

Amended Annual Budget

School District No. 92 (Nisga'a)

June 30, 2017

School District No. 92 (Nisga'a)

June 30, 2017

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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 2016/2017 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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$9,592,432 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 21 DAY OF February, 2017;

READ A SECOND TIME THE 21 DAY OF February, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 21 DAY OF February, 2017;


Chairperson of the Board

(Corporate Seal)


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 92 (Nisga'a) Amended Annual Budget Bylaw 2016/2017, adopted by the Board the 21 DAY OF February, 2017.


Secretary Treasurer

School District No. 92 (Nisga'a)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	383,563	374,531
Other		12,375
Total Ministry Operating Grant Funded FTE's	383,563	386,906
Revenues	\$	\$
Provincial Grants		
Ministry of Education	660,508	329,714
Other Revenue	8,271,618	8,078,724
Rentals and Leases	200,000	150,000
Investment Income	20,000	23,000
Amortization of Deferred Capital Revenue	279,007	274,373
Total Revenue	9,431,133	8,855,811
Expenses		
Instruction	6,227,925	5,958,324
District Administration	1,118,407	978,397
Operations and Maintenance	1,733,738	1,857,143
Transportation and Housing	485,248	615,305
Total Expense	9,565,318	9,409,169
Net Revenue (Expense)	(134,185)	(553,358)
Budgeted Allocation (Retirement) of Surplus (Deficit)	76,197	513,655
Budgeted Surplus (Deficit), for the year	(57,988)	(39,703)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(57,988)	(39,703)
Budgeted Surplus (Deficit), for the year	(57,988)	(39,703)

School District No. 92 (Nisga'a)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	8,683,090	8,516,669
Operating - Tangible Capital Assets Purchased	26,197	
Special Purpose Funds - Total Expense	518,119	533,220
Special Purpose Funds - Tangible Capital Assets Purchased	917	45,204
Capital Fund - Total Expense	364,109	359,280
Total Budget Bylaw Amount	<u>9,592,432</u>	<u>9,454,373</u>

Approved by the Board

 Signature of the Chairperson of the Board of Education

 Date Signed

 Signature of the Superintendent

 Date Signed

 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, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(134,185)</u>	<u>(553,358)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(27,114)	(45,204)
From Deferred Capital Revenue	<u>(1,005,830)</u>	<u>(221,629)</u>
Total Acquisition of Tangible Capital Assets	<u>(1,032,944)</u>	<u>(266,833)</u>
Amortization of Tangible Capital Assets	<u>364,109</u>	<u>359,280</u>
Total Effect of change in Tangible Capital Assets	<u>(668,835)</u>	<u>92,447</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(803,020)</u></u>	<u><u>(460,911)</u></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, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	107,014		3,262,448	3,369,462
Changes for the year				
Net Revenue (Expense) for the year	(50,000)	917	(85,102)	(134,185)
Interfund Transfers				
Tangible Capital Assets Purchased	(26,197)	(917)	27,114	-
Net Changes for the year	<u>(76,197)</u>	<u>-</u>	<u>(57,988)</u>	<u>(134,185)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>30,817</u>	<u>-</u>	<u>3,204,460</u>	<u>3,235,277</u>

School District No. 92 (Nisga'a)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	228,512	(206,710)
Other Revenue	8,184,578	8,036,724
Rentals and Leases	200,000	150,000
Investment Income	20,000	23,000
Total Revenue	8,633,090	8,003,014
Expenses		
Instruction	5,768,735	5,473,104
District Administration	1,118,407	978,397
Operations and Maintenance	1,310,700	1,449,863
Transportation and Housing	485,248	615,305
Total Expense	8,683,090	8,516,669
Net Revenue (Expense)	(50,000)	(513,655)
Budgeted Prior Year Surplus Appropriation	76,197	513,655
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(26,197)	-
Total Net Transfers	(26,197)	-
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, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	7,531,566	7,689,526
INAC/LEA Recovery	(7,598,309)	(8,021,558)
Other Ministry of Education Grants		
Pay Equity	116,874	116,874
Transportation Supplemental	130,091	
Return of Administrative Savings	38,961	
FSA/Provincial Exams Grant	4,094	4,348
Carbon Tax	5,235	
Curriculum Implementation Grant		4,100
Total Provincial Grants - Ministry of Education	228,512	(206,710)
Other Revenues		
LEA/Direct Funding from First Nations	8,168,778	8,021,558
Miscellaneous		
ArtStarts Grant	9,800	6,200
Miscellaneous	6,000	8,966
Total Other Revenue	8,184,578	8,036,724
Rentals and Leases	200,000	150,000
Investment Income	20,000	23,000
Total Operating Revenue	8,633,090	8,003,014

School District No. 92 (Nisga'a)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	3,074,473	2,621,372
Principals and Vice Principals	608,839	580,884
Educational Assistants	503,500	536,691
Support Staff	890,185	1,061,671
Other Professionals	491,631	559,926
Substitutes	196,500	211,500
Total Salaries	5,765,128	5,572,044
Employee Benefits	1,281,138	1,186,388
Total Salaries and Benefits	7,046,266	6,758,432
Services and Supplies		
Services	575,381	616,977
Student Transportation	107,000	119,500
Professional Development and Travel	190,750	131,655
Rentals and Leases	15,560	25,805
Dues and Fees	6,000	18,500
Insurance	12,600	27,750
Supplies	489,339	579,050
Utilities	240,194	239,000
Total Services and Supplies	1,636,824	1,758,237
Total Operating Expense	8,683,090	8,516,669

School District No. 92 (Nisga'a)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2017

	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	2,129,463	60,466				135,500	2,325,429
1.03 Career Programs	47,185						47,185
1.07 Library Services							
1.08 Counselling	124,527						124,527
1.10 Special Education	371,266	62,842	283,964			30,000	748,072
1.30 English Language Learning			157,663				157,663
1.31 Aboriginal Education	371,532	101,659	61,873				535,064
1.41 School Administration		383,872		135,000			518,872
1.60 Summer School	30,500						30,500
Total Function 1	3,074,473	608,839	503,500	135,000	-	165,500	4,487,312
4 District Administration							
4.11 Educational Administration				33,832	151,334		185,166
4.40 School District Governance					53,640		53,640
4.41 Business Administration				85,868	183,325		269,193
Total Function 4	-	-	-	119,700	388,299	-	507,999
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					44,432		44,432
5.50 Maintenance Operations				454,963	58,900	28,000	541,863
5.52 Maintenance of Grounds							
5.56 Utilities							
Total Function 5	-	-	-	454,963	103,332	28,000	586,295
7 Transportation and Housing							
7.41 Transportation and Housing Administration							
7.70 Student Transportation				100,439		3,000	103,439
7.73 Housing				80,083			80,083
Total Function 7	-	-	-	180,522	-	3,000	183,522
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,074,473	608,839	503,500	890,185	491,631	196,500	5,765,128

School District No. 92 (Nisga'a)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,325,429	534,848	2,860,277	199,760	3,060,037	2,969,408
1.03 Career Programs	47,185	10,852	58,037		58,037	68,461
1.07 Library Services	-		-	5,000	5,000	5,000
1.08 Counselling	124,527	28,641	153,168	3,700	156,868	145,318
1.10 Special Education	748,072	172,056	920,128		920,128	811,671
1.30 English Language Learning	157,663	36,263	193,926		193,926	214,608
1.31 Aboriginal Education	535,064	93,248	628,312	20,800	649,112	492,073
1.41 School Administration	518,872	119,340	638,212	43,700	681,912	726,747
1.60 Summer School	30,500	7,015	37,515	6,200	43,715	39,818
Total Function 1	4,487,312	1,002,263	5,489,575	279,160	5,768,735	5,473,104
4 District Administration						
4.11 Educational Administration	185,166	42,588	227,754	226,950	454,704	446,739
4.40 School District Governance	53,640	900	54,540	96,700	151,240	117,740
4.41 Business Administration	269,193	55,614	324,807	187,656	512,463	413,918
Total Function 4	507,999	99,102	607,101	511,306	1,118,407	978,397
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	44,432	10,219	54,651	19,425	74,076	84,869
5.50 Maintenance Operations	541,863	124,628	666,491	324,439	990,930	1,120,494
5.52 Maintenance of Grounds	-	-	-	5,500	5,500	5,500
5.56 Utilities	-	-	-	240,194	240,194	239,000
Total Function 5	586,295	134,847	721,142	589,558	1,310,700	1,449,863
7 Transportation and Housing						
7.41 Transportation and Housing Administration	-	7,820	7,820	500	8,320	42,740
7.70 Student Transportation	103,439	25,169	128,608	107,000	235,608	286,842
7.73 Housing	80,083	11,937	92,020	149,300	241,320	285,723
Total Function 7	183,522	44,926	228,448	256,800	485,248	615,305
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	5,765,128	1,281,138	7,046,266	1,636,824	8,683,090	8,516,669

School District No. 92 (Nisga'a)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2017

	<u>2017 Amended Annual Budget</u>	<u>2016 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	431,996	536,424
Other Revenue	87,040	42,000
Total Revenue	<u>519,036</u>	<u>578,424</u>
Expenses		
Instruction	459,190	485,220
Operations and Maintenance	58,929	48,000
Total Expense	<u>518,119</u>	<u>533,220</u>
Net Revenue (Expense)	<u>917</u>	<u>45,204</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(917)	(45,204)
Total Net Transfers	<u>(917)</u>	<u>(45,204)</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, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Coding and Curriculum Implementation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	62,151		917	25,000	8,915	3,771			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	58,928	155,586			25,000	32,000	9,800	131,430	29,563
Other	58,928	155,586			25,000	32,000	9,800	131,430	29,563
Less: Allocated to Revenue	58,929	155,586	917	10,000	23,000	35,771	9,800	131,430	29,563
Deferred Revenue, end of year	62,150	-	-	15,000	10,915	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	58,929	155,586	917	10,000	23,000	35,771	9,800	131,430	29,563
Other Revenue	58,929	155,586	917	10,000	23,000	35,771	9,800	131,430	29,563
Expenses									
Salaries									
Teachers		95,840							
Educational Assistants		23,960							
		119,800							
Employee Benefits		35,786							
Services and Supplies	58,929	155,586		10,000	23,000	35,771	9,800	131,430	29,563
	58,929	155,586		10,000	23,000	35,771	9,800	131,430	29,563
Net Revenue (Expense) before Interfund Transfers	-	-	917	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased			(917)						
			(917)						
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2017

	District Community Literacy Plan	WellAhead McConnell Foundation	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	59,498	17,040	177,292
Add: Restricted Grants			
Provincial Grants - Ministry of Education	27,437	5,000	417,307
Other	27,437	5,000	474,744
Less: Allocated to Revenue	42,000	22,040	519,036
Deferred Revenue, end of year	44,935	-	133,000
Revenues			
Provincial Grants - Ministry of Education	42,000	22,040	431,996
Other Revenue	42,000	22,040	87,040
Expenses			
Salaries			95,840
Teachers			23,960
Educational Assistants			119,800
Employee Benefits	42,000	22,040	35,786
Services and Supplies	42,000	22,040	362,533
Net Revenue (Expense) before Interfund Transfers	-	-	917
Interfund Transfers			
Tangible Capital Assets Purchased	-	-	(917)
Net Revenue (Expense)	-	-	-

School District No. 92 (Nisga'a)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	279,007		279,007	274,373
Total Revenue	279,007	-	279,007	274,373
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	364,109		364,109	359,280
Total Expense	364,109	-	364,109	359,280
Net Revenue (Expense)	(85,102)	-	(85,102)	(84,907)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	27,114		27,114	45,204
Total Net Transfers	27,114	-	27,114	45,204
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(57,988)	-	(57,988)	(39,703)