

Amended Annual Budget

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

June 30, 2014

# School District No. 92 (Nisga'a)

June 30, 2014

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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 2013/2014 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 2013/2014.
3. The attached Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year and the total budget bylaw amount of \$8,848,871 for the 2013/2014 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 2013/2014.

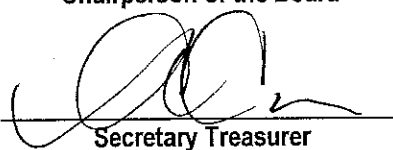
READ A FIRST TIME THE 25th DAY OF FEBRUARY, 2014;

READ A SECOND TIME THE 25th DAY OF FEBRUARY, 2014;


READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF FEBRUARY, 2014;

(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 2013/2014, adopted by the Board the 25th DAY OF FEBRUARY, 2014.

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

**School District No. 92 (Nisga'a)**  
 Amended Annual Budget - Revenue and Expense  
 Year Ended June 30, 2014

Statement 2


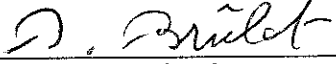

	2014 Amended Annual Budget	2014 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	390,438	390,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>390,438</u>	<u>390,000</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	771,358	812,890
Federal Grants	2,725	
Other Revenue	7,665,671	7,505,310
Rentals and Leases	175,000	175,000
Investment Income	35,000	35,000
Amortization of Deferred Capital Revenue	197,091	192,615
<b>Total Revenue</b>	<u>8,846,845</u>	<u>8,720,815</u>
<b>Expenses</b>		
Instruction	5,809,321	5,575,686
District Administration	760,617	750,617
Operations and Maintenance	1,788,727	1,887,102
Transportation and Housing	490,206	459,144
<b>Total Expense</b>	<u>8,848,871</u>	<u>8,672,549</u>
<b>Net Revenue (Expense)</b>	<u>(2,026)</u>	48,266
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	40,192	
<b>Budgeted Surplus (Deficit), for the year</b>	<u>38,166</u>	<u>48,266</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)	121,077	136,033
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(82,911)	(87,767)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>38,166</u>	<u>48,266</u>

**School District No. 92 (Nisga'a)**  
 Amended Annual Budget - Revenue and Expense  
 Year Ended June 30, 2014

Statement 2

	2014 Amended Annual Budget	2014 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	8,146,681	8,055,855
Special Purpose Funds - Total Expense	422,188	336,312
Capital Fund - Total Expense	280,002	280,382
<b>Total Budget Bylaw Amount</b>	<b>8,848,871</b>	<b>8,672,549</b>

Approved by the Board

	02/25/14
Signature of the Chairperson of the Board of Education	Date Signed
	02/25/14
Signature of the Superintendent	Date Signed
	02/25/14
Signature of the Secretary Treasurer	Date Signed

# School District No. 92 (Nisga'a)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(2,026)</u>	<u>48,266</u>
<b>Effect of change in Tangible Capital Assets</b>		
Amortization of Tangible Capital Assets	<u>280,002</u>	<u>280,382</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>280,002</u>	<u>280,382</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>277,976</u>	<u>328,648</u>

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

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2014

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2014 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	40,192		2,633,044	2,673,236
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	80,885		(82,911)	(2,026)
<b>Net Changes for the year</b>	<u>80,885</u>	-	<u>(82,911)</u>	<u>(2,026)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u>121,077</u>	-	<u>2,550,133</u>	<u>2,671,210</u>

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

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	420,118	496,578
Other Revenue	7,597,448	7,485,310
Rentals and Leases	175,000	175,000
Investment Income	35,000	35,000
<b>Total Revenue</b>	<b>8,227,566</b>	<b>8,191,888</b>
<b>Expenses</b>		
Instruction	5,402,736	5,352,972
District Administration	760,617	750,617
Operations and Maintenance	1,493,122	1,493,122
Transportation and Housing	490,206	459,144
<b>Total Expense</b>	<b>8,146,681</b>	<b>8,055,855</b>
<b>Net Revenue (Expense)</b>	<b>80,885</b>	<b>136,033</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>40,192</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>121,077</b>	<b>136,033</b>



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

Amended Annual Budget - Schedule of Operating Revenue by Source  
 Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	7,333,614	7,291,811
AANDC/LEA Recovery	(7,030,370)	(6,912,107)
Other Ministry of Education Grants		
Pay Equity	116,874	116,874
<b>Total Provincial Grants - Ministry of Education</b>	<u>420,118</u>	<u>496,578</u>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	7,592,448	7,480,310
Miscellaneous		
Miscellaneous	5,000	5,000
<b>Total Other Revenue</b>	<u>7,597,448</u>	<u>7,485,310</u>
<b>Rentals and Leases</b>	<u>175,000</u>	<u>175,000</u>
<b>Investment Income</b>	<u>35,000</u>	<u>35,000</u>
<b>Total Operating Revenue</b>	<u>8,227,566</u>	<u>8,191,888</u>

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

Amended Annual Budget - Schedule of Operating Expense by Source  
 Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,699,123	2,640,468
Principals and Vice Principals	512,315	533,315
Educational Assistants	468,795	474,697
Support Staff	888,260	857,198
Other Professionals	546,521	546,521
Substitutes	248,000	248,000
<b>Total Salaries</b>	<u>5,363,014</u>	<u>5,300,199</u>
<b>Employee Benefits</b>	<u>1,063,121</u>	<u>1,032,158</u>
<b>Total Salaries and Benefits</b>	<u>6,426,135</u>	<u>6,332,357</u>
<b>Services and Supplies</b>		
Services	479,948	489,900
Professional Development and Travel	201,648	201,648
Rentals and Leases	8,500	8,500
Dues and Fees	15,200	15,200
Insurance	35,000	35,000
Supplies	748,650	741,650
Utilities	231,600	231,600
<b>Total Services and Supplies</b>	<u>1,720,546</u>	<u>1,723,498</u>
<b>Total Operating Expense</b>	<u>8,146,681</u>	<u>8,055,855</u>

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

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

Year Ended June 30, 2014

	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	2,119,284	161,016		14,000		160,000	2,454,300
1.07 Library Services							-
1.08 Counselling	89,367						89,367
1.10 Special Education	248,357	37,336	217,111			32,000	534,804
1.30 English Language Learning			163,628				163,628
1.31 Aboriginal Education	212,115	72,836	82,056				367,007
1.41 School Administration		241,127		165,236			406,363
1.60 Summer School	30,000		6,000	5,000			41,000
<b>Total Function 1</b>	<b>2,699,123</b>	<b>512,315</b>	<b>468,795</b>	<b>184,236</b>	<b>-</b>	<b>192,000</b>	<b>4,056,469</b>
<b>4 District Administration</b>							
4.11 Educational Administration					165,479		165,479
4.40 School District Governance					53,640		53,640
4.41 Business Administration				54,267	107,122		161,389
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,267</b>	<b>326,241</b>	<b>-</b>	<b>380,508</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					47,923		47,923
5.50 Maintenance Operations				495,424	136,275	40,000	671,699
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>495,424</b>	<b>184,198</b>	<b>40,000</b>	<b>719,622</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					36,082		36,082
7.70 Student Transportation				84,672		16,000	100,672
7.73 Housing				69,661			69,661
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>154,333</b>	<b>36,082</b>	<b>16,000</b>	<b>206,415</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>2,699,123</b>	<b>512,315</b>	<b>468,795</b>	<b>888,260</b>	<b>546,521</b>	<b>248,000</b>	<b>5,363,014</b>

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

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,454,300	515,583	2,969,883	305,848	3,275,731	3,166,113
1.07 Library Services	-	-	-	5,000	5,000	5,000
1.08 Counselling	89,367	18,767	108,134	3,200	111,334	111,334
1.10 Special Education	534,804	95,233	630,037	122,000	752,037	752,037
1.30 English Language Learning	163,628	26,180	189,808	-	189,808	189,808
1.31 Aboriginal Education	367,007	78,713	445,720	3,200	448,920	474,822
1.41 School Administration	406,363	92,045	498,408	73,548	571,956	605,908
1.60 Summer School	41,900	1,450	42,450	5,500	47,950	47,950
<b>Total Function 1</b>	<b>4,056,469</b>	<b>827,971</b>	<b>4,884,440</b>	<b>518,296</b>	<b>5,402,736</b>	<b>5,352,972</b>
<b>4 District Administration</b>						
4.11 Educational Administration	165,479	40,210	205,689	32,600	238,289	238,289
4.40 School District Governance	53,640	1,000	54,640	62,700	117,340	113,340
4.41 Business Administration	161,389	32,999	194,388	210,600	404,988	398,988
<b>Total Function 4</b>	<b>380,508</b>	<b>74,209</b>	<b>454,717</b>	<b>305,900</b>	<b>760,617</b>	<b>750,617</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	47,923	14,864	62,787	44,750	107,537	107,537
5.50 Maintenance Operations	671,699	114,186	785,885	401,100	1,186,985	1,186,985
5.52 Maintenance of Grounds	-	-	-	6,000	6,000	6,000
5.56 Utilities	-	-	-	192,600	192,600	192,600
<b>Total Function 5</b>	<b>719,622</b>	<b>129,050</b>	<b>848,672</b>	<b>644,450</b>	<b>1,493,122</b>	<b>1,493,122</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	36,082	7,577	43,659	400	44,059	44,059
7.70 Student Transportation	100,672	12,538	113,210	127,000	240,210	240,210
7.73 Housing	69,661	11,776	81,437	124,500	205,937	174,875
<b>Total Function 7</b>	<b>206,415</b>	<b>31,891</b>	<b>238,306</b>	<b>251,900</b>	<b>490,206</b>	<b>459,144</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>5,363,014</b>	<b>1,063,121</b>	<b>6,426,135</b>	<b>1,720,546</b>	<b>8,146,681</b>	<b>8,055,855</b>

# School District No. 92 (Nisga'a)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2014

	<u>2014 Amended Annual Budget</u>	<u>2014 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	351,240	316,312
Federal Grants	2,725	
Other Revenue	68,223	20,000
<b>Total Revenue</b>	<u>422,188</u>	<u>336,312</u>
<b>Expenses</b>		
Instruction	406,585	222,714
Operations and Maintenance	15,603	113,598
<b>Total Expense</b>	<u>422,188</u>	<u>336,312</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, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	CommunityLINK	District Comm Literacy Plan	FNESC Funds	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	71,675		20	65,417		48,223	2,725	188,060
Add: Restricted Grants								
Provincial Grants - Ministry of Education	58,928	93,896		10,000	126,721			279,545
Other	58,928	93,896	-	10,000	126,721	-	-	289,545
Less: Allocated to Revenue	130,603	93,896	20	20,000	126,721	48,223	2,725	422,188
Deferred Revenue, end of year	-	-	-	55,417	-	-	-	55,417
<b>Revenues</b>								
Provincial Grants - Ministry of Education	130,603	93,896	20		126,721			351,240
Federal Grants				20,000		48,223	2,725	2,725
Other Revenue								68,223
	130,603	93,896	20	20,000	126,721	48,223	2,725	422,188
<b>Expenses</b>								
Salaries								
Teachers		45,000						45,000
Principals and Vice Principals					45,000			45,000
Educational Assistants		12,057						12,057
Support Staff								-
		57,057			45,000			102,057
Employee Benefits		10,000			8,100			18,100
Services and Supplies	130,603	26,839	20	20,000	73,621	48,223	2,725	302,031
	130,603	93,896	20	20,000	126,721	48,223	2,725	422,188
Net Revenue (Expense)	-	-	-	-	-	-	-	-

**School District No. 92 (Nisga'a)**  
 Amended Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2014

	2014 Amended Annual Budget			2014 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Amortization of Deferred Capital Revenue	197,091		197,091	192,615
<b>Total Revenue</b>	<b>197,091</b>	<b>-</b>	<b>197,091</b>	<b>192,615</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets	280,002		280,002	280,382
Operations and Maintenance	280,002	-	280,002	280,382
<b>Total Expense</b>	<b>280,002</b>	<b>-</b>	<b>280,002</b>	<b>280,382</b>
<b>Net Revenue (Expense)</b>	<b>(82,911)</b>	<b>-</b>	<b>(82,911)</b>	<b>(87,767)</b>
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</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>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(82,911)</b>	<b>-</b>	<b>(82,911)</b>	<b>(87,767)</b>