,043	95,993	1,034	50,000	22,400	6,860	126,721	-	-	31,500
Other	58,043	95,993	1,034	50,000	22,400	6,860	126,721	-	-	31,500
Less: Allocated to Revenue										
Deferred Revenue, end of year	70,556	95,993	5,943	60,000	40,476	15,259	126,721	311,035	35,887	78,283
Revenues										
Provincial Grants - Ministry of Education	70,556	95,993	5,943	60,000	40,476	15,259	126,721	311,035	35,887	78,283
Federal Grants	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-
Expenses										
Salaries	-	-	-	-	-	-	90,797	-	-	40,807
Principals and Vice Principals	-	-	-	-	-	-	90,797	-	-	40,807
Other Professionals	-	-	-	-	-	-	19,067	-	-	1,567
Employee Benefits	70,556	95,993	5,943	60,000	40,476	15,259	16,857	311,035	35,887	35,909
Services and Supplies	70,556	95,993	5,943	60,000	40,476	15,259	126,721	311,035	35,887	78,283
Net Revenue (Expense)										

School District No. 92 (Nisga'a)
 Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2013

	2013 Amended Annual Budget			2013 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Amortization of Deferred Capital Revenue	204,716		204,716	204,716
Total Revenue	204,716	-	204,716	204,716
Expenses				
Amortization of Tangible Capital Assets	285,899		285,899	285,899
Total Expense	285,899	-	285,899	285,899
Net Revenue (Expense)	(81,183)	-	(81,183)	(81,183)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	32,924		32,924	
Total Net Transfers	32,924	-	32,924	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(48,259)	-	(48,259)	(81,183)