

Amended Annual Budget

School District No. 92 (Nisga'a)

June 30, 2018

School District No. 92 (Nisga'a)

June 30, 2018

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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

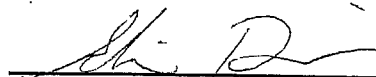
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 92 (NISGA'A)
(called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2017/2018 pursuant
to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$10,643,606 for the 2017/2018 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 2017/2018.

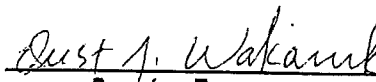
READ A FIRST TIME THE 20 DAY OF February, 2018;

READ A SECOND TIME THE 20 DAY OF February, 2018;

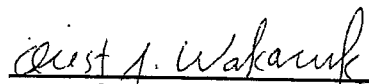
READ A THIRD TIME, PASSED AND ADOPTED THE 20 DAY OF February, 2018;


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 2017/2018, adopted by the Board the 20 DAY OF February, 2018.


Secretary Treasurer

School District No. 92 (Nisga'a)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	386,813	383,563
Other	13,500	
Total Ministry Operating Grant Funded FTE's	<u>400,313</u>	<u>383,563</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	620,255	660,508
Other	45,299	
Other Revenue	8,688,487	8,271,618
Rentals and Leases	234,100	200,000
Investment Income	20,000	20,000
Amortization of Deferred Capital Revenue	302,604	279,007
Total Revenue	<u>9,910,745</u>	<u>9,431,133</u>
Expenses		
Instruction	6,693,254	6,227,925
District Administration	1,494,273	1,118,407
Operations and Maintenance	1,996,529	1,733,738
Transportation and Housing	459,550	485,248
Total Expense	<u>10,643,606</u>	<u>9,565,318</u>
Net Revenue (Expense)	<u>(732,861)</u>	<u>(134,185)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	8,850	76,197
Budgeted Surplus (Deficit), for the year	<u>(724,011)</u>	<u>(57,988)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(724,011)	(57,988)
Budgeted Surplus (Deficit), for the year	<u>(724,011)</u>	<u>(57,988)</u>

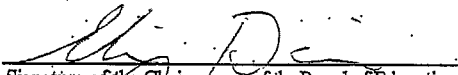
School District No. 92 (Nisga'a)

Statement 2

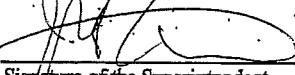
Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	9,127,297	8,683,090
Operating - Tangible Capital Assets Purchased		26,197
Special Purpose Funds - Total Expense	1,127,694	518,119
Special Purpose Funds - Tangible Capital Assets Purchased		917
Capital Fund - Total Expense	388,615	364,109
Total Budget Bylaw Amount	10,643,606	9,592,432

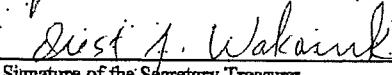
Approved by the Board


Signature of the Chairperson of the Board of Education

February 20, 18
Date Signed


Signature of the Superintendent

February 20, 18
Date Signed


Signature of the Secretary Treasurer

February 20, 18
Date Signed

School District No. 92 (Nisga'a)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(732,861)</u>	<u>(134,185)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(27,114)
From Deferred Capital Revenue	(1,050,367)	(1,005,830)
Total Acquisition of Tangible Capital Assets	<u>(1,050,367)</u>	<u>(1,032,944)</u>
Amortization of Tangible Capital Assets	388,615	364,109
Total Effect of change in Tangible Capital Assets	<u>(661,752)</u>	<u>(668,835)</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(1,394,613)</u>	<u>(803,020)</u>

School District No. 92 (Nisga'a)

Schedule I

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	8,850		3,177,346	3,186,196
Changes for the year				
Net Revenue (Expense) for the year	(646,850)		(86,011)	(732,861)
Interfund Transfers				
Local Capital	638,000		(638,000)	-
Net Changes for the year	<u>(8,850)</u>	<u>-</u>	<u>(724,011)</u>	<u>(732,861)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>-</u>	<u>-</u>	<u>2,453,335</u>	<u>2,453,335</u>

School District No. 92 (Nisga'a)
 Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2018

Schedule 2

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	(419,750)	228,512
Other	35,000	
Other Revenue	8,611,097	8,184,578
Rentals and Leases	234,100	200,000
Investment Income	20,000	20,000
Total Revenue	8,480,447	8,633,090
Expenses		
Instruction	5,619,865	5,768,735
District Administration	1,494,273	1,118,407
Operations and Maintenance	1,553,609	1,310,700
Transportation and Housing	459,550	485,248
Total Expense	9,127,297	8,683,090
Net Revenue (Expense)	(646,850)	(50,000)
Budgeted Prior Year Surplus Appropriation	8,850	76,197
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(26,197)
Local Capital	638,000	
Total Net Transfers	638,000	(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, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	7,501,942	7,531,566
INAC/LEA Recovery	(8,215,303)	(7,598,309)
Other Ministry of Education Grants		
Pay Equity	116,874	116,874
Transportation Supplement	130,091	130,091
Return of Administrative Savings	38,961	38,961
Carbon Tax Grant	3,511	5,235
FSA/Provincial Exams Grant	4,094	4,094
Support Staff Benefits	80	
Total Provincial Grants - Ministry of Education	<u>(419,750)</u>	<u>228,512</u>
Provincial Grants - Other	<u>35,000</u>	
Other Revenues		
LEA/Direct Funding from First Nations	8,597,897	8,168,778
Miscellaneous		
ArtStarts Grant	6,200	9,800
Miscellaneous	7,000	6,000
Total Other Revenue	<u>8,611,097</u>	<u>8,184,578</u>
Rentals and Leases	<u>234,100</u>	<u>200,000</u>
Investment Income	<u>20,000</u>	<u>20,000</u>
Total Operating Revenue	<u>8,480,447</u>	<u>8,633,090</u>

School District No. 92 (Nisga'a)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,901,116	3,074,473
Principals and Vice Principals	612,159	608,839
Educational Assistants	476,348	503,500
Support Staff	906,967	890,185
Other Professionals	902,759	491,631
Substitutes	226,000	196,500
Total Salaries	6,025,349	5,765,128
Employee Benefits	1,246,135	1,281,138
Total Salaries and Benefits	7,271,484	7,046,266
Services and Supplies		
Services	391,572	575,381
Student Transportation	62,000	107,000
Professional Development and Travel	203,594	190,750
Rentals and Leases	11,600	15,560
Dues and Fees	6,900	6,000
Insurance	37,000	12,600
Supplies	852,647	489,339
Utilities	290,500	240,194
Total Services and Supplies	1,855,813	1,636,824
Total Operating Expense	9,127,297	8,683,090

School District No. 92 (Nisga'a)

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

Year Ended June 30, 2018

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	2,118,531	60,872				100,000	2,279,403
1.03 Career Programs	47,500						47,500
1.07 Library Services							
1.08 Counselling	94,471						94,471
1.10 Special Education	252,614	25,929	278,000			100,000	656,543
1.30 English Language Learning			145,348				145,348
1.31 Aboriginal Education	365,000	25,929	53,000		29,029		472,958
1.41 School Administration		499,429					641,429
1.60 Summer School	23,000			142,000			23,000
Total Function 1	2,901,116	612,159	476,348	142,000	29,029	200,000	4,360,652
4 District Administration							
4.11 Educational Administration				39,000	284,198		323,198
4.40 School District Governance					53,640		53,640
4.41 Business Administration				50,000	373,405		423,405
Total Function 4				89,000	711,243		800,243
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					45,271		45,271
5.50 Maintenance Operations				498,000	81,000	26,000	605,000
5.52 Maintenance of Grounds							
5.56 Utilities							
Total Function 5				498,000	126,271	26,000	650,271
7 Transportation and Housing							
7.41 Transportation and Housing Administration					36,216		36,216
7.70 Student Transportation				126,935			126,935
7.73 Housing				51,032			51,032
Total Function 7				177,967	36,216		214,183
9 Debt Services							
Total Function 9							
Total Functions 1 - 9	2,901,116	612,159	476,348	906,967	902,759	226,000	6,025,349

School District No. 92 (Nisga'a)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,279,403	512,445	2,791,848	252,047	3,043,895	3,060,037
1.03 Career Programs	47,500	10,925	58,425	-	58,037	58,037
1.07 Library Services						5,000
1.08 Counselling	94,471	21,728	116,199	4,100	120,299	156,868
1.10 Special Education	656,543	123,183	779,726	1,500	781,226	920,128
1.30 English Language Learning	145,348	26,163	171,511	-	171,511	193,926
1.31 Aboriginal Education	472,958	106,130	579,088	15,200	594,288	649,112
1.41 School Administration	641,429	137,313	778,742	35,400	814,142	681,912
1.60 Summer School	23,000	5,290	28,290	7,789	36,079	43,715
Total Function 1	4,360,652	943,177	5,303,829	316,036	5,619,865	5,768,735
4 District Administration						
4.11 Educational Administration	323,198	52,020	375,218	89,000	464,218	454,704
4.40 School District Governance	53,640	900	54,540	69,000	123,540	151,240
4.41 Business Administration	423,405	87,059	510,464	396,051	906,515	512,463
Total Function 4	800,243	139,979	940,222	554,051	1,494,273	1,118,407
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	45,271	9,860	55,131	40,125	95,256	74,076
5.50 Maintenance Operations	605,000	113,153	718,153	444,700	1,162,853	990,930
5.52 Maintenance of Grounds	-	-	-	5,000	5,000	5,500
5.56 Utilities	-	-	-	290,500	290,500	240,194
Total Function 5	650,271	123,013	773,284	780,325	1,553,609	1,310,700
7 Transportation and Housing						
7.41 Transportation and Housing Administration	36,216	7,888	44,104	-	44,104	8,320
7.70 Student Transportation	126,935	22,848	149,783	108,100	257,883	235,608
7.73 Housing	51,032	9,230	60,262	97,301	157,563	241,320
Total Function 7	214,183	39,966	254,149	205,401	459,550	485,248
9 Debt Services						
Total Function 9						
Total Functions 1 - 9	6,025,349	1,246,135	7,271,484	1,855,813	9,127,297	8,683,090

School District No. 92 (Nisga'a)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,040,005	431,996
Other	10,299	
Other Revenue	77,390	87,040
Total Revenue	<u>1,127,694</u>	<u>519,036</u>
Expenses		
Instruction	1,073,389	459,190
Operations and Maintenance	54,305	58,929
Total Expense	<u>1,127,694</u>	<u>518,119</u>
Net Revenue (Expense)	<u>-</u>	<u>917</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(917)
Total Net Transfers	<u>-</u>	<u>(917)</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, 2018

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK Implementation	Coding and Curriculum
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			917	23,000	5,317	592			26,578
Add: Restricted Grants									
Provincial Grants - Ministry of Education	54,305	30,263				22,400	6,860	132,612	
Other									
Less: Allocated to Revenue									
Deferred Revenue, end of year	54,305	30,263	917	23,000	27,317	22,992	6,860	132,612	26,578
Revenues									
Provincial Grants - Ministry of Education	54,305	30,263	917	23,000		22,992	6,860	132,612	26,578
Provincial Grants - Other									
Other Revenue					27,317				
Expenses									
Salaries									
Teachers									
Principals and Vice Principals		24,816							
Educational Assistants									
Support Staff									680
Employee Benefits									680
Services and Supplies	54,305	5,447							
	54,305	30,263	917	23,000	27,317	22,992	6,860	131,810	26,578
			917	23,000	27,317	22,992	6,860	132,612	26,578
Net Revenue (Expense)									

School District No. 92 (Nisga'a)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

Priority Measures	Classroom Fund - Overhead	Classroom Enhancement Fund - Staffing	District Community Literacy Plan	Skills Trades Training	WellAhead McConnell Foundation	FNESC Skills Lab Program	TOTAL
\$ 44,738	\$ 6,113	\$ 10,299	\$ 3,036	\$ 120,590			
Deferred Revenue, beginning of year	124,130	573,610					944,180
Add: Restricted Grants							62,924
Provincial Grants - Ministry of Education							1,007,104
Other							
Less: Allocated to Revenue							
Deferred Revenue, end of year	44,738	573,610	34,673	10,299	3,036	12,364	1,127,694
Revenues	124,130	573,610					1,040,005
Provincial Grants - Ministry of Education							10,299
Other Revenue	44,738	573,610	34,673	10,299	3,036	12,364	77,390
Expenses	124,130	573,610	34,673	10,299	3,036	12,364	1,127,694
Salaries							
Teachers							476,128
Principals and Vice Principals	34,448	441,680					25,329
Educational Assistants	25,329						61,602
Support Staff	36,106						6,000
Employee Benefits	6,000						569,059
Services and Supplies	34,448	441,680					161,953
Net Revenue (Expense)	10,290	14,164					396,682
	44,738	573,610	34,673	10,299	3,036	12,364	1,127,694

School District No. 92 (Nisga'a)
 Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2018

Schedule 4

	2018 Amended Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	302,604		302,604	279,007
Total Revenue	302,604	-	302,604	279,007
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	388,615		388,615	364,109
Total Expense	388,615	-	388,615	364,109
Net Revenue (Expense)	(86,011)	-	(86,011)	(85,102)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	27,114
Local Capital		(638,000)	(638,000)	
Total Net Transfers	-	(638,000)	(638,000)	27,114
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(86,011)	(638,000)	(724,011)	(57,988)