

Amended Annual Budget

## **School District No. 92 (Nisga'a)**

June 30, 2021

# School District No. 92 (Nisga'a)

June 30, 2021

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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 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 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 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 \$13,720,312 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 16th DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 16th DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF FEBRUARY, 2021;

  
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 2020/2021, adopted by the Board the 16th DAY OF FEBRUARY, 2021.

  
Secretary Treasurer

**School District No. 92 (Nisga'a)**

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	377,375	378,938
Adult	3,500	2,125
Other		8,875
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>380,875</b>	<b>389,938</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	517,998	152,514
Other	65,497	70,470
Other Revenue	11,370,955	10,523,722
Rentals and Leases	165,000	156,000
Investment Income	17,000	21,000
Amortization of Deferred Capital Revenue	397,189	359,578
<b>Total Revenue</b>	<b>12,533,639</b>	<b>11,283,284</b>
<b>Expenses</b>		
Instruction	8,861,885	7,714,682
District Administration	1,850,576	1,296,181
Operations and Maintenance	2,497,355	2,212,083
Transportation and Housing	374,520	219,754
<b>Total Expense</b>	<b>13,584,336</b>	<b>11,442,700</b>
<b>Net Revenue (Expense)</b>	<b>(1,050,697)</b>	<b>(159,416)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,057,179</b>	<b>44,551</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>6,482</b>	<b>(114,865)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	6,482	(114,865)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>6,482</b>	<b>(114,865)</b>

# School District No. 92 (Nisga'a)

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

	2021 Amended Annual Budget	2020 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	9,725,184	8,346,440
Operating - Tangible Capital Assets Purchased	135,976	
Special Purpose Funds - Total Expense	3,332,469	2,621,817
Capital Fund - Total Expense	526,683	474,443
<b>Total Budget Bylaw Amount</b>	<b>13,720,312</b>	<b>11,442,700</b>

## Approved by the Board

  
\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

FEB 16 2021

\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Superintendent

FEB 16 2021

\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Secretary Treasurer

FEB 16 2021

\_\_\_\_\_  
Date Signed

# School District No. 92 (Nisga'a)

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

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(1,050,697)</b>	<b>(159,416)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(135,976)	
From Deferred Capital Revenue	(1,427,638)	(1,496,811)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(1,563,614)</b>	<b>(1,496,811)</b>
Amortization of Tangible Capital Assets	526,683	474,443
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(1,036,931)</b>	<b>(1,022,368)</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(2,087,628)</b>	<b>(1,181,784)</b>

# School District No. 92 (Nisga'a)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2021

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2021 Amended Annual Budget</b>
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,433,650		3,760,779	5,194,429
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(921,203)		(129,494)	(1,050,697)
Interfund Transfers				
Tangible Capital Assets Purchased	(135,976)		135,976	-
<b>Net Changes for the year</b>	<u>(1,057,179)</u>	-	<u>6,482</u>	<u>(1,050,697)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u><u>376,471</u></u>	-	<u><u>3,767,261</u></u>	<u><u>4,143,732</u></u>

# School District No. 92 (Nisga'a)

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	81,568	87,760
Other Revenue	8,540,413	8,037,129
Rentals and Leases	165,000	156,000
Investment Income	17,000	21,000
<b>Total Revenue</b>	<u>8,803,981</u>	<u>8,301,889</u>
<b>Expenses</b>		
Instruction	5,583,721	5,147,170
District Administration	1,850,576	1,296,181
Operations and Maintenance	1,998,367	1,683,335
Transportation and Housing	292,520	219,754
<b>Total Expense</b>	<u>9,725,184</u>	<u>8,346,440</u>
<b>Net Revenue (Expense)</b>	<u>(921,203)</u>	<u>(44,551)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>1,057,179</u>	<u>44,551</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(135,976)	-
<b>Total Net Transfers</b>	<u>(135,976)</u>	<u>-</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>



# School District No. 92 (Nisga'a)

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	8,129,327	7,755,721
ISC/LEA Recovery	(8,055,292)	(7,675,524)
Other Ministry of Education Grants		
Pay Equity	629	625
Funding for Graduated Adults		594
Transportation Supplement	700	695
Carbon Tax Grant		7
Employer Health Tax Grant		338
Support Staff Benefits Grant	1	
Teachers' Labour Settlement Funding	845	
Early Career Mentorship Funding	54	
FSA/Provincial Grant	4,094	4,094
ELF	1,210	1,210
<b>Total Provincial Grants - Ministry of Education</b>	<b>81,568</b>	<b>87,760</b>
<b>Other Revenues</b>		
Funding from First Nations	8,524,413	7,990,129
Miscellaneous		
Art Starts	6,000	6,000
Miscellaneous	10,000	41,000
<b>Total Other Revenue</b>	<b>8,540,413</b>	<b>8,037,129</b>
<b>Rentals and Leases</b>	<b>165,000</b>	<b>156,000</b>
<b>Investment Income</b>	<b>17,000</b>	<b>21,000</b>
<b>Total Operating Revenue</b>	<b>8,803,981</b>	<b>8,301,889</b>

# School District No. 92 (Nisga'a)

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

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,806,500	2,577,049
Principals and Vice Principals	762,000	664,220
Educational Assistants	265,000	266,000
Support Staff	1,052,830	856,000
Other Professionals	841,890	791,640
Substitutes	294,000	281,000
<b>Total Salaries</b>	<b>6,022,220</b>	<b>5,435,909</b>
<b>Employee Benefits</b>	<b>1,431,291</b>	<b>1,302,401</b>
<b>Total Salaries and Benefits</b>	<b>7,453,511</b>	<b>6,738,310</b>
<b>Services and Supplies</b>		
Services	603,400	285,348
Student Transportation	64,000	54,000
Professional Development and Travel	125,800	152,061
Rentals and Leases	6,500	8,600
Dues and Fees	20,500	20,000
Insurance	34,500	38,500
Supplies	1,108,973	769,139
Utilities	308,000	280,482
<b>Total Services and Supplies</b>	<b>2,271,673</b>	<b>1,608,130</b>
<b>Total Operating Expense</b>	<b>9,725,184</b>	<b>8,346,440</b>

# School District No. 92 (Nisga'a)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	2,320,000	72,000				200,000	2,592,000
1.03 Career Programs	53,000						53,000
1.07 Library Services							
1.08 Counselling	108,000						108,000
1.10 Special Education	105,500		150,000			54,000	309,500
1.30 English Language Learning	71,000						71,000
1.31 Indigenous Education	119,000	195,000	115,000				429,000
1.41 School Administration		495,000		165,000			660,000
1.60 Summer School	30,000						30,000
<b>Total Function 1</b>	<b>2,806,500</b>	<b>762,000</b>	<b>265,000</b>	<b>165,000</b>	<b>-</b>	<b>254,000</b>	<b>4,252,500</b>
<b>4 District Administration</b>							
4.11 Educational Administration				26,000	206,000		232,000
4.40 School District Governance					53,890		53,890
4.41 Business Administration				71,000	432,000		503,000
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>97,000</b>	<b>691,890</b>	<b>-</b>	<b>788,890</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					50,000		50,000
5.50 Maintenance Operations				685,830	60,000	40,000	785,830
5.52 Maintenance of Grounds							
5.56 Utilities							
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>685,830</b>	<b>110,000</b>	<b>40,000</b>	<b>835,830</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					40,000		40,000
7.70 Student Transportation				105,000			105,000
7.73 Housing							
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105,000</b>	<b>40,000</b>	<b>-</b>	<b>145,000</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>2,806,500</b>	<b>762,000</b>	<b>265,000</b>	<b>1,052,830</b>	<b>841,890</b>	<b>294,000</b>	<b>6,022,220</b>

# School District No. 92 (Nisga'a)

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

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,592,000	624,216	3,216,216	224,545	3,440,761	3,107,459
1.03 Career Programs	53,000	13,250	66,250		66,250	62,500
1.07 Library Services	-	-	-	5,000	5,000	3,500
1.08 Counselling	108,000	27,000	135,000	6,500	141,500	207,100
1.10 Special Education	309,500	60,695	370,195	1,280	371,475	365,900
1.30 English Language Learning	71,000	17,750	88,750		88,750	86,710
1.31 Indigenous Education	429,000	102,085	531,085	20,915	552,000	539,142
1.41 School Administration	660,000	173,085	833,085	47,400	880,485	759,594
1.60 Summer School	30,000	7,500	37,500		37,500	15,265
<b>Total Function 1</b>	<b>4,252,500</b>	<b>1,025,581</b>	<b>5,278,081</b>	<b>305,640</b>	<b>5,583,721</b>	<b>5,147,170</b>
<b>4 District Administration</b>						
4.11 Educational Administration	232,000	63,498	295,498	70,692	366,190	386,430
4.40 School District Governance	53,890	1,940	55,830	92,800	148,630	129,401
4.41 Business Administration	503,000	136,456	639,456	696,300	1,335,756	780,350
<b>Total Function 4</b>	<b>788,890</b>	<b>201,894</b>	<b>990,784</b>	<b>859,792</b>	<b>1,850,576</b>	<b>1,296,181</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	50,000	14,150	64,150	5,600	69,750	73,750
5.50 Maintenance Operations	785,830	157,346	943,176	671,941	1,615,117	1,324,103
5.52 Maintenance of Grounds	-	-	-	5,500	5,500	5,000
5.56 Utilities	-	-	-	308,000	308,000	280,482
<b>Total Function 5</b>	<b>835,830</b>	<b>171,496</b>	<b>1,007,326</b>	<b>991,041</b>	<b>1,998,367</b>	<b>1,683,335</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	40,000	11,320	51,320		51,320	48,754
7.70 Student Transportation	105,000	21,000	126,000	106,500	232,500	171,000
7.73 Housing	-	-	-	8,700	8,700	-
<b>Total Function 7</b>	<b>145,000</b>	<b>32,320</b>	<b>177,320</b>	<b>115,200</b>	<b>292,520</b>	<b>219,754</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>6,022,220</b>	<b>1,431,291</b>	<b>7,453,511</b>	<b>2,271,673</b>	<b>9,725,184</b>	<b>8,346,440</b>

# School District No. 92 (Nisga'a)

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

	<u>2021 Amended Annual Budget</u>	<u>2020 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	436,430	64,754
Other	65,497	70,470
Other Revenue	2,830,542	2,486,593
<b>Total Revenue</b>	<u>3,332,469</u>	<u>2,621,817</u>
<b>Expenses</b>		
Instruction	3,278,164	2,567,512
Operations and Maintenance	54,305	54,305
<b>Total Expense</b>	<u>3,332,469</u>	<u>2,621,817</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 92 (Nisga'a)**

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

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			16,956	39,358	16,097				21,764
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	54,305	30,011		32,000	9,800	137,386	110,652	712,928	57,000
Other	54,013	29,850	8,000			136,648	110,057	709,097	56,693
	108,318	59,861	8,000	32,000	9,800	274,034	220,709	1,422,025	113,693
<b>Less: Allocated to Revenue Recovered</b>	54,305	30,011	24,956	71,358	25,897	137,386	110,652	712,928	78,764
	54,013	29,850				136,648	110,057	709,097	56,693
<b>Deferred Revenue, end of year</b>									
<b>Revenues</b>	292	161		71,358	25,897	738	595	3,831	307
Provincial Grants - Ministry of Education									
Provincial Grants - Other	54,013	29,850	24,956			136,648	110,057	709,097	78,457
Other Revenue	54,305	30,011	24,956	71,358	25,897	137,386	110,652	712,928	78,764
<b>Expenses</b>									
Salaries								534,696	
Teachers									
Principals and Vice Principals									
Educational Assistants		24,009				89,000	26,000		
Support Staff							37,000		
Other Professionals				40,000			6,000		
Employee Benefits		24,009		40,000		89,000	69,000	534,696	
Services and Supplies	54,305	6,002	24,956	10,000	22,250	22,250	13,800	178,232	78,764
	54,305	30,011	24,956	21,358	25,897	26,136	27,852	712,928	78,764
				71,358	25,897	137,386	110,652		
<b>Net Revenue (Expense)</b>									

**School District No. 92 (Nisga'a)**

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

	Safe Return to School Grant	Federal Safe Return to Class Fund	FNESC Skills Link	Skills Trades Training	NLG/NLC Enhancement Fund	FNESC Language/Culture Program	District Community Literacy Plan	District Entered	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			1,235	65,497	32,068	664,143	23,651	1,269	882,038
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	42,381	333,024	8,978			913,966		1,269	1,519,487
Other	42,154	333,024	8,978			913,966		1,269	2,070,725
	84,535								3,590,212
<b>Less:</b> Allocated to Revenue Recovered	42,381	333,024	10,213	65,497	32,068	1,578,109	23,651	1,269	3,332,469
<b>Deferred Revenue, end of year</b>	42,154							1,269	1,138,512
									1,269
<b>Revenues</b>									
Provincial Grants - Ministry of Education	227	333,024		65,497					436,430
Provincial Grants - Other	42,154		10,213		32,068	1,578,109	23,651	1,269	65,497
Other Revenue	42,381	333,024	10,213	65,497	32,068	1,578,109	23,651	1,269	2,830,542
									3,332,469
<b>Expenses</b>									
Salaries									
Teachers						150,000			684,696
Principals and Vice Principals						25,000			25,000
Educational Assistants		110,000				85,000			245,009
Support Staff	20,000	70,000							216,000
Other Professionals									46,000
	20,000	180,000				260,000			1,216,705
Employee Benefits	4,000	36,000				65,000			335,284
Services and Supplies	18,381	117,024	10,213	65,497	32,068	1,253,109	23,651	1,269	1,780,480
	42,381	333,024	10,213	65,497	32,068	1,578,109	23,651	1,269	3,332,469
<b>Net Revenue (Expense)</b>									

# School District No. 92 (Nisga'a)

Amended Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2021

	2021 Amended Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	397,189		397,189	359,578
<b>Total Revenue</b>	<b>397,189</b>	<b>-</b>	<b>397,189</b>	<b>359,578</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	444,683		444,683	474,443
Transportation and Housing	82,000		82,000	
<b>Total Expense</b>	<b>526,683</b>	<b>-</b>	<b>526,683</b>	<b>474,443</b>
<b>Net Revenue (Expense)</b>	<b>(129,494)</b>	<b>-</b>	<b>(129,494)</b>	<b>(114,865)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	135,976		135,976	
<b>Total Net Transfers</b>	<b>135,976</b>	<b>-</b>	<b>135,976</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>6,482</b>	<b>-</b>	<b>6,482</b>	<b>(114,865)</b>