

Amended Annual Budget

School District No. 92 (Nisga'a)

June 30, 2022

School District No. 92 (Nisga'a)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$14,049,162 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 18th DAY OF JANUARY, 2022;


READ A SECOND TIME THE 18th DAY OF JANUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF FEBRUARY, 2022;


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 2021/2022, adopted by the Board the 15th DAY OF FEBRUARY, 2022.


Secretary Treasurer

School District No. 92 (Nisga'a)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	375,500	377,375
Adult	1,125	3,500
Other		
Total Ministry Operating Grant Funded FTE's	<u>376,625</u>	<u>380,875</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	143,788	517,998
Other	53,344	65,497
Other Revenue	11,571,004	11,370,955
Rentals and Leases	160,000	165,000
Investment Income	18,000	17,000
Amortization of Deferred Capital Revenue	435,849	397,189
Total Revenue	<u>12,381,985</u>	<u>12,533,639</u>
Expenses		
Instruction	8,687,043	8,861,885
District Administration	1,389,471	1,850,576
Operations and Maintenance	2,531,837	2,497,355
Transportation and Housing	1,415,811	374,520
Total Expense	<u>14,024,162</u>	<u>13,584,336</u>
Net Revenue (Expense)	<u>(1,642,177)</u>	<u>(1,050,697)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,519,641	1,057,179
Budgeted Surplus (Deficit), for the year	<u>(122,536)</u>	<u>6,482</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(122,536)	6,482
Budgeted Surplus (Deficit), for the year	<u>(122,536)</u>	<u>6,482</u>

School District No. 92 (Nisga'a)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,345,971	9,725,184
Operating - Tangible Capital Assets Purchased	25,000	135,976
Special Purpose Funds - Total Expense	3,094,806	3,332,469
Capital Fund - Total Expense	583,385	526,683
Total Budget Bylaw Amount	14,049,162	13,720,312

Approved by the Board



Signature of the Chairperson of the Board of Education

FEB 16 2022

Date Signed



Signature of the Superintendent

FEB 16 2022

Date Signed



Signature of the Secretary Treasurer

FEB 16 2022

Date Signed

School District No. 92 (Nisga'a)

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

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,642,177)</u>	<u>(1,050,697)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(25,000)	(135,976)
From Deferred Capital Revenue	<u>(1,512,193)</u>	<u>(1,427,638)</u>
Total Acquisition of Tangible Capital Assets	<u>(1,537,193)</u>	<u>(1,563,614)</u>
Amortization of Tangible Capital Assets	<u>583,385</u>	<u>526,683</u>
Total Effect of change in Tangible Capital Assets	<u>(953,808)</u>	<u>(1,036,931)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(2,595,985)</u>	<u>(2,087,628)</u>

School District No. 92 (Nisga'a)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2022

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2022 Amended Annual Budget \$
Accumulated Surplus (Deficit), beginning of year	2,603,498		3,749,760	6,353,258
Changes for the year				
Net Revenue (Expense) for the year	(1,494,641)		(147,536)	(1,642,177)
Interfund Transfers				
Tangible Capital Assets Purchased	(25,000)		25,000	-
Net Changes for the year	<u>(1,519,641)</u>	<u>-</u>	<u>(122,536)</u>	<u>(1,642,177)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>1,083,857</u></u>	<u><u>-</u></u>	<u><u>3,627,224</u></u>	<u><u>4,711,081</u></u>

School District No. 92 (Nisga'a)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	20,307	81,568
Other	8,160	
Other Revenue	8,644,863	8,540,413
Rentals and Leases	160,000	165,000
Investment Income	18,000	17,000
Total Revenue	8,851,330	8,803,981
Expenses		
Instruction	5,645,397	5,583,721
District Administration	1,389,471	1,850,576
Operations and Maintenance	1,983,698	1,998,367
Transportation and Housing	1,327,405	292,520
Total Expense	10,345,971	9,725,184
Net Revenue (Expense)	(1,494,641)	(921,203)
Budgeted Prior Year Surplus Appropriation	1,519,641	1,057,179
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(25,000)	(135,976)
Total Net Transfers	(25,000)	(135,976)
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, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	8,337,202	8,129,327
ISC/LEA Recovery	(8,332,284)	(8,055,292)
Other Ministry of Education Grants		
Pay Equity	310	629
Student Transportation Fund	345	700
Support Staff Benefits Grant	1	1
Teachers' Labour Settlement Funding		845
Early Career Mentorship Funding		54
FSA Scorer Grant	4,094	4,094
ELF	1,210	1,210
Anti-Racism	6,429	
Equity Scan	3,000	
Total Provincial Grants - Ministry of Education	20,307	81,568
Provincial Grants - Other	8,160	
Other Revenues		
Funding from First Nations	8,578,863	8,524,413
Miscellaneous		
ART STARTS	6,000	6,000
Miscellaneous	60,000	10,000
Total Other Revenue	8,644,863	8,540,413
Rentals and Leases	160,000	165,000
Investment Income	18,000	17,000
Total Operating Revenue	8,851,330	8,803,981

School District No. 92 (Nisga'a)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,648,000	2,806,500
Principals and Vice Principals	976,000	762,000
Educational Assistants	245,000	265,000
Support Staff	1,121,500	1,052,830
Other Professionals	845,162	841,890
Substitutes	191,000	294,000
Total Salaries	6,026,662	6,022,220
Employee Benefits	1,442,569	1,431,291
Total Salaries and Benefits	7,469,231	7,453,511
Services and Supplies		
Services	392,700	603,400
Student Transportation	49,000	64,000
Professional Development and Travel	223,571	125,800
Rentals and Leases	5,000	6,500
Dues and Fees	19,000	20,500
Insurance	32,500	34,500
Supplies	1,789,201	1,108,973
Utilities	365,768	308,000
Total Services and Supplies	2,876,740	2,271,673
Total Operating Expense	10,345,971	9,725,184

School District No. 92 (Nisga'a)

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

Year Ended June 30, 2022

	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	2,320,000	210,000				120,000	2,650,000
1.03 Career Programs	18,000						18,000
1.07 Library Services							
1.08 Counselling	85,000						85,000
1.10 Special Education	105,000		135,000			40,000	280,000
1.30 English Language Learning		71,000					71,000
1.31 Indigenous Education	85,000	195,000	110,000		64,000		454,000
1.41 School Administration		500,000		168,000			668,000
1.60 Summer School	35,000						35,000
Total Function 1	2,648,000	976,000	245,000	168,000	64,000	160,000	4,261,000
4 District Administration							
4.11 Educational Administration				26,500	206,000		232,500
4.40 School District Governance					55,162		55,162
4.41 Business Administration				73,000	375,000		448,000
Total Function 4	-	-	-	99,500	636,162	-	735,662
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					50,000		50,000
5.50 Maintenance Operations				656,000	60,000	15,000	731,000
5.52 Maintenance of Grounds							
5.56 Utilities							
Total Function 5	-	-	-	656,000	110,000	15,000	781,000
7 Transportation and Housing							
7.41 Transportation and Housing Administration					35,000		35,000
7.70 Student Transportation				145,000		1,000	146,000
7.73 Housing				53,000		15,000	68,000
Total Function 7	-	-	-	198,000	35,000	16,000	249,000
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,648,000	976,000	245,000	1,121,500	845,162	191,000	6,026,662

School District No. 92 (Nisga'a)

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

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,650,000	648,730	3,298,730	254,047	3,552,777	3,440,761
1.03 Career Programs	18,000	3,400	21,400		21,400	66,250
1.07 Library Services	-	-	-	15,000	15,000	5,000
1.08 Counselling	85,000	21,250	106,250	5,000	111,250	141,500
1.10 Special Education	280,000	56,450	336,450		336,450	371,475
1.30 English Language Learning	71,000	17,760	88,760		88,760	88,750
1.31 Indigenous Education	454,000	108,585	562,585	22,725	585,310	552,000
1.41 School Administration	668,000	175,100	843,100	47,600	890,700	880,485
1.60 Summer School	35,000	8,750	43,750		43,750	37,500
Total Function 1	4,261,000	1,040,025	5,301,025	344,372	5,645,397	5,583,721
4 District Administration						
4.11 Educational Administration	232,500	63,598	296,098	169,000	465,098	366,190
4.40 School District Governance	55,162	1,986	57,148	75,600	132,748	148,630
4.41 Business Administration	448,000	120,725	568,725	222,900	791,625	1,335,756
Total Function 4	735,662	186,309	921,971	467,500	1,389,471	1,850,576
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	50,000	14,150	64,150	5,100	69,250	69,750
5.50 Maintenance Operations	731,000	149,380	880,380	642,800	1,523,180	1,615,117
5.52 Maintenance of Grounds	-	-	-	25,500	25,500	5,500
5.56 Utilities	-	-	-	365,768	365,768	308,000
Total Function 5	781,000	163,530	944,530	1,039,168	1,983,698	1,998,367
7 Transportation and Housing						
7.41 Transportation and Housing Administration	35,000	9,905	44,905		44,905	51,320
7.70 Student Transportation	146,000	29,200	175,200	139,000	314,200	232,500
7.73 Housing	68,000	13,600	81,600	886,700	968,300	8,700
Total Function 7	249,000	52,705	301,705	1,025,700	1,327,405	292,520
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,026,662	1,442,569	7,469,231	2,876,740	10,345,971	9,725,184

School District No. 92 (Nisga'a)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	<u>2022 Amended Annual Budget</u>	<u>2021 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	123,481	436,430
Other	45,184	65,497
Other Revenue	2,926,141	2,830,542
Total Revenue	<u>3,094,806</u>	<u>3,332,469</u>
Expenses		
Instruction	3,041,646	3,278,164
Operations and Maintenance	53,160	54,305
Total Expense	<u>3,094,806</u>	<u>3,332,469</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, 2022

	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			13,505	22,366	5,951				49,625
Add: Restricted Grants									
Provincial Grants - Ministry of Education	53,160	29,813		32,000	9,800	141,027	110,652	784,507	134,657
Other	53,019	29,734	20,000			140,652	110,358	782,424	134,299
	106,179	59,547	20,000	32,000	9,800	281,679	221,010	1,566,931	268,956
Less: Allocated to Revenue Recovered	53,160	29,813	20,000	54,366	15,751	141,027	110,652	784,508	184,282
Deferred Revenue, end of year	53,019	29,734	13,505			140,652	110,358	782,424	134,299
Revenues									
Provincial Grants - Ministry of Education	141	79		54,366	15,751	375	294	2,083	357
Provincial Grants - Other									
Other Revenue	53,019	29,734	20,000			140,652	110,358	782,425	183,925
	53,160	29,813	20,000	54,366	15,751	141,027	110,652	784,508	184,282
Expenses									
Salaries									
Teachers								604,070	
Principals and Vice Principals									
Educational Assistants									
Support Staff		23,850				50,000			
Other Professionals				20,000					
Substitutes									
	38,750	23,850		20,000		50,000	69,317	604,070	
Employee Benefits	9,787	5,963		5,000		10,000	10,050	180,438	
Services and Supplies	4,623		20,000	29,366	15,751	81,027	31,285		184,282
	53,160	29,813	20,000	54,366	15,751	141,027	110,652	784,508	184,282
Net Revenue (Expense)									

School District No. 92 (Nisga'a)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class Fund	District Community Literacy Plan	Skills Trades	WellAhead McConnell Foundation	NLGNLC Enhancement Fund	FNESC Skills Link Program	FNESC Language Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	20,720								1,316,336
Other	20,665						2,250	913,966	2,207,367
	41,385						2,250	913,966	3,523,703
Less: Allocated to Revenue Recovered	20,720	49,980	20,152	45,184	713	28,155	8,201	1,528,142	3,094,806
Deferred Revenue, end of year	20,665								1,271,151
									13,505
Revenues									
Provincial Grants - Ministry of Education	55	49,980							123,481
Provincial Grants - Other				45,184					45,184
Other Revenue	20,665		20,152		713	28,155	8,201	1,528,142	2,926,141
	20,720	49,980	20,152	45,184	713	28,155	8,201	1,528,142	3,094,806
Expenses									
Salaries									
Teachers								225,000	829,070
Principals and Vice Principals								6,201	6,201
Educational Assistants								125,000	221,172
Support Staff								20,000	75,696
Other Professionals			10,000					25,000	56,875
Substitutes									21,973
			10,000					395,000	1,210,987
Employee Benefits			2,500					98,750	322,488
Services and Supplies	20,720	49,980	7,652	45,184	713	28,155	8,201	1,034,392	1,561,331
	20,720	49,980	20,152	45,184	713	28,155	8,201	1,528,142	3,094,806
Net Revenue (Expense)									

School District No. 92 (Nisga'a)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2022

	2022 Amended Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	435,849		435,849	397,189
Total Revenue	435,849	-	435,849	397,189
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	494,979		494,979	444,683
Transportation and Housing	88,406		88,406	82,000
Total Expense	583,385	-	583,385	526,683
Net Revenue (Expense)	(147,536)	-	(147,536)	(129,494)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	25,000		25,000	135,976
Total Net Transfers	25,000	-	25,000	135,976
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(122,536)	-	(122,536)	6,482