

Amended Annual Budget

School District No. 92 (Nisga'a)

June 30, 2019

School District No. 92 (Nisga'a)

June 30, 2019

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 Object	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 2018/2019 pursuant
to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

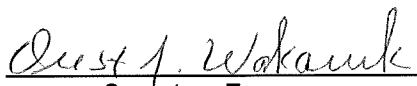
1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 92 (Nisga'a)
Amended Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the
2018/2019 fiscal year and the total budget bylaw amount of \$11,329,518 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 19th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 19th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF FEBRUARY, 2019;


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 2018/2019, adopted by the Board the 19th DAY OF FEBRUARY, 2019.


Secretary Treasurer

School District No. 92 (Nisga'a)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	380,250	386,813
Adult	2,750	
Other	17,375	13,500
Total Ministry Operating Grant Funded FTE's	400,375	400,313
Revenues	\$	\$
Provincial Grants		
Ministry of Education	283,672	620,255
Other		45,299
Other Revenue	9,855,303	8,688,487
Rentals and Leases	253,100	234,100
Investment Income	24,000	20,000
Amortization of Deferred Capital Revenue	317,223	302,604
Total Revenue	10,733,298	9,910,745
Expenses		
Instruction	7,346,629	6,693,254
District Administration	1,444,033	1,494,273
Operations and Maintenance	2,003,078	1,996,529
Transportation and Housing	426,776	459,550
Debt Services	4,500	
Total Expense	11,225,016	10,643,606
Net Revenue (Expense)	(491,718)	(732,861)
Budgeted Allocation (Retirement) of Surplus (Deficit)		8,850
Budgeted Surplus (Deficit), for the year	(491,718)	(724,011)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(491,718)	(724,011)
Budgeted Surplus (Deficit), for the year	(491,718)	(724,011)

School District No. 92 (Nisga'a)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

Statement 2

	2019 Amended Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	8,618,094	9,127,297
Special Purpose Funds - Total Expense	2,187,579	1,127,694
Capital Fund - Total Expense	419,343	388,615
Capital Fund - Tangible Capital Assets Purchased from Local Capital	104,502	
Total Budget Bylaw Amount	11,329,518	10,643,606

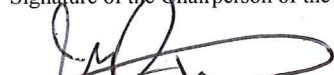
Approved by the Board



Signature of the Chairperson of the Board of Education

Feb. 25, 2019

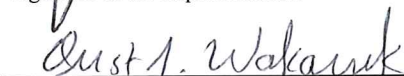
Date Signed



Signature of the Superintendent

Feb 25, 2019

Date Signed



Signature of the Secretary Treasurer

Feb. 25, 2019

Date Signed

School District No. 92 (Nisga'a)

Statement 4

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

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(491,718)	(732,861)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(104,502)	
From Deferred Capital Revenue	(1,903,599)	(1,050,367)
From Loan Proceeds	(700,000)	
Total Acquisition of Tangible Capital Assets	(2,708,101)	(1,050,367)
Amortization of Tangible Capital Assets	414,843	388,615
Total Effect of change in Tangible Capital Assets	(2,293,258)	(661,752)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(2,784,976)	(1,394,613)

School District No. 92 (Nisga'a)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year			3,126,951	3,126,951
Changes for the year				
Net Revenue (Expense) for the year	(389,598)		(102,120)	(491,718)
Interfund Transfers				
Local Capital	394,098		(394,098)	-
Other	(4,500)		4,500	-
Net Changes for the year	-	-	(491,718)	(491,718)
Budgeted Accumulated Surplus (Deficit), end of year	-	-	2,635,233	2,635,233

School District No. 92 (Nisga'a)

Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	(749,568)	(419,750)
Other		35,000
Other Revenue	8,700,964	8,611,097
Rentals and Leases	253,100	234,100
Investment Income	24,000	20,000
Total Revenue	8,228,496	8,480,447
Expenses		
Instruction	5,213,355	5,619,865
District Administration	1,444,033	1,494,273
Operations and Maintenance	1,533,930	1,553,609
Transportation and Housing	426,776	459,550
Total Expense	8,618,094	9,127,297
Net Revenue (Expense)	(389,598)	(646,850)
Budgeted Prior Year Surplus Appropriation		8,850
Net Transfers (to) from other funds		
Local Capital	394,098	638,000
Other	(4,500)	
Total Net Transfers	389,598	638,000
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, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	7,533,999	7,501,942
DISC/LEA Recovery	(8,578,881)	(8,215,303)
Other Ministry of Education Grants		
Pay Equity	116,874	116,874
Transportation Supplement	130,091	130,091
Return of Administrative Savings		38,961
Carbon Tax Grant	2,175	3,511
FSA/Provincial Exams Grant	4,094	4,094
Support Staff Benefits	80	80
Student Wellness Grant Early Initiatives	37,000	
Shoulder Tappers	5,000	
Total Provincial Grants - Ministry of Education	(749,568)	(419,750)
Provincial Grants - Other		35,000
Other Revenues		
LEA/Direct Funding from First Nations	8,645,564	8,597,897
Miscellaneous		
Art Starts Grant	6,000	6,200
Miscellaneous	49,400	7,000
Total Other Revenue	8,700,964	8,611,097
Rentals and Leases	253,100	234,100
Investment Income	24,000	20,000
Total Operating Revenue	8,228,496	8,480,447

School District No. 92 (Nisga'a)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,721,884	2,901,116
Principals and Vice Principals	635,638	612,159
Educational Assistants	325,000	476,348
Support Staff	895,500	906,967
Other Professionals	917,355	902,759
Substitutes	241,000	226,000
Total Salaries	5,736,377	6,025,349
Employee Benefits	1,310,137	1,246,135
Total Salaries and Benefits	7,046,514	7,271,484
Services and Supplies		
Services	308,100	391,572
Student Transportation	54,000	62,000
Professional Development and Travel	149,633	203,594
Rentals and Leases	9,600	11,600
Dues and Fees	21,304	6,900
Insurance	37,400	37,000
Supplies	728,543	852,647
Utilities	263,000	290,500
Total Services and Supplies	1,571,580	1,855,813
Total Operating Expense	8,618,094	9,127,297

School District No. 92 (Nisga'a)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

Schedule 2C

	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	2,178,299	60,000				90,000	2,328,299
1.03 Career Programs	48,085						48,085
1.07 Library Services							-
1.08 Counselling	156,000						156,000
1.10 Special Education	95,000		215,000			100,000	410,000
1.30 English Language Learning	92,000						92,000
1.31 Aboriginal Education	125,000	90,638	110,000				325,638
1.41 School Administration		485,000		145,000			630,000
1.60 Summer School	27,500						27,500
Total Function 1	2,721,884	635,638	325,000	145,000	-	190,000	4,017,522
4 District Administration							
4.11 Educational Administration				23,000	315,515		338,515
4.40 School District Governance					53,640		53,640
4.41 Business Administration				53,500	380,000		433,500
Total Function 4	-	-	-	76,500	749,155	-	825,655
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					50,000		50,000
5.50 Maintenance Operations				540,500	81,000	26,000	647,500
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	540,500	131,000	26,000	697,500
7 Transportation and Housing							
7.41 Transportation and Housing Administration					37,200		37,200
7.70 Student Transportation				51,000		25,000	76,000
7.73 Housing				82,500			82,500
Total Function 7	-	-	-	133,500	37,200	25,000	195,700
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,721,884	635,638	325,000	895,500	917,355	241,000	5,736,377

School District No. 92 (Nisga'a)

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

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,328,299	534,455	2,862,754	177,406	3,040,160	3,043,895
1.03 Career Programs	48,085	12,021	60,106		60,106	58,425
1.07 Library Services	-	-	-	3,500	3,500	
1.08 Counselling	156,000	39,000	195,000		198,600	120,299
1.10 Special Education	410,000	78,750	488,750	250	489,000	781,226
1.30 English Language Learning	92,000	23,000	115,000		115,000	171,511
1.31 Aboriginal Education	325,638	75,910	401,548	47,402	448,950	594,288
1.41 School Administration	630,000	151,705	781,705	41,959	823,664	814,142
1.60 Summer School	27,500	6,875	34,375		34,375	36,079
Total Function 1	4,017,522	921,716	4,939,238	274,117	5,213,355	5,619,865
4 District Administration						
4.11 Educational Administration	338,515	84,425	422,940	102,400	525,340	464,218
4.40 School District Governance	53,640	1,946	55,586	80,500	136,086	123,540
4.41 Business Administration	433,500	118,240	551,740	230,867	782,607	906,515
Total Function 4	825,655	204,611	1,030,266	413,767	1,444,033	1,494,273
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	50,000	12,500	62,500	9,400	71,900	95,256
5.50 Maintenance Operations	647,500	130,430	777,930	416,100	1,194,030	1,162,853
5.52 Maintenance of Grounds	-	-	-	5,000	5,000	5,000
5.56 Utilities	-	-	-	263,000	263,000	290,500
Total Function 5	697,500	142,930	840,430	693,500	1,533,930	1,553,609
7 Transportation and Housing						
7.41 Transportation and Housing Administration	37,200	9,300	46,500		46,500	44,104
7.70 Student Transportation	76,000	15,080	91,080	96,096	187,176	257,883
7.73 Housing	82,500	16,500	99,000	94,100	193,100	157,563
Total Function 7	195,700	40,880	236,580	190,196	426,776	459,550
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	5,736,377	1,310,137	7,046,514	1,571,580	8,618,094	9,127,297

School District No. 92 (Nisga'a)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,033,240	1,040,005
Other		10,299
Other Revenue	1,154,339	77,390
Total Revenue	2,187,579	1,127,694
Expenses		
Instruction	2,133,274	1,073,389
Operations and Maintenance	54,305	54,305
Total Expense	2,187,579	1,127,694
Budgeted Surplus (Deficit), for the year	-	-

School District No. 92 (Nisga'a)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education
Other

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals

Employee Benefits
Services and Supplies

Net Revenue (Expense)

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	Decoda Literacy Entered
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year			9,834			14,316			12,625
Add: Restricted Grants									
Provincial Grants - Ministry of Education	54,305	29,335		32,000	9,800	133,868	124,130	635,486	
Other	54,305	29,335	10,000	32,000	9,800	133,868	124,130	635,486	28,560
Less: Allocated to Revenue	54,305	29,335	19,834	32,000	9,800	148,184	124,130	635,486	41,185
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues	54,305	29,335	19,834	32,000	9,800	148,184	124,130	635,486	41,185
Expenses	54,305	29,335	19,834	32,000	9,800	148,184	124,130	635,486	41,185
Salaries									
Teachers								476,615	
Principals and Vice Principals						18,293			
Educational Assistants		24,054				48,074	25,329		
Support Staff							36,106		
Other Professionals							6,000		
Employee Benefits	-	24,054	-	-	-	66,367	67,435	476,615	-
Services and Supplies	54,305	5,281	19,834	32,000	9,800	15,264	14,164	158,871	41,185
Net Revenue (Expense)	54,305	29,335	19,834	32,000	9,800	148,184	124,130	635,486	41,185
	-	-	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

Deferred Revenue, beginning of year

Add: Restricted Grants

Provincial Grants - Ministry of Education
Other

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals

Employee Benefits
Services and Supplies

Net Revenue (Expense)

NLC/NLG Enhancement	Skills Trades Training	FNESC School Proposals	AAANDC Jordan's Principles	FNESC Skills Link Program	TOTAL
\$	\$	\$	\$	\$	\$
54,374	26,101				117,250
54,000	30,000	892,961	17,929	17,955	1,018,924
54,000	30,000	892,961	17,929	17,955	1,051,405
					2,070,329
108,374	56,101	892,961	17,929	17,955	2,187,579
-	-	-	-	-	-
108,374	56,101	892,961	17,929	17,955	1,033,240
108,374	56,101	892,961	17,929	17,955	1,154,339
					2,187,579
-	-	-	-	-	-
					476,615
					18,293
					97,457
					36,106
					6,000
					634,471
108,374	56,101	892,961	17,929	17,955	193,580
108,374	56,101	892,961	17,929	17,955	1,359,528
					2,187,579
-	-	-	-	-	-
					-

School District No. 92 (Nisga'a)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2019

	2019 Amended Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	317,223		317,223	302,604
Total Revenue	317,223	-	317,223	302,604
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	414,843		414,843	388,615
Debt Services				
Capital Loan Interest		4,500	4,500	
Total Expense	414,843	4,500	419,343	388,615
Net Revenue (Expense)	(97,620)	(4,500)	(102,120)	(86,011)
Net Transfers (to) from other funds				
Local Capital		(394,098)	(394,098)	(638,000)
Capital Loan Payment		4,500	4,500	
Total Net Transfers	-	(389,598)	(389,598)	(638,000)
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	104,502	(104,502)	-	
Total Other Adjustments to Fund Balances	104,502	(104,502)	-	
Budgeted Surplus (Deficit), for the year	6,882	(498,600)	(491,718)	(724,011)