

Amended Annual Budget

School District No. 92 (Nisga'a)

June 30, 2016

School District No. 92 (Nisga'a)

June 30, 2016

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 2015/2016 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 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$9,454,373 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 16th DAY OF FEBRUARY, 2016;

READ A SECOND TIME THE 16th DAY OF FEBRUARY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF FEBRUARY, 2016;

(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 2015/2016, adopted by the Board the 16th DAY OF FEBRUARY, 2016.


Secretary Treasurer

School District No. 92 (Nisga'a)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2016

Statement 2




	2016 Amended Annual Budget	2015 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	374,531	420,813
Adult	-	3,000
Other	12,375	
Total Ministry Operating Grant Funded FTE's	<u>386,906</u>	<u>423,813</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	329,714	558,691
Federal Grants		2,525
Other Revenue	8,078,724	7,819,907
Rentals and Leases	150,000	160,000
Investment Income	23,000	22,500
Amortization of Deferred Capital Revenue	274,373	196,040
Total Revenue	<u>8,855,811</u>	<u>8,759,663</u>
Expenses		
Instruction	5,958,324	5,649,371
District Administration	978,397	810,893
Operations and Maintenance	1,857,143	1,869,911
Transportation and Housing	615,305	532,785
Total Expense	<u>9,409,169</u>	<u>8,862,960</u>
Net Revenue (Expense)	<u>(553,358)</u>	<u>(103,297)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	513,655	3,398
Budgeted Surplus (Deficit), for the year	<u>(39,703)</u>	<u>(99,899)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(39,703)	(99,899)
Budgeted Surplus (Deficit), for the year	<u>(39,703)</u>	<u>(99,899)</u>

School District No. 92 (Nisga'a)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2016

Statement 2

	2016 Amended Annual Budget	2015 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	8,516,669	8,091,583
Special Purpose Funds - Total Expense	533,220	475,438
Special Purpose Funds - Tangible Capital Assets Purchased	45,204	
Capital Fund - Total Expense	359,280	295,939
Total Budget Bylaw Amount	9,454,373	8,862,960

Approved by the Board

	2/16/16
Signature of the Chairperson of the Board of Education	Date Signed
	2/16/16
Signature of the Superintendent	Date Signed
	2/16/16
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, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(553,358)</u>	<u>(103,297)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(45,204)	
From Deferred Capital Revenue	<u>(221,629)</u>	<u>(212,869)</u>
Total Acquisition of Tangible Capital Assets	<u>(266,833)</u>	<u>(212,869)</u>
Amortization of Tangible Capital Assets	<u>359,280</u>	<u>295,939</u>
Total Effect of change in Tangible Capital Assets	<u>92,447</u>	<u>83,070</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(460,911)</u>	<u>(20,227)</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, 2016

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2016 Amended Annual Budget \$
Accumulated Surplus (Deficit), beginning of year	513,655		3,055,355	3,569,010
Changes for the year				
Net Revenue (Expense) for the year	(513,655)	45,204	(84,907)	(553,358)
Interfund Transfers				
Tangible Capital Assets Purchased		(45,204)	45,204	-
Net Changes for the year	(513,655)	-	(39,703)	(553,358)
Budgeted Accumulated Surplus (Deficit), end of year	-	-	3,015,652	3,015,652

School District No. 92 (Nisga'a)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	(206,710)	200,593
Other Revenue	8,036,724	7,705,092
Rentals and Leases	150,000	160,000
Investment Income	23,000	22,500
Total Revenue	8,003,014	8,088,185
Expenses		
Instruction	5,473,104	5,247,501
District Administration	978,397	796,253
Operations and Maintenance	1,449,863	1,515,044
Transportation and Housing	615,305	532,785
Total Expense	8,516,669	8,091,583
Net Revenue (Expense)	(513,655)	(3,398)
Budgeted Prior Year Surplus Appropriation	513,655	3,398
Budgeted Surplus (Deficit), for the year	-	-

School District No. 92 (Nisga'a)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	7,689,526	7,215,430
AANDC/LEA Recovery	(8,021,558)	(7,320,204)
Other Ministry of Education Grants		
Pay Equity	116,874	116,874
Labour Settlement Funding		188,493
Curriculum Implementation Grant	4,100	
FSA/Provincial Exam Grant	4,348	
Total Provincial Grants - Ministry of Education	<u>(206,710)</u>	<u>200,593</u>
Other Revenues		
LEA/Direct Funding from First Nations	8,021,558	7,693,715
Miscellaneous		
Miscellaneous	8,966	5,000
AstStarts Grant	6,200	6,377
Total Other Revenue	<u>8,036,724</u>	<u>7,705,092</u>
Rentals and Leases	<u>150,000</u>	<u>160,000</u>
Investment Income	<u>23,000</u>	<u>22,500</u>
Total Operating Revenue	<u><u>8,003,014</u></u>	<u><u>8,088,185</u></u>

School District No. 92 (Nisga'a)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,621,372	2,548,584
Principals and Vice Principals	580,884	617,491
Educational Assistants	536,691	494,075
Support Staff	1,061,671	959,995
Other Professionals	559,926	640,675
Substitutes	211,500	216,000
Total Salaries	5,572,044	5,476,820
Employee Benefits	1,186,388	1,105,367
Total Salaries and Benefits	6,758,432	6,582,187
Services and Supplies		
Services	616,977	327,500
Student Transportation	119,500	132,546
Professional Development and Travel	131,655	154,000
Rentals and Leases	25,805	55,500
Dues and Fees	18,500	14,800
Insurance	27,750	20,750
Supplies	579,050	553,800
Utilities	239,000	250,500
Total Services and Supplies	1,758,237	1,509,396
Total Operating Expense	8,516,669	8,091,583

School District No. 92 (Nisga'a)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2016

	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	1,882,402	192,076		10,000		145,000	2,229,478
1.03 Career Programs	44,684						44,684
1.07 Library Services							
1.08 Counseling	114,893						114,893
1.10 Special Education	265,664	58,272	295,557			31,000	650,493
1.30 English Language Learning			181,871				181,871
1.31 Aboriginal Education			59,263				59,263
1.41 School Administration	286,729					3,000	348,992
1.60 Summer School		330,536		161,557			492,093
Total Function 1	27,000						27,000
	2,621,372	580,884	536,691	171,557	-	179,000	4,089,504
4 District Administration							
4.11 Educational Administration					209,285		209,285
4.40 School District Governance				86,468	53,640		53,640
4.41 Business Administration				86,468	100,131		186,599
Total Function 4	-	-	-	86,468	363,056	-	449,524
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					42,800		42,800
5.50 Maintenance Operations				512,808	119,830	28,000	660,638
5.52 Maintenance of Grounds							
5.56 Utilities							
Total Function 5	-	-	-	512,808	162,630	28,000	703,438
7 Transportation and Housing							
7.41 Transportation and Housing Administration					34,240		34,240
7.70 Student Transportation				138,950		4,500	143,450
7.73 Housing				151,888			151,888
Total Function 7	-	-	-	290,838	34,240	4,500	329,578
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,621,372	580,884	536,691	1,061,671	559,926	211,500	5,572,044

School District No. 92 (Nisga'a)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2016

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,229,478	490,881	2,720,359	249,049	2,969,408	2,968,664
1.03 Career Programs	44,684	10,277	54,961	13,500	68,461	26,763
1.07 Library Services	-	-	-	5,000	5,000	5,000
1.08 Counselling	114,893	26,425	141,318	4,000	145,318	113,515
1.10 Special Education	650,493	129,523	780,016	31,655	811,671	794,127
1.30 English Language Learning	181,871	32,737	214,608	-	214,608	229,444
1.31 Aboriginal Education	348,992	76,795	425,787	66,286	492,073	473,526
1.41 School Administration	492,093	117,454	609,547	117,200	726,747	636,462
1.60 Summer School	27,000	5,471	32,471	7,347	39,818	-
Total Function 1	4,089,504	889,563	4,979,067	494,037	5,473,104	5,247,501
4 District Administration						
4.11 Educational Administration	209,285	64,235	273,520	173,219	446,739	337,414
4.40 School District Governance	53,640	900	54,540	63,200	117,740	113,240
4.41 Business Administration	186,599	42,763	229,362	184,556	413,918	345,599
Total Function 4	449,524	107,898	557,422	420,975	978,397	796,253
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	42,800	9,844	52,644	32,225	84,869	100,592
5.50 Maintenance Operations	660,638	124,756	785,394	335,100	1,120,494	1,181,952
5.52 Maintenance of Grounds	-	-	-	5,500	5,500	8,000
5.56 Utilities	-	-	-	239,000	239,000	224,500
Total Function 5	703,438	134,600	838,038	611,825	1,449,863	1,515,044
7 Transportation and Housing						
7.41 Transportation and Housing Administration	34,240	7,500	41,740	1,000	42,740	49,864
7.70 Student Transportation	143,450	23,892	167,342	119,500	286,842	238,021
7.73 Housing	151,888	22,935	174,823	110,900	285,723	244,900
Total Function 7	329,578	54,327	383,905	231,400	615,305	532,785
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	5,572,044	1,186,388	6,758,432	1,758,237	8,516,669	8,091,583

School District No. 92 (Nisga'a)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	536,424	358,098
Federal Grants		2,525
Other Revenue	42,000	114,815
Total Revenue	578,424	475,438
Expenses		
Instruction	485,220	401,870
District Administration		14,640
Operations and Maintenance	48,000	58,928
Total Expense	533,220	475,438
Net Revenue (Expense)	45,204	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(45,204)	
Total Net Transfers	(45,204)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 92 (Nisga'a)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2016

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Service Delivery Transformation	District Community Literacy Plan
Deferred Revenue, beginning of year	\$ 33,016	\$ -	\$ 806	\$ 5,549	\$ 2,783	\$ 1,213	\$ 102,423	\$ 25,000	\$ 47,613
Add: Restricted Grants									
Provincial Grants - Ministry of Education	58,928	166,321	454	25,000	32,000	9,800	130,476	-	27,347
Less: Allocated to Revenue	91,944	166,321	1,260	22,000	34,000	10,000	232,899	-	20,000
Deferred Revenue, end of year	\$ -	\$ -	\$ -	\$ 8,549	\$ 783	\$ 1,013	\$ -	\$ 25,000	\$ 54,960
Revenues									
Provincial Grants - Ministry of Education	91,944	166,321	1,260	22,000	34,000	10,000	232,899	-	20,000
Other Revenue	91,944	166,321	1,260	22,000	34,000	10,000	232,899	-	20,000
Expenses									
Salaries	-	108,200	-	-	-	-	31,000	-	-
Teachers	-	28,200	-	-	-	-	6,000	-	-
Educational Assistants	-	136,400	-	-	-	-	31,000	-	-
Employee Benefits	48,000	29,921	-	22,000	34,000	10,000	195,899	-	20,000
Services and Supplies	48,000	166,321	-	22,000	34,000	10,000	232,899	-	20,000
Net Revenue (Expense) before Interfund Transfers	43,944	-	1,260	-	-	-	-	-	-
Interfund Transfers	(43,944)	-	(1,260)	-	-	-	-	-	-
Tangible Capital Assets Purchased	(43,944)	-	(1,260)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2016

	<u>TOTAL</u>
	<u>\$</u>
Deferred Revenue, beginning of year	218,403
Add: Restricted Grants	
Provincial Grants - Ministry of Education	397,979
Other	52,347
	<u>450,326</u>
Less: Allocated to Revenue	
Deferred Revenue, end of year	578,424
	<u>90,305</u>
Revenues	
Provincial Grants - Ministry of Education	536,424
Other Revenue	42,000
	<u>578,424</u>
Expenses	
Salaries	
Teachers	108,200
Educational Assistants	59,200
	<u>167,400</u>
Employee Benefits	35,921
Services and Supplies	329,899
	<u>533,220</u>
Net Revenue (Expense) before Interfund Transfers	<u>45,204</u>
Interfund Transfers	
Tangible Capital Assets Purchased	(45,204)
	<u>(45,204)</u>
Net Revenue (Expense)	<u>-</u>

School District No. 92 (Nisga'a)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2016

	2016 Amended Annual Budget			2015 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Amortization of Deferred Capital Revenue	274,373		274,373	196,040
Total Revenue	274,373	-	274,373	196,040
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	359,280		359,280	295,939
Total Expense	359,280	-	359,280	295,939
Net Revenue (Expense)	(84,907)	-	(84,907)	(99,899)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	45,204		45,204	
Total Net Transfers	45,204	-	45,204	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(39,703)	-	(39,703)	(99,899)